



CITY OF WEST MIAMI

Proposed Budget



Fiscal Year

2024-25

Expanding Our Vision, Strengthening Our Foundation



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of West Miami
Florida**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director



INCORPORATED 1947

Welcome to the City of West Miami's Fiscal 2023-2024 Annual Operating Budget. We are pleased to provide this document for your review and to provide our city with the framework for our next year's mission. The title "Back to Basics" is front and center to our mission. Our city was founded to provide the needed services that all wanted at a level that maintained our character and quality of life.

The budget is crafted following our City's Charter, specifically ARTICLE 5:

§ 5.04 Public Hearing as to the budget.

The budget shall be finally adopted by the favorable vote of a majority of all the members of the Council, not later than September 25th of each year. Should the Council take no final action on or prior to such day, the budget as submitted shall be deemed to have been finally adopted by the Council.

§ 5.07 Final adoption of budget.

Upon final adoption the budget shall be in effect for the budget year. A copy of the budget as finally adopted shall be certified by the Manager and the budget so certified shall be filed for the use of all offices and departments.

§ 5.08 Appropriation of items contained in budget.

Upon final adoption of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriate to the several objects and purposes therein named for the appropriate budget year.

§ 5.10 Transfer of funds between departments.

The Manager may at any time transfer any unencumbered appropriation balance or portion thereof between general classification of expenditure within an office or department. At the request of the Manager and within the last three (3) months of the budget year the Council may, by resolution, transfer any unencumbered appropriation balance or portion thereof from one office or department to another.

§ 5.14 Expenditures limited by the budget.

No money shall be drawn from the treasury of the City nor shall any obligation for the expenditure of money be incurred except pursuant to the budget except as provided in this Charter. No liability shall be enforceable against the City upon any contract not supported by the budget nor shall the City be liable for any services, material or supplies furnished to the City or to any department, office or division thereof, the financial requirements of which are to be met out of the proceeds of the taxes or other funds unless the Council shall previously have provided therefor in the budget.

§ 5.15 Independent audit.

Prior to the end of each fiscal year the Council shall designate a qualified Certified Public Accountant, who, as of the end of the fiscal year, shall make an independent audit of accounts and other evidence of financial transactions of the City government and shall submit such report together with his recommendations for improving fiscal control, to the Council. Such an accountant shall have no personal interest, direct or indirect, in the fiscal affairs of the City government or of any of its officers. He shall not maintain any accounts or records of the City business but within specifications approved by the Council shall post-audit the books and documents kept by those handling funds of the City and all accounts kept by any office or department of the City.

The budget must also follow Florida State Statutes:

The budget shall also comply with section 166.241 as follows:

- (1) Each municipality shall establish a fiscal year beginning October 1st of each year and ending September 30th of the following year.
- (2) The governing body of each municipality shall adopt a budget each fiscal year. The budget must be adopted by ordinance or resolution unless otherwise specified in the respective municipality's charter. The amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. At a minimum, the adopted budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s. 218.32(1). The adopted budget must regulate expenditures of the municipality, and an officer of a municipal government may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget.

The tentative budget must be posted on the municipality's official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on

the website for at least 45 days. The final adopted budget must be posted on the municipality's official website within 30 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative budget and final budget to the manager or administrator of such county or counties who shall post the budgets on the county's website.

The adopted budget becomes the operating plan for the city detailing all programs, projects and expected expenditures anticipated after the second hearing and approval by the Commission and certification by the City Manager.

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Elected Officials



**Mayor
Eric Diaz-Padron**



**Vice Mayor
Natalie Milian Orbis**



**Commissioner
Ivan Chavez Jr.**



**Commissioner
Juan M. Blanes**



**Commissioner
Luciano Suarez**

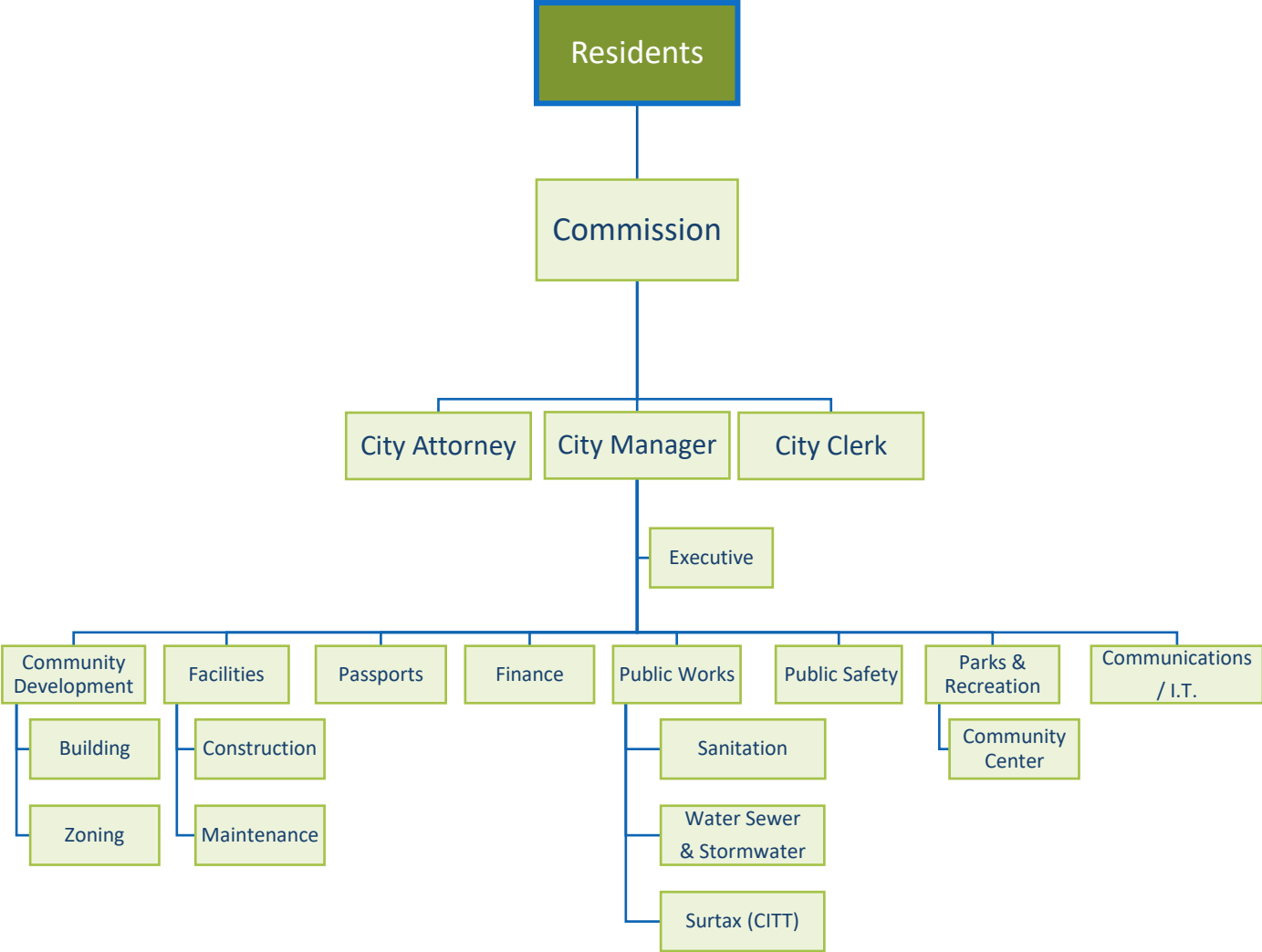
Appointed City Officials

City Manager	Edward Silva
City Attorney	Dexter Lehtinen
City Clerk	Annery Gonzalez

Senior Staff

Finance Director	Isabel Rangel
Deputy City Manager	Gloria Ruiz Rodriguez
Chief of Police	Pedro “Pete” Delgado
Major	David Valencia
Parks & Recreation Director	John-Michael Lopez
Community Center Director	Kenia Candelario
Public Services Director	Litsy Pittser
Building Official	Leo Llanos
Passport Director	Cary Acosta

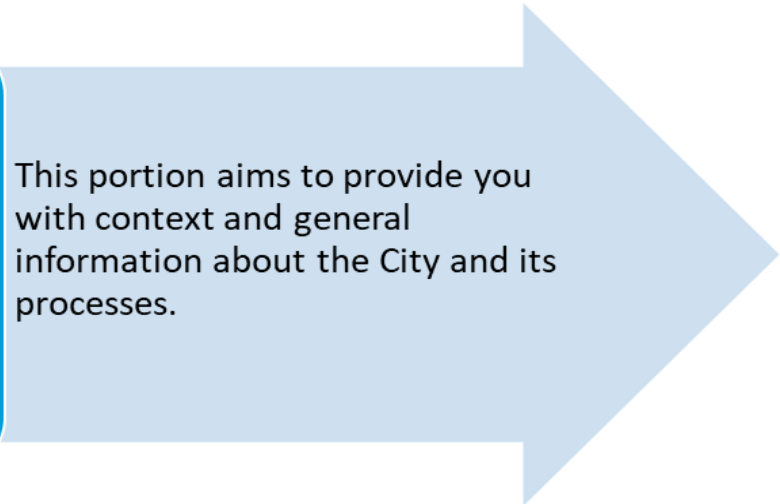
City Organization



How to Read This Book




Introduction



This portion aims to provide you with context and general information about the City and its processes.



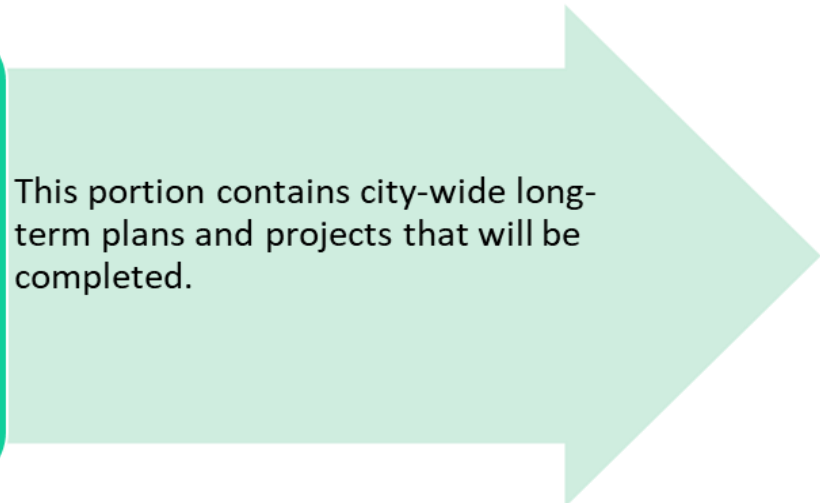
Department Budgets



This portion contains in-depth information about each department and its budget for the fiscal year.



Capital Projects



This portion contains city-wide long-term plans and projects that will be completed.

Manager's Budget Message

Honorable Mayor, Vice-Mayor, City Commissioners, City board members, and Residents of the City of West Miami,

I am pleased to present to you the proposed Operating and Capital Budget for Fiscal Year 2024-2025 which begins on October 1, 2024, and concludes on September 30, 2025.

The budget, as required by State Statute in Chapter 1666 section 241 and by our charter in Chapter 4.04 subsection (e) is the most important document of any organization as it functions as a policy document, an operations guide, a financial plan, and a communications tool. The development, approval and execution of the budget involves analyzing and understanding past expenditures, financial forecasting and legislative impacts which include reviewing the impacts of property valuations and ultimately aligning these factors with the Commission's goals and direction.

This year our theme is building **"BUILDING ON OUR FOUNDATION"** and it represents a step forward in continuing our quest for improvement and in providing our services to the community in a timely manner. We took steps last year in our theme which was **"BACK TO THE BASICS"** in analyzing our process, functions, service model and delivery systems of those services to the community.

We addressed in last year's budget our shortcomings by using available funding in modernizing obsolete equipment, hiring key personnel, and increasing outreach, events and in improving our services that we delivered to the community. As we build on this foundation, we will continue to improve services, improve outreach, and better guide the city through sound financial practices into the future.

State law requires that the budget proposed must be balanced with projected expenses equaling the projected revenues. Last year we changed the format of the budget book to ensure that it was a document that was easier to understand and better explained how your tax dollars are being spent. We continue to fine tune the budget for ease of use and to better inform those that look at our budget as to how these funds are distributed and spent providing our community with the services that they have become accustomed to.

The development, approval and execution of the budget involves analyzing and understanding past expenditures and revenues, financial forecasting, and current and new legislative impacts on the economy. The process includes looking at the impacts of property valuations and future potential growth through increasing valuations of these properties. These factors are then aligned with the Commission's vision for the future of the City of West Miami.

Navigating Economic Uncertainty and Inflationary Pressures

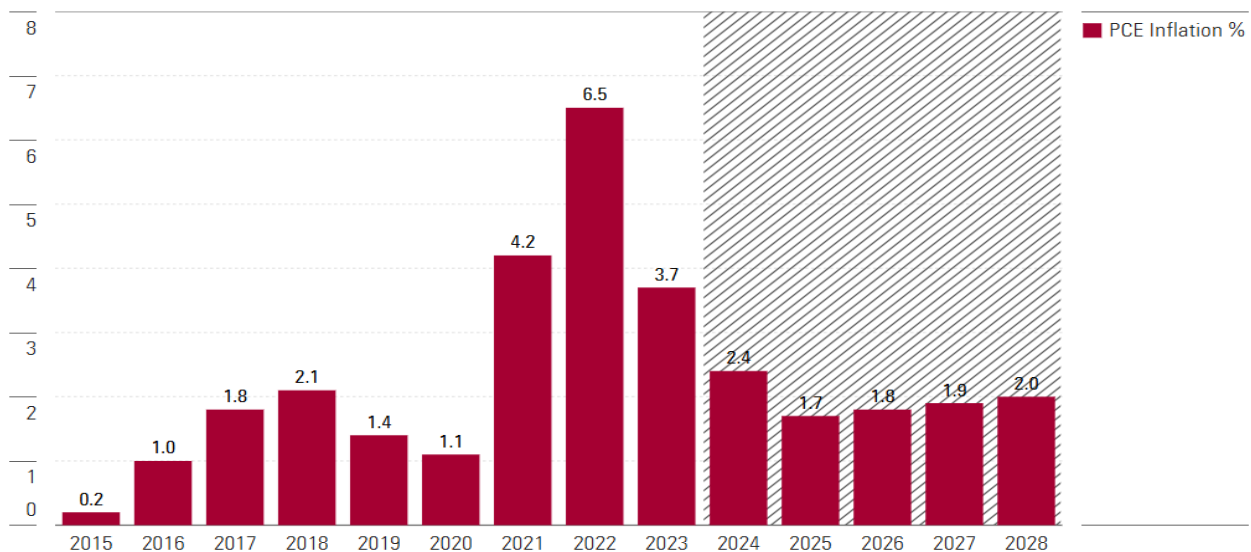
In the past year, economists anticipated a period of reduced economic volatility compared to the height of the COVID-19 pandemic, where inflation peaked at 9%. Forecasts predicted inflation would decline to 2%, but inflation has only decreased to 3.4%. While the anticipated recession—a technical period of two

consecutive quarters of negative growth—was brief and economic downturns have largely been averted, we must remain vigilant as volatility continues to pose a risk.

The Federal Reserve’s decision to hold interest rates at 5.5% is part of the ongoing effort to manage inflation, but it also introduces challenges, particularly in sectors such as housing, where high interest rates have significantly reduced consumer purchasing power. Additionally, the rise in core inflation items—10% for food, 60% for gasoline, and a substantial 22% increase in vital insurance costs, including hurricane, homeowner, and flood insurance—has placed further strain on both residents and local governments.

These inflationary pressures directly impact on our budgetary decisions. Like many municipalities, we adopted a cautious approach last year, preparing for potential economic volatility. While the worst of the inflationary spike may have passed, we are still facing high costs and sluggish improvement in economic conditions. The reality is that inflation affects our purchasing power, limiting the ability of residents to spend and impacting our revenue projections.

US Inflation Rate (PCE Index, %)



Bureau of Economic Analysis, Morningstar Data as of Jun 27, 2024.

Economic Context and Local Impact

On a statewide level, Florida's economic growth is projected to slow to 3.3% in 2024 and 2.2% in 2025, outperforming national forecasts. The state's unemployment rate remains strong at 0.8 percentage points lower than the national average, and job growth is 0.5 percentage points higher. However, as Florida’s economy remains near full employment, we anticipate payroll job growth to gradually decelerate to 2.0% in 2024 and further to 0.6% by 2027. Unemployment, while low at 2.7% in 2023, is expected to rise to 3.1% in 2024 and 3.6% by 2025. Personal income growth in Florida will average 3.6% over the next four years, surpassing national averages by 0.8 percentage points.

Miami-Dade County, where our city is situated, will experience mixed growth. Personal income is projected to rise by 5% annually, while employment will grow modestly at 0.6% per year. The county’s unemployment rate will remain low at 2.7%, further contributing to a generally positive outlook.

In West Miami, our real estate market has seen remarkable resilience. Despite a nationwide downturn, property values have continued to appreciate, with a median property value now at \$827,000—a substantial 11% increase over the past year. This increase isolates us from any immediate reduction in property tax revenues, which remain a vital component, accounting for 36% of our annual budget. Nevertheless, growth in taxable valuations, while still present, has slowed, with an 8% increase this year—the lowest in Miami-Dade County. Additionally, factors like homesteading laws, which cap valuation increases at 3% for primary residences, further restrict our ability to leverage property tax growth to offset rising city expenses.

As a city, we remain committed to fiscal sustainability. We will continue monitoring property values closely and focus on enhancing livability to retain and attract residents, while recognizing that rising costs in public safety, insurance, and other essential services must be managed carefully.

Homestead Exemption



Homestead exemption also plays a factor in the revenue side of the equation. Homestead exemption is applied to those homes in which the owner resides and applies for the exception. The property owner is eligible to receive a minimum reduction on the property's taxable value of \$ 25,000 and in some cases \$ 50,000. Other exemptions are also available for the assessment limitations. While these exemptions are nontransferable homeowners may port all or part of the assessment difference to a new Florida

homestead property.

We have noticed that in our community, additions have not been reported to the property appraiser's office, therefore reducing appraised values and the city has taken steps to fix this error in reporting additions to the Miami-Dade property appraiser's office.

Residential houses that rent portions of their homesteaded houses or are used for Airbnb also need to be reported to the property appraiser's office as the percentage of the house that is being used commercially is omitted from homestead exemption and taxed as a commercial property for that portion. In our first year, we have analyzed these troubling oversights and have taken the necessary steps to rectify these issues to ensure we have a system that is fair for all.

Nonresidential properties are capped at a maximum valuation increase of 10% annually based on the taxable appraised value. The city is comprised of 57% homesteaded properties and 43% non-residential properties. Most of these properties that are nonresidential in character are centered along the main corridors of traffic. The fact that 57% of our housing stock is homesteaded indicates that our residents are happy and wish to remain within our city.

Potential State Legislative Impacts On Revenues

Future fiscal constraints may affect us that are not limited to economic cycles. Unforeseen changes in our environment, social or demographic changes, legal issues, and intergovernmental changes by our state legislators can all affect our revenues.

During the 2024 legislative session state legislators passed 325 bills to be presented to the governor for review. As in past years, several bills presented could have had significant repercussions on the city's state share of revenues. Some impact revenues by providing tax exemptions and holidays as well as proposed legislation preempting municipalities. Below are some of the passed bills that do have a direct impact on revenues.

- House Bill 7019 which proposes a constitutional amendment for the 2024 general election ballot relating to the second homestead exemption. If passed at the ballot box, the amendment will provide an annual adjustment of the exemption which considers inflation by indexing it to the consumer price index. This if passed will affect ad valorem taxes beginning in 2026 by capping the growth to inflation.
- House Bill 7073 was passed which permanently exempts several products from sales tax, provides for sales tax holidays including two 14 days back to school tax holidays two 14-day disaster preparedness tax holidays and a month-long recreational sales tax holiday and a 7-day tool sales tax holiday.
- House Bill 479 addresses the use of mobility fees by local governments as an alternative to transportation concurrency and modifies Florida statutes relating to impact fees. The bill provides that local government may not impose upon new development any responsibility to fund an existing transportation deficiency.
- Senate Bill 1628 now requires municipalities to provide a business impact estimate prior to ordinance adoption, now requiring a statement prior to adopting and implementing a comprehensive plan amendment or land development regulation.
- House Bill 267 revises standards and time frames for the issuance of building permits by local governments, including the time frames for determining whether an application is complete, whether additional information is necessary for the application to be deemed complete, and whether the application is approved or denied. The Bill requires a local government to provide written notice to an applicant within five business days (reduced from 10) after receipt of an application advising the applicant what information, if any, is needed to deem the application complete. In addition, the Bill requires a local government to approve, approve with conditions, or deny a complete building application within 30 business days if the structure is less than 7,500 square feet and within 10 business days for applicants using an engineer or architect provider who affixes his or her professional seal the required affidavit.
- Senate Bill 674 requires local governments to include a requirement in contracts for a public works project or the purchase of materials for a public works project that any iron or steel product incorporated in the project be produced in the United States. The requirement does not apply if the local government determines that the use of said iron or steel from the US will increase the total cost of the project by more than 20%.

There were many other bills that would impact local government funding. Some of the items failed but we are sure that they will be discussed in the future and since they can affect us at a local level, we must continue to monitor upcoming legislative sessions.

- House Bill 635 and Senate Bill 820 would have provided an exemption for public and private preschools from specified special assessments levied by a municipality.
- House Bill 1105 and Senate Bill 1376 would have allowed newly established homestead property to be assessed at less than just value if the property were previously assessed as non-homestead property and had not changed ownership and authorized residency requirements for homestead exemptions.
- House Joint Resolution 7015 would have proposed an amendment to the Florida Constitution to authorize the Legislature to increase the maximum amount of the exemption on homestead property from a maximum amount of \$25,000 to a maximum amount of \$50,000 for homestead property with an assessed value greater than \$50,000.
- House Bill 609 and Senate Bill 1144 would have repealed local governments' ability to level a local business tax. Later House Bill 609 was amended to no longer repeal the Local Business Tax, rather the amount of revenue generated from its collection would have been capped using fiscal year 2023-24 as the base year.
- House Joint Resolution 1369 would have proposed an amendment to the Florida Constitution to authorize the Legislature to create two new property tax exemptions. The first would have created a \$100,000 exemption from the assessed value of real property for all levies. The second would have created a \$250,000 homestead exemption for residential property owned by someone 65 years of age or older.
- House Joint Resolution would have proposed an amendment to the Florida Constitution to authorize the Legislature to increase the tangible personal property exemption from \$25,000 to \$50,000, subject to local ad valorem taxes levied by cities and counties.

While these bills and pressures may affect revenues in the short and long term our budget was based on forecasts for the upcoming year using conservative numbers.

I would like to take this opportunity to thank Mayor Eric Diaz-Padron, Vice Mayor Natalie Milian Orbis, and Commissioners Ivan Chavez, Jr., Juan Blanes, and Luciano Suarez for their support and willingness to work tirelessly for the betterment of the community. Their collaborative spirit and commitment to excellence inspire the entire staff to work hard to achieve the community's goals and surpass expectations. Under the Commission's leadership, the team continues to push itself to greater heights of excellence. I am very proud of our staff for their continued achievements. I believe the hard work by all within this organization and the ingrained culture to excel in everything we do, distinguishes us as a leader amongst municipalities. I genuinely look forward to the coming years with excitement at what might be accomplished. Finally, I would like to give a heartfelt thank you to my Finance Director Isabel Rangel and to my Executive staff comprised of Gloria Rodriguez and Yanara Modroño for their tireless efforts in completing this extensive document.

As we have become accustomed to doing, we want to extend our best wishes to those employees who have retired during the past year: Police Chief Carlos Avila, City Attorney Jose Villalobos, and to every single employee for all they do for this community.

As Henry David Thoreau stated, “It’s not what you look at that matters, it’s what you see.”

This staff has always ensured that the vision of the Commission has been adhered to too and that our city always expects excellence in what we do every day. We would be remised in not also thanking our city residents for their contribution to their community and for ensuring that the Commission and staff remain true to our goals and values as an organization, which is what ultimately makes our city a great place to live, work, and play.

Our core values are as follows:

- Provide quality services that enhance the quality of life for our residents.
- Our budget serves as the foundation for our strategic planning and operations.
- Our budget is the central focus of our organization.
- Every resident is valued equally.
- Innovation is encouraged amongst staff in delivering services to the community.
- Courage to take on important projects, even in the face of risk or pessimism.
- Regional approaches to large-scale problems, mindful of the well-being of our neighbors outside of West Miami.
- Principled leadership.
- Honest, responsive governance.
- Transparent, responsible financial management.
- Competent, ethical city management.

In conclusion, through carefully guided decision-making and carefully allocated resources, we will continue to prioritize the needs of our community and work towards a prosperous and equitable future for all. Thank you again for your support and partnership in building a stronger, more vibrant, and resilient City.

Respectfully Submitted,

Edward Silva
City Manager

Finance Director Message



September 25, 2024

Honorable Mayor, Commissioners, and City Manager and Staff,

The development and submittal of the City of West Miami's Proposed Budget for fiscal year 2024-25 has entailed a thoughtful team effort which has aimed to adhere to the following standards.

1. Current revenue should sufficiently support current expenditure.
2. Annually recurring capital expenditures should generally be included in the proposed budget.
3. The proposed budget should maintain adequate reserves.
4. The maintenance of capital facilities and equipment was included in budgeted funds for building/infrastructure.
5. Our core services currently provided shall be maintained in the proposed budget.
6. Use of restricted funds shall consistently comply with federal rules and not for recurring operational costs.

Throughout our budget cycle we remain mindful to provide services to our residents in an efficient and cost-effective manner, to minimize increases in taxes yet maintain excellence. Our city's tax base is mostly residential, and property tax bills are at the core of our proposed budget. It is with sincerest appreciation that we aim to support our resident taxpayers in funding the level of services currently provided and understand that increases in budgets must be carefully explained and justified to maintain that level of support.

Respectfully submitted,

Isabel Rangel

Director of Finance

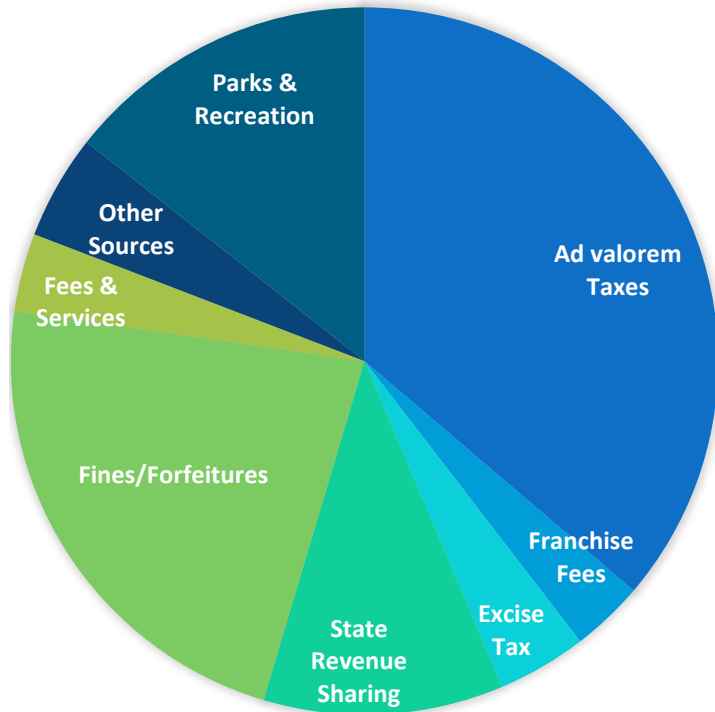
Budget Calendar

Residents have three public meeting opportunities for public participation, the first was held on August 28, 2024, and the other two are on September 10, 2024, and September 25, 2024. The meeting in September offered our residents the opportunity to either attend in person or participate by watching the meeting on our social media and or on our government access channel. After a five-year period in which it was not broadcasting due to internal operational issues it has once again become operational.

BUDGET MEETING SCHEDULE			
DATE	TIME	PLACE	OUTCOME
Jul 10, 2024	6:00 PM	City Of West Miami 901 SW 62 nd Ave	Maximum ceiling rate established at 5.950
Aug 01, 2024		TRIM Notice uploaded to Property Appraiser's Office	Accepted and is the published rate sent to residents
Aug 28, 2024	6:00 PM	City Of West Miami 901 SW 62 nd Ave	Preliminary budget meeting discussing proposed budget
Sep 10, 2024	6:00 PM	City Of West Miami 901 SW 62 nd Ave	First budget hearing with final numbers and modifications
Sep 25, 2024	6:00 PM	City Of West Miami 901 SW 62 nd Ave	FINAL BUDGET APPROVAL

Budget Overview

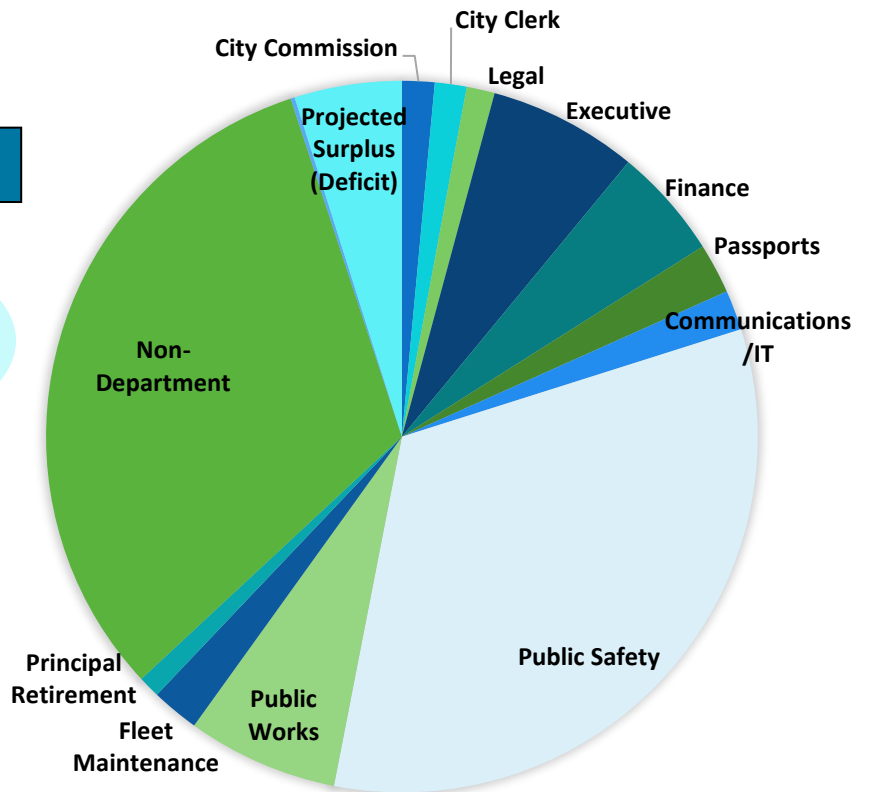
Where the Money Comes From



PROJECTED REVENUE (inclusive of PARKS & RECREATION)		
DESCRIPTION	ADOPTED FY 23-24	PROPOSED FY 24-25
AD VALOREM TAXES	\$4,245,969	\$4,528,358
FRANCHISE FEES	450,600	415,600
EXCISE TAX	535,000	510,000
STATE REVENUE SHARE	1,440,000	1,370,000
FINES & FORFEITURES	1,545,000	2,830,000
FEES & SERVICES	408,900	\$448,000
OTHER SOURCES	605,000	\$598,000
PARKS & RECREATION	1,740,204	1,796,862
TOTAL REVENUE	\$10,970,673	\$12,496,820

Where the Money Goes

\$420,812
Projected Surplus



FY

Total Budget Trend

FUND	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
GOVERNMENTAL	\$ 10,800,358	\$ 11,730,444	\$ 10,737,412	\$ 11,437,552	\$ 13,000,109
General	7,932,630	8,584,631	8,237,942	9,230,469	10,699,958
Parks & Recreation	1,608,929	1,824,958	995,877	1,740,204	1,796,862
Community Center	639,265	667,107	715,973	-	-
Surtax	619,534	653,748	787,620	466,879	503,289
Equitable Sharing	-	-	-	-	-
ENTERPRISE	3,051,794	5,335,191	7,817,242	13,821,194	4,498,499
Water	799,776	2,832,079	5,173,233	11,130,487	1,400,156
Sewer	1,124,604	890,290	911,167	1,451,763	1,394,087
Stormwater	163,161	667,196	724,702	181,515	200,000
Sanitation	699,126	703,752	735,179	717,000	948,756
Community Development	265,127	241,874	272,961	340,429	555,500
TOTAL	\$13,852,152	\$17,065,635	\$18,554,654	\$25,258,746	\$17,498,609

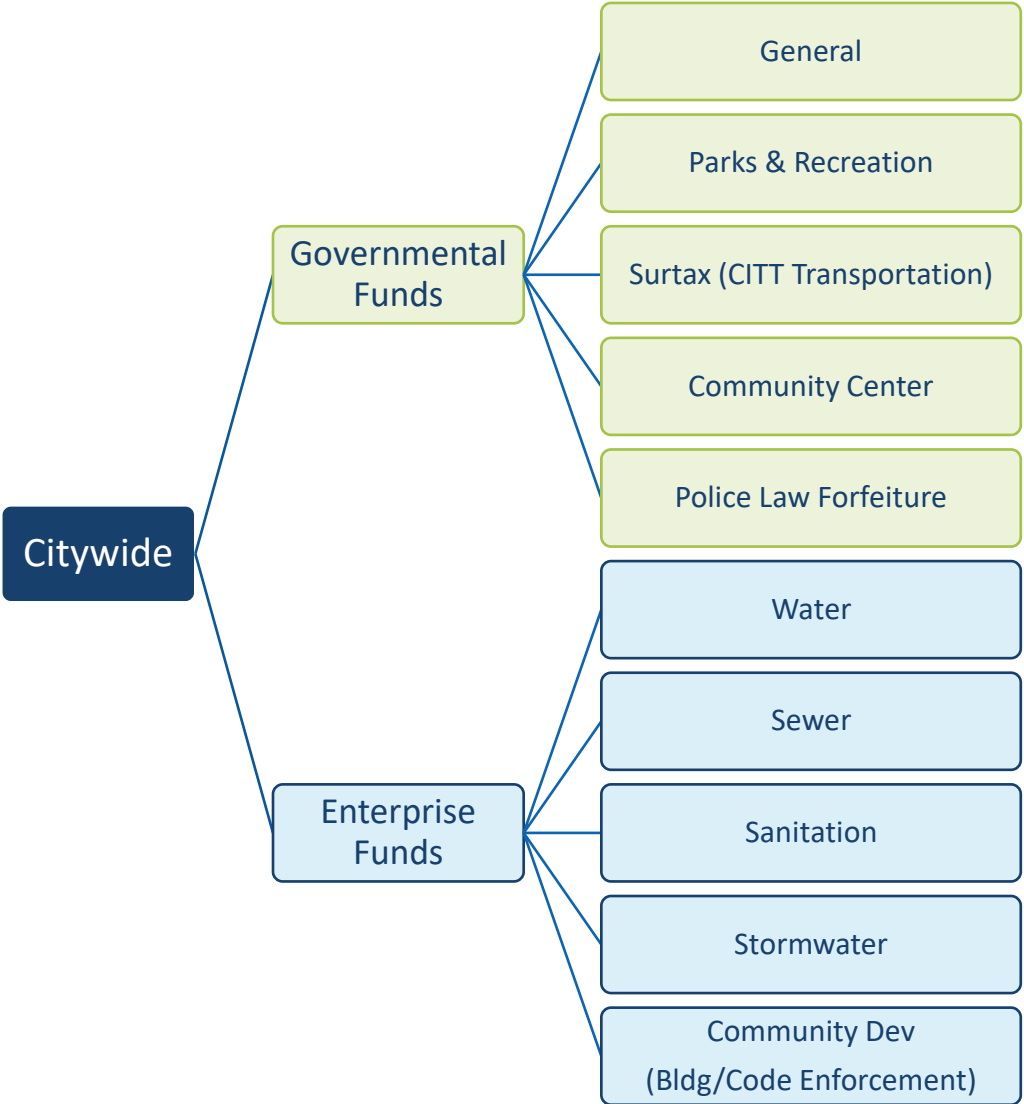
Year to Year Comparison

GOVERNMENTAL FUNDS					
GENERAL	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
REVENUE	7,465,733	9,086,071	9,055,419	9,230,469	10,699,958
CITY COUNCIL	121,721	139,759	131,438	74,722	159,218
CITY CLERK	-	-	-	142,617	155,520
LEGAL	215,594	242,840	248,735	115,950	137,500
EXECUTIVE	428,957	450,919	580,699	449,415	730,582
FINANCE	511,074	598,858	734,233	496,932	545,499
PASSPORTS	-	-	-	321,748	245,732
COMMUNICATIONS/I.T.	-	-	-	280,948	195,008
PUBLIC SAFETY	3,043,135	3,336,669	3,687,547	3,335,740	3,551,708
FACILITIES	214,252	228,783	278,663	227,769	623,880
PUBLIC WORKS	701,295	758,686	905,678	638,536	741,359
FLEET MAINTENANCE	96,940	106,819	116,726	106,369	182,882
PARKS	108,516	80,574	109,317	-	-
NON-DEPARTMENTAL	447,377	285,802	320,161	2,749,895	3,197,798
CAPITAL OUTLAY	377,948	182,835	498,331	40,105	-
DEBT SVC PRINCIPAL	147,480	139,042	173,302	107,000	107,000
INTEREST	26,708	31,181	40,319	19,722	19,722
SURPLUS (DEFICIT)	1,024,736	2,503,304	1,230,270	123,001	106,550
EXPENDITURES	7,465,733	9,086,071	9,055,419	9,230,469	10,699,958
PARKS+RECREATION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
REVENUE	763,464	985,862	1,128,305	1,740,204	1,796,862
SALARIES & WAGES	585,079	825,305	961,289	844,104	1,064,693
OTHER	-	-	-	868,437	643,000
CAPITAL OUTLAY	26,669	-	537,356	20,000	-
SURPLUS (DEFICIT)	151,716	160,557	(370,340)	7,663	89,169
EXPENDITURES	763,464	985,862	1,005,354	1,740,204	1,796,862
SURTAX (CITT)	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
REVENUE	355,780	538,233	482,207	466,879	503,289
SALARIES & WAGES	16,963	17,577	23,096	-	-
OTHER	144,472	203,120	215,878	466,879	470,740
CAPITAL OUTLAY	410,968	34,020	488,947	-	-
SURPLUS (DEFICIT)	(216,623)	283,516	(245,714)	-	32,549
EXPENDITURES	355,780	502,095	482,207	466,879	503,289
COMMUNITY CENTER	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
REVENUE	448,698	387,064	411,623	-	-
SALARIES & WAGES	684,365	680,545	335,562	-	-
MEALS FOR SENIORS	-	-	189,621	-	-
OTHER	-	-	133,169	-	-
CAPITAL OUTLAY	21,618	-	4,620	-	-
SURPLUS (DEFICIT)	(257,285)	(293,481)	(251,349)	-	-
EXPENDITURES	448,698	387,064	411,623	-	-

Year to Year Comparison

ENTERPRISE FUNDS					
WATER	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
REVENUE	901,784	886,353	992,406	11,197,500	1,400,156
WATER PURCHASED	619,466	654,261	655,406	645,000	-
SALARIES & WAGES	166,632	181,812	184,047	49,187	44,684
DEPRECIATION	3,933	33,156	32,598	3,933	-
OTHER	208,130	170,988	143,687	10,436,300	1,219,781
SURPLUS (DEFICIT)	(96,377)	(153,864)	(23,332)	63,080	135,691
TOTAL EXPENDITURES	901,784	886,353	992,406	11,197,500	1,400,156
SEWER	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
REVENUE	965,308	947,327	976,751	1,472,009	1,394,087
SALARIES & WAGES	72,820	50,115	54,830	91,359	162,264
SEWER PROCESSING	630,604	741,706	890,071	797,000	2,000
DEPRECIATION	199,840	201,954	201,091	199,840	-
OTHER	125,910	103,865	187,042	563,404	1,226,500
SURPLUS (DEFICIT)	(63,866)	(150,313)	(356,283)	(179,594)	3,323
TOTAL EXPENDITURES	965,308	947,327	976,751	1,472,009	1,394,087
SANITATION	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
REVENUE	654,144	680,532	690,690	717,000	948,756
SALARIES & WAGES	148,462	161,688	174,342	217,378	274,826
DISPOSAL/RECYCLING	293,274	301,110	329,365	337,000	5,000
DEPRECIATION	24,986	18,327	18,327	18,000	-
OTHER	281,646	221,169	265,721	162,622	621,600
SURPLUS (DEFICIT)	(94,224)	(21,762)	(97,065)	(18,000)	47,330
TOTAL EXPENDITURES	654,144	680,532	690,690	717,000	948,756
STORMWATER	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
REVENUE	92,435	104,712	104,206	125,000	200,000
SALARIES & WAGES	42,900	41,562	43,869	45,265	131,555
DRAIN CLEANING	16,624	1,542	-	-	-
DEPRECIATION	587,969	587,969	587,969	587,969	-
OTHER	83,238	86,581	101,559	136,250	68,445
SURPLUS (DEFICIT)	(638,296)	(612,942)	(633,137)	(644,484)	-
TOTAL EXPENDITURES	92,435	104,712	104,206	125,000	200,000
COMMUNITY DEVELOPMENT	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 BUDGET	FY 24-25 BUDGET
REVENUE	174,526	263,214	187,551	337,500	555,500
SALARIES & WAGES	43,996	45,841	51,308	109,331	274,735
OTHER	172,025	217,615	174,793	231,098	274,565
SURPLUS (DEFICIT)	(41,495)	(242)	(38,550)	(2,929)	6,200
TOTAL EXPENDITURES	174,526	263,214	187,551	337,500	555,500

Fund Structure



AUTHORIZED POSITIONS BUDGET FY 24-25

DEPARTMENT	COUNT	POSITION	FULLTIME EQUIVALENT
City Commission	6	MAYOR	1
		VICE MAYOR	1
		COMMISSIONERS	3
		CHIEF OF STAFF	1
City Clerk	1	CITY CLERK	1
City Attorney	1	CITY ATTORNEY	1
Executive	4	CITY MANAGER	1
		DEPUTY CITY MANAGER	1
		ASSISTANT TO THE MANAGER	1
		RECEPTIONIST	1
Finance	5	DIRECTOR	1
		SENIOR ACCOUNTANT	1
		STAFF ACCOUNTANT	2
		PROCUREMENT/GRANTS MANAGER	1
Passports	4	DIRECTOR	1
		MANAGER	1
		CLERKS	2
Communications / I.T.	2	I.T. MANAGER	1
		I.T. TECHNICIAN	1
Public Safety	32	CHIEF OF POLICE	1
		MAJOR	1
		SERGEANT	5
		DETECTIVE	3
		SWORN OFFICER	14
		SWORN OFFICER PART-TIME	2
		DISPATCHER	4
		ADMINISTRATIVE AIDE/RECORDS CLERK	1
		CROSSING GUARD	1
		RESERVE OFFICERS	Varies As Needed
Facilities	8	ASSISTANT DIRECTOR	1
		LEAD SUPERVISOR	1
		PROPERTY MAINTENANCE	1
		MAINTENANCE WORKER	1
		FIELD SUPERVISOR	1
		ASSISTANT FIELD	1
		CUSTODIAN	2
Fleet Management	2	MECHANIC / MECHANIC ASSISTANT	2

AUTHORIZED POSITIONS BUDGET FY 24-25

DEPARTMENT	COUNT	POSITION	FULLTIME EQUIVALENT
Public Works	8	DIRECTOR	1
		FIELD SUPERVISOR	1
		MAINTENANCE WORKER	6
Parks & Recreation	20	PARKS DIRECTOR	1
		PARKS ADMINISTRATIVE AIDE	1
		PARKS CUSTODIAN	1
		PARKS SUPERVISOR	1
		PARKS MAINTENANCE (ARBORIST)	1
		COMMUNICATIONS COORDINATOR	1
		PARKS PART-TIME STAFF	8
		PARKS PART-TIME STAFF SEASONAL	Varies As Needed
		COMMUNITY CENTER DIRECTOR	1
		COMMUNITY CENTER COORDINATORS	2
		COMMUNITY CENTER CUSTODIAN	1
		COMMUNITY CTR ASSESSOR	1
		COMMUNITY CTR DRIVER	1
Water	1	TECHNICIAN	1
Sewer	2	TECHNICIAN	1
		ADMINISTRATIVE AIDE	1
Stormwater	2	TECHNICIAN	2
Sanitation	5	DRIVER	1
		COLLECTORS / TOTERS	4
Community Development	4	OFFICE MANAGER	1
		RECEPTIONIST	1
		CODE COMPLIANCE OFFICER	1
		PLANNER	1
	107	TOTAL AUTHORIZED POSITIONS	107

Summary of Changes in Governmental Fund Balances

GENERAL	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25
BEG. FUND BALANCE	3,851,139	4,358,396	5,618,155	5,618,155	5,618,155
REVENUE	7,465,733	9,086,071	8,237,942	9,230,469	10,699,958
EXPENSES	6,440,997	6,582,767	8,237,942	9,100,469	10,373,408
PROCEEDS FROM EQUIPMENT	188,077	-	-	-	-
OPERATING TRANSFERS OUT	705,556	1,243,545	-	130,000	-
OPERATING TRANSFERS IN	-	-	-	-	220,000
ENDING FUND BALANCE	4,358,396	5,618,155	5,618,155	5,618,155	6,164,705
UNASSIGNED	1,746,435	3,363,263	3,363,263	3,363,263	3,909,813
ASSIGNED	2,611,961	2,254,892	2,254,892	2,254,892	2,254,892
ENDING FUND BALANCE	4,358,396	5,618,155	5,618,155	5,618,155	6,164,705
PARKS & RECREATION	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25
BEG. FUND BALANCE	466,660	618,376	1,778,933	1,778,933	1,778,933
REVENUE	763,464	985,862	995,877	1,740,204	1,796,862
EXPENSES	611,748	825,305	995,877	1,560,204	1,627,693
OPERATING TRANSFERS OUT	-	-	-	180,000	80,000
OPERATING TRANSFERS IN	-	1,000,000	-	-	-
ENDING FUND BALANCE	618,376	1,778,933	1,778,933	1,778,933	1,868,102
ASSIGNED	618,376	1,778,933	1,778,933	1,778,933	1,868,102
ENDING FUND BALANCE	618,376	1,778,933	1,778,933	1,778,933	1,868,102
COMMUNITY CENTER	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25
BEG. FUND BALANCE	27,138	32,509	5,609	5,609	5,609
REVENUE	448,698	387,064	376,181	376,181	-
EXPENSES	705,983	680,545	715,973	715,973	-
OPERATING TRANSFERS IN	262,656	266,581	339,792	339,792	-
ENDING FUND BALANCE	32,509	5,609	5,609	5,609	5,609
ASSIGNED	32,509	5,609	5,609	5,609	5,609
ENDING FUND BALANCE	32,509	5,609	5,609	5,609	5,609
SURTAX (CITT)	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25
BEG. FUND BALANCE	469,044	252,421	535,937	535,937	535,937
REVENUE	355,780	538,233	787,620	466,879	503,289
EXPENSES	572,403	254,717	787,620	466,879	453,240
OPERATING TRANSFERS OUT	-	-	-	-	17,500
ENDING FUND BALANCE	252,421	535,937	535,937	535,937	568,486
ASSIGNED	252,421	535,937	535,937	535,937	568,486
ENDING FUND BALANCE	252,421	535,937	535,937	535,937	568,486

Summary of Changes in Enterprise Fund Balances

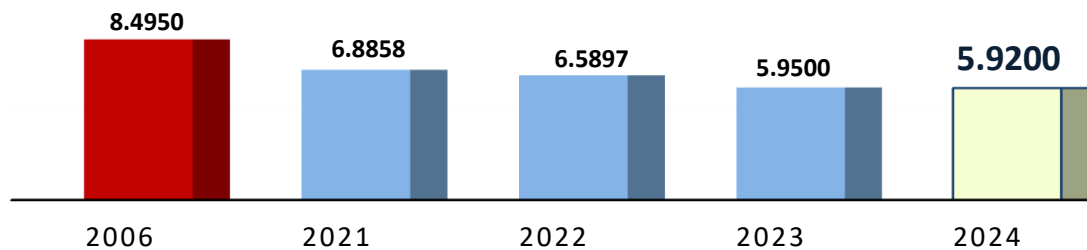
WATER	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25
BEG. FUND BALANCE					
REVENUES	902,302	892,497	5,173,233	11,130,487	1,400,156
EXPENSES	998,161	1,040,217	5,173,233	10,940,487	1,239,465
OPERATING TRANSFERS OUT	-	48,036	-	190,000	25,000
OPERATING TRANSFERS IN	257,900	-	-	-	-
CAPITAL CONTRIBUTIONS	796,677	249,216	-	-	-
ENDING FUND BALANCE	1,356,446	1,409,906	1,409,906	1,409,906	1,545,597
UNASSIGNED	81,194	86,812	86,812	86,812	222,503
NET INVESTMENT IN CAPITAL ASSETS	1,275,252	1,323,094	1,323,094	1,323,094	1,323,094
ENDING FUND BALANCE	1,356,446	1,409,906	1,409,906	1,409,906	1,545,597
SANITATION	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25
BEG. FUND BALANCE	78,492	31,807	30,584	30,584	30,584
REVENUES	654,144	680,532	735,179	717,000	948,756
EXPENSES	749,204	706,755	735,179	717,000	873,926
OPERATING TRANSFERS OUT	36,625	-	-	-	27,500
OPERATING TRANSFERS IN	85,000	25,000	-	-	-
ENDING FUND BALANCE	31,807	30,584	30,584	30,584	77,914
UNASSIGNED	(77,450)	(93,996)	(93,996)	(93,996)	(46,666)
NET INVESTMENT IN CAPITAL ASSETS	109,257	124,580	124,580	124,580	124,580
ENDING FUND BALANCE	31,807	30,584	30,584	30,584	77,914
SEWER	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25
BEG. FUND BALANCE	1,511,849	1,526,654	1,337,171	1,337,171	1,337,171
REVENUES	967,711	948,280	911,167	1,451,763	1,394,087
EXPENSES	1,052,906	1,137,763	911,167	1,083,004	1,390,764
OPERATING TRANSFERS OUT	-	-	-	368,759	-
OPERATING TRANSFERS IN	100,000	-	-	-	-
ENDING FUND BALANCE	1,526,654	1,337,171	1,337,171	1,337,171	1,340,494
UNASSIGNED	(351,188)	(504,249)	(504,249)	(504,249)	(500,926)
ASSIGNED	309,540	273,716	273,716	273,716	273,716
NET INVESTMENT IN CAPITAL ASSETS	1,568,302	1,567,704	1,567,704	1,567,704	1,567,704
ENDING FUND BALANCE	1,526,654	1,337,171	1,337,171	1,337,171	1,340,494
COMMUNITY DEVELOPMENT	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	BUDGET FY 24-25
BEG. FUND BALANCE	220,339	178,844	178,602	178,602	178,602
REVENUES	174,526	263,214	272,961	275,429	555,500
EXPENSES	216,021	263,456	272,961	340,429	549,300
OPERATING TRANSFERS IN	-	-	-	65,000	-
ENDING FUND BALANCE	178,844	178,602	178,602	178,602	184,802
UNASSIGNED	-	-	-	-	-
NET INVESTMENT IN CAPITAL ASSETS	178,844	178,602	178,602	178,602	184,802
ENDING FUND BALANCE	178,844	178,602	178,602	178,602	184,802

Tax and Millage History

How that rate is transmitted to the property appraiser’s office is stated below:

In order to provide funds to cover all appropriations set forth in the 2024-2025 Final budget of the City, there shall be and there is hereby proposed to be levied upon the assessed valuation of all taxable real and personal property in the City of West Miami, a tax of **4.9200 per each \$1,000.00** of assessed valuation as shown on the real and personal property assessment rolls for 2024 for the calendar year beginning January 1st, 2025; and, as provided by Ordinance 133 as codified in sub-section 11-2 of the West Miami Code, there is hereby proposed to levy thereupon a tax of **1.000 per \$1,000.00** valuation for the **Parks and Recreation Fund** established by said Ordinance; **for a total combined millage rate of 5.9200.**

MILLAGE RATE THROUGHOUT THE YEARS



In fact, this Commission has been able to **lower the millage rate to the lowest rate in over 30 years**. Our residents are paying less in property taxes to the City while still seeing marked improvement in services and the ability to plan future initiatives that improve the quality of life for all.

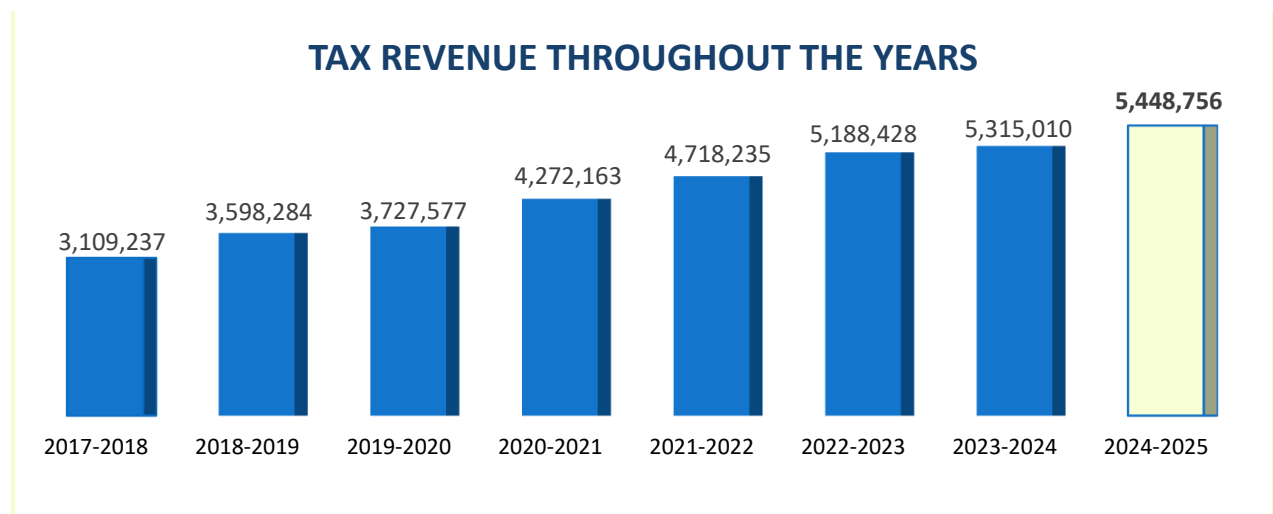
The historical component to our projected revenues is that the City has been able to lower the millage rate on property taxes from the high point of **8.495 mills** in 2006 **to our current proposed tax rate of 5.9200**. We have been able to drop our tax rate to our residents by 30.3%. This represents substantial savings for our residents. If the rate had been maintained at the same level as that adopted in 2006, **the average property tax bill would be \$1,865.63, which is \$576.98 higher** than that being proposed currently.

While we have lowered the millage rate, it is still not at the rolled-back rate which is defined as follows:

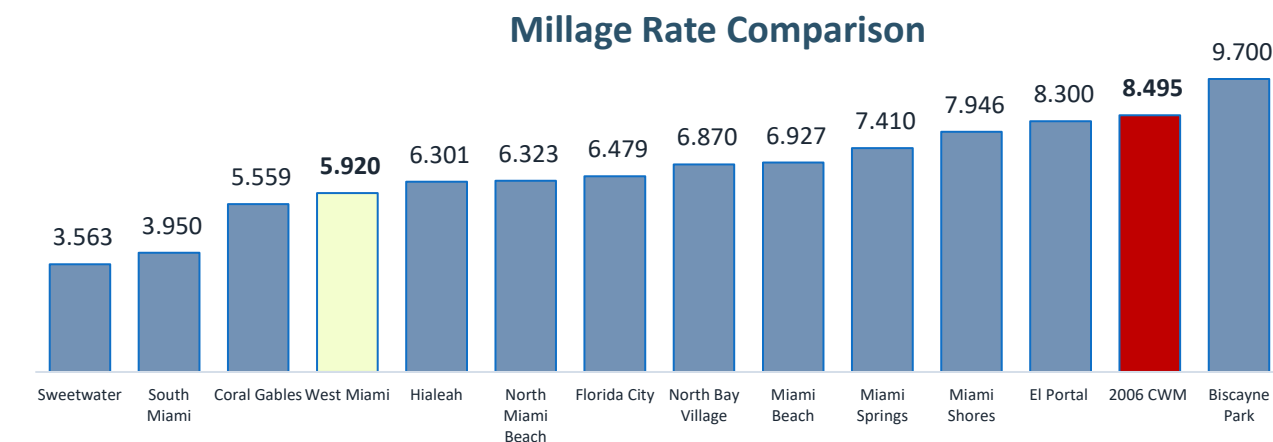
- The rolled-back rate is a term that applies to the property tax rate as it changes year over year, in relation to property values. It is often heard at budget time and in what, in Florida, is called the Truth in millage process, or TRIM. For our city, the rolled-back rate is 5.5530.
- The millage rate in the local government language is synonymous with the property tax rate. “Millage” is based on a Latin word that means “thousandth.” So, one mill is equivalent to 1/1000th.
- Applied to taxes, which means 1 mill is equivalent to \$1 in taxes per \$1,000 in taxable value. If your property has a taxable value of \$100,000, and you are assessed a one mill tax rate, you will pay \$100 in taxes.

Under the law in Florida, if a local government adopts the rolled-back rate, that government does not increase taxes, even if the rate itself increases. That is because the rolled-back rate calculates taxable property values in relation to the total revenue they generate for a government. If the tax rate generates the same total revenue one year as it did in the previous year, then the rolled-back rate has been applied. When property values rise, property taxes generate more revenue. For the total revenue generated to stay the same, the tax rate must decrease. If, however, property values decrease, the tax rate must increase to keep total revenue generated at the same level, year over year. Even though the tax rate will increase, it does not necessarily mean that taxes have increased, because the typical property that has seen its property value drop will end up paying the same amount when the rolled-back tax rate is applied.

A look at our property values through a historical lens provides us with the realization that our property values, although minimized by homesteaded properties, have risen in value. Since the 2017-2018 fiscal year our property valuations have increased 75%. This increase is exactly why we have been able to absorb the normal increases that occur on an annual basis and has given the Commission the opportunity to lower the millage rate.



Our rate compares favorably with our surrounding neighbors, and if you factor in the substantial savings in sanitation the reality is that our millage rate provides a multitude of services which sits favorably when compared to other municipalities.



We discussed the portion of the overall taxpayment that is transmitted to the city. That number based on the median taxable value of \$218,415 is \$1,288.65 per household. This number equals \$107.38 monthly for all the services provided by our city. A further breakdown by department is provided below:

PROPERTY TAXES DISTRIBUTION PER DEPARTMENT			
DEPARTMENT	AMOUNT	ANNUAL	MONTHLY
COMMISSION	\$159,218	\$19.37	\$1.61
CITY CLERK	\$155,520	\$18.92	\$1.58
LEGAL	\$137,500	\$16.73	\$1.39
EXECUTIVE	\$730,582	\$88.87	\$7.41
PASSPORTS	\$245,732	\$29.89	\$2.49
FINANCE	\$545,499	\$66.36	\$5.53
PUBLIC SAFETY	\$3,551,708	\$432.05	\$36.00
FACILITIES	\$623,880	\$75.89	\$6.32
MAINTENANCE	\$741,359	\$90.18	\$7.52
COMMUNICATIONS	\$195,008	\$23.72	\$1.98
FLEET	\$182,882	\$22.25	\$1.85
GENERAL GOV	\$3,324,520	\$404.42	\$33.70

The lion’s share of your portion of the property taxes are consolidated in Public Services and General government. These two departments represent \$69.71 of the \$107.39 paid monthly or 64.9%. Public Safety is where our police department is accounted for, and safety is the number one priority of any government. General services include lobbying (vehicle used to help secure grants), insurance costs for staff and for all municipal facilities, long-term debt (loans taken out in the past for various items) and payments for fine enforcements.

City of West Miami at a Glance

The City was founded in 1947 by four businesspeople who pooled the funds to be able to establish the city. They all put up initial funds and then debated what the name of our great city should be. Names such as West Haven, West Gate and West Miami created early drama. Eventually they settled in The Town of West Miami. State laws at the time prevented them from being called a city due to their small size. After World War II, Florida began giving away plots of land and many returning soldiers took advantage of this and relocated to West Miami. Our city traces its roots to our veterans. By the early 1950’s the town’s size had mushroomed to approximately 6,000 residents, the majority of which were young married couples. Today our city has 6,992 according to the latest census.

From the city’s inception, our City Fathers created and maintained high standards for the residential and business communities. The city government was composed of a strong Mayor and four Commissioners. The Commission created a Planning and Zoning Board to control land use issues as they arise. The same desire to keep our residential character and remain a viable business district is still at the forefront of our administration.

Over the years, our city has sought to create parklands, parkways, and green spaces throughout the community. Currently we have five parks (West Miami Recreation Center, Cooper Park, Garden Club, Pocket Park on S.W. 18th Street and Leon Park).

At the initial stages of our community, the city relied heavily on volunteers.

- Our first street paving project was in 1948.
- Our first school was built in 1949.
- One of the first female commissioners elected leading to many other cities following our example (Ms. Eleanor Stockton).
- Our current City Hall was built in 1950 and included a police and fire station.
- In 1951, the first sidewalks and streetlights were installed.



After the early influx, the city began to see an influx of Jewish families. They moved to the city from the Northeast to be close to Temple Zion located on S.W. 17th Street. In later years Temple Beth Tov was built in our city which remains highly involved in our community. Eventually the Jewish community grew to become over 50% of the total population.



The 1950's saw many communities driven events flourish that gave its city its heart and pride. Led by numerous clubs such as the West Miami Optimist Club, West Miami Rod and Gun club, West Miami Woman's Club, West End Garden Club, West Miami Lions Club, and the Jewish War Veterans of the United States Post. During the 1960's the demographics changed again with the influx of Cuban refugees moving into the area. Today, Hispanics comprise 87% of the population of West Miami.

In the early 1980's the first female elected city manager of our city won the election (Valerie Hickey-Patton), and the first Hispanic male Mayor was elected in 1984 (Pedro Reboledo). During the 1990's hard times befell our great city and nearly led to our demise as a city.

By 1996, thanks in part to the great efforts of residents, elected officials, and administration, the crisis was averted and placed the city back on its path.

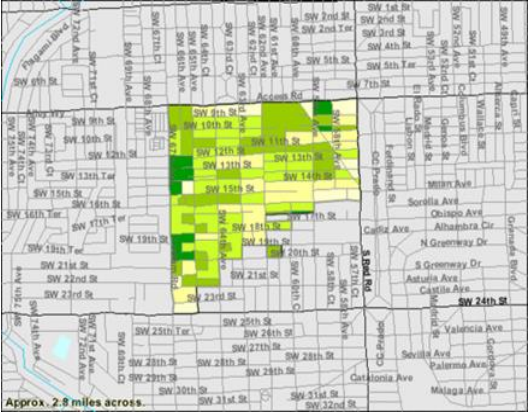
The last few years saw a rebirth of our "Little Big Town" as an influx of development and capital improvements projects have occurred leading to our city becoming a place for young families to grow and raise a family.

The 1990's and early 2000's have seen a new generation discovering our little city once again. They have found a gem of a city close to everything yet where neighborhood kids can get together at our recreation center for fun. A place where our seniors take an active part in our community center programs and where we provide a meal program for our seniors. A place where crime is low, the quality of life is high and one which has a very bright future ahead.



Community Profile

The City of West Miami is located in an ideal location in greater Miami-Dade County, just west of Coral Gables and just south of Miami International Airport. The city is extremely accessible from all directions as it is close to two different expressways and major boulevards such as Tamiami Way in the North, Coral Way to the South and Red Road to the East.



The City of West Miami was incorporated in 1947 and is one of the thirty-four municipalities situated in Miami-Dade County, Florida. The City of West Miami is home to approximately 7,300 residents according to the census and encompasses a little under one square mile of land area. The City’s boundaries are S.W. 8th Street to the north, S.W. 24th Street to the south then zigzagging back to S.W. 16th Street just east of S.W. 62nd Avenue and on the east S.W. 57th Avenue and S.W. 67th Avenue to the west.

The city has a five-member governing board comprised of the following:

- Mayor Eric Diaz-Padron
- Vice Mayor Natalie Milian Orbis
- Commissioner Ivan Chavez Jr.
- Commissioner Juan Blanes
- Commissioner Luciano Suarez

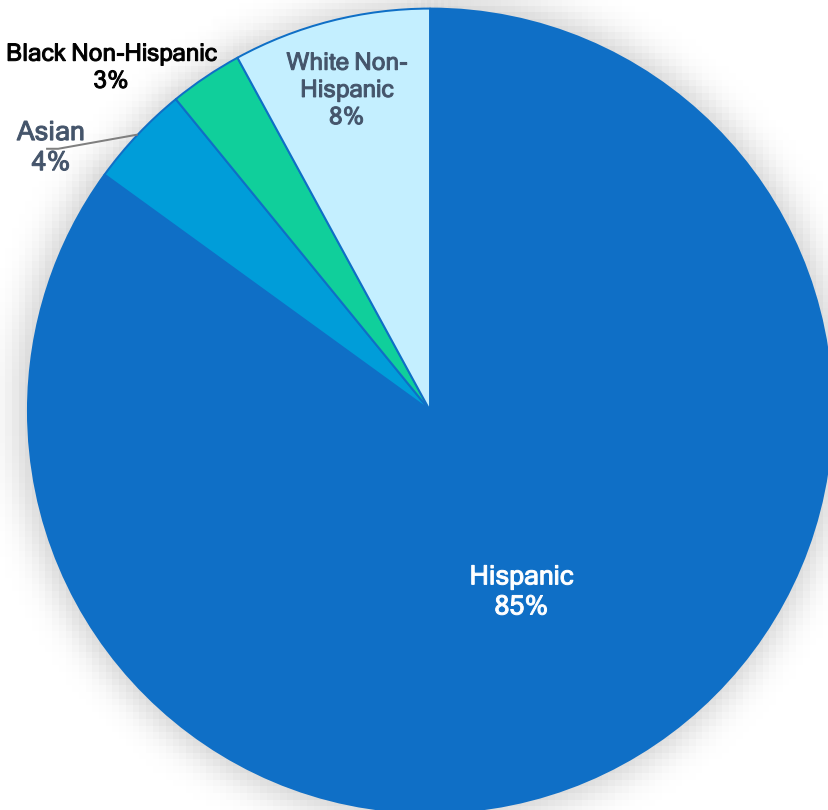
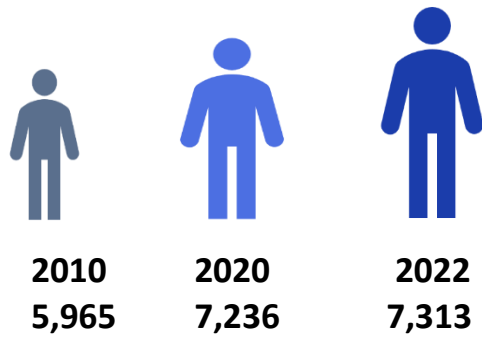
We operate under a Commission-Manager form of government which is defined as combining the strong political leadership of elected positions with the strong managerial experience of an appointed manager. All power and authority to set policy rests with the elected governing body, the city commission. The Commission then hires a non-partisan manager who runs the organization and effectively follows the policies as established by the commission.

The City of West Miami is considered a natural haven for families and retirees and has a beautiful tree-lined roadway. It is blessed with a very low crime rate, great public and private schools, our own sanitation and water departments and a very responsive government. The city has unrealized potential in the business corridor fronting S.W. 8th Street and evolving districts along S.W. 57th Avenue. The city provides friendly, helpful service to the residents through our departments. Often described as an oasis in the urban core, our residents live in a peaceful enclave that’s tranquil and family friendly and yet close to all major activity centers for the South Florida region.

CITY PROPERTY DISTRIBUTION	
Property Type	Units
Single Family Residence	1,833
Multi Family Residence	919
Duplex Unit	14
Commercial Use	103
Agricultural Use	0
Governmental Use	19

EDUCATION	
Public Schools	Private Schools
Sylvania Heights Elementary	Biltmore School
Lincoln Marti School	Somerset Academy

**Population
Median Income
and Demographics**



Budget Process

FUNCTIONAL CLASSIFICATIONS OF BUDGET MANUAL	
POLICY GUIDE	The document provides a guide in identifying those services that are forecasted to be provided during the fiscal year. The document provides financial trends that illustrate performance levels and provides the source for all revenue.
OPERATIONS GUIDE	The document indicates what services will be delivered to the community. The departmental sections include the functions of each department and the budget. The document also includes an organizational chart and a greater detail by the department.
FINANCIAL PLAN	The document outlines the cost for city services and identifies funding mechanisms to support the anticipated expenditure levels. It provides information on the accounting principles used and explains surplus fund balances and any long-term debt the city has. Lastly, it provides a glimpse of ongoing and future capital improvements plans over a five-year outlook.
COMMUNICATIONS TOOL	The document has been drafted to provide information in an easy-to-locate manner. The budget manual provides a condensed and useful analysis of the proposed components for that specific fiscal year and is readily available online.

As part of the budgeting approach, departments undertook an analysis to determine the true cost of the services they provide. Using the clear guidelines established by our commission, Department Directors engaged their employees to discuss trends, options, and opportunities for addressing citizen needs. Department Directors thoroughly reviewed operating costs to account for increases due to current inflation and looked for opportunities to improve efficiency and decrease costs. Department Directors then prepared their work plans for the next fiscal year and the associated budget requests based on the resources available and needed to achieve the desired performance outcomes as established by our commission and forecasted revenues.

The Fiscal Year 2024-2025 Annual Budget, to be adopted in late September 2024, is a numerical reflection of the Commission’s Goals and Objectives. In essence, the adopted goals, and objectives function as the city’s strategic plan, and by allocating resources through a balanced combination of strategic alignment with the Commission’s priorities and the departmental performance indicators, we believe that this



budget will successfully meet the challenges we have before us and set the stage for continued success.

The following new budget initiatives have been included in the Manager’s recommended budget for Fiscal Year 2024-2025 and included in our five-year Capital Improvements Program. For the sake of this message, we will focus on the items identified to be completed or started during the fiscal year 2024-2025 budget:

CAPITAL PROJECTS SLATED FOR FISCAL YEAR 2024-2025			
ITEM	COST	FUNDING SOURCE	STATUS
Waterline replacement phase 2	\$3,000,000	Federal Grant (EPA)	Ongoing
Waterline replacement phase 3/4	\$4,250,000	State Grants	Ongoing
Miscellaneous drainage projects	\$250,000	Stormwater / Surtax Reserves	Ongoing
Miscellaneous traffic calming measures	\$175,000	Surtax	Ongoing
Multi-Generational Center	\$6,200,000	Federal Grant (ARPA), State Grant / Recreation Reserves	Ongoing
Pickleball Courts @ Recreation Center	\$350,000	State Grant (FRDAP) / Reserves	Pending
Cooper Park Exercise equipment replacement	\$50,000	State Grant (FRDAP)	Ongoing
Cooper Park walking trails	\$50,000	State Grant (FRDAP)	Pending
Sidewalk/ crosswalk repairs	\$75,000	Surtax	Pending
Police fleet exchange	\$135,000	Police fund	Pending
Street sign replacement	\$25,000	Surtax	Pending
Tree canopy	\$25,000	Reserves	Pending
Dog park	\$75,000	Budgeted	Pending
Street sweeper	\$125,000	Budgeted	Pending
Community events	\$80,000	Park fund	Pending

With these identified items being planned for this budget allow us to understand staffing and budgeting needs. The meetings with department heads allowed us to understand what was also needed to run a smooth operation providing our city with efficient services that enhance our quality of life.

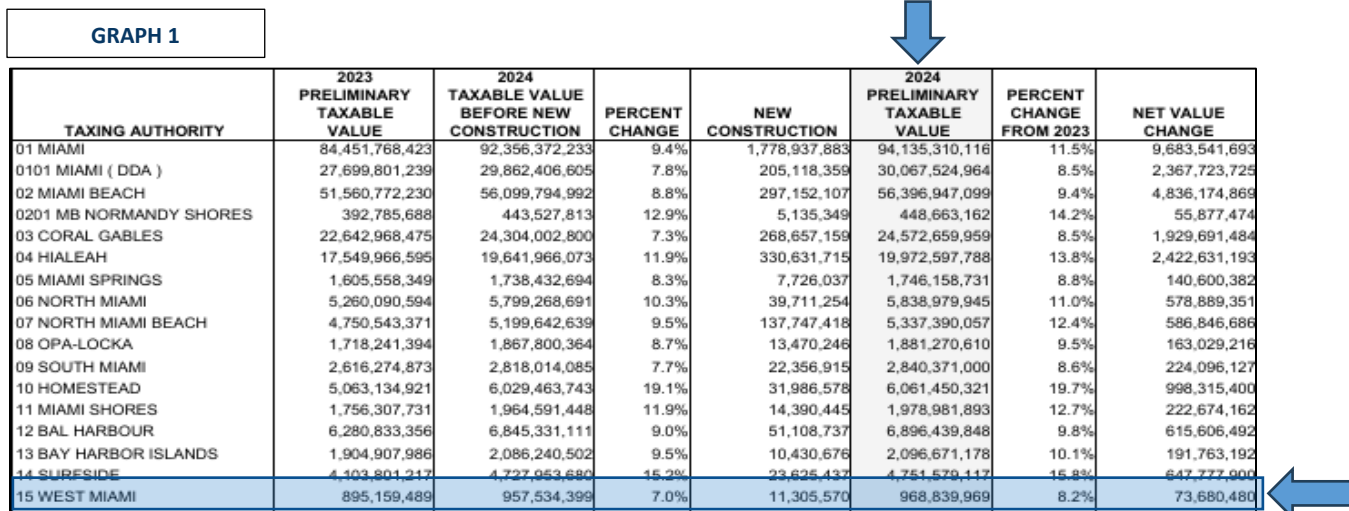
The Miami-Dade County Property Appraiser Pedro J. Garcia has submitted the 2024 Preliminary Certification of Taxable Values to the taxing authorities, which continues to show strong growth in the real estate market. The countywide taxable value for 2024 is \$471,525,736,521, an increase of \$45,708,855,505 or 10.7% growth when compared to 2023. Taxing authorities will use the preliminary taxable values to prepare their upcoming budgets and determine their proposed millage rates.

“The countywide new construction value increased just over \$6 billion, continuing a trend we have seen over the past few years. This trend does not appear to be slowing down as real estate values continue to grow. The City of Miami continues to have the largest increase in new construction with over \$1.7billion.

“For the third consecutive year, we are seeing record value growth in Miami-Dade County. The continued increase in market values is making home ownership difficult, if not impossible, for our average residents. Many property owners will be paying higher property taxes, which they may not be able to afford. Therefore, I have urged the county commission and the other taxing authorities to consider a reduction in their millage rate to help our residents cope with the increased cost of home ownership,” said Property Appraiser Garcia.

Revenues for the fiscal year 2024-2025 are crucial in understanding what we can plan for, therefore a discussion of this is vital to understand the limitations on expenditures.

GRAPH 1



TAXING AUTHORITY	2023 PRELIMINARY TAXABLE VALUE	2024 TAXABLE VALUE BEFORE NEW CONSTRUCTION	PERCENT CHANGE	NEW CONSTRUCTION	2024 PRELIMINARY TAXABLE VALUE	PERCENT CHANGE FROM 2023	NET VALUE CHANGE
01 MIAMI	84,451,768,423	92,356,372,233	9.4%	1,778,937,883	94,135,310,116	11.5%	9,683,541,693
0101 MIAMI (DDA)	27,699,801,239	29,862,406,605	7.8%	205,118,359	30,067,524,964	8.5%	2,367,723,725
02 MIAMI BEACH	51,560,772,230	56,099,794,992	8.8%	297,152,107	56,396,947,099	9.4%	4,836,174,869
0201 MB NORMANDY SHORES	392,785,688	443,527,813	12.9%	5,135,349	448,663,162	14.2%	55,877,474
03 CORAL GABLES	22,642,968,475	24,304,002,800	7.3%	268,657,159	24,572,659,959	8.5%	1,929,691,484
04 HIALEAH	17,549,966,595	19,641,966,073	11.9%	330,631,715	19,972,597,788	13.8%	2,422,631,193
05 MIAMI SPRINGS	1,605,558,349	1,738,432,694	8.3%	7,726,037	1,746,158,731	8.8%	140,600,382
06 NORTH MIAMI	5,260,090,594	5,799,268,691	10.3%	39,711,254	5,838,979,945	11.0%	578,889,351
07 NORTH MIAMI BEACH	4,750,543,371	5,199,642,639	9.5%	137,747,418	5,337,390,057	12.4%	586,846,686
08 OPA-LOCKA	1,718,241,394	1,867,800,364	8.7%	13,470,246	1,881,270,610	9.5%	163,029,216
09 SOUTH MIAMI	2,616,274,873	2,818,014,085	7.7%	22,356,915	2,840,371,000	8.6%	224,096,127
10 HOMESTEAD	5,063,134,921	6,029,463,743	19.1%	31,986,578	6,061,450,321	19.7%	998,315,400
11 MIAMI SHORES	1,756,307,731	1,964,591,448	11.9%	14,390,445	1,978,981,893	12.7%	222,674,162
12 BAL HARBOUR	6,280,833,356	6,845,331,111	9.0%	51,108,737	6,896,439,848	9.8%	615,606,492
13 BAY HARBOR ISLANDS	1,904,907,986	2,086,240,502	9.5%	10,430,676	2,096,671,178	10.1%	191,763,192
14 SURESIDE	4,103,801,217	4,727,953,680	15.2%	23,625,437	4,751,579,117	16.8%	647,777,900
15 WEST MIAMI	895,159,489	957,534,399	7.0%	11,305,570	968,839,969	8.2%	73,680,480
16 FLORIDA CITY	1,117,791,729	1,215,409,950	8.7%	98,535,022	1,313,944,972	17.5%	196,153,243
17 BISCAYNE PARK	368,562,796	410,947,775	11.5%	2,492,515	413,440,290	12.2%	44,877,494
18 EL PORTAL	268,803,095	304,195,484	13.2%	4,542,193	308,737,677	14.9%	39,934,582
19 GOLDEN BEACH	1,656,778,376	1,847,427,212	11.5%	9,963,612	1,857,390,824	12.1%	200,612,448
20 PINECREST	6,821,658,384	7,433,664,537	9.0%	172,058,722	7,605,723,259	11.5%	784,064,875
21 INDIAN CREEK	884,973,839	1,004,471,312	13.5%	-72,085	1,004,399,227	13.5%	119,425,388
22 MEDLEY	5,192,600,352	5,749,601,223	10.7%	45,756,290	5,795,357,513	11.6%	602,757,161
23 N. BAY VILLAGE	1,469,291,321	1,619,547,896	10.2%	2,268,998	1,621,816,894	10.4%	152,525,573
24 KEY BISCAYNE	9,978,517,232	10,976,849,175	10.0%	13,033,997	10,989,883,172	10.1%	1,011,365,940
25 SWEETWATER	3,825,557,441	3,989,319,469	4.3%	158,152,541	4,147,472,010	8.4%	321,914,569
26 VIRGINIA GARDENS	366,592,136	406,819,069	11.0%	317,502	407,136,571	11.1%	40,544,435
27 HIALEAH GARDENS	2,096,680,545	2,300,720,389	9.7%	6,256,869	2,306,977,258	10.0%	210,296,713
28 AVENTURA	12,506,035,242	13,492,542,484	7.9%	56,682,230	13,549,224,714	8.3%	1,043,189,472
30 UNINCORPORATED	112,682,352,503	122,837,283,802	9.0%	1,755,885,967	124,593,169,769	10.6%	11,910,817,266
31 SUNNY ISLES BEACH	15,968,407,601	17,219,358,170	7.8%	612,659,031	17,832,017,201	11.7%	1,863,609,600
32 MIAMI LAKES	4,515,345,099	4,867,956,226	7.8%	23,974,880	4,891,931,106	8.3%	376,586,007
33 PALMETTO BAY	4,172,017,316	4,542,490,563	8.9%	26,379,219	4,568,869,782	9.5%	396,852,466
34 MIAMI GARDENS	7,890,732,663	8,650,662,275	9.6%	102,452,098	8,753,114,373	10.9%	862,381,710
35 DORAL	18,353,405,009	19,973,853,822	8.8%	226,943,549	20,200,797,371	10.1%	1,847,392,362
36 CUTLER BAY	3,668,107,009	4,015,716,038	9.5%	14,669,815	4,030,385,853	9.9%	362,278,844

Graph 1 provides us with a glimpse of our revenue stream from property taxes, it provides us with the knowledge that our increase in valuations is 8.2%. But we are lagging behind the countywide average of 10.7% in increased values. In fact, a careful review of increased valuations provides us with the reality that our taxable property valuations are the lowest in the County.

Our median property values as shown in **Graph 2** below indicate that our median property value is currently \$218,415. This is an increase from last year's median value of \$204,307 representing a percentage increase of 7%. The maximum valuation increase for Homesteaded properties is capped at 3% annually and for non-homesteaded properties at 10%. However, newly sold houses trigger a new assessment of current market values. The increase in the median valuation indicates the fact that our current resale market value is \$827,000. As our houses are sold the difference in the new valuations and the current median taxable values is what is fueling the increase above the standard 3% maximum cap.

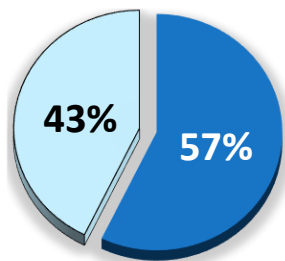
GRAPH 2

Municipality	Count	Average Values			Median Values		
		Just	Assessed	Taxable	Just	Assessed	Taxable
01 CITY OF MIAMI	101,779	651,151	453,288	430,276	458,620	313,468	298,812
02 CITY OF MIAMI BEACH	49,137	1,175,519	831,301	815,228	405,990	335,519	322,898
03 CITY OF CORAL GABLES	16,463	1,750,492	1,027,632	989,825	1,125,980	574,145	536,080
04 CITY OF HIALEAH	51,675	351,279	206,419	170,585	359,379	171,864	145,673
05 CITY OF MIAMI SPRINGS	3,794	567,998	325,079	281,261	559,449	286,656	233,580
06 CITY OF NORTH MIAMI	14,187	461,578	248,983	219,230	336,167	146,869	127,246
07 CITY OF NORTH MIAMI BEACH	12,862	441,996	271,084	244,441	357,931	159,720	146,402
08 CITY OF OPA-LOCKA	2,696	284,693	153,573	125,589	285,759	140,430	115,104
09 CITY OF SOUTH MIAMI	3,604	799,699	482,280	446,518	699,140	368,991	331,823
10 CITY OF HOMESTEAD	20,040	322,330	215,577	184,992	316,170	195,856	166,989
11 MIAMI SHORES VILLAGE	3,678	994,185	519,803	476,661	861,691	394,440	344,031
12 BAL HARBOUR VILLAGE	3,372	2,281,156	1,689,664	1,679,200	1,210,462	882,092	872,163
13 TOWN OF BAY HARBOR ISLANDS	2,635	903,301	578,795	557,420	457,012	321,370	303,217
14 TOWN OF SURFSIDE	3,166	1,849,774	1,274,376	1,253,532	1,027,318	547,737	522,805
15 CITY OF WEST MIAMI	1,507	494,066	294,182	248,201	484,469	269,754	218,415
16 CITY OF FLORIDA CITY	3,061	307,640	216,590	191,579	300,790	216,775	189,932
17 VILLAGE OF BISCAYNE PARK	862	823,043	413,029	369,017	748,271	338,536	291,572
18 VILLAGE OF EL PORTAL	700	770,825	379,515	336,895	716,854	319,222	269,382
19 TOWN OF GOLDEN BEACH	346	8,487,368	4,612,736	4,572,028	6,274,634	2,999,020	2,999,020
20 VILLAGE OF PINECREST	5,945	1,899,387	1,122,813	1,080,174	1,557,790	750,519	704,535
21 VILLAGE OF INDIAN CREEK	28	43,553,352	24,548,481	24,513,759	43,527,988	20,292,705	20,131,592
22 TOWN OF MEDLEY	81	208,789	134,831	101,201	190,182	118,027	89,983
23 CITY OF NORTH BAY VILLAGE	3,551	480,298	336,054	316,723	350,629	253,156	235,720
24 VILLAGE OF KEY BISCAYNE	7,047	1,889,529	1,439,997	1,417,687	1,178,865	903,924	888,790
25 CITY OF SWEETWATER	2,750	330,181	191,500	155,468	298,765	166,604	147,912
26 VILLAGE OF VIRGINIA GARDENS	566	431,544	238,689	196,551	439,433	192,033	153,305
27 CITY OF HIALEAH GARDENS	5,666	352,317	199,228	163,067	331,020	164,106	126,445
28 CITY OF AVENTURA	24,358	565,979	429,710	409,802	398,055	307,727	293,726
30 MUNICIPAL SERVICE AREA	327,809	459,654	272,359	234,904	402,000	221,533	187,963
31 CITY OF SUNNY ISLES BEACH	19,114	1,053,380	871,986	859,779	477,144	395,842	385,990
32 TOWN OF MIAMI LAKES	9,326	542,943	342,921	301,900	518,555	298,325	252,859
33 VILLAGE OF PALMETTO BAY	8,016	853,774	481,442	436,190	859,309	421,335	372,092
34 CITY OF MIAMI GARDENS	29,148	348,422	184,934	146,732	351,256	154,704	112,284
35 CITY OF DORAL	23,618	490,678	382,046	359,091	447,200	334,401	312,323
36 TOWN OF CUTLER BAY	14,399	451,814	265,065	225,076	438,231	234,651	193,759
MIAMI-DADE COUNTYWIDE	776,986	613,158	396,395	364,579	409,960	248,763	219,615

This indicated that we have a very high rate of homesteaded properties and a very stable population which is what is keeping our median taxable values so low. In fact, we have one of the highest homestead number of properties within the county and when considering that our median age trends higher than the county average it explains why our median taxable values remain so low. It also indicates that our residents are happy with our municipality and all that it offers.

HOMESTEADED PROPERTIES

■ Homesteaded □ Non-Homesteaded



The biggest portion of your annual tax payment is distributed to County and schoolboard services. This understanding is a vital necessary step to comprehend how your property taxes are appropriated.

The current tax bill for the median taxable value of \$218,415 (as supplied to us by the property tax office) is **\$4,584.46**.

From that total tax bill, paid by our residents on average, the portion that is transmitted to the city as part of the overall taxes paid \$1,288.65 or 28% of the total amount paid.

Graph 3 provides the total millage rate with all components shown comprising your entire tax bill.

2024 PROPOSED MILLAGE RATES

GRAPH # 3		2024 PROPOSED MILLAGE RATES														Total Millage 2024	Total Millage 2023	
Millage Code	Municipalities or County Areas	City/Unincorporated Millages			School Millages			Regional Millages				County Wide Millages				Other	Total Millage 2024	Total Millage 2023
		City / UMSA Millage	Debt Service	Misc. Millage	Operating Millage	Voted Operating	Debt Service	So Fla Wtr Mgmt	Evr Proj	Okeechobee Basin	FIND	County Millage	Debt Service	Fire & Rescue	Library	Children's Trust		
0100	Miami	7.1364	0.2536		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000	20.0332	20.5564
0101	Miami (DDA)	7.1364	0.2536	0.4505	5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000	20.4837	21.0237
0200	Miami Beach	5.8522	0.2959		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000	18.7913	18.8967
0201	Miami Beach	5.8522	0.2959	0.7789	5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000	19.5702	19.7435
0300	Coral Gables	5.5590			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000	18.2022	18.3076
0400	Hialeah	6.3018			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000	18.6638	18.7692
0500	Miami Springs	7.4100			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	22.4497	22.0551
0600	North Miami	7.4000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000	22.1585	22.2639
0700	North Miami Beach	6.1000	0.2232		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000	21.0817	21.3750
0701	North Miami Beach		0.2232		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000	14.9817	15.2750
0800	Opa-Locka	9.1630			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	24.2027	24.4951
0900	South Miami	3.9500			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	18.9897	19.0951
1000	Homestead	6.0206	0.2580		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000	21.0371	21.1920
1100	Miami Shores	7.8000	0.1459		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000	22.7044	22.8240
1200	Bal Harbour	2.1439			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000	16.9024	16.8293
1300	Bay Harbor Island	3.1728			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	18.2125	18.3179
1400	Surfside	4.1000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000	18.8585	18.9639
1500	West Miami	5.9500			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	20.9897	21.0951
1600	Florida City	6.4790			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	21.5187	21.6241
1700	Biscayne Park	9.7000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	24.7397	24.6451
1800	El Portal	8.3000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	23.3397	23.4451
1900	Golden Beach	7.6630	0.7370		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	23.4397	23.5451
2000	Pinecrest	2.3500			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	17.3897	17.4951
2100	Indian Creek	5.9000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	20.9397	21.0451
2200	Medley	3.2000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	18.2397	18.1451
2300	North Bay Village	5.7062	1.1666		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	21.9125	22.0607
2400	Key Biscayne	3.2438			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000	15.8870	15.8731
2500	Sweetwater	3.5634			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	18.6031	18.7085
2600	Virginia Gardens	4.8500			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	19.8897	19.9951
2700	Hialeah Gardens	4.6782			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	19.7179	20.3064
2800	Aventura	1.7261			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	16.7658	16.8712
3000	Uninc. County	1.9090			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	16.9487	17.0541
3100	Sunny Isles	1.8000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	16.8397	17.0451
3200	Miami Lakes	2.0732			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	17.1129	17.2183
3300	Palmetto Bay	2.3500			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	17.3897	17.4951
3400	Miami Gardens	6.9363	0.4762		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	22.4522	22.6098
3500	Doral	1.7166	0.4810		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	17.2373	17.3427
3600	Cutler Bay	3.0006			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000	18.0403	17.9783

To better understand how your property tax dollars are divided we provide the following graphical representation based on all the components and the amount to each component based on the median tax valuation for the City of West Miami. The biggest portion of your tax bill or 36.5% is sent to Miami-Dade County for county-wide services. The next biggest chunk of your tax dollar or 32% is sent to the public school system. Our city obtains 28% of every tax dollar and the remainder is divided between the Children’s Trust and regional / state services.



Financial Guidelines

This budget aims to organize city functions in an orderly fashion allowing our residents the full flexibility of understanding and comprehending how we treat your tax dollar.

Budget Methodology

The budget for the city is formed as a performance-based budget system which identifies a particular level of desired service performance, and the required resources needed to ensure achieving those stated goals. The Individual department budgets are further separated into four distinct categories:

Function	Statement(s) must identify the particular purpose for the department and list fundamental services provided to the public. Whenever possible, the department shall monitor the public service levels of all activities it undertakes and indicate the frequency or level of service being provided.
Objectives and Performance Measures	Objectives focus on particular program accomplishments that shall be attained within the budget year. All objectives shall be measured, and performance indicators supplied.
Authorized Positions Chart	A list of all authorized positions per department to ensure that tasks may be efficiently completed with.
Department Budget Highlights	The budget per individual department is summarized by category of expenditure.

Amending the Budget:

If during the fiscal year, it becomes evident that a particular fund is unable to provide the required level of service to the residents of our city due to unexpected higher costs or loss of revenues, the City Commission may amend the budget.

This process happens quarterly and is submitted if needed by the City Manager along with a written explanation by the Director of the department requesting the modification. The proposal must clearly show the reasons for the problem, how it will be funded and how it will affect the overall budget for the fiscal year.

TRIM (Truth in Millage) Requirements:

The city is required to hold two public meetings for adoption of a property tax rate and fiscal budget. The first hearing is advertised by the property appraiser mailing to each property owner a TRIM notice that provides a preliminary tax rate. In addition to this notification of the first public hearing the TRIM notice contains the following information:

- Prior year tax rate
- Current year proposed tax rate
- Current year rolled-back tax rate (the tax rate needed to ensure no tax rate increase)
- The date, time, and location of the required tentative budget hearing(s)

City Charter/Ordinances Mandates

The city charter in section 4.04(e) requires the City Manager to prepare and submit to the Commission a proposed annual budget and Capital Improvement Program. The Charter in section 5.03 sets the criteria for the adoption of the budget as follows:

Balanced Budget: Each annual budget adopted by the Commission shall be a balanced budget in accordance with Florida Law. That means that the city must adopt a budget that has the proposed expenditures equal to the anticipated revenues.

Budget Adoption: The Commission shall by ordinance adopt the annual budget on or before the thirtieth day of September of each year. If it fails to adopt the annual budget by this date the Commission may by resolution direct that the amounts appropriated for current operations for the current fiscal year shall be adopted for a time not to exceed fifteen days. This step can be repeated until a budget is approved through an ordinance adopting the budget with appropriation of the amounts specified during the impasse.

Specific Appropriation: The budget shall be specific as to the nature of each category of appropriations. Reasonable appropriations may be made for contingencies but only within defined spending categories.

Fiscal Year: The fiscal year is defined as beginning on the first day of October and shall end on the last day of September of the following calendar year. This time period constitutes the annual budget and accounting year.

Supplemental Appropriations: If during any fiscal year revenues exceed what was anticipated in the estimates the Commission may by ordinance, make supplemental appropriations for the fiscal year up to the amount of the excess revenue.

Reduction of Appropriations: If at any time during the fiscal year it appears probable to the City Manager that the revenues available for appropriation will be insufficient to meet the amount estimated for expenditures in any category the city manager must report those shortcomings in writing to the Commission. The report must contain the estimated amount of the deficit and the city manager's recommendation as to what remedial actions should be undertaken. The commission shall then take such action as it deems necessary to prevent deficit spending.

Budget Amendments: The city has a legal level of budget control at the individual fund level and over the entire budget. This level of budget control is the level at which the commission approval is required. Department heads may reallocate funds within their department with the city manager's approval in writing but not to exceed the overall proposed budget for the department without Commission approval. Reallocation of funds between departments can also occur but only if authorized by the city manager and if it does not impact on the overall proposed budget. Budget amendment at the budget's fund level require an ordinance and are done mid-year.

Budget and Accounting Basis

The city uses the modified accrual basis for both budgeting and accounting. The modified accrual basis is the recognition of revenues when they become available and measurable. Expenditures are recognized in the period goods and services are received or when liabilities have been incurred. Fund balance is any excess of assets over liabilities for a fund. A negative fund balance is also referred to as a deficit. The basic building blocks of all government finance are identified as a “fund” generally accepted accounting principles (GAAP) provides the following definition of a fund.

Fund: Defined as a fiscal year and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The City operates with two main fund types:

- Governmental
- Enterprise (Special Revenue)

Governmental Funds: Primarily comprised of the General Fund, also considered to be the basic operating fund which accounts for traditional governmental services such as police, parks and recreation, communications, and other basic administrative departments. Revenues for the general fund include property and state taxes, service fees, and charges for service to name a few. The general fund is the only fund for which a budget is adopted. The governmental fund is further subdivided into the following funds:

- General
- Parks & Recreation
- Surtax Transportation
- Police Law Forfeiture
- Community Center

Enterprise Funds: This fund accounts for revenue intended for a special purpose such as grants, stormwater fees, etc. Some of the items tracked through the enterprise fund include capital projects, certain park improvements, public works, facilities maintenance, transportation, and transit functions and certain safety related items. The enterprise fund is further subdivided into the following funds:

- Water
- Sewer
- Community Development (Building/Code Enf.)
- Stormwater
- Sanitation

Capital Projects: Represented as a separate section in the budget but part of special revenue funds. Capital projects include all capital outlays valued at \$7,500 or more and expected to have useful economic life of more than one year. Capital projects also include assets of any value if the nature of the item is such that it must be controlled for custody or is considered a fixed asset. The set-aside for capital projects comes from the special revenue funds and is intended as a guide for planning purposes only.

Budgetary/Financial Policies

The following policy statements are the basis that guide us in our daily operations. The financial policy statements establish the rules by which the budget is implemented and monitored.

Operating Budget Policy: All current expenditures will be covered by all current revenues. Avoid budgetary procedures that balance current expenditure at the expense of future years, such as postponing expenditures, underestimating expenditures, or overestimating revenues to balance a budget. Florida statutes require all municipalities to adopt a balanced budget, the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. Budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement. Budget should be maintained to ensure compliance with the adopted appropriations. Prepare quarterly budget estimated to actual reports.

Capital Improvement Policy: Annual review of the Capital Improvements Program shall be part of the budget process. Capital budget presented shall be based upon the capital improvements element of the comprehensive master plan. Operating costs associated with capital improvements will be budgeted in the operating budget of the department responsible for its operation. The Capital Improvements Program shall be funded where possible by local, state, and federal assistance.

Debt Policy: The city shall incur no debt unless the incurrence of such debt is approved by the majority of the Commission. The voters must approve any general obligation debt. Legal debt limits are set as follows:
Non-Ad Valorem revenues (average of actual receipts over the prior two fiscal years) must cover the projected maximum annual debt service on debt secured by and/or payable solely from such Non-Ad Valorem revenue by at least 150%.

Projected maximum annual debt service requirements for all debt secured by and/or payable solely from such Non-Ad Valorem revenue will not exceed 20% of government fund revenues (defined as General Fund, Special Fund, Debt Service Fund and Capital Project Funds) exclusive of Ad Valorem revenues restricted to payment of debt service on any debt and any debt proceeds, based on the audited financial statements (average of actual receipts over the two prior years).

For purposes of the section above, "maximum annual debt service" means the lesser of the actual maximum annual debt service on all debt or 15% of the original paramount of the debt, in each instance secured by non-Ad Valorem revenues.

Revenue Policy: The city will be conservative, objective, and analytical when estimating its annual revenues. The city will fully diversify its revenue streams within state and local laws, to minimize the effects of short-term fluctuations in

any one revenue source. *Nonrecurring revenues will not be used to balance the general fund.*

Reserve Policy: The city will adhere to the fund balance (reserve) ordinance that was recently adopted that created a lockbox for disasters, unanticipated non-recurring expenditures or expenditures approved by the city commission.

Investment Policy: The city shall invest idle cash in conformity with Florida statutes section 218.415. Cash will be invested to provide cash flows sufficient to meet expenditure, while maximizing safety, liquidity, and return in order of priority.

Financial Reporting Policy: The accounting system will maintain records on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to government entities. The quarterly and annual financial report will present a summary of financial activity. An independent public accounting firm will do an annual audit of the city's financial statements.

Purchasing Policy: Purchases will be made in accordance with municipal policies and procedures and following local and state laws. Purchases will be made in an impartial and competitive manner.

Taxes and Fees

Ad Valorem (“At Value”): Ad-Valorem taxes represent a levy on assessed real property. The taxable value is the assessed value less homestead and other exemptions, if applicable. The County Property Appraiser delivers the Certified Taxable Value (the total assessed value of the non-exempt property) on or before July 1st of each year. Prior to that date, the city is provided with estimates of the value. The total assessed value changes continuously after July 1st due to assessed valuation appeals and other adjustments such as discounts for prompt payment. Because of the potential for reductions in ad valorem collections, local governments budget ad valorem revenues at 95% of the calculated amount. The City Commission determines the millage applied to the assessed taxable value. A mill is a taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of the property.

Franchise Fees: Fees charged to service providers for an exclusive or non-exclusive right to operate within the municipal boundaries of the City and are levied on a percentage of gross receipts basis. The largest of the franchise fees is the electric franchise fee collected from Florida Power & Light (“FPL”). The City is eligible to receive electric franchise fees under a franchise agreement. Revenue is paid to the city and remitted to the city annually in September. The budget is based on the estimated amount collected for the prior year.

Utilities Tax: The city levies and imposes on every utility service purchase within the city, included in or reflected in by any invoice rendered by the seller to the purchaser. The amount of public service tax shall be 10% of the total invoiced amount.

Utilities Tax-Electricity:	FPL is the sole provider of electricity within the city’s boundaries. The budget is based on the estimated amount collected for the prior year.
Utilities Tax-Gas:	AGL Resources Inc. d/b/a Florida City Gas is the current natural gas provider within the City’s boundaries. Various suppliers provide propane and liquid petroleum. The taxes collected are submitted directly to the city. The budget is based on the estimated amount collected for the prior year.
Utilities Tax-Water:	The budget is based on the estimated amount collected for the prior year.
Unified Comm. Service Tax:	This represents taxes on telecommunications, cable, direct-to-home satellite, and related services. Fees are collected by the State and remitted to local government. The city receives this revenue directly from the State. The budget is based on state estimates.

Strategic Goals and Objectives

As you review this budget, our residents and Council should take pride in what our city has accomplished, what we have been able to provide our residents in service levels and for all to understand that this would not have been possible without input from our residents, Council and staff implementation of the policies that benefit the community now and in the future. As we close FY 2023-24, we are reminded that our city incorporated with a certain vision to secure the public safety and land use control of this suburban community under our own path.

Government Transparency and Efficiency:

- Implement transparent and accountable governance practices.
- Provide accessible digital platforms for citizen engagement and services.
- Streamline bureaucratic processes to improve efficiency in service delivery.

Community Engagement and Inclusivity:

- Foster a sense of community by organizing events and initiatives that bring residents together.
- Ensure that city planning and decision-making involve input from diverse groups.
- Promote affordable access to cultural and recreational opportunities for all residents.

Sustainable Development:

- Promote efficient land use and urban planning.
- Develop and maintain green spaces, parks, and recreational areas.
- Implement sustainable transportation systems to reduce congestion and emissions.

Quality of Life and Well-being:

- Enforce clean neighborhoods and code compliance.
- Ensure affordable housing options for all income levels.
- Enhance public safety through effective law enforcement and emergency response systems.

Emergency Preparedness:

- Establish clear disaster response and evacuation plans suited to the city's scale.
- Improve emergency services and communication systems.

General Fund

ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
	REV TAX PROPERTY	3,651,732	4,033,023	4,401,074	4,245,969	4,528,358
311000	Rev Tax - Property (Ad Valorem)	3,651,732	4,033,023	4,401,074	4,245,969	4,528,358
	REV FRANCHISE	329,600	339,600	391,600	450,600	415,600
321010	Rev Fees - Franchise Bus Shelter, Benches	5,600	5,600	5,600	5,600	5,600
321030	Rev Fees - Franchise Gas Co	11,000	11,000	11,000	15,000	10,000
340230	Rev Fees - Franchise FPL	313,000	323,000	375,000	430,000	400,000
	REV TAX EXCISE	413,300	457,800	490,500	535,000	510,000
312530	Rev Tax - Excise (Bed)	2,000	1,500	500	-	-
321030	Rev Tax - Excise (FPL)	405,000	450,000	480,000	525,000	500,000
321030	Rev Tax - Excise (Gas Co)	6,300	6,300	10,000	10,000	10,000
	REV SHARE STATE	1,026,927	1,132,835	1,301,690	1,440,000	1,370,000
311110	Rev Share - State Fuel \$.05	32,840	29,544	28,773	35,000	35,000
312460	Rev Share - State Sales	475,000	550,000	750,000	825,000	800,000
312500	Rev Share - Sate Telecomm. Utility	160,000	150,000	130,000	150,000	130,000
335430	Rev Share - State Fuel	85,087	90,179	79,805	85,000	80,000
335480	Rev Share - State Other	274,000	313,112	313,112	345,000	325,000
	REV FINES & FORFEITURES	800,000	760,000	875,000	1,545,000	2,830,000
370100	Rev F&F - Fines Red Light Camera	750,000	710,000	800,000	1,450,000	2,750,000
370201	Rev F&F - Fines & Forfeits & Judgments	50,000	50,000	75,000	95,000	80,000
	REV FEES & SERVICES	324,463	335,277	379,146	408,900	448,000
315900	Rev Services - Surtax Discretionary Admin	16,963	17,577	23,096	24,000	25,000
317000	Rev Fees - Surcharge Muni Parking Meters	2,000	300	-	-	-
330231	Rev Fees - Permit City	20,000	13,000	13,000	7,000	10,000
330236	Rev Fees - Permit GARAGE SALE	100	100	100	-	-
330240	Rev Fees - Permit CERT OF USE	5,500	8,000	11,000	-	-
340210	Rev Fees - Licenses Contractor	2,000	2,000	3,000	-	11,500
340220	Rev Fees - Licenses Business	5,000	8,000	8,000	-	17,000
340230	Rev Fees - Licenses Occupational	12,000	18,000	14,000	8,000	-
340235	Rev Fees - Permits Mobile Home	200	200	300	300	-
340245	Rev Fees - Permit Alarm	10,000	17,000	12,000	16,000	20,000
340265	Rev Fees - Permit Special Use	500	1,000	3,000	1,500	7,500
340270	Rev Fees - Permit Zoning	3,200	2,600	3,100	-	5,000
342610	Rev Svcs - Public Safety Off-Duty Admin	7,500	10,000	12,000	12,000	18,000
349100	Rev Services - Passports	200,000	180,000	220,000	285,000	250,000
349110	Rev Services - Copies	1,000	1,750	800	600	1,000
349200	Rev Services - Code Enforcement	17,000	20,000	20,000	-	45,000
349220	Rev Services - Lien Searches	10,000	24,000	24,000	16,000	32,000
350120	Rev Fees - Registration Lobbyist	500	750	750	1,500	1,000
350154	Rev Svcs - Accident Rprt / Fingerprinting	5,000	5,000	5,000	6,000	5,000
350157	Rev Fees - Mail Kiosks	-	-	-	25,000	-
360000	Rev Fees - Outdoor Media Receptacles	6,000	6,000	6,000	6,000	-
	REV GRANTS & OTHER	1,386,608	1,526,096	398,932	605,000	598,000
331130	Rev Grant - Fed ARPA	-	-	60,000	-	-
331130	Rev Grant - Fed ARPA (deferred)	-	50,000	60,000	-	-
331205	Rev Grant - State Public Safety (FDOT)	-	30,000	-	-	-
331315	Rev Grant - Local Neat Street	19,908	20,000	15,000	-	-
340130	Rev Fees - Impact Other (Parks)	1,060,000	1,020,000	-	-	-
340130	Rev Fees - Impact Other (Police)	-	100,000	-	-	-
340130	Rev Fees - Impact Other (GSA)	60,000	50,000	-	-	-
321000	Rev Oth Misc - Rents (Cell Tower)	150,000	170,000	171,000	173,000	170,000
360000	Rev Oth - Miscellaneous Income	5,000	5,000	10,000	10,000	35,000

ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
361100	Rev Oth - Interest Earned Governmental	15,000	3,000	1,000	1,000	175,000
362000	Rev Oth Misc - Rents (1811 SW 67 Ave)	63,200	67,096	68,932	85,000	-
362000	Rev Oth Misc - Rents (Billboard)	11,000	11,000	11,000	11,000	11,000
364000	Rev Oth Misc - Gain/(Loss) on Disposition	-	-	-	-	107,000
365000	Rev Oth Misc - Contributions/Donations	2,500	-	2,000	-	-
380010	Rev Oth Financial Sources - Reserve	-	-	-	-	100,000
699999	Exp Interfund Allocation - 20 WATER	-	-	-	80,000	-
699999	Exp Interfund Allocation - 30 PARKS & REC	-	-	-	180,000	-
699999	Exp Interfund Allocation - 54 SURTAX	-	-	-	65,000	-
SUBTOTAL REVENUE		\$7,932,630	\$8,584,631	\$8,237,942	\$9,230,469	\$10,699,958

BUDGET 2024-25



MAYOR & COMMISSION

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

Mayor & Commission

The City of West Miami is governed by a Commission/Manager form of government. The Commission consists of five (5) elected members. A Mayor, Vice-Mayor and three Commission members were elected from an at-large citywide election. The mayor serves for a two (2) year term, the remainder are staggered and serve (4) four-year terms to ensure that no more than three (2) members are up for election at a time.

The primary focus of the Commission is to set the direction of the city. This is achieved through setting goals and objectives that are conducted by the city’s professional staff, adopting the city’s Annual Operating and Capital Budgets, setting and approving legislation that affects the quality of life of the residents of West Miami.

The Commission meetings are scheduled on the first Wednesday of each month with special meetings and workshops scheduled as needed. All meetings are open to the public.

Department Goals
<ul style="list-style-type: none"> • Effective Governance and Leadership <ul style="list-style-type: none"> ○ Foster a collaborative and unified approach to city governance. ○ Provide strong leadership to guide the city's development and address its challenges. ○ Ensure transparency, accountability, and ethical behavior in all government activities. • Economic Development <ul style="list-style-type: none"> ○ Attract and retain businesses to stimulate economic growth and create job opportunities. ○ Support entrepreneurship and innovation to diversify the local economy. ○ Implement policies that promote sustainable economic development while considering local values and character. • Infrastructure Improvement <ul style="list-style-type: none"> ○ Develop and maintain essential infrastructure, including transportation, utilities, and public facilities. ○ Plan for future growth and invest in infrastructure projects that enhance the city's functionality and appeal.
Highlights FY 24-25
<ul style="list-style-type: none"> • Consulting services for potential issues arising with state and local governments. • Mayor appointed to Transportation Planning Organization (TPO) by the Governor.
Changes from Last Year’s Budget
<ul style="list-style-type: none"> • Added Chief of Staff position • Constituent Services Expense Allowance (discretionary): • \$5,000 for Mayor • \$4,000 for Vice-Mayor • \$3,000 per City Commissioner

Staffing Levels	FY 23-24	FY 24-25
Mayor	1	1
Vice-Mayor	1	1
Commissioner	3	3
Chief of Staff	0	1
Total for Department	6	6

CITY COMMISSION EXPENDITURE PROJECTIONS						
FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-11-501010	EXP PAYROLL SALARIES/WAGES	\$ -	\$ -	\$ -	\$ -	\$72,000
10-11-501017	EXP PAYROLL HOLIDAYPAY/DADE DAYS	4,000	4,000	4,000	3,000	1,500
10-11-501018	EXP COMP COMMISSION REPS	2,400	2,600	2,600	2,600	2,600
10-11-501025	EXP PAYROLL TAX FICA	-	-	-	-	5,355
10-11-501030	EXP PAYROLL RETIREMENT FRs	-	-	-	-	9,541
10-11-502020	EXP PLAQUES, AWARDS & CERTIFICATES	2,500	2,500	2,500	6,500	4,000
10-11-502030	EXP TELEPHONE, INTERNET & FAX	3,500	3,500	3,500	3,500	3,000
10-11-503010	EXP ADVERTISING NEWSLETTERS & PUBS.	3,000	3,000	3,000	-	1,500
10-11-503046	EXP CONTRACTED SVCS - CONSULTING	15,000	15,000	15,000	-	7,500
10-11-509011	EXP INSURANCE OTHER	101,171	99,298	109,101	500	-
10-11-511010	EXP OTHER -MISCELLANEOUS	-	-	-	-	2,000
10-11-511500	EXP TPO PARTICIPATORY	-	-	-	22,222	22,222
10-11-516020	EXP SUPPLIES – COMPUTER & I.T.	2,871	2,871	2,871	3,000	2,000
10-11-516025	EXP ALLOWANCE FOR DEPARTMENT	6,000	6,000	6,000	6,000	6,000
10-11-516026	EXP ALLOWANCE FOR 3 COMMISSIONERS	6,750	9,000	9,000	12,000	9,000
10-11-516027	EXP ALLOWANCE VICE-MAYOR	2,250	3,000	3,000	4,000	4,000
10-11-516028	EXP ALLOWANCE MAYOR	2,650	2,400	2,400	8,400	5,000
10-11-516030	EXP SUPPLIES – OFFICE	1,150	1,150	1,150	2,000	2,000
10-11-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	-	-	360	1,000	-
TOTAL EXPENDITURES		\$153,242	\$154,319	\$164,482	\$74,722	\$159,218

BUDGET 2024-25



CITY CLERK

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

FY 2024-25 Adopted Operating & Capital Budget

City Clerk

The City Clerk is a charter official appointed by the City Commission and reports directly to them. In addition to serving the Mayor and Commissioners, City Clerk also works with City staff, and residents to access public records and general government inquiries.

The Clerk serves as custodian of the City seal, minutes, books, deeds, contracts, and archival records. As secretary to the governing body, the Clerk assists in the preparation of the agenda, records the minutes of all Commission Meetings, and preserves all documentation of the City Commission's actions. Ordinances and resolutions enacted by the City Commission are permanently archived by the City Clerk. Serving as the Municipal Elections Coordinator, the City Clerk is responsible for conducting municipal elections within the city.

The City Clerk's duties include public notices and the distribution of election materials and supplies. The Clerk also serves as the financial disclosure coordinator with the Florida Commission of Ethics, serves as the Records Management Liaison with the Florida Department of State and maintains custody of all City records including agreements, ordinances, resolutions, and proclamations.

Department Goals
<ul style="list-style-type: none">• Stay abreast of innovative and emerging communication methods, techniques and technologies that promote transparency in the city.• Launch electronic agenda management software.• Educate/ train employees on proper public records disposal laws/rules.• Follow/ enforce public records destruction policies.• Maintain current accounting of all public records.• Continue to provide public records and ensure that records are timely and reasonably provided.• Vigorously maintain professional independent judgment and adhere to a high standard of ethics.
Highlights FY 24-25
<ul style="list-style-type: none">• Successful early voting elections• Implemented new agenda software
Changes from Last Year's Budget
<ul style="list-style-type: none">• No elections scheduled for FY 24-25

Staffing Levels	FY 23-24	FY 24-25
City Clerk	1	1
Total for Department	1	1

CITY CLERK EXPENDITURE PROJECTIONS						
FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-16-501010	EXP PAYROLL SALARIES/WAGES	\$ -	\$ -	\$ -	\$85,000	\$100,000
10-16-501016	EXP PAYROLL LONGEVITY BONUS	-	-	-	2,250	2,250
10-16-501025	EXP PAYROLL TAX FICA	-	-	-	6,675	7,650
10-16-501028	EXP PAYROLL FRINGE - ALLOWANCE CAR	-	-	-	3,600	3,600
10-16-501030	EXP PAYROLL FRINGE - RETIREMENT FRS	-	-	-	29,342	34,520
10-16-501030	EXP PAYROLL FRINGE - RETIREMENT ICMA	-	-	-	2,500	2,500
10-16-502030	EXP TELEPHONE INTERNET & FAX	-	-	-	3,500	-
10-16-503010	EXP ADVERTISING NEWSLETTERS & PUBS.	-	-	-	500	-
10-16-503060	EXP ELECTION COSTS	-	-	-	20,000	-
10-16-503061	EXP TRAINING & CONFERENCES	-	-	-	2,000	1,500
10-16-511010	EXP OTHER – MISCELLANEOUS	-	-	-	500	500
10-16-516020	EXP SUPPLIES – COMPUTER & I.T.	-	-	-	3,000	-
10-16-516025	EXP ALLOWANCE FOR DEPT	-	-	-	1,500	1,500
10-16-516030	EXP SUPPLIES – OFFICE	-	-	-	2,000	1,000
10-16-518011	EXP UNIFORMS & PROTECT. CLOTHING	-	-	-	250	500
10-16-699999	EXP INTERDEPT ALLOC (20 WATER)	-	-	-	(20,000)	-
TOTAL EXPENDITURES		\$-	\$-	\$-	\$142,617	\$155,520

BUDGET 2024-25



LEGAL DEPARTMENT

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

City Attorney

The Legal Department is made up of the City Attorney, a charter official appointed by the City Commission. The Attorney is the chief legal officer and general counsel for the city, serving as counsel to the City Commission, City officials, and Departments, providing legal opinions and interpretations on behalf of the city.

The services rendered include attending all regular, special, and emergency commission meetings, all board meetings and city manager staff meetings. The City Attorney will work alongside and provide advice to the City Clerk, City Manager and Department heads on all legal matters when requested.

The City Attorney will provide legal services and representation in all internal and external issues and will represent the City in all legal matters. The Attorney will also review and prepare ordinances, resolutions, contracts, employment agreements, and other written instruments to ensure legal sufficiency. The City Attorney will also provide updates at City Commission meetings on all legal issues and litigation matters.

Department Goals
<ul style="list-style-type: none">• Provide the highest quality legal services to the City.• Vigorously maintain professional independent judgment and adhere to a high standard of ethics.• Ensure the legal process remains political.• Provide the City with clear and useful legal advice with the focus being to aid the city in accomplishing its legitimate objectives and to avoid legal trouble.• Works alongside the other two charter officers ensuring a good working environment for all.
Highlights FY 24-25
<ul style="list-style-type: none">• Assisted the City in implementing the ordinances, resolutions, contracts, and inter-local agreements necessary to assist the City Manager establish the daily operations, functions, tax base, and code of ordinances for the City.
Changes from Last Year's Budget
<ul style="list-style-type: none">• Contracted Service.• No expenses were accounted as per the agreement.

Staffing Levels

FY 23-24 FY 24-25

City Attorney	1	1
Total for Department	1	1

CITY ATTORNEY EXPENDITURE PROJECTIONS						
FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-14-501016	EXP PAYROLL LONGEVITY BONUS	\$400	\$650	\$450	\$450	\$-
10-14-501025	EXP PAYROLL TAX FICA	-	-	-	-	-
10-14-501030	EXP PAYROLL FRINGE RETIREMENT FRS	31,421	38,875	41,289	-	-
10-14-502030	EXP TELEPHONE INTERNET & FAX	1,000	1,000	1,000	1,000	-
10-14-503010	EXP ADVERTISING NEWSLETTERS & PUBS.	6,000	10,000	10,000	7,500	3,500
10-14-503021	EXP CONTRACTED – LEGAL/LITIGATION	130,354	143,779	147,300	115,000	130,000
10-14-503043	EXP COURT REPORTING & COSTS	-	-	-	2,500	-
10-14-503051	EXP R&M VEHICLE	2,000	2,000	2,000	-	-
10-14-503061	EXP TRAINING & CONFERENCES	1,500	1,500	1,500	1,000	-
10-14-508010	EXP FUELS OILS & LUBRICANTS	1,500	1,500	1,500	-	-
10-14-509011	EXP INSURANCE OTHER	8,500	8,500	8,500	-	-
10-14-511010	EXP OTHER – MISCELLANEOUS	1,000	1,000	1,000	1,000	1,000
10-14-512010	EXP POSTGAGE FREIGHT & DELIVERY	1,500	1,500	1,500	1,500	1,000
10-14-512610	EXP STATE ATTORNEY LEGISLATIVE	1,800	1,800	1,800	1,000	1,000
10-14-516020	EXP SUPPLIES – COMPUTER & I.T.	2,571	2,571	2,571	2,500	-
10-14-516025	EXP ALLOWANCE FOR DEPT	-	-	-	1,500	-
10-14-516030	EXP SUPPLIES – OFFICE	600	600	600	1,000	1,000
10-14-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	450	450	450	-	-
10-14-699999	EXP INTERDEPT ALLOC (30 PARKS & REC)	29,902	30,650	32,183	(20,000)	-
TOTAL EXPENDITURES		\$220,498	\$246,375	\$253,643	\$115,950	\$137,500



EXECUTIVE DEPARTMENT

OCTOBER 1, 2024 - SEPTEMBER 30, 2025



Executive Department

The City Manager is the Chief Executive Officer appointed by the City Commission to implement Commission policies and direct efficient municipal operations in fulfillment of the City’s mission, vision, and goals as set forth in the City’s adopted Strategic Plan. A Deputy City Manager assists the City Manager to create a high-quality organization that utilizes innovation, best practices, and municipal effectiveness in service of City Commission and the residents, businesses, and visitors of the city.

Department Goals
<ul style="list-style-type: none">• Provides strategic direction to all City departments emphasizing the City’s approach to government and sound fiscal management.• Establishes a municipal environment that promotes efficiency and excellence in community service through the retention of qualified employees and contracting of specialized consultants.• Cultivates an organizational philosophy that promotes excellence in government, promotes public awareness, and ensures the participation of West Miami residents in government decisions.• Maintains a competent and skilled workforce by offering competitive benefits and in-house training to all employees of the city.• Enhances employee productivity by motivating and rewarding employees through performance recognition and miscellaneous incentives and programs.• Adequately funds and implements programs intended to ensure the safety and enhance the quality of life of all West Miami residents.• Carries out the direction of the Commission efficiently, effectively, and responsibly in compliance with applicable law.• out City policy, ensuring that the Public is well informed.• Directs and supervises the administration of all departments and offices of the city.• Attends Commission meetings and reserves the right to partake in Commission discussions.• Ensures that all laws, provisions of the Charter and acts of the Commission are faithfully executed.• Prepares and submits to the Commission a proposed Capital Improvements Element (CIE)• Submits to the Commission and makes available to the public an annual proposed budget report containing a summary of the finances and administrative activities of the city for each fiscal year.• Enters and executes agreements on behalf of the city, as authorized by the Mayor and Commission.• Works alongside the other two charter officers ensuring a good working environment for all
Highlights FY 24-25
<ul style="list-style-type: none">• Time & Scheduling App for Employees.
Changes from Last Year’s Budget
<ul style="list-style-type: none">• Added full-time receptionist.• Moved Deputy City Manager from Communications.

Staffing Levels

FY 23-24 FY 24-25

City Manager	1	1
Deputy City Manager	0	1
Assistant to Manager/HR	1	1
Receptionist	1	1
Total for Department		4

EXECUTIVE DEPT EXPENDITURE PROJECTIONS

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-12-501010	EXP PAYROLL SALARIES/WAGES	\$256,982	\$268,837	\$282,089	\$315,043	\$487,552
10-12-501016	EXP PAYROLL LONGEVITY BONUS	6,200	6,950	6,950	2,000	1,350
10-12-501017	EXP PAYROLL HOLIDAY PAY/DADE DAYS	1,000	1,000	1,000	2,000	1,000
10-12-501025	EXP PAYROLL TAX FICA	19,659	20,566	21,580	24,254	37,298
10-12-501028	EXP PAYROLL FRINGE - ALLOW CAR	5,640	5,640	5,640	6,000	9,000
10-12-501029	EXP PAYROLL FRINGE - ALLOW CELLPHONE	1,800	1,800	1,800	1,800	10,800
10-12-501030	EXP PAYROLL FRINGE - RETIREMT FRS 34.52%	47,455	49,115	51,571	70,680	124,808
10-12-501030	EXP PAYROLL FRINGE - RETIREMT FRS 13.63%	6,482	6,865	7,200	15,138	17,174
10-12-501030	EXP PAYROLL FRINGE – RETIREMENT ICMA	55,690	65,277	80,165	8,500	11,500
10-12-502020	EXP PLAQUES/AWARDS & CERTIFICATIONS	1,000	1,000	1,000	2,000	1,000
10-12-502030	EXP TELEPHONE INTERNET & FAX	1,550	2,550	2,550	2,000	1,000
10-12-503010	EXP ADVERTISING NEWSLETTERS & PUBS	-	-	-	-	1,300
10-12-503046	EXP CONTRACTED SVCS – CONSULTING	500	500	500	-	1,000
10-12-503047	EXP DUES & SUBSCRIPTIONS	-	-	-	-	5,000
10-12-503053	EXP MATERIALS & SUPPLIES	500	500	500	-	1,000
10-12-503061	EXP TRAINING & CONFERENCES	500	500	500	1,000	2,500
10-12-508030	EXP FUELS OILS & LUBRICANTS–GAS	-	-	-	-	1,300
10-12-509011	EXP INSURANCE	8,500	8,500	8,500	1,000	3,000
10-12-511010	EXP OTHER - MISCELLANEOUS	500	500	500	4,500	5,000
10-12-512010	EXP POSTAGE FREIGHT & DELIVERY	2,600	1,600	1,600	2,000	1,500
10-12-516020	EXP SUPPLIES – COMPUTER & I.T.	6,571	6,571	6,571	5,000	500
10-12-516025	EXP ALLOWANCE FOR DEPT	2,000	2,000	2,000	3,500	2,000
10-12-516030	EXP SUPPLIES – OFFICE	4,200	4,200	4,200	2,000	2,500
10-12-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	-	-	360	1,000	-
10-12-518200	EXP DEDICATED CABLE CHANNEL	1,500	1,500	1,500	-	1,500
10-12-699999	EXP INTERDEPT ALLOC (20 WATER)				(5,000)	-
10-12-699999	EXP INTERDEPT ALLOC (30 PARKS & REC)				(10,000)	-
10-12-699999	EXP INTERDEPT ALLOC (52 STORMWATER)				(5,000)	-
	TOTAL EXPENDITURES	\$430,829	\$455,971	\$488,276	\$449,915	\$730,582

Finance Department

The Finance Department provides overall financial and administrative support services to the city and its departments following established policies and procedures. The Finance department is responsible for:

- Business-related activities, including but not limited to, reasonably providing timely financial information to assure accuracy, accountability, and transparency.
- Ensuring that financial transactions are properly recorded in accordance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB).
- Dealing with the accounting of routine transactional activities including biweekly payroll, accounts payable, accounts receivable, cash management, debt service management, purchasing, and financial reporting.
- Managing the periodic billing and collection of the enterprise fund utility fees (water, sewer, stormwater, and sanitation).
- Engaging in the development and preparation of the annual comprehensive financial report, and the annual budget process.

The Grants and Procurement Manager is responsible for:

- Overseeing procurement functions for the city, procuring necessary goods and services, and maintaining records of vendor contracts, purchase orders, and related documentation.
- Ensuring that staff are knowledgeable in and participate in the procurement process and effectively fulfill their role.
- Overseeing grants operations to ensure timely compliance with all documents, agreements, and procedures when reporting to agencies with grants requirements.

Department Goals
<ul style="list-style-type: none">• Maintain a healthy level of reserves.• Update/upgrade software.• Maintain bond rating at current rate or better.• Prepare financial model projecting revenues and expenses 3 years out.• Match budget priorities to the strategic plan.
Highlights FY 24-25
<ul style="list-style-type: none">• Met GFOA standards on reserves.• Improved technology with accounting software implementation.• Increased return on investments by negotiating higher interest rates.• Improved efficiency by scanning supporting documentation, going paperless by 40%.
Changes from Last Year's Budget
<ul style="list-style-type: none">• Adding a staff accountant.• Includes more robust accounting software subscriptions.

Staffing Levels	FY 23-24	FY 24-25
Finance Director	1	1
Senior Accountant	1	1
Staff Accountant	1	2
Grants/Procurement Mgr	1	1
Total for Department		5

FINANCE DEPT EXPENDITURE PROJECTIONS						
FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-13-501010	EXP PAYROLL SALARIES/WAGES	\$331,825	\$362,844	\$469,727	\$366,668	\$360,423
10-13-501016	EXP PAYROLL LONGEVITY BONUS	10,000	13,200	13,650	2,250	3,050
10-13-501025	EXP PAYROLL TAX FICA	26,150	28,767	36,978	28,222	27,806
10-13-501030	EXP PAYROLL FRINGE RETIREMNT FRS 34.52%	29,722	25,459	28,213	41,735	43,947
10-13-501030	EXP PAYROLL FRINGE RETIREMNT FRS 13.63%	45,029	49,238	63,742	33,621	31,773
10-13-501030	EXP PAYROLL FRINGE RETIREMENT ICMA	29,515	81,927	112,407	8,936	3,000
10-13-502030	EXP TELEPHONE INTERNET & FAX	3,500	4,500	4,500	2,000	3,000
10-13-503010	EXP ADVERTISING NEWSLETTERS & PUBS.	3,000	3,000	4,000	2,000	3,500
10-13-503035	EXP CONTRACTED – GRANT WRITERS	23,000	24,000	24,000	-	-
10-13-503047	EXP DUES & SUBSCRIPTIONS	-	-	-	-	5,000
10-13-503061	EXP TRAINING & CONFERENCES	-	-	-	13,000	2,500
10-13-504051	EXP R&M EQUIPMENT	2,500	2,500	2,500	-	-
10-13-509011	EXP INSURANCE	6,500	6,500	6,500	500	-
10-13-511010	EXP OTHER – MISCELLANEOUS	-	-	-	-	1,500
10-13-512010	EXP POSTAGE FREIGHT & DELIVERY	3,000	2,000	2,000	2,000	1,000
10-13-515021	EXP RENTALS – EQUIPMENT I.T.	-	-	-	-	500
10-13-515030	EXP RENTALS – EQUIPMENT OFFICE	3,000	3,500	3,500	3,000	2,500
10-13-516020	EXP SUPPLIES – COMPUTER & I.T.	7,171	7,171	7,171	7,000	47,000
10-13-516030	EXP SUPPLIES – OFFICE	4,200	4,200	4,200	2,000	5,000
10-13-517031	EXP PROPERTY – MACHINE POSTAGE	3,200	3,800	2,500	3,000	4,000
10-13-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	-	-	1,080	1,000	-
10-13-699999	EXP INTERDEPT ALLOCATION (20 WATER)	(30,567)	(58,373)	\$(61,291)	(20,000)	-
TOTAL EXPENDITURES		\$500,745	\$564,233	\$725,377	\$496,932	\$544,153

Passport Department

The Passport Department is a full-service facility that provides both routine and expedited services. Our team of professionals is well-versed in the latest passport regulations and requirements, ensuring that applications are accurate. The department works closely with government agencies to ensure a seamless process, reducing the chances of delays or complications.

Department Goals
<ul style="list-style-type: none">• Efficient passport processing• Streamline passport application and renewal processes to reduce wait times and improve customer satisfaction.• Implement online application systems to enable citizens to apply for passports conveniently.• Customer Service Excellence• Offer responsive and courteous customer service to assist citizens with inquiries, concerns, and issues related to passports.• Provide clear and accurate information on application requirements and procedures.• Timely passport issuance• Ensure that valid passports are issued within a reasonable timeframe to meet the travel needs of citizens.• Provide expedited processing options for urgent travel requirements.• Two online kiosks added for completing applications
Highlights FY 24-25
<ul style="list-style-type: none">• Successfully passed Acceptance Facility Oversight Program Inspection
Changes from Last Year's Budget
<ul style="list-style-type: none">• Moved Receptionist to Executive Department

Staffing Levels	FY 23-24	FY 24-25
Passport Director	1	1
Passport Manager	1	1
Office Clerk	3	2
Total for Department	4	4

PASSPORT EXPENDITURE PROJECTIONS						
FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-17-501010	EXP PAYROLL SALARIES/WAGES	\$-	\$-	\$-	\$225,399	\$190,000
10-17-501015	EXP PAYROLL OVERTIME	-	-	-	12,000	-
10-17-501016	EXP PAYROLL LONGEVITY BONUS	-	-	-	7,500	3,800
10-17-501025	EXP PAYROLL TAX FICA	-	-	-	18,734	14,535
10-17-501028	EXP PAYROLL FRINGE ALLOWANCE CAR	-	-	-	2,400	-
10-17-501030	EXP PAYROLL FRINGE RETIREMENT FRS 13.63%	-	-	-	32,215	25,897
10-17-502030	EXP TELEPHONE INTERNET & FAX	-	-	-	1,000	1,000
10-17-503010	EXP ADVERTISING NEWSLETTERS & PUBS	-	-	-	2,000	500
10-17-503061	EXP TRAINING & CONFERENCES	-	-	-	3,000	-
10-17-509011	EXP INSURANCE	-	-	-	1,000	-
10-17-512010	EXP POSTAGE FREIGHT & DELIVERY	-	-	-	3,000	4,000
10-17-515030	EXP RENTALS – EQUIPMENT OFFICE	-	-	-	1,500	-
10-17-516020	EXP SUPPLIES – COMPUTER & I.T.	-	-	-	6,000	-
10-17-516030	EXP SUPPLIES – OFFICE	-	-	-	4,000	5,000
10-17-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	-	-	-	2,000	1,000
TOTAL EXPENDITURES		\$-	\$-	\$-	\$321,748	\$245,732

Communications / IT Department

The Communications Department plays a critical role in maintaining effective communication, both internally and externally, and ensuring that the organization's messages are clear, consistent, and aligned with its goals. The function of the Communications / I.T. department includes the following:

- **The Division of Information Technology (I.T.):** responsible for all information technology policy and management in the city. Duties include providing administrative overview, guidance, and foundation in the areas of cybersecurity, planning, recommending, installing, and supporting all computing and telecommunication technology resources utilized in city functions.
- **External and Internal communication:** brand image maintenance and reputation of the organization through external channels (press releases, media relations, social media, website content) as well as keeping employees informed, and aligned with the organization's goals, values, and initiatives.
- **Crisis communication:** managing communication as needed during a crisis; assisting with developing a crisis communication plan, providing information and timely updates.
- **Marketing and promotional activities:** creating compelling messaging and content to promote products, services, and events, targeting specific audiences by means of various channels.
- **Public relations:** oversees media relations, event planning, sponsorships, and partnerships by fostering relationships with the media, arranging interviews, and coordinating media coverage to help enhance visibility and reputation.
- **Content creation:** creating engaging and informative content, including written materials, videos, infographics, and presentations.
- **Monitoring and analysis:** tracking and analyzing communication efforts and their impact on key performance indicators to understand their effectiveness and make informed decisions to continuously improve practices.

Department Goals
<ul style="list-style-type: none">• Maintain residents and employees informed of important information and special events• Manage communications• Event planning and sponsorships• Reduce license costs• Flow-code QR Code System• Organized city-wide accounts and enabled 2FA• Maintain passport appointment calendar and account security• Mobilize some employees with laptops
Highlights FY 24-25
<ul style="list-style-type: none">• Launched new city website• Added two Public Kiosks to assist passport clients to speed up process• Upgraded Firewalls throughout the city to improv VLAN-ing and Cybersecurity• Cleaned up Office/Entra ID and began usage of M365 Groups

- Reduced Microsoft License Costs
- Upgraded Internal and Water Payment System Portal
- Updated ALL Employee IDs and created a template and design City Wide
- Updated Police Department's Cisco Firewall for improved VPN Security
- Built and In-house Security Camera PC
- Cleaned up current Wi-Fi subnets and improved password complexities
- Organized City-wide cloud-based file server with file retainment
- Improved Scanning process for all employees
- Local account optimizations city-wide
- Added ticketing system Ninja One to optimized IT workflow and includes asset management and remote management
- Government domain approved cityofwestmiami.gov
- Increased return on investments by negotiating higher interest rates
- Improved efficiency by scanning supporting documentation, going paperless by 40%

Changes from Last Year's Budget

- Moved Communications Manager to Mayor and Commission Department
- Hired Information Technology Manager

Staffing Levels	FY 23-24	FY 24-25
I.T. Manager	1	1
I.T. Technician	1	1
Communications Manager	1	0
Total for Department		2

COMMUNICATIONS / I.T. EXPENDITURE PROJECTIONS

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-18-501010	EXP PAYROLL SALARIES/WAGES	\$-	\$-	\$-	211,240	\$149,330
10-18-501016	EXP PAYROLL LONGEVITY BONUS	-	-	-	2,250	1,400
10-18-501015	EXP PAYROLL OVERTIME	-	-	-	5,000	-
10-18-501025	EXP PAYROLL TAX FICA	-	-	-	16,714	11,424
10-18-501028	EXP PAYROLL FRINGE ALLOWANCE CAR	-	-	-	2,400	-
10-18-501030	EXP PAYROLL FRINGE RETIREMENT FRS	-	-	-	29,344	20,354
10-18-502030	EXP TELEPHONE INTERNET & FAX	-	-	-	4,500	2,000
10-18-503010	EXP ADVERTISING NEWSLETTER & PUBS.	-	-	-	3,500	-
10-18-503061	EXP TRAINING & CONFERENCES	-	-	-	3,000	1,000
10-18-511010	EXP OTHER - MISCELLANEOUS	-	-	-	1,500	1,000
10-18-515021	EXP RENTALS – EQUIPMENT I.T.	-	-	-	1,500	1,000
10-18-516020	EXP SUPPLIES – COMPUTER & I.T.	-	-	-	7,500	5,000
10-18-516030	EXP SUPPLIES – OFFICE	-	-	-	1,500	2,000
10-18-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	-	-	-	1,000	500
10-18-699999	EXP INTERDEPT ALLOCATION (30 REC)	-	-	-	(10,000)	-
	TOTAL EXPENDITURES	\$-	\$-	\$-	\$280,948	\$195,008

Public Safety Department

The Public Safety Department is essential in a city government to ensure the safety and well-being of the residents within the city. Here are some key functions of a public safety department:

- **Law Enforcement:** maintains law and order within the city. This includes preventing and investigating crimes, enforcing traffic laws, and ensuring public safety during emergencies or natural disasters. They may also collaborate with other law enforcement agencies at the local, state, and federal levels.
- **Emergency Services:** oversees emergency response services, such as our dispatch center. They coordinate emergency response efforts, provide rescue and medical assistance during crises, and ensure effective communication and coordination among various emergency service providers.
- **Traffic Management:** managing and regulating traffic flow within the city. This includes implementing and enforcing traffic laws, conducting traffic control operations during peak hours or special events, and implementing traffic safety programs to reduce accidents and improve transportation efficiency.
- **Public Education and Outreach:** engages in public education and outreach programs to raise awareness about safety issues. They may conduct safety training sessions, organize community events, and disseminate information on topics such as crime prevention, emergency preparedness, fire safety, and traffic regulations.
- **Community Policing:** emphasizing community policing, aiming to establish strong partnerships with residents and community organizations. Community policing initiatives involve proactive engagement within the community, building trust, addressing local concerns, and implementing programs that address the underlying causes of crime.

Department Goals	
<ul style="list-style-type: none"> • Continue community outreach programs. • Develop crime prevention videos (in conjunction with Communications Department) • Annually inspect all park facilities for safety • Upper command staff to personally visit businesses on a quarterly basis. • Actively enforce traffic laws 	
Highlights FY 24-25	
<ul style="list-style-type: none"> • Added one patrol officer. • Reinstated motor unit • Acquired 23 new laptops for patrol use (Residual Grant Funding) • Provided sensitivity training for officers • Instituted Town Hall Meetings bi-annually • Reinstated the use of the CAT program (Criminal Apprehension Team) • Signed Mutal Aid Agreement with CGPD/SMPD/PPD Multi agency SWAT Team • Assigned detective to SAO Human Trafficking Task Force • Began quarterly meetings with residents. • Reinstated use of bicycle patrols 	
Changes from Last Year's Budget	
<ul style="list-style-type: none"> • Eliminated of Deputy Chief • Elimination of Lieutenant 	<ul style="list-style-type: none"> • Addition of Major • Addition of 2 sworn officers

Staffing Levels	FY 23-24	FY 24-25
Chief of Police	1	1
Deputy Chief of Police	1	0
Major	1	1
Sergeants	4	5
Detectives	2	3
Sworn Officers	14	14
Part-Time Officers	2	2
RLC Clerk	1	1
Dispatchers	4.5	4
Crossing Guard	1	1
Total for before Reserve Officers		32
Reserve Officers	9	9
Total for Department		41

PUBLIC SAFETY EXPENDITURE PROJECTIONS

FUND-DEPT- ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-21-501010	EXP PAYROLL SALARIES/WAGES	\$1,679,070	\$1,856,755	\$1,911,716	\$2,025,444	\$2,178,050
10-21-501015	EXP PAYROLL OVERTIME	80,000	67,030	70,000	90,000	55,000
10-21-501016	EXP PAYROLL LONGEVITY BONUS	2,500	3,850	3,850	25,450	25,950
10-21-501017	EXP PAYROLL HOLIDAY PAY/ DADE DAYS	80,000	65,000	75,000	66,000	58,000
10-21-501019	EXP PROG EDUCATION / TUTOR (training)	3,000	3,000	3,000	4,000	1,000
10-21-501020	EXP PAYROLL OPS (CERT & CID SUPPLEMENT)	25,000	26,000	27,000	28,080	7,500
10-21-501025	EXP PAYROLL TAX FICA	147,191	157,704	163,665	157,340	183,344
10-21-501029	EXP PAYROLL FRINGE ALLOWANCE CELLPHONE	-	-	-	-	1,000
10-21-501030	EXP PAYROLL FRINGE RETIREMENT 32.79% SWORN	562,618	611,359	628,655	573,570	622,589
10-21-501030	EXP PAYROLL FRINGE RETIREMENT 13.63% CIVILIAN	40,413	40,764	42,117	40,335	44,524
10-21-501030	EXP PAYROLL FRINGE RETIREMENT 21.13% DROP	41,447	158,463	232,539	72,330	84,122
10-21-502020	EXP COMMUNICATION PLAQUES, AWARDS, CERTS.	1,000	1,000	1,500	1,000	1,000
10-21-502030	EXP TELEPHONE INTERNET & FAX	3,000	3,000	3,000	3,600	3,000
10-21-503011	EXP PRINTING & REPRODUCTION	2,500	2,500	2,500	2,000	-
10-21-503032	EXP CONTRACTED SVCS – OTHER	9,000	9,000	9,000	-	-
10-21-503034	EXP PHYSICALS/PRE-EMPLOYMENT SCREENINGS	2,500	2,500	2,500	2,500	2,000
10-21-503037	EXP INVESTIGATIVE / POLICE INFORMATION	-	-	-	-	1,000
10-21-503043	EXP COURT REPORTING & COSTS	2,000	2,000	2,000	2,000	2,000
10-21-503047	EXP DUES & SUBSCRIPTIONS	2,000	2,000	6,500	6,500	5,500
10-21-503049	EXP CUSTODIAL & JANITORIAL	1,000	1,000	1,000	1,000	1,000
10-21-503051	EXP R&M VEHICLE	23,000	33,000	40,000	32,000	17,000
10-21-503056	EXP R&M SMALL TOOLS /EQUIPMENT	2,000	2,000	\$2,000	2,000	500
10-21-503057	EXP R&M STATION & FACILITIES	3,000	3,000	3,000	3,000	1,500
10-21-503061	EXP TRAINING & CONFERENCES	-	-	-	2,200	3,000
10-21-504051	EXP R&M EQUIPMENT	7,000	7,000	7,000	4,000	4,000
10-21-504051	EXP R&M EQUIPMENT (TASER CONTRACT)	5,000	,000	5,000	13,700	13,700
10-21-508010	EXP FUEL OILS & LUBRICANTS	75,000	75,000	120,000	120,000	110,000
10-21-509010	EXP INSURANCE GEN LIABILITY	38,345	43,345	47,345	-	-
10-21-509011	EXP INSURANCE (POLICE OFFICER DEATH BENEFIT)	1,000	1,000	1,000	1,000	-
10-21-510201	EXP GRANT – STATE (FDOT / JAG/BYRNE)	-	130,000	23,000	-	-
10-21-511010	EXP OTHER - MISCELLANEOUS	1,000	1,000	1,000	1,00091	10,000
10-21-512010	EXP POSTAGE FREIGHT & DELIVERY	600	600	600	0	750
10-21-515021	EXP RENTALS - EQUIPMENT I.T.	10,571	10,571	10,571	10,571	250
10-21-515030	EXP RENTALS - EQUIPMENT OFFICE	-	-	3,300	2,000	1,000
10-21-515150	EXP IMPACT FEE	24,000	19,299	(13,300)	-	100
10-21-516020	EXP SUPPLIES - COMPUTER & I.T.	55,000	66,000	66,000	67,000	68,000
10-21-516025	EXP ALLOWANCE FOR DEPT	500	500	500	1,000	1,500
10-21-516030	EXP SUPPLIES – OFFICE	4,400	4,400	4,400	4,000	1,500
10-21-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	56,620	59,120	69,920	21,120	17,000
10-21-518022	EXP TRAVEL IN-STATE HOTEL LODGING	-	-	-	-	1,500
10-21-521600	EXP CAPITAL OUTLAY	4,200	4,200	2,000	-	-
10-21-601300	EXP POLICE BIKES / MDC RADIOS	2,500	-	2,000	-	3,500
10-21-699999	EXP INTERDEPT ALLOC (70 EQUITABLE SHARING)	-	(50,000)	(50,000)	-	-
10-21-699999	EXP INTERDEPT ALLOC (20 WATER)	-	-	-	(50,000)	-
TOTAL EXPENDITURES		\$2,997,975	\$3,427,960	\$3,540,878	\$3,335,740	\$3,551,708

Fleet Management

Fleet Management aims to maintain and repair the government's fleet of vehicles, which could include various types of vehicles such as police cars, public works vehicles, and administrative vehicles. Some of the key functions of a fleet mechanic department in a city government may include:

- **Preventative Maintenance:** scheduling and performing regular maintenance tasks on fleet vehicles, such as oil changes, filter replacements, tire rotations, and inspections.
- **Repairs:** diagnose and repair mechanical issues that arise with the fleet, including engines, electrical systems, brakes, suspension and steering, or any other mechanical issues.
- **Emergency Repairs:** repair in the event of unexpected breakdowns or accidents to get the fleet back on the road as quickly as possible.
- **Record Keeping:** maintaining comprehensive records of all maintenance and repair work performed on each vehicle (service schedules, repair histories, warranties, and inspection reports). Accurate records help with monitoring costs, tracking vehicle performance, and making informed decisions on vehicle replacements or retirements.
- **Equipment and Tool Maintenance:** maintaining and servicing equipment and tools used in repairs.
- **Parts Inventory and procurement:** manages an inventory of spare parts and actively procures necessary parts to have sufficient supply for repairs and maintenance.
- **Vehicle Tracking and Monitoring:** utilize software or systems to track and monitor the usage, fuel consumption, and maintenance schedules of each vehicle in the fleet. This data helps in optimizing vehicle performance, identifying potential issues early, and making informed decisions on vehicle replacements or upgrades.

Department Goals
<ul style="list-style-type: none">• Review daily logistics reports.• Conduct pre-service checklist checks.• Work with city departments with their requests.
Highlights FY 24-25
<ul style="list-style-type: none">• Maintained and repaired city assets.• Worked with city departments with their requests.
Changes from Last Year's Budget
<ul style="list-style-type: none">• Added a mechanic assistant.

Staffing Levels

FY 23-24 FY 24-25

Mechanic	1	1
Mechanic Assistant	0	1
Total for Department		2

FLEET MANAGEMENT EXPENDITURE PROJECTIONS

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-22-501010	EXP PAYROLL SALARIES/WAGES	\$56,045	\$59,304	\$62,145	\$66,500	\$102,479
10-22-501015	EXP PAYROLL OVERTIME	9,664	11,160	12,804	2,000	-
10-22-501016	EXP PAYROLL LONGEVITY BONUS	1,000	1,450	1,450	1,450	1,900
10-22-501025	EXP PAYROLL TAX FICA	5,103	5,501	5,845	5,198	7,985
10-22-501030	EXP PAYROLL FRINGE RETIREMENT FRS 13.63%	8,917	9,562	10,170	9,221	13,968
10-22-508030	EXP FUELS OILS & LUBRICANTS - GAS	800	800	800	1,500	750
10-22-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	1,900	1,900	1,900	1,500	750
10-22-503049	EXP CUSTODIAL & JANITORIAL	300	300	300	1,500	2,500
10-22-503057	EXP R&M STATION & FACILITIES	1,000	1,000	1,000	-	-
10-22-503056	EXP R&M SMALL TOOLS/EQUIPMENT	4,000	4,000	4,000	4,000	750
10-22-503051	EXP R&M VEHICLE	3,500	3,500	3,500	4,000	46,000
10-22-504051	EXP R&M EQUIPMENT	250	250	250	3,000	5,000
10-22-503050	EXP R&M OTHER	100	100	100	1,500	-
10-22-503053	EXP R&M MATERIALS & SUPPLIES	3,400	3,400	3,400	-	300
10-22-519020	EXP UTILITIES – WASTE DISPOSAL	1,000	1,000	1,000	1,000	-
10-22-530400	EXP CAPITAL LEASES (SHOP EQUIPMENT)	-	10,000	-	-	-
10-22-515230	EXP PERMIT FEES	2,000	2,000	2,000	1,000	-
10-22-509010	EXP INSURANCE GEN LIABILITY	9,000	9,000	9,000	-	-
10-22-511010	EXP OTHER MISCELLANEOUS	1,000	750	750	2,000	500
TOTAL EXPENDITURES		\$108,979	\$124,977	\$120,414	\$106,369	\$182,882

Public Works Facilities

The Facilities Maintenance Department main function in a city government is to ensure the proper operation, maintenance, and upkeep of public buildings, structures, and facilities. The key functions of a Facilities Maintenance Department in a city government are:

- **Facility Maintenance Planning:** develop and implement long-term facility maintenance plans including maintenance schedules, prioritizing repairs, or renovations, and budgeting necessary resources and materials.
- **Repairs and Maintenance:** repairing and maintaining city-owned buildings, facilities, and infrastructure including routine maintenance tasks (plumbing, electrical repairs, HVAC, painting, and carpentry). They also address any emergency repairs or issues that may arise.
- **Cleaning and Janitorial Services:** ensuring cleanliness and proper sanitation of public buildings and facilities; managing janitorial services, waste management, and upkeep of restrooms, ensuring health and safety standards are met.
- **Grounds Maintenance:** overseeing the upkeep of city parks, recreational areas, and other outdoor spaces; including landscaping, mowing, tree maintenance, pest control, and overall beautification.
- **Safety Inspections:** conducting safety inspections of public buildings and facilities to ensure compliance with safety regulations and building codes; identifying potential hazards, implementing corrective measures, and maintaining records of inspections and repairs.
- **Equipment Maintenance and Reporting:** managing maintenance and repairs (i.e., elevators, generators, boilers, HVAC systems, and specialized equipment); including record-keeping of maintenance activities, repairs, inspections, and equipment inventories. They generate reports, track expenses, and provide updates to city officials, stakeholders, and the public as required.
- **Energy Efficiency and Sustainability:** implementing energy efficiency measures and promoting sustainable practices within city-owned buildings; including upgrading lighting fixtures, installing energy-efficient systems, and exploring renewable energy options.
- **Capital Improvements Program:** collaborating with other city departments to plan and execute capital improvements projects. This may involve renovations, expansions, or construction of new public buildings and facilities.

Department Goals
<ul style="list-style-type: none"> • Asset Preservation. • Protect and extend the lifespan of facility assets. • Maintain equipment, infrastructure, and systems. • Operational Efficiency. • Ensure smooth and disruption-free facility operation. • Promptly address maintenance issues. • Preventive Maintenance. • Implement proactive maintenance to prevent issues.
Highlights FY 24-25
<ul style="list-style-type: none"> • Fixed long-standing plumbing issues at city hall and community center. • Updated chambers. • Updated appearance of city hall, community center, and recreation center. • Installed little libraries at all City of West Miami facilities.
Changes from Last Year’s Budget
<ul style="list-style-type: none"> • Added an Assistant Director.

Staffing Levels	FY 23-24	FY 24-25
Facilities Lead	1	1
Assistant Director	0	1
Property Maintenance	1	1
Maintenance Workers	1	2
Field Supervisor	0	1
Field Assistant	0	1
Custodian	2	1
Total for Department		8

FACILITIES EXPENDITURE PROJECTIONS						
FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-19-501010	EXP PAYROLL SALARIES/WAGES	\$61,583	\$67,114	\$103,133	\$140,000	\$388,134
10-19-501015	EXP PAYROLL OVERTIME	13,588	15,293	12,304	4,000	2,000
10-19-501016	EXP PAYROLL LONGEVITY BONUS	1,100	1,600	1,400	1,850	6,450
10-19-501025	EXP PAYROLL TAX FICA	5,835	6,426	8,938	8,104	30,339
10-19-501030	EXP PAYROLL FRINGE RETIREMENT 13.63%	18,789	20,599	29,982	14,125	54,054
10-19-502030	EXP TELEPHONE INTERNET & FAX	500	500	500	250	-
10-19-503010	EXP CAPITAL OUTLAY (GSA Impact Fees)	75,500	55,000	-	-	-
10-19-503049	EXP CUSTODIAL & JANITORIAL	5,000	5,000	5,000	5,000	6,000
10-19-503050	EXP R&M OTHER	2,500	3,000	3,000	1,500	5,000
10-19-503051	EXP R&M VEHICLE	2,500	2,500	2,500	2,500	2,500
10-19-503053	EXP R&M MATERIALS & SUPPLIES	4,500	4,500	5,000	7,000	7,000
10-19-503056	EXP R&M SMALL TOOLS / EQUIPMENT	1,000	1,000	1,000	1,000	12,500
10-19-503057	EXP R&M STATION & FACILITIES	20,000	20,000	47,500	35,000	45,000
10-19-504051	EXP R&M EQUIPMENT	400	400	400	4,500	4,000
10-19-508030	EXP FUELS OILS & LUBRICANTS – GAS	1,000	1,000	1,000	1,000	3,000
10-19-509010	EXP INSURANCE GEN LIABILITY	10,500	10,500	10,500	1,000	-
10-19-511010	EXP OTHER – MISCELLANEOUS	1,000	1,000	1,000	500	2,903
10-19-512010	EXP POSTAGE FREIGHT & DELIVERY	500	500	500	250	-
10-19-516020	EXP SUPPLIES – COMPUTER & I.T.	500	500	500	7,000	-
10-19-516030	EXP SUPPLIES – OFFICE	3,400	3,400	3,400	90	3,500
10-19-516042	EXP SUPPLIES – HORTICULTURE	5,000	5,000	5,000	10,000	10,000
10-19-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	3,250	3,250	2,650	2,600	4,000
10-19-519010	EXP UTILITIES – ELECTRICITY	25,000	25,000	25,000	25,000	32,000
10-19-519011	EXP UTILITIES – WATER & SEWER	5,000	5,000	3,000	5,500	5,500
10-19-699999	EXP INTERDEPT ALLOCATION (20 WATER)	-	-	-	(10,000)	-
10-19-699999	EXP INTERDEPT ALLOCATION (30 PARKS & REC)	-	-	-	(20,000)	-
10-19-699999	EXP INTERDEPT ALLOCATION (54 SURTAX)	-	-	-	(10,000)	-
10-19-699999	EXP INTERDEPT ALLOCATION (52 STORMWATR)	-	-	-	(10,000)	-
TOTAL EXPENDITURES		\$267,945	\$258,081	\$273,207	\$227,769	\$623,880

Public Works

The Public Services Department exists to manage and maintain the public infrastructure and facilities that are necessary for the functioning of the city and the well-being of its residents. This includes various responsibilities such as:

- **Transportation and road maintenance:** constructing, repairing, and maintaining the city's roads, sidewalks, and other transportation infrastructure. This includes street signs, traffic signals, and parking facilities.
- **Public safety and emergency response:** a crucial role by providing support to emergency services by clearing roadways, managing traffic, and ensuring essential facilities have power and utilities during emergencies.
- **Environmental sustainability:** promoting environmental sustainability and implementing green initiatives. This can include energy efficiency projects, water conservation programs, and promoting sustainable transportation options.
- **Engineering and construction:** providing engineering services, including designing and overseeing construction projects, conducting inspections, and ensuring compliance with building codes and regulations.

Department Goals
<ul style="list-style-type: none"> • Allow for submission of external work orders online. • Update work order status regularly. • All master plans online showing progress/ work accomplished. • Review/ update storm-water fees.
Highlights FY 24-25
<ul style="list-style-type: none"> • Upgraded traffic circle at Sylvania. • Began sidewalk cleaning on a as needed basis. • Began on a continuous basis cleaning storm drain. • Started fixing storm water draining projects. • Scheduled tree trimming on a continuous basis. • Fixed sidewalks. • Allocated staff to fix broken streetlights.
Changes from Last Year's Budget
<ul style="list-style-type: none"> • Elimination of one maintenance worker. • Transferring one employee to Facilities.

Staffing Levels

FY 23-24 FY 24-25

Director	1	1
Field Supervisor	0	1
Maintenance Workers	8	6
Total for Department	8	8

PUBLIC WORKS EXPENDITURE PROJECTIONS

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-23-501010	EXP PAYROLL SALARIES/WAGES	\$366,566	\$380,552	\$403,591	\$338,722	\$384,005
10-23-501015	EXP PAYROLL OVERTIME	-	-	-	10,000	7,500
10-23-501016	EXP PAYROLL LONGEVITY BONUS	11,900	11,900	12,350	9,000	5,600
10-23-501025	EXP PAYROLL TAX FICA	28,953	30,023	31,819	27,366	30,379
10-23-501030	EXP PAYROLL FRINGE RETIREMENT FRS 13.63%	49,963	51,869	55,009	45,322	53,362
10-23-501030	EXP PAYROLL FRINGE RETIREMENT ICMA	122,187	117,609	116,996	2,000	2,500
10-23-502030	EXP TELEPHONE INTERNET & FAX	2,000	2,000	2,000	2,000	4,000
10-23-503051	EXP R&M VEHICLE	6,000	7,000	10,000	8,000	-
10-23-503052	EXP R&M LAWN CARE GROUNDS, LANDSCAPING	1,500	1,500	1,500	3,500	7,000
10-23-503053	EXP R&M PEST CONTROL	-	-	-	-	5,000
10-23-503053	EXP R&M MATERIALS & SUPPLIES	5,000	5,000	5,000	5,000	5,000
10-23-503055	EXP R&M STREET SWEEPING	15,000	15,000	15,000	15,000	15,000
10-23-503056	EXP R&M SMALL TOOLS / EQUIPMENT	3,000	3,000	3,000	3,000	32,500
10-23-503061	EXP TRAINING & CONFERENCES	500	500	500	1,000	4,000
10-23-503062	EXP R&M ROADWAY	-	-	-	-	15,000
10-23-541200	EXP R&M SIDEWALKS	5,000	5,000	5,000	7,500	10,023
10-23-504051	EXP R&M EQUIPMENT	12,000	12,000	18,000	22,000	-
10-23-505010	EXP DEBT SERVICE (BACKHOE)	22,000	24,500	24,500	24,500	24,490
10-23-505010	EXP DEBT SERVICE VEHICLE (PICK-UP TRUCK)	-	15,605	15,605	15,605	-
10-23-508010	EXP FUELS OILS & LUBRICANTS	6,000	12,000	15,000	15,000	15,000
10-23-509010	EXP INSURANCE GEN LIABILITY	31,915	36,915	38,914	-	-
10-23-510200	EXP GRANT – STATE (TREES)	40,000	40,000	15,000	10,000	10,000
10-23-511010	EXP OTHER – MISCELLANEOUS	2,000	2,000	2,000	-	15,000
10-23-512010	EXP POSTAGE FREIGHT & DELIVERY	800	800	800	500	2,000
10-23-515021	EXP RENTALS – EQUIPMENT I.T.	2,500	2,500	1,000	-	2,500
10-23-516020	EXP SUPPLIES – COMPUTER & I.T.	3,521	3,521	3,521	3,521	1,000
10-23-516030	EXP SUPPLIES – OFFICE	3,300	3,300	3,300	3,000	3,000
10-23-516042	EXP SUPPLIES – HORTICULTURAL	12,500	12,500	12,500	10,000	12,500
10-23-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	9,700	9,700	9,500	15,000	5,000
10-23-519010	EXP UTILITIES – ELECTRICITY	1,000	1,000	1,000	1,000	-
10-23-541600	EXP CAPITAL OUTLAY (LOADER/CONTAINER)	1,500	2,000	14,000	-	70,000
10-23-699999	EXP INTERDEPT ALLOCATION (20 WATER)	(62,209)	(63,575)	(66,074)	(20,000)	-
10-23-699999	EXP INTERDEPT ALLOCATION (54 SURTAX)	61,000	61,000	\$61,000	\$61,000	-
TOTAL EXPENDITURES		\$765,096	\$806,719	\$831,331	\$638,536	\$741,359

General Government

General government is the administrative and support functionality within a city that is responsible for managing and governing the city's operations. In a city budget, the general government category usually includes the costs associated with these administrative functions. This includes benefits, and supplies for city officials and employees, as well as expenses related to legal services, communications, insurance, and general office operations. It also covers costs for supporting overall governance activities.

General Government Non-departmental expenses "typically refers to a category of expenditures within a government's budget that encompasses various administrative and operational costs that are not directly tied to specific departments or programs.

These expenses are often considered centralized or shared costs that support the overall functioning of the government as a whole. The purpose of grouping these expenses under "General Government Non-departmental expenses" is to provide a clear overview of the administrative and operational costs that are essential for the government to function smoothly. It allows for transparency in budgeting and financial reporting by centralizing these shared expenses under a single category.

GENERAL GOVERNMENT NON-DEPT EXPENDITURE PROJECTIONS

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
10-29-501030	Exp Payroll – Fringe Retirement FRS	\$923,260	\$1,039,120	\$1,179,369	\$-	\$-
10-29-501030	Exp Payroll - Fringe Retirement ICMA	27,500	27,500	27,500	-	-
10-29-501027	Exp Insurance Health/Life	932,844	1,081,489	1,192,329	1,400,000	1,240,833
10-29-502030	Exp Telephone Internet & Fax	35,000	41,000	41,000	-	10,000
10-29-503020	Exp Contracted Svcs - Accounting/Auditing	26,500	61,500	43,000	45,000	50,000
10-29-503021	Exp Contracted Svcs -Legal (Union Negotiation)	-	-	25,000	-	-
10-29-503021	Exp Contracted Svcs-Legal/Litigation	-	-	60,000	-	100,000
10-29-503031	Exp Contracted Svcs – Architect & Engineering	8,400	40,000	40,000	35,000	15,000
10-29-503032	Exp Contracted Svcs-Other (Website Update)	90,000	90,000	95,000	25,000	10,000
10-29-503032	Exp Contracted Svcs-Other (Zoning Board)	1,000	1,000	1,000	1,000	1,500
10-29-503040	Exp Contracted Svcs-Banking/ Credit Card Fees	22,000	22,000	20,000	10,000	5,000
10-29-503043	Exp Contracted Svcs-Court Reporting & Cost	2,000	2,000	2,000	-	-
10-29-503046	Exp Contracted Svcs-Consulting (Legislative)	30,500	50,000	50,000	140,000	-
10-29-503047	Exp Contracted Svcs- Dues & Subscriptions	2,000	2,500	2,500	5,000	5,000
10-29-503048	Exp Contracted Svcs-Records Destruction	-	-	-	2,000	1,000
10-29-503060	Exp Contracted Svcs-Election Costs	-	20,000	-	-	-
10-29-504030	Exp Aid to Disaster Relief Assistance	100,000	100,000	100,000	10,000	20,000
10-29-505010	Exp Debt Svc-Principal	100,000	102,000	105,000	107,000	107,000
10-29-505020	Exp Debt Svc-Interest	26,708	24,435	22,106	19,722	19,722
10-29-509010	Exp Insurance Gen Liability	256,001	278,000	305,000	410,000	330,639
10-29-509011	Exp Insurance Other (Workers Comp)	130,000	150,000	173,000	148,000	102,946
10-29-511010	Exp Other-Miscellaneous	47,000	35,000	40,000	75,000	50,000
10-29-512010	Exp Postage Freight & Delivery	30,000	24,000	24,000	-	7,500
10-29-512600	Exp Street Entrance	15,000	25,607	25,000	-	5,000
10-29-512600	Exp Front Office Addition/Marquis	-	40,000	40,000	-	-
10-29-515100	Exp Code Enforcement	1,000	1,000	1,000	1,000	1,500
10-29-515300	Exp Code Enf MDC Code Maintenance	60,000	20,000	20,000	-	1,500
10-29-516030	Exp Supplies-Office	25,000	25,000	25,000	-	-
10-29-521300	Exp Red Light Cam ATS	312,000	340,000	320,000	320,000	1,280,380
10-29-541400	Exp Community Comp Plan/Amendment	-	20,000	20,000	10,000	60,000
10-29-541665	Exp Special Magistrate	5,000	5,000	5,000	5,000	3,000
10-29-612600	Exp Property – MDC RE Tax	15,000	16,000	16,000	18,000	17,000
10-29-520300	Exp Other S&U (RESERVES)	315,273	223,186	143,326	123,001	100,000
10-29-699999	Exp Interdept Allocation-20 WATER	(20,000)	(56,500)	(56,500)	-	(25,000)
10-29-699999	Exp Interdept Allocation-34 SANITATION	-	-	-	65,000	(27,500)
10-29-699999	Exp Interdept Allocation-30 RECREATION	1,000,000	1,000,000	250,000	-	(80,000)
10-29-699999	Exp Interdept Allocation-60 COMMUNITY CTR	227,656	266,581	339,792	-	-
10-29-699999	Exp Interdept Allocation-54 SURTAX	-	-	-	-	(17,500)
10-29-699999	Exp Interdept Allocation-52 STORMWATER	-	-	-	-	-
10-29-699999	Exp Interfund Allocation-40 SEWER I	-	-	-	-	(35,000)
10-29-699999	Exp Interfund Allocation-20 SEWER II	-	-	-	-	(35,000)
10-29-699999	Exp Interdept Allocation-15 COMM DEV	-	31,500	31,500	65,000	-
TOTAL EXPENDITURES		\$4,746,642	\$5,148,918	\$4,727,922	\$3,039,723	\$3,324,520

Parks and Recreation Fund

The Parks & Recreation Department function in a city government is to provide and maintain public spaces and facilities for recreational activities and events. This department's role is to enhance the quality of life for residents and visitors by offering a wide range of recreational opportunities, promoting physical fitness, mental well-being, and fostering community engagement and social interaction. Specific functions of parks and recreation in a city government may include:

- **Park Development and Maintenance:** planning, development, and maintenance of public parks, greenspaces, playgrounds, sports fields, trails, and other recreational facilities.
- **Recreation Program Management:** organizing and managing a variety of recreational programs and activities for people of all ages and interests. This includes sports leagues, fitness classes, arts and crafts workshops, summer camps, after school programs and cultural events.
- **Community Engagement:** engaging with the community to identify their needs, preferences, and priorities for recreational activities and amenities.
- **Leisure Services:** providing a wide range of passive leisure activities, such as picnic areas, walking paths, gardens, and scenic spots for relaxation and enjoyment. These spaces contribute to the overall wellness and livability of the community.
- **Youth and Senior Services:** offering specialized programs and services for youth and seniors, including after-school programs, senior centers, sports leagues, and recreational activities tailored to their specific needs and interests.

Department Goals
<ul style="list-style-type: none"> • Online facility availability calendar. • Revise/ update fee schedule based on service type (pyramid system). • Develop a plan to increase sponsorship contributions annually. • Identify and implement cost-savings programs for senior citizens. • Develop a park safety program, including addition of security cameras.
Highlights FY 24-25
<ul style="list-style-type: none"> • Multi-Generational Center construction commenced. • Improved maintenance at all park facilities. • Promotional campaigns for events/programs. • Informational/ promotional school flyers. • Commenced design for dog park. • Weekly reports and reviews on all city parks.
Changes from Last Year's Budget
<ul style="list-style-type: none"> • Transferring one Public Works employee to Parks.

Staffing Levels	FY 23-24	FY 24-25
Parks Director	1	1
Parks Administrative Aide	1	1
Parks Supervisor	1	1
Parks Custodian	1	1
Parks Maintenance	0	1
Communications Coordinator	0	1
Parks Part-Time	8	8
Parks Part-Time Seasonal	Varies	Varies
Community Ctr Director	1	1
Community Ctr Coordinators	1	2
Community Ctr Custodian	1	1
Community Ctr Assessor	1	1
Community Ctr Driver	1	1
Total for Department	20	20

PARKS & RECREATION FUND REVENUE

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
30-31-311000	REV TAX PROP REAL + PERSONAL (Ad-Valorem)	\$620,431	\$685,212	\$787,354	\$850,402	\$920,397
30-31-331130	REV GRANT - FED ARPA	-	-	-	80,000	-
30-31-331721	REV GRANT - FED SENIOR MEALS OAA	-	-	-	305,315	305,315
30-31-331722	REV GRANT - FED SENIOR MEALS OAA HB ADD	-	-	-	1,050	1,050
30-31-331725	REV GRANT - FED SENIOR MEALS NUTRITION	-	-	-	49,600	49,600
30-31-331728	REV GRANT - FED SENIOR MEALS FOUNDATION	-	-	-	55,000	55,000
30-31-347210	REV FEES – CULTURE/REC MEMBERSHIPS	6,000	7,000	1,000	25,000	30,000
30-31-347302	REV FEES – CULTURE/REC SUMMER CAMPS	135,000	135,000	125,000	190,000	205,000
30-31-347303	REV FEES – CULTURE/REC AFTER SCHOOL CARE	46,000	35,000	40,000	45,000	55,000
30-31-347305	REV FEES – CULTURE/REC CLASSES	-	-	-	1,500	16,500
30-31-347306	REV FEES – CULTURE/REC BUS SERVICE	-	-	-	800	1,000
30-31-347400	REV FEES – CULTURE/REC Special Events	10,000	10,000	10,000	40,000	20,000
30-31-360000	REV OTH MISC – OTHER INCOME	1,000	1,000	1,000	2,000	-
30-31-362000	REV OTH MISC – RENTS (incl Mini Soccer Pitch)	20,000	20,000	40,000	95,000	130,000
30-31-365000	REV OTH MISC – CONTRIBUTIONS, DONATIONS	-	-	-	6,200	7,000
30-31-383200	REV PROCEEDS – CONCESSIONS	1,000	1,000	1,000	1,000	1,000
30-31-380010	REV OTH FINANCIAL SOURCES (RESERVES)	769,498	930,746	(9,477)	(7,663)	-
TOTAL REVENUE		\$1,608,929	\$1,824,958	\$995,877	\$1,740,204	\$1,796,862

PARKS & RECREATION FUND EXPENDITURES

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
30-31-501010	EXP PAYROLL SALARIES/WAGES	\$268,979	\$304,296	\$335,212	\$678,406	\$864,635
30-31-501016	EXP PAYROLL LONGEVITY BONUS	5,600	5,800	8,950	15,550	12,600
30-31-501025	EXP PAYROLL TAX FICA	21,005	23,722	26,328	53,088	67,108
30-31-501010	EXP PAYROLL SALARIES/WAGES	36,662	41,476	45,689	92,060	117,850
30-31-501030	EXP PAYROLL RETIREMENT ICMA	56,431	71,556	86,068	5,000	2,500
30-31-501018	EXP AFFILIATES – RECREATION COMMITTEE	250	250	250	250	1,500
30-31-501019	EXP PROGRAM EDUCATION/TUTOR	5,000	5,000	5,000	25,500	20,000
30-32-501018	EXP AFFILIATES – TEACHERS	-	-	-	20,000	20,000
30-32-506011	EXP CARE MEALS LSP CONGREGATE	-	-	-	103,000	105,000
30-32-506012	EXP CARE MEALS LSP HOMEBOUND	-	-	-	145,000	60,000
30-32-506013	EXP CARE MEALS NSIP SENIORS	-	-	-	49,500	18,950
30-32-506015	EXP CARE MEALS OAA	-	-	-	1,050	1,050
30-31-502030	EXP TELEPHONE INTERNET & FAX	2,100	2,100	2,100	2,000	1,000
30-31-503011	EXP PRINTING & REPRODUCTION	500	500	500	2,000	2,000
30-31-503020	EXP ACCOUNTING & AUDITING	3,500	3,500	3,500	6,000	2,000
30-31-503040	EXP BANKING / CREDIT CARD FEES	1,000	1,000	1,000	2,800	3,000
30-31-503047	EXP DUES & SUBSCRIPTIONS	-	-	-	-	750
30-31-503049	EXP CUSTODIAL & JANITORIAL	500	500	500	3,500	5,500
30-31-503051	EXP R&M VEHICLE	1,000	1,000	1,250	7,000	1,000
30-31-503053	EXP R&M MATERIALS/SUPPLIES	2,000	2,000	2,000	1,500	1,500
30-31-503056	EXP R&M SMALL TOOLS/EQUIPMENT	500	500	500	1,000	2,000
30-31-503057	EXP R&M STATION & FACILITIES	25,000	15,000	20,000	35,000	24,000
30-31-503061	EXP TRAINING & CONFERENCES	200	200	200	2,500	2,000
30-31-504051	EXP R&M EQUIPMENT	1,000	1,000	1,000	24,000	17,500
30-31-504052	EXP R&M SUPPLIES HSHLD/INST	1,000	1,000	1,000	1,000	-
30-31-508030	EXP FUELS OILS & LUBRICANTS – GAS	600	700	\$700	3,500	1,500
30-31-509010	EXP INSURANCE GEN LIABILITY	42,500	46,499	65,500	1,500	-
30-31-510200	EXP GRANT – STATE Culture/Recreation FRDAP	150,000	60,000	-	-	-
30-31-511010	EXP OTHER – MISCELLANEOUS	2,000	1,000	2,500	5,000	7,500
30-31-512010	EXP POSTAGE FREIGHT & DELIVERY	1,650	1,650	1,650	2,000	-
30-31-515020	EXP RENTALS – BUS	12,000	12,000	14,000	20,000	5,000
30-31-515030	EXP RENTALS – EQUIPMENT OFFICE (COPIER)	300	300	300	4,500	-
30-31-515040	EXP RENTALS – EQUIPMENT OTHER	300	300	300	2,000	-
30-31-516020	EXP SUPPLIES – COMPUTER & I.T.	7,171	7,171	7,171	9,000	1,500
30-31-516030	EXP SUPPLIES – OFFICE	1,400	1,400	1,400	2,500	2,000
30-31-516040	EXP SUPPLIES – INSTRUCTION & ACTIVITIES	45,000	45,000	45,000	40,000	35,000
30-31-516042	EXP SUPPLIES – HORTICULTURE	2,000	2,000	2,000	12,000	3,000
30-31-516045	EXP SPECIAL EVENTS & ACTIVITIES	50,000	75,000	75,000	130,000	80,000
30-31-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	1,500	1,500	1,500	6,000	3,500
30-31-518024	EXP TRAVEL IN-STATE MILEAGE	-	-	-	1,000	1,000
30-31-519010	EXP UTILITIES – ELECTRICITY	25,000	25,000	32,000	40,000	33,000
30-31-519011	EXP UTILITIES – WATER & SEWER	1,500	1,500	1,500	2,000	1,250
30-31-520500	EXP OTHER S&U BAD DEBT	1,000	1,000	1,000	1,000	-
30-31-600000	EXP CAPITAL OUTLAY (Wellness Restrooms)	827,500	1,000,500	141,000	1,500	-
30-31-699999	EXP INTERDEPT ALLOCATION (10 GENERAL)	5,281	62,038	62,309	180,000	80,000
TOTAL EXPENDITURES		\$1,608,929	\$1,824,958	\$995,877	\$1,740,204	\$1,707,693

Water Fund

The function of the Water Department is to provide residents and businesses with safe and reliable access to clean water. This department plays a crucial role in maintaining public health and environmental sustainability. Specific functions of the Water Department may include:

- **Water Supply and Treatment:** sourcing water from various sources and ensuring it is treated to meet quality standards before distribution to consumers.
- **Water Distribution System:** managing and maintaining the water distribution infrastructure, including pipes, pumping stations, and meters. They ensure the efficient and reliable delivery of water to homes, businesses, and other facilities within the city.
- **Water Conservation and Efficiency:** promoting water conservation initiatives and educating the public on efficient water use practices. They may develop water conservation plans, offer rebates for water-saving devices, or implement water conservation programs to reduce overall water consumption.

Department Goals	
<ul style="list-style-type: none"> • Reliable Water Supply <ul style="list-style-type: none"> ○ Ensure consistent and reliable water supply for all residents, businesses, and essential services. ○ Maintain and upgrade water infrastructure to prevent interruptions and outages. • Water Quality and Safety <ul style="list-style-type: none"> ○ Ensure the water supply meets or exceeds quality and safety standards set by regulatory authorities. ○ Regularly test and monitor water quality to detect and address any contaminants or issues promptly. • Infrastructure Maintenance and Upgrades <ul style="list-style-type: none"> ○ Develop a comprehensive plan for maintaining and updating water infrastructure, including pipes, treatment plants, and storage facilities. ○ Prioritize infrastructure projects based on their impact on water quality, system reliability, and efficiency. 	
Highlights FY 24-25	
<ul style="list-style-type: none"> • Bought water meters for our residential housing units to minimize billing discrepancies. • Continued with waterline replacement of leaking/antiquated lines. 	
Changes from Last Year's Budget	
<ul style="list-style-type: none"> • Water Fund owes General Fund • Water Fund has reserves exclusive of grants • Recommendation: Water Fund to reimburse General Fund 	<p style="text-align: right;">305,044 208,986</p>

Staffing Levels	FY 23-24	FY 24-25
Office Clerk	1	1
Total for Department		1

WATER FUND REVENUE

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
20-20-331130	Rev Grant - Fed ARPA	-	-	2,152,654	3,950,000	-
20-20-331215	Rev Grant - State Water Supply Sys (DEP Potable)	-	350,000	2,000,000	3,150,000	-
20-20-331240	Rev Grant - State Physical Environment (EPA)	-	-	-	3,000,000	-
20-20-360000	Rev Oth Misc - Other Income	15,000	10,000	10,000	5,000	2,000
20-20-360401	Rev Utility Svcs – Water Meter True-Up	140,000	140,000	140,000	142,000	163,300
20-20-360402	Rev Utility Svcs - Water (COMMERCIAL < 10 cu ft)	-	-	-	17,283	27,189
20-20-360402	Rev Utility Svcs - Water (COMMERCIAL > 10 cu ft)	-	-	-	177,717	363,600
20-20-360403	Rev Utility Svcs - Water (RESIDENTIAL < 10 cu ft)	649,000	653,000	200,000	200,000	239,419
20-20-360403	Rev Utility Svcs - Water (RESIDENTIAL > 10 cu ft)	-	-	490,000	490,000	445,473
20-20-360406	Rev Utility Svcs - Water Meter Maintenance	-	-	-	-	58,675
20-20-360404	Rev Utility Svcs - Water Tapping	500	500	500	500	500
20-20-361200	Rev Oth Misc - Interest Earned Enterprise	600	600	4,000	65,000	100,000
20-20-699999	Exp Interdept Allocation (10 GENERAL)	-	1,600,492	-	-	-
20-20-380010	Rev Oth Fin Sources RESERVE (Residual Equity)	(5,324)	77,487	176,079	(67,013)	-
TOTAL REVENUE		799,776	2,832,079	5,173,233	11,130,487	1,400,156

WATER FUND PROJECTED EXPENDITURES

20-20-501010	EXP PAYROLL – SALARIES/WAGES	\$97,285	\$56,977	\$58,511	\$34,627	\$36,000
20-20-501015	EXP PAYROLL – OVERTIME	31,255	14,537	16,166	5,000	-
20-20-501016	EXP PAYROLL – LONGEVITY BONUS	2,700	650	650	950	950
20-20-501025	EXP PAYROLL – TAX FICA	10,040	5,521	5,762	3,104	2,827
20-20-501030	EXP PAYROLL – FRINGE RETIREMENT FRS 13.63%	17,520	9,747	10,178	5,506	4,907
20-20-502030	EXP TELEPHONE INTERNET & FAX	4,650	6,650	6,650	6,600	-
20-20-503011	EXP PRINTING & REPRODUCTION	2,000	2,000	2,200	3,000	500
20-20-503020	EXP ACCOUNTING & AUDITING	3,000	3,000	3,000	3,000	-
20-20-503030	EXP INSPECTIONS / EXAMS/ TESTS	9,500	9,500	10,000	10,000	5,000
20-20-503031	EXP ARCHITECTURAL & ENGINEERING	2,100	96,030	346,348	-	-
20-20-503036	EXP HR & MGMT / STAFF SVCS	-	-	-	-	42,081
20-20-503040	EXP BANKING / CREDIT CARD FEES	6,000	3,000	1,000	4,000	1,500
20-20-503046	EXP CONSULTING (LEGISLATIVE)	-	-	-	10,000	-
20-20-503051	EXP R&M VEHICLE	2,500	2,500	2,500	2,500	500
20-20-503056	EXP R&M SMALL TOOLS/EQUIPMENT	300	300	300	2,500	200
20-20-504051	EXP R&M EQUIPMENT	52,000	12,000	12,000	23,000	10,500
20-20-505020	EXP DEBT SVC – INTEREST	-	-	-	10,000	-
20-20-508030	EXP FUELS OILS & LUBRICANTS - GAS	1,500	1,500	3,000	3,000	1,000
20-20-509010	EXP INSURANCE GEN LIABILITY	17,491	20,491	20,491	-	-
20-20-510100	EXP GRANT - FED (ARPA)	-	1,504,462	1,806,306	3,950,000	-
20-20-510200	EXP GRANT - STATE (DEP) & (EPA)	-	350,000	2,000,000	6,150,000	-
20-20-511010	EXP OTHER - MISCELLANEOUS	2,500	2,500	2,500	27,000	11,500
20-20-512010	EXP POSTAGE FREIGHT & DELIVERY	9,450	7,450	7,450	7,400	6,000
20-20-515040	EXP RENTALS - EQUIPMENT OTHER	3,000	3,000	3,000	3,000	1,000
20-20-516020	EXP SUPPLIES - COMPUTER & I.T.	6,621	6,621	6,621	6,000	1,500
20-20-516030	EXP SUPPLIES - OFFICE	1,400	1,400	1,400	1,500	500
20-20-518011	EXP UNIFORMS & PROTECTIVE CLOTHING	4,000	4,000	4,000	1,800	500
20-20-519011	EXP UTILITIES - WATER & SEWER	425,000	547,000	679,527	645,000	1,080,000
20-20-520500	EXP OTHER S&U – BAD DEBT	1,000	1,000	1,000	1,000	500
20-20-541640	EXP LEAK DETECTOR / DETECTION STUDY	5,000	5,000	5,000	5,000	2,000
20-20-560610	EXP R&R WATERLINE	20,000	20,000	20,000	16,000	30,000
20-20-699999	EXP INTERDEPT ALLOCATION (10 GENERAL)	61,964	135,243	137,673	190,000	25,000
TOTAL EXPENDITURES		\$799,766	\$2,832,079	\$5,173,233	\$11,130,487	\$1,264,465

Stormwater Fund

The Stormwater Department in a city government's function is to manage and control the collection, transportation, and treatment of stormwater runoff within the city. This department is responsible for minimizing flooding, preventing erosion, and protecting the quality of water bodies by effectively managing stormwater. Some specific functions of the Stormwater Department may include:

- **Stormwater Infrastructure Management:** maintaining, repairing, and improving stormwater infrastructure, such as drainage systems, storm sewers, culverts, ditches, and retention ponds. This involves regular inspections, cleaning, and repair of stormwater conveyance structures.
- **Stormwater Planning and Design:** creating plans and designs for stormwater management to ensure effective and efficient drainage within the city. This includes identifying flood-prone areas, developing stormwater management strategies, and implementing best practices for stormwater mitigation.
- **Permitting and Compliance:** administering stormwater management permits and regulations in accordance with local, state, and federal requirements. They ensure that construction projects, land development activities, and industrial processes are in compliance with stormwater regulations to prevent pollution and protect water quality.
- **Public Education and Outreach:** leading public education campaigns to raise awareness about stormwater management and its importance. They provide information to residents, businesses, and community groups on best practices for pollution prevention, proper disposal of hazardous substances, and responsible stormwater management on private property.
- **Water Quality Monitoring:** monitoring and testing stormwater discharge from various sources to assess its impact on local water bodies. It may collect samples, monitor water quality parameters, and implement water quality improvement initiatives to reduce pollutants and protect receiving water.
- **Green Infrastructure Implementation:** promoting the use of green infrastructure practices, such as rain gardens, bioswales, permeable pavements, and green roofs, as sustainable stormwater management solutions. They may collaborate with other departments or property owners to implement green infrastructure projects that reduce stormwater runoff and improve water quality.
- **Emergency Response:** responding to heavy rain events, natural disasters, and/or potential flooding situations, ensuring proper functioning of stormwater systems, and coordinating emergency flood response operations with other departments or agencies.

Department Goals

- **Flood Prevention and Management**
 - Develop and implement comprehensive stormwater management plans to reduce the risk of flooding.
 - Identify flood-prone areas and implement drainage infrastructure improvements to mitigate potential damage.
- **Water Quality Prevention**
 - Implement measures to prevent stormwater pollution and the discharge of contaminants into local bodies of water.
 - Establish and enforce regulations for construction site runoff and industrial waste.
- **Urban Planning Integration**
 - Collaborate with urban planners to incorporate stormwater management into land use and development decisions.
 - Ensure new developments adhere to stormwater management best practices.

Highlights FY 24-25

- Cleaning drains on a continual basis.

Changes from Last Year's Budget

- None

Staffing Levels	FY 23-24	FY 24-25
Technician	1	1
City Engineer	0	1
Total for Department		2

STORMWATER FUND PROJECTED REVENUE						
FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
52-52-501010	Rev Grant – Federal ARPA	\$-	\$500,000	\$547,500	\$-	\$-
52-52-501015	Rev Utility Svcs – Stormwater	83,000	104,000	104,000	125,000	192,473
52-52-501016	Rev Other Financial Sources (Residual Equity)	80,161	63,196	73,202	56,515	7,527
TOTAL REVENUE		\$163,161	\$667,196	\$724,702	\$181,515	\$200,000

STORMWATER FUND PROJECTED EXPENDITURES						
FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
52-52-501010	Exp Payroll – Salaries / Wages	\$29,912	\$31,733	\$33,319	\$36,805	\$100,129
52-52-501015	Exp Payroll – Overtime	22,909	27,883	31,593	-	7,500
52-52-501016	Exp Payroll – Longevity Bonus	400	650	650	650	950
52-52-501025	Exp Payroll – Tax FICA	4,071	4,610	5,016	2,816	8,306
52-52-501030	Exp Payroll – Fringe Retirement FRS 13.63%	7,200	8,126	8,848	4,994	14,670
52-52-502030	Exp Telephone Internet & Fax	1,000	1,000	1,000	1,000	-
52-52-503020	Exp Accounting & Auditing	5,000	5,000	5,000	5,000	1,000
52-52-503031	Exp Architectural & Engineering	11,500	37,000	9,500	7,000	15,000
52-52-503039	Exp Drain Clean	250	250	250	-	13,345
52-52-503040	Exp Banking / Credit Card Fees	-	-	60	100	\$100
52-52-503051	Exp R&M Vehicle	6,000	6,000	,000	6,000	2,500
52-52-503054	Exp Environmental Fees (DERM NPDES)	3,500	3,500	3,500	3,500	3,000
52-52-504051	Exp R&M Equipment	20,000	20,000	20,000	20,000	10,000
52-52-508030	Exp Fuels Oils & Lubricants – Gas	1,500	1,500	2,400	2,400	1,000
52-52-509010	Exp Insurance – General Liability	13,750	13,750	13,750	-	-
52-52-510100	Exp Grant – Federal ARPA	-	470,000	547,500	-	-
52-52-511010	Exp Other– Miscellaneous	1,800	1,800	,800	1,000	1,000
52-52-516020	Exp Supplies – Computer & I.T.	5,077	5,077	5,077	5,000	-
52-52-518011	Exp Uniforms & Protective Clothing	2,250	2,250	\$2,250	2,250	500
52-52-519010	Exp Utilities – Electricity	15,000	18,000	18,000	18,000	21,000
52-52-699999	Exp Interdept Allocation (10 GEN/various)	12,042	9,067	9,189	65,000	-
TOTAL EXPENDITURES		\$163,161	\$667,196	\$724,702	\$181,515	\$200,000

Sanitation Fund

The function of the Sanitation Department is to manage and provide services related to the collection, disposal, and recycling of solid waste within the city. This department plays a vital role in maintaining cleanliness, public health, and environmental sustainability. Specific functions of the Sanitation Department may include:

- **Solid Waste Collection:** collecting household, commercial, and industrial solid waste from designated collection points. This involves the operation of garbage trucks, collection routes scheduling, and ensuring timely and efficient waste pick-up.
- **Waste Disposal:** managing the proper disposal of solid waste, such as garbage and non-recyclable materials. They may operate land fill sites or establish contracts with private waste disposal facilities to ensure the safe and efficient disposal of waste according to environmental regulations.
- **Recycling Programs:** promoting and managing recycling programs within the city. This includes education and outreach to residents and businesses, implementing recycling collection systems, and coordinating with recycling facilities to ensure recyclable materials are properly processed and reused.
- **Yard Waste Management:** managing the collection of yard waste (i.e., leaves, grass clippings, branches, and tree trimmings) which may involve separate collection routes, composting programs, or mulching facilities to manage organic waste in an environmentally friendly manner.
- **Street Cleaning:** sweeping streets, removing litter, emptying public trash bins, and maintaining cleanliness in public spaces promoting hygiene and helping to enhance the city’s overall appearance.
- **Public Education and Awareness:** conducting public education and awareness campaigns to promote waste reduction, recycling, and responsible waste management practices. They provide informational materials, workshops, or community events to engage residents and businesses in sustainable waste management practices.

Department Goals
<ul style="list-style-type: none"> • Compliant with sanitary conditions for both public and commercial establishments • Perform mechanical street sweeping. • Perform litter collection and manual residential street sweeping. • Provide community, neighborhood, and special event support to improve quality of life. • Promote environmental beautification
Highlights FY 24-25
<ul style="list-style-type: none"> • Procured and Deployed Trash Bins throughout the City • Retrofitted Automatic Lifters for new trash bins onto Sanitation truck. • New branding of Sanitation Truck • Retrofitted trucks for easier and quicker pickup • Obtained garbage bins in effort to standardize trash pickup. • Provided bulk pick up and concierge service
Changes from Last Year’s Budget

Staffing Levels	FY 23-24	FY 24-25
Driver	1	1
Collectors / Toters	4	4
Total for Department		5

SANITATION FUND PROJECTED REVENUE

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
34-34-360101	Rev Utility Svcs - Sanit. Garbage/Solid Waste Residential	\$570,000	\$570,000	\$582,000	\$585,000	\$758,206
34-34-360102	Rev Utility Svcs - Sanit. Garbage/Solid Waste Commercial	10,000	14,000	16,000	16,000	19,950
34-34-360103	Rev Utility Svcs - Sanit. Garbage/Solid Waste (2nd Bin)	-	-	-	-	80,600
34-34-360103	Rev Utility Svcs - Sanit. Garbage/Solid Waste Excess Haul	25,000	30,000	30,000	45,000	50,000
34-34-360104	Rev Utility Svcs - Sanitation Excess Trash Haul	-	-	-	-	24,000
34-34-360105	Rev Utility Svcs - Sanitation Recycling	-	-	-	-	6,000
34-34-321040	Rev Fees - Franchise IND WASTE	6,000	6,000	6,000	6,000	10,000
34-34-380010	Rev Oth Financial Sources RESERVE (Residual Equity)	88,126	83,752	101,179	-	-
34-34-699999	Exp Interdept Allocation (GENERAL to SANITATION)	-	-	-	65,000	-
TOTAL REVENUE		\$699,126	\$703,752	\$735,179	\$717,000	\$948,756

SANITATION FUND PROJECTED EXPENDITURES

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
34-34-501010	Exp Payroll – Salaries/Wages	\$191,821	\$180,829	\$191,007	\$199,028	\$202,983
34-34-501015	Exp Payroll – Overtime	57,025	55,814	67,426	2,500	7,500
34-34-501017	Exp Payroll – Holiday Pay	8,000	8,000	8,000	8,000	8,000
34-34-501016	Exp Payroll – Longevity Bonus	5,800	7,550	7,550	7,850	9,150
34-34-501025	Exp Payroll – Tax FICA	20,092	19,293	20,960	16,629	17,414
34-34-501030	Exp Payroll – Fringe Retirement FRS 13.63%	35,008	33,345	36,315	31,498	29,779
34-34-502030	Exp Telephone Internet & Fax	4,000	5,000	5,000	5,000	-
34-34-503011	Exp Printing & Reproduction	1,000	1,200	1,200	1,984	2,000
34-34-503020	Exp Accounting & Auditing	3,000	3,000	3,000	3,000	2,000
34-34-503036	Exp HR & Management / Staff Services	3,400	3,400	3,400	-	75,000
34-34-503040	Exp Banking / Credit Card Fees	1,000	1,000	1,000	2,000	3,000
34-34-503049	Exp Custodial & Janitorial	500	500	500	500	-
34-34-503051	Exp R&M Vehicle	18,000	10,000	5,000	15,000	20,000
34-34-503056	Exp R&M Small Tools / Equipment	1,000	1,000	1,000	1,400	2,000
34-34-503161	Exp Training & Conferences	1,000	1,000	1,000	1,000	-
34-34-505030	Exp Debt Svc – Other	13,890	31,500	31,500	38,111	24,500
34-34-508030	Exp Fuels Oils & Lubricants – Gas	11,000	12,000	15,000	18,000	21,000
34-34-509010	Exp Insurance – General Liability	35,000	40,000	42,000	-	-
34-34-511010	Exp Other – Miscellaneous	1,500	1,500	1,500	1,500	2,000
34-34-512010	Exp Postage Freight & Delivery	4,250	3,250	3,250	3,000	3,000
34-34-516020	Exp Supplies – Computer & I.T.	14,071	14,071	14,071	12,000	1,000
34-34-516030	Exp Supplies – Office	1,000	1,000	1,000	1,000	1,000
34-34-518011	Exp Uniforms & Protective Clothing	8,000	8,000	8,000	8,000	2,500
34-34-519012	Exp Utilities – Recycling MDC	55,000	55,000	55,000	94,000	122,200
34-34-519020	EXP Utilities – Waste Disposal	225,000	235,000	240,000	243,000	315,900
34-34-520500	Exp Other S&U – Bad Debt Expense	3,000	3,000	3,000	3,000	2,000
34-34-699999	Exp Interdept Allocation (GENERAL)	(23,231)	(31,500)	(31,500)	-	27,500
TOTAL EXPENDITURES		\$699,126	\$703,752	\$735,179	\$717,000	\$901,426

Sewer Fund

The function of the Sewer Department is to provide residents and businesses with safe, reliable, and effective wastewater management. This department plays a crucial role in maintaining overall infrastructure development. Specific functions of the Sewer Department may include:

- **Sewer System Management:** overseeing the installation, maintenance, and repair of the sewer system, including pipes, and lift stations. They ensure that wastewater and sewage are safely collected, transported, and treated in compliance with environmental regulations.
- **Emergency Response:** responding swiftly to mitigate the impact and restore services during emergencies, such as water main breaks, sewer line collapses, or natural disasters. They coordinate with other departments and emergency response agencies to address any sewer-related incidents.

Department Goals	
<ul style="list-style-type: none"> • Public Health and Safety <ul style="list-style-type: none"> ○ Ensure that wastewater is effectively treated to eliminate disease-causing organisms and protect public health. ○ Implement protocols to respond to sewage spills and emergencies swiftly. • Regulatory Compliance <ul style="list-style-type: none"> ○ Adhere to local, state, and federal regulations governing wastewater collection, treatment, and discharge. ○ Maintain accurate records and reporting to demonstrate compliance. • Capacity Management and Planning <ul style="list-style-type: none"> ○ Develop long-term plans to accommodate population growth and changes in wastewater flow. ○ Anticipate and address capacity constraints to prevent overloading of the sewer system. 	
Highlights FY 24-25	
<ul style="list-style-type: none"> • Cleaning drains on a continual basis. 	
Changes from Last Year's Budget	
<ul style="list-style-type: none"> • Sewer Fund owes General Fund 1.86M • Sewer Fund reserves approximately 340K • Recommendation: Sewer Fund to reimburse General Fund 	

Staffing Levels	FY 23-24	FY 24-25
Technician	1	1
Administrative Aide	0	1
Total for Department		2

SEWER I & II FUND PROJECTED REVENUE

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
40-40-331130	Rev Grant - Fed ARPA	\$-	\$45,000	\$-	\$-	\$104,160
40-40-370502	Rev Oth Misc - Late Fees	148,704	(180,248)	-	-	25,000
40-40-360301	Rev Utility Svcs - Sewer I Commercial	100,000	100,000	100,000	100,000	219,574
40-42-360301	Rev Utility Svcs - Sewer II Commercial	100,000	100,000	100,000	100,000	235,128
40-40-360302	Rev Utility Svcs - Sewer I Residential (< 10 cu ft)	300,000	380,000	209,734	151,654	115,598
40-40-360302	Rev Utility Svcs - Sewer I Residential (> 10 cu ft)	-	-	-	401,100	289,515
40-42-360302	Rev Utility Svcs - Sewer II Residential (< 10 cu ft)	225,000	262,000	250,000	97,500	115,598
40-40-361200	Rev Oth Misc - Interest Earned Enterprise	8,000	3,000	1,500	1,250	-
40-42-361200	Rev Oth Misc - Interest Earned Enterprise	400	400	400	4,000	-
40-42-394900	Exp Interdept Allocation - (SEWER I to SEWER II)	242,500	180,138	249,533	368,759	-
TOTAL REVENUE		\$1,124,604	\$890,290	\$911,167	\$1,451,763	\$1,394,087

SEWER, I FUND PROJECTED EXPENDITURES

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
40-40-510100	Exp Grant - Fed (ARPA)	\$ -	\$42,300	\$ -	\$ -	\$ -
40-40-502030	Exp Telephone Internet & Fax	1,000	1,000	1,000	2,000	1,500
40-40-503011	Exp Printing and Reproduction	250	250	250	500	500
40-40-503020	Exp Accounting & Auditing	5,000	5,000	5,000	5,000	3,500
40-40-503031	Exp Architectural & Engineering	3,900	2,700	-	-	-
40-40-503040	Exp Banking Credit Card Fees	250	1,000	1,000	1,000	1,000
40-40-503050	Exp R&M Other	1,000	1,000	1,000	1,000	1,000
40-40-503053	Exp R&M Materials Supplies	2,000	2,000	2,000	2,000	2,000
40-40-503057	Exp R&M Station & Facilities	25,000	25,000	25,000	10,000	15,000
40-40-505020	Exp Debt Svc - Interest	67,933	59,631	62,113	10,000	32,000
40-40-508030	Exp Fuels Oils & Lubricants - Gas	1,000	1,000	1,000	500	1,000
40-40-509010	Exp Insurance Gen Liability	3,500	3,500	3,500	-	-
40-40-509012	Exp Insurance Property	550	550	550	750	-
40-40-511010	Exp Other - Miscellaneous	750	750	750	1,000	2,000
40-40-512010	Exp Postage Freight & Delivery	1,000	1,000	1,000	-	-
40-40-515040	Exp Rentals - Equipment Other	1,000	1,000	1,000	1,000	3,000
40-40-516020	Exp Supplies - Computer & IT	4,071	4,071	4,071	3,500	2,000
40-40-516030	Exp Supplies – Office	1,000	1,000	1,000	1,000	1,500
40-40-519010	Exp Utilities - Electricity	10,000	10,000	10,000	11,000	13,000
40-40-540600	Exp Sewer Processing	145,000	145,000	151,000	199,000	260,000
40-40-541670	Exp Sewer line R&R Testing	70,000	70,000	70,000	35,995	25,000
40-40-394900	Exp Interdept Allocation (SEWER I to SEWER II)	242,500	-	-	368,759	-
40-40-699999	Exp Interdept Allocation GENERAL	(30,000)	(30,000)	(30,000)	-	35,000
TOTAL EXPENDITURES		\$556,704	\$347,752	\$311,234	\$654,004	\$399,000

SEWER II FUND PROJECTED EXPENDITURES

FUND-DEPT- ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
40-42-501010	Exp Payroll - Salaries/Wages	\$58,543	\$61,802	\$66,643	\$65,116	\$118,379
40-42-501015	Exp Payroll - Overtime	8,291	11,423	13,059	7,000	9,414
40-42-501016	Exp Payroll - Longevity Bonus	3,000	3,250	3,250	3,250	6,000
40-42-501025	Exp Payroll - Tax FICA	5,342	5,850	6,346	5,766	10,235
40-42-501030	Exp Payroll - Fringe Retirement 13.63%	9,518	10,423	11,306	10,227	18,236
40-42-502030	Exp Telephone Internet & Fax	1,200	1,200	1,200	1,000	-
40-42-503011	Exp Printing and Reproduction	300	300	300	300	500
40-42-503020	Exp Accounting & Auditing	1,500	1,500	1,500	1,500	5,000
40-42-503031	Exp Architectural & Engineering	3,900	-	-	-	40,000
40-42-503040	Exp Banking Credit Card Fees	800	800	800	-	1,000
40-42-503049	Exp Custodial and Janitorial	500	500	500	300	500
40-42-503051	Exp R&M Vehicle	3,000	3,000	3,000	3,000	-
40-42-503053	Exp R&M Materials Supplies	1,500	1,500	1,500	1,500	2,000
40-42-503057	Exp R&M Station & Facilities	5,000	5,000	7,000	5,000	2,500
40-42-503161	Exp Training & Conferences	200	200	200	500	1,000
40-42-504051	Exp R&M Equipment	25,000	25,000	25,000	10,000	15,000
40-42-505020	Exp Debt Svc - Interest	27,000	23,750	17,710	12,000	10,000
40-42-508030	Exp Fuels Oils & Lubricants - Gas	1,000	1,000	1,000	1,000	1,000
40-42-509010	Exp Insurance Gen Liability	5,000	5,000	5,000	-	-
40-42-509012	Exp Insurance Property	2,000	3,000	3,000	500	-
40-42-511010	Exp Other - Miscellaneous	700	700	700	500	1,000
40-42-512010	Exp Postage Freight & Delivery	2,550	1,550	1,550	1,000	-
40-42-515040	Exp Rentals - Equipment Other	1,000	1,000	1,000	1,000	5,000
40-42-516020	Exp Supplies - Computer & IT	4,271	4,271	4,271	4,000	2,000
40-42-516030	Exp Supplies - Office	750	750	750	500	1,500
40-42-516041	Exp Supplies - Chemicals	5,000	5,000	5,000	4,000	2,000
40-42-518011	Exp Uniforms & Protective Clothing	300	300	300	2,300	1,500
40-42-519010	Exp Utilities - Electricity	9,200	10,000	5,000	8,000	11,000
40-42-540600	Exp Sewer Processing	400,000	400,000	460,000	598,000	665,000
40-42-541450	Exp Health & Safety	750	750	750	500	2,000
40-42-541670	Exp Sewer line R&R Testing	5,000	5,000	5,000	50,000	25,000
40-42-394900	Exp Interdept Allocation - (SEWER I to SEWER II)	(24,215)	(51,281)	(52,702)	-	-
40-42-699999	Exp Interdept Allocation - GENERAL	(30,000)	(30,000)	(30,000)	-	35,000
TOTAL EXPENDITURES		\$537,900	\$512,538	\$569,933	\$797,759	\$991,764

Community Development Fund

The Community Development Department’s function in city government is to promote and support the overall well-being and growth of the community. It also enforces and oversees building and construction regulations to ensure the safety, integrity, and compliance of structures within the city. This department typically focuses on enhancing the physical, social, and economic aspects of the city to create a vibrant and inclusive environment for residents. It also plays a critical role in safeguarding public health, safety, and welfare by ensuring that buildings meet the necessary codes and standards. Some specific functions of the Community Development Department may include:

- **Urban Planning and Development:** developing and implementing urban planning policies and regulations, including zoning codes, land use plans, and development guidelines. They assess and approve development projects, ensuring they align with city goals and meet community needs.
- **Economic Development:** promoting economic growth and development by attracting new businesses, fostering entrepreneurship, and supporting existing businesses. They may offer incentives, grants, or resources to encourage investment, job creation, and business expansion.
- **Building Permits and Inspections:** issuing building permits to authorize new construction, renovations, or additions to existing structures. They review construction plans, conduct inspections at various stages of the construction process, and ensure compliance with building codes/regulations.
- **Plan Review:** conducting thorough reviews of construction plans and specifications to assess their compliance with applicable codes and regulations. They verify that the proposed building design, materials, and methods meet safety and structural requirements.
- **Building Safety and Structural Integrity:** focusing on ensuring the safety and structural integrity of buildings. They assess building designs, inspect foundations, framing, electrical systems, plumbing, fire safety measures, and other components to ensure compliance with safety standards.
- **Accessibility and ADA Compliance:** ensuring compliance with accessibility standards as mandated by the Americans with Disabilities Act (ADA) and other relevant regulations. They review plans and inspect buildings to ensure accessible routes, parking, and facilities for individuals with disabilities.
- **Permitting and Records Management:** managing the permitting process, including the issuance, tracking, and management of building permits. They maintain accurate records of approved plans, inspection reports, and other documents related to construction activities within the city.

Department Goals
<ul style="list-style-type: none"> • Develop a policy to require inspections of foreclosed properties. • Improve ISO rating and actively enforce building code. • Promptly identify unsafe structures and issue declarations. • Plans/construction updates provided online and updated regularly. • Listing active & closed Bus Tax Licenses online. • Promote/ announce new businesses.
Highlights FY 24-25
<ul style="list-style-type: none"> • Came into compliance with state on comp plan for missing language. • Revamped building giving us more inspections/reviews during week. • Provided backup information to both the planning board and code compliance boards. • Fixed long standing issues on reporting to state/local and tax office.
Changes from Last Year’s Budget

Staffing Levels

FY 23-24

FY 24-25

Office Manager	1	1
Receptionist	1	1
Code Compliance Officer	1	1
Planner	1	1
Total for Department	4	

COMMUNITY DEVELOPMENT FUND PROJECTED REVENUE

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
15-15-317100	Rev Fees - Surcharge Muni Parking Decals	\$-	\$-	\$-	\$7,500	\$-
15-15-330230	Rev Fees - Permit BUILDING	150,000	150,000	200,000	210,000	480,000
15-15-330240	Rev Fees - Permit CERT OF USE	-	-	-	15,000	5,000
15-15-340210	Rev Fees - Licenses CONTRACTOR	500	500	500	2,000	-
15-15-340270	Rev Fees - Permit Zoning	500	500	-	2,500	10,000
15-15-340270	Ref Fees - Public Works	500	-	-	500	10,000
15-15-349200	Rev Svcs - Code Enforcement	2,500	2,500	2,500	31,500	35,000
15-15-360000	Rev Oth Misc - Other Income	1,000	1,000	3,000	3,000	3,000
15-15-370501	Rev F&F - Local Ordinance Violation Work W/O/P	500	500	500	500	2,500
15-15-380010	Rev Oth Financial Sources (RESERVE)	109,627	86,874	66,461	2,929	10,000
15-15-699999	Exp Interdept Allocation				65,000	-
TOTAL REVENUE		\$265,127	\$241,874	\$272,961	\$340,429	\$555,500

COMMUNITY DEVELOPMENT FUND PROJECTED EXPENDITURES

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
15-15-501010	Exp Payroll - Salaries/Wages	\$40,676	\$43,470	\$45,643	\$107,131	\$224,000
15-15-501015	Exp Payroll - Overtime	9,456	11,684	13,293	-	-
15-15-501016	Exp Payroll - Longevity Bonus	1,200	1,750	1,750	2,200	2,850
15-15-501025	Exp Payroll - Tax FICA	3,927	4,353	4,642	8,363	17,354
15-15-501030	Exp Payroll - Fringe Retirement 13.63%	6,768	7,517	8,033	14,835	30,531
15-15-502030	Exp Telephone Internet & Fax	4,200	4,200	4,200	3,500	-
15-15-503010	Exp Advertising & Publications	6,000	6,000	6,000	4,000	1,500
15-15-503020	Exp Accounting & Auditing	8,000	8,000	8,000	6,000	-
15-15-503030	Exp Inspections, Exams & Tests	-	-	-	-	2,000
15-15-503040	Exp Banking / Credit Card Fees	1,500	1,500	3,000	3,000	2,000
15-15-503046	Exp Contracted Svcs Consulting (Review@60%)	105,000	90,000	120,000	150,000	237,565
15-15-504051	Exp R&M - Equipment	1,000	1,000	1,000	1,000	-
15-15-509010	Exp Insurance Gen Liability	7,500	7,500	7,500	-	-
15-15-511010	Exp Other - Miscellaneous	3,000	3,000	3,000	1,000	2,500
15-15-512010	Exp Postage Freight & Delivery	1,000	1,000	1,000	1,000	-
15-15-515030	Exp Rentals - Equipment Office (COPIER)	5,000	5,000	5,000	3,000	3,000
15-15-515300	Exp Code Enf Maintenance MDC Code	30,000	15,000	10,000	10,000	5,000
15-15-515400	Exp Code Enf Maintenance CITIZENSERVE	19,800	19,800	19,800	16,000	16,000
15-15-516020	Exp Supplies - Computer & IT	10,100	10,100	10,100	8,000	2,500
15-15-516030	Exp Supplies - Office	1,000	1,000	1,000	900	2,000
15-15-518011	Exp Uniforms & Protective Clothing	-	-	-	500	500
TOTAL EXPENDITURES		\$265,127	\$241,874	\$272,961	\$340,429	\$549,300

Surtax CITT Fund

In a city government, the Transportation Department's function is to plan, develop, and maintain an efficient and sustainable transportation system within the city. This department plays a vital role in ensuring the safe and smooth movement of people and goods, reducing traffic congestion, and promoting alternative modes of transportation. Some specific functions of the transportation department may include:

- **Transportation Planning:** develop comprehensive transportation plans that outline the long-term vision for the city's transportation system. They analyze current and future transportation needs, conduct traffic studies, and propose solutions to improve transportation infrastructure and services.
- **Traffic Management:** manage traffic flow and implement strategies to improve traffic safety and reduce congestion. This could involve installing traffic signals, signage, speed calming measures, and implementing intelligent transportation systems (ITS) to monitor and optimize traffic flow.
- **Public Transit:** oversee public transit services within the city. They may work with public transit agencies to plan routes, improve service frequency, and ensure the accessibility and efficiency of public transit options.
- **Active Transportation:** promotes and supports alternative modes of transportation, such as walking, cycling, and micro-mobility (e.g., scooters, bike-sharing programs). They develop infrastructure, such as bike lanes, pedestrian walkways, and trails, to encourage active transportation and create a safer and more connected network for non-motorized modes.
- **Parking Management:** manages public parking facilities, including parking lots and meters, to ensure a sufficient supply of parking spaces, appropriate pricing, and enforcement of parking regulations. They may also develop parking management strategies to reduce congestion and encourage the use of alternative modes of transportation.
- **Transportation Demand Management:** develops and promotes transportation demand management strategies to reduce single-occupancy vehicle trips and encourages the use of sustainable transportation options. This may include implementing carpooling programs, supporting ridesharing services, advocating for telecommuting, and promoting flexible work hours.
- **Public Engagement and Stakeholder Collaboration:** engages with the public, community groups, and stakeholders to gather input, address concerns, and ensure that transportation plans and projects align with the needs and priorities of the community.

Department Goals
<ul style="list-style-type: none"> • Efficient Operations: Ensure smooth and timely transportation, optimize routes and schedules for efficiency. • Safety: Uphold transportation safety regulations and maintain vehicles to high safety standards. • Accessibility: Provide accessible transportation options, accommodate diverse passengers.
Highlights FY 24-25
<ul style="list-style-type: none"> • Came into compliance with state on comp plan for missing language. • Revamped building giving us more inspections/reviews during week. • Provided backup information to both the planning board and code compliance boards. • Fixed long standing issues on reporting to state/local and tax office.
Changes from Last Year's Budget
<ul style="list-style-type: none"> • 8.2% increase in Property Values. • Surtax Fund currently does not owe General Fund for Transfer-In. • Surtax owes the General Fund for Signage Install 45,000. • Recommendation: Transfer administration cost only to General Fund.

SURTAX CITT FUND PROJECTED REVENUE

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
54-54-315000	Rev Impact Fees	\$ -	\$10,000	\$10,000	\$20,000	\$12,500
54-54-316000	Rev Sharing - Mass Transit	68,261	70,309	92,387	93,500	88,158
54-54-316100	Rev Sharing - Transportation	273,043	281,234	369,546	372,000	352,631
54-54-331205	Rev Grant - State Public Safety (FDOT)	-	-	72,424	-	-
54-54-331245	Rev Grant - State Other Transportation (TAP)	-	25,000	30,000	35,000	50,000
54-54-361200	Rev Oth Misc - Interest Earned Enterprise	-	-	-	8,000	-
54-54-380010	Rev Oth Financial Sources RESERVE (Residual Equity)	278,230	267,205	213,263	(61,621)	-
TOTAL REVENUE		\$619,534	\$653,748	\$787,620	\$466,879	\$503,289

SURTAX CITT FUND PROJECTED EXPENDITURES

FUND-DEPT-ACCT	DESCRIPTION	FY 20-21 BUDGET	FY 21-22 BUDGET	FY 22-23 BUDGET	FY 23-24 BUDGET	FY 24-25 BUDGET
54-54-503040	Exp Banking Credit Card Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
54-54-503055	Exp R&M Street Sweeping	14,000	14,000	14,000	14,000	15,000
54-54-503058	Exp Transportation (Freebee)	80,000	93,600	144,240	144,200	144,240
54-54-503062	Exp R&M Roadway R.O.W.	45,000	45,000	50,000	40,000	50,000
54-54-503062	Exp R&M Roadway R.O.W.	225,000	250,000	250,000	115,000	15,000
54-54-510200	Exp Grant - State FDOT	-	25,000	102,424	-	-
54-54-510200	Exp Grant - State (TPO)	-	-	-	35,000	-
54-54-511010	Exp Other - Miscellaneous	-	-	-	-	1,000
54-54-512600	Exp Signage - Street	30,000	-	-	-	20,000
54-54-516020	Exp Supplies - Computer & IT	3,571	\$3,571	\$3,571	\$3,500	2,500
54-54-519010	Exp Utilities - Electricity	100,000	\$100,000	\$100,000	\$100,000	117,000
54-54-521625	Exp Traffic Calm Device	-	-	-	-	30,000
54-54-525600	Exp Drain Curb Gutter	120,000	85,000	85,000	31,904	50,000
54-54-541650	Exp R&R Sidewalks	45,000	80,000	80,000	20,000	7,500
54-54-511010	Exp MOE CREDIT	\$(61,000)	(61,000)	(61,000)	(61,000)	-
54-54-699999	Exp Interdept Allocation (10 GENERAL)	16,963	17,577	18,385	23,275	17,500
TOTAL EXPENDITURES		\$619,534	\$653,748	\$787,620	\$466,879	\$470,740

Debt Service Schedule

Fund	Description	Original Principal	Interest Rate	Maturity Date	Owed as of 09/30/24	Annual Principal	Annual Interest	Payment Year
Governmental	Promissory Note Payable (CNB)	\$1,525,000	2.25%	Feb-31	\$889,498	110,000	17,280	FY 24-25
						112,000	14,782	FY 25-26
						115,000	12,229	FY 26-27
						117,000	9,619	FY 27-28
						121,000	6,196	FY 28-29
						123,000	4,196	FY 29-30
	125,000	2,196	FY 30-31					
	Public Works Backhoe	\$114,989	25.63%	Dec-24	24,492	23,980	512	FY 24-25
Enterprise	State of Florida Sewer Debt	\$2,726,668	3.75%	Oct-25	287,526	90,888	4,954	FY 24-25
						92,538	3,304	FY 24-25
						94,167	1,675	FY 25-26
Total Debt Service					\$1,201,516	317,406	26,050	FY 24-25

Capital Improvements Projects

Item	Project Description	Status	Funding Source	Project Status	Est. Cost	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
PR-1	MULTI-GENERATIONAL CENTER (MGC) PH 1	ONGOING	ARPA+STATE GRANT REC FUND	ROLL OVER 23-24	6,200,000	1,069,993	5,130,007	0	0	0	0
PR-2	MGC PH 2 PICKLEBALL COURTS	PENDING	FRDAP GRANT	ROLL OVER 23-24	250,000	0	0	250,000	0	0	0
PR-3	MGC PH 3 EXERCISE EQUIPMENT	PENDING	REC FUND	ROLL OVER 23-24	250,000	0	120,000	130,000	0	0	0
PR-4	MGC PH 3 TENNIS COURTS	PENDING	REC FUND	ROLL OVER 23-24	300,000	0	0	300,000	0	0	0
PR-5	MGC PH 3 BASKETBALL COURTS	APPROVED	REC FUND	ROLL OVER 23-24	125,000	0	125,000	0	0	0	0
PR-6	MGC PH 3 BASEBALL FIELDS	PENDING	PENDING GRANT	ROLL OVER 23-24	300,000	0	0	0	300,000	0	0
PR-7	MGC PH 3 PARKING	PENDING	SURTAX	ROLL OVER 23-24	250,000	0	150,000	100,000	0	0	0
PR-8	MGC PH 3 STORAGE	PENDING	REC FUND	ROLL OVER 23-24	85,000	0	0	0	85,000	0	0
PR-9	MGC PH 3 UPGRADED LIGHTS	PENDING	PENDING GRANT REC FUND	ROLL OVER 23-24	300,000	0	0	100,000	150,000	50,000	0
PR-10	MGC PHASE 3 TENNIS CENTER BUILDING	PENDING	PENDING	PLANNED	80,000	0	0	0	0	80,000	0
PR-11	MGC PHASE 3 PLAYGROUND	PENDING	PENDING	PLANNED	200,000	0	0	0	0	100,000	100,000
PR-11	MGC PH 3 ROOFED BASKETBALL COURTS	PENDING	PENDING	PLANNED	275,000	0	0	0	0	0	275,000
PR-12	BATTING CAGES	PENDING	PENDING	PLANNED	50,000	0	0	0	0	50,000	0
PR-13	DOG PARK	PENDING	PENDING	PLANNED	75,000	0	75,000	0	0	0	0
PR-14	SYLVANIA HEIGHT FIELD CONVERSION	PENDING	PENDING	PLANNED	175,000	0	0	100,000	75,000	0	0
PR-15	COOPER PARK SPLASH PAD	PENDING	PENDING	PLANNED	225,000	0	0	0	0	100,000	125,000
PR-16	COOPER PARK ADDITIONAL BATHROOM	PENDING	PENDING	PLANNED	75,000	0	0	0	75,000	0	0
PR-17	COOPER PARK FENCING	PENDING	FRDAP GRANT	PLANNED	150,000	0	150,000	0	0	0	0
PR-18	COOPER PARK WALKING TRAIL	PENDING	GRANT	PLANNED	75,000	0	75,000	0	0	0	0
PR-19	COOPER PARK PLAYGROUND	PENDING	PENDING	PLANNED	300,000	0	0	0	0	75,000	225,000

Item	Project Description	Status	Funding Source	Project Status	Est. Cost	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
PR-20	GARDEN CLUB PLAYGROUND	PENDING	PENDING	PLANNED	75,000	0	0	0	75,000	0	0
PR-21	GARDEN CLUB FIXTURES	PENDING	PENDING	PLANNED	50,000	0	25,000	25,000	0	0	0
PR-22	PARK IMPROVEMNT 18 TH ST	PENDING	PENDING	PLANNED	50,000	0	0	50,000	0	0	0
SUBTOTAL PARKS & REC					9,915,000	1,069,993	5,850,007	1,055,000	760,000	455,000	725,000
PW-1	WATER LINE REPLACEMNT PH 2	APPROVED	GRANT FEDERAL EPA	ROLL OVER 23-24	3,000,000	1,000,000	2,000,000	0	0	0	0
PW-2	WATER LINE REPLACEMNT PH 3	PENDING	GRANT STATE	DESIGN DEV	2,200,000	0	1,500,000	700,000	0	0	0
PW-3	WATER LINE REPLACEMNT PH 4	PENDING	GRANT STATE	PENDING	1,300,000	0	0	1,300,000	0	0	0
PW-4	REPLACE STORM WTR PUMPS	PENDING	PENDING GRANT APPROVAL	PENDING	500,000	0	300,000	200,000	0	0	0
PW-5	DRAINAGE BETWEEN SW 9 ST & 9 TERR ON SW 58TH AVE	PENDING	STORMWATER RESERVES	ROLL OVER 23-24	175,000	0	175,000	0	0	0	0
PW-6	DRAINAGE BETWEEN SW 15 ST & SW 16 ST 58TH AVE	PENDING	STORMWATER RESERVES	ROLL OVER 23-24	75,000	0	0	0	75,000	0	0
PW-7	DRAINAGE AT SW 17 ST AND SW 65TH AVE	PENDING	STORMWATER RESERVES	ROLL OVER 23-24	75,000	0	0	0	0	75,000	0
PW-8	DRAINAGE AT SW 14 ST AND SW 65TH AVE	PENDING	STORMWATER RESERVES	ROLL OVER 23-24	50,000	0	50,000	0	0	0	0
PW-9	DRAINAGE AT SW 12 ST AND SW 65TH AVE	PENDING	STORMWATER RESERVES	ROLL OVER 23-24	50,000	0	50,000	0	0	0	0
PW-10	CORRIDOR IMPROVE SW 16 ST	PENDING	PENDING GRANT TPO	ROLL OVER 23-24	1,750,000	0	250,000	1,500,000	0	0	0
PW-11	TRAFFIC CALMING CHICANE SW 65 AVE NEAR SW 14TH ST	PENDING	SURTAX	ROLL OVER 23-24	50,000	0	0	50,000	0	0	0
PW-11	SIDEWALK REPAIR (PHASED)	ONGOING	SURTAX	ROLL OVER 23-24	200,000	0	40,000	40,000	40,000	40,000	40,000
PW-13	CROSSWALK MIDBLOCK SW 62ND AVE	PENDING	SURTAX	ROLL OVER 23-24	75,000	0	75,000	0	0	0	0
SUBTOTAL PUBLIC WORKS					9,750,000	1,000,000	4,490,000	3,915,000	165,000	90,000	90,000

FY 2024-25 Adopted Operating & Capital Budget

Item	Project Description	Status	Funding Source	Project Status	Est. Cost	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
WM-1	REMODEL CITY HALL	PENDING	PENDING	PROPOSED	6,000,000	0	0	1,500,000	1,500,000	500,000	2,500,000
WM-2	TREE CANOPY TREE CITY USA	ONGOING	GENERAL FUND	ONGOING	20,000 ANNUAL	0	20,000	20,000	20,000	20,000	20,000
WM-3	8 TH ST IMPROVMENT	PROPOSED	PENDING	PROPOSED	300,000	0	0	0	100,000	100,000	100,000
WM-4	EQUIPMENT UPGRADES	PROPOSED	PENDING	GENERAL FUND	250,000	0	50,000	50,000	50,000	50,000	50,000
WM-6	COMPREHENSIVE PLAN UPDATE	PROPOSED	PENDING	COMMUNITY DEV	80,000	0	80,000	0	0	0	0
WM-7	ZONING CODE UPDATE	PROPOSED	PENDING	COMMUNITY DEV	45,000	0	45,000	0	0	0	0
WM-8	CITYWIDE INTERNET SVC	PROPOSED	PENDING	PENDING	200,000	0	0	0	0	0	200,000
WM-9	DRAIN VACCUM TRUCK	PROPOSED	STORMWATER/ LOAN	2024-2025	0	0	50,000	250,000	50,000	50,000	50,000
WM-10	STREET SWEEPER	PROPOSED	PUBLIC WORKS		90,000	0	90,000				
SUBTOTAL CITYWIDE					7,065,000	0	285,000	1,570,000	1,670,000	670,000	2,870,000
TOTAL CAPITAL PROJECTS					26,730,000	2,069,993	10,625,007	6,540,000	2,595,000	1,215,000	3,685,000

Glossary

A glossary is an alphabetical list of the acronyms and terminology used throughout this document that is either technical in nature or unique to the City of West Miami. Each term is given a short entry that defines it within the context that it is used.

A	
Account	An individual asset, liability, expenditure, revenue, encumbrance, or fund balance.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
Ad-Valorem Tax	The “at value” property tax calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).
Adopted Budget Appropriation	The proposed budget, as initially formally approved by the City Commission The authorization by the governing body to make payments or incur obligations for specific purposes
Assessed Value	A valuation set upon real estate by the Miami-Dade County Property Appraiser as a basis for levying real property taxes (Ad-Valorem Tax).
Asset	Resources owned or held by a government, which have monetary value.
B	
Balanced Budget	Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that the budget submitted to the City Commission be balanced.
Bond	A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds is identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements
Bond Rating	A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). Also referred to as the officially authorized expenditure ceiling(s) under which a government and its departments operate
Budget Document	The official written statement prepared by the city staff reflecting decisions made by the Commission in their budget deliberations
Budget Message	A general discussion of the proposed budget written by the City Manager to the City Commission
Budget Schedule	The key dates which a government follows from budget preparation to adoption
C	
Capital Improvements Program	A projection of capital (long-lived and significant) expenditures over the coming five years also indicating the method of financing
Capital Improvements Reserve	An account which segregates a portion of the government’s equity to be used for future capital program expenditures. The amount of capital reserve should roughly equal the annual equipment depreciation and be identified as being needed for future capital acquisition
Capital Outlay	Fixed assets, which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset
Capital Project	Referred to as capital improvements, these are major construction, acquisition, or renovation activities, which add value to a government’s physical assets or significantly increase their useful life

Contingency	<p>A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them</p> <p>An appropriation of money set aside for unexpected expenses. The amount needed is transferred by City Commission action to supplement the appropriate expenditure account</p>
D	
Debt Service	The accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds
Department	A major administrative division of the city, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund
Depreciation	The decrease in value of assets; the allocation of the cost of assets to periods in which the assets are used
E	
Enterprise Fund	Funds established to account for operations, which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing services to the public on a continuing basis (including depreciation) be financed or recovered primarily through user fees
Estimated Amount Expenditure	<p>Projections of funds to be received during the fiscal year</p> <p>The cost of goods or services, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police and others, purchasing materials, electricity water and gas and making long-term debt payments</p>
F	
Final Budget	Term used to describe revenues and expenditures for the upcoming fiscal year, as presented to the City Commission for adoption
Financial Policy	An agreed-upon set of principles for the planning and programming of government budgets and their funding with respect to revenue, spending, and debt management as these relate to government services, programs and capital investments.
Fiscal Year	The 12-month period to which the annual budget applies. The City's fiscal year spans from October 1st and to September 30th
Fixed Assets	Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment
Franchise	A special privilege granted by a government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation
Franchise Fees	Fees levied by the City in return for granting a privilege, which permits the continual use of public property such as City streets, and usually involves the elements of monopoly and regulation
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the Refuse Collection and Recycling Fund and the Stormwater Fund
Fund Balance	The excess of assets over liabilities in a fund. A negative fund balance may also be referred to as a deficit
G	
General Fund	The fund available for any legal authorized purpose and therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit. The entity receives revenue from a specific source and spends it on specific activities
Goal	An attainable target for an organization. An organization's vision of the future
Goals and Objectives	A narrative within each department which establishes a program of non-routine, or especially emphasized, intentions and tasks during a one-year period but not necessarily a fiscal period
Governmental Funds	A type of fund which includes the general fund, and may include capital improvements, assessments, and debt service

Grant	A contribution by one governmental unit to another; usually made to aid in the support of a specified function (for example, education), but may sometimes be for general purposes
I	
Infrastructure	Physical assets of a government, such as streets, water, sewer, public buildings and parks
Intergovernmental Revenue	Funds received from federal, state, and other local governmental sources in the form of grants and shared revenue
L	
Liabilities	Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances
Line Item	A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level
M	
Millage rate	One mil equals \$1 of tax for each \$1,000 of property value. The millage rate is the total number of mils of tax assessed against this value
Modified Accrual Accounting	A basis of accounting where revenue is recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred
N	
Non-Departmental Appropriations	The costs of government services or operations not directly attributable to City Departments
O	
Objective	A specific measurable and observable activity which advances the organization toward its goal
Operating Budget	The City's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them
Ordinance	A law or formal legislative enactment by the City Commission
P	
Personnel (or Fringe) Benefits	Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans
Policy	A plan, course of action or guiding principle, designed to set parameters for decisions and actions
Productivity	A measure of the service output of City programs compared to the per unit of resource input invested
Property Tax Rate	A tax based on the value of the property. It is also called an Ad Valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate. Therefore, if your house has a taxable value of \$300,000 and the millage rate is \$1, then you would pay \$300 in taxes, and if the millage rate is \$10, then you would pay \$3,000 in taxes
R	
Reserve	An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose
Retained Earnings Revenue	The percentage of net earnings retained to be reinvested or to pay debt Money that the City of West Miami receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items
Risk Management	The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss
S	
Special Revenue	Funds required to account for the use of revenue earmarked by law for a particular purpose

Strategic Plan	A document outlining long-term goals, critical issues and action plans which will increase the organization’s effectiveness in attaining its mission, priorities, goals and objectives
Surplus	The term “surplus” in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of “net worth” in commercial accounting is comparable to “fund balance” in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations is called the undesignated fund balance: it is the true “surplus”
T	
Tax Base	Total assessed valuation of real property within the city
Tax Rate	The tax levied for each \$1,000 of assessed valuation
Transfer	Equity transferred from one fund to another
U	
User Fee	Charges for specific services for only to those paying such charges (e.g., stormwater utility and refuse collection, disposal and recycling).
Utility Taxes	Municipal charges levied by the city on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telephone service

ACRONYMS

ARPA	American Rescue Plan Act
DROP	Deferred Retirement Option Plan
FDOT	Florida Department of Transportation
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
TRIM	Truth in Millage