City of Dania Beach
City Commission Adopted Budget FY2026



Adopted Version - 10/01/2025

TABLE OF CONTENTS

Introduction **4**
- Cover 5
- City Officials 6
- Budget Message 7
- Strategic Plan 15
- Demographics 17
- History of City 21
- Fund Structure 24
- Budget Process 28
- Financial Policies 30

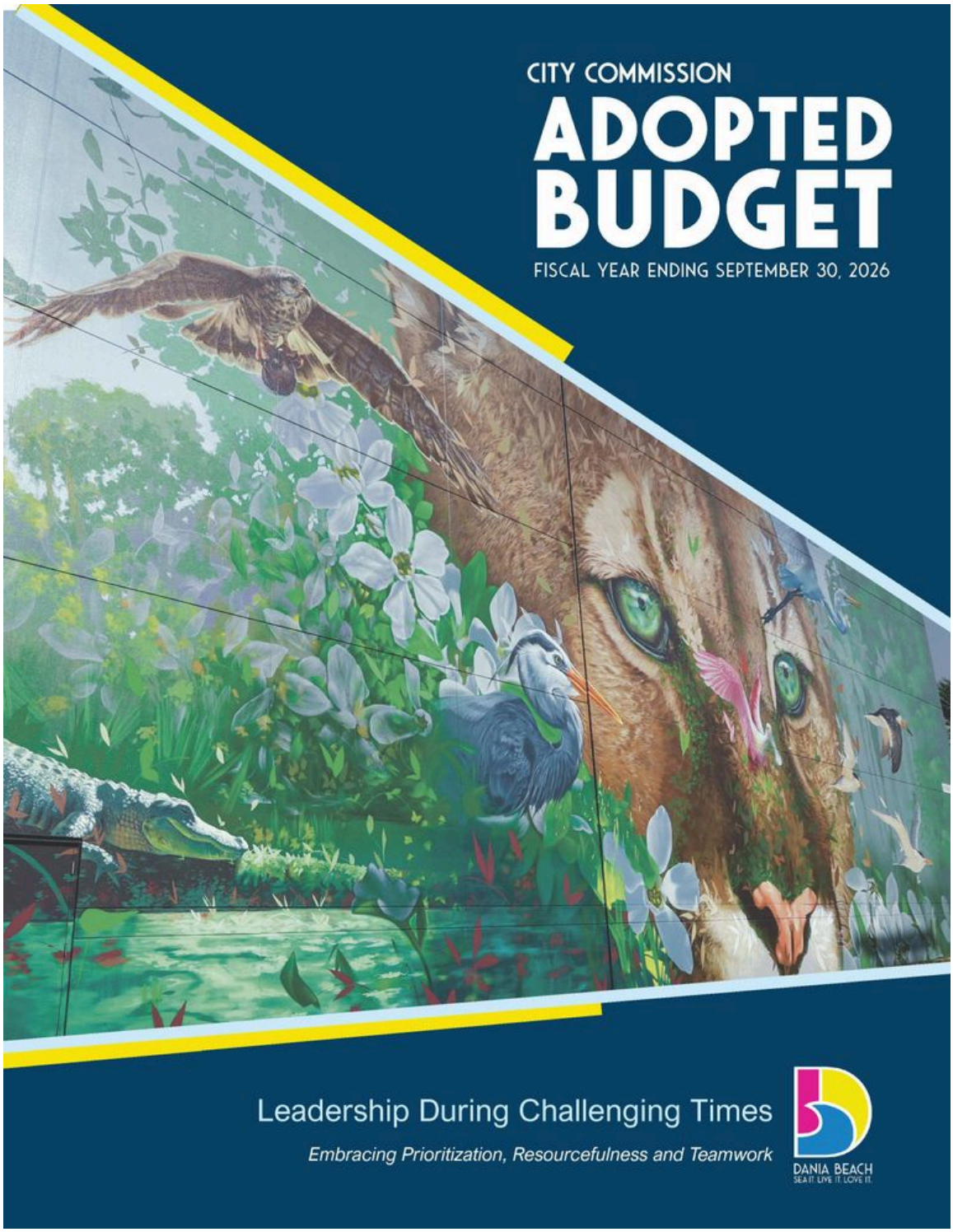
Personnel Overview **34**
- Organization Chart 35
- Personnel 36

Fund Summaries **39**
- All Budgeted Funds 40
- General Fund 67
- Building Permit Operations 84
- Solid Waste Fund 91
- Perpetual Care Fund 97
- Debt Service Fund 101
- Water Utility Fund 105
- Sewer Fund 115
- Stormwater Fund 127
- Ocean Park Enterprise Fund 134
- Facilities Maintenance Fund 142
- Fleet Management Fund 149
- Information Technology Fund 155

Departments **162**
- City Commission 163
- City Manager 167
- City Attorney 172
- Human Resources - Risk Management 177
- Community Development 184
- City Clerk 206
- Finance 212
- General Services 220
- Police Services 224
- Fire Rescue 229
- Public Services 235
- Parks and Recreation 247
- Water Utility 264
- Sewer Utility 271
- Stormwater Utility 277

Internal Service Fund Divisions ... 283
Reserves (Equity) ... **293**
General Fund ... 294
Governmental Funds ... 295
Proprietary Funds ... 296
Capital Investment Plan ... **298**
Fiscal Year 2026 Capital Investments ... 299
5-year Capital Investment Plan ... 306
Debt ... **313**
Governmental Activities ... 314
Business-Type Actvities ... 316
Appendix ... **319**
Beach Requests ... 320
Construction-Maint. Requests ... 324
Fleet Management Requests ... 328
Pier Operation Requests ... 329
Public Services Requests ... 333
Recreation Requests ... 340
Restroom and Storage Facility Requests ... 344
Sewer Utility Requests ... 345
Stormwater Management Requests ... 351
Streets Maintenance Requests ... 358
Water Plant Requests ... 374
Water Utility Requests ... 390
Glossary ... 393

INTRODUCTION


CITY COMMISSION
ADOPTED BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026
Leadership During Challenging Times
Embracing Prioritization, Resourcefulness and Teamwork
DANIA BEACH
SEE IT. LIVE IT. LOVE IT.

DANIA BEACH ELECTED OFFICIALS



Mayor
JOYCE L. DAVIS



Vice Mayor
MARCO A. SALVINO, SR.



Commissioner
LORI LEWELLEN



Commissioner
LUIS RIMOLI



Commissioner
ARCHIBALD J. RYAN IV

ADMINISTRATION



City Manager
ANA M. GARCIA, ICMA-CM



Deputy City Manager
CANDIDO SOSA-CRUZ, ICMA-CM

FINANCE TEAM

Chief Financial Officer
YEIMY GUZMAN, CPA

Deputy Finance Director
BARBARA TRINKA, CPA

Controller
JADEEN NOTICE



Budget Message

City Manager Ana M. Garcia, ICMA-CM

Leadership During Challenging Times: Embracing Prioritization, Resourcefulness, and Teamwork

July 8, 2025

Honorable Mayor, Vice Mayor, and City Commissioners of the City of Dania Beach,

In accordance with Part III, Article 3, Section 4(g) of the City of Dania Beach Charter, I am pleased to submit for your consideration the City Manager's Annual Proposed Budget for Fiscal Year (FY) 2026, commencing October 1, 2025. This year's budget message, titled *"Leadership During Challenging Times: Embracing Prioritization, Resourcefulness, and Teamwork,"* reflects our strategic commitment to delivering high-quality public services, navigating economic headwinds with focus and collaboration, and investing in a resilient future for the City of Dania Beach. The proposed budget reflects the strategic policy direction established by the City Commission through thoughtful discussions and collaborative engagement. It is designed to support our shared vision of unlocking the full potential of Dania Beach. We sincerely appreciate your continued leadership and support as we work toward building a safer, more beautiful, and thriving Dania Beach.

This year's budget reflects the highest level of public safety staffing in our city's history, with 101 Broward Sheriff's Office (BSO) Law Enforcement Officers and 77 Firefighters. This demonstrates our unwavering dedication to ensuring the safety and well-being of all who live, work, and visit Dania Beach.

In Fiscal Year 2025, the city updated its Strategic Plan, extending our vision through 2040 and setting clear objectives and goals through 2030. As a team, we have achieved significant milestones and delivered numerous first-ever projects for the City of Dania Beach. However, our work is far from over, there is more to be done, and even more on the horizon.

As we begin Fiscal Year 2026, we are excited to launch Phase 2 of the Southeast Drainage Project, which is on track to be fully completed by the end of calendar year 2026. Additionally, we will initiate the design of a reimagined P.J. Meli Park, along with a modernized drainage system that will significantly reduce stormwater impacts and flooding in the area.

This year, we are proud to announce the establishment of a Capital Reserve Fund, a strategic step toward long-term financial sustainability. This reserve will be used to save for future capital projects and reduce the need for debt financing, ensuring that our infrastructure investments are funded responsibly and proactively.

The City's capital program remains robust, with over $26 million allocated to fund more than 65 capital improvement projects citywide. These initiatives are critical to our continued transformation, including upgrades to parks, public facilities, infrastructure, stormwater systems, and beautification efforts that support a safer, more sustainable, and more vibrant community. Some of these critical CIP projects are listed below:

- 400 S. Federal Hwy. Historic House Restoration
- Federal Hwy. Landscape Improvements
- Beach Lighting Project
- Beach Undergrounding
- Fire Rescue Emergency Operations & Administration Facility Hardening
- Griffin Marine Park Boat Ramp and Dock Replacement
- High Service Pumps and Filter Replacement Project
- Nautilus Drainage and Outfall
- NW 1 Street FDOT LAP Project
- NW 26th Terrace Outfall
- Oasis Neighborhood Improvement Projects
- Ocean Park-Additional Street Paving
- Olsen Middle School Park Construction
- Quarterdeck/Pier Structural Concrete Repairs

- Redundant Force Main Connection to Hollywood
- Roadway & Alleyway Repaving Program
- Sanitary Sewer Collection System Improvements
- Sidewalk Assessment Tier 2 Repairs
- SW 34th Court Outfall
- Citywide Water Distribution Improvements
- Water Plant FY 2026 Capital Maintenance

The FY 2026 Proposed Budget adds key positions to support our service delivery and communications, including:

- A Marketing and Communications Specialist, tasked with elevating citywide engagement, transparency, and outreach;
- A Recreation Leader at C.W. Thomas Park, enhancing programming and supervision;
- A Recreation Assistant at C.W. Thomas Park, supporting daily operations and community access.

These key Marketing & Communications and Parks & Recreation positions will play a vital role in enhancing community engagement and promoting city services. They will support the continued success of Dania After Dark events, increase awareness of rental opportunities at our community centers, improve communication with residents and businesses, and help showcase the wide range of exceptional services provided by the City of Dania Beach.

Despite inflationary pressures and expanding service demands, the city will maintain its current operating millage rate of 5.9998 and debt millage rate of 0.0985, ensuring no increase in property tax rates. This is achieved while continuing to deliver a high level of service and making substantial investments in infrastructure and community enrichment.

City Commission and Management Financial Policies and Priorities

The City of Dania Beach remains steadfast in its commitment to fiscal responsibility, ensuring that public funds are managed with transparency, prudence, and long-term sustainability in mind. A cornerstone of this commitment is the continued protection and strategic use of the City's financial reserves, which currently amount to $24 million, along with the Emergency Fund, which is nearly $9 million. As a coastal community situated in a hurricane and flood-prone region, it is imperative that we maintain a strong financial foundation to respond effectively to natural disasters and other unforeseen emergencies.

In recent years, the City has updated its policies regarding fund balance/reserves, debt management, investments, and procurement. Regular adjustments to these policies reinforce the City's commitment to sound financial management practices that comply with all applicable laws and regulations related to government finance. The City Administration continually reviews these policies to ensure they remain modern and relevant.

In Fiscal Year 2026, there will be a slight increase in both the Fire Assessment and Solid Waste Assessment fees to ensure the ongoing provision of vital public safety and sanitation services. The Fire Assessment fee will go up from $241.05 in FY 2025 to $270.76 in FY 2026, while the Solid Waste Assessment fee will rise from $390.00 to $412.32. These changes reflect annual increases of $29.71 and $22.32, respectively. In total, the annual increase amounts to $52.03, which is about $4.34 per month. This small monthly adjustment is essential for maintaining high service standards in the community and keeping up with increasing operational costs.

The FY 2026 Budget remains firmly aligned with the City Commission's priorities and the Strategic Plan. Our ongoing commitment to fiscal responsibility, community investment, and operational excellence is reflected in every element of this proposed budget. Through strong leadership, careful prioritization, and collaborative teamwork, Dania Beach continues to chart a course toward a more resilient, equitable, and prosperous future.

The City Administration also recommends capital investments based on the strategic plan, master plan recommendations, and the cyclical needs for replacing equipment and facilities. The completion of various Capital Improvement Projects (CIP) has enhanced the world-class amenities in our City. The City's CIP continues to support investments in areas such as the Beach, Pier, City Hall, parks and public spaces, technology, and other infrastructure. Additionally, the City Administration routinely assesses the effectiveness of the water distribution and sanitary sewer collection systems. The City has completed the Stormwater Master Plan, which will lead to essential investments in drainage infrastructure to protect public and private properties and promote greater sustainability. Although much of this utility infrastructure is "out of sight" and not directly associated with the more visually appealing components of the CIP, it is critical to the health and safety of our residents and visitors.

General Fund Overview

The Proposed FY 2026 General Fund budget totals $98,855,997. This includes all payroll, operating expenditures, capital projects, and interfund transfers, and represents an increase of $14.9 million (17.8%) from the current FY 2025 adopted budget of $83,758,840.

I. Revenues

The Certified Taxable Value issued by the Property Appraiser's Office on July 1, 2025, shows that Dania Beach's taxable property values increased by 13.59% to $7,914,270,357 from the prior year's final total of $6,967,406,926. This Proposed Budget reflects the continuation of the current 5.9998 operating millage rate to fund FY 2026 City operations.

The Fire Protection Services Non-Ad Valorem Assessment tentatively adopted fee for FY 2026 is $270.76 per residential unit, an increase of $29.71. This adjusted fire assessment rate provides a net total of $8.6 million; funding will recover 100% of assessable fire services costs. The proposed annual fire assessment fee is based on actual call data for the categories of residential, acreage, commercial, and warehouse. The methodology used for the FY 2026 assessment is the same as used in the prior year. The cost apportionment provides for the appropriate allocation of costs among all properties, including commercial and warehouse properties, especially those with higher square footage. This methodology accurately reflects the nature of Fire Protection Services provided by the City, including both call volume and property type. Re-imposition of fire assessment rates must be adopted in order to maintain the existing revenues generated in the prior year.

Other revenue categories have been adjusted based on trends, with many increasing in accordance with the development taking place in the City. Additionally, the State will resume distribution of tribal gaming revenue, and the City should see an estimated $818k in FY 2026. The City's interest earnings remain stable as its portfolio has adapted to the interest rate environment, and we have not observed a steep decrease in the Federal Funds Rate.

II. Personnel Services

The personnel services expenditures comprise all costs of the City's labor force, including all fringe benefits, and total $18.9 million for the proposed budget. This reflects an increase of approximately $1.9 million over the current FY 2025 adopted budget. This results from several factors, including competitive pay increases, increases in health insurance and FRS contribution rates, the addition of new positions, and an increase in contributions for the general employees and police/firefighter legacy pension plans.

Each department reviews its operations during the budget formulation process to determine whether staffing levels are sufficient. Based on this review and the requests from Department Directors, the City Manager has recommended the addition of two (2) full-time and (3) part-time positions across various City departments.

Additionally, the City is adding one (1) Law Enforcement personnel through the Broward Sheriff's Office contract.

The Proposed Budget reflects an overall 17.2% increase in health insurance premiums with slight changes to the plan design and minor effect on employee contributions. The City will continue to contribute 84% of the premium cost, and employees will be provided with both the traditional PPO and high-deductible (HDHP) health plan options, as well as the opt-out subsidy and Health Savings Account payment for the HDHP. Employees will have continuity with the same providers and the same generous benefits employees currently enjoy.

Other City-paid benefits include:

- Both short-term and long-term disability insurance and life insurance coverage at two (2) times salary, up to $200,000.
- Flexible Spending Account and Dependent Care Spending Account to assist with out-of-pocket medical costs and childcare.
- Voluntary and ancillary insurance benefits through AFLAC.
- Expansive wellness program with employee gift card incentives, access to an employee wellness portal, online programming, and onsite biometric screenings.
- The Employee Assistance Program (EAP) covers all employees and their families and offers various mental health services and resources.
- City-paid credit protection with up to $1 million in recovery services.
- Optional pet insurance coverage through MetLife, which includes a non-maximum plan with flexible options for employees to choose from.
- Access to City gyms and discounted summer childcare.

The majority of the actively working City employees were hired after March 1, 2006, and receive their City retirement benefits through the Florida Retirement System (FRS). As participants in the legacy pension retire or otherwise vacate their positions, they are hired by replacements eligible for FRS, which has a significantly lower cost burden. Effective July 1, 2025, the FRS

employer contribution rate increased to 14.03% of base pay for most employees, and the employee contribution rate remains at 3%. Lastly, the City matches 3% of employee contributions toward the 457(b) Deferred Compensation Plan.

For its retirees, the City provides a generous 2/3 (67%) subsidy for health insurance premiums. In order to account for this future burden, the City has chosen to fund a trust for City retiree health benefits under GASB 45 (OPEB: Other Post-Employment Benefits). The adopted funding policy established an assumed interest rate of 6.50%, and provides that the City makes fixed annual payments (currently $200,000) and sets a date for withdrawals of October 1, 2030. Prior to the adoption of the funding policy in 2020, the Net OPEB Liability was $14.62 million and, as of September 30, 2024, the liability has been reduced to $1.64 million. The decrease in liability is a direct result of establishing a funding plan and making annual contributions.

III. Operating Expenditures

Total recommended operating expenditures within the General Fund for FY 2026 are budgeted at $56.4 million, a $3.5 million increase over the FY 2025 adopted budget. The increase to the BSO public safety contracts accounts for approximately $3.2 million, with much of the increase attributable to adding Law Enforcement and Fire personnel and other necessary equipment to support operations.

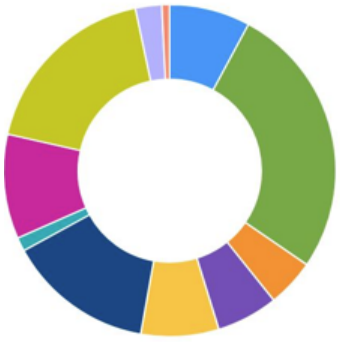
When completing their budget requests, each department assesses their operating needs and makes adjustments to the various accounts, including utility costs, professional services, training and professional development, and other miscellaneous supplies and services. In addition to this comprehensive review/request, there are other budgeted cost increases over which the City has limited or no control.

Due to significant structural issues within the liability insurance market, the City received an increase of approximately 10.52% across all coverage lines for FY 2025. This year, the increases are anticipated to be less, approximately 9.7%, depending on the coverage. The insurance market has stabilized, and should continue, barring any catastrophic losses or natural disasters in the State.

City funding for the Community Redevelopment Agency totals $1.55 million for the coming year. This amount includes operating costs and support for key programs and redevelopment initiatives, as well as the City's administrative cost allocation. The CRA Fund budget is not a part of the City Manager's Proposed Budget, and it will be adopted through a separate action of the CRA Board in September.

IV. Citywide Capital Purchases/Projects Investment Plan

The Proposed Budget provides funding for **capital purchases,** which are generally less than $100,000 and/or not included in the City's broader list of capital projects (such as roadway maintenance and utility system updates), as well as funding for **capital projects** that cost more than $100,000 and where the asset will last more than 7–10 years. Recommended capital investments across all City Funds for FY 2026 total $26.4 million, allocated among the following departments/divisions:



Beach (8%)	$2,075,000.00
Construction-Maint. (27%)	$7,050,000.00
Fleet Management (5%)	$1,226,500.00
Pier Operation (6%)	$1,580,000.00
Public Services (8%)	$2,000,000.00
Recreation (14%)	$3,750,000.00
Sewer Utility (1%)	$350,000.00
Stormwater Management (10%)	$2,690,000.00
Streets Maintenance (18%)	$4,785,761.00
Water Plant (3%)	$675,000.00
Water Utility (1%)	$200,000.00
TOTAL	**$26,382,261.00**

V. Other Uses

City Commission Contingency

The City Commission Contingency is an unallocated expenditure line-item available to the City Manager (up to a certain threshold) and the City Commission for unbudgeted and unforeseen circumstances. For FY 2026, the General Contingency is $200k and the budget also provides for a City Commission discretionary use fund of $125,000 available for appropriation by the elected officials. The City has adopted a formal policy governing the use of sponsorships and discretionary funds.

Transfers Out

The City makes transfers from the General Fund to the Debt Service Fund for the repayment of outstanding debt. A portion of this is funded by debt service ad valorem taxes levied, and the remainder is funded by general revenue appropriations. The debt service costs increased in FY2026 due to the final payment required for the General Obligation Bonds, Series 2016.

The budget also includes a transfer of $14.2 million to the Capital Projects Fund for the following investments:

Olsen Middle School Construction	3,750,000.00
Corridor Master Plan	634,000.00
FDOT LAP Project	200,000.00
Fire Rescue Emergency Operations & Administration Facility	5,500,000.00
A1A Landscape Improvements	500,000.00
400 S. Federal Hwy. Historic House	550,000.00
Capital Reserve Fund	3,076,324.00

Lastly, the City's Internal Service Funds for Facilities Maintenance, Fleet Management, and Information Technology are funded by transfers from various City operating funds with the predominance of funding provided by the General Fund. These transfers are calculated based on a cost allocation methodology and decreased compared to the FY 2025 Adopted Budget due to the use of net position accumulated in the internal service funds.

Discussion of Other Funds

Building Permits and Inspection Fund

The total operating revenue for the Building Operations Fund in FY 2026 is planned at $6.12 million, an increase of .9% compared to the current year's adopted budget. This is a general estimate based on the proposed development, and the increase is due to the expectation of permitting revenue and the use of $1.8 million in reserves. As is always emphasized, while building development increases, permit fees are not necessarily received in the same year due to timing differences and the unpredictability of the commercial development market, and this fund relies on its reserves in years when staff are conducting inspections and other activities on significant permit applications paid for in the prior year. Due to strong development in the past few years, the Building Fund reserve balance totaled $4.3 million as of September 30, 2024. Continued improvement in the local and state economy contributes to increased construction activity, including the ongoing development of Dania Pointe and several other significant residential projects throughout the City. The FY 2025 budget provided funding to augment the Building Division office renovation budget, and anticipates completion Fall 2025. The Building Department also purchased a new ERP software in FY2025. This new system will support operations and enhance customer and community interactions through an innovative and modern technology platform.

Utility Funds

Water Fund

The total Water Fund proposed budget for FY 2026 is $8.75 million, approximately 16.2% lower than the current year's adopted budget. In recent years, the City conducted a water and sewer rate study, which resulted in a small increase in water rates offset by a decrease in sewer rates, with a net overall decrease for the next few years. This rate adjustment ensures that the Water Utility remains solvent and has resources available for future maintenance and capital requirements. For FY 2025, there were several water plant capital projects funded by a Federal appropriation of $1.5 million, to include replacement of high service pumps and one (1) nanofiltration membrane. There are additional capital items consisting of maintenance of various aspects of the water plant, funding to replace water lines as needed, and the purchase of a replacement vehicle. There is a slight decrease in debt payments due to the repayment of debt. The City has been judicious in its use of debt to finance future capital projects and will seek available grant opportunities. Otherwise, it will fund ongoing repairs and maintenance on a cash basis.

Sewer Fund

The Proposed Budget for the Sewer Fund for Fiscal Year 2026 is set at $8.73 million, reflecting a reduction of approximately 52.6% compared to the adopted budget for Fiscal Year 2025. This decrease is primarily attributable to the significant projects funded by multiple grants in FY2025, which are currently in progress. The proposed budget facilitates ongoing investment in the sewer collection infrastructure and addresses necessary maintenance requirements. All effluent is directed to the City of Hollywood for treatment, and associated costs have risen due to the city's growth and challenges related to infiltration and inflow (I&I). To mitigate these issues, the City has initiated a comprehensive I&I repair project aimed at minimizing the volume of rainwater and groundwater entering the sewer lines, thereby reducing treatment costs over time. Furthermore, the City is actively engaged in the Hazardous Mitigation Grant Program (HMGP) project, which involves the rehabilitation of three lift stations and the installation of generators for disaster resilience. The previous year's budget allocated $5 million for the rehabilitation of three additional lift stations, with funding for two provided at a level of 50% through grants, while the third is being financed through the American Rescue Plan Act (ARPA). In addition, a significant capital investment is planned for the design and construction of a redundant force main connection to the City of Hollywood, which is estimated to cost $1.3 million, with an initial allocation of $100,000 in Fiscal Year 2026. The Fiscal Year 2026 Capital Improvement Plan (CIP) request also includes provisions for the purchase of a truck to enhance operational capabilities, along with $250k designated for the Sanitary Sewer Systems Improvement project.

Stormwater Fund

The proposed budget for the Stormwater Fund for Fiscal Year 2026 is set at $11.25 million, reflecting a significant decrease of approximately 59.3% compared to the adopted budget for the current fiscal year. This decrease is primarily attributable to the inclusion of bond proceeds from the prior fiscal year. In the fall of 2024, the City successfully issued a $30 million revenue bond to facilitate the completion of the Southeast Drainage Phases I and II, alongside other essential projects throughout the City. Given the existing challenges within the current drainage system, there are numerous ongoing and planned capital projects, demonstrating the City’s firm commitment to improving resiliency in this critical infrastructure area. Notably, construction on the Southeast Drainage Phase I project has commenced, funded through a strategic combination of penny surtax revenues, grant funding, and bond proceeds. The additional funding derived from the bond proceeds has also enabled the initiation of the Southeast Drainage Phase II and various other vital projects citywide. The proposed budget includes an allocation of approximately $6.6 million dedicated to investments in additional drainage initiatives and capital outlay.

For Fiscal Year 2026, the recommended annual Stormwater assessment fee will remain at $120 per Equivalent Residential Unit (ERU). This fee is projected to provide sufficient funding to cover debt service for the revenue bond, as well as support necessary capital investments. The proposed net assessment levy in this budget amounts to $5.7 million, with annual debt service costs estimated at $1.8 million. This represents an increase of $1.1 million compared to the current year, reflecting the requirements associated with the revenue bond for FY 2026.

Ocean Park Enterprise Fund

The total proposed budget for the Ocean Park Enterprise, consisting of the Marina, Parking, and Pier, is $10.92 million, an increase of 74.1% from the current year's adopted budget. The unrestricted net position as of September 30, 2024, was $8.1 million, and the budgeted use of reserves in FY 2026 is approximately $4.5 million.

Marina

The City operates a full-service Marina located directly west of the Beach, providing access to the Intracoastal Waterway. The Marina is managed by Oasis Marinas, which handles day-to-day operations and ensures security on the premises. Revenue from boat slip rentals has remained steady, and demand continues to be high. The proposed budget for FY 2026 includes an increase in the Marina's fee schedule, as recommended by Oasis Marinas. This adjustment aims to better position the facility in the market and provide sufficient resources for both operational and capital investment needs. Total budgeted Marina revenues for FY 2026 are projected to reach $1.7 million, a slight increase compared to the current year's adopted budget and fee schedule. The partnership with Oasis Marinas is expected to continue to benefit customers and the boating community well into the future, while also enhancing the Marina as a key economic engine for the City.

Parking

The Community Development Department oversees the City-wide parking operation. With the increase in beach patrons over the years, the City has added enforcement staff, ensuring parking revenue is maximized. The success of the beach restaurant operation, the expansion of parking compliance into the evening hours, and the development of the beach parking app, which allows patrons to pay via their mobile phones, have all contributed to self-sustaining operations. Total budgeted revenues of $2.8 million provide for operations and enforcement activities, as well as paving the Beach parking lot and investments in the City Hall Garage.

The City has entered into a lease agreement with LM Restaurants for the operation of the Lucky Fish Restaurant, a casual dining venue situated by the seaside. This establishment has been constructed within the footprint of the former Dania Beach Grill, which has been demolished. Lucky Fish includes a main building, a connected outdoor tiki bar, and a covered band stage, along with an event lawn to the north. The restaurant officially opened in the spring of 2025. Under the terms of the lease, the agreement stipulates fixed annual rent payments as well as a revenue-sharing component. The City anticipates rent payments in accordance with the agreement, with a minimum receivable amount of $325k anticipated for fiscal year 2026.

City Pier

The Dania Beach Pier, a well-regarded local landmark, spans approximately 930 feet, with a significant portion of its structure extending over the ocean. The projected revenue from the pier's restaurant and spectator activities is estimated at $888k, which will be allocated to support ongoing operational requirements and necessary capital investments. Originally constructed in 1997, the pier underwent a comprehensive renovation two years ago, involving a $2 million investment aimed at enhancing various structural components. This included improvements to the surface decking, wood planks, side railings, lighting, and essential structural and concrete repairs to the undercarriage. Furthermore, the Fiscal Year 2026 budget has been designed to provide funding for additional maintenance needs, including the replacement of the restaurant elevator.

Ocean Park Master Plan

In recent years, the City has invested significantly in various projects at the Ocean Park campus, which encompasses the Beach, Pier, Marina, and parking facilities. These investments have included the reconstruction of parks funded by grants, improvements to drainage systems, the underground installation of utilities, the replacement of lifeguard towers, a comprehensive refurbishment of the pier, and the replacement of all parking meters. Additionally, ongoing maintenance and upkeep of the Quarterdeck restaurant have been prioritized. The addition of the Lucky Fish restaurant has further enhanced the dining options available to visitors of Ocean Park. As we look forward to FY 2026, further investments are planned for the pier and the paving of the parking area. Furthermore, the City has allocated $1.4 million in the FY2026 Capital Improvement Plan specifically for concrete repairs at the Quarterdeck restaurant.

Solid Waste Fund

The City's Solid Waste Fund accounts for all resources received for and expended on the Residential Solid Waste Collection function. The City levies a solid waste non-ad valorem assessment and over time, the Solid Waste Special Revenue Fund will accumulate a reserve that can be used for various activities, including extra collection, replacement of trash receptacles, and stabilization of the assessment rate. The solid waste collection function is handled through a contract with Waste Management and supported by Public Services Streets Division staff and supervisors. On October 1, 2025, the City will see an increase in Waste Management collection and disposal charges. However, for FY 2026, a portion of the Solid Waste Fund reserve will be utilized to "buy down" the residential assessment rates and as a result, property owners will only see a slight increase of $22.32 in their annual assessment from $390 to $412.32 per residential unit.

Internal Service Funds

The City has three Internal Service Funds (ISFs) responsible for Facilities Maintenance, Fleet Management, and Information Technology. These funds account for all costs required to properly operate those units and apportion costs among the other City funds. The goal is to have well-funded support units that maximize available resources while creating a reserve for future needs and resiliency.

Facilities Maintenance

The Facilities Maintenance ISF has total revenues of $1.59 million, a increase of 7% from the current year's adopted budget. It receives funding from nearly all other City operating units via interfund transfers. Costs are allocated based on two main factors: the square footage of each facility and the number of full-time equivalent employees employed there. The costs are further broken down by the individual fund allocations of each employee, which determine the final cost allocation. Additional costs for exceptional items and capital expenditures are directly charged to other operating funds. Paying funds also contribute toward depreciation for the renewal of facilities. The FY 2026 Proposed Budget includes funding for the maintenance of all City facilities and associated staffing and supplies costs.

Fleet Management

The City's Fleet Management ISF has total revenues of $1.28 million, which reflects a 25.5% increase from this year's adopted budget. This increase is attributed to the addition of vehicle replacements. The division is responsible for maintaining all City vehicles and heavy equipment. It receives funding from almost all other City operating units through interfund transfers. Costs are allocated based on the functional assignment and the department to which each vehicle and piece of equipment belongs. Additional expenses for exceptional items and capital expenditures are charged directly to other operating funds. Furthermore, paying funds also contribute to the depreciation associated

with the repair and replacement of assets. The FY 2026 Proposed Budget includes funding for the maintenance of all fleet assets, as well as the purchase of new and replacement vehicles and equipment, amounting to a total of $637k. This allocation aligns with the fleet replacement schedule and the operating needs of the City.

Information Technology

The City's Information Technology ISF has total revenues amounting to $3.08 million, which represents an 8.3% decrease compared to the current year's adopted budget. This division is tasked with overseeing all aspects of computer systems, software, networking equipment, wireless infrastructure, internet services, telephone services, and general technology needs. Funding for this division is primarily sourced from nearly all City operating units through interfund transfers. Cost allocations are determined based on the number of devices supported at each facility and the total number of full-time equivalent employees present. In a manner similar to the Facilities ISF, these costs are further segmented according to the individual fund allocations of each employee, thereby establishing the final cost distribution. Any additional expenses related to exceptional items and capital expenditures are charged directly to other operating funds. Furthermore, the contributing funds facilitate the replacement of aging or obsolete technology and bolster the City's cyber defenses to protect critical infrastructure. The Proposed Budget encompasses funding for the City's comprehensive technology, telecommunications, and networking needs. The City remains committed to ongoing investments in modernization initiatives, which include enhancements to public Wi-Fi, the implementation of smart city technology, and the renewal of the security camera platform and access control system.

The City Administration recommends adopting the existing operating ad valorem millage rate at 5.9998 mills to fund the investment in Fiscal Year 2026 operations. The City has seen increases in taxable property values every year since 2014, which bodes well for future financial stability, enhancing the level of services across all departments and assisting with balancing annual service costs with available resources. The voter-approved debt service millage rate will remain at 0.0985 mills.

Our City Team will continue to explore new and diverse revenue streams to ensure the long-term viability of our city and the excellent services we provide to our citizens, businesses, and visitors. We have been very successful in acquiring grants and developing partnerships that have resulted in both in-kind and monetary benefits for our city. This Proposed Budget reflects the use of reserves for several important projects and initiatives. At the end of FY 2024, the City's General Fund audited unassigned fund balance was approximately $24 million. Based on actual activity for FY 2025 year-to-date, the unassigned fund balance is projected to increase by about $702k.

The Proposed Budget may be modified pursuant to the City Commission's review and discussions over the coming weeks. Staff will account for approved changes to revenues and expenditures at future workshops and public hearings. The tentative millage and assessment rates have been approved; however, if desired, these rates can be lowered at the September public hearings, although not recommended. We believe that the millage and assessment rates put forth in this Proposed Budget provides the funding necessary to invest properly in all areas of the Community in accordance with the standard of excellence we have set for Dania Beach.

The City Attorney and the CRA are not under the City Manager's authority; therefore, I have made no recommendations concerning their budgets. City Commission direction is necessary in order to consider the Manager's Proposed Budget document, set the proposed millage rates and non-ad valorem assessment rates, and properly notify property owners of the City's first September Public Hearing through the TRIM notice. The proposed millage rates were set by the City Commission on July 8th, 2025, and have been delivered to the County well in advance of the deadline.

I would like to extend my deepest gratitude to our City Commission for their steadfast and extraordinary support of the City Team. Their commitment makes it possible for us to recruit, retain, promote, and empower the very best talent in public service. I also wish to thank our Deputy City Manager, Chief Financial Officer, Police and Fire Chiefs, department directors, and the entire Dania Beach team for their unwavering dedication to delivering excellence every single day. Our combined efforts ensure that residents, visitors, and businesses in Broward County's 1st City, the great City of Dania Beach, receive exceptional service year-round.

Respectfully submitted,

Ana M. Garcia, ICMA-CM
City Manager

Strategic Plan

The City's strategic planning and visioning process began in fiscal year 2020-2021 with the purpose of charting a clear and financially sound path for the City's future. The strategic planning sessions included a discovery phase in which the city's consultant, Lyle Sumek Associates, Inc., gathered information on existing city initiatives and learned about community priorities. This effort was followed by a planning session with the City Commission and City team. Input from the City Commission and team was used to shape a new vision, mission, and set of goals for the City of Dania Beach. These were developed through collaborative discussions in our strategic planning process.

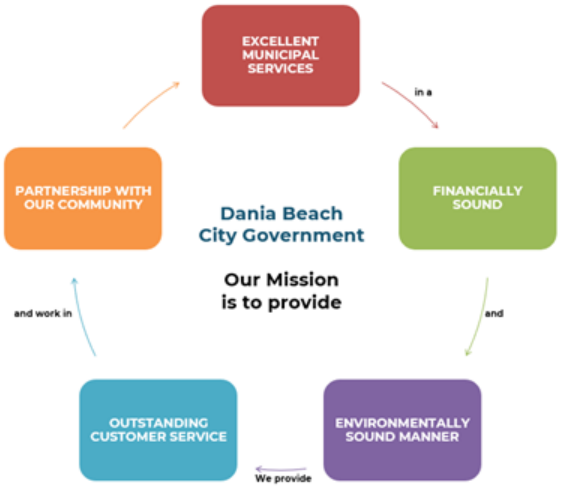
The Strategic Plan was updated through a series of strategic sessions and received approval from the City Commission in May 2025. This updated plan provides a clear framework for the administration to effectively guide the organization forward. Moving ahead, decisions regarding government services and budgeting will align with the Strategic Plan, ensuring the responsible use of resources and the implementation of best practices. This approach supports the delivery of high-quality services to Dania Beach's residents, visitors, and business community. The Strategic Plan defines specific goals, sets clear priorities, and maps out the future direction of the organization.

Vision 2040

The City's long-term Vision is to foster Dania Beach as a special place where people can live, work, and thrive - driven by a steadfast commitment to public safety, economic opportunity, environmental responsibility, and a vibrant cultural experience.

Mission

Dania Beach city government mission is to provide excellent municipal services in a financially sound and environmentally responsible manner. We provide outstanding customer service and work in partnership with our community.



Goals 2030

The Strategic goals have provided a roadmap for the City's priorities:

- Economic development
- Housing expansion
- Infrastructure improvements
- Sustainability initiatives
- Community and cultural engagement


Financially sound and responsible city providing services valued by the community
Investment in upgrading city infrastructure and facilities
Your hometown in Broward County – a vibrant and sustainable community
Opportunities for leisure and cultural experiences

Population Overview

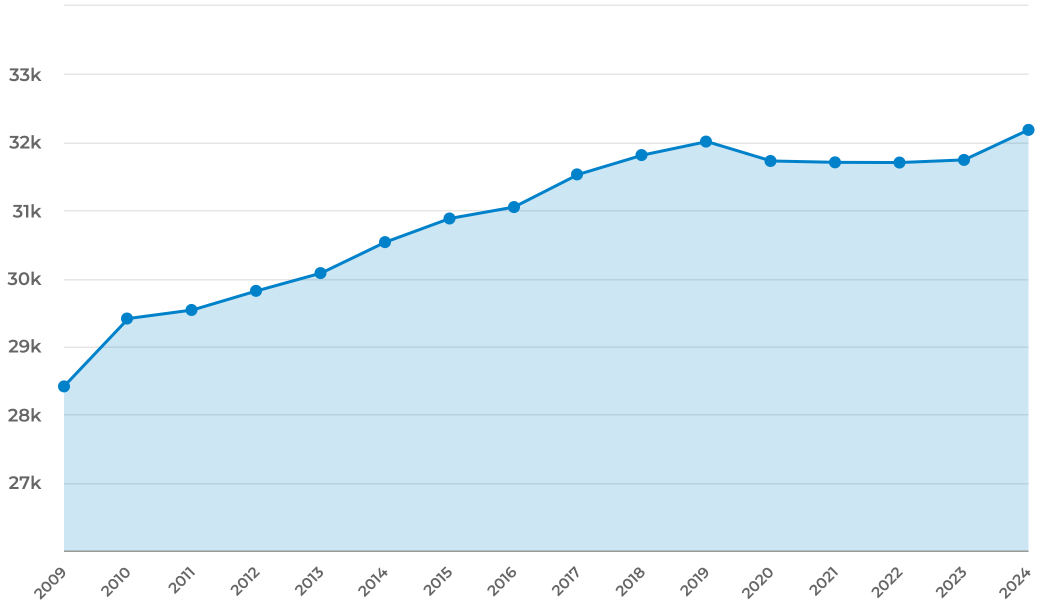
TOTAL POPULATION

32,180

▲ 1.4%
vs. 2023

GROWTH RANK

212 out of **411**
Municipalities in Florida



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

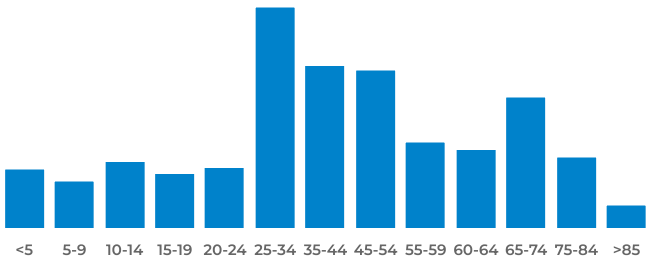
DAYTIME POPULATION

32,959

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

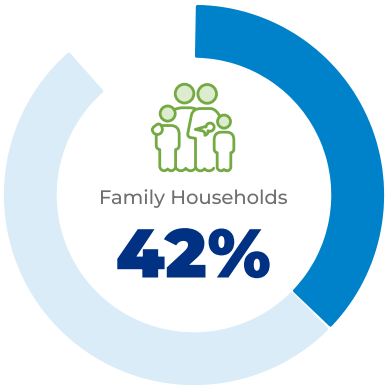
** Data Source: American Community Survey 5-year estimates*

Household Analysis

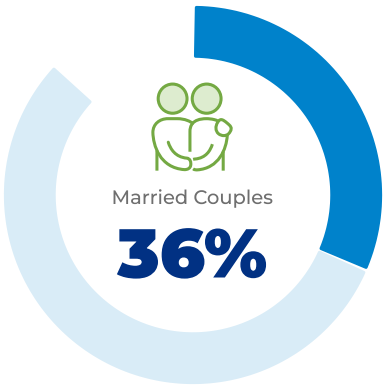
TOTAL HOUSEHOLDS

13,402

It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▼ 20%
lower than state average



▼ 23%
lower than state average



▲ 4%
higher than state average



▼ 4%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

7%

▼ 37%
lower than state average

Median Income

$52,748

▼ 29%
lower than state average

Below $25,000

25%

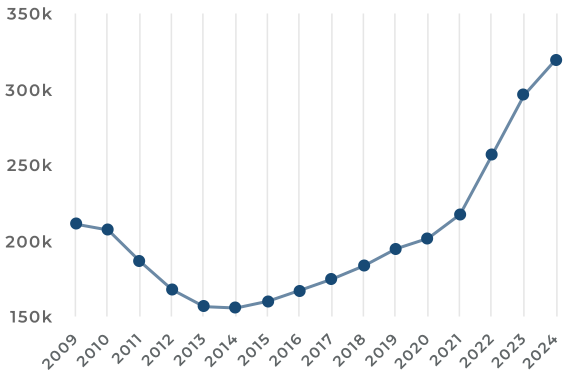
▲ 67%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

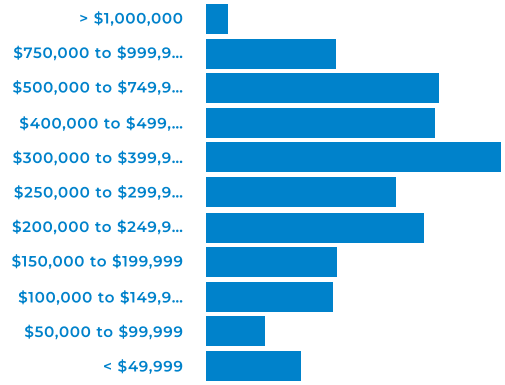
2024 MEDIAN HOME VALUE

$319,800



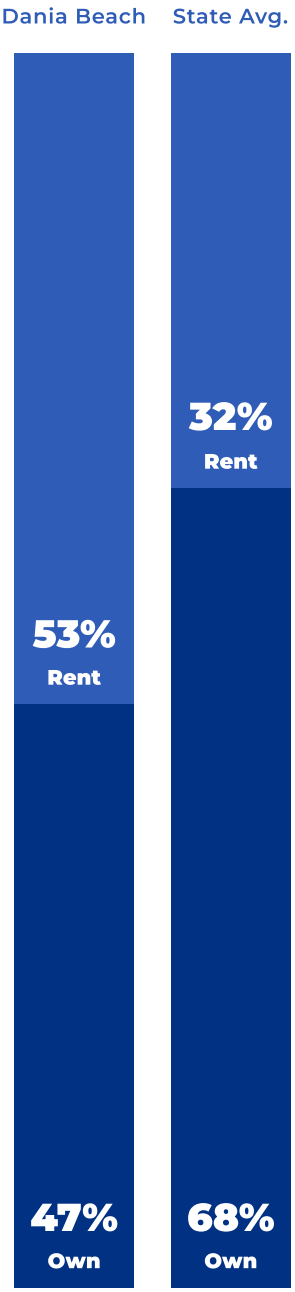
** Data Source: 2024 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

History of Dania Beach



Dania Beach: A Journey Through Time

Dania Beach holds the distinction of being Broward County's First City, with a rich history that spans back to the 1880s. It all began when the FEC railroad line was laid through the area, recognizing the transportation advantage it offered. A visionary pioneer and developer named W. C. Valentine saw the potential and planned a settlement called Modello. In 1898-1899, 12 Danish families from Chicago embarked on a journey to settle in this promising land.

Building upon the initial Danish settlement, Dania Beach experienced further growth in 1902 when 30 Danes were recruited from Oconto, Wisconsin. The settlement flourished, and the first home was constructed by A.C. Frost, a remarkable individual who left an indelible mark on the city's early development. His contributions included building the first general store in 1902 and becoming Modello's first postmaster. Additionally, Frost generously constructed and donated the town's first two schools, showcasing his dedication to education and community welfare. In 1903, Dania Methodist Church was erected, serving as the city's inaugural place of worship.

The year 1904 brought a significant milestone as the town was officially incorporated, with its 35 residents, predominantly Danes, deciding to change the name to Dania. By 1912, Dania had grown into a thriving community of nearly 1,200 people, capturing the spirit of progress and optimism that characterized the era. However, the 1920s proved to be a challenging time for the city. In 1925, tragedy struck when the Dania Hotel caught fire, and the Bank of Dania succumbed to the actions of embezzlers operating from the bank's Atlanta home office. To further compound the difficulties, the hurricane of 1926 unleashed its devastating 200 mile-per-hour winds, destroying the first church building and causing extensive damage throughout the town. In the aftermath, residents voted for annexation to the neighboring City of Hollywood. De-annexation came in 1927.

Dania Beach: The Tomato Capital of the World

Dania Beach, once known as "The Tomato Capital of the World," witnessed the flourishing success of tomato farming. As early as 1910, the Florida East Coast Railway facilitated the shipment of tomatoes to northern cities in the United States, showcasing the agricultural prowess of the region. During the three-month winter harvest, more than 200 farmers sent 1,000 to 1,500 train

carloads of tomatoes to eager consumers. Additionally, the establishment of a tomato paste factory by V. Taoring of New Orleans contributed to the local prosperity and solidified Dania Beach's reputation as a center of agricultural excellence.

To commemorate the thriving tomato industry, the first "Tomato Day Celebration" was held in 1927. The event aimed to raise funds for the construction of the new Dania Methodist Church. With an astonishing turnout of over 5,000 people, the celebration proved to be a resounding success. The tradition continued into the 1940s, featuring lively and officially sanctioned tomato fights and a Miss Tomato Festival Pageant. Unfortunately, the tomato boom began to wane in the late 1940s due to the intrusion of saltwater into the fields, resulting in failing crops and an end to this era of agricultural prominence.

The Antique Capital of the South

Just as the tomato industry faced challenges, a new chapter in Dania Beach's history was about to unfold. In 1945, Genevieve and Willard Ely established an antique shop, heralding the arrival of a different type of commerce in the city. It took a decade for other antique businesses to follow suit, but before long, Dania Beach regained its fame, this time as the Antique Capital of the South. Today, over 100 antique shops and malls line the few short blocks of Federal Highway, US1, in Downtown Dania Beach, forming a vibrant Antique Row.

Antique Row has become not only a browser’s and shopper’s paradise but also the stores themselves are housed inside buildings steeped in the City’s history including Broward County’s first movie theater.

The City has a wealth of historic architecture and a variety of architectural styles including Greek Revival (Dania Bank Building 1923); Mission Revival (Model Land Company Building 1900); Mediterranean Revival (the Martin Frost House 1913); and the Dania Beach Hotel, built by Francis Abreau in 1925. Art Deco styles are also present in the Florida Theater (1939) and the Pirates Inn, formerly the Hotel Katherine (1940).

Dania Beach: A Vibrant Renaissance

In recent years, Dania Beach has experienced an exciting renaissance, transforming from its humble origins into a dynamic hub of commerce, entertainment, and leisure. This modernization is exemplified by the introduction of prominent new structures like the Casino at Dania Beach and the Dania Pointe Shopping Center, which have become focal points of the city, drawing visitors from far and wide. These modern entities have breathed new life into the community, shaping a fresh vision for Dania Beach that goes beyond its small-town roots.

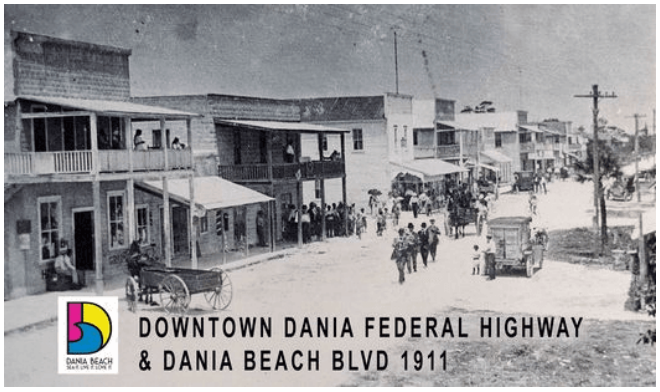
Dania Beach has not neglected its unique Blue Wave shoreline. The renovation and renourishment of the beach oceanfront has breathed new life into its shores. Notable establishments like The Quarterdeck and Lucky Fish contribute to the city's transformation, infusing the beach area and Dania Beach Marina with a vibrant dining and social scene. The city's commitment to enhancing its public spaces is evident through the ongoing parks and beach master plan. This initiative is reshaping the landscape, creating inviting green spaces, and improving recreational facilities for residents and visitors to enjoy.

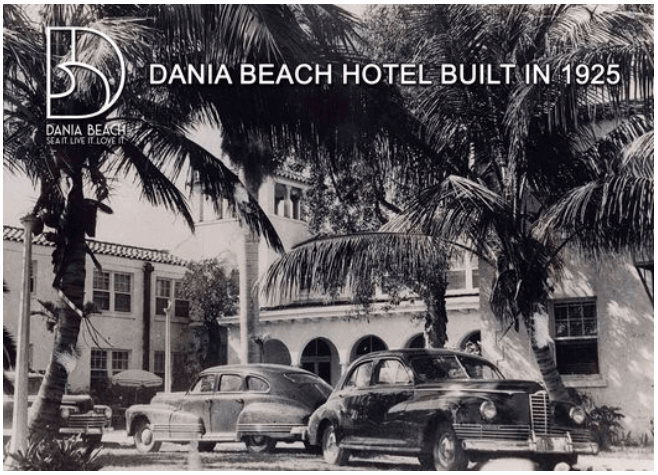
Dania Beach: Embracing the Future

As Dania Beach looks to the future, it does so with a keen understanding of its past. The city's journey, from its Danish roots to its agricultural prominence and subsequent renaissance as the Antique Capital of the South, is a testament to its resilience and adaptability. Dania Beach continues to evolve, honoring its history while embracing new opportunities, ensuring that its legacy remains woven into the fabric of this vibrant community.

To learn more about the Dania Beach History, visit https://daniabeachfl.gov/about (https://daniabeachfl.gov/about)

Historical Dania



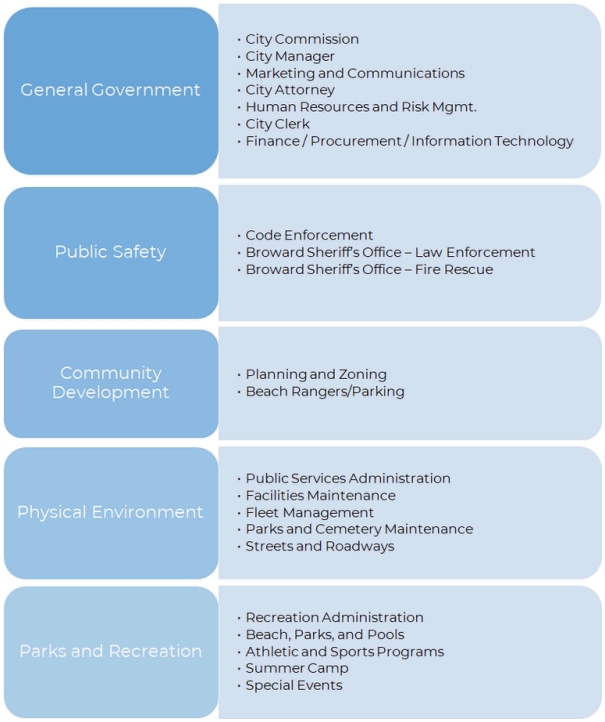


Fund Structure

Each year, the City Commission adopts a budget for its primary operating funds. These funds are essential for the overall financial health and functionality of the City. Among them, the General Fund stands out as the most significant, serving as the cornerstone of the City's financial operations and embodying a substantial portion of the City's resources allocated for various public services and community needs.

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds
Budgeted funds included:	General Fund	Building Permit Operations Solid Waste Fund Perpetual Care Fund	Debt Service Fund	Water Fund Sewer Fund Stormwater Fund Ocean Park Enterprise Fund	Facilities Maintenance Fleet Services Information Technology
Purpose:	Used to account for and report all financial resources not accounted for and reported in another fund. The local government can have only one General Fund.	Proceeds of specific revenue sources that are restricted (by creditors, grantors, contributors, laws, or regulations) or committed (limitations imposed by the highest level of the government) to expenditure for specific purposes other than debt service or capital projects.	Report financial resources that are restricted, committed, or assigned (intended) to expenditure for principal and interest. Debt servce funds should be used to report resources if legally mandated.	Used to report any activity for which a fee is charged to external users for goods or services.	Established to account for activities that provide goods/services to other funds, departments or agencies of the government on a cost-reimbursement basis.

General Fund



The General Fund is a governmental fund that accounts for all inflows and outflows of resources not already accounted for in another fund. It includes all the City's main operating units, as shown to the left. The General Fund is considered a Major Fund, since it comprises more than 10% of the entire City adopted budget. It is the only Major Fund of the City's operating budget.

The largest operating unit, as measured by total expenditures and staffing, is **Public Safety**. This unit is comprised of Law Enforcement and Fire Rescue Services, both of which are provided by Broward Sheriff's Office, and City Code Enforcement. **General Government** encompasses the City's primary administrative functions. **Community Development** includes the Planning and Zoning function, which is the starting point for all new construction and property improvements within City limits, as well as Beach Rangers and parking enforcement. **Physical Environment** provides for the maintenance and oversight of all City facilities, vehicles, Parks and other properties, and all City public streets and roadways. Lastly, **Parks and Recreation** administers all recreation and athletic programs, operates the various City park facilities and beach, provides Summer Camp programs for youth, and plans and coordinates all Special Events.

Special Revenue Funds

The City has two appropriated Special Revenue Funds for Building Permit Operations and Solid Waste Collection.

Building Permit Operations Fund
This fund was established for FY 2009, funded primarily through the collection of permit fees assessed on every building permit issued for construction within the City's boundaries. In accordance with Florida State Statutes Section 553.80 7(a), any unexpended balances in the Building Permit Operations Fund shall be carried forward to future years for allowable activities or shall be refunded at the discretion of the local government.

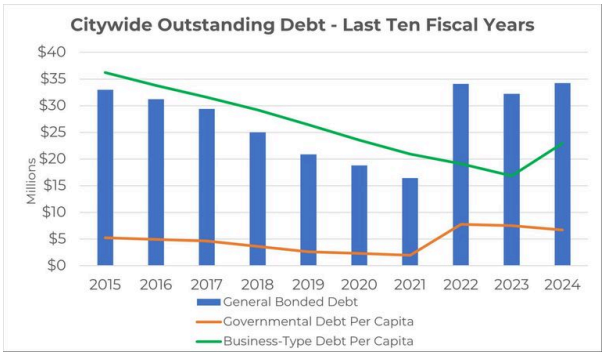
Solid Waste Fund
This fund was established through the FY 2021 budget process to provide for transparency and accountability for all costs associated with the City's solid waste collection function. This function is funded primarily through a residential solid waste collection special assessment, paid by property owners on their annual property tax notice. Over time, the fund will accumulate a reserve balance, which may be used toward future solid waste collection activities.



Debt Service Fund

The City's Debt Service Fund was created to account for the accumulation and expenditure of resources associated with the defeasance of General Obligation (GO) bonds issued by the City. The City levies a voted debt service millage on all City property equal to the amount needed for GO bond annual debt service.

S&P Global Ratings has assigned an 'AA+' rating to the City's $31.6 million Series 2024C Refunding and Improvement Revenue Bond. This debt is recorded in the Stormwater Enterprise Fund and is secured by legally available non-ad valorem revenues. The rating reflects Dania Beach's strong long-term growth in market values, despite relatively stable population levels over recent decades. It also considers the City's sound financial operations, low-to-moderate fixed costs, and a comprehensive set of formalized financial policies and practices. A limiting factor to the City's credit profile is its below-average income levels compared to similarly related peers.



Enterprise Funds

The City has several budgeted Enterprise Funds, which account for both utilities and others related to economic and recreation activity. Enterprise funds are used for activities where a fee is charged to external users for goods or services. Enterprise Funds are also categorized as Business-Type Activities, since they are essentially treated as business units of the City, and accounted for similarly to a private entity.

Utility Funds
The City's **Water and Sewer Enterprise Funds** were established to account for all activities associated with the provision of clean water and transmission of sewage. Raw water wells supply the City's nanofiltration membrane plant, where the water is purified to meet EPA standards, and pumped to residences and businesses. Sewage is collected through force mains and pumped out of the City by lift stations to be treated. These interrelated activities are billed to customers monthly on a combined statement.

The **Stormwater Fund** was established to provide for operations and maintenance of the City's surface water drainage system. The City levies a non-ad valorem special assessment, paid by property owners on their annual property tax notice. In addition to the assessment revenue, the City applies for and receives grants to expand and improve the stormwater infrastructure and when advantageous, borrows money for capital projects.

Non-Utility Funds
The City's **Ocean Park Enterprise Fund** accounts for all activities at the beach area, which is referred to as the Ocean Park Campus. There are numerous amenities, including:

- A thriving beach area with several hundred paid parking spaces.
- The City Pier, which is a popular destination for fishermen and outdoor enthusiasts. The City charges an entry fee and also operates a bait shop near the entrance.
- The City Marina is adjacent to the beach area, with 92 boat slips providing vessel owners with water and electric services.





Internal Service Funds

The City has three Internal Service Funds (ISFs): Facilities Maintenance, Fleet Services, and Information Technology. These funds account for all costs required to properly operate those units and apportion costs among the other City operating funds. The goal is to have well-funded support units that maximize available resources, while creating a fund for future needs and resiliency.

Facilities Maintenance
The Facilities Maintenance ISF allocates its costs based on two main factors: the square footage of each facility and the number of full-time equivalent employees employed there. The costs are further broken down by the individual fund allocations of each employee and this determines the final cost allocation. Additional costs for exceptional items and capital expenditures are directly charged to the appropriate funds. Paying funds also contribute toward depreciation for the renewal of facilities.

Fleet Management
The City's Fleet Management division is responsible for the maintenance of all City vehicles and heavy equipment. The Fleet Management ISF allocates its costs based on the functional assignment and department to which each vehicle and equipment belongs. Additional costs for exceptional items and capital expenditures are directly charged to the appropriate funds. Paying funds also contribute toward depreciation for repair and replacement of assets.

Information Technology
The City's Information Technology (IT) division is responsible for all computers, software, networking equipment, wireless infrastructure, internet services, telephone services, and general computing and technology needs. The Information Technology ISF allocates its costs based on the number of supported devices at each facility and the number of full-time equivalent employees employed there. Similar to the Facilities ISF, the costs are further broken down by the individual fund allocations of each employee and this determines the final cost allocation. Additional costs for exceptional items and capital expenditures are directly charged to the appropriate funds. Paying funds also contribute toward depreciation for the replacement of aging or obsolete technology, and to ensure the City's cyber defenses are protecting the City's information infrastructure.

Budget Process

In general, the City of Dania Beach Code of Ordinances outlines the process for adopting the annual budget. The City Manager submits to the Commission a proposed operating budget for the ensuing fiscal year. The operating budget includes appropriations and the means of financing them with an explanation regarding each expenditure that is not of a routine nature. Public hearings are conducted to obtain taxpayer comments. Prior to October 1st, the annual budget is legally adopted through passage of a resolution.

All appropriations lapse at the end of the year and encumbrances related to capital are generally re-appropriated into the following year's budget. The City Manager is authorized via resolution to transfer part of all of an encumbered appropriation balance within departments within a fund; however, any revisions that alter the total appropriations of any department or fund must be approved by City Commission. The classification detail at which expenditures may not legally exceed appropriations is at the departmental level.

The budget may be amended as needed; individual amendments up to $50,000 can be approved by the City Manager, while those exceeding $50,000 must be approved by the City Commission via resolution.

Basis of Budgeting

The basis of budgeting refers to the period when revenues and expenditures are recognized in the funds and reporting on the financial statements. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Governmental and Fiduciary Funds utilize the modified accrual basis of account under which revenues and related assets are record when measurable and available to finance operations during the current fiscal year.

Proprietary Funds (Enterprise and Internal Service Funds) use the accrual basis of accounting which recognizes revenue when earned and expenses when incurred.

Basis of Accounting

The basis of accounting refers to when revenues and expenditures are recognized in the account period in which they become available to finance expenditures of the fiscal period.

The budget of governmental funds are prepared on a modified accrual basis of accounting except that encumbrances are treated as the equivalent of expenditures, as opposed to a reservation of fund balance.

Proprietary and fiduciary fund financial statements are accounted for on the economic resources measurement focus and the accrual basis of accounting. The accrual basis of accounting recognizes revenues as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows.

The differences between GAAP and the budgetary basis include the following:

- Budgeting the full amount of capital expenditures as expense rather than depreciating it.
- Encumbered amounts are commonly treated as expenditures under the assumptions of the budgetary basis of accounting while encumbrances are never classified as expenditures for the Annual Comprehensive Financial Report (ACFR).

Budget Timeline

Apr 21, 2025

A preliminary discussion is held with the City Commission.

May 5, 2025

Distribute all budget materials to Department Directors for budget request preparation; Budgeting module opened for input.

Jun 9, 2025

Departments finalize input of FY2026 requests; all capital improvement requests, organization charts, and program modifications are due to Finance.

Jun 20, 2025

Finance complete review of staffing and capital projects/purchase requests and input into budgeting module; Budget narratives due to Finance.

Jun 27, 2025

Preliminary balancing of Proposed Budget and preparing draft of Budget Message.

Jul 1, 2025

Broward County Property Appraiser releases Certification of Taxable Value.

Jul 8, 2025

Finalize and distribute City Manager's Recommended Budget to City Commission; set tentative millage and proposed assessment rates and certify to Property Appraiser.

Sep 15, 2025

Adoption of final assessment rates; first budget and millage rate public hearing.

Sep 25, 2025

Final budget and millage public hearing; adopt FY2026 budget and millage rates.

Significant Financial Policies

The City has formally adopted several financial policies, which govern the process and procedures by which the budget is administered, funds are invested, and other important fiscal matters.

Budgets in General

The City of Dania Beach Code of Ordinances specifies the manner by which the City adopts its annual budget. It is stated that the City Commission shall determine and fix the amount necessary to carry on the government of the City for the ensuing year, and shall by resolution adopt a budget setting forth the amount necessary to be raised for the various departments within the City. The budget shall appropriate such amounts to the various departments and shall determine the amount of applicable funds on hand, the estimated departmental revenues, and the amount of millage necessary to be levied.

The goal of the process is to develop a budget that is balanced - specifically, the anticipated revenues for the coming year meet or exceed the expenditures that have been included for consideration. The City has developed healthy reserve balances in its various major funds which provide budget stabilization in the years that revenues are below expectation due to both internal and external factors.

The budget may be amended from time to time, as necessary. In general, individual amendments to the budget up to $50,000.00 may be approved by the City Manager. Amendments exceeding $50,000.00 must be approved by resolution of the City Commission.

The City has begun to incorporate performance measures as a way to measure the effectiveness of its operations. Not all departments have developed performance measures yet, and these indicators have been included in the Department pages, where applicable.

Procurement

The City shall make expenditures to promote the best interests of the Citizens of the City of Dania Beach (City). The City shall encourage free and unrestricted competition on all purchases, ensuring the taxpayers the best possible return on and use of their tax dollars. The purpose of the City's Procurement Policy is to inform and instruct each Department, Division, and staff member involved in the purchasing process for the City. The various methods of procurement, duties and responsibilities involved in the purchase of supplies, materials, equipment and certain contractual services, are addressed by the policy.

Purchasing Authority

The **City Commission** has full authority to incur obligations or expend funds in amounts over $50,000.00 whenever it deems it necessary in the City's public interest. If any City purchase increases the total over $50,000.00 per vendor in a single fiscal year, the contract must be presented to Commission for approval prior to the order being placed.

The **City Manager** has full authority to incur obligations or expend funds in an amount up to and including $50,000.00 whenever deemed necessary in the City's public interest.

The **Chief Financial Officer**, by virtue of being the City Manager's designated representative, is responsible for determining if an item is budgeted, if adequate funds are available and if proper purchasing procedures were followed.

The **Finance Department** is the central point for all purchases in the City. The Procurement Administrator is authorized by the Chief Financial Officer to verify and approve the appropriateness, completeness, and funding availability of all purchase requests, regardless of amount. The Procurement Administrator is responsible for issuing, adjusting, monitoring, and closing of all City purchase orders.

The **Department Head** is responsible for all department-sanctioned purchases and shall be accountable and responsible for all expenditures of his or her department.

Investment Policy

The City's investment policy applies to all investment activity and cash balances of the City, except for pension funds. The primary objectives are as follows:

1. Safety: to mitigate interest rate risk and credit risk-safe securities, pre-qualifying financial institutions, diversity of investments
2. Liquidity: needs to meet all operating needs of the City, securities with active secondary markets
3. Yield: low risk securities anticipating a fair return relative to the risk

Standard of Care

The City shall apply the prudent person rule which states “investments shall be made with judgment and care (by the Chief Financial Officer) under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income derived”.

All officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the investment program and must disclose all financial interests in financial institutions.

The Finance Director and Deputy Finance Director are authorized as investment signatories. All investment transactions must be approved by the City Manager.

Safekeeping and Custody

Authorized financial dealers and institutions include:

Banks - Certificates of deposit may be purchased through Qualified Public Depositories (QPDs) in accordance with Ch 20 of the Florida Statutes.

Broker/Dealers - the City may utilize both primary and non-primary securities dealers for purchases and sales of securities. Firms must certify in writing that they have reviewed the City's investment policy and agree to undertake necessary and appropriate efforts to preclude imprudent transactions involving City funds.

Internal controls - Finance will maintain a set of internal controls, documented in writing and reviewed by the City's external auditors. The internal controls aim to control collusion between employees working to defraud the City, and separate the transaction authority from accounting and record keeping. In addition, controls specify the manner of safekeeping and recordkeeping.

Delivery vs. Payment - all transactions, where applicable, will be executed by delivery vs. payment (DVP), ensuring that securities are deposited in the eligible financial institution prior to the release of funds.

Authorized and Suitable Investments

The policy established the authorized investments and limits on security issues, issuers, and maturities. Authorized investments include the Florida Local Government Surplus Trust Fund, the Florida Municipal Investment Trust, interest-bearing checking or savings accounts, US Government obligations, time deposits and savings accounts in bank and savings loan institutions, and other investment vehicles authorized by Florida Statutes.

Certificates of deposit and overnight repurchase agreements must be collateralized at 100%-102%.

Where City bond covenants contain provisions relative to the investment of funds, the investment of such funds must comply with the provision of the applicable bond ordinance.

Other Provisions

The policy provides for the following other provisions:

- Diversification of assets, maximum maturities, and the process by which securities may be selected
- Preparation of quarterly investment reports
- Continuing education - 8 hours of investment-related continuing professional education is required for the Chief Financial Officer or designee, per Florida Statutes

Debt Policy

The City of Dania Beach's Debt Management Policy is intended for the following purposes:

- Establish parameters for issuing and managing debt,
- Provide guidelines to decision makers related to debt affordability standards
- Ensure that future generations of elected officials have reasonable latitude to address the issues/problems of their tenure.

Debt can be categorized into one of the following:

- Self Supporting Debt - includes proprietary operations and includes State Revolving Funds, Revenue Bonds and Capital Leases.
- Non Self-Supporting Debt - includes general government operations and can include Revenue bonds, Capital Leases and General Obligation Bonds

This distinction recognizes that self-supporting proprietary programs do not directly or indirectly place a burden on taxpayers in the form of increased taxes. As long as each system's user rates meet the needs of both operations and debt service, the debt program is not considered part of either the General Government or Tax-Supported Debt of the City.

Conditions of Debt Issuance:

- The City shall not issue debt to subsidize or finance current operations
- Debt issuance is permissible for capital assets with a life exceeding three years
- All debt issued by the City shall be approved (minimally) by resolution of the City Commission of the City of Dania Beach, at a duly noticed public meeting.

Debt Limit
The City's debt limit is established through the debt management policy. Currently, the policy does not provide for a limitation on debt of any type. The City shall periodically review certain financial ratios to ensure compliance with debt covenants and/or to maintain or improve credit ratings.

Reserve Policy

The City follows the provisions under Governmental Standards Accounting Board Statement 54. GASB 54 requires that governmental funds present balances based on hierarchical classifications. These classifications are based on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

Fund balances classified as non-spendable are funds that cannot be spent because they are either **nonspendable** in form or legally contracted to be converted to cash such as inventories or prepaid expenditures. **Restricted** balances are those with constraints placed on the use of resources by creditors, grantors, contributors or laws or regulations of other governments. **Committed** fund balances can only be used for specific purposes pursuant to constraints imposed by the City Commission through an ordinance or a resolution. **Assigned** fund balances are constrained by intent to be used for specific purposes but are neither restricted nor committed. Assignments are made by City management based on City Commission direction. **Unassigned** fund balance can be viewed as the total accumulated net resources available at the end of the fiscal year.

The City Commission has adopted the following for the General Fund:

- **Nonspendable:** inventory reserves and property held for sale to indicate inventories/properties that are not in spendable form
- **Restricted:** includes impact fees and building code costs and grants which are restricted by law, or externally imposed in the case of the Grantors
- **Committed:** fund balances of the Capital Projects Fund, Perpetual Care Fund, Tree Preservation Fund, and the Community Redevelopment Agency (CRA)
- **Assigned:** disaster recovery funds

The City's adopted policy is to maintain an adequate General Fund unassigned balance of at least three months (25%) of annual budgeted operating expenditures, which is in line with the highest recommendation from the Government Finance Officers Association.

Other Policies

Accounting and Financial Reporting Policies

The City will have an independent audit annually and will produce a comprehensive annual financial report in accordance with Generally Accepted Accounting Principles (GAAP) as required under the Government Accounting Standards Board (GASB) within 180 days of the end of the fiscal year.

The City maintains an accounting and financial reporting system that conforms to GAAP and State Laws.

Revenue Policy

The City will attempt to maintain a diversified and stable array of revenues to avoid reliance on any one revenue source and will attempt to minimize the dependence on property taxes. Charges for services recover the partial or full cost of providing services that benefit specific users. Additionally, it is the City's intent that new cyclical operating costs are funded with permanent revenues, although certain infrastructure and neighborhood improvements may cause future maintenance costs to increase. To ensure fund balance integrity, one-time operating costs should be tied to one-time revenue sources whenever practical.

Capital Improvement Policies

The City maintains a 5-year capital improvement plan that is updated annually. The plan is included in the budget for consideration by the City Commission. The CIP is not set in stone; rather, it is intended to be a framework to ensure that outstanding issues are being addressed in a timely manner, and that new investment opportunities are considered and scheduled accordingly.

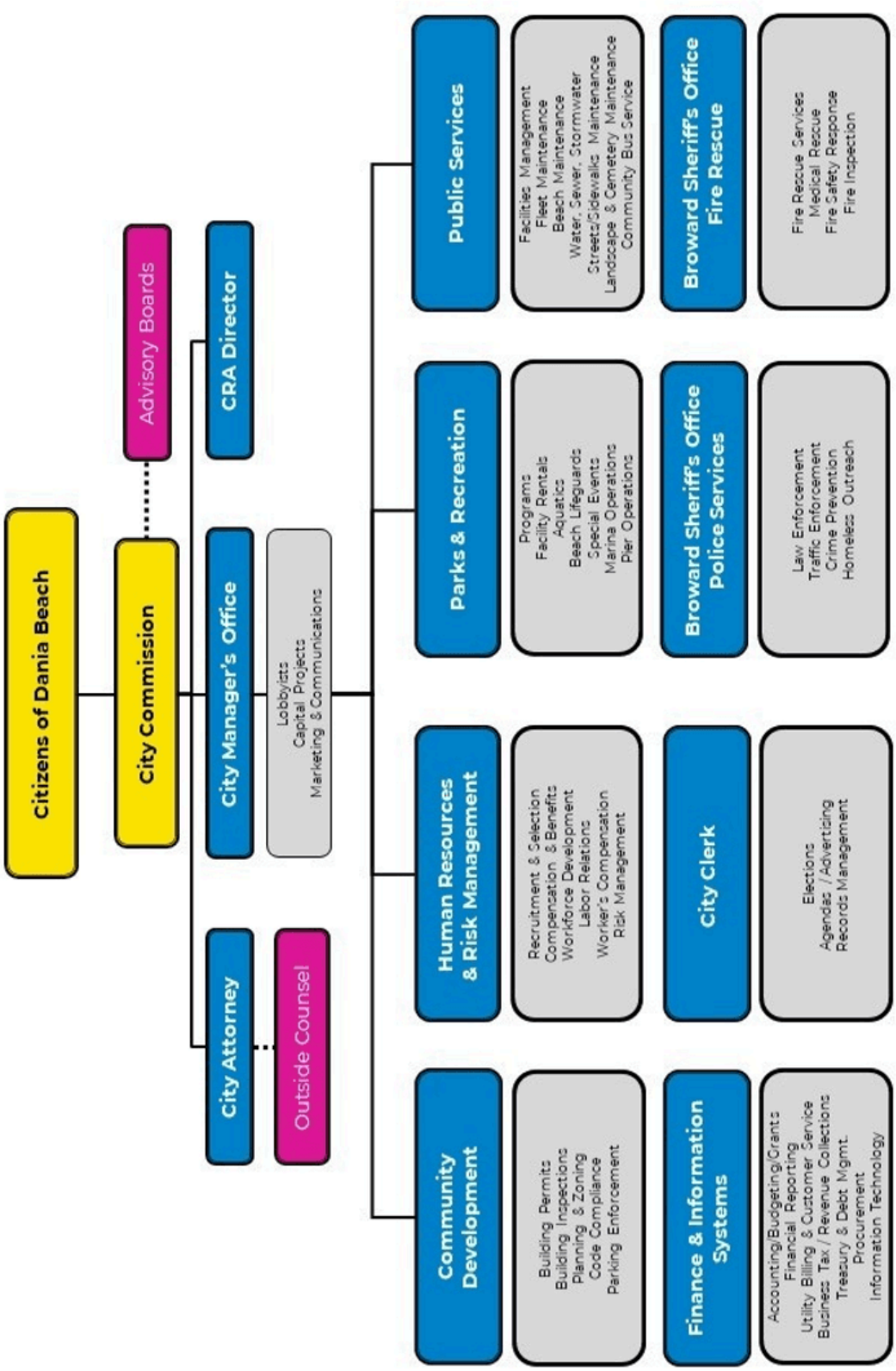
Sustainability Policies

The following policies were adopted by City Commission by Resolution 2009-026 in February 2009, which established the Green Advisory Board:

- Goal to reduce per capita energy consumption in the City
- Conserve and protect natural resources
- Promote environmental awareness within the City
- Develop ways to attract Federal and State Grants directly available to environmental support
- Coordinate informational programs
- Charging stations placed in the City parking garage for electric vehicles

PERSONNEL OVERVIEW

Citywide Organizational Chart



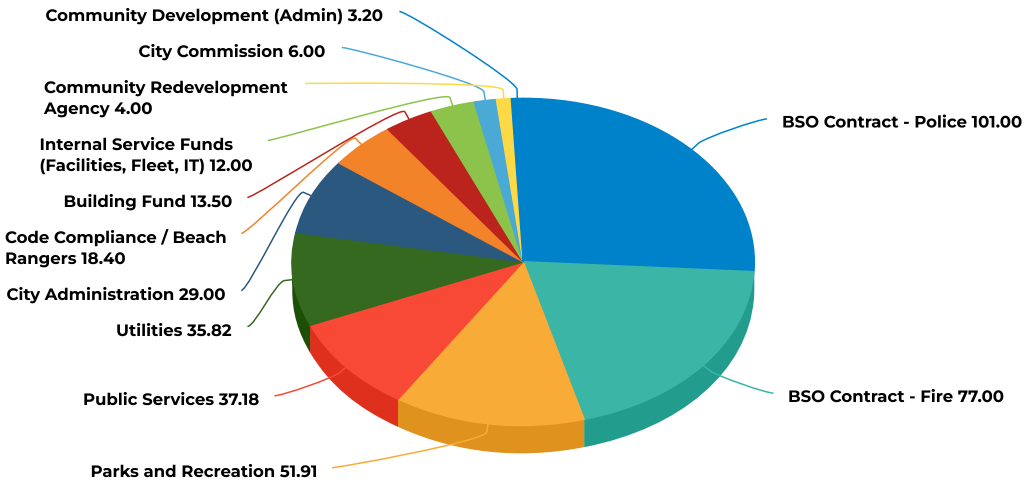
Personnel Complement

	Department	FY 2022	FY 2023	FY 2024	FY 2025 Adopted	FY 2026 Proposed
	City Commission	6	6	6	6	**6**
1	City Manager	3	3	5	5	**6**
	City Attorney	3	3	3	3	**3**
	City Clerk	3	3	3	3	**3**
2	Finance (Excludes Water/Sewer Utility staff)	8	9	9	9	**10**
	Human Resources & Risk Mgmt.	4	5	6	7	**7**
	Community Development	3.40	3.40	3.70	3.20	**3.20**
3	Code Compliance	9.15	10.15	9.15	10.40	**10.31**
	Building	12.70	12.70	14	13.50	**13.50**
5	Recreation	33.38	40.04	47.91	49.11	**51.91**
4	Parking Division	2.80	3.80	4.30	7.90	**8.09**
	Public Services Admin / Operations	29.73	30.23	34.93	37.18	**37.18**
2	Water Utility	21.03	21.03	21.98	22.23	**22.75**
2	Sewer Utility	6.15	6.15	6.25	6.50	**6.98**
	Stormwater Utility	5.69	5.69	5.84	6.09	**6.09**
	Dania Beach Marina	Contract	Contract	Contract	Contract	**Contract**
	Community Redevelopment Agency	6	6	6	5	**4**
	Facilities Maintenance	4	4	4	4	**4**
	Fleet Management	2	2.5	2	3	**3**
	Information Systems	3	3	4	5	**5**
	Total Full Time Equivalent	**166.03**	**177.69**	**196.06**	**206.11**	**211.01**
6	Contract - Police	87.00	95.00	96.00	100.00	**101.00**
	Contract - Fire Rescue	63.00	72.00	72.00	77.00	**77.00**
	Grand Total (including Public Safety Contract)	**316.03**	**344.69**	**364.06**	**383.11**	**389.01**

1 New Marketing & Communications Specialist starting mid-year FY2026.
2 Deputy Finance Director position was divided between Operations and Utility Billing Manager and the Office Manager position.
Utility Customer Service Technician upgraded to Lead Technician.
3 Code Compliance and Parking Enforcement funding allocations updated for FY2026.
4 New Beach Ranger part-time position added mid-year during FY2025.
5 New Rec Assistant PT (athletics) position starting April 2026.
(2) new Rec Assistant PT (recreation) position starting April 2026.
New Recreation Leader position starting April 2026.
6 (1) New Alpha shift (Midnight) Administrative Sergeant for FY2026.

City-Wide Staffing

Position Distribution by Function of Government

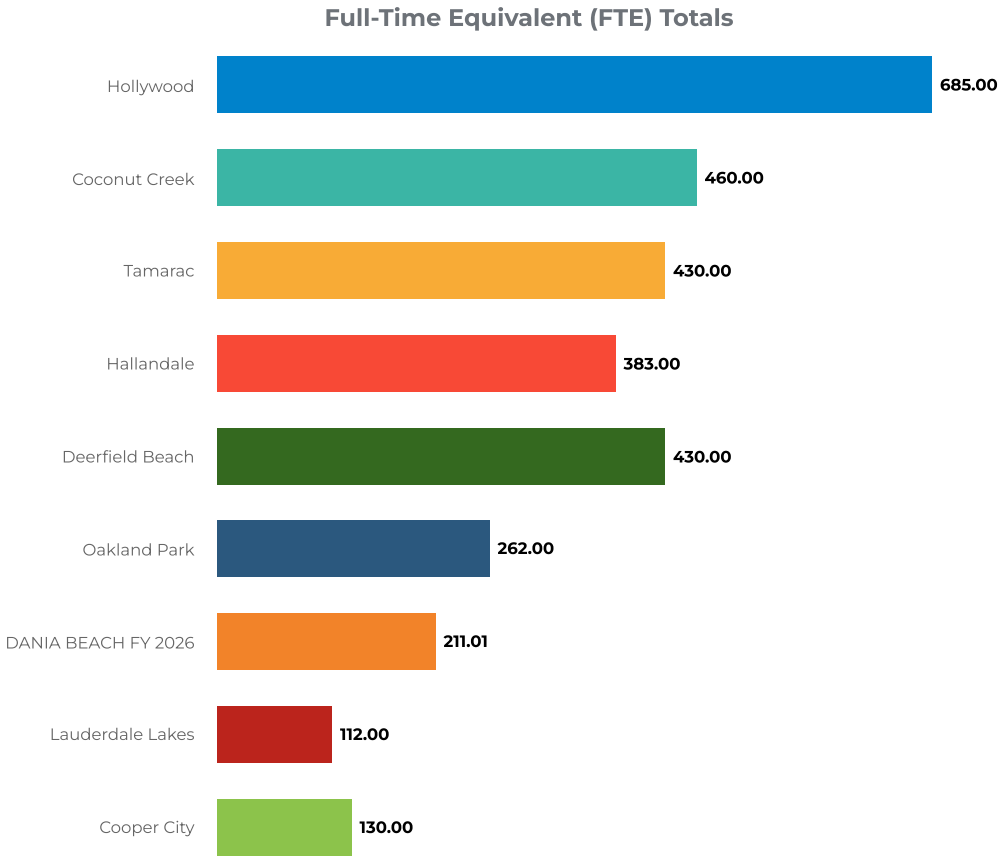




City-Wide FTE Count - Adopted and Past Five Years



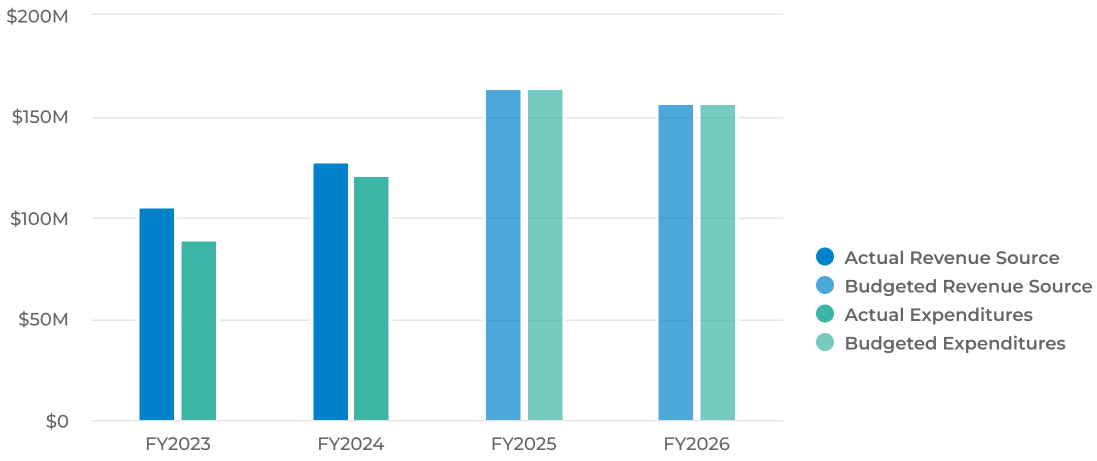
Comparison to Comparable/Surrounding Cities



FUND SUMMARIES

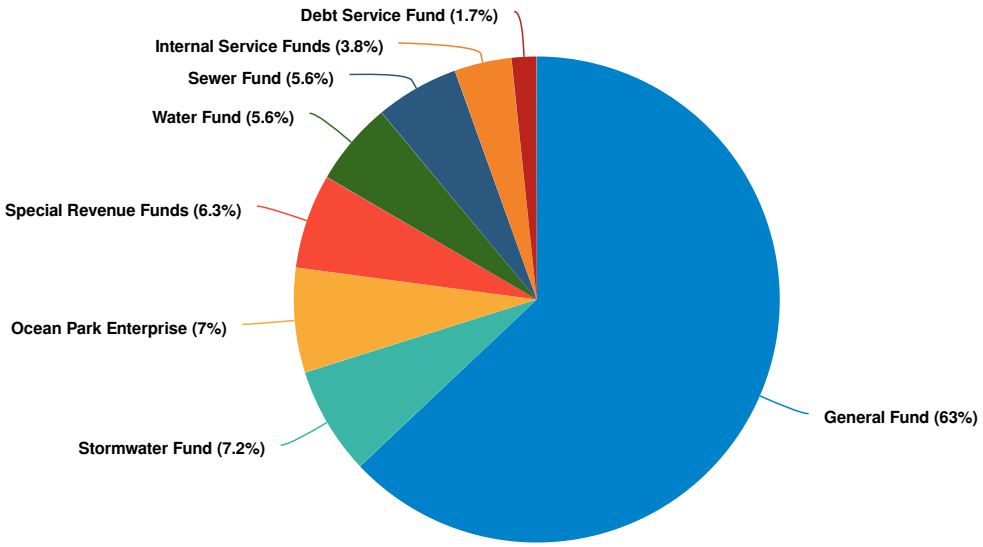
Summary

The City of Dania Beach is projecting $156.97M of revenue in FY2026, which represents a 4.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.4% or $7.22M to $156.97M in FY2026.



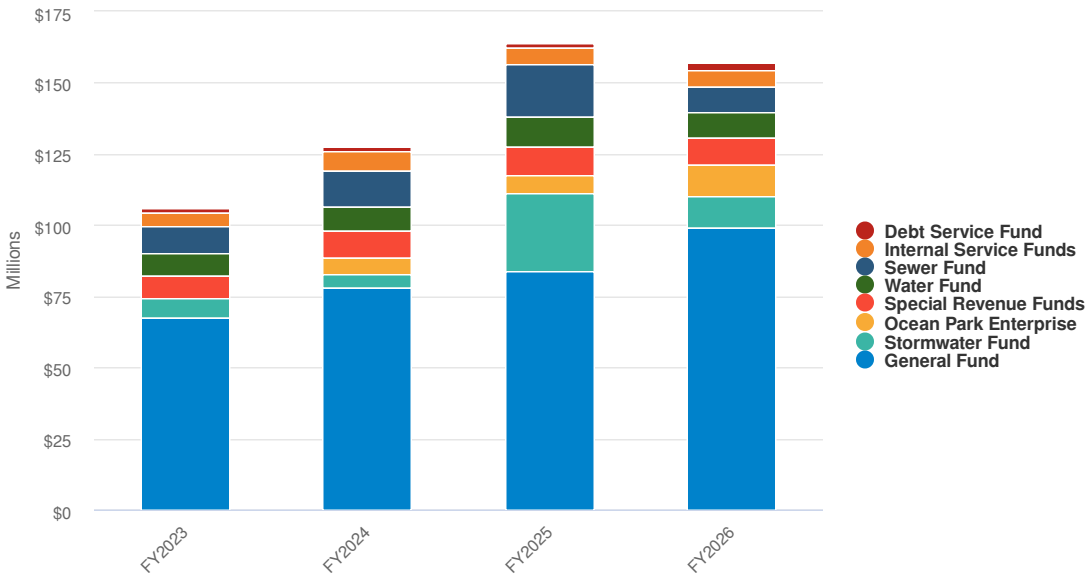
Revenue by Fund

2026 Revenue by Fund



Approximately 71% of the City's resources are managed within Governmental Funds, which includes the General Fund, Debt Service Fund, Building Permit Fund, Perpetual Care Fund and Solid Waste Fund. The remaining 29% of the resources are within Proprietary Funds, and include the Water, Sewer, and Stormwater utilities, as well as the Ocean Park Enterprise Fund and the Internal Services Funds (Facilities, Fleet, and Information Technology). The Proprietary Funds are intended to be adequately sustained by the fees charged to users.

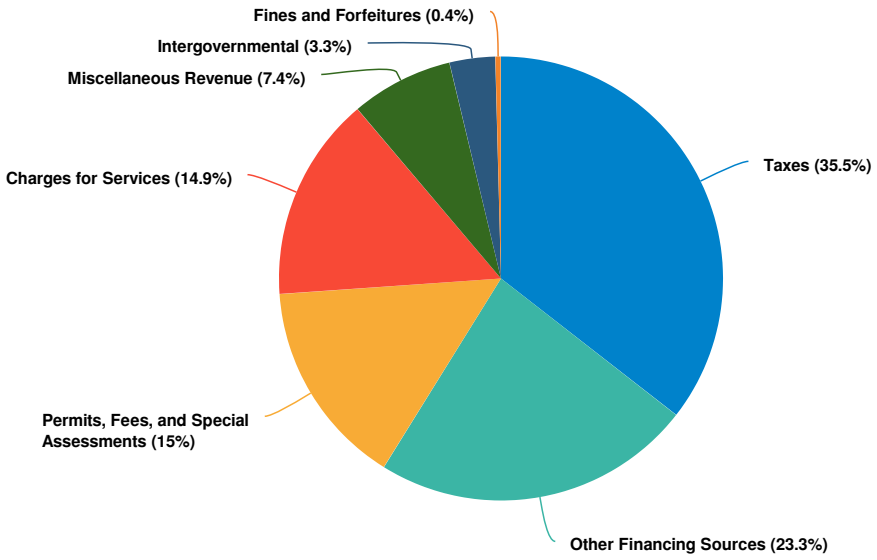
Budgeted and Historical Revenue by Fund



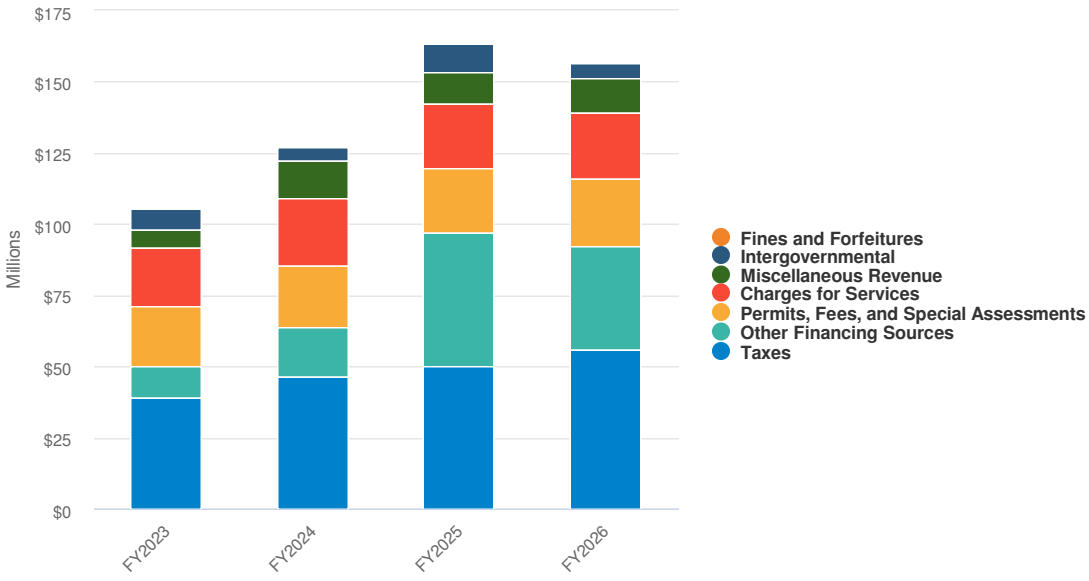
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
General Fund	$67,482,370	$78,169,957	$83,908,422	$83,168,378	$98,855,997	18.9%
Special Revenue Funds						
Building Permit Operations	$4,863,005	$5,586,918	$6,066,439	$5,808,939	$6,122,413	5.4%
Solid Waste Fund	$3,290,932	$3,395,648	$3,598,186	$3,772,761	$3,596,908	-4.7%
Perpetual Care	$137,392	$217,608	$161,398	$214,398	$166,240	-22.5%
Total Special Revenue Funds:	**$8,291,329**	**$9,200,173**	**$9,826,023**	**$9,796,098**	**$9,885,561**	**0.9%**
Debt Service Fund	$1,730,199	$1,882,783	$1,958,827	$1,958,827	$2,619,936	33.8%
Water Fund	$7,471,125	$8,753,556	$10,441,862	$8,749,862	$8,749,464	0%
Sewer Fund	$9,798,443	$12,497,232	$18,404,654	$14,443,654	$8,730,000	-39.6%
Stormwater Fund	$6,709,244	$4,379,292	$27,660,000	$37,573,169	$11,252,730	-70.1%
Ocean Park Enterprise	$7,130	$6,196,686	$6,272,725	$6,172,725	$10,922,874	77%
Internal Service Funds						
Facilities Maintenance Fund	$1,800,432	$2,225,326	$1,490,621	$1,749,970	$1,594,521	-8.9%
Fleet Management Fund	$860,959	$1,515,678	$1,022,258	$1,022,258	$1,282,703	25.5%
Information Technology Fund	$1,831,710	$2,973,512	$3,354,219	$3,362,234	$3,076,323	-8.5%
Total Internal Service Funds:	**$4,493,101**	**$6,714,516**	**$5,867,098**	**$6,134,462**	**$5,953,547**	**-2.9%**
Total:	**$105,982,940**	**$127,794,194**	**$164,339,611**	**$167,997,175**	**$156,970,109**	**-6.6%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Taxes						
Ad Valorem Taxes	$30,424,700	$37,488,816	$41,586,400	$40,633,876	$46,843,232	15.3%
Local Option Taxes	$1,480,817	$1,629,259	$958,375	$908,105	$982,334	8.2%
Utility Tax	$5,165,296	$5,488,411	$5,887,400	$5,887,400	$6,139,491	4.3%
Other General Taxes	$1,672,866	$1,701,413	$1,782,683	$1,782,683	$1,824,278	2.3%
Total Taxes:	**$38,743,679**	**$46,307,899**	**$50,214,858**	**$49,212,064**	**$55,789,335**	**13.4%**
Permits, Fees, and Special Assessments						
Permits	$3,660,584	$4,336,995	$3,379,500	$3,119,500	$3,377,000	8.3%
Franchise Fees	$4,245,418	$4,252,737	$4,531,056	$4,531,056	$4,687,811	3.5%
Impact Fees	$1,489,951	$2,449,050	$0	$35,000	$0	-100%
Special Assessments	$10,527,166	$9,504,920	$13,225,000	$12,777,200	$14,495,228	13.4%
Other Permits and Fees	$1,305,135	$1,280,910	$1,064,971	$1,064,971	$1,049,780	-1.4%
Total Permits, Fees, and Special Assessments:	**$21,228,254**	**$21,824,612**	**$22,200,527**	**$21,527,727**	**$23,609,819**	**9.7%**
Intergovernmental						
Federal Grants	$0	$19,727	$1,500,000	$0	$0	0%
State Grants	$707,500	$0	$4,200,000	$0	$0	0%
State Shared Revenues	$4,342,172	$3,973,066	$4,587,127	$4,587,127	$5,001,678	9%
Grants from Other Local Units	$2,595,250	$559,208	$178,000	$178,000	$178,000	0%
Shared Revenues from Other Local Units	$34,619	$33,227	$33,990	$33,990	$34,671	2%
Total Intergovernmental:	**$7,679,541**	**$4,585,228**	**$10,499,117**	**$4,799,117**	**$5,214,349**	**8.7%**
Charges for Services						
General Government	$108,100	$112,000	$102,500	$102,500	$105,063	2.5%
Public Safety	$2,563,208	$2,697,849	$2,701,479	$2,701,479	$2,750,746	1.8%
Physical Environment	$17,111,437	$17,861,417	$16,899,178	$15,736,753	$17,315,404	10%
Transportation	$7,130	$2,638,453	$2,545,000	$2,445,000	$2,845,000	16.4%
Culture and Recreation	$265,373	$333,682	$398,088	$398,088	$415,526	4.4%
Total Charges for Services:	**$20,055,248**	**$23,643,400**	**$22,646,245**	**$21,383,820**	**$23,431,739**	**9.6%**
Fines and Forfeitures						
Judgments, Fines, and Forfeits	$32,732	$24,636	$30,000	$30,000	$35,000	16.7%
Fines	$292,326	$800,799	$585,000	$585,000	$610,291	4.3%
Total Fines and Forfeitures:	**$325,058**	**$825,436**	**$615,000**	**$615,000**	**$645,291**	**4.9%**
Miscellaneous Revenue						
Interest and Other Earnings	$5,529,067	$8,432,299	$6,220,000	$6,226,000	$6,143,500	-1.3%
Rents and Royalties	$552,231	$2,396,223	$2,722,980	$2,722,980	$2,917,599	7.1%
Disposition of Fixed Assets	$140,369	$245,835	$150,000	$150,000	$195,000	30%
Sale of Surplus Materials	$0	$366,205	$0	$0	$25,000	N/A

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Miscellaneous Revenue	$294,336	$1,719,719	$2,349,883	$2,336,133	$2,409,674	3.1%
Total Miscellaneous Revenue:	**$6,516,003**	**$13,160,280**	**$11,442,863**	**$11,435,113**	**$11,690,773**	**2.2%**
Other Financing Sources						
Other Sources: Non-Operating	$10,505,157	$17,047,339	$27,121,001	$26,788,365	$35,988,803	34.3%
Transfers From	$930,000	$400,000	$600,000	$600,000	$600,000	0%
Debt Proceeds	$0	$0	$19,000,000	$31,635,969	$0	-100%
Total Other Financing Sources:	**$11,435,157**	**$17,447,339**	**$46,721,001**	**$59,024,334**	**$36,588,803**	**-38%**
Total Revenue Source:	**$105,982,940**	**$127,794,194**	**$164,339,611**	**$167,997,175**	**$156,970,109**	**-6.6%**

Discussion of Citywide Revenues

Like all municipal entities, the City of Dania Beach receives resources through various revenue-generating mechanisms. The most common is property tax, known as Ad Valorem Tax, levied on all properties within the City based on the value of property multiplied by a millage rate that is formally adopted each year by the City Commission. There are several broad revenue categories, which are broken down further and are grouped according to their functional role in the government, and in accordance with both Federal and State accounting guidelines.

Taxes

The largest category of taxes is **Ad Valorem**, which is also the largest single citywide revenue. Although the City has not changed the millage rate for a number of years, the revenue has continued to increase due to rising property values in the South Florida real estate market. In addition, there are two components of Ad Valorem - operating and debt. The operating millage is levied for all general operating purposes, but the debt millage is only levied for the repayment of voted debt. For FY 2026, there is no change to the operating and debt millage rates. The City also collects **Local Option Taxes**, which are levied on sales of gasoline throughout the State of Florida and distributed to all cities based on a formula. This category also includes Police and Firefighter premium taxes which are collected by the State and distributed to local pensions and is not ordinarily budgeted as the amounts are not predictable. The City also levies **Utility Taxes**, which are charged on all public utilities that provide services to City addresses. The largest is FPL Electricity Utility Tax and is budgeted at $6.1 million for FY 2026, and the total category is budgeted to increase based on the rates charged by utility providers and projected new development in the City. Finally, the category **Other General Taxes** is comprised of Communication Services Tax and Local Business Tax and is budgeted at $1.8 million for FY 2026. Communication Services Tax is charged on the sale of communications and television services to addresses located within City limits. Local Business Tax is charged to all businesses operating in the City and in accordance with Florida Statutes. Both revenues are generally stable, although they have been the subject of scrutiny by the State Legislature and are continually threatened with limitation or repeal.

Permits, Fees, and Special Assessments

The City has a **Building Permits** special revenue fund and a department purposed for all activities associated with permitting construction in the City. Further, Florida Statutes specify that resources collected for permitting activity can only be used for those activities, and no other general use within the City. Therefore, the City continually reviews the permit fee schedule to ensure that fees recover the actual cost of work performed. FY 2025 revenue is projected lower than budgeted due to the timing of permitting activity, and there are a number of projects in process and development in the City continues to occur as Dania Beach is an attractive location for new development, and the revenue outlook is positive for FY 2026. **Impact Fees** are another charge levied on new developments within the City to defray the cost of growth's "impact" on vital services such as parks, public safety, and water & sewer infrastructure needs. Collections have been substantial in recent years due to ongoing development, and the City is projected to have $8.9 million in total impact fee reserves at the end of FY 2025. The City does not budget for this category to any substantial degree due to its unpredictable nature and because their use is restricted in accordance with Florida Statutes. This category also includes **Franchise Fees**, established through an agreement that grants a utility the right to use public rights-of-way for its facilities, and a fee is assessed to all customers in the impacted areas receiving service from the utility. This includes electricity, gas, and solid waste services sold to customers within the City. This is a relatively stable category and ordinarily fluctuates based on utility service rates and estimates for FY 2026 are higher than previous years due to continued development and growth. The City levies annual **Special Assessments** for Fire Rescue services, Stormwater infrastructure maintenance and improvements, and the collection and disposal of residential solid waste. These fees are governed by Florida Statutes and may only be levied for the uses initially authorized and in accordance with an assessment methodology that fairly apportions cost to all assessable properties within the City. For FY 2026, the City recommends a $29.71 increase to the residential Fire Assessment rate in order to continue to provide the highest levels of service while ensuring the lowest possible response times. The Stormwater Assessment will remain at $120 in the coming year to meet debt service requirements and to provide additional funding for capital investments. Finally, the Solid Waste Assessment will increase by $22.32, and the City will again be using Solid Waste Fund reserves, to continue to provide critical services and the appropriate management of the solid waste function. The last category titled **Other Permits and Fees** is collected primarily for zoning and development activities. These revenues are budgeted slightly lower than the prior year, although development remains strong.

Intergovernmental

The City receives resources from the Federal, State, and other Local Governments for various purposes, including legislative appropriations, grants, and revenue sharing. In recent years. the **Federal** government has provided grants including the Hazardous Mitigation Grant Program (HMGP) for hardening City facilities and the sewer system, and the $16.2 million State and Local Coronavirus Relief Fund, spent in accordance with guidelines established by the US Treasury Department. The City has also received funding from the **State** of Florida in the past several years, primarily through the Resilient Florida program, to fund drainage and other infrastructure projects. The City has been awarded **Grants from Other Local Units** through the Broward County Transportation Surtax program for projects that have an impact on the transit system and that enhance the ability of County residents to traverse roadways in a safe and efficient manner, including the Southeast Drainage Phase I and II, and SW 43rd Terrace drainage projects. The State of Florida also provides annual revenue sharing to the City, which consists

of motor fuel tax, sales tax, and alcoholic beverage licenses. For FY 2026, the City will again see gaming compact revenue sharing from the State estimated at $814k, and this will grow in future years. These are all significant sources of revenue which the City relies upon, and are budgeted based on past trends and revenue estimates provided by the State of Florida each summer and total $5 million in the budget. Lastly, the City receives **Shared Revenues from Other Local Units** in the form of Local Business Taxes from Broward County, budgeted at $34k for FY 2026.

Charges for Services

The City **Charges for Services** that are provided to the public, categorized as General Government, Public Safety, Physical Environment, Transportation, and Culture and Recreation. **General Government** consists of fees paid by title companies for lien inquiries pursuant to a sale/purchase of property within the City. This is a stable revenue source and, at $105k for FY 2026, comprises a small percentage of government-wide revenues. **Public Safety** charges are related to Fire Inspections and Emergency Medical Transports, and have been trending higher in recent years due to increased calls for emergency medical services. The projection for FY 2026 is $2.7 million based on the trend of recent collections. The City evaluates these fees periodically to ensure they recover the actual cost of providing such services. Physical Environment is a significant category at $17.3 million, and is primarily comprised of water and sewer utility charges to customers and solid waste collection fees. These fees are based on the rate schedules and the number of customers connected to the system or receiving the services. **Transportation** reflects all parking fees paid by beach patrons, both at the meter and for annual parking passes and is projected at $2.8 million for next fiscal year. The City's beach is currently experiencing the highest amounts of patronage and with an increase to parking rates this year, revenues are higher than ever. These funds are used for continued improvements of the Ocean Park campus, including sand nourishment, dune reconstruction, and the maintenance of all beach facilities. Lastly, **Culture and Recreation** is a broad category reflective of fees charged for camps, after-school programs, community center rental fees, facility entrance fees, special events proceeds, and registration for sports leagues and other programs. The Recreation Department continues to expand existing offerings and initiate new, innovative programs to engage the citizens of Dania Beach to enjoy its parks and participate in community activities. The reconstruction of CW Thomas Park will be completed in the Fall of 2025 and bring new programs and recreational opportunities to the neighboring community.

Fines and Forfeitures

This category encompasses revenues received pursuant to the violation of City ordinance. The main driver of this revenue is Code Violations in the General Fund, which are noticed to private properties that violate any particular section of the City code, including appearance, noise, and unsafe structures. This category also includes Parking Violations collected in the Ocean Park Fund. Although these revenues can be significant, the City's goal is always compliance with the code, rather than the revenue. Due to the unpredictable nature of violations, this revenue tends to fluctuate from year to year and is projected at $645k for FY 2026.

Miscellaneous Revenue

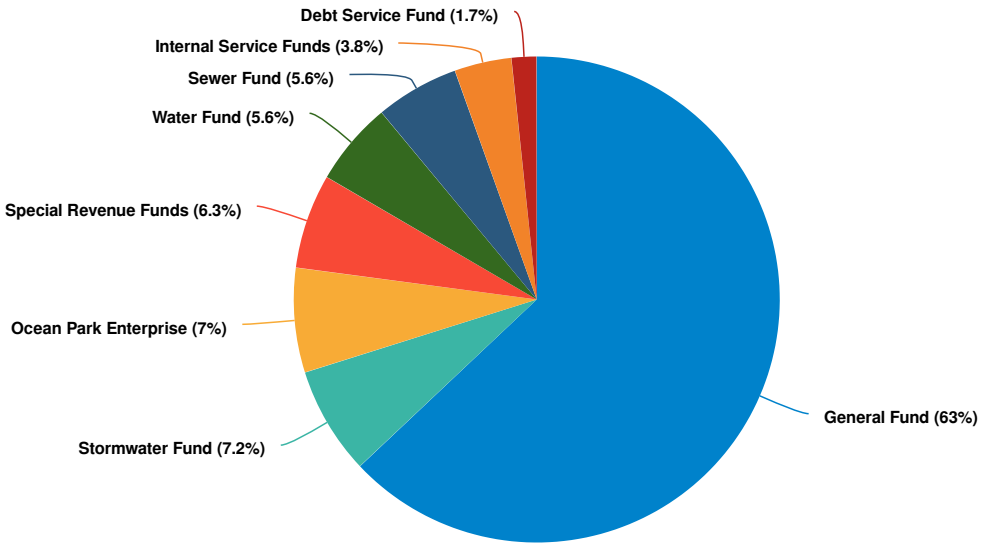
This category is an accumulation of revenues that are not otherwise categorized, consisting of Interest and Other Earnings, Rents and Royalties, Disposition of Fixed Assets, and Miscellaneous Revenue. The City earns **Interest and Other Earnings** on its accumulated reserves in all operating funds. Interest rate policy in the past few years has allowed the City to obtain its highest returns on reserves in recent history, providing for budgeted interest earnings revenue of $6.1 million in FY 2026. **Rents and Royalties** are related to leases with private entities for the use of City property. The City receives revenue related to leases of the pier and restaurant, the Harbour Towne Marina lease, the City Hall parking garage, land at Fire Station 1 for a cell phone tower, rental of dock slips at the City's Marina, and bus shelters at locations throughout the City. In recent years, the City increased the rental rates at the Marina in order to fund additional security and capital improvements, and to remain competitive in the industry. The pier and Quarterdeck restaurant are seeing tremendous activity, and the City's lease with the Lucky Fish restaurant will provide a minimum of $325k in rent/revenue sharing in FY 2026. When the City retires and sells assets at auction, it receives revenue for the **Disposition of Fixed Assets**. Each year, a number of vehicles are replaced, and old assets are sold at competitive auction. Other assets are sold but do not amount to substantial revenues. It is a difficult category to budget, and is not relied upon for the provision of government services. Lastly, **Miscellaneous Revenues** consists of contributions to the City for various purposes, insurance reimbursements, admission and sales of goods at the pier, and slot machine proceeds from the Dania Beach Casino and Jai Alai. This is also a difficult category to budget, however the amounts are significant. The casino will provide an estimated $735k in FY 2026 from its slot machine gaming activities. The pier receives over $384k in revenue from patrons, which is used for operation and maintenance of the pier itself and for future capital improvements.

Other Financing Sources

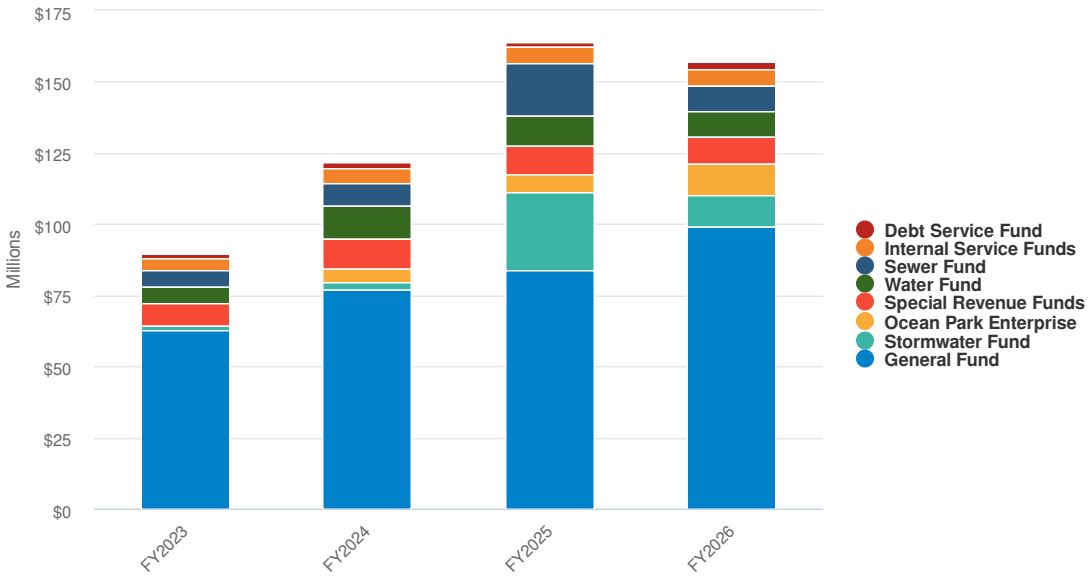
The final revenue category is Other Financing Sources and consists of Non-Operating Revenues in the form of Interfund Transfers/Contributions, Administrative Cost Allocations, Debt Proceeds, and Appropriation of Reserves. The City has developed a cost allocation methodology that apportions the cost of shared services between the various operating funds, resulting in **Non-Operating Revenues** as transfers between funds. In addition, Non-Operating Revenues includes the appropriation of prior year reserves for the current budget. The combined total of transfers and appropriated reserves is $35.9 million. The **Transfers From** category is comprised of payment in lieu of taxes from other funds to the General Fund and totals $600k for FY 2026. This amount is reviewed each year to ensure the amounts are appropriate and properly apportioned among the various contributing funds.

Expenditures by Fund

2026 Expenditures by Fund



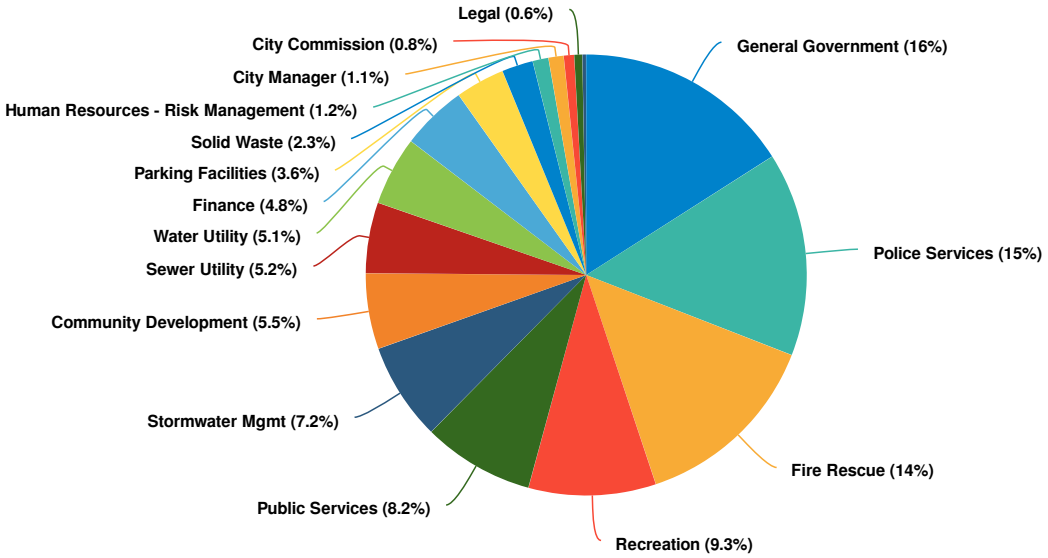
Budgeted and Historical Expenditures by Fund



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
General Fund	$62,520,777	$76,991,324	$83,908,422	$82,465,685	$98,855,997	19.9%
Building Permit Operations	$4,649,144	$6,952,265	$6,066,439	$5,663,720	$6,122,413	8.1%
Solid Waste Fund	$2,993,194	$3,300,898	$3,598,186	$3,464,160	$3,596,908	3.8%
Perpetual Care	$57,375	$183,000	$161,398	$161,398	$166,240	3%
Debt Service Fund	$1,724,137	$1,934,030	$1,958,827	$1,958,827	$2,619,936	33.8%
Water Fund	$5,741,071	$11,978,864	$10,441,862	$8,095,619	$8,749,464	8.1%
Sewer Fund	$6,148,276	$7,437,297	$18,404,654	$8,929,702	$8,730,000	-2.2%
Stormwater Fund	$1,899,084	$2,677,217	$27,660,000	$33,585,698	$11,252,730	-66.5%
Ocean Park Enterprise	$74	$4,617,120	$6,272,725	$5,934,630	$10,922,874	84.1%
Facilities Maintenance Fund	$1,668,419	$1,800,702	$1,490,621	$1,247,748	$1,594,521	27.8%
Fleet Management Fund	$754,629	$1,448,367	$1,022,258	$945,907	$1,282,703	35.6%
Information Technology Fund	$1,558,383	$2,290,283	$3,354,219	$3,111,012	$3,076,323	-1.1%
Total:	**$89,714,561**	**$121,611,367**	**$164,339,611**	**$155,564,106**	**$156,970,109**	**0.9%**

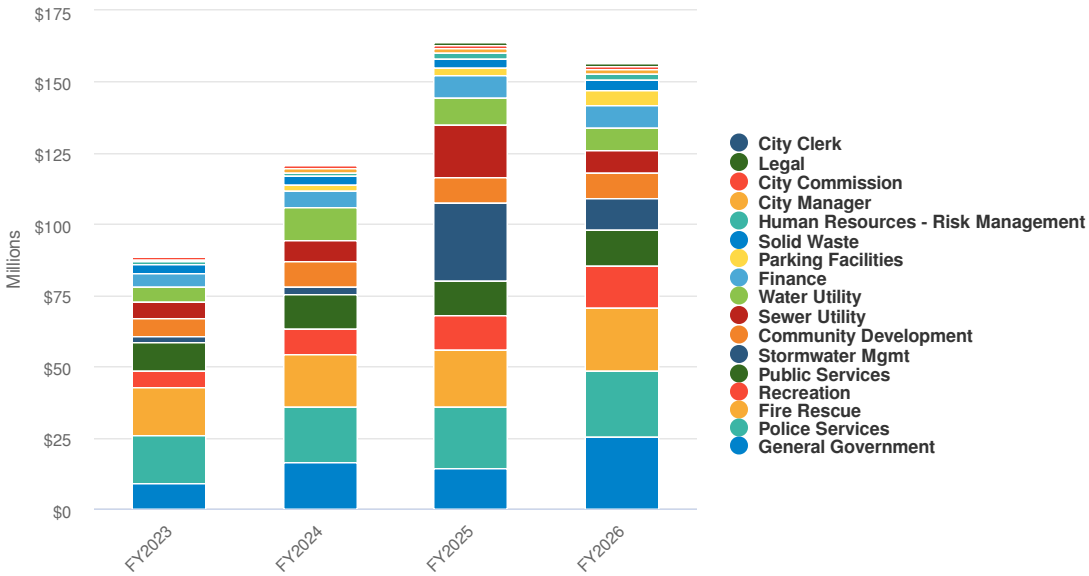
Expenditures by Function

Budgeted Expenditures by Function



Police and Fire Rescue represent the largest portion of the budget, comprising a combined 29%. The City remains committed to investing in Public Safety to provide the level of security and stability that residents and businesses expect. The subsequent significant segments of the Citywide budget are the Water, Sewer, and Stormwater Utility Funds, which together account for 17.5%. General Government represents 16%, followed by Recreation at 9.3%. The Recreation sector is poised for growth as the City continues to enhance its parks, recreational programming, and special events.

Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
City Commission						
Personnel Services	$608,197	$645,596	$674,924	$675,002	$722,051	7%
Operating Expenditures	$263,516	$424,309	$396,802	$399,802	$470,190	17.6%
Aid to Private Organizations	$98,384	$106,333	$5,000	$5,000	$0	-100%
Total City Commission:	**$970,097**	**$1,176,237**	**$1,076,726**	**$1,079,804**	**$1,192,241**	**10.4%**
City Manager						
Executive						
Personnel Services	$823,736	$838,789	$954,480	$954,617	$1,057,789	10.8%
Operating Expenditures	$109,361	$76,643	$170,630	$170,630	$96,880	-43.2%
Other Uses	$0	$0	$75,000	$45,000	$37,500	-16.7%
Total Executive:	**$933,098**	**$915,432**	**$1,200,110**	**$1,170,247**	**$1,192,169**	**1.9%**
Other General Government						
Personnel Services	$56	$283,283	$302,755	$302,753	$416,674	37.6%
Operating Expenditures	$0	$77,278	$136,500	$136,500	$144,000	5.5%
Total Other General Government:	**$56**	**$360,561**	**$439,255**	**$439,253**	**$560,674**	**27.6%**
Total City Manager:	**$933,153**	**$1,275,993**	**$1,639,365**	**$1,609,501**	**$1,752,843**	**8.9%**
Human Resources - Risk Management						
Personnel Services	$680,721	$822,594	$1,101,416	$1,101,525	$1,171,590	6.4%
Operating Expenditures	$340,183	$392,913	$693,985	$693,985	$659,355	-5%
Total Human Resources - Risk Management:	**$1,020,904**	**$1,215,506**	**$1,795,401**	**$1,795,510**	**$1,830,945**	**2%**
Legal						
Personnel Services	$497,931	$499,452	$787,508	$787,627	$809,250	2.7%
Operating Expenditures	$99,692	$87,937	$123,000	$123,000	$122,000	-0.8%
Total Legal:	**$597,623**	**$587,388**	**$910,508**	**$910,627**	**$931,250**	**2.3%**
Community Development						
Personnel Services	$2,620,936	$2,974,778	$3,534,025	$3,480,540	$3,534,385	1.5%
Operating Expenditures	$2,536,107	$2,884,196	$3,540,500	$3,178,100	$3,483,100	9.6%
Capital Outlay	$0	$11,374	$0	$0	$0	0%
Intergovernmental Transfers Out	$1,182,902	$3,129,797	$1,694,832	$1,694,832	$1,592,452	-6%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Community Development:	**$6,339,944**	**$9,000,145**	**$8,869,357**	**$8,353,472**	**$8,709,937**	**4.3%**
City Clerk						
Personnel Services	$403,183	$325,336	$376,549	$376,612	$390,905	3.8%
Operating Expenditures	$29,327	$28,269	$64,030	$64,030	$34,900	-45.5%
Total City Clerk:	**$432,510**	**$353,605**	**$440,579**	**$440,642**	**$425,805**	**-3.4%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Personnel Services	$0	$0	$0	$0	$0	0%
Operating Expenditures	$0	$0	$0	$0	$0	0%
General Government						
Non-Dep.						
Personnel Services	$696,237	$218,101	$301,544	$301,544	$319,224	5.9%
Operating Expenditures	$2,322,640	$2,810,438	$3,164,020	$3,164,020	$3,409,950	7.8%
Capital Outlay	$0	$1,649,366	$0	$0	$0	0%
Debt Service	$211,722	$155,337	$156,657	$156,657	$247,891	58.2%
Aid to Private Organizations	$0	$0	$0	$0	$200,000	N/A
Intergovernmental Transfers Out	$4,935,014	$10,970,220	$9,673,732	$9,673,732	$19,450,260	101.1%
Other Uses	$0	$0	$325,000	$125,000	$200,000	60%
Total Non-Dep.:	**$8,165,614**	**$15,803,462**	**$13,620,953**	**$13,420,953**	**$23,827,325**	**77.5%**
City Center Garage						
Debt Service	$655,542	$651,646	$642,580	$642,580	$1,245,924	93.9%
Total City Center Garage:	**$655,542**	**$651,646**	**$642,580**	**$642,580**	**$1,245,924**	**93.9%**
Operating Expenditures	$0	$0	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Debt Service	$0	$0	$0	$0	$0	0%
Total Debt Service:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total General Government:	**$8,821,156**	**$16,455,108**	**$14,263,533**	**$14,063,533**	**$25,073,249**	**78.3%**
Solid Waste						
Admin-Operations						
Garbage-Solid Waste						
Personnel Services	$56,213	$55,918	$57,798	$54,633	$62,123	13.7%
Operating Expenditures	$2,861,981	$3,085,642	$3,238,703	$3,238,703	$3,332,147	2.9%
Intergovernmental Transfers Out	$75,000	$159,338	$170,824	$170,824	$172,638	1.1%
Other Uses	$0	$0	$130,861	$0	$30,000	N/A
Total Garbage-Solid Waste:	**$2,993,194**	**$3,300,898**	**$3,598,186**	**$3,464,160**	**$3,596,908**	**3.8%**
Total Admin-Operations:	**$2,993,194**	**$3,300,898**	**$3,598,186**	**$3,464,160**	**$3,596,908**	**3.8%**
Personnel Services	$0	$0	$0	$0	$0	0%
Total Personnel Services:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Operating Expenditures	$0	$0	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Solid Waste:	**$2,993,194**	**$3,300,898**	**$3,598,186**	**$3,464,160**	**$3,596,908**	**3.8%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Sewer Utility						
Admin						
Sewer-Wastewater Services						
Personnel Services	$51,746	$267,838	$322,679	$323,188	$463,591	43.4%
Operating Expenditures	$139,757	$150,331	$135,513	$135,513	$100,613	-25.8%
Debt Service	$0	$0	$0	$0	$0	0%
Intergovernmental Transfers Out	$903,786	$1,096,517	$1,041,640	$1,041,640	$1,025,825	-1.5%
Total Sewer-Wastewater Services:	**$1,095,289**	**$1,514,686**	**$1,499,832**	**$1,500,341**	**$1,590,029**	**6%**
Total Admin:	**$1,095,289**	**$1,514,686**	**$1,499,832**	**$1,500,341**	**$1,590,029**	**6%**
Collection						
Sewer-Wastewater Services						
Personnel Services	$213,139	$202,510	$442,140	$424,587	$235,473	-44.5%
Operating Expenditures	$4,621,537	$5,368,232	$5,210,040	$5,210,040	$5,213,940	0.1%
Capital Outlay	$31,915	-$100,715	$10,440,000	$803,186	$519,825	-35.3%
Debt Service	$31,379	$27,114	$207,449	$207,449	$207,449	0%
Other Uses	$0	$0	$375,000	$0	$375,000	N/A
Total Sewer-Wastewater Services:	**$4,897,970**	**$5,497,141**	**$16,674,629**	**$6,645,262**	**$6,551,687**	**-1.4%**
Total Collection:	**$4,897,970**	**$5,497,141**	**$16,674,629**	**$6,645,262**	**$6,551,687**	**-1.4%**
SCADA System						
Sewer-Wastewater Services						
Capital Outlay	$0	$248,275	$0	$0	$0	0%
Total Sewer-Wastewater Services:	**$0**	**$248,275**	**$0**	**$0**	**$0**	**0%**
Total SCADA System:	**$0**	**$248,275**	**$0**	**$0**	**$0**	**0%**
HMGP Lift Stations						
Sewer/Wastewater Services						
Operating Expenditures	$0	$0	$0	$0	$0	0%
Capital Outlay	$0	$0	$0	$553,878	$0	-100%
Total Sewer/Wastewater Services:	**$0**	**$0**	**$0**	**$553,878**	**$0**	**-100%**
Total HMGP Lift Stations:	**$0**	**$0**	**$0**	**$553,878**	**$0**	**-100%**
Personnel Services	$0	$0	$0	$0	$0	0%
Total Personnel Services:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Operating Expenditures	$0	$0	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Debt Service	$0	$0	$0	$0	$0	0%
Total Debt Service:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Total Sewer Utility:	**$5,993,259**	**$7,260,102**	**$18,174,461**	**$8,699,481**	**$8,141,716**	**-6.4%**
Stormwater Mgmt						
Operating Expenditures	$0	$0	$0	$0	$0	0%
Admin-Operations						
Stormwater Mgmt						
Personnel Services	$399,936	$663,995	$810,550	$810,693	$886,592	9.4%
Operating Expenditures	$1,010,326	$1,479,719	$1,303,089	$1,303,089	$1,145,089	-12.1%
Capital Outlay	-$2,167,275	-$1,643,702	$24,051,695	$30,127,250	$6,615,500	-78%
Debt Service	$14,951	$20,497	$717,564	$717,564	$1,833,921	155.6%
Intergovernmental Transfers Out	$394,141	$357,909	$627,102	$627,102	$621,628	-0.9%
Other Uses	$0	$0	$150,000	$0	$150,000	N/A
Total Stormwater Mgmt:	**-$347,922**	**$878,417**	**$27,660,000**	**$33,585,698**	**$11,252,730**	**-66.5%**
Total Admin-Operations:	**-$347,922**	**$878,417**	**$27,660,000**	**$33,585,698**	**$11,252,730**	**-66.5%**
SE Stormwater Phase I						
Stormwater Mgmt						
Capital Outlay	$0	-$3,936	$0	$0	$0	0%
Total Stormwater Mgmt:	**$0**	**-$3,936**	**$0**	**$0**	**$0**	**0%**
Total SE Stormwater Phase I:	**$0**	**-$3,936**	**$0**	**$0**	**$0**	**0%**
SE Stormwater Phase II						
Stormwater Mgmt						
Operating Expenditures	$107,524	-$29,245	$0	$0	$0	0%
Capital Outlay	$0	-$529,935	$0	$0	$0	0%
Total Stormwater Mgmt:	**$107,524**	**-$559,180**	**$0**	**$0**	**$0**	**0%**
Total SE Stormwater Phase II:	**$107,524**	**-$559,180**	**$0**	**$0**	**$0**	**0%**
SW 42 Ter, SW 49 Ct, SW 49 St						
Stormwater Mgmt						
Capital Outlay	$2,108,917	$207,669	$0	$0	$0	0%
Total Stormwater Mgmt:	**$2,108,917**	**$207,669**	**$0**	**$0**	**$0**	**0%**
Total SW 42 Ter, SW 49 Ct, SW 49 St:	**$2,108,917**	**$207,669**	**$0**	**$0**	**$0**	**0%**
SW 43 Ter, SW 49 Ct, SW 49 St						
SW 43 Ter, SW 49 Ct, SW 49 St						
Operating Expenditures	$30,565	$0	$0	$0	$0	0%
Capital Outlay	$0	$2,154,247	$0	$0	$0	0%
Total SW 43 Ter, SW 49 Ct, SW 49 St:	**$30,565**	**$2,154,247**	**$0**	**$0**	**$0**	**0%**
Total SW 43 Ter, SW 49 Ct, SW 49 St:	**$30,565**	**$2,154,247**	**$0**	**$0**	**$0**	**0%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Personnel Services	$0	$0	$0	$0	$0	0%
Total Personnel Services:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Operating Expenditures	$0	$0	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Debt Service	$0	$0	$0	$0	$0	0%
Total Debt Service:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Stormwater Mgmt:	**$1,899,084**	**$2,677,217**	**$27,660,000**	**$33,585,698**	**$11,252,730**	**-66.5%**
Public Services						
Admin						
Other Physical Environment						
Personnel Services	$404,853	$447,722	$549,133	$549,287	$567,485	3.3%
Operating Expenditures	$485,589	$523,206	$693,211	$693,211	$598,706	-13.6%
Capital Outlay	$0	$40,480	$40,000	$40,000	$40,000	0%
Total Other Physical Environment:	**$890,442**	**$1,011,408**	**$1,282,344**	**$1,282,498**	**$1,206,191**	**-5.9%**
Total Admin:	**$890,442**	**$1,011,408**	**$1,282,344**	**$1,282,498**	**$1,206,191**	**-5.9%**
Construction-Maint.						
Other Physical Environment						
Personnel Services	$465,540	$409,431	$440,537	$442,098	$481,137	8.8%
Operating Expenditures	$643,897	$715,326	$965,084	$805,650	$1,028,384	27.6%
Capital Outlay	$231,914	$175,945	$0	$0	$0	0%
Intergovernmental Transfers Out	$1,757,271	$2,054,440	$1,112,507	$1,112,507	$743,313	-33.2%
Other Uses	$0	$0	$85,000	$0	$85,000	N/A
Total Other Physical Environment:	**$3,098,622**	**$3,355,142**	**$2,603,128**	**$2,360,255**	**$2,337,834**	**-0.9%**
Total Construction-Maint.:	**$3,098,622**	**$3,355,142**	**$2,603,128**	**$2,360,255**	**$2,337,834**	**-0.9%**
Fleet Management						
Other Physical Environment						
Personnel Services	$214,201	$233,155	$340,244	$341,062	$347,788	2%
Operating Expenditures	$190,332	$231,688	$247,514	$209,014	$247,915	18.6%
Capital Outlay	$350,096	$983,523	$384,500	$395,831	$637,000	60.9%
Intergovernmental Transfers Out	$696,893	$988,250	$806,052	$806,052	$943,336	17%
Other Uses	$0	$0	$50,000	$0	$50,000	N/A
Total Other Physical Environment:	**$1,451,522**	**$2,436,617**	**$1,828,310**	**$1,751,959**	**$2,226,039**	**27.1%**
Total Fleet Management:	**$1,451,522**	**$2,436,617**	**$1,828,310**	**$1,751,959**	**$2,226,039**	**27.1%**
Parks Maintenance						

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Physical Environment						
Personnel Services	$939,050	$968,471	$1,023,251	$1,026,951	$1,050,769	2.3%
Operating Expenditures	$691,993	$710,034	$836,220	$836,220	$886,920	6.1%
Total Other Physical Environment:	**$1,631,043**	**$1,678,505**	**$1,859,471**	**$1,863,171**	**$1,937,689**	**4%**
Total Parks Maintenance:	**$1,631,043**	**$1,678,505**	**$1,859,471**	**$1,863,171**	**$1,937,689**	**4%**
Cemetery						
Other Physical Environment						
Personnel Services	$65,486	$229,160	$348,037	$348,509	$355,685	2.1%
Operating Expenditures	$93,416	$136,120	$116,400	$116,400	$125,800	8.1%
Capital Outlay	$0	$33,033	$0	$0	$0	0%
Intergovernmental Transfers Out	$57,375	$183,000	$161,398	$161,398	$166,240	3%
Total Other Physical Environment:	**$216,276**	**$581,313**	**$625,835**	**$626,307**	**$647,725**	**3.4%**
Total Cemetery:	**$216,276**	**$581,313**	**$625,835**	**$626,307**	**$647,725**	**3.4%**
Streets Maintenance						
Road and Street Facilities						
Personnel Services	$1,386,220	$1,556,949	$1,673,134	$1,684,119	$1,929,374	14.6%
Operating Expenditures	$1,580,454	$1,424,497	$1,880,106	$1,880,106	$1,998,806	6.3%
Capital Outlay	$0	$45,358	$60,000	$60,000	$560,000	833.3%
Total Road and Street Facilities:	**$2,966,675**	**$3,026,804**	**$3,613,240**	**$3,624,225**	**$4,488,180**	**23.8%**
Total Streets Maintenance:	**$2,966,675**	**$3,026,804**	**$3,613,240**	**$3,624,225**	**$4,488,180**	**23.8%**
Personnel Services	$0	$0	$0	$0	$0	0%
Total Personnel Services:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Operating Expenditures	$0	$0	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Public Services:	**$10,254,580**	**$12,089,789**	**$11,812,328**	**$11,508,416**	**$12,843,658**	**11.6%**
Parking Facilities						
Personnel Services	$0	$0	$0	$0	$0	0%
Beach						
Parking Facilities						
Personnel Services	$74	$423,913	$588,838	$589,743	$883,417	49.8%
Operating Expenditures	$0	$428,325	$507,200	$468,200	$731,600	56.3%
Capital Outlay	$0	$23,000	$0	$0	$2,101,500	N/A
Intergovernmental Transfers Out	$0	$989,476	$901,229	$901,229	$1,300,834	44.3%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Parking Facilities:	**$74**	**$1,864,714**	**$2,097,267**	**$1,959,172**	**$5,117,351**	**161.2%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Total Beach:	**$74**	**$1,864,714**	**$2,097,267**	**$1,959,172**	**$5,117,351**	**161.2%**
City Center Garage						
Parking Facilities						
Operating Expenditures	$0	$239,312	$407,990	$407,990	$499,840	22.5%
Capital Outlay	$0	$61,193	$0	$0	$0	0%
Intergovernmental Transfers Out	$0	$6,358	$59,302	$59,302	$39,622	-33.2%
Total Parking Facilities:	**$0**	**$306,862**	**$467,292**	**$467,292**	**$539,462**	**15.4%**
Total City Center Garage:	**$0**	**$306,862**	**$467,292**	**$467,292**	**$539,462**	**15.4%**
Personnel Services	$0	$0	$0	$0	$0	0%
Total Personnel Services:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Operating Expenditures	$0	$0	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Parking Facilities:	**$74**	**$2,171,576**	**$2,564,559**	**$2,426,464**	**$5,656,813**	**133.1%**
Water Utility						
Admin						
Admin						
Personnel Services	-$338,341	$419,131	$515,851	$505,360	$515,186	1.9%
Operating Expenditures	$159,951	$185,970	$106,051	$106,051	$111,831	5.5%
Intergovernmental Transfers Out	$1,305,678	$1,366,213	$1,269,726	$1,269,726	$1,242,223	-2.2%
Other Uses	$0	$0	$225,000	$13,755	$175,000	1,172.3%
Total Admin:	**$1,127,288**	**$1,971,313**	**$2,116,628**	**$1,894,892**	**$2,044,240**	**7.9%**
Total Admin:	**$1,127,288**	**$1,971,313**	**$2,116,628**	**$1,894,892**	**$2,044,240**	**7.9%**
Distribution						
Distribution						
Personnel Services	$888,174	$797,036	$768,583	$771,060	$705,186	-8.5%
Operating Expenditures	$499,568	$590,441	$436,550	$436,550	$335,450	-23.2%
Capital Outlay	$0	$0	$275,000	$75,000	$200,000	166.7%
Debt Service	$20,394	$7,833	$184,097	$184,097	$184,097	0%
Total Distribution:	**$1,408,137**	**$1,395,309**	**$1,664,230**	**$1,466,707**	**$1,424,733**	**-2.9%**
Total Distribution:	**$1,408,137**	**$1,395,309**	**$1,664,230**	**$1,466,707**	**$1,424,733**	**-2.9%**
Water Plant						
Water Plant						
Personnel Services	$816,195	$897,905	$990,949	$994,068	$1,003,594	1%
Operating Expenditures	$1,773,400	$2,030,377	$2,183,175	$2,183,175	$1,821,075	-16.6%
Capital Outlay	$54,705	$4,978,447	$1,950,000	$0	$714,500	N/A
Debt Service	$119,645	$227,853	$938,948	$938,948	$937,541	-0.1%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Total Water Plant:	**$2,763,945**	**$8,134,583**	**$6,063,072**	**$4,116,191**	**$4,476,710**	**8.8%**
Total Water Plant:	**$2,763,945**	**$8,134,583**	**$6,063,072**	**$4,116,191**	**$4,476,710**	**8.8%**
Personnel Services	$0	$0	$0	$0	$0	0%
Total Personnel Services:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Operating Expenditures	$0	$0	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Debt Service	$0	$0	$0	$0	$0	0%
Total Debt Service:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Water Utility:	**$5,299,370**	**$11,501,205**	**$9,843,930**	**$7,477,790**	**$7,945,683**	**6.3%**
Recreation						
Admin						
Parks and Recreation						
Personnel Services	$686,999	$1,032,426	$907,270	$909,325	$964,836	6.1%
Operating Expenditures	$346,929	$240,648	$518,224	$518,224	$239,425	-53.8%
Capital Outlay	$291,519	$38,243	$133,000	$133,000	$0	-100%
Total Parks and Recreation:	**$1,325,447**	**$1,311,317**	**$1,558,494**	**$1,560,549**	**$1,204,261**	**-22.8%**
Total Admin:	**$1,325,447**	**$1,311,317**	**$1,558,494**	**$1,560,549**	**$1,204,261**	**-22.8%**
Beach						
Parks and Recreation						
Personnel Services	$965,461	$1,050,946	$1,244,594	$1,248,457	$1,300,212	4.1%
Operating Expenditures	$205,348	$201,526	$236,276	$236,276	$212,450	-10.1%
Capital Outlay	$28,200	$0	$0	$0	$0	0%
Total Parks and Recreation:	**$1,199,009**	**$1,252,471**	**$1,480,870**	**$1,484,733**	**$1,512,662**	**1.9%**
Total Beach:	**$1,199,009**	**$1,252,471**	**$1,480,870**	**$1,484,733**	**$1,512,662**	**1.9%**
CW Thomas Park						
Parks and Recreation						
Personnel Services	$394,347	$494,340	$471,010	$211,355	$801,844	279.4%
Operating Expenditures	$295,560	$262,933	$183,500	$183,500	$593,204	223.3%
Total Parks and Recreation:	**$689,907**	**$757,274**	**$654,510**	**$394,855**	**$1,395,048**	**253.3%**
Total CW Thomas Park:	**$689,907**	**$757,274**	**$654,510**	**$394,855**	**$1,395,048**	**253.3%**
Parks Maintenance						
Parks and Recreation						
Personnel Services	$28,472	$0	$0	$0	$0	0%
Operating Expenditures	$51,733	$0	$0	$0	$0	0%
Total Parks and Recreation:	**$80,204**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Parks Maintenance:	**$80,204**	**$0**	**$0**	**$0**	**$0**	**0%**

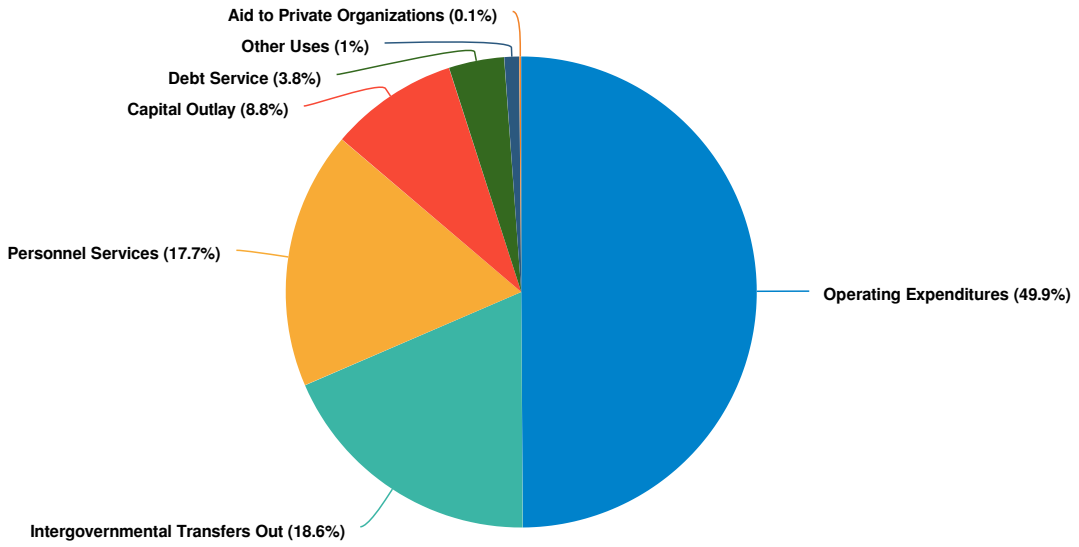
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Frost Park						
Parks and Recreation						
Personnel Services	$328,975	$337,811	$451,558	$228,556	$789,338	245.4%
Operating Expenditures	$153,836	$155,590	$201,900	$201,900	$124,300	-38.4%
Capital Outlay	$0	$0	$175,000	$175,000	$0	-100%
Total Parks and Recreation:	**$482,811**	**$493,401**	**$828,458**	**$605,456**	**$913,638**	**50.9%**
Total Frost Park:	**$482,811**	**$493,401**	**$828,458**	**$605,456**	**$913,638**	**50.9%**
PJ Meli - Aquatics						
Parks and Recreation						
Personnel Services	$0	$0	$0	$0	$330	N/A
Operating Expenditures	$423,568	$370,163	$473,425	$473,425	$698,647	47.6%
Total Parks and Recreation:	**$423,568**	**$370,163**	**$473,425**	**$473,425**	**$698,977**	**47.6%**
Total PJ Meli - Aquatics:	**$423,568**	**$370,163**	**$473,425**	**$473,425**	**$698,977**	**47.6%**
PJ Meli Park						
Parks and Recreation						
Personnel Services	$278,027	$249,832	$721,643	$425,302	$846,806	99.1%
Operating Expenditures	$118,467	$115,521	$140,400	$140,400	$130,300	-7.2%
Total Parks and Recreation:	**$396,494**	**$365,353**	**$862,043**	**$565,702**	**$977,106**	**72.7%**
Total PJ Meli Park:	**$396,494**	**$365,353**	**$862,043**	**$565,702**	**$977,106**	**72.7%**
Summer Program						
Parks and Recreation						
Personnel Services	$66,642	$39,470	$153,037	$153,037	$310,524	102.9%
Operating Expenditures	$93,299	$77,066	$125,100	$125,100	$93,800	-25%
Total Parks and Recreation:	**$159,942**	**$116,535**	**$278,137**	**$278,137**	**$404,324**	**45.4%**
Total Summer Program:	**$159,942**	**$116,535**	**$278,137**	**$278,137**	**$404,324**	**45.4%**
Special Events						
Special Events						
Personnel Services	$7	$71,517	$388,411	$343,885	$397,316	15.5%
Operating Expenditures	$0	$693,323	$739,305	$739,305	$710,960	-3.8%
Total Special Events:	**$7**	**$764,840**	**$1,127,716**	**$1,083,190**	**$1,108,276**	**2.3%**
Total Special Events:	**$7**	**$764,840**	**$1,127,716**	**$1,083,190**	**$1,108,276**	**2.3%**
I.T. Parker Community Center						
Parks and Recreation						
Personnel Services	$0	$0	$19,164	$19,309	$19,164	-0.8%
Operating Expenditures	$0	$0	$46,000	$46,000	$45,150	-1.8%
Total Parks and Recreation:	**$0**	**$0**	**$65,164**	**$65,309**	**$64,314**	**-1.5%**
Total I.T. Parker Community Center:	**$0**	**$0**	**$65,164**	**$65,309**	**$64,314**	**-1.5%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Pier Operation						
Parks and Recreation						
Operating Expenditures	$0	$534,050	$633,314	$633,314	$499,673	-21.1%
Capital Outlay	$0	$0	$965,000	$965,000	$2,445,000	153.4%
Intergovernmental Transfers Out	$0	$164,469	$216,479	$216,479	$217,680	0.6%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Parks and Recreation:	**$0**	**$698,519**	**$1,914,793**	**$1,814,793**	**$3,262,353**	**79.8%**
Total Pier Operation:	**$0**	**$698,519**	**$1,914,793**	**$1,814,793**	**$3,262,353**	**79.8%**
Marina						
Marina						
Operating Expenditures	$0	$1,517,128	$1,130,607	$1,130,607	$1,336,898	18.2%
Debt Service	$0	$33,674	$197,962	$197,962	$197,080	-0.4%
Intergovernmental Transfers Out	$0	$196,223	$364,804	$364,804	$369,730	1.4%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Marina:	**$0**	**$1,747,024**	**$1,793,373**	**$1,693,373**	**$2,003,708**	**18.3%**
Total Marina:	**$0**	**$1,747,024**	**$1,793,373**	**$1,693,373**	**$2,003,708**	**18.3%**
Personnel Services	$0	$0	$0	$0	$0	0%
Total Personnel Services:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Operating Expenditures	$0	$204	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$204**	**$0**	**$0**	**$0**	**0%**
Debt Service	$856,872	$1,126,842	$1,159,590	$1,159,590	$1,126,121	-2.9%
Total Debt Service:	**$856,872**	**$1,126,842**	**$1,159,590**	**$1,159,590**	**$1,126,121**	**-2.9%**
Total Recreation:	**$5,614,260**	**$9,003,942**	**$12,196,573**	**$11,179,112**	**$14,670,788**	**31.2%**
Police Services						
Admin-Operations						
Admin-Operations						
Personnel Services	$339,818	$411,258	$0	$0	$0	0%
Operating Expenditures	$16,532,042	$19,028,221	$21,971,371	$21,971,371	$23,470,478	6.8%
Total Admin-Operations:	**$16,871,860**	**$19,439,480**	**$21,971,371**	**$21,971,371**	**$23,470,478**	**6.8%**
Total Admin-Operations:	**$16,871,860**	**$19,439,480**	**$21,971,371**	**$21,971,371**	**$23,470,478**	**6.8%**
Operating Expenditures	$0	$0	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Police Services:	**$16,871,860**	**$19,439,480**	**$21,971,371**	**$21,971,371**	**$23,470,478**	**6.8%**
Fire Rescue						
Personnel Services	$470,187	$645,885	$992,240	$992,240	$1,247,660	25.7%

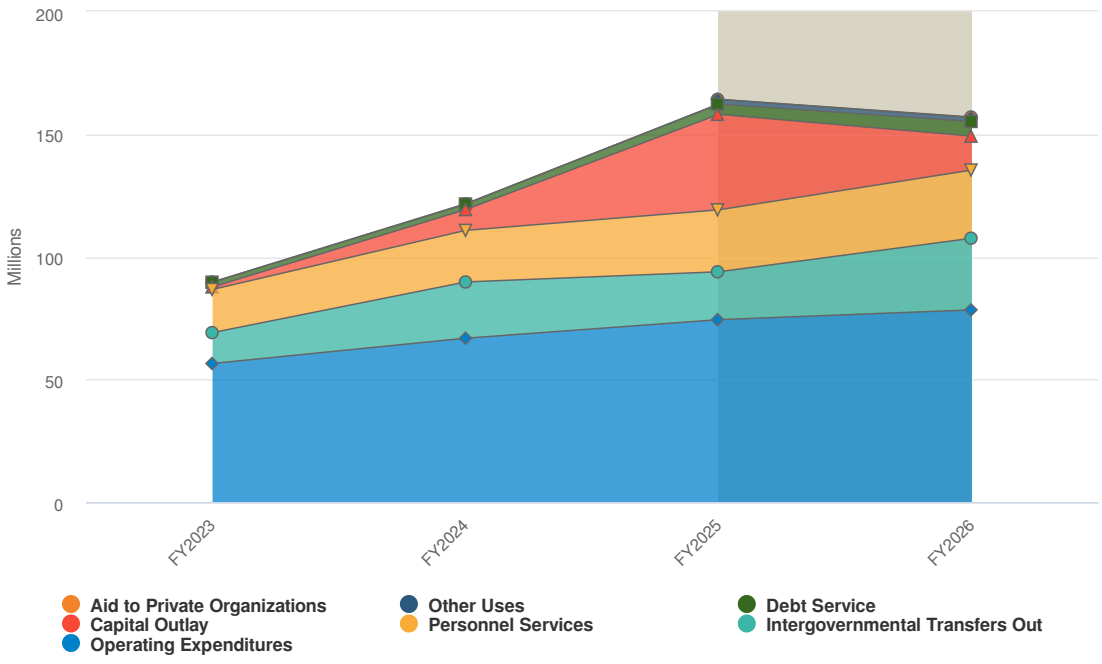
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Operating Expenditures	$16,529,502	$17,702,380	$18,959,433	$18,959,433	$20,669,551	9%
Total Fire Rescue:	**$16,999,688**	**$18,348,265**	**$19,951,673**	**$19,951,673**	**$21,917,211**	**9.9%**
Finance						
Admin						
Personnel Services	$1,217,056	$1,372,216	$1,667,923	$1,366,997	$1,639,934	20%
Operating Expenditures	$62,248	$169,409	$153,864	$153,864	$112,085	-27.2%
Total Admin:	**$1,279,304**	**$1,541,625**	**$1,821,787**	**$1,520,861**	**$1,752,019**	**15.2%**
Information Systems						
Personnel Services	$428,048	$582,405	$691,241	$691,334	$755,813	9.3%
Operating Expenditures	$993,311	$1,586,130	$2,112,978	$1,969,678	$2,220,510	12.7%
Capital Outlay	$105,090	$112,799	$450,000	$450,000	$0	-100%
Debt Service	$1,933	$8,948	$0	$0	$0	0%
Intergovernmental Transfers Out	$1,269,400	$1,268,147	$1,566,930	$1,566,930	$1,337,447	-14.6%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Information Systems:	**$2,797,783**	**$3,558,430**	**$4,921,149**	**$4,677,942**	**$4,413,770**	**-5.6%**
Accounting						
Personnel Services	$312,019	$324,507	$340,605	$346,598	$559,618	61.5%
Operating Expenditures	$55,641	$52,758	$92,600	$92,600	$350,955	279%
Total Accounting:	**$367,660**	**$377,264**	**$433,205**	**$439,198**	**$910,573**	**107.3%**
Personnel Services	$190,302	$244,003	$311,220	$327,153	$252,556	-22.8%
Total Personnel Services:	**$190,302**	**$244,003**	**$311,220**	**$327,153**	**$252,556**	**-22.8%**
Operating Expenditures	$38,756	$33,587	$83,700	$81,700	$228,936	180.2%
Total Operating Expenditures:	**$38,756**	**$33,587**	**$83,700**	**$81,700**	**$228,936**	**180.2%**
Total Finance:	**$4,673,805**	**$5,754,909**	**$7,571,061**	**$7,046,854**	**$7,557,854**	**7.3%**
Total Expenditures:	**$89,714,561**	**$121,611,367**	**$164,339,611**	**$155,564,106**	**$156,970,109**	**0.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Executive	$225,232	$241,743	$255,264	$255,263	$274,250	7.4%
Salaries and Wages Expense Allowance	$127,762	$118,808	$121,007	$121,007	$121,000	0%
Salaries and Wages Full-Time	$9,888,813	$11,792,759	$14,596,318	$13,920,520	$15,474,395	11.2%
Salaries and Wages Part-Time (FRS Eligible)	$577,292	$683,939	$763,429	$706,003	$1,279,933	81.3%
Salaries and Wages Cell Phone Stipend	$55,207	$60,275	$75,247	$74,287	$68,281	-8.1%
Salaries and Wages Emergency Lead Stipend	$0	$2,077	$6,019	$6,019	$0	-100%
Other Salaries and Wages Part-Time (Not FRS Eligible)	$43,871	$50,522	$142,159	$142,159	$288,457	102.9%
Overtime Regular	$444,013	$404,684	$316,500	$318,461	$418,000	31.3%
Special Pay Accrued Leave Buyback	$586,168	$388,227	$371,010	$355,755	$337,668	-5.1%
Compensated Annual Leave Compensated Absences	$83,471	$79,019	$1,527	$1,527	$1,527	0%
FICA Taxes	$680,962	$791,779	$928,360	$865,747	$1,014,639	17.2%
FICA Medicare	$170,185	$197,723	$217,375	$202,949	$239,063	17.8%
Retirement Contributions City Pension	$1,302,476	$771,099	$1,638,641	$1,562,052	$1,884,326	20.6%
Retirement Contributions Police Ch. 185 Contributions	$339,818	$411,258	$0	$0	$0	0%
Retirement Contributions Fire Rescue Ch.175 Contributions	$356,204	$345,820	$0	$0	$0	0%
Retirement Contributions FRS Pension	$1,698,328	$2,104,444	$2,495,623	$2,373,169	$2,814,745	18.6%
Retirement Contributions Deferred Compensation Match	$231,278	$283,243	$355,675	$336,176	$378,713	12.7%
Life and Health Insurance Insurance	$1,879,086	$2,085,377	$2,734,408	$2,579,779	$2,945,943	14.2%
Workers' Compensation Premium	$182,926	$222,621	$246,279	$288,253	$246,279	-14.6%
Pension Unemployment	$126	$2,259	$0	$0	$8,000	N/A
Pension OPEB Expense	-$1,273,375	$0	$0	$0	$0	0%
Total Personnel Services:	**$17,599,843**	**$21,037,677**	**$25,264,841**	**$24,109,127**	**$27,795,219**	**15.3%**
Operating Expenditures						
Prof. Services General	$19,389,734	$22,166,081	$26,538,337	$26,083,337	$27,951,993	7.2%
Prof. Services Gracefully Aging	$30,666	$39,571	$39,000	$39,000	$39,000	0%
Prof. Services Dania Seniors	$27,622	$38,327	$35,000	$35,000	$0	-100%
Prof. Services Athletic Program	$23,236	$24,838	$52,000	$52,000	$38,500	-26%
Prof. Services Legal	$57,265	$124,868	$100,000	$100,000	$100,000	0%
Prof. Services Code/Lien Legal	$3,667	$0	$0	$0	$0	0%
Prof. Services Dania Jai Alai Litigation	$28,563	$0	$0	$0	$0	0%
Prof. Services Engineering	$292,965	$376,900	$622,500	$607,500	$517,000	-14.9%
Prof. Services Landscape Review	$82,029	$80,713	$100,000	$100,000	$100,000	0%
Prof. Services Community Bus	$0	$358,996	$503,856	$503,856	$503,856	0%
Prof. Services Pre-Employment Physicals	$22,591	$48,550	$56,234	$56,234	$58,497	4%
Prof. Services CDL Drivers Annual Physicals & Drug testing	$2,895	$6,397	$4,525	$4,525	$6,403	41.5%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Prof. Services Post accident testing/Physicals	$95	$125	$0	$0	$0	0%
Prof. Services Employee Vaccinations	$72	$0	$7,410	$7,410	$5,024	-32.2%
Accounting and Auditing Services	$55,000	$54,500	$61,592	$61,592	$63,963	3.8%
Contractual Services General	$25,722,674	$28,481,445	$30,595,592	$30,605,192	$33,133,750	8.3%
Contractual Services Merchant Card Processing Fees	$189,168	$455,145	$434,147	$463,147	$439,880	-5%
Travel and Per Diem Training and Per Diem	$59,729	$79,443	$290,950	$280,950	$290,560	3.4%
Other Operating Expenditures	$0	$0	$90,000	$90,000	$0	-100%
Communications Services Telephone	$75,400	$62,753	$155,355	$155,355	$154,000	-0.9%
Freight & Postage Services Freight & Postage	$61,117	$91,907	$56,000	$57,000	$83,270	46.1%
Utility Services Water	$437,108	$618,398	$654,592	$654,592	$816,400	24.7%
Utility Services Electricity	$776,328	$874,841	$1,013,000	$1,013,000	$1,109,900	9.6%
Utility Services Natural Gas	$1,877	$2,685	$5,000	$5,000	$5,000	0%
Rentals and Leases Equipment	$88,784	$125,991	$471,200	$471,200	$506,180	7.4%
Rentals and Leases Trailers	$0	$116,368	$99,000	$101,500	$105,500	3.9%
Rentals and Leases Miscellaneous	$40,075	$77,368	$94,800	$94,800	$83,900	-11.5%
Insurance Coverage	$1,061,397	$1,831,961	$2,082,300	$2,082,300	$2,245,617	7.8%
Insurance Judgments & Settlements	$0	$1,800	$0	$0	$0	0%
Insurance Health Claims	-$135	-$3,100	$0	$0	$0	0%
Insurance Health Claims - Retirees	$692,529	$529,224	$750,000	$750,000	$790,000	5.3%
Insurance Life Insurance Premium	$77,864	$80,856	$90,000	$90,000	$95,000	5.6%
Repair & Maint. Services Equipment	$457,344	$667,067	$1,401,110	$1,293,310	$772,756	-40.2%
Repair & Maint. Services Communication Equip.	$5,050	$3,133	$5,226	$5,226	$3,500	-33%
Repair & Maint. Services Vehicles	$111,392	$112,406	$92,720	$57,720	$96,766	67.6%
Repair & Maint. Services Buildings	$483,177	$395,965	$352,234	$242,800	$819,974	237.7%
Repair & Maint. Services Grounds	$1,168,507	$1,243,773	$1,630,621	$1,630,621	$1,488,818	-8.7%
Repair & Maint. Services Streets	$397,392	$134,381	$693,941	$693,941	$693,941	0%
Repair & Maint. Services Utilities	$210,009	$309,684	$232,000	$232,000	$232,540	0.2%
Printing and Binding General	$17,766	$36,148	$83,000	$83,000	$108,562	30.8%
Promotional Activities General	$221,877	$917,880	$318,139	$318,139	$266,105	-16.4%
Promotional Activities MLK Celebration	$22,000	$0	$0	$0	$0	0%
Promotional Activities Branding Initiative	$26,624	$0	$0	$0	$0	0%
Promotional Activities Mayor	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Vice Mayor	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Commissioner 1	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Commissioner 2	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Commissioner 3	$0	$0	$0	$0	$25,000	N/A
Other Current Charges/Obligations County Recording Fee	$4,167	$3,804	$1,500	$1,500	$1,530	2%
Other Current Charges/Obligations Other Current Charges	$14,722	$0	$39,480	$39,480	$44,160	11.9%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Current Charges/Obligations Legal & Display Advertising	$106,773	$150,114	$227,427	$227,427	$236,393	3.9%
Other Current Charges/Obligations Codesignation Costs	$0	$0	$0	$3,000	$10,000	233.3%
Other Current Charges/Obligations Permits & Licenses	$102,168	$167,926	$224,678	$224,678	$223,630	-0.5%
Other Current Charges/Obligations Election Expenses	$14,537	$1,850	$30,750	$30,750	$750	-97.6%
Other Current Charges/Obligations Retiree Health Insurance Costs	$200,000	$200,000	$200,000	$200,000	$200,000	0%
Other Current Charges/Obligations Interest Expense	$781	$62	$200	$200	$200	0%
Other Current Charges/Obligations Bad Debt Expense	$38,863	$277,405	$0	$0	$0	0%
Office Supplies General	$75,089	$77,549	$91,500	$91,500	$83,800	-8.4%
Operating Supplies Cost of Goods Sold (Pier)	$0	$178,488	$151,425	$151,425	$0	-100%
Operating Supplies Gasoline and Diesel Fuel	$183,168	$269,616	$305,000	$305,000	$341,800	12.1%
Operating Supplies Miscellaneous	$780,248	$803,033	$1,071,334	$1,050,834	$1,126,109	7.2%
Operating Supplies Athletic Program	$73,317	$74,716	$79,000	$79,000	$68,000	-13.9%
Operating Supplies Software	-$189,207	$594,786	$970,078	$942,078	$990,110	5.1%
Operating Supplies Chemicals	$308,254	$431,416	$561,250	$561,250	$621,000	10.6%
Operating Supplies Uniforms	$80,781	$89,664	$107,370	$107,370	$106,970	-0.4%
Operating Supplies Building	$23,885	$62,564	$107,100	$107,100	$104,500	-2.4%
Operating Supplies Medical	$1,652	$2,519	$4,050	$4,050	$3,000	-25.9%
Road Materials and Supplies Streets and Roadways	$5,884	$3,299	$20,000	$20,000	$25,000	25%
Books/Publications, Memberships, Subscriptions Books & Subscriptions	$13,737	$14,833	$25,005	$25,005	$24,615	-1.6%
Books/Publications, Memberships, Subscriptions Memberships	$49,472	$54,668	$115,817	$115,817	$73,308	-36.7%
Training Education & Certifications	$50,274	$60,580	$213,965	$207,965	$199,784	-3.9%
Amortization Expense Amortization-SBITA's	$116,353	$173,983	$0	$0	$0	0%
Depreciation Depreciation Expense	$2,014,987	$2,532,327	$0	$0	$0	0%
Total Operating Expenditures:	**$56,491,356**	**$66,792,590**	**$74,358,310**	**$73,616,676**	**$78,335,813**	**6.4%**
Capital Outlay						
Land Land	$0	$1,610,609	$0	$0	$0	0%
Infrastructure Improvements other than Bldgs.	$2,673,123	$8,277,895	$36,819,695	$31,699,128	$6,840,000	-78.4%
Infrastructure CIP Project	$0	$0	$0	$0	$5,666,825	N/A
Infrastructure Capital Asset Contra	-$2,223,180	-$2,610,191	$0	$0	$0	0%
M&E General	$136,186	$151,838	$490,000	$490,000	$40,000	-91.8%
M&E Computer	$105,090	$12,815	$0	$0	$0	0%
M&E Vehicles	$230,179	$1,099,470	$1,074,500	$1,026,686	$784,500	-23.6%
M&E M&E	$113,682	$1,626,430	$540,000	$562,331	$502,000	-10.7%

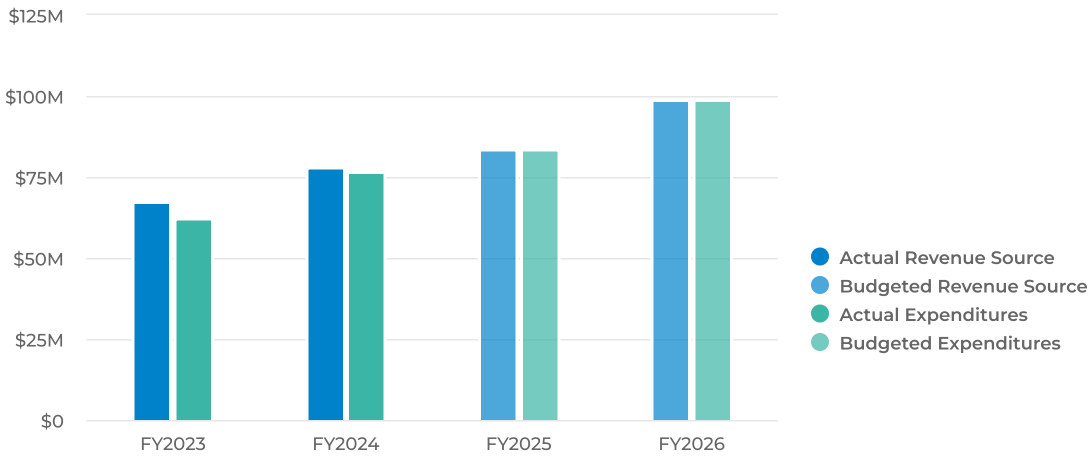
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
M&E Office	$0	$38,757	$0	$0	$0	0%
M&E Capital Asset CONTRA	$0	-$1,722,957	$0	$0	$0	0%
Total Capital Outlay:	**$1,035,081**	**$8,484,665**	**$38,924,195**	**$33,778,145**	**$13,833,325**	**-59%**
Debt Service						
Debt Service Principal All Other Principal	$555,000	$897,000	$2,200,033	$2,200,033	$2,664,238	21.1%
Debt Service Principal General Obligation Bond	$509,014	$519,014	$524,014	$524,014	$1,148,550	119.2%
Debt Service Interest All Other Interest	$699,963	$702,150	$1,362,234	$1,362,234	$2,069,862	51.9%
Debt Service Interest General Obligation Bond	$146,528	$132,632	$118,566	$118,566	$97,374	-17.9%
Other Interest Expense SBITA's	$1,933	$8,948	$0	$0	$0	0%
Total Debt Service:	**$1,912,438**	**$2,259,744**	**$4,204,847**	**$4,204,847**	**$5,980,024**	**42.2%**
Aid to Private Organizations						
Aids to Private Organizations Grants/Subsidies/Contributions	$98,384	$106,333	$5,000	$5,000	$200,000	3,900%
Total Aid to Private Organizations:	**$98,384**	**$106,333**	**$5,000**	**$5,000**	**$200,000**	**3,900%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out Parks Masterplan Construction	$0	$1,000,000	$0	$0	$0	0%
Intragovernmental Transfers Out General Fund	$2,299,570	$3,711,030	$4,246,905	$4,246,905	$4,786,762	12.7%
Intragovernmental Transfers Out Grant Fund	$25,000	$1,303,840	$857,500	$857,500	$1,070,000	24.8%
Intragovernmental Transfers Out CRA Fund	$1,482,730	$1,600,000	$1,600,000	$1,600,000	$1,550,000	-3.1%
Intragovernmental Transfers Out Debt Service Fund	$1,729,139	$1,881,327	$1,958,827	$1,958,827	$2,619,936	33.8%
Intragovernmental Transfers Out Capital Projects Fund	$2,001,263	$6,383,393	$5,257,405	$5,257,405	$14,210,324	170.3%
Intragovernmental Transfers Out Stormwater Utility Fund	$0	$127,053	$0	$0	$0	0%
Intragovernmental Transfers Out Transfer to Facilities Fund	$1,689,084	$2,219,041	$1,464,074	$1,464,074	$976,784	-33.3%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$835,896	$1,451,482	$943,582	$943,582	$1,074,432	13.9%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$1,734,778	$2,853,191	$2,738,264	$2,738,264	$2,334,990	-14.7%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$780,000	$400,000	$600,000	$600,000	$600,000	0%
Total Intergovernmental Transfers Out:	**$12,577,460**	**$22,930,357**	**$19,666,557**	**$19,666,557**	**$29,223,228**	**48.6%**
Other Uses						
Other Uses Contingency	$0	$0	$1,915,861	$183,755	$1,602,500	772.1%
Total Other Uses:	**$0**	**$0**	**$1,915,861**	**$183,755**	**$1,602,500**	**772.1%**
Total Expense Objects:	**$89,714,561**	**$121,611,367**	**$164,339,611**	**$155,564,106**	**$156,970,109**	**0.9%**

General Fund

The General Fund is a governmental fund that accounts for all inflows and outflows of resources not already accounted for in another fund. It includes all the City's main operating units, including all administrative departments, Planning and Zoning, Public Safety, Public Services, and Recreation. The General Fund is considered a Major Fund, since it comprises more than 10% of the entire City budget. It is the only Major Fund of the City's operating budget.

Summary

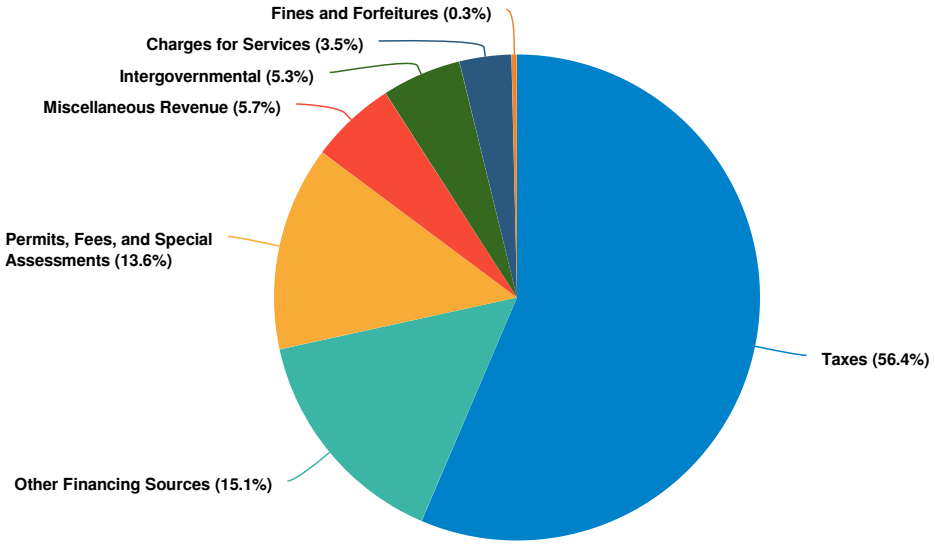
The City of Dania Beach is projecting $98.86M of revenue in FY2026, which represents a 18.0% increase over the prior year. Budgeted expenditures are projected to increase by 18.0% or $15.1M to $98.86M in FY2026.



Revenues

Each year, Finance projects revenues based on a number of methods. Ad Valorem taxes are calculated using the tax base (provided by the Broward County Property Appraiser) and the City's millage rate (set by the City Commission). Other revenues are directly based on fees attached to specific parcels, such as the Fire Assessment. The City receives revenue sharing from the State of Florida, and the City budgets these revenues using both estimates provided by the State and prior-year trends. Most other revenues are based on prior-year trends, adjusted for any changes to fee schedules, if applicable.

Projected 2026 Revenues



Taxes (56.4%) comprises over half of General Fund revenues, which is common in local government. Therefore, fluctuations in the City's tax base and changes in the millage rate can have a significant impact on resources available in formulating the budget. For FY 2026, the City's tax base increased by 13.56%, and there was no change to the millage rate of 5.9998, providing the City with an additional $5.1 million in budgeted revenues. This category also includes local option taxes, which are levied by Broward County and shared with cities based on population. Local option gas taxes are projecting slightly higher as the statewide economy continues to be strong. Communication services taxes are also projected higher than the prior year, due to the increase in residential housing units in the City. Utility taxes are levied on the sale of electricity, water, and propane gas within the City. The largest, Electricity Utility Tax, is trending higher, along with Water Utility Tax. Finally, Local Business Tax, which is charged annually to all businesses registered in the City, is slightly higher than the FY 2025 budget and is based on the trend of actual collections year-to-date.

Permits, Fees, and Special Assessments (13.6%) includes the Fire Services Non-Ad Valorem Assessment, Franchise Fees, impact fees for new developments, and other fee-based services, most of which are related to Planning and Zoning activities. Permitting activity in the City remains strong, due to the significant amount of development. The Dania Pointe development continues and Spirit Airlines has completed the initial phase of their corporate headquarters/training center, and there are a number of mixed-use developments in the pipeline, boding well for the City's future tax base. The Fire Protection Services Non-Ad Valorem Assessment revenue is budgeted at $8.6 million and the residential rate will increase by $29.71. Each year, the City prepares a methodology report that analyzes the change in properties and development, along with Fire Rescue call data, to appropriately apportion costs among benefiting properties. This revenue source is critical for the City in keeping up with the cost of providing fire protection services. The City receives Franchise Fees from Florida Power and Light (FPL) and Waste Management, in exchange for permitting them to conduct business in the City rights-of-way. These revenues are based on the actual sales of those services in the City and the actual rates charged. Both the FPL and Solid Waste Franchise Fees are projected to be higher in FY 2026.

Other Financing Sources (15.1%) is composed of transfers from other funds, issuance of debt, and use of reserves. The FY 2026 budget has increased due to the use of impact fees totaling $9.75 million for the Emergency Operation and Olsen Park projects as well as to fund the new Capital Reserve Fund. In addition, after analysis of the cost allocation methodology, the Citywide contribution from other funds to the General Fund increased by a total of $24k.

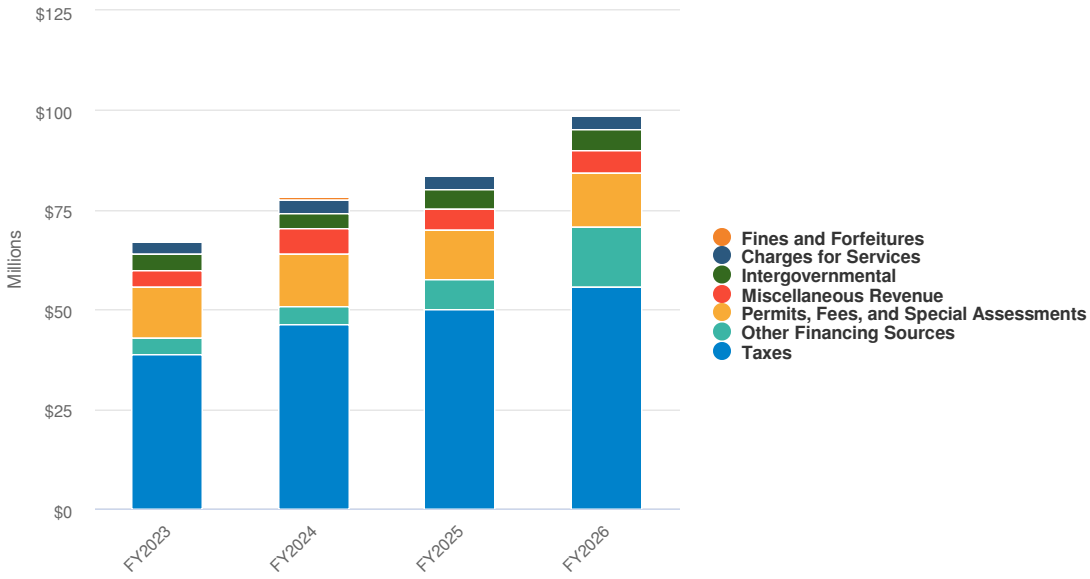
Miscellaneous Revenue (5.7%) includes interest on City investments, rents charged for leases of City property, casino slot machine revenue sharing, contributions and reimbursements, and all other revenues not otherwise categorized. These revenues are projected to be higher for FY 2025 as interest rates have held steady, and the Finance Department has worked closely with the City's Investment Advisor to maximize returns on the City's reserves.

Intergovernmental (5.3%) includes revenue sharing from Federal, State, and County agencies, via grants, sales tax collections, motor fuel taxes, and other sources. Although the City has not yet received all the municipal revenue estimates provided by the State of Florida Department of Revenue, the revenue-sharing amounts are projecting higher, and this is attributable to the strong economic conditions experienced throughout the State. The official estimates will be incorporated into the adopted budget.

The **Charges for Services** (3.5%) category encompasses all revenues related to activities for which the City charges users a fee for services rendered. This includes fees for ambulance transports, fire inspections, as well as other public safety, administrative, and recreation fees. Overall, these revenues are stable from year to year. There is an increase in this category for FY 2026 due to a higher trend of EMS transport fees and fire inspections revenue, as well as increased recreation programming, participation in athletic programs, and special events revenue.

Fines and Forfeitures (0.3%) is a relatively small revenue source, and is mainly composed of fines for City Code violations. The City remains vigilant in its efforts to enforce the City Code, ensuring properties are safe and conform to building code and general aesthetics. The FY 2026 budget is trending slightly higher than the current year adopted budget, and this is based on prior year trends and future assumed collections.

Budgeted and Historical Revenues

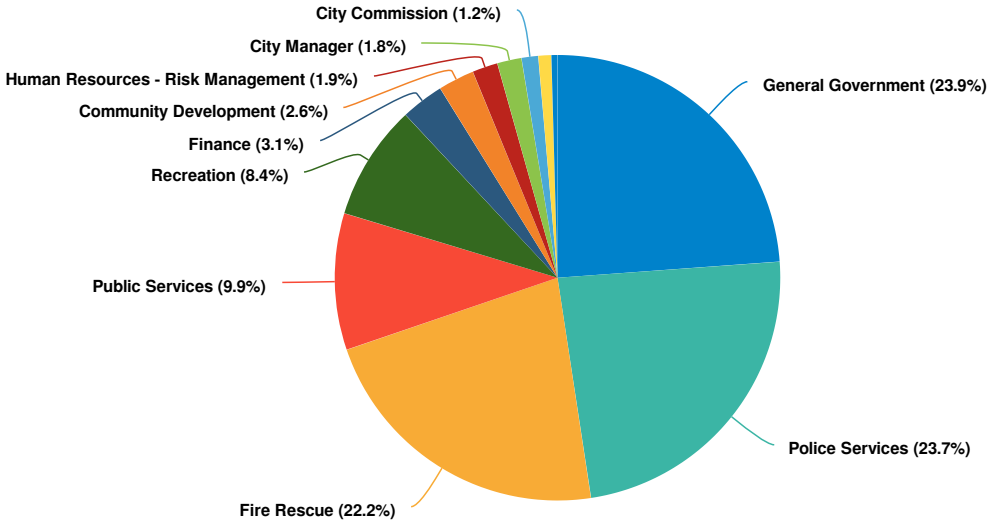


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Taxes						
Ad Valorem Taxes	$30,424,700	$37,488,816	$41,586,400	$40,633,876	$46,843,232	15.3%
Local Option Taxes	$1,480,817	$1,629,259	$958,375	$908,105	$982,334	8.2%
Utility Tax	$5,165,296	$5,488,411	$5,887,400	$5,887,400	$6,139,491	4.3%
Other General Taxes	$1,672,866	$1,701,413	$1,782,683	$1,782,683	$1,824,278	2.3%
Total Taxes:	**$38,743,679**	**$46,307,899**	**$50,214,858**	**$49,212,064**	**$55,789,335**	**13.4%**
Permits, Fees, and Special Assessments						
Franchise Fees	$3,977,178	$3,962,808	$4,256,056	$4,256,056	$4,412,811	3.7%
Impact Fees	$980,291	$2,316,455	$0	$0	$0	0%
Special Assessments	$7,492,561	$6,500,048	$7,615,000	$7,390,000	$8,723,231	18%
Other Permits and Fees	$295,893	$272,446	$295,971	$295,971	$325,780	10.1%
Total Permits, Fees, and Special Assessments:	**$12,745,924**	**$13,051,757**	**$12,167,027**	**$11,942,027**	**$13,461,822**	**12.7%**
Intergovernmental						
State Shared Revenues	$4,342,172	$3,973,066	$4,587,127	$4,587,127	$5,001,678	9%
Grants from Other Local Units	$0	$0	$178,000	$178,000	$178,000	0%
Shared Revenues from Other Local Units	$34,619	$33,227	$33,990	$33,990	$34,671	2%
Total Intergovernmental:	**$4,376,791**	**$4,006,293**	**$4,799,117**	**$4,799,117**	**$5,214,349**	**8.7%**
Charges for Services						
General Government	$108,100	$112,000	$102,500	$102,500	$105,063	2.5%
Public Safety	$2,563,208	$2,697,849	$2,701,479	$2,701,479	$2,750,746	1.8%
Physical Environment	$83,419	$117,086	$77,178	$77,178	$157,329	103.9%
Culture and Recreation	$265,373	$333,682	$398,088	$398,088	$415,526	4.4%
Total Charges for Services:	**$3,020,099**	**$3,260,616**	**$3,279,245**	**$3,279,245**	**$3,428,664**	**4.6%**
Fines and Forfeitures						
Judgments, Fines, and Forfeits	$32,732	$24,636	$30,000	$30,000	$35,000	16.7%
Fines	$292,326	$575,964	$285,000	$285,000	$310,291	8.9%
Total Fines and Forfeitures:	**$325,058**	**$600,600**	**$315,000**	**$315,000**	**$345,291**	**9.6%**
Miscellaneous Revenue						
Interest and Other Earnings	$2,791,956	$4,018,654	$3,460,000	$3,460,000	$3,308,500	-4.4%
Rents and Royalties	$552,231	$585,209	$597,000	$597,000	$613,050	2.7%
Disposition of Fixed Assets	$140,369	$245,835	$150,000	$150,000	$195,000	30%
Sale of Surplus Materials	$0	$339,955	$0	$0	$25,000	N/A
Miscellaneous Revenue	$684,481	$1,288,233	$1,450,674	$1,438,424	$1,500,674	4.3%
Total Miscellaneous Revenue:	**$4,169,037**	**$6,477,885**	**$5,657,674**	**$5,645,424**	**$5,642,224**	**-0.1%**
Other Financing Sources						

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Sources: Non-Operating	$3,171,782	$4,064,906	$6,875,501	$7,375,501	$14,374,312	94.9%
Transfers From	$930,000	$400,000	$600,000	$600,000	$600,000	0%
Total Other Financing Sources:	**$4,101,782**	**$4,464,906**	**$7,475,501**	**$7,975,501**	**$14,974,312**	**87.8%**
Total Revenue Source:	**$67,482,370**	**$78,169,957**	**$83,908,422**	**$83,168,378**	**$98,855,997**	**18.9%**

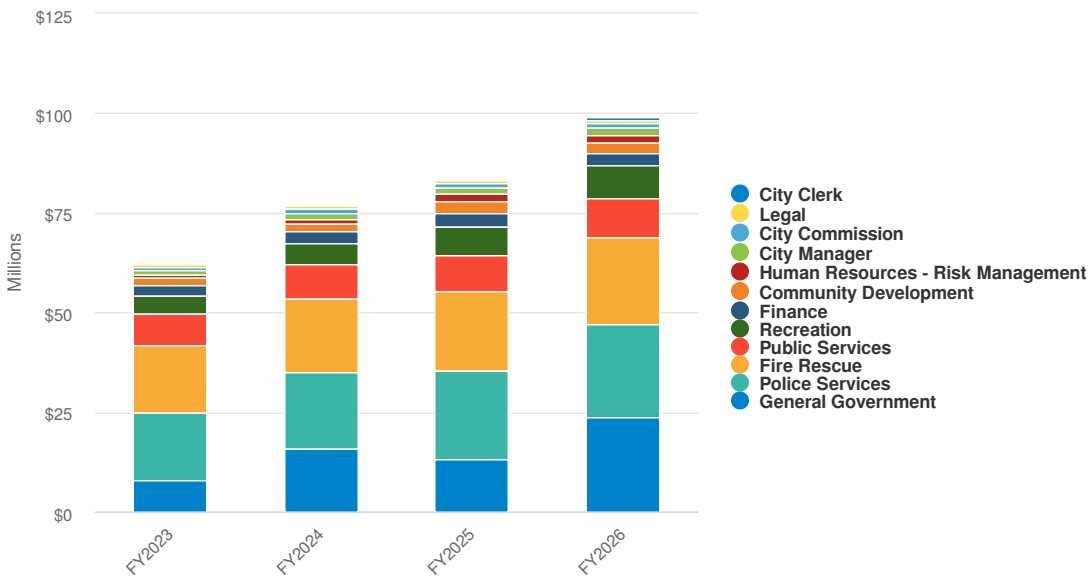
Expenditures

Budgeted Expenditures



Public Safety comprises (46%) of the General Fund budget for Police Service and Fire Rescue, which are provided through a contract with Broward Sheriff's Office (BSO). The next largest unit is **General Government** (23.6%), an aggregation of non-departmental costs benefiting multiple departments. **Public Services** (9.9%) is responsible for the maintenance of all City facilities and infrastructure. **Recreation** (8.4%) is a significant portion of the General Fund, accounting for oversight and support of all City leisure activities, parks, and green space. The remaining administrative departments provide services and support to the entire City, comprising the remaining 12.1% of the General Fund budget.

Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
City Commission						
Personnel Services	$608,197	$645,596	$674,924	$675,002	$722,051	7%
Operating Expenditures	$263,516	$424,309	$396,802	$399,802	$470,190	17.6%
Aid to Private Organizations	$98,384	$106,333	$5,000	$5,000	$0	-100%
Total City Commission:	**$970,097**	**$1,176,237**	**$1,076,726**	**$1,079,804**	**$1,192,241**	**10.4%**
City Manager						
Admin						
Executive						
Personnel Services	$823,736	$838,789	$954,480	$954,617	$1,057,789	10.8%
Operating Expenditures	$109,361	$76,643	$170,630	$170,630	$96,880	-43.2%
Other Uses	$0	$0	$75,000	$45,000	$37,500	-16.7%
Total Executive:	**$933,098**	**$915,432**	**$1,200,110**	**$1,170,247**	**$1,192,169**	**1.9%**
Total Admin:	**$933,098**	**$915,432**	**$1,200,110**	**$1,170,247**	**$1,192,169**	**1.9%**
Marketing and Communications						
Other General Government						
Personnel Services	$56	$283,283	$302,755	$302,753	$416,674	37.6%
Operating Expenditures	$0	$77,278	$136,500	$136,500	$144,000	5.5%
Total Other General Government:	**$56**	**$360,561**	**$439,255**	**$439,253**	**$560,674**	**27.6%**
Total Marketing and Communications:	**$56**	**$360,561**	**$439,255**	**$439,253**	**$560,674**	**27.6%**
Total City Manager:	**$933,153**	**$1,275,993**	**$1,639,365**	**$1,609,501**	**$1,752,843**	**8.9%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Human Resources - Risk Management						
Personnel Services	$680,721	$822,594	$1,101,416	$1,101,525	$1,171,590	6.4%
Operating Expenditures	$340,183	$392,913	$693,985	$693,985	$659,355	-5%
Total Human Resources - Risk Management:	**$1,020,904**	**$1,215,506**	**$1,795,401**	**$1,795,510**	**$1,830,945**	**2%**
Legal						
Personnel Services	$497,931	$499,452	$787,508	$787,627	$809,250	2.7%
Operating Expenditures	$99,692	$87,937	$123,000	$123,000	$122,000	-0.8%
Total Legal:	**$597,623**	**$587,388**	**$910,508**	**$910,627**	**$931,250**	**2.3%**
Community Development						
Personnel Services	$1,258,312	$1,547,123	$1,936,318	$1,938,152	$1,835,624	-5.3%
Operating Expenditures	$432,489	$500,757	$866,600	$751,600	$751,900	0%
Total Community Development:	**$1,690,801**	**$2,047,880**	**$2,802,918**	**$2,689,752**	**$2,587,524**	**-3.8%**
City Clerk						
Personnel Services	$403,183	$325,336	$376,549	$376,612	$390,905	3.8%
Operating Expenditures	$29,327	$28,269	$64,030	$64,030	$34,900	-45.5%
Total City Clerk:	**$432,510**	**$353,605**	**$440,579**	**$440,642**	**$425,805**	**-3.4%**
General Government						
Non-Dep.						
Personnel Services	$696,237	$218,101	$301,544	$301,544	$319,224	5.9%
Operating Expenditures	$2,322,640	$2,810,438	$3,164,020	$3,164,020	$3,409,950	7.8%
Capital Outlay	$0	$1,649,366	$0	$0	$0	0%
Aid to Private Organizations	$0	$0	$0	$0	$200,000	N/A
Intergovernmental Transfers Out	$4,935,014	$10,970,220	$9,673,732	$9,673,732	$19,450,260	101.1%
Other Uses	$0	$0	$325,000	$125,000	$200,000	60%
Total Non-Dep.:	**$7,953,891**	**$15,648,125**	**$13,464,296**	**$13,264,296**	**$23,579,434**	**77.8%**
Total General Government:	**$7,953,891**	**$15,648,125**	**$13,464,296**	**$13,264,296**	**$23,579,434**	**77.8%**
Public Services						
Admin						
Other Physical Environment						
Personnel Services	$404,853	$447,722	$549,133	$549,287	$567,485	3.3%
Operating Expenditures	$485,589	$523,206	$693,211	$693,211	$598,706	-13.6%
Capital Outlay	$0	$40,480	$40,000	$40,000	$40,000	0%
Total Other Physical Environment:	**$890,442**	**$1,011,408**	**$1,282,344**	**$1,282,498**	**$1,206,191**	**-5.9%**
Total Admin:	**$890,442**	**$1,011,408**	**$1,282,344**	**$1,282,498**	**$1,206,191**	**-5.9%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Construction-Maint.						
Other Physical Environment						
Intergovernmental Transfers Out	$1,430,203	$1,554,440	$1,112,507	$1,112,507	$743,313	-33.2%
Total Other Physical Environment:	**$1,430,203**	**$1,554,440**	**$1,112,507**	**$1,112,507**	**$743,313**	**-33.2%**
Total Construction-Maint.:	**$1,430,203**	**$1,554,440**	**$1,112,507**	**$1,112,507**	**$743,313**	**-33.2%**
Fleet Management						
Other Physical Environment						
Intergovernmental Transfers Out	$696,893	$988,250	$806,052	$806,052	$943,336	17%
Total Other Physical Environment:	**$696,893**	**$988,250**	**$806,052**	**$806,052**	**$943,336**	**17%**
Total Fleet Management:	**$696,893**	**$988,250**	**$806,052**	**$806,052**	**$943,336**	**17%**
Parks Maintenance						
Other Physical Environment						
Personnel Services	$939,050	$968,471	$1,023,251	$1,026,951	$1,050,769	2.3%
Operating Expenditures	$691,993	$710,034	$836,220	$836,220	$886,920	6.1%
Total Other Physical Environment:	**$1,631,043**	**$1,678,505**	**$1,859,471**	**$1,863,171**	**$1,937,689**	**4%**
Total Parks Maintenance:	**$1,631,043**	**$1,678,505**	**$1,859,471**	**$1,863,171**	**$1,937,689**	**4%**
Cemetery						
Other Physical Environment						
Personnel Services	$65,486	$229,160	$348,037	$348,509	$355,685	2.1%
Operating Expenditures	$93,416	$136,120	$116,400	$116,400	$125,800	8.1%
Capital Outlay	$0	$33,033	$0	$0	$0	0%
Total Other Physical Environment:	**$158,901**	**$398,313**	**$464,437**	**$464,909**	**$481,485**	**3.6%**
Total Cemetery:	**$158,901**	**$398,313**	**$464,437**	**$464,909**	**$481,485**	**3.6%**
Streets Maintenance						
Road and Street Facilities						
Personnel Services	$1,386,220	$1,556,949	$1,673,134	$1,684,119	$1,929,374	14.6%
Operating Expenditures	$1,580,454	$1,424,497	$1,880,106	$1,880,106	$1,998,806	6.3%
Capital Outlay	$0	$45,358	$60,000	$60,000	$560,000	833.3%
Total Road and Street Facilities:	**$2,966,675**	**$3,026,804**	**$3,613,240**	**$3,624,225**	**$4,488,180**	**23.8%**
Total Streets Maintenance:	**$2,966,675**	**$3,026,804**	**$3,613,240**	**$3,624,225**	**$4,488,180**	**23.8%**
Total Public Services:	**$7,774,157**	**$8,657,721**	**$9,138,051**	**$9,153,363**	**$9,800,194**	**7.1%**
Recreation						
Admin						
Parks and Recreation						

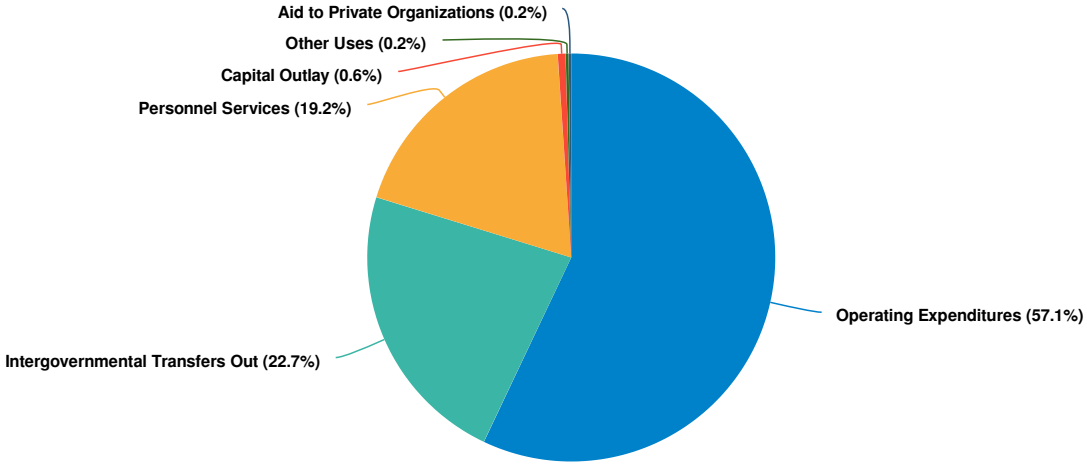
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Personnel Services	$686,999	$1,032,426	$907,270	$909,325	$964,836	6.1%
Operating Expenditures	$346,929	$240,648	$518,224	$518,224	$239,425	-53.8%
Capital Outlay	$291,519	$38,243	$133,000	$133,000	$0	-100%
Total Parks and Recreation:	**$1,325,447**	**$1,311,317**	**$1,558,494**	**$1,560,549**	**$1,204,261**	**-22.8%**
Total Admin:	**$1,325,447**	**$1,311,317**	**$1,558,494**	**$1,560,549**	**$1,204,261**	**-22.8%**
Beach						
Parks and Recreation						
Personnel Services	$965,461	$1,050,946	$1,244,594	$1,248,457	$1,300,212	4.1%
Operating Expenditures	$205,348	$201,526	$236,276	$236,276	$212,450	-10.1%
Capital Outlay	$28,200	$0	$0	$0	$0	0%
Total Parks and Recreation:	**$1,199,009**	**$1,252,471**	**$1,480,870**	**$1,484,733**	**$1,512,662**	**1.9%**
Total Beach:	**$1,199,009**	**$1,252,471**	**$1,480,870**	**$1,484,733**	**$1,512,662**	**1.9%**
CW Thomas Park						
Parks and Recreation						
Personnel Services	$394,347	$494,340	$471,010	$211,355	$801,844	279.4%
Operating Expenditures	$295,560	$262,933	$183,500	$183,500	$593,204	223.3%
Total Parks and Recreation:	**$689,907**	**$757,274**	**$654,510**	**$394,855**	**$1,395,048**	**253.3%**
Total CW Thomas Park:	**$689,907**	**$757,274**	**$654,510**	**$394,855**	**$1,395,048**	**253.3%**
Parks Maintenance						
Parks and Recreation						
Personnel Services	$28,472	$0	$0	$0	$0	0%
Operating Expenditures	$51,733	$0	$0	$0	$0	0%
Total Parks and Recreation:	**$80,204**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Parks Maintenance:	**$80,204**	**$0**	**$0**	**$0**	**$0**	**0%**
Frost Park						
Parks and Recreation						
Personnel Services	$328,975	$337,811	$451,558	$228,556	$789,338	245.4%
Operating Expenditures	$153,836	$155,590	$201,900	$201,900	$124,300	-38.4%
Capital Outlay	$0	$0	$175,000	$175,000	$0	-100%
Total Parks and Recreation:	**$482,811**	**$493,401**	**$828,458**	**$605,456**	**$913,638**	**50.9%**
Total Frost Park:	**$482,811**	**$493,401**	**$828,458**	**$605,456**	**$913,638**	**50.9%**
PJ Meli - Aquatics						
Parks and Recreation						
Personnel Services	$0	$0	$0	$0	$330	N/A
Operating Expenditures	$423,568	$370,163	$473,425	$473,425	$698,647	47.6%
Total Parks and Recreation:	**$423,568**	**$370,163**	**$473,425**	**$473,425**	**$698,977**	**47.6%**
Total PJ Meli - Aquatics:	**$423,568**	**$370,163**	**$473,425**	**$473,425**	**$698,977**	**47.6%**
PJ Meli Park						

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Parks and Recreation						
Personnel Services	$278,027	$249,832	$721,643	$425,302	$846,806	99.1%
Operating Expenditures	$118,467	$115,521	$140,400	$140,400	$130,300	-7.2%
Total Parks and Recreation:	**$396,494**	**$365,353**	**$862,043**	**$565,702**	**$977,106**	**72.7%**
Total PJ Meli Park:	**$396,494**	**$365,353**	**$862,043**	**$565,702**	**$977,106**	**72.7%**
Summer Program						
Parks and Recreation						
Personnel Services	$66,642	$39,470	$153,037	$153,037	$310,524	102.9%
Operating Expenditures	$93,299	$77,066	$125,100	$125,100	$93,800	-25%
Total Parks and Recreation:	**$159,942**	**$116,535**	**$278,137**	**$278,137**	**$404,324**	**45.4%**
Total Summer Program:	**$159,942**	**$116,535**	**$278,137**	**$278,137**	**$404,324**	**45.4%**
Special Events						
Special Events						
Personnel Services	$7	$71,517	$388,411	$343,885	$397,316	15.5%
Operating Expenditures	$0	$693,323	$739,305	$739,305	$710,960	-3.8%
Total Special Events:	**$7**	**$764,840**	**$1,127,716**	**$1,083,190**	**$1,108,276**	**2.3%**
Total Special Events:	**$7**	**$764,840**	**$1,127,716**	**$1,083,190**	**$1,108,276**	**2.3%**
I.T. Parker Community Center						
Parks and Recreation						
Personnel Services	$0	$0	$19,164	$19,309	$19,164	-0.8%
Operating Expenditures	$0	$0	$46,000	$46,000	$45,150	-1.8%
Total Parks and Recreation:	**$0**	**$0**	**$65,164**	**$65,309**	**$64,314**	**-1.5%**
Total I.T. Parker Community Center:	**$0**	**$0**	**$65,164**	**$65,309**	**$64,314**	**-1.5%**
Total Recreation:	**$4,757,388**	**$5,431,353**	**$7,328,817**	**$6,511,356**	**$8,278,606**	**27.1%**
Police Services						
Admin-Operations						
Admin-Operations						
Personnel Services	$339,818	$411,258	$0	$0	$0	0%
Operating Expenditures	$16,532,042	$19,028,221	$21,971,371	$21,971,371	$23,470,478	6.8%
Total Admin-Operations:	**$16,871,860**	**$19,439,480**	**$21,971,371**	**$21,971,371**	**$23,470,478**	**6.8%**
Total Admin-Operations:	**$16,871,860**	**$19,439,480**	**$21,971,371**	**$21,971,371**	**$23,470,478**	**6.8%**
Total Police Services:	**$16,871,860**	**$19,439,480**	**$21,971,371**	**$21,971,371**	**$23,470,478**	**6.8%**
Fire Rescue						
Personnel Services	$470,187	$645,885	$992,240	$992,240	$1,247,660	25.7%
Operating Expenditures	$16,529,502	$17,702,380	$18,959,433	$18,959,433	$20,669,551	9%
Total Fire Rescue:	**$16,999,688**	**$18,348,265**	**$19,951,673**	**$19,951,673**	**$21,917,211**	**9.9%**
Finance						

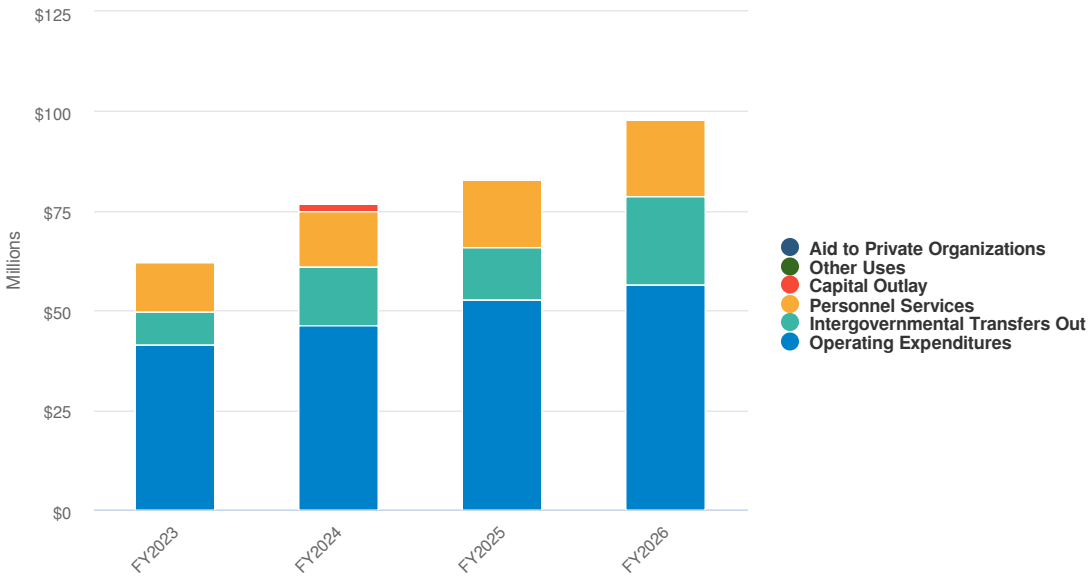
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Admin						
Personnel Services	$1,217,056	$1,372,216	$1,667,923	$1,366,997	$1,639,934	20%
Operating Expenditures	$62,248	$169,409	$153,864	$153,864	$112,085	-27.2%
Total Admin:	**$1,279,304**	**$1,541,625**	**$1,821,787**	**$1,520,861**	**$1,752,019**	**15.2%**
Information Systems						
Intergovernmental Transfers Out	$1,239,400	$1,268,147	$1,566,930	$1,566,930	$1,337,447	-14.6%
Total Information Systems:	**$1,239,400**	**$1,268,147**	**$1,566,930**	**$1,566,930**	**$1,337,447**	**-14.6%**
Total Finance:	**$2,518,704**	**$2,809,772**	**$3,388,717**	**$3,087,791**	**$3,089,466**	**0.1%**
Total Expenditures:	**$62,520,777**	**$76,991,324**	**$83,908,422**	**$82,465,685**	**$98,855,997**	**19.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Executive	$225,232	$241,743	$255,264	$255,263	$274,250	7.4%
Salaries and Wages Expense Allowance	$119,662	$110,408	$112,607	$112,607	$112,600	0%
Salaries and Wages Full-Time	$6,245,107	$7,499,471	$9,312,834	$8,637,033	$9,977,235	15.5%
Salaries and Wages Part-Time (FRS Eligible)	$577,292	$664,225	$738,625	$681,199	$1,142,720	67.8%
Salaries and Wages Cell Phone Stipend	$32,741	$34,926	$45,304	$44,343	$40,480	-8.7%
Other Salaries and Wages Part-Time (Not FRS Eligible)	$43,871	$50,522	$142,159	$142,159	$288,457	102.9%
Overtime Regular	$197,559	$210,631	$192,500	$194,461	$242,000	24.4%
Special Pay Accrued Leave Buyback	$386,816	$219,664	$232,889	$225,637	$215,663	-4.4%
FICA Taxes	$430,202	$505,375	$608,027	$545,415	$670,830	23%
FICA Medicare	$111,465	$129,934	$142,413	$127,988	$158,656	24%
Retirement Contributions City Pension	$840,010	$547,982	$1,327,671	$1,327,671	$1,592,558	20%
Retirement Contributions Police Ch. 185 Contributions	$339,818	$411,258	$0	$0	$0	0%
Retirement Contributions Fire Rescue Ch.175 Contributions	$356,204	$345,820	$0	$0	$0	0%
Retirement Contributions FRS Pension	$1,256,267	$1,535,222	$1,830,564	$1,696,110	$2,068,277	21.9%
Retirement Contributions Deferred Compensation Match	$161,102	$194,749	$250,626	$227,620	$256,781	12.8%
Life and Health Insurance Insurance	$1,094,635	$1,236,167	$1,690,859	$1,536,226	$1,732,320	12.8%
Workers' Compensation Premium	$121,865	$147,918	$163,557	$191,431	$163,557	-14.6%
Pension Unemployment	$126	$2,259	$0	$0	$8,000	N/A
Total Personnel Services:	**$12,539,973**	**$14,088,276**	**$17,045,899**	**$15,945,162**	**$18,944,384**	**18.8%**
Operating Expenditures						
Prof. Services General	$17,072,533	$19,757,000	$23,106,111	$23,006,111	$24,313,456	5.7%
Prof. Services Gracefully Aging	$30,666	$39,571	$39,000	$39,000	$39,000	0%
Prof. Services Dania Seniors	$27,622	$38,327	$35,000	$35,000	$0	-100%
Prof. Services Athletic Program	$23,236	$24,838	$52,000	$52,000	$38,500	-26%
Prof. Services Legal	$57,265	$83,616	$100,000	$100,000	$100,000	0%
Prof. Services Code/Lien Legal	$3,667	$0	$0	$0	$0	0%
Prof. Services Dania Jai Alai Litigation	$28,563	$0	$0	$0	$0	0%
Prof. Services Engineering	$159,752	$219,915	$85,000	$70,000	$75,000	7.1%
Prof. Services Landscape Review	$82,029	$80,713	$100,000	$100,000	$100,000	0%
Prof. Services Community Bus	$0	$358,996	$503,856	$503,856	$503,856	0%
Prof. Services Pre-Employment Physicals	$22,591	$48,550	$56,234	$56,234	$58,497	4%
Prof. Services CDL Drivers Annual Physicals & Drug testing	$2,895	$6,397	$4,525	$4,525	$6,403	41.5%
Prof. Services Post accident testing/Physicals	$95	$125	$0	$0	$0	0%
Prof. Services Employee Vaccinations	$72	$0	$7,410	$7,410	$5,024	-32.2%
Accounting and Auditing Services	$27,259	$35,629	$35,629	$35,629	$38,000	6.7%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Contractual Services General	$17,638,168	$18,640,280	$20,183,583	$20,183,583	$22,539,477	11.7%
Contractual Services Merchant Card Processing Fees	$24,671	$58,358	$40,500	$40,500	$56,000	38.3%
Travel and Per Diem Training and Per Diem	$51,400	$69,637	$170,450	$170,450	$162,510	-4.7%
Other Operating Expenditures	$0	$0	$90,000	$90,000	$0	-100%
Communications Services Telephone	$642	$0	$0	$0	$0	0%
Freight & Postage Services Freight & Postage	$35,379	$62,684	$29,000	$29,000	$29,000	0%
Utility Services Water	$175,380	$174,158	$229,400	$229,400	$258,900	12.9%
Utility Services Electricity	$526,883	$514,450	$686,300	$686,300	$740,500	7.9%
Rentals and Leases Equipment	$28,992	$52,531	$263,400	$263,400	$262,400	-0.4%
Rentals and Leases Trailers	$0	$44,703	$37,500	$37,500	$41,500	10.7%
Rentals and Leases Miscellaneous	$38,036	$33,782	$65,700	$65,700	$54,000	-17.8%
Insurance Coverage	$986,397	$1,559,933	$1,750,000	$1,750,000	$1,841,232	5.2%
Insurance Judgments & Settlements	$0	$1,800	$0	$0	$0	0%
Insurance Health Claims	-$135	-$3,100	$0	$0	$0	0%
Insurance Health Claims - Retirees	$692,529	$529,224	$750,000	$750,000	$790,000	5.3%
Insurance Life Insurance Premium	$77,864	$80,856	$90,000	$90,000	$95,000	5.6%
Repair & Maint. Services Equipment	$104,666	$82,137	$155,300	$155,300	$114,100	-26.5%
Repair & Maint. Services Communication Equip.	$5,050	$3,133	$5,226	$5,226	$3,500	-33%
Repair & Maint. Services Buildings	$144,399	$16,971	$0	$0	$0	0%
Repair & Maint. Services Grounds	$1,136,109	$1,133,083	$1,453,810	$1,453,810	$1,257,510	-13.5%
Repair & Maint. Services Streets	$388,736	$126,872	$675,941	$675,941	$675,941	0%
Printing and Binding General	$8,966	$26,794	$59,500	$59,500	$77,562	30.4%
Promotional Activities General	$221,877	$917,880	$318,139	$318,139	$266,105	-16.4%
Promotional Activities MLK Celebration	$22,000	$0	$0	$0	$0	0%
Promotional Activities Branding Initiative	$26,624	$0	$0	$0	$0	0%
Promotional Activities Mayor	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Vice Mayor	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Commissioner 1	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Commissioner 2	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Commissioner 3	$0	$0	$0	$0	$25,000	N/A
Other Current Charges/Obligations County Recording Fee	$4,167	$3,804	$1,500	$1,500	$1,530	2%
Other Current Charges/Obligations Other Current Charges	$14,722	$0	$39,480	$39,480	$44,160	11.9%
Other Current Charges/Obligations Legal & Display Advertising	$106,773	$150,114	$185,427	$185,427	$184,397	-0.6%
Other Current Charges/Obligations Codesignation Costs	$0	$0	$0	$3,000	$10,000	233.3%
Other Current Charges/Obligations Permits & Licenses	$7,520	$28,505	$24,874	$24,874	$21,825	-12.3%
Other Current Charges/Obligations Election Expenses	$14,537	$1,850	$30,750	$30,750	$750	-97.6%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Current Charges/Obligations Retiree Health Insurance Costs	$177,778	$177,777	$143,720	$143,720	$143,720	0%
Other Current Charges/Obligations Bad Debt Expense	$15,761	-$5,204	$0	$0	$0	0%
Office Supplies General	$64,249	$63,774	$76,900	$76,900	$67,200	-12.6%
Operating Supplies Gasoline and Diesel Fuel	$105,225	$124,326	$124,800	$124,800	$137,900	10.5%
Operating Supplies Miscellaneous	$593,269	$547,480	$577,950	$577,950	$669,766	15.9%
Operating Supplies Athletic Program	$73,317	$74,716	$79,000	$79,000	$68,000	-13.9%
Operating Supplies Software	$8,665	$9,022	$0	$0	$0	0%
Operating Supplies Chemicals	$13,977	$20,571	$1,250	$1,250	$21,000	1,580%
Operating Supplies Uniforms	$54,493	$57,555	$66,100	$66,100	$61,300	-7.3%
Operating Supplies Building	$19,762	$15,832	$34,100	$34,100	$30,500	-10.6%
Operating Supplies Medical	$1,652	$2,519	$4,050	$4,050	$3,000	-25.9%
Road Materials and Supplies Streets and Roadways	$5,884	$3,299	$20,000	$20,000	$25,000	25%
Books/Publications, Memberships, Subscriptions Books & Subscriptions	$13,737	$12,749	$22,505	$22,505	$22,115	-1.7%
Books/Publications, Memberships, Subscriptions Memberships	$47,555	$52,162	$108,917	$108,917	$65,338	-40%
Training Education & Certifications	$45,273	$48,482	$170,465	$170,465	$154,284	-9.5%
Total Operating Expenditures:	**$41,261,192**	**$46,209,178**	**$52,890,302**	**$52,778,302**	**$56,399,757**	**6.9%**
Capital Outlay						
Land Land	$0	$1,610,609	$0	$0	$0	0%
Infrastructure Improvements other than Bldgs.	$280,025	$38,243	$308,000	$308,000	$500,000	62.3%
M&E General	$0	$39,039	$40,000	$40,000	$40,000	0%
M&E Computer	$0	$1,441	$0	$0	$0	0%
M&E M&E	$39,694	$78,391	$60,000	$60,000	$60,000	0%
M&E Office	$0	$38,757	$0	$0	$0	0%
Total Capital Outlay:	**$319,719**	**$1,806,480**	**$408,000**	**$408,000**	**$600,000**	**47.1%**
Aid to Private Organizations						
Aids to Private Organizations Grants/Subsidies/Contributions	$98,384	$106,333	$5,000	$5,000	$200,000	3,900%
Total Aid to Private Organizations:	**$98,384**	**$106,333**	**$5,000**	**$5,000**	**$200,000**	**3,900%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out Parks Masterplan Construction	$0	$1,000,000	$0	$0	$0	0%
Intragovernmental Transfers Out Grant Fund	$25,000	$1,303,840	$857,500	$857,500	$1,070,000	24.8%
Intragovernmental Transfers Out CRA Fund	$1,482,730	$1,600,000	$1,600,000	$1,600,000	$1,550,000	-3.1%
Intragovernmental Transfers Out Debt Service Fund	$1,729,139	$1,881,327	$1,958,827	$1,958,827	$2,619,936	33.8%

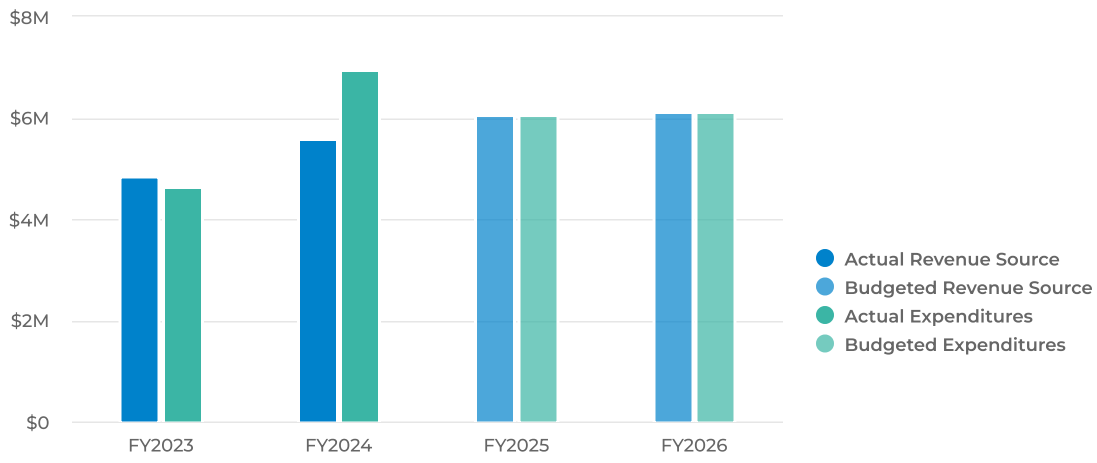
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Intragovernmental Transfers Out Capital Projects Fund	$1,674,195	$5,058,000	$5,257,405	$5,257,405	$14,210,324	170.3%
Intragovernmental Transfers Out Stormwater Utility Fund	$0	$127,053	$0	$0	$0	0%
Intragovernmental Transfers Out Transfer to Facilities Fund	$1,430,203	$1,554,440	$1,112,507	$1,112,507	$743,313	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$696,893	$988,250	$806,052	$806,052	$943,336	17%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$1,263,350	$1,268,147	$1,566,930	$1,566,930	$1,337,447	-14.6%
Total Intergovernmental Transfers Out:	**$8,301,510**	**$14,781,057**	**$13,159,221**	**$13,159,221**	**$22,474,356**	**70.8%**
Other Uses						
Other Uses Contingency	$0	$0	$400,000	$170,000	$237,500	39.7%
Total Other Uses:	**$0**	**$0**	**$400,000**	**$170,000**	**$237,500**	**39.7%**
Total Expense Objects:	**$62,520,777**	**$76,991,324**	**$83,908,422**	**$82,465,685**	**$98,855,997**	**19.9%**

Building Permit Operations

The Dania Beach Building Division is responsive to the needs of homeowners, business owners, developers, contractors, architects, and engineers. We are dedicated to protecting the health, safety and welfare of all while providing effective, adequate, and courteous customer service. We strive to provide the highest level of permitting and inspection services available in a timely and professional manner. Providing construction enforcement and compliance through review and approval of construction plans, issuance of building permits, field inspections, and issuance of certificates of occupancy. Codes enforced include the Florida Building Code, the National Electric and Gas Codes, and the Americans with Disabilities Act. The Division has been an integral part of the expansion of growth and overall economic well-being and development of the city.

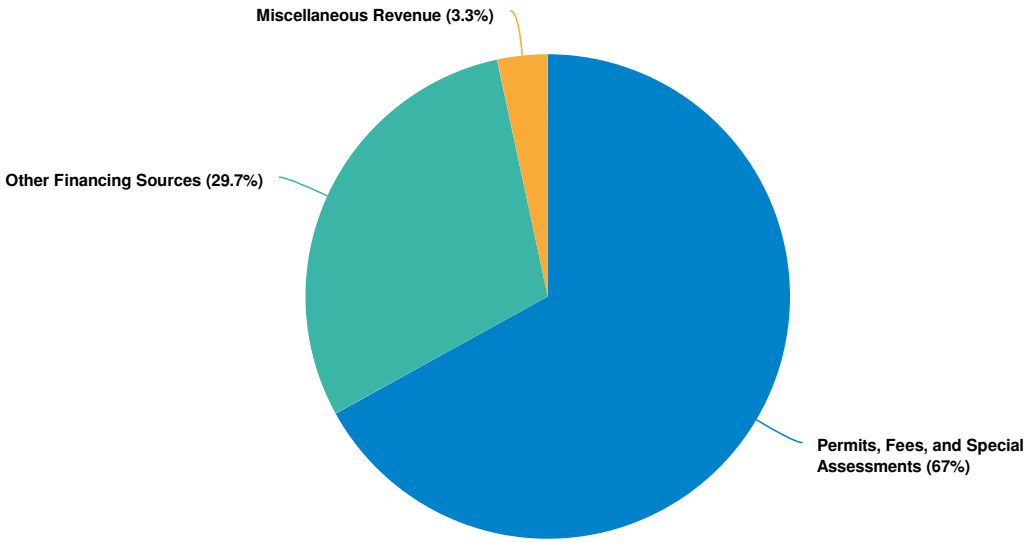
Summary

The City of Dania Beach is projecting $6.12M of revenue in FY2026, which represents a 0.9% increase over the prior year. Budgeted expenditures are projected to increase by 0.9% or $55.97K to $6.12M in FY2026.

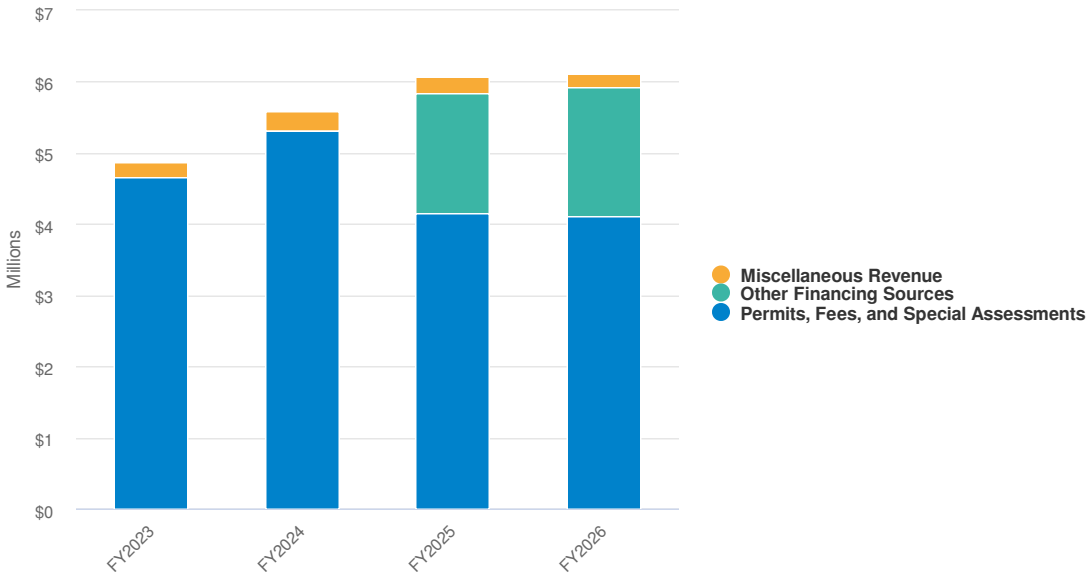


Revenues by Source

Projected 2026 Revenues by Source



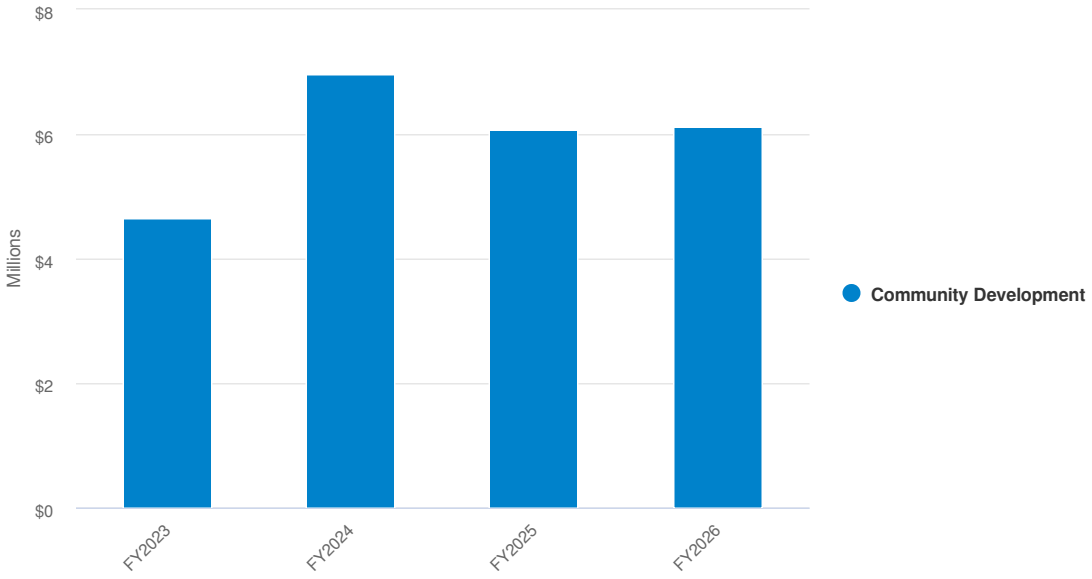
Budgeted and Historical Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Permits, Fees, and Special Assessments						
Permits Building Permit Fees	$3,523,154	$4,194,578	$3,250,000	$3,000,000	$3,250,000	8.3%
Permits Building Expedited Fees	$83,090	$92,537	$75,000	$65,000	$75,000	15.4%
Permits Inspection Red Tag	$4,860	$6,120	$8,500	$8,500	$6,000	-29.4%
Permits Inspection Overtime	$32,680	$27,360	$30,000	$30,000	$30,000	0%
Permits Inspection Business Tax	$16,800	$16,400	$16,000	$16,000	$16,000	0%
Other Permits & Fees Building Other	$264,676	$285,151	$200,000	$200,000	$225,000	12.5%
Other Permits & Fees Licenses & Permits Utility	$1,974	$5,197	$6,000	$6,000	$6,000	0%
Other Permits & Fees Building Admin. Fees	$8,221	$9,530	$5,000	$5,000	$10,000	100%
Other Permits & Fees Building Admin. Mechanics Lien	$300	$0	$0	$0	$0	0%
Other Permits & Fees Inspection General	$15,650	$51,100	$5,000	$5,000	$35,000	600%
Other Permits & Fees Inspection Records Research	$3,137	$2,448	$3,000	$3,000	$3,000	0%
Other Permits & Fees All Other Permit/Plan Fees	$636,305	$549,220	$500,000	$500,000	$400,000	-20%
Other Permits & Fees All Other Certificate of Occupancy	$70,095	$82,432	$50,000	$50,000	$45,000	-10%
Total Permits, Fees, and Special Assessments:	**$4,660,942**	**$5,322,074**	**$4,148,500**	**$3,888,500**	**$4,101,000**	**5.5%**
Miscellaneous Revenue						
Interest and Other Earnings Interest Operating Interest	$192,985	$275,568	$225,000	$225,000	$200,000	-11.1%
Miscellaneous Revenues Gain/Loss on Investment Unrealized Gain/Loss on Invt.	-$42,939	-$20,266	$0	$0	$0	0%
Miscellaneous Revenues Miscellaneous All	$52,016	$9,542	$0	$2,500	$5,000	100%
Total Miscellaneous Revenue:	**$202,063**	**$264,844**	**$225,000**	**$227,500**	**$205,000**	**-9.9%**
Other Financing Sources						
Other Sources: Non-Operating Re-Appropriations Appropriated Fund Balance	$0	$0	$1,692,939	$1,692,939	$1,816,413	7.3%
Total Other Financing Sources:	**$0**	**$0**	**$1,692,939**	**$1,692,939**	**$1,816,413**	**7.3%**
Total Revenue Source:	**$4,863,005**	**$5,586,918**	**$6,066,439**	**$5,808,939**	**$6,122,413**	**5.4%**

Expenditures by Function

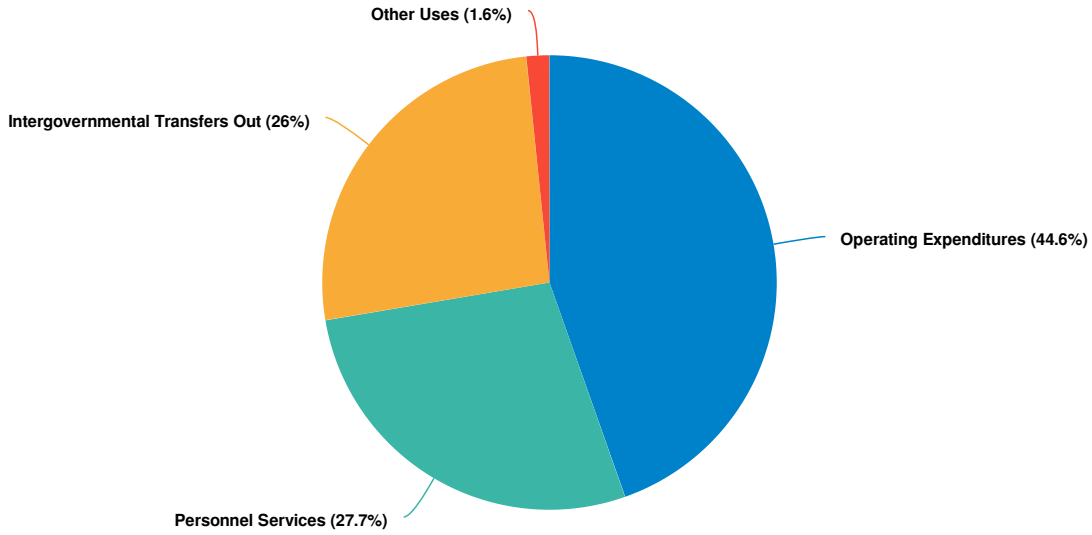
Budgeted and Historical Expenditures by Function



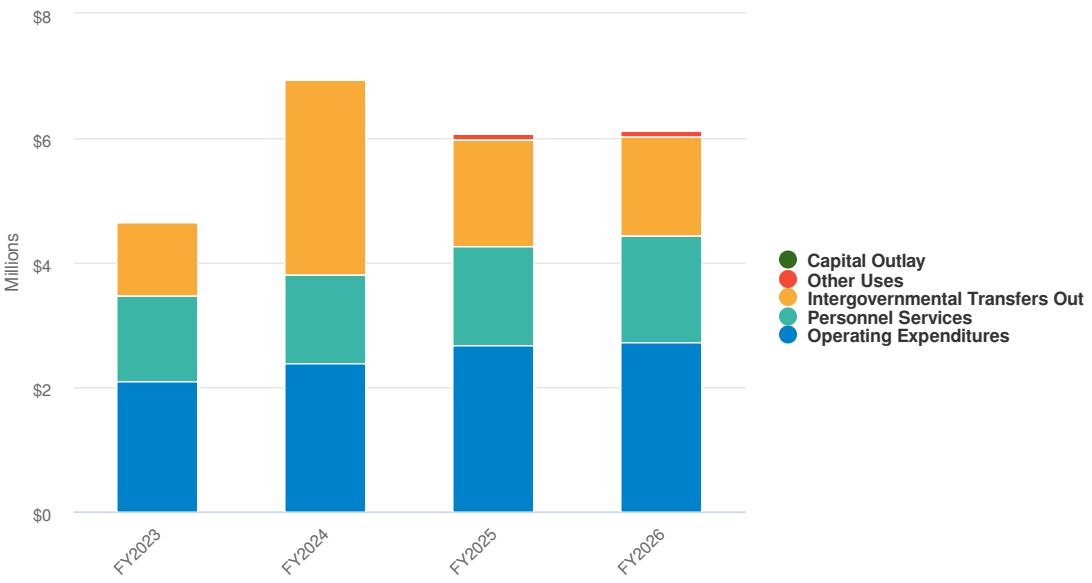
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Community Development						
Personnel Services	$1,362,624	$1,427,655	$1,597,707	$1,542,388	$1,698,761	10.1%
Operating Expenditures	$2,103,618	$2,383,439	$2,673,900	$2,426,500	$2,731,200	12.6%
Capital Outlay	$0	$11,374	$0	$0	$0	0%
Intergovernmental Transfers Out	$1,182,902	$3,129,797	$1,694,832	$1,694,832	$1,592,452	-6%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Community Development:	**$4,649,144**	**$6,952,265**	**$6,066,439**	**$5,663,720**	**$6,122,413**	**8.1%**
Total Expenditures:	**$4,649,144**	**$6,952,265**	**$6,066,439**	**$5,663,720**	**$6,122,413**	**8.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Full-Time	$814,183	$900,560	$1,027,014	$1,027,014	$1,068,074	4%
Salaries and Wages Expense Allowance	$4,673	$4,500	$4,500	$4,500	$4,500	0%
Salaries and Wages Cell Phone Stipend	$5,098	$5,258	$5,280	$5,280	$5,760	9.1%
Overtime Regular	$8,212	$10,446	$0	$0	$12,000	N/A
Special Pay Accrued Leave Buyback	$44,099	$45,063	$42,704	$42,703	$35,850	-16%
FICA Taxes	$54,862	$60,474	$61,500	$61,500	$66,500	8.1%
FICA Medicare	$12,830	$14,143	$14,390	$14,390	$15,552	8.1%
Retirement Contributions City Pension	$145,650	$82,411	$97,033	$41,120	$85,351	107.6%
Retirement Contributions FRS Pension	$85,170	$105,038	$121,916	$121,915	$142,726	17.1%
Retirement Contributions Deferred Compensation Match	$10,419	$11,100	$12,823	$12,823	$15,410	20.2%
Life and Health Insurance Insurance	$174,831	$185,494	$207,063	$207,066	$243,554	17.6%
Workers' Compensation Premium	$2,596	$3,167	$3,484	$4,078	$3,484	-14.6%
Total Personnel Services:	**$1,362,624**	**$1,427,655**	**$1,597,707**	**$1,542,388**	**$1,698,761**	**10.1%**
Operating Expenditures						
Prof. Services General	$1,976,838	$2,144,822	$2,481,000	$2,150,000	$2,481,000	15.4%
Contractual Services General	$69,516	$102,237	$57,400	$122,000	$58,000	-52.5%
Contractual Services Merchant Card Processing Fees	$18,304	$49,367	$21,000	$50,000	$79,700	59.4%
Travel and Per Diem Training and Per Diem	$2,029	$2,413	$3,500	$3,500	$5,000	42.9%
Rentals and Leases Trailers	$0	$47,183	$42,500	$45,000	$45,000	0%
Printing and Binding General	$8,309	$3,024	$10,000	$10,000	$10,000	0%
Other Current Charges/Obligations Permits & Licenses	$0	$17,102	$0	$0	$0	0%
Office Supplies General	$8,500	$5,994	$10,000	$10,000	$12,000	20%
Operating Supplies Miscellaneous	$17,801	$6,974	$25,000	$15,000	$25,000	66.7%
Operating Supplies Software	$900	$0	$10,000	$10,000	$0	-100%
Operating Supplies Uniforms	$974	$767	$3,000	$3,000	$4,000	33.3%
Books/Publications, Memberships, Subscriptions Books & Subscriptions	$0	$2,084	$2,500	$2,500	$2,500	0%
Books/Publications, Memberships, Subscriptions Memberships	$448	$773	$1,000	$1,000	$2,000	100%
Training Education & Certifications	$0	$700	$7,000	$4,500	$7,000	55.6%
Total Operating Expenditures:	**$2,103,618**	**$2,383,439**	**$2,673,900**	**$2,426,500**	**$2,731,200**	**12.6%**
Capital Outlay						
M&E Computer	$0	$11,374	$0	$0	$0	0%
Total Capital Outlay:	**$0**	**$11,374**	**$0**	**$0**	**$0**	**0%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$545,449	$859,827	$845,732	$845,732	$871,104	3%

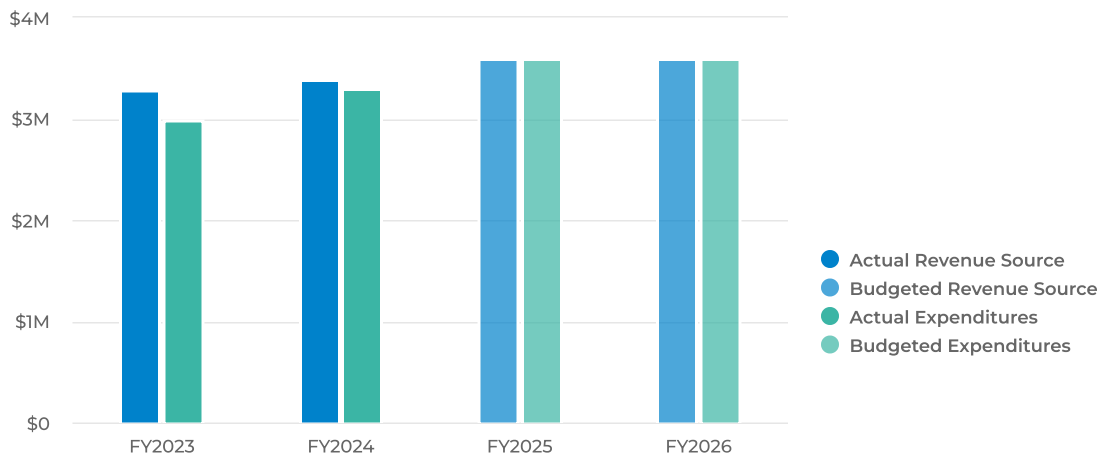
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Intragovernmental Transfers Out Capital Projects Fund	$0	$825,393	$0	$0	$0	0%
Intragovernmental Transfers Out Transfer to Facilities Fund	$189,911	$432,262	$134,859	$134,859	$90,105	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$7,177	$25,133	$7,066	$7,066	$6,735	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$340,365	$837,182	$557,175	$557,175	$474,508	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$100,000	$150,000	$150,000	$150,000	$150,000	0%
Total Intergovernmental Transfers Out:	**$1,182,902**	**$3,129,797**	**$1,694,832**	**$1,694,832**	**$1,592,452**	**-6%**
Other Uses						
Other Uses Contingency	$0	$0	$100,000	$0	$100,000	N/A
Total Other Uses:	**$0**	**$0**	**$100,000**	**$0**	**$100,000**	**N/A**
Total Expense Objects:	**$4,649,144**	**$6,952,265**	**$6,066,439**	**$5,663,720**	**$6,122,413**	**8.1%**

Solid Waste Fund

This fund was established in FY2021 to provide for transparency and accountability for all costs associated with the City's solid waste collection function. This function is funded primarily through a residential solid waste collection special assessment, paid by property owners on their annual property tax notice. The accumulated reserve balance may be used toward future solid waste collection activities.

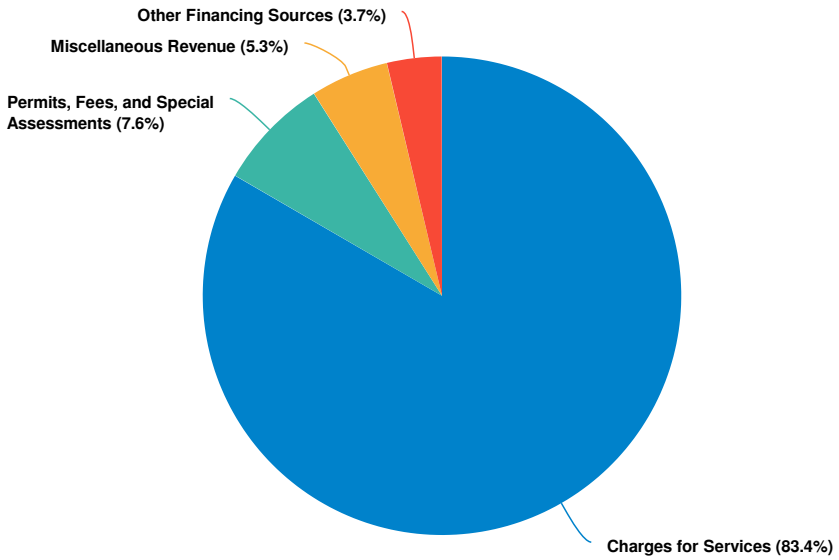
Summary

The City of Dania Beach is projecting $3.598M of revenue and budgeted expenditures of $3.598M in FY 2026.

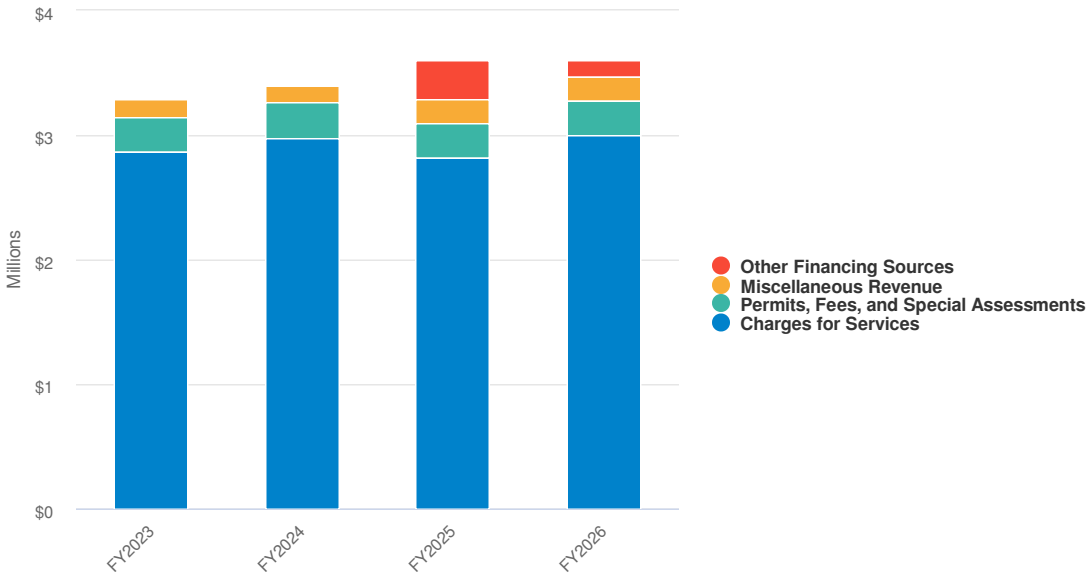


Revenues by Source

Projected 2026 Revenues by Source



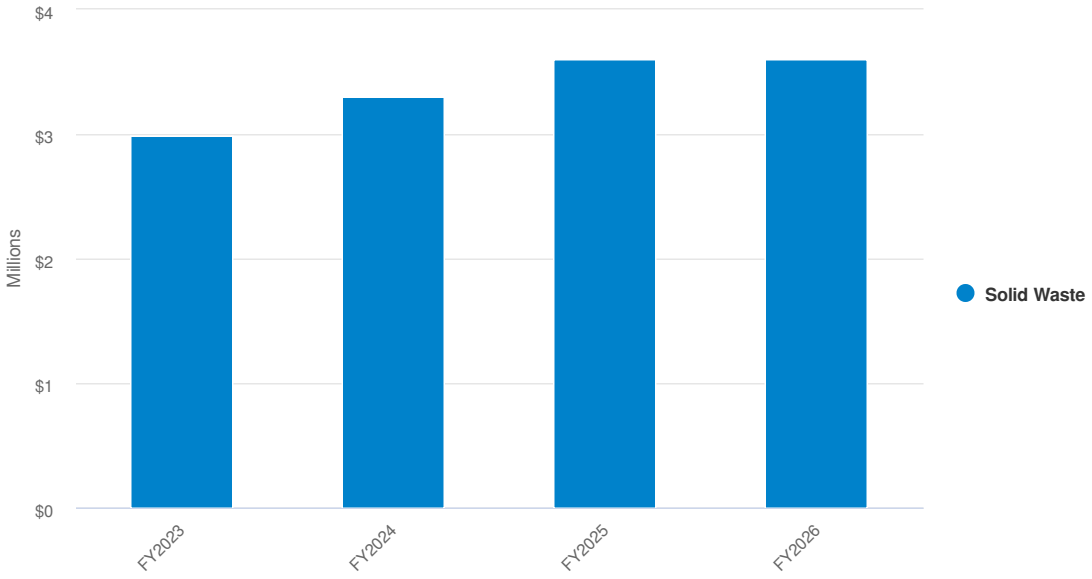
Budgeted and Historical Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Permits, Fees, and Special Assessments						
Franchise Fees Solid Waste Franchise	$268,239	$289,929	$275,000	$275,000	$275,000	0%
Total Permits, Fees, and Special Assessments:	**$268,239**	**$289,929**	**$275,000**	**$275,000**	**$275,000**	**0%**
Charges for Services						
Charges for Services: Physical Env. Garbage/Solid Waste Garbage Collection Assessment	$2,863,616	$2,971,763	$2,810,000	$2,989,075	$2,989,075	0%
Charges for Services: Physical Env. Garbage/Solid Waste Trash Pick-Up Fee	$312	$0	$0	$0	$0	0%
Charges for Services: Physical Env. Garbage/Solid Waste Partial Solid Waste Assessment	$8,765	$8,956	$10,000	$9,500	$10,000	5.3%
Total Charges for Services:	**$2,872,693**	**$2,980,719**	**$2,820,000**	**$2,998,575**	**$2,999,075**	**0%**
Miscellaneous Revenue						
Interest and Other Earnings Interest Operating Interest	$0	$0	$40,000	$38,000	$40,000	5.3%
Miscellaneous Revenues Miscellaneous All	$150,000	$125,000	$150,000	$148,000	$150,000	1.4%
Total Miscellaneous Revenue:	**$150,000**	**$125,000**	**$190,000**	**$186,000**	**$190,000**	**2.2%**
Other Financing Sources						
Other Sources: Non-Operating Re-Appropriations Appropriated Fund Balance	$0	$0	$313,186	$313,186	$132,833	-57.6%
Total Other Financing Sources:	**$0**	**$0**	**$313,186**	**$313,186**	**$132,833**	**-57.6%**
Total Revenue Source:	**$3,290,932**	**$3,395,648**	**$3,598,186**	**$3,772,761**	**$3,596,908**	**-4.7%**

Expenditures by Function

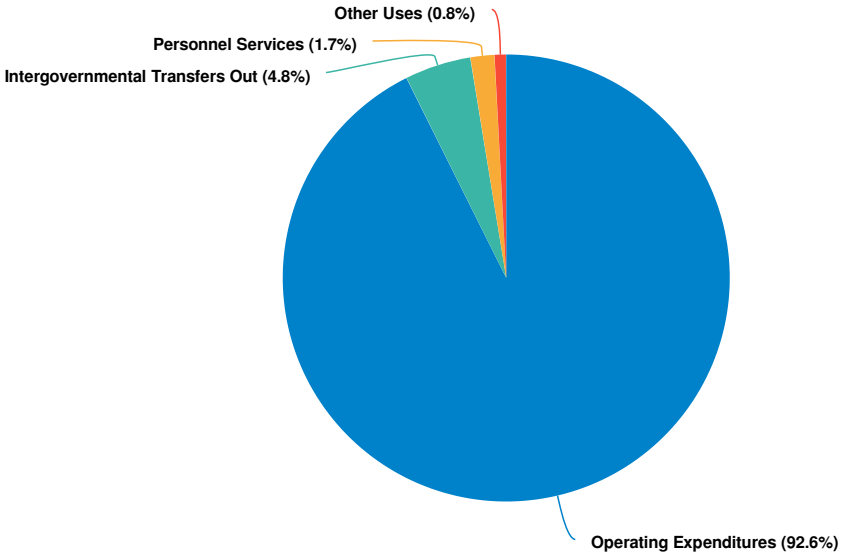
Budgeted and Historical Expenditures by Function



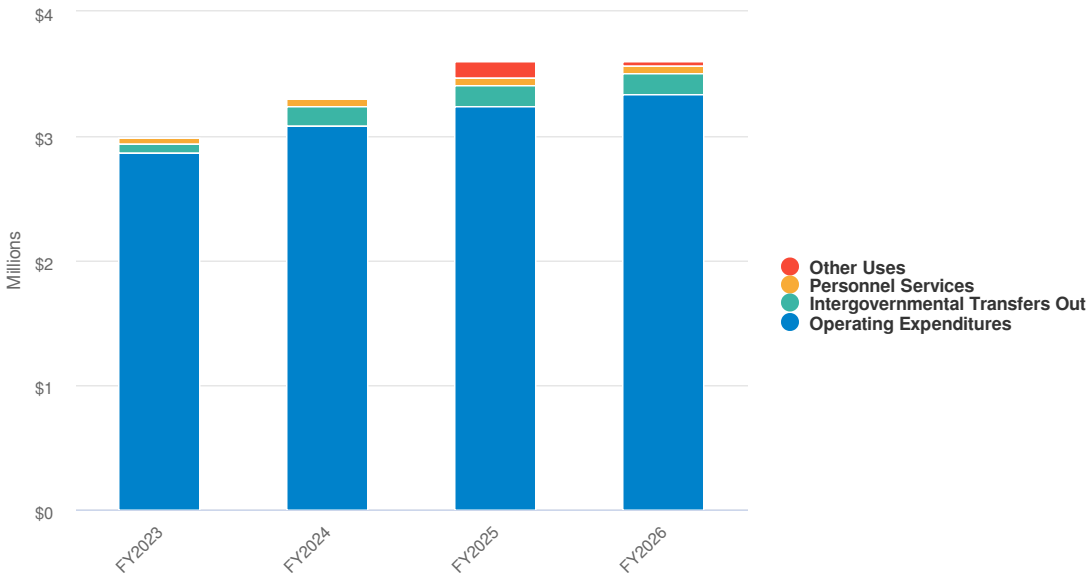
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Solid Waste						
Admin-Operations						
Garbage-Solid Waste						
Personnel Services	$56,213	$55,918	$57,798	$54,633	$62,123	13.7%
Operating Expenditures	$2,861,981	$3,085,642	$3,238,703	$3,238,703	$3,332,147	2.9%
Intergovernmental Transfers Out	$75,000	$159,338	$170,824	$170,824	$172,638	1.1%
Other Uses	$0	$0	$130,861	$0	$30,000	N/A
Total Garbage-Solid Waste:	**$2,993,194**	**$3,300,898**	**$3,598,186**	**$3,464,160**	**$3,596,908**	**3.8%**
Total Admin-Operations:	**$2,993,194**	**$3,300,898**	**$3,598,186**	**$3,464,160**	**$3,596,908**	**3.8%**
Total Solid Waste:	**$2,993,194**	**$3,300,898**	**$3,598,186**	**$3,464,160**	**$3,596,908**	**3.8%**
Total Expenditures:	**$2,993,194**	**$3,300,898**	**$3,598,186**	**$3,464,160**	**$3,596,908**	**3.8%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



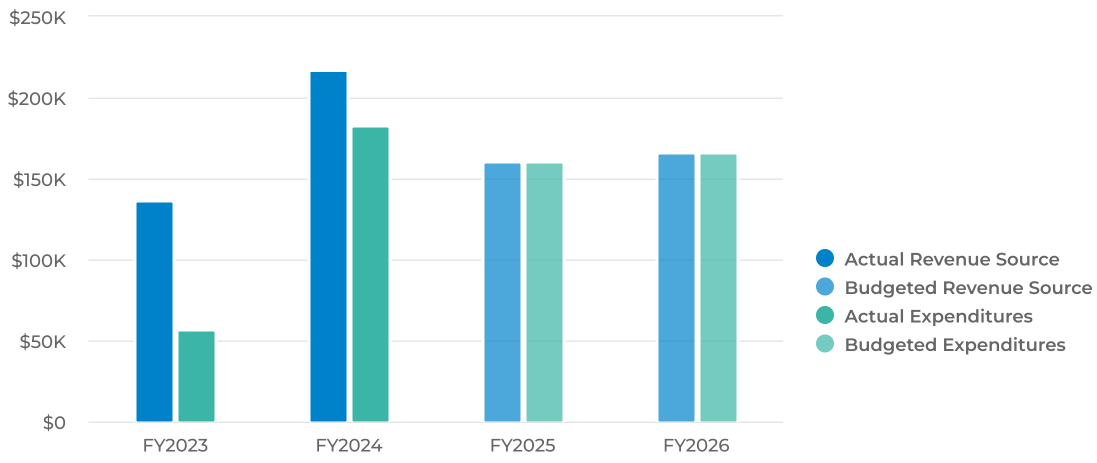
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Full-Time	$33,710	$36,208	$38,234	$38,234	$40,909	7%
Salaries and Wages Cell Phone Stipend	$164	$158	$159	$159	$158	-0.9%
Special Pay Accrued Leave Buyback	$7,587	$3,752	$3,383	$0	$3,382	N/A
FICA Taxes	$2,368	$2,545	$2,371	$2,371	$2,536	6.9%
FICA Medicare	$554	$595	$555	$555	$593	6.8%
Retirement Contributions FRS Pension	$4,732	$5,202	$6,821	$6,822	$6,218	-8.8%
Retirement Contributions Deferred Compensation Match	$1,016	$1,091	$0	$0	$1,227	N/A
Life and Health Insurance Insurance	$5,134	$5,210	$5,003	$5,003	$5,828	16.5%
Workers' Compensation Premium	$947	$1,157	$1,272	$1,489	$1,272	-14.6%
Total Personnel Services:	**$56,213**	**$55,918**	**$57,798**	**$54,633**	**$62,123**	**13.7%**
Operating Expenditures						
Prof. Services General	$0	$0	$46,726	$46,726	$46,726	0%
Contractual Services General	$2,861,981	$3,085,642	$3,185,007	$3,185,007	$3,278,922	2.9%
Printing and Binding General	$0	$0	$3,000	$3,000	$3,000	0%
Operating Supplies Miscellaneous	$0	$0	$3,000	$3,000	$2,529	-15.7%
Operating Supplies Uniforms	$0	$0	$970	$970	$970	0%
Total Operating Expenditures:	**$2,861,981**	**$3,085,642**	**$3,238,703**	**$3,238,703**	**$3,332,147**	**2.9%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$75,000	$150,000	$161,250	$161,250	$166,088	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$0	$2,135	$2,135	$2,135	$0	-100%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$0	$2,114	$2,114	$2,114	$2,015	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$0	$5,089	$5,325	$5,325	$4,535	-14.8%
Total Intergovernmental Transfers Out:	**$75,000**	**$159,338**	**$170,824**	**$170,824**	**$172,638**	**1.1%**
Other Uses						
Other Uses Contingency	$0	$0	$130,861	$0	$30,000	N/A
Total Other Uses:	**$0**	**$0**	**$130,861**	**$0**	**$30,000**	**N/A**
Total Expense Objects:	**$2,993,194**	**$3,300,898**	**$3,598,186**	**$3,464,160**	**$3,596,908**	**3.8%**

Perpetual Care Fund

The Perpetual Care Fund was established to accumulate resources needed for future maintenance and repair of the City's cemetery. The fund's primary revenue source is funeral services fees. The fund annually transfers funding to the General Fund to offset a portion of the Cemetery division expenditures.

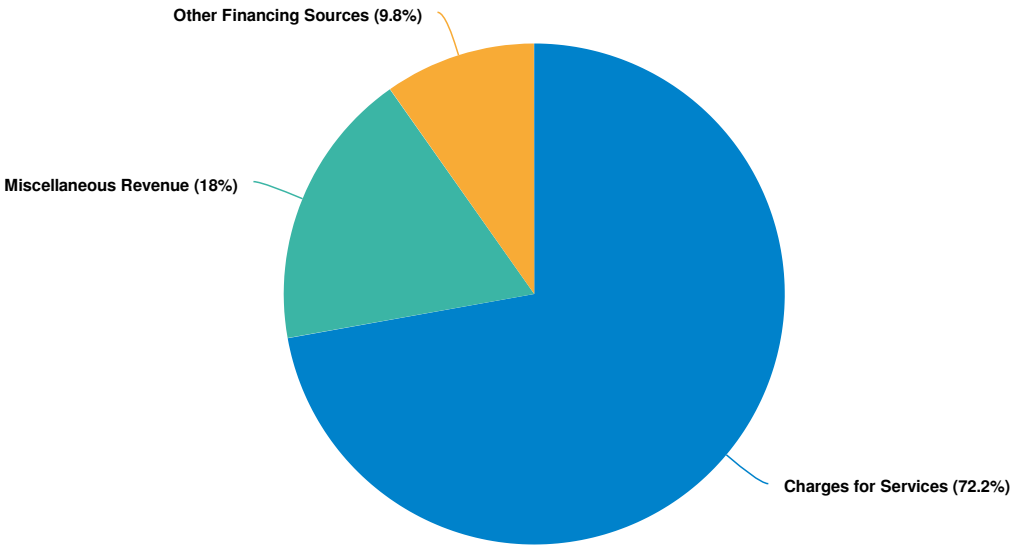
Summary

The City of Dania Beach is projecting $166**K** of revenue in FY2026, which represents a 3% increase over the prior year. Budgeted expenditures are projected to increase by 3% or $4.8**K** to $166**K** in FY2026.

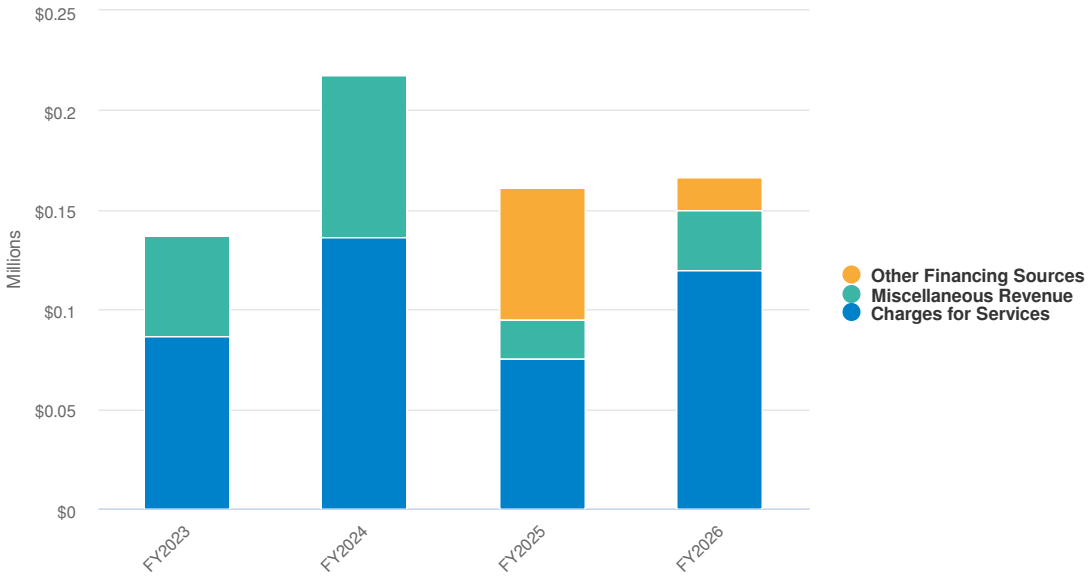


Revenues by Source

Projected 2026 Revenues by Source



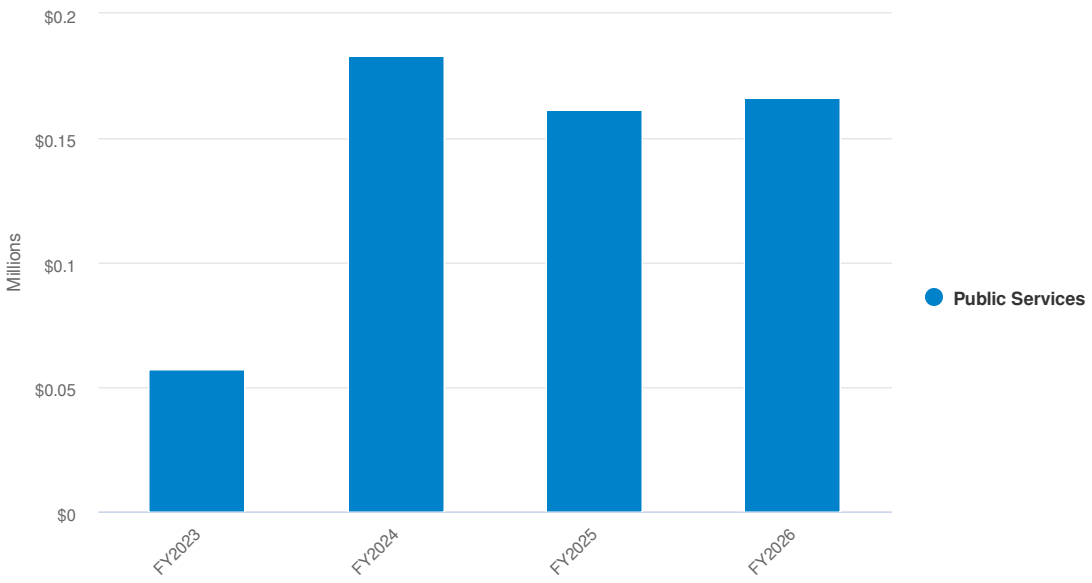
Budgeted and Historical Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Charges for Services						
Charges for Services: Physical Env. Cemetery Funeral Service Fees	$86,853	$136,200	$75,000	$120,000	$120,000	0%
Total Charges for Services:	**$86,853**	**$136,200**	**$75,000**	**$120,000**	**$120,000**	**0%**
Miscellaneous Revenue						
Interest and Other Earnings Interest Operating Interest	$60,539	$86,128	$20,000	$28,000	$30,000	7.1%
Miscellaneous Revenues Gain/Loss on Investment Unrealized Gain/Loss on Invt.	-$10,000	-$4,720	$0	$0	$0	0%
Total Miscellaneous Revenue:	**$50,539**	**$81,408**	**$20,000**	**$28,000**	**$30,000**	**7.1%**
Other Financing Sources						
Other Sources: Non-Operating Re-Appropriations Appropriated Fund Balance	$0	$0	$66,398	$66,398	$16,240	-75.5%
Total Other Financing Sources:	**$0**	**$0**	**$66,398**	**$66,398**	**$16,240**	**-75.5%**
Total Revenue Source:	**$137,392**	**$217,608**	**$161,398**	**$214,398**	**$166,240**	**-22.5%**

Expenditures by Function

Budgeted and Historical Expenditures by Function



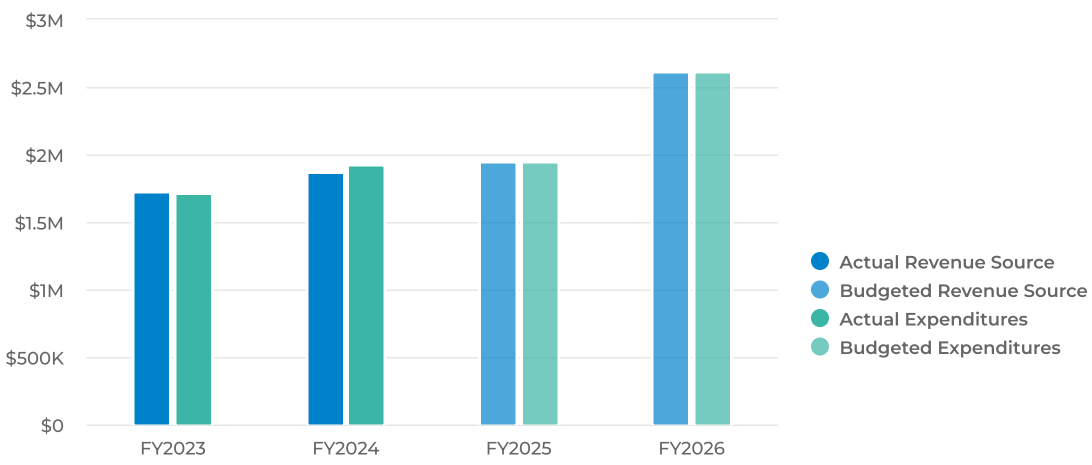
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Public Services						
Cemetery						
Other Physical Environment						
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$54,416	$133,000	$161,398	$161,398	$166,240	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$0	$50,000	$0	$0	$0	0%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$2,959	$0	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$57,375**	**$183,000**	**$161,398**	**$161,398**	**$166,240**	**3%**
Total Other Physical Environment:	**$57,375**	**$183,000**	**$161,398**	**$161,398**	**$166,240**	**3%**
Total Cemetery:	**$57,375**	**$183,000**	**$161,398**	**$161,398**	**$166,240**	**3%**
Intergovernmental Transfers Out						
Total Intergovernmental Transfers Out:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Public Services:	**$57,375**	**$183,000**	**$161,398**	**$161,398**	**$166,240**	**3%**
Total Expenditures:	**$57,375**	**$183,000**	**$161,398**	**$161,398**	**$166,240**	**3%**

Debt Service Fund

The City's Debt Service Fund was created to account for the accumulation and expenditure of resources associated with the defeasance of General Obligation (GO) bonds issued by the City. The City levies a voted debt service millage on all City property equal to the amount needed for GO bond annual debt service.

Summary

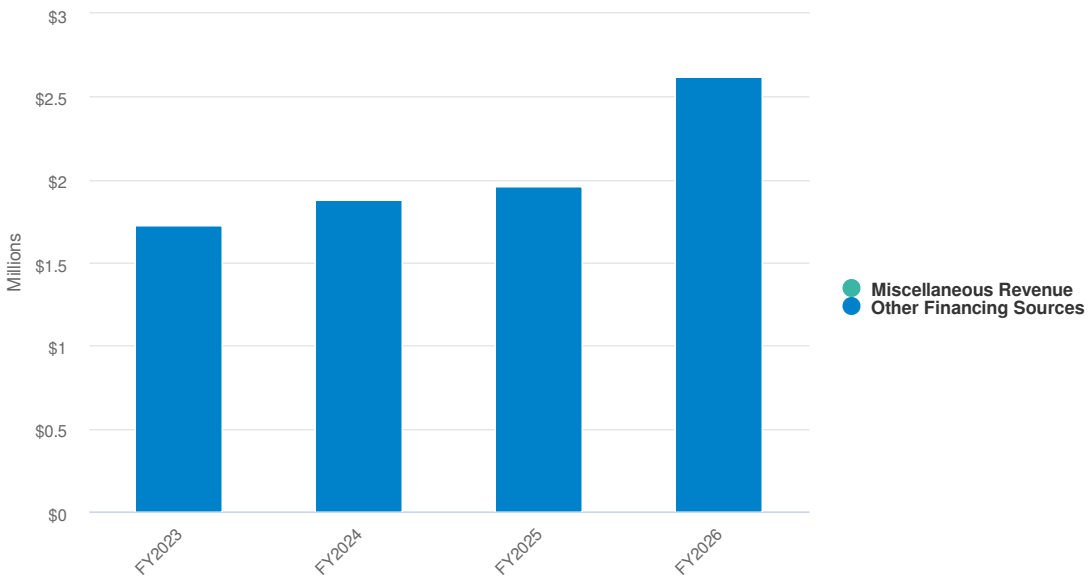
The City of Dania Beach is projecting $2.62M of revenue in FY2026, which represents a 33.8% increase over the prior year. Budgeted expenditures are projected to increase by 33.8% or $661.11K to $2.62M in FY2026.



Funding is provided by the debt service millage levied on all City properties, via a transfer from the General Fund (Other Financing Sources). The debt service millage is set annually based on debt schedules. Therefore, the revenues and expenditures of this fund fluctuate with the annual debt service requirements.

Revenues by Source

Budgeted and Historical Revenues by Source

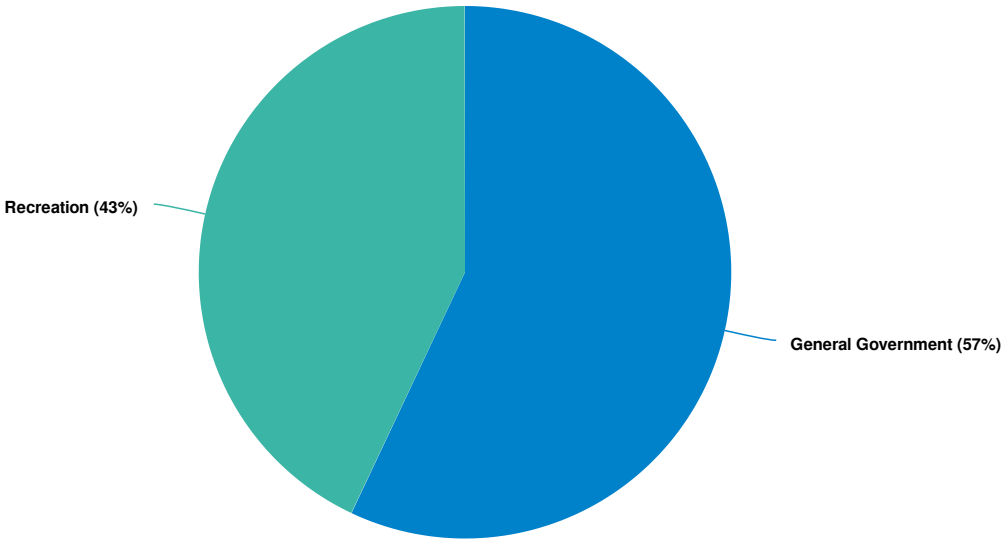


The increase in expenditures for FY2025/26 is due to the final payment due for the General Obligation Refunding Bonds, Series 2016. Additional debt payments also reflect the addition of the Capital Improvement Revenue Bond Series 2025.

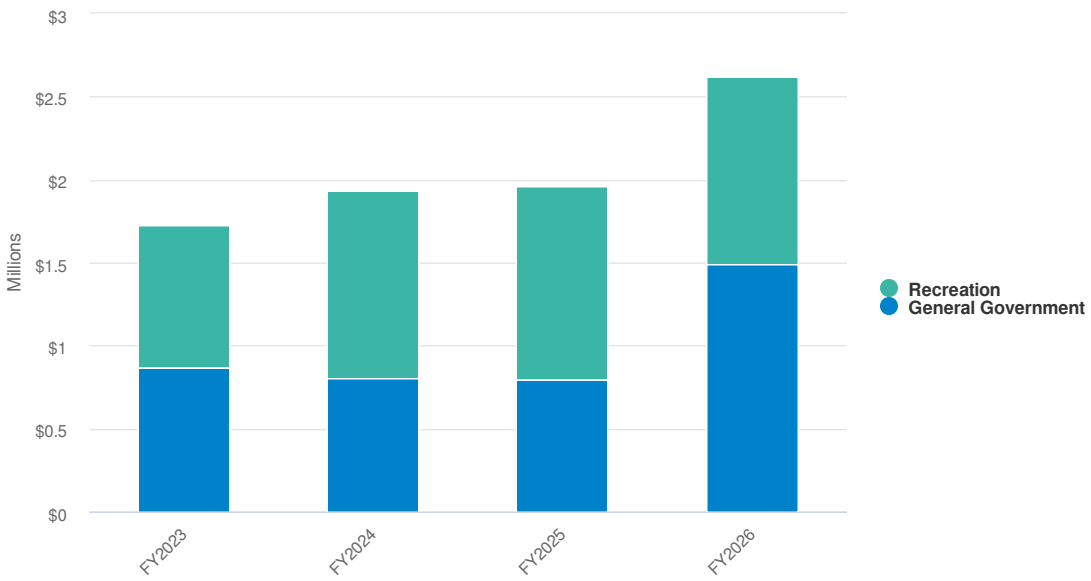
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Miscellaneous Revenue						
Interest and Other Earnings	$1,060	$1,456	$0	$0	$0	0%
Total Miscellaneous Revenue:	**$1,060**	**$1,456**	**$0**	**$0**	**$0**	**0%**
Other Financing Sources						
Other Sources: Non-Operating	$1,729,139	$1,881,327	$1,958,827	$1,958,827	$2,619,936	33.8%
Total Other Financing Sources:	**$1,729,139**	**$1,881,327**	**$1,958,827**	**$1,958,827**	**$2,619,936**	**33.8%**
Total Revenue Source:	**$1,730,199**	**$1,882,783**	**$1,958,827**	**$1,958,827**	**$2,619,936**	**33.8%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



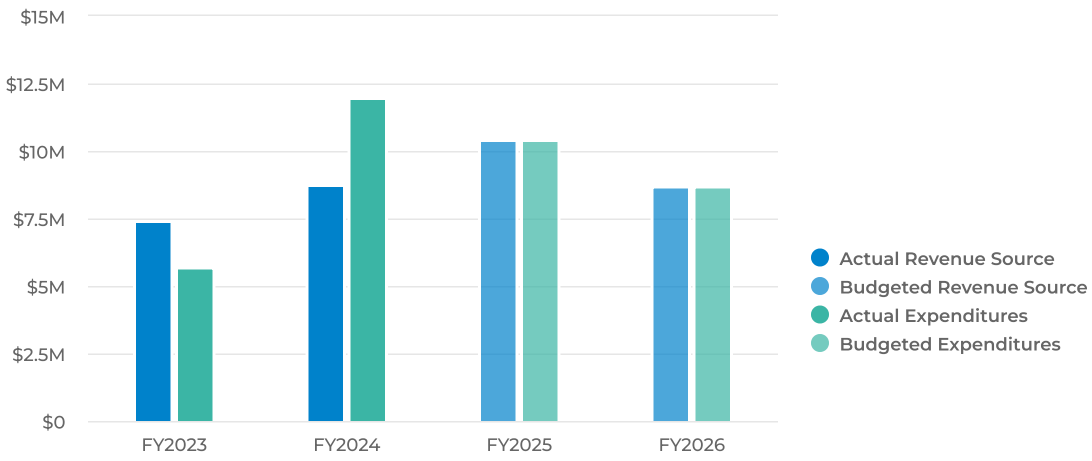
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
General Government						
Non-Dep.						
Debt Service						
Debt Service Principal All Other Principal	$175,000	$115,000	$120,000	$120,000	$125,000	4.2%
Debt Service Interest All Other Interest	$36,722	$40,337	$36,657	$36,657	$122,891	235.2%
Total Debt Service:	**$211,722**	**$155,337**	**$156,657**	**$156,657**	**$247,891**	**58.2%**
Total Non-Dep.:	**$211,722**	**$155,337**	**$156,657**	**$156,657**	**$247,891**	**58.2%**
City Center Garage						
Debt Service						
Debt Service Principal General Obligation Bond	$509,014	$519,014	$524,014	$524,014	$1,148,550	119.2%
Debt Service Interest General Obligation Bond	$146,528	$132,632	$118,566	$118,566	$97,374	-17.9%
Total Debt Service:	**$655,542**	**$651,646**	**$642,580**	**$642,580**	**$1,245,924**	**93.9%**
Total City Center Garage:	**$655,542**	**$651,646**	**$642,580**	**$642,580**	**$1,245,924**	**93.9%**
Debt Service						
Total Debt Service:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total General Government:	**$867,265**	**$806,984**	**$799,237**	**$799,237**	**$1,493,815**	**86.9%**
Recreation						
Debt Service						
Operating Expenditures						
Prof. Services General	$0	$204	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$204**	**$0**	**$0**	**$0**	**0%**
Debt Service						
Debt Service Principal All Other Principal	$380,000	$690,000	$710,000	$710,000	$725,000	2.1%
Debt Service Interest All Other Interest	$476,872	$436,842	$449,590	$449,590	$401,121	-10.8%
Total Debt Service:	**$856,872**	**$1,126,842**	**$1,159,590**	**$1,159,590**	**$1,126,121**	**-2.9%**
Total Debt Service:	**$856,872**	**$1,127,046**	**$1,159,590**	**$1,159,590**	**$1,126,121**	**-2.9%**
Total Recreation:	**$856,872**	**$1,127,046**	**$1,159,590**	**$1,159,590**	**$1,126,121**	**-2.9%**
Total Expenditures:	**$1,724,137**	**$1,934,030**	**$1,958,827**	**$1,958,827**	**$2,619,936**	**33.8%**

Water Utility Fund

The Water Utility Fund is a self-sustaining operation supported in whole by user fees in the form of water utility bills based on actual user consumption. The City's utility operation encompasses the water plant, accounting and utility billing, distribution, and maintenance divisions. The City periodically conducts a rate study to ensure that rates charges are sufficient to support current and future needs of the utility.

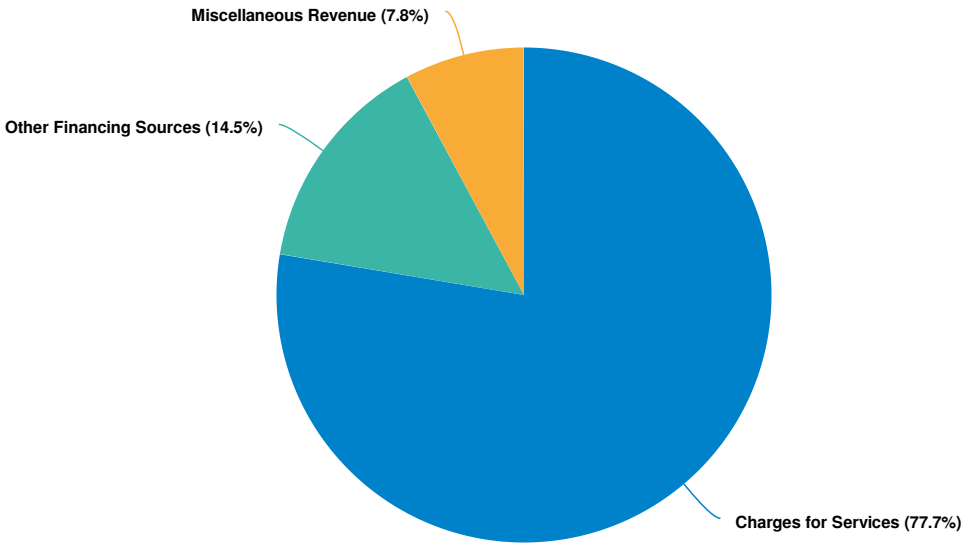
Summary

The City of Dania Beach is projecting $8.75M of revenue in FY2026, which represents a 16.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 16.2% or $1.69M to $8.75M in FY2026.

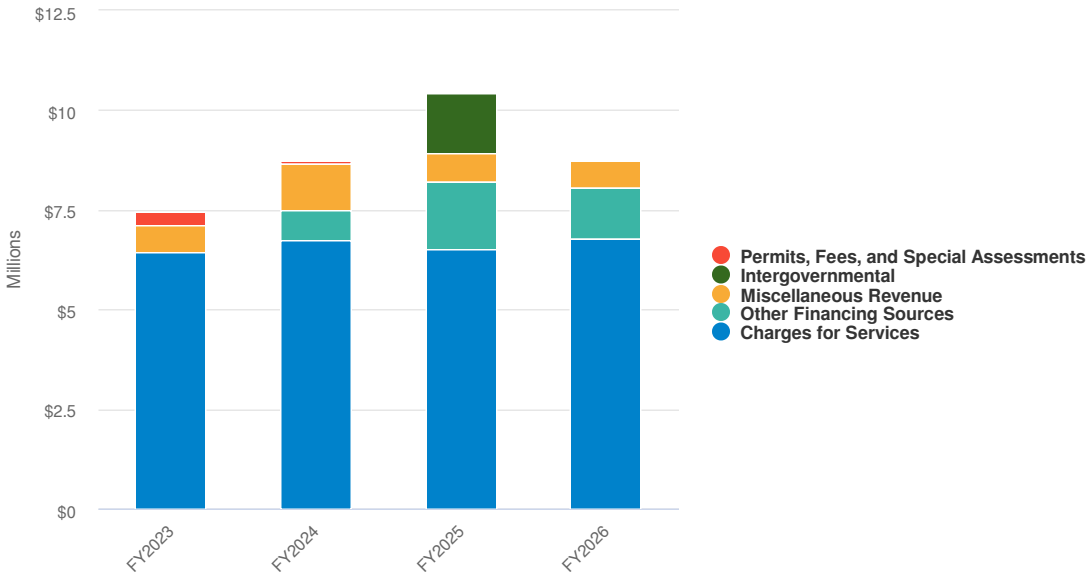


Revenues by Source

Projected 2026 Revenues by Source



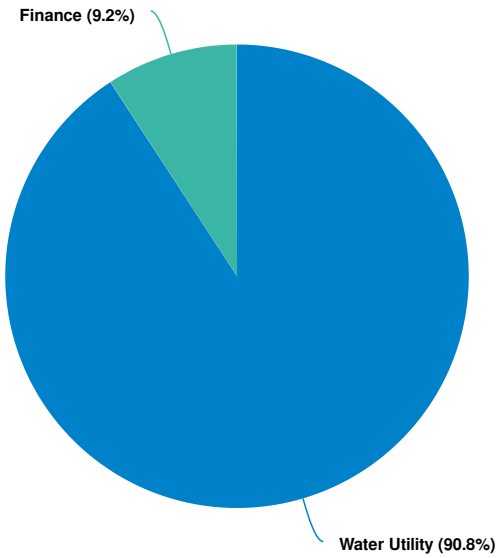
Budgeted and Historical Revenues by Source



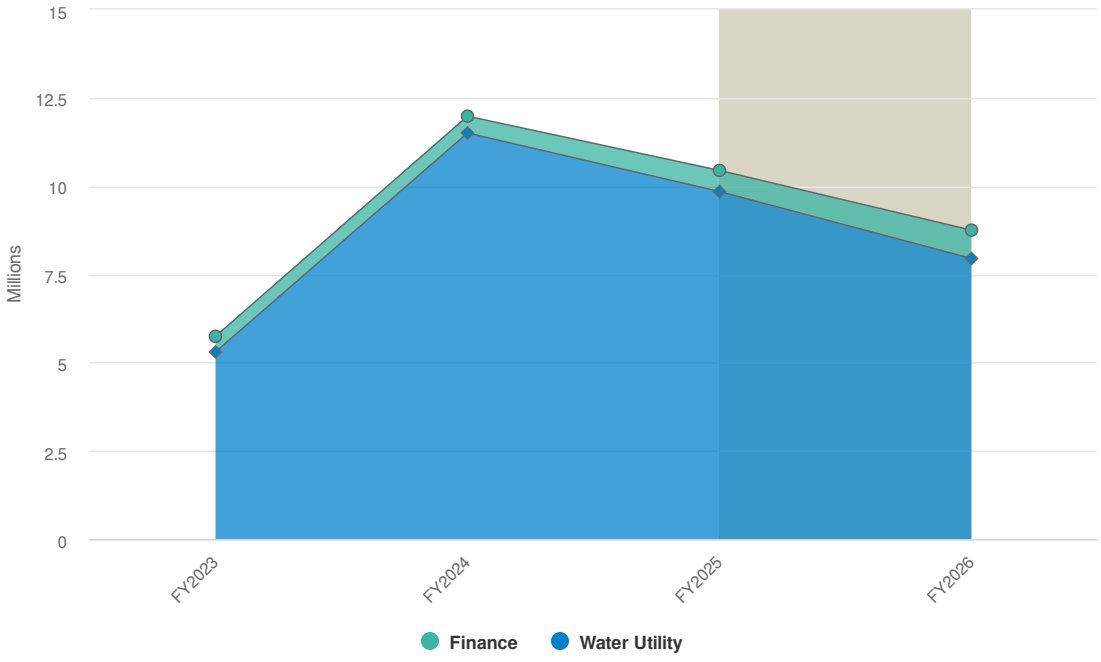
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Permits, Fees, and Special Assessments						
Impact Fees Physical Environment Water	$369,735	$100,333	$0	$0	$0	0%
Total Permits, Fees, and Special Assessments:	**$369,735**	**$100,333**	**$0**	**$0**	**$0**	**0%**
Intergovernmental						
Federal Grants Sewer/Wastewater Federal Appropriation	$0	$0	$1,500,000	$0	$0	0%
Total Intergovernmental:	**$0**	**$0**	**$1,500,000**	**$0**	**$0**	**0%**
Charges for Services						
Charges for Services: Physical Env. Water Utility Water Service Charges	$6,301,966	$6,666,525	$6,400,000	$5,300,000	$6,688,000	26.2%
Charges for Services: Physical Env. Water Utility Meter Installation	$38,840	$19,790	$25,000	$25,000	$25,000	0%
Charges for Services: Physical Env. Water Utility Permit Fees	-$150	$0	$0	$0	$0	0%
Charges for Services: Physical Env. Water Utility Tap Fees	$21,977	$9,560	$10,000	$20,000	$20,000	0%
Charges for Services: Physical Env. Water Utility Delinquent Fees	$31,530	$32,920	$33,000	$33,000	$33,000	0%
Charges for Services: Physical Env. Water Utility Disconnection Fees	$25,395	$25,235	$27,000	$27,000	$27,000	0%
Charges for Services: Physical Env. Water Utility Pulled Meter Reinstall Fee	$400	$200	$2,000	$2,000	$1,000	-50%
Total Charges for Services:	**$6,419,958**	**$6,754,230**	**$6,497,000**	**$5,407,000**	**$6,794,000**	**25.7%**
Miscellaneous Revenue						
Sale of Surplus Materials						
Sale of Surplus Materials Sale Property	$0	$4,750	$0	$0	$0	0%
Total Sale of Surplus Materials:	**$0**	**$4,750**	**$0**	**$0**	**$0**	**0%**
Total Miscellaneous Revenue:	**$681,433**	**$1,148,993**	**$720,000**	**$718,000**	**$685,000**	**-4.6%**
Other Financing Sources						
Other Sources: Non-Operating Transfer from State/Local Fiscal Recovery Fund	$0	$750,000	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from Sewer Utility Fund	$0	$0	$0	$750,000	$0	-100%
Other Sources: Non-Operating Transfer from Information Technology Fund	$0	$0	$0	$150,000	$0	-100%
Other Sources: Non-Operating Re-Appropriations Appropriated Net Assets	$0	$0	$1,724,862	$1,724,862	$1,270,464	-26.3%
Total Other Financing Sources:	**$0**	**$750,000**	**$1,724,862**	**$2,624,862**	**$1,270,464**	**-51.6%**
Total Revenue Source:	**$7,471,125**	**$8,753,556**	**$10,441,862**	**$8,749,862**	**$8,749,464**	**0%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

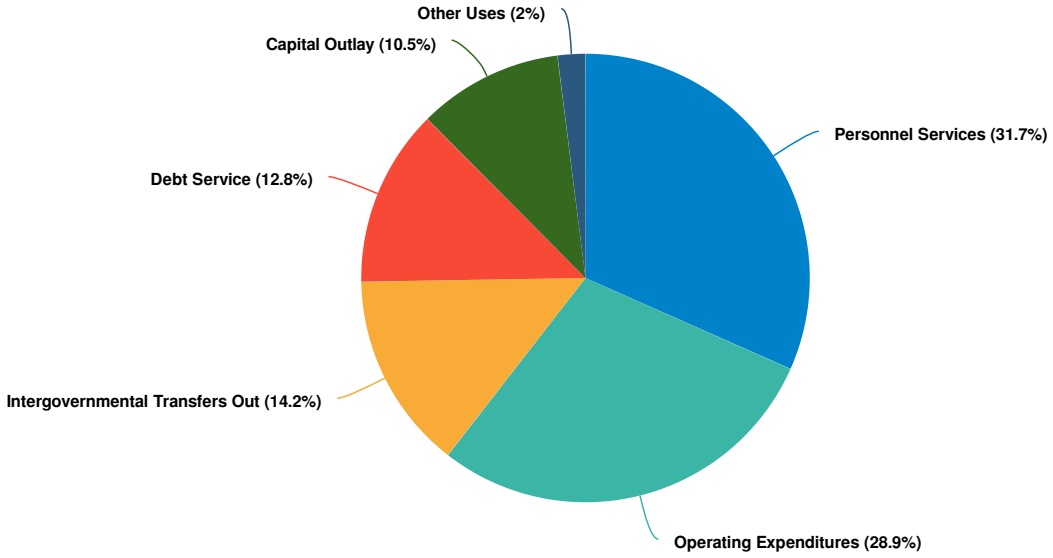
The Finance/Utility Billing division of the Water Utility Fund is stable. The Water Plant/Distribution divisions are based on operations and capital improvement needs, fluctuating based on the needs and the CIP.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Personnel Services	$0	$0	$0	$0	$0	0%
Operating Expenditures	$0	$0	$0	$0	$0	0%
Water Utility						
Personnel Services	$0	$0	$0	$0	$0	0%
Operating Expenditures	$0	$0	$0	$0	$0	0%
Personnel Services	$0	$0	$0	$0	$0	0%
Operating Expenditures	$0	$0	$0	$0	$0	0%
Personnel Services	$0	$0	$0	$0	$0	0%
Operating Expenditures	$0	$0	$0	$0	$0	0%
Admin						
Admin						
Personnel Services	-$338,341	$419,131	$515,851	$505,360	$515,186	1.9%
Operating Expenditures	$159,951	$185,970	$106,051	$106,051	$111,831	5.5%
Intergovernmental Transfers Out	$1,305,678	$1,366,213	$1,269,726	$1,269,726	$1,242,223	-2.2%
Other Uses	$0	$0	$225,000	$13,755	$175,000	1,172.3%
Total Admin:	**$1,127,288**	**$1,971,313**	**$2,116,628**	**$1,894,892**	**$2,044,240**	**7.9%**
Total Admin:	**$1,127,288**	**$1,971,313**	**$2,116,628**	**$1,894,892**	**$2,044,240**	**7.9%**
Distribution						
Distribution						
Personnel Services	$888,174	$797,036	$768,583	$771,060	$705,186	-8.5%
Operating Expenditures	$499,568	$590,441	$436,550	$436,550	$335,450	-23.2%
Capital Outlay	$0	$0	$275,000	$75,000	$200,000	166.7%
Debt Service	$20,394	$7,833	$184,097	$184,097	$184,097	0%
Total Distribution:	**$1,408,137**	**$1,395,309**	**$1,664,230**	**$1,466,707**	**$1,424,733**	**-2.9%**
Total Distribution:	**$1,408,137**	**$1,395,309**	**$1,664,230**	**$1,466,707**	**$1,424,733**	**-2.9%**
Water Plant						
Water Plant						
Personnel Services	$816,195	$897,905	$990,949	$994,068	$1,003,594	1%
Operating Expenditures	$1,773,400	$2,030,377	$2,183,175	$2,183,175	$1,821,075	-16.6%
Capital Outlay	$54,705	$4,978,447	$1,950,000	$0	$714,500	N/A
Debt Service	$119,645	$227,853	$938,948	$938,948	$937,541	-0.1%
Total Water Plant:	**$2,763,945**	**$8,134,583**	**$6,063,072**	**$4,116,191**	**$4,476,710**	**8.8%**
Total Water Plant:	**$2,763,945**	**$8,134,583**	**$6,063,072**	**$4,116,191**	**$4,476,710**	**8.8%**
Total Water Utility:	**$5,299,370**	**$11,501,205**	**$9,843,930**	**$7,477,790**	**$7,945,683**	**6.3%**
Finance						
Accounting						
Personnel Services	$182,670	$168,744	$177,112	$183,076	$293,404	60.3%

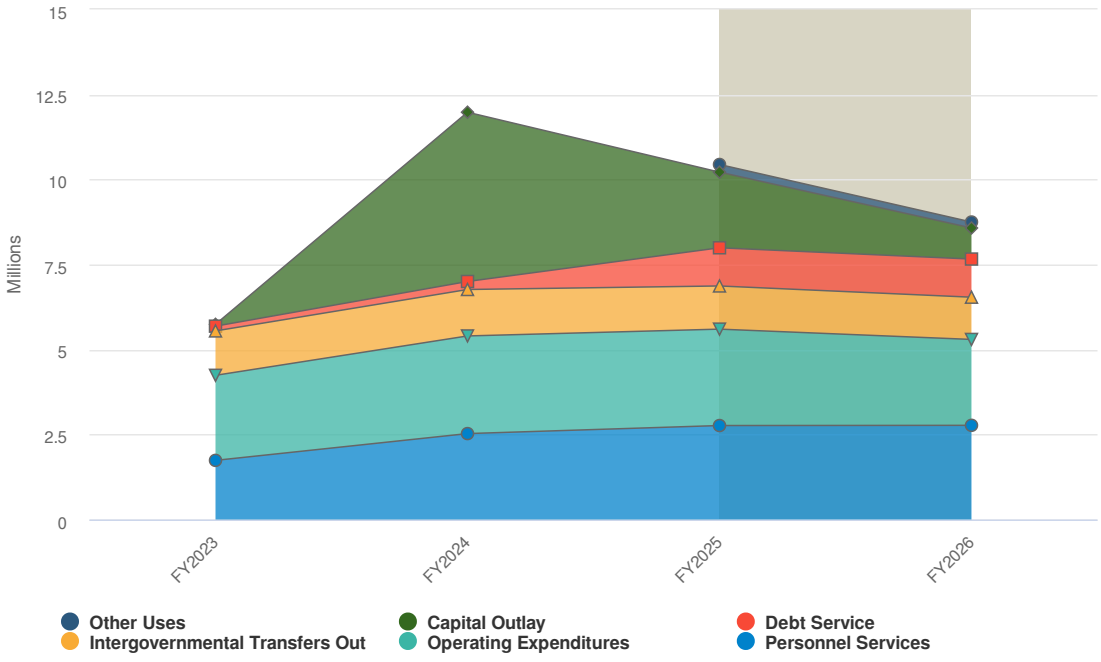
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Operating Expenditures	$29,973	$31,326	$25,900	$25,900	$47,885	84.9%
Total Accounting:	**$212,643**	**$200,069**	**$203,012**	**$208,976**	**$341,289**	**63.3%**
Personnel Services	$190,302	$244,003	$311,220	$327,153	$252,556	-22.8%
Total Personnel Services:	**$190,302**	**$244,003**	**$311,220**	**$327,153**	**$252,556**	**-22.8%**
Operating Expenditures	$38,756	$33,587	$83,700	$81,700	$209,936	157%
Total Operating Expenditures:	**$38,756**	**$33,587**	**$83,700**	**$81,700**	**$209,936**	**157%**
Total Finance:	**$441,701**	**$477,659**	**$597,932**	**$617,829**	**$803,781**	**30.1%**
Total Expenditures:	**$5,741,071**	**$11,978,864**	**$10,441,862**	**$8,095,619**	**$8,749,464**	**8.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$1,869	$1,800	$1,800	$1,800	$1,800	0%
Salaries and Wages Full-Time	$1,427,052	$1,496,599	$1,745,868	$1,745,870	$1,699,258	-2.7%
Salaries and Wages Cell Phone Stipend	$8,544	$9,660	$11,632	$11,630	$9,712	-16.5%
Salaries and Wages Emergency Lead Stipend	$0	$519	$1,505	$1,505	$0	-100%
Overtime Regular	$145,935	$119,653	$50,000	$50,000	$80,000	60%
Special Pay Accrued Leave Buyback	$89,781	$85,876	$52,269	$47,651	$34,971	-26.6%
Compensated Annual Leave Compensated Absences	$19,586	$3,465	$0	$0	$0	0%
FICA Taxes	$100,336	$103,190	$107,621	$107,620	$105,467	-2%
FICA Medicare	$23,507	$24,195	$25,181	$25,180	$24,667	-2%
Retirement Contributions City Pension	$211,667	$90,192	$133,535	$133,535	$126,020	-5.6%
Retirement Contributions FRS Pension	$178,313	$201,990	$208,377	$220,375	$212,947	-3.4%
Retirement Contributions Deferred Compensation Match	$27,358	$30,726	$31,899	$35,401	$35,674	0.8%
Life and Health Insurance Insurance	$333,577	$326,299	$358,106	$358,107	$403,488	12.7%
Workers' Compensation Premium	$26,766	$32,657	$35,922	$42,044	$35,922	-14.6%
Pension OPEB Expense	-$855,291	$0	$0	$0	$0	0%
Total Personnel Services:	**$1,739,001**	**$2,526,819**	**$2,763,715**	**$2,780,717**	**$2,769,926**	**-0.4%**
Operating Expenditures						
Prof. Services General	$20,837	$93,869	$156,500	$156,500	$225,755	44.3%
Prof. Services Engineering	$26,509	$4,000	$140,500	$140,500	$120,000	-14.6%
Accounting and Auditing Services	$8,470	$5,560	$7,601	$7,601	$7,601	0%
Contractual Services General	$224,249	$171,266	$346,728	$346,728	$347,728	0.3%
Contractual Services Merchant Card Processing Fees	$73,096	$74,338	$81,700	$81,700	$86,780	6.2%
Travel and Per Diem Training and Per Diem	$271	$74	$2,000	$2,000	$2,000	0%
Communications Services Telephone	$3,509	$2,861	$5,150	$5,150	$2,650	-48.5%
Freight & Postage Services Freight & Postage	$12,869	$14,591	$13,500	$14,500	$25,500	75.9%
Utility Services Water	$261,381	$387,448	$359,400	$359,400	$386,700	7.6%
Utility Services Electricity	$133,564	$126,904	$172,200	$172,200	$186,100	8.1%
Rentals and Leases Equipment	$0	$0	$0	$0	$15,000	N/A
Rentals and Leases Miscellaneous	$2,039	$1,300	$4,100	$4,100	$4,100	0%
Repair & Maint. Services Equipment	$115,280	$145,743	$660,500	$657,500	$110,630	-83.2%
Repair & Maint. Services Vehicles	$12,535	$14,554	$13,120	$13,120	$13,166	0.4%
Repair & Maint. Services Buildings	$3,769	$3,637	$7,500	$7,500	$72,520	866.9%
Repair & Maint. Services Grounds	$12,310	$18,937	$20,127	$20,127	$25,127	24.8%
Repair & Maint. Services Utilities	$39,565	$98,137	$102,000	$102,000	$102,540	0.5%
Printing and Binding General	$492	$1,905	$2,500	$2,500	$3,000	20%
Other Current Charges/Obligations Permits & Licenses	$18,460	$17,112	$43,000	$43,000	$45,000	4.7%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Current Charges/Obligations Retiree Health Insurance Costs	$11,966	$11,966	$36,200	$36,200	$36,200	0%
Other Current Charges/Obligations Interest Expense	$781	$62	$200	$200	$200	0%
Other Current Charges/Obligations Bad Debt Expense	$12,357	$27,642	$0	$0	$0	0%
Office Supplies General	$541	$977	$1,700	$1,700	$1,700	0%
Operating Supplies Gasoline and Diesel Fuel	$23,931	$36,156	$34,200	$34,200	$34,300	0.3%
Operating Supplies Miscellaneous	$29,457	$31,721	$36,750	$36,750	$39,780	8.2%
Operating Supplies Software	$120	$0	$5,400	$5,400	$5,400	0%
Operating Supplies Chemicals	$294,277	$410,845	$560,000	$560,000	$600,000	7.1%
Operating Supplies Uniforms	$11,304	$11,029	$12,600	$12,600	$14,000	11.1%
Operating Supplies Building	$2,892	$14,405	$3,000	$3,000	$4,000	33.3%
Books/Publications, Memberships, Subscriptions Memberships	$439	$290	$3,200	$3,200	$3,200	0%
Training Education & Certifications	$1,129	$1,564	$4,000	$4,000	$5,500	37.5%
Depreciation Depreciation Expense	$1,143,251	$1,142,808	$0	$0	$0	0%
Total Operating Expenditures:	**$2,501,648**	**$2,871,700**	**$2,835,376**	**$2,833,376**	**$2,526,177**	**-10.8%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$54,705	$5,017,175	$2,150,000	$0	$875,000	N/A
Infrastructure Capital Asset Contra	-$6,739	$0	$0	$0	$0	0%
M&E Vehicles	$0	$55,124	$75,000	$75,000	$39,500	-47.3%
M&E M&E	$6,739	$0	$0	$0	$0	0%
M&E Capital Asset CONTRA	$0	-$93,852	$0	$0	$0	0%
Total Capital Outlay:	**$54,705**	**$4,978,447**	**$2,225,000**	**$75,000**	**$914,500**	**1,119.3%**
Debt Service						
Debt Service Principal All Other Principal	$0	$92,000	$945,737	$945,737	$946,272	0.1%
Debt Service Interest All Other Interest	$140,039	$143,686	$177,308	$177,308	$175,366	-1.1%
Total Debt Service:	**$140,039**	**$235,686**	**$1,123,045**	**$1,123,045**	**$1,121,638**	**-0.1%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$788,202	$861,026	$952,890	$952,890	$981,476	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$47,622	$71,436	$72,494	$72,494	$48,437	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$42,063	$101,790	$41,555	$41,555	$39,611	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$67,791	$331,961	$202,787	$202,787	$172,699	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$360,000	$0	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$1,305,678**	**$1,366,213**	**$1,269,726**	**$1,269,726**	**$1,242,223**	**-2.2%**
Other Uses						

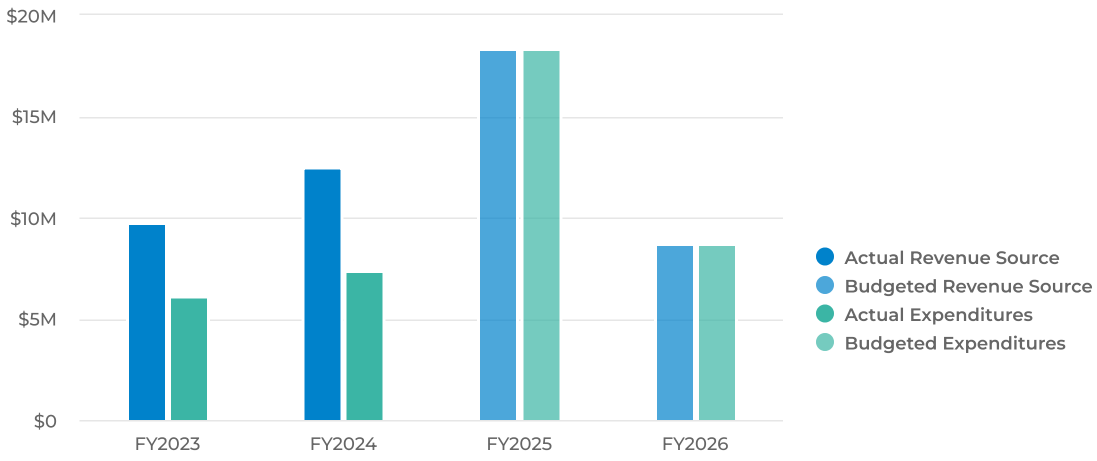
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Uses Contingency	$0	$0	$225,000	$13,755	$175,000	1,172.3%
Total Other Uses:	**$0**	**$0**	**$225,000**	**$13,755**	**$175,000**	**1,172.3%**
Total Expense Objects:	**$5,741,071**	**$11,978,864**	**$10,441,862**	**$8,095,619**	**$8,749,464**	**8.1%**

Sewer Fund

The Sewer Utility Fund is a self-sustaining operation supported in whole by user fees in the form of sewer utility bills based on actual user consumption. The City's utility operation encompasses the sewer collection system, lift stations, accounting and utility billing, and maintenance divisions. The City sends all effluent to the City of Hollywood for processing. The City periodically conducts a rate study to ensure that rates charges are sufficient to support current and future needs of the utility.

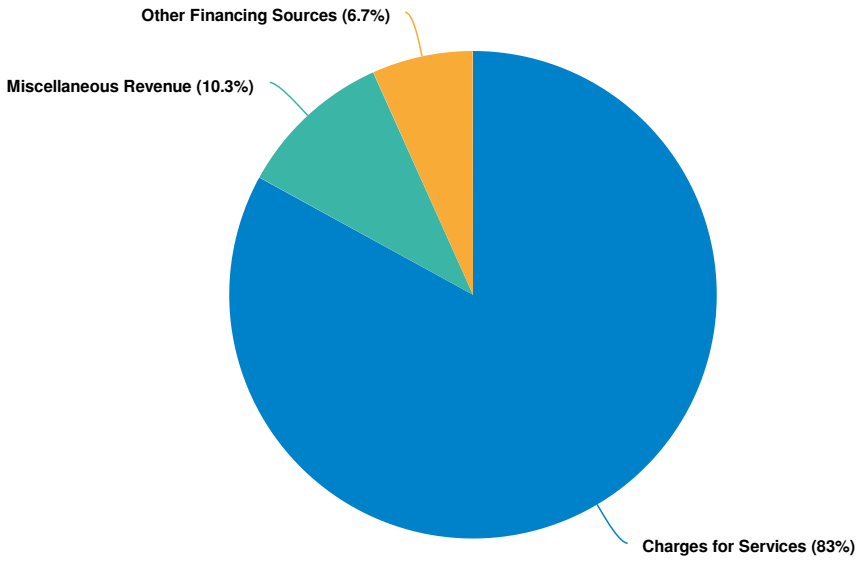
Summary

The City of Dania Beach is projecting $8.73M of revenue in FY2026, which represents a 52.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 52.6% or $9.67M to $8.73M in FY2026.

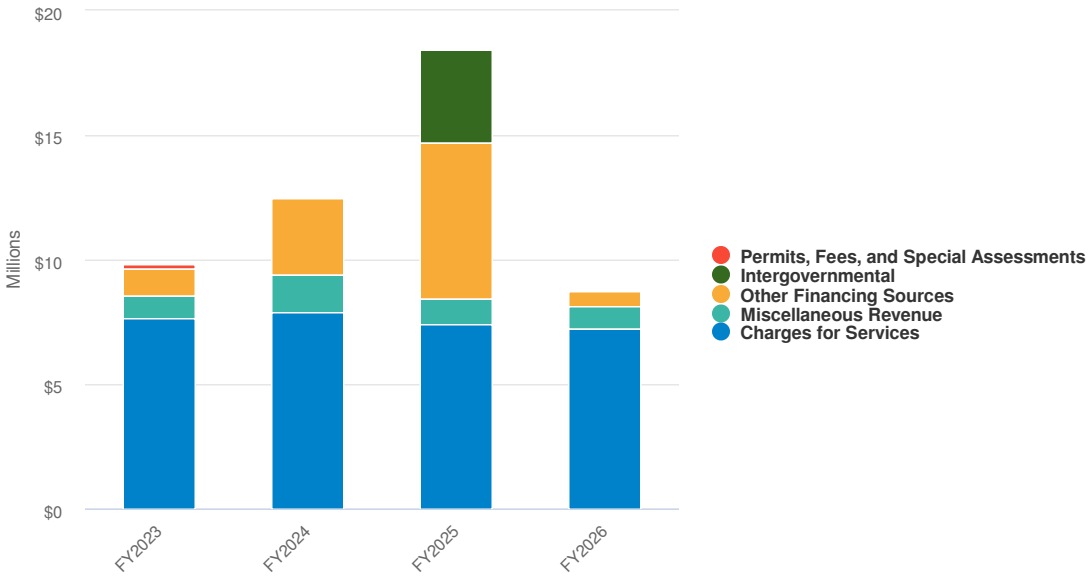


Revenues by Source

Projected 2026 Revenues by Source



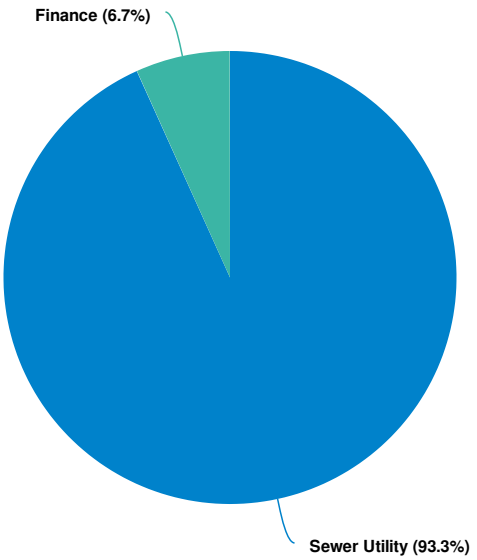
Budgeted and Historical Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Permits, Fees, and Special Assessments						
Impact Fees Physical Environment Sewer	$139,925	$32,262	$0	$35,000	$0	-100%
Total Permits, Fees, and Special Assessments:	**$139,925**	**$32,262**	**$0**	**$35,000**	**$0**	**-100%**
Intergovernmental						
State Grants General Government FDEP	$0	$0	$3,700,000	$0	$0	0%
Total Intergovernmental:	**$0**	**$0**	**$3,700,000**	**$0**	**$0**	**0%**
Charges for Services						
Charges for Services: Physical Env. Sewer Utility Sewer Service Charges	$7,625,039	$7,841,848	$7,400,000	$7,104,000	$7,215,000	1.6%
Charges for Services: Physical Env. Sewer Utility Sewer Penalties	$23,426	$29,400	$30,000	$30,000	$30,000	0%
Charges for Services: Physical Env. Sewer Utility Tap Fees	$50	$1,935	$0	$0	$0	0%
Total Charges for Services:	**$7,648,515**	**$7,873,183**	**$7,430,000**	**$7,134,000**	**$7,245,000**	**1.6%**
Miscellaneous Revenue						
Interest and Other Earnings Interest Operating Interest	$1,178,993	$1,685,136	$975,000	$975,000	$900,000	-7.7%
Miscellaneous Revenues Gain/Loss on Investment Unrealized Gain/Loss on Invt.	-$280,126	-$132,214	$0	$0	$0	0%
Total Miscellaneous Revenue:	**$898,868**	**$1,552,922**	**$975,000**	**$975,000**	**$900,000**	**-7.7%**
Other Financing Sources						
Other Sources: Non-Operating Transfer from State/Local Fiscal Recovery Fund	$1,111,135	$3,038,865	$2,700,000	$2,700,000	$0	-100%
Other Sources: Non-Operating Re-Appropriations Appropriated Net Assets	$0	$0	$3,599,654	$3,599,654	$585,000	-83.7%
Total Other Financing Sources:	**$1,111,135**	**$3,038,865**	**$6,299,654**	**$6,299,654**	**$585,000**	**-90.7%**
Total Revenue Source:	**$9,798,443**	**$12,497,232**	**$18,404,654**	**$14,443,654**	**$8,730,000**	**-39.6%**

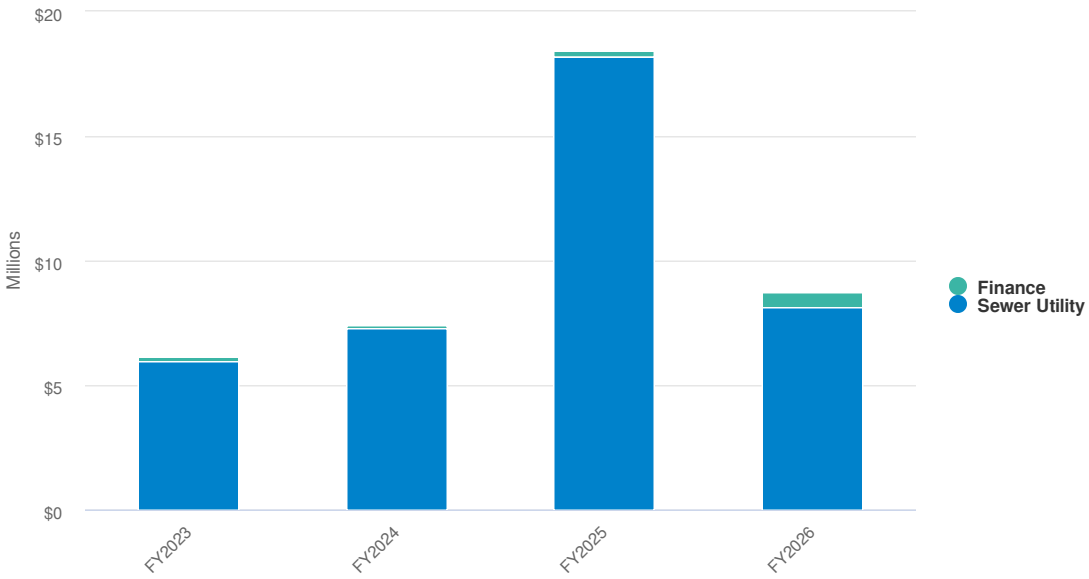
Expenditures by Function

Budgeted Expenditures by Function



Between FY2023 and FY2025, the City has initiated several important projects, including the Infiltration & Inflow initiative. This project is designed to eliminate inflow and significantly reduce contract treatment costs. Furthermore, we are undertaking the rehabilitation of several lift stations, which is being funded 50% by grants along with ARPA funding. These projects are currently underway, and the budget has been adjusted to reflect the anticipated reduction in expenditures for FY2025-26.

Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Personnel Services						
Total Personnel Services:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Sewer Utility						
Admin						
Sewer-Wastewater Services						
Personnel Services						
Salaries and Wages Full-Time	$149,776	$170,454	$209,035	$209,035	$292,026	39.7%
Salaries and Wages Expense Allowance	$935	$900	$900	$900	$900	0%
Salaries and Wages Cell Phone Stipend	$732	$762	$888	$888	$1,368	54.1%
Salaries and Wages Emergency Lead Stipend	$0	$519	$1,505	$1,505	$0	-100%
Overtime Regular	$0	$12	$5,000	$5,000	$5,000	0%
Special Pay Accrued Leave Buyback	$7,579	$2,150	$3,478	$3,478	$5,511	58.4%
Compensated Annual Leave Compensated Absences	$2,641	$12,186	$0	$0	$0	0%
FICA Taxes	$9,702	$10,705	$13,020	$13,020	$18,161	39.5%
FICA Medicare	$2,290	$2,534	$3,048	$3,048	$4,248	39.4%
Retirement Contributions City Pension	$42,189	$13,081	$18,276	$18,276	$18,276	0%
Retirement Contributions FRS Pension	$23,846	$28,814	$34,960	$34,960	$48,302	38.2%
Retirement Contributions Deferred Compensation Match	$3,106	$4,415	$5,554	$5,555	$7,875	41.8%
Life and Health Insurance Insurance	$18,566	$18,591	$24,031	$24,030	$58,940	145.3%
Workers' Compensation Premium	$2,223	$2,713	$2,984	$3,493	$2,984	-14.6%
Pension OPEB Expense	-$211,838	$0	$0	$0	$0	0%
Total Personnel Services:	**$51,746**	**$267,838**	**$322,679**	**$323,188**	**$463,591**	**43.4%**
Operating Expenditures						
Accounting and Auditing Services	$11,457	$7,728	$9,763	$9,763	$9,763	0%
Contractual Services Merchant Card Processing Fees	$73,096	$72,628	$93,200	$93,200	$57,600	-38.2%
Travel and Per Diem Training and Per Diem	$0	$74	$0	$0	$0	0%
Communications Services Telephone	$752	$470	$850	$850	$850	0%
Utility Services Electricity	$6,319	$5,243	$7,700	$7,700	$8,400	9.1%
Repair & Maint. Services Equipment	$0	$0	$24,000	$24,000	$24,000	0%
Other Current Charges/Obligations Bad Debt Expense	$10,745	$26,801	$0	$0	$0	0%
Depreciation Depreciation Expense	$37,388	$37,388	$0	$0	$0	0%
Total Operating Expenditures:	**$139,757**	**$150,331**	**$135,513**	**$135,513**	**$100,613**	**-25.8%**
Capital Outlay						

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Total Capital Outlay:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Debt Service						
Total Debt Service:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$584,221	$725,576	$798,078	$798,078	$822,020	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$11,262	$18,859	$48,837	$48,837	$32,630	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$50,340	$95,124	$52,578	$52,578	$50,118	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$37,963	$256,958	$142,147	$142,147	$121,057	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$220,000	$0	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$903,786**	**$1,096,517**	**$1,041,640**	**$1,041,640**	**$1,025,825**	**-1.5%**
Total Sewer-Wastewater Services:	**$1,095,289**	**$1,514,686**	**$1,499,832**	**$1,500,341**	**$1,590,029**	**6%**
Total Admin:	**$1,095,289**	**$1,514,686**	**$1,499,832**	**$1,500,341**	**$1,590,029**	**6%**
Collection						
Sewer-Wastewater Services						
Personnel Services						
Salaries and Wages Full-Time	$116,489	$123,703	$257,642	$257,643	$126,386	-50.9%
Salaries and Wages Cell Phone Stipend	$698	$672	$1,632	$1,632	$672	-58.8%
Overtime Regular	$9,410	$5,601	$10,000	$10,000	$10,000	0%
Special Pay Accrued Leave Buyback	$13,756	$5,792	$9,460	$9,460	$9,459	0%
Compensated Annual Leave Compensated Absences	$4,009	-$1,077	$0	$0	$0	0%
FICA Taxes	$9,222	$9,356	$15,976	$15,976	$7,836	-51%
FICA Medicare	$2,157	$2,188	$3,739	$3,738	$1,833	-51%
Retirement Contributions City Pension	$16,346	$17,347	$36,441	$18,276	$35,869	96.3%
Retirement Contributions FRS Pension	$1,725	$2,043	$19,721	$19,722	$2,384	-87.9%
Retirement Contributions Deferred Compensation Match	$432	$454	$4,342	$4,346	$509	-88.3%
Life and Health Insurance Insurance	$32,467	$33,194	$79,627	$79,627	$36,965	-53.6%
Workers' Compensation Premium	$6,429	$3,236	$3,560	$4,167	$3,560	-14.6%
Total Personnel Services:	**$213,139**	**$202,510**	**$442,140**	**$424,587**	**$235,473**	**-44.5%**
Operating Expenditures						
Prof. Services General	$49,333	$71,785	$200,000	$200,000	$200,000	0%
Prof. Services Legal	$0	$41,251	$0	$0	$0	0%
Prof. Services Engineering	$3,000	$0	$66,000	$66,000	$66,000	0%
Contractual Services General	$3,820,138	$4,425,012	$4,355,000	$4,355,000	$4,355,000	0%

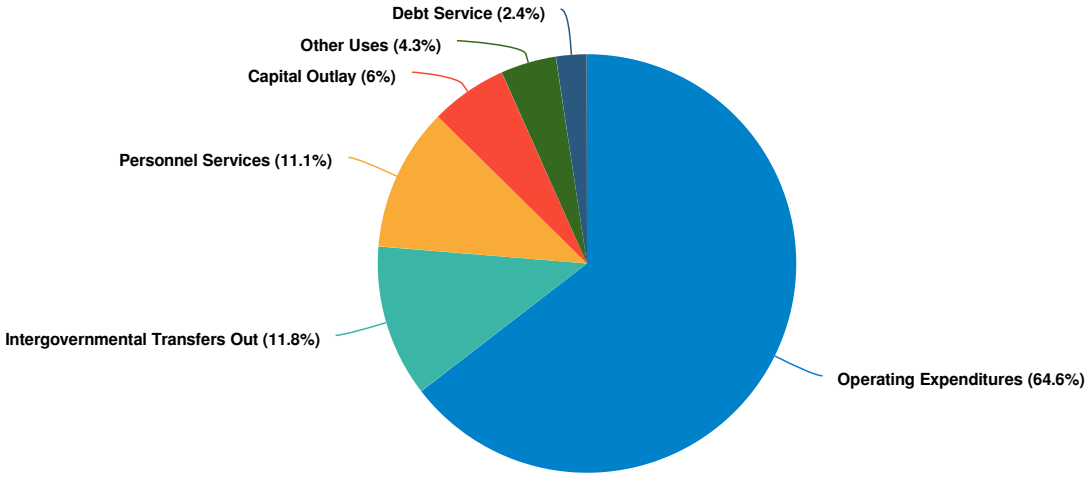
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Travel and Per Diem Training and Per Diem	$0	$0	$75,000	$75,000	$75,000	0%
Communications Services Telephone	$7,861	$6,584	$7,800	$7,800	$0	-100%
Utility Services Water	$348	$345	$700	$700	$400	-42.9%
Utility Services Electricity	$94,841	$96,046	$105,000	$105,000	$113,400	8%
Utility Services Natural Gas	$1,877	$1,669	$5,000	$5,000	$5,000	0%
Rentals and Leases Equipment	$17,741	$27,695	$110,500	$110,500	$110,500	0%
Rentals and Leases Miscellaneous	$0	$0	$1,000	$1,000	$1,000	0%
Repair & Maint. Services Equipment	$16,585	$16,426	$17,000	$17,000	$17,000	0%
Repair & Maint. Services Vehicles	$9,397	$8,968	$9,000	$9,000	$9,000	0%
Repair & Maint. Services Utilities	$170,444	$211,547	$130,000	$130,000	$130,000	0%
Other Current Charges/Obligations Permits & Licenses	$1,780	$3,649	$15,000	$15,000	$15,000	0%
Other Current Charges/Obligations Retiree Health Insurance Costs	$6,838	$6,838	$10,240	$10,240	$10,240	0%
Operating Supplies Gasoline and Diesel Fuel	$30,687	$53,875	$70,300	$70,300	$73,900	5.1%
Operating Supplies Miscellaneous	$23,082	$22,560	$25,000	$25,000	$25,000	0%
Operating Supplies Uniforms	$3,522	$3,403	$3,500	$3,500	$3,500	0%
Books/Publications, Memberships, Subscriptions Memberships	$830	$353	$1,000	$1,000	$1,000	0%
Training Education & Certifications	$1,031	$889	$3,000	$3,000	$3,000	0%
Depreciation Depreciation Expense	$362,204	$369,337	$0	$0	$0	0%
Total Operating Expenditures:	**$4,621,537**	**$5,368,232**	**$5,210,040**	**$5,210,040**	**$5,213,940**	**0.1%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$31,915	$167,804	$9,600,000	$0	$0	0%
Infrastructure CIP Project	$0	$0	$0	$0	$446,825	N/A
Infrastructure Capital Asset Contra	$0	-$248,275	$0	$0	$0	0%
M&E Vehicles	$0	$67,079	$615,000	$603,186	$73,000	-87.9%
M&E M&E	$0	$166,337	$225,000	$200,000	$0	-100%
M&E Capital Asset CONTRA	$0	-$253,659	$0	$0	$0	0%
Total Capital Outlay:	**$31,915**	**-$100,715**	**$10,440,000**	**$803,186**	**$519,825**	**-35.3%**
Debt Service						
Debt Service Principal All Other Principal	$0	$0	$184,850	$184,850	$183,150	-0.9%
Debt Service Interest All Other Interest	$31,379	$27,114	$22,599	$22,599	$24,299	7.5%
Total Debt Service:	**$31,379**	**$27,114**	**$207,449**	**$207,449**	**$207,449**	**0%**
Other Uses						
Other Uses Contingency	$0	$0	$375,000	$0	$375,000	N/A
Total Other Uses:	**$0**	**$0**	**$375,000**	**$0**	**$375,000**	**N/A**
Total Sewer-Wastewater Services:	**$4,897,970**	**$5,497,141**	**$16,674,629**	**$6,645,262**	**$6,551,687**	**-1.4%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Total Collection:	**$4,897,970**	**$5,497,141**	**$16,674,629**	**$6,645,262**	**$6,551,687**	**-1.4%**
SCADA System						
Sewer-Wastewater Services						
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$0	$248,275	$0	$0	$0	0%
Total Capital Outlay:	**$0**	**$248,275**	**$0**	**$0**	**$0**	**0%**
Total Sewer-Wastewater Services:	**$0**	**$248,275**	**$0**	**$0**	**$0**	**0%**
Total SCADA System:	**$0**	**$248,275**	**$0**	**$0**	**$0**	**0%**
HMGP Lift Stations						
Sewer/Wastewater Services						
Operating Expenditures						
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$0	$0	$0	$553,878	$0	-100%
Total Capital Outlay:	**$0**	**$0**	**$0**	**$553,878**	**$0**	**-100%**
Total Sewer/Wastewater Services:	**$0**	**$0**	**$0**	**$553,878**	**$0**	**-100%**
Total HMGP Lift Stations:	**$0**	**$0**	**$0**	**$553,878**	**$0**	**-100%**
Personnel Services						
Total Personnel Services:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Operating Expenditures						
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Capital Outlay						
Total Capital Outlay:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Debt Service						
Total Debt Service:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Intergovernmental Transfers Out						
Total Intergovernmental Transfers Out:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Other Uses						
Total Other Uses:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Sewer Utility:	**$5,993,259**	**$7,260,102**	**$18,174,461**	**$8,699,481**	**$8,141,716**	**-6.4%**
Finance						
Accounting						
Personnel Services						

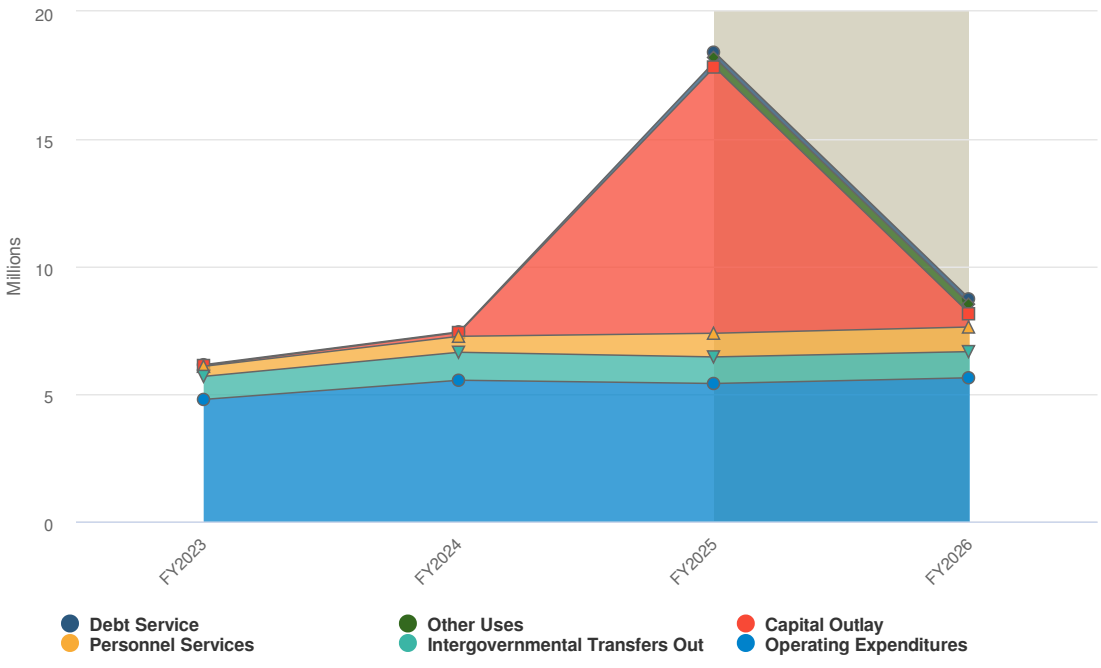
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Salaries and Wages Full-Time	$85,669	$101,624	$111,426	$111,427	$171,924	54.3%
Salaries and Wages Cell Phone Stipend	$833	$891	$924	$926	$920	-0.6%
Overtime Regular	$194	$399	$0	$0	$0	0%
Special Pay Accrued Leave Buyback	$1,887	$1,390	$2,366	$2,367	$1,375	-41.9%
Compensated Annual Leave Compensated Absences	$1,923	$4,338	$0	$0	$0	0%
FICA Taxes	$5,171	$6,346	$6,910	$6,910	$10,660	54.3%
FICA Medicare	$1,209	$1,484	$1,618	$1,618	$2,493	54.1%
Retirement Contributions FRS Pension	$10,895	$14,045	$15,512	$15,512	$24,331	56.9%
Retirement Contributions Deferred Compensation Match	$2,578	$3,114	$3,345	$3,345	$5,158	54.2%
Life and Health Insurance Insurance	$18,874	$21,990	$21,238	$21,237	$49,199	131.7%
Workers' Compensation Premium	$115	$140	$154	$181	$154	-14.9%
Total Personnel Services:	**$129,349**	**$155,763**	**$163,493**	**$163,522**	**$266,214**	**62.8%**
Operating Expenditures						
Prof. Services General	$3,750	$0	$0	$0	$224,056	N/A
Contractual Services General	$6,557	$5,261	$49,600	$49,600	$50,592	2%
Travel and Per Diem Training and Per Diem	$250	$0	$0	$0	$3,500	N/A
Communications Services Telephone	$682	$0	$400	$400	$0	-100%
Freight & Postage Services Freight & Postage	$12,869	$14,591	$13,500	$13,500	$13,770	2%
Repair & Maint. Services Equipment	$1,436	$1,580	$1,600	$1,600	$1,632	2%
Repair & Maint. Services Buildings	$0	$0	$1,000	$1,000	$1,020	2%
Printing and Binding General	$0	$0	$0	$0	$5,000	N/A
Operating Supplies Miscellaneous	$123	$0	$600	$600	$3,000	400%
Training Education & Certifications	$0	$0	$0	$0	$500	N/A
Total Operating Expenditures:	**$25,668**	**$21,432**	**$66,700**	**$66,700**	**$303,070**	**354.4%**
Capital Outlay						
Total Capital Outlay:	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Accounting:	**$155,017**	**$177,195**	**$230,193**	**$230,222**	**$569,284**	**147.3%**
Operating Expenditures						
Total Operating Expenditures:	**$0**	**$0**	**$0**	**$0**	**$19,000**	**N/A**
Total Finance:	**$155,017**	**$177,195**	**$230,193**	**$230,222**	**$588,284**	**155.5%**
Total Expenditures:	**$6,148,276**	**$7,437,297**	**$18,404,654**	**$8,929,702**	**$8,730,000**	**-2.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$935	$900	$900	$900	$900	0%
Salaries and Wages Full-Time	$351,935	$395,781	$578,103	$578,104	$590,336	2.1%
Salaries and Wages Cell Phone Stipend	$2,262	$2,325	$3,444	$3,446	$2,960	-14.1%
Salaries and Wages Emergency Lead Stipend	$0	$519	$1,505	$1,505	$0	-100%
Overtime Regular	$9,604	$6,013	$15,000	$15,000	$15,000	0%
Special Pay Accrued Leave Buyback	$23,222	$9,333	$15,304	$15,305	$16,345	6.8%
Compensated Annual Leave Compensated Absences	$8,572	$15,448	$0	$0	$0	0%
FICA Taxes	$24,096	$26,407	$35,906	$35,906	$36,657	2.1%
FICA Medicare	$5,656	$6,207	$8,405	$8,404	$8,574	2%
Retirement Contributions City Pension	$58,535	$30,428	$54,717	$36,552	$54,145	48.1%
Retirement Contributions FRS Pension	$36,466	$44,903	$70,193	$70,195	$75,017	6.9%
Retirement Contributions Deferred Compensation Match	$6,116	$7,983	$13,241	$13,245	$13,542	2.2%
Life and Health Insurance Insurance	$69,906	$73,775	$124,896	$124,894	$145,104	16.2%
Workers' Compensation Premium	$8,767	$6,089	$6,698	$7,841	$6,698	-14.6%
Pension OPEB Expense	-$211,838	$0	$0	$0	$0	0%
Total Personnel Services:	**$394,234**	**$626,110**	**$928,312**	**$911,296**	**$965,278**	**5.9%**
Operating Expenditures						
Prof. Services General	$53,083	$71,785	$200,000	$200,000	$424,056	112%
Prof. Services Legal	$0	$41,251	$0	$0	$0	0%
Prof. Services Engineering	$3,000	$0	$66,000	$66,000	$66,000	0%
Accounting and Auditing Services	$11,457	$7,728	$9,763	$9,763	$9,763	0%
Contractual Services General	$3,826,695	$4,430,273	$4,404,600	$4,404,600	$4,405,592	0%
Contractual Services Merchant Card Processing Fees	$73,096	$72,628	$93,200	$93,200	$57,600	-38.2%
Travel and Per Diem Training and Per Diem	$250	$74	$75,000	$75,000	$78,500	4.7%
Communications Services Telephone	$9,295	$7,054	$9,050	$9,050	$850	-90.6%
Freight & Postage Services Freight & Postage	$12,869	$14,591	$13,500	$13,500	$28,770	113.1%
Utility Services Water	$348	$345	$700	$700	$400	-42.9%
Utility Services Electricity	$101,159	$101,290	$112,700	$112,700	$121,800	8.1%
Utility Services Natural Gas	$1,877	$1,669	$5,000	$5,000	$5,000	0%
Rentals and Leases Equipment	$17,741	$27,695	$110,500	$110,500	$110,500	0%
Rentals and Leases Miscellaneous	$0	$0	$1,000	$1,000	$1,000	0%
Repair & Maint. Services Equipment	$18,022	$18,006	$42,600	$42,600	$45,632	7.1%
Repair & Maint. Services Vehicles	$9,397	$8,968	$9,000	$9,000	$9,000	0%
Repair & Maint. Services Buildings	$0	$0	$1,000	$1,000	$1,020	2%
Repair & Maint. Services Utilities	$170,444	$211,547	$130,000	$130,000	$130,000	0%
Printing and Binding General	$0	$0	$0	$0	$5,000	N/A

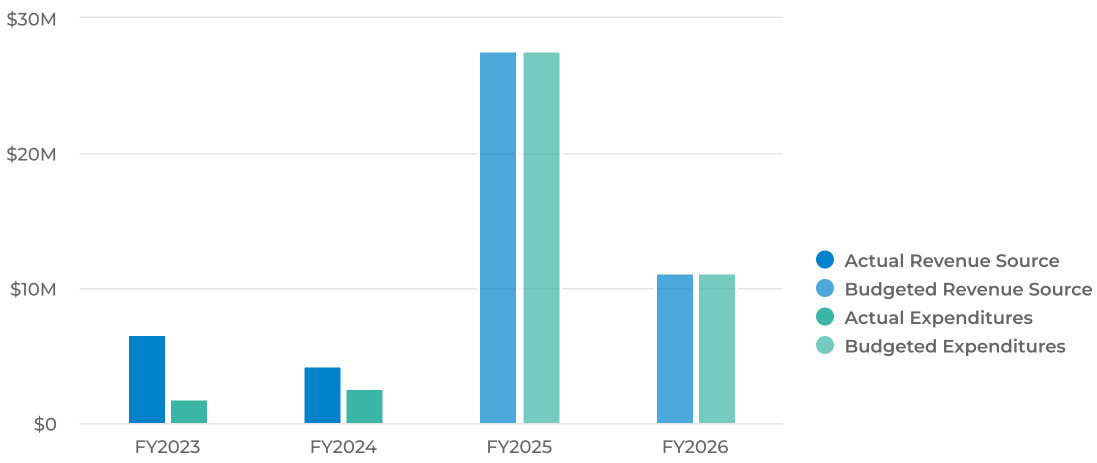
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Current Charges/Obligations Permits & Licenses	$1,780	$3,649	$15,000	$15,000	$15,000	0%
Other Current Charges/Obligations Retiree Health Insurance Costs	$6,838	$6,838	$10,240	$10,240	$10,240	0%
Other Current Charges/Obligations Bad Debt Expense	$10,745	$26,801	$0	$0	$0	0%
Operating Supplies Gasoline and Diesel Fuel	$30,687	$53,875	$70,300	$70,300	$73,900	5.1%
Operating Supplies Miscellaneous	$23,206	$22,560	$25,600	$25,600	$29,000	13.3%
Operating Supplies Uniforms	$3,522	$3,403	$3,500	$3,500	$3,500	0%
Books/Publications, Memberships, Subscriptions Memberships	$830	$353	$1,000	$1,000	$1,000	0%
Training Education & Certifications	$1,031	$889	$3,000	$3,000	$3,500	16.7%
Depreciation Depreciation Expense	$399,592	$406,725	$0	$0	$0	0%
Total Operating Expenditures:	**$4,786,963**	**$5,539,996**	**$5,412,253**	**$5,412,253**	**$5,636,623**	**4.1%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$31,915	$416,080	$9,600,000	$553,878	$0	-100%
Infrastructure CIP Project	$0	$0	$0	$0	$446,825	N/A
Infrastructure Capital Asset Contra	$0	-$248,275	$0	$0	$0	0%
M&E Vehicles	$0	$67,079	$615,000	$603,186	$73,000	-87.9%
M&E M&E	$0	$166,337	$225,000	$200,000	$0	-100%
M&E Capital Asset CONTRA	$0	-$253,659	$0	$0	$0	0%
Total Capital Outlay:	**$31,915**	**$147,561**	**$10,440,000**	**$1,357,064**	**$519,825**	**-61.7%**
Debt Service						
Debt Service Principal All Other Principal	$0	$0	$184,850	$184,850	$183,150	-0.9%
Debt Service Interest All Other Interest	$31,379	$27,114	$22,599	$22,599	$24,299	7.5%
Total Debt Service:	**$31,379**	**$27,114**	**$207,449**	**$207,449**	**$207,449**	**0%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$584,221	$725,576	$798,078	$798,078	$822,020	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$11,262	$18,859	$48,837	$48,837	$32,630	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$50,340	$95,124	$52,578	$52,578	$50,118	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$37,963	$256,958	$142,147	$142,147	$121,057	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$220,000	$0	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$903,786**	**$1,096,517**	**$1,041,640**	**$1,041,640**	**$1,025,825**	**-1.5%**
Other Uses						
Other Uses Contingency	$0	$0	$375,000	$0	$375,000	N/A
Total Other Uses:	**$0**	**$0**	**$375,000**	**$0**	**$375,000**	**N/A**
Total Expense Objects:	**$6,148,276**	**$7,437,297**	**$18,404,654**	**$8,929,702**	**$8,730,000**	**-2.2%**

Stormwater Fund

The purpose of the Stormwater Fund is to manage and maintain an effective drainage system that adequately handles the impact of heavy rain events, protects surface water quality, supports fish and wildlife habitat, and protects the environment. The City currently faces significant challenges to its ability to clear groundwater from both rain events and tidal flooding. As a result, there are numerous projects underway to keep the streets dry and protect property from groundwater issues.

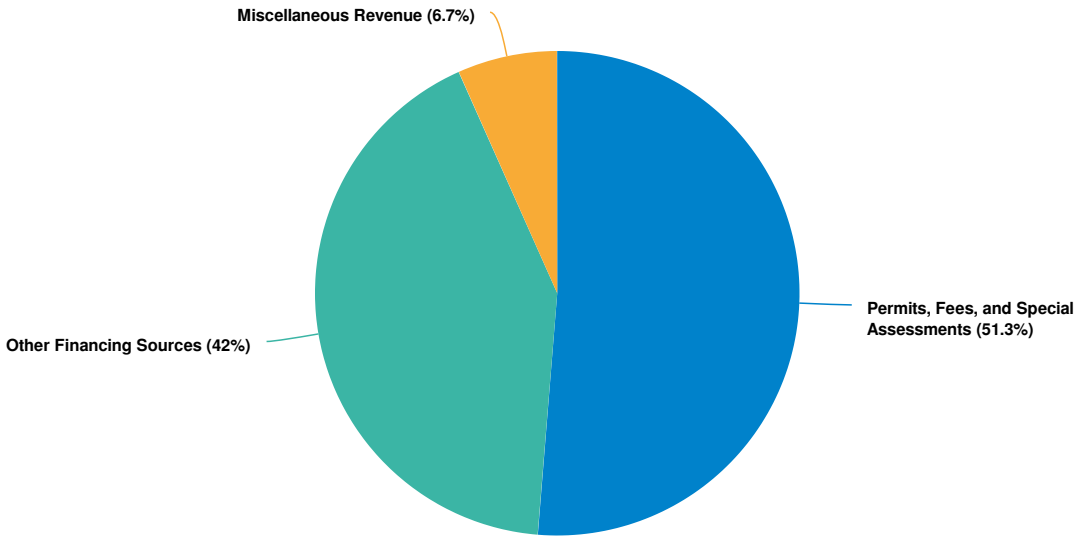
Summary

The City of Dania Beach is projecting $11.25M of revenue in FY2026, which represents a 59.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 59.3% or $16.41M to $11.25M in FY2026.

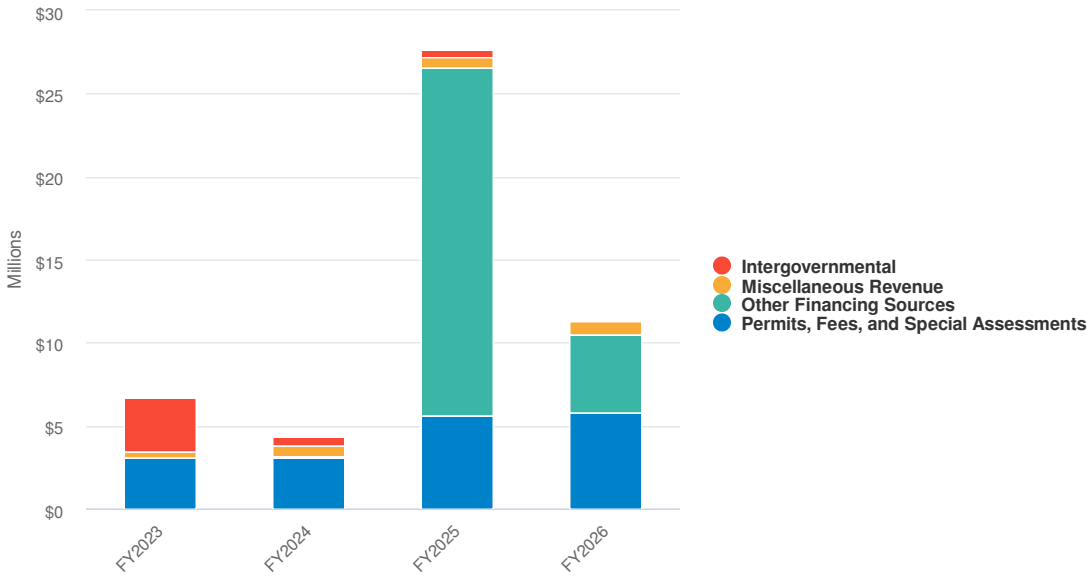


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source

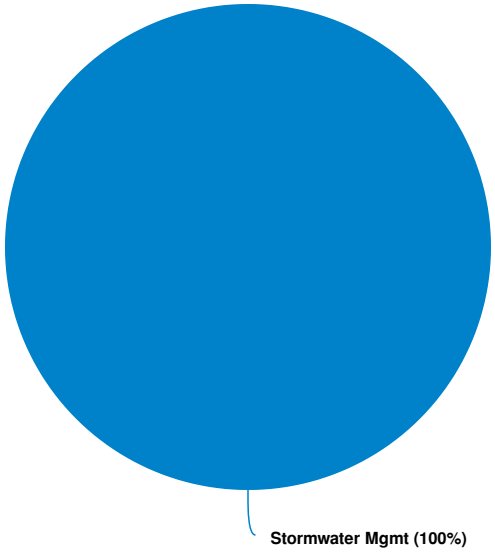


In response to continued flooding challenges in certain neighborhoods, the City issued a $30 million revenue bond secured by assessment revenues in Fall 2024. The stormwater assessment rate increased to $120 per equivalent residential unit (ERU), providing additional funds used to pay the debt service on the bonds and fund additional capital investments.

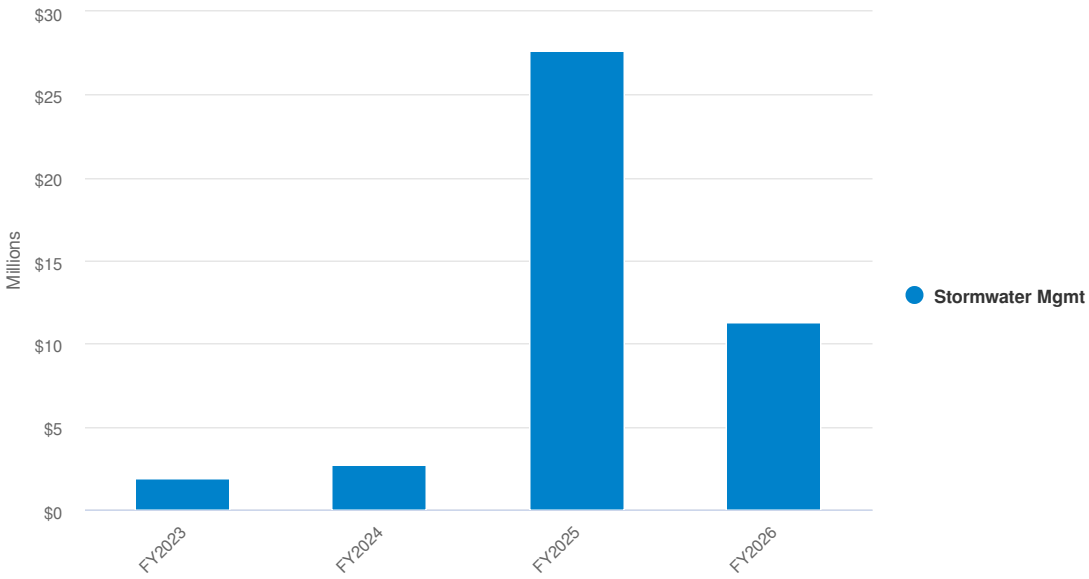
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Permits, Fees, and Special Assessments						
Special Assessments Service Charges Stormwater Mgmt	$3,019,982	$2,997,409	$5,570,000	$5,347,200	$5,731,997	7.2%
Special Assessments Service Charges Partial Stormwater Assessment Fe	$14,623	$7,463	$40,000	$40,000	$40,000	0%
Other Permits & Fees Licenses & Permits Utility	$8,884	$23,385	$0	$0	$0	0%
Total Permits, Fees, and Special Assessments:	**$3,043,489**	**$3,028,257**	**$5,610,000**	**$5,387,200**	**$5,771,997**	**7.1%**
Intergovernmental						
Federal Grants General Government FEMA Reimbursement (Federal)	$0	$19,727	$0	$0	$0	0%
State Grants Stormwater Management Resilient Florida Grant	$707,500	$0	$500,000	$0	$0	0%
Grants from Other Local Units Transportation Surtax Program - Cycle 1	$2,199,745	$559,208	$0	$0	$0	0%
Grants from Other Local Units Other CDBG - Placeholder	$395,505	$0	$0	$0	$0	0%
Total Intergovernmental:	**$3,302,750**	**$578,935**	**$500,000**	**$0**	**$0**	**0%**
Miscellaneous Revenue						
Sale of Surplus Materials						
Sale of Surplus Materials Sale Property	$0	$21,500	$0	$0	$0	0%
Total Sale of Surplus Materials:	**$0**	**$21,500**	**$0**	**$0**	**$0**	**0%**
Total Miscellaneous Revenue:	**$363,004**	**$645,047**	**$550,000**	**$550,000**	**$750,000**	**36.4%**
Other Financing Sources						
Other Sources: Non-Operating Transfer from General Fund	$0	$127,053	$0	$0	$0	0%
Debt Proceeds Proceeds Issuance of Debt	$0	$0	$19,000,000	$31,635,969	$0	-100%
Other Sources: Non-Operating Re-Appropriations Appropriated Net Assets	$0	$0	$2,000,000	$0	$4,730,733	N/A
Total Other Financing Sources:	**$0**	**$127,053**	**$21,000,000**	**$31,635,969**	**$4,730,733**	**-85%**
Total Revenue Source:	**$6,709,244**	**$4,379,292**	**$27,660,000**	**$37,573,169**	**$11,252,730**	**-70.1%**

Expenditures by Function

Budgeted Expenditures by Function



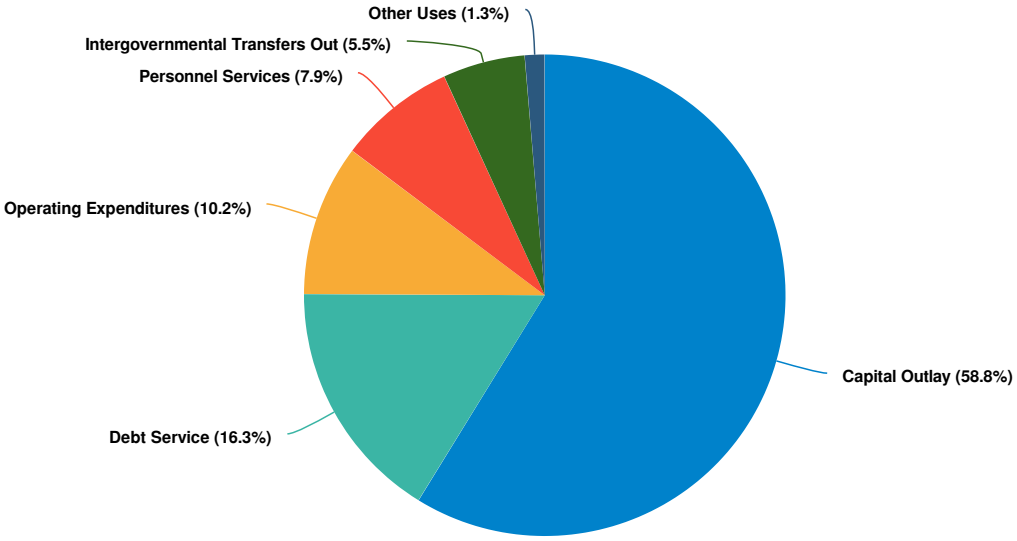
Budgeted and Historical Expenditures by Function



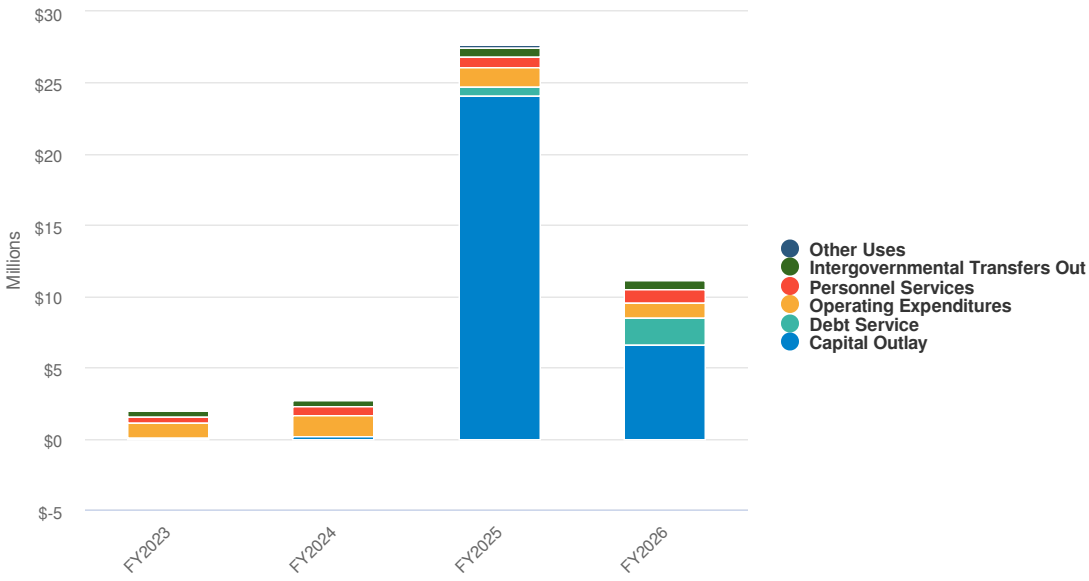
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Stormwater Mgmt						
Admin-Operations						
Stormwater Mgmt						
Personnel Services	$399,936	$663,995	$810,550	$810,693	$886,592	9.4%
Operating Expenditures	$1,010,326	$1,479,719	$1,303,089	$1,303,089	$1,145,089	-12.1%
Capital Outlay	-$2,167,275	-$1,643,702	$24,051,695	$30,127,250	$6,615,500	-78%
Debt Service	$14,951	$20,497	$717,564	$717,564	$1,833,921	155.6%
Intergovernmental Transfers Out	$394,141	$357,909	$627,102	$627,102	$621,628	-0.9%
Other Uses	$0	$0	$150,000	$0	$150,000	N/A
Total Stormwater Mgmt:	**-$347,922**	**$878,417**	**$27,660,000**	**$33,585,698**	**$11,252,730**	**-66.5%**
Total Admin-Operations:	**-$347,922**	**$878,417**	**$27,660,000**	**$33,585,698**	**$11,252,730**	**-66.5%**
SE Stormwater Phase I						
Stormwater Mgmt						
Capital Outlay	$0	-$3,936	$0	$0	$0	0%
Total Stormwater Mgmt:	**$0**	**-$3,936**	**$0**	**$0**	**$0**	**0%**
Total SE Stormwater Phase I:	**$0**	**-$3,936**	**$0**	**$0**	**$0**	**0%**
SE Stormwater Phase II						
Stormwater Mgmt						
Operating Expenditures	$107,524	-$29,245	$0	$0	$0	0%
Capital Outlay	$0	-$529,935	$0	$0	$0	0%
Total Stormwater Mgmt:	**$107,524**	**-$559,180**	**$0**	**$0**	**$0**	**0%**
Total SE Stormwater Phase II:	**$107,524**	**-$559,180**	**$0**	**$0**	**$0**	**0%**
SW 42 Ter, SW 49 Ct, SW 49 St						
Stormwater Mgmt						
Capital Outlay	$2,108,917	$207,669	$0	$0	$0	0%
Total Stormwater Mgmt:	**$2,108,917**	**$207,669**	**$0**	**$0**	**$0**	**0%**
Total SW 42 Ter, SW 49 Ct, SW 49 St:	**$2,108,917**	**$207,669**	**$0**	**$0**	**$0**	**0%**
SW 43 Ter, SW 49 Ct, SW 49 St						
SW 43 Ter, SW 49 Ct, SW 49 St						
Operating Expenditures	$30,565	$0	$0	$0	$0	0%
Capital Outlay	$0	$2,154,247	$0	$0	$0	0%
Total SW 43 Ter, SW 49 Ct, SW 49 St:	**$30,565**	**$2,154,247**	**$0**	**$0**	**$0**	**0%**
Total SW 43 Ter, SW 49 Ct, SW 49 St:	**$30,565**	**$2,154,247**	**$0**	**$0**	**$0**	**0%**
Total Stormwater Mgmt:	**$1,899,084**	**$2,677,217**	**$27,660,000**	**$33,585,698**	**$11,252,730**	**-66.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Emergency Lead Stipend	$0	$1,039	$3,009	$3,009	$0	-100%
Pension OPEB Expense	-$206,246	$0	$0	$0	$0	0%
Total Personnel Services:	**$399,936**	**$663,995**	**$810,550**	**$810,693**	**$886,592**	**9.4%**
Operating Expenditures	$1,148,415	$1,450,473	$1,303,089	$1,303,089	$1,145,089	-12.1%
Total Operating Expenditures:	**$1,148,415**	**$1,450,473**	**$1,303,089**	**$1,303,089**	**$1,145,089**	**-12.1%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$2,158,083	$2,546,259	$23,796,695	$29,872,250	$4,500,000	-84.9%
Infrastructure CIP Project	$0	$0	$0	$0	$1,690,000	N/A
Infrastructure Capital Asset Contra	-$2,216,441	-$2,361,916	$0	$0	$0	0%
M&E Vehicles	$0	$259,302	$0	$0	$0	0%
M&E M&E	$0	$1,116,144	$255,000	$255,000	$425,500	66.9%
M&E Capital Asset CONTRA	$0	-$1,375,446	$0	$0	$0	0%
Total Capital Outlay:	**-$58,358**	**$184,343**	**$24,051,695**	**$30,127,250**	**$6,615,500**	**-78%**
Debt Service						
Debt Service Principal All Other Principal	$0	$0	$69,446	$69,446	$509,816	634.1%
Debt Service Interest All Other Interest	$14,951	$20,497	$648,118	$648,118	$1,324,105	104.3%
Total Debt Service:	**$14,951**	**$20,497**	**$717,564**	**$717,564**	**$1,833,921**	**155.6%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$222,282	$207,604	$410,061	$410,061	$422,363	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$10,086	$15,875	$16,075	$16,075	$10,740	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$36,464	$82,640	$24,992	$24,992	$23,823	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$25,309	$51,790	$75,974	$75,974	$64,702	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$100,000	$0	$100,000	$100,000	$100,000	0%
Total Intergovernmental Transfers Out:	**$394,141**	**$357,909**	**$627,102**	**$627,102**	**$621,628**	**-0.9%**
Other Uses	$0	$0	$150,000	$0	$150,000	N/A
Total Other Uses:	**$0**	**$0**	**$150,000**	**$0**	**$150,000**	**N/A**
Total Expense Objects:	**$1,899,084**	**$2,677,217**	**$27,660,000**	**$33,585,698**	**$11,252,730**	**-66.5%**

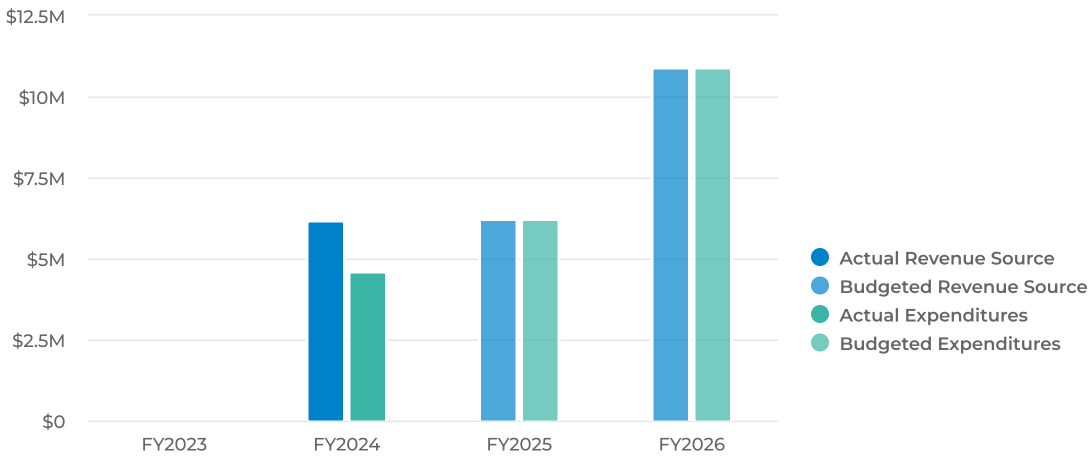
Ocean Park Enterprise Fund

The fund comprises the activity associated with the City's Ocean Park campus as well as parking operations, providing resources for the following:

- All parking costs of the City's Ocean Park Campus.
- Operation of City's public pier by through a contractual services agreement.
- Management of the Dania Beach Marina through a contractual services agreement.
- Operation of the City's Downtown parking garage facility and associated parking license agreements.

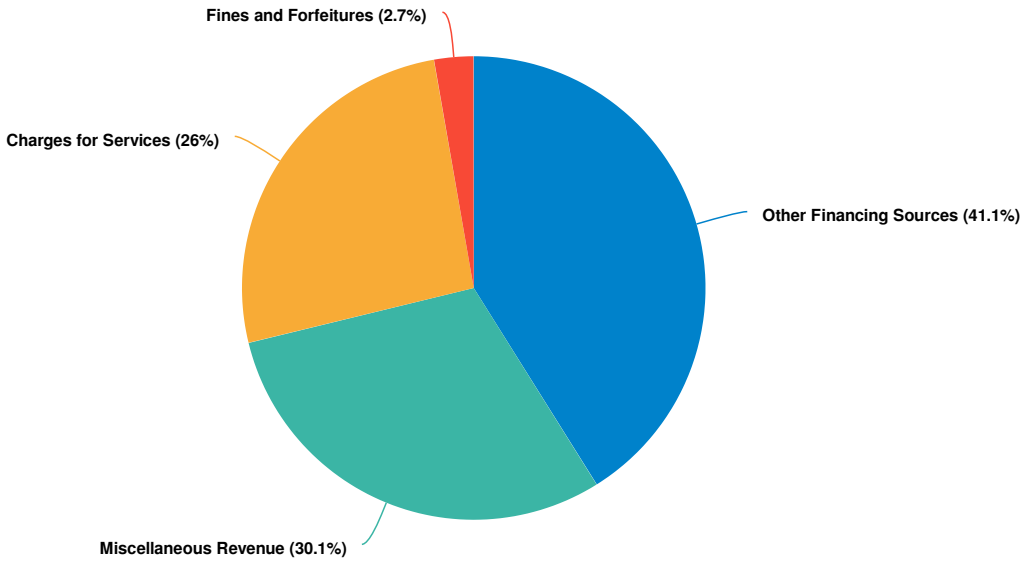
Summary

The City of Dania Beach is projecting $10.92M of revenue in FY2026, which represents a 74.1% increase over the prior year. Budgeted expenditures are projected to increase by 74.1% or $4.65M to $10.92M in FY2026.

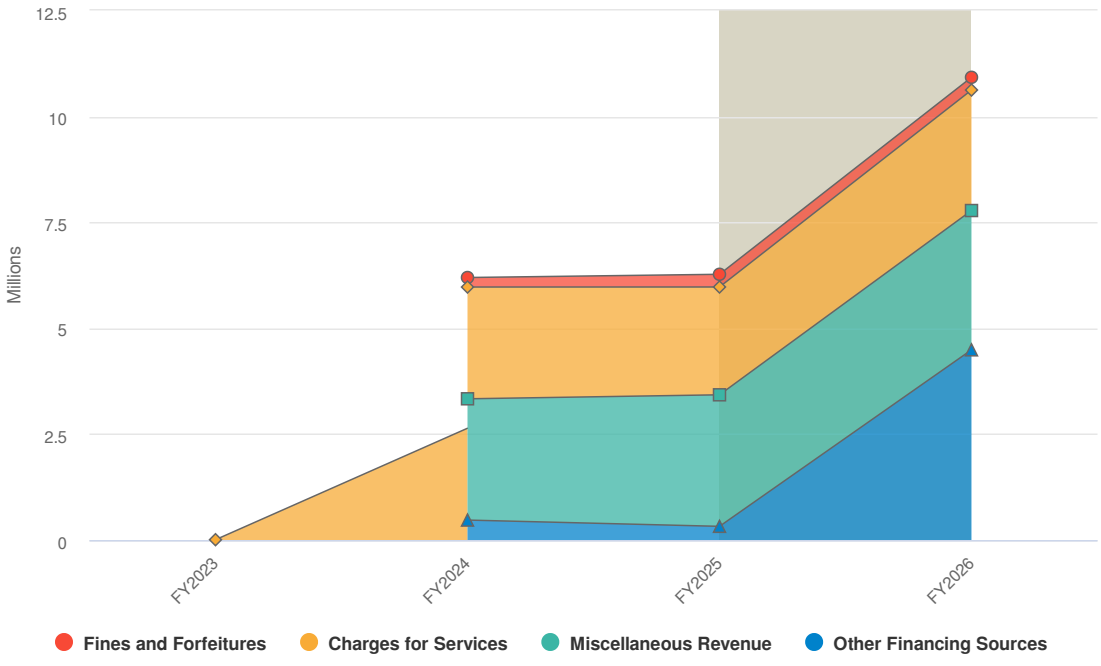


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source

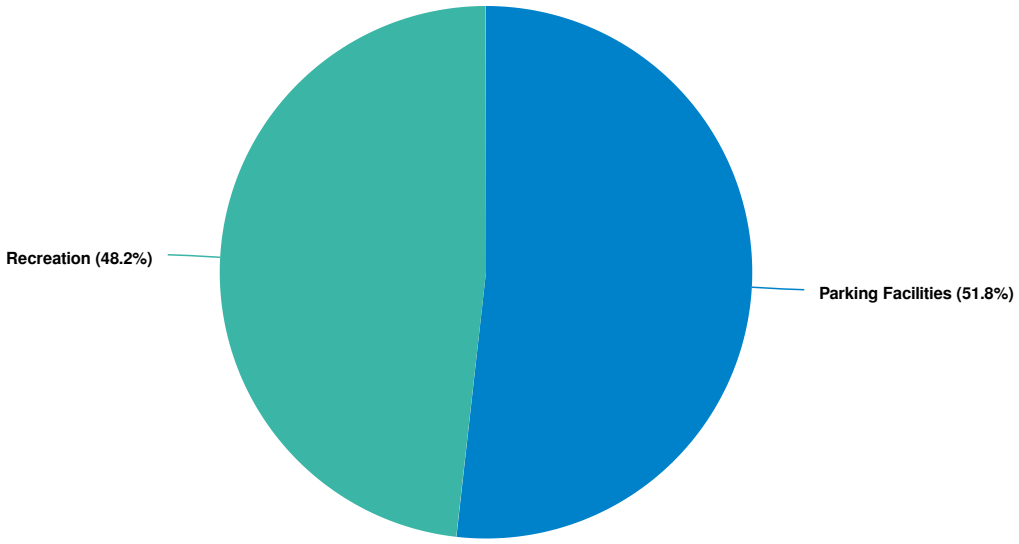


Grey background indicates budgeted figures.

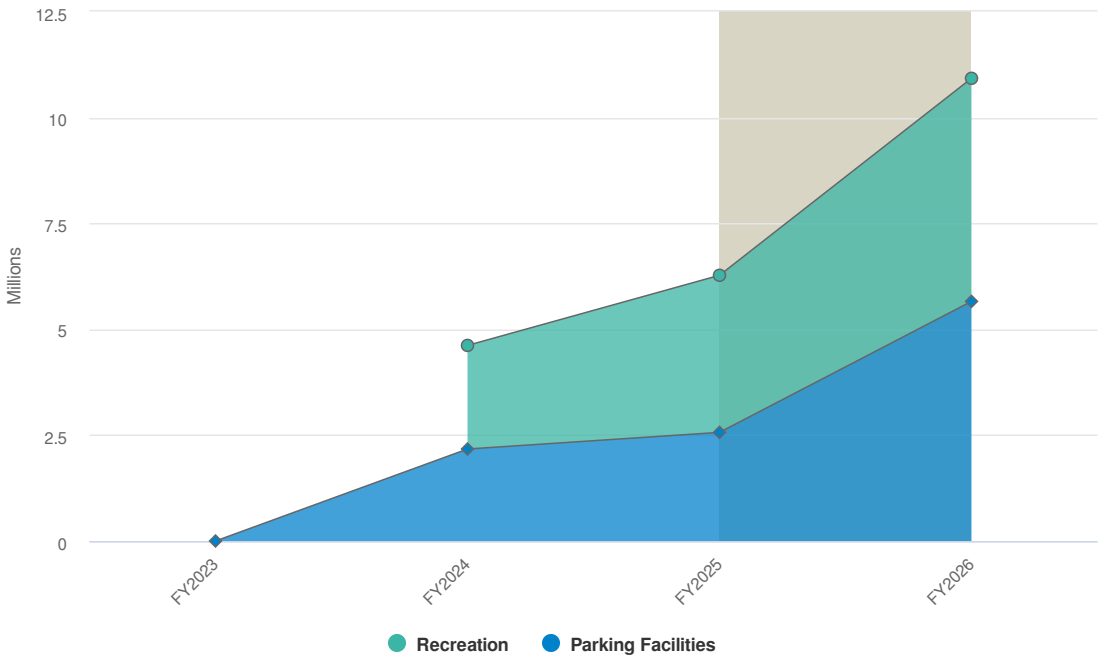
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Charges for Services						
Transportation Parking Facilities Beach Parking Meters	$7,130	$2,593,017	$2,500,000	$2,400,000	$2,800,000	16.7%
Transportation Parking Facilities Beach Parking Permits	$0	$45,322	$45,000	$45,000	$45,000	0%
Transportation Parking Facilities City Center Garage	$0	$114	$0	$0	$0	0%
Total Charges for Services:	**$7,130**	**$2,638,453**	**$2,545,000**	**$2,445,000**	**$2,845,000**	**16.4%**
Fines and Forfeitures						
Fines Local Ordinance Violations Parking Violations	$0	$224,836	$300,000	$300,000	$300,000	0%
Total Fines and Forfeitures:	**$0**	**$224,836**	**$300,000**	**$300,000**	**$300,000**	**0%**
Miscellaneous Revenue						
Interest and Other Earnings Interest Operating Interest	$0	$381,579	$275,000	$275,000	$275,000	0%
Interest and Other Earnings Interest Lease Interest	$0	$119,898	$0	$0	$0	0%
Rents and Royalties Building/Property Rental Fishing Pier/Restaurant	$0	$332,474	$425,000	$425,000	$504,000	18.6%
Rents and Royalties Other Rental Income Marina Boat Slips	$0	$1,377,672	$1,655,620	$1,655,620	$1,643,601	-0.7%
Rents and Royalties Other Rental Income City Center Parking Garage	$0	$36,266	$45,360	$45,360	$45,360	0%
Rents and Royalties Other Rental Income Marina Other Charges	$0	$64,601	$0	$0	$111,588	N/A
Miscellaneous Revenues Miscellaneous All	$0	$6,323	$204,000	$204,000	$325,000	59.3%
Miscellaneous Revenues Pier/Bait Shop Admission Spectator	$0	$147,786	$144,900	$144,900	$160,000	10.4%
Miscellaneous Revenues Pier/Bait Shop Admission Fishing	$0	$197,808	$180,309	$180,309	$200,000	10.9%
Miscellaneous Revenues Pier/Bait Shop Other/Non-Consumables	$0	$198,317	$175,000	$175,000	$24,000	-86.3%
Total Miscellaneous Revenue:	**$0**	**$2,862,725**	**$3,105,189**	**$3,105,189**	**$3,288,549**	**5.9%**
Other Financing Sources						
Other Sources: Non-Operating Transfer from Capital Projects Fund	$0	$470,672	$0	$0	$0	0%
Other Sources: Non-Operating Re-Appropriations Appropriated Net Assets	$0	$0	$322,536	$322,536	$4,489,325	1,291.9%
Total Other Financing Sources:	**$0**	**$470,672**	**$322,536**	**$322,536**	**$4,489,325**	**1,291.9%**
Total Revenue Source:	**$7,130**	**$6,196,686**	**$6,272,725**	**$6,172,725**	**$10,922,874**	**77%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

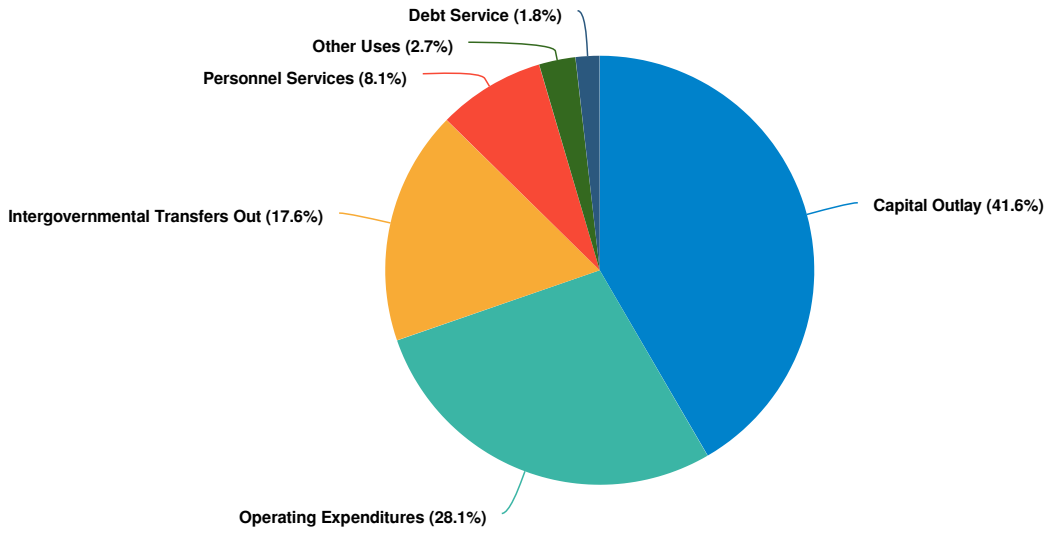


Grey background indicates budgeted figures.

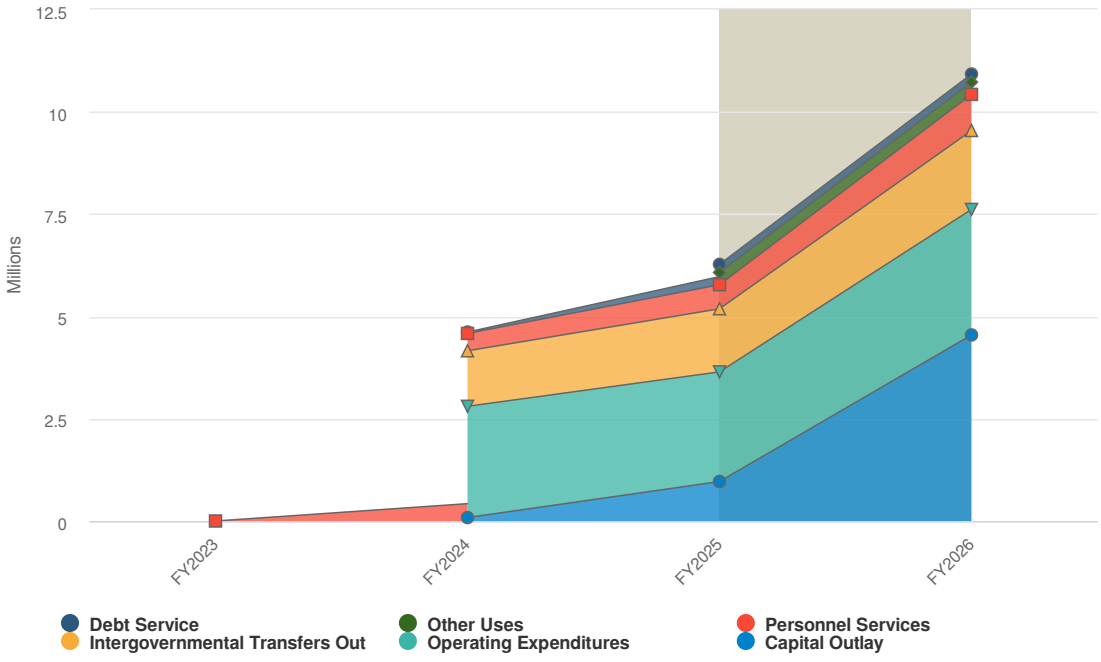
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Parking Facilities						
Beach						
Parking Facilities						
Personnel Services	$74	$423,913	$588,838	$589,743	$883,417	49.8%
Operating Expenditures	$0	$428,325	$507,200	$468,200	$731,600	56.3%
Capital Outlay	$0	$23,000	$0	$0	$2,101,500	N/A
Intergovernmental Transfers Out	$0	$989,476	$901,229	$901,229	$1,300,834	44.3%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Parking Facilities:	**$74**	**$1,864,714**	**$2,097,267**	**$1,959,172**	**$5,117,351**	**161.2%**
Total Beach:	**$74**	**$1,864,714**	**$2,097,267**	**$1,959,172**	**$5,117,351**	**161.2%**
City Center Garage						
Parking Facilities						
Operating Expenditures	$0	$239,312	$407,990	$407,990	$499,840	22.5%
Capital Outlay	$0	$61,193	$0	$0	$0	0%
Intergovernmental Transfers Out	$0	$6,358	$59,302	$59,302	$39,622	-33.2%
Total Parking Facilities:	**$0**	**$306,862**	**$467,292**	**$467,292**	**$539,462**	**15.4%**
Total City Center Garage:	**$0**	**$306,862**	**$467,292**	**$467,292**	**$539,462**	**15.4%**
Total Parking Facilities:	**$74**	**$2,171,576**	**$2,564,559**	**$2,426,464**	**$5,656,813**	**133.1%**
Recreation						
Pier Operation						
Parks and Recreation						
Operating Expenditures	$0	$534,050	$633,314	$633,314	$499,673	-21.1%
Capital Outlay	$0	$0	$965,000	$965,000	$2,445,000	153.4%
Intergovernmental Transfers Out	$0	$164,469	$216,479	$216,479	$217,680	0.6%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Parks and Recreation:	**$0**	**$698,519**	**$1,914,793**	**$1,814,793**	**$3,262,353**	**79.8%**
Total Pier Operation:	**$0**	**$698,519**	**$1,914,793**	**$1,814,793**	**$3,262,353**	**79.8%**
Marina						
Marina						
Operating Expenditures	$0	$1,517,128	$1,130,607	$1,130,607	$1,336,898	18.2%
Debt Service	$0	$33,674	$197,962	$197,962	$197,080	-0.4%
Intergovernmental Transfers Out	$0	$196,223	$364,804	$364,804	$369,730	1.4%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Marina:	**$0**	**$1,747,024**	**$1,793,373**	**$1,693,373**	**$2,003,708**	**18.3%**
Total Marina:	**$0**	**$1,747,024**	**$1,793,373**	**$1,693,373**	**$2,003,708**	**18.3%**
Total Recreation:	**$0**	**$2,445,543**	**$3,708,166**	**$3,508,166**	**$5,266,061**	**50.1%**
Total Expenditures:	**$74**	**$4,617,120**	**$6,272,725**	**$5,934,630**	**$10,922,874**	**84.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$0	$600	$600	$600	$600	0%
Salaries and Wages Full-Time	$0	$255,986	$385,862	$385,863	$481,477	24.8%
Salaries and Wages Part-Time (FRS Eligible)	$0	$19,714	$24,804	$24,804	$137,213	453.2%
Salaries and Wages Cell Phone Stipend	$0	$902	$1,152	$1,152	$936	-18.7%
Overtime Regular	$0	$6,503	$5,000	$5,000	$5,000	0%
Special Pay Accrued Leave Buyback	$0	$8,770	$6,486	$6,486	$14,588	124.9%
FICA Taxes	$0	$14,595	$19,830	$19,830	$32,818	65.5%
FICA Medicare	$0	$4,109	$4,643	$4,643	$7,675	65.3%
Retirement Contributions City Pension	$0	$2,253	$2,389	$2,389	$2,556	7%
Retirement Contributions FRS Pension	$59	$40,399	$50,124	$50,125	$80,920	61.4%
Retirement Contributions Deferred Compensation Match	$5	$7,303	$8,642	$8,643	$14,965	73.2%
Life and Health Insurance Insurance	$9	$57,973	$74,018	$74,019	$99,381	34.3%
Workers' Compensation Premium	$0	$4,807	$5,288	$6,189	$5,288	-14.6%
Total Personnel Services:	**$74**	**$423,913**	**$588,838**	**$589,743**	**$883,417**	**49.8%**
Operating Expenditures						
Prof. Services General	$0	$67,111	$134,000	$110,000	$134,000	21.8%
Prof. Services Engineering	$0	$0	$90,000	$90,000	$90,000	0%
Contractual Services General	$0	$1,072,556	$1,388,374	$1,373,374	$1,373,431	0%
Contractual Services Merchant Card Processing Fees	$0	$200,454	$197,747	$197,747	$159,800	-19.2%
Travel and Per Diem Training and Per Diem	$0	$883	$2,000	$2,000	$2,000	0%
Communications Services Telephone	$0	$5,567	$10,655	$10,655	$0	-100%
Freight & Postage Services Freight & Postage	$0	$42	$0	$0	$0	0%
Utility Services Water	$0	$56,448	$65,092	$65,092	$170,400	161.8%
Utility Services Electricity	$0	$119,139	$26,300	$26,300	$44,700	70%
Utility Services Natural Gas	$0	$1,016	$0	$0	$0	0%
Rentals and Leases Miscellaneous	$0	$42,286	$24,000	$24,000	$24,800	3.3%
Insurance Coverage	$0	$174,238	$212,300	$212,300	$284,385	34%
Repair & Maint. Services Equipment	$0	$81,027	$61,660	$61,660	$65,144	5.7%
Repair & Maint. Services Vehicles	$0	$8,765	$6,000	$6,000	$10,000	66.7%
Repair & Maint. Services Buildings	$0	$44,155	$20,000	$20,000	$360,000	1,700%
Repair & Maint. Services Grounds	$0	$39,754	$135,684	$135,684	$185,181	36.5%
Printing and Binding General	$0	$4,424	$8,000	$8,000	$10,000	25%
Other Current Charges/Obligations Legal & Display Advertising	$0	$0	$42,000	$42,000	$51,996	23.8%
Other Current Charges/Obligations Permits & Licenses	$0	$3,612	$16,540	$16,540	$16,540	0%
Other Current Charges/Obligations Bad Debt Expense	$0	$228,166	$0	$0	$0	0%

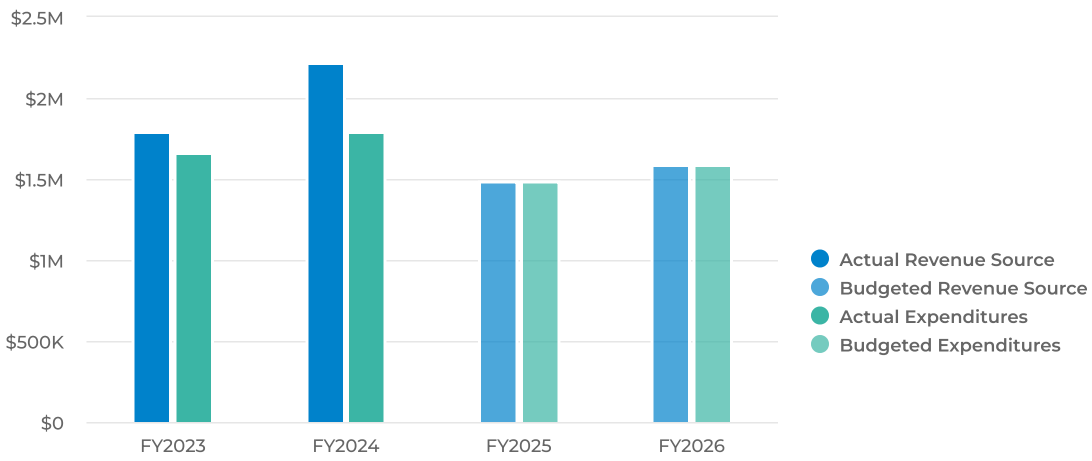
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Office Supplies General	$0	$3,743	$0	$0	$0	0%
Operating Supplies Cost of Goods Sold (Pier)	$0	$178,488	$151,425	$151,425	$0	-100%
Operating Supplies Gasoline and Diesel Fuel	$0	$7,078	$4,800	$4,800	$21,100	339.6%
Operating Supplies Miscellaneous	$0	$8,695	$66,534	$66,534	$46,534	-30.1%
Operating Supplies Uniforms	$0	$5,123	$8,000	$8,000	$10,000	25%
Operating Supplies Building	$0	$1,042	$0	$0	$0	0%
Books/Publications, Memberships, Subscriptions Memberships	$0	$790	$1,000	$1,000	$1,000	0%
Training Education & Certifications	$0	$2,990	$7,000	$7,000	$7,000	0%
Depreciation Depreciation Expense	$0	$361,224	$0	$0	$0	0%
Total Operating Expenditures:	**$0**	**$2,718,814**	**$2,679,111**	**$2,640,111**	**$3,068,011**	**16.2%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$0	$84,193	$965,000	$965,000	$965,000	0%
Infrastructure CIP Project	$0	$0	$0	$0	$3,530,000	N/A
M&E Vehicles	$0	$0	$0	$0	$35,000	N/A
M&E M&E	$0	$0	$0	$0	$16,500	N/A
Total Capital Outlay:	**$0**	**$84,193**	**$965,000**	**$965,000**	**$4,546,500**	**371.1%**
Debt Service						
Debt Service Principal All Other Principal	$0	$0	$170,000	$170,000	$175,000	2.9%
Debt Service Interest All Other Interest	$0	$33,674	$27,962	$27,962	$22,080	-21%
Total Debt Service:	**$0**	**$33,674**	**$197,962**	**$197,962**	**$197,080**	**-0.4%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$0	$773,997	$917,496	$917,496	$1,357,471	48%
Intragovernmental Transfers Out Transfer to Facilities Fund	$0	$74,034	$77,167	$77,167	$51,559	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$0	$156,431	$9,225	$9,225	$8,794	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$0	$102,064	$187,926	$187,926	$160,042	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$0	$250,000	$350,000	$350,000	$350,000	0%
Total Intergovernmental Transfers Out:	**$0**	**$1,356,526**	**$1,541,814**	**$1,541,814**	**$1,927,866**	**25%**
Other Uses						
Other Uses Contingency	$0	$0	$300,000	$0	$300,000	N/A
Total Other Uses:	**$0**	**$0**	**$300,000**	**$0**	**$300,000**	**N/A**
Total Expense Objects:	**$74**	**$4,617,120**	**$6,272,725**	**$5,934,630**	**$10,922,874**	**84.1%**

Facilities Maintenance Fund

The Facilities Maintenance Internal Service Fund accounts for all costs associated with maintaining City facilities. Costs are allocated based on two main factors: the square footage of each facility and the number of full-time equivalent employees employed there. The costs are further broken down by the individual fund allocations of each employee and this determines the final cost allocation. Additional costs for exceptional items and capital expenditures are directly charged to the appropriate funds. Paying funds also contribute toward depreciation for the renewal of facilities.

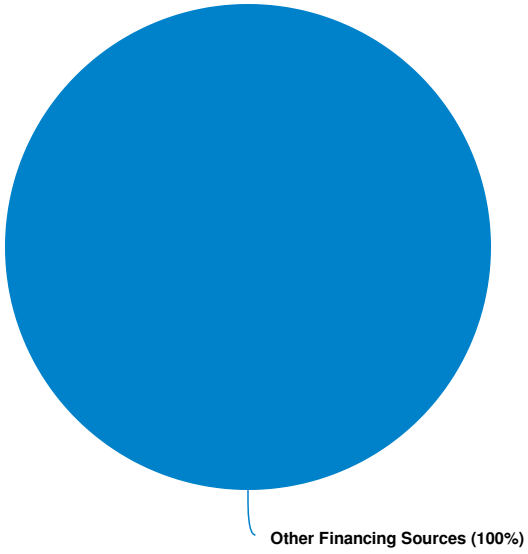
Summary

The City of Dania Beach is projecting $1.59M of revenue in FY2026, which represents a 7.0% increase over the prior year. Budgeted expenditures are projected to increase by 7.0% or $103.9K to $1.59M in FY2026.

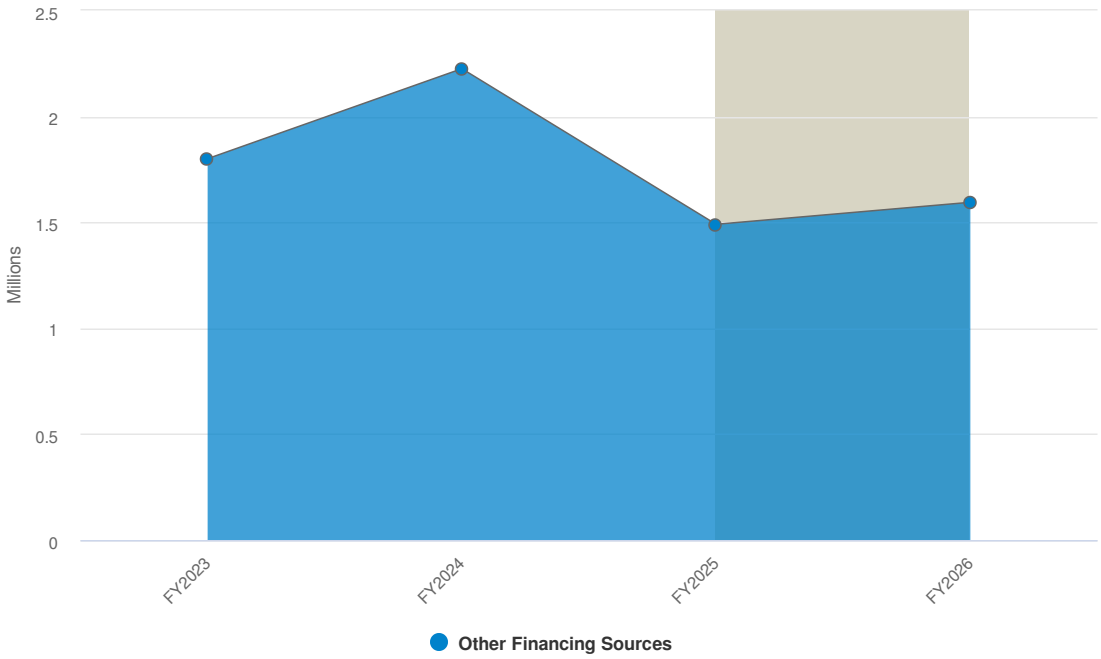


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source

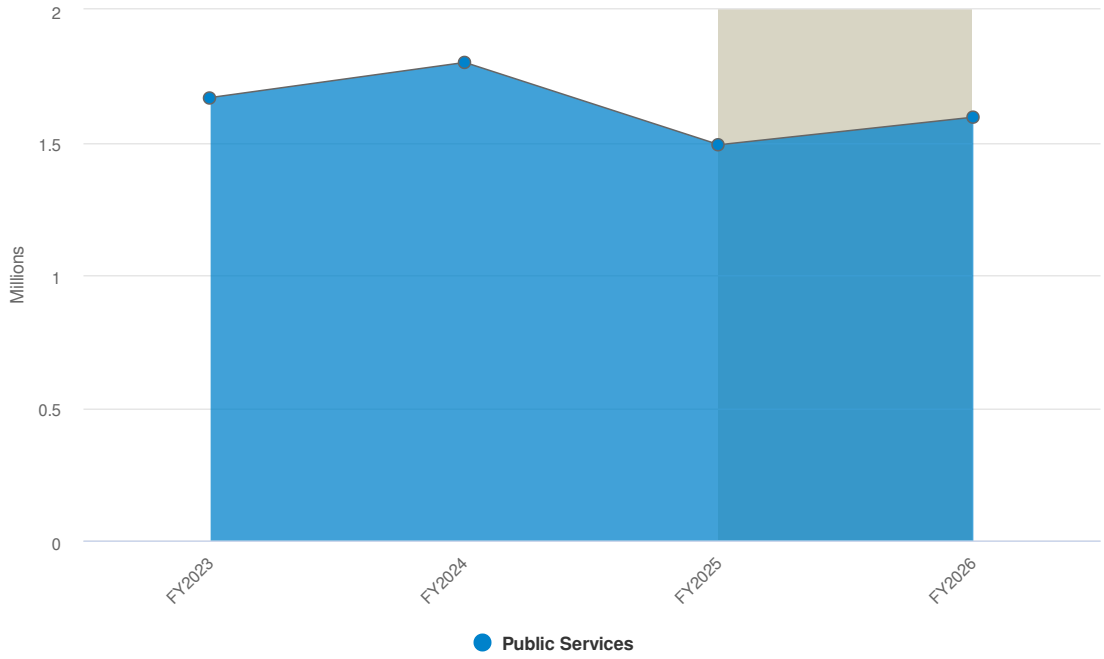


Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Other Financing Sources						
Other Sources: Non-Operating Transfer from General Fund	$1,430,203	$1,554,440	$1,112,507	$1,112,507	$743,313	-33.2%
Other Sources: Non-Operating Transfer from Community Redevelopment Agency	$18,625	$44,051	$21,238	$21,238	$14,190	-33.2%
Other Sources: Non-Operating Transfer from Building Operations Fund	$189,911	$432,262	$134,859	$134,859	$90,105	-33.2%
Other Sources: Non-Operating Transfer from Transfer from Marina Enterprise	$19,875	$10,000	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from CRA Community Gardens Patch Fund	$11,175	$12,234	$5,309	$5,309	$3,547	-33.2%
Other Sources: Non-Operating Transfer from Solid Waste Fund	$0	$2,135	$2,135	$2,135	$0	-100%
Other Sources: Non-Operating Transfer from Water Utility Fund	$47,622	$71,436	$72,494	$72,494	$48,437	-33.2%
Other Sources: Non-Operating Transfer from Sewer Utility Fund	$11,262	$18,859	$48,837	$48,837	$32,630	-33.2%
Other Sources: Non-Operating Transfer from Stormwater Management Fund	$10,086	$15,875	$16,075	$16,075	$10,740	-33.2%
Other Sources: Non-Operating Transfer from Parking Enterprise Fund	$43,237	$44,034	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from Pier Fund	$18,436	$20,000	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from Ocean Park Enterprise	$0	$0	$77,167	$77,167	$51,559	-33.2%
Other Sources: Non-Operating Re-Appropriations Appropriated Fund Balance	$0	$0	$0	$259,349	$600,000	131.3%
Total Other Financing Sources:	**$1,800,432**	**$2,225,326**	**$1,490,621**	**$1,749,970**	**$1,594,521**	**-8.9%**
Total Revenue Source:	**$1,800,432**	**$2,225,326**	**$1,490,621**	**$1,749,970**	**$1,594,521**	**-8.9%**

Expenditures by Function

Budgeted and Historical Expenditures by Function

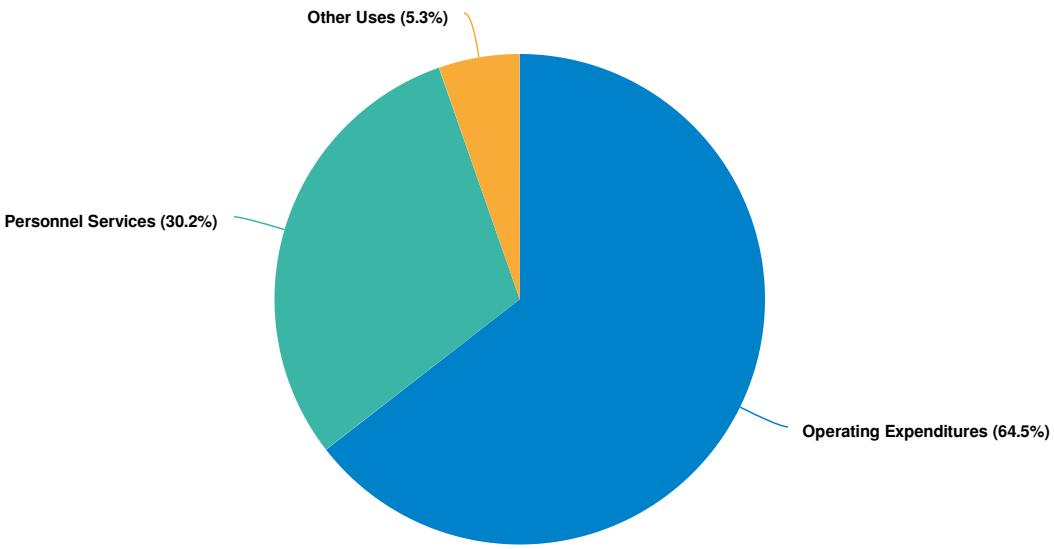


Grey background indicates budgeted figures.

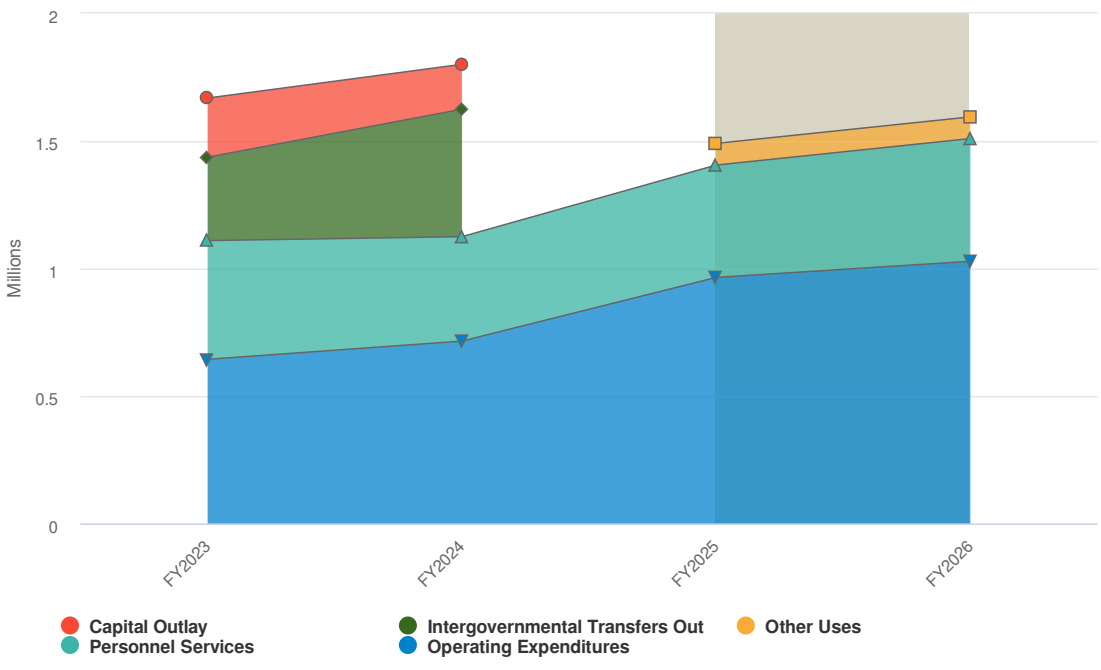
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Public Services						
Construction-Maint.						
Other Physical Environment						
Personnel Services	$465,540	$409,431	$440,537	$442,098	$481,137	8.8%
Operating Expenditures	$643,897	$715,326	$965,084	$805,650	$1,028,384	27.6%
Capital Outlay	$231,914	$175,945	$0	$0	$0	0%
Intergovernmental Transfers Out	$327,068	$500,000	$0	$0	$0	0%
Other Uses	$0	$0	$85,000	$0	$85,000	N/A
Total Other Physical Environment:	**$1,668,419**	**$1,800,702**	**$1,490,621**	**$1,247,748**	**$1,594,521**	**27.8%**
Total Construction-Maint.:	**$1,668,419**	**$1,800,702**	**$1,490,621**	**$1,247,748**	**$1,594,521**	**27.8%**
Total Public Services:	**$1,668,419**	**$1,800,702**	**$1,490,621**	**$1,247,748**	**$1,594,521**	**27.8%**
Total Expenditures:	**$1,668,419**	**$1,800,702**	**$1,490,621**	**$1,247,748**	**$1,594,521**	**27.8%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Full-Time	$240,763	$258,792	$281,280	$281,280	$295,876	5.2%
Salaries and Wages Cell Phone Stipend	$1,930	$1,888	$1,992	$1,992	$1,992	0%
Overtime Regular	$68,819	$38,050	$40,000	$40,000	$50,000	25%
Special Pay Accrued Leave Buyback	$15,229	$1,531	$4,338	$4,337	$1,381	-68.2%
Compensated Annual Leave Compensated Absences	$14,798	-$4,996	$0	$0	$0	0%
FICA Taxes	$19,827	$18,930	$17,441	$17,441	$18,344	5.2%
FICA Medicare	$4,637	$4,427	$4,082	$4,083	$4,289	5%
Retirement Contributions City Pension	$2,213	$2,376	$2,510	$2,510	$2,710	8%
Retirement Contributions FRS Pension	$37,393	$38,404	$36,615	$36,615	$39,175	7%
Retirement Contributions Deferred Compensation Match	$7,723	$7,596	$7,971	$7,971	$8,371	5%
Life and Health Insurance Insurance	$45,385	$34,106	$35,150	$35,151	$49,841	41.8%
Workers' Compensation Premium	$6,823	$8,326	$9,158	$10,719	$9,158	-14.6%
Total Personnel Services:	**$465,540**	**$409,431**	**$440,537**	**$442,098**	**$481,137**	**8.8%**
Operating Expenditures						
Contractual Services General	$273,118	$297,100	$502,400	$462,400	$502,400	8.7%
Travel and Per Diem Training and Per Diem	$185	$3,791	$10,000	$0	$10,000	N/A
Rentals and Leases Equipment	$4,416	$1,079	$7,000	$7,000	$7,000	0%
Repair & Maint. Services Equipment	$17,077	$19,588	$37,250	$37,250	$37,250	0%
Repair & Maint. Services Buildings	$333,637	$329,556	$316,734	$207,300	$379,434	83%
Repair & Maint. Services Grounds	$0	$16,796	$0	$0	$0	0%
Office Supplies General	$0	$430	$600	$600	$600	0%
Operating Supplies Gasoline and Diesel Fuel	$5,219	$7,771	$10,400	$10,400	$11,000	5.8%
Operating Supplies Miscellaneous	$4,815	$3,440	$7,500	$7,500	$7,500	0%
Operating Supplies Uniforms	$4,198	$4,490	$4,200	$4,200	$4,200	0%
Operating Supplies Building	$1,232	$31,285	$69,000	$69,000	$69,000	0%
Total Operating Expenditures:	**$643,897**	**$715,326**	**$965,084**	**$805,650**	**$1,028,384**	**27.6%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$148,396	$175,945	$0	$0	$0	0%
M&E General	$83,519	$0	$0	$0	$0	0%
Total Capital Outlay:	**$231,914**	**$175,945**	**$0**	**$0**	**$0**	**0%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out Capital Projects Fund	$327,068	$500,000	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$327,068**	**$500,000**	**$0**	**$0**	**$0**	**0%**
Other Uses						

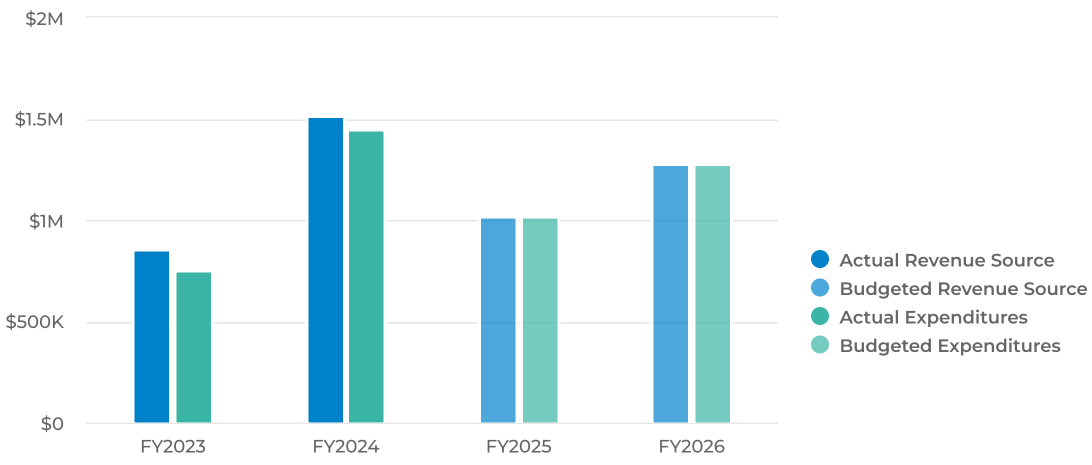
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Uses Contingency	$0	$0	$85,000	$0	$85,000	N/A
Total Other Uses:	**$0**	**$0**	**$85,000**	**$0**	**$85,000**	**N/A**
Total Expense Objects:	**$1,668,419**	**$1,800,702**	**$1,490,621**	**$1,247,748**	**$1,594,521**	**27.8%**

Fleet Management Fund

The Fleet Management division is responsible for the maintenance of all City vehicles and heavy equipment. The Fleet Management Internal Service Fund receives funding from nearly all other City operating units via interfund transfers. Costs are allocated based on the functional assignment and department to which each vehicle and equipment belongs. Additional costs for exceptional items and capital expenditures are directly charged to the appropriate funds. Paying funds also contribute toward depreciation for repair and replacement of assets.

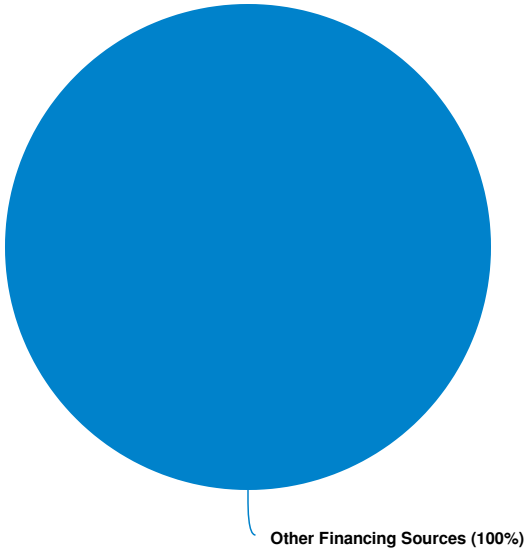
Summary

The City of Dania Beach is projecting $1.28M of revenue in FY2026, which represents a 25.5% increase over the prior year. Budgeted expenditures are projected to increase by 25.5% or $260.45K to $1.28M in FY2026.

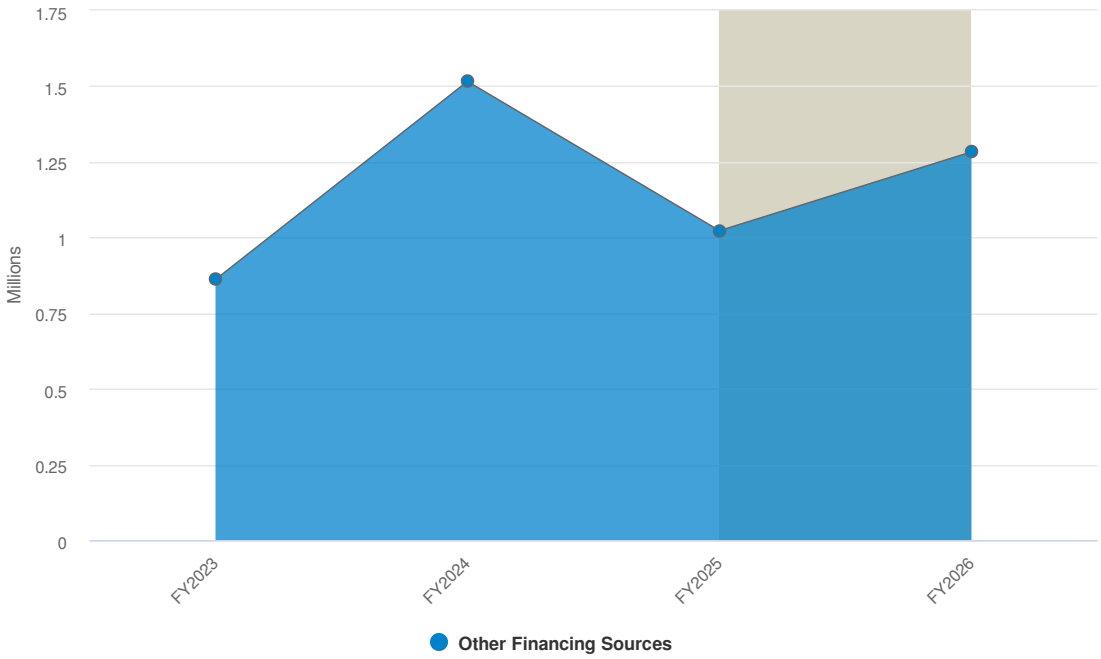


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source

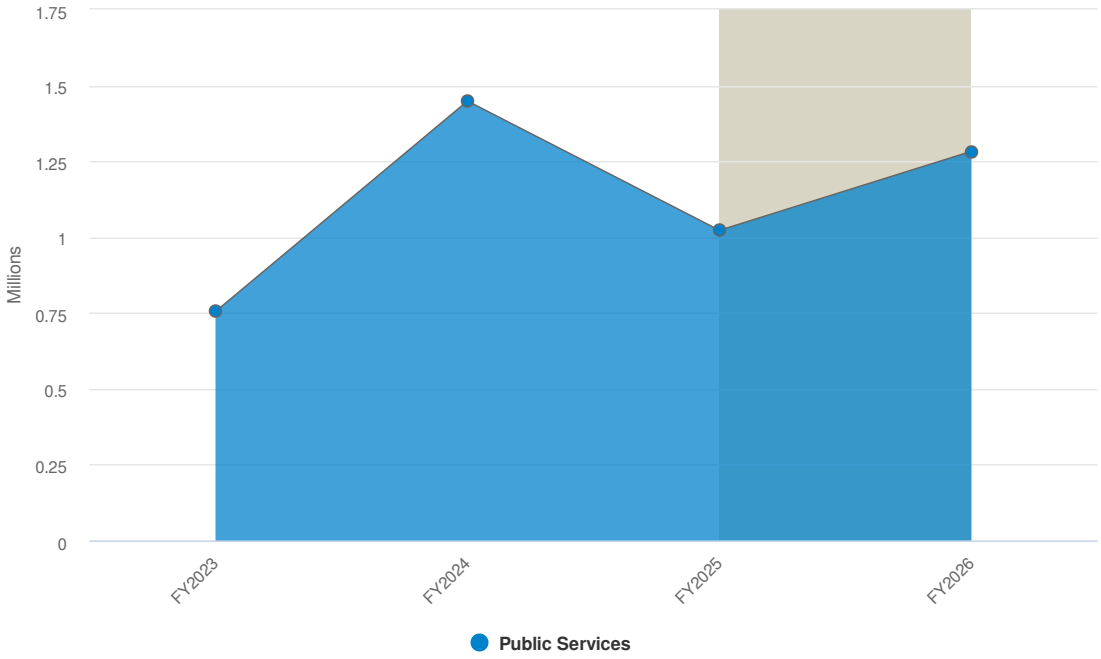


Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Other Financing Sources						
Other Sources: Non-Operating						
Other Sources: Non-Operating Transfer from General Fund	$696,893	$988,250	$806,052	$806,052	$943,336	17%
Other Sources: Non-Operating Transfer from Community Redevelopment Agency	$2,959	$14,196	$6,321	$6,321	$6,026	-4.7%
Other Sources: Non-Operating Transfer from Building Operations Fund	$7,177	$25,133	$7,066	$7,066	$6,735	-4.7%
Other Sources: Non-Operating Transfer from Transfer from Marina Enterprise	$3,166	$0	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from Perpetual Care Fund	$2,959	$50,000	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from CRA Community Gardens Patch Fund	$3,166	$0	$2,355	$2,355	$2,245	-4.7%
Other Sources: Non-Operating Transfer from Solid Waste Fund	$0	$2,114	$2,114	$2,114	$2,015	-4.7%
Other Sources: Non-Operating Transfer from Water Utility Fund	$42,063	$101,790	$41,555	$41,555	$39,611	-4.7%
Other Sources: Non-Operating Transfer from Sewer Utility Fund	$50,340	$95,124	$52,578	$52,578	$50,118	-4.7%
Other Sources: Non-Operating Transfer from Stormwater Management Fund	$36,464	$82,640	$24,992	$24,992	$23,823	-4.7%
Other Sources: Non-Operating Transfer from Parking Enterprise Fund	$12,606	$156,431	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from Pier Fund	$3,166	$0	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from Ocean Park Enterprise	$0	$0	$9,225	$9,225	$8,794	-4.7%
Other Sources: Non-Operating Re-Appropriations Appropriated Fund Balance	$0	$0	$70,000	$70,000	$200,000	185.7%
Total Other Sources: Non-Operating:	**$860,959**	**$1,515,678**	**$1,022,258**	**$1,022,258**	**$1,282,703**	**25.5%**
Total Other Financing Sources:	**$860,959**	**$1,515,678**	**$1,022,258**	**$1,022,258**	**$1,282,703**	**25.5%**
Total Revenue Source:	**$860,959**	**$1,515,678**	**$1,022,258**	**$1,022,258**	**$1,282,703**	**25.5%**

Expenditures by Function

Budgeted and Historical Expenditures by Function

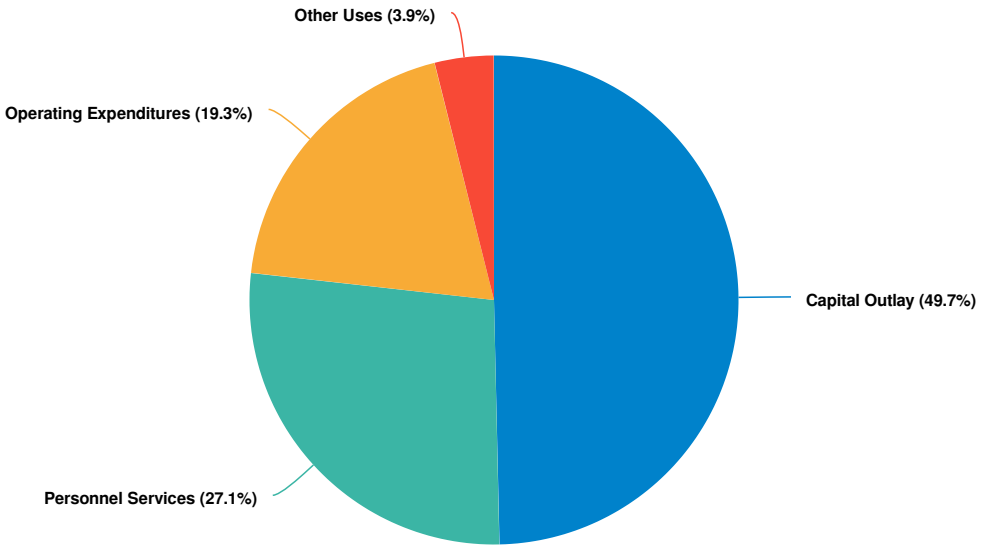


Grey background indicates budgeted figures.

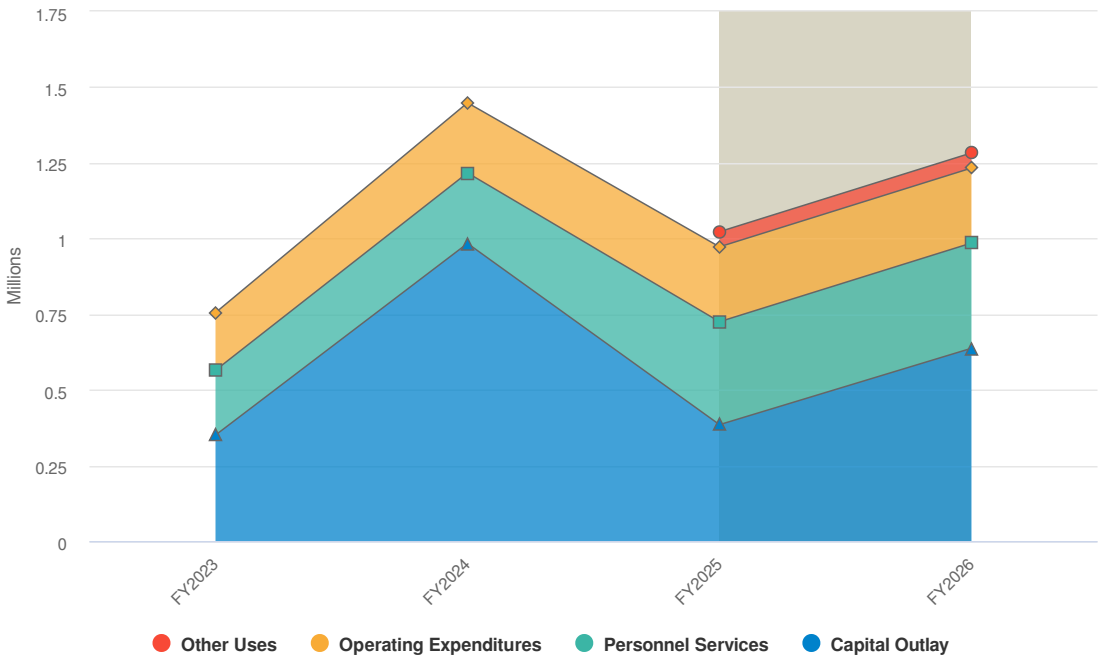
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Public Services						
Fleet Management						
Other Physical Environment						
Personnel Services	$214,201	$233,155	$340,244	$341,062	$347,788	2%
Operating Expenditures	$190,332	$231,688	$247,514	$209,014	$247,915	18.6%
Capital Outlay	$350,096	$983,523	$384,500	$395,831	$637,000	60.9%
Other Uses	$0	$0	$50,000	$0	$50,000	N/A
Total Other Physical Environment:	**$754,629**	**$1,448,367**	**$1,022,258**	**$945,907**	**$1,282,703**	**35.6%**
Total Fleet Management:	**$754,629**	**$1,448,367**	**$1,022,258**	**$945,907**	**$1,282,703**	**35.6%**
Total Public Services:	**$754,629**	**$1,448,367**	**$1,022,258**	**$945,907**	**$1,282,703**	**35.6%**
Total Expenditures:	**$754,629**	**$1,448,367**	**$1,022,258**	**$945,907**	**$1,282,703**	**35.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

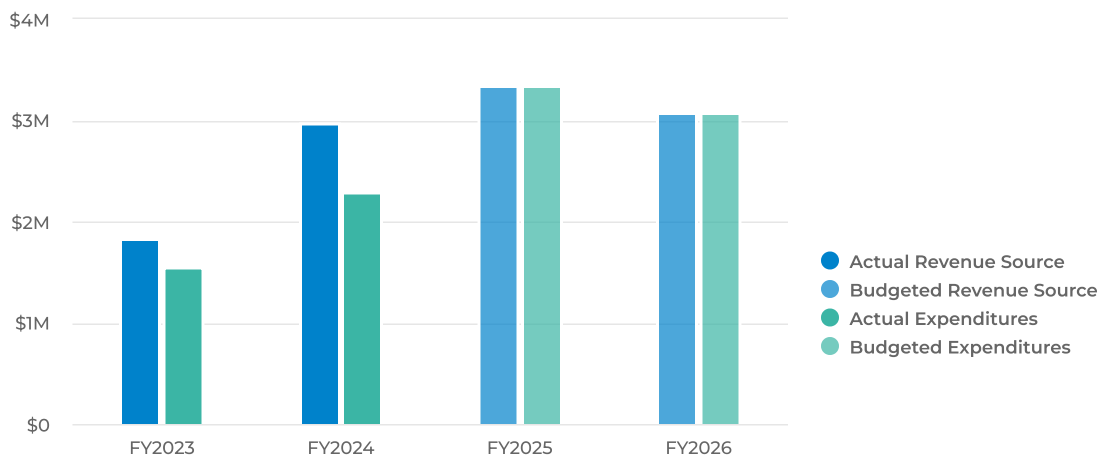
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Full-Time	$140,914	$156,118	$227,652	$227,651	$241,047	5.9%
Salaries and Wages Cell Phone Stipend	$941	$960	$1,440	$1,440	$1,440	0%
Overtime Regular	$448	$323	$1,500	$1,500	$1,500	0%
Compensated Annual Leave Compensated Absences	$9,898	$7,201	$0	$0	$0	0%
FICA Taxes	$8,412	$9,297	$14,117	$14,117	$14,945	5.9%
FICA Medicare	$1,967	$2,174	$3,303	$3,302	$3,496	5.9%
Retirement Contributions FRS Pension	$17,374	$21,250	$31,030	$31,031	$33,842	9.1%
Retirement Contributions Deferred Compensation Match	$0	$0	$1,892	$1,892	$1,954	3.3%
Life and Health Insurance Insurance	$30,997	$31,867	$54,510	$54,510	$44,764	-17.9%
Workers' Compensation Premium	$3,250	$3,966	$4,800	$5,618	$4,800	-14.6%
Total Personnel Services:	**$214,201**	**$233,155**	**$340,244**	**$341,062**	**$347,788**	**2%**
Operating Expenditures						
Rentals and Leases Equipment	$682	$0	$5,000	$5,000	$5,000	0%
Insurance Coverage	$75,000	$97,790	$120,000	$120,000	$120,000	0%
Repair & Maint. Services Equipment	$3,994	$37,461	$35,000	$35,000	$35,000	0%
Repair & Maint. Services Vehicles	$81,573	$72,101	$56,600	$21,600	$56,600	162%
Repair & Maint. Services Buildings	$912	$411	$1,000	$1,000	$1,000	0%
Other Current Charges/Obligations Permits & Licenses	$2,127	$0	$5,114	$5,114	$5,115	0%
Office Supplies General	$0	$380	$500	$500	$500	0%
Operating Supplies Gasoline and Diesel Fuel	$1,912	$5,033	$7,300	$7,300	$7,700	5.5%
Operating Supplies Miscellaneous	$18,931	$10,494	$10,500	$10,500	$10,500	0%
Operating Supplies Software	$3,682	$6,005	$0	$0	$0	0%
Operating Supplies Uniforms	$1,519	$2,013	$2,500	$2,500	$2,500	0%
Training Education & Certifications	$0	$0	$4,000	$500	$4,000	700%
Total Operating Expenditures:	**$190,332**	**$231,688**	**$247,514**	**$209,014**	**$247,915**	**18.6%**
Capital Outlay						
M&E General	$52,668	$0	$0	$0	$0	0%
M&E Vehicles	$230,179	$717,966	$384,500	$348,500	$637,000	82.8%
M&E M&E	$67,250	$265,558	$0	$47,331	$0	-100%
Total Capital Outlay:	**$350,096**	**$983,523**	**$384,500**	**$395,831**	**$637,000**	**60.9%**
Other Uses						
Other Uses Contingency	$0	$0	$50,000	$0	$50,000	N/A
Total Other Uses:	**$0**	**$0**	**$50,000**	**$0**	**$50,000**	**N/A**
Total Expense Objects:	**$754,629**	**$1,448,367**	**$1,022,258**	**$945,907**	**$1,282,703**	**35.6%**

Information Technology Fund

The Information Technology division is responsible for all computers, software, networking equipment, wireless infrastructure, internet services, telephone services, and general computing and technology needs. The Information Technology Internal Service Fund receives funding from nearly all other City operating units via interfund transfers. Costs are allocated based on the number of supported devices at each facility and the number of full-time equivalent employees employed there. Similar to the Facilities ISF, the costs are further broken down by the individual fund allocations of each employee and this determines the final cost allocation. Additional costs for exceptional items and capital expenditures are directly charged to the appropriate funds. Paying funds also contribute toward depreciation for the replacement of aging or obsolete technology, and to ensure the City's cyber defenses are protecting the City's information technology infrastructure.

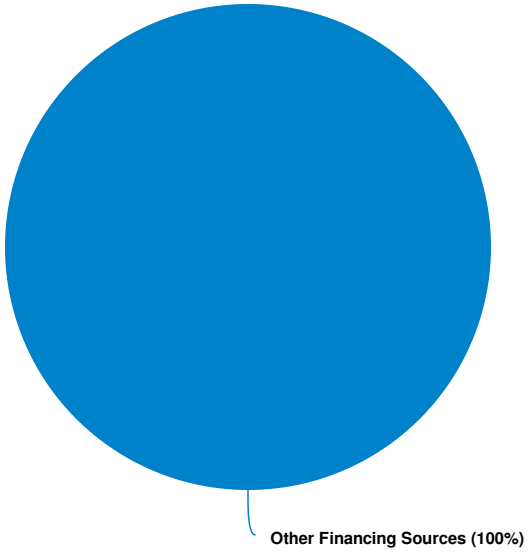
Summary

The City of Dania Beach is projecting $3.08M of revenue in FY2026, which represents a 8.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 8.3% or $277.9K to $3.08M in FY2026.

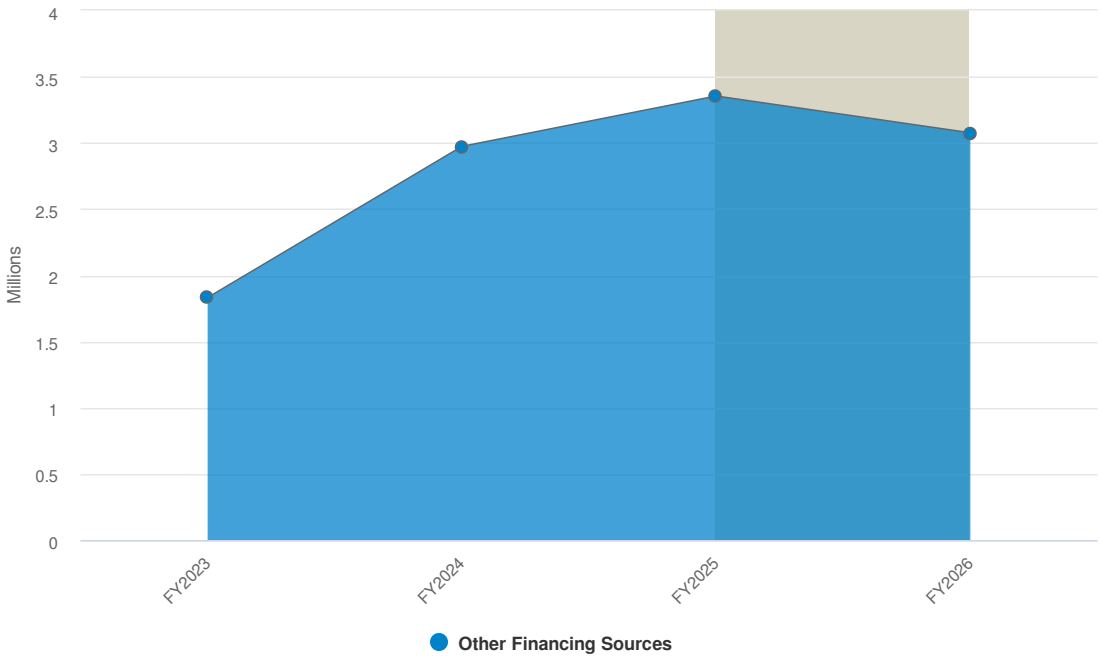


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical Revenues by Source

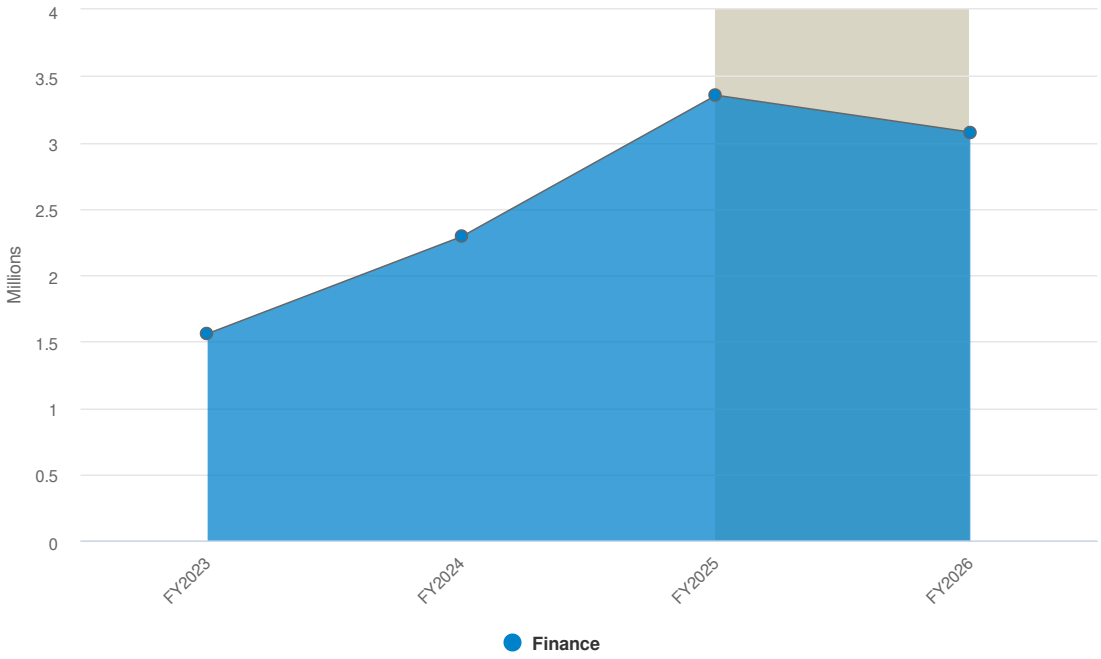


Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Revenue Source						
Other Financing Sources						
Other Sources: Non-Operating Transfer from General Fund	$1,263,350	$1,268,147	$1,566,930	$1,574,945	$1,337,447	-15.1%
Other Sources: Non-Operating Transfer from Community Redevelopment Agency	$45,194	$110,496	$146,901	$146,901	$125,106	-14.8%
Other Sources: Non-Operating Transfer from Building Operations Fund	$340,365	$837,182	$557,175	$557,175	$474,508	-14.8%
Other Sources: Non-Operating Transfer from Transfer from Marina Enterprise	$3,272	$13,742	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from CRA Community Gardens Patch Fund	$1,808	$9,825	$19,054	$19,054	$16,227	-14.8%
Other Sources: Non-Operating Transfer from Solid Waste Fund	$0	$5,089	$5,325	$5,325	$4,535	-14.8%
Other Sources: Non-Operating Transfer from Capital Projects Fund	$0	$0	$450,000	$450,000	$0	-100%
Other Sources: Non-Operating Transfer from Water Utility Fund	$67,791	$331,961	$202,787	$202,787	$172,699	-14.8%
Other Sources: Non-Operating Transfer from Sewer Utility Fund	$37,963	$256,958	$142,147	$142,147	$121,057	-14.8%
Other Sources: Non-Operating Transfer from Stormwater Management Fund	$25,309	$51,790	$75,974	$75,974	$64,702	-14.8%
Other Sources: Non-Operating Transfer from Parking Enterprise Fund	$43,386	$74,580	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from Pier Fund	$3,272	$13,742	$0	$0	$0	0%
Other Sources: Non-Operating Transfer from Ocean Park Enterprise	$0	$0	$187,926	$187,926	$160,042	-14.8%
Other Sources: Non-Operating Re-Appropriations Appropriated Fund Balance	$0	$0	$0	$0	$600,000	N/A
Total Other Financing Sources:	**$1,831,710**	**$2,973,512**	**$3,354,219**	**$3,362,234**	**$3,076,323**	**-8.5%**
Total Revenue Source:	**$1,831,710**	**$2,973,512**	**$3,354,219**	**$3,362,234**	**$3,076,323**	**-8.5%**

Expenditures by Function

Budgeted and Historical Expenditures by Function

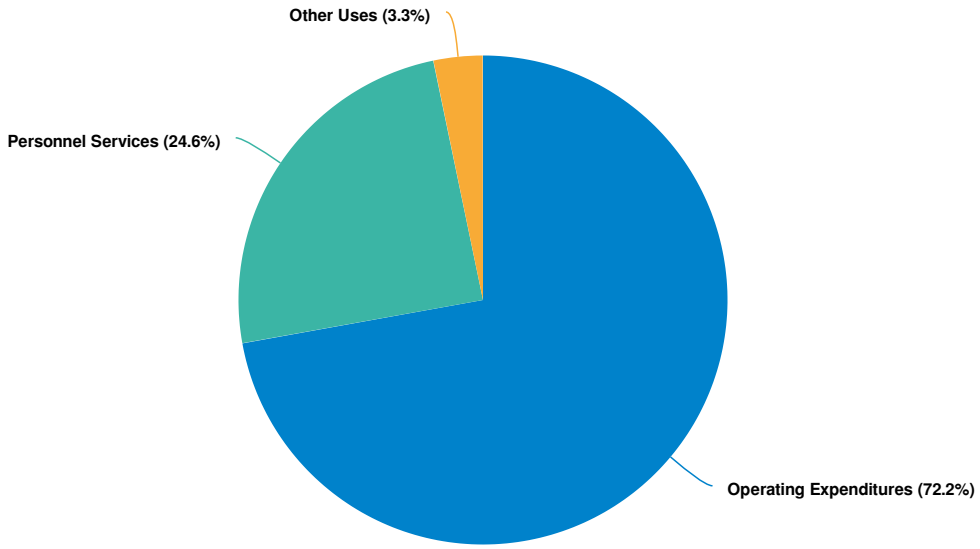


Grey background indicates budgeted figures.

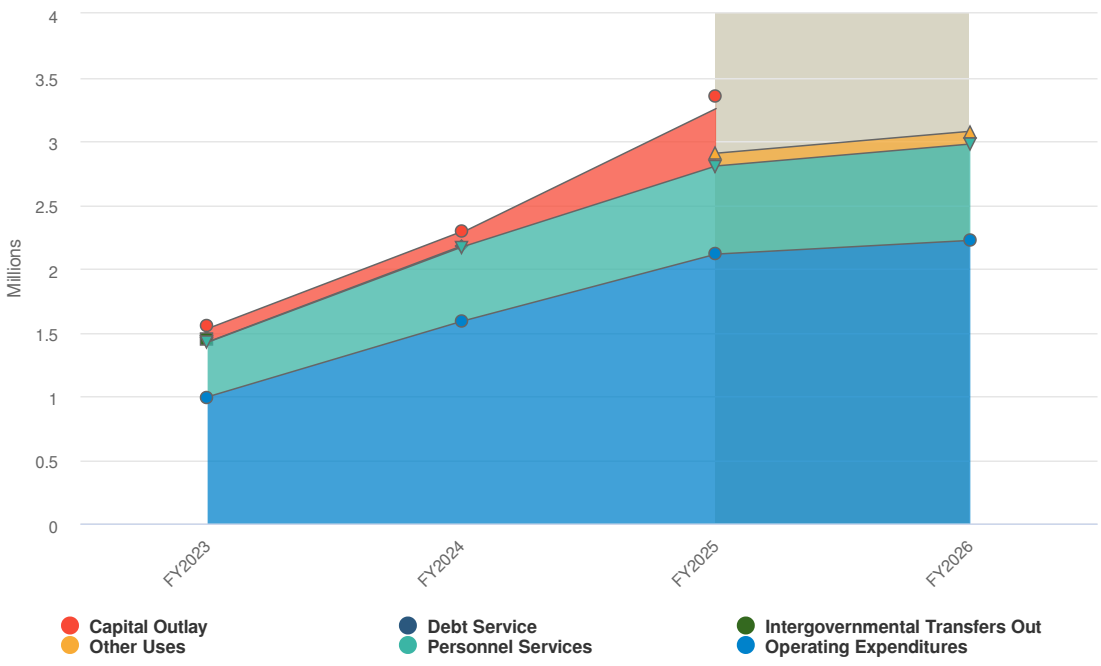
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Finance						
Information Systems						
Personnel Services	$428,048	$582,405	$691,241	$691,334	$755,813	9.3%
Operating Expenditures	$993,311	$1,586,130	$2,112,978	$1,969,678	$2,220,510	12.7%
Capital Outlay	$105,090	$112,799	$450,000	$450,000	$0	-100%
Debt Service	$1,933	$8,948	$0	$0	$0	0%
Intergovernmental Transfers Out	$30,000	$0	$0	$0	$0	0%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Information Systems:	**$1,558,383**	**$2,290,283**	**$3,354,219**	**$3,111,012**	**$3,076,323**	**-1.1%**
Total Finance:	**$1,558,383**	**$2,290,283**	**$3,354,219**	**$3,111,012**	**$3,076,323**	**-1.1%**
Total Expenditures:	**$1,558,383**	**$2,290,283**	**$3,354,219**	**$3,111,012**	**$3,076,323**	**-1.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Full-Time	$276,810	$371,563	$474,471	$474,470	$526,413	10.9%
Salaries and Wages Cell Phone Stipend	$1,495	$1,883	$2,400	$2,400	$1,920	-20%
Overtime Regular	$5,395	$5,429	$2,500	$2,500	$2,500	0%
Special Pay Accrued Leave Buyback	$0	$5,508	$0	$0	$1,526	N/A
Compensated Annual Leave Compensated Absences	$20,778	$33,931	$1,527	$1,527	$1,527	0%
FICA Taxes	$17,298	$23,182	$28,953	$28,953	$32,171	11.1%
FICA Medicare	$4,045	$5,422	$6,772	$6,772	$7,524	11.1%
Retirement Contributions FRS Pension	$34,885	$51,488	$64,881	$64,881	$74,122	14.2%
Retirement Contributions Deferred Compensation Match	$8,510	$11,366	$14,011	$14,010	$15,568	11.1%
Life and Health Insurance Insurance	$58,507	$72,235	$95,176	$95,177	$91,992	-3.3%
Workers' Compensation Premium	$326	$398	$550	$644	$550	-14.6%
Total Personnel Services:	**$428,048**	**$582,405**	**$691,241**	**$691,334**	**$755,813**	**9.3%**
Operating Expenditures						
Amortization Expense Amortization-SBITA's						
Amortization Expense Amortization-SBITA's	$116,353	$173,983	$0	$0	$0	0%
Total Amortization Expense Amortization-SBITA's:	**$116,353**	**$173,983**	**$0**	**$0**	**$0**	**0%**
Total Operating Expenditures:	**$993,311**	**$1,586,130**	**$2,112,978**	**$1,969,678**	**$2,220,510**	**12.7%**
Capital Outlay						
M&E General	$0	$112,799	$450,000	$450,000	$0	-100%
M&E Computer	$105,090	$0	$0	$0	$0	0%
Total Capital Outlay:	**$105,090**	**$112,799**	**$450,000**	**$450,000**	**$0**	**-100%**
Debt Service						
Other Interest Expense SBITA's						
Other Interest Expense SBITA's	$1,933	$8,948	$0	$0	$0	0%
Total Other Interest Expense SBITA's:	**$1,933**	**$8,948**	**$0**	**$0**	**$0**	**0%**
Total Debt Service:	**$1,933**	**$8,948**	**$0**	**$0**	**$0**	**0%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$30,000	$0	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$30,000**	**$0**	**$0**	**$0**	**$0**	**0%**
Other Uses						
Other Uses Contingency	$0	$0	$100,000	$0	$100,000	N/A
Total Other Uses:	**$0**	**$0**	**$100,000**	**$0**	**$100,000**	**N/A**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Total Expense Objects:	**$1,558,383**	**$2,290,283**	**$3,354,219**	**$3,111,012**	**$3,076,323**	**-1.1%**

DEPARTMENTS

City Commission

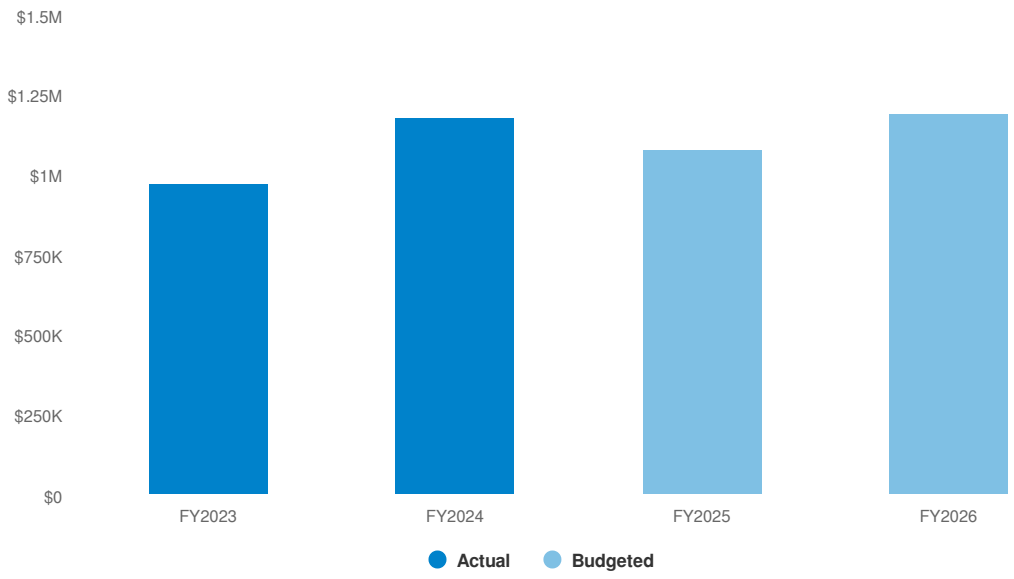
Five City Commission Members are elected at large on a non-partisan basis for four year terms. The candidate with the highest number of votes serves as the Mayor. The City Commission appoints the City Manager, who is the Chief Administrative Officer of the City and is responsible for implementing policies adopted by the City Commission.

The City Commission determines policy, adopts legislation, approves the City's budget, levies taxes, and sets fees.

Expenditures Summary

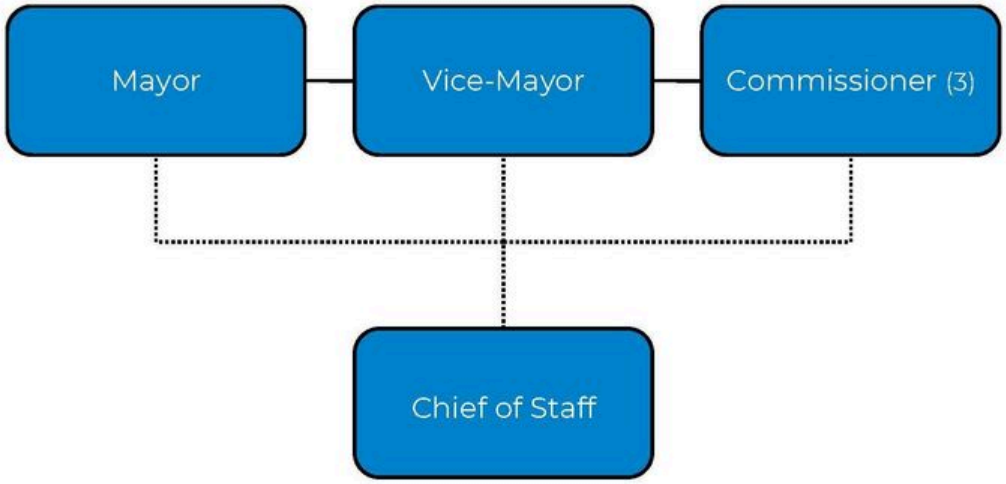
$1,192,241 **$115,515**
(10.73% vs. prior year)

City Commission Comparative Budget Schedule



Organization Chart

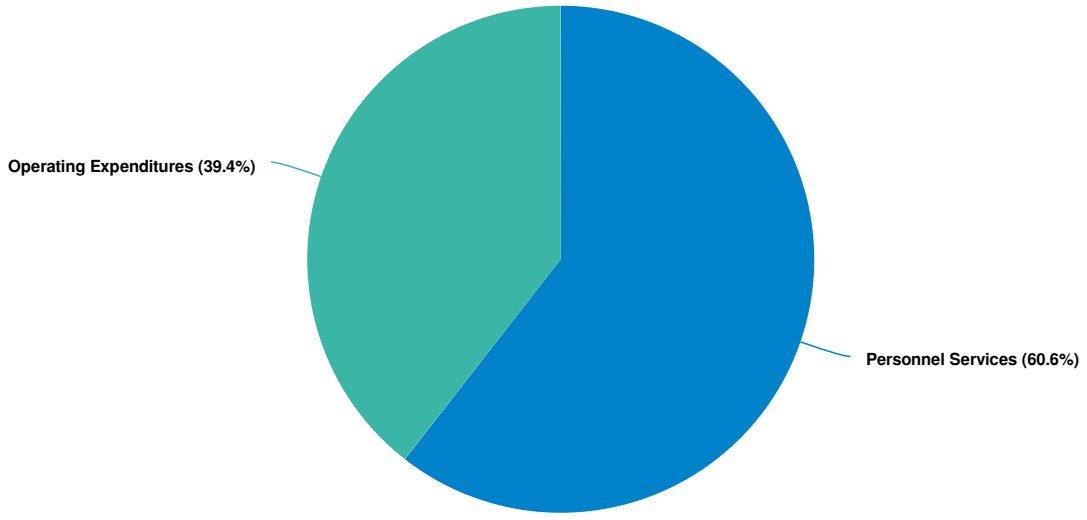
Mayor and Commission



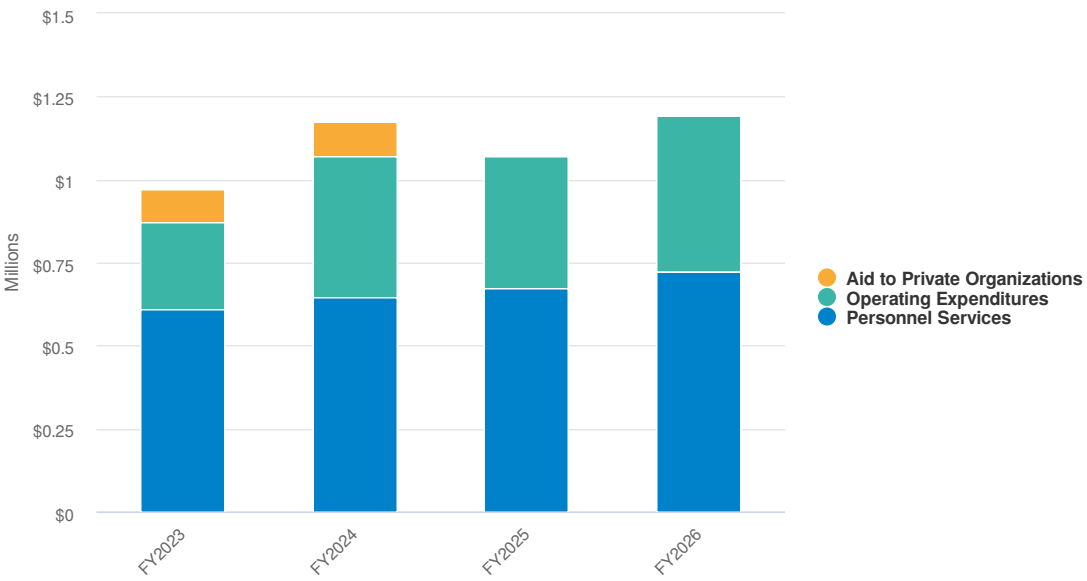
Fiscal Year	Adopted FY2025	Proposed FY2026
Total FTE	6	6

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Executive	$225,232	$241,743	$255,264	$255,263	$274,250	7.4%
Salaries and Wages Expense Allowance	$53,697	$51,301	$51,306	$51,306	$51,300	0%
Salaries and Wages Full-Time	$77,615	$81,578	$87,803	$87,803	$94,683	7.8%
Salaries and Wages Cell Phone Stipend	$2,427	$2,400	$2,400	$2,400	$2,400	0%
FICA Taxes	$21,654	$22,601	$24,351	$24,351	$25,951	6.6%
FICA Medicare	$5,064	$5,286	$5,697	$5,695	$6,071	6.6%
Retirement Contributions FRS Pension	$140,707	$151,966	$161,758	$161,756	$179,051	10.7%
Retirement Contributions Deferred Compensation Match	$6,086	$6,427	$7,215	$7,215	$9,391	30.2%
Life and Health Insurance Insurance	$75,370	$81,872	$78,665	$78,667	$78,489	-0.2%
Workers' Compensation Premium	$346	$422	$465	$545	$465	-14.7%
Total Personnel Services:	**$608,197**	**$645,596**	**$674,924**	**$675,002**	**$722,051**	**7%**
Operating Expenditures						
Prof. Services General	$109,742	$182,863	$164,200	$164,200	$146,850	-10.6%
Travel and Per Diem Training and Per Diem	$21,914	$26,330	$42,625	$42,625	$53,000	24.3%
Printing and Binding General	$521	$110	$800	$800	$600	-25%
Promotional Activities General	$94,208	$181,846	$120,639	$120,639	$101,105	-16.2%
Promotional Activities Mayor	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Vice Mayor	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Commissioner 1	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Commissioner 2	$0	$0	$0	$0	$25,000	N/A
Promotional Activities Commissioner 3	$0	$0	$0	$0	$25,000	N/A
Other Current Charges/Obligations Codesignation Costs	$0	$0	$0	$3,000	$10,000	233.3%
Office Supplies General	$767	$422	$1,200	$1,200	$1,400	16.7%
Operating Supplies Miscellaneous	$12,043	$6,211	$8,800	$8,800	$9,800	11.4%
Books/Publications, Memberships, Subscriptions Memberships	$24,321	$26,526	$58,538	$58,538	$22,435	-61.7%
Total Operating Expenditures:	**$263,516**	**$424,309**	**$396,802**	**$399,802**	**$470,190**	**17.6%**
Aid to Private Organizations						
Aids to Private Organizations Grants/Subsidies/Contributions	$98,384	$106,333	$5,000	$5,000	$0	-100%
Total Aid to Private Organizations:	**$98,384**	**$106,333**	**$5,000**	**$5,000**	**$0**	**-100%**
Total Expense Objects:	**$970,097**	**$1,176,237**	**$1,076,726**	**$1,079,804**	**$1,192,241**	**10.4%**

City Manager



Ana M. Garcia ICMA-CM
City Manager

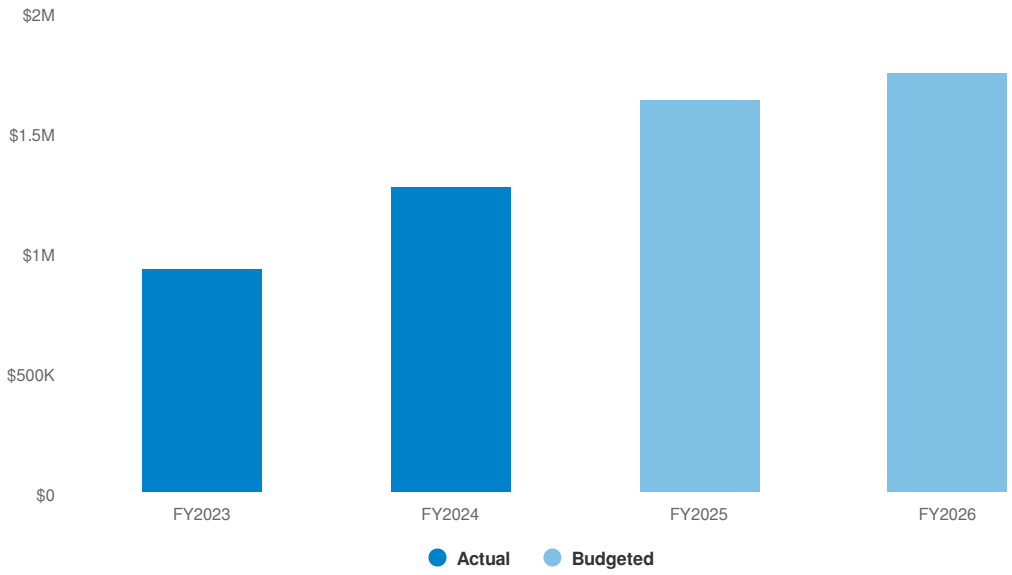
The City of Dania Beach is a Commission-Manager form of local government. The City Manager is appointed by the elected City Commission.

The City Manager serves as the Chief Administrative Officer and is responsible for the administration of the City and carrying out the policies and directives of the City Commission. The Manager's duties include providing leadership and direction to the City departments, preparation of the City's annual operating budget, working with federal, state and local officials, attending meetings of the Dania Beach City Commission, and direct oversight of all City departments and operations.

Expenditures Summary

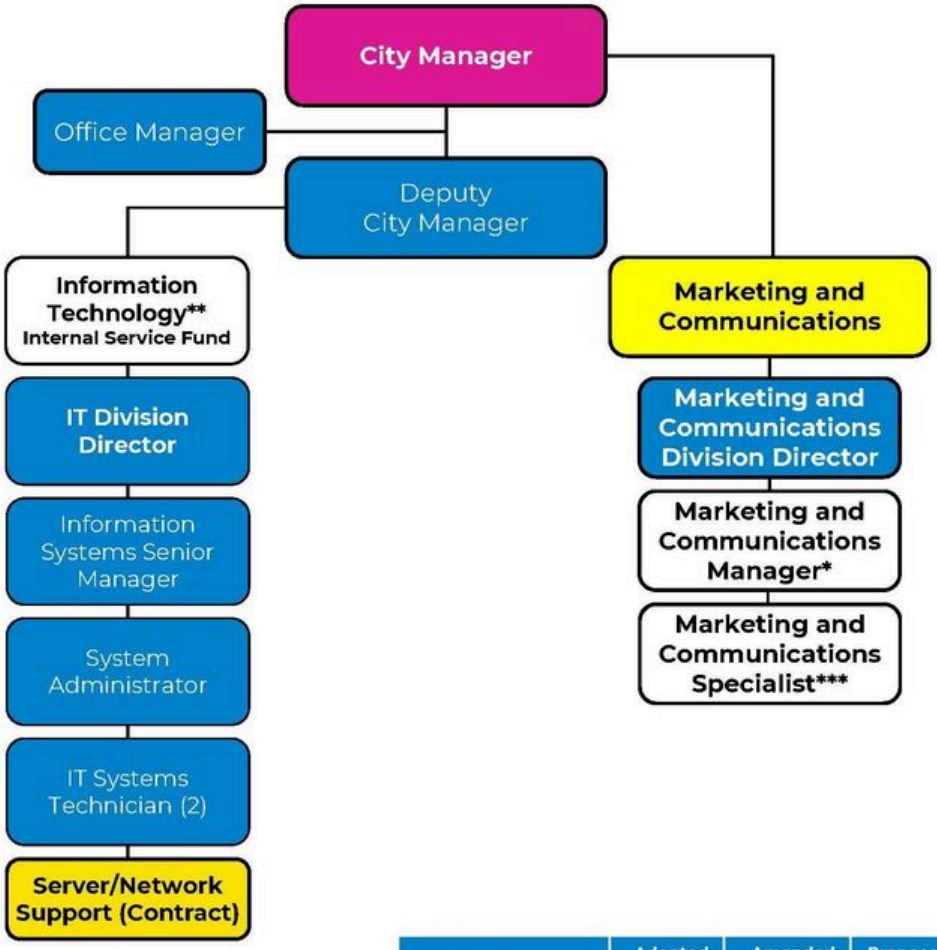
$1,752,843 **$113,478**
(6.92% vs. prior year)

City Manager Comparative Budget Schedule



Organization Chart

City Manager



*Position upgraded from Public Information Officer to Marketing and Communications Manager during FY2025.

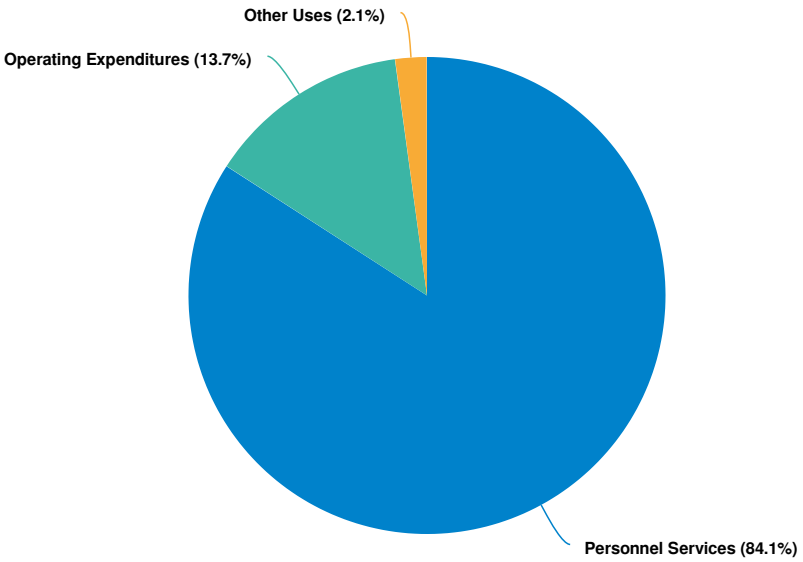
** Information Systems starting reporting to the City Manager's Office during FY 2025.

*** New Marketing and Communications Specialist starting mid-year FY2026.

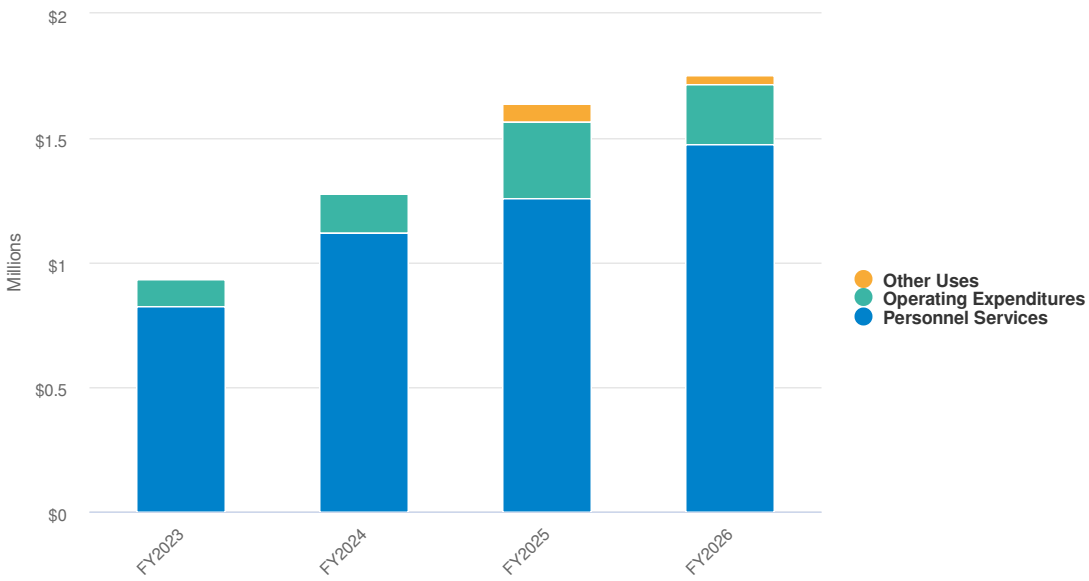
Fiscal Year	Adopted FY2025	Amended Budget FY2025	Proposed FY2026
City Manager	3	3	3
Marketing and Communications	2	2	3
Information Technology	-	5	5
Total FTE	5	10	11

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$23,481	$18,308	$20,501	$20,501	$20,500	0%
Salaries and Wages Full-Time	$541,146	$772,093	$823,658	$823,658	$961,400	16.7%
Salaries and Wages Cell Phone Stipend	$2,056	$1,980	$2,460	$2,459	$2,221	-9.7%
Overtime Regular	$78	$0	$0	$0	$0	0%
Special Pay Accrued Leave Buyback	$17,291	$8,774	$43,914	$43,915	$43,912	0%
FICA Taxes	$27,364	$40,221	$52,341	$52,341	$60,878	16.3%
FICA Medicare	$8,643	$12,079	$12,243	$12,243	$14,238	16.3%
Retirement Contributions FRS Pension	$158,840	$208,137	$233,767	$233,767	$272,788	16.7%
Retirement Contributions Deferred Compensation Match	$15,710	$23,957	$24,712	$24,712	$28,842	16.7%
Life and Health Insurance Insurance	$28,597	$35,808	$42,852	$42,853	$68,897	60.8%
Workers' Compensation Premium	$586	$716	$787	$922	$787	-14.6%
Total Personnel Services:	**$823,792**	**$1,122,072**	**$1,257,235**	**$1,257,371**	**$1,474,463**	**17.3%**
Operating Expenditures						
Prof. Services General	$56,652	$79,308	$90,000	$90,000	$90,000	0%
Contractual Services General	$12,423	$0	$0	$0	$0	0%
Travel and Per Diem Training and Per Diem	$5,982	$13,822	$33,375	$33,375	$35,875	7.5%
Communications Services Telephone	$642	$0	$0	$0	$0	0%
Printing and Binding General	$0	$13,754	$25,000	$25,000	$30,000	20%
Promotional Activities General	$2,788	$22,893	$117,000	$117,000	$42,000	-64.1%
Office Supplies General	$257	$1,100	$3,300	$3,300	$3,300	0%
Operating Supplies Gasoline and Diesel Fuel	$1,981	$2,283	$2,500	$2,500	$2,700	8%
Operating Supplies Miscellaneous	$24,019	$13,487	$22,300	$22,300	$23,300	4.5%
Operating Supplies Uniforms	$460	$856	$1,850	$1,850	$1,850	0%
Books/Publications, Memberships, Subscriptions Books & Subscriptions	$4,156	$4,481	$8,805	$8,805	$8,855	0.6%
Books/Publications, Memberships, Subscriptions Memberships	$0	$1,936	$3,000	$3,000	$3,000	0%
Total Operating Expenditures:	**$109,361**	**$153,921**	**$307,130**	**$307,130**	**$240,880**	**-21.6%**
Other Uses						
Other Uses Contingency	$0	$0	$75,000	$45,000	$37,500	-16.7%
Total Other Uses:	**$0**	**$0**	**$75,000**	**$45,000**	**$37,500**	**-16.7%**
Total Expense Objects:	**$933,153**	**$1,275,993**	**$1,639,365**	**$1,609,501**	**$1,752,843**	**8.9%**

CITY MANAGER PERFORMANCE MEASURES BASED ON STRATEGIC PLAN FOR 2026

Performance Measures tied to the Strategic Plan for the City Manager under a goal of Financially Sound and Responsible City providing services valued by the community:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Financially Sound & Responsible	Number of Police Officers	96	100	101
Financially Sound & Responsible	Number of Firefighters	72	77	77

City Attorney



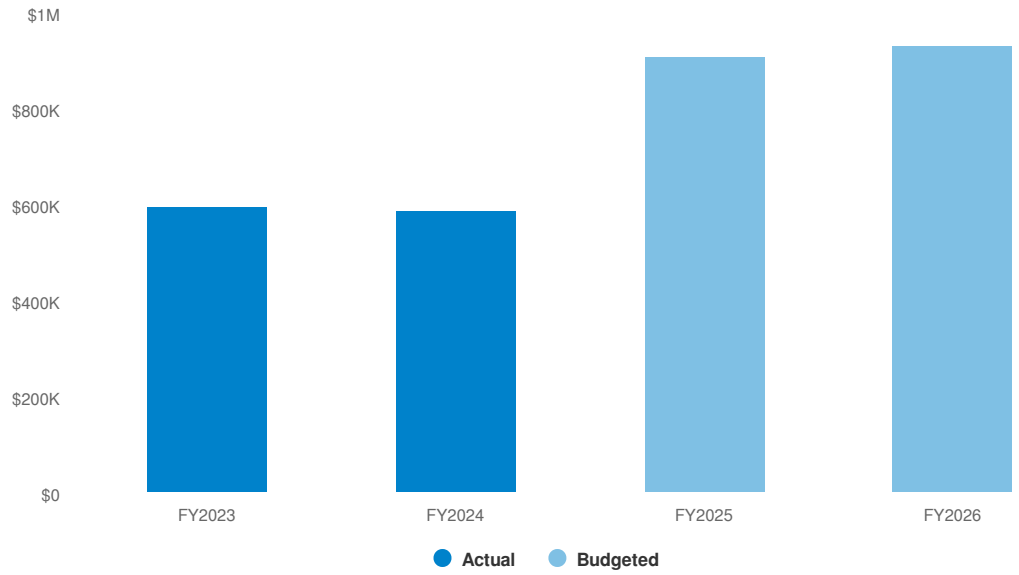
Eve Boutsis
City Attorney

The mission of the City Attorney's office is to provide effective and timely legal representation and advice to the City Commission, City Administration and the CRA. The City Attorney represents the City in legal controversies and is committed to implementing the policy of the City Commission to minimize exposures to costly litigation and potential liability from claims.

Expenditures Summary

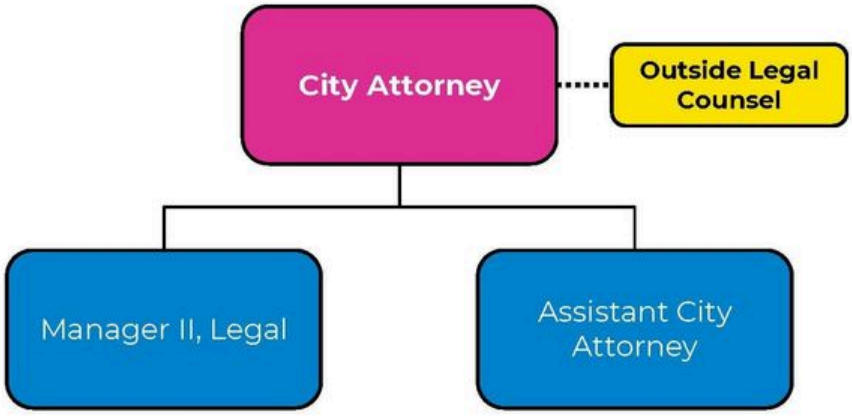
$931,250 **$20,742**
(2.28% vs. prior year)

City Attorney Comparative Budget Schedule



Organizational Chart

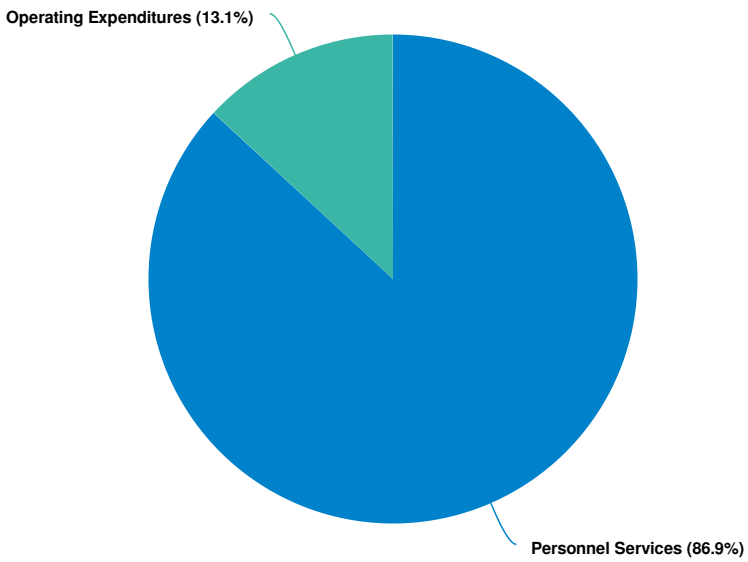
City Attorney's Office



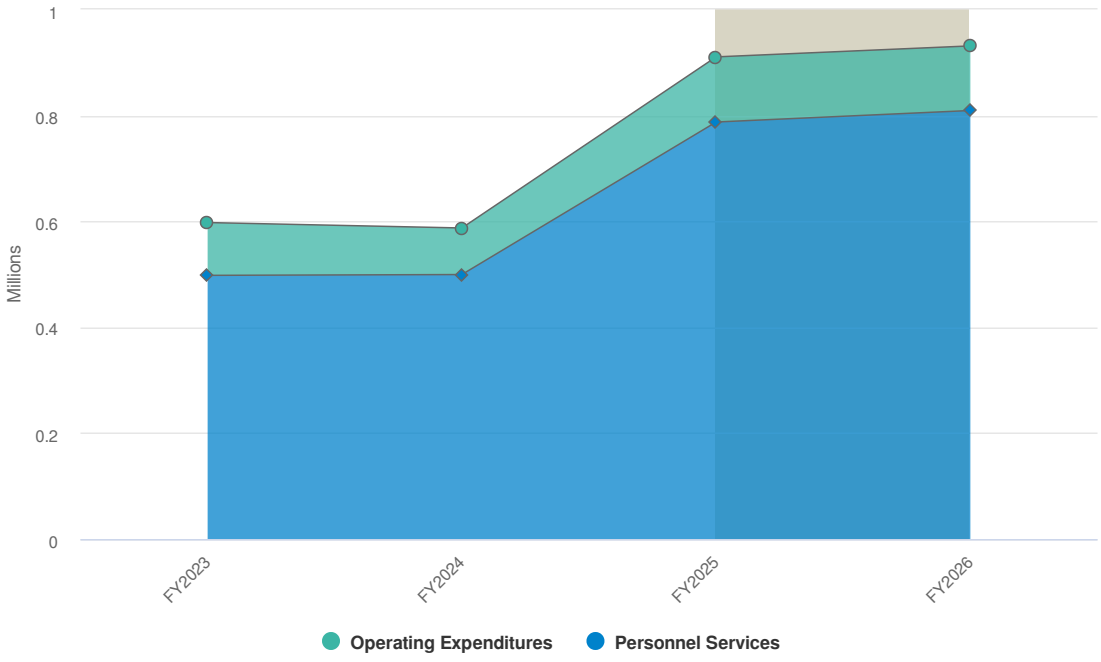
Fiscal Year	Adopted FY2025	Proposed FY2026
Total FTE	3	3

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$13,708	$13,200	$13,200	$13,200	$13,200	0%
Salaries and Wages Full-Time	$333,648	$335,074	$524,714	$524,714	$534,705	1.9%
Salaries and Wages Cell Phone Stipend	$2,143	$1,980	$2,460	$2,460	$1,980	-19.5%
Special Pay Accrued Leave Buyback	$12,236	$5,080	$20,730	$20,730	$20,730	0%
FICA Taxes	$17,598	$16,590	$33,352	$33,351	$33,971	1.9%
FICA Medicare	$5,213	$5,210	$7,801	$7,801	$7,945	1.9%
Retirement Contributions FRS Pension	$88,677	$97,885	$132,422	$132,422	$142,022	7.2%
Retirement Contributions Deferred Compensation Match	$6,968	$7,433	$12,511	$12,511	$7,933	-36.6%
Life and Health Insurance Insurance	$17,213	$16,360	$39,614	$39,614	$46,060	16.3%
Workers' Compensation Premium	$527	$640	$704	$824	$704	-14.6%
Total Personnel Services:	**$497,931**	**$499,452**	**$787,508**	**$787,627**	**$809,250**	**2.7%**
Operating Expenditures						
Prof. Services General	$0	$0	$5,000	$5,000	$5,000	0%
Prof. Services Legal	$57,265	$83,616	$100,000	$100,000	$100,000	0%
Prof. Services Code/Lien Legal	$3,667	$0	$0	$0	$0	0%
Prof. Services Dania Jai Alai Litigation	$28,563	$0	$0	$0	$0	0%
Travel and Per Diem Training and Per Diem	$873	$0	$3,000	$3,000	$3,000	0%
Office Supplies General	$3,083	$825	$3,000	$3,000	$2,000	-33.3%
Books/Publications, Memberships, Subscriptions Memberships	$6,241	$3,495	$10,000	$10,000	$10,000	0%
Training Education & Certifications	$0	$0	$2,000	$2,000	$2,000	0%
Total Operating Expenditures:	**$99,692**	**$87,937**	**$123,000**	**$123,000**	**$122,000**	**-0.8%**
Total Expense Objects:	**$597,623**	**$587,388**	**$910,508**	**$910,627**	**$931,250**	**2.3%**

City Attorney Narrative

Responsibilities

- Attends all City Commission meetings and acts as legal advisor to the City Commission.
- Attends all Community Redevelopment Agency ("CRA") meetings and acts as legal advisor to the CRA Board. Prepares responses to Permit Extension requests.
- Reviews and drafts text amendment ordinances.
- Prepares and reviews Interlocal Agreements, Contribution and Development Agreements.
- Reviews and drafts covenants, easements, and vacation of right-of-way requests.
- Review all planning and zoning resolutions.
- Attends all Planning and Zoning Board meetings and advises the Board on legal issues.
- Attends all Code Compliance Special Magistrate Hearings and prepares all Orders.
- Defends all appeals of Special Magistrate Decisions in Court, prepares briefs in support of the decision and participates in Oral Argument.
- Settles all Code Compliance matters; and litigates all foreclosure and quite title actions.
- Prepares ordinances and resolutions for adoption by the City Commission.
- Prepares or reviews and approves all contracts, agreements, and other written documents to which the City is a party.
- Reviews and assists in the preparation of City solicitations such as Request for Proposals, Invitation to Bid, Request for Qualifications, etc.
- Defends the City in legal proceedings or coordinates the defense with special legal counsel.
- Advises the City Manager, the Department Heads, and City employees on matters which have legal implications.
- Meets with developers and property owners on an as-needed basis to address property-specific concerns and zoning issues.
- Provided guidance to affected departments on all the new laws adopted by the state Citizens for Responsible Development that impact the City.

Accomplishments FY 2025

- Settled numerous pending litigation matters. The City has a couple of trip and fall cases and workers' compensation cases pending.
- Reviewed, revised and issued numerous ITBs, RFQs, and RFPs for all the departments, and prepared all the associated contracts.
- Updated the City Commission on numerous state legislative actions that impinge upon home rule power. Trained staff on new laws enacted by the Florida Legislature.
- Continued to attend Special Magistrate hearings and prepared code case and lien settlement agreements providing $94,500.00 to date in funds paid to the City.
- Negotiated and updated numerous interlocal agreements including but not limited to the following topics: solid waste, transportation surtax, etc.
- Hired an assistant City Attorney to assist with contracts.
- Coordinated the purchase of 400 S Federal Highway.

Key Objectives FY 2026

- Objective 1: Continue to resolve claims and disputes without having to resort to costly litigation.
- Objective 2: Continue to reduce outside legal counsel costs.
- Objective 3: Continue to update the City Code as to best practices and removal of any obsolete provisions.
- Objective 4: Continue to work with the City Administration on improving our policies relating to groups, nonprofit organizations and addressing insurance requirements.
- Objective 5: Continue to look for cost savings by ensuring risk compliance.

Human Resources - Risk Management



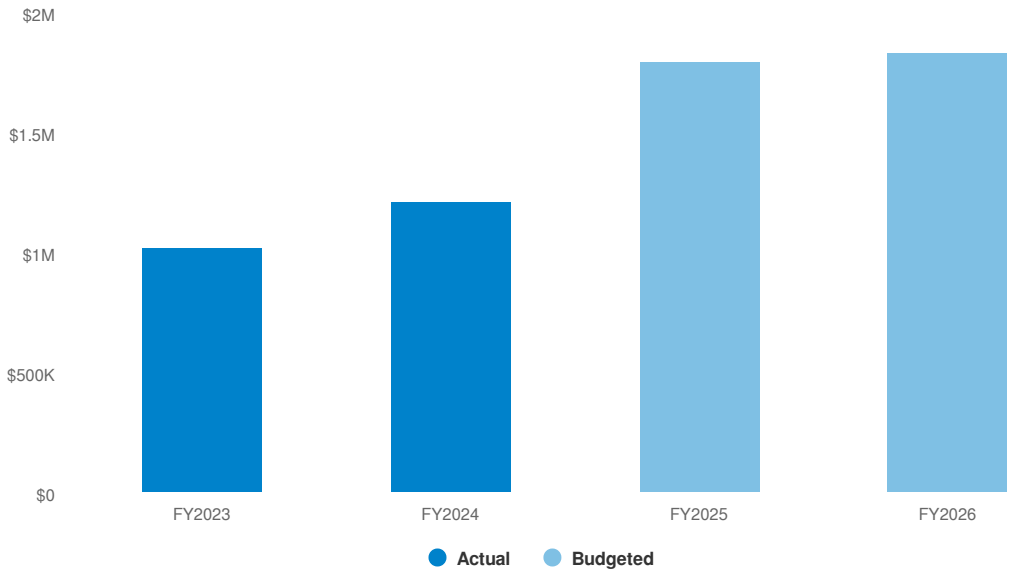
Linda Gonzalez SPHR, SHRM-SCP
HR/Risk Management Director

The Human Resources and Risk Management Department drives the City's mission as a strategic business partner with all our City Departments on personnel matters and risk minimization, while leading the City with the RISE principles in all our work and interactions. We support our City Leadership to recruit and retain the most talented workforce. We provide services to all employees in the areas of Talent Acquisition, Organizational Development and Training, Employee and Labor Relations, Compensation, Benefits, HRIS, Risk Management, and Employee Wellness initiatives. We also provide and manage health and life insurance to support our eligible retiree population through the general pension and police and fire pension offices. We manage the liability claims for all visitors and citizens of Dania Beach. We identify and respond to legislative changes, provide leadership and guidance in employee development, and implement and administer best practices and continuous improvement, in all human resources and risk management functions.

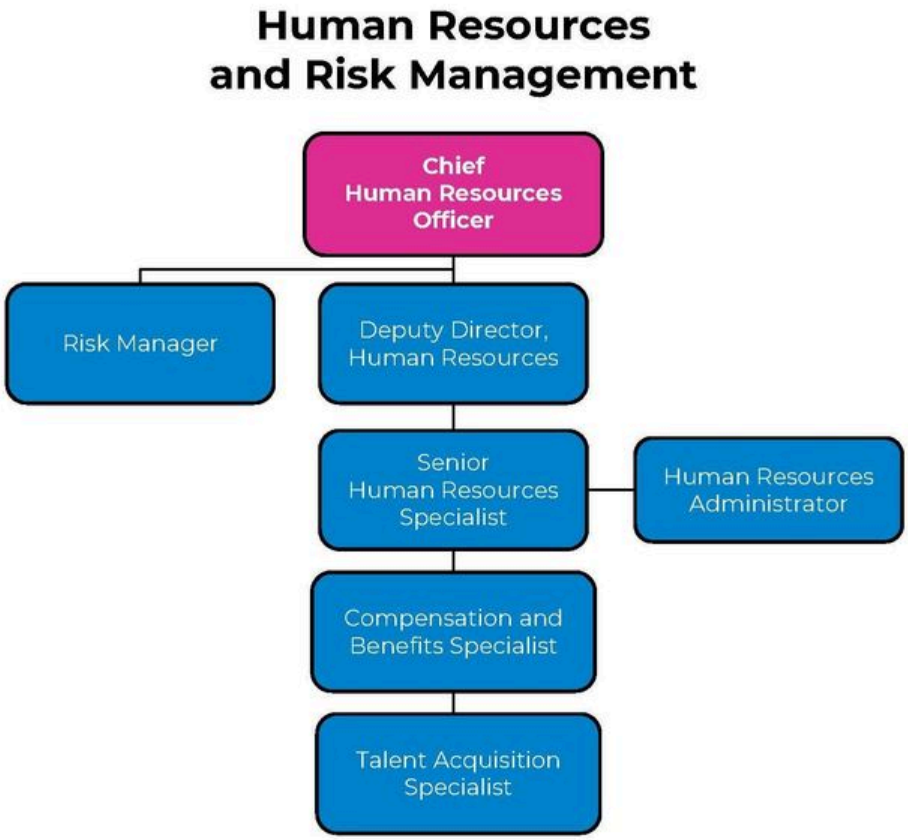
Expenditures Summary

$1,830,945 **$35,544**
(1.98% vs. prior year)

Human Resources - Risk Management Comparative Budget Schedule



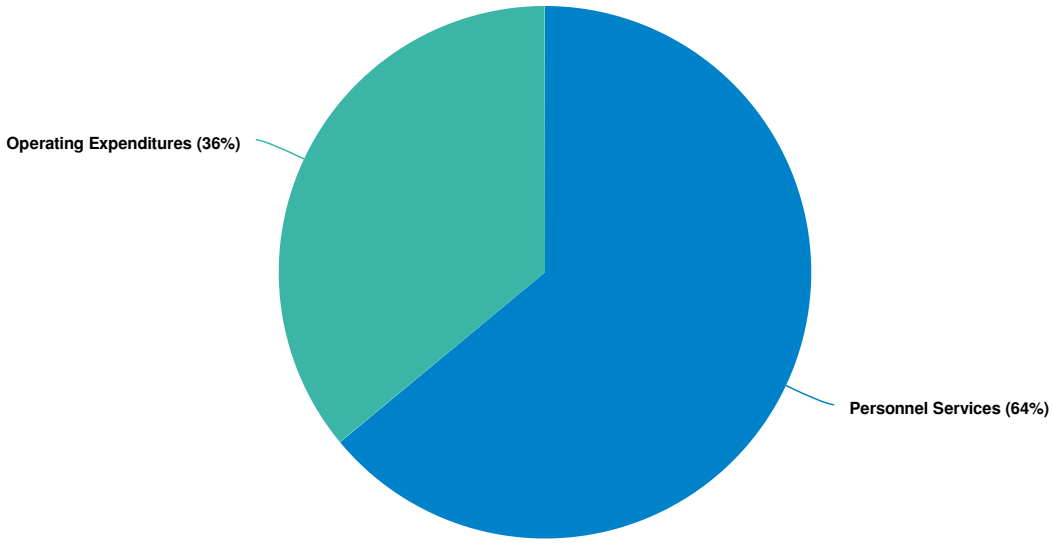
Organization Chart



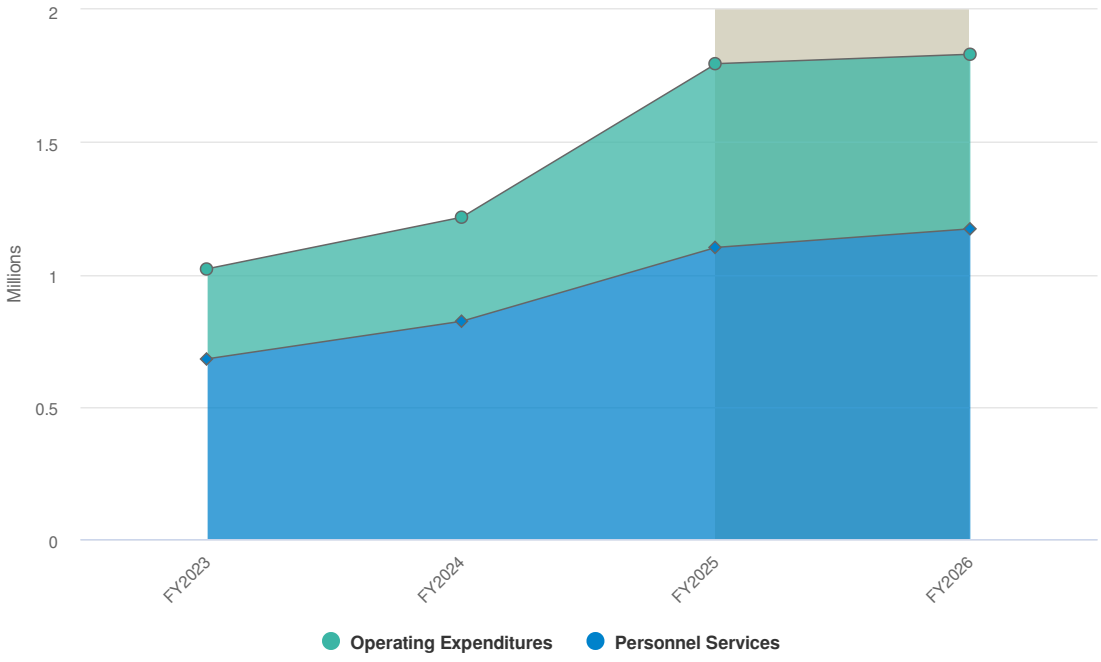
Fiscal Year	Adopted FY2025	Proposed FY2026
Total FTE	7	7

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$6,231	$6,000	$6,000	$6,000	$6,000	0%
Salaries and Wages Full-Time	$493,010	$584,666	$785,925	$785,925	$847,828	7.9%
Salaries and Wages Cell Phone Stipend	$2,021	$1,866	$2,880	$2,880	$1,920	-33.3%
Overtime Regular	$95	$1,779	$0	$0	$0	0%
Special Pay Accrued Leave Buyback	$4,191	$14,044	$10,213	$10,213	$10,212	0%
FICA Taxes	$31,369	$37,433	$49,102	$49,103	$52,936	7.8%
FICA Medicare	$7,604	$9,117	$11,485	$11,485	$12,380	7.8%
Retirement Contributions FRS Pension	$94,320	$118,473	$148,966	$148,966	$164,926	10.7%
Retirement Contributions Deferred Compensation Match	$14,895	$17,543	$23,582	$23,582	$22,687	-3.8%
Life and Health Insurance Insurance	$26,519	$31,103	$62,637	$62,638	$52,075	-16.9%
Workers' Compensation Premium	$466	$570	$626	$733	$626	-14.6%
Total Personnel Services:	**$680,721**	**$822,594**	**$1,101,416**	**$1,101,525**	**$1,171,590**	**6.4%**
Operating Expenditures						
Prof. Services General	$85,345	$90,887	$247,160	$247,160	$144,308	-41.6%
Prof. Services Pre-Employment Physicals	$22,591	$48,550	$56,234	$56,234	$58,497	4%
Prof. Services CDL Drivers Annual Physicals & Drug testing	$2,895	$6,397	$4,525	$4,525	$6,403	41.5%
Prof. Services Post accident testing/Physicals	$95	$125	$0	$0	$0	0%
Prof. Services Employee Vaccinations	$72	$0	$7,410	$7,410	$5,024	-32.2%
Contractual Services General	$15,068	$27,326	$15,000	$15,000	$15,000	0%
Travel and Per Diem Training and Per Diem	$829	$818	$12,550	$12,550	$9,100	-27.5%
Other Current Charges/Obligations Legal & Display Advertising	$72,860	$113,290	$135,897	$135,897	$133,897	-1.5%
Office Supplies General	$7,644	$10,147	$15,400	$15,400	$15,400	0%
Operating Supplies Miscellaneous	$99,048	$60,683	$93,350	$93,350	$159,786	71.2%
Operating Supplies Software	$0	$8,458	$0	$0	$0	0%
Books/Publications, Memberships, Subscriptions Books & Subscriptions	$6,692	$4,126	$4,500	$4,500	$5,000	11.1%
Books/Publications, Memberships, Subscriptions Memberships	$4,208	$2,746	$14,544	$14,544	$11,191	-23.1%
Training Education & Certifications	$22,837	$19,358	$87,415	$87,415	$95,750	9.5%
Total Operating Expenditures:	**$340,183**	**$392,913**	**$693,985**	**$693,985**	**$659,355**	**-5%**
Total Expense Objects:	**$1,020,904**	**$1,215,506**	**$1,795,401**	**$1,795,510**	**$1,830,945**	**2%**

Human Resources and Risk Management Narrative

The Human Resources and Risk Management Department has developed and implemented comprehensive programs that are essential to the success of all City departments. The Chief Human Resources Officer (CHRO) serves as a strategic advisor to the City Manager and plays a critical role in ensuring that the direction of the City's workforce is aligned with the goals outlined in the City's Strategic Plan. The Human Resources and Risk Management Department remains steadfast in its commitment to fostering a workplace culture that promotes employee development, safety and well-being, and organizational productivity.

The proposed budget reflects a strategic and comprehensive approach to supporting our workforce, mitigating risk, and ensuring the City's continued growth and success.

Responsibilities:

The Human Resources and Risk Management Department plays a vital role in driving the City of Dania Beach's mission by serving as a strategic business partner to all City departments. We lead with the City's RISE principles, which at the forefront of every interaction and initiative, supporting our leadership in recruiting, developing, and retaining a high-performing, engaged workforce.

They provide comprehensive services across a wide range of functional areas, including:

- Talent Acquisition and Recruitment
- Organizational Development and Training
- Employee and Labor Relations
- Compensation and Benefits Administration
- Human Resources Information Systems (HRIS)
- Risk Management and Liability Claims
- Employee Health and Wellness Programs

Accomplishments FY 2025

- Successfully negotiated another reduction in health insurance costs for team members and retirees for 2025.
- Introduced new mental health benefits.
- Expanded quarterly wellness programming with the addition of "Thriving Thursdays."
- Continued partnership with UHC, BSO/Fire, and BSO/Police to deliver annual health and safety training.
- Maintained zero grievances and arbitrations from unions or employees.
- Negotiated and reached a tentative agreement with outstanding terms for the 2025-2028 collective bargaining agreement.
- Issued Annual Total Compensation Statements, including detailed breakdowns of cash compensation, City-paid, and employee-paid benefits.
- Conducted continuous review and annual updates to the Personnel Policy Manual (PPM).
- Mandatory programs to support RISE principles: new hire onboarding (quarterly full-day), 90-day callback, bi-annual focus groups, reasonable suspicion, and advanced customer service/de-escalation.
- Employee Engagement: Quarterly employee events and year-end RISE Recognition and celebration event.
- Hired a full-time Risk Manager in January 2025. Conducted comprehensive safety inspections at all City facilities and key locations with departments.
- Developed reports (including photos) at accident sites to assist with liability claim resolution, favorable to the City.
- Trained staff on Certificates of Insurance (COI) and improved upon a City-wide risk mitigation strategy.
- Expand the Tenant Users Liability Insurance Program (TULIP) for residents to easily obtain online insurance for events on City premises.
- Strengthened recruitment through advertising, targeted campaigns, and sourcing.

Key Objectives FY 2026

Talent Acquisition and Management

- Focus on marketing the City as an employer of choice.
- Continue to attract, recruit, and retain top talent aligned with the City's growth.
- Enhance recruitment via:External boards: Job Target, Indeed, Florida League of Cities, LinkedIn Continuous Recruiter and specialty boards.
- Strengthen retention through benefit monitoring and pay comparison surveys.
- Partner with local colleges and universities to develop future talent.

HR Technology and Innovation

- Implement comprehensive JDXpert software for job descriptions.
- Finalize succession planning program.
- Use HR data to track metrics and guide strategic planning.

Employee Engagement

- Continue new hire onboarding, employee focus groups, and quarterly events.
- Review recommendations from focus groups and implement them where possible.
- Start a professional individualized coaching program for leadership where opportunities are identified.

Employee Development and Training

- Continue and expand training offerings:
  - Safety training: Active Shooter, CPR, Hazard Reporting App, CDL compliance, Cybersecurity.
  - Tools: Microsoft Office training, TNN video library, Vector Solutions.
  - Developmental training: New Supervisor, Leadership, Team Building, De-escalation.

Compliance and Risk Management

- Continue CDL compliance training and automate annual license checks.
- Monitor ACA compliance for part-time staff.
- Conduct regular audits (I-9, Certifications) HRIS and update SOPs as needed for continuous improvement.
- Establish vendor insurance requirements policy for Risk Management.
- Procure Risk Management software to centralize claims and insurance data, enhancing loss tracking and safety planning (upon budget approval).
- Continue quarterly Health and Safety Committee meetings with key stakeholders while increasing engagement among all team members.

Collective Bargaining

- Successfully negotiate and implement a new three-year collective bargaining agreement.

HUMAN RESOURCES AND RISK MANAGEMENT PERFORMANCE MEASURES BASED ON STRATEGIC PLAN FOR 2026

Performance Measures tied to the Strategic Plan for Human Resources – Risk Management under the goal of a Financially Sound and Responsible:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Financially Sound & Responsible	Number of Training Classes completed	28	25	80%
Financially Sound & Responsible	Number of grievances/arbitrations	0	0	5

,

Other Proactive Performance Measures:

- Onboarding (quarterly)
- Call-back sessions (quarterly)
- Focus Groups – (Bi-annual)
- Department Director with all new hires
- City-wide annual recognition program
- Implementation of New Collective Bargaining Agreement -25/26.

Community Development



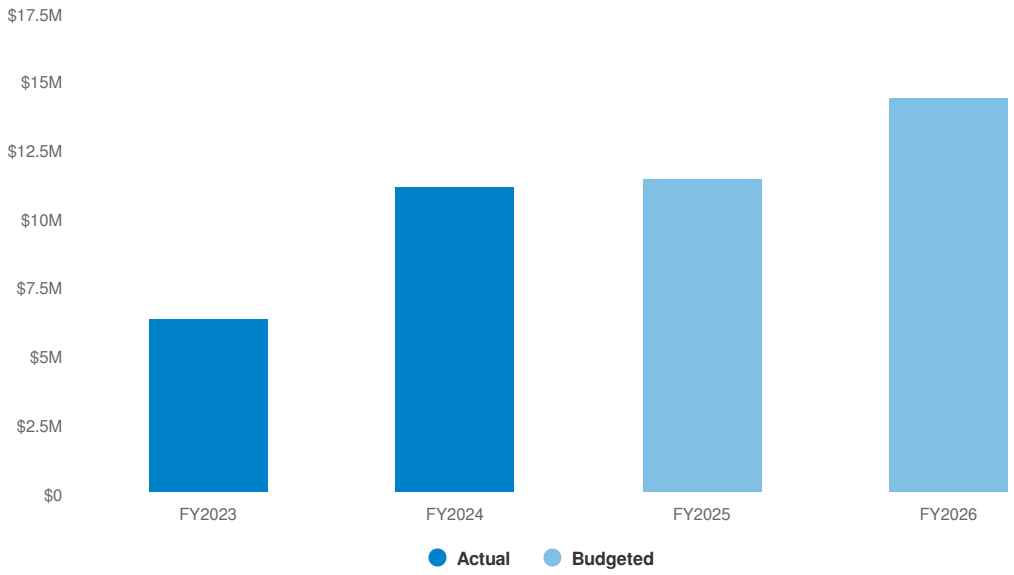
Eleanor Norena, CFM
Director of Community Development

The Community Development department's budget encompasses divisions in the General Fund (Planning & Zoning, Code Enforcement), the Building Permit Fund (Building Permit Operations), and the Ocean Park Enterprise Fund (Parking Enforcement/Beach Rangers). Staffing in the individual divisions is provided by a combination of full-time and part-time employees, as well as contracted staffing by both Broward County (Chief Building Official) and private contractors.

Expenditures Summary

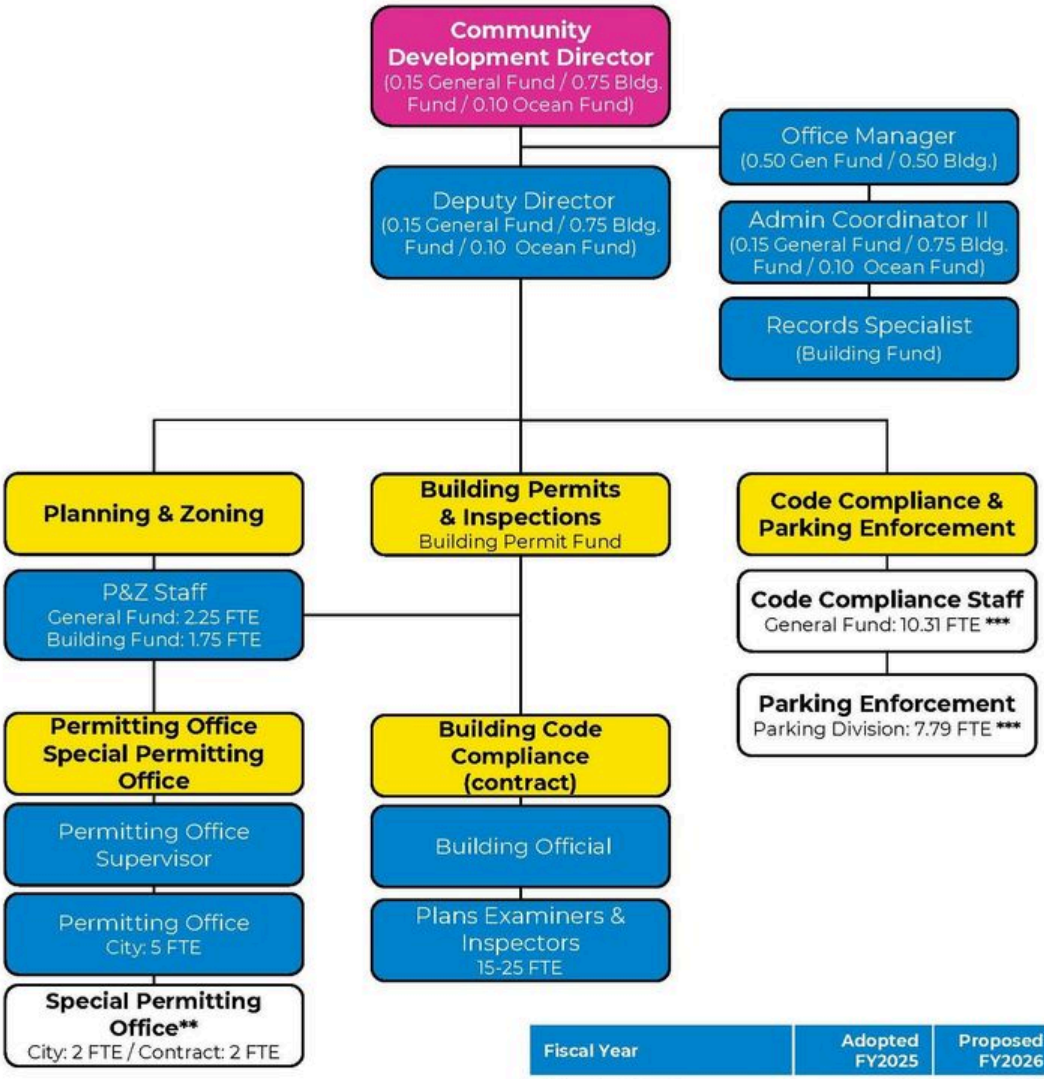
$14,366,750 **$2,932,834**
(25.65% vs. prior year)

Community Development Comparative Budget Schedule



Organization Chart

Community Development



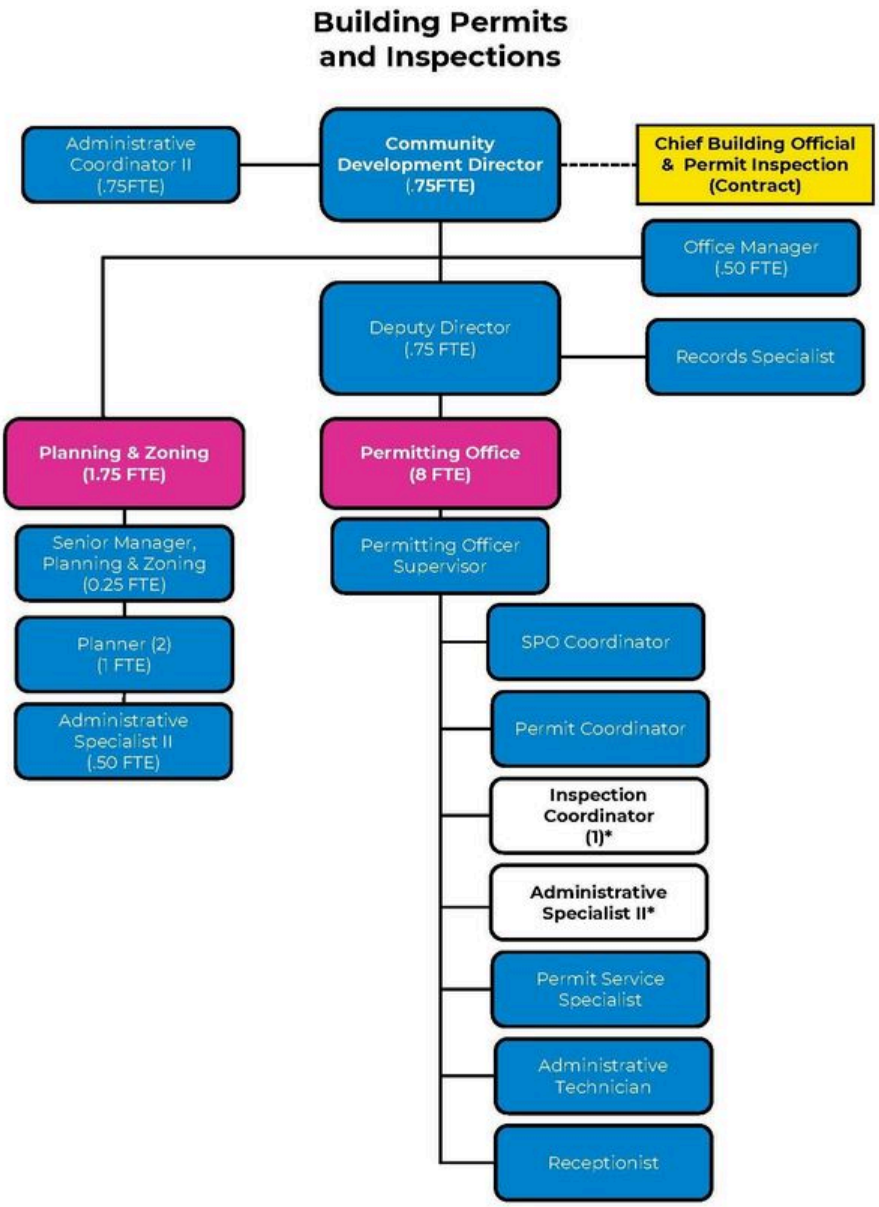
Fiscal Year	Adopted FY2025	Proposed FY2026
Planning & Zoning	3.20	3.20
Code Compliance	10.4	10.31
Building Fund	13.50	13.50
Parking Division/ Ocean Fund	7.90	8.09
Contract	26.00	26.00
Total FTE	**61.00**	**61.10**

* New Beach Ranger part-time position added mid-year during FY2025.

** Inspection Coordinator position changed to Administrative Specialist II during FY2025.

*** Code Compliance and Parking Enforcement funding allocations updated for FY2026

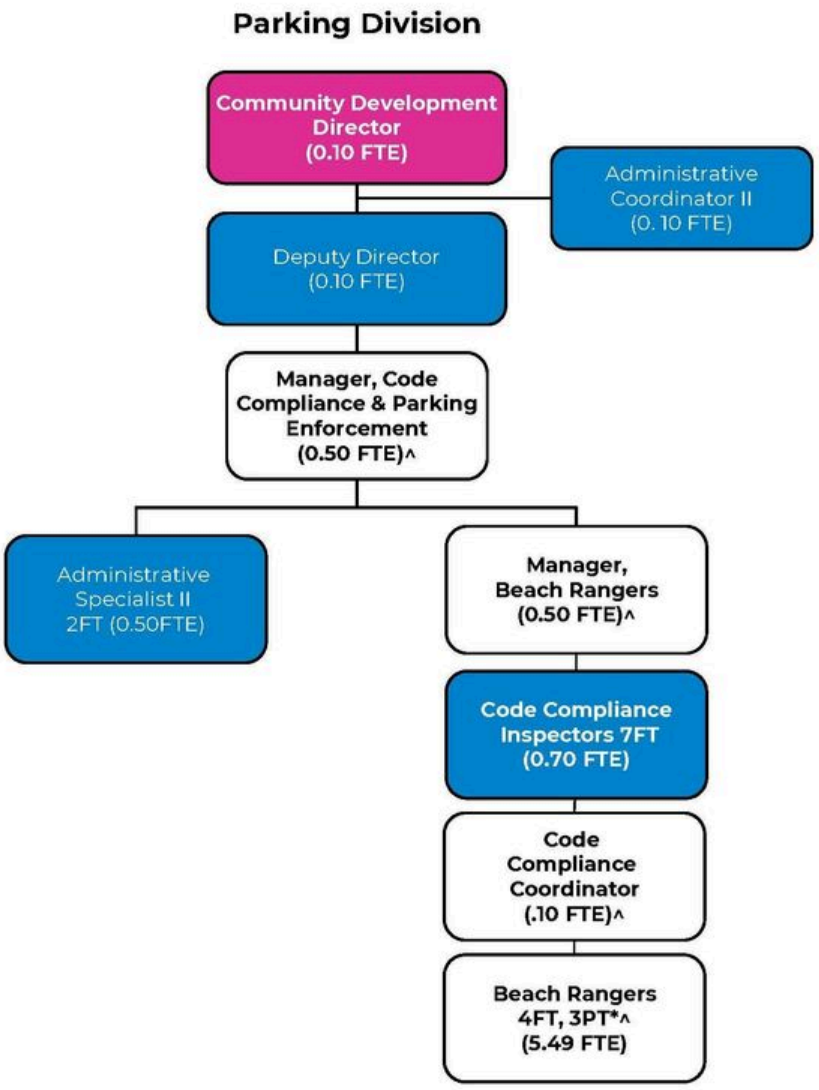
Organizational Chart



*Inspection Coordinator position changed to Administrative Specialist II during FY2025.

Fiscal Year	Adopted FY2025	Proposed FY2026
Total FTE	13.50	13.50

Organizational Chart



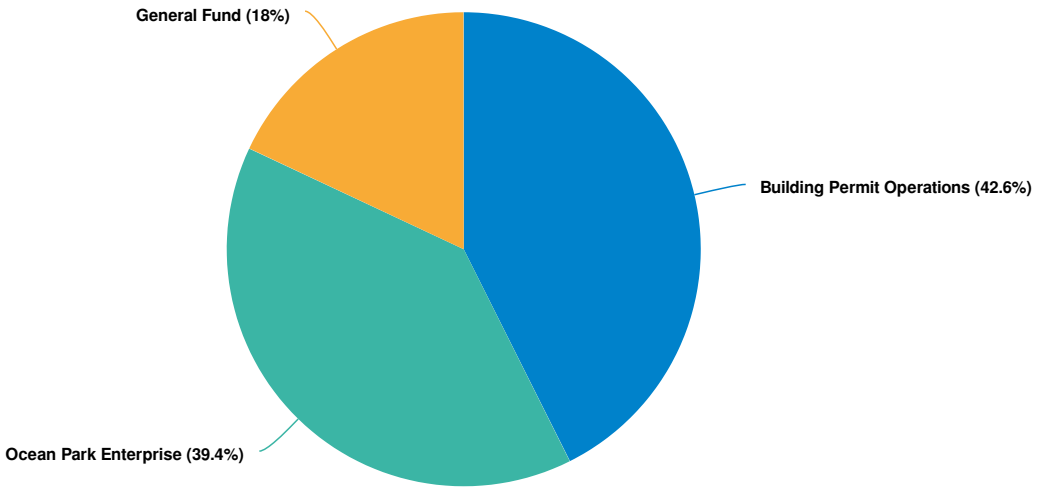
*New Beach Ranger part-time position added mid-year during FY2025.

^ Funding allocations have changed for FY2026. Part-time hours were adjusted.

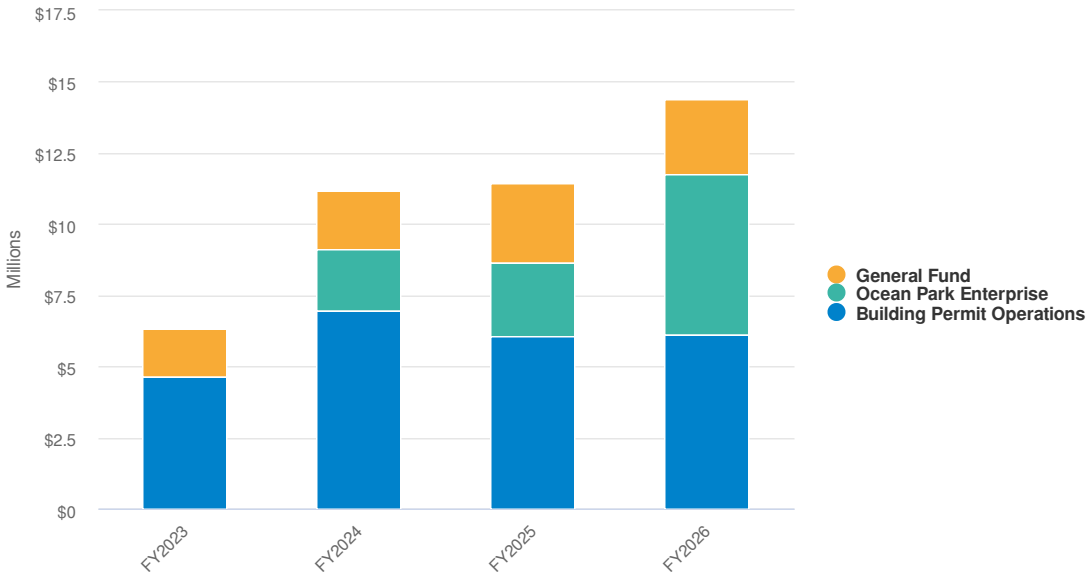
Fiscal Year	Adopted FY2025	Proposed FY2026
Total FTE	7.9	8.09

Expenditures by Fund

2026 Expenditures by Fund



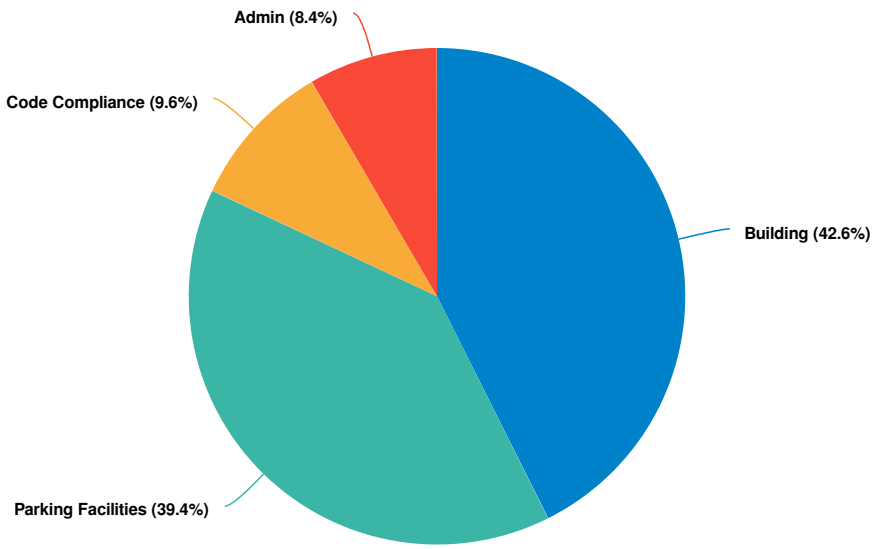
Budgeted and Historical Expenditures by Fund



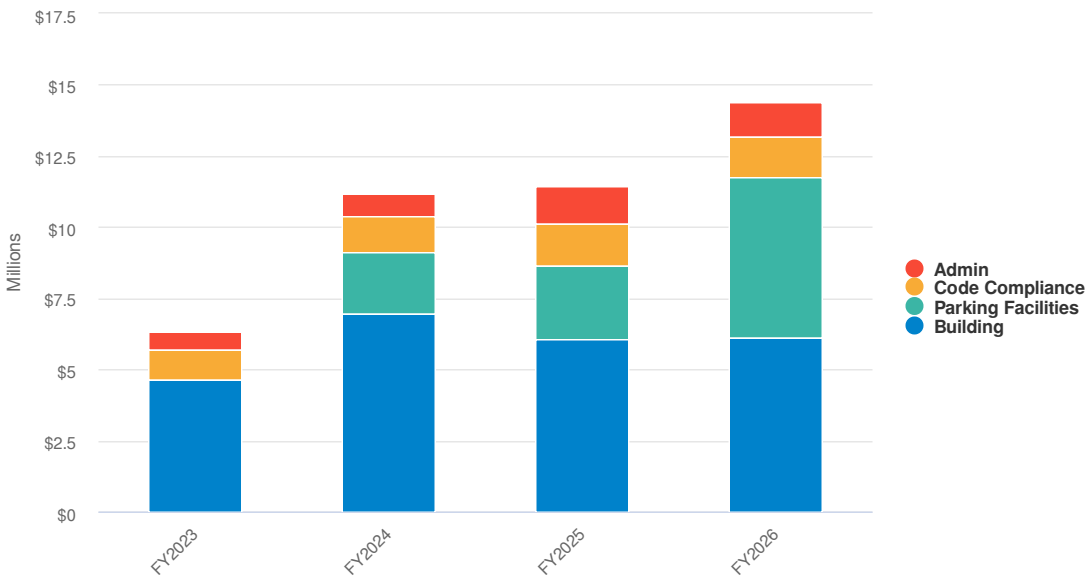
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
General Fund						
Personnel Services	$1,258,312	$1,547,123	$1,936,318	$1,938,152	$1,835,624	-5.3%
Operating Expenditures	$432,489	$500,757	$866,600	$751,600	$751,900	0%
Total General Fund:	**$1,690,801**	**$2,047,880**	**$2,802,918**	**$2,689,752**	**$2,587,524**	**-3.8%**
Building Permit Operations						
Personnel Services	$1,362,624	$1,427,655	$1,597,707	$1,542,388	$1,698,761	10.1%
Operating Expenditures	$2,103,618	$2,383,439	$2,673,900	$2,426,500	$2,731,200	12.6%
Capital Outlay	$0	$11,374	$0	$0	$0	0%
Intergovernmental Transfers Out	$1,182,902	$3,129,797	$1,694,832	$1,694,832	$1,592,452	-6%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Building Permit Operations:	**$4,649,144**	**$6,952,265**	**$6,066,439**	**$5,663,720**	**$6,122,413**	**8.1%**
Ocean Park Enterprise						
Personnel Services	$74	$423,913	$588,838	$589,743	$883,417	49.8%
Operating Expenditures	$0	$667,637	$915,190	$876,190	$1,231,440	40.5%
Capital Outlay	$0	$84,193	$0	$0	$2,101,500	N/A
Intergovernmental Transfers Out	$0	$995,834	$960,531	$960,531	$1,340,456	39.6%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Ocean Park Enterprise:	**$74**	**$2,171,576**	**$2,564,559**	**$2,426,464**	**$5,656,813**	**133.1%**
Total:	**$6,340,018**	**$11,171,721**	**$11,433,916**	**$10,779,936**	**$14,366,750**	**33.3%**

Expenditures by Function

Budgeted Expenditures by Function



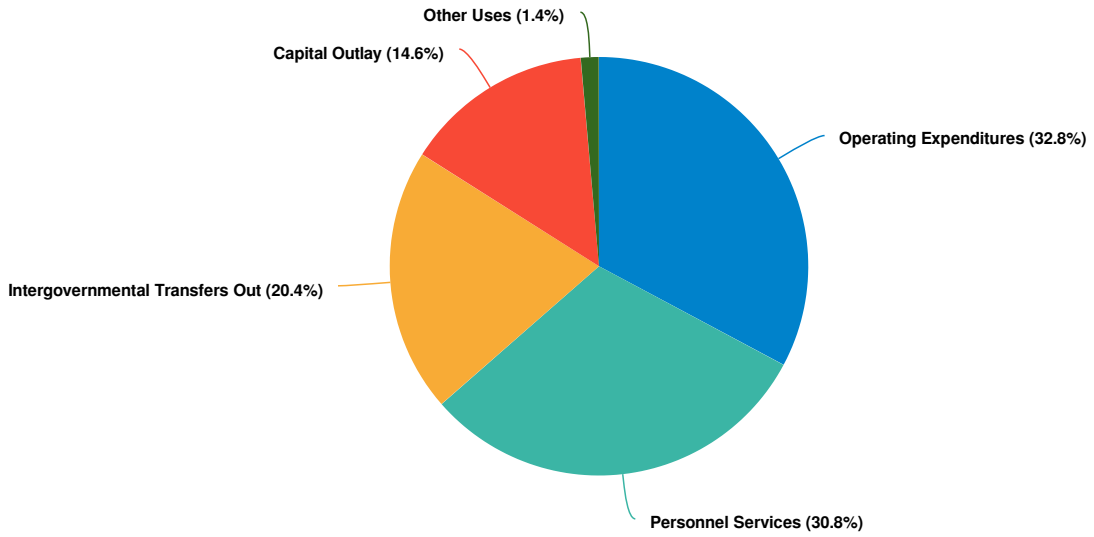
Budgeted and Historical Expenditures by Function



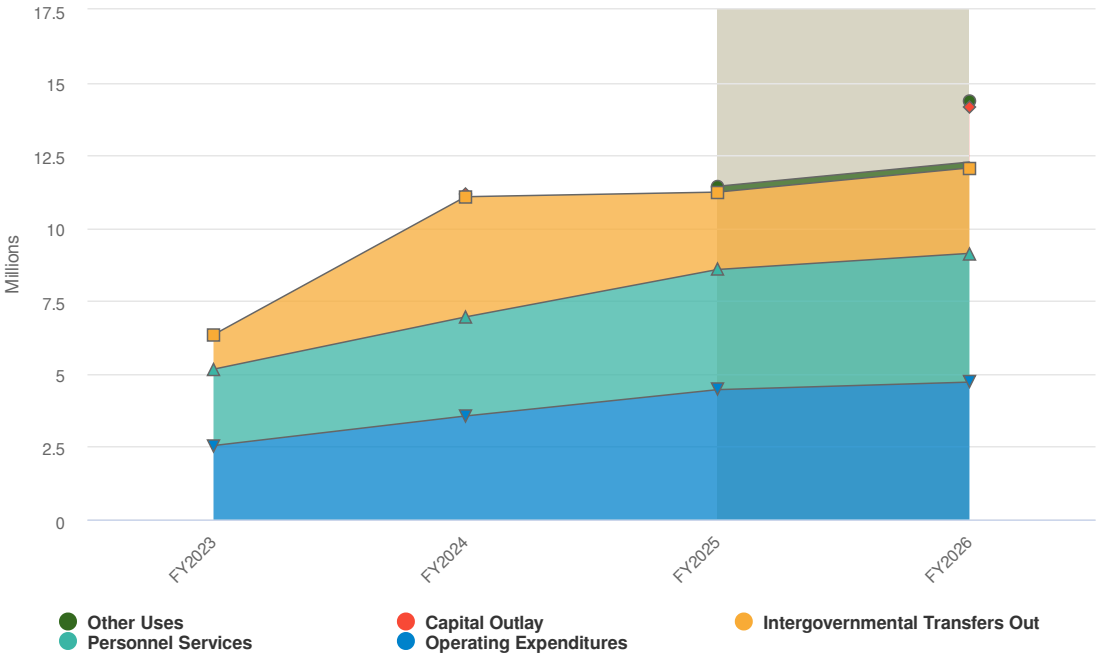
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Community Development						
Protective Inspections						
Personnel Services	$1,362,624	$1,427,655	$1,597,707	$1,542,388	$1,698,761	10.1%
Operating Expenditures	$2,103,618	$2,383,439	$2,673,900	$2,426,500	$2,731,200	12.6%
Capital Outlay	$0	$11,374	$0	$0	$0	0%
Intergovernmental Transfers Out	$1,182,902	$3,129,797	$1,694,832	$1,694,832	$1,592,452	-6%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Protective Inspections:	**$4,649,144**	**$6,952,265**	**$6,066,439**	**$5,663,720**	**$6,122,413**	**8.1%**
Code Compliance						
Personnel Services	$960,794	$1,190,212	$1,363,569	$1,365,310	$1,247,126	-8.7%
Operating Expenditures	$62,040	$70,196	$130,000	$130,000	$133,200	2.5%
Total Code Compliance:	**$1,022,834**	**$1,260,408**	**$1,493,569**	**$1,495,310**	**$1,380,326**	**-7.7%**
Comprehensive Planning						
Personnel Services	$297,518	$356,911	$572,749	$572,842	$588,498	2.7%
Operating Expenditures	$370,449	$430,561	$736,600	$621,600	$618,700	-0.5%
Total Comprehensive Planning:	**$667,967**	**$787,472**	**$1,309,349**	**$1,194,442**	**$1,207,198**	**1.1%**
Total Community Development:	**$6,339,944**	**$9,000,145**	**$8,869,357**	**$8,353,472**	**$8,709,937**	**4.3%**
Parking Facilities						
Beach						
Parking Facilities						
Personnel Services	$74	$423,913	$588,838	$589,743	$883,417	49.8%
Operating Expenditures	$0	$428,325	$507,200	$468,200	$731,600	56.3%
Capital Outlay	$0	$23,000	$0	$0	$2,101,500	N/A
Intergovernmental Transfers Out	$0	$989,476	$901,229	$901,229	$1,300,834	44.3%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Parking Facilities:	**$74**	**$1,864,714**	**$2,097,267**	**$1,959,172**	**$5,117,351**	**161.2%**
Total Beach:	**$74**	**$1,864,714**	**$2,097,267**	**$1,959,172**	**$5,117,351**	**161.2%**
City Center Garage						
Parking Facilities						
Operating Expenditures	$0	$239,312	$407,990	$407,990	$499,840	22.5%
Capital Outlay	$0	$61,193	$0	$0	$0	0%
Intergovernmental Transfers Out	$0	$6,358	$59,302	$59,302	$39,622	-33.2%
Total Parking Facilities:	**$0**	**$306,862**	**$467,292**	**$467,292**	**$539,462**	**15.4%**
Total City Center Garage:	**$0**	**$306,862**	**$467,292**	**$467,292**	**$539,462**	**15.4%**
Total Parking Facilities:	**$74**	**$2,171,576**	**$2,564,559**	**$2,426,464**	**$5,656,813**	**133.1%**
Total Expenditures:	**$6,340,018**	**$11,171,721**	**$11,433,916**	**$10,779,936**	**$14,366,750**	**33.3%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$5,608	$6,000	$6,000	$6,000	$6,000	0%
Salaries and Wages Full-Time	$1,594,430	$2,161,183	$2,660,505	$2,660,505	$2,705,403	1.7%
Salaries and Wages Part-Time (FRS Eligible)	$30,994	$38,880	$27,560	$27,560	$152,458	453.2%
Salaries and Wages Cell Phone Stipend	$9,446	$10,813	$12,960	$12,960	$11,520	-11.1%
Overtime Regular	$19,010	$34,110	$15,000	$15,000	$37,000	146.7%
Special Pay Accrued Leave Buyback	$105,414	$71,867	$80,330	$80,329	$73,468	-8.5%
FICA Taxes	$106,579	$136,494	$161,043	$161,043	$174,829	8.6%
FICA Medicare	$25,463	$33,309	$37,686	$37,685	$40,888	8.5%
Retirement Contributions City Pension	$148,820	$88,057	$103,005	$47,092	$91,741	94.8%
Retirement Contributions FRS Pension	$192,812	$290,015	$357,052	$357,052	$403,224	12.9%
Retirement Contributions Deferred Compensation Match	$28,058	$39,445	$51,450	$51,450	$57,938	12.6%
Life and Health Insurance Insurance	$343,732	$470,723	$590,697	$590,696	$643,758	9%
Workers' Compensation Premium	$10,645	$17,796	$19,575	$22,911	$19,575	-14.6%
Total Personnel Services:	**$2,621,010**	**$3,398,691**	**$4,122,863**	**$4,070,283**	**$4,417,802**	**8.5%**
Operating Expenditures						
Prof. Services General	$2,197,354	$2,422,211	$3,022,000	$2,567,000	$2,922,000	13.8%
Prof. Services Engineering	$2,800	$0	$125,000	$110,000	$115,000	4.5%
Prof. Services Landscape Review	$82,029	$80,713	$100,000	$100,000	$100,000	0%
Contractual Services General	$114,171	$450,167	$514,352	$563,952	$516,952	-8.3%
Contractual Services Merchant Card Processing Fees	$18,304	$192,954	$162,800	$191,800	$175,400	-8.6%
Travel and Per Diem Training and Per Diem	$6,887	$8,966	$18,000	$18,000	$19,500	8.3%
Communications Services Telephone	$0	$5,037	$6,250	$6,250	$0	-100%
Utility Services Water	$375	$8,457	$10,400	$10,400	$11,800	13.5%
Utility Services Electricity	$0	$16,918	$21,200	$21,200	$39,100	84.4%
Rentals and Leases Equipment	$5,304	$7,279	$13,000	$13,000	$0	-100%
Rentals and Leases Trailers	$0	$67,404	$61,000	$63,500	$65,500	3.1%
Rentals and Leases Miscellaneous	$0	$21,600	$0	$0	$0	0%
Repair & Maint. Services Equipment	$0	$50,577	$45,000	$45,000	$50,000	11.1%
Repair & Maint. Services Vehicles	$0	$8,765	$6,000	$6,000	$10,000	66.7%
Repair & Maint. Services Buildings	$0	$0	$0	$0	$340,000	N/A
Repair & Maint. Services Grounds	$0	$15,930	$18,188	$18,188	$18,188	0%
Printing and Binding General	$14,622	$18,100	$35,000	$35,000	$51,000	45.7%
Promotional Activities General	$378	$3,565	$7,000	$7,000	$7,000	0%
Other Current Charges/Obligations Legal & Display Advertising	$27,414	$29,335	$40,000	$40,000	$40,000	0%
Other Current Charges/Obligations Permits & Licenses	$0	$25,102	$24,000	$24,000	$24,000	0%
Office Supplies General	$18,283	$18,687	$33,000	$33,000	$29,000	-12.1%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Operating Supplies Gasoline and Diesel Fuel	$7,652	$16,650	$18,500	$18,500	$35,600	92.4%
Operating Supplies Miscellaneous	$20,082	$15,995	$94,000	$84,000	$70,500	-16.1%
Operating Supplies Software	$4,870	$0	$10,000	$10,000	$0	-100%
Operating Supplies Uniforms	$2,811	$11,178	$18,500	$18,500	$23,500	27%
Books/Publications, Memberships, Subscriptions Books & Subscriptions	$2,749	$6,098	$9,000	$9,000	$9,000	0%
Books/Publications, Memberships, Subscriptions Memberships	$4,805	$8,592	$9,000	$9,000	$9,000	0%
Training Education & Certifications	$5,216	$11,645	$34,500	$32,000	$32,500	1.6%
Depreciation Depreciation Expense	$0	$29,909	$0	$0	$0	0%
Total Operating Expenditures:	**$2,536,107**	**$3,551,833**	**$4,455,690**	**$4,054,290**	**$4,714,540**	**16.3%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$0	$84,193	$0	$0	$0	0%
Infrastructure CIP Project	$0	$0	$0	$0	$2,050,000	N/A
M&E Computer	$0	$11,374	$0	$0	$0	0%
M&E Vehicles	$0	$0	$0	$0	$35,000	N/A
M&E M&E	$0	$0	$0	$0	$16,500	N/A
Total Capital Outlay:	**$0**	**$95,567**	**$0**	**$0**	**$2,101,500**	**N/A**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$545,449	$1,380,616	$1,362,791	$1,362,791	$1,816,125	33.3%
Intragovernmental Transfers Out Capital Projects Fund	$0	$825,393	$0	$0	$0	0%
Intragovernmental Transfers Out Transfer to Facilities Fund	$189,911	$476,296	$204,896	$204,896	$136,900	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$7,177	$181,564	$16,291	$16,291	$15,529	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$340,365	$911,762	$721,385	$721,385	$614,354	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$100,000	$350,000	$350,000	$350,000	$350,000	0%
Total Intergovernmental Transfers Out:	**$1,182,902**	**$4,125,631**	**$2,655,363**	**$2,655,363**	**$2,932,908**	**10.5%**
Other Uses						
Other Uses Contingency	$0	$0	$200,000	$0	$200,000	N/A
Total Other Uses:	**$0**	**$0**	**$200,000**	**$0**	**$200,000**	**N/A**
Total Expense Objects:	**$6,340,018**	**$11,171,721**	**$11,433,916**	**$10,779,936**	**$14,366,750**	**33.3%**

Planning and Zoning Narrative

Summary of Responsibilities

The Planning and Zoning Division is responsible for:

- Performs zoning plan review, zoning inspections of building permits in the Building Division and Special Permitting Office (SPO).
- Performs comprehensive planning, strategic planning (special projects), site plan review, zoning review, land use plan amendments, zoning text amendments, plats, site plans, variances, special exceptions, special permits, waivers, building permit review, Geographic Information Services (GIS) and community outreach.
- Provides administrative and technical support for the Planning & Zoning Board, Public Art Advisory Board, Green Advisory Board and City Commission.
- Manages and coordinates the site plan review process for the Development Review Committee (DRC) to include Fire-Rescue, Public Services, landscaping consultants, transportation engineering consultants, and Civil engineering consultants.
- Coordinates review for project applications within the Community Redevelopment Agency for their review and comment and municipal decision makers.
- Coordinates with Geographic Information Systems (GIS) consultants to create maps and data analysis to enhance the quality of service given to customers.
- Provides zoning approval of Certificate of Use (CU), zoning verification letters, and applications from the Bureau of Alcohol Tobacco Firearms and Explosives.
- Coordinates Planning and Zoning Board and the Local Planning Agency activity with Broward County School Board.
- Ensures compliance with the State of Florida and City's legal advertisement requirements for public hearing items.
- Intergovernmental coordination on behalf of the City with Broward County Board of County Commissioners, Metropolitan Planning Organization, Florida Department of Transportation, Broward County Planning Council, South Florida Regional Planning Council and Broward County School Board.
- Process Vacation Rental applications and coordinate the annual review and inspection process.
- Reviews and comments on Special Event applications for events in City parks, public spaces as well as on private property.
- Provides zoning counter assistance by addressing questions of residents, real estate agents, contractors, developers and attorneys via email and in person.
- Update the City's Comprehensive Plan on EAR-based amendments and modifications as needed.
- Coordinates with the Public Art Board to implement the City's Public Art Plan.
- Initiate resiliency efforts to respond to individual weather events affecting the City.
- Ensure the City's Land Development Regulations (zoning code) are up-to-date with industry best practices and draft new regulations to update when necessary, working with consultants and subject experts to ensure standards of excellence is maintained.

Summary of FY 2025 Accomplishments

- Proposed project for CSLIP Cycle 9 submittal acceptance for funding consideration.
- Staff representation on the Public-School Concurrency Working Group Committee.
- Amended the Unified Land Development Code to address changes relating to Signage, shipping containers, Accessory Dwelling Units (ADU), tiny homes, and off-street parking requirements for hotels within the RAC.
- Staff attendance and participation in monthly Broward County Metropolitan Planning Organization (MPO) meetings.
- Processed the review and approval of several art installations consistent with the City's Public Art Program, which has resulted in the on-site installation of one (2) Public Art Sculpture and one (1) Public Art installation within the City.
- Reviewed and processed approximately 41 Development Review Committee (DRC) reports for large development projects.
- Prepared, participated in, and presented approximately 21 public hearing items at the Planning and Zoning Board/Local Planning Agency and about 56 public hearing items at the City Commission, totaling around 77 public hearing agenda items.
- Collected approximately $261K in Planning and Zoning fees.
- Drafted, published, and executed two (2) national Call to Artists for the installation of art when the opportunity becomes available.

Summary of FY 2025 Major Development Projects

File #	Project Name	Address	Description
SP-006-22	Dania Oaks Phase III	5571 SW 40 Avenue	Site Plan for the development of 14 townhomes
PL-036-22	Dania Oaks Phase III	5571 SW 40 Avenue	Plat for oaks place phase II
SP-078-22	NSU Industrial	1850 NE 7 Ave	Site plan for the construction of a 62,340 SF industrial building
SP-058-20MOD	Harbour Landings	4695 SW 45 Terrace	Site plan modification to change the building façade
SP-035-20MOD2	Parkview Site Plan Modification	North side of Dania Beach Blvd approx. 650 ft East of Gulfstream Road	Site plan modification to indicate two driveway openings for 1-way in/1-way out. The west opening is a right-in only and the east opening a right-out only.
SP-038-03MOD4	Maimonides Site Plan Modification	5300 SW 40 Avenue	Site plan modification to add 36 parking spaces to the northeast parking lot of the campus and to increase the height of the wall along the northern property line
SP-023-24	Central Paw	1470 W Dixie Hwy	Site plan for the construction of a 3,255 sq for doggie daycare
SP-027-24	Ravenswood Site Plan	3301 Ravenswood Road	Site plan for the construction of a 5,100 sq ft metal warehouse
SP-025-22MOD2	101 Dania Apts Modification	46 SW 1 Avenue	Site plan modification to accommodate a 31,270-sf office on the 2nd and 3rd floor, requiring the relocation of the proposed bridge from the 4th floor to the 5th floor of the garage
PL-029-24	NSU Industrial Plat	1850 NE 7 Avenue	Plat for the development of 150,000 square feet of industrial use
SP-041-24	Multifamily V.E.D Group Site Plan	214 & 220 SE Park Street	Site plan for the construction of 7 townhomes
SP-042-24	501 Dania Site Plan	501-505 W Dania Beach Blvd	Site Plan for multifamily project with 49 Units
SP-043-24	Braha Dania Site Plan	225-255 East Dania Beach Blvd	Site plan for a mix use development for 168 units
RZ-045-24	501 Dania Site Plan	501-505 W Dania Beach Blvd	Rezoning from NBHD- MU to CC
SP-046-24	Stanmore at Dania Beach	768 East Dania Beach Blvd	Site Plan for the construction of an 8 story 350-unit multifamily development
RZ-047-24	Stanmore at Dania Beach	768 East Dania Beach Blvd	Rezoning to Beach Gateway Mixed Use II District
SP-049-24	Apts at 700 E DBB	700 East Dania Beach Blvd	Site Plan for the construction of a proposed 8 story 294-unit multifamily development
RZ-050-24	Apts at 700 E DBB	700 East Dania Beach Blvd	Rezoning to Beach Gateway Mixed Use II District
SP-022-20MOD3	Griffin Living Site Plan	2700 Griffin Road	Site Plan modification to include additional lots
SP-024-23	Mango Residential	1518 SW 2 Avenue	Site plan for new construction of 4 residential units
RZ -006-25	Dania Pointe	North Side of Stirling Road, West side of Bryan Road, East of I-95	Proposed revision to Design Development Guidelines for Dania Pointe

DR -007-25	Dania Pointe	North Side of Stirling Road, West side of Bryan Road, East of I-95	A proposed plat note amendment to the Dania Pointe Plat
SP-012-25	Preserve at Dania Beach	1301 SW 12 Ave	Site Plan for the development of 46 townhomes units
PL-013-25	Preserve at Dania Beach	1301 SW 12 Ave	Plat for the development of 46 townhomes
SP-042-20MOD	AMO Training Facility	25 W. Dixie Hwy	Site Plan Modification to add tower and training area
SP-043-24	Braha Dania Site Plan	225-255 East Dania Beach Blvd	Site plan for a mix use development for 168 units
SP-035-22	Kinghead Site Plan	500 East Dania Beach Blvd	Site Plan for the construction of 216 dwelling units

Summary of FY 2026 Key Objectives and Improvements

- Continue to guide developers and property owners through the entitlement and permitting process.
- Continue to assist new business through the Certificate of Use process.
- Continue to provide guidance and assistance to residents regarding zoning compliance.
- Continue to collaborate with Public Services and Broward County to obtain additional funding through Community Development Block Grants.
- Continue to coordinate numerous consultants to complete various tasks in an accurate and timely manner, utilizing industry best practices to maintain the established standard of excellence.
- Assist the City Manager's Office in the creation and implementation of the Arts and Entertainment District.
- Continue to follow State legislation Live Local related to Affordable Housing to ensure compliance with legal requirements, including posting and updating the City's website accordingly.
- Facilitate partnership with Public Services, Project Managers and Finance to implement the rehabilitation and modernization of the Community Development offices.
- Completed coordination with Finance and Procurement on the selection of a firm, as a response to an RFQ re-issued, to implement a resilience plan.

Code Compliance and Beach Rangers

Code Compliance

Summary of Responsibilities

Enforcement and administration of the City's codes, including, but not limited to:

- Enforcing City Ordinances and Florida Building Code and related regulations.
- Providing guidance and assistance to property owners, tenants, contractors, real estate agents and attorneys.
- Collaborates with the Building Department by promptly submitting cases opened due to work without permits, ensuring properties are flagged for the appropriate doubling of permit fees.
- Conducts thorough Vacation Rental Inspections to guarantee adherence to city codes prior to the issuance of Vacation Rental certification.
- Facilitates monthly Special Magistrate hearings on code violations with diligence and expertise.
- Proficiently cross-trained to assist Beach Rangers.
- Organizing closed code cases for digitization
- Evaluate the performance growth of employees within the Division on an annual basis while foreseeing employment development and productivity.
- Included as essential personnel within the emergency management plan, they teamed up with building inspectors to assess damage post-hurricane impact.
- Attending monthly Florida Association of Code Enforcement meetings to continually enhance knowledge.
- Ensuring meticulous maintenance of records for all code cases and associated liens.
- Engaging in public education on property code enforcement matters through various channels, including property visits, phone, in-office, and community outreach meetings.
- Collaborating with BSO to address and help with homeless encampments.
- Work with the Building Department in addressing and rectifying unsafe structures.
- Special projects as assigned by City Manager's Office.

Summary of FY 2025 Accomplishments

- Code Compliance received a total of 1,102 complaints and issued 1,641 notices, including violation letters, courtesy notices, lot clearing letters, and two 5-day tow orders.
- The collaboration between BSO and Code effectively addressed numerous quality of life and crime prevention issues, yielding positive outcomes.
- The coordination with BSO for homeless camp identification and enforcement was instrumental in addressing this issue effectively.
- The collection of code enforcement fines and liens was $638,455.
- A total of 348 bulk trash notices were issued, demonstrating proactive efforts to maintain cleanliness and environmental standards within the community.
- Empowering and educating the community through citywide Community Outreach and Resident Engagement meetings.
- Providing comprehensive training sessions for BSO deputies on code enforcement procedures.
- Implemented bi-monthly citywide sweeps to address prominent code violations.
- Periodic notices are sent to properties with outstanding fines, ensuring ongoing communication and encouraging timely resolution of obligations.

Summary of FY 2026 Key Objectives

- Regularly evaluate departmental process and performance metrics to identify areas of improvements to enhance efficiency, effectiveness, and service quality based on industry best practices.
- Will continue to implement bi-monthly citywide sweeps to address specific code violations.
- All newly hired BSO deputies will undergo training in code enforcement before being assigned to patrol duties.
- Continue to prioritize personal service and education, particularly for those who are unfamiliar with code ordinances.
- Engage an outside firm to implement new process tracking software for the Department by assisting in the conversion of historical data to populate the program as well as training staff to utilize the new software program.
- Assist the City Manager with special projects as assigned

Beach Rangers

Summary of Responsibilities

Beach Rangers are responsible for:

- Functions as brand ambassadors for the City by initiating pleasant and helpful interactions with the public.

- Provides exceptional customer service to the beach-going public as well as patrons of the businesses located on our beach.
- Aiding Broward Sheriff's Office (BSO) law enforcement officers and the City's lifeguards as needed during any emergency event.
- Assisting the Code Compliance Division to ensure coverage of operations when short-staffed, during weekends or on holidays.
- Participates in the City's Emergency Management Plan and recovery of natural disasters at the beach and as needed citywide.
- Monitors activities and businesses on the beach to ensure State, County and City's Sea Turtle regulations are being followed during the Sea Turtle season (March – October).
- Monitors all active construction sites in the City to confirm conformance with the City's regulations.
- Monitors the City's beach facilities for any graffiti, trash, or safety hazards and reports the issue to the proper City department to expeditiously correct the violations.
- Provides a positive presence, promotes the enjoyment of the beach, and educates the public about City's beach and parking rules.
- Assist the Broward Sheriff's Office (BSO) Homeless Outreach section to address homeless issues and facilitate relocation and housing alternatives away from the outdoor locations at the beach and throughout the City.
- Monitors parking meter operations to ensure proper function, and repair devices when needed. Assists the public using the parking meters and mobile application for payments.
- Performs collection of money from the beach parking meters to the Finance Department in City Hall.
- Monitors the City's beach and beach facilities for any unauthorized activities and violations.
- Monitors the City Hall parking garage for any unauthorized activity.
- Monitors activity level at the beach and coordinates with the Broward Sheriff's Office (BSO) when maximum capacity of the beach parking has been reached and restricts and re-directs access to the beach.

Summary of FY 2025 Accomplishments

- $2.6 million in parking revenue collected.
- 6,530 parking citations were issued.
- Assisted Broward Sheriff's Office (BSO) Homeless Outreach with homeless issues at the beach by initiating conversations with people to see if they wanted assistance and communicating with the outreach officers of findings.
- In collaboration with the Planning Division, Parks & Recreation, and Marketing, evaluate and develop a sign program for the beach that is informative and meets the City's branding intensions.
- Implement the City's new agreement with Blink to upgrade and enhance the EV charging stations in the City Hall parking garage.
- Improve the parking operations to meet heavy demand, especially on weekends and holidays. We monitor the FAU parking lot entrance on weekends and holidays where vehicles are being valet parked, and restaurant staff are parking. We update our SOP regularly to address traffic concerns.
- Enforce city ordinances throughout the beach park which include the parking lot, pier, beach, and marina.
- Patrol downtown City Center and all active construction sites for parking, noise, and early hour activity violations.
- Participate in public outreach programs and efforts to disseminate information directly to residents and visitors.

Summary of FY 2026 Key Objectives

- Continue to assist Broward County Sheriff's Office (BSO) Homeless Outreach with homeless issues at the beach.
- Continue to improve the parking operations to meet heavy demand, especially on weekends and holidays.
- Continue to enforce city ordinances throughout the beach park, which include the parking lot, pier, beach, and marina.
- Continue to patrol downtown City Center and all active construction sites for parking, noise, and early hour activity violations.
- Participate in public outreach programs and efforts to disseminate information directly to residents and visitors.
- Continue nightly turtle lighting inspections to ensure all City facilities are 100% compliance with State, County, and City regulations.

Building Operations Narrative

Summary of Responsibilities

The Building Division is responsible for:

- Provide customer service addressing questions of residents, contractors and developers via online or in person.
- Activated as part of the City's Emergency Response Plan in preparation of a natural disaster and to assess damage post-disaster.
- Respond to building emergencies such as building collapse and structure fire and assist the Emergency Response team as necessary.
- Enforcing the Florida Building Code and related regulations, promoting safe building standards and practices.
- Reviews and comments on Special Event applications for events in City Parks and public spaces.
- Providing guidance and assistance to property owners, developers, and contractors regarding building regulations and procedures.
- Conducting inspections, at various stages of construction, to ensure compliance with building codes and safety standards.
- Promoting public safety and ensuring that buildings are constructed, modified, and maintained in a manner that minimizes risks to occupants and the community.
- Performing all required Building Permit plan review and inspections for all building trades including, but not limited to structural, electrical, plumbing, mechanical, zoning, fire, landscaping and flood to all properties in the City.
- Issuance of all Building Permits, Certificates of Occupancy and Temporary Certificates of Occupancy in compliance with Florida Building Code and Dania Beach's Code Ordinances.
- Maintaining official records of Building Permit applications received, plan approval, and other records required by the rules of the Board of Building Standards and the Broward County Board of Rules and Appeals.
- Aiding law enforcement by identifying, condemning, and removing or forcing restoration/upgrading of substandard and or unsafe buildings within the City.
- Assisting in project administration and implementation of all City construction projects.
- Providing Flood Zone Determination letters for all residences and agents requesting information for properties located in Dania Beach.
- Coordinate and assist Code Compliance in the issuance, processing and hearing of code violations at monthly Special Magistrate hearings.
- Maintain professional knowledge of legislative action taking place in State Legislature affecting/mandating local action in accordance with newly enacted laws which often necessitate action by specific dates.
- Participate in public outreach programs to disseminate information directly to residents.

Summary of FY 2025 Accomplishments

- Issued approximately 2,814 building permits.
- Permitted construction with a value of 8.1 million.
- Issued 174 Certificates of Occupancy and Certificates of Completion
- Performed approximately 18,096 building inspections by six trades (structural, electrical, mechanical, plumbing, zoning, and fire life safety inspections.
- Completed 789 building permit records request.
- Completed 1,861 renewals, completed permits, and permit information request.
- The Building Division prepared 80 plan boxes and 286 file boxes for scanning.
- Expedite permit processing by reducing approval times and allowing online submission for smaller projects and contractor license applications.
- Conduct regular reviews of departmental performance metrics and workflows to identify areas for improved efficiency, service delivery, and accountability.
- Upgrade and redesign the department's physical office space to support a more efficient and customer-focused service model.
- Coordinate the scanning and digitizing of records with an outside vendor to comply with State of Florida Public Record requirements.
- Upgraded Community Rating System (CRS) classification to a "Class 5" through continued community education.
- Monitor, track and notify applicants of expired permits with outstanding inspections.
- Continue to expand efforts to train and cross-train all team members.
- Utilizing the Radio Frequency Identification Device (RFID) inventory system to locate plans and provide daily reports for plan tracking more effectively.
- Notify applicants of pending permit applications older than 30 days to enable completion and closure of open permits.

Summary of FY 2026 Key Objectives and Improvements

- Engage an outside firm to implement new process tracking software for the Department by assisting in the conversation of historical data to populate the program as well as training staff and our consultants to utilize the new software program.
- Regularly evaluate departmental process and performance metrics to identify areas of improvement to enhance efficiency, effectiveness, and service quality.
- Enhance public awareness and provide educational resources for homeowners, especially those unfamiliar with construction permitting, including owner-builders.
- Continue to provide the Property Appraiser Office with monthly permitting data to ensure the County's taxable value is updated.
- Increase public outreach related to flood damage prevention in cooperation with the city through social media, mailed notices and flyer distribution.
- Develop a plan to mitigate repetitive loss of properties against flood hazards.
- In conjunction with the Community Rating Service (CRS), we continue to work and coordinate with other departments to improve the City's CRS classification.

COMMUNITY DEVELOPMENT PERFORMANCE MEASURES BASED ON STRATEGIC PLAN FOR 2026

1. ACTION: *Federal Highway Corridor Revitalization/Downtown Development Master Plan: Vision, Best Practices, Master Plan Draft, Direction, City Role and Resources, Direction and Funding Mechanism.*

PRIORITY: Top
TIME: FY 2026

Key Issues for Community Development:

- Building Heights
- Zoning along the Corridor

Activities/Milestones:

- Assist the City Manager's office Define project scope and determine methodology and costs
- BUDGET WORKSHOP: Budget Presentation, Discussion and Direction (if needed)

2. ACTION: *Gateways and Entrance Enhancements – Artistic Signage and Landscaping Report with Options, Policy High Direction, Funding and City Actions.*

PRIORITY: Policy High
TIME: FY 2026

Key Issues for Community Development:

- Link to Public Art Policy
- Artistic Signage
- Link to Landscaping Projects
- Enhancements: Definition

Activities/Milestones:

- Review by Public Art Advisory Board
- Prepare a Report andRecommendations
- Present the gateways and entrance enhancements

3. ACTION: *Public Arts Policies and Plan Implementation: Maintenance Program Development.*

PRIORITY: Policy High
TIME: FY 2026

Key Issues for Community Development:

- Art Pieces Condition
- Art Pieces Maintenance Needs

Activities/Milestones:

- Complete evaluation of art pieces
- Hire a consultant to evaluate and provide recommendations for the maintenance of each art piece
- Prepare schedule
- Report: Public Art Piece Maintenance
- Complete required maintenance

4. ACTION: *City Resiliency Plan: Development.*

PRIORITY: Mgmt High
TIME: FY 2026

Activities/Milestones:

- Finalize contract
- Complete the development of a Resiliency Plan
- PRESENTATION: City Resiliency Plan

5. ACTION: *Comprehensive Plan Update: Completion and Adoption.*

PRIORITY: Mgmt High
TIME: FY 2026

Key Issues for Community Development:

- Broward County Planning Council (BCPC) approved a provisional certification of the City's recent (2024)
- Comprehensive Plan update
- 12 months to include Broward's next updates

Activities/Milestones:

- Hire a consultant to prepare updated documents to meet the(BCPC) requirements.
- Complete draft
- Comprehensive Plan Update
- Planning Commission: Review
- DECISION: Comprehensive Plan Approval
- Submit to State of Florida
- Secure State approval
- BCPA approval

6. ACTION: *Multi-Modal Mobility Study: Development, Direction, funding and City Actions.*

PRIORITY: Policy
TIME: FY 2026

Key Issues for Community Development:

- eBikes
- Scooters
- Golf Carts
- Outside Funding Opportunities

Activities/Milestones:

- Investigate eBikes for Dania Beach
- Define scope of study, determine costs and funding
- REPORT: Multi-Modal Mobility Study Concept and Funding Direction

7. ACTION: *FEC Corridor Cleanup: Goals, Direction and City Actions.*

PRIORITY: Mgmt High
TIME: FY 2026

Key Issues for Community Development:

- Murals on Blank Walls
- Public Arts Advisory Board

Activities/Milestones:

- Identify FEC artwork program

8. ACTION: *Permitting Processes Streamlining: Performance Audit, Best Practices, Report with Findings and Recommendations, Direction and City Actions.*

PRIORITY: Policy Top
TIME: FY 2026

Key Issues for Community Development:

- Permitting Software Needing Update
- Linked to ERP for Community
- Development and Codes
- Workflow Streamlining

Activities/Milestones:

- Exiting Data Conversion
- Create form and workflows

- Complete staff training
- Launch live

9. ACTION: *Arts and Entertainment District: Update Report, Direction and Funding.*

PRIORITY: Policy High
TIME: FY 2026

Key Issues for Community Development:
- Vision
- Plan/Streetscape

Activities/Milestones:
- Finalize Presentation – Vision and Plan
- PRESENTATION/DECISION: Arts and Entertainment District Plan Approval

Planning & Zoning Performance Measures

Performance Measures tied to the Strategic Plan for Planning and Zoning under the goal of a Vibrant and Sustainable Community:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Vibrant and Sustainable Community	Planning and Zoning Board/Local planning Agency Public Hearing Items (8 weeks)	98%	100%	100%
Vibrant and Sustainable Community	City Commission Public Hearing Items (9 weeks)	97%	100%	100%
Vibrant and Sustainable Community	Zoning Letters (9 weeks)	97%	100%	100%
Vibrant and Sustainable Community	Certificates of use (1 week)	96%	100%	100%
Vibrant and Sustainable Community	Site Plans - DRC Review (3 weeks)	98%	100%	100%
Vibrant and Sustainable Community	% Other Development Applications	97%	100%	100%

Beach Rangers Performance Measures

Performance Measures tied to the Strategic Plan for the Beach Rangers division:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Financially Sound & Responsible	Repair of parking meters within 1-2 hours	95%	95%	97%
Financially Sound & Responsible	Resolve parking citation appeal within 3 days	96%	95%	98%
Financially Sound & Responsible	Issue parking citations without error	97%	96%	99%
Vibrant and Sustainable Community	Perform turtle inspections nightly during season	100%	100%	100%

Building Division Performance Measures

Performance Measures tied to the Strategic Plan for the Building division under a goal of Financially Sound and Responsible City providing services valued by the community:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Financially Sound & Responsible	Small scale permits reviewed within 5 days	98%	99%	100%
Financially Sound & Responsible	Large scale permits reviewed within 21 days	97%	98%	100%
0Financially Sound & Responsible	Compliance of building, electrical, mechanical, plumbing and zoning inspections	98%	99%	100%
Financially Sound & Responsible	Approved compliance of building, electrical, mechanical building zoning plan review	98%	99%	100%
Financially Sound & Responsible	Respond to building code inspection requests within 24 hours (fire inspections excluded)	98%	99%	100%
Financially Sound & Responsible	Record research performed within 10 business days	98%	99%	100%
Financially Sound & Responsible	Community Flood Insurance Rating Service Determination Information provided the same day	97%	98%	100%

City Clerk's Office



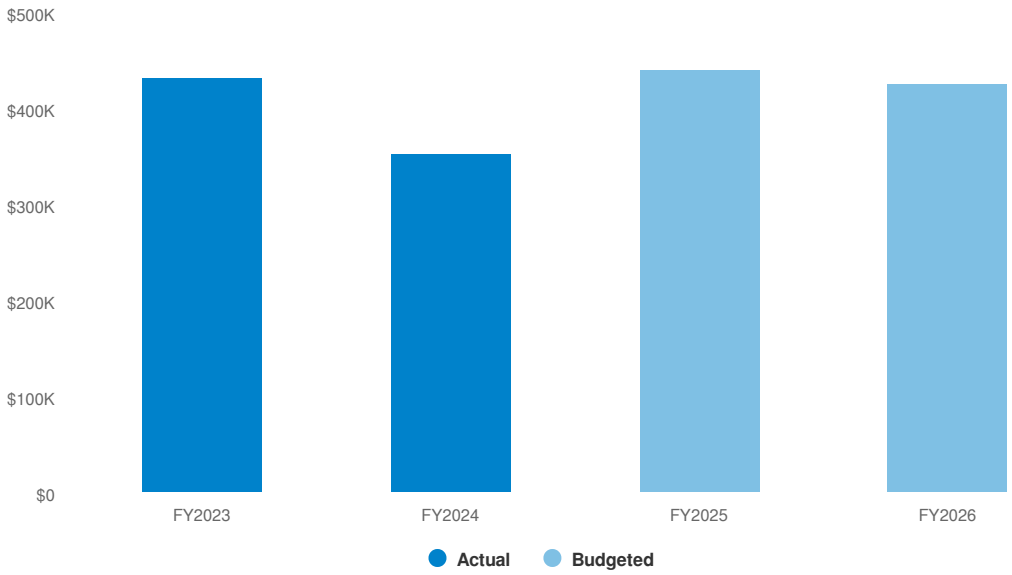
Elora Reira, MMC
City Clerk

The City Clerk's Office strives to provide quality services to the citizens of Dania Beach, the City Commission, City Manager, and all other City departments. We are committed to accurately record all City documents, making them available as quickly as possible in a courteous and professional manner.

Expenditures Summary

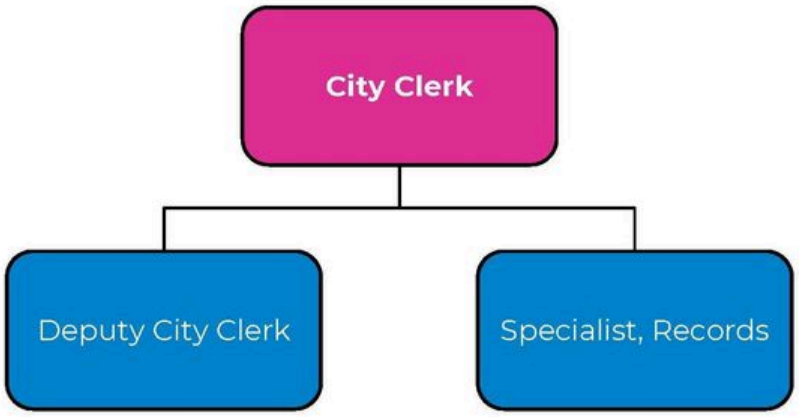
$425,805 **-$14,774**
(-3.35% vs. prior year)

City Clerk Comparative Budget Schedule



Organizational Chart

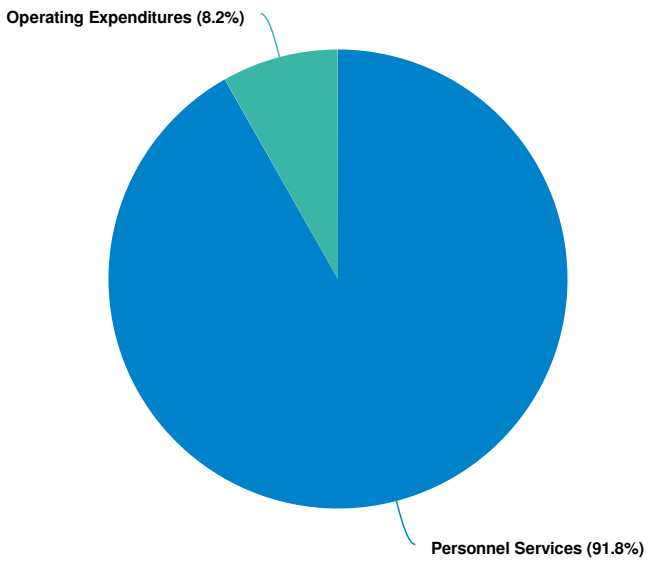
City Clerk's Office



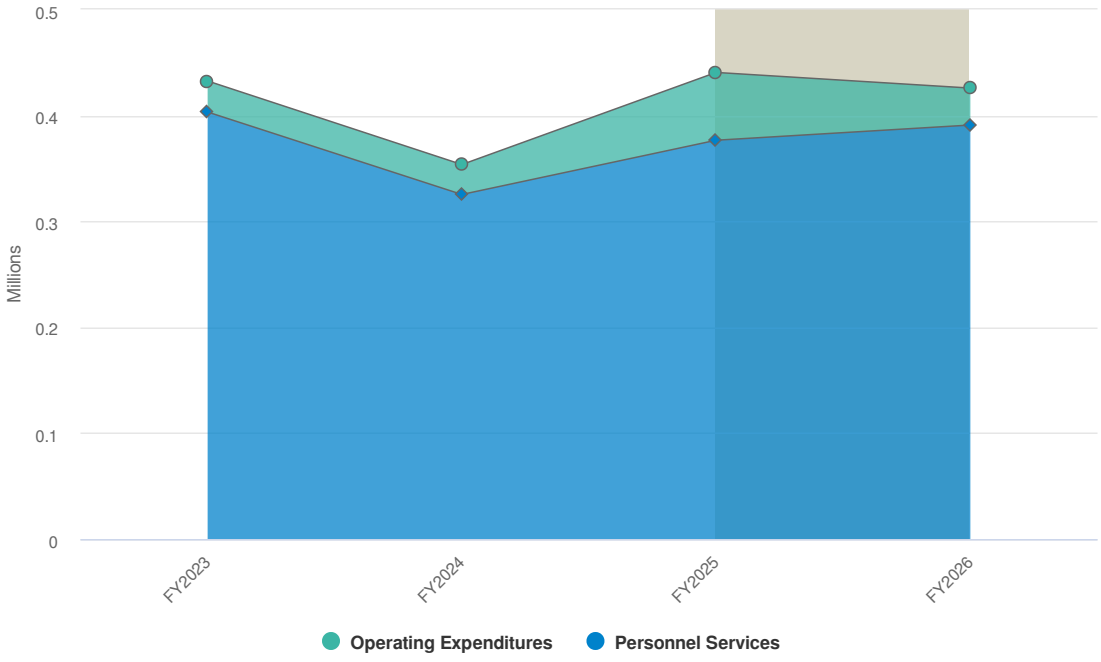
Fiscal Year	Adopted FY2025	Proposed FY2026
Total FTE	3	3

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$6,346	$6,000	$6,000	$6,000	$6,000	0%
Salaries and Wages Full-Time	$217,885	$221,895	$249,538	$249,537	$269,479	8%
Salaries and Wages Cell Phone Stipend	$1,285	$1,080	$1,440	$1,440	$1,440	0%
Special Pay Accrued Leave Buyback	$64,070	$1,315	$0	$0	$0	0%
FICA Taxes	$15,323	$14,630	$15,845	$15,845	$17,080	7.8%
FICA Medicare	$3,584	$3,422	$3,707	$3,707	$3,994	7.7%
Retirement Contributions FRS Pension	$56,533	$51,533	$56,523	$56,522	$62,877	11.2%
Retirement Contributions Deferred Compensation Match	$5,694	$6,893	$7,488	$7,488	$6,195	-17.3%
Life and Health Insurance Insurance	$32,192	$18,237	$35,643	$35,644	$23,475	-34.1%
Workers' Compensation Premium	$271	$332	$365	$428	$365	-14.7%
Total Personnel Services:	**$403,183**	**$325,336**	**$376,549**	**$376,612**	**$390,905**	**3.8%**
Operating Expenditures						
Prof. Services General	$0	$11,424	$11,000	$11,000	$11,000	0%
Contractual Services General	$1,163	$683	$1,600	$1,600	$2,000	25%
Travel and Per Diem Training and Per Diem	$1,074	$2,348	$4,500	$4,500	$4,500	0%
Repair & Maint. Services Equipment	$0	$0	$1,600	$1,600	$1,600	0%
Other Current Charges/Obligations Legal & Display Advertising	$6,500	$7,489	$8,530	$8,530	$9,500	11.4%
Other Current Charges/Obligations Election Expenses	$14,537	$1,850	$30,750	$30,750	$750	-97.6%
Office Supplies General	$2,718	$2,405	$3,000	$3,000	$3,000	0%
Books/Publications, Memberships, Subscriptions Memberships	$1,026	$1,150	$1,250	$1,250	$1,150	-8%
Training Education & Certifications	$2,309	$920	$1,800	$1,800	$1,400	-22.2%
Total Operating Expenditures:	**$29,327**	**$28,269**	**$64,030**	**$64,030**	**$34,900**	**-45.5%**
Total Expense Objects:	**$432,510**	**$353,605**	**$440,579**	**$440,642**	**$425,805**	**-3.4%**

City Clerk Narrative

Responsibilities

- Maintain City records, including but not limited to ordinances, resolutions, minutes, bids, contracts, and agreements.
- Administer the records management program for all City documents.
- Respond to public records requests and maintain public records requests tracking log.
- Prepare and distribute City Commission and Community Redevelopment Agency (CRA) Board agenda packets.
- Attend all City Commission and CRA Board meetings.
- Transcribe minutes of all City Commission and CRA Board meetings.
- Post City Commission, CRA, Planning and Zoning Board, and all City Advisory Board Agendas and Minutes to the City Website.
- Act as a liaison between the City's advisory boards and the City Commission.
- Advertise vacancies, accept applications, and prepare all required paperwork for appointments to the City's advisory boards.
- Act as Supervisor of Elections for the City General Election, coordinating all functions through the Broward County Supervisor of Elections Office to ensure compliance with State Laws.
- Advertise administrative public hearings, special assessments, bid announcements and other required public notices.
- Update the Dania Beach Code of Ordinances on a quarterly basis and provide code supplements to City staff and other governmental agencies.

Departmental Highlights FY 2025

- Processed 103 resolutions.
- Processed 18 ordinances
- Processed 128 agreements/contracts for execution.
- Processed, responded to, and logged 706 public records requests.
- Approximately 86 boxes and 119.75 cubic feet of City documents were destroyed that had met their retention.
- Advertised approximately 30 legal notices in the Sun Sentinel newspaper.
- Prepared and distributed 10 CRA Board and 18 City Commission agendas and agenda packets.
- Transcribed minutes for 6 CRA Board and 13 City Commission meetings

Key Objectives FY 2026

- Continue to process all public records requests within a reasonable timeframe.
- Continue to purge documents after retention has been met in accordance with State Law.
- Continue and enhance the efforts of the City-Wide Records Management Plan.

CITY CLERK PERFOMANCE MEASURES BASED ON THE STRATEGIC PLAN

1. ACTION: *MANAGEMENT IN PROGRESS AGENDA*

PRIORITY: Management in Progress Agenda
TIME: FY 2026 AND ONGOING

Key Issues for City Clerk:
No key issues identified

Activities/Milestones:

- Records Room Disposing, Filing and Indexing Records
- Laserfiche Refiling, Indexing and Disposing of Electronic Records
- Records Management Policy: Development City Clerk 12/26
- Public Portal on City Website for City Records via Laserfich

Performance Measures

Performance Measures tied to the Strategic Plan for the City Clerk under a goal of Financially Sound and Responsible City providing services valued by the community:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Financially Sound & Responsible	Percentage of Public Records Requests acknowledged within 1 day of receipt.	100%	100%	100%
Financially Sound & Responsible	Percentage of Public Records Requests fulfilled within 1 week of receipt.	85%	90%	90%
Financially Sound & Responsible	Percentage of Agendas for regularly scheduled City Commission meetings posted and available to the public at least 5 days prior to the meeting.	100%	100%	100%
Financially Sound & Responsible	Percentage of Resolutions and Ordinances signed/sealed and scanned within 1 day following a City Commission meeting.	98%	100%	100%
Financially Sound & Responsible	Percentage of Agreements sent to Vendors for execution within 1 day following a City Commission meeting.	98%	98%	100%
Financially Sound & Responsible	Percentage of City Commission Meeting Minutes transcribed within 1 week following a City Commission Meeting.	98%	99%	100%

Finance



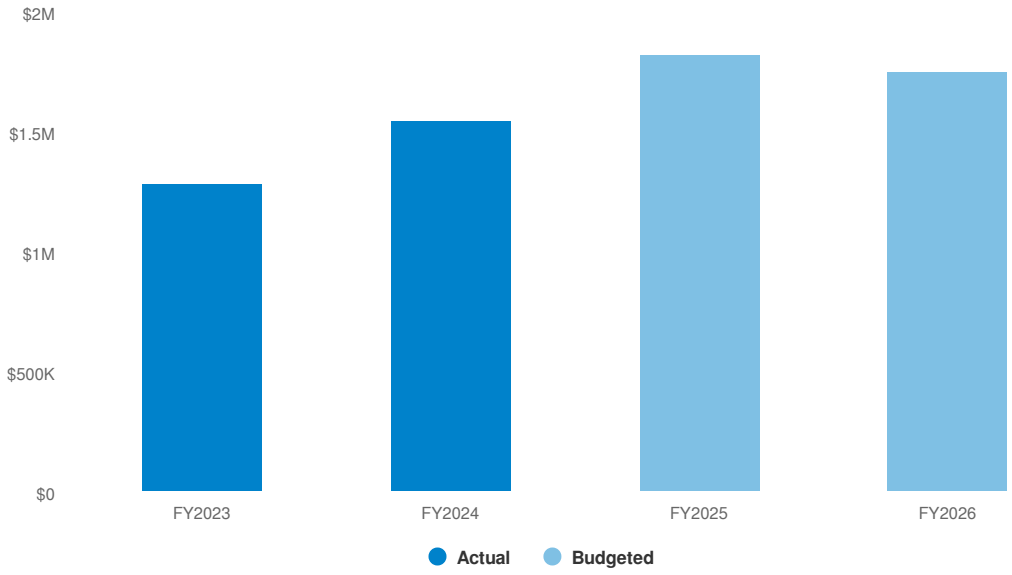
Yeimy Guzman, CPA
Chief Financial Officer

The Finance Department is dedicated to overseeing the financial operations of the City, ensuring that all activities are conducted with the utmost integrity and professionalism. The department plays a vital role in supporting the City's strategic planning efforts while facilitating the daily operations through the implementation of responsible financial strategies. By establishing robust internal controls, the Finance Department protects the City's assets and ensures adherence to relevant regulations. Additionally, it prioritizes the development of effective operational processes for managing billings, collections, and the handling of receipts and disbursements. Through these efforts, the Finance Department significantly contributes to the overall financial stability and sustainability of the City.

Expenditures Summary

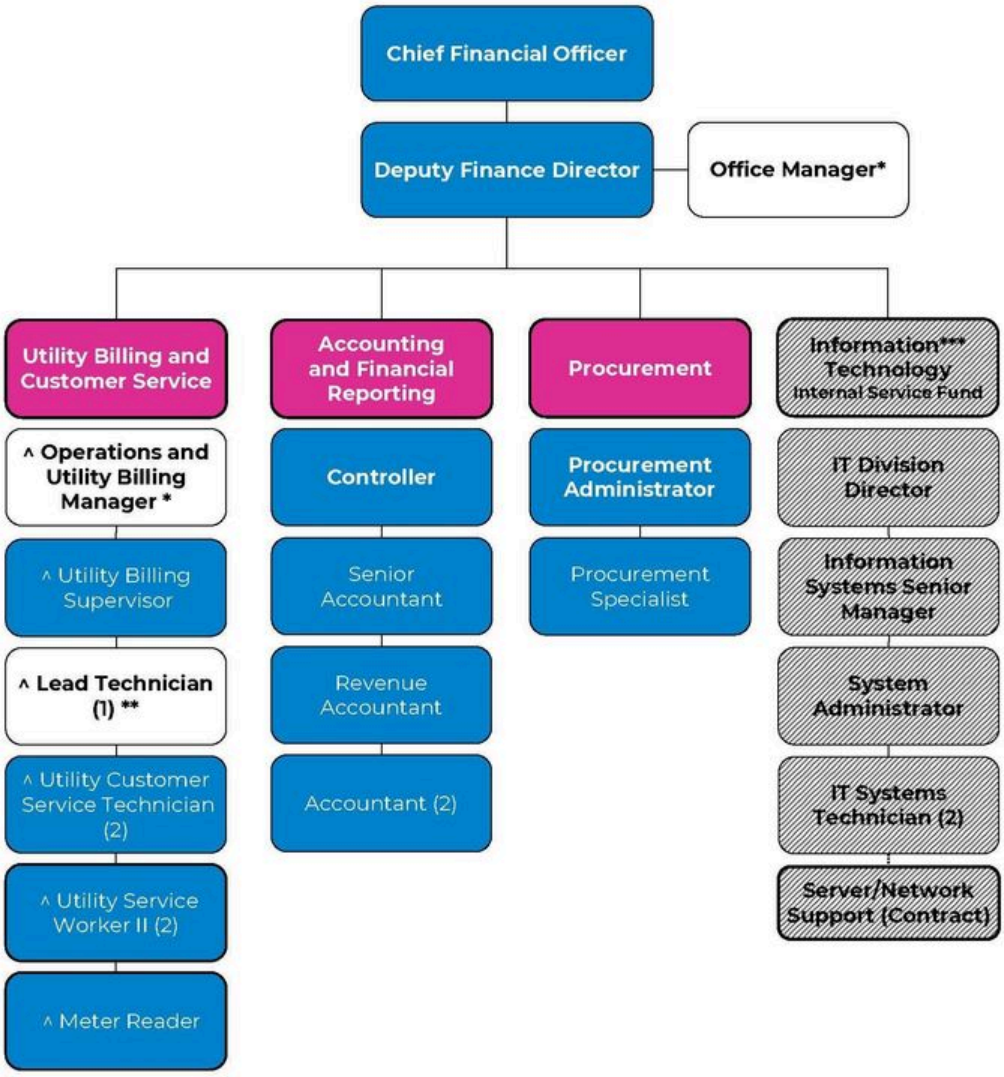
$1,752,019 **-$69,768**
(-3.83% vs. prior year)

Finance Comparative Budget Schedule



Organization Chart

Finance and Information Technology



* (1) Deputy Finance Director position was divided between Operations and Utility Billing Manager, and the Office Manager position.

** (1) Utility Customer Service Technician upgraded to Lead Technician.

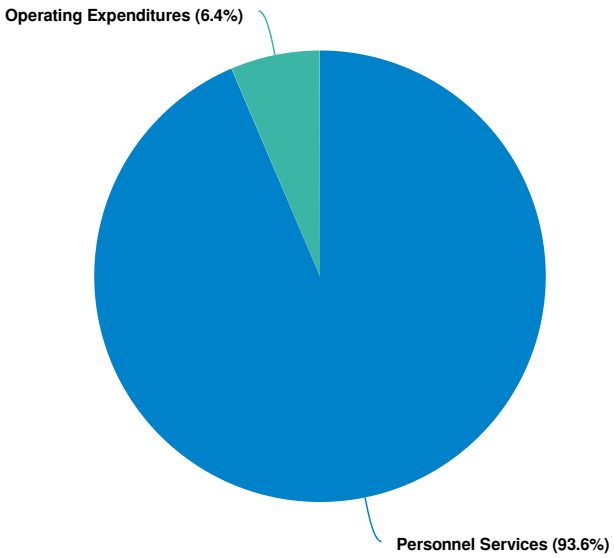
*** Information Systems starting reporting to the City Manager's Office during FY 2025.

^ Positions are under the supervision of Finance, funded by the Water and Sewer Utility

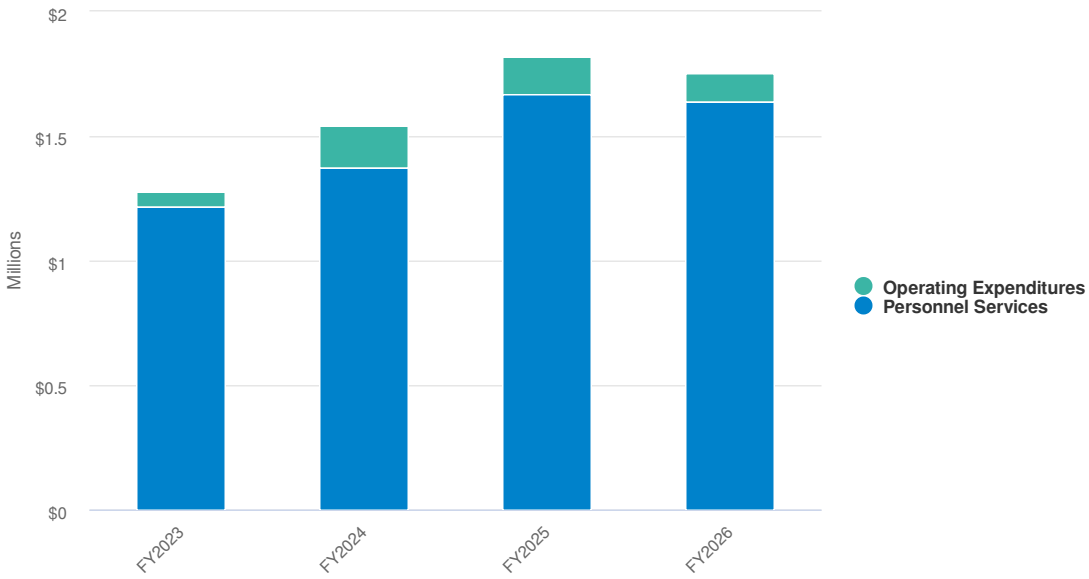
Fiscal Year	Adopted FY2025	Proposed FY2026
Financial Management	9	10
Utility Billing/Customer Service	8	8
Total FTE	**17**	**18**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Salaries and Wages Expense Allowance	$6,231	$6,000	$6,000	$6,000	$6,000	0%
Salaries and Wages Full-Time	$771,354	$920,710	$1,123,022	$912,805	$1,123,527	23.1%
Salaries and Wages Cell Phone Stipend	$3,416	$3,679	$4,800	$4,800	$4,320	-10%
Overtime Regular	$62	$1,378	$0	$1,961	$5,000	154.9%
Special Pay Accrued Leave Buyback	$92,801	$29,372	$19,015	$19,016	$12,970	-31.8%
FICA Taxes	$52,382	$58,120	$69,301	$46,008	$70,031	52.2%
FICA Medicare	$12,585	$13,916	$16,210	$10,989	$16,377	49%
Retirement Contributions City Pension	$15,586	$16,707	$17,650	$17,650	$16,652	-5.7%
Retirement Contributions FRS Pension	$123,970	$153,318	$180,698	$157,147	$184,423	17.4%
Retirement Contributions Deferred Compensation Match	$17,047	$21,420	$27,569	$18,493	$22,329	20.7%
Life and Health Insurance Insurance	$120,652	$146,411	$202,355	$170,601	$177,002	3.8%
Workers' Compensation Premium	$970	$1,185	$1,303	$1,526	$1,303	-14.6%
Total Personnel Services:	**$1,217,056**	**$1,372,216**	**$1,667,923**	**$1,366,997**	**$1,639,934**	**20%**
Operating Expenditures						
Prof. Services General	$445	$54,137	$37,375	$37,375	$2,423	-93.5%
Accounting and Auditing Services	$27,259	$35,629	$35,629	$35,629	$38,000	6.7%
Contractual Services General	$1,510	$4,675	$0	$0	$0	0%
Travel and Per Diem Training and Per Diem	$8,312	$8,370	$18,750	$18,750	$17,085	-8.9%
Rentals and Leases Trailers	$0	$24,482	$19,000	$19,000	$21,000	10.5%
Repair & Maint. Services Equipment	$0	$13,153	$0	$0	$0	0%
Repair & Maint. Services Buildings	$572	$0	$0	$0	$0	0%
Printing and Binding General	$973	$712	$1,300	$1,300	$1,812	39.4%
Other Current Charges/Obligations County Recording Fee	$4,167	$3,804	$1,500	$1,500	$1,530	2%
Office Supplies General	$6,478	$7,348	$5,000	$5,000	$5,100	2%
Operating Supplies Miscellaneous	$3,590	$4,184	$1,500	$1,500	$1,530	2%
Books/Publications, Memberships, Subscriptions Books & Subscriptions	$0	$0	$500	$500	$510	2%
Books/Publications, Memberships, Subscriptions Memberships	$4,073	$4,574	$6,510	$6,510	$4,062	-37.6%
Training Education & Certifications	$4,870	$8,341	$26,800	$26,800	$19,034	-29%
Total Operating Expenditures:	**$62,248**	**$169,409**	**$153,864**	**$153,864**	**$112,085**	**-27.2%**
Total Expense Objects:	**$1,279,304**	**$1,541,625**	**$1,821,787**	**$1,520,861**	**$1,752,019**	**15.2%**

About Finance

Mission
Manage, monitor and administrate the City's financial operations and provide assistance to the City's strategic planning and daily operations by use of responsible financial strategies, effective internal controls, use of sound operational processes over billings & collections, receipts & disbursements; provide timely, meaningful management financial reports, analysis and recommendations to Management that help maintain and guide the City's financial and administrative operations.

Responsibilities
Provide accounting, payroll processing, accounts payable, accounts receivable, budgeting, revenue collection and financial reporting functions, including but not limited to:

- Preparation of the City's Annual Comprehensive Financial Report
- Preparation of the City's annual cost allocation methodology for services provided to each fund/department
- Maintain and record the City's list of capitalized assets
- Monitor, maintain and communicate financial records to assist the City Administration
- Assist the Grants Manager with reporting on City grant awards
- Financial administration of the City's monthly water & sewer utility bills and collections from approximately~4,850 customer accounts
- Administration of annual Business Tax Receipt billings including Fire Inspections
- Financial oversight of non-ad valorem assessment for Fire Protection, Stormwater, and residential Solid Waste functions
- Prepare, monitor and report on the City's annual operating and capital budgets
- Maintain, monitor and recommend adjustments to billing rates for City services
- Conduct mid-year review and assist departments with identifying areas which may require budget revision
- Assist in compiling and updating the City's five-year Capital Improvement Plan provided by City Departments as a part of the annual City budget preparation
- Oversee the procurement of goods and services in accordance with purchasing policies set by the Code of Ordinances and City Administration
- Oversee administration of City loan financing and debt
- Monitor and enhance the City's internal financial controls for billing and collection
- Direct responsibility for the oversight and administration of Water Utility Customer Service field staff for meter reading and maintenance of existing City Utility Service Accounts

The Finance Department continues to grow in response to the growth in the Dania Beach community. As the City is doing more, Finance is responsible for an increased amount of day-to-day work related to payroll, accounts payable, revenue collections, procurement, reporting, grants management, and capital asset accounting.

Other strategic initiatives include improvements in the area of citizen engagement with optimization of the CivicPlus website and all customer-facing software. Last Fall, the City commenced the Smart Meter Water Utility Upgrade, to enhance all water meters with connected devices allowing for on-demand meter reads, which will empower customers with always available information about their water consumption. Enhancements in operational efficiency will be achieved through the implementation of a Unified Communication System and Optimization of a Single Solution Payment System.

Accomplishments FY2025

- Awarded GFOA Certificate of Achievement for Excellence in Financial Reporting for the 35th consecutive year
- Awarded the GFOA Budget Award for the fifth consecutive year
- Awarded the GFOA Popular Annual Financial Report (PAFR)
- Successfully issued and collected City utility bills and annual business tax receipts
- Successfully maintained acceptance of credit card payments at city hall, the municipal pier, and via the City's online web portal
- Completed Audit with a clean opinion and issued the financial statements on time to be eligible for the GFOA award for the 35*th* year
- Updated all City Financial Policies
- Assisted with HR-related matters and implementations
- Maintained the policy of 3 months (25%) of the annual operating budget for emergency use in unrestricted funds.
- Completed recovery of FEMA monies from the flash flood event of Janaury 2025
- Continued administration of the $16.2 million American Rescue Plan Act award
- Launched and managed Phase II of the Storm Protection Program, funded by the American Rescue Plan Act of 2021, providing $350k in financial assistance to qualifying property owners for home hardening
- Facilitated financing for the $3.1 million loan for the acquisiton of the 400 S. Federal Highway property.
- Completed and updated the fire rate study

- Started the Smart Meter Water Utility Upgrade project

Key Objectives FY2026

Finance

- Smart Meter Water Utility Upgrade: complete installation of the system and customer-facing software portal.
- Provide enhanced financial reporting and implementation of a financial dashboard for ongoing reporting and analysis of key operational and financial metrics
- Revised polices and procedures for the use of the City's procurement card and vendor EFT payments
- Implementing increased process automation to enhance departmental operations
- Obtain GFOA Award for Excellence in Financial Reporting for the 36*th* consecutive year
- Obtain GFOA Budget award for the 6th consecutive year
- Obtain GFOA Popular Annual Financial Report (PAFR) award for third year
- Maintain a balanced budget and emergency reserves per the City's reserve policy
- Implement new policies for internal controls

FINANCE PERFORMANCE MEASURES BASED ON STRATEGIC PLAN FOR 2026

1. ACTION: *Comprehensive City Services and Staffing: Review, Priority, Direction and Funding Level Five-Year City Policy Top Staffing Plan: Departmental Services and Staffing*
Review and Projections, Report with Options, Direction and Funding/Timing.

PRIORITY: Policy Top
TIME: FY 2026

Key Issues for Finance:
- Revenues

Activities/Milestones:
- BRIEFING: Initial Budget Framework
- Prepare draft Budget FY 26
- BRIEFING: Draft Budget FY 26
- BUDGET WORKSHOP: Budget Presentation, Discussion and Direction (if needed)
- BUDGET HEARINGS: Budget FY26
- BUDGET DECISION: Budget FY 26 Adoption

2. ACTION: *Salaries and Additional Positions for Public Safety: Needs, Report with Options and Recommendations, Direction and Funding (Working with the Broward Sheriff's*
Office).

PRIORITY: Policy High
TIME: FY 2026

Key Issues for Finance:
- Salary Increase
- Funding

Activities/Milestones:
- Receive request from the BSO Budget Director and resolve salary increase with one potential position
- BRIEFING: Initial Budget Framework
- Prepare draft Budget FY 26
- BRIEFING: Draft Budget FY 26
- BUDGET WORKSHOP: Budget Presentation, Discussion and Direction (if needed)
- BUDGET HEARINGS: Budget FY26
- BUDGET DECISION: Budget FY 26 Adoption

3. ACTION: *Five-Year Financial Plan with Revenue and Expenditure Projections: Update and Direction*

PRIORITY: Mgmt Top
TIME: FY 2026

Key Issues for Finance:
- Yearly Projection Update
- Public Safety Letters of Consideration
- Public Safety Positions and Projections

Activities/Milestones:

- Prepare projection update
- BRIEFING: Financial Plan and Initial Discussion on Budget FY 27

4. ACTION: *Financial Policies: Review and Refinement.*

PRIORITY: Mgmt Top
TIME: FY 2026

Key Issues for Finance:

- Reserve Policy
- Budget Policy
- Allowance for Bad Debt
- Travel Policy

Activities/Milestones:

- Review and refine Reserve Policy to plan for future projects
- DECISION: Reserve Policy Approval
- Establish a new Budget Administrative Policy to strengthen current processes and improve budgetary controls
- Develop Comprehensive Administrative Policy regarding the Allowance for Bad Debt Receivables
- Conduct a thorough review and refinement of the existing
- Travel Policy to enhance effectiveness and clarity
- DECISION: Travel Policy Approval

5. ACTION: *Debt Policy: Review and Direction for the Future*

PRIORITY: Mgmt High
TIME: FY 2026

Key Issues for Finance:

- Debt Level
- Debt Capacity

Activities/Milestones:

- Prepare Debt Policy update
- DECISION: City Debt Policy and Level Approval

Performance Measures

Performance Measures tied to the Strategic Plan for Finance under a goal of Financially Sound and Responsible City providing services valued by the community:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Financially Sound & Responsible	Bond Rating (Municipal)	n/a	AA+/Stable	AA+/Stable
Financially Sound & Responsible	Number of Audit Findings	0	0	0

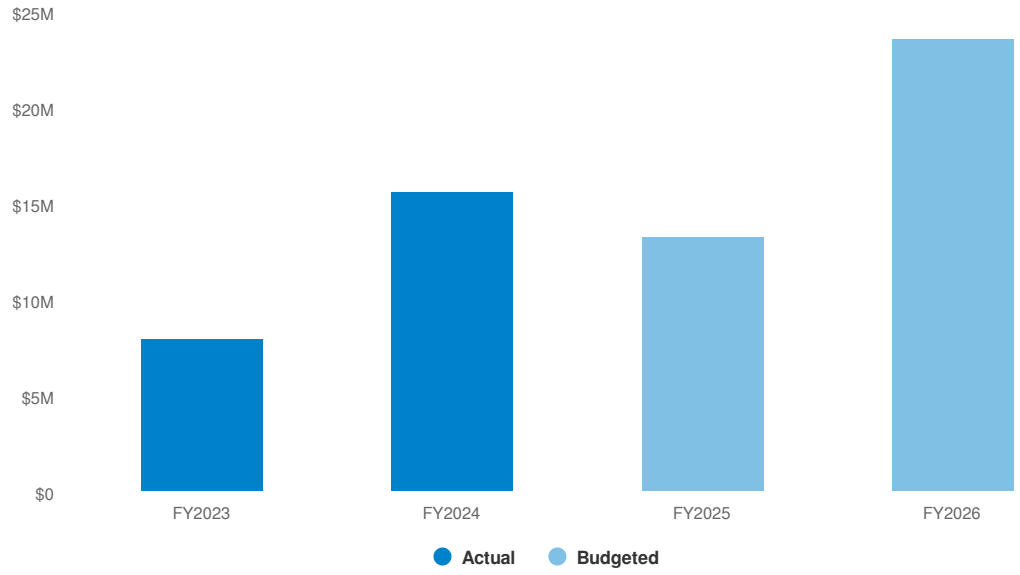
General Services

This department consists of various functions that do not fit into other operating departments, including certain retirement contributions, liability insurance, funding for other post employment benefits (OPEB), debt service payments, and transfers from the General Fund to other City funds.

Expenditures Summary

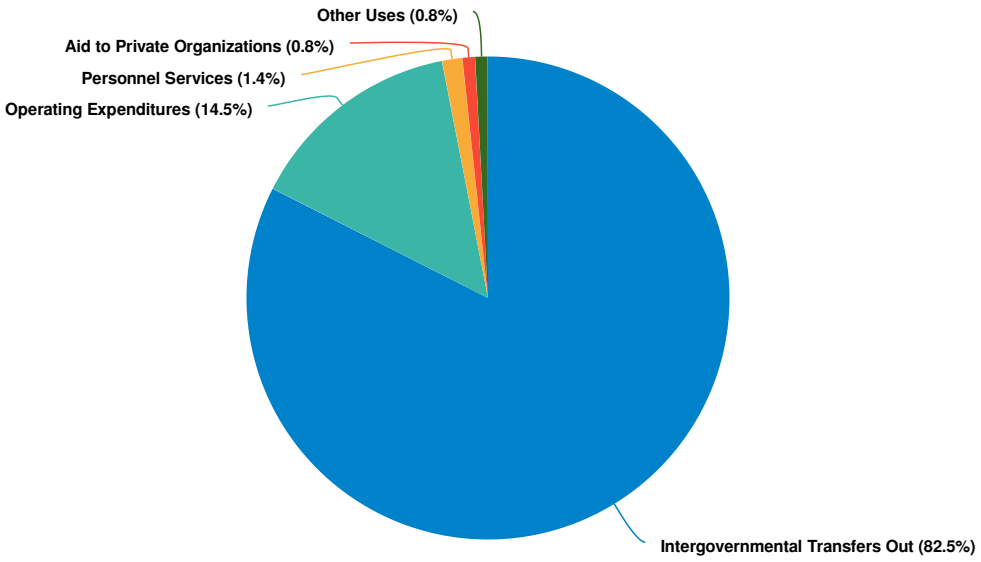
$23,579,434 $10,264,720
(77.09% vs. prior year)

General Services Comparative Budget Schedule



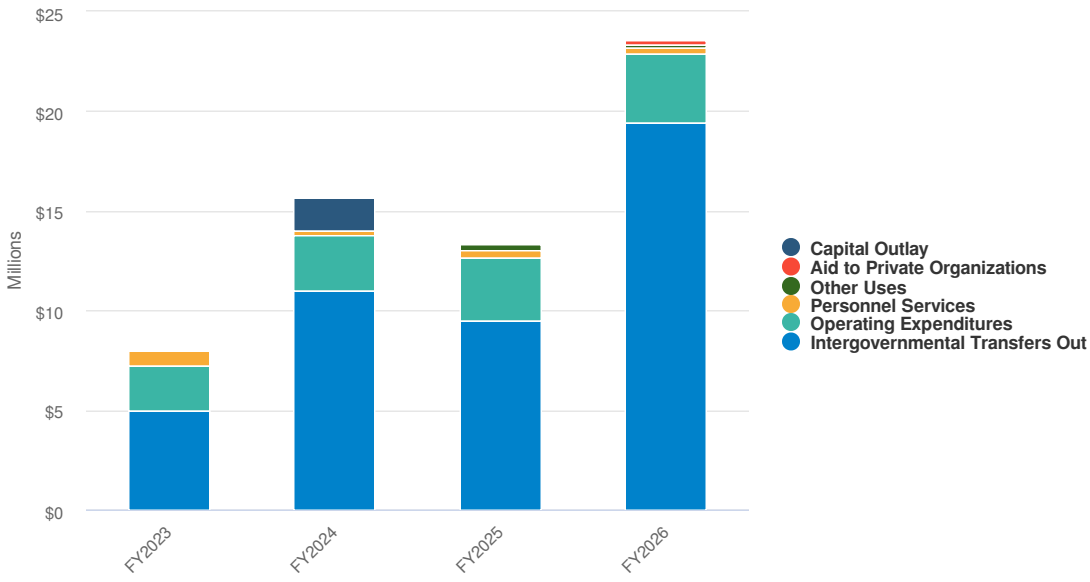
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



The transfers out portion consists of transfers to the CRA Fund ($1.6 million), Debt Service Fund ($1.96 million), and Capital Projects Fund ($5.3 million).The capital projects transfer is for several initiatives, including Olsen Park Phase I, City Hall Expansion, Corridor improvements, BSO Substation 803, and for PJ Meli Construction Manager at-Risk..

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Retirement Contributions City Pension	$696,111	$215,842	$301,544	$301,544	$311,224	3.2%
Pension Unemployment	$126	$2,259	$0	$0	$8,000	N/A
Total Personnel Services:	**$696,237**	**$218,101**	**$301,544**	**$301,544**	**$319,224**	**5.9%**
Operating Expenditures						
Prof. Services General	$48,150	$82,700	$75,000	$75,000	$166,598	122.1%
Contractual Services General	$162,931	$172,042	$220,200	$220,200	$220,200	0%
Contractual Services Merchant Card Processing Fees	$19,797	$49,084	$25,000	$25,000	$35,700	42.8%
Freight & Postage Services Freight & Postage	$35,379	$62,684	$29,000	$29,000	$29,000	0%
Utility Services Water	$11,359	$16,502	$12,800	$12,800	$16,100	25.8%
Utility Services Electricity	$44,750	$45,008	$50,100	$50,100	$54,200	8.2%
Insurance Coverage	$986,397	$1,559,933	$1,750,000	$1,750,000	$1,841,232	5.2%
Insurance Judgments & Settlements	$0	$1,800	$0	$0	$0	0%
Insurance Health Claims	-$135	-$3,100	$0	$0	$0	0%
Insurance Health Claims - Retirees	$692,529	$529,224	$750,000	$750,000	$790,000	5.3%
Insurance Life Insurance Premium	$77,864	$80,856	$90,000	$90,000	$95,000	5.6%
Repair & Maint. Services Buildings	$0	$13,770	$0	$0	$0	0%
Repair & Maint. Services Grounds	$6,188	$24,082	$6,200	$6,200	$6,200	0%
Promotional Activities Branding Initiative	$26,624	$0	$0	$0	$0	0%
Other Current Charges/Obligations Other Current Charges	$14,722	$0	$0	$0	$0	0%
Other Current Charges/Obligations Legal & Display Advertising	$0	$0	$1,000	$1,000	$1,000	0%
Other Current Charges/Obligations Retiree Health Insurance Costs	$177,778	$177,777	$143,720	$143,720	$143,720	0%
Other Current Charges/Obligations Bad Debt Expense	$15,761	-$5,204	$0	$0	$0	0%
Office Supplies General	$1,472	$889	$2,000	$2,000	$2,000	0%
Operating Supplies Miscellaneous	$1,076	$2,390	$9,000	$9,000	$9,000	0%
Total Operating Expenditures:	**$2,322,640**	**$2,810,438**	**$3,164,020**	**$3,164,020**	**$3,409,950**	**7.8%**
Capital Outlay						
Land Land	$0	$1,610,609	$0	$0	$0	0%
M&E Office	$0	$38,757	$0	$0	$0	0%
Total Capital Outlay:	**$0**	**$1,649,366**	**$0**	**$0**	**$0**	**0%**
Aid to Private Organizations						
Aids to Private Organizations Grants/Subsidies/Contributions	$0	$0	$0	$0	$200,000	N/A
Total Aid to Private Organizations:	**$0**	**$0**	**$0**	**$0**	**$200,000**	**N/A**
Intergovernmental Transfers Out						

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Intragovernmental Transfers Out Parks Masterplan Construction	$0	$1,000,000	$0	$0	$0	0%
Intragovernmental Transfers Out Grant Fund	$25,000	$1,303,840	$857,500	$857,500	$1,070,000	24.8%
Intragovernmental Transfers Out CRA Fund	$1,482,730	$1,600,000	$1,600,000	$1,600,000	$1,550,000	-3.1%
Intragovernmental Transfers Out Debt Service Fund	$1,729,139	$1,881,327	$1,958,827	$1,958,827	$2,619,936	33.8%
Intragovernmental Transfers Out Capital Projects Fund	$1,674,195	$5,058,000	$5,257,405	$5,257,405	$14,210,324	170.3%
Intragovernmental Transfers Out Stormwater Utility Fund	$0	$127,053	$0	$0	$0	0%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$23,950	$0	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$4,935,014**	**$10,970,220**	**$9,673,732**	**$9,673,732**	**$19,450,260**	**101.1%**
Other Uses						
Other Uses Contingency	$0	$0	$325,000	$125,000	$200,000	60%
Total Other Uses:	**$0**	**$0**	**$325,000**	**$125,000**	**$200,000**	**60%**
Total Expense Objects:	**$7,953,891**	**$15,648,125**	**$13,464,296**	**$13,264,296**	**$23,579,434**	**77.8%**

Police Services - Broward Sheriff's Office



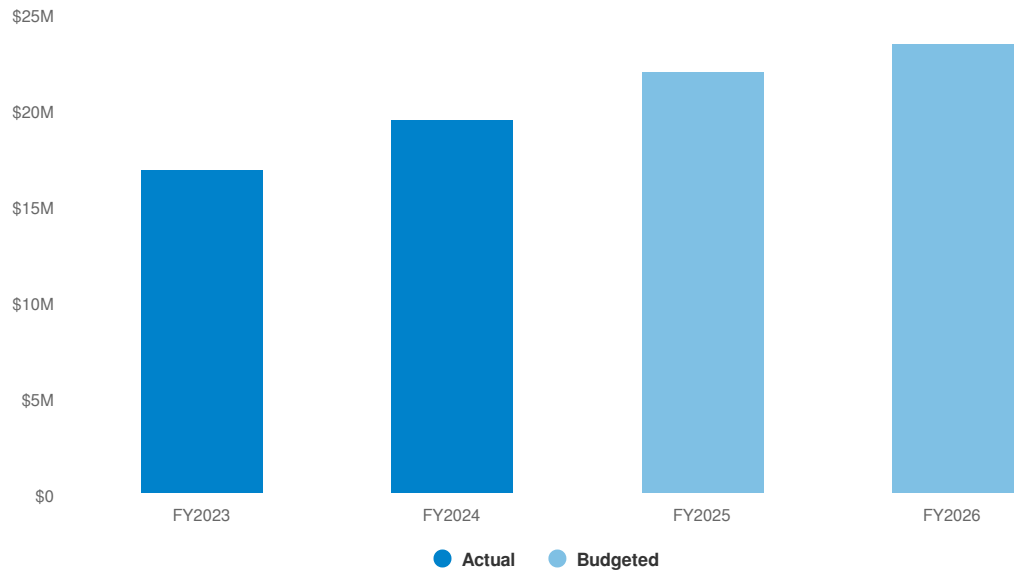
Jason Tarala
District Captain

The Broward Sheriff's Office (BSO) has been the contract provider responsible for handling all police and law enforcement needs for the City of Dania Beach since 1988, including administrative staff, patrol deputies, criminal investigators, and community service aides. BSO maintains all records and performs all police related functions for the City. Law enforcement activities are coordinated through BSO District Command. District personnel, who also work with civic groups throughout the City to improve the quality of life for residents. By merging traditional policing with a community policing philosophy, the Broward Sheriff's Office provides a responsive and successful law enforcement service to the City of Dania Beach.

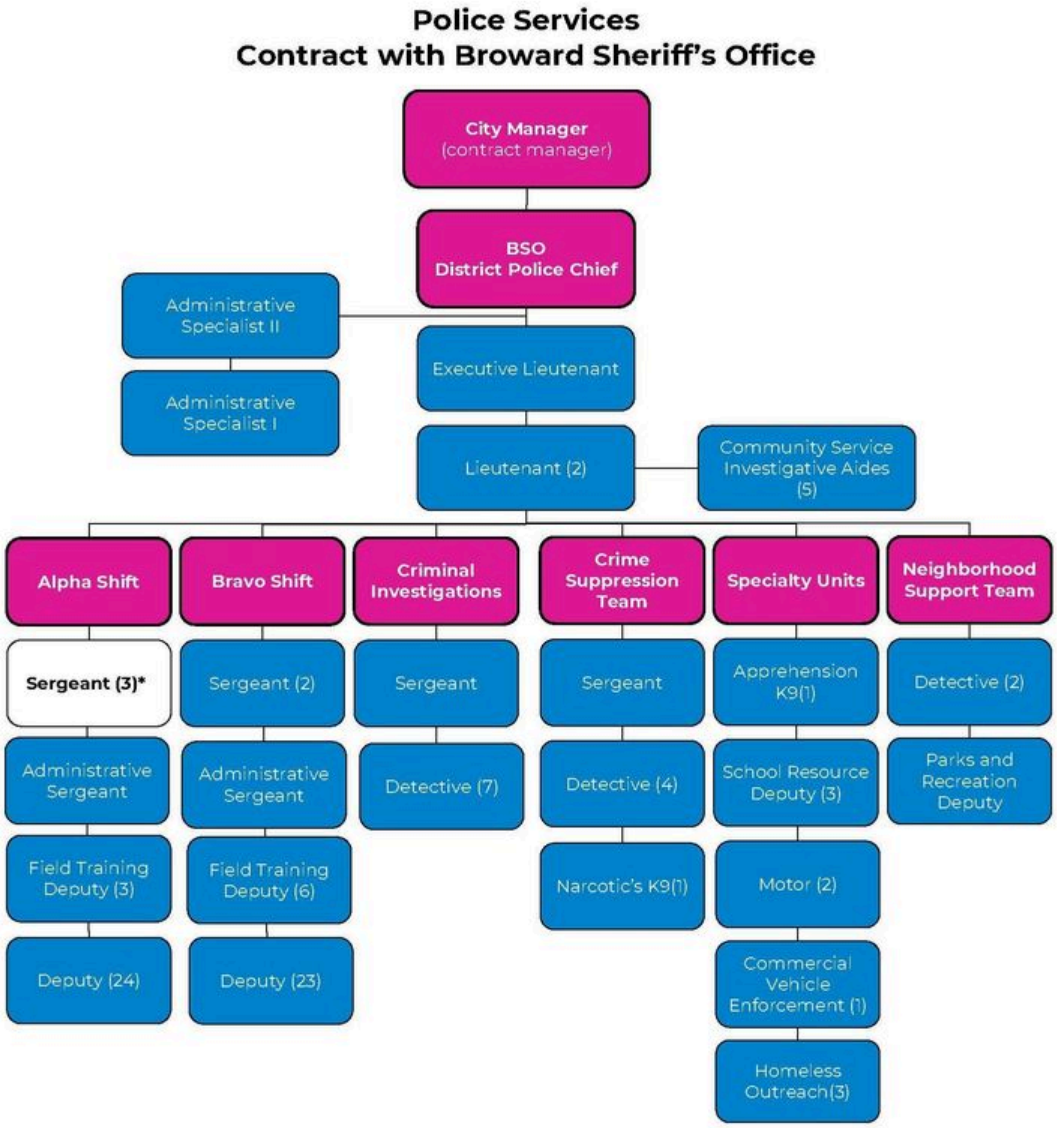
Expenditures Summary

$23,470,478 **$1,499,107**
(6.82% vs. prior year)

Police Services Comparative Budget Schedule



Organizational Chart

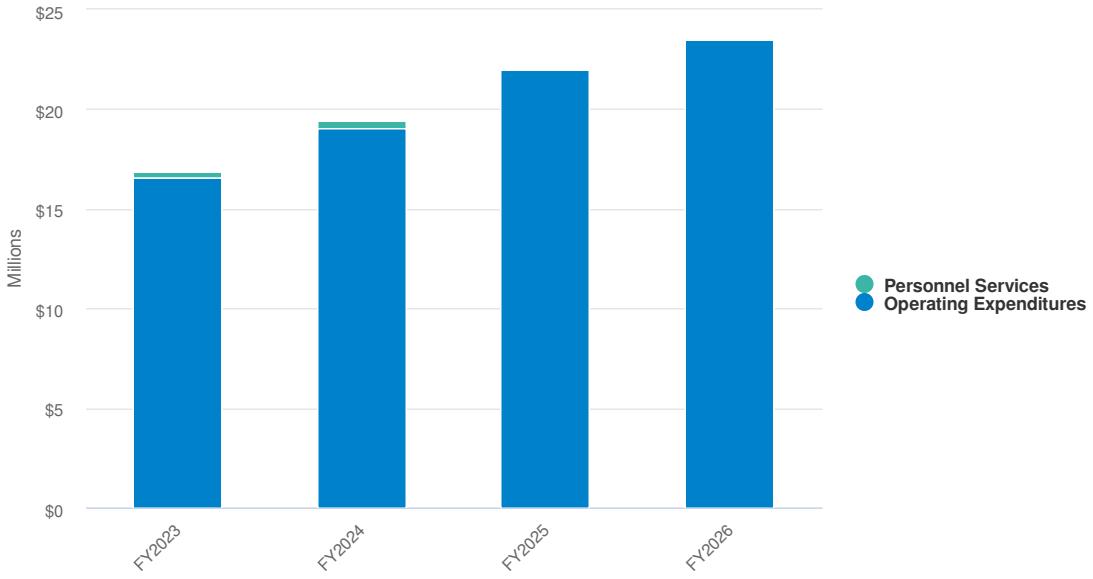


* New Alpha Shift Administrative Sergeant.

Fiscal Year	Adopted FY2025	Proposed FY2026
Road Patrol / A & B Shift/ Sgt's	64	65
Special Units/Sgt's	28	28
Total Sworn	**92**	**93**
Non-Sworn/Admin Support/CSA's/Vacancy	8	8
Total FTE	**100**	**101**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



The FY 2026 budget includes the addition of one (1) law enforcement position.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Retirement Contributions Police Ch. 185 Contributions	$339,818	$411,258	$0	$0	$0	0%
Total Personnel Services:	**$339,818**	**$411,258**	**$0**	**$0**	**$0**	**0%**
Operating Expenditures						
Prof. Services General	$16,439,043	$18,912,926	$21,864,171	$21,864,171	$23,333,278	6.7%
Contractual Services General	$91,979	$115,295	$100,000	$100,000	$130,000	30%
Repair & Maint. Services Grounds	$1,020	$0	$7,200	$7,200	$7,200	0%
Total Operating Expenditures:	**$16,532,042**	**$19,028,221**	**$21,971,371**	**$21,971,371**	**$23,470,478**	**6.8%**
Total Expense Objects:	**$16,871,860**	**$19,439,480**	**$21,971,371**	**$21,971,371**	**$23,470,478**	**6.8%**

BSO Police Services Narrative

The Broward Sheriff's Office Dania Beach District continues to meet the challenges in reference to the significant growth of the city. The Broward Sheriff's Office has responded to this challenge with proactive measures mentioned below, focusing on community outreach, crime prevention, proactive crime control measures and innovative technological advances. During the 2024/2025 fiscal year, the City of Dania Beach added four deputy positions to help with the growth and expansion of the city. The City of Dania Beach, working in partnership with the Broward Sheriff's Office, purchased a third special high-water emergency response vehicle to allow deputies to respond to all calls for service within flooded areas that regular patrol vehicles cannot access. The Broward Sheriff's Office, in partnership with the City of Dania Beach, successfully installed 26 fixed LPR (license plate reader) cameras throughout the city to help deter and catch criminals targeting our residents and visitors. For the 2025 2026 fiscal year, the Broward Sheriff's Office will continue to provide a safe city for all Dania Beach residents and visitors. The Command Staff works closely with the city commission and administration to ensure that our goals, objectives, and day-to-day activities align with the city's priorities and strategic plan. Our deputies and detectives will work to solve crimes, arrest criminals, and deter criminal activity within Dania Beach.

OBJECTIVES:

Goal 1:

- The Broward Sheriff's Office district command staff, deputies, and personnel will work to positively impact the quality of life in Dania Beach. We will work to stop and arrest those committing criminal activities within the city, and Dania Beach deputies will also work to address quality of life issues.

Objective:

- The Broward Sheriff's Office district command staff, deputies, and personnel will work to positively impact the quality of life in Dania Beach. We will work to stop and arrest those committing criminal activities within the city.
- The Broward Sheriff's Office district command staff, deputies, and personnel will work to address quality of life issues throughout Dania Beach. The homeless outreach team will continue to work with the homeless and try to find permanent residences and resources to help this vulnerable population.
- Broward Sheriff's Office deputies will patrol all residential and commercial locations throughout Dania Beach and attempt to stop and deter criminal activity. When illegal activity occurs, deputies will take immediate action to arrest all suspects and perpetrators.
- Broward Sheriff's Office Dania Beach command staff will listen to citizen comments, respond with feedback on community concerns, and let our residents and visitors know that we are listening and making changes as we are made aware of issues.
- The district will ensure that all Broward Sheriff's Office deputies are Crisis Intervention Team (CIT) certified and that the Homeless Outreach Team (HOT) is trained to address the homeless issues and mentally ill citizens in need of help within Dania Beach.

Goal 2:

- Provide safety and security at schools, religious institutions, and businesses.

Objective:

- Utilize School Resource Deputies to enhance the relationships with students, parents, school faculty, and staff.
- School Resource Deputies will have the tools and training to appropriately respond to any active threat on campus to protect our students.
- Attend services and meetings to address residents' fears and provide safety information to increase religious and business partnerships through our Neighborhood Support Team.
- Partner with our schools to develop crime prevention strategies and provide law enforcement education.

Goal 3:

- The Broward Sheriff's Office Dania Beach District will use the latest and innovative technological advances to help solve and deter crime within the city.

Objective:

- The Dania Beach District will utilize 26 LPR cameras (License Plate Cameras) throughout the city to help identify and locate suspect vehicles entering and leaving the city. The LPR system also contains a database, which investigators use to help solve crimes.
- The Dania Beach District will use our two new mobile eye-in-the-sky towers, equipped with the latest video surveillance, to help deter crime in specific locations.
- The Dania Beach District will partner with the Broward Sheriff's Office Real Time Crime Center to assist in solving in-progress crimes and identify suspects who commit crimes.
- The Dania Beach District will utilize DRONES to help locate suspects, missing persons, and perimeter searches.
- Work with the Burglary Apprehension Team to apply state-of-the-art technology tracking to reduce criminal behavior.

Goal 4:

- Build and maintain relationships with the youth through positive interactions.

Objective:

- Continue to host youth events that build opportunities for learning and mentoring with our community.
- Work with the City of Dania Beach Parks and Recreation to develop a new PAL (Police Athletic League) program for our city.
- Increase law enforcement presence at all parks to interact and be accessible to the youth.
- Continue with our fishing with the kids' event.
- Conduct mentorship programs with our youth to positively influence their lives and perspective on law enforcement.

POLICE SERVICES PERFORMANCE MEASURES BASED ON STRATEGIC PLAN FOR 2026

Performance Measures

Performance Measures tied to the Strategic Plan for Police Services under the goal of a Vibrant and Sustainable Community:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Vibrant and Sustainable Community	Crimes reported - % change from previous year	8.7%	5.8%	4.6%
Vibrant and sustainable community	Calls for service - % change from previous year	3.0%	0.0%	3.5%

Fire Rescue



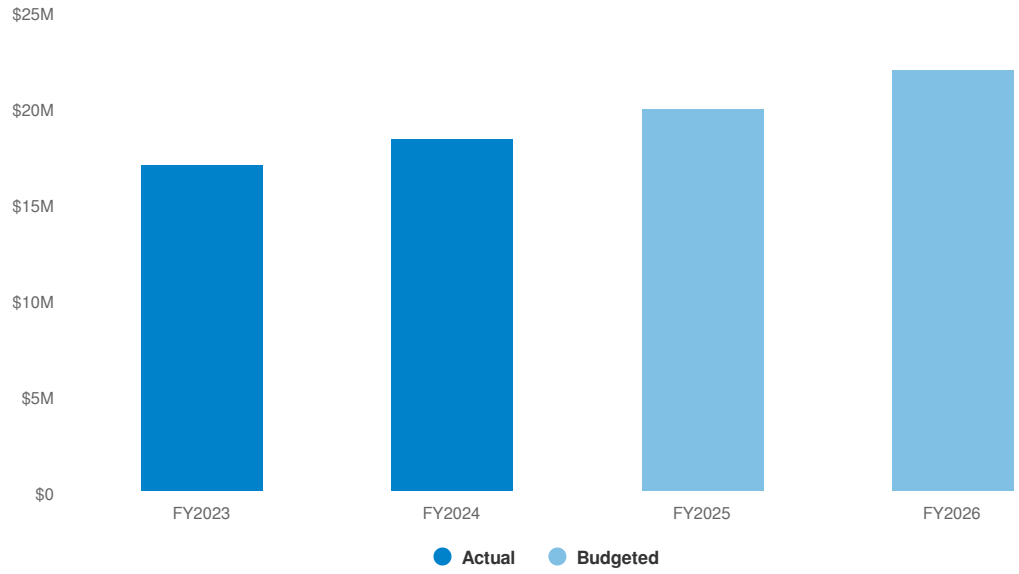
District Chief Sergio Pellecer
Fire Rescue & Emergency Services

The Broward Sheriff's Office, Department of Fire Rescue and Emergency Services (BSOFRES), provides the City of Dania Beach, its residents, and visitors the highest quality of fire suppression, fire prevention, emergency medical services, educational programs, and community events through the use of highly skilled and technically trained professional firefighters/paramedics, Fire Prevention, and civilian staff members.

Expenditures Summary

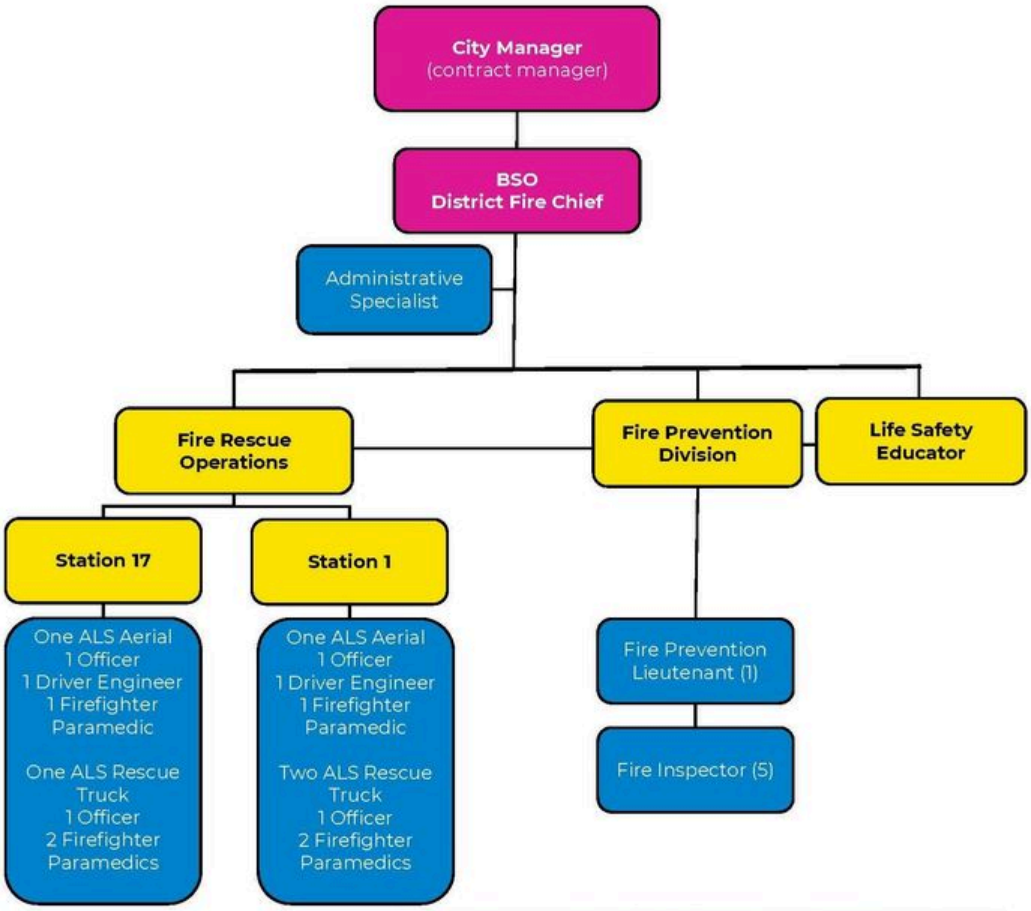
$21,917,211 **$1,965,538**
(9.85% vs. prior year)

Fire Rescue Comparative Budget Schedule



Organizational Chart

Fire Rescue Services
Contract with Broward Sheriff's Office



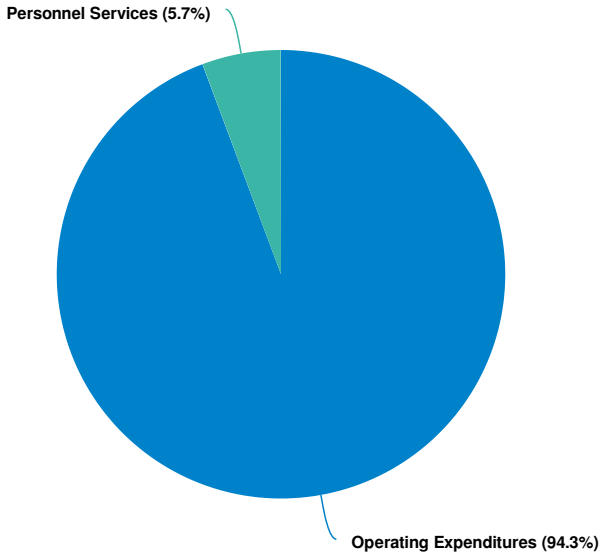
Fire and Medical Rescue Apparatus	
ALS Fire / Engine Ladder	2
Fire Engine Pumper*	0
Rescue Units*	3
Inspection / Passenger Vehicles	8
Total	**13**

Fiscal Year	Adopted FY2025	Amended FY2025	Proposed FY2026
District Chief	1	1	1
Administrative Assistant	1	1	1
Captain	9	9	9
Lieutenant	13	13	13
Engineer / Operator	09	09	09
Firefighter / Paramedic**	33	37	37
Fire Prevention	6	6	6
Life Safety Educator	1	1	1
Total FTE	**73**	**77**	**77**

* Reserve Vehicles available from Broward County Sheriff's Office Department of Fire Rescue and Emergency Services
** (4) Firefighter/Paramedic positions were added Mid Year April 1, 2025

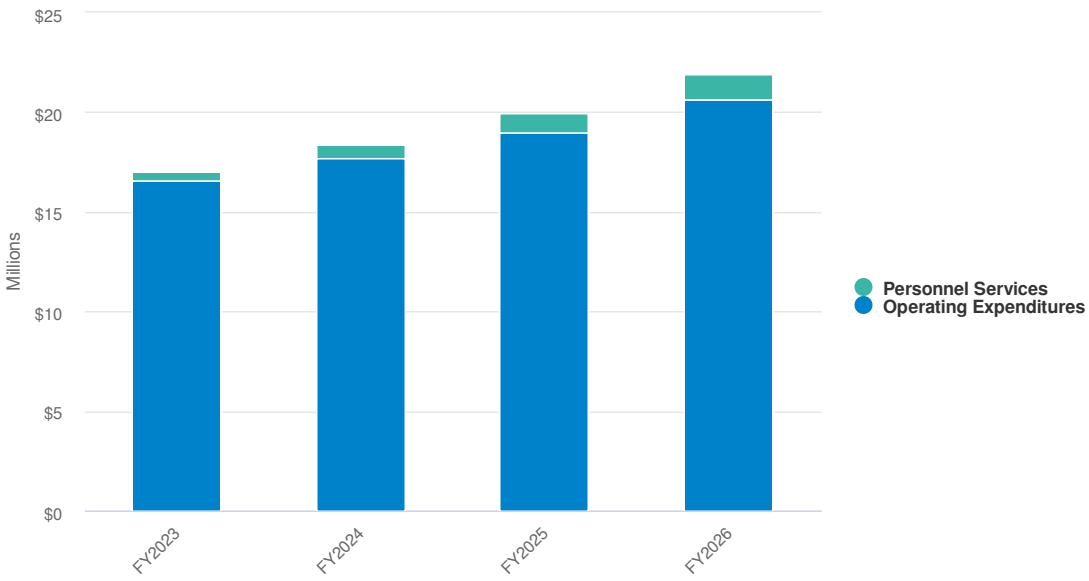
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



The portion of the Fire Rescue services budget for Personal Services (5%) is for contributions toward the City's legacy Firefighter's pension plan. Nearly the rest of the budget is for the contract with Broward Sheriff's Office.

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Retirement Contributions City Pension	$113,983	$300,065	$992,240	$992,240	$1,247,660	25.7%
Retirement Contributions Fire Rescue Ch.175 Contributions	$356,204	$345,820	$0	$0	$0	0%
Total Personnel Services:	**$470,187**	**$645,885**	**$992,240**	**$992,240**	**$1,247,660**	**25.7%**
Operating Expenditures						
Contractual Services General	$16,523,314	$17,695,170	$18,953,233	$18,953,233	$20,663,351	9%
Repair & Maint. Services Grounds	$6,188	$6,188	$6,200	$6,200	$6,200	0%
Other Current Charges/Obligations Permits & Licenses	$0	$1,022	$0	$0	$0	0%
Total Operating Expenditures:	**$16,529,502**	**$17,702,380**	**$18,959,433**	**$18,959,433**	**$20,669,551**	**9%**
Total Expense Objects:	**$16,999,688**	**$18,348,265**	**$19,951,673**	**$19,951,673**	**$21,917,211**	**9.9%**

BSO Fire Rescue Emergency Medical Services Narrative

Mission

The Broward Sheriff's Office, Department of Fire Rescue and Emergency Services, will provide the City of Dania Beach, its residents, and visitors the highest quality of fire suppression, fire prevention, emergency medical services, educational programs, and community events through the use of highly skilled and technically trained professional firefighters/paramedics, Fire Prevention, and civilian staff members.

OBJECTIVES:

Broward Sheriff Fire Rescue & Emergency Services Department strives to exceed expectations related to the delivery of Fire Rescue and Emergency Medical Services throughout the City of Dania Beach. The District Chief is the liaison and provides seamless interactions between the City Commission, the City Administration, and Broward Sheriff's Office. The District Chief and staff will continue to provide Emergency Management support and assist in operation of the City of Dania Beach EOC during activations. The District Chief assists the City of Dania Beach with annual City Emergency Management Plan(CEMP) updates and associated Emergency Management drills and exercises to strengthen core response and recovery capabilities.

Training Standard Operating Guidelines (SOG) will be conducted as well as feedback necessary for the success of their application provided. Operational measures to maintain a response time of less than 6 minutes aggregate, less than 9 minutes 90% of the time for Emergency Medical Services and first alarm assignments to structure fires fewer than 8 minutes 90% of the time. The Fire Prevention division will complete 100% of all fire plan reviews and all certificate of occupancy inspections for our district.

Facilities and Personnel

Broward Sheriff Fire Rescue & Emergency Services Department will continue working with the City to complete the Fire Station 1 Hardening project, Fire Prevention Offices, update buildings and living quarters to modern standards, and plan for future construction of a state-of-the-art Emergency Operations Center and training facility. The Fire Station Hardening Grant Project will be completed by December 31, 2026.

Due to the tremendous call volume at Fire Station 1, Broward Sheriff's office has worked with the City to add an additional firefighter paramedic on the rescue 201 so all the rescue trucks will have three personnel as of April 1, 2025 this aligns with best practices. The City has also refurbished one fire aerial apparatus and will complete the second aerial. Broward Sheriff's office will also work with the City on the 5-year plan for fire truck replacement.

Safety Programs

Broward Sheriff Fire Rescue & Emergency Services Department will participate in fire safety public education programs at all Dania Beach elementary schools including day care centers, and will participate in annual evacuation drills and public safety readiness training programs. Broward Sheriff Fire Rescue & Emergency Services Department will actively work on the strategic plan, specifically Goal 1 to continuously improve community engagement and to provide the most relevant public education to the community in Dania Beach.

CPR classes are provided for residents as requested and First Aid and CPR and Stop the Bleed training are conducted for City employees on an annual basis. Safety classes will be provided for all water plant personnel as needed or requested. Fire Department crews work with City Lifeguards to enhance emergency responses at the beach. Broward Sheriff Fire Rescue & Emergency Services Department will work with City Human Resources on safety related issues and safety measures, actively participating on the City's Safety Committee. All these efforts are conducted preferably in-person, and virtually when necessary. Broward Sheriff Fire Rescue & Emergency Services Life Safety Educator assigned to Dania Beach will assist the District in all safety programs and develop programs specific to Dania Beach, and work with the vulnerable population program.

Building Code Safety

Broward Sheriff Fire Rescue & Emergency Services Department will complete annual fire inspections, re-inspections, and plan reviews, with the proper compliment of Fire Inspectors and Plan Reviewers. Fire Educational inserts will be mailed in the City's water bill to enhance public education and ISO rating. The Fire Marshal, and District Chief, will continue to assess for the most appropriate level of prevention office staffing to match with building development and activity. Broward Sheriff Fire Rescue & Emergency Services Department will work with City Community Development staff on upcoming development projects and ensure public safety standards are aligned with best practices.

FIRE RESCUE PERFORMANCE MEASURES BASED ON STRATEGIC PLAN FOR 2026

Performance Measures

Performance Measures tied to the Strategic Plan for Fire Rescue under the goal of a Vibrant and Sustainable Community:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Vibrant and sustainable community	Hazardous Conditions	143	196	196
Vibrant and sustainable community	Service Call	843	547	547
Vibrant and sustainable community	Good Intent Call	1,003	1,428	1,428
Vibrant and sustainable community	False Alarm	348	480	480

Public Services



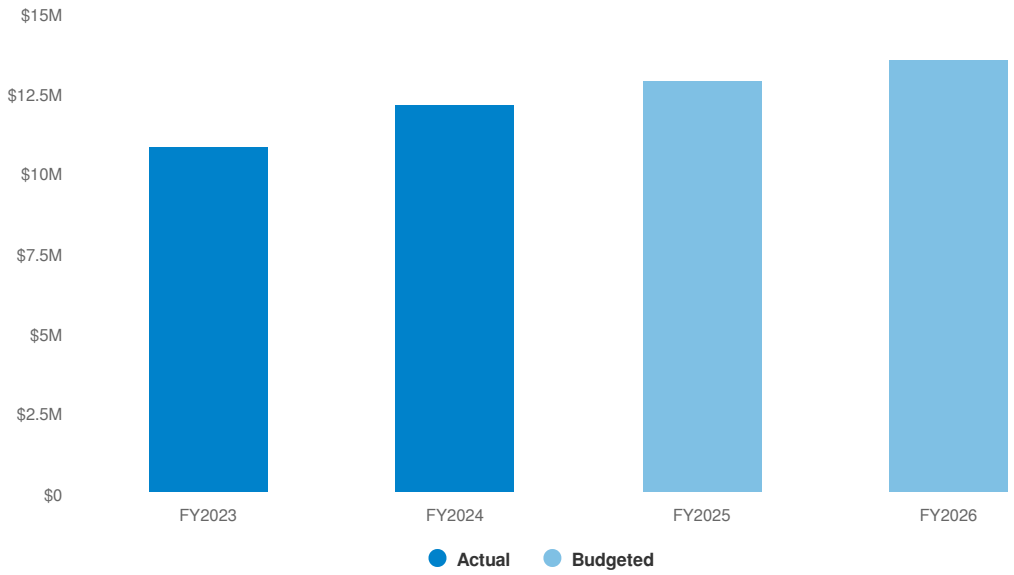
Fernando Rodriguez
Director of Public Services

The Public Services Department provides high quality and responsive service to Dania Beach residents, business establishments and staff through effective and efficient operations and administration by applying best practices in the planning, design, construction and maintenance of the City's physical environment.

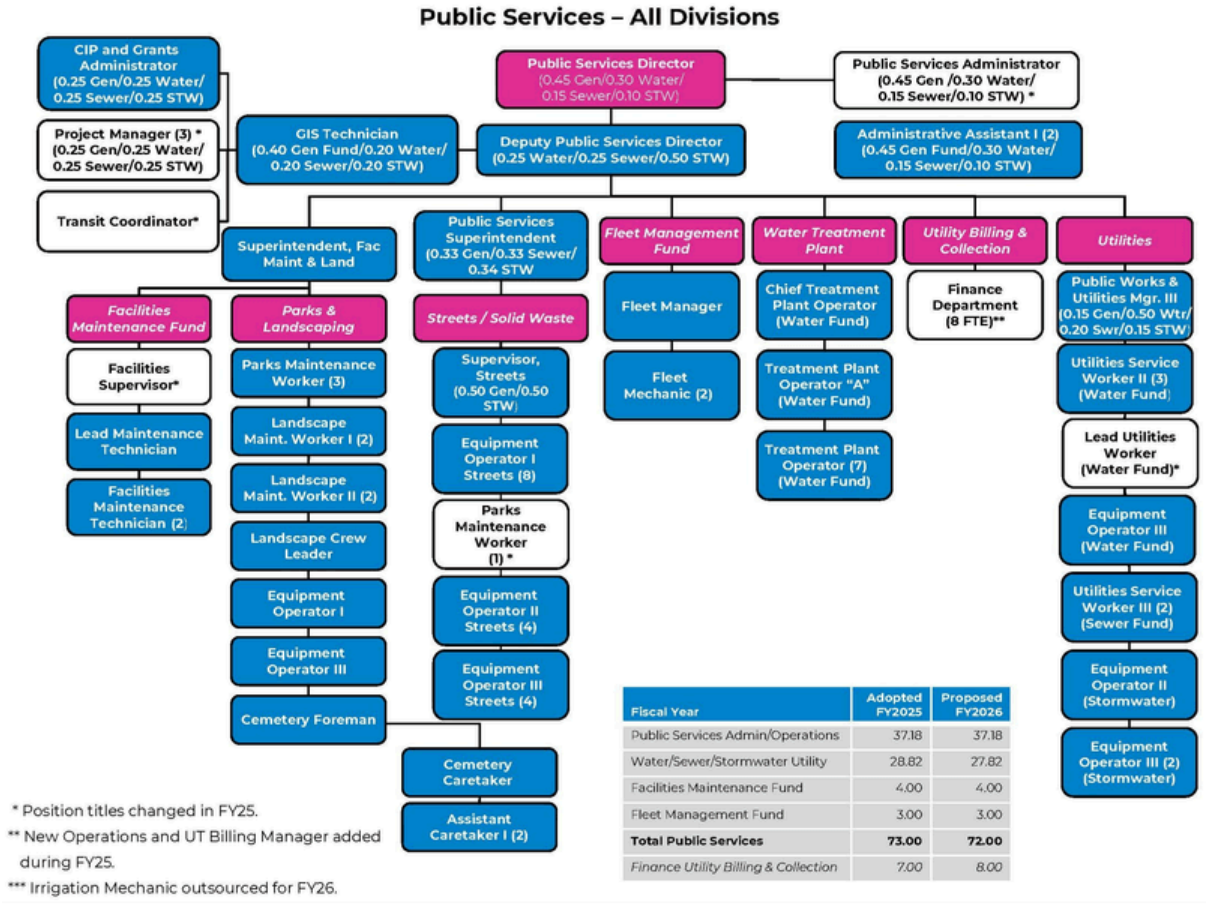
Expenditures Summary

$13,563,342 **$665,707**
(5.16% vs. prior year)

Public Services Comparative Budget Schedule



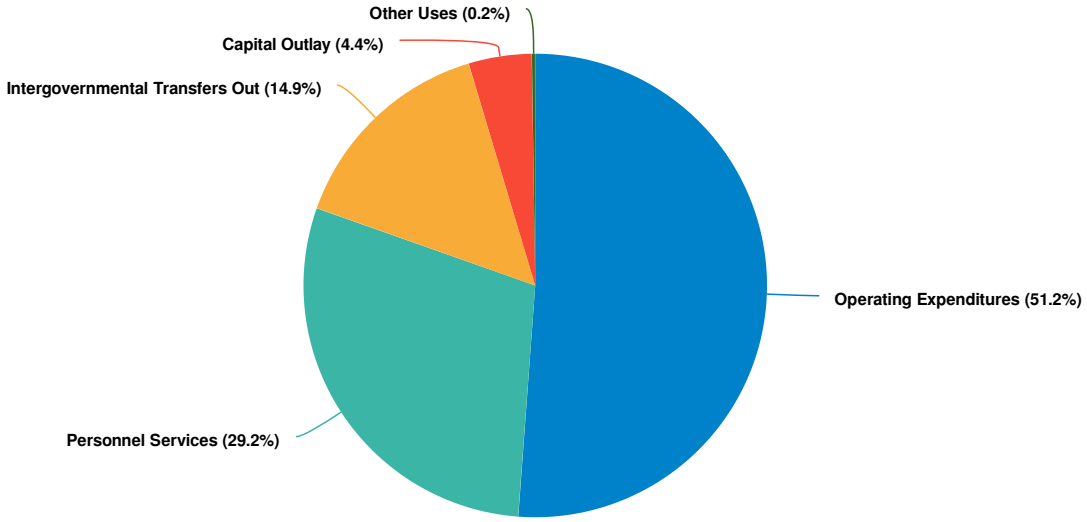
Organizational Chart



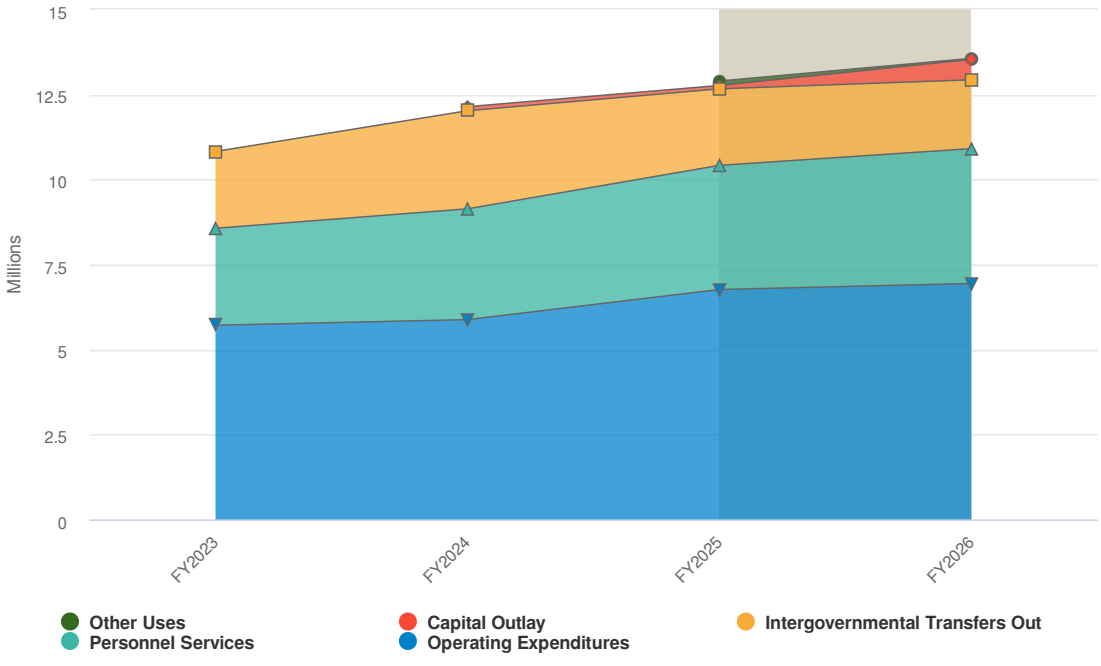
Fiscal Year	Adopted FY2025	Proposed FY2026
Public Services Admin/Operations	37.18	37.18
Water/Sewer/Stormwater Utility	28.82	27.82
Facilities Maintenance Fund	4.00	4.00
Fleet Management Fund	3.00	3.00
Total Public Services	**73.00**	**72.00**
Finance Utility Billing & Collection	*7.00*	*8.00*

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$2,804	$2,700	$2,700	$2,700	$2,700	0%
Salaries and Wages Full-Time	$1,712,414	$2,000,832	$2,291,326	$2,291,325	$2,487,359	8.6%
Salaries and Wages Part-Time (FRS Eligible)	$12,534	$17,461	$25,372	$25,372	$0	-100%
Salaries and Wages Cell Phone Stipend	$13,016	$15,213	$16,735	$16,736	$17,932	7.1%
Overtime Regular	$154,416	$145,454	$90,000	$90,000	$117,000	30%
Special Pay Accrued Leave Buyback	$88,519	$56,159	$79,434	$76,051	$72,888	-4.2%
FICA Taxes	$119,336	$136,285	$141,058	$141,059	$154,264	9.4%
FICA Medicare	$28,160	$32,227	$33,009	$33,008	$36,079	9.3%
Retirement Contributions City Pension	$11,159	$11,975	$12,654	$12,654	$13,188	4.2%
Retirement Contributions FRS Pension	$238,294	$300,072	$330,799	$330,800	$366,493	10.8%
Retirement Contributions Deferred Compensation Match	$39,059	$49,236	$52,413	$52,415	$60,596	15.6%
Life and Health Insurance Insurance	$364,228	$407,779	$484,746	$484,749	$545,830	12.6%
Workers' Compensation Premium	$67,882	$82,826	$91,107	$106,631	$91,107	-14.6%
Total Personnel Services:	**$2,851,822**	**$3,258,220**	**$3,651,353**	**$3,663,500**	**$3,965,436**	**8.2%**
Operating Expenditures						
Prof. Services General	$0	$10,707	$138,931	$138,931	$46,726	-66.4%
Prof. Services Engineering	$156,952	$219,915	$50,000	$50,000	$50,000	0%
Prof. Services Community Bus	$0	$358,996	$503,856	$503,856	$503,856	0%
Contractual Services General	$3,226,155	$3,250,527	$3,318,232	$3,318,232	$3,412,147	2.8%
Contractual Services Merchant Card Processing Fees	$253	$5,550	$3,300	$3,300	$8,100	145.5%
Travel and Per Diem Training and Per Diem	$3,121	$1,633	$13,950	$13,950	$11,950	-14.3%
Utility Services Water	$93,132	$85,171	$114,300	$114,300	$139,000	21.6%
Utility Services Electricity	$363,063	$363,895	$468,700	$468,700	$506,400	8%
Rentals and Leases Equipment	$23,688	$40,331	$17,000	$17,000	$22,000	29.4%
Rentals and Leases Miscellaneous	$0	$0	$14,000	$14,000	$14,000	0%
Repair & Maint. Services Equipment	$3,320	$1,508	$20,000	$20,000	$20,000	0%
Repair & Maint. Services Buildings	$86,293	$0	$0	$0	$0	0%
Repair & Maint. Services Grounds	$1,033,308	$1,020,221	$1,127,560	$1,127,560	$1,162,560	3.1%
Repair & Maint. Services Streets	$388,736	$126,872	$675,941	$675,941	$675,941	0%
Printing and Binding General	$0	$0	$3,000	$3,000	$3,000	0%
Other Current Charges/Obligations Permits & Licenses	$4,851	$12,504	$10,000	$10,000	$10,000	0%
Office Supplies General	$14,651	$12,973	$6,000	$6,000	$6,000	0%
Operating Supplies Gasoline and Diesel Fuel	$87,971	$100,533	$94,900	$94,900	$106,200	11.9%
Operating Supplies Miscellaneous	$192,606	$236,004	$111,500	$111,500	$176,029	57.9%
Operating Supplies Software	$4,695	$564	$0	$0	$0	0%
Operating Supplies Chemicals	$0	$0	$1,000	$1,000	$1,000	0%
Operating Supplies Uniforms	$20,560	$24,878	$21,170	$21,170	$21,170	0%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Operating Supplies Building	$0	$0	$6,000	$6,000	$6,000	0%
Road Materials and Supplies Streets and Roadways	$5,884	$3,299	$20,000	$20,000	$25,000	25%
Books/Publications, Memberships, Subscriptions Memberships	$0	$541	$3,500	$3,500	$3,500	0%
Training Education & Certifications	$4,194	$2,878	$21,800	$21,800	$11,800	-45.9%
Total Operating Expenditures:	**$5,713,434**	**$5,879,499**	**$6,764,640**	**$6,764,640**	**$6,942,379**	**2.6%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$0	$0	$0	$0	$500,000	N/A
M&E General	$0	$39,039	$40,000	$40,000	$40,000	0%
M&E Computer	$0	$1,441	$0	$0	$0	0%
M&E M&E	$0	$78,391	$60,000	$60,000	$60,000	0%
Total Capital Outlay:	**$0**	**$118,871**	**$100,000**	**$100,000**	**$600,000**	**500%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$129,416	$283,000	$322,648	$322,648	$332,328	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$1,430,203	$1,606,575	$1,114,642	$1,114,642	$743,313	-33.3%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$699,852	$990,364	$808,166	$808,166	$945,351	17%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$0	$5,089	$5,325	$5,325	$4,535	-14.8%
Total Intergovernmental Transfers Out:	**$2,259,471**	**$2,885,028**	**$2,250,781**	**$2,250,781**	**$2,025,527**	**-10%**
Other Uses						
Other Uses Contingency	$0	$0	$130,861	$0	$30,000	N/A
Total Other Uses:	**$0**	**$0**	**$130,861**	**$0**	**$30,000**	**N/A**
Total Expense Objects:	**$10,824,726**	**$12,141,618**	**$12,897,635**	**$12,778,921**	**$13,563,342**	**6.1%**

Public Services Department Narrative

Responsibilities

General Services

- Address Citywide Americans with Disabilities Act (ADA) sidewalk and facilities requirements.
- Repair and maintain roadway signs.
- Repair and maintain city-owned parks, parking facilities and storm drainage structures.

Water, Sewer and Stormwater Management

- Maintenance, repair, and construction of stormwater structures.
- Maintenance, repair, and replacement of water distribution system.
- Maintenance, repair, and service of the city's sanitary sewer system, including all lift stations.
- Scheduled mechanical sweeping and litter removal along City, State and County roadways.
- Compliance with all County, State and Federal agency requirements, including the annual National Pollutant Discharge Elimination System (NPDES) permit.
- Operation of a two million gallon per day water treatment plant.

Roads and Sidewalks

- Maintenance and resurfacing of City streets.
- Minor repairs of streets and sidewalks, including pothole and curb/gutter repairs.
- Maintenance and repair of streetlights (including solar).
- Ensure compliance with all regulatory requirements, including ADA.

Facilities Maintenance

- Maintenance and repair of all municipal buildings and City-owned rental properties with a focus on life safety, functionality, and aesthetics.
- Ensure compliance with all regulatory requirements, including ADA.

Grounds Maintenance

- Landscape maintenance of all right-of-way areas and city building grounds, including parks, applicable beachfront and marina areas, and cemeteries.
- Ensure all parks meet ADA requirements.
- City-wide tree trimming and new tree planting.
- Maintenance and repair of irrigation systems city-wide.
- City-wide fertilization and pesticide service.
- Maintenance of the Oasis Projects.

Emergency Management

- Annual preparation for storm season, including coordination with contracted debris management firms.
- During pre- and post-storm events, coordination with FEMA, County, and other governmental agencies.
- Assist with the staffing of the Emergency Operations Center.
- Directly participate in pre- and post-storm event facilities and field preparations and recovery efforts.

Engineering Services

- Provide professional engineering support services to City departments, including the Community Redevelopment Agency.
- Provide right-of-way plan reviews, inspections, permitting, and final approval/acceptance to water, sewer, and stormwater project components.
- Maintain engineering reports and records, including as-built drawings and design information.
- Support city-wide, global efforts such as strategic planning processes by providing relevant public service data, information and overall input.

Transit – Community Shuttle Service (CSS)

- Manage and provide contract administration for the City's community shuttle service (CSS) that is operated by a transit contractor.
- Continuously interact and coordinate with Broward County Transit to implement service enhancements such as improved technology and enhanced service delivery programs such as on-demand services.

Accomplishments – FY 2025

Facilities

- Repaired the storm gutters in PSD main building to prevent future roof damage.
- Led and managed projects to remodel several areas of City Hall, including restrooms in both the ground and second floors.
- Assisted with oversight of Community Development office refurbishing project.
- Continued improvements and repairs of the City Mausoleum East and West Cemetery.
- Ocean Park Pier: installed two manual saltwater pumps.
- Completed modifications to PSD offices, including the addition of office space for the Transit Coordination and making substantial improvements to the EOC Room (conference room).
- Replaced beach access plank ramps with one made of more durable, synthetic material to improve durability.
- Fully remodeled the PSD Administration kitchen.
- Performed light repairs on the tennis and basketball courts.
- Installed a storage shed in the cemetery.
- Made citywide lights upgrades to LED across several facilities.
- Upgraded all emergency lights and exit signs citywide

Landscaping

- Installed irrigation systems at Swanson House and IT Park
- Installed new, diverse and attractive landscaping at Swanson House and IT Park
- Repaired the flood-damaged landscaping and added new plants at SW 37th Terrace immediately north of Stirling Road.
- Conducted a tree give-away involving nearly 300 trees (two species) that was highly appreciated by Dania Beach residents.
- Changed plants by all city signs, Lakeshore Drive, Dania Beach Blvd, Sterling Road, Melaleuca and Avon Isles.
- Installed sod on SW 52 Street.

Cemeteries

- Worked with Administration to make modifications to the cemetery regulations to limit burial services to Dania Beach residents and close family members.
- Purchased a new, modern coffin lowering device.
- Purchased and installed new benches.
- Purchase new coffin stands.
- Continued the timely updates to the online GIS maps.
- Purchased additional tents to accommodate more funerals
- Increase services from three to five daily
- Place new temporary markers.
- Straightened all headstones.
- Renovated cemetery shed.

Streets

- Resurfaced roughly 5 miles of roadways.
- Sidewalks: roughly 1,200 linear feet were replaced in the SE, SW and NW areas.
- Installed five new speed table installations.
- Ten speed tables were refurbished.
- Replaced and repaired roughly 65 street signs.

Utilities (Water, Sewer and Stormwater Management)

- Completed 133 watermain and service line repairs.
- Repaired or replaced 7 fire hydrants
- Completed yearly valve exercising requirements.
- Completed yearly chlorination and hydrant flushing requirements.
- Completed 57 low pressure water taps.
- Played key role in addressing flooding challenges posed by early June 11th multi-day rain event.

Fleet Management

- Continued the City's annual vehicle/equipment replacement program by replacing 10 vehicles and equipment pieces and two stormwater pumps.
- Augmented the fleet maintenance staff by one mechanic (for a total of two in addition to the Fleet Manager) to properly address daily equipment service needs.
- Implemented further updates/improvements to the fuel tracking software.

Transit Services – Community Shuttle Service

- Hired a new, well-qualified and experienced individual to replace the previous Transit Coordinator.
- Coordinated the procurement and installation of four new bus stop shelters.
- Implemented the rollout of new route adjustments for the CSS program and ensured that all drivers were properly trained and knowledgeable of the route changes.
- Assisted in the drafting and implementation if the new Public Transportation Agency Safety Plan (PTASP).
- Provided oversight and assistance in making updates to the CSS brochure.
- Coordinated the reconditioning and maintenance of bus shelters, including glass panel replacement and repainting.
- Implemented the quarterly safety meeting with CSS operator/contractor to improve public safety.
- Continued work to with the PIO to update transit service information on the City's website.

Capital Projects, Master Plans and Grant Funding

- Completed historical renovation design for Nyberg Swanson House and began restoration work on Woman's Club in the second half of the FY.
- Continued work on the replacement of nearly 400 solar streetlights solar panels as part of the Citywide Streetlighting Improvement Project.
- Work on the citywide Landscape Master Plan continued, with the east side (east of I95) Griffin Road median landscape improvements completed. The design was completed and the improvements are expected to be nearly 50 percent completed in the fourth quarter of calendar 2025.
- Started construction of the Southeast Drainage Retrofit Project, Phase II, with over 60 percent of the $16.8M project is paid for by grants.
- Installed an additional five tidal valves to prevent the "backflow" of water from canals via outfall pipes into city streets (20 valves were installed in FY24).
- Completed the Citywide Stormwater Master Plan and presented it to the City Commission and Administration.
- Started the design to replace the ramp and floating docks at Griffin Marine Park. Applied for grant funds from the Florida Inland Navigation District to offset the design expense.
- Completed the City Hall Park Improvements, adding seven pedestrian light fixtures and sidewalks.
- Started the design of the Fire Administration Emergency Operations Center.
- Began the Police Sub-station Generator Project with start of the procurement process.
- Started the rebuilding of Lift Stations No.1, No. 2, and No. 3.
- Completed construction of the SW 52nd Street Drainage Project around the middle of the fiscal year, providing much needed flooding relief to this quarter mile stretch of road immediately west of SW 40th Avenue.
- Completed the NW 1st Street Drainage Repair Project which will result in welcome relief from the impacts of flooding along this thoroughfare.
- Began the procurement process for the construction of the Lift Station No. 4 Rebuild Project. The City secured $2 million from the Florida Department of Environmental Protection (DEP) for this project.
- Began the procurement process for the construction of the Lift Station No. 6 Rebuild Project. The City secured $2 million from the Florida Department of Environmental Protection (DEP) for this project.
- Made a substantial contribution to holiday aesthetics with the completion the electrification of five medians on east Dania Beach Boulevard. The additional holiday lights and lit decorations along this corridor will enhance the aesthetics and holiday spirit during this cherished season, just as resulted along the Griffin Road medians during the 2024 holiday season.

Issues and Challenges

- Traffic calming implementation is required on some neighborhood streets, with consideration given not only to installing speed humps, but possibly traffic circles and improved road markings.
- Traffic congestion will continue to pose challenges, particularly on the east side of the city as the SE Drainage Project's impact is felt (work begins in mid-summer).
- Effective project management must be continued as large projects such as the SE Drainage Project come on line in with medium and smaller projects.

Key Objectives FY 26

- Further improve Ocean Park/beach maintenance by deploying one additional full-time position to allow for better daily coverage. This added resource will help address additional demands in the park resulting from the new restaurant.
- Augment the Department's capacity to manage the multiple and often simultaneous projects that are both in progress and starting in the coming months by adding a third Project Manager position.
- Completed solicitation on SE Drainage Improvement Project – Phase II.
- Continue the planning and implementation of the citywide Landscaping Master Plan, with the design of the Dania Beach Boulevard/east corridor to be completed in FY26 and the work substantially completed in the fiscal year.
- Coordinate with the Community Development Department for proper planning to abate traffic impacts in our community.

- Proceed with solar streetlight panel installations following the Project's plan to ensure timely completion.
- Continue development of a citywide GIS system in conjunction with updating the Department's internal GIS atlas for sidewalks, street lighting, street signs and City infrastructure (water, sewer, storm drainage).
- Continue the implementation of the median electrification project by adding the Dania Beach Boulevard, east of US1.
- Continuing the hardening City facilities: City Hall, Police Substation, and Fire Station 1.
- Begin the construction of vital drainage improvements: SE Drainage and SW 34 Terrace
- Continue implementation of the annual roadway resurfacing program as recommended by the citywide pavement condition assessment.
- continue with citywide lift station improvements by starting construction of the Lift Stations (LS) 1,2 and 3 Rehabilitation Project and the LS 4, 6, 11, 12.

PUBLIC SERVICES PERFORMANCE MEASURES BASED ON STRATEGIC PLAN FOR 2026

1. ACTION: *Local Trolley Service: Report with Options, Direction and City Actions Funding.*

PRIORITY: Policy High
TIME: FY 2026

Key Issues for Public Services:
- Bus Shelter Installation
- Trolley East-West Service
- Route in Dania Beach
- Bus Size: 18+ passengers
- City Hall to Beach Pilot Project on Weekends
- Ridership

Activities/Milestones:
- Prepare Report recent actions, routes, ridership and proposed future actions
- PRESENTATION/DECISION: Local Trolley Services Report
- Add bus shelters (at least 4)
- Develop proposal for Pilot Program City to Beach – Phase 1

2. ACTION: *Wayfinding Signage Project: Goals, Report with Options, Direction and Funding Policy.*

PRIORITY: Policy
TIME: FY 2026

Key Issues for Public Services:
- Arts and Entertainment District
- Phase 1: Major Corridors

Activities/Milestones:
- Finalize Wayfinding Design
- PRESENTATION/DECISION: Wayfinding Sign Design
- DECISION: Award Contract for Construction
- Complete Phase I sign installation

3. ACTION: *Beach Parking Resolution: Implementation Plan.*

PRIORITY: Policy
TIME: FY 2026

Key Issues for Public Services:
- Lack of Parking Spaces
- Resurfacing and restriping Ocean Park Lot
- Increasing Demand for Beach Parking

Activities/Milestones:
- Seek pricing from contractors, select the lowest qualified bidder and complete the work in phases.
- Phase I – resurface/restripe the east and northern portions of the lot adjacent to Lucky Fish & from the beach entrance North towards FAU campus & the center parking lane from the restroom facilities north to the turnaround.
- Phase II – resurface/restripe lot sections next to the Marina and the remaining section immediately east of it. Adjustment of pavement markings and reduction of some island sections will result in the increase of parking by 82 stalls in total (15) in Phase I and (67) in Phase II

4. ACTION: *Citywide Stormwater Master Plan Development (SWMP): Resident Involvement and Input, Completion Policy Top and Adoption (Including G. O. Bond Referendum and Project Prioritization).*

PRIORITY: Policy Top
TIME: FY 2026

Key Issues for Public Services:

- Citywide Flooding Challenges as Defined in "10 Vulnerable Areas" by the SWMP
- Project Definition
- Project Priority
- Project Decisions
- Design
- Construction Funding

Activities/Milestones:

- Definition of projects and associated locations/areas to be proposed and discussed with CMA and City Administration
- Prioritization of specific projects determined
- DECISION: Construction

5. ACTION: *Southeast Stormwater Project Phase 1: Completion.*

PRIORITY: Policy Top
TIME: FY 2026

Key Issues for Public Services:

- Location of the Lift Station Required Access to the Adjacent Property
- Authorization from the Owner due to the Size of Excavation
- Fence and Existing Shelter Needing Temporary Removal and Relocation
- Temporary Fencing Installation Required
- Approval Delay for Proposed Pump Equivalent to Flygt
- WSP Reviewing Revised Electrical Design for New Pump Model

Activities/Milestones:

- Injection Wells Construction
- Coordination with adjacent property owner completed
- Design Pump Electrical and submittal reviews ongoing
- Complete Pump Installation
- DECISION: Easement
- Agreement
- Complete Phase 1

6. ACTION: *Southeast Stormwater Project Phase 2: Funding.*

PRIORITY: Policy Top
TIME: FY 2026

Key Issues for Public Services:

- Funding

Activities/Milestones:

- DECISION: Exceed $1 million Ordinance
- Begin construction
- Project Final Completion

7. ACTION: *Streetscapes and Medians Beautification Project: Scope and Costs, Direction and Funding.*

PRIORITY: Policy High
TIME: FY 2026

Key Issues for Public Services:

- Link to Landscape Master Plan (LMP)
- Final Design
- Costs
- Funding

Activities/Milestones:

- GRIFFIN ROAD SECTION EAST OF I-95 - Complete Construction
- DANIA BEACH BOULEVARD - Complete Design

- PRESENTATION: Dania Beach Streetscape and Median Design
- Bid project
- Complete Construction

8. ACTION: *FEC Corridor Cleanup: Goals, Direction and City Actions.*

PRIORITY: Mgmt Top
TIME: FY 2026

Key Issues for Public Services:
- City Maintenance
- FEC Response to Problems

Activities/Milestones:
- Provide bi-weekly maintenance by City-on-City property
- Proactively reporting FEC responsible areas –creating a public record

9. ACTION: ADA Compliance: Report and Next Steps.

PRIORITY: Mgmt Top
TIME: FY 2026

Key Issues for Public Services:
- Building Compliance and Actions
- Infrastructure Compliance and Actions
- Comprehensive Report
- Railroad Track Crossings

Activities/Milestones:
- Facilities Team to collaborate with Risk Manager to assess sidewalks/ramps and complete prepare to work in-house or via concrete vendor
- Complete review of sidewalk continuity and missing and/or noncompliant ramps
- Follow in-housework plan or prepare and process bidding for work; complete all work
- Facilities Team to collaborate with Risk Manager and possibly a consultant to complete the review; compliance may be achieved in-house
- Prepare a Comprehensive Report on ADA Compliance
- PRESENTATION: Comprehensive Report on ADA Compliance

Performance Measures - Public Services

Performance Measures tied to the Strategic Plan for the Streets and Facilities division of the Public Services Department:

Division	Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Streets	Vibrant and sustainable community	Percentage of signs repaired/replaced within 5 business days	85%	90%	95%
Streets	Vibrant and sustainable community	Percentage of potholes repaired within 72 hours	80%	80%	85%
Streets	Vibrant and sustainable community	Number of miles of roadway resurfaced	1.5	3.0	3.5
Facilities	City Infrastructure & Facilities	HVAC percentage repaired within 48 hours	75%	80%	85%

Parks and Recreation



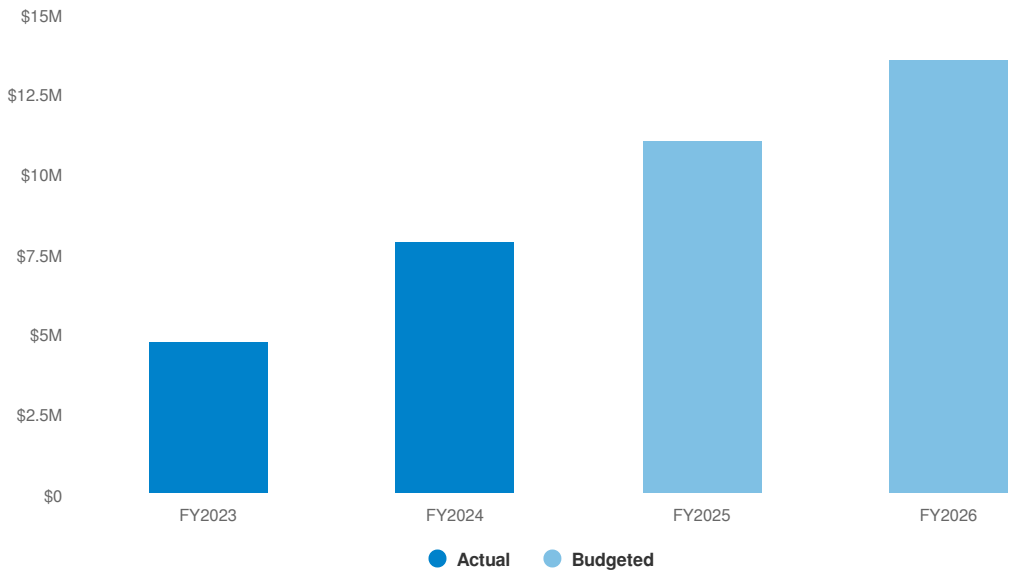
Cassi Waren
Director of Parks and Recreation

The Department of Parks and Recreation is responsible for oversight and administration of all City recreation programs, parks, facilities, as well as the City's beach, pier, and marina.

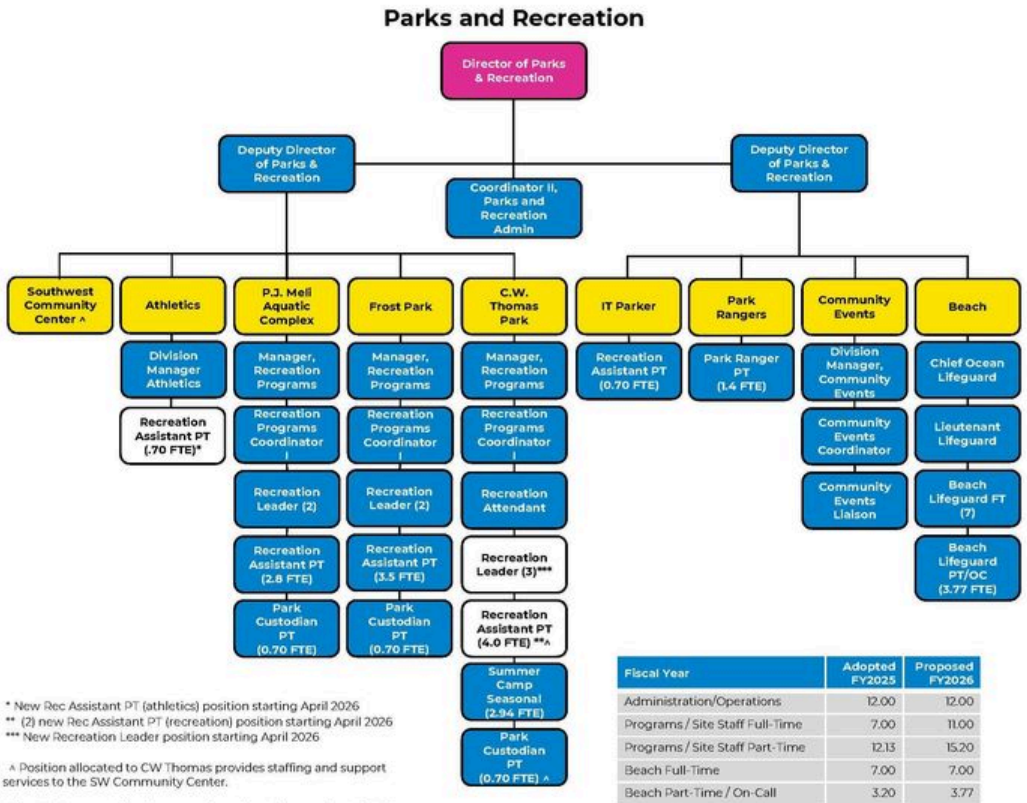
Expenditures Summary

$13,544,667 **$2,507,684**
(22.72% vs. prior year)

Parks and Recreation Comparative Budget Schedule



Organization Chart



* New Rec Assistant PT (athletics) position starting April 2026
** (2) new Rec Assistant PT (recreation) position starting April 2026
*** New Recreation Leader position starting April 2026

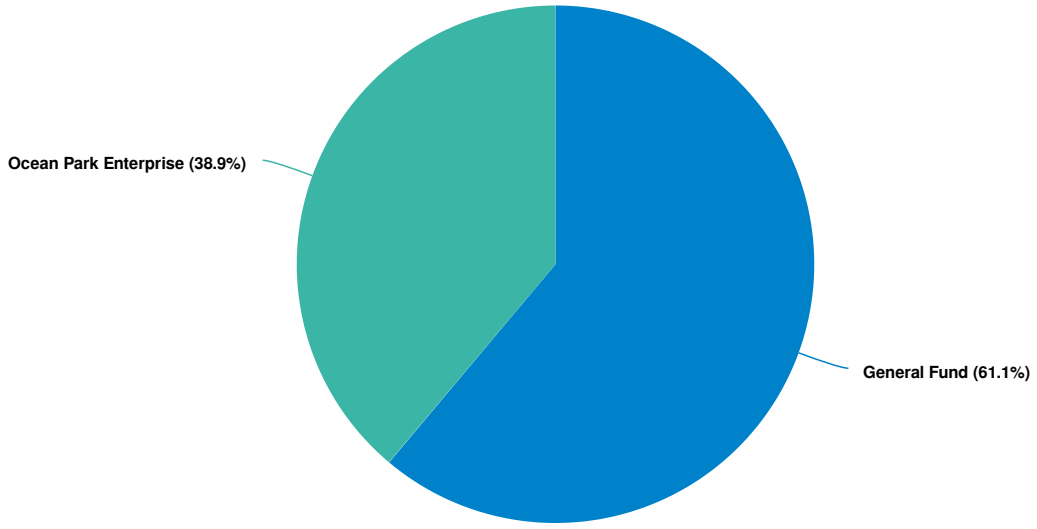
^ Position allocated to CW Thomas provides staffing and support services to the SW Community Center.

All part-time, on-call, and seasonal hours have been reviewed and adjusted for FY2025-26

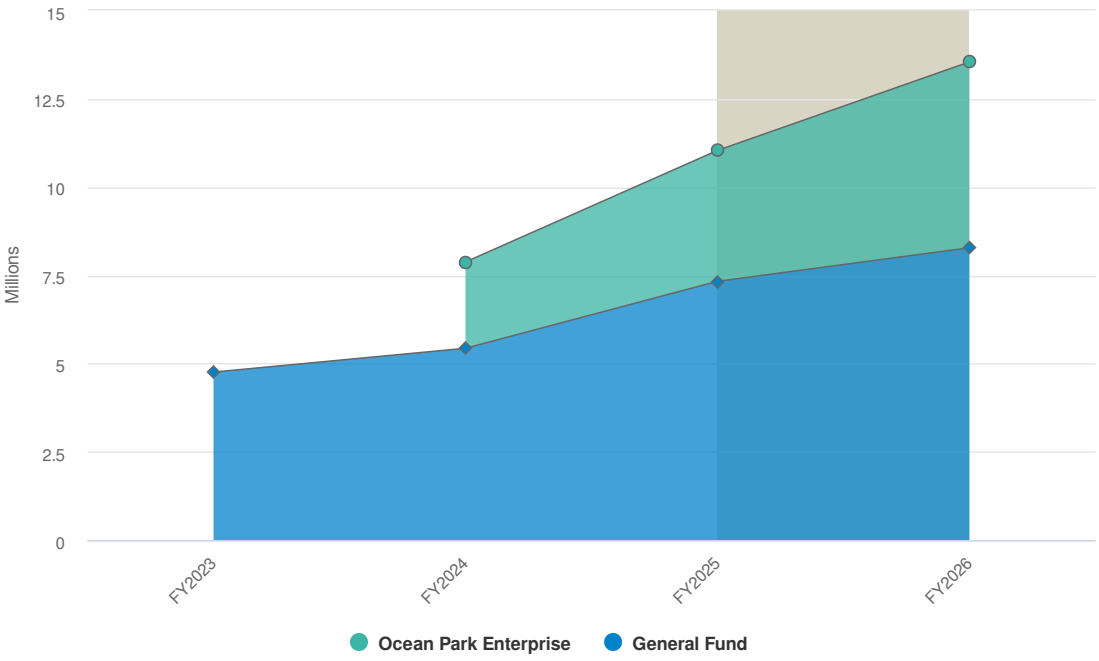
Fiscal Year	Adopted FY2025	Proposed FY2026
Administration/Operations	12.00	12.00
Programs / Site Staff Full-Time	7.00	11.00
Programs / Site Staff Part-Time	12.13	15.20
Beach Full-Time	7.00	7.00
Beach Part-Time / On-Call	3.20	3.77
Summer Camp Seasonal	2.94	2.94
Total FTE	**46.04**	**51.91**

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund

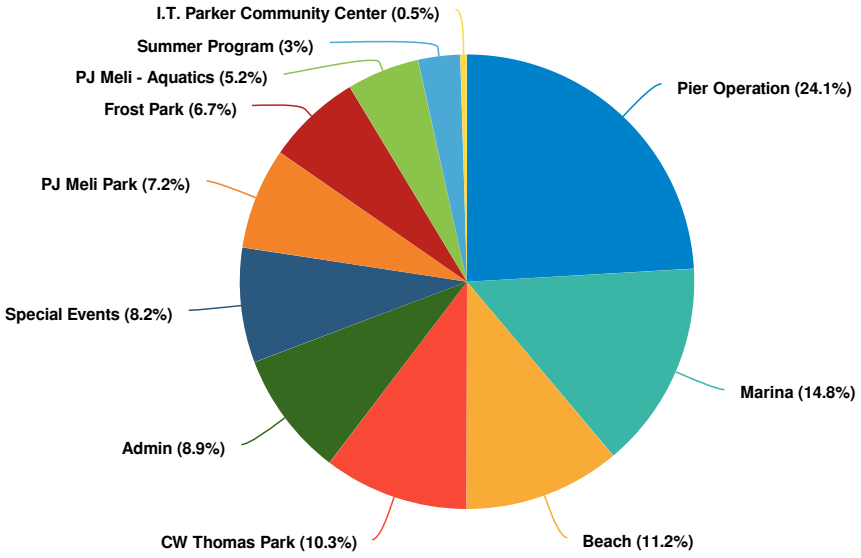


Grey background indicates budgeted figures.

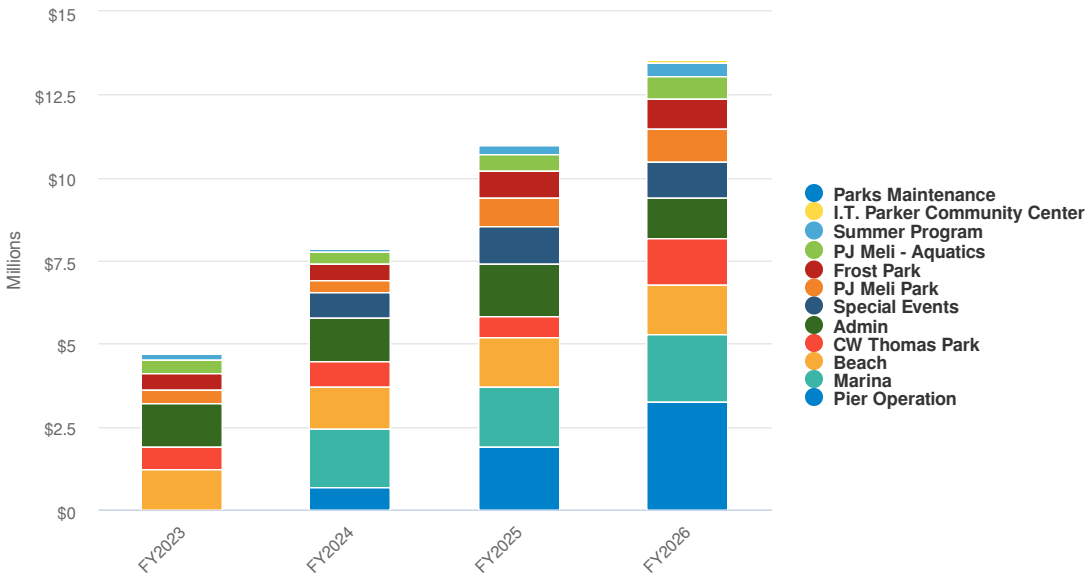
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
General Fund						
Personnel Services	$2,748,930	$3,276,341	$4,356,687	$3,539,226	$5,430,370	53.4%
Operating Expenditures	$1,688,739	$2,116,769	$2,664,130	$2,664,130	$2,848,236	6.9%
Capital Outlay	$319,719	$38,243	$308,000	$308,000	$0	-100%
Total General Fund:	**$4,757,388**	**$5,431,353**	**$7,328,817**	**$6,511,356**	**$8,278,606**	**27.1%**
Ocean Park Enterprise						
Operating Expenditures	$0	$2,051,178	$1,763,921	$1,763,921	$1,836,571	4.1%
Capital Outlay	$0	$0	$965,000	$965,000	$2,445,000	153.4%
Debt Service	$0	$33,674	$197,962	$197,962	$197,080	-0.4%
Intergovernmental Transfers Out	$0	$360,692	$581,283	$581,283	$587,410	1.1%
Other Uses	$0	$0	$200,000	$0	$200,000	N/A
Total Ocean Park Enterprise:	**$0**	**$2,445,543**	**$3,708,166**	**$3,508,166**	**$5,266,061**	**50.1%**
Total:	**$4,757,388**	**$7,876,896**	**$11,036,983**	**$10,019,522**	**$13,544,667**	**35.2%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



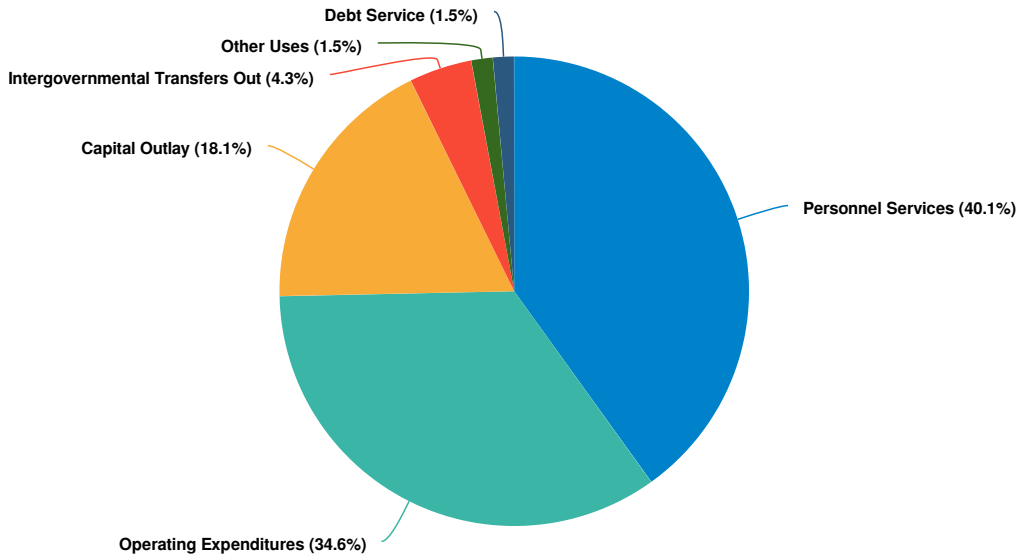
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Recreation						
Admin						
Parks and Recreation						
Personnel Services	$686,999	$1,032,426	$907,270	$909,325	$964,836	6.1%
Operating Expenditures	$346,929	$240,648	$518,224	$518,224	$239,425	-53.8%
Capital Outlay	$291,519	$38,243	$133,000	$133,000	$0	-100%
Total Parks and Recreation:	**$1,325,447**	**$1,311,317**	**$1,558,494**	**$1,560,549**	**$1,204,261**	**-22.8%**
Total Admin:	**$1,325,447**	**$1,311,317**	**$1,558,494**	**$1,560,549**	**$1,204,261**	**-22.8%**
Beach						
Parks and Recreation						
Personnel Services	$965,461	$1,050,946	$1,244,594	$1,248,457	$1,300,212	4.1%
Operating Expenditures	$205,348	$201,526	$236,276	$236,276	$212,450	-10.1%
Capital Outlay	$28,200	$0	$0	$0	$0	0%
Total Parks and Recreation:	**$1,199,009**	**$1,252,471**	**$1,480,870**	**$1,484,733**	**$1,512,662**	**1.9%**
Total Beach:	**$1,199,009**	**$1,252,471**	**$1,480,870**	**$1,484,733**	**$1,512,662**	**1.9%**
CW Thomas Park						
Parks and Recreation						
Personnel Services	$394,347	$494,340	$471,010	$211,355	$801,844	279.4%
Operating Expenditures	$295,560	$262,933	$183,500	$183,500	$593,204	223.3%
Total Parks and Recreation:	**$689,907**	**$757,274**	**$654,510**	**$394,855**	**$1,395,048**	**253.3%**
Total CW Thomas Park:	**$689,907**	**$757,274**	**$654,510**	**$394,855**	**$1,395,048**	**253.3%**
Parks Maintenance						
Parks and Recreation						
Personnel Services	$28,472	$0	$0	$0	$0	0%
Operating Expenditures	$51,733	$0	$0	$0	$0	0%
Total Parks and Recreation:	**$80,204**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Parks Maintenance:	**$80,204**	**$0**	**$0**	**$0**	**$0**	**0%**
Frost Park						
Parks and Recreation						
Personnel Services	$328,975	$337,811	$451,558	$228,556	$789,338	245.4%
Operating Expenditures	$153,836	$155,590	$201,900	$201,900	$124,300	-38.4%
Capital Outlay	$0	$0	$175,000	$175,000	$0	-100%
Total Parks and Recreation:	**$482,811**	**$493,401**	**$828,458**	**$605,456**	**$913,638**	**50.9%**
Total Frost Park:	**$482,811**	**$493,401**	**$828,458**	**$605,456**	**$913,638**	**50.9%**
PJ Meli - Aquatics						
Parks and Recreation						
Personnel Services	$0	$0	$0	$0	$330	N/A
Operating Expenditures	$423,568	$370,163	$473,425	$473,425	$698,647	47.6%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Total Parks and Recreation:	**$423,568**	**$370,163**	**$473,425**	**$473,425**	**$698,977**	**47.6%**
Total PJ Meli - Aquatics:	**$423,568**	**$370,163**	**$473,425**	**$473,425**	**$698,977**	**47.6%**
PJ Meli Park						
Parks and Recreation						
Personnel Services	$278,027	$249,832	$721,643	$425,302	$846,806	99.1%
Operating Expenditures	$118,467	$115,521	$140,400	$140,400	$130,300	-7.2%
Total Parks and Recreation:	**$396,494**	**$365,353**	**$862,043**	**$565,702**	**$977,106**	**72.7%**
Total PJ Meli Park:	**$396,494**	**$365,353**	**$862,043**	**$565,702**	**$977,106**	**72.7%**
Summer Program						
Parks and Recreation						
Personnel Services	$66,642	$39,470	$153,037	$153,037	$310,524	102.9%
Operating Expenditures	$93,299	$77,066	$125,100	$125,100	$93,800	-25%
Total Parks and Recreation:	**$159,942**	**$116,535**	**$278,137**	**$278,137**	**$404,324**	**45.4%**
Total Summer Program:	**$159,942**	**$116,535**	**$278,137**	**$278,137**	**$404,324**	**45.4%**
Special Events						
Special Events						
Personnel Services	$7	$71,517	$388,411	$343,885	$397,316	15.5%
Operating Expenditures	$0	$693,323	$739,305	$739,305	$710,960	-3.8%
Total Special Events:	**$7**	**$764,840**	**$1,127,716**	**$1,083,190**	**$1,108,276**	**2.3%**
Total Special Events:	**$7**	**$764,840**	**$1,127,716**	**$1,083,190**	**$1,108,276**	**2.3%**
I.T. Parker Community Center						
Parks and Recreation						
Personnel Services	$0	$0	$19,164	$19,309	$19,164	-0.8%
Operating Expenditures	$0	$0	$46,000	$46,000	$45,150	-1.8%
Total Parks and Recreation:	**$0**	**$0**	**$65,164**	**$65,309**	**$64,314**	**-1.5%**
Total I.T. Parker Community Center:	**$0**	**$0**	**$65,164**	**$65,309**	**$64,314**	**-1.5%**
Pier Operation						
Parks and Recreation						
Operating Expenditures	$0	$534,050	$633,314	$633,314	$499,673	-21.1%
Capital Outlay	$0	$0	$965,000	$965,000	$2,445,000	153.4%
Intergovernmental Transfers Out	$0	$164,469	$216,479	$216,479	$217,680	0.6%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Parks and Recreation:	**$0**	**$698,519**	**$1,914,793**	**$1,814,793**	**$3,262,353**	**79.8%**
Total Pier Operation:	**$0**	**$698,519**	**$1,914,793**	**$1,814,793**	**$3,262,353**	**79.8%**
Marina						
Marina						
Operating Expenditures	$0	$1,517,128	$1,130,607	$1,130,607	$1,336,898	18.2%

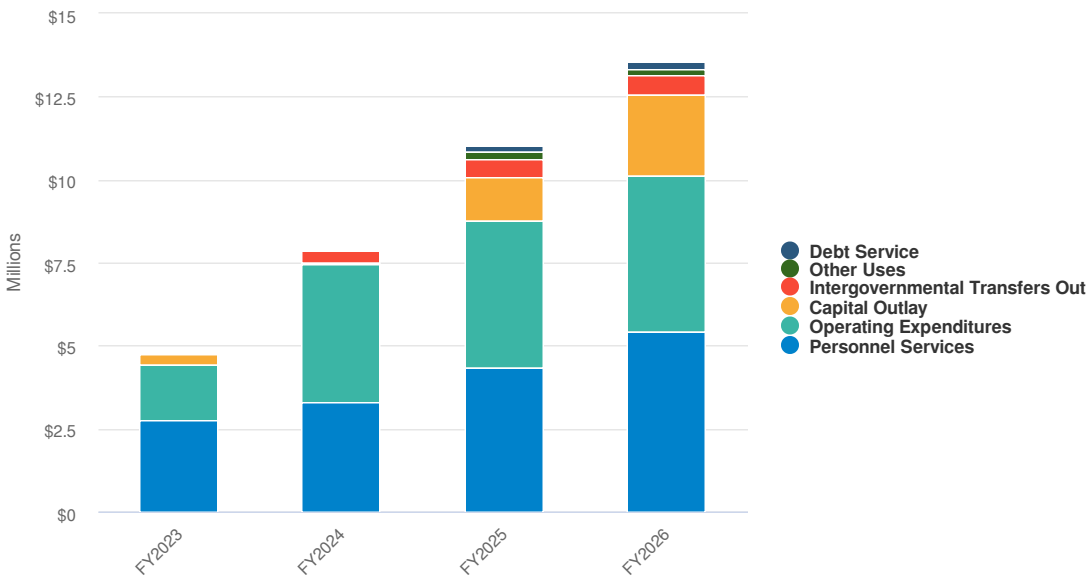
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Debt Service	$0	$33,674	$197,962	$197,962	$197,080	-0.4%
Intergovernmental Transfers Out	$0	$196,223	$364,804	$364,804	$369,730	1.4%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Marina:	**$0**	**$1,747,024**	**$1,793,373**	**$1,693,373**	**$2,003,708**	**18.3%**
Total Marina:	**$0**	**$1,747,024**	**$1,793,373**	**$1,693,373**	**$2,003,708**	**18.3%**
Total Recreation:	**$4,757,388**	**$7,876,896**	**$11,036,983**	**$10,019,522**	**$13,544,667**	**35.2%**
Total Expenditures:	**$4,757,388**	**$7,876,896**	**$11,036,983**	**$10,019,522**	**$13,544,667**	**35.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$6,231	$6,000	$6,000	$6,000	$6,000	0%
Salaries and Wages Full-Time	$1,351,499	$1,614,193	$2,217,453	$1,751,872	$2,543,311	45.2%
Salaries and Wages Part-Time (FRS Eligible)	$533,764	$627,598	$710,497	$653,071	$1,127,475	72.6%
Salaries and Wages Cell Phone Stipend	$2,193	$2,234	$5,760	$4,799	$3,601	-25%
Other Salaries and Wages Part-Time (Not FRS Eligible)	$43,871	$50,522	$142,159	$142,159	$288,457	102.9%
Overtime Regular	$32,108	$44,858	$92,500	$92,500	$100,000	8.1%
Special Pay Accrued Leave Buyback	$53,980	$90,639	$31,826	$24,573	$35,303	43.7%
FICA Taxes	$95,829	$120,614	$145,335	$106,015	$182,744	72.4%
FICA Medicare	$28,532	$34,215	$34,163	$24,962	$44,504	78.3%
Retirement Contributions FRS Pension	$252,075	$314,464	$407,440	$296,538	$522,337	76.1%
Retirement Contributions Deferred Compensation Match	$39,025	$41,889	$65,151	$51,219	$72,472	41.5%
Life and Health Insurance Insurance	$266,108	$276,551	$439,734	$316,852	$445,497	40.6%
Workers' Compensation Premium	$43,714	$52,564	$58,669	$68,667	$58,669	-14.6%
Total Personnel Services:	**$2,748,930**	**$3,276,341**	**$4,356,687**	**$3,539,226**	**$5,430,370**	**53.4%**
Operating Expenditures						
Prof. Services General	$112,639	$121,769	$113,000	$113,000	$107,000	-5.3%
Prof. Services Gracefully Aging	$30,666	$39,571	$39,000	$39,000	$39,000	0%
Prof. Services Dania Seniors	$27,622	$38,327	$35,000	$35,000	$0	-100%
Prof. Services Athletic Program	$23,236	$24,838	$52,000	$52,000	$38,500	-26%
Contractual Services General	$420,951	$1,184,830	$1,691,747	$1,691,747	$2,290,180	35.4%
Contractual Services Merchant Card Processing Fees	$4,621	$60,591	$68,147	$68,147	$76,300	12%
Travel and Per Diem Training and Per Diem	$4,436	$10,645	$29,200	$29,200	$15,500	-46.9%
Other Operating Expenditures	$0	$0	$90,000	$90,000	$0	-100%
Communications Services Telephone	$0	$529	$4,405	$4,405	$0	-100%
Freight & Postage Services Freight & Postage	$0	$42	$0	$0	$0	0%
Utility Services Water	$70,513	$120,476	$156,992	$156,992	$262,400	67.1%
Utility Services Electricity	$119,070	$207,767	$172,600	$172,600	$185,500	7.5%
Utility Services Natural Gas	$0	$1,016	$0	$0	$0	0%
Rentals and Leases Equipment	$0	$4,922	$233,400	$233,400	$240,400	3%
Rentals and Leases Miscellaneous	$38,036	$54,468	$75,700	$75,700	$64,800	-14.4%
Insurance Coverage	$0	$174,238	$212,300	$212,300	$284,385	34%
Repair & Maint. Services Equipment	$101,346	$97,926	$150,360	$150,360	$107,644	-28.4%
Repair & Maint. Services Communication Equip.	$5,050	$3,133	$5,226	$5,226	$3,500	-33%
Repair & Maint. Services Buildings	$57,534	$47,356	$20,000	$20,000	$20,000	0%
Repair & Maint. Services Grounds	$89,405	$106,417	$424,146	$424,146	$242,343	-42.9%
Printing and Binding General	$1,159	$1,566	$15,400	$15,400	$14,150	-8.1%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Promotional Activities General	$124,503	$709,576	$73,500	$73,500	$116,000	57.8%
Promotional Activities MLK Celebration	$22,000	$0	$0	$0	$0	0%
Other Current Charges/Obligations Other Current Charges	$0	$0	$39,480	$39,480	$44,160	11.9%
Other Current Charges/Obligations Legal & Display Advertising	$0	$0	$42,000	$42,000	$51,996	23.8%
Other Current Charges/Obligations Permits & Licenses	$2,669	$10,591	$7,414	$7,414	$4,365	-41.1%
Other Current Charges/Obligations Bad Debt Expense	$0	$228,166	$0	$0	$0	0%
Office Supplies General	$17,397	$18,715	$15,000	$15,000	$12,000	-20%
Operating Supplies Cost of Goods Sold (Pier)	$0	$178,488	$151,425	$151,425	$0	-100%
Operating Supplies Gasoline and Diesel Fuel	$7,620	$11,937	$13,700	$13,700	$14,500	5.8%
Operating Supplies Miscellaneous	$258,606	$224,196	$332,034	$332,034	$293,884	-11.5%
Operating Supplies Athletic Program	$73,317	$74,716	$79,000	$79,000	$68,000	-13.9%
Operating Supplies Chemicals	$13,977	$20,571	$250	$250	$20,000	7,900%
Operating Supplies Uniforms	$31,636	$26,533	$36,550	$36,550	$29,750	-18.6%
Operating Supplies Building	$19,762	$16,874	$28,100	$28,100	$24,500	-12.8%
Operating Supplies Medical	$1,652	$2,519	$4,050	$4,050	$3,000	-25.9%
Books/Publications, Memberships, Subscriptions Books & Subscriptions	$141	$128	$2,200	$2,200	$1,250	-43.2%
Books/Publications, Memberships, Subscriptions Memberships	$3,330	$4,165	$4,575	$4,575	$4,000	-12.6%
Training Education & Certifications	$5,847	$9,030	$10,150	$10,150	$5,800	-42.9%
Depreciation Depreciation Expense	$0	$331,315	$0	$0	$0	0%
Total Operating Expenditures:	**$1,688,739**	**$4,167,946**	**$4,428,051**	**$4,428,051**	**$4,684,807**	**5.8%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$280,025	$38,243	$1,273,000	$1,273,000	$965,000	-24.2%
Infrastructure CIP Project	$0	$0	$0	$0	$1,480,000	N/A
M&E M&E	$39,694	$0	$0	$0	$0	0%
Total Capital Outlay:	**$319,719**	**$38,243**	**$1,273,000**	**$1,273,000**	**$2,445,000**	**92.1%**
Debt Service						
Debt Service Principal All Other Principal	$0	$0	$170,000	$170,000	$175,000	2.9%
Debt Service Interest All Other Interest	$0	$33,674	$27,962	$27,962	$22,080	-21%
Total Debt Service:	**$0**	**$33,674**	**$197,962**	**$197,962**	**$197,080**	**-0.4%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$0	$253,208	$400,437	$400,437	$412,450	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$0	$30,000	$7,130	$7,130	$4,764	-33.2%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$0	$27,484	$23,716	$23,716	$20,196	-14.8%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Intragovernmental Transfers Out PILOT Transfer to General Fund	$0	$50,000	$150,000	$150,000	$150,000	0%
Total Intergovernmental Transfers Out:	**$0**	**$360,692**	**$581,283**	**$581,283**	**$587,410**	**1.1%**
Other Uses						
Other Uses Contingency	$0	$0	$200,000	$0	$200,000	N/A
Total Other Uses:	**$0**	**$0**	**$200,000**	**$0**	**$200,000**	**N/A**
Total Expense Objects:	**$4,757,388**	**$7,876,896**	**$11,036,983**	**$10,019,522**	**$13,544,667**	**35.2%**

Parks and Recreation Narrative

The Department of Parks and Recreation purpose is to acquire, develop, program and maintain city parks and facilities. The Department also plans, coordinates and implements a multitude of recreation and athletic services and special events. The Department's philosophy is reflected in our mission statement – "To provide safe, fun and diverse Parks & Recreational facilities and lifelong leisure activities to enhance the quality of life for residents and visitors of Dania Beach while also meeting their cultural, social, and wellness needs."

The Department of Parks and Recreation is comprised of seven (7) major service areas, which include Administration, Community Events, Recreation and Aquatics, Parks & Athletics, Marina and Pier and Beach Lifeguards.

Departmental staff consists of 29 full-time, 23 part-time, 20 on-call lifeguards, 7 on-call recreation assistants, and 14 on-call summer camp employees. Several of our staff are members of the Florida Recreation and Parks Association as well as the National Recreation and Parks Association. The Department has six staff that are nationally Certified Parks and Recreation Professionals (CPRP) with others working towards their certification. The Department also has three staff that are nationally certified Aquatic Facility Operators (AFO). Various training opportunities are offered to staff throughout the year to promote their professional growth and development.

The Department of Parks & Recreation enriches the quality of life for Dania Beach residents and guests through memorable recreational experiences. The Department acquires and develops programs and maintains City Park facilities. The park system is comprised of 19 parks, 7 playgrounds, 6 outdoor fitness parks, 2 community centers, 3 recreation centers / sports complexes, 2 community pools, 3 tennis courts, 3 lined pickleball/tennis courts, 2 handball courts, 5 basketball courts, 6 baseball diamonds, 1 football field, 1 marina / pier, 1 ocean park beach, and 1 dog park recreation lake. Annual Department programs offered include; fitness, dance, martial arts, summer, winter and spring camps, after-care, swim programming, youth and adult sports, aquatics, senior trips and programming, clubs, community events, cultural arts, culturally diverse programs, pier site seeing and fishing, and marina dockage.

Responsibilities

- Operate and maintain various recreational facilities, including C.W. Thomas Park, P.J. Meli Aquatic Complex, Frost Park, I.T. Parker Community Center, Southwest Community Center, Beach and 13 passive parks.
- Oversee and manage contracts for Dania Beach Marina, Dania Beach Pier/Bait Shop, Aquatic Management, Beach Raker and Performance Pups Inc.
- Operate and maintain two aquatics facilities, two fitness centers and three computer labs.
- Provide various recreational programs for both adults and youth ranging from After-Care, Camps, Dance, Jr. Chefs, Arts Classes, Baseball, Basketball, Lacrosse, Karate, Tennis, Swim Lessons, Adult Kickball League, Adult Game Night, Swim Team, Water Polo, Archery, Fishing, Soccer, Esports, Walkers Club, Fitness, Checkmate Academy Chess Club, Youth Advisory Council, Computer Classes, Senior Programs, Senior Tai Chi, Tiny Tots, Football, Cheerleading, and more!
- Facilitate a number of adult and youth recreational and athletic programs at Frost Park, C.W. Thomas Park and P.J. Meli Aquatic Complex.
- Provide elementary and teen summer, winter and spring camp for children at Frost Park, C.W. Thomas Parks and P.J. Meli Aquatic Complex, which include field trips and educational opportunities.
- Provide Jr. Lifeguard Camp throughout the summer with Ocean Rescue.
- Coordinate/facilitate citywide community events Dania after Dark series, Spring Egg Hunt, MLK, Juneteenth, Earth Day, Fall Festival and more.
- Host numerous senior citizen monthly meetings and luncheons per year for the Dania Beach Seniors, Gracefully Aging and Social Seniors.
- Provide after-school programming at Frost Park, C.W. Thomas Park and P.J. Meli Aquatic Complex.
- Serve as the liaison for four advisory boards within the community: the Educational Advisory Board, the Marine Advisory Board, the Parks, Recreation and Community Affairs Advisory Board, and the Youth Advisory Council.

Accomplishments FY 2025

- Continued the major construction of CW Thomas Park Improvements.
- Completed the renovations of IT Parker Community Center.
- Complete the construction of the Mullikin Park FRDAP grant funded project.
- Onboarded and began the architectural design of Olsen Middle School phase I.
- Onboarded and began the architectural design of PJ Meli Park.
- Executed an agreement with Rita Crockett Beach Sports Academy for the construction of "The PIT" at Frost Park.
- Grand opening of "The PIT" at Frost Park.
- Completed the renovations of the concession stand at Frost Park.

- Construction started, converting existing tennis/hand ball courts into 5-6 pickleball courts at Frost Park, while resurfacing two existing tennis courts and a basketball court.
- Received the FRDAP grant for Chester Byrd Park
- Submitted the FRDAP grant application for Dania Cove Park.
- Completed the Request for Qualifications for Design Services for Chester Byrd Park.
- Completed the installation of additional equipment and replaced the outdated exercise equipment at William “Bill” Harris Linear Park.
- Continued to grow and expand of the events such as the Dania After Dark series, Fall Festival, MLK Celebration, Earth Day, Spring Egg Hunt, Dania Beach Flea Markets, Back to School Cleanup, and the annual Juneteenth Celebration.
- A number of park improvements were made throughout the year.
- In its fourth year, sold out all three of the Dania Beach Rising Stars After School Program at Frost Park, CW Thomas Park and PJ Meli Aquatic Complex.
- Sold out all three summer camp site locations, with record numbers, at Frost Park, C.W. Thomas Park and P.J. Meli Park with the new fee schedule.
- Continued the growth of the Teen Camp programming, offering a Summer, Winter and Spring Teen Camp.
- Created several new programs for the community, which included Checkmate Academy, Youth Jr. Sports, Jr. Chefs – Sweet Creations, Adult Game Night, Youth and Adult Tennis Club, Senior Tai Chi, and more!
- Continued to offer professional sports experiences for the community, offering the opportunity to attend NBA, MLB, MLS and NHL games.
- Transitioned to the new Ocean Beach Rescue Lifeguard hours that allow lifeguards to work 4-10 workweek from Memorial Day to Labor Day then maintain a 5-8 schedule after Labor Day until the following Memorial Day.
- Successfully added a new Recreation Administrative Coordinator, to the Department.
- Successfully filled all full-time and part-time recreation positions, in the Department.

Issues

- Tigertail Dog Park (erosion and entryway from lake for dogs)

Key Objectives FY 2026

- Complete the construction of CW Thomas Park.
- Finalize the Design of Chester Byrd and begin construction.
- Finalize the Design of PJ Meli Aquatic Complex.
- Finalize the Design of the Olsen Middle School property and begin construction on phase I.
- Complete construction of the Dania Cove FRDAP grant if we are a recipient.
- Onboarding the Construction Manager at Risk for the PJ Meli Aquatic Complex project.
- Continue off of the success of the new and improved Dania After Dark event series to grow and improve the events.
- Compete construction of converting existing tennis/handball courts into 5-6 pickleball courts at Frost Park, while resurfacing two existing tennis courts and a basketball court
- Provide safe, clean and attractive recreational/park facilities for residents and visitors.
- Continue to work with the Department of Marketing and Communication to promote recreational programs and our city’s major assets: i.e. Park Facilities, Beaches, Recreation Programs and Special Events.
- Add new positions to the Parks and Recreation department: Recreation Leader (1) Full-Time and three (3) part-time Recreation Assistants to the department for the opening of the new C.W. Thomas Park.
- Continue the growth of the Dania Beach Rising Stars at all three community centers.
- Expand on the continued growth of Summer Camp programs.
- Successfully get the new community center and pool open and operational at CW Thomas upon the grand opening.
- Continue the growth of youth and adult recreational and athletic programming.
- Evaluate of program and rental fees to ensure they are in line with where they need when compared to the surrounding cities.

PARKS AND RECREATION PERFORMANCE MEASURES BASED ON STRATEGIC PLAN FOR 2026

1. ACTION: *Parks Funding Options: Direction.*

PRIORITY: Mgmt High
TIME: FY 2026

Key Issues for Parks and Recreation:

- Naming Right
- Sponsorships
- P3 Funding
- GO Bonds
- State Funding
- Federal Funding

Activities/Milestones:

- Explore funding options for park funding – P. J. Meli Park and Frost Park
- Prepare draft Budget FY 26
- BRIEFING: Draft Budget FY 26
- BUDGET WORKSHOP: Budget Presentation, Discussion and Direction (if needed)
- BUDGET HEARINGS: Budget FY26
- BUDGET DECISION: Budget FY 26 Adoption

2. ACTION: *Naming Rights Policy: Update.*

PRIORITY: Mgmt High
TIME: FY 2026

Key Issues for Parks and Recreation:

- Current Policy Revision
- Private Business Funding
- Opportunities
- Signage
- Parks
- Fields
- Park Venues
- Best Practices

Activities/Milestones:

- Complete research
- Prepare a Report with recommended Policy Update
- DECISION: Naming Rights Policy Approval

3. ACTION: *Parks Master Plan Implementation: Direction and Funding/Parks Master Plan: Update Report, Project with Policy Costs and Funding Mechanism, Recommendations and Direction (Including GO Bond).*

PRIORITY: Policy
TIME: FY 2026

Key Issues for Parks and Recreation:

- Chester Byrd Park Grant Funded: deadline 4/27
- Dog Park Designs: P. J. Meli Park Playground Replacement: C. W. Thomas Park; P. J. Meli Park; Chester Byrd Park
- Inclusive Playground for All Ages and Abilities: C. W. Thomas Park; P.J. Meli Park; Chester Byrd Park; Frost Park

Activities/Milestones:

- C. W. THOMAS PARK - Complete construction
- P. J. MELI PARK - DECISION: 1. Hiring a Construction Manager at Risk, 2. Complete design. 3. Receive Property Valuation Report

- CHESTER BYRD PARK - DECISION: 1. Award Contract, 2. Complete design, 3. Begin construction

4. ACTION: *Youth Activities Enhancements: Needs Assessment, Report with Options, Partners, Direction and City Policy Actions.*

PRIORITY: Policy
TIME: FY 2026

Key Issues for Parks and Recreation:
- Facilities
- Capacity
- Community Engagement
- Community Feedback
- Potential Partners

Activities/Milestones:
- Conduct surveys via social media, the Pioneer, Website, paper survey at Centers with PIO Office
- Prepare Report on initial survey results
- REPORT: Youth Activities Enhancements

5. ACTION: *PAL Program Pilot: Report, Direction, Funding, and City Actions.*

PRIORITY: Mgmt High
TIME: FY 2026

Key Issues for Parks and Recreation:
- Use of C. W. Thomas Park
- Coaching Opportunities
- Program Opportunities

Activities/Milestones:
- Complete Study of Initial PAL Pilot Programs
- Present to City Manager
- Initiate BSO involvement in PALS Pilot

6. ACTION: *Olsen Middle School Park: Design Completion, 5K Run Initiated and Construction Funding.*

PRIORITY: Mgmt High
TIME: FY 2026

Key Issues for Parks and Recreation:
- Final Design
- Project Phasing
- Park Impact Fee
- Costs
- Funding
- Playground Equipment Replacement inclusive Playground for All Ages and Abilities

Activities/Milestones:
- PHASE 1 LAND - 1. Complete design, 2. Bid construction
- DECISION: Award Contract for Construction
- Begin construction

7. ACTION: *Playground Equipment Replacement: Report with Options, Direction and Funding.*

PRIORITY: Mgmt High
TIME: FY 2026

Key Issues for Parks and Recreation:
- Costs
- Funding

Activities/Milestones:

- Receive grant notification on Small Tot Lot Playground at Dania Cove FRDAP
- Complete construction

Performance Measures

Performance Measures tied to the Strategic Plan for Parks & Recreation under the goal of Opportunities for Leisure and Cultural Experiences:

Division	Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Actual	FY2026 Target
Athletics	Opportunities for Leisure & Cultural Experiences	# of Athletic Programs	6	11	15
Athletics	Opportunities for Leisure & Cultural Experiences	Total # of Participants	115	305	235
Summer Camp	Opportunities for Leisure & Cultural Experiences	# of Programs Sold Out	5	5	5
Summer Camp	Opportunities for Leisure & Cultural Experiences	Total # of Participants	257	290	290
Admin/Special Events	Opportunities for Leisure & Cultural Experiences	# of Special Event Applications	36	42	40
Admin/Special Events	Opportunities for Leisure & Cultural Experiences	Total Attendance at Events	26,500	30,700	30,000
Admin/Special Events	Opportunities for Leisure & Cultural Experiences	Number of Certified Park and Recreation Professionals (CPRPs)	2	6	7
Recreation	Opportunities for Leisure & Cultural Experiences	# of Programs Offered	48	50	50
Recreation	Opportunities for Leisure & Cultural Experiences	Total # of Participants	19,469	26,500	30,000
Pier/Marina	Opportunities for Leisure & Cultural Experiences	Number of Marina Slips Sold	95	114	143
Pier/Marina	Opportunities for Leisure & Cultural Experiences	Annual Revenue Slips Sold	$651,000	$1,227,224	$1,579,492

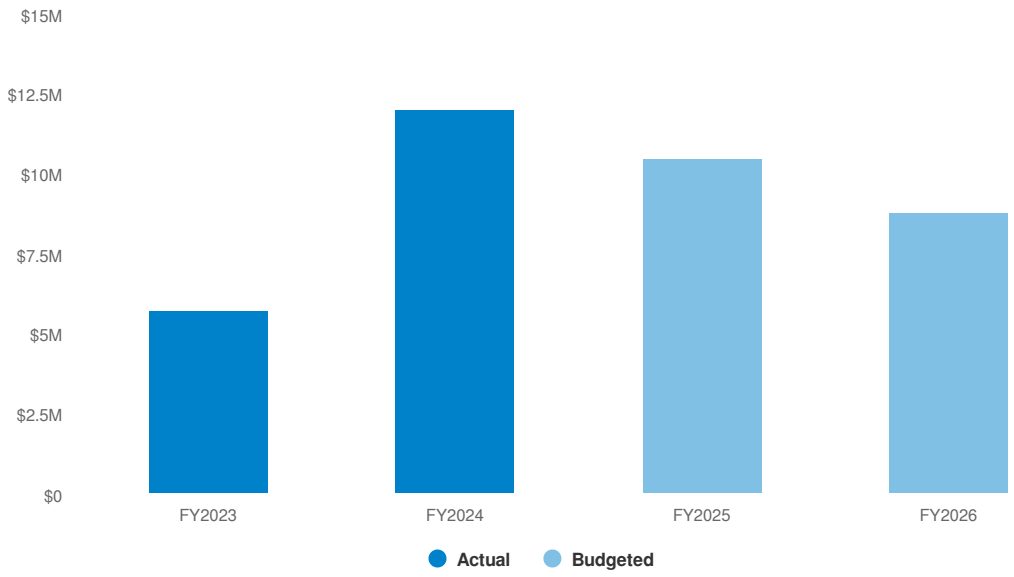
Water Utility

The mission is to provide and operate safe and reliable water treatment and supply service to its customers. The City's utility provides water to all properties east of I-95 within City limits.

Expenditures Summary

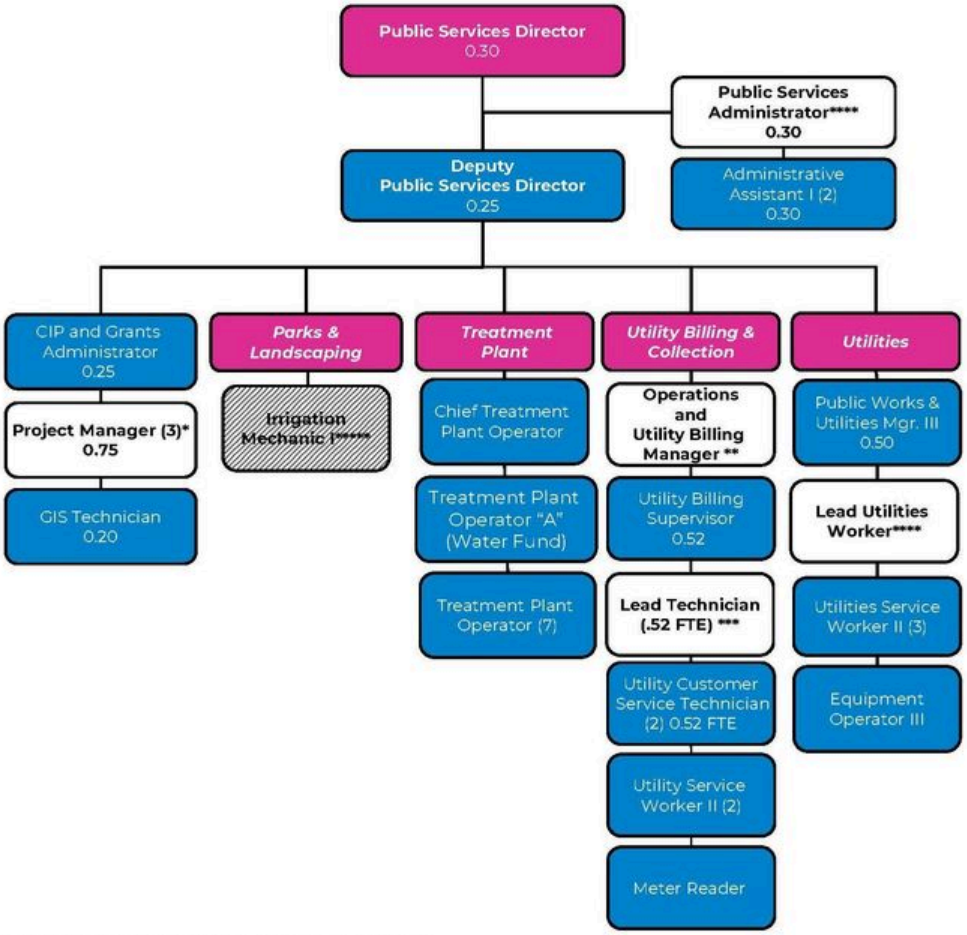
$8,749,464 -$1,692,398
(-16.21% vs. prior year)

Water Utility Comparative Budget Schedule



Organization Chart

Water Utility



* (1) Project Manager position changed to Associate Project Manager in FY2025.

** (1) Deputy Finance Director position was divided between Operations and Utility Billing Manager, and the Office Manager position in FY2025.

*** (1) Utility Customer Service Technician upgraded to Lead Technician during FY2025.

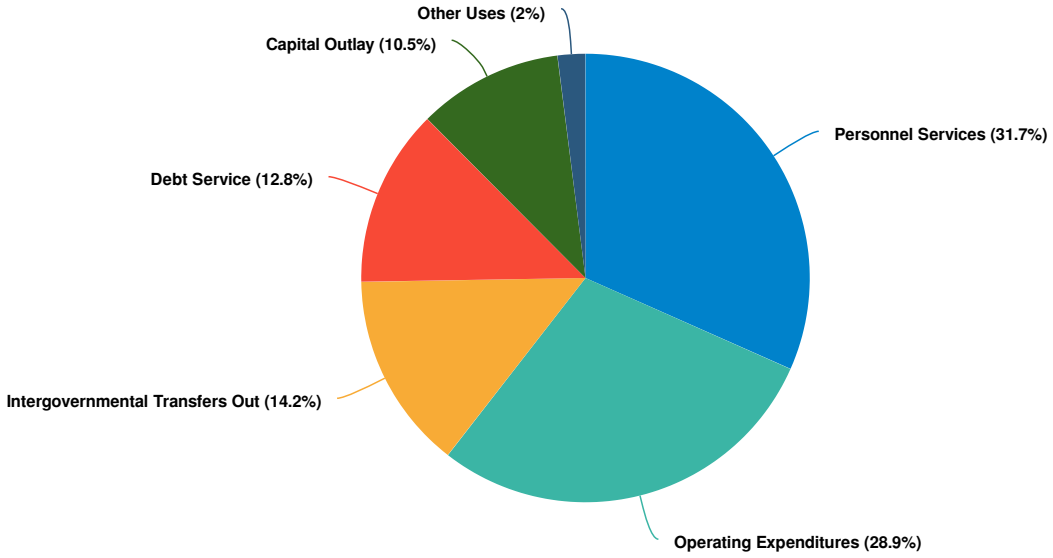
**** Positions titles changed during FY2025.

***** Irrigation Mechanic position outsourced in FY2026.

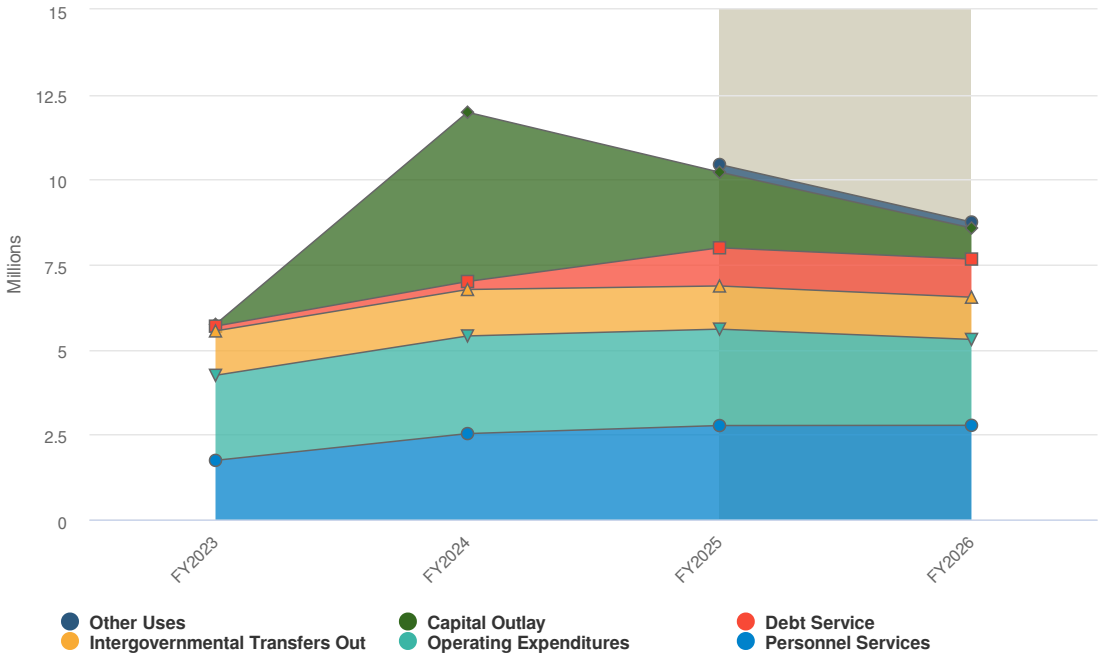
Fiscal Year	Adopted FY2025	Proposed FY2026
Public Services	17.15	17.15
Finance Utility Billing & Collection	5.08	5.60
Total Water Utility Fund	**22.23**	**22.75**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$1,869	$1,800	$1,800	$1,800	$1,800	0%
Salaries and Wages Full-Time	$1,427,052	$1,496,599	$1,745,868	$1,745,870	$1,699,258	-2.7%
Salaries and Wages Cell Phone Stipend	$8,544	$9,660	$11,632	$11,630	$9,712	-16.5%
Salaries and Wages Emergency Lead Stipend	$0	$519	$1,505	$1,505	$0	-100%
Overtime Regular	$145,935	$119,653	$50,000	$50,000	$80,000	60%
Special Pay Accrued Leave Buyback	$89,781	$85,876	$52,269	$47,651	$34,971	-26.6%
Compensated Annual Leave Compensated Absences	$19,586	$3,465	$0	$0	$0	0%
FICA Taxes	$100,336	$103,190	$107,621	$107,620	$105,467	-2%
FICA Medicare	$23,507	$24,195	$25,181	$25,180	$24,667	-2%
Retirement Contributions City Pension	$211,667	$90,192	$133,535	$133,535	$126,020	-5.6%
Retirement Contributions FRS Pension	$178,313	$201,990	$208,377	$220,375	$212,947	-3.4%
Retirement Contributions Deferred Compensation Match	$27,358	$30,726	$31,899	$35,401	$35,674	0.8%
Life and Health Insurance Insurance	$333,577	$326,299	$358,106	$358,107	$403,488	12.7%
Workers' Compensation Premium	$26,766	$32,657	$35,922	$42,044	$35,922	-14.6%
Pension OPEB Expense	-$855,291	$0	$0	$0	$0	0%
Total Personnel Services:	**$1,739,001**	**$2,526,819**	**$2,763,715**	**$2,780,717**	**$2,769,926**	**-0.4%**
Operating Expenditures						
Prof. Services General	$20,837	$93,869	$156,500	$156,500	$225,755	44.3%
Prof. Services Engineering	$26,509	$4,000	$140,500	$140,500	$120,000	-14.6%
Accounting and Auditing Services	$8,470	$5,560	$7,601	$7,601	$7,601	0%
Contractual Services General	$224,249	$171,266	$346,728	$346,728	$347,728	0.3%
Contractual Services Merchant Card Processing Fees	$73,096	$74,338	$81,700	$81,700	$86,780	6.2%
Travel and Per Diem Training and Per Diem	$271	$74	$2,000	$2,000	$2,000	0%
Communications Services Telephone	$3,509	$2,861	$5,150	$5,150	$2,650	-48.5%
Freight & Postage Services Freight & Postage	$12,869	$14,591	$13,500	$14,500	$25,500	75.9%
Utility Services Water	$261,381	$387,448	$359,400	$359,400	$386,700	7.6%
Utility Services Electricity	$133,564	$126,904	$172,200	$172,200	$186,100	8.1%
Rentals and Leases Equipment	$0	$0	$0	$0	$15,000	N/A
Rentals and Leases Miscellaneous	$2,039	$1,300	$4,100	$4,100	$4,100	0%
Repair & Maint. Services Equipment	$115,280	$145,743	$660,500	$657,500	$110,630	-83.2%
Repair & Maint. Services Vehicles	$12,535	$14,554	$13,120	$13,120	$13,166	0.4%
Repair & Maint. Services Buildings	$3,769	$3,637	$7,500	$7,500	$72,520	866.9%
Repair & Maint. Services Grounds	$12,310	$18,937	$20,127	$20,127	$25,127	24.8%
Repair & Maint. Services Utilities	$39,565	$98,137	$102,000	$102,000	$102,540	0.5%
Printing and Binding General	$492	$1,905	$2,500	$2,500	$3,000	20%
Other Current Charges/Obligations Permits & Licenses	$18,460	$17,112	$43,000	$43,000	$45,000	4.7%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Current Charges/Obligations Retiree Health Insurance Costs	$11,966	$11,966	$36,200	$36,200	$36,200	0%
Other Current Charges/Obligations Interest Expense	$781	$62	$200	$200	$200	0%
Other Current Charges/Obligations Bad Debt Expense	$12,357	$27,642	$0	$0	$0	0%
Office Supplies General	$541	$977	$1,700	$1,700	$1,700	0%
Operating Supplies Gasoline and Diesel Fuel	$23,931	$36,156	$34,200	$34,200	$34,300	0.3%
Operating Supplies Miscellaneous	$29,457	$31,721	$36,750	$36,750	$39,780	8.2%
Operating Supplies Software	$120	$0	$5,400	$5,400	$5,400	0%
Operating Supplies Chemicals	$294,277	$410,845	$560,000	$560,000	$600,000	7.1%
Operating Supplies Uniforms	$11,304	$11,029	$12,600	$12,600	$14,000	11.1%
Operating Supplies Building	$2,892	$14,405	$3,000	$3,000	$4,000	33.3%
Books/Publications, Memberships, Subscriptions Memberships	$439	$290	$3,200	$3,200	$3,200	0%
Training Education & Certifications	$1,129	$1,564	$4,000	$4,000	$5,500	37.5%
Depreciation Depreciation Expense	$1,143,251	$1,142,808	$0	$0	$0	0%
Total Operating Expenditures:	**$2,501,648**	**$2,871,700**	**$2,835,376**	**$2,833,376**	**$2,526,177**	**-10.8%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$54,705	$5,017,175	$2,150,000	$0	$875,000	N/A
Infrastructure Capital Asset Contra	-$6,739	$0	$0	$0	$0	0%
M&E Vehicles	$0	$55,124	$75,000	$75,000	$39,500	-47.3%
M&E M&E	$6,739	$0	$0	$0	$0	0%
M&E Capital Asset CONTRA	$0	-$93,852	$0	$0	$0	0%
Total Capital Outlay:	**$54,705**	**$4,978,447**	**$2,225,000**	**$75,000**	**$914,500**	**1,119.3%**
Debt Service						
Debt Service Principal All Other Principal	$0	$92,000	$945,737	$945,737	$946,272	0.1%
Debt Service Interest All Other Interest	$140,039	$143,686	$177,308	$177,308	$175,366	-1.1%
Total Debt Service:	**$140,039**	**$235,686**	**$1,123,045**	**$1,123,045**	**$1,121,638**	**-0.1%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$788,202	$861,026	$952,890	$952,890	$981,476	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$47,622	$71,436	$72,494	$72,494	$48,437	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$42,063	$101,790	$41,555	$41,555	$39,611	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$67,791	$331,961	$202,787	$202,787	$172,699	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$360,000	$0	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$1,305,678**	**$1,366,213**	**$1,269,726**	**$1,269,726**	**$1,242,223**	**-2.2%**
Other Uses						

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Uses Contingency	$0	$0	$225,000	$13,755	$175,000	1,172.3%
Total Other Uses:	**$0**	**$0**	**$225,000**	**$13,755**	**$175,000**	**1,172.3%**
Total Expense Objects:	**$5,741,071**	**$11,978,864**	**$10,441,862**	**$8,095,619**	**$8,749,464**	**8.1%**

Water Utility Narrative

Mission

To provide and operate safe and reliable water treatment and supply service to customers of the Dania Beach water utility.

Responsibilities

- Maintenance, repair, and replacement of the water distribution system.
- Compliance with all County, State and Federal agency requirements, including the annual National Pollutant Discharge Elimination System (NPDES) permit.
- Operation of a two-million-gallon-per-day water treatment plant.

Accomplishments FY 2025

- Completed 133 watermain and service line repairs.
- Repaired or replaced 7 fire hydrants.
- Completed yearly valve exercising requirements.
- Completed yearly chlorination and hydrant flushing requirements.
- Completed 57 low pressure water taps.
- Smart Meter Water Utility Upgrade: contracted with a consultant to formulate a comprehensive plan to develop a new automated meter reading (AMR) / advanced metering infrastructure (AMI) system; issued RFP awarded in Fall 2024.

Issues

- Aging water distribution infrastructure, including pipes that were installed 70 years ago. This is being addressed on an annual basis.
- Raw water supplies, raw water quality, water treatment, water quality and water distribution are the most important issues now and in the near future. The Department is in the process of addressing salt water intrusion in the underground wells.
- Utility wide low water pressure issues.

Key Objectives FY 2026

- Update and continue with the Integrated Waterworks Capital Improvement Program as summarized in the budget's 5-year capital plan schedule. This will continue our progress in planning, designing, and constructing the infrastructure required to sustain anticipated development and also ensure environmental compliance
- Smart Meter Water Utility Upgrade: complete installation of the system and customer facing software portal.
- Continue water main replacement projects and perform needed maintenance in critical areas of the city.
- Continue implementing controls to minimize water loss in the distribution system.
- Continue to change aging meters out of the distribution system to reduce water loss.
- Repair water main breaks and service line breaks in a timely manner.
- Monitor distribution system for illegal taps and cross connection vulnerability.
- Continue the department's internal GIS atlas for City infrastructure (water, sewer, storm drainage).

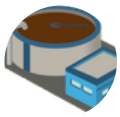
WATER UTILITY PERFORMANCE MEASURES BASED ON THE STRATEGIC PLAN FOR 2026

Performance Measures

Performance Measures tied to the Strategic Plan for the Water Utility of the Public Services Department:

Division	Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Water	Vibrant and sustainable community	Percentage of water line breaks repaired within 24 hours	85%	90%	95%

Sewer Utility

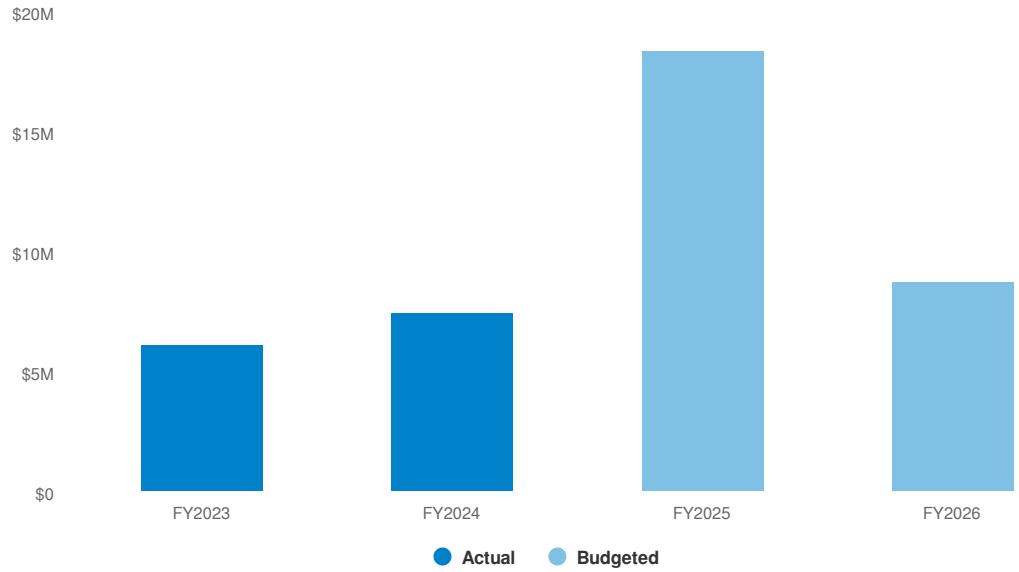


The mission is to effectively manage and maintain a dependable and efficient sewer collection and transmission system. The City's sewer utility operates in tandem with the water utility, servicing all properties east of I-95 within City limits. All effluent/discharge is sent to the City of Hollywood for treatment.

Expenditures Summary

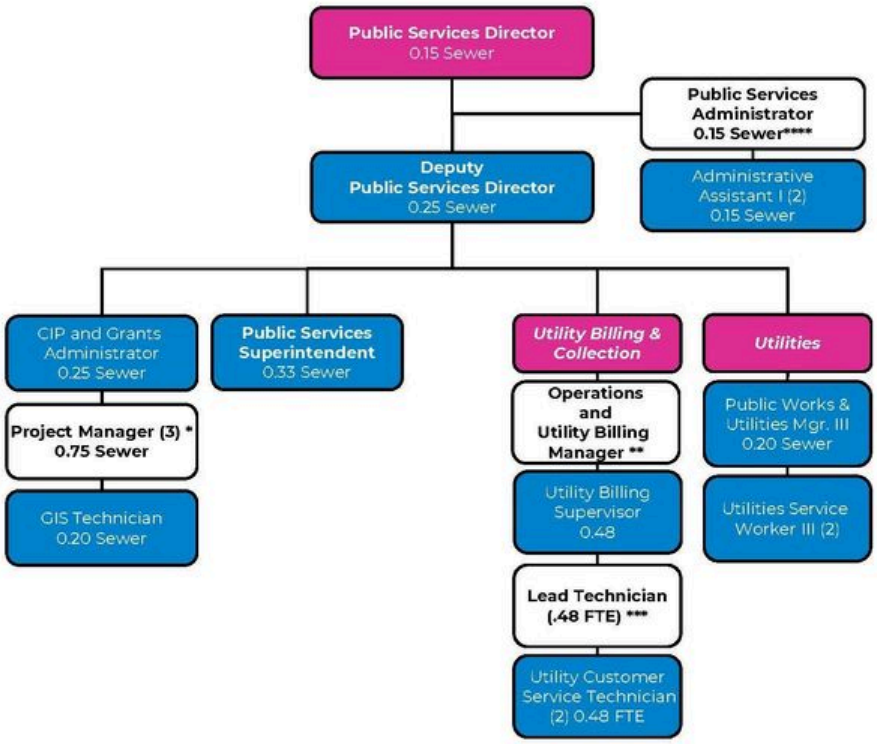
$8,730,000 -$9,674,654
(-52.57% vs. prior year)

Sewer Utility Comparative Budget Schedule



Organization Chart

Sewer Utility



* (1) Project Manager position changed to Associate Project Manager in FY2025.

** (1) Deputy Finance Director position was divided between Operations and Utility Billing Manager, and the Office Manager position in FY2025.

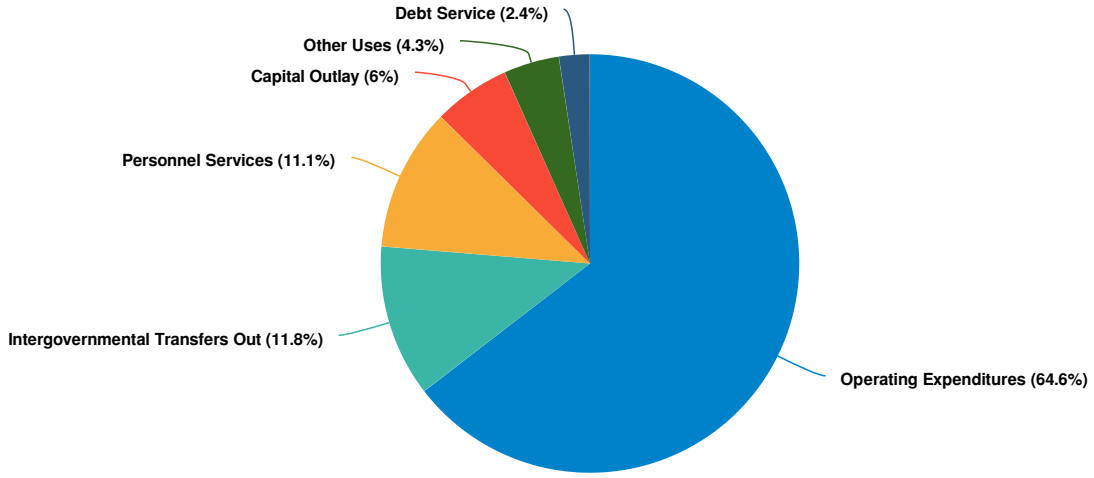
*** (1) Utility Customer Service Technician upgraded to Lead Technician during FY2025.

**** Public Services Office Manager I title changed to Public Services Administrator during FY2025.

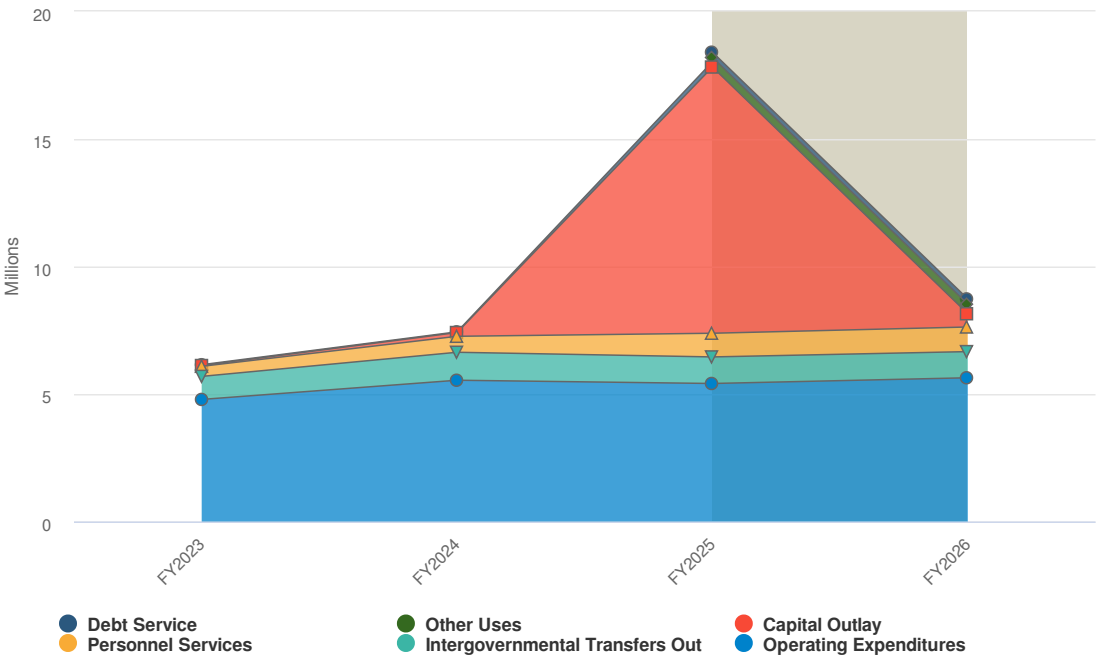
Fiscal Year	Adopted FY2025	Proposed FY2026
Public Services	4.58	4.58
Finance Utility Billing & Collection	1.92	2.40
Total Sewer Utility Fund	**6.50**	**6.98**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$935	$900	$900	$900	$900	0%
Salaries and Wages Full-Time	$351,935	$395,781	$578,103	$578,104	$590,336	2.1%
Salaries and Wages Cell Phone Stipend	$2,262	$2,325	$3,444	$3,446	$2,960	-14.1%
Salaries and Wages Emergency Lead Stipend	$0	$519	$1,505	$1,505	$0	-100%
Overtime Regular	$9,604	$6,013	$15,000	$15,000	$15,000	0%
Special Pay Accrued Leave Buyback	$23,222	$9,333	$15,304	$15,305	$16,345	6.8%
Compensated Annual Leave Compensated Absences	$8,572	$15,448	$0	$0	$0	0%
FICA Taxes	$24,096	$26,407	$35,906	$35,906	$36,657	2.1%
FICA Medicare	$5,656	$6,207	$8,405	$8,404	$8,574	2%
Retirement Contributions City Pension	$58,535	$30,428	$54,717	$36,552	$54,145	48.1%
Retirement Contributions FRS Pension	$36,466	$44,903	$70,193	$70,195	$75,017	6.9%
Retirement Contributions Deferred Compensation Match	$6,116	$7,983	$13,241	$13,245	$13,542	2.2%
Life and Health Insurance Insurance	$69,906	$73,775	$124,896	$124,894	$145,104	16.2%
Workers' Compensation Premium	$8,767	$6,089	$6,698	$7,841	$6,698	-14.6%
Pension OPEB Expense	-$211,838	$0	$0	$0	$0	0%
Total Personnel Services:	**$394,234**	**$626,110**	**$928,312**	**$911,296**	**$965,278**	**5.9%**
Operating Expenditures						
Prof. Services General	$53,083	$71,785	$200,000	$200,000	$424,056	112%
Prof. Services Legal	$0	$41,251	$0	$0	$0	0%
Prof. Services Engineering	$3,000	$0	$66,000	$66,000	$66,000	0%
Accounting and Auditing Services	$11,457	$7,728	$9,763	$9,763	$9,763	0%
Contractual Services General	$3,826,695	$4,430,273	$4,404,600	$4,404,600	$4,405,592	0%
Contractual Services Merchant Card Processing Fees	$73,096	$72,628	$93,200	$93,200	$57,600	-38.2%
Travel and Per Diem Training and Per Diem	$250	$74	$75,000	$75,000	$78,500	4.7%
Communications Services Telephone	$9,295	$7,054	$9,050	$9,050	$850	-90.6%
Freight & Postage Services Freight & Postage	$12,869	$14,591	$13,500	$13,500	$28,770	113.1%
Utility Services Water	$348	$345	$700	$700	$400	-42.9%
Utility Services Electricity	$101,159	$101,290	$112,700	$112,700	$121,800	8.1%
Utility Services Natural Gas	$1,877	$1,669	$5,000	$5,000	$5,000	0%
Rentals and Leases Equipment	$17,741	$27,695	$110,500	$110,500	$110,500	0%
Rentals and Leases Miscellaneous	$0	$0	$1,000	$1,000	$1,000	0%
Repair & Maint. Services Equipment	$18,022	$18,006	$42,600	$42,600	$45,632	7.1%
Repair & Maint. Services Vehicles	$9,397	$8,968	$9,000	$9,000	$9,000	0%
Repair & Maint. Services Buildings	$0	$0	$1,000	$1,000	$1,020	2%
Repair & Maint. Services Utilities	$170,444	$211,547	$130,000	$130,000	$130,000	0%
Printing and Binding General	$0	$0	$0	$0	$5,000	N/A

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Other Current Charges/Obligations Permits & Licenses	$1,780	$3,649	$15,000	$15,000	$15,000	0%
Other Current Charges/Obligations Retiree Health Insurance Costs	$6,838	$6,838	$10,240	$10,240	$10,240	0%
Other Current Charges/Obligations Bad Debt Expense	$10,745	$26,801	$0	$0	$0	0%
Operating Supplies Gasoline and Diesel Fuel	$30,687	$53,875	$70,300	$70,300	$73,900	5.1%
Operating Supplies Miscellaneous	$23,206	$22,560	$25,600	$25,600	$29,000	13.3%
Operating Supplies Uniforms	$3,522	$3,403	$3,500	$3,500	$3,500	0%
Books/Publications, Memberships, Subscriptions Memberships	$830	$353	$1,000	$1,000	$1,000	0%
Training Education & Certifications	$1,031	$889	$3,000	$3,000	$3,500	16.7%
Depreciation Depreciation Expense	$399,592	$406,725	$0	$0	$0	0%
Total Operating Expenditures:	**$4,786,963**	**$5,539,996**	**$5,412,253**	**$5,412,253**	**$5,636,623**	**4.1%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$31,915	$416,080	$9,600,000	$553,878	$0	-100%
Infrastructure CIP Project	$0	$0	$0	$0	$446,825	N/A
Infrastructure Capital Asset Contra	$0	-$248,275	$0	$0	$0	0%
M&E Vehicles	$0	$67,079	$615,000	$603,186	$73,000	-87.9%
M&E M&E	$0	$166,337	$225,000	$200,000	$0	-100%
M&E Capital Asset CONTRA	$0	-$253,659	$0	$0	$0	0%
Total Capital Outlay:	**$31,915**	**$147,561**	**$10,440,000**	**$1,357,064**	**$519,825**	**-61.7%**
Debt Service						
Debt Service Principal All Other Principal	$0	$0	$184,850	$184,850	$183,150	-0.9%
Debt Service Interest All Other Interest	$31,379	$27,114	$22,599	$22,599	$24,299	7.5%
Total Debt Service:	**$31,379**	**$27,114**	**$207,449**	**$207,449**	**$207,449**	**0%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$584,221	$725,576	$798,078	$798,078	$822,020	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$11,262	$18,859	$48,837	$48,837	$32,630	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$50,340	$95,124	$52,578	$52,578	$50,118	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$37,963	$256,958	$142,147	$142,147	$121,057	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$220,000	$0	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$903,786**	**$1,096,517**	**$1,041,640**	**$1,041,640**	**$1,025,825**	**-1.5%**
Other Uses						
Other Uses Contingency	$0	$0	$375,000	$0	$375,000	N/A
Total Other Uses:	**$0**	**$0**	**$375,000**	**$0**	**$375,000**	**N/A**
Total Expense Objects:	**$6,148,276**	**$7,437,297**	**$18,404,654**	**$8,929,702**	**$8,730,000**	**-2.2%**

Sewer Utility Narrative

Mission

To effectively manage and maintain a dependable and efficient sewer collection and transmission system.

Responsibilities

- Provide efficient operation of the City's sewer and wastewater systems.
- Operate, maintain and perform necessary repairs to the gravity force main system.
- Operate, inspect and maintain all City-owned sewer lift stations.
- Inspect private lift stations connected to the City's sewer system; report and follow-up on any deficiencies identified.
- Continue monitoring the Southwest section of City west of I-95, Broward County Water and Sewer Neighborhood Improvement Projects.
- Responsible for ongoing sewer inspections to ensure the integrity of the sewer system.

Accomplishments FY 2025

- Continue the Lift Station No. 4 Rebuilding Project to modernize and upgrade this highly used system.
- Continue the rebuilding of Lift Stations No.1, No. 2, and No. 3.
- Smart Meter Water Utility Upgrade: contracted with a consultant to formulate a comprehensive plan to develop new automated meter reading (AMR) / advanced metering infrastructure (AMI) system; issued RFP to be awarded the Fall 2024.

Issues

- Aging sewer collection infrastructure.
- Incomplete telemetry or remote monitoring capabilities citywide.
- Inflow/Infiltration issues both on the City side and on the private side. This is currently in-progress.
- Uncertainty of capacity and flow available to property addresses and new development sites demand.
- Smart Meter Water Utility Upgrade: complete installation of the system and customer-facing software portal.

Key Objectives FY 2026

- Complete the citywide lift station improvements by finalizing construction of the Lift Stations (LS) 1,2 and, 3 Rehabilitation Project and the LS 4 and 6,11 & 12.

SEWER UTILITY PERFORMANCE MEASURES BASED ON THE STRATEGIC PLAN FOR 2026

Performance Measures

Performance Measures tied to the Strategic Plan for the Sewer division of the Public Services Department:

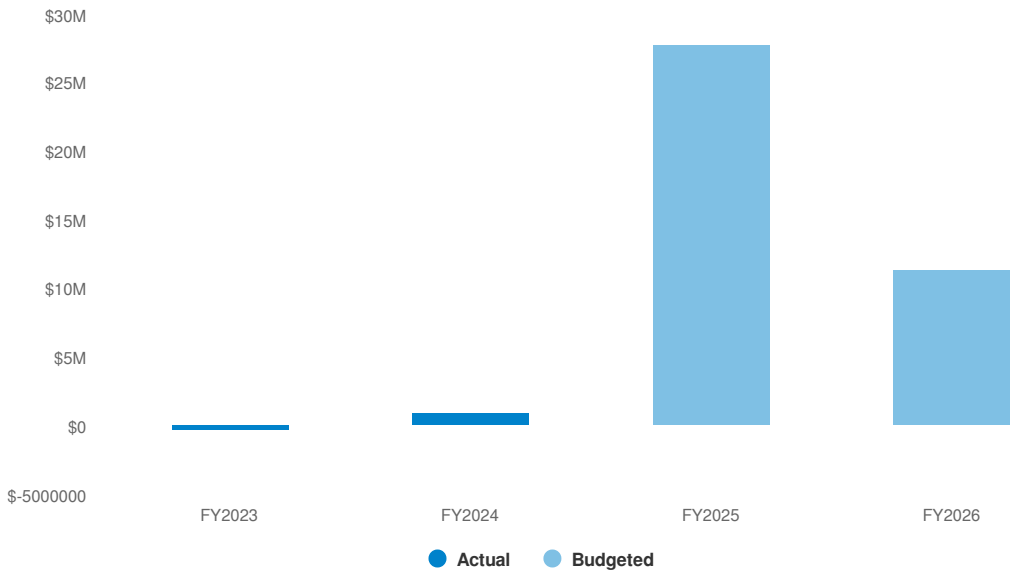
Division	Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Sewer	Vibrant and sustainable community	Number of Sanitary Lift Station Repairs	87	121	50

Stormwater Utility

Expenditures Summary

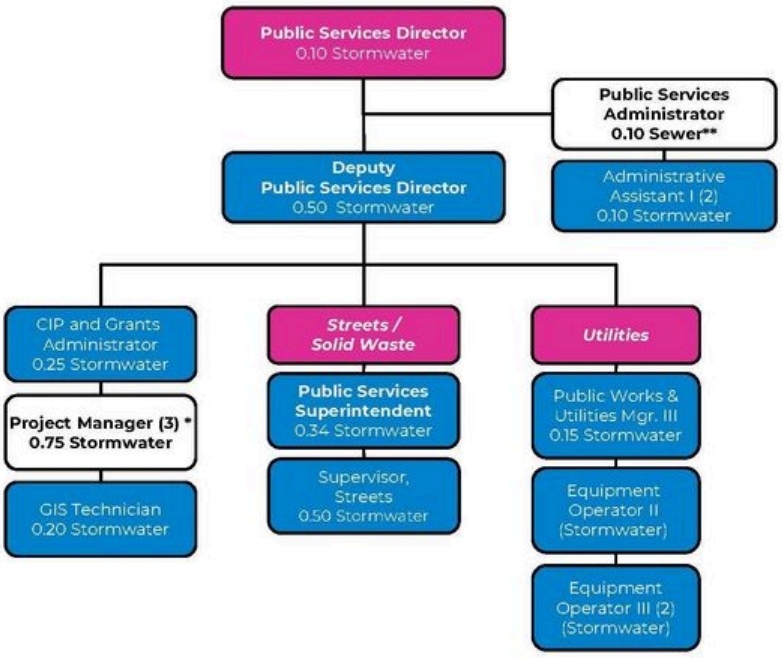
$11,252,730 -$16,407,270
(-59.32% vs. prior year)

Stormwater Utility Comparative Budget Schedule



Organization Chart

Stormwater Utility



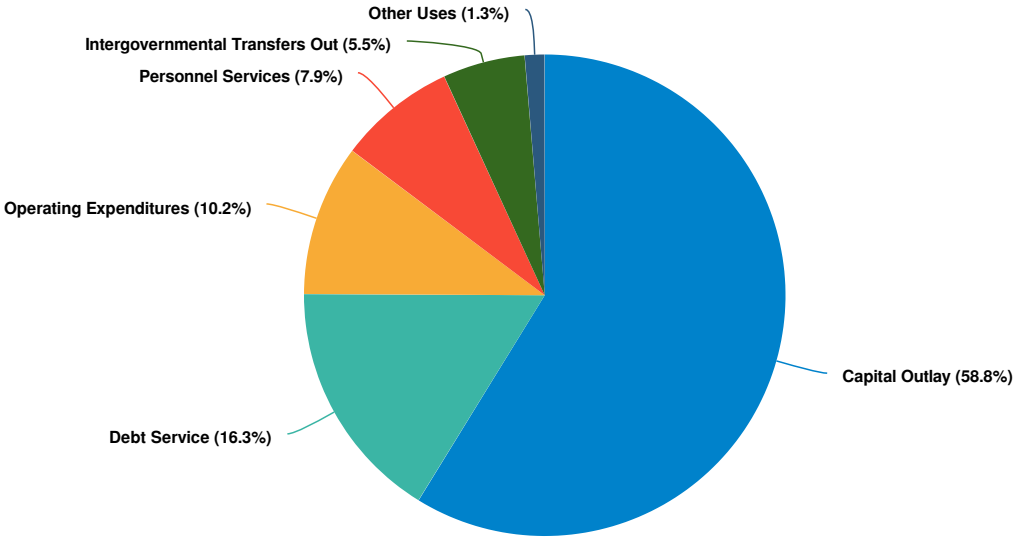
* (1) Project Manager position changed to Associate Project Manager in FY2025.

**** Public Services Office Manager I title changed to Public Services Administrator during FY2025.

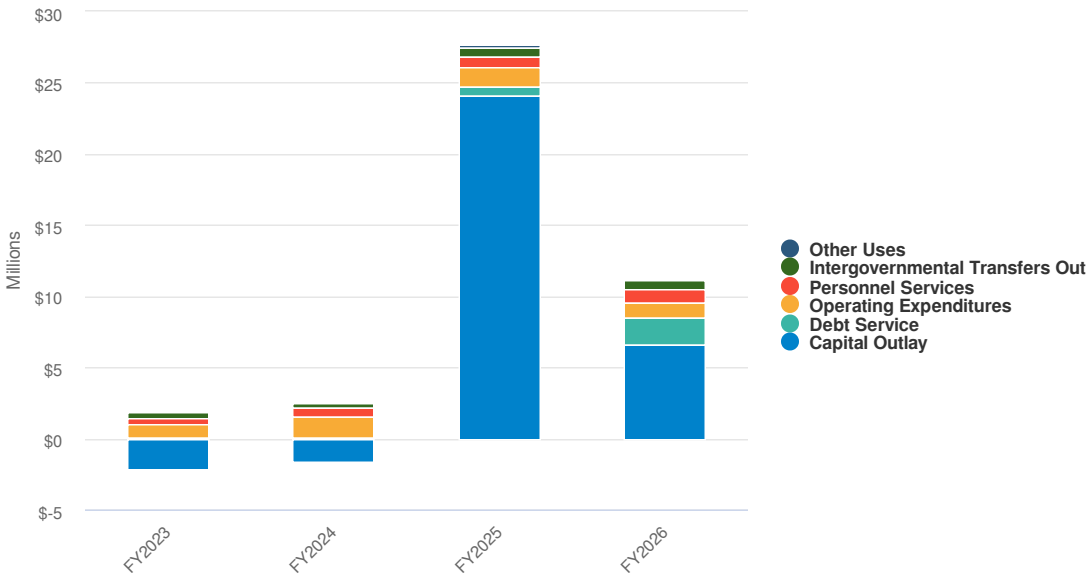
Fiscal Year	Adopted FY2025	Proposed FY2026
Total Stormwater	6.09	6.09

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Expense Allowance	$623	$600	$600	$600	$600	0%
Salaries and Wages Full-Time	$358,339	$421,683	$525,000	$525,001	$553,770	5.5%
Salaries and Wages Cell Phone Stipend	$2,031	$2,314	$2,444	$2,444	$2,923	19.6%
Salaries and Wages Emergency Lead Stipend	$0	$1,039	$3,009	$3,009	$0	-100%
Overtime Regular	$8,042	$7,636	$10,000	$10,000	$10,000	0%
Special Pay Accrued Leave Buyback	$19,435	$8,730	$13,637	$13,636	$13,962	2.4%
Compensated Annual Leave Compensated Absences	$9,839	$23,968	$0	$0	$0	0%
FICA Taxes	$23,561	$27,784	$32,594	$32,594	$34,371	5.5%
FICA Medicare	$5,524	$6,518	$7,631	$7,632	$8,037	5.3%
Retirement Contributions City Pension	$44,402	$15,458	$20,786	$18,276	$20,986	14.8%
Retirement Contributions FRS Pension	$47,670	$60,549	$75,102	$75,102	$81,501	8.5%
Retirement Contributions Deferred Compensation Match	$9,028	$11,330	$14,570	$14,572	$15,221	4.5%
Life and Health Insurance Insurance	$66,103	$62,250	$89,627	$89,626	$129,671	44.7%
Workers' Compensation Premium	$11,586	$14,137	$15,550	$18,200	$15,550	-14.6%
Pension OPEB Expense	-$206,246	$0	$0	$0	$0	0%
Total Personnel Services:	**$399,936**	**$663,995**	**$810,550**	**$810,693**	**$886,592**	**9.4%**
Operating Expenditures						
Prof. Services General	$78,404	$60,535	$414,000	$414,000	$327,000	-21%
Prof. Services Engineering	$103,704	$152,985	$241,000	$241,000	$166,000	-31.1%
Accounting and Auditing Services	$7,814	$5,584	$8,599	$8,599	$8,599	0%
Contractual Services General	$82,775	$394,461	$105,000	$105,000	$105,000	0%
Travel and Per Diem Training and Per Diem	$0	$143	$2,500	$2,500	$2,500	0%
Communications Services Telephone	$1,565	$1,071	$500	$500	$500	0%
Utility Services Electricity	$14,721	$13,060	$15,500	$15,500	$16,800	8.4%
Rentals and Leases Equipment	$2,650	$2,120	$25,000	$25,000	$25,000	0%
Repair & Maint. Services Equipment	$130,239	$68,235	$160,000	$160,000	$160,000	0%
Repair & Maint. Services Vehicles	$7,887	$8,019	$8,000	$8,000	$8,000	0%
Repair & Maint. Services Buildings	$460	$1,235	$6,000	$6,000	$6,000	0%
Repair & Maint. Services Grounds	$20,088	$35,203	$21,000	$21,000	$21,000	0%
Repair & Maint. Services Streets	$8,655	$7,509	$18,000	$18,000	$18,000	0%
Other Current Charges/Obligations Permits & Licenses	$17,888	$24,582	$112,150	$112,150	$112,150	0%
Other Current Charges/Obligations Retiree Health Insurance Costs	$3,418	$3,419	$9,840	$9,840	$9,840	0%
Office Supplies General	$1,799	$2,252	$1,800	$1,800	$1,800	0%
Operating Supplies Gasoline and Diesel Fuel	$16,195	$35,376	$53,200	$53,200	$55,900	5.1%
Operating Supplies Miscellaneous	$35,767	$37,188	$95,000	$95,000	$95,000	0%
Operating Supplies Software	$0	$851	$0	$0	$0	0%

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Operating Supplies Uniforms	$4,152	$4,321	$5,000	$5,000	$5,000	0%
Operating Supplies Building	$0	$0	$1,000	$1,000	$1,000	0%
Depreciation Depreciation Expense	$472,144	$621,570	$0	$0	$0	0%
Total Operating Expenditures:	**$1,010,326**	**$1,479,719**	**$1,303,089**	**$1,303,089**	**$1,145,089**	**-12.1%**
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$49,166	$718,214	$23,796,695	$29,872,250	$4,500,000	-84.9%
Infrastructure CIP Project	$0	$0	$0	$0	$1,690,000	N/A
Infrastructure Capital Asset Contra	-$2,216,441	-$2,361,916	$0	$0	$0	0%
M&E Vehicles	$0	$259,302	$0	$0	$0	0%
M&E M&E	$0	$1,116,144	$255,000	$255,000	$425,500	66.9%
M&E Capital Asset CONTRA	$0	-$1,375,446	$0	$0	$0	0%
Total Capital Outlay:	**-$2,167,275**	**-$1,643,702**	**$24,051,695**	**$30,127,250**	**$6,615,500**	**-78%**
Debt Service						
Debt Service Principal All Other Principal	$0	$0	$69,446	$69,446	$509,816	634.1%
Debt Service Interest All Other Interest	$14,951	$20,497	$648,118	$648,118	$1,324,105	104.3%
Total Debt Service:	**$14,951**	**$20,497**	**$717,564**	**$717,564**	**$1,833,921**	**155.6%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$222,282	$207,604	$410,061	$410,061	$422,363	3%
Intragovernmental Transfers Out Transfer to Facilities Fund	$10,086	$15,875	$16,075	$16,075	$10,740	-33.2%
Intragovernmental Transfers Out Transfer to Fleet Mgmt Fund	$36,464	$82,640	$24,992	$24,992	$23,823	-4.7%
Intragovernmental Transfers Out Transfer to IT Systems Fund	$25,309	$51,790	$75,974	$75,974	$64,702	-14.8%
Intragovernmental Transfers Out PILOT Transfer to General Fund	$100,000	$0	$100,000	$100,000	$100,000	0%
Total Intergovernmental Transfers Out:	**$394,141**	**$357,909**	**$627,102**	**$627,102**	**$621,628**	**-0.9%**
Other Uses						
Other Uses Contingency	$0	$0	$150,000	$0	$150,000	N/A
Total Other Uses:	**$0**	**$0**	**$150,000**	**$0**	**$150,000**	**N/A**
Total Expense Objects:	**-$347,922**	**$878,417**	**$27,660,000**	**$33,585,698**	**$11,252,730**	**-66.5%**

Stormwater Utility Narrative

Mission

Manage and maintain an effective stormwater system that adequately handles the impact of heavy rain events, protects surface water quality, supports fish and wildlife habitat, and protects the environment.

Responsibilities

- Maintenance, repair, and construction of stormwater structures.
- Scheduled mechanical sweeping and litter removal along City, State and County roadways.
- Compliance with all County, State and Federal agency requirements, including the annual National Pollutant Discharge Elimination System (NPDES) permit.

Accomplishments FY 2025

- Continue the construction of vital drainage improvements: SE Drainage, SW 34 Terrace, and other drainage projects.
- Completed the Citywide Stormwater Master Plan.

Issues

- The rapid pace of urban densification is making more areas impervious, thereby requiring new stormwater infrastructure.
- Lack of adequate stormwater infrastructure west of I-95.
- Aging infrastructure that is past lifecycle in the older section of the city.
- Inadequate inventory of existing stormwater systems.
- Flooding complaints from businesses and residents, while reduced due to the successful completion of several projects, have continued in parts of the city.
- Swales that have been used for parking rather than water retention areas, leading to compacted soil which is less pervious.
- Tidal surge, sea level rises, and the water table rises.
- Traffic congestion will continue to pose challenges, particularly on the east side of the city as the SE Drainage Project's impact is felt (work begins in mid-summer).
- Effective project management must be continued as large projects such as the SE Drainage Project come in line with medium and smaller projects.
- While impacts associated with flooding during heavy rain periods will continue to be mitigated by the completion of drainage projects such as SW 43rd Terrace and the completion of SW 52nd Street and SW 34th Terrace drainage projects in FY25, the expected occurrence of more frequent and severe storms will continue to pose a challenge.

Key Objectives FY 2026

- Implement a Capital Improvement Program for stormwater improvements that will facilitate the proper infrastructure required to sustain anticipated redevelopment and ensure environmental compliance required for the stormwater system.
- Start construction on SE Drainage Improvement Phase II Project.
- Continue to address drainage issues and complaints in an expeditious and effective manner.
- Continue to update and build the GIS atlas for stormwater and add markers to roadways..

STORMWATER UTILITY PERFORMANCE MEASURES BASED ON THE STRATEGIC PLAN FOR 2026

Performance Measures

Performance Measures tied to the Strategic Plan for the Stormwater Utility of the Public Services Department:

Division	Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Stormwater	Vibrant and sustainable community	Number of catch basins cleaned	800	470	1,000
Stormwater	Vibrant and sustainable community	Number of stormwater pump station repairs	11	9	4

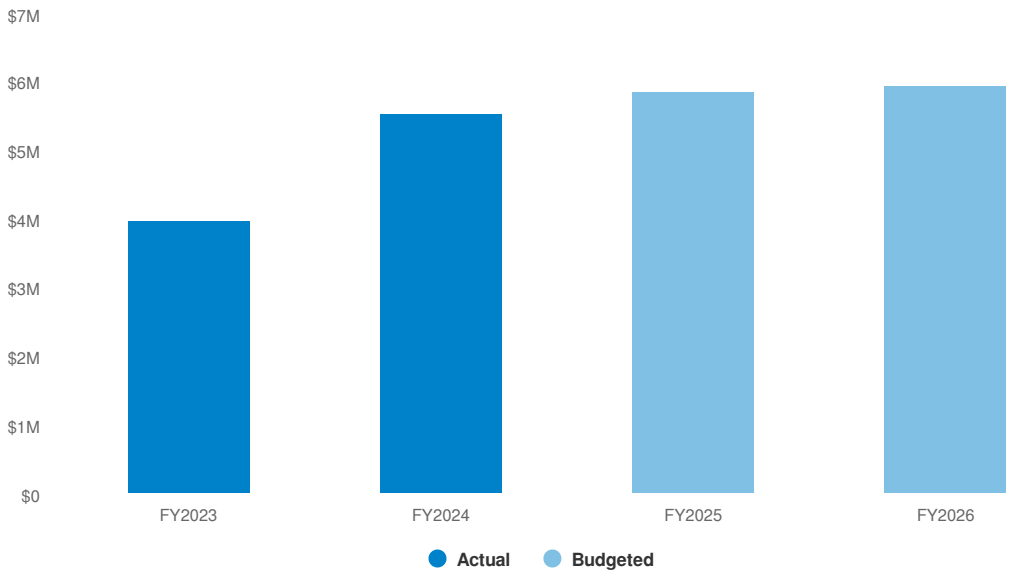
Internal Service Fund Divisions

Facilities, Fleet, & Information Technology

Expenditures Summary

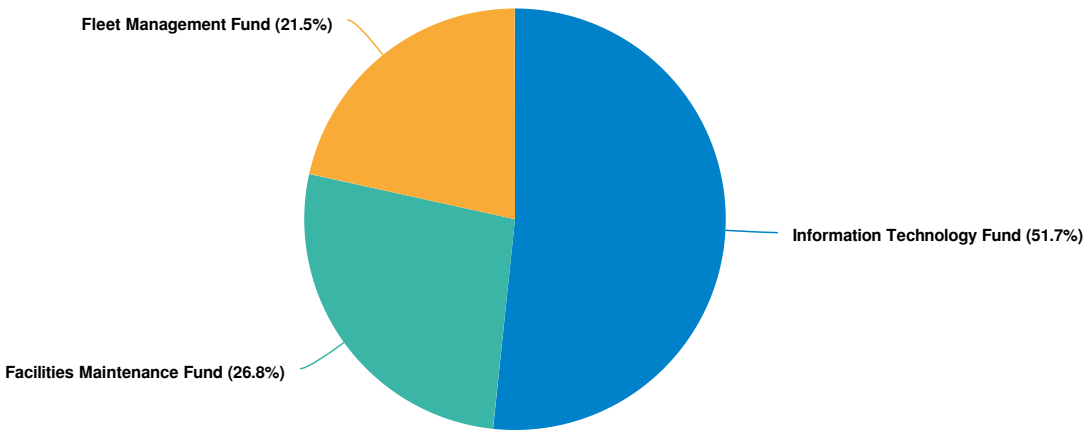
$5,953,547 $86,449
(1.47% vs. prior year)

Internal Service Fund Divisions Comparative Budget Schedule

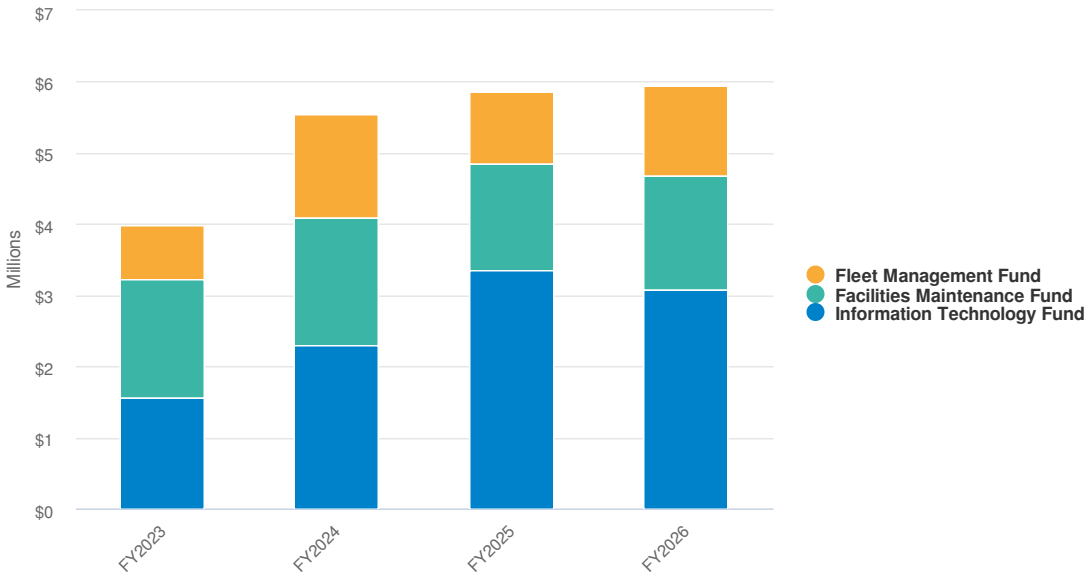


Expenditures by Fund

2026 Expenditures by Fund



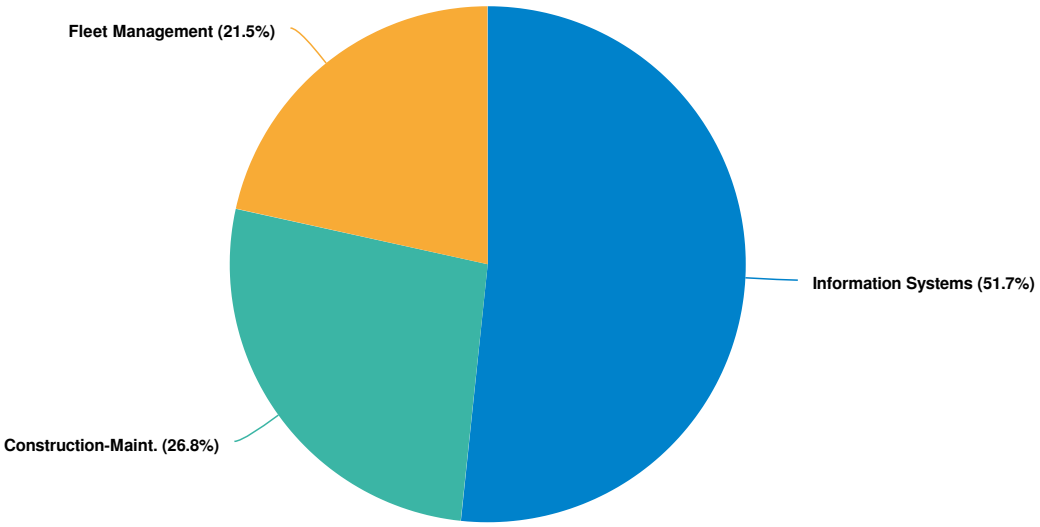
Budgeted and Historical Expenditures by Fund



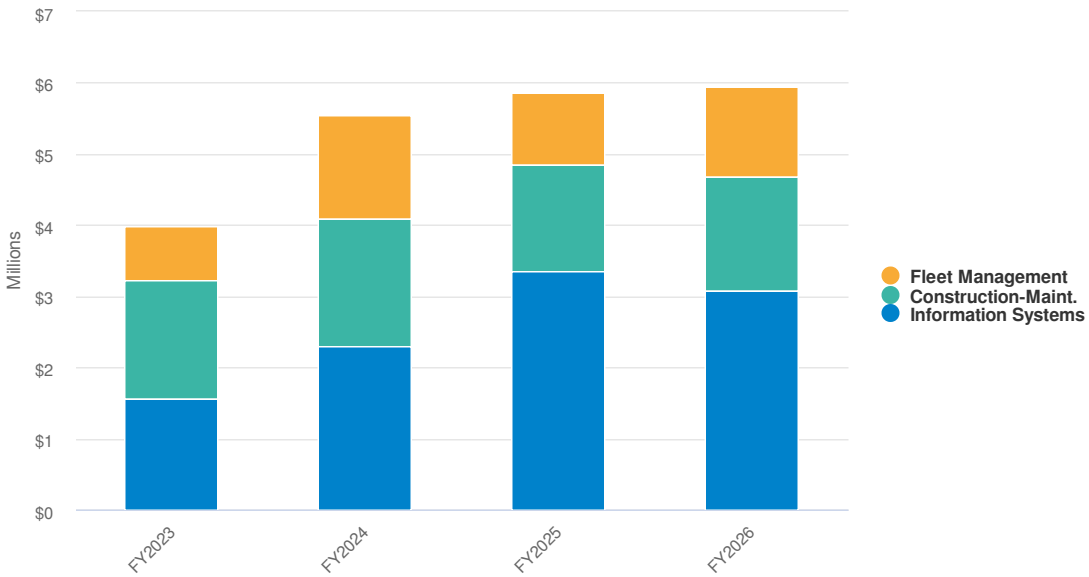
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Facilities Maintenance Fund						
Personnel Services	$465,540	$409,431	$440,537	$442,098	$481,137	8.8%
Operating Expenditures	$643,897	$715,326	$965,084	$805,650	$1,028,384	27.6%
Capital Outlay	$231,914	$175,945	$0	$0	$0	0%
Intergovernmental Transfers Out	$327,068	$500,000	$0	$0	$0	0%
Other Uses	$0	$0	$85,000	$0	$85,000	N/A
Total Facilities Maintenance Fund:	**$1,668,419**	**$1,800,702**	**$1,490,621**	**$1,247,748**	**$1,594,521**	**27.8%**
Fleet Management Fund						
Personnel Services	$214,201	$233,155	$340,244	$341,062	$347,788	2%
Operating Expenditures	$190,332	$231,688	$247,514	$209,014	$247,915	18.6%
Capital Outlay	$350,096	$983,523	$384,500	$395,831	$637,000	60.9%
Other Uses	$0	$0	$50,000	$0	$50,000	N/A
Total Fleet Management Fund:	**$754,629**	**$1,448,367**	**$1,022,258**	**$945,907**	**$1,282,703**	**35.6%**
Information Technology Fund						
Personnel Services	$428,048	$582,405	$691,241	$691,334	$755,813	9.3%
Operating Expenditures	$993,311	$1,586,130	$2,112,978	$1,969,678	$2,220,510	12.7%
Capital Outlay	$105,090	$112,799	$450,000	$450,000	$0	-100%
Debt Service	$1,933	$8,948	$0	$0	$0	0%
Intergovernmental Transfers Out	$30,000	$0	$0	$0	$0	0%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Information Technology Fund:	**$1,558,383**	**$2,290,283**	**$3,354,219**	**$3,111,012**	**$3,076,323**	**-1.1%**
Total:	**$3,981,431**	**$5,539,352**	**$5,867,098**	**$5,304,667**	**$5,953,547**	**12.2%**

Expenditures by Function

Budgeted Expenditures by Function



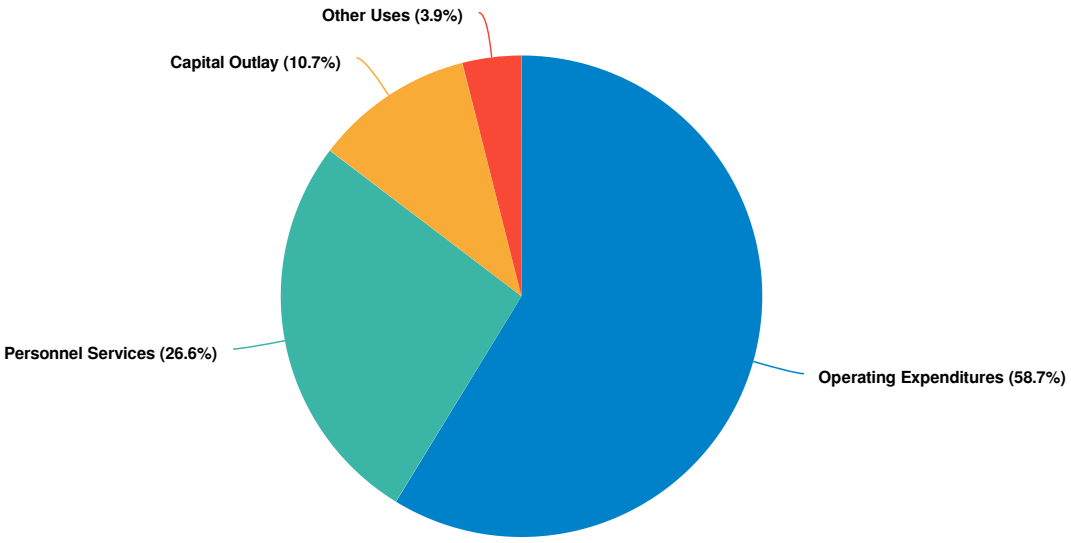
Budgeted and Historical Expenditures by Function



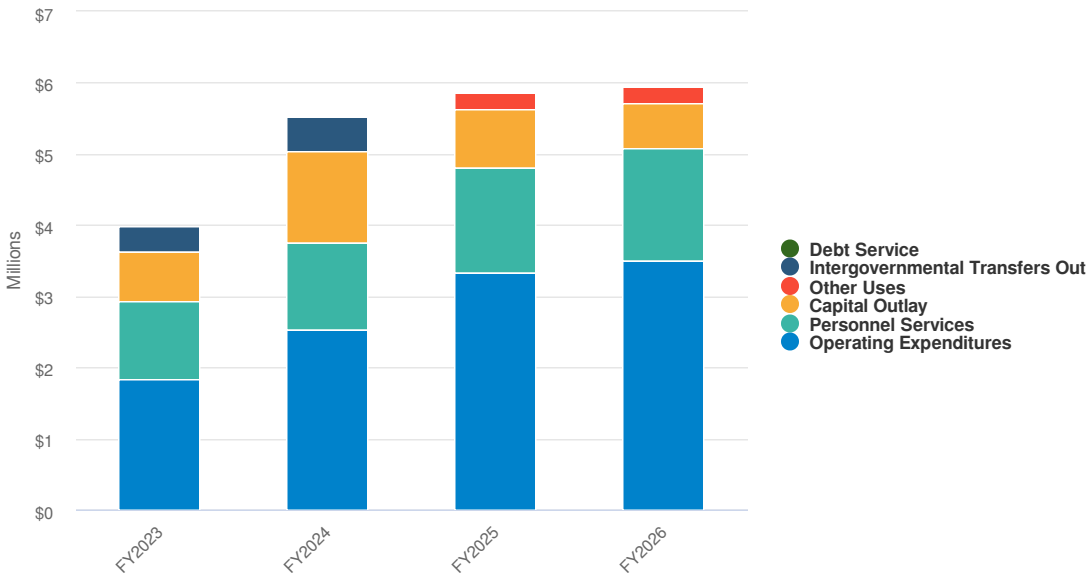
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expenditures						
Public Services						
Construction-Maint.						
Other Physical Environment						
Personnel Services	$465,540	$409,431	$440,537	$442,098	$481,137	8.8%
Operating Expenditures	$643,897	$715,326	$965,084	$805,650	$1,028,384	27.6%
Capital Outlay	$231,914	$175,945	$0	$0	$0	0%
Intergovernmental Transfers Out	$327,068	$500,000	$0	$0	$0	0%
Other Uses	$0	$0	$85,000	$0	$85,000	N/A
Total Other Physical Environment:	**$1,668,419**	**$1,800,702**	**$1,490,621**	**$1,247,748**	**$1,594,521**	**27.8%**
Total Construction-Maint.:	**$1,668,419**	**$1,800,702**	**$1,490,621**	**$1,247,748**	**$1,594,521**	**27.8%**
Fleet Management						
Other Physical Environment						
Personnel Services	$214,201	$233,155	$340,244	$341,062	$347,788	2%
Operating Expenditures	$190,332	$231,688	$247,514	$209,014	$247,915	18.6%
Capital Outlay	$350,096	$983,523	$384,500	$395,831	$637,000	60.9%
Other Uses	$0	$0	$50,000	$0	$50,000	N/A
Total Other Physical Environment:	**$754,629**	**$1,448,367**	**$1,022,258**	**$945,907**	**$1,282,703**	**35.6%**
Total Fleet Management:	**$754,629**	**$1,448,367**	**$1,022,258**	**$945,907**	**$1,282,703**	**35.6%**
Total Public Services:	**$2,423,048**	**$3,249,069**	**$2,512,879**	**$2,193,655**	**$2,877,224**	**31.2%**
Finance						
Information Systems						
Personnel Services	$428,048	$582,405	$691,241	$691,334	$755,813	9.3%
Operating Expenditures	$993,311	$1,586,130	$2,112,978	$1,969,678	$2,220,510	12.7%
Capital Outlay	$105,090	$112,799	$450,000	$450,000	$0	-100%
Debt Service	$1,933	$8,948	$0	$0	$0	0%
Intergovernmental Transfers Out	$30,000	$0	$0	$0	$0	0%
Other Uses	$0	$0	$100,000	$0	$100,000	N/A
Total Information Systems:	**$1,558,383**	**$2,290,283**	**$3,354,219**	**$3,111,012**	**$3,076,323**	**-1.1%**
Total Finance:	**$1,558,383**	**$2,290,283**	**$3,354,219**	**$3,111,012**	**$3,076,323**	**-1.1%**
Total Expenditures:	**$3,981,431**	**$5,539,352**	**$5,867,098**	**$5,304,667**	**$5,953,547**	**12.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Expense Objects						
Personnel Services						
Salaries and Wages Full-Time	$658,486	$786,473	$983,403	$983,401	$1,063,336	8.1%
Salaries and Wages Cell Phone Stipend	$4,367	$4,731	$5,832	$5,832	$5,352	-8.2%
Overtime Regular	$74,662	$43,802	$44,000	$44,000	$54,000	22.7%
Special Pay Accrued Leave Buyback	$15,229	$7,039	$4,338	$4,337	$2,907	-33%
Compensated Annual Leave Compensated Absences	$45,474	$36,137	$1,527	$1,527	$1,527	0%
FICA Taxes	$45,537	$51,410	$60,511	$60,511	$65,460	8.2%
FICA Medicare	$10,650	$12,023	$14,157	$14,157	$15,309	8.1%
Retirement Contributions City Pension	$2,213	$2,376	$2,510	$2,510	$2,710	8%
Retirement Contributions FRS Pension	$89,652	$111,142	$132,526	$132,527	$147,139	11%
Retirement Contributions Deferred Compensation Match	$16,233	$18,962	$23,874	$23,873	$25,893	8.5%
Life and Health Insurance Insurance	$134,889	$138,209	$184,836	$184,839	$186,597	1%
Workers' Compensation Premium	$10,399	$12,689	$14,508	$16,981	$14,508	-14.6%
Total Personnel Services:	**$1,107,789**	**$1,224,992**	**$1,472,022**	**$1,474,494**	**$1,584,738**	**7.5%**
Operating Expenditures						
Prof. Services General	$49,951	$0	$0	$0	$0	0%
Contractual Services General	$1,019,291	$584,729	$924,900	$884,900	$1,025,600	15.9%
Travel and Per Diem Training and Per Diem	$5,779	$6,219	$35,500	$25,500	$38,050	49.2%
Communications Services Telephone	$60,389	$46,200	$130,000	$130,000	$150,000	15.4%
Rentals and Leases Equipment	$39,401	$43,645	$72,300	$72,300	$93,280	29%
Rentals and Leases Trailers	$0	$24,482	$19,000	$19,000	$19,000	0%
Insurance Coverage	$75,000	$97,790	$120,000	$120,000	$120,000	0%
Repair & Maint. Services Equipment	$89,136	$271,919	$321,050	$216,250	$277,250	28.2%
Repair & Maint. Services Vehicles	$81,573	$72,101	$56,600	$21,600	$56,600	162%
Repair & Maint. Services Buildings	$334,549	$329,967	$317,734	$208,300	$380,434	82.6%
Repair & Maint. Services Grounds	$0	$16,796	$0	$0	$0	0%
Other Current Charges/Obligations Permits & Licenses	$56,520	$73,366	$13,114	$13,114	$13,115	0%
Office Supplies General	$0	$810	$1,100	$1,100	$1,100	0%
Operating Supplies Gasoline and Diesel Fuel	$7,131	$12,804	$17,700	$17,700	$18,700	5.6%
Operating Supplies Miscellaneous	$80,750	$148,415	$241,500	$231,000	$218,500	-5.4%
Operating Supplies Software	-$198,892	$584,913	$954,678	$926,678	$984,710	6.3%
Operating Supplies Uniforms	$6,337	$7,466	$8,200	$8,200	$8,200	0%
Operating Supplies Building	$1,232	$31,285	$69,000	$69,000	$69,000	0%
Books/Publications, Memberships, Subscriptions Memberships	$200	$300	$700	$700	$770	10%
Training Education & Certifications	$2,842	$5,954	$22,500	$19,000	$22,500	18.4%
Amortization Expense Amortization-SBITA's	$116,353	$173,983	$0	$0	$0	0%
Total Operating Expenditures:	**$1,827,540**	**$2,533,144**	**$3,325,576**	**$2,984,342**	**$3,496,809**	**17.2%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2025 Projected	FY2026 Budgeted	Change %
Capital Outlay						
Infrastructure Improvements other than Bldgs.	$148,396	$175,945	$0	$0	$0	0%
M&E General	$136,186	$112,799	$450,000	$450,000	$0	-100%
M&E Computer	$105,090	$0	$0	$0	$0	0%
M&E Vehicles	$230,179	$717,966	$384,500	$348,500	$637,000	82.8%
M&E M&E	$67,250	$265,558	$0	$47,331	$0	-100%
Total Capital Outlay:	**$687,101**	**$1,272,267**	**$834,500**	**$845,831**	**$637,000**	**-24.7%**
Debt Service						
Other Interest Expense SBITA's	$1,933	$8,948	$0	$0	$0	0%
Total Debt Service:	**$1,933**	**$8,948**	**$0**	**$0**	**$0**	**0%**
Intergovernmental Transfers Out						
Intragovernmental Transfers Out General Fund	$30,000	$0	$0	$0	$0	0%
Intragovernmental Transfers Out Capital Projects Fund	$327,068	$500,000	$0	$0	$0	0%
Total Intergovernmental Transfers Out:	**$357,068**	**$500,000**	**$0**	**$0**	**$0**	**0%**
Other Uses						
Other Uses Contingency	$0	$0	$235,000	$0	$235,000	N/A
Total Other Uses:	**$0**	**$0**	**$235,000**	**$0**	**$235,000**	**N/A**
Total Expense Objects:	**$3,981,431**	**$5,539,352**	**$5,867,098**	**$5,304,667**	**$5,953,547**	**12.2%**

Internal Service Fund Divisions Narrative

Information Technology Narrative

Mission

Information Technology continues to play a critical role in supporting the City's growth and evolving service delivery. In FY 2025, the department made significant progress in modernizing the City's technology infrastructure, including the expansion of security camera and access control systems, continued rollout of Single Sign-On (SSO) for SaaS applications, and the initiation of the migration to a Managed Cloud environment for the City's Document Management System—an essential milestone identified in the City's adopted IT Master Plan. These initiatives have established a foundation for a more secure, resilient, and efficient digital environment.

Looking ahead to FY 2026, the IT Division remains committed to enhancing operational efficiency, strengthening cybersecurity, and advancing digital service delivery. The department will continue to evaluate and optimize computing resources and software solutions to ensure scalability, security, and responsiveness to both internal users and the public.

Accomplishments FY2025

- Completed IT and A/V renovations at I.T. Parker Community Center
- Delivered onsite advanced cybersecurity training for staff
- Secured FLDS Cybersecurity Grant to support IT security capabilities
- Completed IT planning and infrastructure design for CW Thomas and Special Permitting Office renovations
- Initiated unification of CCTV and Access Control systems
- Continued expansion of CCTV coverage in passive parks
- Launched implementation of new Community Development ERP platform
- Initiated deployment of AMI Smart Meter utility system
- Finalized IT infrastructure support for Building Division renovations
- Continued implementation of Single Sign-On across SaaS platforms
- Advanced migration of on-premises applications to cloud-based services
- Completed staff Wi-Fi network infrastructure upgrades at Ocean Park
- Began Recreation Software Platform migration
- Relocated Document Management System to Managed Cloud Infrastructure
- Completed onboarding with a Managed Security Operations Center (SOC) for 24/7 monitoring

Key Objectives FY2026

- Complete unification and expansion of CCTV and Access Control systems
- Provide IT infrastructure planning for Special Permitting Office (SPO) renovations
- Finalize Single Sign-On implementation across all applicable SaaS applications
- Complete full migration of the Document Management System to the Managed Cloud
- Deliver IT infrastructure support for CW Thomas and Community Development renovation projects
- Deploy upgraded cybersecurity tools, including enhanced threat monitoring and response systems
- Expand public and staff Wi-Fi capabilities at additional City facilities
- Research and develop an Artificial Intelligence (AI) strategy with governance best practices
- Complete transition to the daniabeach.gov domain name across all platforms
- Provide ongoing technical training to ensure staff remain equipped to handle evolving technology and cybersecurity challenges
- Support continued implementation of the IT Master Plan, including full deployment of the Community Development ERP system
- Complete citywide implementation of the Smart Meter Advanced Metering Infrastructure (AMI) system
- Collaborate with the Marketing & Communications Division on the design and implementation of the new City website

Note: See Public Services Department for the Facilities and Fleet Narrative.

INTERNAL SERVICE FUND PERFORMANCE MEASURES BASED ON THE STRATEGIC PLAN FOR 2026

Performance Measures - Information Technology

Performance Measures tied to the Strategic Plan for Information Technology under the goal of a Vibrant and Sustainable Community:

Strategic Plan Goal	Performance Measures	FY2024 Actual	FY2025 Est./Budget	FY2026 Target
Vibrant and Sustainable Community	Network Uptime	99.940%	99.967%	99.999%
Vibrant and Sustainable Community	Number of Help Desk tickets	2,733	3,074	2,900

Note: See Public Services Department for the Facilities and Fleet Performance Measures.

RESERVES (EQUITY)

Projected Changes in General Fund Reserves (Fund Balance)

General Fund - Fund Balance	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Fund Balance, Beginning of Year	$ 44,060,629	$ 47,860,612	$ 44,091,533	$ 44,794,226
Revenues	67,538,304	78,783,854	83,168,378	89,105,997
Expenditures	63,738,321	82,552,933	82,465,685	98,855,997
Net increase/(decrease) in fund balance	3,799,983	(3,769,079)	702,693	(9,750,000)
% change	*8.62%*	*-7.88%*	*1.59%*	*-21.77%*
Fund Balance, End of Year	$ 47,860,612	$ 44,091,533	$ 44,794,226	$ 35,044,226
Nonspendable	692,513	1,028,845	368,845	368,845
Restricted	8,062,889	9,579,344	8,455,633	705,633
Committed	1,417,362	739,920	600,000	600,000
Assigned	8,812,126	8,818,307	8,958,845	7,008,845
Unassigned	28,875,722	23,925,117	26,410,903	26,360,903

Decrease of 21.77% in projected fund balance is due to the use of impact fees totaling $9.75 million for the Emergency Operations Center and Olsen Park projects.

Schedule of Fund Balances - Governmental Funds

Schedule of Fund Balances - Governmental Funds	General Fund	Building Permit Fund	Solid Waste Fund	Debt Service Fund
Balance as of 9/30/24	**$ 44,091,533**	**$ 4,309,349**	**$ 713,356**	**$ 7,399**
Projected Actuals FY2025				
Revenues	83,168,378	4,116,000	3,459,575	1,958,827
Expenditures	82,465,685	5,663,720	3,464,160	1,958,827
Net Change	702,693	(1,547,720)	(4,585)	-
Estimated Balance 9/30/25	**$ 44,794,226**	**$ 2,761,629**	**$ 708,771**	**$ 7,399**
Projected FY2026				
Revenues	89,105,997	4,306,000	3,464,075	2,619,936
Expenditures	98,855,997	6,122,413	3,596,908	2,619,936
Appropriated Fund Balance	(9,750,000)	(1,816,413)	(132,833)	-
% change	*-21.77%*	*-65.77%*	*-18.74%*	*0.00%*
Projected Balance 9/30/26	**$ 35,044,226**	**$ 945,216**	**$ 575,938**	**$ 7,399**

Due to regular fluctuations in the Building Permit Fund and Solid Waste Fund activities, the budget for FY2026 anticipates the use of 65.77% and 18.74% of reserves, respectively. In addition, the decrease of 21.77% in projected fund balance of the General Fund is due to the use of impact fees totaling $9.75 million for the Emergency Operations Center and Olsen Park projects.

Schedule of Net Position - Proprietary Funds

	Enterprise Funds			
	Water Utility Fund	Sewer Utility Fund	Stormwater Utility Fund	Ocean Park Enterprise
Balance as of 9/30/24	**$ 17,531,691**	**$ 29,732,226**	**$ 20,693,142**	**$ 13,646,336**
Projected Actuals FY2025				
Revenues	7,025,000	10,844,000	35,573,169	5,850,189
Expenditures	8,095,619	8,929,702	33,585,698	5,934,630
Net Change	(1,070,619)	1,914,298	1,987,471	(84,441)
Estimated Net Position 9/30/25	**$ 16,461,072**	**$ 31,646,524**	**$ 22,680,613**	**$ 13,561,895**
Projected FY2026				
Revenues	7,479,000	8,145,000	6,521,997	6,433,549
Expenditures	8,749,464	8,730,000	11,252,730	10,922,874
Appropriated Net Position	(1,270,464)	(585,000)	(4,730,733)	(4,489,325)
% change	*-7.72%*	*-1.85%*	*-20.86%*	*-33.10%*
Projected Net Position 9/30/26	**$ 15,190,608**	**$ 31,061,524**	**$ 17,949,880**	**$ 9,072,570**

In FY2026, a portion of the net position from the water, sewer, and stormwater, and ocean park fund will be allocated to finance multiple projects. Projected/Estimated Net Position does not include encumbrances.

Schedule of Net Position - Internal Service Funds

Internal Service Funds	Facilities Maintenance Fund	Fleet Services Fund	Information Technology Fund
Net Position as of 9/30/24	**$ 1,430,790**	**$ 1,705,692**	**$ 1,412,401**
Projected Actuals FY2025			
Revenues	1,749,970	952,258	3,362,234
Expenses	1,247,748	945,907	3,111,012
Net Change	502,222	6,351	251,222
Estimated Net Position 9/30/25	**$ 1,933,012**	**$ 1,712,043**	**$ 1,663,623**
Projected FY2026			
Revenues	994,521	1,082,703	2,476,323
Expenses	1,594,521	1,282,703	3,076,323
Increase/(decrease) in net position	(600,000)	(200,000)	(600,000)
% change	*-31.04%*	*-11.68%*	*-36.07%*
Projected Net Position 9/30/26	**$ 1,333,012**	**$ 1,512,043**	**$ 1,063,623**

Reappropriating funds from FY2025 in the Fleet fund for vehicle purchases for FY2026. Projected/Estimated Net Position does not include encumbrances. In addition, due to regular fluctuations in the Facilities Maintenance Fund and Information Technology Fund, the budget for FY2026 anticipates the use of 31.04% and 36.07% of reserves, respectively.

CAPITAL INVESTMENT PLAN

Capital Investments: One-year Plan

The capital budget represents appropriations used for capital or fixed asset improvements, funded either through borrowing or direct expenditure. Capital expenditures refer to capital assets—real or personal property—that meet or exceed the capitalization threshold for their asset class and have an estimated useful life of more than one year.

The capitalization thresholds are as follows:

- $5,000 for Exhaustible Land Improvements, Buildings and Building Improvements, and Machinery and Equipment
- $20,000 for Infrastructure
- All Inexhaustible Land and Land Improvements are capitalized regardless of cost

Capital assets are recorded at their historical cost, which includes the vendor's invoice (adjusted for any trade-ins or allowances shown on the invoice), along with initial installation costs (excluding in-house labor). Historical cost also includes any ancillary charges such as freight, site preparation and professional fees. This approach ensures accurate accounting and compliance with capitalization policies.

Capital investments are aligned with the Strategic Plan approved and adopted by the City Commission and implemented by the City Manager. Project selection and prioritization are also guided by priorities set forth in the City's formally adopted Master Plans, ensuring alignment with long-term planning goals and strategic objectives. Finally, public input and community outreach efforts play an important role in informing and shaping the development of the Capital Plan. In support of these strategic priorities, departments develop and prioritize funded capital projects for the current year to develop the One-year Plan.

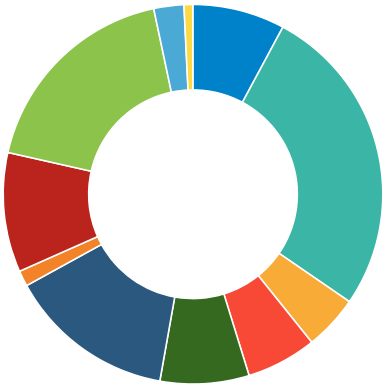
Significant nonrecurring capital expenditures are described below.

Total Capital Requested

$26,382,261

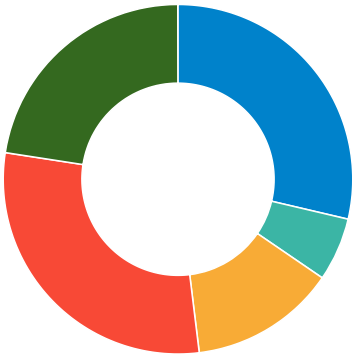
26 Capital Improvement Projects

Total Funding Requested by Department



Beach (8%)	$2,075,000.00
Construction-Maint. (27%)	$7,050,000.00
Fleet Management (5%)	$1,226,500.00
Pier Operation (6%)	$1,580,000.00
Public Services (8%)	$2,000,000.00
Recreation (14%)	$3,750,000.00
Sewer Utility (1%)	$350,000.00
Stormwater Management (10%)	$2,690,000.00
Streets Maintenance (18%)	$4,785,761.00
Water Plant (3%)	$675,000.00
Water Utility (1%)	$200,000.00
TOTAL	**$26,382,261.00**

Total Funding Requested by Source



Budget Appropriation (29%)	$7,565,500.00
CIP Carryforward (6%)	$1,550,000.00
Grant (14%)	$3,565,761.00
Impact Fees (29%)	$7,750,000.00
Revenue Appropriation (23%)	$5,951,000.00
TOTAL	**$26,382,261.00**

Public Services Requests

Itemized Requests for 2026

Griffin Marine Park Boat Ramp and Dock Replacement **$1,500,000**

This project will replace the boat ramp and docks at Griffin Marine Park. The pitch or incline angle of the boat ramp located at Griffin Marine Park has been identified as the cause of several incidents involving automobiles sliding into the...

Oasis Neighborhood Improvement Program **$500,000**

Fifteen OASIS Neighborhood Improvement projects have been completed since the establishment of the program in 2012. The Oasis Program was designed to make improvements to the city's right-of-way in a limited area of a neighborhood. The...

Total: $2,000,000

Sewer Utility Requests

Itemized Requests for 2026

Redundant Force Main Connection to Hollywood **$100,000**

Design and construction of second Sewer Force Main connection to the City of Hollywood to provide for redundancy for the utility.

Sanitary Sewer Collection System Improvements **$250,000**

The City includes funding each budget year for recurring maintenance and improvements to the sanitary sewer collection system.

Total: $350,000

Water Utility Requests

Itemized Requests for 2026

Water Distribution Improvements **$200,000**

The City includes funding each budget year for recurring maintenance and improvements to the water distribution system.

Total: $200,000

Recreation Requests

Itemized Requests for 2026

Olsen Middle School Construction **$3,750,000**

The City of Dania Beach has entered into a lease agreement with Broward County for the old Olsen Middle School grounds. As part of the lease, the City has agreed to build on the grounds a security fence and gates, a new tennis courts, a new...

Total: $3,750,000

Water Plant Requests

Itemized Requests for 2026

High Service Pumps and Filter Replacement Project **$300,000**

Membrane Plant Filter Replacement (7-10 Year Maintenance Schedule). There are two filters inside the vessels. One filter will be replaced in 2025, and the other in 2026. $300,000.High Service Pumps Replacements: The High Service Pump Station are...

Water Plant FY 2026 Capital Maintenance Projects **$375,000**

Filter Bed Replacement: This is all the valves and actuators that control the (4) sand filters used after the lime softening for the filtration process. $250,000. Filter Control Box Replacement: These are used to control the filter...

Total: $675,000

Streets Maintenance Requests

Itemized Requests for 2026

A1A Landscape Improvements **$500,000**

As part of the City's ongoing commitment to enhancing public spaces and community aesthetics, this project will deliver upgraded landscaping and irrigation improvements along the A1A corridor, from US-1 to Gulfstream Road. These enhancements aim...

Corridor Master Plan **$634,000**

The purpose of this project is to develop a corridor landscape master plan for some of the city's major corridors. The intent of the master plan will be to create cohesiveness within each corridor, enhance the sense of place, increase tree canopy,...

NW 1 Street FDOT LAP Project **$2,601,761**

The Broward MPO approved a City application for C-SLIP funding for NW 1 Street. The project will add bike lanes, improve sidewalks, and add on-street parking. C-SLIP Project, now funded by FDOT through LAP, does include landscaping or decorative...

Roadway & Alleyway Repaving Program **$550,000**

Annual repaving program for the City's streets, roadways, and alleyways. Each year, the City aims to mill and resurface a portion of the City's drivable roadways, ensuring proper drainage and safety for traveling vehicles. The scheduling...

Sidewalk Assessment Tier 2 Repairs **$500,000**

In 2022, Kimley-Horn and Associates completed a citywide sidewalk masterplan assessment. In FY23, the City appropriated funds to address the Tier 1 sidewalk issues. The PSD engage contractors to make Tier 1 repairs during FY23 and FY25.This...

Total: $4,785,761

Pier Operation Requests

Itemized Requests for 2026

PIER PLANKS **$100,000**

The Dania Beach Pier is a key recreational asset and continues to serve as a popular destination for both residents and visitors. Ongoing maintenance, including the regular repair and replacement of deck boards, is essential to ensure the pier...

Total: $100,000

Beach Requests

Itemized Requests for 2026

Portable Restrooms (Beach) $125,000

Portable restrooms are an essential public service currently in place at Ocean Park, addressing the needs of beach visitors and the public. The previous permanent restroom facilities have been condemned and are no longer in use. A new, permanent...

Total: $125,000

Construction-Maint. Requests

Itemized Requests for 2026

City Emergency Operations Center (EOC) $6,500,000

This project will construct a multi-story structure on the Fire Rescue site to replace 3 existing structures: the fire administration building, the storage structure, and the training structure. The growth of the residential sector and commercial...

Total: $6,500,000

Fleet Management Requests

Itemized Requests for 2026

Vehicle and Equipment Replacement Requests FY2026 $1,226,500

Request the replacement of multiple vehicles and equipment across several divisions, in alignment with our established vehicle replacement schedule. This initiative aims to ensure that our fleet remains safe, efficient, and reliable for our...

Total: $1,226,500

Construction-Maint. Requests

Itemized Requests for 2026

400 S. Federal Hwy. Historic House $550,000

Architectural Design-The City will engage professional services to evaluate the design, conceptual planning, and aesthetic integrity of the historical property, continuing the City's initiative to preserve its historical sites. Construction-...

Total: $550,000

Stormwater Management Requests

Itemized Requests for 2026

NW 26th Terrace Outfall **$380,000**

As part of the City's ongoing efforts to improve stormwater management and reduce flood risk, this project will construct a new outfall along 26th Terrace. Designed to serve a flood-prone area, the outfall will connect existing drainage...

SW 34th Court Outfall **$460,000**

As part of the City's ongoing efforts to improve stormwater management and reduce flood risk, this project will replace an outfall along SW 34th Court. Designed to serve a flood-prone area, the outfall will connect existing drainage infrastructure...

Total: $840,000

Pier Operation Requests

Itemized Requests for 2026

Quarterdeck Concrete Repairs **$1,480,000**

The Dania Beach Fishing Pier, which includes the popular Quarterdeck Restaurant, continues to be a key destination for both residents and visitors. As part of the City's ongoing commitment to maintain and preserve this important asset, this...

Total: $1,480,000

Beach Requests

Itemized Requests for 2026

Beach Lighting Project **$750,000**

As part of the comprehensive Ocean Park Revitalization Initiative, this project involves a partnership with Florida Power & Light (FPL) to improve the lighting infrastructure within the Ocean Park parking area. The project aims to increase...

Beach Undergrounding **$500,000**

As part of the broader Ocean Park revitalization effort, this project involves collaboration with Florida Power & Light (FPL) to relocate overhead utility distribution lines underground, beneath the dunes. This initiative will eliminate visual...

Ocean Park- Additional Paving **$700,000**

As part of the City's ongoing efforts to enhance amenities at Ocean Park, this project continues the parking lot repaving initiative that began in 2024. The scope includes the completion of pavement repairs to address cracking and surface...

Total: $1,950,000

Stormwater Management Requests

Itemized Requests for 2026

Nautilus Drainage and Outfall	**$850,000**

This project involves the installation of a new drainage system and outfall on Nautilus Isle to improve stormwater management and reduce the risk of flooding in the area. The new infrastructure will enhance the efficiency of water runoff...

SE Drainage PH 3 Design	**$1,000,000**

As part of the City's continued efforts to improve stormwater infrastructure and mitigate flooding, this project advances the Southeast Neighborhood Stormwater Management Program into Phase 3. This phase includes the procurement of professional...

Total: $1,850,000

Capital Improvements: Multi-year Plan

Capital investments are aligned with the Strategic Plan approved and adopted by the City Commission and implemented by the City Manager. Project selection and prioritization are also guided by priorities set forth in the City's formally adopted Master Plans, ensuring alignment with long-term planning goals and strategic objectives. Finally, public input and community outreach efforts play an important role in informing and shaping the development of the Capital Plan. In support of these strategic priorities, departments develop and prioritize both funded and unfunded capital expenditures to develop the Multi-year Plan.

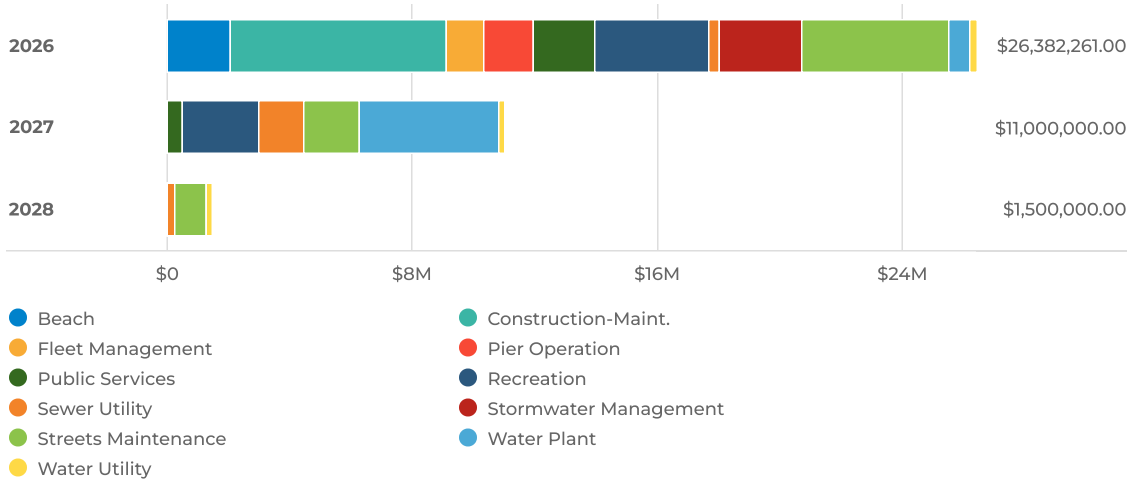
Significant nonrecurring capital expenditures are described below.

Total Capital Requested

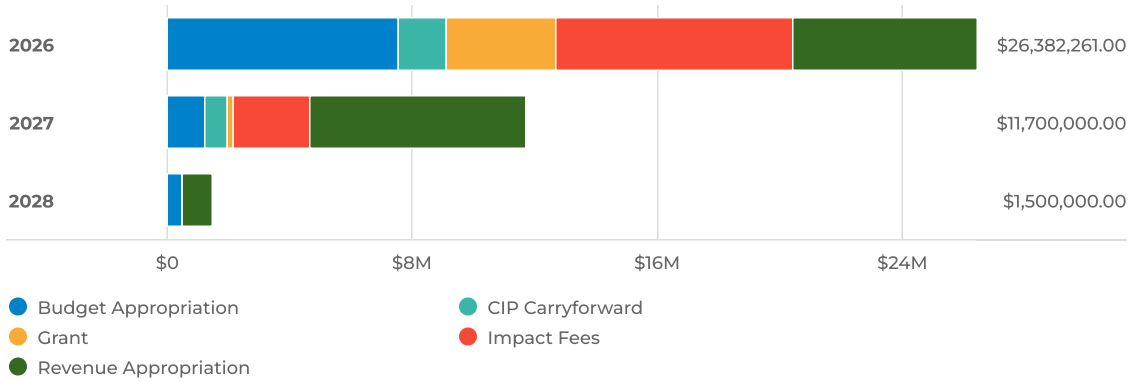
$38,882,261

30 Capital Improvement Projects

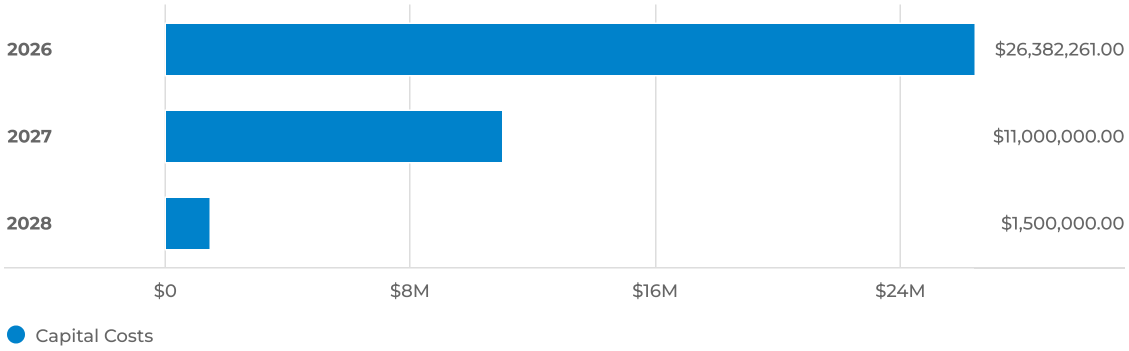
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Public Services Requests

Itemized Requests for 2026-2028

Griffin Marine Park Boat Ramp and Dock Replacement **$1,500,000**

This project will replace the boat ramp and docks at Griffin Marine Park. The pitch or incline angle of the boat ramp located at Griffin Marine Park has been identified as the cause of several incidents involving automobiles sliding into the...

Oasis Neighborhood Improvement Program **$1,000,000**

Fifteen OASIS Neighborhood Improvement projects have been completed since the establishment of the program in 2012. The Oasis Program was designed to make improvements to the city's right-of-way in a limited area of a neighborhood. The...

Total: $2,500,000

Sewer Utility Requests

Itemized Requests for 2026-2028

Redundant Force Main Connection to Hollywood **$1,300,000**

Design and construction of second Sewer Force Main connection to the City of Hollywood to provide for redundancy for the utility.

Sanitary Sewer Collection System Improvements **$750,000**

The City includes funding each budget year for recurring maintenance and improvements to the sanitary sewer collection system.

Total: $2,050,000

Water Utility Requests

Itemized Requests for 2026-2028

Water Distribution Improvements **$600,000**

The City includes funding each budget year for recurring maintenance and improvements to the water distribution system.

Total: $600,000

Recreation Requests

Itemized Requests for 2026-2028

Olsen Middle School Construction **$6,250,000**

The City of Dania Beach has entered into a lease agreement with Broward County for the old Olsen Middle School grounds. As part of the lease, the City has agreed to build on the grounds a security fence and gates, a new tennis courts, a new...

Total: $6,250,000

Water Plant Requests

Itemized Requests for 2026-2028

High Service Pumps and Filter Replacement Project **$300,000**

Membrane Plant Filter Replacement (7-10 Year Maintenance Schedule). There are two filters inside the vessels. One filter will be replaced in 2025, and the other in 2026. $300,000.High Service Pumps Replacements: The High Service Pump Station are...

Horizontal Well and new Raw Water Line **$4,400,000**

Tiger Tail Horizontal Well The Tiger Tail Horizontal Well and Raw Line is the new water source we're building to have a water supply besides our G/I wells and Broward County. $4,400,000.

SCADA Upgrades **$150,000**

SCADA Replacement: Utility systems rely on equipment to monitor the systems in a central location, including in virtual space. Supervisory Control and Data Acquisition (SCADA) system allows for off-site monitoring of the water utility in areas...

Water Plant FY 2026 Capital Maintenance Projects **$375,000**

Filter Bed Replacement: This is all the valves and actuators that control the (4) sand filters used after the lime softening for the filtration process. $250,000. Filter Control Box Replacement: These are used to control the filter...

Total: $5,225,000

Streets Maintenance Requests

Itemized Requests for 2026-2028

A1A Landscape Improvements **$500,000**

As part of the City's ongoing commitment to enhancing public spaces and community aesthetics, this project will deliver upgraded landscaping and irrigation improvements along the A1A corridor, from US-1 to Gulfstream Road. These enhancements aim...

Corridor Master Plan **$1,384,000**

The purpose of this project is to develop a corridor landscape master plan for some of the city's major corridors. The intent of the master plan will be to create cohesiveness within each corridor, enhance the sense of place, increase tree canopy,...

NW 1 Street FDOT LAP Project **$2,601,761**

The Broward MPO approved a City application for C-SLIP funding for NW 1 Street. The project will add bike lanes, improve sidewalks, and add on-street parking. C-SLIP Project, now funded by FDOT through LAP, does include landscaping or decorative...

Roadway & Alleyway Repaving Program **$1,650,000**

Annual repaving program for the City's streets, roadways, and alleyways. Each year, the City aims to mill and resurface a portion of the City's drivable roadways, ensuring proper drainage and safety for traveling vehicles. The scheduling...

Sidewalk Assessment Tier 2 Repairs **$1,500,000**

In 2022, Kimley-Horn and Associates completed a citywide sidewalk masterplan assessment. In FY23, the City appropriated funds to address the Tier 1 sidewalk issues. The PSD engage contractors to make Tier 1 repairs during FY23 and FY25.This...

Total: $7,635,761

Pier Operation Requests

Itemized Requests for 2026-2028

PIER PLANKS $100,000

The Dania Beach Pier is a key recreational asset and continues to serve as a popular destination for both residents and visitors. Ongoing maintenance, including the regular repair and replacement of deck boards, is essential to ensure the pier...

Total: $100,000

Beach Requests

Itemized Requests for 2026-2028

Portable Restrooms (Beach) $125,000

Portable restrooms are an essential public service currently in place at Ocean Park, addressing the needs of beach visitors and the public. The previous permanent restroom facilities have been condemned and are no longer in use. A new, permanent...

Total: $125,000

Construction-Maint. Requests

Itemized Requests for 2026-2028

City Emergency Operations Center (EOC) $6,500,000

This project will construct a multi-story structure on the Fire Rescue site to replace 3 existing structures: the fire administration building, the storage structure, and the training structure. The growth of the residential sector and commercial...

Total: $6,500,000

Fleet Management Requests

Itemized Requests for 2026-2028

Vehicle and Equipment Replacement Requests FY2026 $1,226,500

Request the replacement of multiple vehicles and equipment across several divisions, in alignment with our established vehicle replacement schedule. This initiative aims to ensure that our fleet remains safe, efficient, and reliable for our...

Total: $1,226,500

Construction-Maint. Requests

Itemized Requests for 2026-2028

400 S. Federal Hwy. Historic House $550,000

Architectural Design-The City will engage professional services to evaluate the design, conceptual planning, and aesthetic integrity of the historical property, continuing the City's initiative to preserve its historical sites. Construction-...

Total: $550,000

Stormwater Management Requests

Itemized Requests for 2026-2028

NW 26th Terrace Outfall **$380,000**

As part of the City's ongoing efforts to improve stormwater management and reduce flood risk, this project will construct a new outfall along 26th Terrace. Designed to serve a flood-prone area, the outfall will connect existing drainage...

SW 34th Court Outfall **$460,000**

As part of the City's ongoing efforts to improve stormwater management and reduce flood risk, this project will replace an outfall along SW 34th Court. Designed to serve a flood-prone area, the outfall will connect existing drainage infrastructure...

Total: $840,000

Pier Operation Requests

Itemized Requests for 2026-2028

Quarterdeck Concrete Repairs **$1,480,000**

The Dania Beach Fishing Pier, which includes the popular Quarterdeck Restaurant, continues to be a key destination for both residents and visitors. As part of the City's ongoing commitment to maintain and preserve this important asset, this...

Total: $1,480,000

Beach Requests

Itemized Requests for 2026-2028

Beach Lighting Project **$750,000**

As part of the comprehensive Ocean Park Revitalization Initiative, this project involves a partnership with Florida Power & Light (FPL) to improve the lighting infrastructure within the Ocean Park parking area. The project aims to increase...

Beach Undergrounding **$500,000**

As part of the broader Ocean Park revitalization effort, this project involves collaboration with Florida Power & Light (FPL) to relocate overhead utility distribution lines underground, beneath the dunes. This initiative will eliminate visual...

Ocean Park- Additional Paving **$700,000**

As part of the City's ongoing efforts to enhance amenities at Ocean Park, this project continues the parking lot repaving initiative that began in 2024. The scope includes the completion of pavement repairs to address cracking and surface...

Total: $1,950,000

Stormwater Management Requests

Itemized Requests for 2026-2028

Nautilus Drainage and Outfall **$850,000**

This project involves the installation of a new drainage system and outfall on Nautilus Isle to improve stormwater management and reduce the risk of flooding in the area. The new infrastructure will enhance the efficiency of water runoff...

SE Drainage PH 3 Design **$1,000,000**

As part of the City's continued efforts to improve stormwater infrastructure and mitigate flooding, this project advances the Southeast Neighborhood Stormwater Management Program into Phase 3. This phase includes the procurement of professional...

Total: $1,850,000

DEBT

Long Term Debt - Governmental Activities

The following is a summary of changes in long-term debt of the City for **governmental activities** for the year ended September 30, 2024:

Bonds, Notes, and Capital Leases Payable:	Balance, Beginning of Year	Additions	Decreases	Balance, End of Year	Due Within One Year
General Obligation Bonds	$ 4,837,67	-	$ (519,014)	$ 4,318,661	$ 524,014
Notes Payable-Series 2022	17,680,000	-	(690,000)	16,990,000	710,000
Notes Payable -Series 2022B	1,345,000	-	(115,000)	1,230,000	120,000
Total Bonds, Notes, and Capital Leases Payable:	$ 23,862,675	$ -	$ (1,324,014)	$ 22,538,661	$ 1,354,014

Bonds Payable

Series 2015 Refunding Bonds

The City's 2006 General Obligation Bonds were refunded in 2015. Issued to fund the construction of a fire station, recreation center improvements, and other neighborhood improvements, these bonds were refunded by a General Obligation Bond issue in order to save interest expense of more than $1m. The bonds are payable semi-annually through October 2035 at 3.06% interest. The bonds are secured by ad valorem revenue over the life of the debt.

Series 2016 Refunding Bonds

The City's 2010 General Obligation Bonds were refunded in 2016. Issued to fund a portion of the City Hall parking garage and entry road with associated infrastructure related to a downtown library facility, these bonds were refunded by a General Obligation Bond issue, reducing the City's debt service payments by approximately $417,942 and providing an economic gain of $346,280. The bonds are payable semi-annually through October 2025 at 2.28% interest. The bonds are secured by ad valorem revenue over the life of the debt.

UNAUDITED

Fiscal Year Ending September 30:	Principal	Interest	Total
2025	$ 524,014	$ 118,566	$ 642,580
2026	1,144,014	97,374	1,241,388
2027	279,014	78,975	357,989
2028	279,014	70,437	349,451
2029	279,014	61,899	340,913
2030 - 2036	1,813,591	193,832	2,007,423
Total	$ 4,318,661	$ 621,083	$ 4,939,744

Notes Payable

Parks Masterplan Phase I - Series 2022

On March 22, 2022, the City executed an $18.06 million bank loan for the Parks Masterplan Phase I - CW Thomas Park construction. The loan term is 20 years at 2.52% interest, payable in semi-annual installments of principal and interest, with debt service for FY2024/25 in the amount of $1,129,202 and a maximum annual debt service of $1,138,148. The loan is guaranteed by City general revenues and is expected to be substantially completed in 2025.

Solar Light Retrofit - Series 2022B

On June 14, 2022, the City executed a $1.345 million bank loan for the Solar Light Retrofit project. The loan term is 10 years at 3.133% interest, payable in semi-annual installments of principal and interest, with debt service for FY2024/25 in the amount of $156,656 and maximum annual debt service of $160,860. The loan is guaranteed by City general revenues.

UNAUDITED

Fiscal Year Ending September 30:	Principal	Interest	Total
2025	$ 830,000	$ 455,858	$ 1,285,858
2026	850,000	433,939	1,283,939
2027	875,000	411,423	1,286,423
2028	895,000	388,324	1,283,324
2029	915,000	364,705	1,279,705
2030-2043	13,855,000	2,513,968	16,368,968
Total	$ 18,220,000	$ 4,568,217	$ 22,788,217

Long Term Debt - Business-Type Activities

The following is a summary of changes in long-term debt of the City for **business-type activities** for the year ended September 30, 2024:

Business-Type Activities:	Balance, Beginning of Year	Additions	Decreases	Balance, End of Year	Due Within One Year
Revenue Bonds	$ 1,230,000	$ -	$ (165,000)	$ 905,000	$ 170,000
Line of Credit	-	50,001	-	50,001	50,001
State Revolving Fund Loans	6,999,909	4,600,000	(964,079)	10,635,830	1,187,427
Total Long Term Debt:	$ 8,069,909	$ 50,001	$ (1,127,396)	$ 11,590,831	$ 1,407,428

The combined balance of proprietary fund revenue bonds of less than $1 million is well within the debt policy limit of $20 million per fund.

State Revolving Fund Loans

Over the years, the City entered into loan agreements with the State Department of Environmental Protection's Clean Water State Revolving Fund Loan Program and Drinking Water State Revolving Fund Loan Program to borrow up to $25,350,941. As of September 30, 2024, the City had $10,635,830 outstanding, which it has borrowed to finance the planning, design and construction of water, sewer, and stormwater infrastructure improvements. The City is required to maintain rates and charges for the services furnished by the water, sewer, and stormwater systems which will be sufficient to provide revenues equal to or exceed 1.15 times the sum of the semiannual loan payments (debt service). The loans payable in semi-annual payments are calculated based on the actual amount of the principal drawn under the agreements, as well as associated capitalized interest and loan issuance cost. The amount of semiannual payments made during the year amounted to $964,079. The loans payable in semi-annual payments are calculated based on the actual amount of the principal drawn under the agreements.

The financing interest rates and principal amounts of the loans as of September 30, 2024 are as follows:

Enterprise Fund	Amount	Interest Rate
Water	$ 8,823,888	1.56% - 2.75%
Sewer	1,165,134	0.905% - 1.355%
Stormwater	646,808	1.125% - 1.355%
Total	$ 10,635,830	

Annual debt service requirements for the state revolving loans are as follows:

UNAUDITED

Fiscal Year Ending September 30:	Principal	Interest	Total
2025	$ 1,187,427	$ 195,283	$ 1,382,710
2026	1,213,012	169,788	1,382,800
2027	1,239,198	143,694	1,382,892
2028	985,912	117,846	1,103,758
2029	845,936	99,898	945,834
2030 - 2044	5,164,345	485,432	5,649,777
Total	$ 10,635,830	$ 1,211,941	$ 11,847,771

Bonds & Notes Payable

Series 2013, Taxable Marina Revenue Bonds
In February 2013, the City issued Marina Revenue Bonds, Series 2013 for $2,400,000. These taxable bonds were issued to finance a portion of the costs of rehabilitating the Dania Beach Municipal Marina. Principal is due annually beginning October 15, 2013 through October 14, 2028. Interest at 3.41% is due semiannually through maturity.

Annual debt service requirements for the revenue bonds payable as of September 30, 2024 are as follows:

UNAUDITED

Fiscal Year Ending September 30:	Principal	Interest	Total
2025	$ 170,000	$ 27,962	$ 197,962
2026	175,000	22,080	197,080
2027	180,000	16,027	196,027
2028	185,000	9,804	194,804
2029	195,000	3,325	198,325
Total	$ 905,000	$ 79,1981	$ 984,198

Line of Credit Revolving Note
In March 2024, the City obtained a non-bank qualified tax-exempt Line of Credit Revolving Note with a maximum borrowing amount of $6 million. Proceeds are expected to be used to finance drainage project costs in southeast quadrant of City. The Note has a variable interest rate. Payments of accrued interest on outstanding draws will be due on the first day of each month. Funds received from the issuance of public debt financed for this drainage project will be applied to repay the note. Any outstanding principal or interest on the note is payable on the Maturity Date of April 17, 2025. During the year ended September 30, 2024, the City withdrew $50,001 under this agreement and that amount was outstanding at year-end.

APPENDIX

BEACH REQUESTS

This requests information is generated from , Proposed Version.

Portable Restrooms (Beach)

Overview

Request Owner	Antoine Johnson, CIP and Grants Administrator
Department	Beach
Type	Capital Improvement

Description

Portable restrooms are an essential public service currently in place at Ocean Park, addressing the needs of beach visitors and the public. The previous permanent restroom facilities have been condemned and are no longer in use. A new, permanent restroom facility is currently in the design phase, with construction anticipated to begin in 2026. Until the new facility is completed and operational, portable restrooms will continue to be necessary to ensure adequate sanitation and accessibility for park patrons.

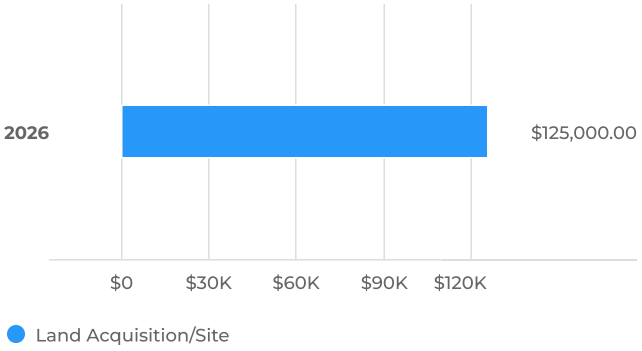
Details

Project Manager	Carl Kallicharan
Priority	4 - High
Fund	415 - Ocean Park Enterprise

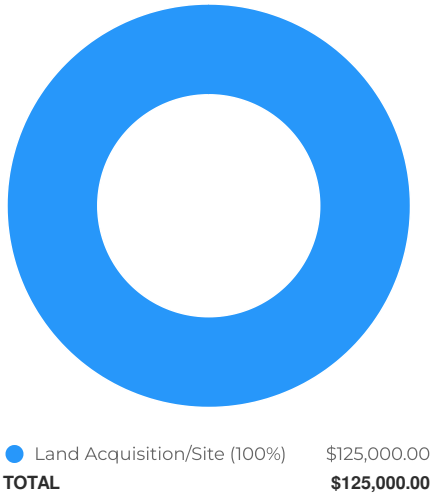
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$125,000	$125K	$125K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



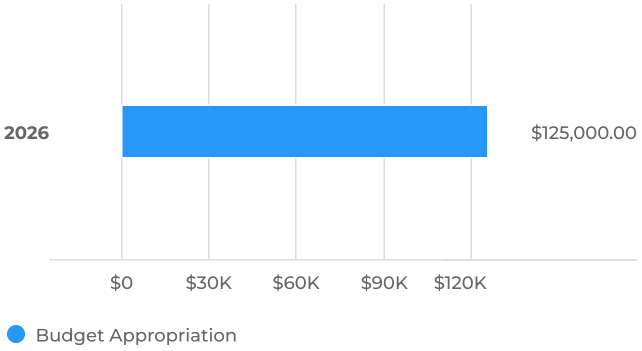
Capital Cost Breakdown

Capital Cost	FY2026	Total
Land Acquisition/Site	$125,000	$125,000
Total	**$125,000**	**$125,000**

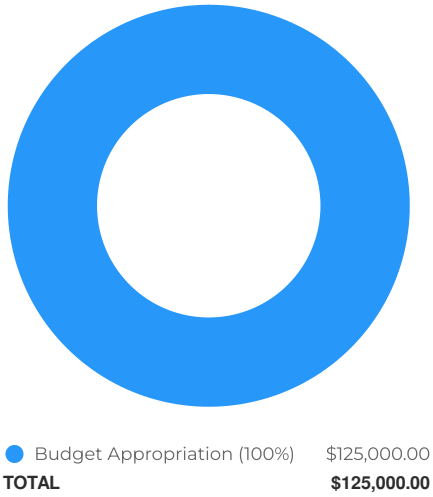
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$125,000	$125K	$125K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Budget Appropriation	$125,000	$125,000
Total	**$125,000**	**$125,000**

CONSTRUCTION-MAINT. REQUESTS

This requests information is generated from , Proposed Version.

400 S. Federal Hwy. Historic House

Overview

Request Owner	Antoine Johnson, CIP and Grants Administrator
Department	Construction-Maint.
Type	Capital Improvement

Description

Architectural Design-The City will engage professional services to evaluate the design, conceptual planning, and aesthetic integrity of the historical property, continuing the City's initiative to preserve its historical sites.

Construction- The city will engage a qualified contractor to execute the restoration work based on architectural service recommendations.

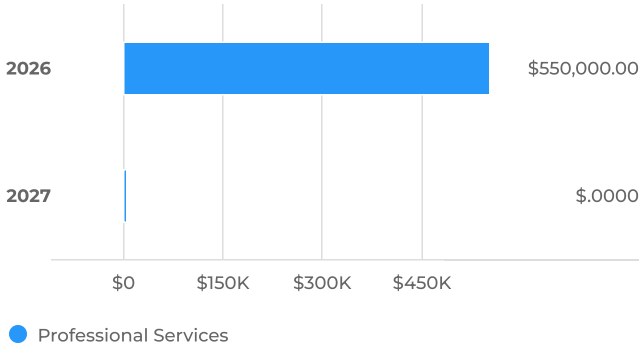
Details

Request Manager	Fernando J. Rodriguez
Priority	4 - High
Fund	301 - Capital Projects Fund

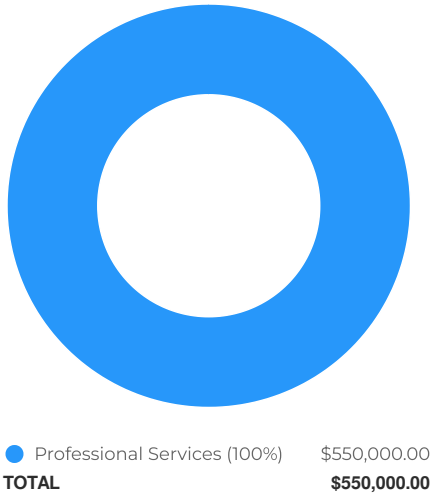
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$550,000	$550K	$550K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



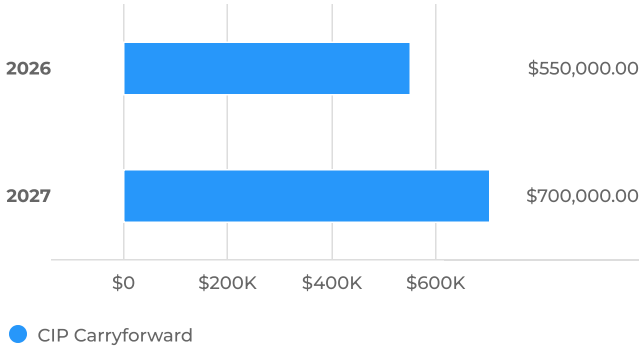
Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Professional Services	$550,000	$0	$550,000
Total	**$550,000**	**$0**	**$550,000**

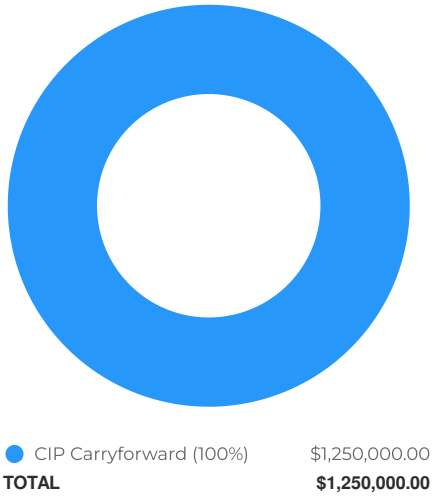
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$550,000	$1.25M	$1.25M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
CIP Carryforward	$550,000	$700,000	$1,250,000
Total	**$550,000**	**$700,000**	**$1,250,000**

PIER OPERATION REQUESTS

This requests information is generated from , Proposed Version.

PIER PLANKS

Overview

Request Owner	Antoine Johnson, CIP and Grants Administrator
Department	Pier Operation
Type	Capital Improvement

Description

The Dania Beach Pier is a key recreational asset and continues to serve as a popular destination for both residents and visitors. Ongoing maintenance, including the regular repair and replacement of deck boards, is essential to ensure the pier remains safe, functional, and accessible to the public. This project addresses the routine upkeep necessary to preserve the structural integrity and usability of this valued community landmark.

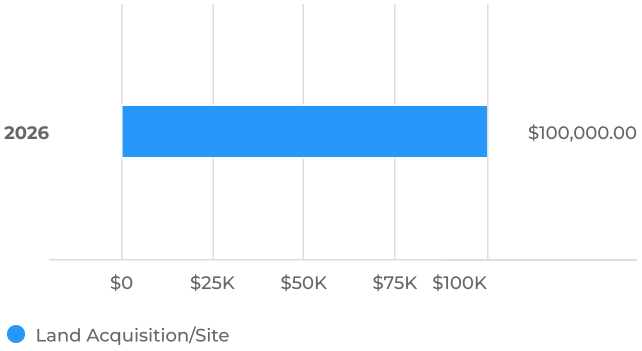
Details

Project Manager	Carl Kallicharan
Priority	4 - High
Fund	415 - Ocean Park Enterprise

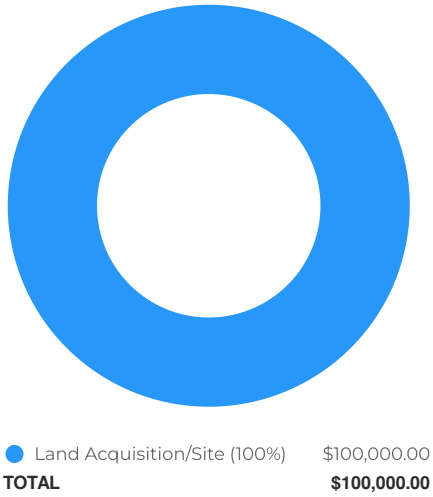
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$100,000	$100K	$100K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



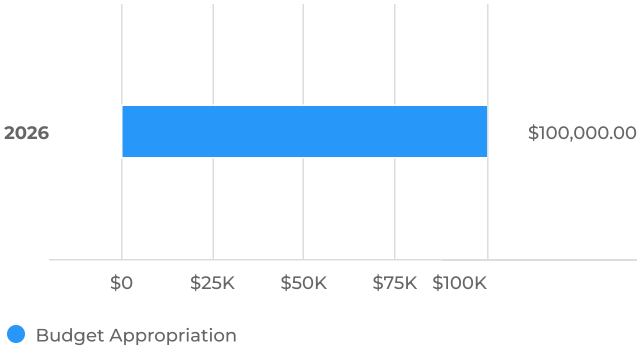
Capital Cost Breakdown

Capital Cost	FY2026	Total
Land Acquisition/Site	$100,000	$100,000
Total	**$100,000**	**$100,000**

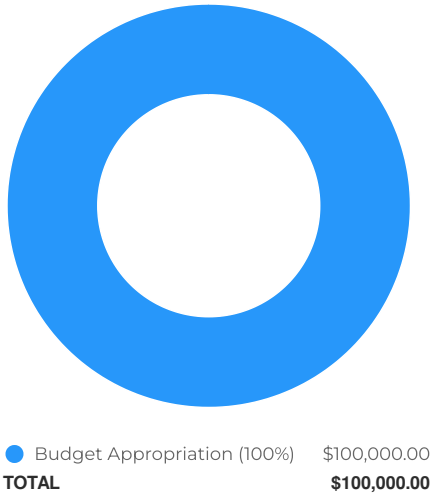
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$100,000	$100K	$100K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Budget Appropriation	$100,000	$100,000
Total	**$100,000**	**$100,000**

PUBLIC SERVICES REQUESTS

This requests information is generated from , Proposed Version.

Griffin Marine Park Boat Ramp and Dock Replacement

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Public Services
Type	Capital Improvement

Description

This project will replace the boat ramp and docks at Griffin Marine Park.

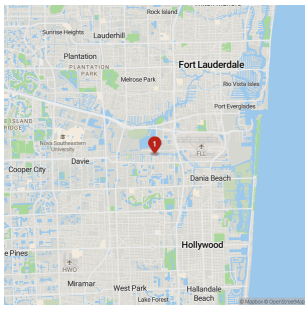
The pitch or incline angle of the boat ramp located at Griffin Marine Park has been identified as the cause of several incidents involving automobiles sliding into the Dania Cut-off Canal while launching boats. Regular boat ramp maintenance is insufficient to keep the ramp's surface fully slip-resistant. Some vehicles slid down the boat ramp into the canal. Aside from more maintenance, the incline of the boat ramp is being redesigned to make it less steep.

This project is eligible to receive boating improvement program funds from the Florida Inland Navigation District(FIND). In 2024, the City applied to FIND for funding to redesign the boat ramp. If awarded, the City will be eligible to apply for construction funds.
The project is in the design phase. Once the design is completed, the South Florida Water Management District must permit the project. Construction is expected to begin in October 2025.

Details

Project Manager	Sean Shutten Deputy Director/City Engineer
Priority	3- Medium
Fund	001 - General Fund

Location



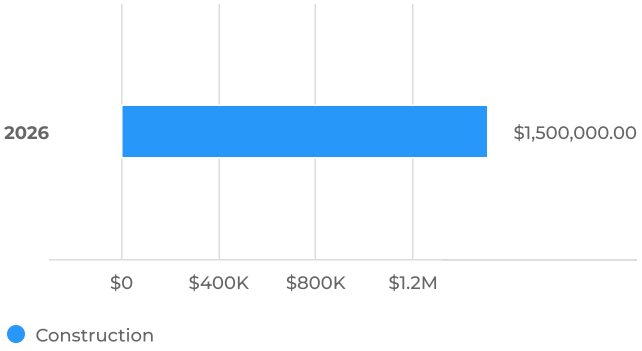
Operating Impact

None.

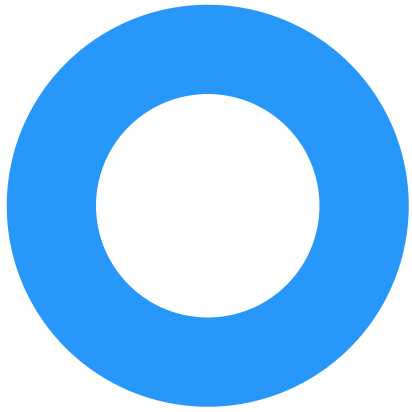
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$1,500,000	$1.5M	$1.5M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Construction (100%)	$1,500,000.00
TOTAL	**$1,500,000.00**

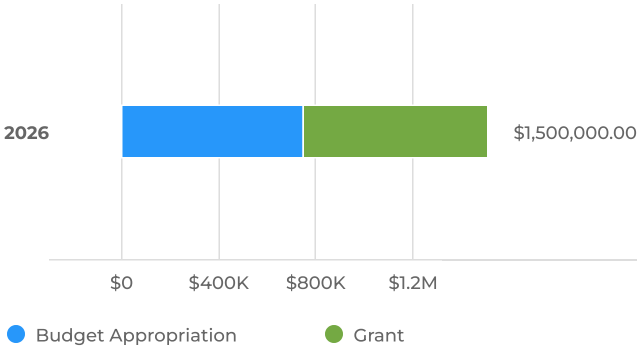
Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction	$1,500,000	$1,500,000
Total	**$1,500,000**	**$1,500,000**

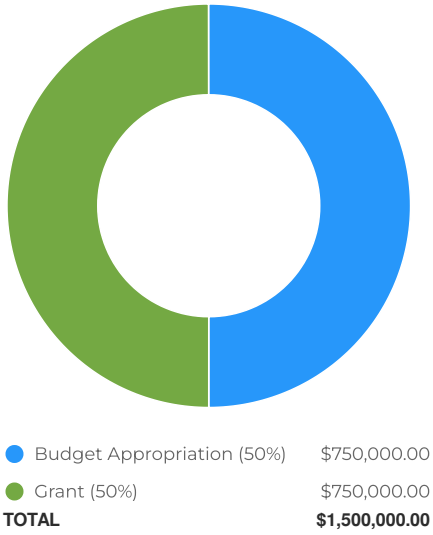
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$1,500,000	$1.5M	$1.5M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Budget Appropriation	$750,000	$750,000
Grant	$750,000	$750,000
Total	**$1,500,000**	**$1,500,000**

This requests information is generated from , Proposed Version.

Oasis Neighborhood Improvement Program

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Public Services
Type	Capital Improvement

Description

Fifteen OASIS Neighborhood Improvement projects have been completed since the establishment of the program in 2012. The Oasis Program was designed to make improvements to the city's right-of-way in a limited area of a neighborhood. The investment in the public area is done to promote residents' investment in their property.

Projects elements may include resilient paver block driveway aprons, decorative street signs, decorative traffic signs, decorative crosswalks, ADA curb ramps, pedestrian lighting, mailboxes, infill sidewalks, speed humps, community entrance ways, and bike lanes.

Images



Driveway Aprons



Traffic Sign


Pedestrian Lighting

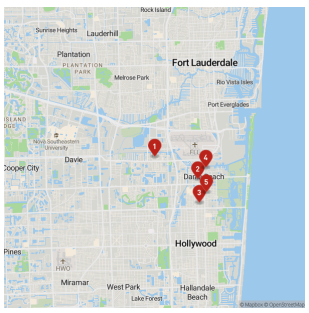


Oasis Sign

Details

Request Manager	Sean Schutten Deputy Director/City Engineer
Priority	3- Medium
Fund	301 - Capital Projects Fund

Location



Supplemental Attachments

Oasis / CDBG Five Year Plan(/resource/cg-prod-v2/projects/documents/bd7e7cdf1bbcd3468769.pdf)

The PSD proposed a five-year program to augment Oasis with CDBG funds—five projects in different sections of the city.

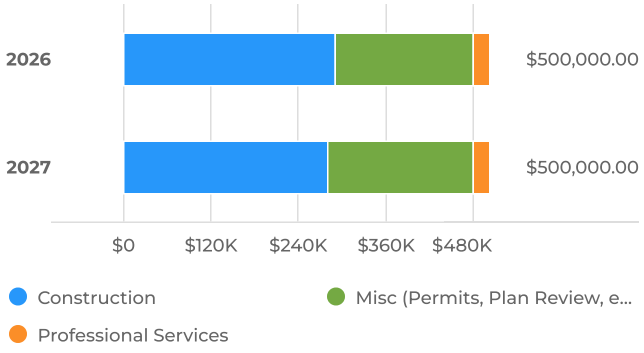
Resolution for CDGG Y50 Application(/resource/cg-prod-v2/projects/documents/90cf88e7e3bed3de6ad3.pdf)

support document for grant funding in FY 2025

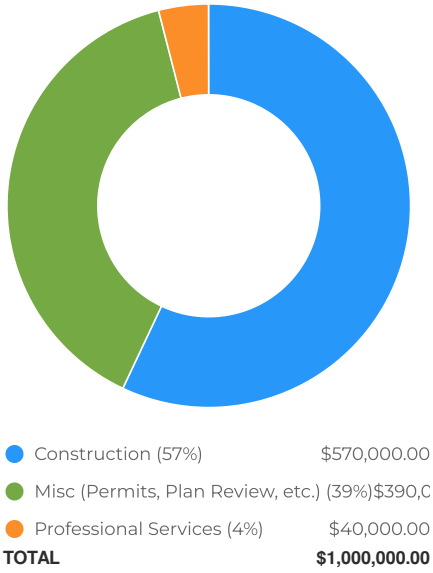
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$500,000	$500,000	$1M	$1.5M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



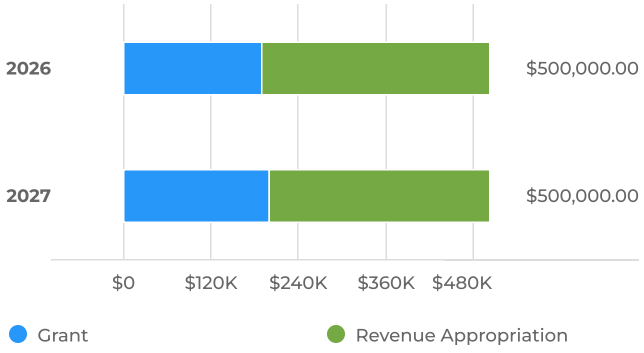
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	Total
Construction	$300,000	$290,000	$280,000	$870,000
Professional Services	$20,000	$20,000	$20,000	$60,000
Misc (Permits, Plan Review, etc.)	$180,000	$190,000	$200,000	$570,000
Total	**$500,000**	**$500,000**	**$500,000**	**$1,500,000**

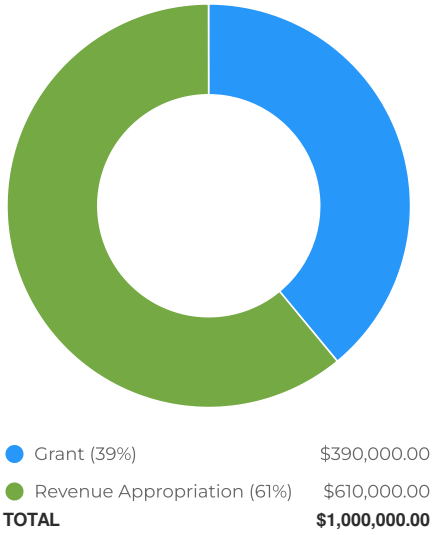
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$500,000	$500,000	$1M	$1.5M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
Revenue Appropriation	$320,000	$310,000	$300,000	$930,000
Grant	$180,000	$190,000	$200,000	$570,000
Total	**$500,000**	**$500,000**	**$500,000**	**$1,500,000**

RECREATION REQUESTS

This requests information is generated from , Proposed Version.

Olsen Middle School Construction

Overview

Request Owner	Cassi Waren, Assistant Recreation Director
Department	Recreation
Type	Capital Improvement

Description

The City of Dania Beach has entered into a lease agreement with Broward County for the old Olsen Middle School grounds. As part of the lease, the City has agreed to build on the grounds a security fence and gates, a new tennis courts, a new basketball court, two new pickleball courts, a multi-purpose synthetic turf soccer and football field, a 4-lane track around the multi-purpose open field, a parking lot with 52 spaces, a parks and recreation administration office building, a multi-age playground and a dog friendly walking path. In fiscal year 2024 funding was set aside for the design of the project. Once the design is complete we will proceed with construction in 2025.

Additional funding for design may be appropriated from ARPA funds. Funding to come from Park Impact Fees and the General Fund.

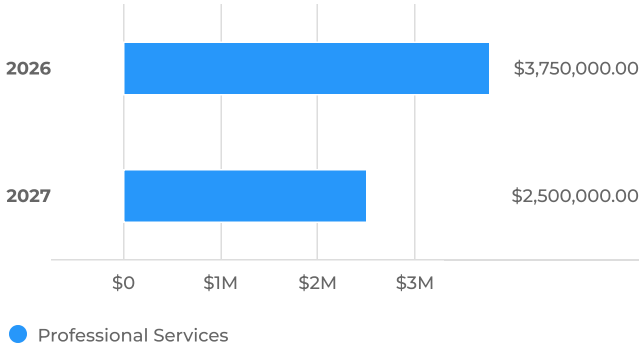
Details

Project Manager	Cassi Waren & Franky Lazo
Fund	001 - General Fund
Priority	5 - Highest

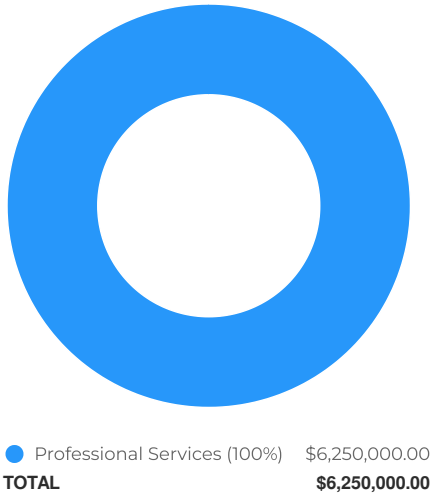
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$1,750,000	$3,750,000	$6.25M	$8M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



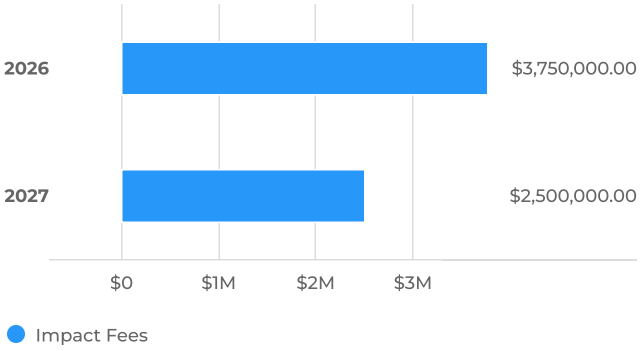
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	Total
Professional Services	$1,750,000	$3,750,000	$2,500,000	$8,000,000
Total	**$1,750,000**	**$3,750,000**	**$2,500,000**	**$8,000,000**

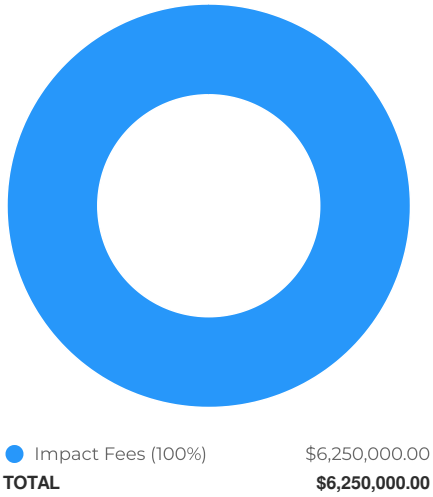
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$1,750,000	$3,750,000	$6.25M	$8M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
Impact Fees	$1,750,000	$3,750,000	$2,500,000	$8,000,000
Total	**$1,750,000**	**$3,750,000**	**$2,500,000**	**$8,000,000**

SEWER UTILITY REQUESTS

This requests information is generated from , Proposed Version.

Redundant Force Main Connection to Hollywood

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Sewer Utility
Type	Capital Improvement

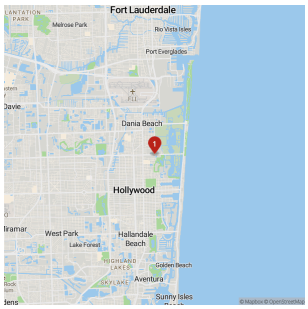
Description

Design and construction of second Sewer Force Main connection to the City of Hollywood to provide for redundancy for the utility.

Details

Request Manager	Sean Schutten
Priority	2 - Low
Fund	402 - Sewer Utility Fund

Location



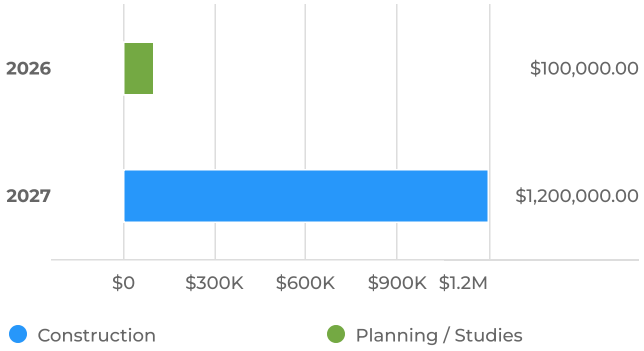
Operating Impact

none.

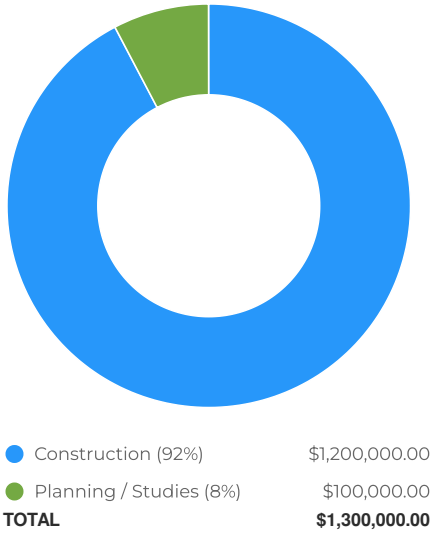
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$100,000	$1.3M	$1.3M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



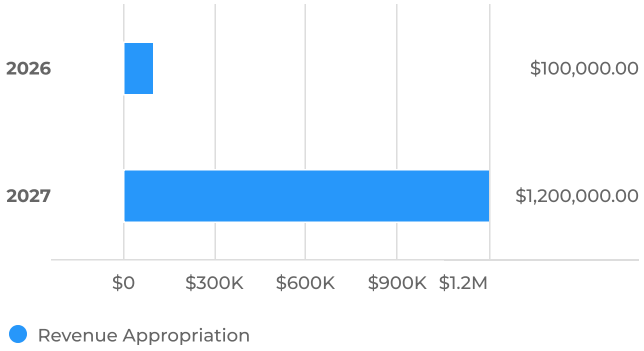
Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Construction	$0	$1,200,000	$1,200,000
Planning / Studies	$100,000	$0	$100,000
Total	**$100,000**	**$1,200,000**	**$1,300,000**

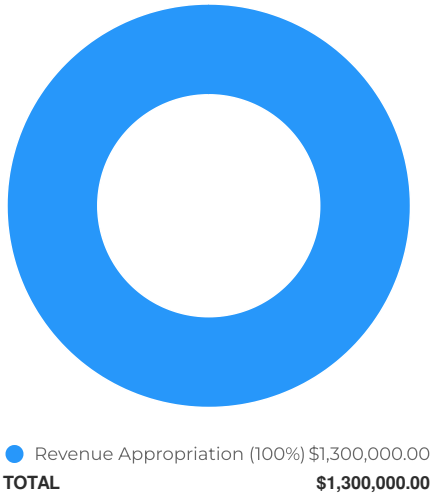
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$100,000	$1.3M	$1.3M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Revenue Appropriation	$100,000	$1,200,000	$1,300,000
Total	**$100,000**	**$1,200,000**	**$1,300,000**

This requests information is generated from , Proposed Version.

Sanitary Sewer Collection System Improvements

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Sewer Utility
Type	Capital Improvement

Description

The City includes funding each budget year for recurring maintenance and improvements to the sanitary sewer collection system.

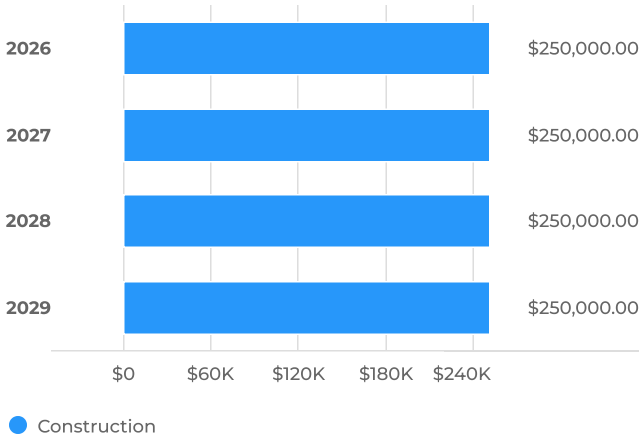
Details

Request Manager	Fernando Rodriguez
Priority	3- Medium
Fund	402 - Sewer Utility Fund

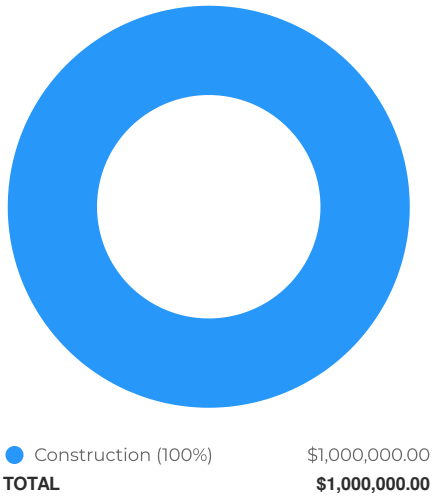
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$250,000	$250,000	$1M	$1.25M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



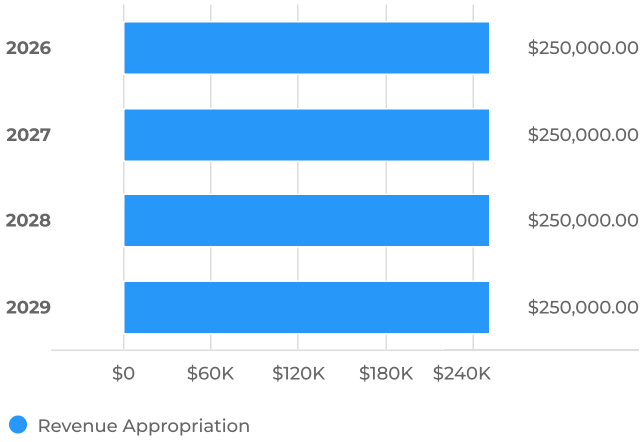
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Construction	$250,000	$250,000	$250,000	$250,000	$250,000	$1,250,000
Total	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,250,000**

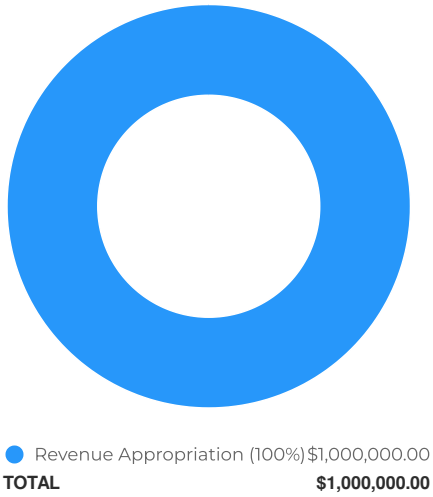
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$250,000	$250,000	$1M	$1.25M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
Revenue Appropriation	$250,000	$250,000	$250,000	$250,000	$250,000	$1,250,000
Total	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,250,000**

STORMWATER MANAGEMENT REQUESTS

This requests information is generated from , Proposed Version.

Nautilus Drainage and Outfall

Overview

Request Owner	Antoine Johnson, CIP and Grants Administrator
Department	Stormwater Management
Type	Capital Improvement

Description

This project involves the installation of a new drainage system and outfall on Nautilus Isle to improve stormwater management and reduce the risk of flooding in the area. The new infrastructure will enhance the efficiency of water runoff collection and discharge.

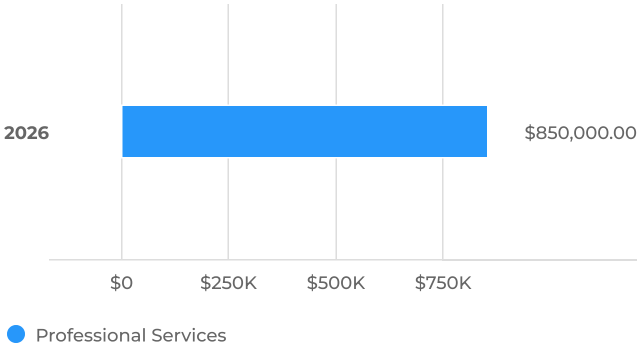
Details

Project Manager	Sean Schutten
Fund	403 - Stormwater Management
Priority	4 - High

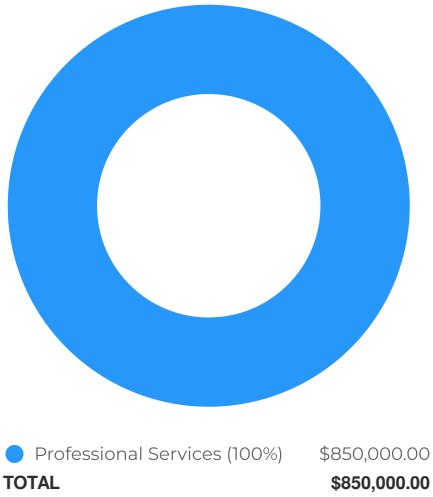
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$850,000	$850K	$850K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



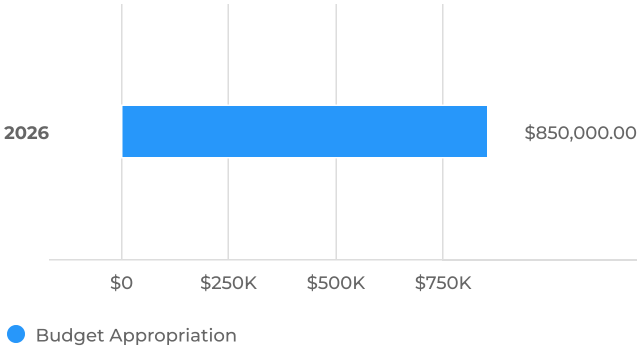
Capital Cost Breakdown

Capital Cost	FY2026	Total
Professional Services	$850,000	$850,000
Total	**$850,000**	**$850,000**

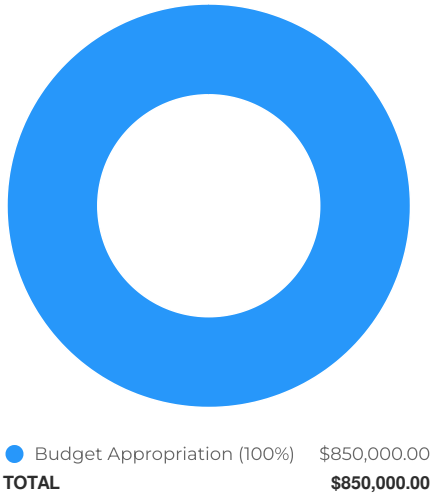
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$850,000	$850K	$850K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Budget Appropriation	$850,000	$850,000
Total	**$850,000**	**$850,000**

This requests information is generated from , Proposed Version.

SE Drainage PH 3 Design

Overview

Request Owner	Antoine Johnson, CIP and Grants Administrator
Department	Stormwater Management
Type	Capital Improvement

Description

As part of the City's continued efforts to improve stormwater infrastructure and mitigate flooding, this project advances the Southeast Neighborhood Stormwater Management Program into Phase 3. This phase includes the procurement of professional services for the preparation of detailed plans and specifications. These improvements support the City's broader goals of enhancing public safety, environmental resilience, and infrastructure sustainability.

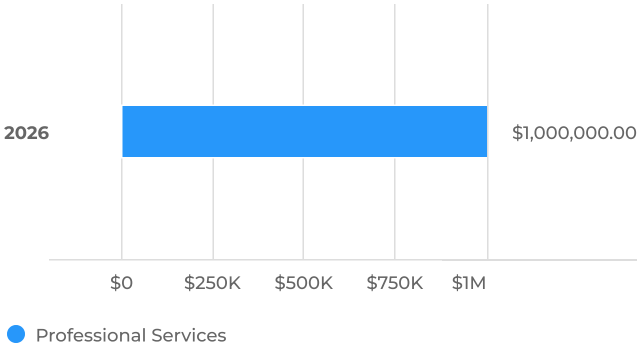
Details

Project Manager	Sean Schutten
Fund	403 - Stormwater Management
Priority	4 - High

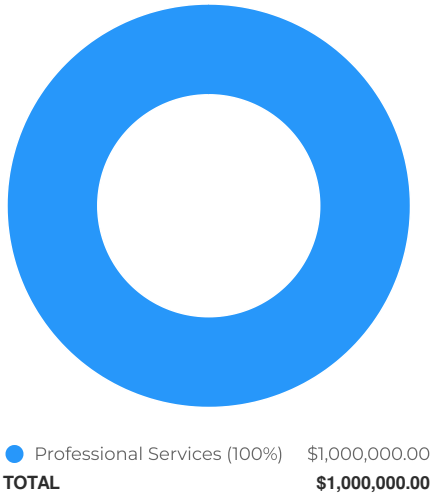
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$1,000,000	$1M	$1M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



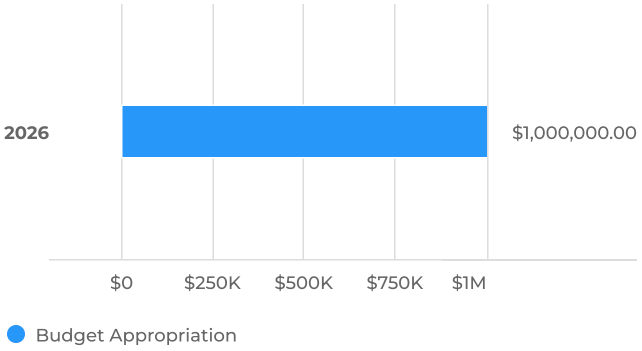
Capital Cost Breakdown

Capital Cost	FY2026	Total
Professional Services	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

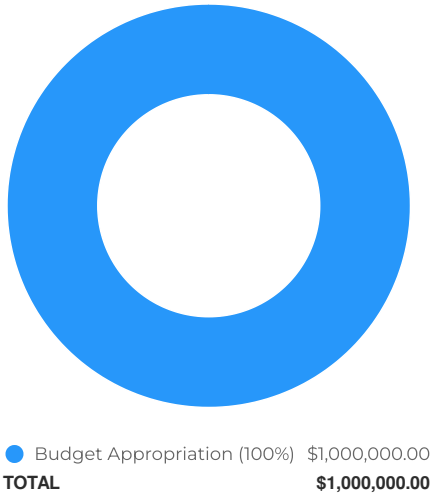
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$1,000,000	$1M	$1M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Budget Appropriation	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

STREETS MAINTENANCE REQUESTS

This requests information is generated from , Proposed Version.

A1A Landscape Improvements

Overview

Request Owner	Antoine Johnson, CIP and Grants Administrator
Department	Streets Maintenance
Type	Capital Improvement

Description

As part of the City's ongoing commitment to enhancing public spaces and community aesthetics, this project will deliver upgraded landscaping and irrigation improvements along the A1A corridor, from US-1 to Gulfstream Road. These enhancements aim to improve visual appeal, support environmental sustainability, and contribute to the overall revitalization of the area. The project is made possible in large part through funding provided by a grant from the Florida Department of Transportation.

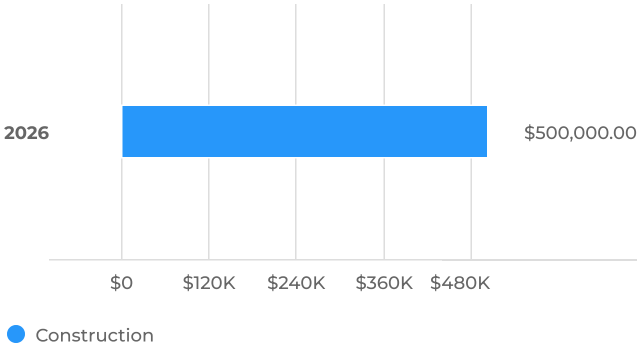
Details

Request Manager	Sean Scutten
Priority	4 - High
Fund	001 - General Fund

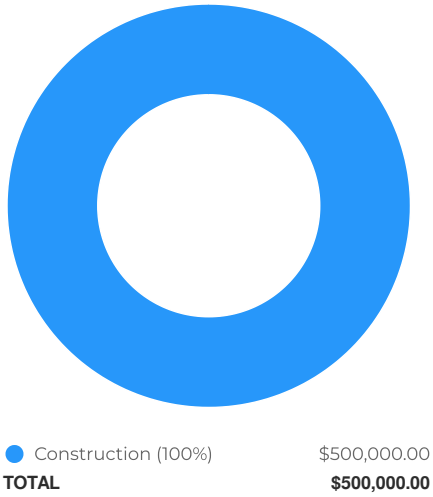
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$500,000	$500K	$500K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



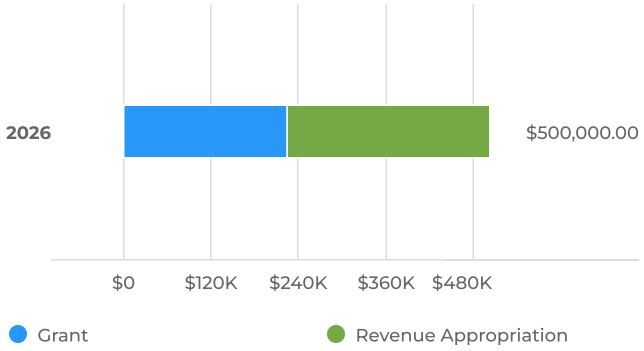
Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction	$500,000	$500,000
Total	**$500,000**	**$500,000**

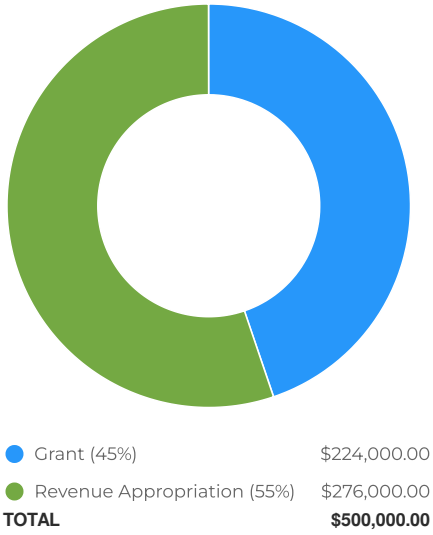
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$500,000	$500K	$500K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Grant (45%)	$224,000.00
Revenue Appropriation (55%)	$276,000.00
TOTAL	**$500,000.00**

Funding Sources Breakdown

Funding Sources	FY2026	Total
Revenue Appropriation	$276,000	$276,000
Grant	$224,000	$224,000
Total	**$500,000**	**$500,000**

This requests information is generated from , Proposed Version.

Corridor Master Plan

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Streets Maintenance
Type	Capital Improvement

Description

The purpose of this project is to develop a corridor landscape master plan for some of the city's major corridors. The intent of the master plan will be to create cohesiveness within each corridor, enhance the sense of place, increase tree canopy, create art areas, accent unique features, and improve the environment of the corridor. The master plan will guide future corridor improvements and prioritize enhancements.

From the Master Plan, the following corridors within the City limits: Griffin Road, Stirling Road, Federal Highway, Dania Beach Blvd., SE 5th Avenue, and Ravenswood Road.

Griffin Road improvements should be complete by the Fall of 2024.

FY 265 Dania Beach Boulevard $467,000

FY 26 – Federal Highway (US-1) $634,000

Installation of the master plan to design landscaping for city property and right of way. Cost to be shared 70/30 between tree preservation fund and general fund.

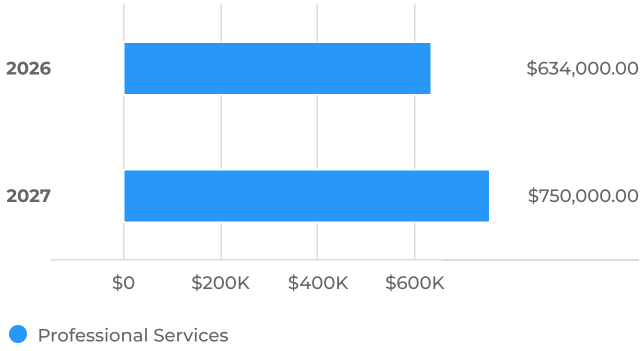
Details

Project Manager	Carl Kallicharan
Fund	001 - General Fund
Priority	4 - High

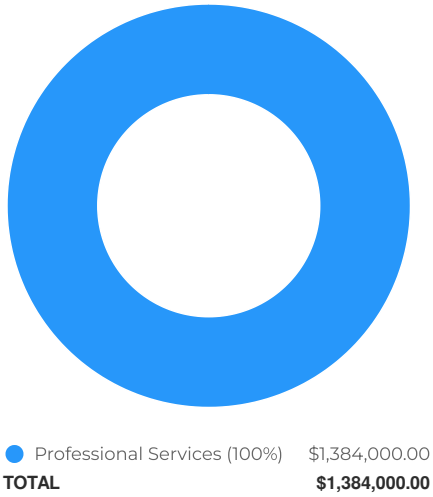
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$467,000	$634,000	$1.384M	$1.851M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



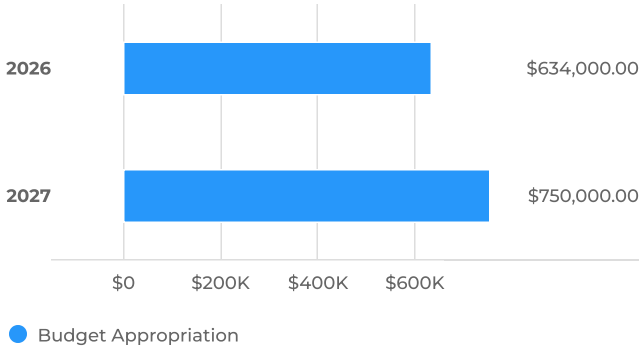
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	Total
Professional Services	$467,000	$634,000	$750,000	$1,851,000
Total	**$467,000**	**$634,000**	**$750,000**	**$1,851,000**

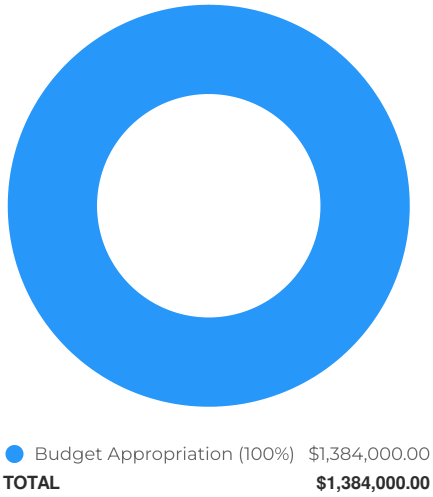
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$467,000	$634,000	$1.384M	$1.851M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
Budget Appropriation	$467,000	$634,000	$750,000	$1,851,000
Total	**$467,000**	**$634,000**	**$750,000**	**$1,851,000**

This requests information is generated from , Proposed Version.

NW 1 Street FDOT LAP Project

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Streets Maintenance
Type	Capital Improvement

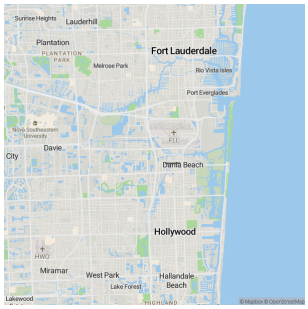
Description

The Broward MPO approved a City application for C-SLIP funding for NW 1 Street. The project will add bike lanes, improve sidewalks, and add on-street parking. C-SLIP Project, now funded by FDOT through LAP, does include landscaping or decorative elements for signs or lighting. FDOT will pay for the design, construction, and construction engineering and inspection engineering services.
In May 2024, the PSD lead the certification requirement for the Florida Department of Transportations (FDOT) Local Agency Program (LAP). LAP" provides sub-recipient towns, cities, and counties to develop, design, and construct transportation facilities with federal funds. LAP funding excludes project elements outside of the C-SLIP program. The City will be responsible for landscaping and decorative elements for signs or lighting.
The project is for C-SLIP funding for NW 1 Street (Bryan Road to Federal Highway).
The design will scheduled for FY25. $360,264.00 FDOT funding approved.
Construction Funding is available in FY26.

Details

Project Manager	Sean Schutten
Priority	1 - Lowest
Fund	001 - General Fund

Location



Supplemental Attachments

MPO Project List(/resource/cg-prod-v2/projects/documents/3bd29196009c0b03c324.pdf)

Cost estimate for two projects: NW 1st Street and NW12 Ave/N22 Avenue.

LAP Agreement for Design(/resource/cg-prod-v2/projects/documents/d7168ee75edf0223ad2b.PDF)

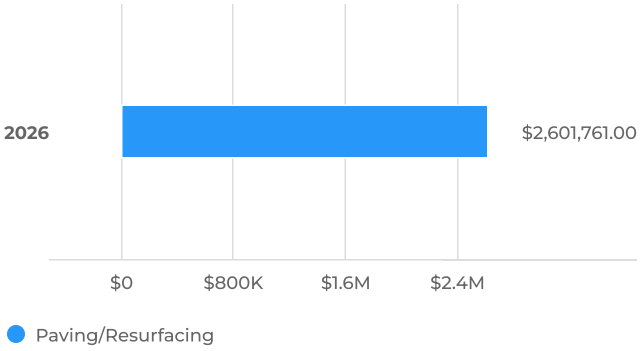
Operating Impact

None.

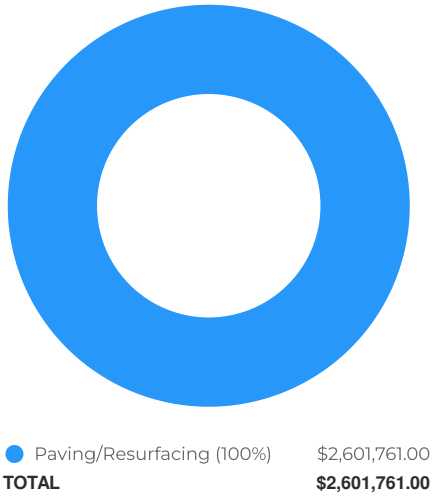
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$360,264	$2,601,761	$2.602M	$2.962M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



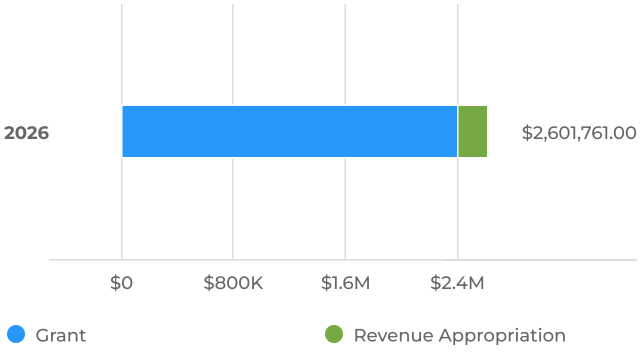
Capital Cost Breakdown

Capital Cost	Historical	FY2026	Total
Paving/Resurfacing	$0	$2,601,761	$2,601,761
Engineering/Architecture	$360,264	$0	$360,264
Total	**$360,264**	**$2,601,761**	**$2,962,025**

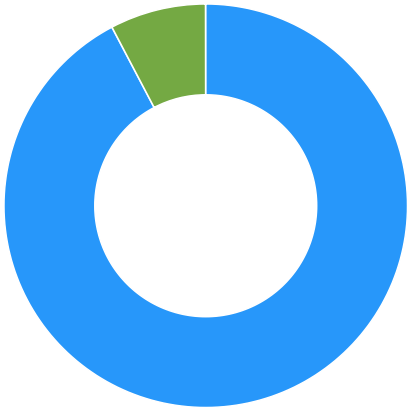
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$360,264	$2,601,761	$2.602M	$2.962M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Grant (92%)	$2,401,761.00
Revenue Appropriation (8%)	$200,000.00
TOTAL	**$2,601,761.00**

Funding Sources Breakdown

Funding Sources	Historical	FY2026	Total
Revenue Appropriation	$0	$200,000	$200,000
Grant	$360,264	$2,401,761	$2,762,025
Total	**$360,264**	**$2,601,761**	**$2,962,025**

This requests information is generated from , Proposed Version.

Roadway & Alleyway Repaving Program

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Streets Maintenance
Type	Capital Improvement

Description

Annual repaving program for the City's streets, roadways, and alleyways. Each year, the City aims to mill and resurface a portion of the City's drivable roadways, ensuring proper drainage and safety for traveling vehicles. The scheduling of roads is derived from the Roadway & Pavement Condition Study - 2019.

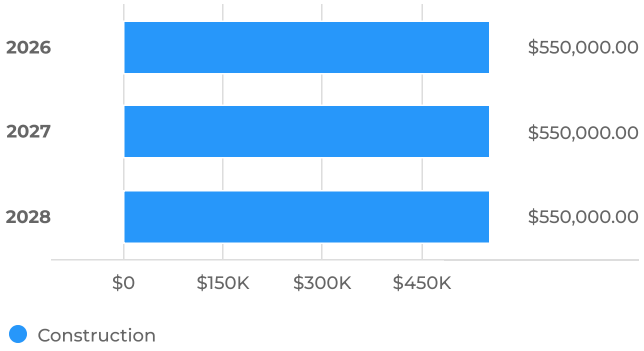
Details

Request Manager	Corry Taylor
Priority	4 - High
Fund	001 - General Fund

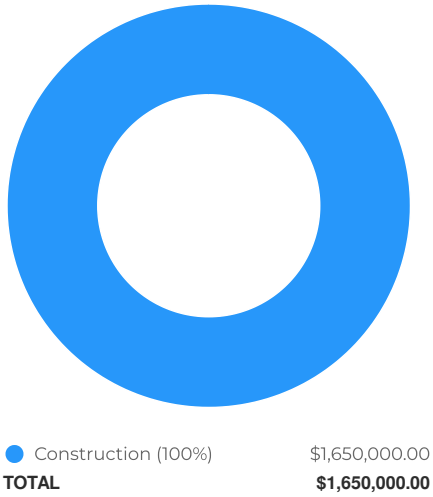
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$550,000	$550,000	$1.65M	$2.2M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



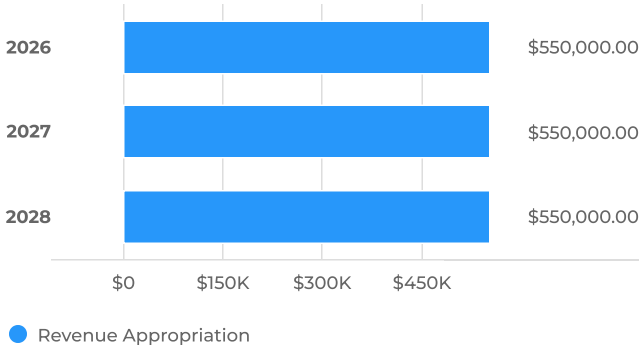
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	Total
Construction	$550,000	$550,000	$550,000	$550,000	$2,200,000
Total	**$550,000**	**$550,000**	**$550,000**	**$550,000**	**$2,200,000**

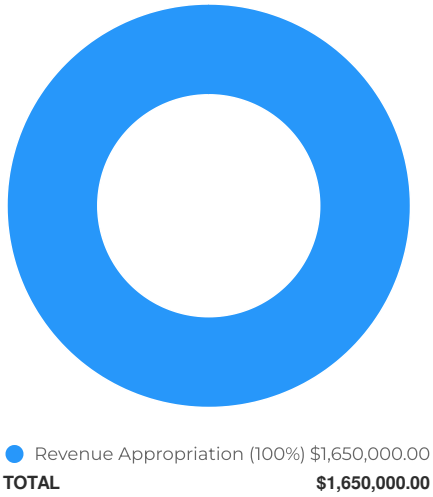
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$550,000	$550,000	$1.65M	$2.2M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	Total
Revenue Appropriation	$550,000	$550,000	$550,000	$550,000	$2,200,000
Total	**$550,000**	**$550,000**	**$550,000**	**$550,000**	**$2,200,000**

This requests information is generated from , Proposed Version.

Sidewalk Assessment Tier 2 Repairs

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Streets Maintenance
Type	Capital Improvement

Description

In 2022, Kimley-Horn and Associates completed a citywide sidewalk masterplan assessment. In FY23, the City appropriated funds to address the Tier 1 sidewalk issues. The PSD engage contractors to make Tier 1 repairs during FY23 and FY25.
This project will address Tier 2 issues: sidewalk cleanliness, ponding, visual cross slope, cracking, spalling, and obstructions in the sidewalk. The Tier 2 repairs will be addressed over the next four years starting in FY26 with an annual appropriation of $500,000.00.

Images



Sidewalk Assess Tier 2 Pictures

Details

Project Manager	Corry Taylor
Priority	3- Medium
Fund	001 - General Fund

Supplemental Attachments

Citywide Sidewalk Assessment(/resource/cg-prod-v2/projects/documents/1a8505ebc7c135af7e77.pdf)

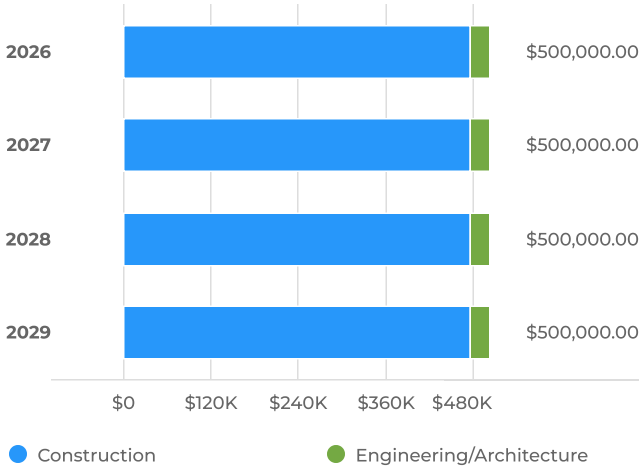
Operating Impact

The project may decrease liability claims against the City.

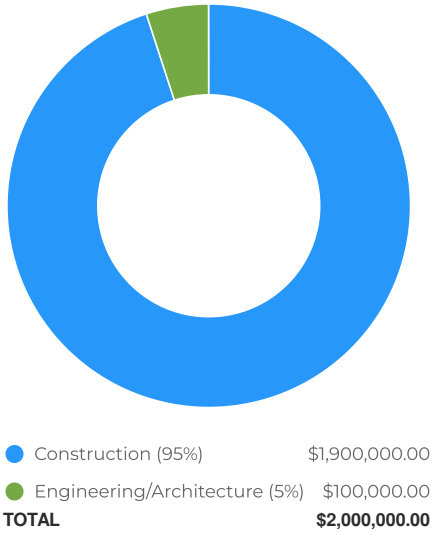
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$500,000	$2M	$2M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Construction (95%)	$1,900,000.00
Engineering/Architecture (5%)	$100,000.00
TOTAL	**$2,000,000.00**

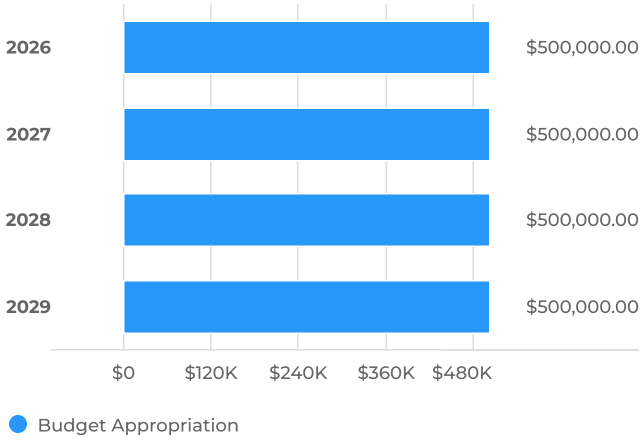
Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	Total
Engineering/Architecture	$25,000	$25,000	$25,000	$25,000	$100,000
Construction	$475,000	$475,000	$475,000	$475,000	$1,900,000
Total	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$2,000,000**

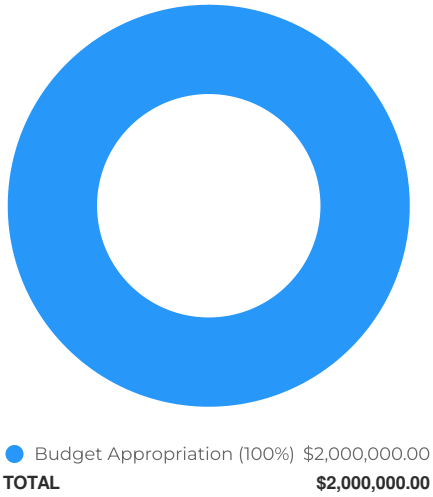
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$500,000	$2M	$2M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	Total
Budget Appropriation	$500,000	$500,000	$500,000	$500,000	$2,000,000
Total	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$2,000,000**

WATER PLANT REQUESTS

This requests information is generated from , Proposed Version.

Accelator Cleaning

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Water Plant
Type	Capital Improvement

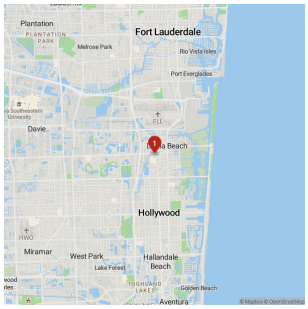
Description

Accelator Cleaning: The lime softening Accelators are used to mix all the chemicals and settle out impurities before going to the filtration process. This has a five-year maintenance cycle.. **$150,000.**

Details

Request Manager	Nate Costa
Priority	3- Medium
Fund	401 - Water Utility Fund

Location



Supplemental Attachments

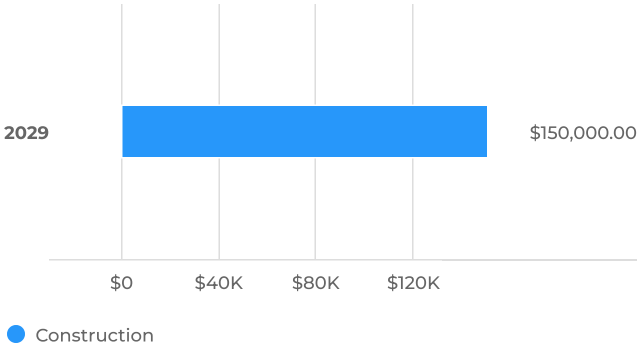
Water Plant 5 Year CIP(/resource/cg-prod-v2/projects/documents/3f437f954906bfced58f.xlsx)

Capital Cost

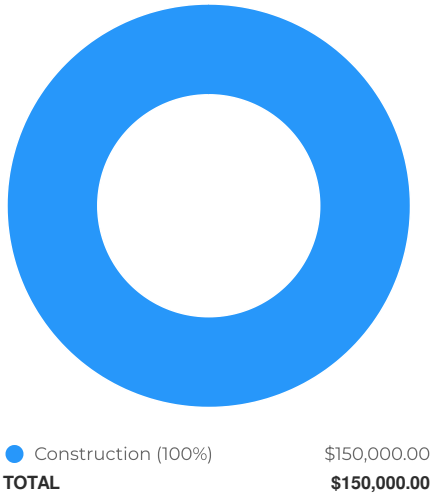
Total Budget (all years)
$150K

Project Total
$150K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

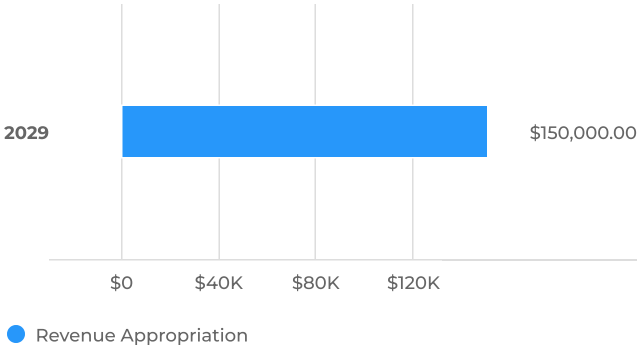
Capital Cost	FY2029	Total
Construction	$150,000	$150,000
Total	**$150,000**	**$150,000**

Funding Sources

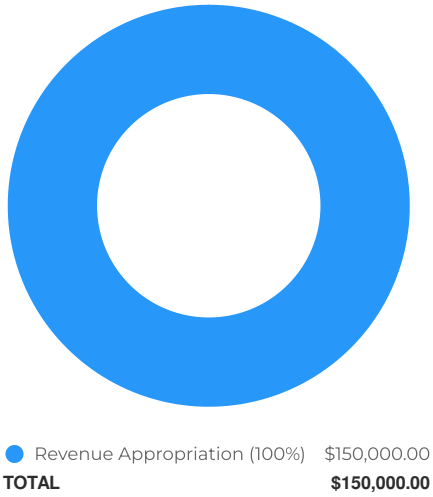
Total Budget (all years)
$150K

Project Total
$150K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2029	Total
Revenue Appropriation	$150,000	$150,000
Total	**$150,000**	**$150,000**

This requests information is generated from , Proposed Version.

High Service Pumps and Filter Replacement Project

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Water Plant
Type	Capital Improvement

Description

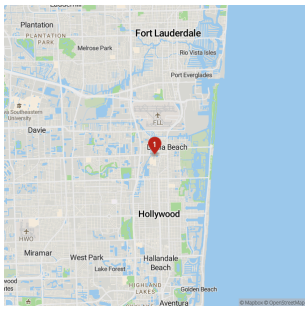
Membrane Plant Filter Replacement (7-10 Year Maintenance Schedule). There are two filters inside the vessels. One filter will be replaced in 2025, and the other in 2026. **$300,000.**

High Service Pumps Replacements: The High Service Pump Station are the pumps that feed the potable water supply out to the distribution system and to our customers. The stations pumps/motors/VFD's are 5 years past due and are failing more often between repairs causing concern of potential inability to pump potable water out to our Dania Beach residents. **$1,500,000**.

Details

Request Manager	Nate Costa
Priority	4 - High
Fund	401 - Water Utility Fund

Location



Supplemental Attachments

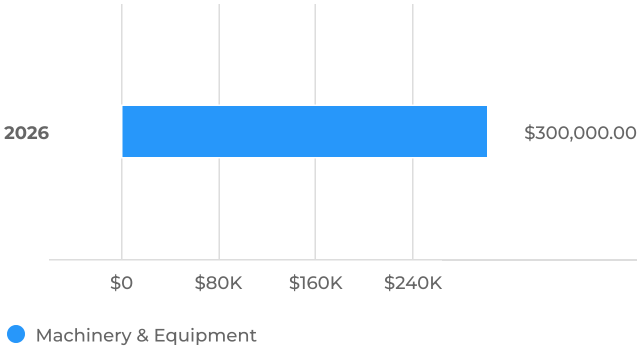
documentation of CPF Grant(/resource/cg-prod-v2/projects/documents/83869a66596a3c49b026.pdf)

Water Plant 5 Year CIP(/resource/cg-prod-v2/projects/documents/68fd8ea8c3d8e53a995e.xlsx)

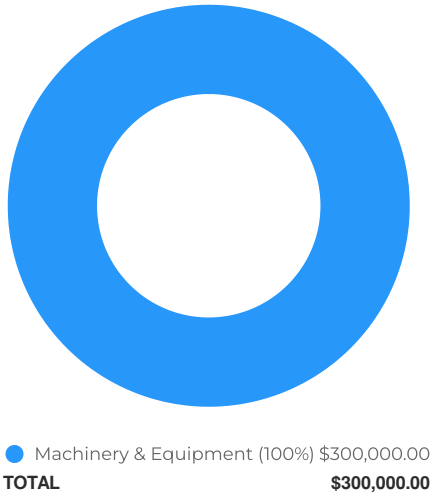
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$1,800,000	$300,000	$300K	$2.1M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



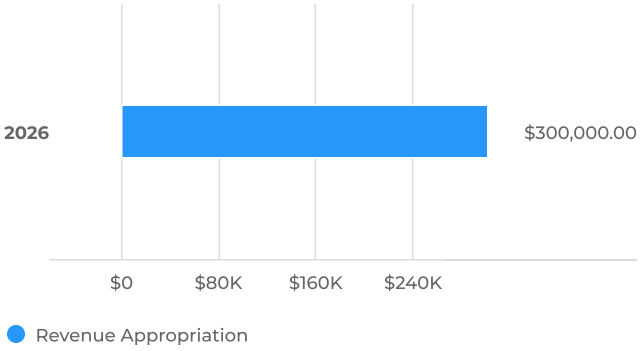
Capital Cost Breakdown

Capital Cost	Historical	FY2026	Total
Machinery & Equipment	$1,800,000	$300,000	$2,100,000
Total	**$1,800,000**	**$300,000**	**$2,100,000**

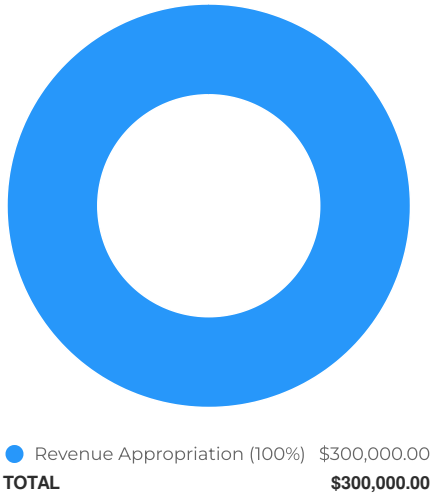
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$1,800,000	$300,000	$300K	$2.1M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	Historical	FY2026	Total
Revenue Appropriation	$300,000	$300,000	$600,000
Grant	$1,500,000	$0	$1,500,000
Total	**$1,800,000**	**$300,000**	**$2,100,000**

This requests information is generated from , Proposed Version.

Horizontal Well and new Raw Water Line

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Water Plant
Type	Capital Improvement

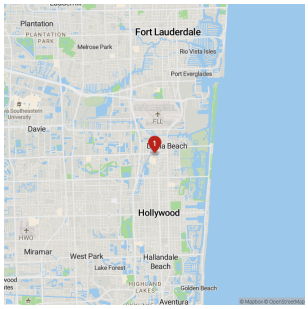
Description

Tiger Tail Horizontal Well The Tiger Tail Horizontal Well and Raw Line is the new water source we're building to have a water supply besides our G/I wells and Broward County. **$4,400,000.**

Details

Request Manager	Nate Costa
Priority	3- Medium
Fund	401 - Water Utility Fund

Location



Supplemental Attachments

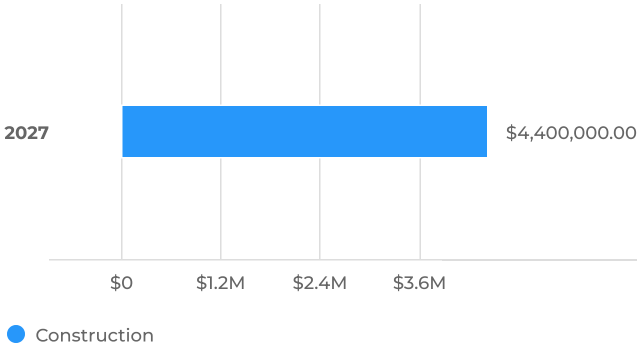
Water Plant 5 Year CIP(/resource/cg-prod-v2/projects/documents/a40b1d552aaa65956927.xlsx)

Capital Cost

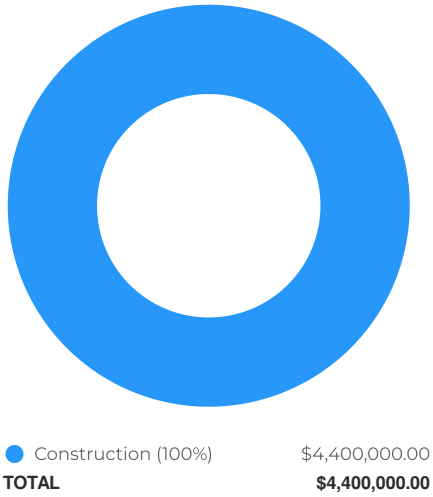
Total Budget (all years)
$4.4M

Project Total
$4.4M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



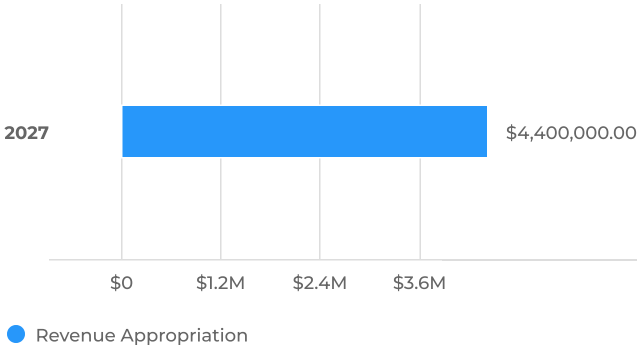
Capital Cost Breakdown		
Capital Cost	**FY2027**	**Total**
Construction	$4,400,000	$4,400,000
Total	**$4,400,000**	**$4,400,000**

Funding Sources

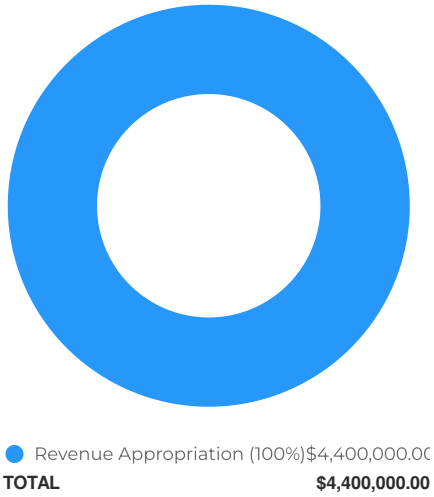
Total Budget (all years)
$4.4M

Project Total
$4.4M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2027	Total
Revenue Appropriation	$4,400,000	$4,400,000
Total	**$4,400,000**	**$4,400,000**

This requests information is generated from , Proposed Version.

SCADA Upgrades

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Water Plant
Type	Capital Improvement

Description

SCADA Replacement: Utility systems rely on equipment to monitor the systems in a central location, including in virtual space. Supervisory Control and Data Acquisition (SCADA) system allows for off-site monitoring of the water utility in areas such as flow readings, pressures, etc., **$150,000.**

Details

Request Manager	Nate Costa
Priority	5 - Highest
Fund	401 - Water Utility Fund

Supplemental Attachments

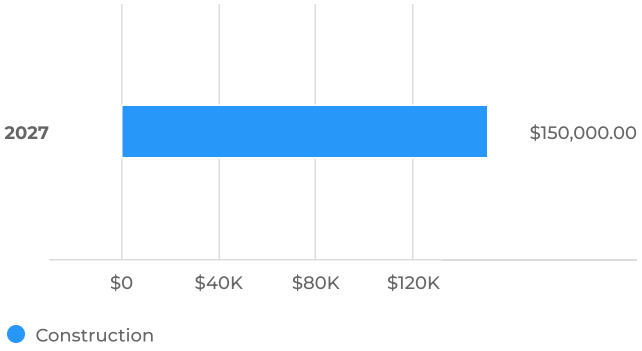
Water Plant 5 Year CIP(/resource/cg-prod-v2/projects/documents/236c1844610194192948.xlsx)

Capital Cost

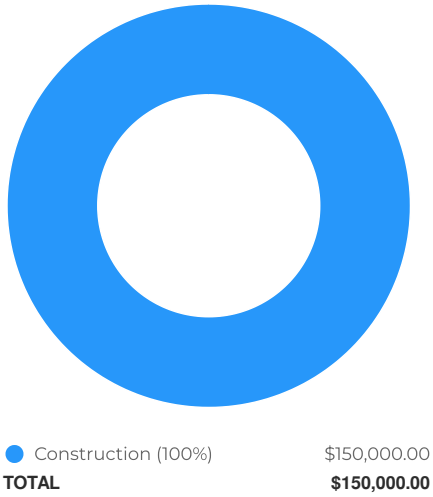
Total Budget (all years)
$150K

Project Total
$150K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

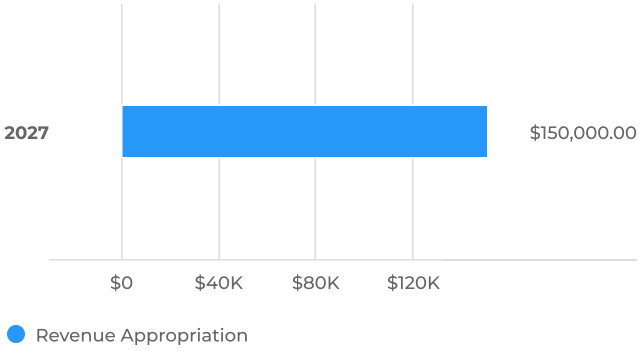
Capital Cost	FY2027	Total
Construction	$150,000	$150,000
Total	**$150,000**	**$150,000**

Funding Sources

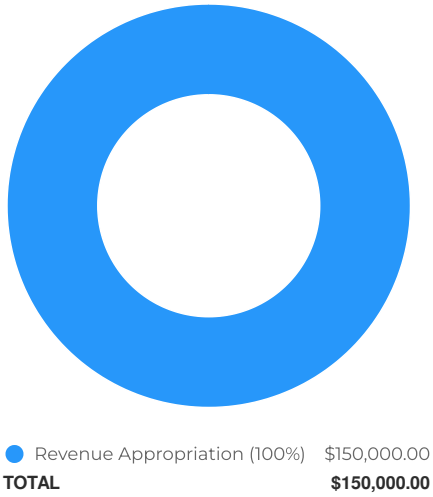
Total Budget (all years)
$150K

Project Total
$150K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2027	Total
Revenue Appropriation	$150,000	$150,000
Total	**$150,000**	**$150,000**

This requests information is generated from , Proposed Version.

Water Plant FY 2026 Capital Maintenance Projects

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Water Plant
Type	Capital Improvement

Description

Filter Bed Replacement: This is all the valves and actuators that control the (4) sand filters used after the lime softening for the filtration process. **$250,000.**

Filter Control Box Replacement: These are used to control the filter valves/actuators. Replacement Schedule is every 20 years. **$125,000.**

Details

Request Manager	Nate Costa
Priority	3- Medium
Fund	401 - Water Utility Fund

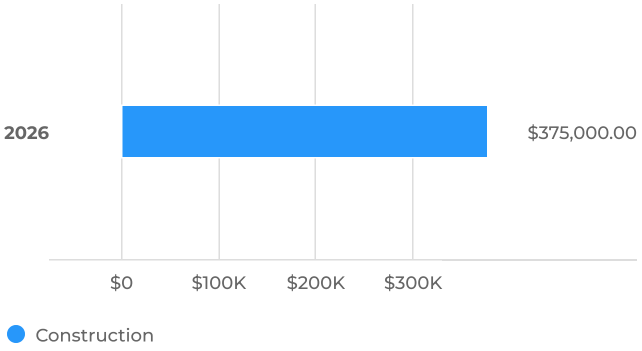
Supplemental Attachments

Water Plant 5 Year CIP(/resource/cg-prod-v2/projects/documents/a423e1fecc15694f868f.xlsx)

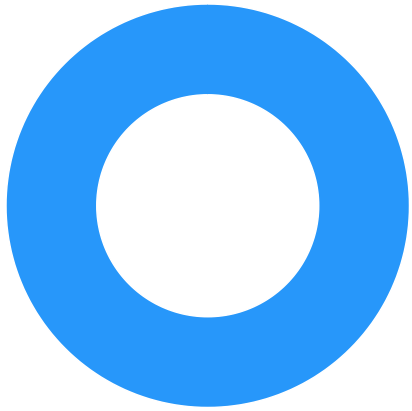
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$375,000	$375K	$375K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Construction (100%)	$375,000.00
TOTAL	**$375,000.00**

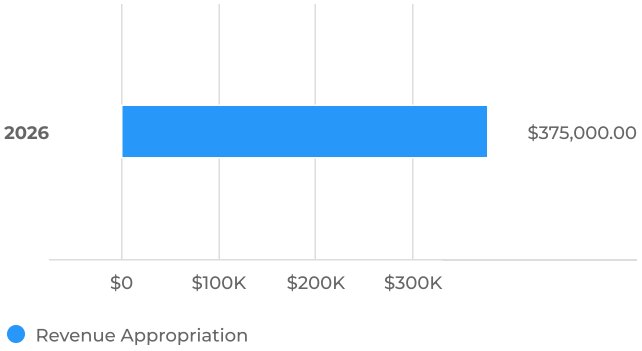
Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction	$375,000	$375,000
Total	**$375,000**	**$375,000**

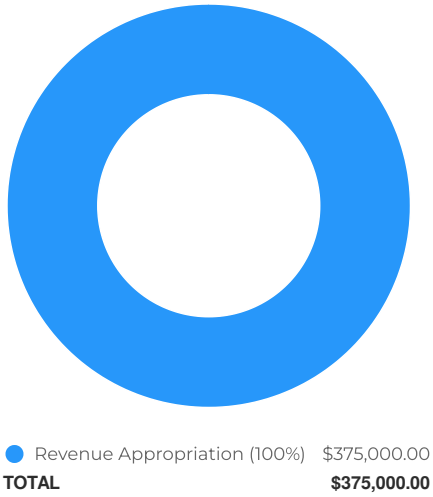
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
$375,000	$375K	$375K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2026	Total
Revenue Appropriation	$375,000	$375,000
Total	**$375,000**	**$375,000**

WATER UTILITY REQUESTS

This requests information is generated from , Proposed Version.

Water Distribution Improvements

Overview

Request Owner	Yeimy Guzman, Chief Financial Officer
Department	Water Utility
Type	Capital Improvement

Description

The City includes funding each budget year for recurring maintenance and improvements to the water distribution system.

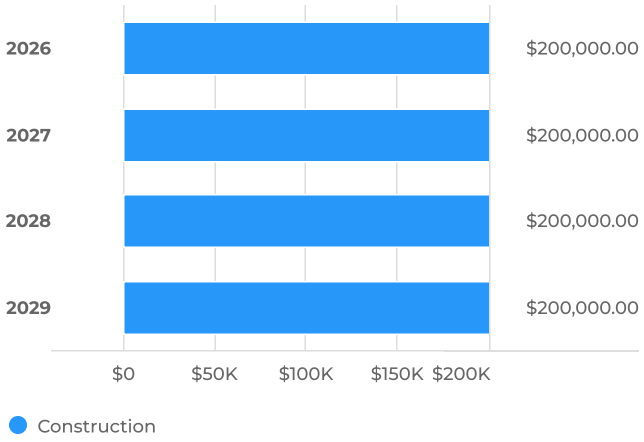
Details

Request Manager	Fernando Rodriguez
Priority	3- Medium
Fund	401 - Water Utility Fund

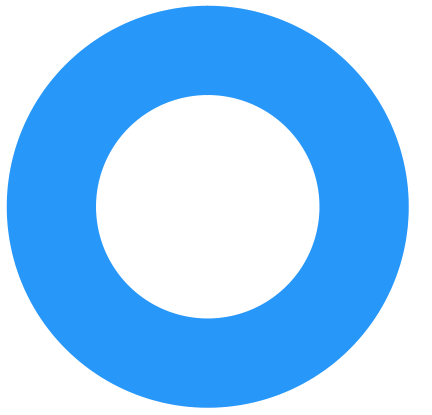
Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$200,000	$200,000	$800K	$1M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



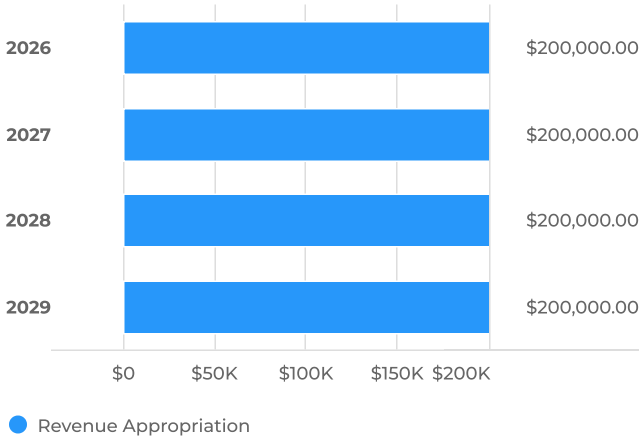
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	Total
Construction	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Total	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,000,000**

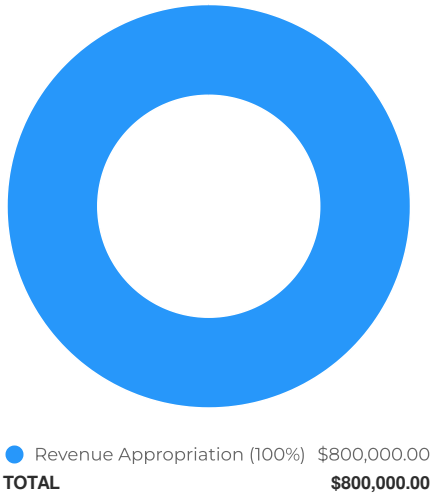
Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
$200,000	$200,000	$800K	$1M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	Total
Revenue Appropriation	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Total	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,000,000**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

ACA: Affordable Care Act (ACA) signed into law on March 23, 2010 to increase the quality and affordability of health insurance, lower the uninsured rate and reduce the costs of healthcare for individuals and the government.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Basis: Accounting basis when revenue is recognized in the period earned whether actually received or not and expenses are recognized and matched with the related revenue of the period whether actually paid or not. (Used by proprietary-type funds)

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ADA: Americans with Disabilities Act (ADA) signed into law on July 26, 1990, mandating the accessibility rights of individuals with disabilities.

Adopted Budget: The budgeted amounts approved by the City Council for a fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

ARPA: American Rescue Plan Act of 2021 is an economic stimulus bill to provide additional relief to address the continued impact of COVID-19.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Economic resources of an entity expressed in monetary terms, i.e., cash, accounts receivable, capital assets, etc.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

BSO: Broward Sheriff's Office who is the contractor of the city responsible for all police and law enforcement activities, as well as fire rescue and emergency services.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Budget Amendment: Adjustments made to the budget during the fiscal year by the City Manager or City Council to properly account for unanticipated changes which occur in revenues and/or expenditures and for programs initially approved during the fiscal year.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Contingency: An appropriation of funds to cover unforeseen events which occur during the budget year.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Debt Service Millage Rate: The property tax rate expressed per $1,000 of taxable value of property used to repay principal and interest on voter-approved debt.

Department: A functional unit of the City containing one or more divisions or activities.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve to replace the item at the end of its useful life.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

EPA: Environmental Protection Agency - A federal regulatory agency that governs a variety of environmental issues relating to cities, counties and industries.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

FEMA: Federal Emergency Management Agency - A Federal entity created to assist with emergency situations.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year: The period used for the accounting year. The City of Dania Beach is on an October 1st through September 30th fiscal year basis.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The excess or deficit of a governmental-type fund's assets over liabilities and reserves. Fund balance is classified as either reserved or unreserved.

Fund Net Position: The difference between fund assets and fund liabilities and is an indicator of the financial health and stability. It is reported as fund balance for governmental-type funds and known as net position in proprietary-type funds.

GAAP: Generally Accepted Accounting Principles - Standards or guides to action in preparing financial accounting reports as recommended by the GASB.

GASB: Governmental Accounting Standards Board - The regulatory entity promulgating uniform financial reporting standards to be used by governmental agencies.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 75: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GFOA: Government Finance Officers Association - The professional organization of finance officers representing governmental entities in the United States and Canada working towards a common goal of sound financial management.

Governing Body: A board, committee, commission, or other executive or policy making body of a municipality or school district.

Grant: Contribution or gift of cash or other asset from another governmental unit (typically state or federal) to be used or expended for a specified purpose, activity, or facility.

ICMA: International City/County Management Association - The professional organization of appointed local government managers worldwide.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs

arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Internal Service Fund: A "proprietary fund" used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Modified Accrual Basis: Accounting basis where revenues are recognized in the period they become both available and measurable while expenditures are recognized when an event or transaction is expected to draw upon current spendable resources. (Used by governmental-type funds)

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Millage Rate: The property tax rate expressed per $1,000 of taxable value of property used to generate revenue for the City’s day-to-day operations – including services such as police, fire, parks, public services, and general administration.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Projected Budget: Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

SBITA: Subscription-Based Information Technology Arrangement is a contract/agreement that allows a user the right to use another party's software program for a set period of time.

Special Revenue Fund: A fund that accounts for the proceeds of specific revenue sources that is legally restricted to expenditure for specified purposes.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.