Riviera Beach

CITY OF RIVIERA BEACH, FLORIDA

# TENTATIVE ANNUAL BUDGET

## FISCAL YEAR 2026-2027

Riviera Beach
Florida

All-America City
NATIONAL CIVIC LEAGUE

2026

FOR FISCAL YEAR
October 1, 2026 through
September 30, 2027

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City Manager's Office
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September 22, 2026

Honorable Mayor Douglas A. Lawson
Honorable Chairperson, Bruce Guyton
Honorable Chair Pro-Tem, Glen Spiritis
Honorable Councilmember, Shirley Lanier
Honorable Councilmember KaShamba Miller-Anderson
Honorable Councilmember, Fercella Davis Panier

Dear Honorable Mayor, Chair, and City Council Members:

**Subject: City of Riviera Beach FY 2026-2027 Amended Tentative Annual Operating Budget**

I am pleased to submit the Amended Tentative Annual Operating Budget Document (Budget) for Fiscal Year 2026–2027 (FY 2027) for the City of Riviera Beach. This budget will be presented at the Budget Public Hearing on Tuesday, September 22, 2026, at 6:00 pm. This Budget was developed with the involvement and input of the elected officials over four budget workshops. Through an intentional and thoughtful process, a collaborative approach was undertaken to ensure that programs, activities, systems, and services were carefully considered.

Centered on efficiency and effectiveness, the FY 2027 Budget projects revenues and expenditures while simultaneously outlining resource allocations that intentionally and strategically create opportunities for the effective administration, production, and delivery of quality services to our residents, property owners, and visitors, to whom we are unequivocally responsible.

The FY 2027 Budget maintains the operating millage rate at 8.35, consistent with FY 2026, while reflecting a 4.66 percent increase in taxable property values. The preliminary taxable value for FY 2027 is estimated at $9.954 billion, with ad valorem revenues projected at $78.96 million, an increase from $75.46 million in FY 2026. The General Fund Budget is proposed at $126.151 million, reflecting a 4.72 percent increase over the prior year. Major budget impacts and transfers include:

- $10.03 million to the Community Redevelopment Agency (CRA).
- $11.19 million for debt service.
- $1.13 million to the Major Disaster Fund to enhance hurricane preparedness.
- $4.0 million to the Pay-As-You-Go Capital Projects Fund to support critical infrastructure improvements, including roadway repaving, resurfacing, and other capital improvements with a useful life exceeding five years.
- Increase in wages and benefits of $1.9 million for Police Officers and Sergeants for the PBA collective bargaining agreement ratified in April 2026.
- Increase of $2.67 million in pension contribution costs for the City sponsored and the Florida Retirement System pension plans.

**Property Tax Reform – Ballot Measure**

The most significant issue impacting the FY 2027 Budget is the passage of House Joint Resolution 1-F (HJR 1-F), relating to homestead property tax exemptions, which would significantly restrict how local governments collect and utilize ad valorem property tax revenues. The proposed measure provides additional property tax relief for homestead property owners beginning in FY 2027, with the financial impacts becoming more significant in FY 2028 and subsequent years.

Homestead Exemption Increases:

- 2027 maximum exemption after $100,000 is $150,000
- 2028 maximum exemption after $100,000 is $250,000

The Palm Beach County Property Appraiser's Office has provided estimates of the impacts related to the 2026 Property Tax Proposal Ballot Amendment. For Tax Year 2025 (FY 2026), Riviera Beach has the following parcel counts:

- Total Number of Parcels – 17,148
- Total Residential Parcels – 13,791
- Total Number of Homesteads – 7,171

Number of homestead properties not paying property taxes (except for School Board):

- Assessed value less than $50,000 – 898
- Assessed value less than $150,000 – 2,761
- Assessed value less than $250,000 – 4,500

Property Tax Revenue Spending would be restricted to:

- Public safety- Police, Fire & EMS
- Financing infrastructure
- Debt service
- Retirement benefits
- Operations and administration

For this to become applicable legislation requires a referendum from the taxpayers to approve these changes with a 60 percent approval rate. If the referendum passes, this could result in potential changes. The changes would have a major impact on Public Services:

- Operate and maintain parks, playgrounds and community centers
- Maintain streets, sidewalks and buildings
- Maintain right of ways and landscaping
- Fund capital projects
- Fund City events
- Fund debt services
- All City Departments and their operations

As you are aware, local governments are currently under significant pressure to provide the necessary resources to maintain the quality of life within their communities. We are now at a crossroads due to the uncertainty surrounding HJR 1-F and the potential reduction or loss of property tax revenues.

Under the guidance and direction of the elected officials, the management team has developed this Budget using a conservative and cautious approach in anticipation of the fiscal environment that may result from the implementation of measures associated with HJR 1-F, including the potential elimination and/or reduction of homestead property taxes and the resulting impact on City revenues.

If the proposed referendum is approved, the City could experience an estimated loss of $6.874 million in ad valorem tax revenue in FY 2028 and $9.719 million in FY 2029. These reductions would significantly impact the City's ability to maintain existing programs, services, and operations at current levels.

This action would require the City to identify alternative revenue sources, reduce service levels, or pursue opportunities to consolidate operations with other governmental entities to maintain the funding and delivery of essential services.

If the referendum passes, the immediate impact in FY 2027 is anticipated to be minimal. However, in subsequent fiscal years, if the City is unable to identify new revenue sources or achieve sufficient reductions in service levels and operating costs, additional measures may become necessary, including the potential elimination of programs and positions.

A brief overview of the anticipated impact of the proposed property tax reform is provided below:

| | ($ millions) |
|---|---|
| FY 2027 Total Funds supported by property taxes | $ 126.151 |
| Less: Public Safety | (57.760) |
| Remaining for other City operations and services | **$ 68.391** |

| | Year 1 Impact ($ millions) | Year 2 Impact ($ millions) |
|---|---|---|
| Revenues | $ 126.151 | $ 132.459 |
| Property tax loss due to homestead exemptions | (6.874) | (9.719) |
| Remaining revenues | 119.277 | 122.740 |
| Less: Public Safety | (57.760) | (62.381) |
| Debt service payments | (12.000) | (13.000) |
| Remaining for other City operations and services | **$ 49.517** | **$ 47.359** |

## Workforce

As the City continues to invest in dynamic redevelopment and infrastructure initiatives, our priorities extend beyond construction and physical improvements to include continued investment in our workforce. Our employees are essential to the effective delivery of City services and are encouraged to pursue professional development opportunities that enhance their knowledge, skills, and ability to consistently provide high-quality services to our community.

In support of this commitment, City departments will continue to pursue professional accreditation standards, particularly in Fire Rescue, Public Works, and Parks and Recreation, as part of the City's ongoing commitment to operational excellence and continuous improvement.

The FY 2027 Budget includes recommended personnel changes that reflect a variety of operational and fiscal considerations, including the need to maintain uninterrupted, quality services while responsibly allocating available resources. The proposed personnel changes are outlined below:

**City Administration:**
- Add Assistant to the Intergovernmental Affairs Manager position.

**Communications and Marketing:**
- Eliminate funding for vacant Graphic Design Assistant position.

**Finance:**

- Reduce one full-time Customer Service Representative position to part-time.
- Reduce one full-time Accounting Technician position to part-time.

**Development Services:**

- Eliminate funding for vacant Community Inspector position.

**Fire:**

- Eliminate funding for nine vacant Firefighter positions.

**Human Resources:**

- Add Senior Human Resources Generalist position.
- Add Human Resources Generalist position.
- Add Administrative Assistant II position.
- Eliminate funding for vacant Senior Human Resources Program Administrator position.
- Eliminate funding for vacant Assistant to Director position.
- Eliminate funding for vacant Human Resources Business Partner II position.

**Police**:

- Eliminate funding for vacant Administrative Assistant position.
- Eliminate funding for vacant Police Service Aide position.
- Delete vacant Communications Operator position.
- Add new Budget Analyst position.
- Freeze funding for six (6) Police Officer positions to be funded through the General Fund.
- Freeze funding for three (3) Police Officer positions for three months to be funded through the General Fund.
- Freeze funding for Multimedia Communications Specialist position.
- Transfer in Technology Administrator position from Information Technology Department.

**Parks and Recreation:**

- Eliminate funding for three vacant part-time Summer Camp Aides positions.

**Library:**

- Add one Senior Librarian Assistant position.

**Information Technology:**

- Transfer Technology Administrator position from the Information Technology Department to the Police Department.

**Marina:**

- Add funding for two (2) Marine Unit Police Officer positions.

With consideration toward ensuring that employees are fairly compensated considering the rising cost of living and the uncertain and unstable economy, City Administration recommended a four (4) percent salary increase for non-represented employees. Based on discussions by the elected officials at the budget workshop, the FY 2027 budget now includes an increase of 6% for non-represented employees. Employees represented by unions (SEIU, PMSA, PBA, and IAFF) will receive compensation in accordance with existing contract provisions. The City Council will be kept abreast of negotiations between the City and IAFF.

**Significant Reductions and Increases to Programs and Activities**

Other significant programmatic and fiscal adjustments recommended for inclusion in the FY 2027 Budget are outlined below:

City Administration:

- Professional Services reduced from $693,500 to $200,000.
- Special Events Activities reduced from $500,000 to $200,000.
- Contingency funds reduced from $500,000 to $200,000.
- Pay as you go capital project fund reduced from $4,250,000 to $4,000,000.

City-wide:

- Travel expenses reduced from $370,078 to $307,648.
- Promotional activities reduced from $244,616 to $85,000.
- Travel Protocols (newly established):
    - Department Directors and above are limited to three (3) trips per fiscal year, of which two (2) trips may be out-of-state.
    - Assistant Directors and Managerial staff are limited to three (3) trips per fiscal year, of which one (1) trip may be out-of-state.
    - Remaining employees are limited to two (2) trips per fiscal year, depending on the position.
    - Take-Home Cars (non-public safety) are being rescinded.

Insurance:

- Commercial General Liability and Workers' Compensation Reserves reduced by $1,000,000.

Debt Service Payments:

- Debt service payments increased from $8.96 million to$ 11.188 million, driven by a $2.29 million increase for the anticipated $60 million bond issuance for the new Police Station and other infrastructure projects.

Other Programs and Activities:

- Community grants decreased from $100,000 to $0.
- Educational assistance decreased from $200,000 to $0.

**General Obligation Bonds**

In March 2024, the voters of Riviera Beach approved the issuance of General Obligation (GO) Bonds of up to $115 million to fund the construction of a new police station, a new fire station on Singer Island, and parks and recreational facilities.

For FY 2027, a debt service millage rate of 0.800 mills is being introduced for the first time for property owners. This dedicated property tax levy will be used to pay the principal and interest on these voter-approved bonds and will be separate from the operating millage rate. The debt service millage rate will be adjusted annually based on the actual debt repayment requirements.

**Capital Improvement Projects and Activities**

In continuation of the Reimagine Riviera Beach initiative, we remain committed to advancing significant capital and infrastructure improvements throughout the City. The development and construction of major capital projects, complemented by improvements to existing and aging infrastructure systems, remain priorities for City Administration.

With guidance and direction from the City Council, funding has been allocated to advance and complete major projects that demonstrate the City's continued progress toward improving the quality of life within our community. Brief descriptions of the significant capital projects and infrastructure initiatives currently underway are provided below:

**Police Department**

<u>New Police Department Station/Facility</u>
The City is advancing the development of a new Police Department facility, with completion and opening anticipated in the first quarter of 2029.

**Fire Department**

Fire Station 86 – 5010 N. Ocean Drive
Demolition and piling installation have been completed, and construction of the new water tank and associated equipment is nearing completion. Overall project completion is anticipated in the fourth quarter of 2028.

**Public Works Department**

Citywide Asphalt Pavement Restoration
Roadway improvements are progressing using a data-driven, worst-first pavement management strategy. Project completion is anticipated in October 2026.

**Parks and Recreation Department**

Municipal Beach Improvements
The project will include a boardwalk, pickleball and tennis courts, pavilions, an aquatic feature, an enhanced playground, restroom improvements, and other community-supported enhancements. Completion is anticipated in the fourth quarter of 2028.

The Richard and Annie Brooks Center Playground
Installation of the STEM playground is underway, with project completion anticipated in the third quarter of 2027.

Lindsey Davis Senior Community Center (Renovation)
The Lindsey Davis Senior Community Center Renovation Project continues to advance through the construction phase and is expected to be fully renovated and reopened in First quarter of 2027.

Lone Pine Park (Renovation)
Improvements include a new playground, upgraded tennis court, new pickleball and basketball courts, shaded pavilions, site furnishings, landscaping, and other park enhancements. Completion is anticipated in the third quarter of 2027.

**Utility Special District (USD or District)**

Intracoastal Waterway Crossing – Water Main and Sanitary Force main
The District's engineering consultant is designing a 16-inch-inside-diameter potable water main and a 16-inch-inside-diameter sanitary sewer force main to replace aging infrastructure.

Raw Water Wellfields
Rehabilitation of the District's public water supply wells is ongoing to restore operational capacity and address aging infrastructure resulting from deferred maintenance.

New Water Treatment Plant Update

The Utility Special District continues to advance the new water treatment facility and supporting infrastructure, including the wellfield, transmission systems, injection wells, and Avenue "U" Maintenance Facility. The project is anticipated to be completed in the third quarter of 2030.

For additional details regarding the City's capital projects, including a comprehensive description and current status of each project, please refer to the latest Reimagine Riviera Beach Memorandum, available on the City's Capital Improvement Projects webpage: https://www.rivierabch.com/cip.

**Public Hearings Dates**

- Tuesday, September 8, 2026: First public hearing to adopt proposed millage rate and tentative budget.
- Tuesday, September 22, 2026: Second public hearing and final reading to adopt final millage rate and budget.

In closing, I would be remiss not to acknowledge that for the past eight (8) consecutive years, the City's budget process has received national recognition from the Government Finance Officers Association (GFOA), earning the Distinguished Budget Presentation Award. Therefore, it is hopeful that the FY 2027 Adopted Budget brings forth the same accolades which consistently illustrates staff's unwavering commitment to exceptional work products.

At this time, I would like to thank our administrative staff, Finance Department staff, Department Directors, and others involved in producing this proposed budget for FY 2027. Their attention to detail, dedication, and professional knowledge were instrumental in the production of this document.

Thank you to our Mayor and City Council for your continued leadership, support, and guidance. Your direction, thoughtful input, and partnership with staff are invaluable as we enter a new fiscal year. Together, these efforts are undertaken on behalf of the residents and businesses of Riviera Beach, with a shared commitment to advancing the City's priorities, strengthening our organization, and delivering quality services that support a thriving community.

Sincerely,

Kevin Coppin
Assistant City Manager – Riviera Beach

# VISION, MISSION, AND VALUES

## Our Vision

The Best Waterfront City in which to Live, Work, and Play.

## Our Mission

We are committed to creating an exceptional City by providing excellent customer service, progressive leadership, and accountable stewardship.

## Our Values

| | |
|---|---|
| **PROFESSIONALISM** | We expect and demand courteous and professional service of all those who represent the City. |
| **ETHICS AND INTEGRITY** | We will continue to recruit and employ individuals with the highest professional and ethical standards to ensure that there is transparency and accountability in all phases of administration, operations and governance. |
| **EXCELLENCE IN CUSTOMER SERVICE** | We pride ourselves on our customer-centric focus and ensuring that City employees are courteous, respectful, and compassionate in interactions with our community. We strive to not only meet but also exceed the expectations of all who we serve. |
| **DIVERSITY** | We celebrate diversity as a core tenant and fundamental aspect of government, and we look to be inclusionary in activities and programs in an effort to ensure everyone is equally part of the process. |
| **RESPECT FOR OPINIONS** | We respect all opinions and welcome collegial and productive conversations intended to move the City progressively forward. |
| **TRANSPARENCY** | We are acutely aware public trust is paramount to every conceivable aspect of government. We understand transparency is at the forefront as it is the bedrock for "good" governance. |
| **INNOVATION** | We are a City, which embraces innovation, creativity, and accountability and acknowledges the best ideas and solutions to issues in the 21st century are derived from an environment that promotes these respected ideals. |


## GOAL #1: ACHIEVE A PROSPEROUS, RESILIENT, AND SUSTAINABLE ECONOMY

### Objectives

1. Create and promote a new brand and image for the City through a City designed media strategy and plan of action which presents a "renewed sense of community" and leadership, for presentation to the local public and the public at large.
   - Develop content and public information campaigns, press releases, special interest and community news stories, and other features and formats including RBTV, website, newsletters, social media marketing, and news articles.
   - Target multiple audiences such as residents, employees, businesses, tourists and visitors as well as other municipal, county, state, regional, national, public, private sector publications, and news sources, such as *South Florida Business Journal*, *Florida Trend*, and the Florida League of Cities *Quality Cities.*
2. Continue to leverage existing natural and geographic assets and locations such as the Atlantic Ocean and beaches, MacArthur State Park, Lake Worth Lagoon (Intracoastal Waterway), the City Marina, Peanut Island, Riviera Beach's Singer Island, and Port of Palm Beach.
3. Broaden the industrial base with diversification initiatives by targeting the logistics (manufacturing and distribution) and emerging clusters in order to build on the City's unique assets and competitive strengths such as the Port of Palm Beach, daily Rail-to-Ferry access, industrial park, and close proximity to Interstate 95 which provide stability during downturns that may disproportionately impact any single cluster or industry.
4. Develop and attract new economically sustainable development which fosters environmental quality, creates vibrancy, and creates a unique sense of place for the City, downtown and other venues of the City to include:
   - Combination of public sector and private sector facilities, services and amenities.
   - Development of a new City Hall complex and other City facilities.
   - Creation of arts, culture, entertainment, and retail venues and amenities, such as restaurants, bowling alleys, movie theater for local residents and families.

- A natural and built environment to attract new industries such as film and television.
- Clean, green, and beautify industrial zones, port vistas and perimeters, and gateways to remove visual blight and beautify the City.
- Develop quality hotels.
- Explore creating connections with Peanut Island for eco-tourism and other unique lodging, recreation and retail outlets.
- Develop a diversity of recreational offerings to both attract tourists and serve the local residents and community to include:
    - » Regional sporting events such as beach polo, volleyball, triathlon, fishing, sailing, kayaking, and diving.
    - » Local sports and athletic leagues for resident youth and families.
- Expand transportation and market to business and industry the different modes of transport within or in proximity to the City, such as railway, waterway, airway, and ground.
- Expedite the permit, preliminary zoning and business tax receipts processing.
- Create and develop workforce and career liaison for residents of the City through collaborative partnerships for training, apprenticeships, internships with business, community and regional partners, such as the Palm Beach County School Board, Palm Beach State College, Port of Palm Beach and private enterprises to create opportunities and outcomes for residents' skills upgrade, credentialing and ultimately job placement.

5. Employ safe development practices in business districts and surrounding neighborhoods by locating structures outside of floodplains, preserving natural lands that act as buffers from storms, and protecting downtowns and other existing development from the impacts of extreme weather.
6. Create a Business Development Ombudsman who will focus on the following:
    - » Development of local business.
    - » Enhance equitable contracting opportunities with and within the City.
    - » Market to attract new businesses and major employers to the City.
7. Develop zoning and design standards.

## GOAL #2: BUILD GREAT NEIGHBORHOODS
Objectives:

1. Provide for a diversity of market rate, workforce, and affordable housing by:
    - Protecting the current residents from displacement and gentrification through creative and collaborative housing solutions.
    - Working with mission driven non-profits, such as Community Development Commissions (CDCs), Community Housing Development Organizations (CHDOs), Community Development Financial Institutions (CDFIs), and Community Land Trusts (CLTs) to design and provide long-term options for low and middle-income families.
    - Developing programs to reduce foreclosures and the loss of generational homestead properties.
2. Create aesthetic improvements with focus on most vulnerable communities by:
    - Providing resources and incentives for low-income residents to be code compliant.
    - Enforcing code compliance and nuisance abatement for absentee property owners and neighborhood commercial establishments.

3. Create comprehensive and holistic opportunities for residents, youth, seniors, families, and ultimately, neighborhoods to prosper and thrive by:
   - Researching and developing grant applications to Federal, State, and philanthropic sources to provide for health and wellness initiatives, improve educational systems, eliminate food deserts, cultivate and promote community-based arts and culture.
4. Create Police Athletic / Activities League to engage youth in a variety of crime prevention and youth development programs including sports, mentoring, and law enforcement initiatives, which build bonds between youth and the police together in a positive environment that promotes trust and respect for each other. The mission of the National Police Athletic League (PAL) and its member chapters work to prevent juvenile crime and violence by building the bond between police officers and children.

## GOAL #3: ACCELERATE OPERATIONAL EXCELLENCE
### Objectives

1. Fill essential positions with qualified, credentialed, and committed staff to move the City's vision forward.
2. Update and create standard operating procedures to achieve consistency in the management and implementation of departmental operations.
3. Create a customer service culture which is responsive and solution focused ("can do").
4. Streamline development review process.
5. Coordinate with the CRA to move the City's vision forward.
6. Create an information technology plan to address:
   - Enterprise information management to include auditing, risk management, records retention, metadata standardization, storage, Freedom of Information Act (FOIA), and to eliminate silos that are unable to operate with any other system.
   - Geographic Information Systems (GIS) that link with municipal business licenses, tax information, and other business establishment databases and to also facilitate rapid post-incident impact assessments.
   - Enterprise information security and cybersecurity to align with the City's risks and requirements.
   - Culture of security within the organization.
   - Information technology service management by adjusting the information technology structure and staffing for effective and efficient integration throughout all departments to enhance and safeguard operations.
   - Future costs to secure the City's operational infrastructure and safety.
   - Business and customer service features and processes for online permitting and smart water meters.

## GOAL #4: ENHANCE GOVERNMENT STEWARDSHIP AND ACCOUNTABILITY
### Objectives

1. Adopt policies for the implementation of practices in transparency, reporting, and auditing to deliver effective accountability.
2. Ensure robust internal controls to manage risks and performance and to achieve strong public financial management.
3. Develop an annual budget to reflect a healthy financial position, which adequately services and maintains the City's capital assets, such as fleet, facilities, and equipment.

4. Develop strategic and financial plans to upgrade aging infrastructure such as facilities, roads, utilities, and bridges.
5. Develop and update the City's Capital Improvement Plan to include the use of the one-cent infrastructure sales surtax capital projects.
6. Revise and update the City's Comprehensive Plan.
7. Develop and implement a Master Utility Plan.
   - Review and consider annexation of utility service areas.
   - Conduct a utility assessment plan.
8. Create an Economic Development Plan.
9. Enhance transparency through technology.
   - Revamp and develop website to maximize public access to information such as public records requests, permitting, business tax receipt applications, utility payments, and receive and respond to citizen requests and complaints.
10. Adopt strategic planning as a tool for ongoing critical assessment of goal attainment to achieve *Riviera Beach 2030*.

## GOAL #5: STRENGTHEN COMMUNITY ENGAGEMENT AND EMPOWERMENT
### Objectives

1. Engage citizens through a variety of community information sessions and citizen input formats to create a quality of life plan for *Riviera Beach 2030* to include:
   - Charrettes, strategic planning workshops, town hall meetings, and summits.
   - Surveys, focus groups, and roundtables.
2. Educate and inform citizens and stakeholders to include businesses and non-profit organizations about environmental issues, conservation, recycling, and sustainable "best practices" to protect and further enhance the natural environment.
3. Create opportunities for learning and participation in government through leadership academy, board and committee appointments, and various citizen advisory boards.
4. Connect citizens and residents with opportunities for career building certifications and degrees via partnership with Palm Beach State College and other institutions.
5. Define, refine, and reactivate the partnership with the Palm Beach County School District, reactivate the Riviera Beach Education Advisory Committee, create a Riviera Beach Education Foundation, continue and enhance the Riviera Beach Pre-K Collaborative, and develop and initiate an Adopt-A-School project for the Mayor and Council.
6. Develop partnerships and organize social service agencies, religious organizations, neighborhood associations, hospitals, and health organizations to include the Veteran Administration hospital to connect residents to comprehensive and coordinated services and resources.
7. Ensure leadership and staff are knowledgeable and adequately trained to deliver work and services of the highest professional and ethical standards, including but not limited to, conflict resolution and conflict management training, racial equity and diversity training, and cultural competency practice and training.

The Strategic Plan will result in the implementation comprising specific actions, timelines, performance measurements, tracking of progress, and reporting mechanism. With the implementation of the Strategic Plan, staff will work towards improvement and ensure alignment to the City's values and goals.

# BUDGET OVERVIEW

## Budget Overview

The annual budget serves as the City's:

**Financial Plan** - Estimates the revenues and expenditures for the fiscal year.

**Policy Document** - Implements the Council's strategic priorities and policy direction.

**Operations Plan** -Provides for the funding allocations for City services, staffing, capital improvements, and operations.

**Legal Spending Authority** - Authorizes the spending for the fiscal year October 1 through September 30.

## Budget Requirements and Best Practices

- Prepared in accordance with Generally Accepted Accounting Principles.
- Developed in compliance with the State of Florida' Truth in Millage (TRIM) laws.
- Developed in accordance with the GFOA Distinguished Budget Presentation Award program to continue to receive the budget award for FY 2027.
- Required by State law to be balanced and adopted annually.

## Budget Development Process

1. Department budget requests
2. Revenue projections and financial forecasts
3. Operating and Capital budget review
4. City Manager's review and balance budget (revenues and expenditures)
5. City Manager's tentative budget
6. City Council budget meetings and workshops
7. Public budget hearings on the millage rates and budgets
8. Adoption of final millage rates and budgets

## Budget Development Principles

- Maintain current service levels
- Evaluate operating and capital needs
- Develop revenue and expenditure projections
- Implement Council policy direction
- Maintain long-term financial sustainability
- Encourage public participation through budget workshops

### FY 2027 Budget Priorities

- Maintain the current operating millage rate at 8.35000 and set the debt service millage rate at 0.8000.
- Maintain competitive employee compensation and benefits
- Invest in City amenities and quality of life for residents.
- Invest in infrastructure and capital improvements
- Strengthen long-term financial sustainability
- Align resources with the City's Strategic Plan
- Maintain public safety service levels and operational readiness
- Address inflationary pressures and rising operational costs.

### Looking Ahead

- Monitor economic conditions and legislative impacts on the City's revenues and property tax legislation.
- Collective bargaining negotiations
- Long-term capital funding and infrastructure improvements
  Plan for the new City Hall complex
- Competitive employee compensation and benefits
- Balance service levels with affordability

### FY 2027 Public Hearings Dates

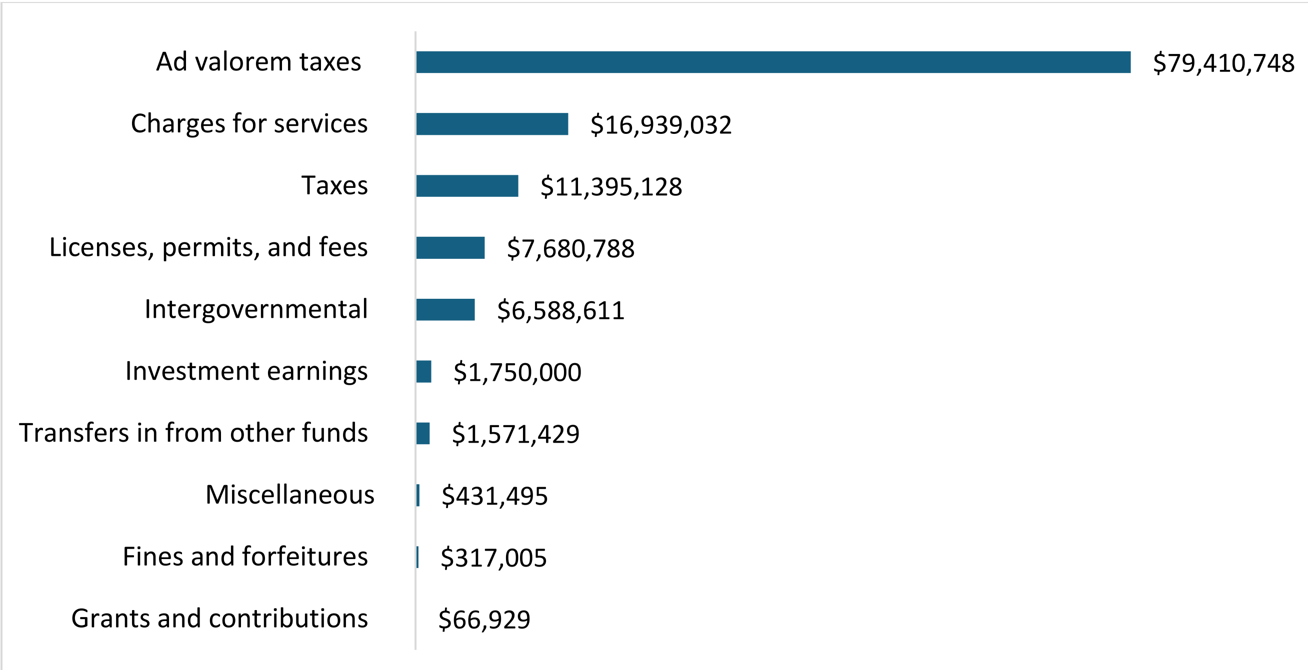
- Tuesday, September 8, 2026 at 6:00 p.m. – First Public Hearing to adopt proposed millage rate and tentative budget
- Tuesday, September 22, 2026 at 6 p.m.  - Second Public Heating and final reading to adopt final millage rate and budget

## FY 2027 Tentative Operating Budgets

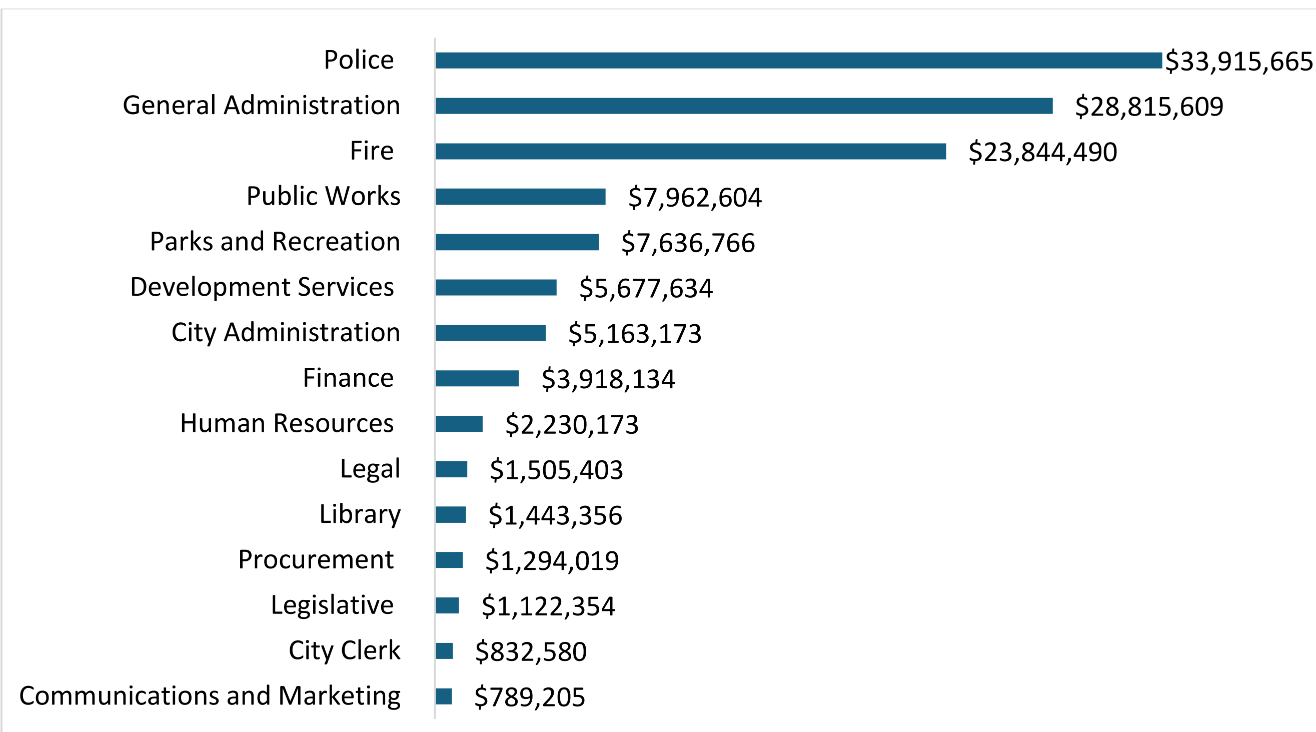
| | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|
| **Governmental Funds:** | | |
| General | $ 120,466,568 | $ 126,151,165 |
| Debt Service | 8,896,200 | 11,188,392 |
| General Obligation Bonds | - | 7,565,102 |
| Major Disaster | 1,131,940 | 1,184,411 |
| **Total Governmental Funds** | **130,494,708** | **146,089,070** |
| | | |
| **Enterprise Funds:** | | |
| Utility Special District Operating | 44,299,027 | 54,165,765 |
| Utility Special District Debt Service | 4,079,732 | 13,894,905 |
| Marina Operating | 5,554,277 | 6,102,999 |
| Solid Waste Collection | 7,045,200 | 7,045,200 |
| Stormwater | 4,130,803 | 3,727,325 |
| Parking | 1,600,000 | 1,600,000 |
| **Total Enterprise Funds** | **66,709,039** | **86,536,194** |
| | | |
| **Internal Service Funds:** | | |
| Information Technology | 5,780,721 | 6,406,285 |
| General Insurance | 8,974,727 | 7,575,559 |
| Fleet Services | 2,571,614 | 2,347,673 |
| **Total Internal Service Funds:** | **17,327,062** | **16,329,517** |
| | | |
| **Total FY 2027 Tentative Operating Budget** | **$ 214,530,809** | **$ 248,954,781** |

## General Fund FY 2027 Tentative Budget

### Revenue Sources:




### Expenditures by Department:



## BUDGET OVERVIEW

### General Fund Revenues by Funding Source

| Funding Source | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Ad valorem taxes | $ 70,321,327 | $ 75,912,655 | $ 79,410,748 |
| Taxes | 9,934,930 | 10,241,102 | 11,395,128 |
| Licenses, permits, and fees | 7,737,096 | 7,558,707 | 7,680,788 |
| Intergovernmental | 6,486,531 | 6,638,086 | 6,588,611 |
| Charges for services | 14,757,309 | 16,237,747 | 16,939,032 |
| Fines and forfeitures | 283,500 | 292,005 | 317,005 |
| Investment earnings | 800,000 | 1,750,000 | 1,750,000 |
| Miscellaneous | 393,545 | 363,495 | 431,495 |
| Grants and contributions | 52,500 | 54,075 | 66,929 |
| Transfers in from other funds | 1,379,260 | 1,418,696 | 1,571,429 |
| **Total Revenues** | **$ 112,145,998** | **$ 120,466,568** | **$ 126,151,165** |

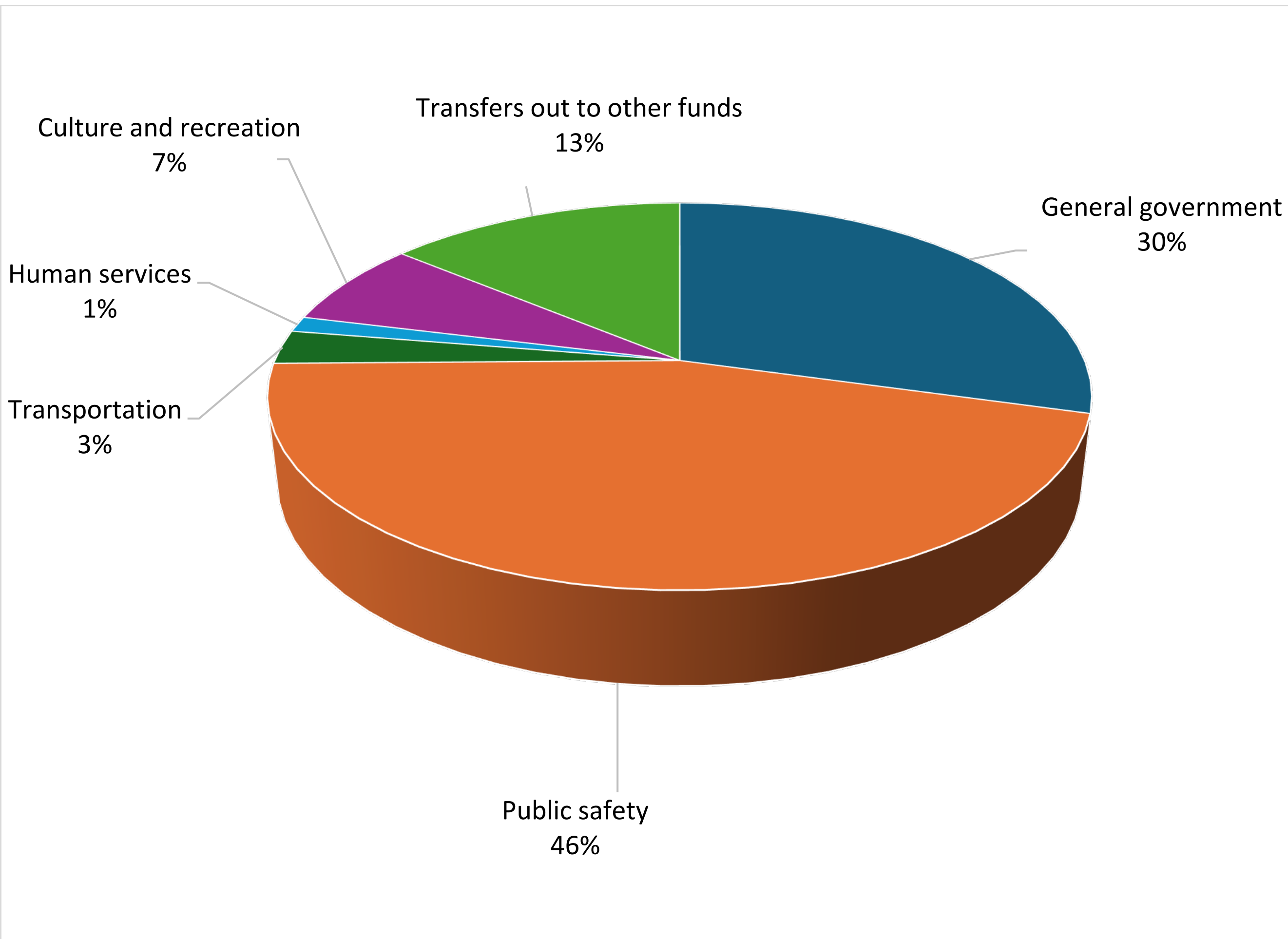
### General Fund Expenditures by Department

| Expenditures by Department | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Legislative | $ 981,893 | $ 1,050,829 | $ 1,122,354 |
| City Administration | 5,308,008 | 4,975,424 | 5,163,173 |
| General Administration | 25,932,075 | 27,370,203 | 28,815,609 |
| Communications | - | 791,315 | 789,205 |
| Finance | 3,550,137 | 3,829,485 | 3,918,134 |
| City Clerk | 769,449 | 798,715 | 832,580 |
| Human Resources | 2,002,150 | 2,545,357 | 2,230,173 |
| Legal | 1,262,737 | 1,362,761 | 1,505,403 |
| Development Services | 5,125,562 | 5,475,305 | 5,677,634 |
| Procurement | 1,078,492 | 1,299,233 | 1,294,019 |
| Police | 29,522,496 | 32,912,774 | 33,915,665 |
| Fire | 21,519,823 | 21,668,055 | 23,844,490 |
| Public Works | 7,491,414 | 7,696,658 | 7,962,604 |
| Parks and Recreation | 6,378,340 | 7,369,465 | 7,636,766 |
| Library | 1,223,422 | 1,320,989 | 1,443,356 |
| **Total Expenditures** | **$ 112,145,998** | **$ 120,466,568** | **$ 126,151,165** |

## BUDGET OVERVIEW

### General Fund Expenditures by Function

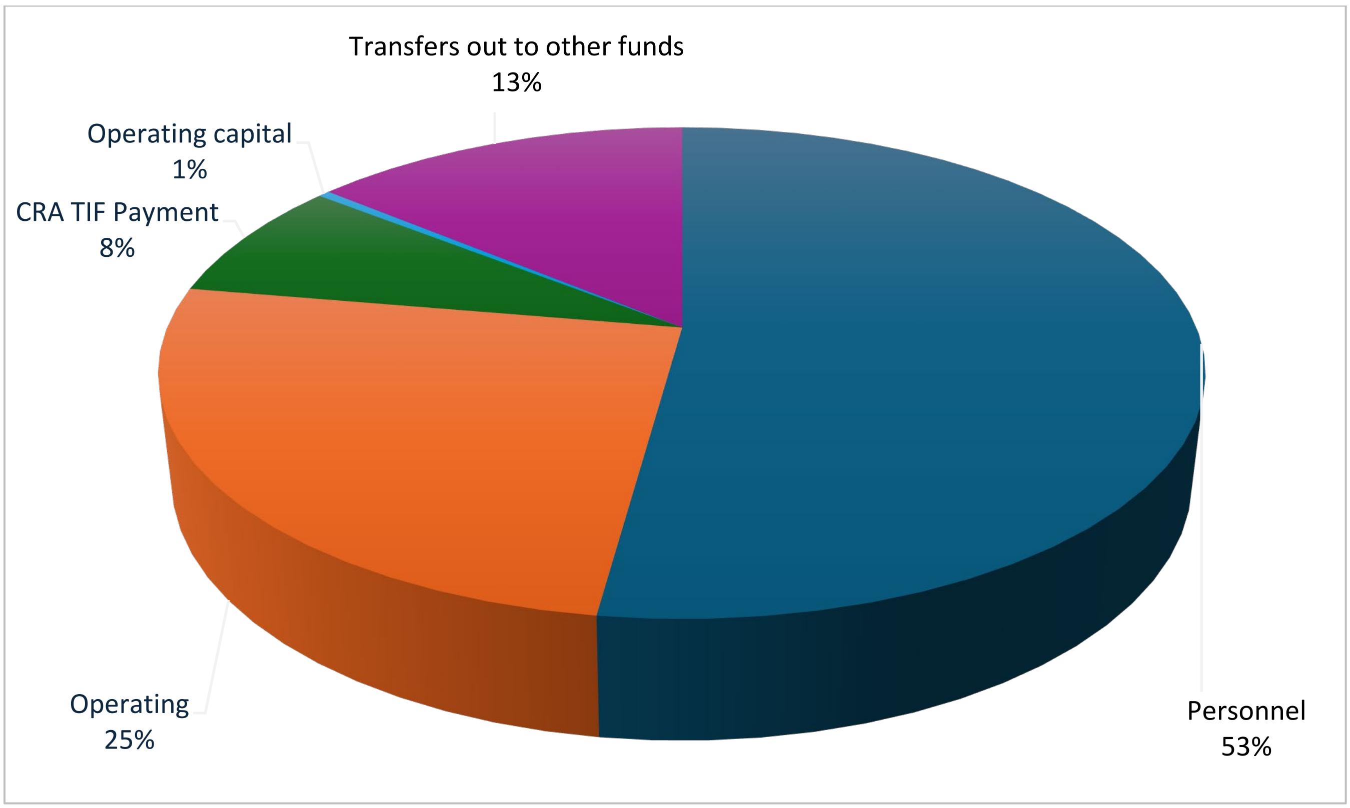
| Expenditures by Function | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| General government | $ 34,805,954 | $ 37,672,088 | $ 37,747,664 |
| Public safety | 51,042,319 | 54,580,829 | 57,760,155 |
| Transportation | 2,934,437 | 3,547,381 | 3,572,510 |
| Human services | 1,654,990 | 1,697,676 | 1,617,911 |
| Culture and recreation | 7,601,762 | 8,690,454 | 9,080,122 |
| Transfers out to other funds | 14,106,536 | 14,278,140 | 16,372,803 |
| **Total Expenditures** | **$ 112,145,998** | **$ 120,466,568** | **$ 126,151,165** |



## BUDGET OVERVIEW

### General Fund Expenditures by Category

| Expenditures by Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 58,211,860 | $ 61,889,209 | $ 67,078,715 |
| Operating | 30,709,898 | 34,573,013 | 32,137,257 |
| CRA TIF Payment | 8,680,581 | 9,401,011 | 10,032,398 |
| Operating capital | 437,123 | 325,195 | 529,992 |
| Transfers out to other funds | 14,106,536 | 14,278,140 | 16,372,803 |
| Grand Total | **$ 112,145,998** | **$ 120,466,568** | **$ 126,151,165** |



## PALM BEACH COUNTY PROPERTY TAXABLE VALUE CHANGE FROM TAX YEAR 2025 TO TAX YEAR 2026

| Taxing Authority | Percent Change |
|---|---|
| Lake Park | 38.55 |
| Westlake | 22.19 |
| Mangonia Park | 14.39 |
| Cloud Lake | 12.55 |
| Loxahatchee Groves | 11.20 |
| Briny Breezes | 10.98 |
| Village of Golf | 10.54 |
| Palm Beach Shores | 9.56 |
| West Palm Beach | 9.33 |
| Pahokee | 9.07 |
| Lake Worth Beach | 8.67 |
| Palm Beach | 8.47 |
| Palm Beach Gardens | 8.25 |
| Haverhill | 8.20 |
| Royal Palm Beach | 8.04 |
| Belle Glade | 7.76 |
| Gulf Stream | 7.70 |
| South Bay | 7.25 |
| Delray Beach | 6.90 |
| Lake Clark Shores | 6.80 |

| Taxing Authority | Percent Change |
|---|---|
| Lantana | 6.69 |
| Palm Springs | 6.63 |
| Ocean Ridge | 6.31 |
| Boca Raton | 6.19 |
| Jupiter | 6.13 |
| Glen Ridge | 6.11 |
| Tequesta | 6.07 |
| Juno Beach | 5.32 |
| Jupiter Inlet Colony | 5.26 |
| Boynton Beach | 4.88 |
| Wellington | 4.88 |
| Manalapan | 4.77 |
| North Palm Beach | 4.60 |
| **Riviera Beach** | **4.49** |
| Greenacres | 4.48 |
| Highland Beach | 4.08 |
| Atlantis | 3.46 |
| Hypoluxo | 2.41 |
| South Palm Beach | (1.24) |

## PALM BEACH COUNTY TAXING AUTHORITIES PROPOSED OPERATING MILLAGE RATES
## TAX YEAR 2025 AND TAX YEAR 2026

| Taxing Authority | 2025 Final Millage Rate | 2026 Proposed Millage Rate |
|---|---|---|
| Mangonia Park | 9.9000 | 9.9000 |
| **Riviera Beach** | **8.3500** | **8.3500** |
| West Palm Beach | 8.1308 | 8.1308 |
| Boynton Beach | 7.7500 | 7.7500 |
| North Palm Beach | 7.4000 | 7.4000 |
| Palm Beach Shores | 6.3500 | 6.8000 |
| Briny Breezes | 3.7500 | 6.7500 |
| Village of Golf | 6.5452 | 6.5452 |
| Belle Glade | 6.5419 | 6.5419 |
| Pahokee | 6.5419 | 6.5419 |
| Tequesta | 6.4595 | 6.4595 |
| Delray Beach | 6.1611 | 6.4371 |
| South Bay | 6.3089 | 6.3089 |
| Greenacres | 6.3000 | 6.3000 |
| Atlantis | 6.1500 | 6.1500 |
| Lake Clark Shores | 5.9000 | 5.8000 |
| Jupiter Inlet Colony | 5.5600 | 5.5600 |
| Lake Worth | 5.4945 | 5.4945 |
| Ocean Ridge | 5.4000 | 5.4000 |

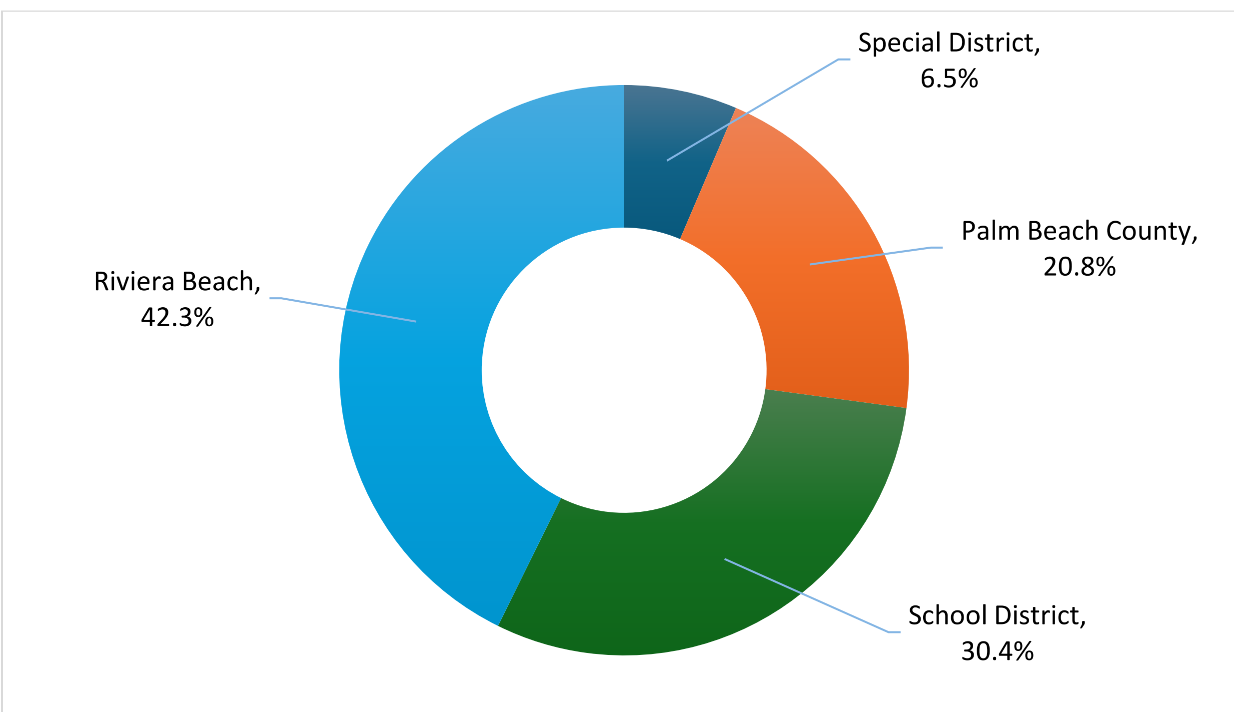
| Taxing Authority | 2025 Final Millage Rate | 2026 Proposed Millage Rate |
|---|---|---|
| Lake Park | 5.1000 | 5.1000 |
| Palm Beach Gardens | 5.0537 | 5.0537 |
| Westlake | 4.6000 | 4.6000 |
| Haverhill | 3.9000 | 3.9000 |
| Lantana | 3.7500 | 3.7500 |
| Gulf Stream | 3.6724 | 3.6724 |
| Boca Raton | 3.6476 | 3.6476 |
| Jupiter | 2.3894 | 3.5886 |
| Highland Beach | 3.4159 | 3.5875 |
| Palm Springs | 3.5000 | *3.5000* |
| South Palm Beach | 3.4000 | 3.3000 |
| Loxahatchee Groves | 3.2564 | 3.2564 |
| Hypoluxo | 3.2000 | 3.2000 |
| Manalapan | 3.0000 | 3.0000 |
| Palm Beach | 2.6110 | 2.6110 |
| Wellington | 2.4700 | 2.4700 |
| Royal Palm Beach | 1.9200 | 2.1500 |
| Juno Beach | 1.8195 | 1.8195 |

## RIVIERA BEACH TAX BILL AND MILLAGE RATES

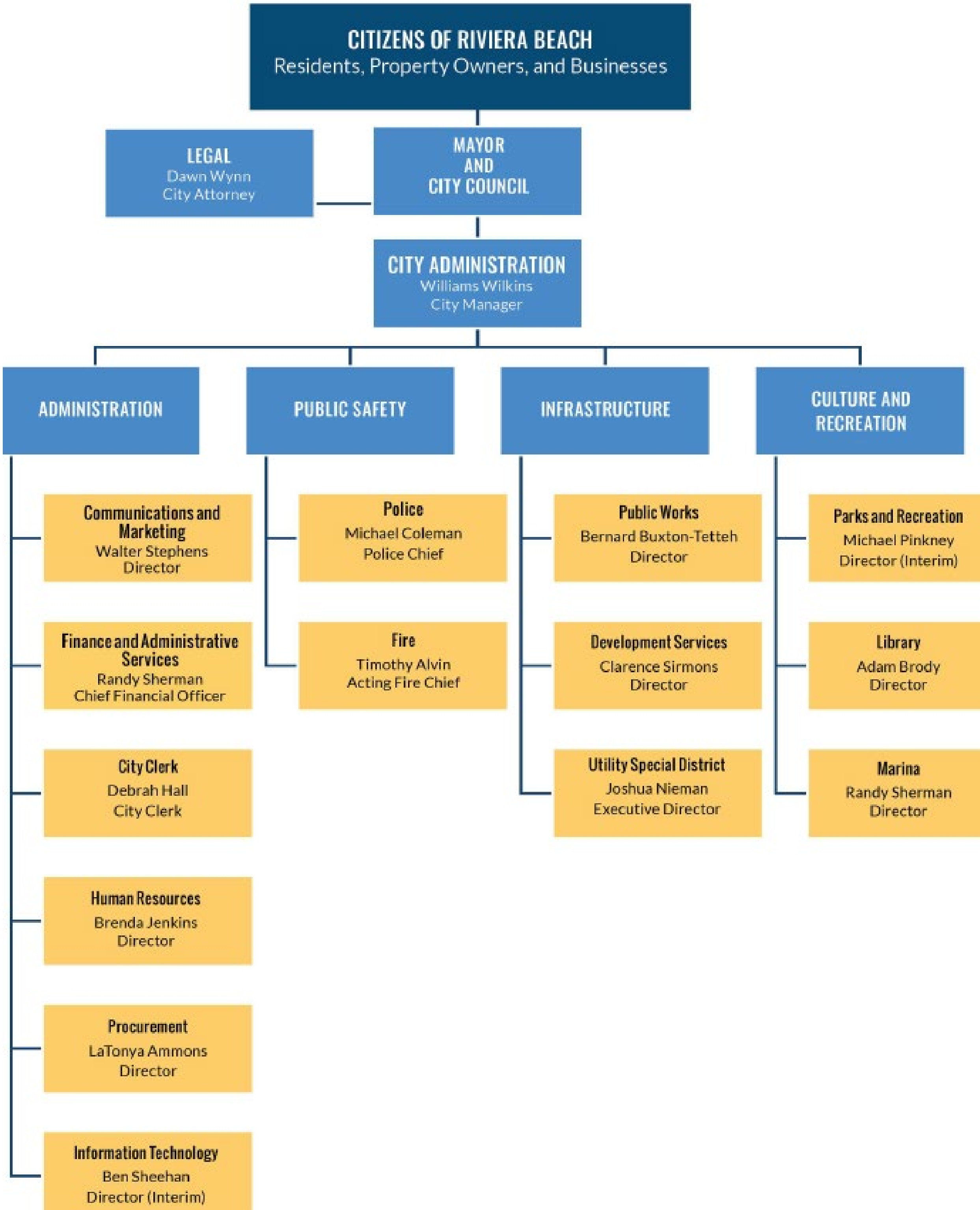
| | | |
|---|---|---|
| **Gross Property Value** | **$** | **600,000** |
| Homestead Exemption | | (50,000) |
| **Net Property Value** | **$** | **550,000** |

| Taxing Authority | Millage Rate | Estimated Annual Taxes Paid | % Taxes Paid |
|---|---|---|---|
| Riviera Beach FY 2027 Proposed Operating | 8.3500 | $4,593 | 38.57% |
| Riviera Beach FY 2027 Proposed Debt Service | 0.8000 | 440 | 3.70% |
| Palm Beach County Operating* | 4.5000 | 2,475 | 20.79% |
| PBC School District by Local Board* | 3.2480 | 1,868 | 15.69% |
| PBC School District by State Law* | 3.0390 | 1,747 | 14.68% |
| Health Care District* | 0.6561 | 361 | 3.03% |
| Children's Services Council* | 0.4908 | 270 | 2.27% |
| South Florida Water Management Basin* | 0.1026 | 56 | 0.47% |
| South Florida Water Management District* | 0.0948 | 52 | 0.44% |
| Palm Beach County Debt* | 0.0210 | 12 | 0.10% |
| SFWMD-Everglades Construction* | 0.0327 | 18 | 0.15% |
| Florida Inland Navigation District (FIND) * | 0.0270 | 15 | 0.12% |
| | 21.3620 | $11,906 | 100.00% |

* Based on FY 2026 Millage Rate



## ORGANIZATIONAL CHART



## POSITION SUMMARY

| DEPARTMENT | FY 2026 Adopted Budget | Positions Eliminated | Positions Added | FY 2027 Tentative Budget | Change FY 2026 V. FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| General Fund: | | | | | |
| Legislative | 3.5 | - | - | 3.5 | - |
| City Administration | 24.5 | - | 1.0 | 25.5 | 1.0 |
| Communications and Marketing | 5.0 | 1.0 | - | 4.0 | (1.0) |
| Finance and Administrative Services | 26.5 | 1.0 | - | 25.5 | (1.0) |
| City Clerk | 4.5 | - | - | 4.5 | - |
| Human Resources and Risk Management | 11.0 | 3.0 | 3.0 | 11.0 | - |
| Legal | 6.0 | - | - | 6.0 | - |
| Development Services | 41.0 | 1.0 | - | 40.0 | (1.0) |
| Procurement | 8.0 | - | - | 8.0 | - |
| Police | 177.0 | 3.0 | 2.0 | 176.0 | (1.0) |
| Fire | 108.0 | 9.0 | - | 99.0 | (9.0) |
| Public Works | 29.0 | - | - | 29.0 | - |
| Parks and Recreation | 40.0 | 1.5 | - | 38.5 | (1.5) |
| Library | 9.5 | - | 1.0 | 10.5 | 1.0 |
| **Total General Fund** | **493.5** | **19.5** | **7.0** | **481.0** | **(12.5)** |
| Enterprise Funds: | | | | | |
| Utility Special District | 72.0 | 10.0 | 3.0 | 65.0 | (7.0) |
| Stormwater | 9.0 | - | - | 9.0 | - |
| Marina | - | - | 2.0 | 2.0 | 2.0 |
| **Total Enterprise Funds** | **81.0** | **10.0** | **5.0** | **76.0** | **(5.0)** |
| Internal Service Funds: | | | | | |
| Information Technology | 13.0 | 1.0 | - | 12.0 | (1.0) |
| Fleet Services | 1.0 | - | - | 1.0 | - |
| **Total Internal Service Funds** | **14.0** | **1.0** | **-** | **13.0** | **(1.0)** |
| **Total Full-Time Equivalent (FTE) Positions** | **588.5** | **30.5** | **12.0** | **570.0** | **(18.5)** |

# DEPARTMENT BUDGETS


### Department Overview

The Legislative Department is comprised of the Mayor and five members of the City Council who are elected to office to represent the residents of Riviera Beach. This Department is the branch of the governmental structure that provides guidance and direction through the formation of official policy to meet the community needs. The Mayor and City Council are served by six staff members who perform administrative duties, provide clerical support to the elected officials and provide general administration of the elected officials' budget.

The City Council is the policy setting arm of the City that derives its power from the City Charter and the laws of the State of Florida. The Council is responsible for the adoption of resolutions and ordinances for setting the millage rate, implementing major public improvements, creating development standards, and conducting financial matters. The Council also appoints individuals to boards and committees that serve to make recommendations to the Council as they form policy and administer guidance and direction to the City Manager and City Attorney.

The Mayor's Office provides leadership to the residents, employees and local businesses throughout the City. It supports an environment that encourages ideas, civic discourse and inclusion for the City's entire diverse population.

The Legislative Department responds to the needs of citizens and designs the community's growth through the five (5) goals realized through Riviera Beach 2030 strategic planning efforts.

### Mission

To govern as a responsive and accountable body that produces policy-making decisions that realize effective and efficient delivery of services to achieve successful outcomes in the best interest of the City.

## Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 743,510 | $ 747,166 | $ 827,129 |
| Operating | 238,383 | 303,663 | 295,225 |
| **Total** | **$ 981,893** | **$ 1,050,829** | **$ 1,122,354** |

## FY 2027 Objectives

### Prosperous, Resilient and Sustainable Economy

- Increase access to affordable and workforce housing initiatives for all income groups.
- Ensure that Riviera Beach offers economic opportunity for the business industry.
- Foster a community that works to ensure a sustainable and thriving Riviera Beach while confronting a changing climate through adaptation, mitigation, and sustainable development.
- Allocate resources and support for tourism research and tourist attraction development.
- Expand efforts in health and human services, adding programming and allocating funds to address homelessness, nutrition, and other health and human services-related initiatives and opportunities.
- Ensure that Riviera Beach supports equitable access to essential healthcare services.
- Maintain and improve capital infrastructure that creates an aesthetically pleasing community.
- Develop and maintain a resilient and sustainable city infrastructure that supports economic growth, enhances livability, and ensures environmental stewardship.
- Preserve and protect the local environment, including threatened resources, ecosystems, and animal species.
- Reestablish the Riviera Beach Education Advisory Committee with stakeholders throughout the city to continue to support local schools.

### Great Neighborhoods

- Encompass both sports and liberal/fine arts, offering a plethora of options for youth and senior citizens, throughout the community.
- Development of a proactive, inclusive, and transparent City planning process.
- Increase opportunities for all residents to enjoy the City's open spaces and recreational facilities.
- Ensure safe, secure, manicured, and peaceful community.
- Promote the quality of life through targeted programs.
- Provide opportunities for neighborhood stabilization and revitalization.

### Operational Excellence

- Ensure that the City's budget allocates resources responsibly and responsively.
- Pursue and encourage initiatives that will streamline and modernize City operations to be more efficient and cost effective.

### Government Stewardship and Accountability

- Improve Council's capacity to collaborate more effectively, make better decisions, and increase its accountability to the public.
- Ensure the financial strength and integrity of the City.
- Adopt a budget that delivers necessary services and programs, in accordance with laws that comply with tax requirements.

### Community Engagement and Empowerment

- Ensure that public safety efforts reflect current and emerging challenges and opportunities in order to incorporate the City's core values.
- Expand and deepen community engagement.
- Preserve and advance the services and needs that Riviera Beach relies on by working collaboratively with other levels of government and community-based organizations.


### Department Overview

The primary purpose of the City Administration Department is to execute the management of the day-to-day operations of the City. City Administration incorporates multiple divisions that provide social services, economic development, internal audit, communications, and intergovernmental affairs. Communications activities are a part of City Administration with the purpose of marketing, promoting and informing the public on city initiatives and special events. The City Administration Department is also responsible for managing the City's General Administration budget.

The City Manager, as Chief Executive Officer of the City, is responsible for providing leadership to and administration of all City departments and services. The City Manager is responsible for the enforcement of all relevant laws and City ordinances, the appointment of department directors, and the submission of the annual budget to the City Council. The City Manager recommends sound and equitable public policy. The City Manager also recommends policies and programs to the City Council and implements Council legislation. The City Manager and his staff respond to resident inquiries and requests and conduct numerous neighborhood meetings regarding community issues.

The City Manager works with the Finance Department and other departments to manage expenditures while maintaining a robust array of City services. The City Manager's Office provides support and leadership to all City departments, implements City Council legislation, and responds to inquiries and requests regarding City services and policies. The City Manager oversees the annual budget and capital budget processes, ensuring that departmental budgets and benchmarks align with City Council goals.

### Mission

We are committed to creating an exceptional City by providing excellent customer service, progressive leadership, and accountable stewardship.

## CITY ADMINISTRATION

### Financial Overview

### City Administration (excluding General Administration)

| Category | | FY 2025 Adopted Budget | | FY 2026 Adopted Budget | | FY 2027 Tentative Budget |
|---|---|---|---|---|---|---|
| Personnel | $ | 3,887,661 | $ | 3,687,696 | $ | 3,922,978 |
| Operating | | 1,420,347 | | 1,287,728 | | 1,240,195 |
| **Total** | **$** | **5,308,008** | **$** | **4,975,424** | **$** | **5,163,173** |

### General Administration

| Category | | FY 2025 Adopted Budget | | FY 2026 Adopted Budget | | FY 2027 Tentative Budget |
|---|---|---|---|---|---|---|
| Personnel | $ | 27,494 | $ | 26,332 | $ | 26,332 |
| Operating | | 2,617,464 | | 3,164,720 | | 2,184,076 |
| Contingency | | 500,000 | | 500,000 | | 200,000 |
| CRA TIF contributions | | 8,680,581 | | 9,401,011 | | 10,032,398 |
| Transfers out | | 14,106,536 | | 14,278,140 | | 16,372,803 |
| **Total** | **$** | **25,932,075** | **$** | **27,370,203** | **$** | **28,815,609** |

### FY 2026 Highlights and Accomplishments

### Prosperous, Resilient, and Sustainable Economy

#### Executive

- Established a public, private partnership opportunity for the construction of a new City Hall campus and began the activities necessary to commence the development project.
- Continued to execute Council’s direction pertaining to the Marina Phase II Project.
- Continued activities necessary to pursue the development of a police department campus.
- Continued to work to establish strategies that will ensure investments are occurring to increase the economic and taxable value of the properties located within the CRA area (through partnership ventures) and the City.
- Continued efforts to implement strategies that attract investment, leading to increased economic activity and a higher taxable value of properties within the city.
- Collaborated with the Black Business Association of Riviera Beach (BBARB) Green Market to support local entrepreneurs, promote small business visibility, and enhance economic activity within the community.
- Partnered with the Procurement Department to establish guidelines that encourage and support greater participation of local and small businesses in city service contracts and opportunities.
- Developed entrepreneur-focused programs designed to accelerate local business development, providing resources, mentorship, and funding opportunities.

## Special Events

- Assisted in obtaining and collecting sponsorships and donations for various city-hosted special events, ensuring the success of premier events.

- Hosted at least two City tours to showcase local attractions. Highlighting key landmarks, parks, historical sites, cultural centers, and notable neighborhoods to residents and visitors, and promote community pride and educate about City services to inform attendees about municipal services, upcoming events, infrastructure projects, and city policies

## Civil Drug Court

- Served families in the Palm Beach County community assisting families who are directly impacted by relatives or family members that struggle with drug addiction and substance abuse.
- Applied for grants to enhance and sustain additional access to assist the community with providing substance abuse treatment and mental health services.

## Justice Service Center

- Secured and administered more than $1 million in federal, state, county, and local funding to sustain and expand comprehensive reentry, behavioral health, workforce, and housing services throughout Palm Beach County.
- Expanded employment pathways through construction, vehicle detailing, and electrical apprenticeship opportunities, combining paid work experience with job-readiness instruction, cognitive-behavioral programming, and career coaching.
- Continued the Clean Start vehicle-detailing initiative for the City fleet, providing transitional employment and hands-on skill training while reducing the cost of outsourced services. Strengthened partnerships with CareerSource Palm Beach County, Brown's Electrical, Total Solutions, People of Purpose, and other employers to improve job placement, retention, and economic self-sufficiency for returning citizens.
- Maintained pre-release, post-release, transitional housing, and transitional employment services across three service locations, helping participants obtain identification, transportation, education, healthcare, and employment resources.

## Youth Empowerment Center

- Implemented READ program, which includes phases of assessments, engagement, intervention, and evaluation, targeted to improve the student performance in literacy and math, while promoting positive behavior and increasing parental involvement.
- Leveraged resources and relationships with Palm Beach County Youth Services, Palm Beach County School District Adult & Continuing Community Education, Florida Training Services, Inc., and University of Florida Engineering STEM/AI programs for continued support of the City of Riviera Beach Youth Empowerment, Riviera Beach Café', and the Empowerment Career Pathway Programs. Solidified employment partnerships with local businesses such as Hobby Lobby, Lowe's Home Improvement, and Burlington Coat Factory
- Facilitated a College Tours for 50 youth to expose them to higher educational opportunities, fostering aspirations for college and career pathways.
- Provided educational testing strategies training youth in budget year 2026 through education bootcamps for high school students, which resulted in an increased scoring by 20% on ACT/SAT college tests and state standardized testing. Offered academic engagement on campus at Youth Empowerment Center at least 3 days a week during the school year, along with 2 hours of daily educational enrichment during the summer, which prevented the summer slide and ensured students were ready academically to restart the school year. Purchasing fifty (50) IXL licenses as a method used to identify and address academic deficiencies via an online platform. With the monitoring capabilities, IXL will help supplement the tutorial services for students and maintain academic accountability.
- Maintained a partnership with Adult & Continuing Community Education to engage out-of-school youth and citizens studying to achieve a high school diploma through the GED test. This partnership allowed prospective students to study with certified teachers and Community Education staff to achieve success. Transported students to ACE Testing Center to take GED test.

## Great Neighborhoods

### Executive

- Continued to expand efforts to engage the community to increase citizen participation.
- Continued to develop an Art-In-Public Places Program to creatively establish attractive spaces and to promote and embrace culture and diversity.
- Continued to develop a Community Aesthetics Plan that focuses on maintenance and accentuates Florida friendly attractive landscaping.
- Continued to review the City's aging infrastructure, including but not limited to roadways, facilities, and utilities through the development of an aggressive construction plan in an effort to identify and modernize compromised systems by 2025.
- Continued to seek the installation of a Quiet Zone designation as a result of railway transportation systems.
- Continued to work with the Goode Company to effectuate quality solid waste collection services throughout the community.

## Special Events

- Hosted and facilitated a Special Events Policy and Best Practices Workshop for event organizers, community partners, and stakeholders, providing guidance on City permitting requirements, event planning procedures, safety protocols, and best practices to promote successful, compliant, and well-organized events.
- Collaborated with local businesses, schools, community organizations, and internal City departments to successfully plan and execute major community events, including the annual Dr. Martin Luther King Jr. Celebration, July 4th Celebration and fire works show, Halloween Horror Night, Cinco de Mayo Celebration, Black History Celebration, Jazz in the Park and the Easter Extravaganza.
- Partnered with the City's Marketing and Communications team to develop and present the Fourth of July Celebration Sponsorship Package, engaging prospective sponsors and strengthening community and business partnerships to support the City's signature Independence Day event.
- Implemented a Citywide Master Calendar process for internal departments.
- Co-coordinated the City's Annual Memorial Day Tribute in partnership with the Riviera Beach Community Redevelopment Agency (CRA), collaborating with City leadership, veterans' organizations, and community stakeholders to deliver meaningful and well-attended commemorative events

## Civil Drug Court

- Coordinated with City departments to successfully organize community service events aimed at cleaning up and revitalizing public spaces, parks, and community centers, which fostered strong community engagement and participation.

## Justice Service Center

- Connected returning citizens to safe transitional housing and coordinated housing plans before release to reduce homelessness and promote neighborhood stability.
- Strengthened pre-release engagement at Sago Palm Reentry Center through monthly virtual check-ins, family contact, coordinated release planning, and direct connections to community-based case managers.
- Provided family reunification, pro-social, and wellness activities that helped participants rebuild healthy relationships and strengthen positive community connections
- Partnered with neighborhood organizations and service providers to connect participants with behavioral health treatment, transportation, food, clothing, and other stabilizing supports.

## CITY ADMINISTRATION

### Youth Empowerment

- Continued to work with City Administration to improve neighborhoods through on-the-job and pre-apprenticeship programs.
- Partnered with local business to assist in beautifying a faith-based initiative food distribution center in Riviera Beach.
- Partnered with the Riviera Beach Library to harvest and learn how to plant sustainable crops in their own homes.
- Partnered with Development Services, to participate in a focus group and survey our library's safety and accessibility features.
- Provided fifty students with the opportunity to explore local and state parks for fishing and relaxation

### Accelerate Operational Excellence

### Executive

- Continued to improve transparency throughout the agency and seek to develop additional transparency modules that provide access to government.
- Continued to assist in expediting the hiring and on-boarding process to reduce the number of vacancies within the agency.
- Continued to review and update the city's first comprehensive personnel manual and code to ensure consistency with state and federal laws as well as best practices.
- Continued the recruitment and hiring of competent, experienced and credentialed management personnel.
- Continued the development of a succession planning structure within departments
- Continued to provide assurance that all employees are physically spaced in a productive, safe, and professional work environment.
- Continued to provide formal trainings for employees on topics such as sexual harassment, discrimination, retaliation, unwanted and unsolicited acts, ethics, public records and Americans with Disabilities Act (ADA) laws.
- Continued to facilitate the improvement of employees' productivity through performance evaluations, team building exercises and professional development opportunities.
- Continued to facilitate amendments to the comprehensive plan and the zoning code to allow for development in accordance with regulations and standards.
- Continued to provide excellent customer service to internal and external stakeholders.
- Continued to review the city's charter to improve operations and governance.

### Civil Drug Court

- Reduced and streamlined operational processes result in improved customer service and better efficiency throughout the department.
- Introduced additional service hours on selected Saturday mornings from 8am to 12pm.
- Received a proclamation from the Supreme Court of Florida signed by Supreme Judge Carlos G. Muniz, Chief Justice of the Supreme Court recognizing May 2026: Problem Solving Court Month and Opioid and Stimulant Use Disorder Awareness Month.

- Partnered with internal agencies such as the Riviera Beach Reentry program and external agencies to increase private treatment beds for clients.

### Justice Service Center

- Implemented updated pre-release and post-release procedures, including comprehensive LS/CMI assessments, individualized reentry plans, quality-assurance checklists, and documented release-planning conferences.
- Strengthened quality assurance through monthly case-manager huddles, routine file reviews, corrective-action monitoring, and clearer documentation standards in the RENEW case management system.
- Maintained coordinated operations across the Port Center, West County Courthouse, and Sago Palm Reentry Center while delivering services through a multidisciplinary team of case managers, coordinators, advocates, and administrative staff.
- Expanded staff development through PREA, Narcan, motivational interviewing, MRT, LS/CMI, cultural competency, and Florida Department of Corrections training and refresher sessions. Improved workforce programming by establishing a structured weekly model that combines supervised work experience, case-management appointments, cognitive-behavioral interventions, resume development, mock interviews, and career coaching.
- Achieved a 95% score on the Florida Department of Corrections' annual contract monitoring for overall program management and operations.

### Special Events

- Encouraged and promoted special events for the greater good, cultural diversity and promotion of the City.
- Partnered with City Departments with the issuance of special event permits.
- Reviewed and processed over 650 special event applications and customer inquiries.

### Youth Empowerment Center

- Updated standard operational procedures implemented, mirroring City Administration and Palm Beach County Youth Services, as needed. Excellent internal/external customer service provided and measured by completed stakeholder survey.
- Fostered a positive and stress-free shared work environment for staff, patrons and students.
- Provided employability training programs for young adults and summer interns.
- Researched best practices for implementation strategies of youth and family engagement.
- Stayed current on the latest trends of technology and artificial intelligence as it is utilized within our students' activities of daily living.

## Government Stewardship and Accountability

### Executive

- Continued to manage efforts to facilitate a disparity study and begin the process towards implementing necessary programs.
- Continued to facilitate a comprehensive review of revenues versus expenditures for addressing and minimizing the impact of projected anticipated deficit.
- Continued to develop inventory control systems to protect the City's assets.
- Continued the implementation of a Sustainability Grant Program to address issues concerning environmental challenges.
- Continued to pursue appropriations and grants from state and federal governments.
- Ensured that employees are compensated fairly and equitably based on industry standards.
- Developed a more comprehensive employee handbook outlining roles, responsibilities, and policies.
- Initiated regular reviews of government contracts and agreements to ensure that they align with the city's strategic priorities and comply with all relevant laws and regulations.
- Implemented strict internal controls and auditing procedures to monitor and ensure compliance with financial practices, including procurement and grant management.
- Developed and maintained an ethics and compliance program, providing training and resources to city employees to ensure understanding and adherence to all relevant laws and regulations.
- Created regular reporting mechanisms concerning City Council, stakeholders, and the public, detailing financial status, including revenues, expenditures, and budgetary adjustments, to enhance financial transparency.

### Special Events

- Continued to work with the City's Information Technology Department to create ways to improve (streamline) and enhance the City's special events processes by new automation.
- Co-coordinated the City's Annual Memorial Day Tribute in partnership with the Riviera Beach Community Redevelopment Agency (CRA), collaborating with City leadership, veterans' organizations, and community stakeholders to deliver meaningful and well-attended commemorative events.
- Managed public events that are planned and implemented responsibly, with oversight and legal integrity.
- Ensured that event organizers and City departments follow transparent procedures, comply with all laws, and avoid conflicts of interest.
- Implemented industry standards (best practices) into the existing special events policy, promoting consistency, fairness, and professionalism.

### Civil Drug Court

- Operated and maintained ongoing partnerships with the City of Palm Beach County along with external agencies with the aim to increase private treatment beds for clients, improving access to essential mental health services and enhancing community support.

### Justice Service Center

- Demonstrated responsible grant and contract management through timely invoicing, budget monitoring, routine fiscal review, and compliance with City, County, Florida Department of Corrections, and Florida Department of Law Enforcement requirements.
- Used risk-and-needs assessments, dosage tracking, case-plan completion, employment retention, housing stability, and recidivism data to evaluate program effectiveness and guide service improvements.
- Protected continuity of services by diversifying funding sources and maintaining grant-supported programming for pre-release services, community case management, transitional employment, transitional housing, and behavioral health coordination.

### Youth Empowerment Program

- Summer interns engaged directors of Utilities, Finance, Public Works, and Development Services to gain a more in-depth understanding of City services provided to community stakeholders.
- Identified and formed partnerships with external partners to financially support educational programs in STEM, Coding, and vocation.
- Provided employability training for 21 youth/young adults.

## Community Engagement and Empowerment

### Special Events

- Collaborated with the Palm Beach County Film Commission to leverage increasing exposure and filming opportunities in the City.

### Civil Drug Court

- Collaborated with local organizations to host two impactful events, strengthening community connections and raising awareness of substance abuse resources within the community.

### Justice Service Center

- Convened the First Annual Community Reentry Roundtable and Palm Beach Reentry Alliance to strengthen collaboration among returning citizens, families, employers, treatment providers, law enforcement partners, and community organizations.
- Launched a lived-experience advisory group to ensure that returning citizens and family members have a direct voice in program planning, policy discussions, and service improvements.
- Expanded community education through Reentry Awareness activities, family-focused events, client success stories, and presentations to civic and professional audiences.

- Represented Riviera Beach at the National Association of Reentry Professionals Conference in Little Rock, Arkansas a featured presenter, sharing the City's municipal reentry model and bringing back promising practices for local implementation.
- Organized pro-social activities for clients and families, including bowling, painting, and Beyond Reentry events like Taco Tuesday.

### Youth Empowerment Program

- Engaged fifteen summer interns aged 16-21 to work within City Departments/area businesses that offer career mentorship for up to (10) weeks during the summer.
- Identified and formed partnerships with external businesses to support educational programs in the areas of AI, Game Coding, and Vocation.
- Continued to research grants and RFPs from state and federal government entities to enhance exposure opportunities and experiences for our youth.
- Offered quarterly opportunities for Riviera Beach Residents to engage in study sessions with qualified tutors and take the Pearson Vue GED test in their pursuit of a high school diploma.
- Collaborated with the University of Florida's STEM Engineering program for students in grades 6-9 continue to thrive, with an expansion of summer engagement opportunities. This included a free two-week AI camp for students in grades 8-12.
- Continued to provide dynamic, intentional empowering workshops designed for at-risk students throughout the community. These workshops focus on social emotional learning, community asset mapping, health and wellness, forty (40) developmental assets, career exploration, SMART goal setting, and academic enrichment.
- Developed public service announcements for social media and performing arts for the community.
- Over 100 inner-city youth and families served during the fiscal year.

## FY 2027 Objectives and Performance Measures

### Prosperous, Resilient, and Sustainable Economy

### Executive

- Strengthen collaborations with public and private organizations to support long-term, sustainable economic growth initiatives.
- Develop and Implement strategies that attract investments to enhance economic activity and increase the taxable value of properties within the City.
- Support the creation of new business development programs designed to foster local business expansion, sustainability, and innovation.
- Identify opportunities for public-private partnerships to redevelop City-owned properties for their highest and best use, ensuring economic viability and community benefit.

- Continue to work collaboratively with the City's Procurement Department to develop guidelines that encourage and support greater participation of local and small businesses in City service contracts and procurement opportunities.
- Continue working to support and enhance a comprehensive motor vehicle parking program that balances the needs of residents, businesses, and visitors while supporting economic development.
- Develop entrepreneurship-focused programming to support startups and small businesses, offering mentorship, funding opportunities, and training to accelerate local business growth.
- Seek to implement the Tourism Master Plan to promote Riviera Beach as a premier destination, driving tourism-related economic activity and job creation.
- Develop a Business Retention and Expansion Program to identify existing businesses with high growth potential and provide them with resources and support to expand their operations within the City.

### Special Events

- Implement a customer-friendly special events website that will include a new software management application or structure.
- Adjust fees, subscriptions, and charges related to the City's special events permitting processes.
- Develop and launch an online City sponsorship package to support the funding of City special events.
- Coordinate the acquisition of special event inventory and equipment to facilitate the planning and execution of events, both internally and externally.
- Research and implement processes (structure) and procedures to minimize unforeseen impacts on the City's annual budget.

### Civil Drug Court

- Apply for grant funding to support next the next 12 months to enhance access to substance abuse treatment and mental health services in the community.

### Justice Service Center

- Strengthen collaborative relationships with the Palm Beach County Public Safety Department, Palm Beach County Sheriff's Office, Florida Department of Corrections, Gulfstream Goodwill, The Lord's Place Inc., and Integrated health to enhance grant funding opportunities for the Reentry Center.
- Leverage funding to provide "Clean Start" vehicle detailing project for City Vehicles.
- Expand workforce-development pathways in construction, vehicle detailing, and electrical trades through partnerships with local employers and training providers, including Total Solutions, People of Purpose, CareerSource Palm Beach County, and City departments.

- Strengthen coordination and partnerships with transitional housing and community-service providers to ensure participants received employment assistance, transportation, behavioral health support, and case management without unnecessary duplication of services.
- Promote employment retention and economic stability through ongoing case management, employer engagement, supportive services, and follow-up assistance after participants entered the workforce.

### Youth Empowerment

- Implement the READ program, which includes phases of assessment, engagement, intervention, and evaluation, aimed at improving student performance in literacy and math, promoting positive behavior, and increasing parental involvement.
- Leverage resources and relationships with Palm Beach County Youth Services, educational institutions, community organizations, and STEM/AI programs, for continued support of the City of Riviera Beach Youth Empowerment, Riviera Beach Café, and the Empowerment Career Pathway Programs.
- Facilitate a college tour for 50 youths to expose them to higher education opportunities, fostering aspirations for college and career pathways.
- Provide educational testing strategies training to up to 100 youth through education boot camps for high school students, resulting in increased scoring by 20% on ACT/SAT college tests and state standardized testing. Provide academic engagement on campus at YEP at least 3 days a week during the school year, and (2 hours) a day of educational enrichment during the summer to prevent the summer slide and ensure students are ready academically to restart the school year.
- Continue partnerships with local adults and continuing education programs to engage out-of-school youth and citizens studying to achieve a high school diploma through GED preparation This partnership will allow prospective students to study with certified educators and community education staff to achieve success.

## Great Neighborhoods

### Executive

- Update the City's real estate policies and procedures, including the surplus property process, to improve efficiency, transparency, and alignment with community development goals.
- Assist in identifying City-owned and privately held properties suitable for future affordable housing projects, supporting efforts to expand housing options for residents.

### Justice Service Center

- Strengthen partnerships with transitional housing providers, community-based organizations, and local service agencies to help return citizens to access safe and stable housing upon release.

- Partner with the Florida Rights Restoration Coalition (FRRC) to host a public Know Your Rights event, providing returning citizens, families, and community members with information about civil rights, voting eligibility, record-related barriers, available legal resources, and successful community reintegration.
- Host annual Second Chance Month community events bring together returning citizens, residents, and partner agencies to discuss challenges and co-create neighborhood solutions.
- Strengthen pre- and post-release outreach with local correctional facilities, ensuring smooth transitions and sustained community support.

### Special Events

- Organize and host signature premier events and celebrations that reflect the City's diversity and shared value.
- Promote Community pride through cultural, historical events.
- Encourage volunteerism and resident participation in special events and neighborhood initiatives.
- Support local artists, musicians, and vendors through public events and markets.
- Attract visitors and stimulate economic growth through signature community celebrations.
- Celebrate cultural heritage and diversity to enrich the city's identity.

### Civil Drug Court

- Coordinate with City departments to organize community service events to focus on cleaning up and revitalizing public spaces, parks, or community centers through the engagement of community members.

### Youth Empowerment

- Continue to work with City Administration to enhance neighborhoods by implementing on-the-job training and pre-apprenticeship initiatives.

## Operational Excellence

### Executive

Continue working with the Development Services Department to identify and implement process improvements that increase efficiency and streamline the City's development procedures.

Implement technology solutions to improve communication, automate processes, and enhance operational efficiency in economic development efforts.

Identify performance indicators to measure the impact of economic development initiatives, using data-driven insights to guide improvements and inform decision-making.

### Special Events

- Enhance the City's website to improve special events applications and processes through automation.

### Civil Drug Court

- Streamline operational processes and systems to consistently provide exceptional customer service.

### Justice Service Center

- Implement performance metrics and digital tracking systems to monitor program effectiveness and participant outcomes.
- Implement performance-monitoring tools, including dosage tracking, file-review checklists, program-completion standards, and monthly and quarterly quality-assurance reviews to improve accountability and measure participant progress.

- Strengthen data quality and documentation standards by requiring staff to enter case notes and supporting documentation into RENEW within established timeframes.
- Expand quality-assurance oversight across pre-release, community-based, workforce-development, behavioral-health, transitional-housing, and jail reentry programs to ensure services are delivered effectively and in accordance with established standards.

### Youth Empowerment

- Standard operating procedures will be established to align with City Administration and Palm Beach County Youth Services as needed. Excellent internal and external customer service will be provided and measured through completed stakeholder surveys.
- Launch a Summer Leadership Institute for students aged 11 to 15, aimed at developing leadership, teamwork, and problem-solving skills to enhance operational excellence by equipping youth with skills that contribute to their personal growth and community involvement.

## Government Stewardship and Accountability

### Executive

- Complete required annual reports for the Florida Department of Economic Opportunity, ensuring compliance with state regulations.
- Strengthen expertise in economic development and land use regulations, staying up to date on legislative and policy changes that impact the City's economic growth strategies.

### Special Events

- Collaborate with City departments, the Parks and Recreation Advisory Board, and create a Special Events Advisory Board to enhance event planning, coordination, and community engagement to provide feedback, support sponsorship and fundraising efforts, promote volunteer opportunities, and strengthen partnerships with local businesses, artists, vendors, nonprofits, and residents.
- Enhance the Special Events Policy to create a more comprehensive, customer-focused, and streamlined process that complies with state regulations, industry's best practices, City ordinances, and the City Charter while ensuring effective oversight and operational controls.

### Justice Service Center

- Convene stakeholder meetings, community roundtables, Reentry Awareness activities, and lived-experience advisory discussions to gather feedback from returning citizens, service providers, government agencies, and community partners.
- Review and update the Justice Service Center's operations manual, internal procedures, quality-assurance tools, and staff training materials to improve consistency, transparency, and organizational accountability.
- Strengthen fiscal stewardship by monitoring program budgets, leveraging external funding, coordinating partner resources, and ensuring that expenditures remained aligned with approved grant and contractual purpose.

### Youth Empowerment

- Expand the Youth Empowerment summer internship program to include job shadowing opportunities with city officials, aiming to involve 30 interns and create at least three new educational videos that showcase the interns' learning experiences and City services.

## Community Engagement and Empowerment

### Executive

- Continue improving and updating the interactive the City's website and social media platforms to provide up-to-date resources, opportunities, and program information.
- Actively participate in community meetings to discuss development projects, gather feedback, and ensure transparency in the City's economic growth efforts.
- Organize workshops and training sessions to educate local businesses about new City programs, funding opportunities, and economic development initiatives.
- Deploy business climate surveys to collect feedback from local businesses, identifying challenges and opportunities to inform future economic development strategies.

- Develop and implement a business retention survey to identify businesses at risk of closure or downsizing, allowing for early intervention and support to promote sustainability and growth.

### Special Events

- Create and increase overall enthusiasm and drive attention toward City venues and service.
- Continue to develop and implement a dynamic special events schedule designed to actively promote the City and foster stronger connections within the community and business partners.

### Civil Drug Court

- Create partnerships with local organizations such as Archstone Behavior Health Drug and Alcohol and the Lords Place of Palm Beach County along with the City of Riviera Beach Fire and Rescue to organize National Recovery Month and host other events.

### Justice Service Center

- Increase community participation through stakeholder meetings, community forums, partner roundtables, and outreach activities involving returning citizens, family members, residents, service providers, government agencies, and community leaders.
- Strengthen peer mentoring through the Reentry Academy, Reentry Advocate services, and the Reentry Alumni Network, connecting participants with individuals who have lived experience and can provide guidance, encouragement, and accountability.
- Host Reentry Awareness Nights and other community engagement activities to share resources, highlight participant success stories, address barriers to reintegration, and strengthen relationships between returning citizens and the broader community.

### Youth Empowerment

- Provide quarterly opportunities for Riviera Beach residents to engage in study sessions with qualified tutors and take the Pearson Vue GED test in their pursuit of a high school diploma.
- Establish educational partnerships to deliver comprehensive educational engagement services for youth, young adults, and adult citizens. These services include homework assistance, testing strategies, reading and math remediation, college readiness boot camps, and access to career pathways.

## Performance Measures

### Special Events

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Actual | FY 2027 Target |
|---|---|---|---|---|---|
| **Build Great Neighborhoods** | Number of premier special events hosted by the City that enhance community experiences, neighborhood vibrancy, and quality of life. | 2 | 10 | 11 | 4 |
| **Prosperous, Resilient, and Sustainable Economy** | Percentage year on year increase in the number of approved event vendors | N/A | 50% | 80% | 80% |
| | Number of sponsorship opportunities created through an online City sponsorship package/levels | N/A | 3 | 3 | 5 |
| | Percentage increase in special event cost recovery through updated permitting fees, subscriptions, and charges | N/A | N/A | N/A | 8% |
| **Operational Excellence** | To create a family-friendly, multi-lingual FAQ video or printed guide that helps residents understand the City of Riviera Beach's special events process-promoting transparency, compliance, and community participation | N/A | 1 | 1 | 1 |

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Actual | FY 2027 Target |
|---|---|---|---|---|---|
| | Number of workshops on the City and CRA special events process and practices. (staff and volunteers) | N/A | 1 | 1 | 2 |
| **Strengthen Community Engagement** | Coordinate special event planning and programming with Parks and Recreation through the Recreation Advisory Board and newly established Special Events Advisory Board. | N/A | N/A | 4 | 4 |
| | Number of joint partnerships developed to create top-tier special events programs | N/A | 5 | 5 | 6 |

## Civil Drug Court

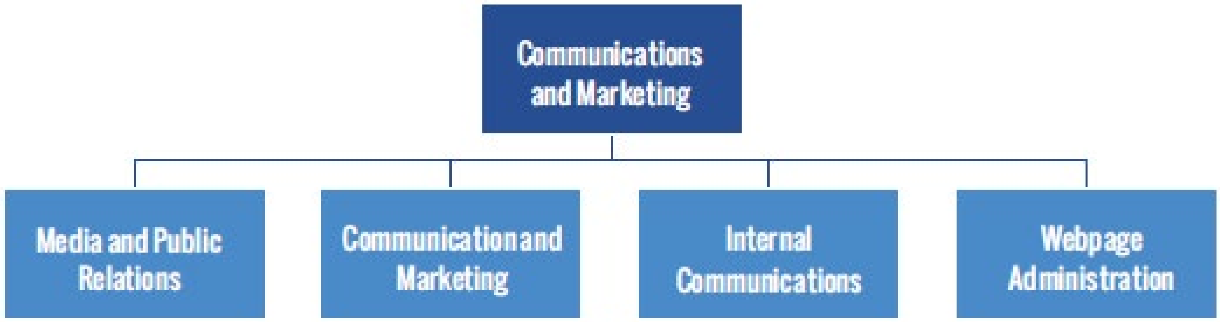
| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Actual | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient and Sustainable Economy** | Number of grants applied for to support court services. | 1 | 2 | 2 | 2 |
| **Great Neighborhoods** | Number of coordinated community service events organized with City departments to engage residents in cleaning and revitalizing public spaces, parks, and community centers. | 0 | 2 | 2 | 2 |
| **Operational Excellence** | Number of Surveys to gauge overall service delivery and to identify areas of service improvements needed for the civil drug court program | 50 | 75 | 75 | 100 |
| **Government Stewardship and Accountability** | Percentage increase of Civil Drug Court participants who complete program requirements | 5% | 8% | 8% | 10% |
| **Community Engagement and Empowerment** | Number of Community Events | 4 | 2 | 3 | 2 |

## Justice Service Center

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Actual | FY 2027 Target |
|---|---|---|---|---|---|
| **Community Engagement and Empowerment** | Number of Reentry awareness activities | 4 | 4 | 4 | 6 |
| | Number of Reentry family reunification events | 4 | 4 | 4 | 4 |
| | Number of Reentry prosocial events | 6 | 10 | 10 | 10 |
| **Great Neighborhoods** | Number of Reentry Month activities | 1 | 2 | 2 | 2 |
| **Operational Excellence** | Number of Participant Employment Training Sessions/Mock Interviews | 5 | 10 | 10 | 12 |

## Youth Empowerment

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Actual | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient, and Sustainable Economy** | Number of relationships developed by the Youth Empowerment Program with Palm Beach County Youth Services and Palm Beach County Schools | 3 | 3 | 8 | 10 |
| **Great Neighborhoods** | Number of youths, young adults, and family pro-social services program offered by the Youth Empowerment Program in collaboration with Palm Beach County Youth Services, Safety and Justice Committee | 10 | 10 | 10 | 10 |
| **Operational Excellence** | Number of partnerships established by the Youth Empowerment Program to with community agencies for support and resources to grow the program | 6 | 6 | 12 | 15 |
| **Government Stewardship and Accountability** | Number of community engagement activities facilitated by Youth Empowerment | 4 | 4 | 6 | 12 |
| **Community Engagement and Empowerment** | Number of stakeholder surveys to gauge overall service delivery and to identify any areas of improvement conducted by the Youth Empowerment Program | 4 | 4 | 4 | 4 |




### Department Overview

The Communications and Marketing Department serves as the central hub for all public information, media relations, and community engagement efforts. The department is dedicated to fostering transparent, timely, and effective communication between the city government and its residents, businesses, and stakeholders. Through innovative strategies and diverse communication channels, the department ensures that the community stays informed, connected, and engaged with city initiatives, programs, and services.

### Vision

To be a trusted and innovative leader in municipal communications, fostering an informed, engaged, and empowered community that thrives on transparency, collaboration, and inclusivity.

### Mission

The mission of the City of Riviera Beach Communications and Marketing Department is to deliver clear, accurate, and accessible information to the public, enhance community engagement, and promote the city's initiatives, services, and achievements. By leveraging modern communication tools and fostering meaningful connections, the department aims to build trust, strengthen relationships, and ensure that every voice in the community is heard and valued.

### Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ - | $ 646,315 | $ 641,606 |
| Operating | - | 145,000 | 147,599 |
| **Total** | **$ -** | **$ 791,315** | **$ 789,205** |

## COMMUNICATIONS AND MARKETING

### FY 2026 Highlights and Accomplishments

#### Prosperous, Resilient, and Sustainable Economy

- Highlighted twenty-five local businesses and community partnerships through communication platforms.

#### Great Neighborhoods

- Published two neighborhood-focused stories to enhance localized engagement.

#### Accelerate Operational Excellence

- Produced 95% of communication materials on time and within established deadlines.

#### Government Stewardship and Accountability

- Featured eight City leadership stories to promote transparency and accountability.

#### Community Engagement and Empowerment

- Covered and promoted ten neighborhood events, fostering stronger communities.

### FY 2027 Objectives and Performance Measures

#### Prosperous, Resilient, and Sustainable Economy

- Increase the number of local business partnerships

#### Great Neighborhoods

- Publish neighborhood-focused stories.

#### Operational Excellence

- Maintain a 95% on-time production rate for communication materials.

#### Government Stewardship and Accountability

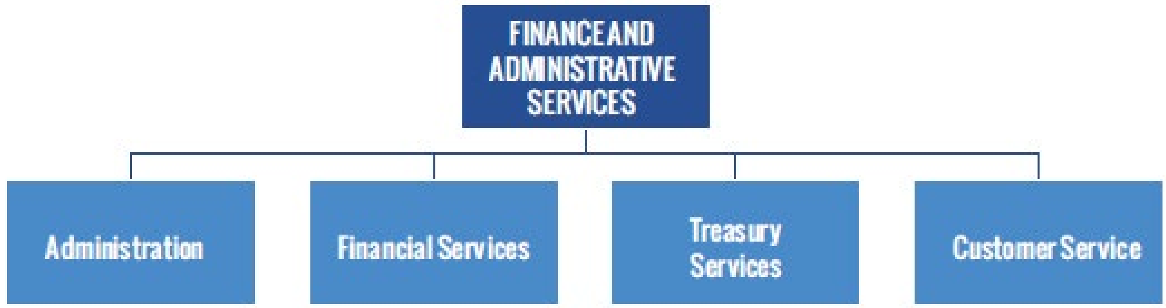
- Increase City leadership features.

#### Community Engagement and Empowerment

- Promote neighborhood events.

## Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Actual | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient, and Sustainable Economy** | Highlight local businesses | 20 | 25 | 25 | 30 |
| **Great Neighborhoods** | Publish neighborhood-focused stories | 2 | 2 | 2 | 3 |
| **Operational Excellence** | Production of materials on time | 95% | 90% | 95% | 95% |
| **Government Stewardship and Accountability** | Feature City leadership stories | 6 | 8 | 8 | 10 |
| **Community Engagement and Empowerment** | Promote neighborhood events | 7 | 10 | 10 | 12 |




## Department Overview

The Finance and Administrative Services Department, under the guidance of the City Manager, has oversight of all financial transactions within the City including, but not limited to, payables, payroll, billing and collections, debt and investments, utility meter reading, and customer service. The Department uses prudent financial planning and management of the City's operating and capital finances, while controlling and monitoring the spending and ensuring compliance with regulations and accounting standards. The City's long-standing AA bond rating reflects the department's success. The Department's mission is to provide outstanding, comprehensive fiscal services and exceptional customer service through transparency, technology, and a highly qualified and trained staff. Under the direction of the Chief Financial Officer, the Department is comprised of four operating divisions: Administration, Financial Services, Treasury Services, and Customer Service.

### Administration

The Administration Division provides leadership to the other Department's operating divisions and financial policy direction to City Administration, and other City departments and related entities to include the Utility Special District (USD) and the Riviera Beach Community Redevelopment Agency (CRA). The Administration Division coordinates the development and review of the City's investment, debt, and reserve policies. The Division strives to ensure that the City continues to earn outstanding bond ratings. The Administration Division collaborates with the City's departments to develop the City's annual operating budget and the City's Five-Year Capital Plan. The Division oversees the production of financial documents, including the annual budget, Annual Comprehensive Financial Report (ACFR), rating agency presentation, and cost allocation plan and ensures that the City meets the requirements of Florida Statutes, Chapter 200 that governs the Truth in Millage (TRIM) process. Throughout the year, the Director works on various projects as required. In addition, the independent audit of the City's financial records is managed within the Administration Division. The audit is performed in accordance with GAAP and GASB requirements to ensure fiscal responsibility and soundness of the City's finances.

## FINANCE AND ADMINISTRATIVE SERVICES

### Financial Services

The Financial Services Division prepares and monitors the City's annual operating and capital budgets to ensure that expenditures are within budget and comply with the City’s policies and procedures. This Division is responsible for the reconciliation of all cash accounts and timely payment to vendors and contractors. Payroll is responsible for processing the payroll for over 500 employees as well as for handling federal tax withholding; health, dental and life insurance; and deferred compensation and retirement. The Division is also responsible for grant administration which includes planning, directing and coordinating with City departments; management of the financial and accounting reporting systems to ensure that the information is accurate in order to prepare the City’s financial statements, budgets, and other forecasting mechanisms; and sound financial controls to include reconciliations, adherence to GAAP and GASB principles and standards which are implemented with a view to ensure compliance and prevention of fraud.

### Treasury Services

The primary responsibility of the Treasury Services Division is to collect and report daily receipts in an efficient and timely manner while providing a high level of customer service to internal and external customers. The Division manages the City's cash and investments in an efficient and safe manner that strictly adheres to the City’s Investment Policy. The Division records the daily receipts from several payment sources, including electronic funds transfers, lockbox receipt transmissions, credit card processor uploads, payment kiosks, and the cashier's window at City Hall. The Division plays an integral role in the implementation of online and point-of-sale payment options, ensuring that City departments accepting credit and debit cards have safeguards, revenue reconciliation, and reporting protocols in place. The Division will continue to streamline cash receipts processed by implementing and increasing credit card payments channels such as online payments and payments through kiosks. The Division regularly analyzes the City's cash flow needs to maintain a reasonably safe level of short-term investments while providing liquidity to ensure timely distribution of debt service, vendors, and payroll obligations. The Division is responsible for the City’s bank accounts including the City’s banking services contract, identification of wire transfers into City’s bank accounts, investment of the City’s cash, and management of City’s capital projects funds.

### Customer Service

The Customer Service Division is responsible for the monthly processing of utility bills for approximately 18,000 accounts in the City. This Division is also responsible for the automated meter reading system, which leads to more accurate billing, allows customers to monitor water usage and enables early notification of potential leaks, and other customer service issues.

## FINANCE AND ADMINISTRATIVE SERVICES

### Vision

To elevate the fiscal services and customer service delivery to unprecedented levels to meet the City's mission of excellent customer service, progressive leadership, and accountable stewardship.

### Mission

Financing the City's future by providing outstanding, comprehensive fiscal services and exceptional customer service through transparency, technology, and a highly qualified and trained staff.

### Department Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 2,460,877 | $ 2,662,918 | $ 2,705,583 |
| Operating | 1,089,260 | 1,166,567 | 1,212,551 |
| **Total** | **$ 3,550,137** | **$ 3,829,485** | **$ 3,918,134** |

### FY 2026 Highlights and Accomplishments

### Accelerate Operational Excellence

- Upgraded Tyler employee self service module to Tyler Employee Access which provides employees with access to their personal information, details about their time, pay, benefits, and accrued leaved. Encouraged and promoted the use of electronic channels for payment of utility bills, business tax receipts, permits, library fees, and recreational fees.
- Implemented technological enhancements that allow additional automation to gain the highest efficiencies in daily transaction processing while maintaining control over accuracy and reporting of data.
- Researched alternative electronic payment methods for customers to pay utility bills and other fees.
- Monitored bank accounts and oversee cash receipts, disbursements, and transfers.
- Developed and maintained relationships with banks, financial institutions, and investment advisors.
- Managed debt portfolios and lease financing.

## FINANCE AND ADMINISTRATIVE SERVICES

### Government Stewardship and Accountability

- Maintained the Riviera Beach's revenue bonds rating at A+ by Fitch Ratings.
- Attained the Government Finance Officers Association (GFOA) Distinguished Budget Award for the FY 2026 Budget for the eighth consecutive year with special recognition for Long-range operating financial plans, strategic goals and objectives, and capital program.
- Completed the City's Annual Comprehensive Financial Report for FYE 2025.
- Arranged for the financing for the water treatment facility.
- Secured financing for the Police Station, Fire Station 86, and Parks and Recreation Master Plan facilities.
- Secured financing for the new water treatment facility.
- Invested excess cash in accordance with the investment policy while maximizing returns and preserving capital.
- Forecasted short-term and long-term cash flows to meet operational and capital expenditure.

### FY 2027 Objectives

### Prosperous, Resilient and Sustainable Economy

- Pursue the various financing options available for the construction of the new City Hall.
- Support the City's long-term capital program.
- Reduce outstanding utility account balances.
- Implement effective collection strategies for delinquent accounts.
- Update the Utility Special District Policy for utility services.

### Accelerate Operational Excellence

- Assist in the development of financial policies related to investments, debt management, and cash management.
- Maintain timely bank deposits and cash reporting.
- Oversee banking services, including electronic payments, merchant services, and fraud prevention controls.
- Monitor and improve internal controls related to treasury operations and cash management.
- Resolve payment and account inquiries promptly.
- Manage ERP implementation projects.
- Improve cash forecasting accuracy and work with teams to reduce variances.
- Improve fraud prevention measures.
- Revise standardized treasury procedures.
- Implement effective collection strategies for delinquent accounts.
- Improve customer payment convenience and accessibility.
- Reduce payment processing time.
- Implement controls to detect and prevent fraudulent transactions.
- Promote fraud prevention.

- Recommend process improvements that reduce costs
- Pass internal or external audits with no significant findings.

### Government Stewardship and Accountability

- Prepare year-end financial reports in accordance with generally accepted accounting principles within six months after the end of the fiscal year.
- Provide a high standard of timely comprehensive fiscal services to departments, rating agencies and other governments while safeguarding City assets.
- Continue to work to strengthen controls, practices, and policies.
- Continue to develop efficiency of operations.
- Monitor revenue and expenditures and maintain the City's long-term financial viability by forecasting the City's funding sources and uses.
- Maintain a high collection rate for utility bills.
- Maintain and manage the City's long-term financial plan by forecasting the City's funding sources and uses.
- Identify operational efficiencies resulting in annual savings.
- Optimize investment of surplus cash, increasing annual interest income.
- Strengthen treasury governance and internal controls across all City departments to support accountability and effective cash management.
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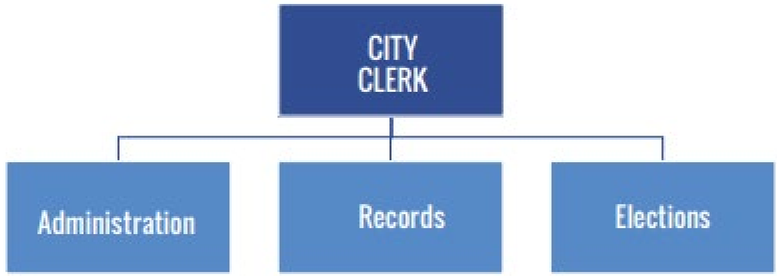
### Strengthen Community Engagement

- Continue to expand on the electronic payment options to pay for utility bills, building permits, business tax receipts, recreational and library services.




## Department Overview

The Office of the City Clerk has three divisions, Records, Elections, and Administration, which play significant roles within the City. It is the official records depository for the City, with the City Clerk being the official Custodian of Records and keeper of the City's seal.

The Office of the City Clerk is responsible for the execution, maintenance, filing, and digitization of City Council and Utility Special District Board of Directors approved minutes, resolutions, ordinances, agreements, contracts, leases, recorded deeds, lobbyist registration(s), an annual update of the Ethics Commission database. The Department oversees the posting and publication of public notices for both entities, as required by law, and submits ordinances to be codified in the City's Code of Ordinances.

The Office of the City Clerk serves as the City's liaison for public records requests. It conducts Municipal Elections per the City's charter, Chapter 5 of the City's Code of Ordinances, Florida Statutes, and Administrative Law(s). The Office of the City Clerk has four full-time positions and one part-time position: City Clerk, Deputy City Clerk, Senior Staff Assistant, and Staff Assistant; the mail courier position is part-time; and works in tandem with all municipal departments.

## Administration

The Administration Division responds to the legislative needs of the City by preparing for public meetings in the form of noticing meetings, facilitating post-meeting duties, and facilitating resident services via in-person, telephone, and email.  This division handles inter-departmental services, research of archived records, and data collection. Lastly, the daily operations of the department fall within the prevue of our Administrative Division.

## Records

The Records Division is also responsible for recording and releasing municipal liens and fulfilling lien search requests. The lien search process has been automated, alleviating customers' need to submit a request to the Office of the City Clerk in person. This effort is conducted with the Code Compliance Division and the Finance Department. The Records Division's efforts to digitize permanent City records remain an overall goal for the City.

## CITY CLERK

### Elections

As the Supervisor of Elections (SOE) for the municipal election process, the City Clerk is responsible for qualifying potential candidates; disseminating Municipal Election related information; confirming precinct locations; encouraging voter registration; receiving and reviewing Campaign Treasurer Report Summaries, and other election-related responsibilities.

### Vision

The vision of the Office of the City Clerk is to be the customers link to excellent record keeping, encourage citizen engagement, and express the importance of voter participation in the election process.

### Mission

To provide efficient, expedient, and professional service to all customers consistent with the City's standards, policies, procedures, and state laws.

### Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 409,527 | $ 458,624 | $ 489,993 |
| Operating | 359,922 | 340,091 | 342,587 |
| **Total** | **$ 769,449** | **$ 798,715** | **$ 832,580** |

### FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Invest in educational opportunities online and by attending workshops and conferences to improve work skills.
- Monitor expenses in the budget and reduce spending, where necessary.

### Great Neighborhoods

- Volunteer services for City sponsored special events.
- Partner with community events for voter registration drives.
- Educate the community on the importance of their service on city advisory boards.
- Utilized various platforms to announce upcoming meetings and events.

## Operational Excellence

- Attend public meetings and prepare accurate minutes to ensure a reliable historical record of City Council actions.
- Process resolutions, ordinances, and executed agreements in a timely and efficient manner.
- Evaluate and improve procedures within the City Clerk's Office to reduce redundancy and promote cross-training.
- Provide records management support and staff training, while advancing document digitization to enhance remote access to City Council approved materials.
- Coordinate and host public records management training in partnership with the State Library of Florida.
- Organize and host the Palm Beach County Municipal Clerks Association quarterly meeting in December 2026.

## Government Stewardship and Accountability

- Strengthen the system for notifying council members about meetings to ensure timely communication and participation by using Microsoft Outlook software.
- Use the compiled email list to ensure that the City departments are notified, and the City website is kept up to date with meeting notices, resolutions, ordinances, executive agreements, and election information.

## Community Engagement and Empowerment

- Utilize various mediums for the dissemination of information concerning the 2026 Primary and General Elections as well as the Riviera Beach 2027 Municipal Election.
- Train with poll workers at the Palm Beach County Supervisor of Elections Office.
- Continue to provide free notary services.

## FY 2027 Objectives and Performance Measures

## Prosperous, Resilient and Sustainable Economy

- Align resources with evolving organizational and community needs.
- Create meaningful opportunities for staff development, innovation, and improved service delivery.
- Position the Clerk's Office for long-term success through strategic planning and efficient resource allocation.
- Enhance organizational agility to effectively respond to external disruptions and internal challenges.
- Ensure financial and operational stability by maintaining prudent budgeting practices and strong internal controls.

## Great Neighborhoods

- Allocate essential resources to support vibrant, safe, and inclusive neighborhoods through community focused initiatives.
- Conduct voter registration drives to promote civic participation and expand access to the electoral process.
- Plan, promote, and host community engagement events that encourage residents and employees to connect with City Clerk staff, learn about elections, advisory boards, and better understand the role and responsibilities of the Clerk's Office.

## Operational Excellence

- Attend public meetings as needed and prepare accurate, comprehensive minutes to ensure an official and reliable record of actions taken by the City Council and advisory boards.
- Evaluate and enhance internal procedures within the City Clerk's Office to reduce redundancy, improve efficiency, and support cross training among staff.

## Government Stewardship and Accountability

- Use the City's website to publish and provide internal and external access to City Council approved ordinances, resolutions, minutes, and agendas from regular City Council meetings.

## Community Engagement and Empowerment

- Advance community engagement and empowerment by investing in initiatives that promote transparency, accessibility, and civic participation.
- Allocate resources to support outreach efforts such as voter registration drives, public education programs, and community events that connect residents and employees with City services.
- Implement programs and dedicate efforts that aim to foster informed and active participation, strengthen trust in local government, and ensure members of the community have meaningful opportunities to engage in civic life.

## Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient and Sustainable Economy** | Number of public records requests processed | 1,200 | 1,400 | 1,500 | 2,000 |
| **Great Neighborhoods** | Number of community partners providing volunteer services | 4 | 6 | 6 | 7 |
| **Operational Excellence** | Number of management records for training with City departments. | 3 | 4 | 4 | 5 |
| **Government Stewardship and Accountability** | Number of lien search requests and lien releases | 1,400 | 1,500 | 1560 | 1,700 |
| **Community Engagement and Empowerment** | Number of community partnerships for voter registration and passport information | 4 | 5 | 5 | 7 |

## HUMAN RESOURCES AND RISK MANAGEMENT


### Department Overview

As a forward-thinking department, the Human Resources (HR) and Risk Management Department is responsible for the development, implementation, interpretation, and oversight of policies, procedures, and programs that strengthen the City's operations and support its workforce. Committed to organizational excellence, the Department promotes employee well-being through empowerment, professional growth, and retention, while aligning workforce strategies with the City's strategic goals and objectives.

In close collaboration with the City Manager's Office, department directors, employees, and external stakeholders, HR works to maximize the potential of the City's workforce. Embracing innovation and change, the Department is dedicated to delivering high-quality customer service and ensuring effective and efficient operations across all functional areas, including talent management, compensation and benefits, performance management, labor relations, risk management, compliance, workplace safety, and training and development.

### Talent Management

The Talent Management function focuses on meeting the City's staffing needs by fostering an environment that attracts, develops, and retains highly qualified employees. This includes identifying and enhancing the skills of internal talent through effective assessment and development tools. Emphasis is also placed on cultivating essential soft skills, such as empathy, adaptability, and leadership, to support a resilient and high-performing workforce.

### Compensation and Benefits

The Compensation and Benefits unit collaborates with key departments to ensure employee wages remain competitive, equitable, and aligned with market standards. This function also administers and oversees insurance and benefits programs for both active and retired employees, ensuring compliance and fiscal responsibility.

### Risk Management and Workplace Safety

Risk Management and Workplace Safety work in partnership with City departments to develop and maintain a comprehensive risk management program. This includes identifying potential risks, evaluating their impact, and implementing appropriate mitigation strategies. The unit ensures compliance with applicable federal, state, and local laws and proactively updates policies and practices to reflect regulatory changes and best practices.

### Performance Management and Labor Relations

Performance Management and Labor Relations are focused on strengthening the employer-employee relationship through fair, transparent, and effective practices. This includes assessing employee engagement and satisfaction, addressing workplace concerns, and supporting the continuous improvement of the City's performance management system.

### Training and Development

Training and Development represent a strategic investment in achieving the City's goal of building a high-performing government organization. Through a comprehensive and inclusive training program designed for all levels of the organization, the City develops a skilled, knowledgeable, and adaptable workforce capable of delivering efficient, high-quality services to the community.

### Vision

The vision for the City of Riviera Beach's Human Resources Department is to serve as a catalyst for organizational excellence and employee empowerment by cultivating a dynamic, inclusive workforce that drives innovation and delivers exceptional service to our vibrant community. To be the Best Waterfront City in which to Live, Work, and Play.

### Mission

The mission of the City of Riviera Beach's Human Resources Department is to attract, develop, and retain a diverse, highly skilled workforce that empowers City departments to achieve their goals and serve the community with excellence and efficiency. We are committed to creating an exceptional City by providing excellent customer service, progressive leadership, and accountable stewardship.

## HUMAN RESOURCES AND RISK MANAGEMENT

### Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 1,317,090 | $ 1,612,968 | $ 1,315,580 |
| Operating | 685,060 | 932,389 | 914,593 |
| **Total** | **$ 2,002,150** | **$ 2,545,357** | **$ 2,230,173** |

### FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Developed targeted strategies to improve the operational efficiency and effectiveness of the Human Resources Department.
- Continued strengthening recruitment and hiring practices by streamlining internal processes, reducing onboarding timelines, and supporting workforce planning initiatives that contribute to the City's long-term economic sustainability.

### Great Neighborhoods

- Supported City departments that provide essential public services by improving staffing stability and recruitment efforts.
- Continued to recruit qualified candidates for critical positions, helping departments maintain service levels while promoting workforce diversity and increasing employee engagement within the community.

### Operational Excellence

- Enhanced the recruitment and onboarding process, resulting in more efficient hiring practices and reduced onboarding time for new employees.
- Expanded employee wellness initiatives by offering health screenings and wellness programs that allowed employees to earn wellness incentives while promoting a healthier workforce.
- Continued efforts to improve operational efficiency through process modernization and increased use of electronic human resources workflows.
- Implemented the NeoGov Human Resources Management System.
- Expanded the online employee lifecycle process, including recruitment and onboarding.
- Streamlined recruitment and onboarding procedures to improve hiring efficiency.
- Reduced paper consumption through increased use of electronic and paperless human resources processes, supporting sustainability initiatives.
- Successfully negotiated and administered PBA Captains and PBA labor agreements.
- Launched an online employee wellness portal.
- Introduced "Wellness Tuesdays" to increase employee engagement and participation in wellness activities.

## HUMAN RESOURCES AND RISK MANAGEMENT

- Continued the monthly employee fruit delivery program to promote healthy workplace habits.
- Implemented an intravenous (IV) drip wellness initiative as part of the City's employee health and wellness program.
- Participated in career fairs to attract qualified candidates and expand recruitment efforts.
- Conducted evaluations of organizational and operational risks to support effective workforce planning and risk management.

### Government Stewardship and Accountability

- Strengthened accountability by improving Human Resources policies, procedures, and compliance efforts.
- Continued to support transparent personnel practices while ensuring adherence to applicable federal and state employment laws.
- Advanced workforce planning initiatives to better support succession planning and organizational continuity.

### Community Engagement and Empowerment

- Promoted employee engagement through wellness programs and initiatives that encourage participation in community activities.
- Continued to strengthen workplace policies and expand paperless Human Resources processes to improve service delivery, operational sustainability, and data-driven decision-making.
- Enhanced workforce reporting by monitoring key Human Resources metrics to support informed management decisions.

### FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Strengthen workforce planning to support sustainable growth.
- Reduce average time-to-fill vacancies by 15% compared to FY 2026.
- Decrease overtime expenditures citywide by 8% through improved workforce planning.
- Maintain employee benefits cost growth at or below budget projections.
- Strengthen organizational resilience through policy and compliance management.
- Conduct comprehensive policy review and update 100% of outdated HR policies.
- Maintain full compliance with federal, state, and labor regulations.
- Implement at least 2 citywide emergency staffing readiness exercises.

### Operational Excellence

- Improve cost-effective recruitment and retention strategies.
- Increase applicant pool size by 20% for critical classifications.
- Reduce first-year employee turnover by 10%.
- Expand internship/apprenticeship partnerships by at least 3 programs to build workforce pipelines.

- Support departments that directly impact neighborhoods through staffing stability.
- Maintain vacancy rate below 8% in public-facing and essential service positions.
- Reduce onboarding processing time to 10 business days or less.
- Ensure 100% of critical roles have succession planning documentation.
- Enhance recruitment and retention for Police and Fire personnel.
- Reduce sworn and certified vacancy rates by 10%.
- Shorten hiring cycle for public safety positions by 20%.
- Maintain 100% compliance with background, credentialing, and regulatory requirements.
- Modernize HR systems and processes.
- Implement at least 3 HR process automation improvements.
- Reduce manual processing time for HR transactions by 20%.
- Achieve 90% employee satisfaction rating for HR services.
- Strategic workforce planning to reduce overtime and vacancy costs.
- Process modernization before adding personnel resources.
- Talent development to improve retention and reduce turnover-related expenses.
- Data-driven performance management aligned with measurable outcomes.

### Community Engagement and Empowerment

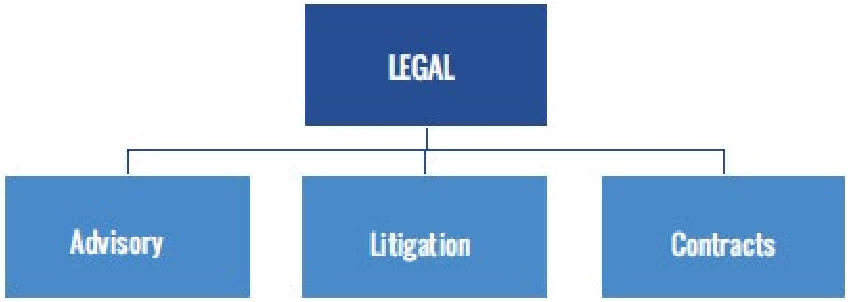
- Promote workforce residency and community engagement.
- Increase percentage of employees residing within the City by 5%.
- Participate in at least six (6) community job fairs or local hiring initiatives.
- Track and report demographic workforce data annually.

### Government Stewardship and Accountability

- Strengthen employee wellness and Risk Management programs.
- Performance Measures:
- Reduce workers' compensation claims frequency by 10%.
- Increase Employee Assistance Program (EAP) awareness participation by 15%.
- Develop a high-performing and accountable workforce.
- Implement the RISE AWARDS is an Employee Service Awards event organized to recognize and honor employees for their years of dedicated service and commitment to the organization. RISE is an acronym for Riviera's Innovative Star Employees.
- Provide a minimum of 24 hours of professional development per employee annually.
- Ensure 100% completion of annual performance evaluations citywide.
- Implement leadership development program for supervisory staff (minimum 2 cohorts annually).
- Support sustainable workplace practices.
- Increase utilization of paperless HR processes by 25%.
- Expand telework or flexible scheduling programs where operationally feasible.
- Track and report workforce metrics quarterly to support data-driven decisions.

## Performance Measures

| Strategic Goals | Performance Measure | FY2025 Actual | FY2026 Target | FY 2026 Projected | FY2027 Target |
|---|---|---|---|---|---|
| **Operational Excellence** | Number of updated job descriptions | 100 | 100 | 100 | 100 |
| | Number of City-wide performance appraisals conducted | 300 | 315 | 315 | 325 |
| | Number of policies and procedures created or updated | 12 | 6 | 6 | 8 |
| | Number of health and wellness fairs | 3 | 3 | 3 | 4 |
| | Number of e-training and development sessions | 5 | 5 | 5 | 6 |
| | Number of employee engagement sessions | 10 | 12 | 12 | 12 |




### Department Overview

The Legal Department is responsible for providing legal representation and advice to the City and its officials in numerous areas of law, including issues relating to planning, zoning, construction, development, environmental, human resources, civil rights, contracts, tax, real estate law, torts involving personal injury and property damage, ethics, conflicts of interest, public records and open meeting laws, compliance with financial disclosure laws, water and wastewater laws, and a wide range of other issues.

In addition to handling litigation, the Department's attorneys furnish legal advice and opinions on matters referred to them by the City Manager, Mayor, Council, and Department Directors. The Department’s attorneys always attend meetings of the City Council, Utility Special District, and advisory boards of the City.

### Vision

To provide efficient services to the public for the benefit of all.

### Mission

### Department Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 938,350 | $ 1,009,087 | $ 1,164,262 |
| Operating | 324,387 | 353,674 | 341,141 |
| **Total** | **$ 1,262,737** | **$ 1,362,761** | **$ 1,505,403** |

## FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Completed a series of FEMA training in preparation for, response to, and recovery from potential emergency disasters that supports individuals, the community and city departments in coordination with local, state, and federal agencies to mitigate loss and build resiliency.
- Served in the Planning Section for the Incident Command System as the Documentation Unit Leader and attended all briefings/meetings to maintain accurate and complete incident files and ensure the proper storage of incident documentation to capture all critical information in an organized manner for legal, analytical, and historical purposes.
- Provided quality customer service and care towards public & resident concerns received through both written communication and telephone inquiries.
- Accepted service for numerous subpoenas and coordinated with the appropriate departments responsible for responding to ensure that responses were timely.
- The CAO in coordination with the Sean Pittman Law Group & the Milberg Law Firm secured significant financial recovery in the PFAS and AFFF water contamination litigation settlement with the anticipated payment schedule that includes:

### Operational Excellence

- Coordinated several investigations for various departments while serving as a liaison between investigators and city departments and outside vendors from the beginning of the investigations until the conclusion of the investigations.
- Exceeded the completion of the minimum required CLE credits through attendance at in-person conferences and virtual workshops.
- Served as a liaison between the city and the public to mitigate the risk of litigation, when challenges and concerns arose within City departments.
- Performed legal research at the request of the Mayor, City Council members and other departments, and in support of current litigation matters, issues involving criminal, civil and forfeiture law and municipal ordinances; analyzed law sources and located applicable precedents, legal opinions, statutes and orders.

### Community Engagement and Empowerment

- Supported City Administration’s Citizen Leadership Academy.

### Government Stewardship and Accountability

- Researched applicable laws, statutes, court decisions and other legal authorities for use in the preparation of cases, opinions, pleadings, briefs abstracts, deeds, and other

documents.
- Prepared memorandums, correspondence, motions/briefs relating to a variety of legal issues and timely filed documents with the court.
- Reviewed contracts, policies, and resolutions for other departments as to form and legal sufficiency.

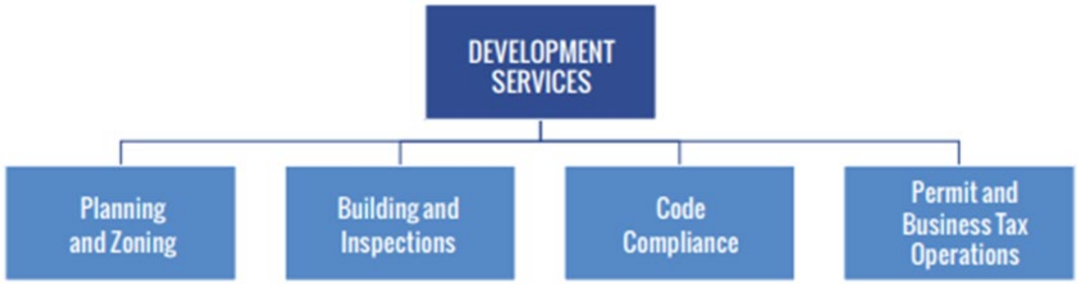
### FY 2027 Objectives

### Prosperous, Resilient and Sustainable Economy

- Adopt emergency management ordinance
- Adopt noise ordinance

### Operational Excellence

- Bring various litigation areas in-house, such as code enforcement, foreclosures, municipal code violations, planning and zoning, Development Services support, and arbitrations.
- Develop policy to recoup Utility Special District's funds caused by private developers breaking water mains in rights of way.
- Provide subpoena training.




## Department Overview

The Development Services Department provides a variety of services to City stakeholders associated with development, redevelopment and maintenance of real property. The Planning and Zoning Division oversees administration of land development regulations and serves as a technical liaison to the community. The Building Inspections Division is charged with administration of the Florida Building Code and functions to protect the health, safety and welfare of the public. The Code Compliance Division assists in maintaining the economic value and aesthetic appeal of private property within the City as required by the City's Code of Ordinances. Permit and Business Tax operations processes permit and provide business tax applications and ensure the efficient circulation, review, and issuance of approved documents. In summary, the Development Services Department has the vital responsibility to plan and approve future development projects, review and inspect ongoing construction, and ensure property maintenance once constructed.

## Vision

To effectuate a comprehensive plan and organizational strategy to promote the effective and efficient development of Riviera Beach while building a livable, walkable, sustainable, and economically vibrant community; ultimately leveraging our geography and cultural diversity to preserve established communities, protect our ecological resources, and create a world class destination.

## Mission

The City of Riviera Beach Development Services Department is committed to planning, building, and maintaining a safe and sustainable community, serving you with small town hospitality and leaving a lasting impression.

## Financial Overview

| Category | | FY 2025 Adopted Budget | | FY 2026 Adopted Budget | | FY 2027 Tentative Budget |
|---|---|---|---|---|---|---|
| Personnel | $ | 3,741,874 | $ | 4,102,463 | $ | 4,369,645 |
| Operating | | 1,357,438 | | 1,345,842 | | 1,307,989 |
| Operating Capital | | 26,250 | | 27,000 | | - |
| **Total** | **$** | **5,125,562** | **$** | **5,475,305** | **$** | **5,677,634** |

## FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Collected over $9.7 million in revenue during the last year Including $7.5 million in permit fees; $2.1 million in BTR fees; $0.119 million in planning application fees; and $0.105 million in code compliance fees.
- Approved over $258.6 million in new construction for a total of 860,639 square feet of new construction and building improvements.

### Great Neighborhoods

- Issued more than 2,600 new code violations during the last year and complied with almost 437 violations during the same period.
- Collaborated with the Police Department to address four nuisance properties using the unsafe structures program.
- Created a new civil citation program so that Police, Public Works, and Development Services can now immediately address certain violations.

### Operational Excellence

- Successfully deployed mobile printers, tablets, keyboards and vehicle equipment to allow for fully field operational Code Compliance Officers.
- Implemented online renewals for existing business tax receipts customers and initiated online submittals for new business tax receipts applications.
- Launched 48-hour turnaround permits for the most common application types.

### Government Stewardship and Accountability

- Implemented the state required milestone inspection program to comply with the new State mandate.
- Eliminated the use of CAP Government for plan review and minimized third party staffing which has reduced costs, and improved customer service for the development community.

### Community Engagement and Empowerment

- Successfully established the newly ordained Art in Public Places Advisory Board and recruited a diverse set of citizen volunteers to staff the board.
- Hosted over a dozen community meetings and workshops related to the City's Comprehensive Plan rewrite.
- Successfully hosted fifteen public meetings including: seven Planning and Zoning Board Meetings, four Code Compliance Magistrate Meetings, and four Art in Public Places Advisory Board Meetings.

## FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Continue working with the development community to bring online an expected $1 billion in new taxable land value to the City during the coming year.
- Create a small business directory for the City to be used by residents and interested parties.
- Continue to improve coordination between the Department and the CRA, Port of Palm Beach, and Housing Authority to streamline projects that will strengthen the local economy.
- Ensure that proposed land development in Riviera Beach provides the best value proposition for the City through the retention of high property values and contributing to a strong tax base.

### Great Neighborhoods

- Comply with at least 75% of code compliance violations within 60 days.
- Leverage the Code Compliance division's operational changes and hardware enhancements to improve the surveillance of City neighborhoods and compliance rates.
- Optimize the property owners' assistance program with the goal of helping at least five qualifying homes.
- Create a task force to create a rental property program for the City aimed at providing better oversight of, and more clarity to, absentee landlords that operate in the City.

### Operational Excellence

- Review the planning and zoning fee schedule and recommend changes to City Council based on regional rate averages.
- Consult with third party geographic information services (GIS) and artificial intelligence (AI) software providers to make public basic information about all permits, applications and code cases through the City's official GIS map.
- Update standard operating procedures for all divisions to improve work flows and resiliency.

### Government Stewardship and Accountability

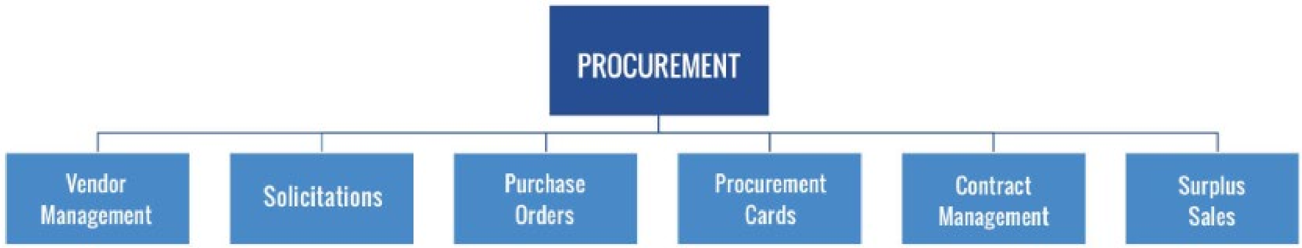
- Continue to be prudent with revenues generated from land development and permit fees.
- Ensure transparency in decisions made by staff.

### Community Engagement and Empowerment

- Proactively work to fully staff the Planning and Zoning Board and the Public Art Advisory Board.
- Continue extensive outreach to involve the public in the City's Comprehensive Plan and neighborhood planning programs.

### Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| Prosperous, Resilient and Sustainable Economy | Percentage increase in small business satisfaction. | 50% | 50% | 60% | 65% |
| Great Neighborhoods | Number of properties receiving funding for improvements from assistance program. | 4 | 4 | 1 | 5 |
| Operational Excellence | Percentage of permit applications reviewed and issued within 30 days of submission. | 75% | 75% | 75% | 85% |
| Community Engagement and Empowerment | Percentage of staff participating on the citizen advisory boards. | N/A | N/A | N/A | 100% |




## Department Overview

The Procurement Department is responsible for oversight of the City's procurement activities, coordination of surplus disposition, and contract administration. The Department's primary functions are to:

- Source goods and services in a manner that obtains best value for the effective and efficient operation of the City, the Utility Special District (USD), and the Community Redevelopment Agency (CRA).
- Recognize, support, and practice the public procurement values and guiding principles of Accountability, Ethics, Impartiality, Professionalism, Service, and Transparency established by the National Institute of Governmental Purchasing (NIGP) and uphold the Code of Ethics as a fundamental tenet of the public procurement profession.
- Apply sound procurement procedures in supplier selection and payment administration, including administration of City-issued procurement cards.
- Issue solicitations that meet operational and administrative needs in accordance with Florida Statutes, Palm Beach County governance requirements, the City Charter, the City Procurement Code, the Palm Beach County Commission on Ethics, and the Palm Beach County Office of Inspector General.
- Promote business with local and small businesses to protect, sustain, and stimulate the City's local economy and support small business development.
- Take full responsibility for the purchasing and supply function, staying current on procurement trends through active participation in professional purchasing organizations.
- Keep City departments informed of relevant problems and progress through appropriate channels.
- Avoid deceptive practices and misrepresentation, recognizing that mutually beneficial business relationships are built on honesty and fair dealing.
- Act in a courteous, considerate, prompt, and professional manner with fellow employees, vendors, contractors, consultants, and the public.

## PROCUREMENT

### Vision

To provide the highest service and quality of goods and services at the best value while instituting the core values of professionalism, innovation, and integrity to all process partners involved in the procurement and supply chain process.

### Mission

To serve internal departments and external business stakeholders with the highest level of professionalism, innovation, and technology, while utilizing lean practices and the best sourcing methodologies

### Motto

Fairness, Transparency and Compliance

### Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 886,139 | $ 917,496 | $ 966,021 |
| Operating | 192,353 | 381,737 | 327,998 |
| **Total** | **$ 1,078,492** | **$ 1,299,233** | **$ 1,294,019** |

### FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Maximized the value of public funds through strategic sourcing, competitive procurement practices, and responsible stewardship of taxpayer resources.
- Participated in the City's Citizens Leadership Academy to educate residents on public procurement processes and the responsible expenditure of public funds.
- Supported local economic development by promoting fair and open competition while expanding opportunities for qualified vendors.
- Leveraged cooperative purchasing contracts, including National Association of State Procurement Officials (NASPO) and other governmental agreements, to obtain competitive pricing and improve procurement efficiency.

## Great Neighborhoods

- Supported City departments by providing timely procurement services for capital improvement projects, public infrastructure, parks, utilities, and neighborhood enhancement initiatives.
- Increased accessibility to procurement policies, procedures, and educational resources for City departments and the public.
- Strengthened partnerships with departments to improve service delivery and ensure procurement activities aligned with community priorities.

## Operational Excellence

- Improved procurement operations through enhanced collaboration, standardized processes, and continuous customer service improvements.
- Coordinated emergency procurement planning and contractor readiness efforts to support hurricane response and disaster recovery operations.
- Continued implementation of electronic procurement tools to improve efficiency, transparency, and vendor participation.
- Expanded procurement training opportunities for City staff to promote consistent application of procurement policies and procedures.

## Government Stewardship and Accountability

- Continued modernization of the City's Procurement Code and administrative procedures to improve efficiency, transparency, and regulatory compliance.
- Developed and continued development of standard operating procedures, standardized procurement forms, and procurement guidance documents.
- Strengthened Purchasing Card (P-Card) oversight through policy development, administrative controls, and compliance monitoring.
- Continued development of the Citywide Subcontractor and Local Vendor Program Policy.
- Development of the City Direct Pay Policy.
- Promoted responsible procurement practices through improved contract administration, documentation, and internal controls.

## Community Engagement and Empowerment

- Continued the City’s partnership as a Palm Beach County Business Matchmaker Conference Partner and served on the conference steering committee to expand business opportunities for local firms.
- Fostered collaboration with vendors, community organizations, and regional procurement partners to increase participation in City contracting opportunities.

## PROCUREMENT

- Expand the Procurement Department's regional partnerships by collaborating with neighboring municipalities, public agencies, educational institutions, chambers of commerce, and professional organizations to increase vendor outreach, share procurement best practices, promote cooperative initiatives, and strengthen economic opportunities for businesses throughout the region.

### FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Expand strategic sourcing initiatives to maximize competition, reduce procurement cycle times, and obtain the best value for the City.
- Continue implementation and optimization of BidNet Direct as the City's enterprise solicitation platform.
- Conduct major competitive procurements supporting the Reimagine Riviera Beach initiative and other strategic capital projects.
- Promote sustainable procurement practices through environmentally responsible purchasing initiatives.
- Implement the Buy Local, Buy Riviera Beach™ initiative to strengthen the City's local business community by increasing awareness of contracting opportunities, encouraging local vendor participation, and supporting economic development within the City.

### Great Neighborhoods

- Provide procurement support for major redevelopment and capital improvement projects that enhance neighborhoods, improve public infrastructure, expand recreational amenities, and improve the quality of life for residents.
- Support Community Redevelopment Agency initiatives through timely and compliant procurement services that facilitate mixed-use redevelopment, economic revitalization, and strategic investment throughout the CRA district.
- Collaborate with City departments during project planning to improve procurement scheduling, reduce project delays, identify procurement risks early, and ensure goods and services are available when needed.
- Develop long-term procurement strategies that improve continuity of services, increase competition, and provide departments with greater flexibility when addressing operational and capital needs.

## PROCUREMENT

### Operational Excellence

- Continue modernization of procurement operations through technology, automation, and standardized business processes.
- Implement comprehensive emergency procurement procedures fully aligned with FEMA procurement requirements.
- Expand Procurement Representative assignments to strengthen departmental customer service and improve communication across the organization.
- Increase professional development by supporting procurement staff in obtaining advanced certifications, continuing education, and professional credentials through NIGP.

### Government Stewardship and Accountability

- Present comprehensive revisions to Chapter 16.5 of the City Code for Council consideration.
- Continue implementation of the Tyler Munis Contract Management Module to improve contract administration, monitoring, compliance, and reporting.
- Complete development of standardized solicitation templates, evaluation documents, procurement forms, and administrative procedures.
- Strengthen Purchasing Card governance through updated policies, enhanced internal controls, training, monitoring, and compliance audits.
- Expand procurement performance metrics and reporting to improve accountability, transparency, and operational decision-making.
- Continue implementation of the City's Subcontractor and Local Vendor Program.

### Community Engagement and Empowerment

- Continued partnership with the Annual Palm Beach County Business Matchmaker Conference in partnership with regional organizations.
- Launch Vendor University to educate vendors on doing business with the City and improve vendor readiness.
- Conduct multiple vendor outreach workshops focused on local, small, minority-owned, and women-owned businesses.
- Expand regional partnerships with public agencies, educational institutions, and industry organizations to strengthen supplier participation.
- Enhance vendor communication through expanded online resources, educational materials, and supplier engagement initiatives.

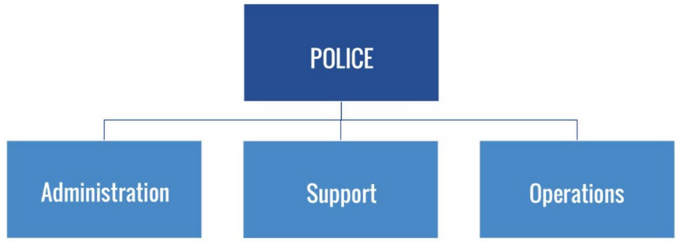
## Additional Strategic Objectives

- Expand utilization of Tyler Munis, BidNet Direct, DocuSign, and other technology platforms to improve procurement efficiency, contract management, and data-driven decision making.
- Develop dashboards and performance metrics that measure procurement cycle times, vendor participation, contract utilization, and operational effectiveness.
- Continue building a high-performing procurement organization through workforce development, succession planning, cross-training, and employee engagement.
- Promote procurement as a strategic business partner by strengthening relationships with City departments and providing proactive procurement planning and consulting services.

## Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient and Sustainable Economy** | Conduct semi-annual outreach and general training events for suppliers with a minimum of two project procurement specific events | 2 | 2 | 2 | 2 |
| **Great Neighborhoods** | Number of capital project solicitations completed | 4 | 2 | 6 | 4 |
| | Complete solicitations for mixed-use developments for the CRA on the Broadway corridor. | 2 | 2 | 1 | 2 |
| **Operational Excellence** | Establish City-wide contract | 5 | 5 | 2 | 2 |
| | Conduct training sessions for staff | 2 | 0 | 1 | 2 |
| **Community Engagement and Empowerment** | Number of vendor outreach events participated in and/or conducted | 14 | 7 | 4 | 10 |

## POLICE




### Department Overview

The Riviera Beach Police Department (RBPD) is a full-service law enforcement agency serving a population of over 35,000. RBPD comprises 121 sworn officers and 75 non-sworn employees who handle approximately 80,000 calls for service each year.

RBPD exists because of the community we serve. RBPD is an organization of professionals committed to providing the highest level of police service in a sensitive and positive manner to all, regardless of race, creed, or lifestyle. RBPD recognizes the value of human life and the dignity of all people and strives to be fair, compassionate, and respectful to individuals encountered.

On December 7, 2022, the Commission for Florida Law Enforcement Accreditation (CFA) voted unanimously to award the Riviera Beach Police Department its initial accreditation, making it the City's first accredited department and marking a significant milestone in the agency's commitment to professional standards, accountability, and best practices in law enforcement. Building on that achievement, the Department continued to maintain compliance with CFA standards through ongoing policy review, training, and internal assessments. As a result of those sustained efforts, on October 22, 2025, the CFA again voted unanimously to award the Department reaccreditation, reaffirming its commitment to excellence and ensuring continued adherence to recognized professional standards.

The Department fully embraces the recommendations outlined in the Final Report of The President's Task Force on 21st Century Policing, which points out how the mission of law enforcement is "to build trust between citizens and their peace officers so that all components of a community are treating one another fairly and justly and are invested in maintaining public safety in an atmosphere of mutual respect." To that end, the Department will employ the six pillars framework used by the task force:

1. Building Trust and Legitimacy
2. Policy and Oversight
3. Technology and Social Media
4. Community Policing and Crime Reduction
5. Training and Education
6. Officer Safety and Wellness

The mission of the RBPD is to "SERVE AND PROTECT" all who live, work, vacation, as well as those who travel through the City, and in so doing, make a meaningful contribution to the quality of life for the community. Our goal is to provide service for every person within the city limits of Riviera Beach, and at the same time, protect them from being victims of crime. RBPD Officers strive each day to carry out the Department's mission as follows: the protection of life and property, the prevention and suppression of crime, the apprehension of violators of the law, the increase of the quality of life, and the preservation of public order.

RBPD has adopted a crime-fighting philosophy that is centered on Intelligence-Led Policing and Predictive Policing. Intelligence-Led Policing is a collaborative law enforcement approach combining problem-solving policing, information sharing, and police accountability, with enhanced intelligence operations. Through Intelligence-Led Policing, RBPD attempts to identify those who are committing crimes and identify victims of crimes and victimized areas. RBPD targets high-frequency offenders and works in a collaborative effort with other local, state, and federal law enforcement agencies.

Predictive Policing uses computers and advanced software applications to analyze data regarding crimes in a particular area to anticipate where and when a crime will occur in the near future. This approach does not identify who will commit the crime, but it pinpoints hot spots to help RBPD anticipate the approximate time, day, and area that might have another crime committed within the city. RBPD utilizes a CompStat approach to accomplish this mission. This allows RBPD to be accountable to the residents we serve, to be more strategic in thwarting crime and responding to crimes in progress. The Department is building a communications strategy to increase information sharing and communications with the public by providing regular updates through media outlets and social media.

Community policing promotes organizational strategies that support the use of partnerships and problem-solving techniques to proactively address the immediate conditions that give rise to public safety issues such as crime, social disorder, and fear of crime. RBPD's district-based problem-solving policing ensures that senior-level police managers are responsible and held accountable for delivering police services tailored to the specific needs of the community. Officers and supervisors are also assigned to one of the police districts where long-term assignments and line-level accountability make each officer a stakeholder and a problem solver.

The Department engages the youth with the Police Athletic/Activities League and the RBPD Police Explorers Program. The programs exist to aid in the prevention of juvenile crime and violence by providing mentorship, life skills, civic/service, athletic, recreational, enrichment, and educational opportunities, and resources to Riviera Beach youth and their families.

The Community Policing Strategy is complemented by a well-established Real Time Crime Center (RTCC), where the Department blends the latest crime-fighting technology with "old-fashioned" police work. RBPD maintains a comprehensive body-worn camera and mobile video recording program, which equips each RBPD Officer with a body-worn camera while continuing to enhance public trust and transparency between RBPD and the community it proudly serves.

## Vision

All members of the Riviera Beach Police Department are committed to maintaining the highest standards of professional ethics and integrity. We shall embrace the philosophy of police and community collaboration, while ensuring equal justice for all. We will work together to reduce crime and improve the quality of life for all citizens. We will provide a highly trained workforce and provide fair and professional police service while striving for excellence in everything we do.

## Mission

The mission statement of RBPD is to safeguard the lives and property of the people we serve and protect, to reduce the incidence of crime, and to enhance public safety while working with diverse communities to improve their quality of life.

## Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 20,772,556 | $ 23,167,743 | $ 24,693,160 |
| Operating | 8,629,780 | 9,696,031 | 9,112,505 |
| Operating Capital | 120,160 | 49,000 | 110,000 |
| **Total** | **$ 29,522,496** | **$ 32,912,774** | **$ 33,915,665** |

## FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Successfully secured and advanced multiple grant initiatives, including the $221,750 Solid Waste Authority Blighted and Distressed Property Clean-Up Grant for demolition efforts at Barracuda Bay, submitted the FY 2025 Edward Byrne Memorial Justice Assistance Grant (JAG) application in the amount of $36,034 to support the Drone as First Responder program, and coordinated an extension request for the $500,000 legislative appropriation to support development of the new police training facility.
- Maintained a dedicated law enforcement presence at the Port of Palm Beach to support maritime security and protect critical economic infrastructure.
- Collaborated with business stakeholders through the Broadway Business District meetings to strengthen the business environment and reduce crime and blight.

## Great Neighborhoods

- Effectively managed the staffing and coordination for all special events to date, ensuring adequate resource deployment, maintaining public safety, and supporting community engagement throughout the city.
- Reduced unsheltered homelessness from 107 to 40 through the CO-Response Model in partnership with healthcare agencies.

## Operational Excellence

- Recognition of Police Officer Torres at the 39th Palm Beach County Traffic Safety Awards for reducing traffic incidents in Riviera Beach for the issuance of 1,086 citations, seizure of 13 tags, made 3 arrests, and towed 30 vehicles.
- Established partnerships with local law enforcement agencies through Memoranda of Understanding (MOUs) to support the investigation and resolution of cold cases by sharing resources, information, and investigative expertise.
- Took delivery and successfully commissioned a 28 Relentless offshore center console patrol vessel from vendor for enhancing maritime enforcement capabilities, improving response readiness on local waterways, and strengthening overall public safety operations.
- Took delivery and placed into service a fully customized 30-foot Tactical Mobile Command Vehicle (Mobile Tactical Operations Center), equipped with advanced communications systems, real-time connectivity, surveillance capabilities, workstations, and rapid deployment features to support SWAT operations, critical incidents, and multi-agency coordination.

## Government Stewardship and Accountability

- Successfully achieved reaccreditation on October 22, 2025, demonstrating continued compliance with established professional standards and a commitment to best practices in law enforcement operations.
- Completed quarterly employee evaluations in accordance with established timelines, providing structured performance feedback, supporting accountability, and identifying opportunities for professional growth.
- Successfully planned and executed the 2026 Awards Banquet to recognize the outstanding achievements and contributions of department personnel while promoting morale and organizational pride.
- Provided training for newly promoted sergeants was completed, and a structured supervisory training program was implemented to support their transition into leadership roles and ensure consistent, effective supervision across the organization.
- Conducted quarterly supervisors training sessions to enhance leadership development, reinforce policy knowledge, and ensure consistent supervisory practices across all divisions.

## Community Engagement and Empowerment

- Appointment of the RBPD Police Chief as the President of the Palm Beach County Association of Chiefs of Police, reflecting regional leadership and strengthening collaboration among law enforcement agencies throughout Palm Beach County.
- Hosted a well-attended community meeting with required participation from all Shift Commanders and the Traffic Unit supervisor.
- Deployed the Mobile Command Center throughout the city to strengthen community engagement, increase transparency, and provide direct access to Road Patrol personnel.
- Conducted youth-focused community engagement initiatives, including recruitment outreach, athletic events, holiday programs, and the development of a citywide reading program, to strengthen relationships, reduce crime, and promote positive opportunities for youth.
- Implemented a Special Needs Registry to improve service delivery and accountability for vulnerable populations.
- Hosted a town hall meeting to educate the community on the operations of the 911 Communications Center, providing insight into call-taking and dispatch processes, while also promoting career opportunities as a telecommunicator and strengthening transparency and public understanding of emergency response services.

## FY 2027 Objectives and Performance Measures

## Prosperous, Resilient and Sustainable Economy

- Reduce the number of traffic accidents involving on-duty officers by 5 percent through enhanced driver safety training, reinforced policy compliance, and increased supervisory oversight, while promoting safe driving practices that protect personnel, the public, and City assets.

## Great Neighborhoods

- Implement automated speed zone enforcement in designated school zones and reduce speeding violations by 10 percent through the deployment of camera technology, public awareness efforts, and targeted enforcement strategies to improve safety for students and pedestrians.

## Operational Excellence

- Implement the Drone as First Responder (DFR) program to enhance operational efficiency and reduce response times by leveraging real-time aerial intelligence, improving situational awareness, and supporting data-driven deployment of police resources.

### Government Stewardship and Accountability

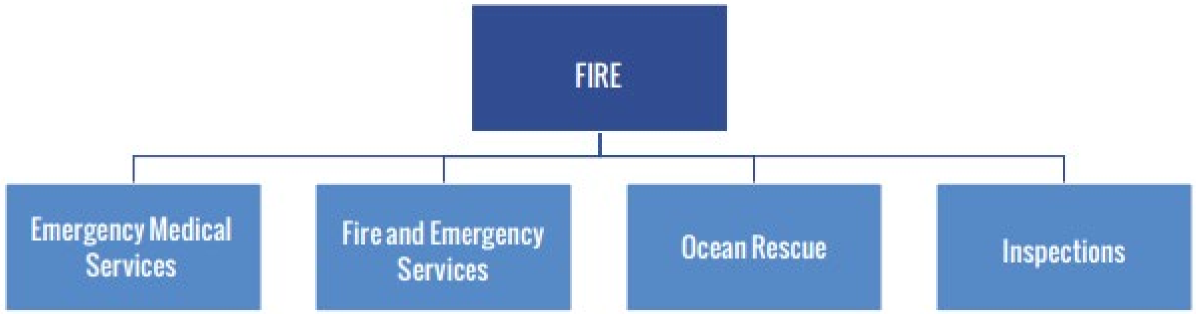
- Pursue accreditation for the Communications Center through the Florida Law Enforcement Communications Accreditation Program (FLA-PAC) by developing policies and procedures, implementing training and quality assurance processes, and aligning operations with recognized professional standards to support consistent, transparent, and reliable emergency communications services.

### Community Engagement and Empowerment

- Host a community event upon completion of the 100th home painting project as part of the Community Services Division’s revitalization and outreach efforts, recognizing community partnerships, promoting neighborhood pride, and strengthening resident engagement.

### Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient and Sustainable Economy** | Reduction in overall crime | 1,365 | N/A | 1,433 | 1,390 |
| **Great Neighborhoods** | Reduce the number of traffic accidents by 5% at the three most dangerous intersections | 102 | 90 | 96 | 85 |
| **Operational Excellence** | Number of annual leadership training for Supervisors and Command Staff (hours) | 2,341 | 2,056 | 2,056 | 2,100 |
| **Government Stewardship and Accountability** | Average police response times (minutes) | 6 min. 33 sec. | 5 min. 30 sec. | 5 min. 50 sec. | 5 min. 30 sec. |
| **Community Engagement and Empowerment** | Number of community education and engagement events | N/A | N/A | N/A | 24 |




## Department Overview

Riviera Beach Fire Department (RBFD) provides fire suppression, emergency medical services, fire prevention, ocean rescue, disaster preparedness planning and response, and public safety education for the community. RBFD responds to approximately 10,000 calls for service annually and operates from 2 fire stations, which house 3 fire suppression, 1 Aerial unit, 1 Battalion Chief, 1 EMS Captain, and 4 rescue units. RBFD comprises 95 sworn positions: Firefighters, Paramedics, Inspectors, and Emergency Medical Technicians, 3 Ocean Rescue Lifeguards, and 3 civilian administrative personnel.

The mission and values are the foundation of this organization. Thus, every effort will be made to keep these current and meaningful so that the individuals who make up the Riviera Beach Fire Rescue are guided by them in the accomplishment of the goals, objectives, and day-to-day tasks.

## Vision

- Integrity – Displaying reliable and impeccable moral character in service to the community.
- Loyalty – Honest, truthful, and dependable to each other, our families, and the community we represent.
- Dedication – Our devotion to professionalism through preparation, courage, and compassion.
- Pride – Being self-motivated to achieve greatness continually.

## Mission

Riviera Beach Fire Rescue exists to protect the quality of life in our community by providing exceptional fire, rescue, and emergency medical services in a compassionate and professional manner.

## Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 16,823,817 | $ 16,466,302 | $ 19,031,736 |
| Operating | 4,470,256 | 4,993,307 | 4,410,611 |
| Operating Capital | 225,750 | 208,446 | 402,143 |
| **Total** | **$ 21,519,823** | **$ 21,668,055** | **$ 23,844,490** |

## FY 2026 Highlights and Accomplishments

### Prosperous, Resilient, and Sustainable Economy

- Obtained additional grant funding from the Palm Beach County Health Department for EMS needs.
- Conducted Medicaid self-audit for continued participation in the state Public Emergency Medical Transport (PEMT) Program.
- Conducted Medicaid self-audit to ensure that Medicaid reimbursement is not reduced by 10%.
- Continuing to leverage grants for operational needs.
- Submitted grants for SAFER to address operational staffing concerns.
- Submitted an AFG grant to obtain the equipment needed to replace older and outdated equipment.

### Great Neighborhoods

- Conducted Mutual Aid training with surrounding municipalities.
- Continued to work with our internal and external stakeholders on public safety and community resiliency. (FPL, USCG, DHS, Palm Beach County School Board.)
- Continued to work with the North County Chamber of Commerce.
- Maintain active participation in the various fire and EMS associations throughout the county and the state.
- Worked with local educational institutions on developing local opportunities for a career in Fire/EMS.

### Operational Excellence

- Relocated crews to temporary Station 86.
- Obtained grants to offset funding for the rising cost of EMS medications and equipment.
- Obtained additional funding for out-of-service training.
- Purchased new EMS equipment (LP 35, Lucus 3.0, Power Stretchers, Power Loader, Stair Chairs).
- Purchased new PFAS free fire bunker gear.
- Held community swimming lessons. (Drowning Prevention Week).

### Government Stewardship and Accountability

- Revised departmental rules and regulations.
- Continued to update the procedural manual to bring tactics and strategies up to date.
- Provided incentives for Fire Investigators to ensure a timely turnaround of fire reports.
- Implemented systems to ensure accurate estimations for medication orders.
- Continued to provide incentives for Mental Health and Wellness Service dog handlers.

### Community Engagement and Empowerment

- Continued and enhanced community outreach on careers in the fire service within local schools.
- Continued working with the Red Cross to install smoke detectors throughout the community.
- Provided blood pressure and Glucose checks during EMS Week in May.
- Provided free swimming lessons for all ages during Drowning Prevent week.
- Provided training to the community on CPR, Stop the Bleed, and AED use.
- Donated EMS equipment to local schools for vocational training.
- Collaborated with the Youth Empowerment Program on career awareness and options in the fire and EMS field.
- Provided career awareness for residences that participated in the Citizens Leadership Academy.

## FY 2027 Objectives and Performance Measures

### Prosperous, Resilient, and Sustainable Economy

- Obtain additional grant funding from the Palm Beach County Health Department for EMS needs.
- Continuing to leverage grants for operational needs.
- Continue to submit grants for SAFER to address operational staffing concerns.
- Submit for an AFG grant to obtain the equipment needed to replace old and outdated equipment.
- Negotiate with the IAFF and the contract to ensure our ability to recruit and retain firefighters.

### Great Neighborhoods

- Continue mutual aid training with surrounding municipalities.
- Continue working with our internal and external stakeholders on public safety and community resilience.
- Continue to work with the North County Chamber of Commerce.
- Maintain active participation in the various fire and EMS associations throughout the county and the state.
- Working with local educational institutions on developing local opportunities for a career in Fire and EMS.

### Operational Excellence

- Continue with the construction of Fire Station 86
- Continuing to revise departmental rules and regulations
- Conduct a community-driven Five-year Strategic Plan
- Increase minimum daily staffing to meet county minimum standards
- Draft an automatic aid agreement to begin closing gaps on accreditation
- Bring in Subject Matter Experts (SMEs) to ensure an All-Hazards response readiness.

### Government Stewardship and Accountability

- Continuing to revise departmental rules and regulations.
- Continuing to update the procedural manual to bring tactics and strategies up to date.
- Providing incentives for Fire Investigators to ensure a timely turnaround of fire reports.
- Implemented systems to ensure accurate estimations for medication orders.
- Continuing to provide incentives for Mental Health and Wellness Service dog handlers.

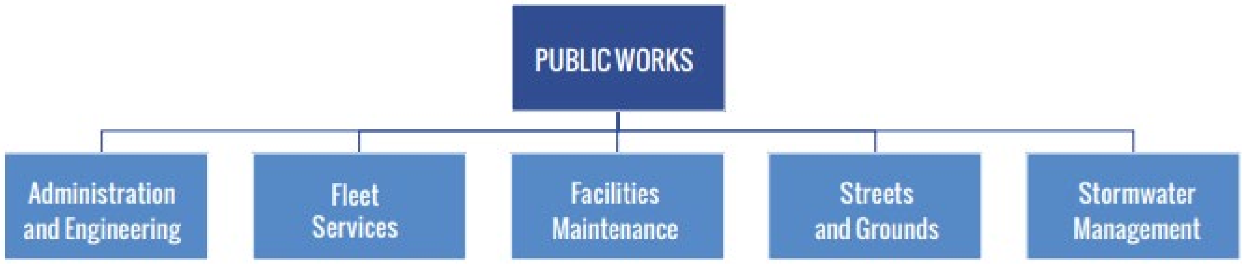
### Community Engagement and Empowerment

- Continue and enhance community outreach on careers in the fire service within local schools.
- Continue working with the Red Cross to install smoke detectors throughout the community.
- Held the annual Health and Safety Fair for the community.
- Provide training to the community on CPR, Stop the Bleed, and AED use.
- Provide sponsorships for community members looking to pursue a career in the fire service.
- Continue working with Youth Empowerment Program on career awareness and options in the fire and EMS field.

### Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Great Neighborhoods** | Number of fire inspections conducted | 2,900 | 1,137 | 3,000 | 3,500 |
| **Operational Excellence** | Average response time to a call in minutes | 5:48 | 5:45 | 05:50 | 05:43 |
| **Government Stewardship and Accountability** | Number of Public Service Announcements viewed via social media platforms | 30,000 | 60,000 | 40,000 | 100,000 |
| **Community Engagement and Empowerment** | Number of public education events held | 25 | 21 | 30 | 30 |

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Community Engagement and Empowerment** | Number of participants attending the public education events | 1,000 | 1,000 | 1,000 | 1,000 |




## Department Overview

The Public Works Department is committed to providing reliable, high-quality services that foster a safe, healthy, and vibrant community environment through exceptional customer service. Organized into five divisions, the department ensures efficient management of resources and responsive oversight of publicly owned infrastructure and facilities.

The Administration and Engineering Division oversees budgetary matters, resource allocation, and personnel activities, while also managing Solid Waste Management contractor operations to uphold service standards for garbage collection and recycling. The Engineering section within this division manages the City's robust five-year Capital Improvement Plan, known as Reimagine Riviera Beach, and meticulously reviews development plans and permit applications to ensure every project aligns with our vision for sustainability and resilience.

Facilities Maintenance is dedicated to the upkeep of City-owned facilities, buildings, and streetlights, collaborating with Florida Power & Light (FPL) for the maintenance of FPL-owned streetlights.

Fleet Services manages the maintenance, repair scheduling, acquisition, and disposal of City-owned vehicles and equipment through an internal service fund established in Fiscal Year 2018. Additionally, the division provides fuel management services for all City departments.

The Streets and Grounds Division enhances the City's aesthetic appeal by maintaining medians, public rights-of-way, and irrigation systems, while also handling tree trimming, pothole repairs, asphalt restoration, paint markings, sidewalk maintenance, and street marker signage.

The Stormwater Management Division safeguards groundwater quality and prevents street flooding through comprehensive canal maintenance and stormwater control structure upkeep. Operating as an Enterprise Fund, the Stormwater Management Division ensures effective drainage and deters illicit discharges in storm drains citywide through public education and enforcement activities.

## Vision

To be a leader in delivering innovative and responsive public works solutions, leveraging cutting-edge technology to enhance community infrastructure while ensuring cost-effective operations and maintaining the highest standards of safety and aesthetic quality for the City's assets.

## Mission

Deliver superior public works services to the community and City departments through responsive, technology-driven approaches while maintaining cost-effective operations and ensuring the structural integrity, safety, and aesthetic appeal of the City's buildings, vehicles, and assets.

## Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 2,433,311 | $ 2,629,639 | $ 2,787,256 |
| Operating | 5,058,103 | 5,067,019 | 5,175,348 |
| **Total** | **$ 7,491,414** | **$ 7,696,658** | **$ 7,962,604** |

## FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Upgraded 100 streetlight fixtures with more efficient and energy-saving LED fixtures.
- Managed the city's ongoing grant funded citywide vulnerability assessment, conducted a survey. to solicit public input, and a final public workshop to provide project details.
- Procured five fully electric vehicles for the City's fleet.

### Great Neighborhoods

- Continued the implementation of a Citywide litter abatement program involving regularly. scheduled activities and special programs citywide and in targeted areas
- Hosted citywide community cleanup, bulk drop off, document shredding, and hazardous household waste collection events.
- Completed trimming of trees along major arterials and collector roadways.
- Completed cleaning and repairs of neighborhood identification monument signs.
- Completed milling and resurfacing of 15 lane miles of roadway.
- Completed repair and replacement of over 2,000 LF of sidewalk.
- Refreshed pavement markings at several school crosswalks, intersections and approaches to speed humps.
- Removed over 50,000 pounds of litter from right-of-way and open spaces.
- Completed comprehensive street lighting study, to determine current service levels and plan for future streetlight improvements.

### Operational Excellence

- Provided several training programs for staff to enhance knowledge, skills and work safety.
- Completed replacement of several aged small tools and equipment.
- Completed installation of over 1,000 newly branded street name signs.
- Completed roof replacement, interior and exterior renovations of the Public Library.
- Completed development of a comprehensive Facilities Maintenance Plan.
- Piloted deployment of field devices for real-time work order updates aimed at enhancing service response time.
- Completed update of all required employee certifications.

### Government Stewardship and Accountability

- Updated comprehensive annual fleet performance report to provide transparency on costs, usage, and sustainability efforts.
- Completed review of existing city fleet to determine their suitability for replacement with electric or hybrid vehicles to support environmental sustainability and reduce carbon emissions.
- Completed disposal of over 100 surplus city vehicles and equipment.

### Community Engagement and Empowerment

- Participated in several community events to showcase a wide range of public services and gather feedback to better serve the community.
- Participated in Citizens Leadership Academy, educating residents on the role, duties, responsibilities and challenges of the Public Works Department.
- Distributed educational materials to residents and businesses regarding illegal dumping and other garbage collection issues.
- Continued collaboration with state, county, and local agencies, as well as the development community, to implement transportation safety and mobility enhancements, fostering a more connected community.

## FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Perform utilization review of assets and inventory items to reduce waste.
- Secure additional financial support for public projects by identifying and pursuing supplemental funding opportunities.

## Great Neighborhoods

- Continue citywide right-of-way ADA access enhancement program with emphasis around schools, public facilities, parks, commercial areas and high foot traffic areas.
- Increase the city's tree canopy.
- Host community clean-up, recycling and bulk drop-off events.
- Refresh pavement markings on city owned roadways.
- Complete installation of newly branded street name signs.
- Enhance Infrastructure for non-vehicular resident experience by reviewing, designing and completing pedestrian infrastructure improvements within the City

## Operational Excellence

- Maintain a comprehensive inspection program for City facilities.
- Review and update department-wide key performance indicators.
- Implement cross-training program to build a flexible and resilient workforce.
- Maintain and improve City infrastructure by ensuring safe, reliable, and well-maintained roads, sidewalks, infrastructure and public facilities.
- Improve stormwater and drainage systems by reducing flooding risks and protecting water quality through proactive maintenance.
- Improve response time for service requests by responding quickly and effectively to issues and concerns reported by residents.
- Ensure worker safety and promote workforce development by protecting employee health and safety while investing in professional growth.

## Government Stewardship and Accountability

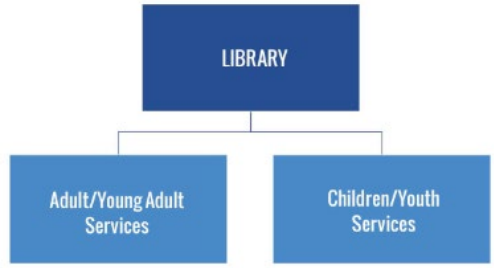
- Perform regular utilization review of assets and inventory items to reduce waste.
- Incorporate green building and sustainability goals into public projects.
- Optimize fleet and facilities asset management and maintenance programs by using data-driven methods to manage public assets efficiently and extend their lifespan.

## Community Engagement and Empowerment

- Organize neighborhood cleanup and educational events.
- Collaborate with local organizations and schools to promote awareness and involvement in public works programs such litter control, stormwater and solid waste sustainability initiatives.
- Conduct annual resident satisfaction surveys for public works services.
- Provide adequate and timely notifications to all residents impacted by projects and maintenance activities with their neighborhoods.

## Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Great Neighborhoods** | Number of neighborhood cleanup events | 4 | 6 | 5 | 6 |
| | Pounds of litter removed from right-of-way and open spaces | N/A | 50,000 | 50,000 | 50,000 |
| **Operational Excellence** | Number of business days to resolve service requests submitted through Q-Alert | 7 | 5 | 5 | 5 |
| | Percentage of work orders addressed within seven business days of receipt | N/A | 90% | 90% | 92% |
| | Linear feet of sidewalk repaired or replaced | N/A | 2,000 | 2,000 | 2,500 |
| | Percentage of City-owned streetlights in service | N/A | 90% | 92% | 95% |
| **Government Stewardship and Accountability** | Average customer satisfaction rating for solid waste management and disposal services based on annual public surveys | N/A | 78% | 78% | 85% |
| **Community Engagement and Empowerment** | Number of community presentations/outreach campaigns conducted | N/A | 6 | 6 | 8 |




## Department Overview

The Riviera Beach Public Library provides services through a variety of approaches. The Library serves as a meeting and destination point for over 300,000 visitors annually; in addition, it provides offsite accessibility to online-accessible electronic resources and makes outreach visits to various educational and civic events. Patrons are provided with access to physical and electronic resources. The Library has been a recipient of continuing State Aid to Libraries operating grant funding since 2010, with funds totaling over $100,000. Collaborative efforts in recent years included the Boys and Girls Club, Palm Beach County Schools, the Dori Slosberg Foundation, local authors within the community, and cross departmental relationships.

## Vision

The Riviera Beach Public Library will garner the necessary support to build a state-of-the-art public library which will provide a transformative, educational, cultural, informational, and diverse experience for all beneficiaries.

## Mission

The Riviera Beach Public Library staff and board members are dedicated to delivering informational resources, which enhance personal growth, expand educational opportunities, and transform learning through diverse developmental, cultural, learning, and recreational exposures.

## Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 764,649 | $ 902,914 | $ 1,016,669 |
| Operating | 422,023 | 400,226 | 408,838 |
| Operating Capital | 36,750 | 17,849 | 17,849 |
| **Total** | **$ 1,223,422** | **$ 1,320,989** | **$ 1,443,356** |

## FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Developed the draft of Riviera Beach Public Library's New Five-Year Strategic Plan.
- Completed improvements and maintenance to the library facility.

### Great Neighborhoods

- Expanded the library's Literacy Scope with the addition of 0nsite financial literacy initiatives for the community.
- Successfully forged a long-term commitment to financial literacy initiatives for the community.
- Initiated a resource called "Value Line," which supports the avid financial connoisseur and those who are novices to financial literacy with integration into the digital literacy class curriculum.

### Operational Excellence

- Developed a Collection Development Policy to support an evolving library collection which includes the selection of library material, development of collection in terms of donated material, and reconsideration of materials.
- Developed policies that include intellectual freedom, codification of the library's Code of Conduct in Policy, and food purchasing for library events.

### Government Stewardship and Accountability

- Strengthened relationships with the National Alliance on Mental Illness.
- Conducted a series of mental health information sessions centered around topics such as "Finding Peace During the Holiday Season," "Understanding Depression," "Mental Health Resources," "Peer Pressure," and more.
- Integrated mental health resources into the library collection considering the Riviera Beach Public Library's commitment to more resources in support health and wellness.

### Community Engagement and Empowerment

- Collaborated with the City's Communications and Marketing Department to develop new strategies to seek ways to promote the City's library services to include the establishment of a special drive, where monthly videos of library happenings can be seen in strategic locations.
- Increased visibility of essential programs through the Blue Heron Newsletter
- Recommended integration of a new Canva Account, which allows library staff to gain hands on experience as it relates flyer construction and graphic design. This method also provides a cost saving benefit.

## FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Seek opportunities to promote the library in conjunction with the "New Era of Riviera Beach Public Library Services."

### Great Neighborhoods

- Implement new initiatives, where there is a stronger emphasis on crafts and hands-on engagement

### Operational Excellence

- Explore enhanced mechanisms which further support the employee to customer relationships.
- Implementation of reference recap correspondences after extensive reference questions.
- Utilize a new library brochure which will be a standard component of the library card sign up process
- Removal of the reference desk shields that have been utilized since the COVID-19 era to help eliminate any perceived physical barriers between the public and the reference desk staff.

### Government Stewardship and Accountability

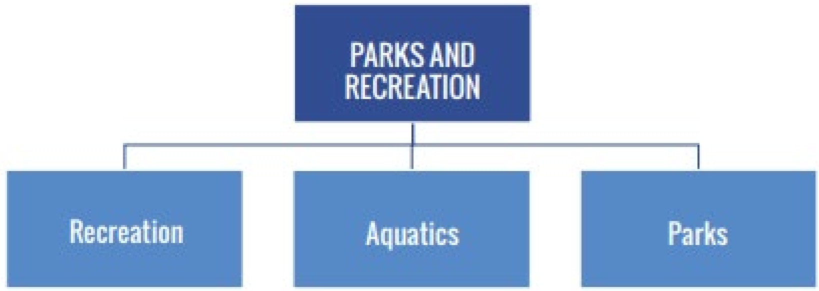
- Implement a relationship called, "Empower Thy Community" with Beyond the Valley which involves a series or programs, which center around various components that make up a thriving community such as education and further expansion on mental health.
- Establish a relationship with the YWCA in support of job and career sessions in support of the traditional job seeker.
- Establish additional relationship with the YWCA in support of information sessions pertaining to victim services.
- Further expand on various existing relationships that the library has in the way of public health with a stronger emphasis on environmental health issues.

### Community Engagement and Empowerment

- Implement summer reading engagement mechanisms

## Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient and Sustainable Economy** | Obtain a need- based physical collection, with a focus on strategic areas such as jobs and careers, diversity and inclusion, resources for veterans, seniors, and technology. | 96 | 150 | 175 | 150 |
| **Great Neighborhoods** | Expand social media efforts to enhance message about library services | N/A | 75 | 125 | 125 |
| **Operational Excellence** | Increase in library programming | 415 | 400 | 400 | 400 |
| **Government Stewardship and Accountability** | Increase In Library Attendance | 3,480 | 3,850 | 3,500 | 3,600 |
| **Community Engagement and Empowerment** | Enhancement of Community Outreach Presence | N/A | N/A | N/A | 15 |




### Department Overview

The Parks and Recreation Department is committed to enhancing the quality of life for Riviera Beach residents of all ages by offering diverse and high-quality recreational opportunities. The Department plays a vital role in fostering an active lifestyle, connecting the community, and providing experiences that promote life skills, social interaction, and community growth. The Department consists of the Recreation, Aquatics, and Parks divisions.

### Vision

To be a leading provider of innovative, accessible, and inclusive recreational opportunities, where residents and visitors can experience the true spirit of Riviera Beach. By continually enhancing our parks, facilities, and programs, we aim to create a thriving community that invites all to "See what lies beneath"

### Mission

To provide exceptional recreational facilities and programs that enhance the quality of life for all residents, foster an active, vibrant community. Through our commitment to excellence, we aim to make Riviera Beach a place where everyone can explore, engage, and connect.

### Department Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 3,005,005 | $ 2,851,546 | $ 3,120,765 |
| Operating | 3,373,335 | 4,517,919 | 4,516,001 |
| **Total** | **$ 6,378,340** | **$ 7,369,465** | **$ 7,636,766** |

## PARKS AND RECREATION

### FY 2026 Highlights and Accomplishments

#### Prosperous, Resilient and Sustainable Economy

- Secured grant funding to support park and facility improvements.
- Increased number of partnerships with local businesses for sponsorships to support recreation programs.

#### Great Neighborhoods

- Re-opened Dan Calloway Splash Pad.
- Improved Sadie McCray Park.
- Upgraded Wi-Fi in the Parks with access to high speed internet.
- Renovated the Lindsey Davis Senior Community Center.

#### Operational Excellence

- Increased number of recreation programs.
- Implemented marketing strategies to increase programs awareness.
- Increased the number of staff training opportunities.

#### Government Stewardship and Accountability

- Advanced implementation of the Parks Master Plan initiatives.
- Relaunched T-PAR system for access to online registration for recreation programs and facility rentals.

#### Community Engagement and Empowerment

- Hosted various community meetings for public input on future park projects.
- Conducted scheduled Recreation Advisory Board Meetings.
- Purchased a Portable Community Concert Stage to support community events.

### FY 2027 Objectives and Performance Measures

#### Prosperous, Resilient and Sustainable Economy

- Secure grant funding to support park improvements, recreation facility enhancements, and recreation programming.
- Increase revenue generated from recreation programs and facility rentals.

#### Great Neighborhoods

- Develop the Parks Maintenance Plan to improve park aesthetics and safety.
- Expand outreach efforts to increase awareness of recreation opportunities.
- Increase the number and diversity of programs that promote community connection.
- Improve access to the Municipal Beach.

## Operational Excellence

- Implementation of asset inventory program.
- Increase number of staff training to improve staff performance.

## Government Stewardship and Accountability

- Enhance access to online registration and facility rental to improve customer service and operational efficiency.
- Implement marketing strategies to improve public awareness of recreation opportunities and services.

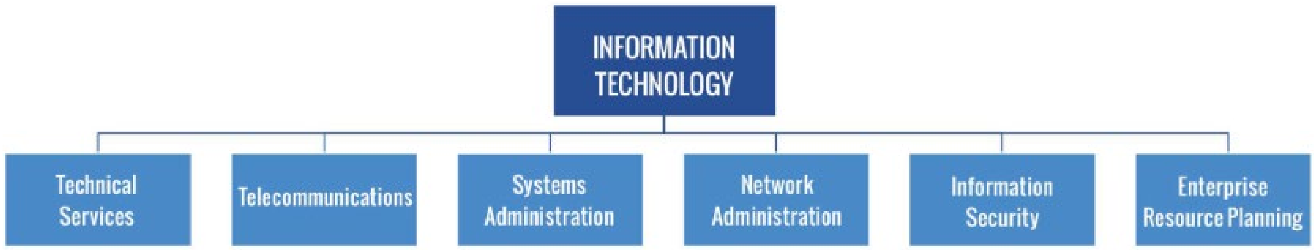
## Community Engagement and Empowerment

- Provide opportunities for recreation participants input through program surveys.
- Expand programming for seniors to promote health and wellness.
- Increase volunteer opportunities to connect the community.

## Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient and Sustainable Economy** | Number of grants for parks and recreation programs, park improvements, and facility improvements. | 4 | 5 | 5 | 5 |
| **Great Neighborhoods** | Number of new recreation programs offered. | 5 | 8 | 8 | 8 |
| **Operational Excellence** | Number of Parks Master Plan projects completed. | 4 | 5 | 5 | 4 |
| **Government Stewardship and Accountability** | Use of technological improvement projects to improve operations and efficiency | 4 | 4 | 2 | 3 |
| **Community Engagement and Empowerment** | Number of community engagement meetings and events. | 8 | 8 | 4 | 8 |

# INFORMATION TECHNOLOGY




## Department Overview

Information Technology (IT) is responsible for managing, developing, implementing, and maintaining the City's technology. IT collaborates with the City's Departments to support daily business operations, future technology planning, and capital projects. IT will continue working to improve business processes, ensuring the safety of data and services, and utilize technology to continue improving the quality of support for the City's residents.

## Vision

To create a connected and inclusive digital city where technology simplifies access to services, fosters transparency, and enhances the everyday experience of our residents, businesses, and visitors.

## Mission

To provide secure and reliable information technology services to the City of Riviera Beach, employees, citizens, and visitors, by designing and maintaining enterprise systems through innovative solutions that enable city departments to provide high-quality services to our community.

## Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 1,570,440 | $ 1,579,071 | $ 1,529,920 |
| Operating | 3,941,756 | 3,966,449 | 4,335,365 |
| Operating Capital | 268,525 | 235,201 | 541,000 |
| **Total** | **$ 5,780,721** | **$ 5,780,721** | **$ 6,406,285** |

## FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Completed an audit of data circuits and cellular lines to eliminate and consolidate lines where feasible to eliminate unnecessary spending and overbilling.
- Worked closely with the Utility Special District to ensure that current plant technology is modernized with redundancies built in to ensure that water operations always remain operational.
- Worked closely with City Fire Department to ensure that new Fire Station 86 is designed with the latest technology to ensure technical operations and communications always remain functional and during impactful events.

### Great Neighborhoods

- Implemented Mobile Print at the Library to enable Citizen's to print from mobile phone.
- Implemented reservation system at the City's library.
- Completed the Wi-Fi in the Parks project to offer free upgraded performing Wi-Fi in four parks with plans to expand to more City parks.
- Kept Wi-Fi access for the public operation in City buildings.

### Operational Excellence

- Evaluated the City's cybersecurity posture and implemented new cybersecurity solutions to significantly improve the cyber safety of the City's Information Technology infrastructure, data, and services.
- Built and deployed new City print server to mitigate printing problems and bring printing technology to the current.
- Established a change management process within the department to open lines of communication and collaboration when working with City technology.
- Created and filled an Enterprise Resource Planning (ERP) Technical position to support the City's Tyler Technologies City ERP to support the system and enable the City to leverage the ERP Technology for expanded services for the public.

### Government Stewardship and Accountability

- Continued to monitor expenses while researching cutting-edge hardware and software solutions that will keep the City on the cutting edge of technology while continuing training for City users.
- Researched replacement technology solutions with plans to implement more cost-effective solutions in next fiscal year.
- Developed plan to replace current desktop phones with new solutions to significantly reduce desktop phone costs.

- Developed plan to replace the current virtual server solution with a significantly cheaper solution.
- Established new City computer asset management and computer patching application to ensure city computers are kept current to avoid cyber-attacks.

### Community Engagement and Empowerment

- Embarked on smart City initiatives including improved audio-visual technology implementations at the Library for community engagement and training.
- Completed network and Wi-Fi modernization at Tate and Wells Recreation Center for outstanding internet access for Citizens.
- Presented the role of the IT Department to the citizens participating in the Citizen's Leadership Academy program.
- Maintained free Wi-Fi in public spaces ensures for persons who may not have internet access at home, in order to stay connected, access educational resources, job opportunities, and government services.

### FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Collaborate with the Riviera Beach Police Department on its capital projects to ensure that the new City Police Department technology is designed and built with best-practice solutions in mind to ensure that the new Police Department services the City to the utmost potential.
- Continue working with City Fire Department to ensure that new Fire Station 86 is completed with the latest technology to ensure technical operations and communications always remain functional and during impactful events.
- Participate in the Lindsey Davis Community Center to ensure that adequate technology and audio-visual solutions are implemented.

### Great Neighborhoods

- Expand the Wi-Fi access in the City's parks to offer free upgraded performance Wi-Fi in additional City parks.
- Collaborate with Riviera Beach CRA to ensure that the new Foundcare Incubator building will have proper technology and audio-visual solutions in place to service the City's residents.
- Working closely with the Utility Special District to ensure that the new water plant technology is modernized with redundancy built in to ensure that the water operations always remain operational.

### Operational Excellence

- Continue supporting the City's Tyler Technologies solution and expand its capabilities to leverage the ERP Technology for expanded services for the public.
- Establish information technology framework to ensure that all new implementations by the Information Technology Department are built with resiliency, redundancy, and backups to ensure continuity of business operations for the City given any impacting event.

### Government Stewardship and Accountability

- Implement a new ticketing system more in line with supporting an organization with information technology in mind.
- Continue researching and implementing cybersecurity tools to maximize protection for the City's services for supporting the residents.

### Community Engagement and Empowerment

- Continue to expand technology services at the public library.
- Continue to expand Wi-Fi availability at City sites.

### Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Great Neighborhoods** | Average response time to Wi-Fi issues in City parks and facilities | 60 minutes | 60 minutes | 60 minutes | 30 minutes |
| **Operational Excellence** | Average incident response time | 35 minutes | 30 minutes | 30 minutes | 28 minutes |
| **Community Engagement and Empowerment** | Percentage participation in community events | 100% | 100% | 100% | 100% |

## FLEET SERVICES

### Overview

The Fleet Services Fund is used to account for the expenses associated with purchasing and maintaining the City's vehicles. Public Works Department, through its Fleet Services Division, is responsible for maintaining, repairing, and scheduling repairs for City-owned vehicles and large equipment. This division is responsible for the acquisition and disposal of vehicles and equipment

### Mission

Our mission is to deliver exceptional customer service to all internal clients by providing responsive, cost-effective, and sustainable fleet, equipment, and fuel services. We are dedicated to understanding our customers' fleet needs, utilizing technology and industry best practices to maximize the service life of all fleet assets through timely preventative maintenance and inspection programs. Our commitment ensures reliable and environmentally responsible resources to better serve our community and residents.

### Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 157,205 | $ 174,928 | $ 115,542 |
| Operating | 2,524,744 | 2,396,686 | 2,232,131 |
| **Total** | **$ 2,681,949** | **$ 2,571,614** | **$ 2,347,673** |

### FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Initiated a comprehensive audit of the warehouse inventory to improve inventory management.
- Completed disposition of over 100 surplus vehicles and equipment to optimize storage space.
- Introduced five fully electric units into the City's fleet to help reduce fuel consumption and enhance environmental sustainability.

### Operational Excellence

- Increased the frequency and enhanced the quality of preventive maintenance checks, resulting in a reduction in vehicle downtime and improved fleet reliability.
- Integrated advanced telematics and fleet management software to effectively evaluate vehicle utilization, and enhance real-time decision-making, leading to increased operational efficiency and performance.

### Government Stewardship and Accountability

- Developed a comprehensive annual fleet performance report to provide transparency on operational costs, vehicle usage, and sustainability efforts, supporting data-driven decision-making and accountability.
- Completed installation of dash cameras in city vehicles to enhance driver accountability and risk management for insurance benefits.

### FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Continue the transition of the city's fleet to electric or hybrid vehicles to advance environmental sustainability efforts and significantly reduce carbon emissions.
- Identify, document, and properly dispose surplus, obsolete or unused fleet assets to optimize storage space, enhance inventory accuracy, and improve overall fleet management efficiency.

### Operational Excellence

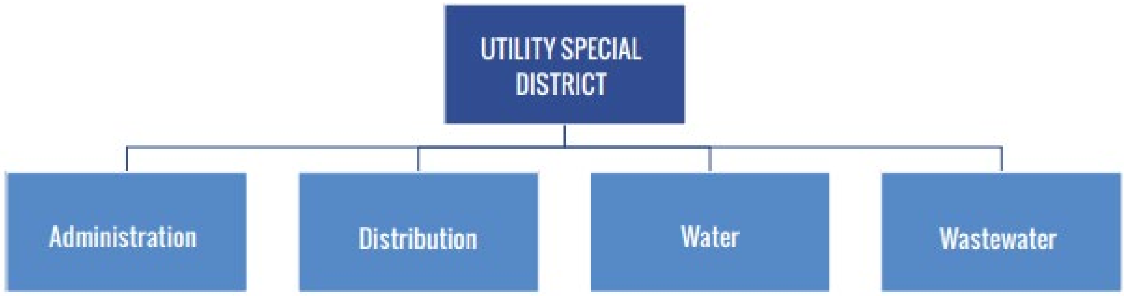
- Enhance integration of advanced telematics and fleet management software across 100% of fleet vehicles to optimize vehicle utilization and support real-time decision-making.
- Implement a comprehensive preventative maintenance program by increasing inspection frequency and utilizing advanced diagnostic tools to target critical components, aiming to reduce vehicle downtime and boost overall fleet reliability.

### Government Stewardship and Accountability

- Maintain 100% compliance with all federal, state, and local regulations by conducting regular audits, implementing ongoing staff training sessions, and continuously updating policies to reflect regulatory changes.

### Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient and Sustainable Economy** | Percentage of hybrid and electric vehicles in light-duty fleet | 1% | 5% | 5% | 10% |
| **Operational Excellence** | Percentage of fleet availability | N/A | 90% | 95% | 95% |
| **Government Stewardship and Accountability** | Percentage of accurate inventory records during physical inventory audit | 98% | 98% | 98% | 99% |




## Department Overview

The Utility Special District (USD) is responsible for producing and distributing safe drinking water and providing wastewater collection/transmission throughout its service area. USD owns, operates, and maintains water and wastewater facilities that serve the corporate limits of the City of Riviera Beach, the Town of Palm Beach Shores, and unincorporated Palm Beach County comprising a service area of approximately eleven square miles.

The USD's water facilities include raw water supply wells, a water treatment plant, a water transmission and distribution system, and storage and re-pumping facilities. The water system consists of an eastern and western wellfields, which are drilled into a surficial aquifer to provide raw water for the water system. The USD supplies drinking water to a population of approximately 44,000. The water treatment plant consists of, in part, a lime softening and filtration process with permitted capacity of 17.5 million gallons per day.

The USD owns, operates and maintains wastewater facilities in generally the same service area as the water distribution system. The wastewater facilities include a gravity wastewater collection system, wastewater pumping stations, and wastewater transmission piping. A small percentage of customers currently do not have service from both the water and wastewater systems. Such customers, however, are expected to be serviced by both systems in the future. The USD's wastewater and that received from the Town of Mangonia Park is conveyed to the East Central Regional Water Reclamation Facility (ECR) for treatment.

The ECR is operated by the City of West Palm Beach, Florida but owned by the City of West Palm Beach, the City of Lake Worth, the City of Riviera Beach, the Town of Palm Beach, and Palm Beach County. The USD owns 8.0 MGD of wastewater treatment and disposal capacity in the ECR, which is more than adequate to meet USD's needs. The USD currently sends approximately 4.4 million gallons per day (MGD) of wastewater to be treated at the ECR.

## UTILITY SPECIAL DISTRICT

### Vision

To create an organization that is recognized as being excellent stewards of the District's assets, while meeting all of the Federal and State regulations.

### Mission

To provide safe, reliable and quality water and wastewater services for our customers in an efficient and cost-effective manner.

### Financial Overview

| Category | | FY 2025 Adopted Budget | | FY 2026 Adopted Budget | | FY 2027 Tentative Budget |
|---|---|---|---|---|---|---|
| Personnel | $ | 7,023,379 | $ | 7,069,278 | $ | 7,199,825 |
| Operating | | 21,113,239 | | 22,910,418 | | 24,117,804 |
| Contingency | | 2,000,000 | | 2,000,000 | | 1,500,000 |
| Operating Capital | | 2,250,000 | | 1,000,000 | | 800,000 |
| Transfers out | | 7,940,832 | | 11,319,331 | | 20,548,136 |
| **Total** | **$** | **40,327,450** | **$** | **44,299,027** | **$** | **54,165,765** |

### FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Continued to refine the District's procedures to ensure full regulatory compliance and protect the integrity of our water systems.
- Conducted staff training and technical capabilities to ensure cost-effective service delivery and operational readiness for the advanced technologies integrated into the new treatment plant
- Conducted a comprehensive community outreach program to illustrate the on-going work at the existing water treatment plant. This initiative also highlighted critical rehabilitation and equipment repairs, demonstrating our commitment to maintaining the highest standards of water quality.
- Continuous progress being made on the new water plant design remains steady, with a focus construction and the engineering process also incorporates advanced treatment technologies to ensure full compliance with tightening regulatory standards for emerging contaminants like PFAS and PFOS.

## Great Neighborhoods

- Standardized facility maintenance protocols to improve the aesthetic integration of raw water production sites within the community.
- Implemented site-hardening measures to enhance source-water security and visual appeal.
- Modernized well-field infrastructure with a focus on long-term resilience and professional site presentation.

## Operational Excellence

- Executed advanced rehabilitation of existing wells, integrating smart sensors and precision controls to meet the rigorous demands of current and future water treatment processes.
- Accelerated the construction of a hardened SCADA architecture, leveraging advanced encryption and automated logic to enhance cybersecurity and operational efficiency.
- Installed intelligent control panels and executed a seamless digital migration of lift stations into a unified centralized control network.
- Implemented specialized technical training to bridge employment gaps and equipping employees with the diagnostic tools needed for modern utility challenges.
- Deployed geographically synced record keeping and AI-driven maintenance planning for critical field assets, including backflow devices, hydrants, and valves.

## Government Stewardship and Accountability

- Established and implemented a District-wide cybersecurity framework aligned with Department of Homeland Security (DHS) and Florida Department of Environmental Protection protocols to ensure robust asset protection.
- Updated the District’s potable water sampling protocols to ensure full alignment with revised EPA regulations and state-level compliance mandates.
- Facilitated annual comprehensive updates to the Emergency Response Plan (ERP), integrating specialized language to address evolving threat landscapes and operational contingencies.
- Expanded the District’s grant research program to identify high value federal and state funding opportunities to help offset new plant construction costs.
- Orchestrated the strategic application of grant funds to optimize the financing structure of the new water treatment facility, reducing the direct financial burden on the District and its constituents.

## Community Engagement and Empowerment

- Leveraged Advanced Metering Infrastructure (AMI) to resolve customer inquiries and maintain optimal distribution system performance.
- Assisted residents with measures to lower water bills by providing water conservation devices in-line with our South Florida Water Management, Consumptive use permit.

## FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Support local industry and residential growth by ensuring high-quality, reliable water services and wastewater disposal.
- Employ life-cycle cost analysis and effective asset management to maintain affordable service rates while ensuring the long-term replacement of essential infrastructure.
- Proactively update Emergency Response Plans to address risks like flooding, drought, and extreme weather events.
- Protect critical digital and physical assets from deliberate attacks and accidents to ensure uninterrupted service to communities and businesses.
- Minimize the amount of raw water use from the environment through consumer conservation programs and leak detection in the water distribution system.
- Implement stricter oversight to ensure all contractors are held contractually and financially liable for any damage or environmental risks resulting from its project activities.
- Integrating AI generation tools and simulated learning environments to help operations staff master the complex systems of the future facility, bridging the gap between current expertise and the data-driven requirements of modern water treatment.

### Great Neighborhoods

- Provide consistent, "invisible" service that prevents disruptive water and sewer line repairs and protects property values from wastewater collection backups or water outages.
- Prioritize the replacement of aging assets (like lead service lines) in underserved areas to ensure all neighborhoods have a foundation for growth.
- Use grants and conservation programs to keep essential services affordable, supporting neighborhood stability and long-term homeownership.

### Operational Excellence

- Use effective asset management to maintain infrastructure at the lowest possible cost over its entire lifespan.
- Invest in employee training and engagement to position the utility as an employer of choice, ensuring a stable and skilled local labor market.
- Use sensors and real-time monitoring to predict system failures before they cause unplanned downtime or service outages.
- Develop and regularly update response protocols for various system events to minimize return-to-service time.
- Maintain inventory for critical spares parts to keep operations running during regional crises.
- Implement leak detection and repair programs to reduce water loss.

- Cultivate a culture of safety and compliance that consistently meets or exceeds all health and environmental quality standards.
- Deploy explicit changes in management processes that encourage staff at all levels to identify and celebrate operational victories.

## Government Stewardship and Accountability

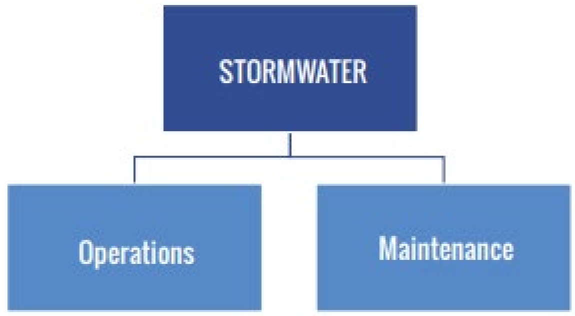
- Provide clear, accessible financial reporting and records to maintain high municipal bond ratings and low borrowing costs for infrastructure projects.
- Use competitive and transparent bidding processes to ensure that projects are delivered efficiently and support local vendors where possible.
- Commit to Asset Management Plans that prevent deferred maintenance from being passed on.
- Formalize training and knowledge-transfer protocols to ensure that the loss of key personnel doesn't result in a loss of operational capability.
- Actively participate in regional planning and emergency management to ensure the utility is integrated into the broader safety net.
- Ensure that all energy, chemicals, and water used in operations are managed with extreme efficiency to respect the public's investment.

## Community Engagement and Empowerment

- Prioritize "buy local" and "hire local" programs for utility vacancies and projects to ensure that infrastructure spending cycles back into the neighborhood economy.
- Partner with local schools and community colleges to create clear career paths into the water sector, particularly for youth in underserved areas.
- Share real-time water quality and usage data in easy-to-read formats so businesses and residence can make informed decisions.
- Sustaining the Community Assistance Program through targeted enrollment workshops and a streamlined digital portal for income-qualified households.
- Use utility-sponsored community events to build trust.
- Hosting hybrid community forums and mobile "Utility On-The-Go" pop-up events throughout the service area to foster transparency and solicit direct customer feedback.

## Performance Measures

| Strategic Goal | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Prosperous, Resilient and Sustainable Economy** | Average mg/L refined residuals leaving the water plant | 4.02 | 3.8 – 4.0 | 3.8 – 4.0 | 3.8 – 4.0 |
| | Average mg/L residuals in the distribution system | 2.87 | 3.0 – 3.5 | 3.0 – 3.5 | 3.0 – 3.5 |
| | Number of boil water notices issued | 16 | <10 | <10 | <10 |
| | Number of Sanitary Sewer Overflows (SSOs) | 16 | 0 | 0 | 0 |
| | Number of pumping stations (lift stations) on bypass | 5 | 0 | 0 | 0 |
| **Operational Excellence** | Number of lost time accidents | 4 | 0 | 0 | 0 |
| | Percentage of water quality standards met | 100% | 100% | 100% | 100% |
| | Number of hours to issue a boil water clearance | 48 hours | 48 hours | 48 hours | 48 hours |
| | Percentage of fire hydrants inspected | 100% | 100% | 100% | 100% |
| | Percentage of flow tests performed for fire hydrants | 33% | 33% | 33% | 33% |
| | Percentage of City backflow devices compliance tests performed | 100% | 95-100% | 95-100% | 95-100% |
| | Response time to water complaints | <24 hours | <24 hours | <24 hours | <24 hours |
| | Percentage of reports sent to regulatory agencies on time | 100% | 100% | 100% | 100% |




### Department Overview

The Stormwater Management Division oversees maintenance of stormwater systems for City residents and its service area. User fees fund operational costs and capital improvements, focusing on water quality enhancements and system maintenance. The division maintains catch basins, canal banks, controls erosion, and conducts street sweeping and new construction inspections. It coordinates annual inspections for the National Pollutant Discharge Elimination System permits under Florida's Department of Environmental Protection and reports for the Small Municipal Stormwater Sewer Systems program.

### Mission

The Stormwater Management Division is dedicated to safeguarding water quality and aquatic habitats in our intra-coastal waterways, drainage canals, and retention ponds. The program involves ongoing development of regulations, and rigorous inspections, and maintenance of the City’s stormwater infrastructure. It emphasizes public education and engagement in preventing stormwater pollution, managing erosion and sediment, addressing citizen complaints, and deterring and detecting illicit discharges.

### Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Personnel | $ 735,099 | $ 745,360 | $ 802,863 |
| Operating | 1,652,829 | 1,965,893 | 1,813,191 |
| Contingency | 400,000 | 157,100 | 148,548 |
| Operating Capital | 391,250 | 398,912 | 100,000 |
| Debt service payments | 683,682 | 711,688 | 694,525 |
| Transfers out | 147,629 | 151,850 | 168,198 |
| **Total** | **$ 4,010,489** | **$ 4,130,803** | **$ 3,727,325** |

## FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Continued review and exploration opportunities for implementation of green infrastructure projects—such as bioswales, rain gardens, and permeable pavement—in key redevelopment areas to reduce flooding, improve water quality, and support long-term economic growth by enhancing climate resilience and lowering infrastructure maintenance costs.

### Great Neighborhoods

- Completed all NPDES permit required inspections, ensuring timely compliance with regulatory requirements and proactive stormwater system monitoring.
- Provided stormwater support for special events and at-risk residents by ensuring proper drainage management, deploying resources to prevent localized flooding, and maintaining safe, functional infrastructure during high-impact activities and weather conditions.
- Swept over 2,500 miles of streets, removing debris and pollutants from roadways to protect water quality and support stormwater system efficiency.

### Operational Excellence

- Completed cleaning of 400 drainage structures.
- Removed over 50,000 pounds of debris from streets and canals, significantly reducing pollutants from entering local waterways.
- Provided in-house professional development opportunities for Stormwater Division staff, enhancing technical skills, regulatory knowledge, and operational effectiveness to support improved service delivery and environmental compliance.
- Implemented GIS based asset inventory and inspection program which allows staff to perform stormwater asset updates and field inspection reports on mobile devices

### Government Stewardship and Accountability

- Completed a comprehensive analysis of stormwater utility rates to better understand current funding and infrastructure needs and refine rate forecasting to ensure sustainable financing for future operations budget and capital improvements projects.
- Completed on-time submittal of annual NPDES permit report
- Actively responded to and investigated reports of illicit discharges, ensuring timely resolution, regulatory reporting, and protection of local water bodies.

### Community Engagement and Empowerment

- Actively participated in community meetings to provide education on stormwater management, flood prevention, and environmental protection practices, providing direct engagement with residents, business owners, and stakeholders-strengthening partnerships and encouraging public participation in sustainability efforts.
- Conducted “Stormwater Matters” event at schools to educate students on stormwater management and promote best practices for protecting local waterways and infrastructure.

### FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Continue implementation of green infrastructure projects—such as bioswales, rain gardens, and permeable pavement—in key redevelopment areas to reduce flooding, improve water quality, and support long-term economic growth by enhancing climate resilience and lowering infrastructure maintenance costs.

### Great Neighborhoods

- Ensure timely and effective environmental oversight by completing all NPDS inspections within one business day of any significant rain event. This proactive approach supports public health and environmental protection efforts throughout our neighborhoods.
- Enhance neighborhood resilience and aesthetics by stabilizing canal banks through targeted iguana control measures, reducing erosion, protecting stormwater infrastructure, and preserving the integrity of community waterways.
- Launch a pilot mosquito control service to reduce mosquito breeding in stormwater structures and retention areas, enhancing public health protection and improving the effectiveness of stormwater management practices.

### Operational Excellence

- Conduct regular, schedule inspections of stormwater infrastructure, including Best Management Practices (BMPs), catch basins, pipes, and canals. This proactive approach will help identify and address potential issues early, preventing costly repairs and improving overall system performance.
- Reduce average flood depths and duration by identifying and prioritizing flood-prone zones, enabling targeted infrastructure improvements and proactive stormwater management strategies to enhance community resilience and service efficiency.
- Reduce stormwater runoff volume by implementing green infrastructure solutions such as pervious pavement, rain gardens, and bioswales, promoting effective water infiltration, improving water quality, and enhancing system performance and sustainability.

## Government Stewardship and Accountability

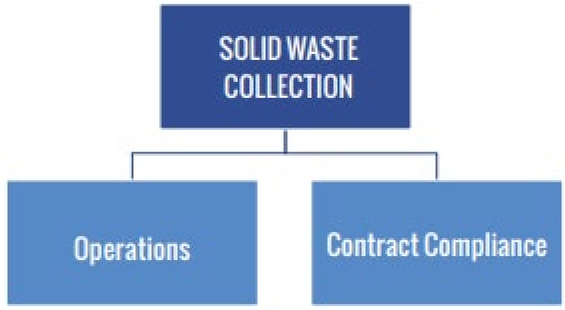
- Increase the frequency of NPDES inspections on construction sites to ensure compliance with stormwater regulations, safeguard the existing stormwater network, and uphold environmental protection standards through responsible oversight.
- Ensure continued compliance with all federal, state, and local stormwater regulations by fostering public engagement and conducting regular staff training sessions, reinforcing a culture of transparency, responsibility, and environmental stewardship.
- Promptly respond to and thoroughly investigate all illicit discharge reports to protect water quality, maintain regulatory compliance, and uphold public trust in stormwater system management.

## Community Engagement and Empowerment

- Partner with local organizations and schools to raise awareness and encourage active community participation in stormwater resiliency and sustainability initiatives, with a focus on environmental stewardship, flood prevention, and the prevention of illicit discharges.
- Increase educational workshops, outreach programs, and community events to empower residents with the knowledge and tools to actively support stormwater management, environmental protection, and community resilience.

## Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Great Neighborhoods** | Percentage of NPDES inspections completed within one business day, following a significant rain event | 90% | 95% | 95% | 95% |
| **Operational Excellence** | Percentage of drainage structures cleaned (Regulatory requirement – 10%) | N/A | 20% | 25% | 30% |
| **Government Stewardship and Accountability** | Compliance rate of stormwater management regulations at construction sites | 75% | 90% | 90% | 95% |
| **Community Engagement and Empowerment** | Number of community public outreach/ educational events conducted. | 2 | 4 | 4 | 5 |




## Department Overview

Effective October 1, 2022, the City entered into an agreement with The Goode Companies of Florida (GCI) to manage solid waste and recycling collection services citywide. Under this agreement, the City assumes responsibility for monthly customer billing and payment collection. GCI is fully accountable for supplying equipment and personnel, eliminating City expenses related to personnel and capital investments. GCI pays franchise fees to the City for the privilege of conducting solid waste collection, transportation, and disposal operations, along with compensating the City for administrative costs, supervision, billing, collection, code enforcement, and other customer service activities.

## Vision

To foster a sustainable future by delivering efficiency, safety, and exemplary solid waste management services to the residents and businesses of Riviera Beach.

## Mission

To operate a responsive, sustainable waste management, disposal, and recycling system that ensures safety, efficiency, and environmental protection, while enhancing community health and aesthetics, and supporting the City's vision for a sustainable future.

## Financial Overview

| Category | FY 2025 Adopted Budget | FY 2026 Adopted Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| Operating | $ 5,400,000 | $ 5,562,000 | $ 5,562,000 |
| Contingency | 1,440,000 | 1,483,200 | 1,483,200 |
| **Total** | **$ 6,840,000** | **$ 7,045,200** | **$ 7,045,200** |

## FY 2026 Highlights and Accomplishments

### Prosperous, Resilient and Sustainable Economy

- Supported economic vitality through reliable, uninterrupted sanitation services for commercial corridors and business districts.
- Implemented cost-efficient routing and fleet utilization measures to reduce fuel consumption and operational costs.
- Expanded recycling education and waste diversion initiatives to reduce landfill disposal fees and promote environmental sustainability.
- Pursued grant and partnership opportunities for beautification, litter prevention, and environmental resilience programs.

### Great Neighborhoods

- Enhanced neighborhood cleanliness through targeted bulk waste enforcement and illegal dumping mitigation.
- Conducted Spring/Fall Clean-Up & Amnesty Days to assist residents with large bulk and vegetative debris disposal needs
- Increased response times for missed pick-ups and service complaints.
- Addressed nuisance conditions related to container placement, overflow, and right-of-way obstructions.
- Collaborated with Code Enforcement and HOA/Condo Associations to maintain safe, clean collection points.
- Cleaned up 25 illegal dumping sites
- Removed over 5,000 CY of illegal dumped materials from right-of-way and open spaces

### Operational Excellence

- Strengthened contractor performance monitoring, including incident reporting and service level tracking.
- Improved routing efficiency and service reliability through operational reviews and field audits.
- Implemented standardized incident report procedures to ensure documentation consistency.
- Enhanced interdepartmental coordination for special events, emergency spills, and service disruptions.
- Utilized data and service analytics to reduce missed pick-ups and improve productivity.
- Completed over 260 requests for new or replacement garbage and recycling containers

### Government Stewardship and Accountability

- Ensured compliance with City ordinances, franchise agreements, and environmental regulations.
- Maintained fiscal responsibility through contract oversight and cost-containment practices.

- Improved documentation transparency, including incident reporting and service verification.
- Supported audit readiness through organized recordkeeping and performance reporting.
- Promoted ethical vendor management and service accountability.

### Community Engagement and Empowerment

- Expanded public outreach through social media, website updates, and service alerts.
- Promoted recycling, waste reduction, and proper set-out education campaigns.
- Coordinated community clean-ups with Police Department, CRA, and civic groups.
- Participated in neighborhood meetings, HOA forums, and citywide initiatives to discuss solid waste management procedures.
- Developed educational materials and service guides to empower residents with knowledge of sanitation programs.
- Conducted onsite meetings with residents to address non-compliance for bulk and vegetation trash piles.

## FY 2027 Objectives and Performance Measures

### Prosperous, Resilient and Sustainable Economy

- Maintain reliable and cost-effective solid waste services that support residential stability and business operations.
- Reduce landfill dependency by increasing recycling participation and waste diversion.
- Improve operational efficiency to mitigate rising fuel, labor, and disposal costs.
- Partner with local agencies and event organizers to provide waste services for community events that drive tourism and local spending.

### Great Neighborhoods

- Enhance neighborhood cleanliness and aesthetics through proactive service delivery and enforcement.
- Reduce missed pick-ups, illegal dumping, and nuisance conditions related to waste containers.
- Support community beautification through coordinated clean-up initiatives.

### Operational Excellence

- Strengthen contractor oversight and accountability through standardized reporting and performance monitoring.
- Improve service reliability through route optimization and operational reviews.
- Enhance internal coordination with Police, Code Enforcement, CRA, and Communications.

### Government Stewardship and Accountability

- Ensure compliance with City ordinances, franchise agreements, and environmental regulations.
- Promote fiscal responsibility and transparency in solid waste operations.
- Maintain accurate documentation to support audits and public accountability.

### Community Engagement and Empowerment

- Increase resident awareness of solid waste services, schedules, and regulations.
- Expand outreach through digital platforms, community events, and educational campaigns.
- Strengthen partnerships with neighborhoods, HOAs, schools, and civic organizations.

### Performance Measures

| Strategic Goals | Performance Measure | FY 2025 Actual | FY 2026 Target | FY 2026 Projected | FY 2027 Target |
|---|---|---|---|---|---|
| **Great Neighborhoods** | Number of neighborhood cleanup events held annually, with participation rates and volume of waste collected | 4 | 6 | 5 | 6 |
| **Operational Excellence** | Solid waste service requests completed within 24 hours | N/A | 85% | 85% | 90% |
| | Percentage of missed residential pickups | N/A | 5% | 5% | 2% |
| | Percentage of trash collection routes completed on the scheduled day | N/A | 90% | 92% | 95% |
| | Tagged non-compliance waste piles tagged and addressed within 72 hours | N/A | 70% | 75% | 90% |
| **Government Stewardship and Accountability** | Average customer satisfaction rating for solid waste management and disposal services based on annual public surveys | N/A | 78% | 78% | 85% |
| **Community Engagement and Empowerment** | Number of community presentations/outreach campaigns conducted | N/A | 6 | 6 | 8 |

# FY 2027 Tentative Annual Budget Summaries
# October 1, 2026 to September 30, 2027

**GENERAL FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| AD VALOREM TAXES | $ 69,848,827 | $ 70,942,659 | $ 75,462,655 | $ 76,045,911 | $ 78,960,748 |
| AD VALOREM TAXES - DELINQUENT | 472,500 | 85,681 | 450,000 | 39,754 | 450,000 |
| FIRST LOCAL OPTION TAX | 547,403 | 538,571 | 450,000 | 397,621 | 500,000 |
| UTILITY SERV TAX - ELECTRICITY | 4,760,000 | 4,796,192 | 4,902,800 | 3,565,780 | 5,000,000 |
| UTILITY SERV TAX - WATER | 1,625,000 | 1,619,247 | 1,673,750 | 1,933,093 | 2,100,000 |
| UTILITY SERV TAX - GAS | 183,750 | 173,946 | 189,262 | 133,299 | 200,000 |
| COMMUNICATION SERVICES TAX | 1,173,777 | 1,100,198 | 1,208,990 | 799,727 | 1,095,128 |
| LOCAL BUS TAX | 1,645,000 | 2,052,866 | 1,816,300 | 3,225,178 | 2,500,000 |
| BUILDING PERMITS | 3,678,336 | 3,041,902 | 3,378,262 | 1,915,838 | 3,495,595 |
| FRANCHISE FEE - ELECTRICITY | 3,900,000 | 3,638,858 | 4,017,000 | 2,009,314 | 4,020,005 |
| FRANCHISE FEE - GAS | 26,250 | 58,073 | 27,375 | 47,024 | 30,000 |
| FRANCHISE FEE - OTHER | - | 67,203 | - | 47,428 | - |
| IMPACT FEES - CITY ROADS | 1,260 | - | 882 | - | - |
| BUILDING INSPECTIONS | 131,250 | 250,173 | 135,188 | 115,319 | 135,188 |
| STATE GRANT - OTHER | 125,422 | 217,671 | 129,185 | 245,544 | 129,185 |
| STATE REVENUE SHARING | 1,708,198 | 1,749,254 | 1,762,622 | 1,194,477 | 1,774,917 |
| MOBILE HOME LICENSES | 10,500 | 14,164 | 10,815 | 8,892 | 8,500 |
| ALCOHOLIC LICENSE TAX | 19,950 | 17,368 | 20,548 | 17,536 | 20,000 |
| LOCAL GOVERNMENT HALF CENT SALES TAX | 3,808,711 | 3,788,642 | 3,876,754 | 2,889,340 | 3,824,884 |
| FIREFIGHTER SUPPLEMENTAL COMPENSATION | 26,250 | 36,227 | 27,037 | 22,590 | 20,000 |
| LOCAL GRANT - PUBLIC SAFETY | 787,500 | 790,407 | 811,125 | 899,848 | 811,125 |
| LOCAL GRANT - CULTURE RECREATION | - | 3,360 | - | - | - |
| PAYMENTS IN LIEU OF TAXES | 2,766,717 | 2,766,717 | 3,087,199 | 3,087,199 | 3,742,125 |
| ADMINISTRATIVE SERVICE FEES | 8,559,462 | 8,785,378 | 9,528,651 | 9,574,651 | 9,421,344 |
| ADMIN SERICE FEE - PBC IMPACT FEE | 26,250 | 114,952 | 27,038 | 63,567 | 50,000 |
| ADMIN SERVIC FEE - STATE BLDG SURCHARGE | - | 16 | - | - | - |
| SERVICE CHARGE - LAW ENFORCEMENT | 199,500 | 188,722 | 205,485 | 109,021 | 205,485 |
| SERVICE CHARGE - FIRE PROTECTION | 174,037 | 274,193 | 179,210 | 98,926 | 179,210 |
| SERVICE CHARGE - FIRE PEMT | 446,250 | 318,131 | 450,000 | - | 450,000 |
| SERVICE CHARGE - AMBULANCE | 2,100,000 | 2,092,040 | 2,163,000 | 2,070,673 | 2,163,000 |
| SERVICE CHARGE - PHYSICAL ENVIRONMENT | 52,500 | 6,349 | 54,075 | 10,544 | 54,075 |
| SERVICE CHARGE - LIBRARY | 2,100 | 8,632 | 2,163 | 6,893 | 2,163 |
| SERVICE CHARGE - PARKS AND RECREATION | 310,000 | 498,854 | 319,296 | 278,674 | 350,000 |
| SERVICE CHARGE - SPECIAL EVENT | - | 3,099 | - | 7,794 | - |
| FORECLOSURE REGISTRATION FEES | 21,000 | 2,400 | 21,630 | 7,000 | 21,630 |
| DEVELOPMENT REVIEW FEES | 105,000 | 189,877 | 200,000 | 155,326 | 200,000 |
| LIEN SEARCHES | - | 142,840 | - | 111,175 | 100,000 |
| SERVICE CHARGE - CLERK OFFICE | - | 3,421 | - | 5,107 | - |
| FINES - LOCAL VIOLATIONS | 283,500 | 175,894 | 292,005 | 202,235 | 292,005 |
| FINES - FIRE ALARM | - | 35,332 | - | 53,713 | 25,000 |
| INVESTMENT EARNINGS | 800,000 | 2,117,993 | 1,750,000 | 1,250,798 | 1,750,000 |
| INVESTMENT EARNINGS-PBC | - | 59,067 | - | 33,490 | - |
| RENT AND LEASES | 262,295 | 228,263 | 236,495 | 168,020 | 231,495 |
| SALE OF SURPLUS ITEMS | 26,250 | 323,831 | 27,000 | 611,128 | 100,000 |
| CONTRIBUTIONS AND DONATIONS | 52,500 | 213,212 | 54,075 | 102,948 | 66,929 |
| LICENSES | - | 702 | - | 702 | - |
| MISCELLANEOUS REVENUES | 105,000 | 93,308 | 100,000 | 54,817 | 100,000 |
| OVER/SHORT | - | 9,545 | - | 316 | - |
| CONCESSIONS - RB CAFE | - | 13,632 | - | 4,453 | - |
| TRANSFER IN FROM FUND 411 | 1,231,631 | 1,231,631 | 1,266,846 | 1,266,846 | 1,403,231 |
| TRANSFER IN FROM FUND 460 | 147,629 | 147,629 | 151,850 | 151,850 | 168,198 |
| | **$ 112,151,505** | **$ 115,028,322** | **$ 120,466,568** | **$ 115,041,378** | **$ 126,151,165** |

**LEGISLATIVE - DISTRICT 1**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 65,200 | $ 53,790 | $ 65,200 | $ 95,691 | $ 76,810 |
| OVERTIME | - | 2,239 | - | - | - |
| FICA TAXES | 5,000 | 3,916 | 5,000 | 6,982 | 6,500 |
| RETIREMENT CONTRIBUTIONS-FRS | 15,546 | 12,844 | 15,546 | 19,773 | 17,500 |
| HEALTH AND DENTAL INSURANCE | 35,290 | 31,079 | 35,290 | 28,600 | 35,290 |
| LIFE INSURANCE | 185 | 162 | 185 | 123 | 185 |
| TRAVEL AND PER DIEM | 13,125 | 6,450 | 13,125 | 18,046 | 13,125 |
| PROMOTIONAL ACTIVITIES | 11,025 | 21,217 | 11,025 | 14,640 | 10,000 |
| OPERATING SUPPLIES | 1,837 | 4,306 | 1,900 | 981 | 1,900 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 420 | 790 | 710 | 235 | 710 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 1,050 | 495 | 11,350 | 994 | 11,350 |
| | **$ 148,678** | **$ 137,289** | **$ 159,331** | **$ 186,064** | **$ 173,370** |

**LEGISLATIVE - DISTRICT 2**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 65,200 | $ 42,038 | $ 65,200 | $ 27,630 | $ 75,610 |
| OVERTIME | - | 68 | - | 41 | - |
| FICA TAXES | 5,000 | 3,152 | 5,000 | 2,087 | 6,500 |
| RETIREMENT CONTRIBUTIONS-FRS | 15,546 | 12,911 | 15,546 | 9,842 | 17,500 |
| HEALTH AND DENTAL INSURANCE | 35,290 | 27,955 | 35,290 | 27,588 | 35,290 |
| LIFE INSURANCE | 185 | 132 | 185 | 121 | 185 |
| TRAVEL AND PER DIEM | 13,125 | 4,538 | 13,125 | 2,413 | 13,125 |
| PROMOTIONAL ACTIVITIES | 11,025 | 5,008 | 11,025 | - | 10,000 |
| OPERATING SUPPLIES | 1,837 | - | 1,900 | 1 | 1,900 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 16,104 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 420 | 595 | 710 | - | 710 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 1,050 | 100 | 11,350 | - | 11,350 |
| | **$ 148,678** | **$ 96,497** | **$ 159,331** | **$ 85,827** | **$ 172,170** |

**LEGISLATIVE - DISTRICT 3**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 65,200 | $ 53,695 | $ 65,200 | $ 98,170 | $ 75,610 |
| OVERTIME | - | 620 | - | 12,832 | - |
| FICA TAXES | 5,000 | 4,130 | 5,000 | 8,349 | 6,500 |
| RETIREMENT CONTRIBUTIONS-FRS | 15,546 | 8,815 | 15,546 | 25,477 | 17,500 |
| HEALTH AND DENTAL INSURANCE | 35,290 | 36,277 | 35,290 | 38,708 | 35,290 |
| LIFE INSURANCE | 185 | 142 | 185 | 159 | 185 |
| TRAVEL AND PER DIEM | 13,125 | 12,016 | 13,125 | 3,372 | 13,125 |
| PROMOTIONAL ACTIVITIES | 11,025 | 22,316 | 11,025 | 4,114 | 10,000 |
| OPERATING SUPPLIES | 1,837 | 6,604 | 1,900 | 1,896 | 1,900 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 28,403 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 420 | 3,064 | 710 | 710 | 710 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 1,050 | 4,154 | 11,350 | 5,041 | 11,350 |
| | **$ 148,678** | **$ 151,834** | **$ 159,331** | **$ 227,232** | **$ 172,170** |

**LEGISLATIVE - DISTRICT 4**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 65,200 | $ 64,742 | $ 65,200 | $ 80,901 | $ 75,610 |
| OVERTIME | - | - | - | 26 | - |
| FICA TAXES | 5,000 | 4,858 | 5,000 | 6,174 | 6,500 |
| RETIREMENT CONTRIBUTIONS-FRS | 15,546 | 15,991 | 15,546 | 17,218 | 17,500 |
| HEALTH AND DENTAL INSURANCE | 35,290 | 14,911 | 35,290 | 13,663 | 35,290 |
| LIFE INSURANCE | 185 | 125 | 185 | 105 | 185 |
| TRAVEL AND PER DIEM | 13,125 | 11,933 | 13,125 | 4,094 | 13,125 |
| PROMOTIONAL ACTIVITIES | 11,025 | 28,024 | 11,025 | 18,335 | 10,000 |
| OPERATING SUPPLIES | 1,837 | 1,223 | 1,900 | 612 | 1,900 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 420 | - | 710 | - | 710 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 1,050 | 850 | 11,350 | 95 | 11,350 |
| | **$ 148,678** | **$ 142,656** | **$ 159,331** | **$ 141,223** | **$ 172,170** |

**LEGISLATIVE - DISTRICT 5**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 65,200 | $ 57,396 | $ 65,200 | $ 75,608 | $ 75,610 |
| OVERTIME | - | 247 | - | 12 | - |
| FICA TAXES | 5,000 | 4,195 | 5,000 | 5,489 | 6,500 |
| RETIREMENT CONTRIBUTIONS-FRS | 15,546 | 14,402 | 15,546 | 7,240 | 17,500 |
| HEALTH AND DENTAL INSURANCE | 35,290 | 35,244 | 35,290 | 29,941 | 35,290 |
| LIFE INSURANCE | 185 | 159 | 185 | 126 | 185 |
| TRAVEL AND PER DIEM | 13,125 | 10,469 | 13,125 | 8,921 | 13,125 |
| PROMOTIONAL ACTIVITIES | 11,025 | 16,136 | 11,025 | 11,486 | 10,000 |
| OPERATING SUPPLIES | 1,837 | 6 | 1,900 | 155 | 1,900 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 420 | 405 | 710 | - | 710 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 1,050 | 330 | 11,350 | 1,318 | 11,350 |
| | **$ 148,678** | **$ 138,989** | **$ 159,331** | **$ 140,297** | **$ 172,170** |

**LEGISLATIVE - MAYOR**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 75,706 | $ 79,898 | $ 81,158 | $ 90,223 | $ 90,287 |
| OVERTIME | - | 3,789 | - | 3,786 | - |
| FICA TAXES | 5,386 | 6,130 | 5,546 | 7,230 | 7,242 |
| RETIREMENT CONTRIBUTIONS-FRS | 20,838 | 18,920 | 18,935 | 19,491 | 17,500 |
| HEALTH AND DENTAL INSURANCE | 35,290 | 36,634 | 35,290 | 33,070 | 35,290 |
| LIFE INSURANCE | 185 | 145 | 132 | 130 | 185 |
| TRAVEL AND PER DIEM | 13,125 | 14,358 | 13,125 | 22,694 | 13,125 |
| PROMOTIONAL ACTIVITIES | 11,025 | 23,466 | 11,025 | 8,600 | 10,000 |
| OPERATING SUPPLIES | 1,837 | - | 1,900 | 852 | 1,900 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 420 | - | 710 | 12 | 710 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 1,050 | (72) | 11,350 | 1,749 | 11,350 |
| | **$ 164,862** | **$ 183,269** | **$ 179,171** | **$ 187,836** | **$ 187,589** |

**LEGISLATIVE - GENERAL ADMINISTRATION**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| GENERAL INSURANCE | $ 29,699 | $ 29,699 | $ - | $ - | $ - |
| FLEET SERVICES | - | - | 36,409 | 36,409 | 26,080 |
| INFORMATION TECHNOLOGY SERVICES | 38,692 | 38,692 | 33,594 | 33,594 | 41,635 |
| PROMOTIONAL ACTIVITIES | - | 1,294 | - | - | - |
| OPERATING SUPPLIES | 5,250 | 3,166 | 5,000 | 2,855 | 5,000 |
| | **$ 73,641** | **$ 72,851** | **$ 75,003** | **$ 72,858** | **$ 72,715** |

**CITY ADMINISTRATION - EXECUTIVE**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 2,005,354 | $ 1,798,640 | $ 1,849,210 | $ 1,740,035 | $ 1,875,377 |
| OVERTIME | 5,250 | 28,483 | 8,500 | 5,019 | 8,500 |
| FICA TAXES | 118,709 | 122,687 | 116,912 | 112,065 | 122,190 |
| RETIREMENT CONTRIBUTIONS | 55,432 | 55,432 | 53,094 | 63,924 | 53,094 |
| RETIREMENT CONTRIBUTIONS-FRS | 304,761 | 264,505 | 172,971 | 270,736 | 235,782 |
| HEALTH AND DENTAL INSURANCE | 229,244 | 210,976 | 215,011 | 155,913 | 225,762 |
| LIFE INSURANCE | 1,681 | 1,969 | 1,117 | 1,433 | 1,362 |
| PROFESSIONAL SERVICES | 29,079 | 18,698 | 29,950 | 38,926 | 24,000 |
| CONTRACT SERVICES | 27,168 | 36,228 | 28,000 | 19,246 | 20,000 |
| TRAVEL AND PER DIEM | 16,301 | 4,667 | 20,000 | 8,293 | 20,000 |
| POSTAGE AND FREIGHT | 2,100 | - | 2,163 | - | 2,163 |
| GENERAL INSURANCE | 78,385 | 78,385 | 117,183 | 117,183 | 117,183 |
| REPAIRS AND MAINTENANCE | 1,575 | - | 1,650 | - | 1,650 |
| FLEET SERVICES | 48,901 | 48,901 | 24,691 | 24,691 | 97,787 |
| INFORMATION TECHNOLOGY SERVICES | 143,713 | 143,713 | 117,328 | 117,328 | 154,644 |
| PRINTING AND BINDING | 1,575 | 1,780 | 1,625 | 1,127 | 1,625 |
| PROMOTIONAL ACTIVITIES | 10,500 | 35,977 | 10,815 | 25,361 | 10,000 |
| OPERATING SUPPLIES | 7,875 | 19,357 | 8,110 | 10,676 | 8,110 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 5,643 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 5,250 | 13,425 | 5,400 | 23,550 | 5,400 |
| TRAINING AND EMPLOYEE DEVELOPMENT | - | 5,718 | - | 2,886 | - |
| CAPITAL - MACHINERY AND EQUIPMENT | 5,250 | - | 5,400 | - | 5,400 |
| | **$ 3,098,103** | **$ 2,889,540** | **$ 2,789,130** | **$ 2,744,035** | **$ 2,990,029** |

**CITY ADMINISTRATION - GENERAL ADMINISTRATION**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| RETIREMENT CONTRIBUTIONS | $ 27,494 | $ 33,768 | $ 26,332 | $ 28,092 | $ 26,332 |
| RETIREMENT CONTRIBUTIONS-FRS | - | 36,634 | - | - | - |
| HEALTH AND DENTAL INSURANCE | - | 104 | - | 64 | - |
| PROFESSIONAL SERVICES | 316,250 | 488,569 | 693,500 | 307,906 | 200,000 |
| CONTRACT SERVICES | 175,000 | 99,289 | 200,000 | 96,962 | 200,000 |
| POSTAGE AND FREIGHT | 2,100 | 4,554 | 3,978 | 4,982 | 3,978 |
| RENTALS AND LEASES | 622,260 | 607,857 | 640,993 | 885,574 | 640,993 |
| REPAIRS AND MAINTENANCE | - | 350 | - | - | - |
| FLEET SERVICES | 42,854 | 42,854 | 11,717 | 11,717 | - |
| INFORMATION TECHNOLOGY SERVICES | - | - | 83,432 | 83,432 | - |
| PRINTING AND BINDING | 1,575 | 565 | 1,650 | 1,062 | 1,650 |
| PROMOTIONAL ACTIVITIES | 26,250 | 165,752 | 22,000 | 40,789 | 10,000 |
| CITIZENS LEADERSHIP ACADEMY | 5,250 | - | 25,000 | 11,200 | 25,000 |
| OTHER CHARGES | 6,300 | 860 | 5,000 | 3,784 | 5,000 |
| OPERATING SUPPLIES | 7,875 | 155,158 | 65,000 | 113,236 | 35,005 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 311 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 5,250 | 4,798 | 5,450 | 5,524 | 5,450 |
| SCHOLARSHIPS | 31,500 | 13,000 | 32,000 | 10,000 | 32,000 |
| CONTINGENCY | 500,000 | - | 500,000 | - | 200,000 |
| TIF PAYMENT TO CRA | 8,680,581 | 8,680,581 | 9,401,011 | 9,401,011 | 10,032,398 |
| OTHER GRANTS AND AIDS | 1,375,000 | 1,331,508 | 1,375,000 | 269,653 | 1,025,000 |
| TRANSFER OUT TO FUND 201 | 8,608,804 | 8,608,804 | 8,896,200 | 8,896,200 | 11,188,392 |
| TRANSFER OUT TO FUND 266 | 1,047,732 | 1,047,732 | 1,131,940 | 1,131,940 | 1,184,411 |
| TRANSFER OUT TO FUND 312 | 4,450,000 | 4,450,000 | 4,250,000 | 4,250,000 | 4,000,000 |
| | **$ 25,932,075** | **$ 25,772,736** | **$ 27,370,203** | **$ 25,553,439** | **$ 28,815,609** |

**CITY ADMINISTRATION - YOUTH EMPOWERMENT**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 109,050 | $ 123,858 | $ 105,710 | $ 114,853 | $ 121,183 |
| OVERTIME | - | 3,589 | - | 5,422 | - |
| FICA TAXES | 7,368 | 9,439 | 7,577 | 8,647 | 8,621 |
| RETIREMENT CONTRIBUTIONS | 8,204 | 8,204 | 7,857 | 7,857 | 7,857 |
| RETIREMENT CONTRIBUTIONS-FRS | 13,360 | 17,433 | 14,409 | 16,587 | 17,002 |
| HEALTH AND DENTAL INSURANCE | 25,565 | 14,887 | 29,346 | 13,817 | 30,813 |
| LIFE INSURANCE | 132 | 161 | 132 | 159 | 185 |
| PROFESSIONAL SERVICES | 64,400 | 23,244 | 66,327 | 3,274 | 36,327 |
| CONTRACT SERVICES | 73,798 | 12,028 | 66,145 | 32,699 | 36,145 |
| TRAVEL AND PER DIEM | 10,000 | 16,569 | 10,300 | 3,037 | 10,300 |
| COMMUNICATION SERVICES | 5,565 | (40) | 6,050 | 265 | 6,050 |
| UTILITY SERVICES | 75,000 | 10,643 | 100,000 | 9,972 | 100,000 |
| REPAIRS AND MAINTENANCE | 35,070 | (3,980) | 36,500 | - | 36,500 |
| FLEET SERVICES | 50,262 | 50,262 | 51,700 | 51,700 | 27,522 |
| INFORMATION TECHNOLOGY SERVICES | 34,886 | 34,886 | 35,593 | 35,593 | 37,260 |
| PRINTING AND BINDING | 5,000 | (2,095) | 3,000 | (18) | 3,000 |
| PROMOTIONAL ACTIVITIES | 8,500 | 16,838 | 7,755 | 6,085 | 5,000 |
| OPERATING SUPPLIES | 31,500 | 14,457 | 32,445 | 8,026 | 32,445 |
| INVENTORY-RB CAFE | 30,000 | 3,987 | 30,900 | 3,437 | 30,900 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 36,750 | 10,040 | 18,000 | 3,898 | 18,000 |
| | **$ 624,410** | **$ 364,409** | **$ 629,746** | **$ 325,309** | **$ 565,110** |

**CITY ADMINISTRATION - CIVIL DRUG COURT**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 219,125 | $ 194,359 | $ 212,679 | $ 231,388 | $ 239,506 |
| OVERTIME | 1,606 | 13,364 | 5,000 | 5,559 | 5,000 |
| FICA TAXES | 16,046 | 15,975 | 15,925 | 17,480 | 17,537 |
| RETIREMENT CONTRIBUTIONS | 24,279 | 24,279 | 23,253 | 23,253 | 23,253 |
| RETIREMENT CONTRIBUTIONS-FRS | 18,678 | 22,755 | 8,117 | 31,562 | 33,602 |
| HEALTH AND DENTAL INSURANCE | 25,565 | 48,069 | 44,018 | 43,306 | 46,219 |
| LIFE INSURANCE | 166 | 202 | 34 | 133 | 159 |
| CONTRACT SERVICES | 25,000 | 21,829 | 51,750 | 21,498 | 36,000 |
| TRAVEL AND PER DIEM | 2,940 | 975 | 9,000 | 2,030 | 9,000 |
| GENERAL INSURANCE | 20,582 | 20,582 | 30,770 | 30,770 | 30,770 |
| REPAIRS AND MAINTENANCE | 3,150 | 6,337 | 3,250 | - | 3,250 |
| FLEET SERVICES | 83,222 | 83,222 | 82,732 | 82,732 | 38,578 |
| INFORMATION TECHNOLOGY SERVICES | 34,886 | 34,886 | 41,526 | 41,526 | 43,469 |
| PROMOTIONAL ACTIVITIES | 8,709 | 9,846 | 30,000 | 14,368 | - |
| OPERATING SUPPLIES | 2,730 | 9,518 | 4,000 | 4,778 | 4,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 420 | - | 1,230 | 220 | 1,230 |
| BOOKS AND PERIODICALS | 525 | 308 | 150 | - | 150 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 525 | 350 | 700 | 136 | 1,000 |
| CAPITAL - MACHINERY AND EQUIPMENT | 2,625 | - | 1,000 | - | 1,000 |
| | **$ 490,779** | **$ 506,855** | **$ 565,134** | **$ 550,738** | **$ 533,723** |

**CITY ADMINISTRATION - JUSTICE SERVICE CENTER**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 293,197 | $ 305,993 | $ 279,433 | $ 270,207 | $ 301,848 |
| OVERTIME | - | 3,260 | - | 2,852 | - |
| FICA TAXES | 21,130 | 23,304 | 21,041 | 20,526 | 22,669 |
| RETIREMENT CONTRIBUTIONS | 9,202 | 9,202 | 8,813 | 8,813 | 8,813 |
| RETIREMENT CONTRIBUTIONS-FRS | 43,901 | 41,208 | 38,087 | 37,072 | 42,350 |
| HEALTH AND DENTAL INSURANCE | 59,467 | 107,828 | 58,691 | 55,329 | 61,626 |
| LIFE INSURANCE | 238 | 297 | 291 | 248 | 291 |
| CONTRACT SERVICES | 9,284 | 5,087 | 10,000 | 9,744 | 10,000 |
| FLEET SERVICES | 41,397 | 41,397 | 31,032 | 31,032 | 14,407 |
| INFORMATION TECHNOLOGY SERVICES | 40,701 | 40,701 | 35,593 | 35,593 | 37,259 |
| OPERATING SUPPLIES | 12,000 | 11,923 | 9,000 | 9,645 | 9,000 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 9,284 | 7,279 | 10,815 | 9,979 | 10,815 |
| | **$ 539,801** | **$ 597,479** | **$ 502,796** | **$ 491,041** | **$ 519,078** |

**CITY ADMINISTRATION - ECONOMIC DEVELOPMENT**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 110,250 | $ 45,276 | $ 155,250 | $ - | $ 121,542 |
| FICA TAXES | 8,131 | 3,464 | 8,131 | - | 9,298 |
| RETIREMENT CONTRIBUTIONS | 11,308 | 11,308 | 10,830 | - | - |
| RETIREMENT CONTRIBUTIONS-FRS | 15,027 | - | - | - | 17,052 |
| HEALTH AND DENTAL INSURANCE | 15,131 | - | 18,431 | - | 19,353 |
| LIFE INSURANCE | 132 | - | 132 | - | - |
| PROFESSIONAL SERVICES | 161,569 | - | 35,000 | 40,481 | 30,000 |
| TRAVEL AND PER DIEM | 6,559 | - | 6,761 | - | 6,761 |
| POSTAGE AND FREIGHT | 262 | - | 300 | - | 300 |
| REPAIRS AND MAINTENANCE | 262 | - | 300 | - | 300 |
| INFORMATION TECHNOLOGY SERVICES | - | - | 11,864 | 11,864 | 12,420 |
| PRINTING AND BINDING | 10,636 | - | 4,000 | - | 4,000 |
| PROMOTIONAL ACTIVITIES | 1,000 | - | 500 | - | - |
| OPERATING SUPPLIES | 1,575 | - | 1,200 | - | 1,200 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 900 | - | 935 | - | - |
| CAPITAL - MACHINERY AND EQUIPMENT | 3,150 | - | 3,250 | - | 3,250 |
| | **$ 345,892** | **$ 60,047** | **$ 256,884** | **$ 52,345** | **$ 225,476** |

**CITY ADMINISTRATION - INTERNAL AUDIT**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 86,250 | $ - | $ 155,000 | $ 110,176 | $ 186,160 |
| FICA TAXES | 6,900 | - | 6,900 | 8,106 | 13,369 |
| RETIREMENT CONTRIBUTIONS-FRS | 17,250 | - | 17,250 | 15,303 | 26,118 |
| HEALTH AND DENTAL INSURANCE | - | - | 18,431 | 6,647 | 19,353 |
| LIFE INSURANCE | 572 | - | 113 | 77 | 132 |
| PROFESSIONAL SERVICES | 52,500 | - | - | - | 50,000 |
| CONTRACT SERVICES | 5,250 | - | 5,400 | - | 5,400 |
| TRAVEL AND PER DIEM | 1,800 | - | 1,810 | - | 5,600 |
| POSTAGE AND FREIGHT | 105 | - | 100 | - | 100 |
| REPAIRS AND MAINTENANCE | 1,050 | - | 1,000 | - | 1,000 |
| INFORMATION TECHNOLOGY SERVICES | 11,629 | 11,629 | 12,000 | 12,000 | 12,420 |
| PRINTING AND BINDING | 3,255 | - | 1,200 | - | 500 |
| OPERATING SUPPLIES | 1,575 | - | 1,650 | - | 1,500 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 5,137 | - | 4,255 | - | 4,255 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 6,300 | - | 3,375 | - | 6,000 |
| CAPITAL - MACHINERY AND EQUIPMENT | 9,450 | - | 3,250 | - | 3,250 |
| | **$ 209,023** | **$ 11,629** | **$ 231,734** | **$ 152,309** | **$ 335,157** |

**COMMUNICATIONS AND MARKETING**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ - | $ - | $ 448,152 | $ 405,227 | $ 487,483 |
| OVERTIME | - | - | - | 17,657 | - |
| FICA TAXES | - | - | 34,278 | 31,535 | 35,701 |
| RETIREMENT CONTRIBUTIONS-FRS | - | - | 84,904 | 39,207 | 35,511 |
| HEALTH AND DENTAL INSURANCE | - | - | 78,400 | 57,654 | 82,320 |
| LIFE INSURANCE | - | - | 581 | 500 | 591 |
| PROFESSIONAL SERVICES | - | 240 | 50,000 | 48,049 | 40,000 |
| CONTRACT SERVICES | - | - | 50,000 | 49,260 | 25,000 |
| POSTAGE AND FREIGHT | - | - | 10,000 | - | 10,000 |
| INFORMATION TECHNOLOGY SERVICES | - | - | - | - | 62,099 |
| PRINTING AND BINDING | - | 2,500 | 25,000 | - | 500 |
| OPERATING SUPPLIES | - | - | 5,000 | 3,532 | 5,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | - | - | 2,500 | - | 2,500 |
| TRAINING AND EMPLOYEE DEVELOPMENT | - | - | 2,500 | - | 2,500 |
| | **$ -** | **$ 2,740** | **$ 791,315** | **$ 652,621** | **$ 789,205** |

**FINANCE - ADMINISTRATION**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 234,396 | $ 292,642 | $ 284,311 | $ 281,413 | $ 320,461 |
| OVERTIME | 1,050 | 2,230 | 1,500 | - | - |
| FICA TAXES | 17,236 | 20,430 | 19,591 | 18,255 | 19,759 |
| RETIREMENT CONTRIBUTIONS | 28,492 | 28,492 | - | - | - |
| RETIREMENT CONTRIBUTIONS-FRS | 7,656 | 9,975 | 10,268 | 9,517 | 10,888 |
| HEALTH AND DENTAL INSURANCE | 30,262 | 29,809 | 29,346 | 27,714 | 30,813 |
| LIFE INSURANCE | 139 | 140 | 139 | 121 | 139 |
| PROFESSIONAL SERVICES | 105,000 | 68,176 | 54,308 | 73,522 | 60,000 |
| ACCOUNTING AND AUDITING | 69,300 | 76,850 | 100,000 | 71,480 | 90,000 |
| BANK CHARGES AND FEES | - | 10,915 | - | 8,255 | - |
| TRAVEL AND PER DIEM | 5,250 | 5,634 | 5,400 | 9,481 | 5,000 |
| GENERAL INSURANCE | 11,449 | 11,449 | 17,115 | 17,115 | 17,115 |
| REPAIRS AND MAINTENANCE | 262 | - | 270 | - | 270 |
| INFORMATION TECHNOLOGY SERVICES | 143,713 | 143,713 | 128,776 | 128,776 | 124,905 |
| PRINTING AND BINDING | 525 | 3,759 | 540 | 513 | 540 |
| OPERATING SUPPLIES | 15,750 | 7,121 | 16,221 | 6,919 | 15,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,338 | 3,488 | 2,000 | 1,889 | 2,000 |
| BOOKS AND PERIODICALS | 262 | 506 | 300 | - | 300 |
| | **$ 672,080** | **$ 715,329** | **$ 670,085** | **$ 654,970** | **$ 697,190** |

**FINANCE - FINANCIAL SERVICES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 649,405 | $ 544,304 | $ 624,894 | $ 555,382 | $ 642,891 |
| OVERTIME | 10,500 | 7,403 | 10,500 | 4,308 | 10,000 |
| FICA TAXES | 47,388 | 41,596 | 50,904 | 42,323 | 48,400 |
| RETIREMENT CONTRIBUTIONS | 32,816 | 32,816 | 31,429 | 31,429 | 31,429 |
| RETIREMENT CONTRIBUTIONS-FRS | 68,027 | 56,408 | 59,502 | 57,581 | 68,338 |
| HEALTH AND DENTAL INSURANCE | 102,260 | 87,775 | 117,278 | 89,853 | 123,142 |
| LIFE INSURANCE | 460 | 432 | 397 | 421 | 529 |
| TRAVEL AND PER DIEM | 7,350 | 8,029 | 7,575 | 10,660 | 5,000 |
| GENERAL INSURANCE | 34,052 | 34,052 | 50,909 | 50,909 | 50,909 |
| REPAIRS AND MAINTENANCE | 735 | - | 750 | - | 750 |
| PRINTING AND BINDING | 7,875 | 51,904 | 6,110 | 7,354 | 6,110 |
| OPERATING SUPPLIES | 12,600 | 55,833 | 12,975 | 7,018 | 12,975 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 735 | - | 750 | 499 | 750 |
| BOOKS AND PERIODICALS | 105 | - | 125 | - | 125 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 6,300 | 7,944 | 6,489 | 10,312 | 6,489 |
| | **$ 980,608** | **$ 928,497** | **$ 980,587** | **$ 868,048** | **$ 1,007,837** |

**FINANCE - TREASURY MANAGEMENT**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 237,007 | $ 305,768 | $ 331,161 | $ 320,557 | $ 339,734 |
| OVERTIME | 4,200 | 1,232 | 3,500 | 1,592 | 3,500 |
| FICA TAXES | 18,345 | 23,099 | 24,749 | 24,512 | 25,578 |
| RETIREMENT CONTRIBUTIONS | - | - | 27,288 | 27,288 | 27,288 |
| RETIREMENT CONTRIBUTIONS-FRS | 33,403 | 40,114 | 44,752 | 43,655 | 47,665 |
| HEALTH AND DENTAL INSURANCE | 63,912 | 66,370 | 73,364 | 63,903 | 77,032 |
| LIFE INSURANCE | 291 | 314 | 301 | 332 | 354 |
| PROFESSIONAL SERVICES | 99,750 | 116,043 | 97,000 | 98,777 | 90,000 |
| CONTRACT SERVICES | - | 3,840 | - | 2,720 | - |
| BANK CHARGES AND FEES | - | 107 | - | - | - |
| TRAVEL AND PER DIEM | 3,150 | 178 | 3,250 | 1,149 | 2,500 |
| POSTAGE AND FREIGHT | 3,150 | - | 3,250 | - | 3,250 |
| GENERAL INSURANCE | 36,488 | 36,488 | 54,574 | 54,574 | 54,574 |
| REPAIRS AND MAINTENANCE | 1,785 | - | 1,850 | 372 | 1,850 |
| INFORMATION TECHNOLOGY SERVICES | 55,274 | 55,274 | 55,989 | 55,989 | 59,478 |
| PRINTING AND BINDING | 1,050 | 110 | 1,000 | - | 1,000 |
| OPERATING SUPPLIES | 5,985 | 479 | 6,650 | 3,749 | 6,650 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 210 | 150 | 225 | 121 | 225 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 2,100 | - | 3,500 | - | 3,500 |
| CAPITAL - MACHINERY AND EQUIPMENT | 7,738 | - | - | - | - |
| | **$ 573,838** | **$ 649,565** | **$ 732,403** | **$ 699,289** | **$ 744,178** |

**FINANCE - CUSTOMER SERVICE**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | 617,617 | 613,635 | 657,027 | 623,742 | 599,217 |
| OVERTIME | 42,000 | 44,721 | 42,000 | 102,847 | 50,000 |
| FICA TAXES | 40,428 | 41,873 | 46,532 | 53,244 | 48,218 |
| RETIREMENT CONTRIBUTIONS | 48,777 | 48,777 | 46,720 | 46,720 | 46,720 |
| RETIREMENT CONTRIBUTIONS-FRS | 22,021 | 22,919 | 30,986 | 31,261 | 34,264 |
| HEALTH AND DENTAL INSURANCE | 102,260 | 105,461 | 93,844 | 121,959 | 98,536 |
| LIFE INSURANCE | 529 | 566 | 635 | 594 | 688 |
| CONTRACT SERVICES | 26,250 | 3,902 | 27,037 | 4,498 | 87,037 |
| TRAVEL AND PER DIEM | 2,625 | 2,003 | 2,750 | 3,147 | 2,750 |
| POSTAGE AND FREIGHT | 63,000 | 68,557 | 65,000 | 50,218 | 75,000 |
| GENERAL INSURANCE | 101,301 | 101,301 | 151,443 | 151,443 | 151,443 |
| FLEET SERVICES | 48,406 | 48,406 | 81,645 | 81,645 | 62,839 |
| INFORMATION TECHNOLOGY SERVICES | 110,548 | 110,548 | 100,781 | 100,781 | 118,957 |
| PRINTING AND BINDING | 42,000 | 11,433 | 18,260 | 73,068 | 18,260 |
| OFFICE SUPPLIES | 31,500 | 11,758 | 29,750 | 6,223 | 20,000 |
| OPERATING SUPPLIES | 15,750 | 43,508 | 42,000 | (439) | 50,000 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 8,599 | 400 | - | 2,532 | - |
| CAPITAL - MACHINERY AND EQUIPMENT | - | - | 10,000 | - | 5,000 |
| | **$ 1,323,611** | **$ 1,279,767** | **$ 1,446,410** | **$ 1,453,482** | **$ 1,468,929** |

**CITY CLERK-RECORDS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 256,730 | $ 240,170 | $ 317,500 | $ 240,204 | $ 326,560 |
| OVERTIME | 8,137 | 16,279 | 10,000 | 19,341 | 10,000 |
| FICA TAXES | 19,380 | 19,581 | 23,858 | 19,687 | 24,537 |
| RETIREMENT CONTRIBUTIONS | 26,718 | 26,718 | 25,589 | 25,589 | 25,589 |
| RETIREMENT CONTRIBUTIONS-FRS | 47,353 | 28,967 | 26,483 | 40,619 | 45,386 |
| HEALTH AND DENTAL INSURANCE | 51,130 | 38,630 | 54,918 | 41,314 | 57,664 |
| LIFE INSURANCE | 79 | 204 | 276 | 169 | 257 |
| PROFESSIONAL SERVICES | 33,600 | 84,592 | 30,608 | 47,403 | 30,000 |
| CONTRACT SERVICES | 36,750 | 33,046 | 40,000 | 48,140 | 40,000 |
| TRAVEL AND PER DIEM | 5,880 | 5,434 | 5,375 | 3,346 | 5,375 |
| POSTAGE AND FREIGHT | 26,250 | 25,852 | 27,000 | 12,594 | 27,000 |
| GENERAL INSURANCE | 22,029 | 22,029 | 32,948 | 32,948 | 32,948 |
| REPAIRS AND MAINTENANCE | 7,080 | 3,651 | 6,625 | 3,836 | 6,625 |
| FLEET SERVICES | 11,720 | 11,720 | 8,230 | 8,230 | 8,694 |
| INFORMATION TECHNOLOGY SERVICES | 55,274 | 55,274 | 50,390 | 50,390 | 53,530 |
| PRINTING AND BINDING | 10,710 | 10,142 | 9,750 | 6,203 | 9,750 |
| OTHER CHARGES | 10,710 | 10,586 | 9,000 | 8,695 | 9,000 |
| OPERATING SUPPLIES | 5,512 | 7,710 | 5,000 | 6,665 | 5,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,575 | 2,416 | 1,040 | 1,040 | 1,040 |
| BOOKS AND PERIODICALS | 105 | - | 150 | - | 150 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 5,250 | 2,647 | 5,400 | 2,627 | 5,400 |
| | **$ 641,972** | **$ 645,649** | **$ 690,140** | **$ 619,039** | **$ 724,505** |

**CITY CLERK-ELECTIONS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| CONTRACT SERVICES | $ 125,000 | $ 70,997 | $ 106,000 | $ - | $ 106,000 |
| POSTAGE AND FREIGHT | 105 | - | 150 | - | 150 |
| PROMOTIONAL ACTIVITIES | 535 | - | 500 | 1,000 | - |
| OTHER CHARGES | 262 | 3,558 | 275 | - | 275 |
| OPERATING SUPPLIES | 1,575 | - | 1,650 | 76 | 1,650 |
| | **$ 127,477** | **$ 74,555** | **$ 108,575** | **$ 1,076** | **$ 108,075** |

**HUMAN RESOURCES - ADMINISTRATION**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 615,686 | $ 632,870 | $ 835,699 | $ 634,724 | $ 581,447 |
| OVERTIME | 262 | 1,343 | 1,500 | - | 1,500 |
| SERVICE AWARDS | - | - | 10,000 | 1,948 | 10,000 |
| FICA TAXES | 44,240 | 46,123 | 55,309 | 56,353 | 49,151 |
| RETIREMENT CONTRIBUTIONS | 20,621 | 20,621 | 19,749 | 19,749 | 19,749 |
| RETIREMENT CONTRIBUTIONS-FRS | 112,840 | 121,562 | 140,030 | 116,105 | 128,297 |
| HEALTH AND DENTAL INSURANCE | 91,695 | 73,555 | 77,032 | 84,815 | 62,524 |
| LIFE INSURANCE | 572 | 582 | 687 | 582 | 766 |
| PROFESSIONAL SERVICES | 73,500 | 128,799 | 154,075 | 177,594 | 170,000 |
| CONTRACT SERVICES | 52,500 | 90,993 | 150,000 | 142,067 | 140,250 |
| TRAVEL AND PER DIEM | 15,750 | 36,455 | 20,826 | 7,013 | 16,326 |
| GENERAL INSURANCE | 25,333 | 25,333 | 37,737 | 37,737 | 37,737 |
| REPAIRS AND MAINTENANCE | 525 | 195 | 600 | - | 600 |
| FLEET SERVICES | 17,568 | 17,568 | 38,100 | 38,100 | 24,839 |
| INFORMATION TECHNOLOGY SERVICES | 66,329 | 66,329 | 78,385 | 78,385 | 83,270 |
| PRINTING AND BINDING | 14,700 | 14,982 | 5,000 | 94 | 5,000 |
| OTHER CHARGES | 12,075 | 12,037 | 7,500 | 5,407 | 7,500 |
| OPERATING SUPPLIES | 10,836 | 19,393 | 10,160 | 9,718 | 10,160 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 4,628 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 2,310 | 2,307 | 7,000 | 1,884 | 7,000 |
| BOOKS AND PERIODICALS | 1,050 | 1,009 | 1,200 | - | 1,200 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 68,250 | 86,814 | 73,725 | 65,941 | 73,725 |
| | **$ 1,246,642** | **$ 1,398,870** | **$ 1,724,314** | **$ 1,482,844** | **$ 1,431,041** |

**HUMAN RESOURCES - RISK MANAGEMENT**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 283,064 | $ 378,569 | $ 346,714 | $ 206,530 | $ 334,854 |
| OVERTIME | 168 | 1,637 | 2,000 | - | 2,000 |
| FICA TAXES | 20,764 | 28,023 | 25,410 | 14,948 | 25,040 |
| RETIREMENT CONTRIBUTIONS | 11,308 | 11,308 | 10,830 | 10,830 | 10,830 |
| RETIREMENT CONTRIBUTIONS-FRS | 38,581 | 49,965 | 47,257 | 27,326 | 46,980 |
| HEALTH AND DENTAL INSURANCE | 45,393 | 52,718 | 40,245 | 37,293 | 42,257 |
| LIFE INSURANCE | 396 | 400 | 506 | 210 | 185 |
| UNEMPLOYMENT COMPENSATION | 31,500 | 4,098 | - | - | - |
| CONTRACT SERVICES | 237,825 | 228,549 | 248,000 | 207,983 | 240,000 |
| TRAVEL AND PER DIEM | 2,100 | 2,803 | 7,000 | 6,439 | 7,000 |
| GENERAL INSURANCE | 5,222 | 5,222 | 7,257 | 7,257 | 7,257 |
| FLEET SERVICES | 17,568 | 17,568 | 13,408 | 13,408 | 3,771 |
| INFORMATION TECHNOLOGY SERVICES | 33,164 | 33,164 | 44,791 | 44,791 | 47,583 |
| PRINTING AND BINDING | 1,260 | 914 | 1,300 | 260 | 1,300 |
| OPERATING SUPPLIES | - | 35 | - | - | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 840 | 2,075 | 1,200 | 429 | 1,200 |
| BOOKS AND PERIODICALS | 105 | 30 | 125 | - | 125 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 26,250 | 33,229 | 25,000 | 2,011 | 28,750 |
| | **$ 755,508** | **$ 850,307** | **$ 821,043** | **$ 579,714** | **$ 799,132** |

**LEGAL**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 675,968 | $ 588,150 | $ 807,072 | $ 626,026 | $ 901,224 |
| OVERTIME | 2,730 | 3,540 | 2,730 | - | 2,730 |
| FICA TAXES | 44,737 | 37,927 | 53,993 | 41,094 | 58,520 |
| RETIREMENT CONTRIBUTIONS-FRS | 142,675 | 90,916 | 81,853 | 98,712 | 135,086 |
| HEALTH AND DENTAL INSURANCE | 71,377 | 45,917 | 62,545 | 51,249 | 65,672 |
| LIFE INSURANCE | 863 | 919 | 894 | 848 | 1,030 |
| PROFESSIONAL SERVICES | 84,000 | 84,221 | 86,520 | 58,014 | 85,000 |
| CONTRACT SERVICES | 131,250 | 176,348 | 135,200 | 125,477 | 130,000 |
| TRAVEL AND PER DIEM | 6,930 | 2,090 | 7,200 | 7,872 | 7,200 |
| POSTAGE AND FREIGHT | 105 | - | 120 | - | 120 |
| GENERAL INSURANCE | 22,640 | 22,640 | 33,846 | 33,846 | 33,846 |
| REPAIRS AND MAINTENANCE | 260 | - | 275 | - | 275 |
| INFORMATION TECHNOLOGY SERVICES | 66,329 | 66,329 | 67,187 | 67,187 | 71,374 |
| PROMOTIONAL ACTIVITIES | - | - | 10,000 | 4,493 | - |
| OPERATING SUPPLIES | 3,150 | 2,722 | 3,250 | 3,263 | 3,250 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,575 | 1,856 | 1,650 | 1,649 | 1,650 |
| BOOKS AND PERIODICALS | 3,948 | 1,350 | 4,100 | 3,653 | 4,100 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 4,200 | 5,385 | 4,326 | 4,200 | 4,326 |
| | **$ 1,262,737** | **$ 1,130,309** | **$ 1,362,761** | **$ 1,127,582** | **$ 1,505,403** |

**DEVELOPMENT SERVICES - ADMINISTRATION**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 362,905 | $ 458,647 | $ 492,504 | $ 503,433 | $ 601,066 |
| OVERTIME | 9,450 | 5,532 | 9,450 | 475 | 9,450 |
| FICA TAXES | 26,387 | 33,745 | 34,700 | 37,915 | 41,260 |
| RETIREMENT CONTRIBUTIONS | 25,055 | 25,055 | 23,996 | 23,996 | 23,996 |
| RETIREMENT CONTRIBUTIONS-FRS | 78,907 | 96,599 | 102,023 | 95,864 | 114,413 |
| HEALTH AND DENTAL INSURANCE | 51,130 | 55,151 | 58,691 | 49,360 | 43,567 |
| LIFE INSURANCE | 317 | 436 | 449 | 376 | 370 |
| PROFESSIONAL SERVICES | 183,750 | 116,389 | 165,000 | 42,113 | 137,037 |
| CONTRACT SERVICES | 52,500 | 17,689 | - | - | - |
| TRAVEL AND PER DIEM | 5,250 | 4,441 | 5,407 | 1,786 | 4,326 |
| POSTAGE AND FREIGHT | 1,260 | - | 1,297 | - | 1,297 |
| GENERAL INSURANCE | 5,165 | 5,165 | 7,722 | 7,722 | 7,722 |
| REPAIRS AND MAINTENANCE | 3,675 | - | 3,785 | - | 3,785 |
| FLEET SERVICES | - | - | - | - | 5,787 |
| INFORMATION TECHNOLOGY SERVICES | 418,637 | 418,637 | 462,715 | 462,715 | 509,215 |
| PRINTING AND BINDING | 315 | - | 325 | 324 | 325 |
| OTHER CHARGES | 13,390 | 10,648 | 13,791 | (90,693) | 13,791 |
| OPERATING SUPPLIES | 22,092 | 27,875 | 22,753 | 5,583 | 22,753 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 80 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,837 | 1,704 | 1,892 | 1,670 | 1,892 |
| BOOKS AND PERIODICALS | 472 | 335 | 486 | - | 486 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 4,830 | 6,212 | 4,973 | 1,349 | 4,973 |
| CAPITAL - INFRASTRUCTURE | 26,250 | - | 27,000 | - | - |
| | **$ 1,293,574** | **$ 1,284,260** | **$ 1,438,959** | **$ 1,144,067** | **$ 1,547,511** |

**DEVELOPMENT SERVICES - PLANNING AND ZONING**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 519,319 | $ 345,320 | $ 344,002 | $ 353,505 | $ 463,391 |
| OVERTIME | 15,750 | 8,376 | 12,500 | 385 | 12,500 |
| FICA TAXES | 35,799 | 25,506 | 25,534 | 26,047 | 34,244 |
| RETIREMENT CONTRIBUTIONS | 13,526 | 13,526 | 12,954 | 12,954 | 12,954 |
| RETIREMENT CONTRIBUTIONS-FRS | 48,031 | 35,257 | 46,888 | 43,530 | 65,015 |
| HEALTH AND DENTAL INSURANCE | 78,802 | 44,175 | 58,586 | 48,235 | 61,515 |
| LIFE INSURANCE | 291 | 264 | 185 | 240 | 238 |
| PROFESSIONAL SERVICES | 26,250 | 56,692 | 75,000 | 70,299 | 72,964 |
| CONTRACT SERVICES | 10,605 | 5,639 | 10,922 | 9,596 | 10,922 |
| TRAVEL AND PER DIEM | 6,300 | 5,689 | 5,988 | 705 | 4,000 |
| GENERAL INSURANCE | 21,064 | 21,064 | 31,489 | 31,489 | 31,489 |
| FLEET SERVICES | 62,470 | 62,470 | 42,956 | 42,956 | 8,620 |
| PRINTING AND BINDING | 4,200 | 1,770 | 4,326 | 1,397 | 4,326 |
| OPERATING SUPPLIES | 2,992 | 2,628 | 2,581 | 4,706 | 4,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 2,730 | 1,907 | 2,813 | 1,434 | 2,813 |
| BOOKS AND PERIODICALS | 315 | - | 325 | - | 325 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 7,350 | 4,602 | 7,570 | 2,127 | 7,570 |
| | **$ 855,794** | **$ 634,886** | **$ 684,619** | **$ 649,603** | **$ 796,886** |

**DEVELOPMENT SERVICES - INSPECTIONS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 839,218 | $ 987,984 | $ 1,163,121 | $ 867,826 | $ 1,178,592 |
| OVERTIME | 21,000 | 18,987 | 21,000 | 20,084 | 21,000 |
| FICA TAXES | 60,638 | 70,137 | 79,113 | 65,768 | 87,208 |
| RETIREMENT CONTRIBUTIONS | 17,849 | 17,849 | 17,094 | 17,094 | 17,094 |
| RETIREMENT CONTRIBUTIONS-FRS | 93,027 | 106,259 | 123,906 | 99,747 | 142,523 |
| HEALTH AND DENTAL INSURANCE | 153,389 | 163,835 | 205,314 | 164,413 | 215,580 |
| LIFE INSURANCE | 484 | 806 | 862 | 671 | 737 |
| TRAVEL AND PER DIEM | 6,300 | 6,378 | 5,489 | 5,060 | 4,000 |
| GENERAL INSURANCE | 43,282 | 43,282 | 64,705 | 64,705 | 64,705 |
| REPAIRS AND MAINTENANCE | 1,470 | 400 | 1,514 | - | 1,514 |
| FLEET SERVICES | 119,993 | 119,993 | 81,171 | 81,171 | 64,516 |
| PRINTING AND BINDING | 1,050 | 410 | 1,081 | 507 | 1,081 |
| OPERATING SUPPLIES | 3,150 | 3,364 | 4,326 | 12,580 | 4,326 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,995 | 1,680 | 2,054 | 2,022 | 2,054 |
| BOOKS AND PERIODICALS | 4,725 | 1,687 | 3,866 | 966 | 3,866 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 6,300 | - | 6,488 | 6,523 | 6,488 |
| | **$ 1,373,870** | **$ 1,543,051** | **$ 1,781,104** | **$ 1,409,138** | **$ 1,815,284** |

**DEVELOPMENT SERVICES - CODE COMPLIANCE**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 664,919 | $ 606,516 | $ 773,069 | $ 564,547 | $ 682,411 |
| OVERTIME | 7,875 | 13,564 | 8,000 | 15,258 | 12,000 |
| FICA TAXES | 65,691 | 45,920 | 57,766 | 43,641 | 51,268 |
| RETIREMENT CONTRIBUTIONS | 29,268 | 29,268 | 28,031 | 28,031 | 28,031 |
| RETIREMENT CONTRIBUTIONS-FRS | 111,700 | 70,253 | 90,043 | 70,128 | 83,645 |
| HEALTH AND DENTAL INSURANCE | 157,060 | 139,934 | 190,642 | 133,457 | 182,246 |
| LIFE INSURANCE | 547 | 558 | 593 | 531 | 583 |
| PROFESSIONAL SERVICES | 105,000 | 87,159 | 75,000 | 28,020 | 70,000 |
| TRAVEL AND PER DIEM | 5,775 | 5,168 | 5,948 | 5,230 | 4,000 |
| POSTAGE AND FREIGHT | 420 | - | 432 | - | 432 |
| GENERAL INSURANCE | 41,614 | 41,614 | 62,212 | 62,212 | 62,212 |
| REPAIRS AND MAINTENANCE | 12,568 | - | 10,000 | (416) | 10,000 |
| FLEET SERVICES | 64,048 | 64,048 | 73,178 | 73,178 | 72,807 |
| PRINTING AND BINDING | 2,625 | 318 | 2,703 | 2,582 | 5,500 |
| OTHER CHARGES | 2,730 | 1,611 | 2,811 | 1,862 | 2,811 |
| OPERATING SUPPLIES | 10,250 | 18,201 | 5,557 | 5,257 | 5,557 |
| OPERATING SUPPLIES - CLOTHING | - | 1,223 | - | - | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 525 | 170 | 540 | 510 | 540 |
| BOOKS AND PERIODICALS | 682 | - | 702 | - | 702 |
| | **$ 1,283,297** | **$ 1,125,524** | **$ 1,387,227** | **$ 1,034,029** | **$ 1,274,745** |

**DEVELOPMENT SERVICES - BUSINESS TAX RECEIPTS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 181,655 | $ 108,350 | $ 91,024 | $ 134,046 | $ 140,252 |
| OVERTIME | - | 11,575 | 10,000 | 8,447 | 10,000 |
| FICA TAXES | 12,686 | 8,250 | 5,697 | 10,102 | 9,716 |
| RETIREMENT CONTRIBUTIONS-FRS | 13,647 | 2,860 | - | 7,049 | 7,267 |
| HEALTH AND DENTAL INSURANCE | 45,393 | 20,505 | 14,673 | 28,347 | 15,407 |
| LIFE INSURANCE | 159 | 72 | 53 | 93 | 106 |
| BANK CHARGES AND FEES | 42,000 | 69,303 | 43,260 | 48,939 | 43,260 |
| TRAVEL AND PER DIEM | 6,300 | 2,585 | 6,489 | 1,673 | 5,000 |
| POSTAGE AND FREIGHT | 2,100 | - | 2,163 | - | 2,163 |
| PRINTING AND BINDING | 6,300 | 2,902 | 2,489 | - | 2,489 |
| OPERATING SUPPLIES | 2,625 | 1,933 | 3,243 | (7,564) | 3,243 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 912 | 195 | 939 | 910 | 939 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 5,250 | 1,632 | 3,366 | 941 | 3,366 |
| | **$ 319,027** | **$ 230,161** | **$ 183,396** | **$ 232,982** | **$ 243,208** |

**PROCUREMENT**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 610,448 | $ 466,280 | $ 708,795 | $ 551,887 | $ 716,250 |
| OVERTIME | 2,100 | 2,378 | 2,100 | 2,492 | 2,100 |
| FICA TAXES | 51,088 | 34,642 | 53,304 | 42,538 | 52,382 |
| RETIREMENT CONTRIBUTIONS | 23,503 | 23,503 | 22,510 | 22,510 | 22,510 |
| RETIREMENT CONTRIBUTIONS-FRS | 96,860 | 43,991 | 56,947 | 57,631 | 76,624 |
| HEALTH AND DENTAL INSURANCE | 101,928 | 64,628 | 73,364 | 86,096 | 95,600 |
| LIFE INSURANCE | 212 | 396 | 476 | 472 | 555 |
| PROFESSIONAL SERVICES | 10,500 | 53,956 | 134,736 | 54,521 | 100,000 |
| CONTRACT SERVICES | - | 208,136 | - | 230 | - |
| TRAVEL AND PER DIEM | 2,625 | 11,561 | 25,000 | 3,772 | 7,500 |
| POSTAGE AND FREIGHT | 5,250 | - | 2,500 | 768 | 2,500 |
| GENERAL INSURANCE | 29,026 | 29,026 | 43,392 | 43,392 | 43,392 |
| REPAIRS AND MAINTENANCE | 6,050 | - | 6,231 | - | 6,231 |
| FLEET SERVICES | 35,298 | 35,298 | 26,817 | 26,817 | 27,232 |
| INFORMATION TECHNOLOGY SERVICES | 66,329 | 66,329 | 89,583 | 89,583 | 95,165 |
| PRINTING AND BINDING | 1,050 | 861 | 1,000 | 33 | 1,000 |
| PROMOTIONAL ACTIVITIES | - | 12,062 | 7,500 | 14,016 | - |
| OTHER CHARGES | 12,600 | 7,631 | 12,978 | 7,081 | 12,978 |
| OPERATING SUPPLIES | 14,700 | 29,876 | 15,000 | 11,552 | 15,000 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 695 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,050 | 9,455 | 2,000 | 3,608 | 2,000 |
| BOOKS AND PERIODICALS | - | 70 | - | - | - |
| TRAINING AND EMPLOYEE DEVELOPMENT | 7,875 | 7,334 | 15,000 | 12,716 | 15,000 |
| | **$ 1,078,492** | **$ 1,107,413** | **$ 1,299,233** | **$ 1,032,412** | **$ 1,294,019** |

**POLICE - OPERATIONS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 3,324,968 | $ 3,795,639 | $ 3,655,162 | $ 3,390,132 | $ 3,453,680 |
| OVERTIME | 350,000 | 679,767 | 500,000 | 418,202 | 500,000 |
| STANDBY LINE-UP PAY | 16,800 | - | 17,304 | - | 17,304 |
| FICA TAXES | 236,119 | 320,509 | 267,323 | 270,352 | 275,842 |
| RETIREMENT CONTRIBUTIONS | 129,599 | 129,599 | 124,124 | 124,124 | 124,124 |
| RETIREMENT CONTRIBUTIONS-FRS | 286,597 | 418,635 | 431,207 | 361,068 | 422,725 |
| RETIREMENT CONTRIBUTIONS-185 | 531,873 | 531,873 | 800,745 | 800,745 | 930,209 |
| HEALTH AND DENTAL INSURANCE | 511,690 | 561,220 | 565,717 | 545,392 | 594,003 |
| LIFE INSURANCE | 2,541 | 2,891 | 2,891 | 2,505 | 2,799 |
| PROFESSIONAL SERVICES | 43,835 | 39,152 | 35,714 | 30,710 | 33,352 |
| CONTRACT SERVICES | 129,570 | 103,212 | 175,000 | 37,794 | 75,000 |
| TRAVEL AND PER DIEM | 21,000 | 20,638 | 30,000 | 23,082 | 15,000 |
| COMMUNICATION SERVICES | 193,200 | 97,058 | 202,521 | 164,943 | 202,521 |
| POSTAGE AND FREIGHT | 5,250 | 3,562 | 5,407 | 1,320 | 5,407 |
| UTILITY SERVICES | 25,000 | - | - | - | - |
| RENTALS AND LEASES | 609,010 | 551,516 | 627,280 | 584,811 | 627,280 |
| GENERAL INSURANCE | 382,481 | 382,481 | 571,801 | 571,801 | 442,799 |
| REPAIRS AND MAINTENANCE | 659,400 | 416,789 | 619,460 | 437,217 | 588,261 |
| FLEET SERVICES - POLICE | 2,202,989 | 1,514,845 | 2,286,854 | 1,885,450 | 2,286,854 |
| INFORMATION TECHNOLOGY SERVICES | 2,029,225 | 2,029,225 | 2,076,281 | 2,076,281 | 2,198,315 |
| PRINTING AND BINDING | 11,362 | 9,758 | 11,702 | 3,891 | 11,702 |
| PROMOTIONAL ACTIVITIES | 20,790 | 26,914 | 31,896 | 24,582 | - |
| OPERATING SUPPLIES | 127,655 | 137,307 | 253,675 | 174,542 | 278,825 |
| OPERATING SUPPLIES - CLOTHING | - | 37,697 | - | - | - |
| UNRECONCILED CITY CARD CHARGES | - | - | - | (25) | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 7,610 | 7,330 | 10,150 | 10,092 | 10,150 |
| BOOKS AND PERIODICALS | 814 | - | - | - | - |
| TRAINING AND EMPLOYEE DEVELOPMENT | 37,736 | 34,995 | 39,358 | 38,644 | 52,000 |
| CAPITAL - MACHINERY AND EQUIPMENT | 120,160 | 21,258 | 49,000 | 45,115 | 110,000 |
| | **$ 12,017,274** | **$ 11,873,871** | **$ 13,390,572** | **$ 12,022,771** | **$ 13,258,152** |

**POLICE - SUPPORT SERVICES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 10,623,028 | $ 10,789,859 | $ 11,242,893 | $ 10,217,676 | $ 12,084,610 |
| OVERTIME | 650,000 | 1,100,189 | 750,000 | 803,107 | 750,000 |
| FICA TAXES | 764,178 | 876,610 | 820,560 | 802,406 | 899,250 |
| RETIREMENT CONTRIBUTIONS | 17,073 | 17,073 | 16,351 | 16,351 | 16,351 |
| RETIREMENT CONTRIBUTIONS-FRS | 999,004 | 969,103 | 1,115,241 | 1,099,294 | 1,469,013 |
| RETIREMENT CONTRIBUTIONS-185 | 942,871 | 942,871 | 1,419,510 | 1,419,510 | 1,649,016 |
| HEALTH AND DENTAL INSURANCE | 1,380,003 | 1,468,565 | 1,432,363 | 1,406,346 | 1,497,801 |
| LIFE INSURANCE | 6,212 | 6,284 | 6,352 | 5,412 | 6,433 |
| PROFESSIONAL SERVICES | 13,451 | 13,787 | 13,854 | 2,495 | 13,854 |
| TRAVEL AND PER DIEM | 10,500 | 10,408 | 30,000 | 19,002 | 15,000 |
| COMMUNICATION SERVICES | 10,341 | 951 | 12,176 | - | 14,576 |
| POSTAGE AND FREIGHT | 341 | 292 | 1,000 | 127 | 1,000 |
| RENTALS AND LEASES | 169,672 | 121,998 | 145,434 | 120,627 | 186,634 |
| GENERAL INSURANCE | 1,454,650 | 1,454,650 | 2,024,674 | 2,024,674 | 1,567,894 |
| REPAIRS AND MAINTENANCE | 74,287 | 68,650 | 111,001 | 12,083 | 111,001 |
| FLEET SERVICES | - | - | - | - | 5,787 |
| PRINTING AND BINDING | 3,213 | - | 3,309 | - | 3,309 |
| OTHER CHARGES | 19,950 | 6,500 | 20,000 | 2,700 | 20,000 |
| OPERATING SUPPLIES | 211,370 | 179,667 | 223,112 | 92,173 | 193,112 |
| OPERATING SUPPLIES - CLOTHING | 20,328 | 14,361 | 19,500 | 8,872 | 30,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,575 | 1,275 | 1,622 | 1,495 | 1,622 |
| BOOKS AND PERIODICALS | 175 | - | - | - | 3,000 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 133,000 | 112,838 | 113,250 | 69,901 | 118,250 |
| | **$ 17,505,222** | **$ 18,155,929** | **$ 19,522,202** | **$ 18,124,249** | **$ 20,657,513** |

**FIRE - OPERATIONS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 5,453,751 | $ 5,444,165 | $ 5,314,430 | $ 5,420,719 | $ 6,214,268 |
| OVERTIME | 600,000 | 1,109,036 | 600,000 | 1,535,191 | 600,000 |
| FICA TAXES | 378,297 | 457,469 | 342,989 | 475,325 | 461,753 |
| RETIREMENT CONTRIBUTIONS | 13,637 | 13,637 | 13,061 | 13,061 | 13,061 |
| RETIREMENT CONTRIBUTIONS-FRS | 455,829 | 565,533 | 439,206 | 814,781 | 962,556 |
| RETIREMENT CONTRIBUTIONS-175 | 845,993 | 845,993 | 740,129 | 740,629 | 1,037,238 |
| HEALTH AND DENTAL INSURANCE | 523,970 | 547,440 | 579,366 | 557,205 | 429,054 |
| IAFF VEBA | 40,796 | 52,720 | 38,905 | 54,533 | 55,087 |
| LIFE INSURANCE | 2,436 | 2,440 | 2,489 | 2,192 | 2,390 |
| CONTRACT SERVICES | 184,750 | 76,886 | 178,702 | 84,334 | 128,702 |
| TRAVEL AND PER DIEM | 20,000 | 16,843 | 20,600 | 20,596 | 20,600 |
| COMMUNICATION SERVICES | 20,900 | - | 23,722 | - | - |
| UTILITY SERVICES | 175,000 | 266,505 | 180,250 | 186,834 | 180,250 |
| GENERAL INSURANCE | 410,628 | 410,628 | 613,880 | 613,880 | 475,384 |
| REPAIRS AND MAINTENANCE | 650,800 | 544,974 | 667,322 | 421,660 | 567,322 |
| FLEET SERVICES | 200,836 | 200,836 | 209,171 | 209,171 | 120,782 |
| INFORMATION TECHNOLOGY SERVICES | 1,168,695 | 1,168,695 | 1,162,718 | 1,162,718 | 1,341,345 |
| PRINTING AND BINDING | 8,500 | 5,437 | 8,755 | 5,671 | 8,755 |
| PROMOTIONAL ACTIVITIES | 29,400 | 18,703 | 50,000 | 19,763 | - |
| OFFICE SUPPLIES | 15,000 | 11,496 | 20,450 | 13,349 | 20,450 |
| OPERATING SUPPLIES | 167,500 | 226,949 | 167,500 | 159,752 | 167,500 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 3,675 | 2,252 | 7,285 | 2,998 | 3,285 |
| BOOKS AND PERIODICALS | 6,150 | 571 | 6,334 | 105 | 2,334 |
| CAPITAL - MACHINERY AND EQUIPMENT | 225,750 | 39,880 | 208,446 | 88,588 | 402,143 |
| | **$ 11,602,293** | **$ 12,029,088** | **$ 11,595,710** | **$ 12,603,055** | **$ 13,214,259** |

**FIRE - RESCUE**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 5,056,043 | $ 4,440,011 | $ 5,265,405 | $ 4,148,329 | $ 5,300,845 |
| OVERTIME | 460,000 | 578,074 | 500,000 | 594,399 | 500,000 |
| FICA TAXES | 364,872 | 365,589 | 314,292 | 342,177 | 383,473 |
| RETIREMENT CONTRIBUTIONS-FRS | 757,538 | 807,705 | 615,658 | 904,949 | 1,012,715 |
| RETIREMENT CONTRIBUTIONS-175 | 864,699 | 864,699 | 756,494 | 755,994 | 1,060,172 |
| HEALTH AND DENTAL INSURANCE | 664,577 | 577,643 | 564,822 | 568,222 | 593,063 |
| IAFF VEBA | 30,543 | 43,733 | 32,195 | 41,608 | 43,688 |
| LIFE INSURANCE | 2,279 | 2,304 | 2,279 | 2,108 | 2,247 |
| PROFESSIONAL SERVICES | 262,000 | 237,153 | 269,860 | 166,292 | 219,860 |
| TRAVEL AND PER DIEM | 24,150 | 15,790 | 24,874 | 11,371 | 24,874 |
| GENERAL INSURANCE | 399,681 | 399,681 | 597,515 | 597,515 | 462,712 |
| REPAIRS AND MAINTENANCE | 73,500 | 27,367 | 75,704 | 15,171 | 50,704 |
| PRINTING AND BINDING | 5,000 | 4,371 | 5,150 | - | 5,150 |
| OPERATING SUPPLIES | 382,950 | 217,652 | 394,438 | 299,832 | 369,438 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 149 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 2,890 | 100 | 2,976 | 975 | 2,976 |
| BOOKS AND PERIODICALS | 2,887 | 2,036 | 2,973 | - | 2,973 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 110,500 | 34,758 | 113,815 | 56,038 | 88,815 |
| | **$ 9,464,109** | **$ 8,618,667** | **$ 9,538,450** | **$ 8,505,131** | **$ 10,123,705** |

**FIRE - OCEAN RESCUE**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 218,471 | $ 242,717 | $ 225,771 | $ 219,072 | $ 236,468 |
| OVERTIME | 21,000 | 42,644 | 21,000 | 36,705 | 21,000 |
| FICA TAXES | 16,387 | 21,591 | 17,156 | 19,198 | 17,571 |
| RETIREMENT CONTRIBUTIONS-FRS | 22,225 | 27,660 | 21,752 | 24,417 | 23,249 |
| HEALTH AND DENTAL INSURANCE | 30,262 | 59,432 | 58,691 | 55,172 | 61,626 |
| LIFE INSURANCE | 212 | 213 | 212 | 184 | 212 |
| TRAVEL AND PER DIEM | 7,560 | 150 | 7,786 | - | 2,786 |
| COMMUNICATION SERVICES | 2,100 | - | 2,163 | - | - |
| UTILITY SERVICES | 25,000 | - | 25,750 | - | - |
| GENERAL INSURANCE | 86,254 | 86,254 | 128,947 | 128,947 | 128,947 |
| REPAIRS AND MAINTENANCE | 8,032 | 4,939 | 8,272 | 4,812 | 8,272 |
| OPERATING SUPPLIES | 15,918 | 11,556 | 16,395 | 13,081 | 6,395 |
| | **$ 453,421** | **$ 497,154** | **$ 533,895** | **$ 501,587** | **$ 506,526** |

**PUBLIC WORKS - ADMINISTRATION**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 382,572 | $ 249,619 | $ 228,086 | $ 242,569 | $ 268,550 |
| OVERTIME | 11,550 | 16,478 | 11,500 | 1,015 | 11,500 |
| FICA TAXES | 73,479 | 19,637 | 20,121 | 17,691 | 18,368 |
| RETIREMENT CONTRIBUTIONS | 43,791 | 43,791 | 41,941 | 41,941 | 41,941 |
| RETIREMENT CONTRIBUTIONS-FRS | 70,032 | 63,343 | 120,005 | 60,975 | 70,510 |
| HEALTH AND DENTAL INSURANCE | 50,262 | 29,433 | 25,677 | 29,003 | 36,419 |
| LIFE INSURANCE | 370 | 180 | 185 | 172 | 185 |
| PROFESSIONAL SERVICES | 42,000 | 21,845 | 143,260 | 141,498 | 135,000 |
| CONTRACT SERVICES | 50,055 | 45,484 | 40,000 | 36,285 | 35,000 |
| TRAVEL AND PER DIEM | 3,150 | - | 2,500 | 51 | 2,500 |
| POSTAGE AND FREIGHT | 150 | - | 500 | 58 | 500 |
| UTILITY SERVICES | 400,000 | 423,560 | 412,000 | 483,319 | 412,000 |
| GENERAL INSURANCE | 90,367 | 90,367 | 13,509 | 13,509 | 13,509 |
| REPAIRS AND MAINTENANCE | 10,500 | 8,718 | 5,000 | 3,498 | 5,000 |
| FLEET SERVICES | 446,879 | 446,879 | 72,817 | 72,817 | 102,888 |
| INFORMATION TECHNOLOGY SERVICES | 91,529 | 91,529 | 33,594 | 33,594 | 35,687 |
| PRINTING AND BINDING | 2,887 | 1,517 | 2,000 | 2,047 | 2,000 |
| OFFICE SUPPLIES | - | - | 3,000 | 1,245 | 3,000 |
| OPERATING SUPPLIES | 68,673 | 555,340 | 60,000 | 87,250 | 60,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 3,990 | 1,671 | 2,000 | 304 | 2,000 |
| BOOKS AND PERIODICALS | 1,400 | 186 | 1,000 | - | 1,000 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 10,324 | 7,438 | 7,000 | 2,436 | 7,000 |
| | **$ 1,853,960** | **$ 2,117,014** | **$ 1,245,695** | **$ 1,271,279** | **$ 1,264,557** |

**PUBLIC WORKS - STREETS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 985,544 | $ 883,739 | $ 1,141,578 | $ 926,729 | $ 1,244,051 |
| OVERTIME | 36,750 | 64,616 | 40,000 | 84,679 | 40,000 |
| FICA TAXES | 67,869 | 70,025 | 81,784 | 76,312 | 92,022 |
| RETIREMENT CONTRIBUTIONS | 40,355 | 40,355 | 38,649 | 38,649 | 38,649 |
| RETIREMENT CONTRIBUTIONS-FRS | 86,627 | 82,066 | 97,175 | 93,106 | 124,446 |
| HEALTH AND DENTAL INSURANCE | 217,412 | 206,086 | 234,450 | 234,414 | 246,173 |
| LIFE INSURANCE | 556 | 872 | 963 | 887 | 1,139 |
| PROFESSIONAL SERVICES | 26,250 | 29,997 | 30,000 | 42,892 | 25,000 |
| CONTRACT SERVICES-LANDSCAPING | 600,000 | 581,925 | 500,000 | 424,175 | 500,000 |
| TRAVEL AND PER DIEM | 1,085 | - | 3,000 | - | 3,000 |
| COMMUNICATION SERVICES | 2,175 | - | 1,520 | - | 1,520 |
| UTILITY SERVICES | 250,000 | 227,371 | 257,500 | 250,318 | 257,500 |
| GENERAL INSURANCE | 293,613 | 293,613 | 438,945 | 438,945 | 438,945 |
| REPAIRS AND MAINTENANCE | - | 12,806 | 10,000 | 36,107 | 10,000 |
| FLEET SERVICES | 60,071 | 60,071 | 357,277 | 357,277 | 232,766 |
| INFORMATION TECHNOLOGY SERVICES | 198,987 | 198,987 | 235,155 | 235,155 | 237,914 |
| PRINTING AND BINDING | 525 | - | 1,000 | 413 | 1,000 |
| OPERATING SUPPLIES | 42,783 | 53,116 | 55,000 | 50,183 | 55,000 |
| ROAD MATERIAL AND SUPPLIES | 17,850 | 14,611 | 18,385 | 16,691 | 18,385 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,260 | 586 | 1,000 | - | 1,000 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 4,725 | 3,777 | 4,000 | 300 | 4,000 |
| | **$ 2,934,437** | **$ 2,824,618** | **$ 3,547,381** | **$ 3,307,232** | **$ 3,572,510** |

**PUBLIC WORKS - PROPERTY MAINTENANCE**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 236,789 | $ 287,110 | $ 366,854 | $ 261,583 | $ 371,954 |
| OVERTIME | 13,650 | 30,774 | 15,000 | 36,113 | 15,000 |
| FICA TAXES | 17,664 | 24,176 | 27,973 | 22,351 | 27,930 |
| RETIREMENT CONTRIBUTIONS | 14,634 | 14,634 | 14,016 | 14,016 | 14,016 |
| RETIREMENT CONTRIBUTIONS-FRS | 32,036 | 42,853 | 50,000 | 36,872 | 47,159 |
| HEALTH AND DENTAL INSURANCE | 51,130 | 68,457 | 73,364 | 57,045 | 77,032 |
| LIFE INSURANCE | 239 | 261 | 318 | 210 | 212 |
| CONTRACT SERVICES | 787,500 | 296,637 | 710,000 | 612,509 | 875,000 |
| TRAVEL AND PER DIEM | 785 | - | 1,000 | - | 1,000 |
| UTILITY SERVICES | 600,000 | 597,018 | 618,000 | 510,018 | 618,000 |
| RENTALS AND LEASES | 3,150 | 600 | 3,000 | 2,634 | 3,000 |
| GENERAL INSURANCE | 206,297 | 206,297 | 308,409 | 308,409 | 308,409 |
| REPAIRS AND MAINTENANCE | 551,250 | 484,860 | 480,000 | 307,579 | 480,000 |
| FLEET SERVICES | 34,935 | 34,935 | 89,607 | 89,607 | 114,201 |
| INFORMATION TECHNOLOGY SERVICES | 44,219 | 44,219 | 44,791 | 44,791 | 71,374 |
| PRINTING AND BINDING | 262 | 2,175 | 250 | 190 | 250 |
| OPERATING SUPPLIES | 105,852 | 77,964 | 100,000 | 47,827 | 100,000 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 363 | - |
| TRAINING AND EMPLOYEE DEVELOPMENT | 2,625 | - | 1,000 | 697 | 1,000 |
| | **$ 2,703,017** | **$ 2,212,968** | **$ 2,903,582** | **$ 2,352,813** | **$ 3,125,537** |

**PARKS AND RECREATION - RECREATIONAL ACTIVITIES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 891,126 | $ 768,789 | $ 941,352 | $ 762,369 | $ 961,408 |
| OVERTIME | 30,000 | 71,877 | 45,000 | 83,976 | 45,000 |
| FICA TAXES | 63,713 | 62,967 | 70,702 | 63,085 | 71,344 |
| RETIREMENT CONTRIBUTIONS | 31,929 | 31,929 | 30,579 | 30,579 | 30,579 |
| RETIREMENT CONTRIBUTIONS-FRS | 104,177 | 124,528 | 132,766 | 117,478 | 159,484 |
| HEALTH AND DENTAL INSURANCE | 102,370 | 104,716 | 119,051 | 106,659 | 125,004 |
| LIFE INSURANCE | 397 | 566 | 529 | 511 | 635 |
| PROFESSIONAL SERVICES | 337,800 | 274,825 | 486,000 | 236,868 | 450,000 |
| BANK CHARGES AND FEES | 40,000 | 13,302 | 37,867 | 4,738 | 20,000 |
| TRAVEL AND PER DIEM | 7,400 | 1,054 | 7,500 | 3,800 | 7,500 |
| POSTAGE AND FREIGHT | 525 | - | 750 | - | 750 |
| UTILITY SERVICES | 85,000 | 31,679 | 90,000 | 37,072 | 90,000 |
| RENTALS AND LEASES | 55,000 | 37,741 | 25,000 | 16,622 | 25,000 |
| GENERAL INSURANCE | 214,814 | 214,814 | 321,142 | 321,142 | 321,142 |
| REPAIRS AND MAINTENANCE | 125,000 | 73,791 | 145,000 | 66,868 | 145,000 |
| FLEET SERVICES | 229,196 | 229,196 | 208,701 | 208,701 | - |
| PRINTING AND BINDING | 3,000 | 4,179 | 3,000 | 836 | 3,000 |
| PROMOTIONAL ACTIVITIES | 8,000 | 18,453 | 7,500 | 15,944 | - |
| OFFICE SUPPLIES | 8,000 | 9,327 | 8,000 | 7,997 | 8,000 |
| OPERATING SUPPLIES | 223,500 | 582,285 | 241,795 | 431,966 | 241,795 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 17,229 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 5,000 | 1,305 | 2,500 | - | 2,500 |
| BOOKS AND PERIODICALS | 250 | - | 250 | - | 250 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 2,500 | 1,749 | 3,500 | 1,872 | 3,500 |
| | **$ 2,568,697** | **$ 2,659,074** | **$ 2,928,484** | **$ 2,536,310** | **$ 2,711,891** |

**PARKS AND RECREATION - BROOKS COMMUNITY CENTER**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | 55,054 | 8,139 | - | - | - |
| FICA TAXES | 1,647 | 623 | - | - | - |
| HEALTH AND DENTAL INSURANCE | 2,564 | - | - | - | - |
| LIFE INSURANCE | 1,809 | - | - | - | - |
| UTILITY SERVICES | - | 32,228 | 30,000 | 50,420 | 30,000 |
| REPAIRS AND MAINTENANCE | 8,000 | 4,117 | 34,500 | 12,262 | 34,500 |
| OPERATING SUPPLIES | 15,000 | 17,212 | 8,000 | 3,181 | 8,000 |
| | **$ 84,074** | **$ 62,318** | **$ 72,500** | **$ 65,863** | **$ 72,500** |

**PARKS AND RECREATION - PARKS MAINTENANCE**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 835,076 | $ 724,136 | $ 778,304 | $ 693,160 | $ 850,523 |
| OVERTIME | 31,500 | 106,873 | 85,000 | 106,841 | 85,000 |
| FICA TAXES | 58,977 | 61,414 | 57,463 | 58,789 | 62,151 |
| RETIREMENT CONTRIBUTIONS | 37,805 | 37,805 | 36,207 | 36,207 | 36,207 |
| RETIREMENT CONTRIBUTIONS-FRS | 58,467 | 58,479 | 52,826 | 103,820 | 70,415 |
| HEALTH AND DENTAL INSURANCE | 153,389 | 203,540 | 187,078 | 196,802 | 196,432 |
| LIFE INSURANCE | 848 | 773 | 742 | 621 | 704 |
| CONTRACT SERVICES | 160,000 | 187,283 | 250,000 | 207,584 | 250,000 |
| TRAVEL AND PER DIEM | 1,000 | - | 2,500 | - | 2,500 |
| POSTAGE AND FREIGHT | - | - | 1,000 | - | 1,000 |
| UTILITY SERVICES | 110,000 | 413,875 | 400,000 | 460,740 | 400,000 |
| RENTALS AND LEASES | - | 216 | 20,000 | - | 20,000 |
| GENERAL INSURANCE | 366,712 | 366,712 | 548,227 | 548,227 | 548,227 |
| REPAIRS AND MAINTENANCE | 161,250 | 231,401 | 400,000 | 250,870 | 400,000 |
| FLEET SERVICES | - | 2,350 | - | - | 248,367 |
| INFORMATION TECHNOLOGY SERVICES | 465,152 | 465,152 | 480,511 | 480,511 | 496,794 |
| OPERATING SUPPLIES | 208,925 | 171,197 | 250,000 | 124,942 | 250,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | - | - | 250 | - | 250 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 1,500 | 1,703 | 5,000 | 2,957 | 5,000 |
| | **$ 2,650,601** | **$ 3,032,910** | **$ 3,555,108** | **$ 3,272,070** | **$ 3,923,570** |

**PARKS AND RECREATION - AQUATICS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 334,787 | $ 276,514 | $ 138,312 | $ 217,930 | $ 223,472 |
| OVERTIME | 10,500 | 19,856 | 2,500 | 15,724 | 2,500 |
| FICA TAXES | 23,974 | 21,438 | 10,919 | 17,073 | 16,098 |
| RETIREMENT CONTRIBUTIONS-FRS | 31,681 | 23,102 | 17,679 | 27,687 | 30,097 |
| HEALTH AND DENTAL INSURANCE | 25,565 | 23,218 | 14,673 | 13,563 | 18,360 |
| LIFE INSURANCE | 264 | 204 | 264 | 110 | 132 |
| PROFESSIONAL SERVICES | 19,200 | 38,135 | 10,500 | 29,388 | 10,500 |
| CONTRACT SERVICES | - | 410 | 157,500 | 149,522 | 157,500 |
| TRAVEL AND PER DIEM | 525 | - | - | - | 2,500 |
| UTILITY SERVICES | 75,000 | 75,501 | - | 19,682 | - |
| GENERAL INSURANCE | 95,254 | 95,254 | 95,254 | 95,254 | 95,254 |
| REPAIRS AND MAINTENANCE | 89,393 | 79,264 | 15,000 | 22,369 | 15,000 |
| PROMOTIONAL ACTIVITIES | 525 | 3,272 | - | 5,225 | - |
| OPERATING SUPPLIES | 49,500 | 92,786 | 30,000 | 46,371 | 30,000 |
| INVENTORY | 10,500 | 7,193 | - | 1,213 | - |
| BOOKS AND PERIODICALS | 315 | - | - | - | - |
| TRAINING AND EMPLOYEE DEVELOPMENT | 1,050 | 765 | - | 672 | - |
| | **$ 768,033** | **$ 756,910** | **$ 492,601** | **$ 661,783** | **$ 601,413** |

**PARKS AND RECREATION - LINDSAY DAVIS COMMUNITY CENTER**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 89,801 | $ 95,531 | $ 92,624 | $ 85,916 | $ 94,421 |
| OVERTIME | 5,355 | 23,255 | 10,000 | 23,731 | 10,000 |
| FICA TAXES | 5,955 | 8,223 | 6,234 | 7,774 | 6,495 |
| RETIREMENT CONTRIBUTIONS | 2,550 | 2,550 | 2,442 | 2,442 | 2,442 |
| RETIREMENT CONTRIBUTIONS-FRS | 3,454 | 4,374 | 3,574 | 3,704 | 3,654 |
| HEALTH AND DENTAL INSURANCE | 12,782 | 14,807 | 14,673 | 13,831 | 18,155 |
| LIFE INSURANCE | 53 | 53 | 53 | 46 | 53 |
| UTILITY SERVICES | 50,000 | 51,948 | 20,000 | 44,674 | 20,000 |
| GENERAL INSURANCE | 30,049 | 30,049 | 44,922 | 44,922 | 44,922 |
| REPAIRS AND MAINTENANCE | - | 35,650 | 50,000 | 5,000 | 50,000 |
| OPERATING SUPPLIES | 109,500 | 158,653 | 76,250 | 109,706 | 77,250 |
| | **$ 309,499** | **$ 425,093** | **$ 320,772** | **$ 341,746** | **$ 327,392** |

**LIBRARY**

| **Account Description** | **FY 2025 Original Budget** | **FY 2025 Actual** | **FY 2026 Original Budget** | **FYD 2026 Actual** | **FY 2027 Tentative Budget** |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 547,902 | $ 578,551 | $ 630,963 | $ 618,635 | $ 727,352 |
| OVERTIME | - | 1,267 | 5,000 | 702 | 6,500 |
| FICA TAXES | 40,215 | 43,749 | 47,307 | 46,636 | 49,864 |
| RETIREMENT CONTRIBUTIONS | 34,811 | 34,811 | 33,340 | 33,340 | 33,340 |
| RETIREMENT CONTRIBUTIONS-FRS | 64,576 | 83,553 | 83,144 | 82,754 | 91,283 |
| HEALTH AND DENTAL INSURANCE | 76,695 | 88,159 | 102,710 | 95,552 | 107,846 |
| LIFE INSURANCE | 450 | 500 | 450 | 423 | 484 |
| CONTRACT SERVICES | 104,375 | 168,426 | 104,504 | 113,180 | 104,504 |
| POSTAGE AND FREIGHT | 800 | - | 824 | - | 824 |
| UTILITY SERVICES | 100,000 | 27,474 | 59,211 | 27,035 | 59,211 |
| GENERAL INSURANCE | 31,460 | 31,460 | 47,031 | 47,031 | 47,031 |
| REPAIRS AND MAINTENANCE | 31,500 | 33,404 | 32,445 | 6,589 | 32,445 |
| FLEET SERVICES | 29,659 | 29,659 | 26,630 | 26,630 | 29,965 |
| INFORMATION TECHNOLOGY SERVICES | 110,474 | 110,474 | 112,712 | 112,712 | 117,989 |
| OPERATING SUPPLIES | 4,725 | 22,437 | 7,570 | 1,694 | 7,570 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 9,030 | 5,701 | 9,299 | 1,201 | 9,299 |
| CAPITAL - MACHINERY AND EQUIPMENT | 36,750 | - | 17,849 | 5,075 | 17,849 |
| | **$ 1,223,422** | **$ 1,259,626** | **$ 1,320,989** | **$ 1,219,189** | **$ 1,443,356** |
| **TOTAL GENERAL FUND EXPENDITURES** | **$ 112,148,562** | **$ 111,252,203** | **$ 120,466,568** | **$ 111,336,528** | **$ 126,156,565** |

**DEBT SERVICE FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| INVESTMENT EARNINGS | $ - | $ 111,982 | $ - | $ 83,235 | $ - |
| TRANSFER IN FROM FUND 101 | 8,608,804 | 8,608,804 | 8,896,202 | 8,896,200 | 11,188,392 |
| | **$ 8,608,804** | **$ 8,720,786** | **$ 8,896,202** | **$ 8,979,435** | **$ 11,188,392** |

**DEBT SERVICE FUND EXPENDITURES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| PRINCIPAL PAYMENTS | $ 4,749,901 | $ 4,749,901 | $ 5,124,250 | $ 4,975,000 | $ 5,745,000 |
| INTEREST PAYMENTS | 3,858,903 | 3,858,902 | 3,771,952 | 3,662,087 | 5,443,392 |
| | **$ 8,608,804** | **$ 8,608,803** | **$ 8,896,202** | **$ 8,637,087** | **$ 11,188,392** |

**GENERAL OBLIGATION BONDS FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| AD VALOREM TAXES | $ - | $ - | $ - | $ - | $ 7,565,102 |
| | **$ -** | **$ -** | **$ -** | **$ -** | **$ 7,565,102** |

**GENERAL OBLIGATION BONDS FUND EXPENDITURES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| PRINCIPAL PAYMENTS | $ - | $ - | $ - | $ - | $ 2,440,000 |
| INTEREST PAYMENTS | - | - | - | - | 4,652,521 |
| OTHER DEBT SERVICE COSTS | - | - | - | - | 472,581 |
| | **$ -** | **$ -** | **$ -** | **$ -** | **$ 7,565,102** |

**MAJOR DISASTER FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| TRANSFER IN FROM FUND 101 | $ 1,047,732 | $ 1,047,732 | $ 1,131,940 | $ 1,131,940 | $ 1,184,411 |
| | **$ 1,047,732** | **$ 1,047,732** | **$ 1,131,940** | **$ 1,131,940** | **$ 1,184,411** |

**MAJOR DISASTER FUND EXPENDITURES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| OPERATING SUPPLIES | $ 1,047,732 | $ 70,411 | $ 1,131,940 | $ 19,507 | $ 1,184,411 |
| | **$ 1,047,732** | **$ 70,411** | **$ 1,131,940** | **$ 19,507** | **$ 1,184,411** |

**UTILITY SPECIAL DISTRICT OPERATING FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| SERVICE CHARGE - WATER UTILITY | $ 23,400,000 | $ 20,703,418 | $ 27,781,889 | $ 24,838,350 | $ 35,938,310 |
| WATER METER CONNECTION FEES | - | 57,717 | - | 47,509 | 45,839 |
| HYDRANT RENTAL AND FIRE LINES | - | 579,726 | 397,893 | 857,041 | 492,130 |
| SERVICE CHARGE - SEWER | 17,650,000 | 15,507,881 | 15,764,431 | 14,600,704 | 17,389,486 |
| SEWER CONNECTION FEES | - | 429 | - | 258 | - |
| INVESTMENT EARNINGS | 422,450 | 952,436 | 254,814 | 107,252 | 200,000 |
| PENALITIES AND INTEREST | - | 74,010 | - | 56,293 | - |
| GAIN LOSS ON ECR INVESTMENT | - | 2,534,537 | - | - | - |
| MISCELLANEOUS REVENUES | 105,000 | - | 100,000 | - | 100,000 |
| | **$ 41,577,450** | **$ 40,410,154** | **$ 44,299,027** | **$ 40,507,407** | **$ 54,165,765** |

**UTILITY SPECIAL DISTRICT OPERATING FUND EXPENSES - ADMINISTRATION**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 1,394,010 | $ 415,092 | $ 1,349,989 | $ 767,618 | $ 1,282,161 |
| OVERTIME | 21,000 | 113,131 | 22,050 | 30,865 | 22,050 |
| COMPENSATED LEAVE | - | (18,867) | - | - | - |
| FICA TAXES | 74,414 | 45,586 | 85,179 | 59,513 | 94,376 |
| RETIREMENT CONTRIBUTIONS | 50,332 | 49,961 | 52,848 | 52,848 | 56,848 |
| RETIREMENT CONTRIBUTIONS-FRS | 117,716 | 67,292 | 53,925 | 130,101 | 184,847 |
| HEALTH AND DENTAL INSURANCE | 136,441 | 71,976 | 207,168 | 113,504 | 165,877 |
| LIFE INSURANCE | 595 | 417 | 291 | 656 | 791 |
| OPEB LIABILITY EXPENSE | 90,452 | 1,758 | 94,974 | - | 126,354 |
| PENSION EXPENSE | - | (1,022,761) | - | - | - |
| PROFESSIONAL SERVICES | 78,750 | 208,263 | 80,482 | 59,478 | 80,482 |
| PROFESSIONAL SERVICES - COST ALLOCATION | 6,464,244 | 6,835,209 | 7,414,515 | 7,414,515 | 8,067,563 |
| ACCOUNTING AND AUDITING | 10,000 | 10,000 | 10,220 | 4,520 | 10,220 |
| CONTRACT SERVICES | 2,234,500 | 2,771,662 | 1,066,333 | (808,009) | 1,300,000 |
| BANK CHARGES AND FEES | 465,560 | 302,293 | 407,172 | 322,275 | 400,000 |
| TRAVEL AND PER DIEM | 7,350 | 514 | 7,512 | 6,061 | 7,512 |
| POSTAGE AND FREIGHT | 210 | 67,692 | 215 | 11,102 | 215 |
| GENERAL INSURANCE | 158,079 | 158,079 | 240,914 | 240,914 | 186,561 |
| REPAIRS AND MAINTENANCE | 4,410 | 41,266 | 10,000 | 10,284 | 10,000 |
| FLEET SERVICES | 515,727 | 515,727 | 646,281 | 646,281 | 683,843 |
| INFORMATION TECHNOLOGY SERVICES | 709,357 | 709,357 | 759,325 | 759,325 | 894,230 |
| PRINTING AND BINDING | 2,415 | 6,143 | 2,468 | 2,926 | 2,468 |
| PROMOTIONAL ACTIVITIES | 10,500 | 913 | 10,731 | 4,197 | 10,731 |
| OTHER CHARGES | 36,750 | 78,901 | 37,117 | 46,578 | 37,117 |
| OPERATING SUPPLIES | 84,000 | 83,139 | 100,000 | 97,219 | 100,000 |
| OPERATING SUPPLIES - CLOTHING | 12,600 | 26,358 | 20,000 | 43,010 | 20,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 6,300 | 1,175 | 6,363 | 475 | 6,363 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 15,750 | 1,050 | 16,096 | 3,424 | 16,096 |
| DEPRECIATION EXPENSE | - | 93,980 | - | - | - |
| AMORTIZATION EXPENSE | - | 1,551 | - | - | - |
| CONTINGENCY | 500,000 | - | 2,000,000 | - | 1,500,000 |
| CAPITAL - MACHINERY AND EQUIPMENT | 750,000 | - | 500,000 | 678,000 | 400,000 |
| OTHER DEBT SERVICE COSTS | - | (111,841) | - | (144,136) | - |
| TRANSFER OUT TO FUND 101 | 1,231,631 | 1,231,631 | 1,266,845 | 1,266,846 | 1,403,231 |
| TRANSFER OUT TO FUND 412 | - | 15,000,000 | 3,500,320 | 3,500,320 | 1,750,000 |
| TRANSFER OUT TO FUND 414 | 3,959,201 | 3,959,201 | 4,070,732 | 4,070,732 | 13,894,905 |
| | **$ 19,142,294** | **$ 31,715,849** | **$ 24,040,065** | **$ 19,391,443** | **$ 32,714,841** |

**UTILITY SPECIAL DISTRICT OPERATING FUND EXPENSES - DISTRIBUTION**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 850,013 | $ 760,551 | $ 852,088 | $ 682,008 | $ 900,041 |
| OVERTIME | 105,000 | 193,678 | 110,250 | 153,570 | 110,250 |
| COMPENSATED LEAVE | - | (18,867) | - | - | - |
| FICA TAXES | 52,831 | 70,556 | 61,990 | 62,339 | 67,201 |
| RETIREMENT CONTRIBUTIONS | 64,523 | 64,523 | 67,749 | 67,749 | 70,728 |
| RETIREMENT CONTRIBUTIONS-FRS | 59,777 | 58,867 | 63,225 | 62,210 | 96,037 |
| HEALTH AND DENTAL INSURANCE | 181,572 | 178,221 | 175,969 | 166,929 | 158,700 |
| LIFE INSURANCE | 599 | 716 | 805 | 586 | 583 |
| PROFESSIONAL SERVICES | 525 | 297,985 | 537 | - | 537 |
| CONTRACT SERVICES | 21,000 | 684,471 | 50,000 | 195,451 | 50,000 |
| UTILITY SERVICES | 2,100 | 1,964 | 2,163 | - | 2,163 |
| GENERAL INSURANCE | 305,001 | 305,001 | 464,824 | 464,824 | 359,957 |
| REPAIRS AND MAINTENANCE | 105,000 | 891,810 | 109,725 | 109,286 | 100,000 |
| PRINTING AND BINDING | 525 | 554 | 1,500 | - | 1,500 |
| OTHER CHARGES | 2,310 | 4,301 | 2,333 | 2,926 | 2,333 |
| OPERATING SUPPLIES | 21,000 | 50,270 | 50,000 | 30,691 | 50,000 |
| OPERATING SUPPLIES - CLOTHING | 2,100 | 2,550 | 2,146 | 4,043 | 2,146 |
| UNRECONCILED CITY CARD CHARGES | - | - | - | 1 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | - | 150 | - | - | - |
| BOOKS AND PERIODICALS | 525 | - | 530 | - | 530 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 2,625 | 456 | 6,000 | 75 | 6,000 |
| DEPRECIATION EXPENSE | - | 405,192 | - | - | - |
| CONTINGENCY | 500,000 | - | - | - | - |
| TRANSFER OUT TO FUND 412 | 1,500,000 | 1,500,000 | 892,514 | 892,514 | 1,750,000 |
| | **$ 3,777,026** | **$ 5,452,948** | **$ 2,914,348** | **$ 2,895,202** | **$ 3,728,706** |

**UTILITY SPECIAL DISTRICT OPERATING FUND EXPENSES - WATER**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 1,513,257 | $ 1,285,289 | $ 1,289,538 | $ 1,192,665 | $ 1,670,016 |
| OVERTIME | 262,500 | 286,664 | 275,625 | 128,062 | 275,625 |
| COMPENSATED LEAVE | - | (18,867) | - | - | - |
| FICA TAXES | 101,670 | 118,186 | 225,917 | 99,088 | 128,759 |
| RETIREMENT CONTRIBUTIONS | 75,720 | 75,720 | 79,506 | 79,506 | 82,506 |
| RETIREMENT CONTRIBUTIONS-FRS | 134,369 | 126,901 | 137,181 | 131,453 | 195,429 |
| HEALTH AND DENTAL INSURANCE | 317,620 | 256,753 | 322,802 | 254,888 | 356,139 |
| LIFE INSURANCE | 1,143 | 1,073 | 1,107 | 949 | 1,138 |
| PROFESSIONAL SERVICES | 6,720 | 5,598 | 6,868 | 15,112 | 6,868 |
| CONTRACT SERVICES | 467,250 | 1,269,881 | 477,530 | 781,219 | 477,530 |
| TRAVEL AND PER DIEM | 1,260 | 497 | 1,288 | 218 | 1,288 |
| UTILITY SERVICES | 840,000 | 1,396,874 | 865,200 | 729,937 | 900,321 |
| RENTALS AND LEASES | 15,750 | 18,692 | 16,097 | 39,634 | 16,097 |
| GENERAL INSURANCE | 287,613 | 287,613 | 438,325 | 438,325 | 339,436 |
| REPAIRS AND MAINTENANCE | 367,500 | 492,480 | 384,038 | 408,829 | 384,038 |
| PRINTING AND BINDING | 5,250 | 1,277 | 5,366 | - | 5,366 |
| OTHER CHARGES | 10,500 | 22,852 | 10,605 | 9,757 | 10,605 |
| OPERATING SUPPLIES | 1,400,000 | 1,797,558 | 1,750,000 | 1,543,020 | 1,750,000 |
| OPERATING SUPPLIES - CLOTHING | 2,730 | 14,761 | 2,790 | 2,393 | 2,790 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 630 | 1,062 | 644 | - | 644 |
| BOOKS AND PERIODICALS | 2,100 | - | 2,121 | - | 2,121 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 2,625 | 2,497 | 10,000 | 3,720 | 10,000 |
| DEPRECIATION EXPENSE | - | 2,070,591 | - | - | - |
| CONTINGENCY | 500,000 | - | - | - | - |
| CAPITAL - MACHINERY AND EQUIPMENT | 750,000 | - | - | 51,385 | - |
| TRANSFER OUT TO FUND 412 | 1,250,000 | 1,250,000 | 1,588,920 | 1,588,920 | 1,750,000 |
| | **$ 8,316,207** | **$ 10,763,950** | **$ 7,891,468** | **$ 7,499,079** | **$ 8,366,716** |

**UTILITY SPECIAL DISTRICT OPERATING FUND EXPENSES - WASTEWATER**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 904,430 | $ 681,262 | $ 978,227 | $ 511,827 | $ 751,369 |
| OVERTIME | 131,250 | 127,287 | 137,813 | 94,896 | 137,813 |
| COMPENSATED LEAVE | - | (18,867) | - | - | - |
| FICA TAXES | 57,365 | 60,243 | 73,336 | 44,150 | 54,560 |
| RETIREMENT CONTRIBUTIONS | 74,389 | 74,389 | 78,108 | 78,108 | 81,108 |
| RETIREMENT CONTRIBUTIONS-FRS | 53,420 | 42,293 | 64,564 | 31,205 | 55,292 |
| HEALTH AND DENTAL INSURANCE | 196,441 | 138,272 | 206,524 | 114,004 | 199,078 |
| LIFE INSURANCE | 530 | 559 | 530 | 451 | 503 |
| PROFESSIONAL SERVICES | 6,930 | 16,875 | 7,082 | 760 | 7,082 |
| ACCOUNTING AND AUDITING | 5,460 | - | 5,580 | - | 5,580 |
| CONTRACT SERVICES | 5,671,722 | 6,029,641 | 6,476,863 | 5,459,797 | 6,831,324 |
| TRAVEL AND PER DIEM | 1,260 | - | 1,288 | - | 1,288 |
| UTILITY SERVICES | 288,750 | 362,803 | 297,990 | 259,853 | 297,990 |
| GENERAL INSURANCE | 269,689 | 269,689 | 411,008 | 411,008 | 318,282 |
| REPAIRS AND MAINTENANCE | 105,000 | 137,804 | 130,000 | 69,113 | 130,000 |
| FLEET SERVICES | - | 1,350 | - | - | - |
| PRINTING AND BINDING | 1,000 | - | 1,022 | 1,887 | 1,022 |
| OPERATING SUPPLIES | 63,000 | 62,761 | 64,386 | 58,903 | 64,386 |
| OPERATING SUPPLIES - CLOTHING | 6,300 | 7,047 | 6,439 | 7,459 | 6,439 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 2,100 | 1,045 | 2,121 | - | 2,121 |
| BOOKS AND PERIODICALS | 262 | - | 265 | - | 265 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 2,625 | 802 | 10,000 | - | 10,000 |
| DEPRECIATION EXPENSE | - | 980,067 | - | - | - |
| CONTINGENCY | 500,000 | - | - | - | - |
| CAPITAL - MACHINERY AND EQUIPMENT | 750,000 | - | 500,000 | 149,284 | 400,000 |
| TRANSFER OUT TO FUND 412 | 1,250,000 | 1,250,000 | - | - | - |
| | **$ 10,341,923** | **$ 10,225,322** | **$ 9,453,146** | **$ 7,292,705** | **$ 9,355,502** |
| | **$ 41,577,450** | **$ 58,158,070** | **$ 44,299,027** | **$ 37,078,429** | **$ 54,165,765** |

**UTILITY SPECIAL DISTRICT DEBT SERVICE FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| INVESTMENT EARNINGS | $ - | $ 38,888 | $ - | $ 30,580 | $ - |
| TRANSFER IN FROM FUND 411 | $ 3,959,201 | $ 3,959,201 | $ 4,070,732 | $ 4,070,732 | $ 13,894,905 |
| | **$ 3,959,201** | **$ 3,998,089** | **$ 4,070,732** | **$ 4,101,312** | **$ 13,894,905** |

**UTILITY SPECIAL DISTRICT DEBT SERVICE FUND EXPENSES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| PRINCIPAL PAYMENTS | $ 2,805,000 | $ - | $ 3,028,200 | $ - | $ 3,040,000 |
| INTEREST PAYMENTS | 1,154,201 | 1,141,705 | 1,042,532 | 1,012,166 | 10,854,905 |
| TRANSFER OUT TO FUND 411 | - | 2,805,000 | - | 2,940,000 | - |
| | **$ 3,959,201** | **$ 3,946,705** | **$ 4,070,732** | **$ 3,952,166** | **$ 13,894,905** |

**MARINA OPERATING FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| SERVICE CHARGES | $ 501,800 | $ 238,144 | $ 501,800 | $ 237,341 | $ 551,980 |
| INVESTMENT EARNINGS | - | 188,809 | 40,000 | 125,947 | 95,000 |
| RENT AND LEASES | - | 313,141 | 1,000,000 | 214,444 | 1,000,000 |
| DOCKAGE FEES | 2,561,798 | 3,818,987 | 2,932,500 | 3,336,016 | 3,218,644 |
| FUEL SALES | 710,000 | 1,321,627 | 988,002 | 1,332,062 | 1,136,202 |
| MISCELLANEOUS REVENUES | 88,350 | (941,176) | 91,975 | 1,245 | 101,173 |
| TRANSFER IN FROM FUND 422 | - | 109,466 | - | - | - |
| | **$ 3,861,948** | **$ 5,048,999** | **$ 5,554,277** | **$ 5,247,055** | **$ 6,102,999** |

**MARINA OPERATING FUND EXPENSES - OPERATIONS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 595,500 | $ 404,494 | $ 701,700 | $ 375,753 | $ 701,700 |
| FICA TAXES | 64,483 | 48,564 | - | 46,983 | - |
| RETIREMENT CONTRIBUTIONS | - | 1,843 | - | 2,398 | - |
| HEALTH AND DENTAL INSURANCE | 11,000 | 8,331 | - | 19,931 | - |
| PROFESSIONAL SERVICES | 315,835 | 690,332 | 388,425 | 638,346 | 422,650 |
| PROFESSIONAL SERVICES - COST ALLOCATION | 561,243 | 561,243 | 695,365 | 695,365 | 751,112 |
| CONTRACT SERVICES | 50,000 | 160,434 | 55,000 | 136,112 | 50,000 |
| BANK CHARGES AND FEES | 111,700 | 164,883 | 141,458 | 155,254 | 165,182 |
| COMMUNICATION SERVICES | 30,000 | 12,774 | 31,500 | 19,283 | 17,500 |
| POSTAGE AND FREIGHT | - | 115 | - | 57 | - |
| UTILITY SERVICES | 228,000 | 211,530 | 235,500 | 210,981 | 228,890 |
| GENERAL INSURANCE | 178,850 | 173,198 | 267,377 | 410,504 | 196,704 |
| REPAIRS AND MAINTENANCE | 160,350 | 86,389 | 178,850 | 18,693 | 166,650 |
| PROMOTIONAL ACTIVITIES | 61,000 | 42,177 | 61,000 | 36,300 | 52,000 |
| OPERATING SUPPLIES | 16,400 | 86,179 | 18,500 | 75,583 | 14,100 |
| INVENTORY | 32,787 | 14,496 | 722,556 | 14,636 | 811,980 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 300 | 60 | 300 | 2,730 | 300 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 3,000 | 2,842 | 3,000 | 131 | 900 |
| DEPRECIATION EXPENSE | - | 822,379 | - | - | - |
| CAPITAL - MACHINERY AND EQUIPMENT | - | - | - | 153,022 | - |
| CAPITAL - MACHINERY AND EQUIPMENT | 1,441,500 | 11,288 | 897,750 | - | 1,390,159 |
| TRANSFER OUT TO FUND 420 | - | 2,925,438 | - | 1,194,328 | - |
| | **$ 3,861,948** | **$ 6,428,986** | **$ 4,398,281** | **$ 4,206,391** | **$ 4,969,827** |

**MARINA OPERATING FUND EXPENSES - MOORING FIELDS**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ - | $ - | $ 180,000 | $ - | $ 180,000 |
| FICA TAXES | - | - | 13,785 | - | 13,785 |
| HEALTH AND DENTAL INSURANCE | - | - | 41,215 | - | 41,215 |
| PROFESSIONAL SERVICES | - | - | 25,000 | - | 25,000 |
| CONTRACT SERVICES | - | - | 200,000 | - | 200,000 |
| OPERATING SUPPLIES | - | - | 10,000 | - | 10,000 |
| CAPITAL - MACHINERY AND EQUIPMENT | - | - | 685,996 | - | 663,172 |
| | **$ -** | **$ -** | **$ 1,155,996** | **$ -** | **$ 1,133,172** |
| **TOTAL MARINA OPERATING FUND EXPENSES** | **$ 3,861,948** | **$ 6,428,986** | **$ 5,554,277** | **$ 4,206,391** | **$ 6,102,999** |

**SOLID WASTE COLLECTION FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| FRANCHISE FEE - RESIDENTIAL | $ 1,000,000 | $ 1,178,457 | $ 1,030,000 | $ 1,005,553 | $ 1,030,000 |
| FRANCHISE FEE - COMMERCIAL | 1,500,000 | 1,239,665 | 1,545,000 | 1,363,268 | 1,545,000 |
| SERVICE CHARGE - GARBAGE | 500,000 | 495,075 | 515,000 | 422,642 | 515,000 |
| TOTER_HAULER RESIDENTIAL | 3,750,000 | 3,494,509 | 3,862,500 | 3,014,673 | 3,862,500 |
| TOTER_HAULER COMMERCIAL | 50,000 | 47,556 | 51,500 | 42,123 | 51,500 |
| SOLID WASTE NON COMPLIANCE | - | 6,620 | - | 23,494 | - |
| INVESTMENT EARNINGS | 30,000 | 19,272 | 30,900 | 569 | 30,900 |
| SALE OF RECYCLED MATERIAL | 10,000 | 2,829 | 10,300 | 3,336 | 10,300 |
| MISCELLANEOUS REVENUES | - | (38,315) | - | - | - |
| | **$ 6,840,000** | **$ 6,445,667** | **$ 7,045,200** | **$ 5,875,658** | **$ 7,045,200** |

**SOLID WASTE COLLECTION FUND EXPENSES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| PROFESSIONAL SERVICES | $ 200,000 | $ 321,758 | $ 206,000 | $ 243,958 | $ 206,000 |
| PROFESSIONAL SERVICES - COST ALLOCATION | 1,800,000 | 1,890,000 | 1,854,000 | 1,854,000 | 1,854,000 |
| UTILITY SERVICES | 3,400,000 | 3,784,484 | 3,502,000 | 3,160,828 | 3,502,000 |
| DEPRECIATION EXPENSE | - | 55,598 | - | - | - |
| CONTINGENCY | 1,440,000 | - | 1,483,200 | - | 1,483,200 |
| | **$ 6,840,000** | **$ 6,051,840** | **$ 7,045,200** | **$ 5,258,786** | **$ 7,045,200** |

**STORMWATER FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| SERVICE CHARGE - PHYSICAL ENVIRONMENT | $ 3,985,489 | $ 3,419,933 | $ 4,105,053 | $ 3,059,602 | $ 3,702,550 |
| INVESTMENT EARNINGS | 25,000 | 175,380 | 25,750 | 49,987 | 24,775 |
| | **$ 4,010,489** | **$ 3,595,313** | **$ 4,130,803** | **$ 3,109,588** | **$ 3,727,325** |

**STORMWATER FUND EXPENSES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 444,041 | $ 362,566 | $ 470,914 | $ 399,821 | $ 493,018 |
| OVERTIME | 26,250 | 44,748 | 32,961 | 47,850 | 32,961 |
| FICA TAXES | 30,845 | 30,294 | 34,894 | 33,185 | 36,201 |
| RETIREMENT CONTRIBUTIONS | 28,825 | 28,825 | 27,606 | 27,606 | 27,606 |
| RETIREMENT CONTRIBUTIONS-FRS | 39,381 | 34,935 | 46,158 | 39,782 | 50,040 |
| HEALTH AND DENTAL INSURANCE | 136,048 | 91,017 | 132,456 | 109,030 | 162,666 |
| LIFE INSURANCE | 159 | 359 | 371 | 363 | 371 |
| OPEB LIABILITY EXPENSE | 29,550 | 2,462 | - | - | - |
| PROFESSIONAL SERVICES | 129,722 | 60,545 | 126,883 | 62,296 | 125,512 |
| PROFESSIONAL SERVICES - COST ALLOCATION | 822,138 | 822,138 | 1,022,342 | 1,022,342 | 891,350 |
| ACCOUNTING AND AUDITING | 4,000 | - | 4,120 | - | 4,120 |
| BANK CHARGES AND FEES | - | 6,619 | - | 5,429 | - |
| TRAVEL AND PER DIEM | 5,000 | - | 5,150 | - | 5,150 |
| POSTAGE AND FREIGHT | 1,300 | - | 1,339 | - | 1,339 |
| UTILITY SERVICES | 8,910 | - | 9,176 | - | 9,176 |
| RENTALS AND LEASES | 8,050 | 34,694 | 20,000 | 16,543 | 20,000 |
| GENERAL INSURANCE | 224,342 | 224,342 | 335,387 | 335,387 | 335,387 |
| REPAIRS AND MAINTENANCE | 59,770 | 70,444 | 61,563 | 50,007 | 61,563 |
| FLEET SERVICES | 171,631 | 172,737 | 144,548 | 144,548 | 115,328 |
| INFORMATION TECHNOLOGY SERVICES | 104,659 | 104,659 | 106,780 | 106,780 | 111,779 |
| PRINTING AND BINDING | 1,196 | 1,534 | 5,000 | - | 5,000 |
| OFFICE SUPPLIES | 1,086 | - | 1,118 | - | - |
| OPERATING SUPPLIES | 35,280 | 43,494 | 50,000 | 48,191 | 55,000 |
| ROAD MATERIAL AND SUPPLIES | 68,475 | 41,027 | 65,000 | 28,799 | 65,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,075 | 144 | 1,107 | 442 | 1,107 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 6,195 | 3,078 | 6,380 | 2,225 | 6,380 |
| DEPRECIATION EXPENSE | - | 513,784 | - | - | - |
| CONTINGENCY | 400,000 | - | 157,100 | - | 148,548 |
| CAPITAL - INFRASTRUCTURE | 338,750 | - | 348,912 | - | 50,000 |
| CAPITAL - MACHINERY AND EQUIPMENT | 52,500 | - | 50,000 | 21,620 | 50,000 |
| PRINCIPAL PAYMENTS | 490,000 | - | 530,450 | - | 530,000 |
| INTEREST PAYMENTS | 193,682 | 193,681 | 181,238 | 175,959 | 164,525 |
| TRANSFER OUT TO FUND 101 | 147,629 | 147,629 | 151,850 | 151,850 | 168,198 |
| | **$ 4,010,489** | **$ 3,035,752** | **$ 4,130,803** | **$ 2,830,055** | **$ 3,727,325** |

**PARKING FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| SERVICE CHARGE - PARKING | $ 1,200,000 | $ - | $ 1,600,000 | $ 338,629 | $ 1,600,000 |
| INVESTMENT EARNINGS | - | 1,029 | - | (1,481) | - |
| | **$ 1,200,000** | **$ 1,029** | **$ 1,600,000** | **$ 337,148** | **$ 1,600,000** |

**PARKING FUND EXPENSES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 45,682 | $ 19,271 | $ 49,037 | $ 42,440 | $ 50,829 |
| OVERTIME | 16,500 | 362 | 668 | 526 | 460 |
| FICA TAXES | 3,151 | 1,473 | 3,683 | 3,227 | 3,820 |
| RETIREMENT CONTRIBUTIONS-FRS | 5,614 | 2,733 | 6,684 | 5,987 | 7,131 |
| HEALTH AND DENTAL INSURANCE | 14,000 | 6,177 | 14,673 | 13,619 | 17,721 |
| LIFE INSURANCE | 53 | 21 | 53 | 45 | 53 |
| PROFESSIONAL SERVICES | 50,000 | - | 248,136 | 1,300 | 247,000 |
| PROFESSIONAL SERVICES - COST ALLOCATION | 72,000 | 72,000 | 124,427 | 124,427 | 112,266 |
| CONTRACT SERVICES | 93,000 | 31,500 | 110,000 | - | 122,525 |
| INFORMATION TECHNOLOGY SERVICES | - | - | 11,864 | 11,864 | 12,420 |
| OPERATING SUPPLIES | 25,000 | - | 25,500 | 350 | 25,500 |
| CONTINGENCY | 775,000 | - | 775,000 | - | 770,000 |
| CAPITAL - MACHINERY AND EQUIPMENT | 100,000 | - | 230,275 | 124,432 | 230,275 |
| | **$ 1,200,000** | **$ 133,536** | **$ 1,600,000** | **$ 328,218** | **$ 1,600,000** |

**INFORMATION TECHNOLOGY FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| CONTRIBUTION - INTERNAL SERVICE FUND | $ 5,780,721 | $ 6,317,988 | $ 5,705,721 | $ 6,496,987 | $ 6,406,285 |
| INVESTMENT EARNINGS | - | 67,670 | 75,000 | 52,338 | - |
| | **$ 5,780,721** | **$ 6,385,658** | **$ 5,780,721** | **$ 6,549,325** | **$ 6,406,285** |

**INFORMATION TECHNOLOGY FUND EXPENSES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 1,057,861 | $ 966,186 | $ 1,155,375 | $ 979,479 | $ 1,121,711 |
| OVERTIME | 49,213 | 36,936 | 30,000 | 25,971 | 30,000 |
| FICA TAXES | 77,131 | 72,540 | 83,083 | 73,030 | 80,597 |
| RETIREMENT CONTRIBUTIONS | 24,722 | 24,722 | 23,677 | 23,677 | 23,677 |
| RETIREMENT CONTRIBUTIONS-FRS | 155,266 | 135,226 | 151,939 | 131,058 | 150,208 |
| HEALTH AND DENTAL INSURANCE | 205,710 | 153,284 | 134,229 | 152,079 | 123,012 |
| LIFE INSURANCE | 537 | 641 | 768 | 611 | 715 |
| PROFESSIONAL SERVICES | 147,000 | 88,911 | 103,760 | 41,635 | 43,000 |
| PROFESSIONAL SERVICES - COST ALLOCATION | 437,330 | 437,330 | 463,583 | 463,583 | 529,835 |
| CONTRACT SERVICES | 1,642,250 | 2,864,642 | 1,625,360 | 1,489,662 | 1,763,158 |
| TRAVEL AND PER DIEM | 16,275 | 4,069 | 16,762 | 11,801 | 5,000 |
| COMMUNICATION SERVICES | 1,151,690 | 1,813,078 | 1,150,000 | 1,231,191 | 1,422,610 |
| RENTALS AND LEASES | 441 | - | 454 | - | 454 |
| GENERAL INSURANCE | 63,979 | 63,979 | 95,647 | 95,647 | 95,647 |
| REPAIRS AND MAINTENANCE | 200,000 | 7,641 | 200,000 | 564 | 273,147 |
| FLEET SERVICES | 48,138 | 48,163 | 73,147 | 73,147 | 85,542 |
| OFFICE SUPPLIES | 21,161 | 850 | 21,795 | 79,358 | 15,000 |
| OPERATING SUPPLIES | 157,500 | 108,925 | 162,225 | 23,376 | 47,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 27,033 | 34,761 | 23,889 | 32,823 | 38,572 |
| BOOKS AND PERIODICALS | 2,709 | - | 2,790 | - | 400 |
| TRAINING AND EMPLOYEE DEVELOPMENT | 26,250 | 11,983 | 27,037 | 9,080 | 16,000 |
| CAPITAL - MACHINERY AND EQUIPMENT | 268,525 | 318,752 | 235,201 | 74,276 | 541,000 |
| | **$ 5,780,721** | **$ 7,192,617** | **$ 5,780,721** | **$ 5,012,050** | **$ 6,406,285** |

**GENERAL INSURANCE FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| CONTRIBUTION - INTERNAL SERVICE FUND | $ 5,932,952 | $ 5,932,952 | $ 8,952,852 | $ 8,802,852 | $ 7,325,559 |
| INVESTMENT EARNINGS | 21,048 | 464,332 | 21,875 | 275,872 | 250,000 |
| SETTLEMENT PAYMENTS | - | 1,593,901 | - | 453,685 | - |
| MISCELLANEOUS REVENUES | - | 42,802 | - | - | - |
| | **$ 5,954,000** | **$ 8,033,987** | **$ 8,974,727** | **$ 9,532,409** | **$ 7,575,559** |

**GENERAL INSURANCE FUND EXPENSES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| WORKERS COMPENSATION | $ 1,350,000 | $ 578,072 | $ 2,020,000 | $ 865,449 | $ 1,500,000 |
| PROFESSIONAL SERVICES | 264,000 | 205,597 | 254,727 | 155,056 | 275,559 |
| BANK CHARGES AND FEES | - | 10,956 | - | 10,250 | - |
| GENERAL INSURANCE | 3,750,000 | 1,893,723 | 4,500,000 | 3,363,440 | 4,300,000 |
| INSURANCE SETTLEMENT | 590,000 | 1,228,835 | 2,200,000 | 801,940 | 1,500,000 |
| REFUNDS | - | 1,250 | - | - | - |
| | **$ 5,954,000** | **$ 3,918,433** | **$ 8,974,727** | **$ 5,196,135** | **$ 7,575,559** |

**FLEET SERVICES FUND REVENUES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| CONTRIBUTION - INTERNAL SERVICE FUND | $ 2,431,188 | $ 2,380,779 | $ 2,443,889 | $ 2,431,965 | $ 2,222,948 |
| INVESTMENT EARNINGS | - | 97,392 | - | 38,606 | - |
| SALE OF SURPLUS ITEMS | 250,761 | - | 127,725 | - | 124,725 |
| | **$ 2,681,949** | **$ 2,478,171** | **$ 2,571,614** | **$ 2,470,571** | **$ 2,347,673** |

**FLEET SERVICES FUND EXPENSES**

| Account Description | FY 2025 Original Budget | FY 2025 Actual | FY 2026 Original Budget | FYD 2026 Actual | FY 2027 Tentative Budget |
|---|---|---|---|---|---|
| REGULAR SALARIES AND WAGES | $ 116,836 | $ 79,643 | $ 127,837 | $ 70,949 | $ 81,532 |
| OVERTIME | 10,000 | 3,690 | - | 3,142 | - |
| FICA TAXES | 5,098 | 6,375 | 9,780 | 5,668 | 6,237 |
| RETIREMENT CONTRIBUTIONS | 10,087 | 10,087 | 9,661 | 9,661 | 9,661 |
| RETIREMENT CONTRIBUTIONS-FRS | - | 121 | 6,632 | - | - |
| HEALTH AND DENTAL INSURANCE | 15,131 | 19,864 | 20,965 | 13,720 | 18,059 |
| LIFE INSURANCE | 53 | 71 | 53 | 45 | 53 |
| PROFESSIONAL SERVICES - COST ALLOCATION | 425,589 | 425,589 | 516,618 | 516,618 | 339,643 |
| CONTRACT SERVICES | 1,277,244 | 507,070 | 1,117,445 | 1,118,621 | 1,117,445 |
| POSTAGE AND FREIGHT | 105 | - | - | - | - |
| GENERAL INSURANCE | 34,658 | 34,658 | 51,812 | 51,812 | 51,812 |
| REPAIRS AND MAINTENANCE | 150,000 | 620,160 | 150,000 | 121,830 | 173,729 |
| INFORMATION TECHNOLOGY SERVICES | 75,587 | 75,587 | 23,729 | 23,729 | 12,420 |
| PRINTING AND BINDING | 2,105 | - | 500 | - | 500 |
| OPERATING SUPPLIES | 40,000 | 50,088 | 22,000 | 20,631 | 22,000 |
| INVENTORY | 17,606 | 76,604 | 14,582 | - | 14,582 |
| FUEL AND LUBRICANTS | 497,650 | 939,498 | 500,000 | 761,827 | 500,000 |
| BOOKS AND PERIODICALS | 1,050 | - | - | - | - |
| TRAINING AND EMPLOYEE DEVELOPMENT | 3,150 | - | - | - | - |
| | **$ 2,681,949** | **$ 2,849,105** | **$ 2,571,614** | **$ 2,718,254** | **$ 2,347,673** |