



FISCAL YEAR 25/26

CAPITAL AND OPERATING BUDGET

ORDINANCE NO. 22-25-2535





COMMISSION – MANAGER FORM OF GOVERNMENT

LIST OF PRINCIPAL OFFICIALS

ELECTED OFFICIALS



Mayor
Javier Fernandez



Vice Mayor
Brian Corey



Commissioner
Steve Calle



Commissioner
Lisa Bonich



Commissioner
Daniel Rodriguez

CHARTERED OFFICIALS



City Clerk
Nkenga Payne, CMC



City Manager
Genaro "Chip" Iglesias



City Attorneys
Anthony L. Recio & Lillian M. Arango
Weiss Serota Helfman Cole & Bierman



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of South Miami
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of South Miami, Florida** for its annual budget for the fiscal year beginning **October 1, 2024**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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ACKNOWLEDGMENT

This document was prepared by a team of City staff members who worked very enthusiastically, with pride and dedication, to provide a meaningful and useful document for the benefit of the citizens, the business community, and the City of South Miami organization.

The following individuals are recognized for their significant contribution in the budget process:

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GUIDE FOR READERS

The Fiscal Year 2026 Annual Operating and Capital Budget for the City of South Miami, Florida is intended to serve four purposes:

THE BUDGET AS A POLICY GUIDE

As a policy document, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as its short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the City will provide during the twelve-month period from October 1, 2025 through September 30, 2026. The Departmental budget sections provide goals, objectives and activity reports for each Department.

THE BUDGET AS A FINANCIAL PLAN

As a financial plan, the budget details the costs associated with providing municipal services and how the services are anticipated to be funded. The General Fund Section includes a summary and detailed description of all revenues and expenditures. The budget document explains the underlying assumptions for the revenue estimates and discusses significant revenue trends. In addition, there is discussion of the City's accounting structure and budgetary policies. Please remember that the City of South Miami as virtually every other government has provisions for amending the budget during the budget year. This is essential as priorities change and emergencies are encountered requiring the revision of the yearly budget. This is a normal and wise practice as it is essential for the City to be able to reflect the changing priorities of its community.

THE BUDGET AS AN OPERATIONS GUIDE

As an operations guide, the budget details how Departments and the general fund are organized. The budget informs the reader of all the activities, services and functions carried out by each department. In addition, the budget provides for performance measurements of organization-wide objectives to aid in monitoring the progress of the City. Each Departmental budget section includes a description of the Department's function, its goals and objectives, activity reports, authorized positions, budget highlights and the budgetary appropriation.

THE BUDGET AS A COMMUNICATION DEVICE

As a communication device, the budget provides summary information to aid the reader in interpreting the document. Charts, graphs, tables, and text are included in every section to consolidate the information.

The budget document also includes a detailed table of contents and a glossary of terms to make it



easy to locate and understand its contents. Finally, the budget includes the Budget Message Section, which provides readers with a condensed analysis of the fiscal plans of the City for the upcoming fiscal year.

HOW TO USE THIS DOCUMENT

This document is divided into 4 sections. The breakdown is listed below:

Introduction: This section is designed to give the reader a general look at South Miami and an overview of the total budget and is divided into two main sections. The City Overview includes demographic data and tables, and the Financial Overview includes summary information on the budget. Many parts of this section can be reproduced for the public and media.

Capital Improvement Program: A general description of the FY 2026 through 2030 Capital Improvement Plan along with the funding sources is found in this section.

Fund Budgets: A description of the Departments and funds can be found in this section. A summary of all Department expenditures is listed, along with a mission statement, accomplishments, objectives, key activity reports, staffing requirements and budget highlights.

Appendix: This section contains a detailed personnel table and a glossary of terms and acronyms that are used throughout the document.



CITY MANAGER'S BUDGET MESSAGE

September 16, 2025

Honorable Mayor Fernandez
Vice Mayor Corey and Commissioners Bonich, Calle, and Rodriguez
Citizens of the City of South Miami

ADOPTED CAPITAL AND OPERATING BUDGET FOR FISCAL YEAR 2026



Dear Mayor, Vice Mayor, Commissioners, and Citizens:

In accordance with Article IV, Section 2 of the City Charter, I respectfully submit to you the Adopted FY 2026 Operating and Capital Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026. The Adopted FY 2026 Budget was prepared with a millage rate of 3.9500. The purpose of this letter is to provide the Commission with an overview of the budget for Fiscal Year 2026.

BUDGET PREPARATION

The adopted budget provides a continuation of the core FY 2025 budget as the base for the budget for FY 2026 and the following budget indicates existing and new funding levels and priorities.

The FY 2026 Budget as presented here is based on the expected TRIM advertised millage rate of 3.9500.

The Certification of Taxable Value for 2025 was released by the County on July 1st and was approximately 9.8% higher than the prior year.

SIGNIFICANT EVENTS THIS FISCAL YEAR

It is a pleasure to present this summary of key accomplishments by the City of South Miami during Fiscal Year 2025. These achievements reflect our continued focus on improving public services, enhancing infrastructure, promoting safety, and building stronger community connections, all while maintaining fiscal discipline and operational effectiveness.

The South Miami Police Department reached full sworn staffing for the first time in recent memory, a major milestone that included sponsoring four cadets through the police academy. This level of investment in personnel has not been seen in two decades. Significant upgrades were made to



officer safety and department technology, including the transition to Glock 47 Modular Optic System (MOS) service weapons and the introduction of 40mm less-lethal launchers. Officers completed ICAT and de-escalation training across the department, and wellness programming was expanded. The Motorcycle Patrol Unit was reinstated, Axon Body 4 cameras with automated sidearm activation were adopted, and the adopted budget for Fiscal Year 2026 includes the implementation of SmartCOP's SmartCAD and SmartRMS systems to modernize dispatch and records management.

The Finance Department continued its award-winning performance by preparing a balanced Fiscal Year 2025 budget and publishing timely financial reports, including the Annual Comprehensive Financial Report and the Popular Annual Financial Report. A major transition is underway to a cloud-based accounting system that will increase operational flexibility and reduce dependence on local IT infrastructure.

The Public Works and Engineering Department made strong progress on traffic calming and pedestrian safety. Construction began on traffic circles at key intersections, and design work advanced for seven crosswalk improvement projects across the city. Drainage upgrades were completed at SW 76th Terrace, also known as Mango Terrace, and additional work progressed on SW 65th Avenue. The Linking Ludlam study was launched to create a connection between local bicycle infrastructure and the Ludlam Trail. Road resurfacing efforts addressed 36 percent of the needs identified in the Pavement Management Plan, with a goal of full completion over the next five years. Facility improvements included waterproofing, elevator repairs, and the replacement of aging fleet vehicles to support more reliable service delivery will be completed before the end of FY 2025.

The Parks and Recreation Department completed several major capital improvements, including new picnic shelters, LED lighting, and artificial turf soccer fields at South Miami Park. Palmer Park received upgrades to its infield and lighting, while Marshall Williamson Park added two new pickleball courts. A new restroom and concession facility is under construction at South Miami Park. Programming expanded with the launch of a Teen Enrichment Program, a Women's Self-Defense class, and a new Junior Lifeguard Camp. Youth sports continued to grow, with record participation in basketball, volleyball, baseball, soccer, and football. The department also provided sensory-friendly programs, senior services, and a robust lineup of summer camp and after-school activities.

The City hosted a variety of successful community events, including the Fourth of July Celebration, Santa's Parade of the Elves, Safe Streets Halloween, the MLK Freedom Breakfast, and the Senior Games. The new Second Saturdays in SoMi Night Market drew strong attendance, supported local vendors, and helped build civic pride. More than 1,500 people attended the July 4th festivities, and hundreds of families benefited from Thanksgiving meals, toy distributions, and back-to-school supply giveaways.



Communications and Community Affairs led several new engagement initiatives, including the rebranding of Downtown as the SoMi District, the launch of the Shop SoMi campaign, and the rollout of the SoMi Connect mobile app. The team supported major infrastructure and development outreach, produced department videos, safety messaging, and recruitment materials. A SoMi District Ambassador was introduced to enhance business and visitor relations. New digital tools such as Blutot and Local Intel were also deployed to strengthen economic development.

Looking ahead, the City is finalizing a new strategic plan designed to align department goals with measurable outcomes and to further embed the Community of Excellence framework. The accomplishments of Fiscal Year 2025 reflect the hard work of City staff and the steady leadership of the Mayor and City Commission in building a safe, vibrant, and resilient South Miami.

RESPONDING TO THE GOVERNING BODY GOALS

The budget as presented provides the same level of excellent services to all residents, businesses, and visitors of the City of South Miami, while maintaining a millage rate of 3.9500. The City's adopted budget was prepared with the intent of meeting the Commission's goals as set at the October 2018 Strategic Planning Session.

The City Commission has identified six strategic goals that guide the City's activities, including preparation of the annual operating budget. The financial decisions included in the annual budget and Capital Improvement Program (CIP) for the services provided by the City are intended to address the goals established by the City Commission.

Goal #1: City Services – Ensure that city services assist in creating a superior quality of life and a safe environment where people desire to live, work, and play.

Goal #2: Fiscal Responsibility – Provide exceptional value for community-provided resources and strive for long-term financial balance in the City's operational and capital activities.

Goal #3: Economic Development – Promote and stimulate quality development (including retail, corporate headquarters, bioscience, high technology companies, and residential) to enhance the city's diverse economic base.

Goal #4: Reinvestment – Promote and support efforts to redevelop retail sites and improve our neighborhoods to continue the City's reputation as a safe and friendly community.

Goal #5: Town Center Improvement – Partner in the continued development of a premier destination point – "South Miami Downtown" – that serves as a community gathering place integrating a variety of uses (including residential, retail and office uses).



Goal #6: Sense of Community – Celebrate South Miami’s heritage and history to enhance the sense of community, pride, and quality of life for residents.

The adopted budget continues the City’s commitment to these strategic goals by allocating available resources to the activities necessary to achieve these goals.

The City is actively developing a comprehensive strategic plan aimed at establishing new or updated goals that are both timely and forward-thinking. This effort includes setting clear performance measures and targets, outlining a phased approach to implementing the Community of Excellence criteria, and identifying key community partners. The finalized strategic goals are expected in the upcoming fiscal year to help guide long-term progress and innovation.

GENERAL FUND REVENUES

Revenues in all municipalities typically increase and, at times, decrease, depending, upon their respective sources, the impact of various sectors of the economy, and the Legislature’s changing philosophies on those sources. The City’s most significant revenue, ad valorem or property taxes, is also typically the revenue with the most significant change from year-to-year. For the upcoming fiscal year, the City’s ad valorem revenues have seen an increase. The City’s ad valorem revenues in this upcoming fiscal year will account for approximately 40.2% of the City’s yearly operating revenues. Therefore, as the ad valorem revenues change, so do the City’s operating revenues. The City’s ad valorem revenues for the past few years have increased slightly which reflected the positive economic times, however, future development projects have stalled, creating minimal New Construction values. Lack of development could have a negative effect on the City’s taxable assessed values and in turn, the City’s ad valorem future revenues.

THE SAVE OUR HOMES EFFECT

As stated earlier, the 2025 certified property tax roll for the City of South Miami reflects an approximate 9.77% increase in City-wide taxable values from the previous fiscal year. By default, this percentage is an “average” and, individual properties may experience change in value from this average. In the case of long-time homesteaded properties, they may have a greater amount of increase in value because of Save Our Homes.

In 1992, Florida voters approved Constitutional Amendment 10, which meant to shield homeowners from runaway increases in their property taxes as a result of the booming real estate prices. Save Our Homes (SOH) limits annual increases in the assessed value of a home to 3% or the Consumer Price Index, whichever is lower. This limitation is known as the Save our Homes cap. As a result, long-time homesteaded property owners benefited from years of increasing home values by paying less property tax than a similar non-homesteaded property owner due to the SOH limits on increases in assessed values. Thus, many homesteaded property owners have had the benefit of artificially low tax levies.



DOUBLE HOMESTEAD EXEMPTION

On January 29, 2008, electors in Florida voted for a new property tax reform amendment. Previously, homeowners could receive a \$25,000 exemption on their primary residences, which meant the homeowners didn't pay property taxes on the first \$25,000 of the just appraised value of their properties. The new amendment increased the exemption as follows: homeowners can receive an additional \$25,000 homestead exemption for the value of homesteads above \$50,000. The new exemption has had a vast impact on ad valorem revenues statewide, as it essentially doubles the previous amount of non-taxable property value. Consequently, those revenues are no longer available.

ANNUAL INFLATION ADJUSTMENT FOR HOMESTEAD PROPERTY TAX EXEMPTION VALUE AMENDMENT (2024)

Florida voters approved Amendment 5 in November 2024, introducing an annual inflation adjustment to the homestead exemption for assessed property values between \$50,000 and \$75,000. This adjustment, based on the Consumer Price Index, takes effect on January 1, 2025, and applies to all tax levies except school district taxes. While this change offers modest relief for homeowners, it will reduce the City's ad valorem revenue starting in FY 2026. The long-term impact may limit the City's ability to maintain or expand services, particularly in areas such as emergency response, parks, and library operations.

MILLAGE CAP ESTABLISHED

The millage rate (South Miami's share) is typically approximately 22 percent of the total yearly tax bill. In other words, of every dollar spent on taxes in South Miami, generally 22 cents go to its City Government.

The Property Appraiser will mail required tax notices to all property owners in August, using adopted tax rates adopted by all taxing authorities in Miami-Dade County. Therefore, the millage rate set in July City Commission meeting will be used in the notice it will also be the millage rate used to calculate South Miami property taxes unless changed by the City Commission prior to or during its final budget meetings in September.

OTHER REVENUES

In FY 2025, the City of South Miami launched new speed enforcement cameras in school zones to enhance public safety. These cameras monitor and enforce speed limits in critical areas, penalizing drivers who exceed them. Revenue generated from fines imposed on violators is allocated directly to support public safety initiatives, such as enhancing traffic management systems around schools and providing additional resources for law enforcement and emergency services. This proactive measure is designed to curb speeding and foster a safer environment for the entire community.



SPECIAL REVENUE FUNDS

The Special Revenue Fund budget includes restricted revenues the City collects through certain fees and sources such as the local option gas tax. These funds are required to be used for specific purposes as defined by state law and other regulatory guidelines.

CAPITAL IMPROVEMENT PROJECTS FUND

This fund supports the major Capital Improvement Projects (CIP). Funds from various sources are aligned with the specific projects found in the CIP. The CIP fund is funded using the General Fund and are for projects involving expenditures expected to extend longer than one year, and to go over a specified cost threshold to filter out normal operating expenses.

CARRYOVER AND RESERVES

Carryover and reserves are the balance of estimated unreserved fund balance remaining at year-end that is carried forward into the new fiscal year and available for appropriation by the Commission. From an accounting point of view, carryover is a balance sheet item and is not included in a typical profit and loss statement. In governmental budgets, carryover is included as part of the budget. Having sufficient cash carryover is critical to a municipality because it provides the necessary cash flow before property taxes are collected and received beginning in November or December of each year.

EMERGENCY RESERVE FUNDS

The Government Finance Officers Association (GFOA) issued a Case Study, providing a general recommended fund balance for two specific categories: Budget Uncertainty Reserve and Emergency Reserve. Within the Case Study, GFOA recommends a General Fund Reserve of approximately 25%; 12.5% for each of the two specific classifications mentioned above.

When the City's Comprehensive Financial Report was issued for FY 1994-95, the Auditors recommended the creation of a Contingency Reserves Fund to be initially funded from the cash carryover balance in the General Fund. On July 29, 2008, the City of South Miami established Article V Section 2-47 entitled "Emergency Reserve Fund" under City Code of Ordinances 23-08-1958 as part of a Cash Management Policy requiring the City to maintain Emergency Reserves Funds no less than 10% of the operating budget. However, prior to FY 2012, when approximately \$1.75 million was set aside, the City did not have an actual fund established or funded. In 2014, the City Commission responded and created and funded the first true Emergency Fund of 10% of the operating budget and therefore the Emergency Reserve Fund went from \$1.7 million to \$4.4 million in FY 2014 -2015. The city plans to continue maintaining the GFOA's recommended 25% of the City's annual budget amount and exceed it, for a total of \$7,307,546 on September 30, 2026.



CHANGES IN THE CITY WORKFORCE AND TOTAL PAYROLL

The city made the following position changes and additions are included in the FY 2026 budget:

- **Changed the Somi District Ambassador from a part-time position to a full-time position.** The SoMi District Ambassador has become a vital asset in strengthening South Miami's connection with its business community, enhancing the City's brand identity, and supporting the efforts of the Community Affairs and Communications and Marketing Divisions. Acting as a liaison between local businesses and City departments, the Ambassador promotes economic vitality through regular business visits, event attendance, and real-time issue resolution via SoMi Connect. The role improves communication flow, supports district-wide activations, and provides a much-needed human connection that makes small businesses feel heard and engaged. By contributing to marketing, social media, and campaign efforts, the Ambassador serves as a field communications representative who brings authenticity to the City's outreach. Currently a part-time position, expanding it to full-time would provide greater position stability, increase presence during peak hours, support more events, and offer greater assistance to departments like Police and Public Works. Upgrading the position is a strategic investment in South Miami's economic development and public service, ensuring a more responsive and business-friendly environment.
- **Added two full-time Recreation Leaders.** Palmer Park and South Miami Park, much like other high-demand City facilities, are experiencing a sharp rise in usage, operating 91 hours each per week and seeing significant growth in both organized programs and rentals. With 693 rentals processed in 2024 and 682 already by mid-2025, the department is on pace for a 97% increase in rentals, placing substantial strain on staffing for setup, supervision, customer service, and maintenance. These parks can no longer operate as passive, unstaffed spaces; a proactive staffing model is essential to ensure safety, enforce rules, address maintenance promptly, and meet rising community expectations. To maintain service quality and fulfill shared use agreements two full-time Recreation Leaders were added.
- **Added one full-time Events Leader.** A full-time Events Leader position was added in the FY 2025–2026 budget to address the growing volume and complexity of events, which have increased from 32 in 2023 to a projected 43 in 2025, a 34% rise. Internal events, which demand the most planning and resources, have grown by 32%, and external event permits have also increased, reflecting stronger community engagement. Until now, the Events and Active Adults Manager has been supported by a staff member who can only devote 20–30% of her time to events due to other responsibilities in active adult programming. This limited support is no longer sufficient to meet demand. A dedicated Events Leader is needed to manage planning, coordination, and follow-up, ensuring high service quality and supporting the continued growth of the division. As part of this restructuring, the former



Active Adults & Special Events Leader role will now focus solely on Active Adults programming for the Seniors.

- **Added a part-time Communications Officer.** The addition of a part-time Communications Officer is essential to ensuring the continued safety, efficiency, and effectiveness of the department's communications operations. Over the past year, the station has experienced a noticeable increase in foot traffic, with more patrons arriving for background checks and other administrative services. This surge places a growing burden on dispatchers, who must juggle emergency and non-emergency calls, dispatch responsibilities, and assist walk-in visitors, creating potential distractions during critical incidents. A part-time Communications Officer would be assigned specifically to manage front window operations during peak hours, allowing dispatchers to remain fully focused on emergency response duties. This division of labor will improve public service delivery, enhance dispatcher performance, reduce burnout, and ensure safer outcomes for both officers and the community.
- **Added a part-time Sworn Officer.** The addition of a part-time Sworn Officer to manage the City's Camera Enforcement Program will significantly improve the program's efficiency while alleviating pressure on full-time officers. At present, oversight of the Redlight and School Zone enforcement systems falls to full-time personnel as an added responsibility, often requiring overtime. These duties include reviewing violations, determining approvals or dismissals, and representing the department in Magistrate Court. While critical to traffic safety, this workload diverts officers from their primary law enforcement duties and strains department resources. A dedicated part-time officer will streamline enforcement operations, ensure consistent program oversight, and reduce reliance on overtime, ultimately supporting both traffic safety and departmental effectiveness. The cost of this new position is offset by previously budgeted overtime expenses, making it a cost-neutral solution to an expanding workload.

Effective October 1, 2016, and each year thereafter, eligible employees shall receive a cost-of-living adjustment (COLA), based on the Consumer Price Index - All Urban Consumers 12-Month Percent Change for the Miami-Ft. Lauderdale FL area (CPI) which shall have the effect of increasing the pay for each employee, unless the CPI is zero or is negative, which shall then have no decreasing effect on the employee's pay. The Consumer Price Index- *All Urban Consumers 12-Month Percent Change for the Miami-Ft. Lauderdale FL area*, applicable to upcoming fiscal year 2026 is:

(Annual Average CPI 2024) = 3.6%.

In FY 2026 (October 1, 2025 – September 30, 2026), employees, including Police Officers and Sergeants, are eligible to receive the COLA on October 1st of 3.6%, based on the Annual Average CPI for 2024.



SUMMARY OF FINANCIAL ISSUES AHEAD

As we present the adopted FY 2026 budget to the Mayor and Commission, the City of South Miami continues to navigate a challenging financial landscape that demands focus, discipline, and a long-term perspective. This year's budget reflects a deliberate effort to maintain core services, invest in vital community needs, and prepare responsibly for both known and emerging fiscal pressures.

One of the most significant developments in this budget is the proposal to issue debt for the first time in many years. This step is being recommended to fund long-overdue park and public infrastructure improvements that directly impact quality of life, public safety, and neighborhood well-being. These projects have been deferred for too long, and continuing to wait will only make them more expensive. Borrowing now allows the City to act on community priorities in a responsible and timely way.

At the same time, we are dealing with growing operational costs, driven largely by inflation and rising expenses in key areas like personnel, insurance, and contracted services. From the cost of asphalt to everyday materials and professional support, the City is paying more for nearly everything. Health insurance premiums are expected to increase again, and staying competitive in the labor market remains a challenge. These financial pressures are not new, but they are intensifying and require us to continue looking for efficiencies without compromising service quality.

While our revenues remain generally stable, the pace of growth is clearly slowing. Property values remain high, but increases are more modest than in prior years. Revenues tied to consumer behavior, such as sales and utility taxes, are vulnerable to broader economic shifts. Compounding that uncertainty is the potential impact of new state-level initiatives, including the Governor's recently formed Property Tax Review Committee. If recommendations emerge to eliminate or reduce ad valorem property taxes, municipalities across Florida could be significantly affected. The possible implementation of the Department of Government Efficiency, or DOGE, also suggests that further restrictions on local taxing authority and spending may be on the horizon. These developments underscore the importance of conservative forecasting and protecting the City's financial flexibility.

The FY 2026 budget is built on a foundation of careful planning and measured investment. It reflects a commitment to addressing long-term needs while managing present-day obligations in a thoughtful and transparent way. This is a year of transition, and the choices we make now will shape the City's ability to serve its residents in the years ahead. While the challenges are real, so are the opportunities to make responsible decisions that protect South Miami's future.



CONCLUSION

The City has remained focused on balancing the delivery of essential services with a continued awareness of the impact property taxes have on our residents. At the same time, we have maintained healthy reserves to meet key financial obligations and to plan responsibly for future capital needs. In times of uncertainty, steady and thoughtful leadership makes all the difference. The adopted budget reflects that leadership, and we commend the Mayor and City Commission for guiding the City with clarity and purpose.

We're grateful for your continued involvement throughout this process. Your support and trust in our team make it possible to deliver the level of service our community expects and deserves. Through a shared commitment and open dialogue, we've developed a budget that once again reflects the priorities of South Miami and positions us well for the year ahead.

CLOSING

I extend my gratitude to the Mayor and Commissioners for guiding the vision of the City of South Miami's future. I also commend the entire staff for their professionalism and dedication. Additionally, I appreciate the invaluable contributions of the Budget and Finance Committee members for their volunteer efforts in evaluating the FY 2026 adopted budget, which have greatly influenced its development. Our ongoing pursuit of organizational and service excellence remains steadfast.

Sincerely,

Genaro "Chip" Iglesias
City Manager



FY 2025 CITYWIDE ACCOMPLISHMENTS

This year we offer a list of accomplishments by the City Administration and the Commission as follows:

POLICE DEPARTMENT ACCOMPLISHMENTS

The South Miami Police Department made substantial progress throughout Fiscal Year 2025, marked by significant achievements in staffing, training, and professional development. For the first time in recent history, the department reached 100% staffing levels for sworn officers. This included sponsoring four Police Cadets through the police academy, a feat that has not been accomplished in the past two decades. We also continued our bi-monthly Employee Advisory Committee meetings to enhance communication and ensure that the voices of our personnel were heard and valued.



Our department continued to place a strong emphasis on training and officer wellness. We drastically increased both the number and diversity of training sessions offered to our personnel, ensuring our officers remain equipped with the latest skills and tactics. Department-wide ICAT (Integrating Communications, Assessment, and Tactics) and de-escalation training was completed to improve response strategies during high-stress incidents. The continuation of Struggle Well Micro Trainings also provided officers with vital mental health tools to support resilience and well-being.

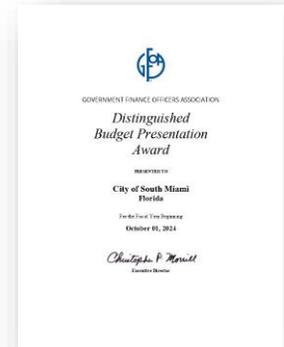
Operational capabilities and equipment upgrades were a top priority in 2025. We transitioned from a mix of older generation Glock Pistol models to a standardized Glock 47 MOS platform, featuring red dot sights and weapon-mounted lights to enhance officer accuracy and safety. Our less-lethal weapon systems were upgraded from outdated 12-gauge pump action shotguns to state-of-the-art 40mm foam round launchers, providing safer alternatives in critical situations. The department also continued demonstrating its commitment to traffic enforcement and safety by reinstating the Motorcycle Patrol Unit and acquiring new traffic data collecting devices and speed detection LASER units.

To improve accountability and administrative efficiency, the department adopted the latest Axon Body 4 Cameras and implemented the Axon Sidearm Signal, which automatically activates their Body Worn Camera when an officer's firearm is drawn. We also rolled out the PACE online scheduling software to streamline staffing management. These accomplishments reflect our department's continued commitment to professionalism, innovation, and public safety.



FINANCE DEPARTMENT ACCOMPLISHMENTS

The Finance department maintains its commitment to transparency and accountability by consistently producing and posting the City’s monthly finance report online before every second regular Commission meeting of the month. These reports play a crucial role in monitoring and analyzing the City’s financial position on an ongoing basis. Furthermore, the Finance staff collaborated with the City Manager to prepare a balanced FY 2025 Annual Operating and Capital Budget, a significant undertaking that has earned the department prestigious awards from the Government Finance Officers Association (GFOA) for the past 14 years.



In addition to budget preparation, the department continues to produce the Annual Comprehensive Financial Report, which had no findings from auditors and has consistently received recognition from the GFOA for the past 14 years. The Popular Annual Financial Report (PAFR) is also created and made available online to make the City’s financial information accessible to non-financial readers, contributing to transparency and public understanding. These efforts underscore the Finance department’s dedication to financial stewardship, transparency, and excellence in reporting, reinforcing its role in maintaining the City’s fiscal health and accountability.

Throughout the year, the Finance Department provided ongoing financial advice and guidance to support all City departments and divisions. It successfully managed the alarm registration and occupational license renewal season, ensuring a smooth and efficient process for residents and businesses. The department also implemented new handheld devices to improve parking enforcement operations, contributing to overall efficiency. To enhance convenience for visitors, the City expanded parking payment options to include ParkMobile, Passport, and PayByPhone. Additionally, the department completed the transition to an updated version of its financial software and moved to a cloud-based accounting system, reducing reliance on on-site hardware while enabling more efficient and flexible financial operations.

INFORMATION TECHNOLOGY DIVISION (ITD) ACCOMPLISHMENTS

The Information Technology Division continued to enhance the City’s technology infrastructure and cybersecurity posture throughout FY 2025. A major milestone was the installation and configuration of a new Fortinet firewall, significantly improving the City’s network security and protecting critical systems from evolving threats.

The division worked closely with the Procurement Department to implement a new Zoom cloud-based phone system, modernizing City communications, and deployed the PaperCut Hive print management solution for departments using independent internet circuits, streamlining operations and increasing efficiency. IT also upgraded and expanded the City’s Wi-Fi network by installing cloud-managed mesh access points and extending coverage to outlying departments. This



included the deployment of independent internet circuits with redundancy and the successful migration of thin clients at the Community Center to improve reliability.

Continued improvements were made to the City's Microsoft SharePoint environment to support remote staff connectivity and reduce dependency on local data storage. The department also updated the City's finance software to the latest version and migrated it to the Central Square cloud platform. This upgrade included configuring a new Cisco router to support secure VPN access for staff working off-site.

IT supported the installation of a new internet connection and wireless access point at the Community Center to enable Tesla charging stations to connect to their management and payment portal, further supporting the City's sustainability goals. In addition, the division assisted in deploying the Turing security camera system, replacing the City's outdated surveillance infrastructure with modern, high-resolution equipment. To ensure staff remained equipped with up-to-date technology, over ten personal computers were replaced across City departments, including the Police Department.

Through these efforts, the Information Technology Division continues to modernize City operations, enhance security, and support more flexible and efficient service delivery across all departments.

PROCUREMENT DIVISION ACCOMPLISHMENTS

Collaborated with the Marketing Department to develop a "How to Do Business With the City" instructional video and post on the City website. The 2-minute video explains the steps potential vendors need to follow to participate in formal bids. The video was also uploaded to the City's YouTube and Instagram account.

The Procurement Division successfully implemented a two-step solicitation process for the City Hall Development Project. The first phase involved issuing a Request for Qualifications (RFQ) to identify firms eligible to participate in the subsequent Request for Proposals (RFP) process. A Selection Committee was formed to evaluate and rank the proposals received, ultimately providing an award recommendation to the City Manager. The project has now entered the next phase, with contract negotiations currently underway.

At the request of the Mayor and Commission a solicitation was issued for On Demand Transportation Service with the intent of establishing a new contract for mobile-based app, on-demand Citywide transportation services in the City with emphasis on trips to and from the Town Center. Service was established with a new provider in March 2025.

The Procurement Division successfully issued and completed 10 formal competitive bids for goods and services, Requests for Proposals (RFPs), and quotes without incurring a single bid protest. In



addition, Procurement issued 280 purchase orders in support of required goods and/or services for City operations.

Procurement continues to utilize an internal tracking system to monitor and record solicitations as they are created, advertised, and any bids rejected or re-solicited, if applicable.

PLANNING AND ZONING DIVISION ACCOMPLISHMENTS

The Planning and Zoning Division of the city provided crucial expertise in planning, zoning, land use management, and economic development. They diligently interpreted and enforced the city's complex land use and zoning regulations, which included plats, the Land Development Code, Comprehensive Plan, and Future Land Use Map. Their responsibilities encompassed processing a wide range of land use applications, from property subdivisions to zoning amendments and special permits like variances and special uses. Additionally, the Division conducted thorough zoning inspections and managed permits for activities such as tree removal, outdoor dining, signage, banners, and certificates of use. They remained proactive in staying updated with emerging trends in planning and zoning, offering strategic recommendations to city management to enhance land development regulations. This included drafting necessary changes to the Land Development Code to better align with the city's strategic objectives.

Furthermore, the Division monitored state legislative actions affecting zoning laws, ensuring timely preparation of amendments to maintain compliance and effectiveness. They prioritized the education of new Board members, equipping them with essential knowledge to effectively carry out their roles. The Division also played a pivotal role in revising annexation applications to reflect boundary adjustments and collaborated closely with external consultants on significant studies and proposals. This included initiatives such as the Hometown District Overlay and commercial zoning districts, aimed at aligning zoning policies with community vision and economic goals. Their comprehensive efforts aimed to foster orderly growth and development while ensuring regulatory adherence and promoting community-centric planning initiatives.

HUMAN RESOURCE & RISK MANAGEMENT ACCOMPLISHMENTS

The Human Resources & Risk Management Division remains dedicated to enhancing employee health and wellness through various initiatives. These include free bi-monthly yoga classes, and participation in events like the annual Kick Cystic Fibrosis Celebrity Kickball Tournament. Prioritizing employee wellbeing contributes to healthier, happier employees, reduced insurance costs, and improved city-wide employee retention.

Furthermore, the Division utilizes the City's employment portal and recruiting sites for government positions, streamlining the posting and filling of open positions, including volunteer roles for summer programs. The Division also ensures the City's full participation in and compliance with the Florida Drug Free Workplace Program, promoting a safe work environment and aiding in insurance



cost reduction. Additionally, it successfully negotiated comprehensive insurance coverages for both City and employee benefits, encompassing health, vision, dental, life, and long-term disability, as well as general liability insurance lines.

To facilitate effective communication and boost morale, the Division creates and distributes a monthly employee newsletter and this year, launched the Employee Portal (intranet) via the City website. Moreover, it continuously reviews and updates the Employee Policy and Procedures Manual in accordance with state and federal mandates. These efforts collectively contribute to fostering a productive and supportive work environment within the City.

COMMUNICATIONS & MARKETING DIVISION ACCOMPLISHMENTS

The Communications and Marketing Division achieved significant milestones that have fundamentally transformed the City of South Miami's outreach, engagement, and communication strategies. Central to this progress was the continued development and refinement of digital platforms, including the City's website redevelopment, featuring updated department pages, digitized city forms, and integrated video content. Alongside this, the upcoming launch of the SoMi Connect mobile app, that further enhances accessibility and connectivity for residents and visitors alike.

The division maintained a strong focus on building community engagement through dynamic marketing campaigns and multimedia initiatives. The ongoing Shop SoMi campaign successfully spotlighted over 50 local businesses, offering discounts and driving economic activity within the Town Center. Similarly, Second Saturdays in SoMi events consistently attracted over 1,000 attendees with live music, food, and entertainment, reinforcing community pride and participation.

To amplify messaging and foster transparency, the division produced a range of video content including the SMPD recruitment video series, #SoMiSpotlight segments featuring local businesses, and educational #ReoReels campaigns focused on seasonal safety tips. The SoMi TV channel was updated to incorporate citywide video ads and promotional content, while dedicated videos introducing City departments were developed to inform residents about municipal services.

Email newsletters, including the SoMi Insider and SoMi Biz Newsletter, sustained high engagement rates with consistent open and click-through metrics, demonstrating effective digital communication outreach. Additionally, a citywide mailer, "How to Connect with the City," was produced to reach every resident, encouraging greater civic involvement and awareness of city resources.

The Communications and Marketing Division also prioritized modernization and operational efficiency by advancing the development of a citywide business directory and community profile through innovative platforms like Bludot and Local Intel. Ongoing projects include the Capital Improvements Progress Portal and Septic to Sewer outreach, both vital to infrastructure



transparency and public engagement.

Through these comprehensive efforts, including robust social media management, targeted marketing campaigns, multimedia storytelling, and strategic digital enhancements—the division has reinforced its commitment to transparency, community connection, and economic vitality. The successful integration of these initiatives demonstrates the division’s pivotal role in serving the residents and businesses of South Miami with professionalism, innovation, and responsiveness.

COMMUNITY AFFAIRS DIVISION ACCOMPLISHMENTS

In Fiscal Year 2025, the Community Affairs Department achieved significant milestones in business support, community engagement, and city branding, further strengthening South Miami’s connection with its residents and businesses. Through the launch of a comprehensive Business Support Program, the department introduced initiatives such as the SoMi Second Night Market, Shop SoMi Initiative, SoMi Spotlights, and an Online Business Directory, providing valuable resources and promotional opportunities for local businesses. The addition of the SoMi District Ambassador role enhanced customer service and engagement, offering direct support to residents, businesses, and visitors within the district.

The department played a pivotal role in constituent services, efficiently managing resident inquiries through SoMi Connect, city hotline calls, and Metro Connect Services, ensuring a streamlined and responsive approach to community needs. Additionally, the department actively supported major projects, including the Septic to Sewer Conversion in Subject Area K, Avalon Bay Development, and ongoing traffic improvements, ensuring clear communication and assistance for affected residents and businesses.

Expanding its impact in marketing and communications, the department contributed to photography, video editing, and graphic design efforts, elevating the City's digital presence and promotional materials. A major achievement was the successful rebranding of the Downtown area into the SoMi District, positioning it as a premier destination for both residents and visitors. Through dedicated event support and business engagement, the department strengthened relationships with local businesses, ensuring they felt included and supported in City-led initiatives.

Through these accomplishments, the Community Affairs Department continues to exemplify innovation, responsiveness, and dedication to fostering a thriving, connected, and business-friendly community.



PUBLIC WORKS AND ENGINEERING DEPARTMENT ACCOMPLISHMENTS

TRAFFIC CALMING AND SAFETY

The citywide Traffic Calming Master Plan incorporates traffic calming measures for roadway segments that met the threshold values established for the City of South Miami in agreement with Miami-Dade County's Department of Transportation and Public Works (DTPW). In 2025, the design work for the traffic circles was completed and construction was initiated. Additionally, there are several locations where crossing projects have been undertaken due to requests from residents and city leaders.

Traffic Circles

The city will be completing two traffic circles in 2025:

- SW 76th Street and SW 61st Avenue
- SW 77th Terrace and SW 58th Avenue

Safety Action Plan

The Safety Action Plan review commenced in 2025 with the objective of identifying projects to address pedestrian safety and reduce accidents citywide. It is projected that the study will continue through January of 2026 and that implementation projects will be identified for 2026 and 2027.

Crosswalks

Four (4) locations on Sunset Drive for illuminated pavement markers and crosswalks were designed, permitted, and advanced to the bidding stage with the goal of securing proposals within available funding. However, recent cost reviews indicate that the estimates are significantly higher than anticipated. In addition, with future roadway construction expected along Sunset Drive, the City will now move forward with only two standard crosswalks (not in-ground illuminated): one across from City Hall and another at Sunset Drive and 61 Court. The originally planned locations at Sunset Drive and 59 Place, and Sunset Drive and 58 Court, will be deferred. The City is also continuing studies and permitting, subject to County approval, to implement improvements in pedestrian safety around parks and near schools.

5- The Brewer Park Crossing had not been previously approved for study by the County until April of 2025. The design firm has been directed to proceed with the study and engage the County for approval of possible solutions.

6-Crossings at SW 62 Avenue and 42 Street were funded for study in 2025, to review the crossings affecting access to South Miami Park and David Fairchild Elementary due to local resident concerns with speed. This project was assigned to a design firm to conduct analysis; however, the work did



not commence due to lack of direction. The design firm has since been re-engaged on this project and was approved to conduct the traffic analysis and engage the County to seek approval to proceed with design solutions.

7-Crossings on 64th street at 60th Avenue were brought to the attention of the city by citizen requests and concerns from the City Commission. Although this was not a budgeted activity this year, the traffic analysis was undertaken in 2025 while school was in session. Permitting and design is expected to start in 2025.

ROADWAY AND DRAINAGE IMPROVEMENT

Drainage Improvements at SW 65th Avenue from SW 50th ST to SW 52nd Street

A flooding request was received from residents at SW 65th Avenue between SW 50th Street and SW 52nd Street. The design work was completed in 2025, and the project is in bidding.

Drainage Improvements at SW 76 Terrace between SW 67 Avenue and SW 69 Avenue

Construction commenced in March and has been completed for the drainage improvements at SW 76 Terrace between SW 67 Avenue and SW 69 Avenue (aka Mango Terrace) The drainage improvements included installing a new drainage system with interconnected exfiltration drain, manholes, inlets, pipe culvert, milling/paving, and pavement markings.

Drainage Improvements at SW 65th Avenue between SW 64th Street to SW 65th Terrace

A flooding request was received from residents at SW 65th Avenue between SW 64th Street to SW 65th Terrace. Design commenced in 2025, however upon further review and citizen input the design firm recommended a change to the scope that will be less intrusive and more effective.

Linking Ludlam Connectivity Study

This project commenced in 2025 and will continue through January of 2026. The project aims to establish a needed connection for cyclists and pedestrians by linking SW 62 Avenue to the Ludlam Trail via SW 64 Street, approximately one mile to the west. The initiative demonstrates a collaborative effort to enhance the bike path infrastructure with city assets and a connection to the Underline. The Miami-Dade Transportation Planning Organization (TPO) through an Interlocal Agreement (ILA) co-funded the Ludlam Trail Cyclist and Pedestrian Connectivity Study. Known as “Linking Ludlam Trail: A Connectivity Study for SW 64 Street,” this initiative focuses on closing the gap between existing bikeways on SW 64 Street at SW 62 Avenue and the Ludlam Trail by proposing additional cycling infrastructure.

The City is working with the consultant on an Existing Conditions Report to document data



collection efforts and analyze the current state of SW 64 Street, focusing on the stretch between SW 62 Avenue and the proposed Ludlam Trail. The report provides the foundation for understanding the corridor's present conditions and assessing its potential for future improvements.

ROADWAY INFRASTRUCTURE IMPROVEMENT PROJECTS

Sidewalk Repairs

In 2025, the department deviated from the previously recommended repair schedule by completing repairs through the replacement of entire sections of sidewalks, aka "flags" versus the methodology prescribed by the Master Plan for sidewalks of either replacing a flag, making a minor repair or performing simple patchwork.

The result is that year 2026 to complete the sidewalk repair work totaling an estimated \$74,000. In 2026, the department will adhere to the recommended repair plan and projects that all sidewalk rehabilitation will be accomplished.

Road Resurfacing and Reconstruction

Funding was increased in 2025 to expand road resurfacing activities. Approximately 36% of the resurfacing needs identified in the Pavement Management Plan will have been addressed. Continuing the recommended 2026 resurfacing activities will achieve 100 percent road resurfacing in 5 years.

FLEET REPLACEMENT

Public Works Dept. Pickup Truck w/ Lift Gate

Purchased a pickup truck to replace a previous vehicle with high mileage and associated wear.

Public Works Garbage Truck

Acquired a new garbage truck to replace an older vehicle, ensuring improved reliability and efficiency in waste management services.

CITY FACILITIES

Urgent Waterproofing

In 2025, a tenant of the City-owned facility reported water leaks into their restaurant. The Public Works Department quickly engaged the engineer of record for the original work on the Phase 1 improvements and developed plans to mitigate the leaking through waterproofing of the 2nd



floor. The work also addressed other Phase 2 priorities and newly identified structural repairs.

The construction for the repairs was procured and initiated in 2025.

Elevators

The parking garage elevators have been performing poorly with frequent outages for several months. Based on operational concerns, the city identified an alternative for identifying the ongoing issues and developing the most cost effective plan for getting the elevators to better align with the available funding. The agreement was entered into with the elevator maintenance provider.

LANDSCAPING PROJECTS

Sunset Drive Landscape & Beautification from 69th to 62nd Avenue

The city will re-evaluate the 2020 original project to remove the existing black olives and provide landscape improvement utilizing the US-1 corridor plant palette for design.



INFRASTRUCTURE

Bridge Repairs at SW 63rd Court over Twin Lake Canal just North of SW 62nd Terrace

The City of South Miami completed the design work and permitting to repair the bridge support that has been damaged by the ongoing erosion of the bridge north abutment. The south side of the bridge support also appeared to be complete over the water lines; however, inspectors identified a deep erosion at the bottom which shows that the edge of the limestone is cantilever. Until the completion of the repairs the southbound direction of the bridge must remain closed. The bridge continues to be restricted from truck use and the southbound lane is blocked over the bridge to restrict traffic to the northbound direction only.

The project construction was bid, however the proposals were found to be not responsive and as such were rejected. The City is currently pursuing the use of exemptions in Florida Statutes that



allow for direct negotiations with contractors because of receiving no responsive proposal.

While the intent of the negotiations is to commence the project in 2025, construction will continue through the first two quarters of fiscal 2026.



SOLID WASTE

To maintain great service to our residents, the Solid Waste staff provided training opportunities for employees in the use of a garbage truck, crane, and sweeper to serve as backup and assist in the event of an emergency or natural disaster. As part of preventative maintenance activities, the Solid Waste division also repaired trash holes twice per week and carried out tree pruning projects throughout the City in response to residents' concerns, addressed safety issues, and prepared for the storm season. Other accomplishments included assisting Code Enforcement with reducing illegal dumping throughout the City and replacing damaged garbage bins.

BUILDING MAINTENANCE

The Building and Maintenance Division completed remodeling projects in various areas of the Police Department and the Mobley Building, including new paint and tile installations to enhance functionality and aesthetics. The Division also installed fiber optic cabling across multiple City facilities, including City Hall, the Police Department, Public Works, and the Community Center, to improve network speed and communication infrastructure. In support of the "Pay by Phone" parking initiative in residential zones, the Division deployed 40 new poles, increasing accessibility and convenience for residents and visitors. Other completed projects included installing electric vehicle charging stations at both City Hall and the Community Center to support the City's commitment to sustainable transportation, installing the "SOMI" sign at City Hall to contribute to place-making and community identity efforts, performing comprehensive air duct cleaning in the basketball gymnasium at the Community Center to improve indoor air quality and system efficiency, and installing new A/C units at the Sylva Martin Building to enhance climate control and occupant comfort. The Division also repaired and upgraded exterior lighting throughout the City's



parking garage to improve safety and visibility and addressed and resolved multiple facility-related service requests submitted through the SeeClickFix platform, thereby improving responsiveness and resident satisfaction.

MOTOR POOL DIVISION

The Equipment Maintenance (Motor Pool) Division participated in several efforts to improve services in FY 2025. They enhanced repair capabilities by investing in new tools and equipment, which allowed staff to perform vehicle and heavy equipment maintenance more effectively and efficiently. The division expanded its in-house service capacity by performing complex repairs on heavy-duty trucks, including work on A/C systems, transmissions, brakes, engine replacements, and front-end components. They continued the City's preventive maintenance program to minimize oil and hydraulic fluid leaks on public streets and improve overall fleet performance. Regular oil changes and maintenance services were provided for the Police Department's fleet to ensure reliable operation and extend vehicle lifespan. Preventive maintenance was scheduled and conducted on Parks and Recreation vans to support safe and dependable transportation. Additionally, the division evaluated and serviced the fleet inventory to confirm all vehicles operated at optimal efficiency. To support professional development, Motor Pool staff were sent to specialized training programs focused on repair and maintenance of City vehicles.

STREETS AND LANDSCAPING

The Streets and Landscaping Division made several improvements throughout the city. They maintained sidewalks to remove trip hazards and harmonized sidewalks with existing swale elevations. Potholes were repaired to reduce hazards, and the division assisted with maintenance for the Parking Garage. The City's Storm Water System was inspected in accordance with the NPDES Storm Water Permit requirements. Landscaping in front of City Hall was removed and replaced with new plantings. Tree pruning was completed throughout the city. The division coordinated and assisted the storm drain cleaning company with cleaning stormwater drains and pipes based on inspection results. Cleaning of inlets was conducted using sweeper and vacuum trucks. Additionally, existing landscaping was removed and replaced with new landscaping and trees.

Town Center Beautification Project

To beautify the City's Town Center area, several tasks were completed. Holiday banners and a sound system playing festive music were set up in the Town Center. The Streets team continued the program to preserve the Town Center and other areas by pressure cleaning to eliminate graffiti and gum. They assisted with the installation of the Town Center tree lighting and performed monthly inspections. Garbage bins placed throughout the Town Center were regularly serviced to maintain an exceptional level of cleanliness. Installation of new landscaping throughout the Town Center continued throughout 2025. Mosquito dunks were applied to drains in various city locations. Trees in the Town Center were trimmed to improve visibility of the



lighting system. Additionally, maintenance was provided at the Municipal Parking Garage, which included re-stripping parking spaces as needed, installing new parking bumpers, and painting various interior areas.

Citywide Beautification Projects

To beautify the City of South Miami, several tasks were completed. The process of removing old landscaping and installing new landscaping at City Hall was carried out. Tree trimming was performed throughout the city. Replacement plantings were installed in necessary locations along US-1. New sod was laid in various areas, and restoration efforts were assisted in the septic-to-sewer project areas to support residents impacted by the ongoing work. Additionally, trees requested by residents through the tree initiative program were planted.



PARKS, RECREATION, & CULTURE DEPARTMENT ACCOMPLISHMENTS

CAPITAL IMPROVEMENT PROJECTS

South Miami Park - New Clusia Landscape Improvements

These glossy-leaved plants enhance the park's beauty while providing a natural barrier for security and privacy, requiring low maintenance, reducing noise for a quieter environment, and protecting nearby properties from stray balls.

South Miami Park - Picnic Shelters & Turf

Key improvements include the addition of two picnic shelters, fully equipped with BBQ grills, picnic tables, bollard lighting, and trash receptacles, creating comfortable and functional spaces for gatherings and recreation. The site now also features two full-size turf soccer fields (360' x 210' each), with four overlay youth soccer fields (two 7v7 and two 9v9) and four flag football fields. Further upgrades include improved drainage, perimeter field fencing, and six shaded bleachers to enhance the overall experience for visitors.

Palmer Park - New LED Lighting System Improvements

Nineteen (19) light poles were retrofitted with new LED technology.

Infield Improvements - Palmer Park

Addressing all infield improvements, including the excavation of lip build-up on the infield and outfield arcs, rebuilding the pitcher's mound (plate and circle), laser-grading the infield clay for proper levels, roto-tilling to integrate new clay material, and applying infield conditioner. These upgrades are essential to ensure safer and higher-quality fields for the upcoming youth baseball season, enhancing the playing experience for the community.

New LED Lighting System Improvements - Palmer Park

All field lights successfully retrofitted with new LED technology.

Marshall Williamson Park -Pickleball

Two newly retrofitted pickleball courts were added at Marshall Williamson Park, expanding the park's offerings to a total of four outdoor courts. This addition provides more space for residents to enjoy the growing sport, whether they're experienced players or just learning the game. The

courts are open for public play, giving the community a dedicated space to stay active, socialize, and engage in friendly competition.

South Miami Park -Restroom-Concession Building Construction

Construction is underway and is expected to be completed by the end of the calendar year.

Murray Park - Natural Grass Replacement Murray Park

New Bahia grass has been installed, and the field is expected to reopen in July once the establishment process is complete. These improvements will help ensure a safer and more enjoyable experience for all users.

RECREATION PROGRAMS & ACTIVITIES

Aquatics



In partnership with iSwim Academy, the Department offered both group and private swim lessons at the Murray Park Aquatic Center. These classes were available throughout the spring, summer, and fall seasons. Additionally, certified and experienced fitness instructors led Water Aerobics sessions three times per week (Monday, Wednesday, and Friday) from April through October, averaging 15 participants per class.

Jr. Lifeguard Camp

In summer 2025, the Parks, Recreation, and Culture Department launched a new Junior Lifeguard Camp for South Miami residents aged 11–16. This program provided hands-on training in water safety and rescue techniques, serving as an introductory and preparatory experience for teens interested in pursuing future lifeguard certification.

Silver Sneakers

The Department continued offering SilverSneakers® fitness memberships to complement existing fitness classes at the Gibson-Bethel Community Center. Sessions, including chair aerobics, strength and balance, and general fitness—were held twice weekly at 11:15 AM. These free classes,

available to both SilverSneakers® and Community Center members, averaged 17 participants per session and promoted senior health and wellness.

Women’s Self-Defense Class



The Parks, Recreation, and Culture Department began offering a Women’s Self-Defense Class on the second Thursday of each month in April, open to up to twenty (20) participants per session. The class focuses on teaching essential safety and situational awareness skills, empowering women with practical techniques for personal protection in a supportive and engaging environment.

Teen Program



In May 2025, the Parks, Recreation, and Culture Department launched a free Teen Enrichment Program for South Miami residential teens ages 13–17. The first session, a Music Production Workshop, engaged ten (10) participants and introduced them to the basics of audio recording and beat-making. The program aims to offer teens meaningful, skills-based experiences, and the department plans to continue the initiative in the fall with a variety of workshops focused on life skills, creativity, and personal development.

After School Program



The After-school Program maintained its Department of Children and Families (‘DCF’) Childcare License. Program staff completed 40 hours of DCF required training and maintained ten (10) hours of CEU’s while the program complied with all DCF rules and regulations for quality of care. The program consisted of seventy-two (72) participants during the 2024-2025 school year.

The Home Team, a multidimensional youth-support program, collaborated with the afterschool program to offer daily enrichment programs for afterschool participants. Program volunteers lead students through educational activities focusing on sports focused science, technology, engineering and mathematics (STEM), along with daily homework assistance.

The Home Team also provided daily (M-F) meals and snack to all after-school participants enrolled in the program.

The Home Team volunteers also facilitated a weekly Anti-Bullying and Dance program during the school year. The Anti-Bullying program provides guidance and instruction for youth that suffer from bullying and anger management with a focus on discipline, leadership, social skills and overall health. The dance program provided participants with an opportunity for creative expression through choreographed routines.

Summer Camp



The department offered a recreational and educational summer camp for youth in kindergarten through 6th grades. To operate in a safe and responsible manner, the department followed recommended guidelines from the American Camp Association (ACA), National Recreation and Parks Association (NRPA), and Florida Recreation and Parks Association (FRPA). Participants engaged in a variety of recreational activities, educational blocks that help combat summer learning loss, swimming, and weekly field trips. The program hosted an average of 100 (100) participants per week.

Sensory Lab



The Department, in collaboration with Miami-Dade County Office of Commissioner Raquel Regalado (District 7), Crystal Academy, the Ausome Foundation and UM-NSU CARD, continued its sensory lab programming on the third Saturday of every month. Each Saturday, specifically themed activities for children with varying neuro-processing disorders were held between 10:00 am – 12:00 pm.

Youth Volleyball



The Department partnered with the Phoenix Volleyball organization to offer sand volleyball lessons at Dante Fascell Park, along with three co-ed volleyball clinics at the Gibson-Bethel Community Center this year during the fall, winter, & spring of 2024/2025. These clinics were led by certified coaches who were passionate about introducing our community youth to a growing sport. These clinics included conditioning and instructions focused on learning the fundamentals of indoor and beach volleyball. For the indoor clinics, there was a total

of forty-one (41) participants in the fall, fifty (50) participants in winter, and fifty-one (51) in the spring. The sand volleyball program averaged fifteen (15) participants monthly.

Basketball



The department partnered with the Tamiami Basketball League during the fall and winter of 2024/2025 (September-December & January – March) to provide community residents with an opportunity to participate in a local recreational basketball program. Residential youth were provided affordable entry into the Tamiami Basketball League which included: clinics, uniforms, and a minimum of eight (8) games.

The league held both practices and games at the Gibson Bethel Community Center/Murray Park between Mondays and Saturdays, which allowed local youth to have access to league amenities without having to travel far. The league respectively had 300 and fifty (350) and two hundred and fifty (250) total players each season. Approximately twenty-five (25) residents participated in each season.

Soccer



South Miami United FC was re-awarding the bid for the soccer programming contract and will continue providing services at South Miami Park. The organization offers a variety of soccer opportunities for youth of all skill levels. The league serves approximately eight hundred (800) participants, including 100 and twenty (150) South Miami residents.

Football and Cheer



The South Miami Grey Ghost celebrated a spectacular 2024 season with 100 twenty-two (122) participants in the football program and seventeen (17) participants in the cheer program. The South Miami Grey Ghost's football teams, alongside the Prep and Pro cheerleading squads, were honored for their outstanding achievements during the 2024 season. The 7U, and 10U through 13U teams made the playoffs. In cheer, the Prep team earned a

4th place finish, while the Pro team triumphed with an outstanding 1st place finish in the Miami Xtreme Competition. Building on their success, the Prep team continued to shine at the Orange Bowl Cheer Competition on November 14, securing an impressive 3rd place finish and solidifying their reputation as one of the top teams in the region. The dedication and hard work of coaches, program commissioners, and teams were acknowledged by the Director for Parks, Recreation, and Culture, as well as by the Mayor, and members of the City Commission.



Baseball



The Department continued its partnership with Danny Berry Baseball Inc. for its fourth year under a multi-year agreement. Danny Berry is currently running both a youth recreational league and a summer camp at Palmer Park for ages five (5) – fourteen (14). Danny's youth league currently includes roughly three-hundred and twenty-four (324) total participants with thirty-five (35) teams. Approximately fifty-six (56) of all participants are residential South Miami youth.

Tennis



The Department successfully and safely managed tennis court reservations, private lessons, league play, adult clinics, and youth programs/camps at Dante Fascell Park. Tennis operations and payments were managed through cloud-based software, PlaybyCourt, LLC., meant to simplify the customer experience. Year to date, the Tennis program has provided three thousand eighty-seven

(3,987) lessons and roughly eight hundred (800) participants in a variety of programs.



Senior Center

The South Miami Senior Center serves adults aged 60 and over who are active and able to independently manage their own basic needs. The Center is dedicated to promoting independence, supporting good nutrition, reducing isolation, encouraging social engagement, and boosting self-esteem.

Monday through Friday, the Center provides nutritious hot meals to approximately 100 eight (105) participants who are fully registered through the Miami-Dade County Congregate Meal Program. Additionally, the City offers a weekend meal program for residents of the South Miami Senior Plaza, with meals delivered on Fridays.

For homebound individuals who are unable to attend the Center, staff provide information and referrals to the Meals on Wheels program to help them arrange meal delivery to their homes. The Center also offers a wide variety of weekly, free educational and health-focused activities and services. These include support from an on-site Social Worker, wellness seminars, and engaging daily activities such as tai chi (which emphasizes balance and mobility), art classes, jewelry making, knitting, musical therapy, and themed parties to encourage social interaction. The Senior Tech Connect program assists older adults in learning how to use their phones and applications, helping them feel more confident with technology.

To support overall well-being, we also offer grooming and relaxation services, including haircutting, barber services, nail care, and massage chair sessions.

Participants enjoy monthly field trips, which often include attending City of South Miami events to which our seniors are specially invited. In addition to grocery shopping outings, we also take them retail shopping and on guided walks through our local parks, fostering community connection and an active lifestyle.



EVENTS

Dunkin' for Pumpkins – October 25, 2024



On October 25, the Dunkin' for Pumpkins event attracted 100 seventy five (175) enthusiastic attendees to the Murray Park Aquatic Center for an evening of autumn-themed fun. Families enjoyed a one-of-a-kind floating pumpkin patch, engaging craft activities, and delicious treats from Kona Ice. It was a memorable celebration of the season, bringing joy and smiles to everyone who took part.

State of the City – October 29, 2024

On October 29, the City of South Miami hosted an impactful event featuring the Mayor's annual State of the City address. Approximately 100 sixty (160) attendees, including local officials, and community members, gathered to reflect on the City's recent achievements and hear plans for the future. During the event, the Mayor highlighted initiatives focused on public safety, infrastructure, and community well-being. Following the address, attendees enjoyed a reception at the Splitsville venue, where they continued conversations and celebrated the City's progress.



Safe Streets Halloween – October 31, 2024

This family-friendly event successfully brought our community together in the spirit of Halloween. Approximately one thousand (1,000) attendees of all ages came together to participate in the festivities and create cherished memories. The event took place on October 31 from 4:00 pm to 7:00 pm, spanning along Sunset Drive, from US1 to Red Road. It was a spectacular celebration filled with crafts, vendors, and activities for all ages that added to the Halloween spirit of South Miami.



Veterans Day Salute – November 11, 2024



On November 11, the department held a Veterans Day ceremony at Veterans Park to honor the sacrifices of our nation’s service members. The tribute was followed with lite bites and refreshments, where approximately fifty (50) attendees enjoyed food and camaraderie in a heartfelt show of community and appreciation.

Thanksgiving Giveaway – November 19, 2024



The City of South Miami celebrated the spirit of Thanksgiving with a two-part initiative aimed at fostering community and gratitude. In the first phase on November 19, thanks to Interval International, specially prepared Thanksgiving boxes were delivered to seniors and disabled residents unable to attend in-person festivities, ensuring everyone could feel included in the holiday cheer. The second phase, made possible by Baptist Health, brought the broader community together for a Thanksgiving giveaway on November 22. Approximately one hundred

seventy-five (175) families received turkeys and all the trimmings for a festive meal, reflecting the City’s dedication to supporting its residents and celebrating the season of giving.

Santa’s Parade of the Elves - December 1, 2024



On Sunday, December 1, the City of South Miami celebrated a beloved tradition with the Santa’s Parade of the Elves in collaboration with Miami Kid’s Magazine. Attendees watched the South Miami Town Center District come alive with holiday magic as a festive procession of colorful floats, marching bands, cheerleaders, horses, and more, delighted the crowd. Over forty (40) local businesses, schools, civic organizations, and clubs joined in the fun, culminating with the grand arrival of Santa and Mrs. Claus, who brought joy to the heart of South Miami.

Toy Giveaway – December 14, 2024



On December 14, the department brought holiday cheer to the community at its annual Toy Giveaway. Thanks to the incredible generosity of Interval International and a host of dedicated local partners, the event was a heartwarming success. Together, we brightened the holidays for one-hundred ten (110) South Miami children, creating unforgettable memories with toys, laughter, and festive spirit. This cherished tradition reflects the City's commitment to spreading joy and strengthening community bonds during the holiday season.

MLK Freedom Breakfast – January 20, 2025



The City of South Miami proudly honored the life, legacy, and dream of Dr. Martin Luther King, Jr. at our annual MLK Celebration. Guests enjoyed a heartfelt "Rise and Shine" breakfast followed by an inspiring morning of speeches, recognizing the enduring impact of Dr. King and celebrating the contributions of prominent South Miami community leaders.

Senior Games – February 20, 2025



On February 20, seniors embraced fun and fitness at the annual Senior Games Event, held for the first time at the Gibson-Bethel Community Center & Murray Park. The new setting allowed participants to fully enjoy a variety of engaging activities, including table tennis, cornhole, Jenga, a hula hoop challenge, Silver Sneakers dance sessions, and a 1-mile walk/run. Health screenings, clinics, and a delicious lunch complemented the day's events. The competition heated up with exciting games and raffles, making this year's Senior Games an unforgettable experience celebrating wellness and community!

Easter & Summer Camp Expo – April 5, 2025

On Saturday, April 5, the Parks, Recreation and Cultur department hosted its annual Easter Egg Hunt and Camp Expo at Dante Fascell Park. Families enjoyed an afternoon filled with festive Easter activities, exciting photo opportunities, summer camp booths, delicious food vendors, live entertainment, and, of course, the highly anticipated egg hunt.



Arbor Day – April 26, 2025



On Saturday, April 26, the department hosted a successful Arbor Day celebration at Vice Mayor Robert C. Welsh Jr. Park, uniting community members, elected officials, city staff, and partners from the Green Task Force and South Miami Garden Club. Attendees participated in a collaborative effort to plant eleven (11) trees and received slash pine saplings to continue spreading the spirit of Arbor Day throughout the community.

SoMi Second Saturdays: Night Market – May 2024 - April 2025



The new Second Saturday's in SoMi: Night Market event, launched on the weekend of Mother's Day, Saturday, May 11th, from 5 pm to 10 pm. This event transformed 58th Avenue, from 73rd Street to 74th Street, into a marketplace featuring a diverse array of vendors offering delectable food, jewelry, clothing, art, and more. Participants strolled through the market while enjoying a live band, adding an extra layer of excitement to the festivities.

Fourth of July Celebration – July 4, 2025

On July 4, the department held its annual Fourth of July Celebration at Palmer Park from 5:00 to 9:00 p.m. Approximately one thousand five hundred (1,500) attendees enjoyed live music, a variety of food vendors, an inflatable kids zone, rock climbing, and games. The evening concluded perfectly with a spectacular fireworks display at 9:00 p.m.





Back-to-School Giveaway – July 26, 2024



Get ready for a fun and meaningful start to the school year! The City of South Miami Parks, Recreation and Culture Department will host its annual Back-to-School Giveaway to support students from kindergarten through 12th grade. Over 100 students are expected to enjoy an end-of-summer event where they receive backpacks filled with essential school supplies—helping them start the year prepared and confident.

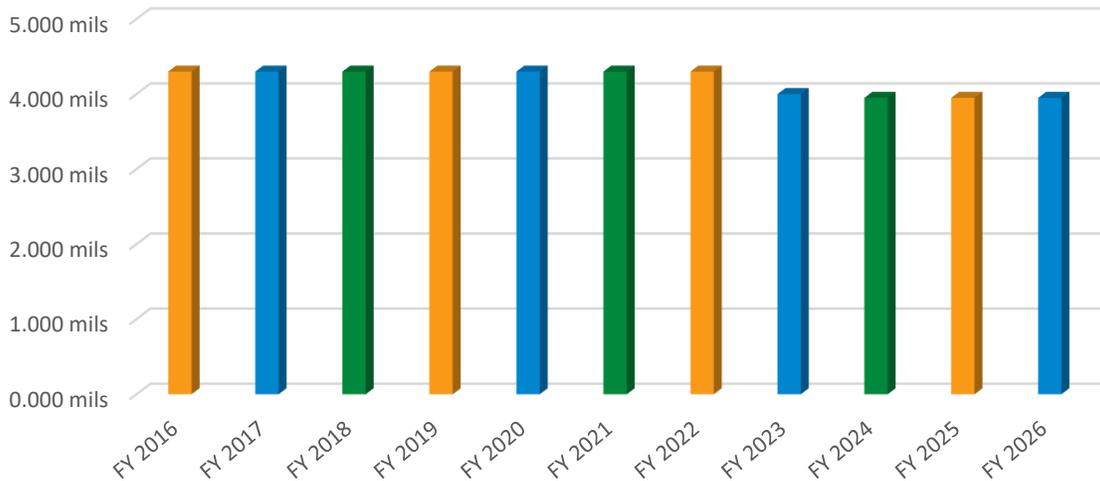


GENERAL FUND BUDGET SUMMARY

GENERAL FUND EXPENDITURES

The adopted budget has been prepared based on the rate of 3.9500 mills per \$1,000 of the taxable value. The Commission voted upon the millage rate at the First Budget Hearing meeting on September 3rd, 2025, and adopted the final rate on September 16th, 2025. Below please find the historical data of the City’s millage for the past 10-years.

CITY OF SOUTH MIAMI MILLAGE COMPARISON CHART
FY 2016 TO PROPOSED FY 2026



The **average taxable homestead residential value** in South Miami as of July 1, 2025, was \$458,201. At the adopted millage rate of 3.9500 mills, the average property would be responsible for approximately \$1,810. The City portion of an average tax bill for a South Miami residential property is approximately 21%.

During the budget development process, the City focused on Commission-established priorities, departmental goals, and citizen needs to determine which services should be funded and to what level. The goals and objectives for each Department are highlighted at the beginning of each respective section of the budget.

The information contained in this budget provides a level of financial detail for the Commission and the public in order to provide a clear vision and openness to the budgetary process. Please find a list of the specific expense items by Department and Division, taken together for FY 2025.



**CONSOLIDATED ITEMS DETAIL
BY DEPARTMENT FOR FY 2026**

DEPARTMENT	F/T 1210	# of FTEs	P/T 1310	FICA 2110	HEALTH 2310	W/C 2410	FUEL 5230	PEN 2210	ICMA 2220	AUTO 4515
CITY COMMISSION	\$0	-	\$62,000	\$6,156	\$49,025	\$124	\$0	\$0	\$0	\$0
CITY CLERK	\$265,125	3	\$0	\$20,282	\$29,415	\$530	\$0	\$25,365	\$5,406	\$0
CITY MANAGER	\$625,160	3	\$0	\$46,992	\$54,244	\$908	\$0	\$66,855	\$0	\$0
ADMIN SRVCS	\$303,917	4	\$0	\$23,956	\$39,220	\$456	\$0	\$26,977	\$7,286	\$0
PROCUREMENT	\$215,941	2	\$0	\$17,932	\$19,610	\$432	\$0	\$29,152	\$0	\$0
HR & RISK MGMT	\$243,224	2	\$0	\$18,607	\$19,610	\$365	\$0	\$13,671	\$9,937	\$0
FINANCE DEPART	\$702,916	6	\$0	\$53,773	\$58,830	\$1,054	\$3,060	\$62,306	\$16,897	\$1,542
DEVELOP. SRVCS	\$230,345	2	\$0	\$18,462	\$19,610	\$348	\$0	\$0	\$16,247	\$0
BUILDING	\$284,337	3	\$180,036	\$35,525	\$29,415	\$4,027	\$1,080	\$28,367	\$5,195	\$767
PLANNING	\$214,852	2	\$0	\$16,436	\$19,610	\$322	\$400	\$29,005	\$0	\$477
CODE ENFORCE.	\$288,982	3	\$0	\$22,814	\$29,415	\$5,756	\$3,600	\$38,851	\$0	\$2,000
PW OFFICE OF DIR	\$271,477	3	\$0	\$20,768	\$29,415	\$405	\$0	\$24,428	\$6,337	\$0
PW BLDG. MAINT.	\$154,688	2	\$0	\$14,394	\$19,610	\$3,378	\$0	\$22,800	\$0	\$0
PW SOLID WASTE	\$484,802	8	\$0	\$40,783	\$78,440	\$19,804	\$0	\$67,041	\$0	\$0
PW STREETS MAINT.	\$452,160	8	\$0	\$36,368	\$78,440	\$18,086	\$0	\$61,042	\$0	\$0
PW MOTOR POOL	\$194,218	3	\$0	\$15,623	\$29,415	\$4,060	\$169,000	\$27,407	\$0	\$40,000
PW ENG. & CONSTR	\$235,448	2	\$0	\$19,425	\$19,610	\$353	\$0	\$19,479	\$6,381	\$0
POLICE	\$5,954,320	59	\$82,114	\$506,752	\$578,495	\$65,076	\$133,200	\$565,739	\$12,765	\$42,000
PARKS, REC, & CUL.	\$721,487	9	\$67,596	\$60,048	\$88,245	\$14,430	\$10,080	\$79,415	\$9,326	\$8,357
PARKS - TENNIS	\$226,959	3	\$41,920	\$21,276	\$39,220	\$5,378	\$0	\$5,979	\$10,862	\$0
COMM CENTER	\$358,783	6	\$306,584	\$50,901	\$58,830	\$13,307	\$0	\$38,520	\$5,142	\$0
PARKS LAND MAINT	\$213,897	3	\$0	\$17,376	\$29,415	\$4,254	\$9,360	\$29,254	\$0	\$1,200
COMM POOL	\$0	-	\$59,434	\$4,547	\$0	\$594	\$0	\$0	\$0	\$0
TOTAL FY 2026	\$12,643,038	136	\$799,684	\$1,089,196	\$1,417,139	\$163,447	\$329,780	\$1,261,653	\$111,781	\$96,343
BUDGETED FY 2025	\$11,648,667	132	\$697,134	\$1,009,838	\$1,297,030	\$155,478	\$339,160	\$1,016,123	\$78,956	\$96,843



PROPERTY TAX INFORMATION

The Miami-Dade County Property Appraiser certified the Taxable Value within the City of South Miami at \$3,117,747,220. This valuation represents a 9.8% increase from the 2024 level of \$2,840,371,000. This is due primarily to the increase in value of properties. Below please find a detailed breakdown of the City's new taxable values by use type.

PROPERTY TYPE	2025 COUNT	2025 TAXABLE VALUE	%	2024 COUNT	2024 TAXABLE VALUE	%
SINGLE FAMILY	2,863	1,593,899,628	53%	2,863	1,437,767,105	52%
CONDOMINIUM	741	184,607,953	6%	741	171,484,728	6%
MULTI FAMILY	93	274,973,432	9%	94	276,519,947	10%
COMMERCIAL	645	774,742,193	26%	645	732,156,649	27%
INDUSTRIAL	38	27,514,072	1%	38	26,340,542	1%
AGRICULTURE	3	3,005,484	0%	2	2,039,345	0%
VACANT LAND	216	102,265,739	3%	211	89,616,349	3%
INSTITUTIONAL	32	10,638,704	0%	33	9,715,098	0%
GOVERNMENTAL	42	0	0%	43	0	0%
OTHER PROPERTIES	20	39,342,531	1%	16	890,362	0%
REAL ESTATE PARCELS	4,693	3,010,989,736	100%	4,686	2,746,530,125	100%
PERS PROP & CENT ASSD		106,757,484			93,840,875	
ALL ASSESSED PROPERTY		<u>3,117,747,220</u>			<u>2,840,371,000</u>	

Assuming a property owner has homestead exemption, the assessed value is limited from increasing to no more than the 3% legislatively created cap or the amount of increase in the consumer price index (CPI), whichever is lower. If a property owner does not have homestead exemption, the assessed value is limited from increasing to no more than 10% (the limitation does not apply to the value applicable for school taxes). The **Taxable Value** is the assessed value less any exemptions and/or classification.

The City experienced an overall assessed real property value increase of \$264,459,611 or 9.6%. This total is the actual taxable value for 2025.

Tangible Personal Property (TPP) consists of all property that is not real estate (land, buildings and improvements). It includes furniture, fixtures, tools, computer equipment, machinery, office equipment, supplies, leasehold improvements, leased equipment, signage, and any other equipment used in a business. Furniture and fixtures used in a rental unit (condo, apt, house) are also taxable in this category. Tangible personal property assessed values increased by



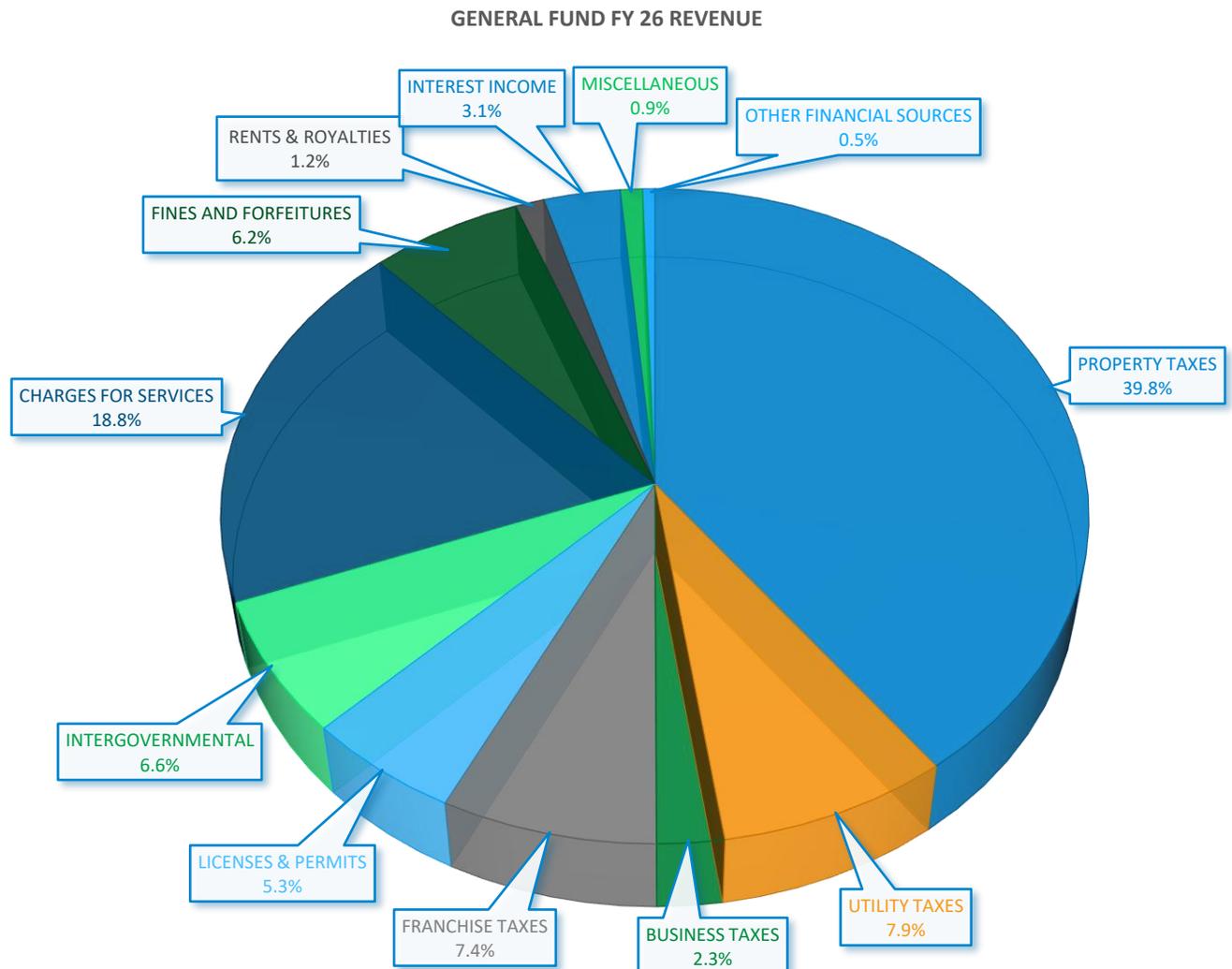
\$12,916,609 or 13.8% when comparing the asset value of 2025 and 2024.

The increase in property valuations specifically from new construction within the current year 2025 is \$56,337,601 which represents an increase from the previous year of \$22,356,915 or 152%.

The adopted millage rate is set at 3.9500 mills. This millage rate will allow the city to continue with regular necessary services, operations and on-going projects.

CITY OF SOUTH MIAMI GENERAL FUND REVENUES

The City of South Miami’s estimated General Fund Revenues for FY 2026, as provided in the adopted budget is \$29,500,032. In addition, the City’s General Fund has \$150,000 in transfer-in from other funds, in aggregate Fiscal Year 2026 total revenue amount is \$29,350,032. A breakdown of the general makeup of the City’s General Fund Revenues is presented below.





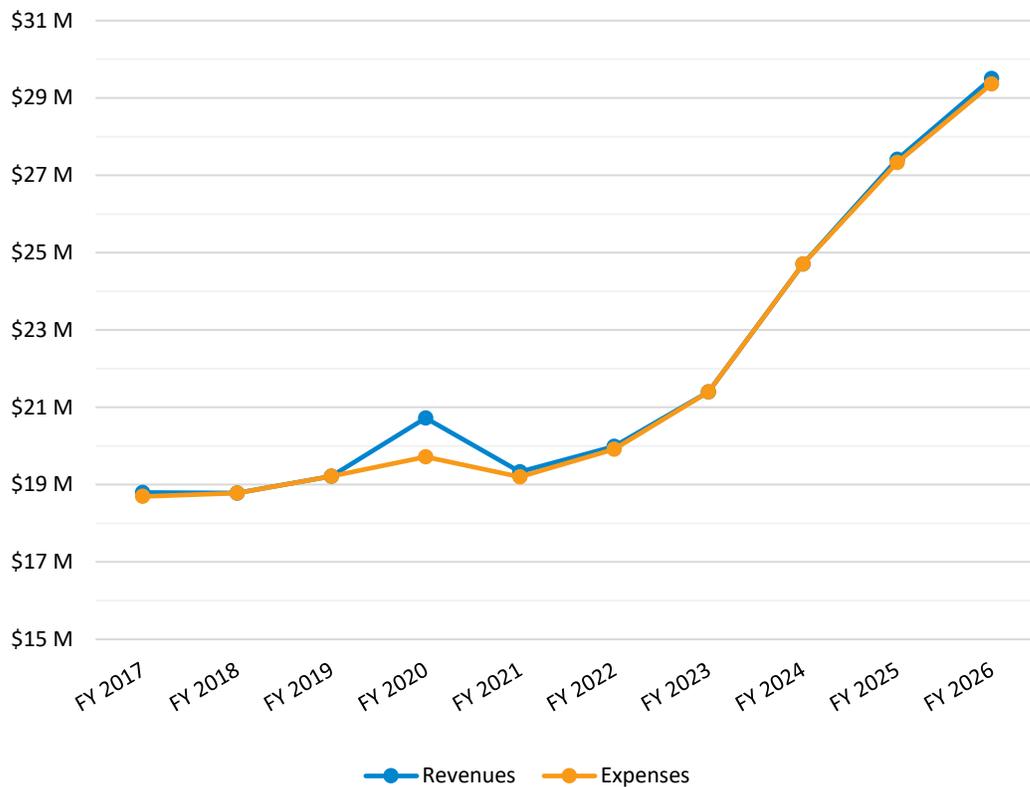
**GENERAL FUND SUMMARY
FY 2026**

DEPT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
BEGINNING FUND BALANCE		10,708,958	13,367,330	12,361,200	12,361,200	8,450,026
TAXES						
	PROPERTY TAXES	8,967,689	9,940,743	10,693,492	10,758,492	11,734,346
	UTILITY TAXES	2,423,047	2,450,228	2,362,265	2,366,600	2,327,265
	BUSINESS TAXES	678,238	684,204	682,500	661,000	671,000
	FRANCHISE TAXES	2,253,744	2,186,960	2,220,500	2,253,894	2,170,000
	LICENSES & PERMITS	2,093,185	3,230,259	1,565,200	2,374,500	1,574,500
	INTERGOVERNMENTAL	2,106,338	2,000,530	1,952,154	1,938,818	1,950,154
	CHARGES FOR SERVICES	4,778,620	4,807,581	4,601,165	5,304,557	5,545,094
	FINES AND FORFEITURES	1,597,010	1,160,603	1,970,000	1,890,289	1,835,000
	RENTS & ROYALTIES	224,956	223,430	198,687	224,477	350,151
	GRANTS, CONTRIB., & DONATIONS	12,437	88,063	0	12,500	0
	INTEREST INCOME	770,691	1,251,481	775,000	1,100,183	925,109
	MISCELLANEOUS	328,774	506,786	238,983	341,888	267,414
	TOTAL	26,234,728	28,530,866	27,259,946	29,227,198	29,350,032
OTHER FINANCIAL SOURCES		150,000	150,000	150,000	150,000	150,000
DEPARTMENTS & DIVISIONS						
1100	CITY COMMISSION	133,220	132,866	146,786	140,760	153,934
1200	CITY CLERK	401,851	551,969	577,910	556,254	575,160
1500	CITY ATTORNEY	447,174	443,151	481,640	481,640	588,039
1310	CITY MANAGER	946,368	946,492	1,148,808	1,046,716	1,185,427
1410	FINANCE DEPARTMENT	1,356,489	1,498,318	1,736,962	1,664,534	1,826,558
1340	INFORM. TECH. DIVISION	543,001	593,294	643,072	625,930	672,158
1320	PROCUREMENT DIVISION	289,351	291,849	370,533	344,868	369,577
1300	COMM. AFFAIRS & COMMUNICATIONS	0	218,075	464,748	383,112	540,342
1330	HUMAN RESOURCE & RISK MGMT	571,560	771,170	857,242	832,405	909,644
1600	DEV. SERVICES OFFICE OF DIR	0	252,235	275,943	263,684	296,662
1610	BUILDING DEPARTMENT	516,403	513,271	630,380	608,130	774,332
1620	PLANNING DEPARTMENT	613,597	461,018	469,534	447,512	618,182
1640	CODE ENFORCEMENT	307,595	324,274	395,109	374,013	434,120
1770	PW-OFFICE OF DIRECTOR	74,894	90,310	348,983	302,497	379,380
1710	PW-BLDG. MAINT.	537,847	570,966	679,990	646,689	681,300
1720	PW-SOLID WASTE	1,594,042	1,776,554	1,905,958	1,799,714	1,910,550
1730	PW-STREETS MAINT.	768,144	978,134	1,146,621	986,831	1,341,415
1760	PW-MOTOR POOL	528,065	620,099	733,965	682,415	806,573
1790	PW-ENG. & CONSTR.	222,891	253,930	536,572	461,832	660,496
1910	POLICE	7,131,944	7,766,057	9,368,772	8,979,161	10,226,102
2000	PARKS, RECREATION, & CULTURE	812,655	1,032,554	1,382,014	1,339,425	1,712,927
2010	TENNIS	468,992	584,478	687,571	632,518	725,476
2020	COMMUNITY CENTER	640,629	694,822	914,818	813,774	948,502
1750	LANDSCAPE MAINT.	561,727	573,541	657,535	606,066	688,120
2030	COMMUNITY POOL	99,715	98,926	129,740	127,947	136,450
2100	NON-DEPARTMENTAL	282,035	157,707	640,000	190,000	200,000
	TOTAL	19,850,188	22,196,060	27,331,206	25,338,427	29,361,425
OPERATING NET DIFFERENCE		6,534,540	6,484,806	78,740	4,038,770	138,607
2100	NON-DEPARTMENT TRANSFER	3,876,168	7,490,936	7,949,945	7,949,945	3,871,989
ENDING FUND BALANCE		13,367,330	12,361,200	4,489,995	8,450,026	4,716,644



The Government Finance Office Association (GFOA) recommends that governments adopt a budget document for achieving and maintaining structural balance where recurring revenues are equal to recurring expenditures in the adopted budget. The chart above compares the City's revenues and expenses by fiscal year and meets the structural balance recommended by the GFOA.

Comparison Revenues to Expenses





ANNUAL BUDGET PROCEDURES

In accordance with the City of South Miami Charter, Article IV, Section 2, Budget, the City Manager shall prepare and submit to the Commission a proposed annual budget. This specific Charter Section further details the annual budget adoption procedure as follows:

- A. *The City Manager shall submit to the Commission, an annual budget together with an explanatory message 60 days prior to the beginning of the fiscal year. The budget, budget message, and all supporting schedules shall be a public record open to public inspection by anyone.*
- B. *At the meeting of the Commission where the budget and budget message are submitted, the Commission shall determine the time and place for public hearings on the budget, where, interested persons shall be given an opportunity to be heard. The City Clerk shall post a notice of the place and time not less than five days after the date of posting at which time the Commission will hold a public hearing.*
- C. *After the conclusion of said public hearings, the Commission may insert new items or may increase, decrease or delete the items of the budget. If the total of proposed expenditures are increased thereby, then and in that event, the City Clerk shall post a notice setting forth the nature of the proposed increase and listing a place and time not less than five days after the date of posting of the public hearing thereon.*
- D. *The budget shall be adopted by three or more affirmative votes of the City Commission before the first day of the new fiscal year. Should the Commission take no final action on or prior to the date, the budget, as submitted, shall be deemed to be finally adopted by the Commission, provided that if the provision for funds in any Department or Departments exceeds (10%) of the previous year's budget, then as to that Department or Departments the Commission shall be deemed to have approved the previous year's budget.*
- E. *A copy of the budget as finally adopted shall be certified by the City Manager and the budget so certified shall be filed for the use of all Offices and Departments.*

According to the Charter Article IV, Section 2 (F) (Modifications) (1) **Transfer of Appropriation** - At the request of the City Manager, the Commission may at any time transfer, by resolution, any unencumbered appropriation balance or portion thereof between general classification of expenditure within an Office or Department. At the request of the City Manager and within the last three months of the budget year, the Commission may transfer by Resolution any unencumbered appropriation balance or portion thereof from one Office or Department to another.



BUDGETING AND ACCOUNTING BASIS

The accounts of the City are organized by funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise its assets, fund equity, revenues, and expenditures.

In Florida, it is a requirement that the budget passed by the City Commission is balanced. A balanced budget occurs when actual expenditures do not exceed received revenues and unreserved, uncommitted fund balance.

As an operations guide, the budget details how Departments and the general fund are organized. The budget informs the reader of all the activities, services and functions carried out by each Department. Additionally, the budget provides for performance measurements of organization-wide objectives to aid in monitoring the progress of the City. Each Departmental budget section includes a description of the Department's function, its accomplishments, its objectives, activity reports, authorized positions, the budgetary appropriation and budget highlights. At the request of the City Manager, the Commission may at any time transfer, by resolution, any unencumbered appropriation balance or portion thereof between general classification of expenditure within an office or department or from one office or department to another. Therefore, the *department level* is the legal level of budgetary control. Budgeted amounts are as originally adopted or as amended.

BASIS OF BUDGETING

The basis of budgeting determines the timing for reporting measurements made on a cash or accrual basis in the City's financial statements. As defined in the National Council on Governmental Accounting (NCGA) Statement 1, the basis of accounting refers to when revenues, expenditures, expenses, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. The accounting basis determines when the economic consequences of transactions and events are reflected in financial statements.

MEASUREMENT FOCUS

Unlike the selection of an accounting basis, which is concerned with the timing of transactions and events, a measurement focus identifies what transactions and events should be recorded. The measurement focus is concerned with the inflow and outflow of resources that affect a fund's operating statement.

The operating statement of a proprietary fund focuses on changes in economic resources, much like that of a private-sector business. Net assets are used as a practical measure of economic resources for this purpose. A proprietary fund's operating statement includes all transactions and events that increase or decrease net assets, such as revenues, expenses, gains, and losses.



The operating statement of a governmental fund, unlike that of a proprietary fund, focuses on changes in current financial resources. The governmental fund operating statement measures those transactions and events of the period that have increased or decreased the resources available for spending in the near future.

A fund's basis of accounting is inseparably tied to its measurement focus. Funds that focus on total economic resources (proprietary funds) employ the accrual basis of accounting, which recognizes increases and decreases in economic resources as soon as the event or transaction occurs. Thus, revenues are recognized 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.

On the other hand, funds that focus on current financial resources (governmental funds) use the modified accrual basis of accounting, which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Under the modified accrual basis of accounting amounts are recognized as revenue when they are both measurable and available. The accrual basis, modified accrual basis and cash basis of accounting are discussed below.

ACCRUAL BASIS ACCOUNTING

Under the accrual basis of accounting, revenues are recognized when they are earned regardless of when cash is received, and expenses are recognized when a liability is incurred regardless of when paid. However, these accruals should be recognized only if measured objectively. Since accrual accounting results in accounting measurements based on the substance of transactions and events, rather than when cash is received or disbursed, it enhances the relevance, neutrality, timeliness, completeness, and comparability of the information reported. Under GAAP, the accrual basis shall be used for the government-wide financial statements, proprietary funds and fiduciary funds.

MODIFIED ACCRUAL BASIS ACCOUNTING

Under this basis, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become measurable and available to finance expenditures of the fiscal period. The requirement that revenues be "available" distinguishes modified accrual revenue recognition from that of the accrual basis. Available is defined as expected to be collected within twelve months after the fiscal period ended.

Under the modified accrual basis, expenditures are recognized in the accounting period in which the fund liability is incurred, measurable and expected to be paid within twelve months of the fiscal period ended. However, there are certain exceptions such as the recording of the



unmatured principal and interest on general obligation long-term debt which are recorded only when due. Other exceptions are discussed in the appropriate sections of this manual.

Modified accrual basis accounting is used for all governmental funds (general, special revenue, debt service and capital projects).

CASH BASIS ACCOUNTING

Under the cash basis, transactions are recognized only when cash changes hands. Cash basis financial statements omit recognition of assets and liabilities not arising from cash transactions, therefore they rarely present financial position or results of operations in conformity with GAAP. Cash basis accounting and reporting are not desirable practices because they permit distortions in financial statement representations due to shifts in the timing of cash receipts and disbursements relative to underlying economic events near the end of a fiscal period. The cash basis of accounting, which is used for budgetary purposes, is not an acceptable basis of accounting for the purpose of preparing the City's GAAP financial statements.



BUDGET SCHEDULE

The Office of the City Manager and the Finance Department are responsible for the development of the annual budget. As the schedule below details, the budget process begins in April with the distribution of budget request forms to all Departments. All Departments are responsible for compiling budget figures, which are then reviewed and adjusted by the City Manager during a series of inter-departmental meetings. The goal is that the proposed budget document is presented to the City Commission at its first meeting.

A key component of the budget process is our dependence upon the State, grants, and entitlements. Estimates for these revenue sources are provided by the State of Florida in late June and early July. The City incorporates the latest projections available into the budget.

The City Commission must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners by August 24, 2025, by the Miami-Dade County Property Appraiser. In accordance with Florida Statutes, the tentative millage rate is adopted at the first public budget hearing in September and this rate cannot be increased at the second budget hearing. Additionally, the tentative millage rate cannot exceed the preliminary rate adopted by the City Commission except by re-notifying all affected property owners by mail.



FY 2026 BUDGET SCHEDULE

Friday, MARCH 21	Distributions of Budget Worksheets to Departments - Deadline April 15 for Operations, May 1 for CIP Projects to get it back to Finance
APRIL - JULY	Department budget meetings with the City Manager and Budget and Finance Committee Meetings.
Tuesday, JUNE 3	Capital Improvements Projects Workshop with the City Commission at 4:00 PM
JULY 1	Receipt of DR 420 (Property Appraiser Certification of Taxable Value) from the County (FS Section 200.065).
Friday, JULY 18	Submission of proposed budget to the Mayor and City Commission (Article IV, Section 2a, City Charter provides for deadline of August 1).
Tuesday, JULY 29	Budget Workshop with the Mayor and City Commission. Budget and Finance Committee will present their report at 4:00 PM
Tuesday, JULY 29	Adopt a Resolution advising the Property Appraiser's Office of the City's proposed millage rate and announcing the date, time and place of the first and second budget hearing.
AUGUST 5	Last day to advise the Property Appraiser's office of the proposed millage rate, current year rollback rate and date, time and place of the first budget hearing (FS Section 200.065)
Wednesday, SEPTEMBER 3	First Budget Hearing must be between September 3rd and 18th. Required to announce the percentage by which recomputed proposed millage exceeds the rolled-back millage rate. 5:01 PM
Sunday, SEPTEMBER 14	Must advertise the final hearing within 15 days of adopting a tentative millage and budget and must hold the final hearing 2 to 5 days after the advertisement (FS Section 200.065)
Tuesday, SEPTEMBER 16	Final public hearing and adoption of millage & budget. Final hearing two to five days after the advertisement appears in the newspaper. 5:01 PM



FINANCIAL AND BUDGETARY POLICY

PURPOSE:

Comprehensive Financial and Budgetary Policies is a one-source document for all City financial and budget policies. The intention of the policies is to guide elected officials, the City Manager, and staff in their on-going role as the financial stewards of the City. The policies guide essential decisions affecting budget and financial matters to ensure that the City is financially prepared to meet its immediate and long-term service objectives. The individual policies serve as guidelines for financial planning, budget preparation, implementation, evaluation, and internal financial management of the City, and may be amended from time to time.

BUDGET MODIFICATIONS:

As per the City's charter, at the request of the City Manager, the Commission may at any time transfer, by resolution, any unencumbered appropriation balance or portion thereof between general classification of expenditure within an Office or Department. At the request of the City Manager and within the last three months of the budget year, the Commission may, by resolution, transfer any unencumbered appropriation balance or portion thereof from one office or department to another.

In case of disaster or any other circumstance creating an emergency, the Commission may at any time in any budget year, make an emergency appropriation for the purpose of repairing damages caused by such disaster or meeting such public emergency to the end that public health, safety, or welfare will be protected.

OBJECTIVES:

In order to achieve the purpose of the Comprehensive Financial and Budgetary Policies, the following are objectives for the city's fiscal performance.

- To guide City Commission and management policy decisions with significant fiscal impact.
- To set forth operating principles to minimize the cost of government and financial risk.
- To employ balanced and equitable revenue policies that provide adequate funding for desired programs.
- To promote sound financial management by providing accurate and timely information on the City's financial condition.
- To protect the City's credit rating and provide adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- To ensure the legal use of financial resources through an effective system of internal controls.



OPERATING POLICIES

The City will balance recurring operating expenditures with current or recurring revenues, and to the extent possible, not appropriate the fund balance to meet recurring operating needs. The City will evaluate the fiscal impact of new proposals, operate as efficiently as possible, and constantly review City services for appropriateness and effectiveness.

Expenditures shall be within Current Revenue Projections:

Ongoing expenditures should be equal to or less than ongoing revenues. The City must identify ongoing resources that at least match expected reoccurring annual expenditure requirements. One-time revenues and non-recurring revenues and ending fund balances will be applied to reserves or to fund one-time expenditures; they will not be used to fund ongoing programs.

Continual Improvement of Service Delivery:

The City has established a goal to seek to optimize the efficiency and effectiveness of its services through strategic planning efforts, performance budgeting and measuring, and by evaluating service provisions by surveying citizens and customers and by comparing to other cities.

Year End Budget Considerations:

In accordance with Generally Accepted Accounting Principles (GAAP), purchases encumbered in the current year but not received until the following year will be paid from the budget of the following year. However, when necessary, the City Commission may authorize a re-appropriation to resolve unusual situations or hardships caused by this policy.

ACCOUNTING, AUDITING AND REPORTING

REPORTING POLICIES:

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that overall City goals and objectives are met.

AUDITING:

The City's independent auditing firm will annually perform the City's financial and compliance audit. Their opinions will be contained in the City's Annual Comprehensive Financial Report. Results of the annual audit shall be provided to the Commission in a timely manner. The independent auditing firm will be competitively selected in accordance with City of South Miami Charter Article IV, Section 4(E), Florida Statutes, and standards of the Governmental Finance Officers Association.



ACCOUNTING SYSTEM:

Financial records will be maintained on a basis consistent with GAAP, and the Governmental Accounting Standards Board (GASB) and the standard practices of the Government Finance Officers Association of the United States and Canada (GFOA). In addition, the City will comply with rules of the Auditor General and Uniform Accounting System as required by the State of Florida.

EXCELLENCE IN FINANCIAL REPORTING:

As an additional independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The Annual Report will be presented as a method of communicating with citizens about the financial affairs of the City.

REVENUE POLICIES:

The City should be sensitive to the balance between the need for services and the City's ability to raise fees, charges for services, and taxes to support those services.

REVENUE DIVERSIFICATION:

The City shall strive to maintain a diversified mix of revenues in order to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability in order to handle fluctuations in revenues and better distribute the cost of providing services.

CHARGES FOR SERVICES:

As much as is reasonably possible, City services that provide private benefit should be supported by fees and charges in order to provide maximum flexibility in use of general City taxes in meeting the cost of services of a broader public benefit.

Charges for services that benefit specific users should recover full costs, to the extent feasible, including all direct costs, and indirect costs, such as operating and maintenance costs, overhead, and charges to capital costs (depreciation and debt service).

INVESTMENT POLICY

The City of South Miami will invest its funds in accordance with Florida Statute 218.415. The funds will be invested based upon the following priorities:



Safety of principal

To meet the liquidity needs of the City and optimize investment returns after first addressing safety and liquidity concerns.

The City of South Miami will make cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability. The City will pool cash from several different funds for investment purposes when permitted by law.

The City will invest 100% of its idle cash on a continuous basis. Reserve Fund balances may from time-to-time be established by resolution of the City Commission.

CAPITAL BUDGET POLICY

The City will update its multi-year plan for capital improvements.

The City will enact an annual capital budget based on the multi-year Capital Improvement Plan.

The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and City priorities, and whose operating and maintenance costs are included in operating budget forecasts.

The City will maintain all its assets at a level adequate to protect the City's capital interest and to minimize future maintenance and replacement costs.

The City will identify the estimated costs and potential funding sources for each capital project proposal before submission to the City Commission for approval.

CAPITAL ASSETS POLICY

Threshold: The City will capitalize all individual assets and infrastructures which meet a respective threshold amount or more and a life of three years or more.

Asset categorization: The City shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:

- Land (\$1 or Greater)
- Land Improvements (\$100,000 or more)
- Buildings (\$100,000 or more)



- Building Improvements (\$100,000 or more)
- Machinery and Equipment; including vehicles (\$5,000 or more)
- Infrastructure, i.e. roads, stormwater system, sidewalks (\$100,000 or more)
- Construction in progress (\$1 or more)
- Intangible Assets (\$100,000 or more)

Capital Outlay Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over the specified threshold above will be budgeted as a capital item in the budget. Short-lived assets not meeting the capital asset threshold will be budgeted as operational materials and supplies.

Depreciation method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life. The City will use the straight-line depreciation method. There will be no depreciation on land or other assets with an indefinite life. Construction in progress projects are not subject to depreciation until the project is completed. Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

Capital Assets-Assets vs. Repair and Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets. The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended. The City will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

Estimated useful assets life: The estimated useful lives of the assets are based on City experience and established projections reflected in the 5-year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:

- Land – indefinite
- Buildings – 50 years
- Improvements – 20 years
- Equipment:
 - Cars – 8 years
 - Trucks – 10 years
 - Equipment – 10-15 years
 - Computer Equipment – 5 years
- Infrastructure:
 - Roads – 40 years
 - Stormwater System – 50 years
 - Sidewalks – 40 years
- Intangible Assets – 20 years



Five Year Capital Plan: The City prepares a 5 Year Capital Plan which reports the capital asset budget needs for the City.

Fixed Asset Accounting: The City will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements put forth by GASB or its successor organization.

As per Florida Statute 274.02(2) the Chief Financial Officer shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes. The Chief Financial Officer will establish policies and appropriate procedures to manage fixed assets, including establishing the State of Florida required threshold dollar amount for which fixed asset records are maintained and how often physical inventories will be taken. Currently the State of Florida requires that assets equal to or greater than \$1,000 be inventoried. The threshold amount will be updated as the State of Florida rules are updated.

DEBT MANAGEMENT POLICY

PURPOSE

The purpose of this policy is to establish parameters and provide guidance governing the issuance, management, continuing evaluation of and reporting on all debt obligations issued by the City of South Miami, and to provide for the preparation and implementation necessary to assure compliance and conformity with this policy.

FLORIDA STATUTE CITATIONS

The Internal Revenue Code, Florida Statutes, local charter and/or ordinances outline legal borrowing authority, restrictions, and compliance requirements while the Florida Constitution and Statutes authorize the issuance of bonds by counties, municipalities and certain special districts.

- Section 125.013 – General Obligation and Revenue Bonds
- Chapters 130 and 132 – County Bonds and General Refunding Law
- Section 154.219 – Public Health Facilities Revenue Bonds
- Chapter 159 – Bond Financing
- Section 163.01(7) – Bonds Issued by Entities Created by Interlocal Agreement
- Chapter 166, Part II – Municipal Borrowing
- Chapter 190.016 – Bonds
- Section 215.43 – Financial Matters: General Provisions
- Chapter 218, Part III – Local Financial Management and Reporting



DEBT POLICY STATEMENT

Under the governance and guidance of Federal and State laws and the City’s Charter, ordinances and resolutions, the City may periodically enter into debt obligations to finance the construction or acquisition of infrastructure and other assets or to refinance existing debt for the purpose of meeting its governmental obligation to its residents. It is the City’s desire and direction to assure that such debt obligations are issued and administered in such fashion as to obtain the best long-term financial advantage to the City and its residents, while making every effort to maintain and improve the City’s bond ratings and reputation in the investment community.

The City may also desire to issue debt obligations on behalf of external agencies or authorities for the purpose of constructing facilities or assets, which further the goals and objectives of City government. In such case, the City shall take reasonable steps to confirm the financial feasibility of the project and the financial solvency of the borrower; and take all reasonable precautions to ensure the public purpose and financial viability of such transactions.

The City shall not issue debt obligations or utilize debt proceeds to finance current operations of City Government.

GENERAL DEBT GOVERNING POLICY

The City hereby established the following policies concerning the issuance and management of debt:

- A. The City will not issue debt obligations or use debt proceeds to finance current operations.
- B. The City will utilize debt obligations only for acquisition, construction or remodeling of capital improvement projects that cannot be funded from current revenue sources or in such cases wherein it is more equitable to the users of the project to finance the project over its useful life.
- C. The City will measure the impact of debt service requirements of outstanding and proposed debt obligations on single year, five, ten and twenty year periods. This analysis will consider debt service maturities and payment patterns as well as the City’s commitment to a pay as you go budgetary capital allocation.

SPECIFIC DEBT POLICIES, RATIOS AND MEASUREMENT

This section of the Debt Management Policy establishes the target debt policies, ratios, and measurements for the City in the following categories:

- A. Measurements of Future Flexibility
- B. Constraints, Ratios and Measurements



Measures of Future Flexibility

As the City periodically addresses its ongoing needs, the City Manager and the City Commission must ensure that the future elected officials will have the flexibility to meet the capital needs of the City. Since neither State law nor the City Charter provides any limits on the amount of debt, which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum); this policy establishes the following constraints, ratios, and measures.

Constraints, Ratios and Measures

The following constraints, ratios and measures shall govern the issuance and administration of debt obligations:

Purposes of Issuance – The City will issue debt obligations for acquiring, constructing, or renovating Capital Improvements or for refinancing existing debt obligations. Projects must be designed as public purpose projects by the City Commission prior to funding.

Maximum Maturity – All debt obligations shall be fully amortized by, and have a maturity of, the earlier of: (i) the estimated useful life of the Capital Improvements being financed; or (ii) thirty years; or, (iii), in the event they are being issued to refinance outstanding debt obligations the final maturity of the debt obligations being refinanced, unless a longer term is recommended by the Budget and Finance Committee.

Net Debt to Taxable Assess Value – The City shall strive to maintain a ratio of Net Debt to Taxable Assessed Value of properties within the City shall not exceed 15%. The ratio of Net Debt to Taxable Assessed Value shall be calculated by dividing the Net Debt by the taxable assessed value of all taxable properties within the City.

Based on the Miami-Dade County Property Appraiser Roll Values, the assessed valuation for the City of South Miami in 2025 is \$3,117,747,220 and the outstanding debt of \$4,852,000 the City currently has a Net Debt to Taxable Assess value ratio of .25%.



Legal Debt Margin Calculation for Fiscal Year 2025

Assessed valuation of taxable real and personal property	\$ <u>3,117,747,220</u>
Bonded debt limit - 15% of assessed value	\$ 467,662,083
Total ad valorem debt - Revenue Bonds	<u>\$4,852,000</u>
Amount of debt applicable	<u>4,852,000</u>
Legal debt margin	\$ <u>462,810,083</u>

Capitalized Interest (Funded Interest) – Subject to Federal and State law, interest may be capitalized from date of issuance of debt obligations through the completion of construction for revenue producing projects. Interest may also be capitalized for projects in which the revenue designated to pay the debt service on the bonds will be collected at a future date, not to exceed six months from the estimated completion of construction and offset by earnings in the construction fund.

Bond Covenants and Laws – The City shall comply with all covenants and requirements of the bond resolutions, and State and Federal laws authorizing and governing the issuance and administration of debt obligations.

PURCHASING POLICY

This Purchasing Policy (“Policy”) is in accordance with City of South Miami Charter Article III, Section 5. H. Article III, Section 5. H. (Legal and Expert Services), Article IV, Section 4. D. (Multi-year Contracts) and applicable City Code and Florida Statutes. This Policy sets forth the policies and procedures to be followed by City employees whenever goods and/or services, including construction, are being purchased by the City of South Miami (“City”), except as may be waived by the City Manager or exempt as set forth below.

(A) Applicable Charter, Code and Florida Statutes.

Multi-year Contracts, Article IV, Section 4. D., of the Charter: All purchases that require the payment of more than one year’s appropriation require approval by the City Commission at a public hearing by written resolution.

Purchases Made Through Other Governmental Agencies, Article III, Section 5.H., of Charter: The City may make purchases through other governmental agencies that have followed similar bidding procedures.

Legal and Expert Services, Article III, Section 5.H., of Charter: **The** requirement that competitive



conditions shall have been maintained and competitive bids sought from at least three (3) different sources of supply, if available, does not apply to the purchase of legal and expert services that have been approved by the City Commission.

Consultants' Competitive Negotiation Act (CCNA), *Florida Statutes Section 287.055*, requires that acquisition of professional architectural, engineering, landscape architectural, design criteria, or surveying and mapping services must be made in compliance with the Consultants' Competitive Negotiation Act if the professional services are for (i) a construction project estimated to cost more than \$325,000, or (ii) a design/planning/study activity where the fee for professional services is more than \$35,000. This Policy shall automatically be modified to reflect any amendments made to *Florida Statutes, Section 287.055*, and the purchasing thresholds set forth in *Florida Statutes Section 287.017*. Please also refer to Chapter 2, Article VI. – Purchasing, Division 2 – Procurement of Professional Services, of the City Code.

Construction Projects. If the cost of a purchase related to the construction, demolition, renovation, modification, or repair of any public facility, utility, building, or land exceeds the amount specified in the City Charter, Article III, Section 5 “Powers and Duties” and/or by Ordinance, then the requirements for formal competitive selection apply unless waived by the City Manager or superseded by the special construction procurement requirements in State law (*Florida Statutes, Chapter 255*) when seeking to construct or improve a public building or structure, or other public construction works.

(B) Purchases up to and including \$5,000. Purchases of, or contracts for, materials, supplies, equipment, improvements, or services for which funds are provided in the budget, where the total amount to be expended is **\$5,000 or less** may be made or entered into by the City Manager without submittal to the City Commission and without seeking three (3) written quotes from three (3) different sources of supply, if available. **Purchases in excess of \$2,500 require a Purchase Order.**

(C) Purchases greater than \$5,000 and less than the amount specified in the City Charter, Article III, Section 5.H, “Powers and Duties” and/or by Ordinance. Purchases of or contracts for materials, supplies, equipment, improvements, or services for which funds are provided in the budget, where the total amount to be expended is greater than **\$5,000** but less than the amount specified in the City Charter, Article III, Section 5.H, “Powers and Duties” and/or by Ordinance, may be made or entered into by the City Manager without submittal to the City Commission, after meeting the following requirements:

- A Purchase Order, or other form of agreement as may be required by the City Manager and approved by the City Attorney;
- Line-item appropriation in the City Commission approved budget;



- Seeking a minimum of three (3) written quotes from three (3) different sources of supply, if available, unless the purchase is made through another governmental agency that has followed similar bidding procedures.

(D) Purchases in excess of the amount specified in the City Charter, Article III, Section 5.H, “Powers and Duties” and/or by Ordinance.

Purchases of or contracts for materials, supplies, equipment, improvements, or services for which funds are provided in the budget, where the total amount to be expended exceeds the amount specified in the City Charter, Article III, Section 5.H, “Powers and Duties” and/or by Ordinance, must be approved by written resolution of the City Commission and require:

- A Purchase Order, or other form of agreement as may be required by the City Manager and approved by the City Attorney;
- Line-item appropriation in the City Commission approved budget;
- Seeking a minimum of three (3) competitive bids from three (3) different sources of supply, if available, unless the purchase is made through another governmental agency that has followed similar bidding procedures; and
- **City Commission written approval by resolution. Related purchases or contracts at or above the amount specified in the City Charter, Article III, Section 5.H, “Powers and Duties” and/or by Ordinance shall not be broken down to amounts less than the amount specified in the City Charter, Article III, Section 5.H, “Powers and Duties” and/or by Ordinance to avoid the requirements of this paragraph.**

(E) Sole Source Procurements.

- (i) Conditions for use. A contract may be awarded without competitive bids or proposals when the City Manager and/or the Chief Procurement Officer, after conducting a good faith review of available sources, determines in writing, pursuant to a written request from a department director, that the contract by its very nature is not suitable to competitive bidding or proposals, as there is only one source for the required supply, service, or construction item capable of fulfilling the needs of the City.
- (ii) Negotiations. The City Manager and/or the Chief Procurement Officer shall conduct negotiations, as appropriate, as to price, delivery, and terms.
- (iii) Approval and award. Any sole source contract in excess of the threshold established by the City Charter, Section 5, “Powers and Duties” and/or by Ordinance shall be approved by the City Commission, upon recommendation of the City Manager, pursuant to applicable regulations.



(F) Waiver of Procedures.

The City Manager has the authority to waive any requirements of this Policy or deviate from this Policy, at his/her discretion, when it is determined to be in the best interest of the City, or to obtain goods and/or services which cannot be acquired through the normal purchasing process due to insufficient time, the nature of the goods or services, or other factors, and as long as the City Manager remains in accordance with applicable provisions of the Charter, City Code and Florida statutes.

(G) Emergencies.

If the City Manager deems the purchase or acquisition of goods and/or services an emergency affecting life, health, property or safety, strict compliance with the above policies may be waived, but must remain in accordance with applicable provisions of the City of South Miami Charter, and Florida Statutes.

Article II, Section 6.D.2. of the Charter, Emergency Ordinances. To meet a public emergency affecting life, safety, health, property or the public peace, the Commission may adopt one or more emergency ordinances, but an emergency ordinance may not grant, renew or extend a franchise or authorize the borrowing of money except as provided in this Charter. An emergency ordinance will be introduced in the form and manner prescribed for ordinances generally, except that it shall be plainly designated as an emergency ordinance and shall contain, after the enacting clause, a declaration stating that an emergency exists and describing it in clear and specific terms. An emergency ordinance may be adopted with or without amendment or rejected at the meeting at which it is introduced. The affirmative vote of four members present shall be required for the adoption of an emergency ordinance. After its adoption, the ordinance shall be published as prescribed for other adopted ordinances. It shall become effective upon adoption or at such later date as it may specify. Every emergency ordinance shall automatically stand repealed as of the 31st day following the date on which it was adopted but this shall not prevent re-enactment of the ordinances in the manner specified in this section, if the emergency still exists. An emergency ordinance may also be repealed by adoption of a repealing ordinance in the same manner specified in this section for adoption of emergency ordinances.

(H) Conflict of Interest.

The City of South Miami "Conflict of Interest and Code of Ethics Ordinance," Sec 8A-1 of the City's Code of Ordinances shall be applicable to all city personnel as defined in the link below, and shall also constitute a standard of ethical conduct and behavior for all autonomous personnel, quasi-judicial personnel, advisory personnel and departmental personnel. The provisions of this section shall be applied in a cumulative manner. By way of example, and not as a limitation, subsections (c) and (d) in Sec 8A-1 may be applied to the same contract or



transaction. A link to the “Conflict of Interest and Code of Ethics Ordinance,” Sec 8A-1 is provided below:

https://library.municode.com/fl/south_miami/codes/code_of_ordinances?nodeId=COOR_CH8_ACOET_S8A-1COINCOETOR

(I) Amendment of Purchasing Policy.

This Policy may be amended, from time to time, by Resolution of the City Commission.

(J) Purchase of Legal and Expert Services.

Consistent with Article III, Section 5.H of the City Charter, due to the specialized nature of legal and expert services, the purchase of any such services are exempt from this purchasing policy if the purchase is approved by the City Commission.



FUND STRUCTURE

In governmental accounting, all financial transactions are organized within several funds. According to the National Council on Governmental Accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The City of South Miami's budget consists of 19 Funds: General Fund, Stormwater Drain Trust Fund, Local Option Gas Tax Trust Fund, Hometown District Improvement Trust Fund, Bob Welsh Tree Trust Fund, People's Transportation Tax Fund, Debt Service Fund, Capital Improvement Program Fund, Emergency Reserve Fund, State Forfeiture Fund, Federal Forfeiture Fund, Revenue Stabilization Fund, Grant Match Reserve Fund, Insurance Reserve Fund, Tax Equalization Reserve Fund, Building Fund, City Parks Acquisition Development Operations and Maintenance Fund, Parks Facility Impact Fund and Pedestrian Crossing Acquisition, Development, Operation and Maintenance Trust Fund. "Fund" is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities.

All funds utilize the modified accrual basis of accounting. For more detailed information regarding the funds, please refer to the fund sections in this document.



FUND OVERVIEW

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is the major operating fund of the City of South Miami.

STORMWATER DRAIN TRUST FUND

The Stormwater Drain Trust Fund accounts for the financial resources received and allocated on behalf of the Stormwater Utility maintained by the City of South Miami. The fund is used to maintain the drainage pipes and canals located within the City. This is a proprietary fund which focuses on the determination of operating income, changes in net assets, financial position, and cash flows.

LOCAL OPTION GAS TAX TRUST FUND

Local option fuel taxes are significant revenue sources to Florida's local governments and represent important funding mechanisms for the provision of local transportation infrastructure.

HOMETOWN DISTRICT IMPROVEMENT TRUST FUND

On August 5, 2008, City Commission approved Ordinance 30-08-1965 establishing the Hometown District Parking. Parking in the Hometown District must be developed and managed primarily as an element of infrastructure critical to enhancing South Miami's tax base through economic success of the district.

BOB WELSH TREE TRUST FUND

Creation of the Bob Welsh Tree Trust Fund is for the purpose of which is to acquire, protect, and to plant trees on public property. The Bob Welsh Tree Trust Fund shall consist of contributions in lieu of, or in conjunction with, required replacement plantings.

SOLAR COLLECTOR TRUST FUND

The Fund has been created for the purposes of acquiring and developing Solar Collector Systems. Any monies deposited into the Fund and their interest or investment earnings must be applied toward the acquiring and developing of Solar Collectors on City property.

ART IN PUBLIC PLACES FUND

The Art in Public Places Fund is intended to enhance the character and identity of the City and contribute to economic development and tourism. The Art in Public Places will revitalize urban



space with cultural meaning, aesthetic quality, and uniqueness and will add beauty and interest in those spaces visible to the public. Art in Public Places will increase opportunities for the public to experience and participate in the arts through the acquisition and installation of world-class art in publicly accessible areas.

PEOPLE'S TRANSPORTATION TAX FUND

The City receives a share of the one-half cent sales tax, known as the People's Transportation Tax, to be used for transportation services. The People's Transportation Tax provides funding for the People's Transportation Plan, Municipal Component. The surtax proceeds shall only be used for the transportation expenses.

REVENUE STABILIZATION FUND

The Revenue Stabilization Reserve Fund was established to mitigate the risk of reduced property tax and other revenues in general. Building this fund is critical as it is the primary source used in balancing budget request. These funds are restricted to uses related to impacts caused by reduced tax revenues and other revenues in general.

GRANT MATCH RESERVE FUND

These funds would be restricted to uses related to grant match reserve funding, which will be adequately projected based on realistic grant funding opportunities. These funds would be set aside as a cash match for grant opportunities. It is beneficial in the application process for the City to have funds that are readily identifiable as a cash match.

INSURANCE RESERVE FUND

The Insurance Reserve Fund is intended to fully meet potential insurance claim deductibles. This reserve would be used in circumstances that would require the contribution of insurance deductibles such as a major hurricane.

TAX EQUALIZATION FUND

Non-property tax revenue is a major portion of the City's revenue base. The targeted amount should equal at a minimum, 20% of budgeted non-property tax revenues. These funds can bridge the gap between the state's fiscal year end and the City's fiscal year end (3-month gap) in the event of significant state budget reduction.



BUILDING CAPITAL RESERVE FUND

The reserve target amount is based on yearly estimates to make necessary unscheduled and anticipated repairs, and other operational issues relating to the City's properties. These funds are to be used specifically to address building hardening and security, and to fund unscheduled and anticipated repairs, and other operational issues relating to the City's properties.

CITY PARKS ACQUISITION DEVELOPMENT OPERATIONS AND MAINTENANCE FUND

The South Miami residents have demonstrated a desire for parks. Funds shall be set aside and used for acquisition; at least 15% of the Fund shall be used for park development operations and maintenance of the City's Park System. More specifically the fund shall be for the purposes of acquiring, developing, operating, maintaining or restoring parks, recreation facilities, cultural facilities, green spaces, playfields, trails, community gardens, and other applicable public areas.

PEDESTRIAN CROSSING ACQUISITION DEVELOPMENT, OPERATION AND MAINTENANCE TRUST FUND

The Pedestrian Crossing Acquisition Development, Operation and Maintenance Trust Fund has been established for the purposes of acquiring, developing, operating and maintaining pedestrian crossings.

POLICE HEADQUARTERS & EMERGENCY OPERATIONS CENTER FUND

The Police Headquarters and Emergency Operations Fund is intended for funds designated for the design and construction of the new police station to be located at the City's Old Inspection Site, 5890 SW 69th Street.

DEBT SERVICE FUND

The Debt Service Fund has been established in an effort to clearly identify the City's current Long-Term Liability. The City currently has two long term debts outstanding.

CAPITAL IMPROVEMENT PROGRAM FUND

The purpose of the Capital Improvement Fund is to establish and cover multi-year expenditures of major capital projects and expenditures for all General Government programs. The adopted capital improvement projects expenditures are identified on the Five-Year Capital Improvement Project listing within the Capital Improvement Program section of this budget.

EMERGENCY RESERVE FUND

The City Commission adopted a policy that would restrict the use of this fund to catastrophes and other unscheduled emergencies; and on September 2, 2001, the City Commission changed



the policy via resolution No. 145-01-11293 to provide for an Emergency Reserves Fund of no less than 10% of the budget. The Government Finance Officers Association (GFOA) issued a Case Study on May 2013 providing a general recommended fund balance for two specific categories: Budget Uncertainty Reserve and Emergency Reserve. Within the Case Study, GFOA recommends a General Fund Reserve of approximately 25%; 12.5% for each of the two specific classifications mentioned above.

PARKS FACILITY IMPACT FUND

As a condition of the issuance of a building permit for new development, the person, firm or corporation who or which has applied for the building permit for residential construction shall pay to the City, the parks impact fee as set forth in the provisions of Ordinance No. 14-14-2192. Funds shall be set aside and used for land acquisition for parks; for maintaining (not including routine maintenance), furnishing, equipping, repairing, remodeling, or enlarging of both existing and future facilities; for construction of new parks facilities; for any architectural, engineering, legal and other professional fees and expenses related to any such improvements; and for any administrative costs not incurred by the fee collection process.

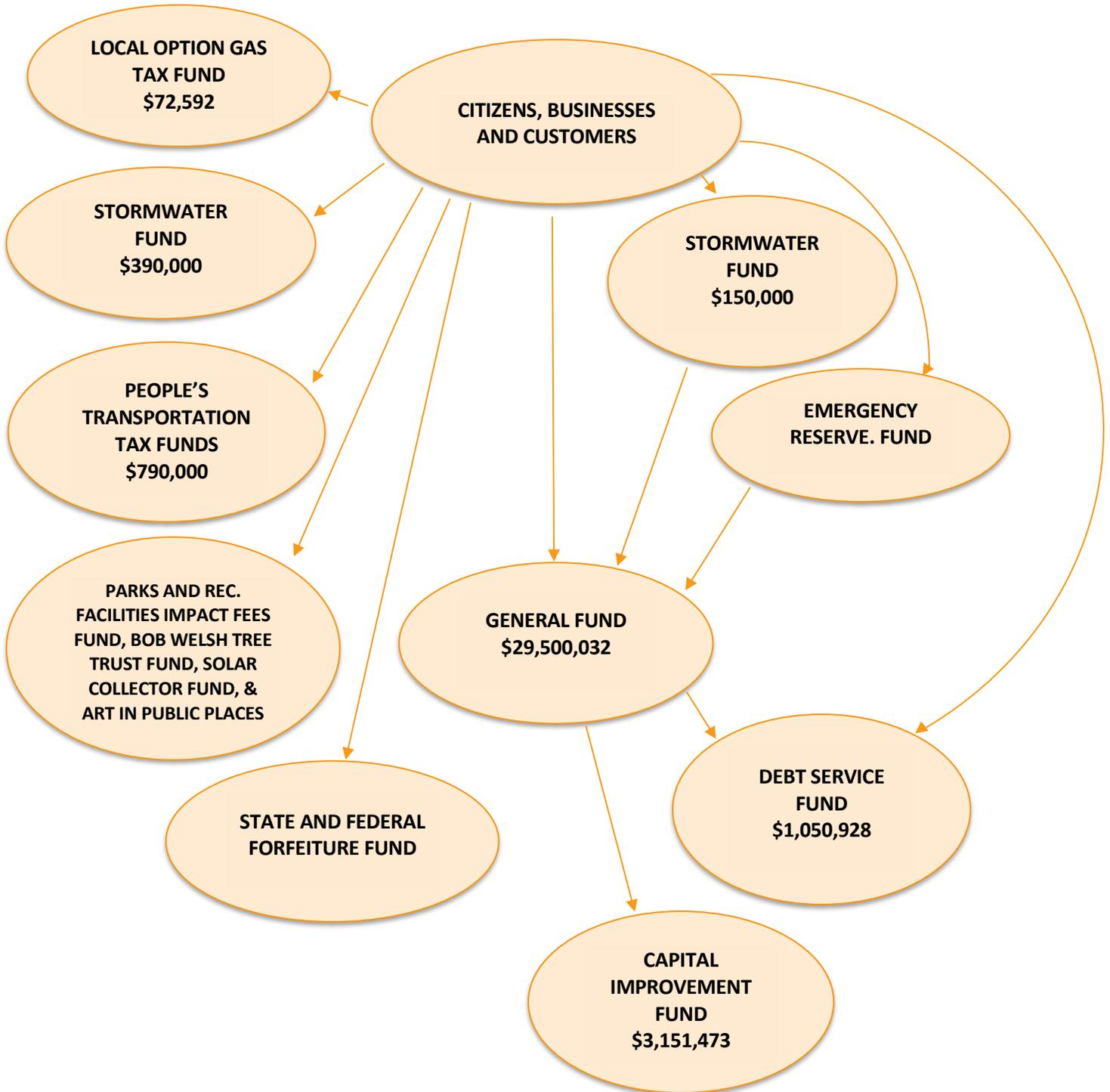
STATE FORFEITURE FUND

The Police Forfeiture Fund manages funds collected through the Florida Contraband Forfeiture Act. Florida Statute 932.701 through 932.707 authorizes municipalities to seize assets, including cash, personal property and real property used in violation of the Florida Contraband Forfeiture Act.

FEDERAL FORFEITURE FUND

The Department of Justice Asset Forfeiture Program (the Program) is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime.

FUNDING FLOW CHART
FY 2026





FUND EXPENDITURES

The table below is a summary of the expenditures, by fund, and the difference from the previous year. Please refer to the individual fund sections for an explanation of the change in expenditures for each fund.

ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
General Fund - 001					
Beginning Fund Balance	10,708,958	13,367,330	12,361,200	12,361,200	8,450,026
Revenues	26,234,728	28,530,866	27,259,946	29,227,198	29,350,032
Expenditures	19,850,188	22,196,060	27,331,206	25,338,427	29,361,425
Interfund Transfers In	150,000	150,000	150,000	150,000	150,000
Interfund Transfers Out	3,876,168	7,490,936	7,949,945	7,949,945	3,871,989
Ending Fund Balance	13,367,330	12,361,200	4,489,995	8,450,026	4,716,644
Stormwater Drain Trust Fund - 111					
Beginning Fund Balance	379,965	478,375	246,226	246,226	-19,871
Revenues	404,918	402,658	385,000	397,319	390,000
Expenditures	156,508	484,807	788,398	513,416	187,628
Interfund Transfers Out	150,000	150,000	150,000	150,000	150,000
Ending Fund Balance	478,375	246,226	-307,172	-19,871	32,501
Local Option Gas Tax Trust Fund - 112					
Beginning Fund Balance	407,198	496,715	488,543	488,543	-35,586
Revenues	89,517	93,271	72,592	79,426	72,592
Expenditures	0	101,443	500,000	603,555	35,000
Ending Fund Balance	496,715	488,543	61,135	-35,586	2,006
Parks Facilities Impact Fund - 117					
Beginning Fund Balance	350,685	1,154,843	1,634,193	1,634,193	213,661
Revenues	1,051,080	840,064	140,000	206,000	143,000
Expenditures	246,922	360,714	1,310,000	1,626,532	355,000
Ending Fund Balance	1,154,843	1,634,193	464,193	213,661	1,661
Bob Welsh Tree Trust Fund - 118					
Beginning Fund Balance	104,522	151,721	176,308	176,308	211,794
Revenues	52,604	30,297	0	105,000	0
Expenditures	5,405	5,710	160,000	69,514	210,000
Ending Fund Balance	151,721	176,308	16,308	211,794	1,794
Art in Public Places Fund - 122					
Beginning Fund Balance	0	18,000	39,955	39,955	831,450
Revenues	18,000	21,955	0	876,495	0
Expenditures	0	0	39,955	85,000	825,000
Ending Fund Balance	18,000	39,955	0	831,450	6,450

continues



ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
People's Transportation Tax Fund - Transportation - 124					
Beginning Fund Balance	1,519,634	1,328,235	1,298,631	1,298,631	52,378
Revenues	656,660	670,020	605,000	655,105	635,000
Expenditures	848,059	699,624	1,857,000	1,901,358	680,000
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0
Ending Fund Balance	1,328,235	1,298,631	46,631	52,378	7,378
People's Transportation Tax Fund- Direct Transit - 125					
Beginning Fund Balance	199,767	270,931	238,384	238,384	250,692
Revenues	147,870	150,379	135,000	155,000	155,000
Expenditures	76,706	182,926	360,000	142,692	360,000
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0
Ending Fund Balance	270,931	238,384	13,384	250,692	45,692
Pedestrian Crossing Acquisition, Development, Operation and Maintenance Trust Fund - 156					
Beginning Fund Balance	135,704	0	0	0	0
Revenues	0	0	0	0	0
Interfund Transfers In	0	0	0	0	0
Expenditures	135,704	0	0	0	0
Ending Fund Balance	0	0	0	0	0
Police Headqtrs & Emergency Operations Center Fund - 157					
Beginning Fund Balance	1,400,072	1,400,072	0	0	0
Revenues	0	0	0	0	0
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	0	1,400,072	0	0	0
Expenditures	0	0	0	0	0
Ending Fund Balance	1,400,072	0	0	0	0
Debt Service Fund - 201					
Beginning Fund Balance	405	542	638	638	0
Revenues	333,019	330,766	329,408	329,408	330,412
Expenditures	1,050,056	1,049,735	1,050,125	1,050,125	1,050,928
Interfund Transfers In	717,174	719,064	720,079	720,079	720,516
Debt Proceeds	0	0	0	0	5,178,360
Debt Expenses	0	0	0	0	5,178,360
Ending Fund Balance	542	638	0	0	0
Capital Improvement Program Fund - 301					
Beginning Fund Balance	1,829,564	2,633,728	5,162,650	5,162,650	6,290,956
Expenditures	2,354,830	5,421,244	11,028,294	6,101,560	9,442,429
Interfund Transfers In	3,158,994	7,950,166	7,229,866	7,229,866	3,151,473
Ending Fund Balance	2,633,728	5,162,650	1,364,222	6,290,956	0

continues



ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
Emergency Reserve Fund - 051					
Beginning Fund Balance	6,330,469	6,627,624	6,957,546	6,957,546	7,157,546
Revenues	297,155	329,922	200,000	200,000	150,000
Expenditures	0	0	0	0	0
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0
Ending Fund Balance	6,627,624	6,957,546	7,157,546	7,157,546	7,307,546
State Forfeiture Fund - 608					
Beginning Fund Balance	41,089	42,849	44,937	44,937	30,352
Revenues	1,760	2,088	1,000	0	0
Expenditures	0	0	45,000	14,585	30,352
Ending Fund Balance	42,849	44,937	937	30,352	0
Federal Forfeiture Fund - 615					
Beginning Fund Balance	481,511	375,212	571,896	571,896	377,096
Revenues	111,279	30,053	7,500	0	0
Expenditures	217,578	55,147	440,000	194,800	375,000
Interfund Transfers In	0	221,778	0	0	0
Transfers Out	0	0	0	0	0
Ending Fund Balance	375,212	571,896	139,396	377,096	2,096
TOTAL ALL FUNDS					
Beginning Fund Balance	23,889,543	28,346,177	29,221,107	29,221,107	23,810,493
Revenues	29,398,590	31,432,339	29,135,446	32,230,951	36,404,396
Expenditures	24,941,956	30,557,410	44,909,978	37,641,564	48,091,122
Interfund Transfers In	4,026,168	9,041,008	8,099,945	8,099,945	4,021,989
Transfers Out	4,026,168	9,041,008	8,099,945	8,099,945	4,021,989
ENDING BALANCE TOTAL ALL FUNDS	28,346,177	29,221,107	13,446,575	23,810,493	12,123,767

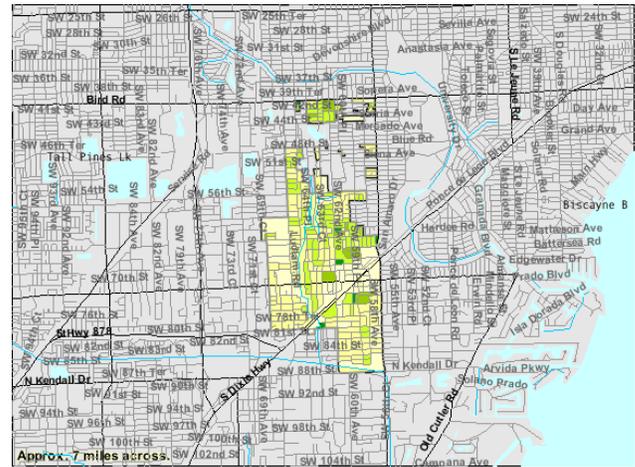
APPROPRIATED BY FUND FY 2026	
General Fund	\$29,361,425
Stormwater Drain Trust Fund	\$187,628
Local Option Gas Tax	\$35,000
Parks & Recreation Facilities Impact Fee Fund	\$355,000
Tree Trust Fund	\$210,000
Art in Public Places	\$825,000
Peoples Transportation - Transportation	\$680,000
Peoples Transportation - Transit	\$360,000
Debt Service	\$6,229,288
Capital Improvement Program	\$9,442,429
Emergency Reserve	\$0
State Forfeiture	\$30,352
Federal Forfeiture	\$375,000
TOTAL	\$48,091,122



GOVERNMENT

Government Structure

The City of South Miami operates under a Commission-Manager form of government. Under this structure, the City Commission establishes policy, while a professionally appointed City Manager serves as the chief executive responsible for the day-to-day administration of municipal operations. This model has gained popularity across the United States; according to the International City and County Management Association (ICMA), its use has grown from 48% of municipalities in 1996 to 55% by 2006, particularly among cities with populations over 10,000, especially in the Southeast and along the Pacific coast.



Commissioners in South Miami are elected to four-year terms, with elections held on the first Tuesday after the first Monday in November of even-numbered years. Two Commission seats are up for election in each cycle. The candidate receiving the highest number of votes in each cycle is designated as Vice Mayor for the first two years of their term. While the Mayor's position has traditionally carried a two-year term, beginning with the 2026 election, the Mayor will also serve a four-year term. The next municipal election is scheduled for November 2026.

The Current South Miami City Government:

- * Mayor: Javier Fernandez (Election 2026)
- * Vice Mayor Group III: Brian Corey (Election 2028)
- * Commissioner Group I: Steve Calle (Election 2026)
- * Commissioner Group II: Danny Rodriguez (Election 2028)
- * Commissioner Group IV: Lisa Bonich (Election 2026)

South Miami is a city in Miami-Dade County, Florida, United States. The population was 11,657 at the 2010 census and according to the U.S. Census Bureau, in the most recent census in 2020, the population was 12,026. State of Florida uses Bureau of Economic and Business Research (BEBR) numbers for calculations for budget and this number is 12,018 based on its most recent data in 2024.

South Miami is served by the Miami Metrorail at the South Miami Station. The station is in the section U.S. 1 and Sunset Dr., and services the surrounding South Miami neighborhood, including South Miami Hospital, Larkin Hospital, and the South Miami city government offices.



Tax Authorities

Taxing Authorities Set Tax Rates

The Office of the Property Appraiser is not a taxing authority, but a governmental function that is mandated by State Law to assess the value of all properties within Miami-Dade County using criteria set forth by Chapter 193 of the Florida Statutes. As property owners and taxpayers consider the tax rates set by the taxing authorities, they should give close attention to tax rates or "millage" changes of those taxing authorities. The millage or tax rates are set by the various taxing authorities within whose jurisdiction the property is located.

The Tax Collector publishes annually all active millage (tax rates) levied by all taxing authorities. The tax rate (millage) is set by the various authorities within whose jurisdiction the property is located.

The taxing authorities are authorized by State Statute to levy taxes on real estate and tangible personal property to fund their operations and services as provided by their annual budgets. The tax rate is determined by dividing the taxing authority's proposed budget using property taxes by the total taxable value of all non-exempt property within their taxing district; reference the following formula:

$$\text{Tax Rate (Millage)} = \frac{\text{Taxing Authority's Proposed Budget}}{\text{Total Taxable Value of ALL Property (After Exemptions)}}$$

Tax Limitations on County Commission and Cities

By Special Act of the Florida Legislature (Laws of Florida Chapter 74-430 House Bill No. 4173), municipal taxing authorities are limited to a maximum 10% increase in the amount of revenues that can be raised in comparison to the prior year.

The Millage Rates of the Taxing Authorities

When the total taxable value (the total assessed value of all individual properties in the City added together after exemptions) of the tax roll increases from one year to the next year, the Taxing Authorities (County Commission, Municipalities, School Board, etc.) are required by State Law to consider their budget with a roll-back of the millage rate to a rate which will generate the same revenue as in the previous year; reference hypothetical example of annual roll-back procedure below.

The Property Appraiser is responsible for certifying to each taxing authority the annual taxable value. Each taxing authority then must compute a roll-up or a roll-back millage rate and a proposed millage. The "roll-back millage" rate is the millage rate, or tax rate that the Taxing Authorities must



use as a basis for computing any increase in their annual budgets. Usually, this millage rate is lower than the preceding year's tax rate. The value increase in the tax base is due to reassessments and new construction in the prior year. However, new construction is not permitted by Florida Law to be used to calculate the roll-back millage. If the total taxable value (as defined) decreases, the Taxing Authorities are entitled to an upward change of the "roll-back" in the tax millage rate in order to maintain the same level of revenue as the preceding year as the starting point for any budget increases.

The term "roll-back" is used to describe the economic conditions of total taxable value in the prior year and the amount of monies raised by ad-valorem taxes. It does not relate to the rate of change in the millage.

With the millage roll-back rate, the taxing authorities will realize the same amount of revenue as the preceding year. If they decide to raise the millage rate above the rolled-back rate, it usually means that the cost of government operations has increased, usually as a corollary to inflation or the cost of living, or that new public service programs have been added to their budgets. The effect of the millage rolled-back on your property taxes will appear on your "Truth in Millage Notice" (TRIM) each year in Column 3. By referring to your Notice, you will also note that Column 1 indicates the previous year's taxes and Column 2 indicates the proposed increase or decrease in tax dollars if the proposed budget is adopted.

CITY HISTORY

Known as “The City of Pleasant of Living,” this proud community has a diverse population and a history of accomplishments stretching back to its earlier pioneer days. It has overcome adversity and shown a resilience and determination that make it one of South Florida’s more remarkable cities.



WILSON ALEXANDER LARKIN
1860-1946

Founder of South Miami
Formerly Larkins

It began as a settlement named Larkins, after Wilson A. Larkin, who established a post office and trading post with that name in 1898 at the east end of Sunset Drive at Ingraham Highway. The settlement already had a school building erected two years earlier by A. H. Ramsey and John Burtshaw, and in the next few years more families began moving into the area.

Much of the business in the earlier settlement was geared toward farming supplies and services, and when Henry Flagler’s railroad grew south from Miami in 1903, it passed to the west of Larkins. The people of the settlement began relocating from the center of their business district toward the train depot at today’s intersection of US1 and Sunset Drive. Real estate developers were already beginning to profile for plats of subdivisions in 1914 and by 1917 phone service came to Larkins.

After the fantastic real estate boom of 1925 and with a population of 3000 residents, area leaders decided to incorporate as the Town of South Miami on March 2nd, 1926. W. A. Foster was elected Mayor, and a storeroom was rented for \$10 a month as Town Hall.

The year 1926 saw the first incoming class of freshmen at the newly chartered University of Miami campus, which abuts the City of South Miami eastern boundary along Red Road (SW 57th Avenue). Also founded with a university theme that same year was the Cambridge Lawns neighborhood of South Miami, situated just 0.7 miles from the university campus. The neighborhood's Cambridge Lawns Historic District, some 30 homes in the Tudor Revival and Mediterranean revival style completed in 1928, were granted historic recognition by the City of South Miami in 2005.



First City Hall - The Second Store From the Right (1927)

In June of 1926 the Florida Power and Light Company was granted a 30-year franchise to operate there, the task of paving streets and other projects began in earnest, and the volunteer fire department was established. A few months later in September, the terrible 1926 hurricane struck the community, inflicting severe damage to the homes and businesses in the fledgling Town of South Miami. It took great determination and strength of character to rebuild.

On June 24th, 1927, the Town of South Miami officially became the City of South Miami, and a new



Charter was approved.

In 1933, the original six square miles of South Miami were reduced to just over three square miles due to an effort to reduce municipal responsibilities. The City's size was reduced again in 1937, and many of the northern City residents sued to get out of the City. This is why the City of South Miami has the most irregular boundaries of any City in Miami-Dade County today.

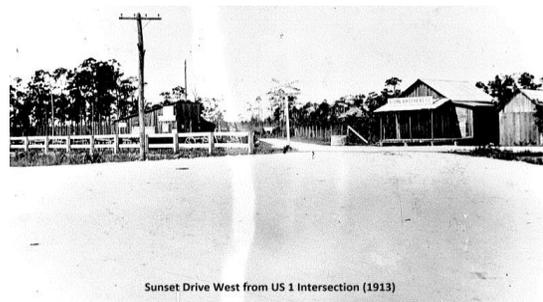
In 1935, the first bus franchise for the City streets was granted and the Sylva Martin Building, later named in honor of the City Clerk for 30 years, was constructed. In 1937 the tax roll for the entire City was \$614,282 (less \$106,492 in Homestead exemptions). In the 1940's the population of South Miami was 2600 and African Americans represented 50 percent of the population.



In 1946, Consumers Water Company was given the right-of-way to lay pipes so that water would be available for the Fuchs Bakery, later to become Holsum Bakery. Fuchs Park, located at US1 and 80th St, was named after the founder of the bakery, Charles Fuchs, a German immigrant.

On February 22nd, 1960, South Miami Hospital officially opened its doors just off US1 and 62nd Ave. The 100–bed building included a pharmacy, emergency room, cafeteria, private offices, an X-ray department and laboratory. Today South Miami Hospital has over 440 beds and over 17,000 admissions each year.

Growing urbanization was booming in the 70's and 80's. After 48 years, the Holsum Bakery outgrew their home on Red Road and US1 and moved to Medley. The Bakery Centre was developed in its place and Metrorail was being built. In 1983 South Miami was the only station on the route that had a viable downtown area in the proximity to the station.



In 2001 the City of South Miami was awarded the All-America City Award, which is given by the National Civic League annually to ten cities in the United States. This award is the oldest community recognition program in the nation and recognizes communities whose citizens work together to identify and tackle community-wide challenges and achieve uncommon results.

Through all these years, the City of South Miami preserved its hometown feel and the residents are proud to call it - The City of Pleasant Living.



COMPREHENSIVE PLANNING

Comprehensive planning is a term that describes the process for determining community goals and aspirations for growth and development. The outcome is called the Comprehensive Plan, which provides the principles, guidelines, standards and strategies for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the community. In Florida, comprehensive planning is directed by Chapter 163, Part II of the Florida Statute (F.S.), which provides that each local government has the power and responsibility to plan for their future development and growth. Comprehensive Plans provide goals, objectives and policies that guide future decisions in a consistent manner, and describe how the local government's programs, activities and land development regulations will be initiated, modified, or continued to implement the Plan in a consistent manner. Plans are typically based on at least a ten-year planning period and are reviewed at least every seven years to ensure consistency with the current state legislation.

Comprehensive Plan Elements

The City's adopted Comprehensive Plan consists of the following eight elements, in accordance with Chapter 163, F.S.

Future Land Use Element

The Future Land Use Element provides a strategic framework for the spatial growth and development within the City by determining the physical use of space. Included in the Element is the official Future Land Use Map (FLUM) which graphically depicts the assignment of different land uses (e.g., single-family residential or commercial) to the individual properties.

The Difference Between Land Use and Zoning

Future Land Use designations indicate the intended use category and development density for a particular area. Zoning Districts more specifically define allowable uses and contain the design and development guidelines for these intended uses. Although there are various Zoning Districts which may be allowed within a particular Future Land Use designation, no Zoning District can be allowed for an area if it conflicts with the Future Land Use designation for that area.

Transportation Element

The Transportation Element is designed to address mobility issues in relationship to the size and character of the city. The intent is to provide a safe, convenient multi-modal transportation system that is coordinated with the Future Land Use Map.



Housing Element

The Housing Element provides guidance to the City in developing appropriate plans and regulations to meet existing and projected demand in the housing inventory for all current and future residents; eliminating substandard conditions; and supporting energy efficiency for new and existing housing.

Infrastructure Element

The Infrastructure Element addresses the current and future public infrastructure (sanitary sewer, solid waste, drainage, and potable water) needs of the City to ensure public health, safety and quality of life.

Conservation Element

Policies and activities aimed at reducing water pollution, retaining natural areas and features, supporting water conservation efforts, accommodating the use of Low Impact Development, and supporting the expansion of the use of solar energy systems are set forth in the Conservation Element.

Recreation and Open Space Element

The Recreation and Open Space Element provides for a comprehensive system of public and private sites for recreation including, but not limited to, parks and playgrounds, community centers, greenways and trails.

Intergovernmental Coordination Element

Coordination and communication procedures for resolving issues of mutual interest with other local governmental entities, which may arise from the implementation of the Comprehensive Plan, is the purpose of the Intergovernmental Coordination Element.

Capital Improvement Element

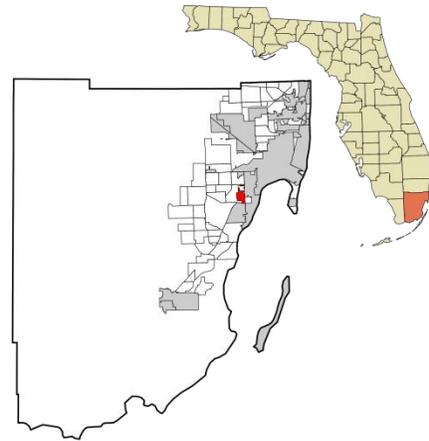
The Capital Improvement Element reinforces the linkage between the City's Capital Improvement Program and the facilities needed to implement the goals of the Comprehensive Plan.

The City Commission adopted an updated Comprehensive Plan in compliance with the State statute in 2018. Periodically, amendments to the goals or the Future Land Use Map are adopted to support changing conditions or specific development projects within the city.



**CITY OVERVIEW
BASED ON THE 2020 CENSUS**

Quick Facts 2020 Census	
Population:	12,026
Pop. Change:	3.17%
State:	Florida
Metro Area:	Miami-Fort Lauderdale-Miami Beach Metro Area
County:	Miami-Dade County
City:	South Miami



*As per Bureau of Economic & Business Research at UF, the most recent City Population count for 2023 was 11,981. This is the number which will be used for State Revenue Sharing calculations.

Category	2020 Census	% of Total	2010 Census	% of Total	% Change from 2010-2020
Total Population	12,026	100.00%	11,657	100.00%	3.17%
Male	5,809	48.30%	5,721	49.08%	1.53%
Female	6,217	51.70%	5,936	50.92%	4.74%
Median Age	37		36.7		
Total Housing Units	5,297	100.00%	5,174	100.00%	2.38%
Total: Occupied Housing Units	4,879	92.11%	4,699	90.82%	3.83%
Total: Vacant Housing Units	418	7.89%	475	9.18%	-12.00%
Population in occupied housing units: Owner-occupied	7,468		7,052		5.90%
Population in occupied housing units: Renter-occupied	4,341		4,507		-3.68%
Total Households	4,329		4,127		4.89%
Average Household Size	2.73		2.46		10.98%
Average Family Size	3.52		3.16		11.39%
Median Household Income	\$66,769		\$57,180		16.77%
Mean Household Income	\$131,312		\$77,761		68.87%

Information provided above was obtained at <https://www.census.gov/quickfacts/southmiamicityflorida>



MAJOR INDUSTRIES AND/OR SERVICE CENTERS

The City’s economy is greatly influenced by the economic condition of the entire Miami-Dade County. The major businesses in the City are service-oriented, with the health care industry professional services, restaurant and retail shops, and education and administrative services being the main employers.

Below is the breakdown of businesses within the City by category:

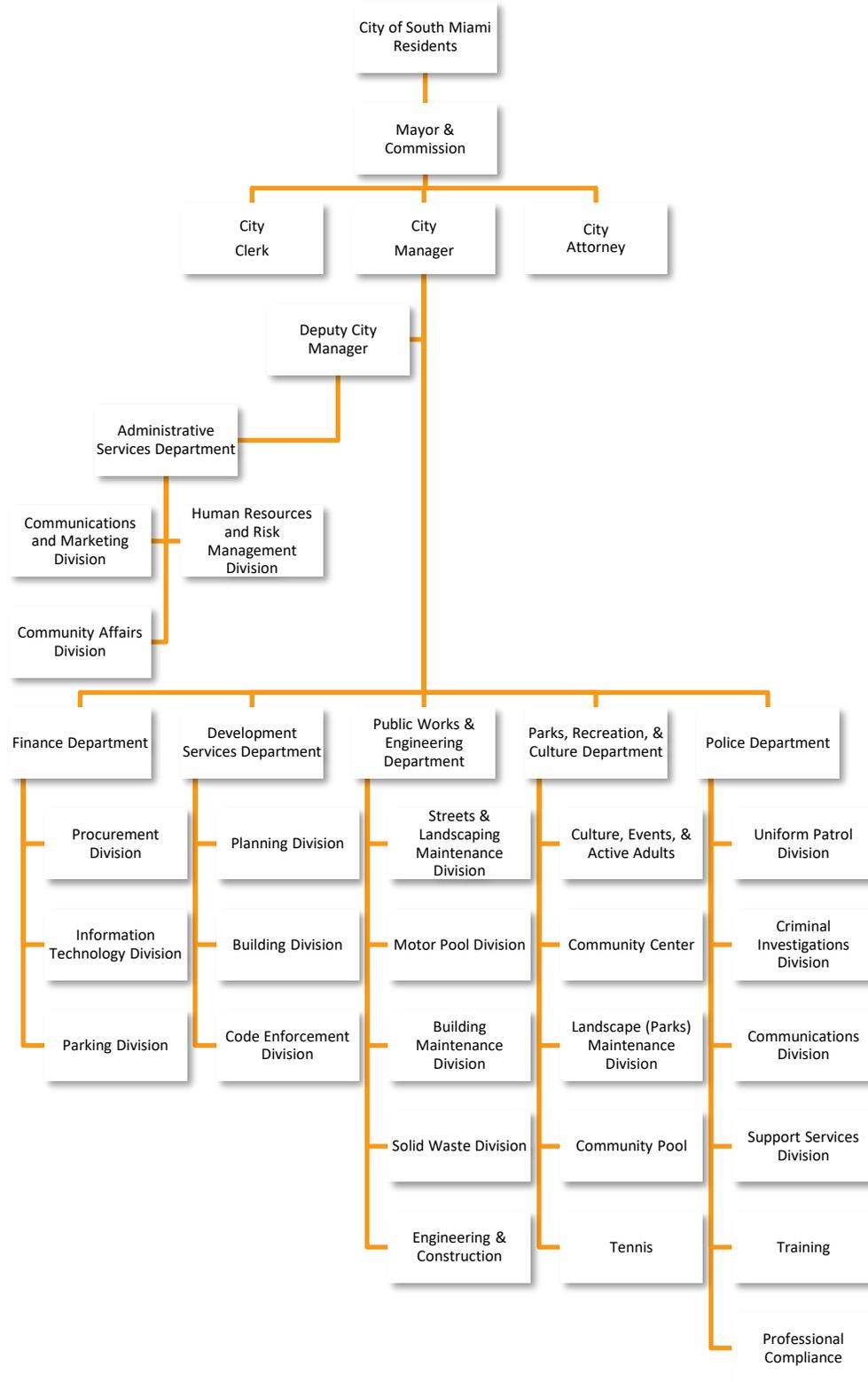
*INDUSTRY BY CLASS OF WORKER	SECTOR ESTIMATE
Construction	294
Manufacturing	308
Wholesale trade	256
Retail trade	310
Transportation and Warehousing, and Utilities	357
Information	186
Finance and Insurance, and Real Estate, and Rental and Leasing	363
Professional, Scientific, Management & Admin, and Waste Management Services	896
Educational Services, and Health Care and Social Assistance	1,418
Arts, Entertainment, and Recreation, and Accommodation and Food Services	602
Other Services, Except Public Administration	285
Public Administration	335
TOTAL FOR ALL SECTORS	5,610

Source: U.S. Census Bureau 2010 Form S2407 - Industry by Class of Work for the Civilian Employed Population 16-Years and Over

* Information is based on data from year 2010. The Census data for year 2020 is not available as of the date of this report.



CITY OF SOUTH MIAMI ORGANIZATIONAL CHART





POSITIONS BY DEPARTMENT/DIVISION

POSITIONS BY DEPARTMENT		BUDGETED FY 2022	BUDGETED FY 2023	BUDGETED FY 2024	BUDGETED FY 2025	ADOPTED FY 2026
CITY CLERK						
Full Time	City Clerk	1	1	1	1	1
	Deputy City Clerk	1	1	1	2	2
	Records Clerk	1	1	1	0	0
	City Clerk Total	3	3	3	3	3
CITY MANAGER						
Full Time	City Manager	1	1	1	1	1
	Deputy City Manager	0	1	1	1	1
	Assistant City Manager	1	0	0	0	0
	Executive Administrative Asst.	1	1	1	1	1
	City Manager's Office Total	3	3	3	3	3
ADMINISTRATIVE SERVICES DEPARTMENT						
Full Time	Community Affairs Manager	0	0	1	1	1
	Communications & Marketing Manager	0	0	1	1	1
	Administrative Services Coordinator	0	0	0	1	1
	Somi District Ambassador	0	0	0	0	1
	<i>Full Time Total</i>	<i>0</i>	<i>0</i>	<i>2</i>	<i>3</i>	<i>4</i>
Part Time	Somi District Ambassador	0	0	1	1	0
	<i>Part Time Total</i>	<i>0</i>	<i>0</i>	<i>1</i>	<i>1</i>	<i>0</i>
	Administrative Services Total	0	0	3	4	4
HUMAN RESOURCES & RISK MANAGEMENT						
Full Time	Human Resources & Risk Manager	0	0	1	1	1
	Payroll & Benefits Administrator	1	1	0	0	0
	Human Resource Generalist	0	0	1	1	1
	Human Resources & Risk Mgmt Total	1	1	2	2	2
PROCUREMENT DIVISION						
Full Time	Chief Procurement Officer	1	1	1	1	1
	Procurement and Media Specialist	1	1	1	1	1
	Procurement Total	2	2	2	2	2
FINANCE DEPARTMENT						
Full Time	Chief Financial Officer	1	1	1	1	1
	Chief Administrative Officer	1	1	1	1	1
	Senior Accountant	1	1	1	1	1
	Grants Administrator	0	0	0	1	1
	Accounts Payable Specialist	1	1	1	1	1
	Accounts Receivable Technician	1	1	1	1	1
	Finance Total	5	5	5	6	6
OFFICE OF THE DIRECTOR OF DEVELOPMENT SERVICES						
Full Time	Director of Development Services	0	0	1	1	1
	Administrative Assistant I	0	0	1	1	1
	Office of the Director of Dev Services Total	0	0	2	2	2
BUILDING DIVISION						
Full Time	Building Official/Director	1	1	1	0	0
	Chief Building Inspector	0	0	0	1	1
	Permits Coordinator	2	1	1	1	1
	Permits Coordinator & IT Liaison	0	1	1	1	1
	<i>Full Time Total</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>

continues



POSITIONS BY DEPARTMENT		BUDGETED FY 2022	BUDGETED FY 2023	BUDGETED FY 2024	BUDGETED FY 2025	ADOPTED FY 2026
BUILDING DIVISION <i>continued</i>						
Part Time	Chief Mechanical Inspector	1	1	1	1	1
	Chief Electrical Inspector	1	1	1	1	1
	Chief Plumbing Inspector	1	1	1	1	1
	Chief Structural Inspector	1	1	1	1	1
	Chief Building Inspector	1	1	1	1	1
	Acting Building Official	0	0	1	0	0
	<i>Part Time Total</i>	<u>5</u>	<u>5</u>	<u>6</u>	<u>5</u>	<u>5</u>
	Building Total	<u>8</u>	<u>8</u>	<u>9</u>	<u>8</u>	<u>8</u>
PLANNING DIVISION						
Full Time	Planning Director	1	1	0	0	0
	Sr. Planner/Zoning Admin	2	2	2	2	2
	Office Support	1	1	0	0	0
	Planning Total	<u>4</u>	<u>4</u>	<u>2</u>	<u>2</u>	<u>2</u>
CODE ENFORCEMENT DIVISION						
Full Time	Senior Code Enforcement Officer	1	1	1	1	1
	Code Enforcement Officers II	1	0	0	0	0
	Code Enforcement Officers I	1	1	1	1	1
	Business Tax Compliance Officer	1	1	1	1	1
	Code Enforcement Total	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
PW - OFFICE OF DIRECTOR OF PUBLIC WORKS & ENGINEERING						
Full Time	Director of Public Works & Engineering	0	0	1	1	1
	Administrative Assistant I	1	1	2	2	2
	<i>Full Time Total</i>	<u>1</u>	<u>1</u>	<u>3</u>	<u>3</u>	<u>3</u>
Part Time	Administrative Assistant I	2	2	0	0	0
	<i>Part Time Total</i>	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
	PW-Office of Director Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
PW - BUILDING MAINTENANCE						
Full Time	Lead Worker II	1	1	1	1	1
	Maintenance Worker II	1	1	1	1	1
	PW - Bldg Maint Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
PW - SOLID WASTE						
Full Time	Heavy Equip Operator	4	4	0	0	0
	Heavy Equipment Operator I/Waste Collection Driver	0	0	3	6	6
	Heavy Equipment Operator II/Waste Collection Driver	0	0	0	2	2
	Heavy Equipment Operator III (Funded by SW)	0	0	1	1	1
	Lead Worker II	1	1	0	0	0
	Sanitation Crane Operator	2	2	0	0	0
	Crane Operator	0	0	2	0	0
	Sanitation Driver Operator	0	0	2	0	0
	Waste Collection Driver	2	2	1	0	0
	PW- Solid Waste Total	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>

continues



POSITIONS BY DEPARTMENT		BUDGETED FY 2022	BUDGETED FY 2023	BUDGETED FY 2024	BUDGETED FY 2025	ADOPTED FY 2026
PW - STREETS						
Full Time	Asst. Director of PW/Superint. of Maint	0	1	1	1	1
	Superintendent of Maint II	1	0	0	0	0
	Lead Worker	1	1	0	0	0
	Public Works Operations Supervisor	0	0	1	1	1
	Maintenance Worker I (2 Parking & Towncenter)	2	4	4	5	5
	Maintenance Worker II	2	1	1	1	1
	PW-Streets Total	6	7	7	8	8
PW - MOTOR POOL						
Full Time	Equipment Maintenance Supervisor	1	1	1	1	1
	Mechanic	2	2	2	2	2
	PW - Motor Pool Total	3	3	3	3	3
PW - ENG & CONST						
Full Time	Project Manager	1	1	1	1	1
	Associate Project Engineer	1	1	1	1	1
	PW - Engineering & Const. Total	2	2	2	2	2
POLICE DEPARTMENT						
Full Time	SWORN					
	Chief of Police	1	1	1	1	1
	Assistant Chief of Police	1	1	1	1	1
	Captains	2	2	2	2	2
	Lieutenants	4	4	4	4	4
	Sergeants	6	6	6	6	6
	Officers/Detectives	36	35	36	36	36
	Training Officer	1	1	1	1	1
	CIVILIAN EMPLOYEES					
	Administrative Assistant	1	1	1	1	1
	Communications Manager	1	1	1	1	1
	Communications Coordinator	1	1	1	1	1
	Communications Officers	5	5	5	5	5
	<i>Full Time Total</i>	59	58	59	59	59
Part Time	SWORN					
	Officers/Detectives	1	0	0	0	1
	CIVILIAN EMPLOYEES					
	Communications Officers	0	0	0	0	1
	<i>Part Time Total</i>	1	0	0	0	2
	Police Department Total	60	58	59	59	61
PARKS, RECREATION, AND CULTURE DEPARTMENT						
Full Time	Parks & Recreation Director	1	1	0	0	0
	Director of Parks, Recreation, & Culture	0	0	1	1	1
	Asst. Parks & Rec Director	1	1	1	1	1
	Administrative Assistant II	1	1	1	1	1
	Recreation Leader	1	1	1	1	3
	Events & Senior Site Manager	1	1	0	0	0
	Events & Active Adults Manager	0	0	1	1	1
	Events Leader	0	0	0	0	1
	Community Outreach Coordinator	1	1	0	0	0
	Active Adults Leader	0	0	0	0	1
	Active Adults & Special Events Leader	0	0	1	1	0
	<i>Full Time Total</i>	6	6	6	6	9
Part Time	Park Ranger	0	0	1	1	1
	Recreation Aide (Senior Center)	0	0	0	0	2
	<i>Part Time Total</i>	0	0	1	1	3
	Parks & Recreation Total	6	6	7	7	12

continues



POSITIONS BY DEPARTMENT		BUDGETED FY 2022	BUDGETED FY 2023	BUDGETED FY 2024	BUDGETED FY 2025	ADOPTED FY 2026
PARKS LANDSCAPE MAINTENANCE						
Full Time	Parks Superintendent	1	1	1	1	1
	Maintenance Worker I	1	1	1	1	1
	Maintenance Worker II	1	1	1	1	1
	Landscape Maint Total	3	3	3	3	3
COMMUNITY CENTER						
Full Time	Recreation Supervisor II	2	2	2	2	2
	Recreation Leader	3	4	4	4	4
	<i>Full Time Total</i>	5	6	6	6	6
Part Time	Recreation Leader (PT)	3	3	3	3	3
	Recreation Aide (PT)	10	10	10	9	9
	Instructors	2	1	1	1	1
	Summer Recreation Aide Seasonal (PT)	7	7	7	7	7
	<i>Part Time Total</i>	22	21	21	20	20
	Community Center Total	27	27	27	26	26
COMMUNITY POOL						
Part Time	Lifeguard II	1	1	1	1	1
	Life Guard I	4	4	4	4	4
	Community Pool Total	5	5	5	5	5
TENNIS						
Full Time	Tennis Operations Supervisor	1	1	1	1	1
	Maintenance Worker I	1	1	1	1	1
	Recreation Leader	0	1	1	1	1
	<i>Full Time Total</i>	2	3	3	3	3
Part Time	Recreation Aide (PT)	3	2	2	2	2
	<i>Part Time Total</i>	3	2	2	2	2
	Tennis Total	5	5	5	5	5
TOTAL						
	Full Time Total	123	124	130	133	137
	Part Time Total	38	35	36	34	37
	Grand Total	161	159	166	167	174



Additional Information Regarding Staffing Changes

The city made the following personnel changes in the FY 2026 budget:

- **Changed the Somi District Ambassador from a part-time position to a full-time position.** The SoMi District Ambassador has become a vital asset in strengthening South Miami's connection with its business community, enhancing the City's brand identity, and supporting the efforts of the Community Affairs and Communications and Marketing Divisions. Acting as a liaison between local businesses and City departments, the Ambassador promotes economic vitality through regular business visits, event attendance, and real-time issue resolution via SoMi Connect. The role improves communication flow, supports district-wide activations, and provides a much-needed human connection that makes small businesses feel heard and engaged. By contributing to marketing, social media, and campaign efforts, the Ambassador serves as a field communications representative who brings authenticity to the City's outreach. Currently a part-time position, expanding it to full-time would increase presence during peak hours, support more events, and offer greater assistance to departments like Police and Public Works. Upgrading the position is a strategic investment in South Miami's economic development and public service, ensuring a more business-friendly environment.
- **Added two full-time Recreation Leaders.** Palmer Park and South Miami Park, much like other high-demand City facilities, are experiencing a sharp rise in usage, operating 91 hours each per week and seeing significant growth in both organized programs and rentals. With 693 rentals processed in 2024 and 682 already by mid-2025, the department is on pace for a 97% increase in rentals, placing substantial strain on staffing for setup, supervision, customer service, and maintenance. These parks can no longer operate as passive, unstaffed spaces; a proactive staffing model is essential to ensure safety, enforce rules, address maintenance promptly, and meet rising community expectations. To maintain service quality and fulfill shared-use agreements, two full-time Recreation Leaders were added.
- **Added one full-time Events Leader.** A full-time Events Leader position was added in the FY 2025–2026 budget to keep pace with the rising volume and complexity of events, which have increased from 32 in 2023 to a projected 43 in 2025—a 34% overall rise. Internal events, which require the most planning and resources, have grown by 32%, while external event permits have also increased, reflecting expanded community engagement. The current staffing structure—where only one team member can dedicate a portion of their time to events—is no longer sufficient. A dedicated Events Leader is needed to manage planning, coordination, and follow-up, ensuring service quality and supporting the continued growth of the division. As part of this restructuring, the former Active Adults & Special Events Leader position will now be refocused exclusively on Active Adults programming.



- **Added a part-time Communications Officer.** The addition of a part-time Communications Officer is essential to ensuring the continued safety, efficiency, and effectiveness of the department’s communications operations. Over the past year, the station has experienced a noticeable increase in foot traffic, with more patrons arriving for background checks and other administrative services. This surge places a growing burden on dispatchers, who must juggle emergency and non-emergency calls, dispatch responsibilities, and assist walk-in visitors—creating potential distractions during critical incidents. A part-time Communications Officer would be assigned specifically to manage front window operations during peak hours, allowing dispatchers to remain fully focused on emergency response duties. This division of labor will improve public service delivery, enhance dispatcher performance, reduce burnout, and ensure safer outcomes for both officers and the community.
- **Added a part-time Sworn Officer.** The addition of a part-time Sworn Officer to manage the City’s Camera Enforcement Program will significantly improve the program’s efficiency while alleviating pressure on full-time officers. At present, oversight of the Redlight and School Zone enforcement systems falls to full-time personnel as an added responsibility, often requiring overtime. These duties include reviewing violations, determining approvals or dismissals, and representing the department in Magistrate Court. While critical to traffic safety, this workload diverts officers from their primary law enforcement duties and strains department resources. A dedicated part-time officer will streamline enforcement operations, ensure consistent program oversight, and reduce reliance on overtime, ultimately supporting both traffic safety and departmental effectiveness.
- **Added two part-time Recreation Aides.** The City added two part-time Recreation Aides to support the Senior Center. Previously, four support staff positions were funded through the AARP program administered by the U.S. Department of Labor; however, that funding ended on June 30, 2025. These individuals played a key role in providing meal service and assisting with event setup and cleanup. To preserve this essential support, the City has allocated funding in FY 2026 to retain two of them, ensuring the continued success of the Senior Center’s meal program, which has become a vital service for the community’s senior residents.



**CAPITAL IMPROVEMENT PROGRAM
5-YEAR PLAN**

In an effort to comply with Florida Statute 163.3177 required and optional elements of Comprehensive Plan, the Capital Improvements Element must be reviewed on an annual basis and modified as necessary in accordance with s. 163.3187 or s. 163.3189 in order to maintain a financially feasible 5-year schedule of capital improvements. The City of South Miami Capital Budget is updated annually as part of the budgeting process. Capital improvement projects are defined as projects that are self-contained and that will usually be constructed or purchased as a unit.

The City of South Miami uses Government Accounting Standards Board (GASB) 34 Guidance in defining capital assets and depreciation.

Governmental Entities with Revenues between \$10 and \$100 million

Item	Tracking and Inventory	Capitalize and Depreciate
Land	\$1	Capitalize only
Land Improvements	\$1	\$100,000
Building	\$1	\$100,000
Building Improvements	\$1	\$100,000
Construction in Progress	\$1	Capitalize only
Machinery and Equipment	\$5,000	\$5,000
Vehicle	\$5,000	\$5,000
Infrastructure	\$50,000	\$100,000
Intangibles	N/A	\$100,000

A Capital Improvement generally includes only those items constructed or purchased that have a useful life extending beyond a five (5) year period following their acquisition or purchase. Normally, Capital Improvements involve a cost in excess of \$5,000 or involve the acquisition or disposal of land regardless of cost. Minor recurring annual expense items, including routine maintenance and repairs, excluded. All projects that are financed from bond funds are included. Similarly, preliminary engineering studies for such infrastructure improvements as the design of improvements are generally itemized as capital expenditure items due to their significant cost and impact of the Capital Improvement Program.

During the budgeting process, a Capital Improvements Projects Workshop is held with the City Commission to determine what projects will be part of the 5-year plan.



ALL REQUESTS FOR CAPITAL IMPROVEMENT PROGRAM 5-YEAR PLAN

	PROJECT DESCRIPTION	SOURCE	ADOPTED FY 2025	ESTIMATED EXPENSES FY 2025	ADOPTED FY 2026	PROJECTED REQUEST FY 2027	PROJECTED REQUEST FY 2028	PROJECTED REQUEST FY 2029	PROJECTED REQUEST FY 2030
TRAFFIC CALMING AND SAFETY									
1	Miscellaneous Transportation Projects & Traffic Calming	PTP	100,000		100,000	100,000	100,000	100,000	100,000
2	Traffic Circle Construction at SW 76 ST & 61 AVE	PTP	428,000	428,000					
3	Traffic Circle Construction at SW 77 TER & 58 AVE	PTP	400,000	400,000					
4	Reconnecting SOMI US-1 at grade study	USDOT			157,048				
		CIP (GF)			39,262				
5	Safety Action Plan (Reducing Fatalities)	FHWA		238,400					
		PTP		59,600					
6	Crosswalks (2) at Sunset Dr & SW 61 CT & City Hall	PTP	125,000	95,000					
7	Crosswalk on 64th Street & 60th Avenue (Study FY25/Const FY26)	PTP		15,000	50,000				
8	Crosswalk from Brewer Park to North Neighborhood at SW 56th Street & SW 63rd Ave	CIP (GF)	150,000	46,000	50,000				
9	Crosswalk at SW 42nd Street & SW 62nd Avenue	CIP (GF)		11,348	50,000				
10	Crosswalk at Palmer Park/South Miami Middle School	PTP		30,000					
SUBTOTAL FOR TRAFFIC CALMING			1,203,000	1,323,348	446,310	100,000	100,000	100,000	100,000
ROADWAY & DRAINAGE IMPROVEMENTS									
11	Drainage Improvements SW 65 AVE between SW 50 ST to SW 52 ST (Construction FY 25)	GF	250,000	225,000					
		CIP (GF)		77,097					
		SWDTF	150,000	47,343					
12	Drainage Improvements SW 59th Place from SW 56 Ter to Cul-de-Sac (Construction FY 25)	CIP (GF)		414,000					
		SWDTF	120,000						
13	Drainage Improvements SW 76 Terr between SW 67 Ave to SW 69 Ave (Design / Construction FY25) Mango Terrace	ARPA	194,000						
		SWDTF	125,000	146,355					
14	Stormwater Management Master Plan	SWDTF	100,000						
		CIP (GF)			278,000				
15	Drainage Improvements SW 65 Ave between SW 64th Street to SW 65th Terrace (Design FY 25)	CIP (GF)			200,000				
		SWDTF	45,000	66,000					
16	Miscellaneous Drainage Improvements	SWDTF	25,000	25,000					
		CIP (GF)			30,000				
17	Linking Ludlam Bike Trail (Study)	TPO		50,000					
		GF		25,000					
18	Sunset DR between US-1 and SW 57 - Pedestrian Lighting Design/SoMi District Improvements & Placemaking Project	CIP (GF)	1,778,294	505,675	1,272,619				
		FDOT			787,500				
SUBTOTAL FOR ROADWAY & DRAINAGE IMPROVEMENTS			2,787,294	1,581,470	2,568,119	0	0	0	0
ROAD INFRASTRUCTURE									
19	Citywide Sidewalk Repairs	PTP	150,000	150,000	85,000	7,500	5,000	5,000	5,000
		CIP (GF)			40,000				
20	Citywide Street Improvements / Resurfacing	PTP	600,000	600,000	400,000	450,000	450,000	450,000	450,000
		LOGT	500,000	500,000	35,000	65,000	65,000	65,000	65,000
		CIP (GF)			348,000	268,000	268,000	268,000	268,000
SUBTOTAL FOR ROAD INFRASTRUCTURE			1,250,000	1,250,000	908,000	790,500	788,000	788,000	788,000
PARKS									
21	Citywide Park Improvements	PFIF	200,000	200,000					
		CIP (GF)			150,000	250,000	250,000	250,000	250,000
22	10-Year (2026-2035) Citywide Parks & Recreation Master Plan Study	PFIF	150,000	150,000					
									<i>continues</i>



	PROJECT DESCRIPTION	SOURCE	ADOPTED FY 2025	ESTIMATED EXPENSES FY 2025	ADOPTED FY 2026	PROJECTED REQUEST FY 2027	PROJECTED REQUEST FY 2028	PROJECTED REQUEST FY 2029	PROJECTED REQUEST FY 2030
	PARKS continued								
23	Dante Fascell Community Building & Civil	CIP (GF)	3,340,000		3,800,000				
24	Dante Fascell Trail	CIP (GF)	350,000			371,000			
25	Dante Fascell (2) Pickleball Courts with Lighting	CIP (GF)	240,000			240,000			
26	Dante Fascell (FY 25) & Fuchs Park (FY 26) Renovation of Outdoor Volleyball Facilities	PFIF	75,000	86,000	25,000				
		CIP (GF)			45,000				
27	Dante Fascell New Picnic Shelters - Design FY 27 & Construction FY 28	CIP (GF)				100,000	700,000		
28	GBCC - Fitness Center Equipment Replacement	PFIF	15,000	16,512		20,000	20,000	20,000	
		CIP (GF)			20,000				
29	GBCC - Replace 1st Floor Tile	PFIF	75,000	117,582					
30	GBCC-Outside Air Unit Replacement (mold remediation) - Construction	CIP (GF)		441,900					
31	GBCC-Gymnasium Bleachers	CIP (GF)			140,000				
32	Murray Park Aquatic Center - New Impeller/Pump Housing	PFIF	15,000	11,300					
33	Murray Park Aquatic Center – Resurface Pool, Tile Replacement (deck & waterline)	PFIF	85,000	248,357					
34	Murray Park Aquatic Center - Perimeter Bollard Lighting	PFIF	50,000	118,000					
35	Murray Park-Natural Grass Renovation	FRDAP	50,000	50,000					
36	Palmer Park Master Plan	PFIF	75,000	75,000					
37	Palmer Park Master Plan - Contract Design Plans	PFIF			150,000				
38	Palmer Park Master Plan - Construction	CIP (GF)				4,000,000			
39	Palmer Park - Laser-Grade Fields	CIP (GF)					45,000	45,000	
		FRDAP	50,000	50,000					
40	Improvements to Parking Lot on 67 Avenue (Across Palmer Park) (Engineering Docs FY 26)	CIP (GF)			105,000				
		PFIF				800,000			
41	Girl Scout Little House Property: Interior Fencing FY 2026; Invasive removal FY 2027	PFIF	250,000		120,000				
		CIP (GF)				300,000			
42	South Miami Park - Parking Lot Improvements	CIP (GF)			1,250,000				
43	South Miami Park - New Tree Install	TTF			100,000				
		CIP (GF)				80,000			
44	South Miami Park - Shade Structure over Swings	CIP (GF)			40,000				
45	Convert existing security camera system (GBCC, Aquatic Center & Marshall Williamson)	PFIF	60,000	29,616					
46	South Miami Park -New security camera system	PFIF	75,000	35,000					
47	Restroom Trailer for South Miami Park	CIP (GF)	70,000	63,232					
48	Robert C Welsh Park - Playground Shade Structure	CIP (GF)			60,000				
	SUBTOTAL FOR PARKS		5,225,000	1,692,499	6,005,000	6,161,000	1,015,000	315,000	250,000
	FLEET REPLACEMENT								
49	Police Vehicles and Equipment (2 Vehicles) (Replaces 1 Total Loss; Received \$23K in FY25)	CIP (GF)			140,000	330,000	330,000	330,000	330,000
50	Police Vehicles and Equipment (5 Vehicles)	ARPA	361,952	361,952					
51	Police Side by Side Special Events Vehicle	ARPA	20,911	20,911					
52	Police Motorcycle (1)	CIP (GF)			32,000				
53	Police Motorcycle(2)	ARPA	58,689	58,689					
54	Police Surveillance Trailer	CIP (GF)		46,000					
55	Public Works Pick-up Truck w/Lift Gate (Replacement)	ARPA	43,894	43,894					
56	Public Works Garbage Truck (Replacement 2009)	ARPA	443,536	443,536					
57	Public Works Ford F-150	CIP (GF)			50,000				
58	Public Works Maverick Truck	CIP (GF)			35,000				
59	P&R Dept. Pickup Vehicle & Wrap	PFIF	55,000	56,920					
									<i>continues</i>



	PROJECT DESCRIPTION	SOURCE	ADOPTED FY 2025	ESTIMATED EXPENSES FY 2025	ADOPTED FY 2026	PROJECTED REQUEST FY 2027	PROJECTED REQUEST FY 2028	PROJECTED REQUEST FY 2029	PROJECTED REQUEST FY 2030
FLEET REPLACEMENT <i>continued</i>									
60	P&R Dept. Passenger 1 Van	PFIF	60,000	56,858	60,000	60,000			
61	P&R Tractor w/ Loader	PFIF	50,000	47,073					
62	P&R Utility Turf Cart	PFIF	20,000	11,335					
63	P&R Carry-On Trailer	PFIF		13,000					
64	Development Services Vehicles (3 vehicles)	ARPA	89,272	89,272					
SUBTOTAL FOR FLEET REPLACEMENT			1,203,254	1,249,440	317,000	390,000	330,000	330,000	330,000
CITY FACILITIES									
65	SM Parking Garage-General Improvements & Structural Repairs	CIP (GF)	200,000	506,570		100,000	100,000	100,000	100,000
66	SM Parking Garage-Replacement of Elevators (2)	CIP (GF)	80,000	55,000	145,000				
67	Security Cameras for City Hall & Police Station	CIP (GF)				69,000			
68	Public Works Tank Replacement FY26 Study	CIP (GF)			25,000	600,000			
SUBTOTAL FOR CITY FACILITIES			280,000	561,570	170,000	769,000	100,000	100,000	100,000
LANDSCAPING PROJECTS									
69	Citywide Tree Replacement Trust Fund	TTF	160,000	25,000	25,000	25,000	25,000	25,000	25,000
70	Baptist Contribution - Live Oak Trees to be Planted in the City	TTF			85,000				
71	Citywide Landscape Program/Master Plan & Right-of-way beautification and landscaping	CIP (GF)	400,000		400,000				
72	Sunset Drive Landscape & Beautification from 69th to 62 Avenue	CIP (GF)	400,000	280,000					
SUBTOTAL FOR LANDSCAPING PROJECTS			960,000	305,000	510,000	25,000	25,000	25,000	25,000
INFRASTRUCTURE									
73	Sub-Area K Septic to Sewer Improvements (to connect +160 homes)	EPA	1,750,000		1,750,000				
		FDEP			900,000				
74	Manor Lane Culvert Replacement / SW 64th CT over Twin Lakes Drive	CIP (GF)	1,900,000						
		DB			1,068,360				
		FDOT			900,000				
75	Bridge Repairs at SW 63rd Court over Twin Lake Canal just North of SW 62nd Terr	CIP (GF)	750,000						
		DB			3,520,000				
76	Culvert Replacement over Broad Canal at SW 58th Street between SW 63rd Court and SW 57th Drive (Construction FY 26)	CIP (GF)	500,000						
		DB			500,000				
SUBTOTAL FOR INFRASTRUCTURE			4,900,000	0	8,638,360	0	0	0	0
MISCELLANEOUS									
77	Citywide Directional Street Signs Replacement	PTP	10,000	10,000	15,000	15,000	15,000	15,000	15,000
78	Citywide Striping	PTP	20,000	20,000	20,000	20,000	20,000	20,000	20,000
79	Signage for Community Rating System	CIP (GF)	10,000		10,000	5,000	5,000	5,000	5,000
80	Art and Sculpture Installations	CIP (GF)	100,000						
81	Art In Public Spaces Projects	ART	39,955	85,000	825,000				
82	Holiday Lighting	CIP (GF)	25,000	25,000	25,000	25,000	25,000	25,000	25,000
83	Police Radio Upgrade	ARPA		225,000					
		CIP (GF)	735,000	450,000					
84	Computer Aided Dispatch/Records Management System (New)	CIP (GF)			282,548				
85	Utility & Public Facility Inventory (Street Lights, Bus Benches)	CIP (GF)			30,000				
86	Capital Survey & Plan	CIP (GF)			100,000				
87	Capital Project Management	CIP (GF)		92,000	250,000				
SUBTOTAL FOR MISCELLANEOUS			939,955	907,000	1,557,548	65,000	65,000	65,000	65,000
TOTAL CAPITAL IMPROVEMENTS BY YEAR			\$18,748,503	\$8,870,327	\$21,120,337	\$8,300,500	\$2,423,000	\$1,723,000	\$1,658,000



CAPITAL IMPROVEMENT PLAN FUND SUMMARY

CODE	SOURCE OF FUNDS	ADOPTED FY 2025	ESTIMATED EXPENSES FY 2025	ADOPTED FY 2026	PROJECTED REQUEST FY 2027	PROJECTED REQUEST FY 2028	PROJECTED REQUEST FY 2029	PROJECTED REQUEST FY 2030
CIP (GF)	Capital Improvement Fund (Funded from GF)	11,028,294	3,013,822	9,442,429	6,738,000	1,723,000	1,023,000	978,000
DB	Debt Service	0	0	5,088,360	0	0	0	0
GF	General Fund	250,000	250,000	0	0	0	0	0
FRDAP	FL Recreation Dev. Assistance Program	100,000	100,000	0	0	0	0	0
EPA	U.S. Environmental Protection Agency	1,750,000	0	1,750,000	0	0	0	0
LOGT	Local Option Gas Tax	500,000	500,000	35,000	65,000	65,000	65,000	65,000
PTP	People Transportation Plan	1,833,000	1,807,600	670,000	592,500	590,000	590,000	590,000
SWDTF	Stormwater Drain Trust Fund	565,000	284,698	0	0	0	0	0
FDEP	Florida Department of Environmental Protection	0	0	900,000	0	0	0	0
FDOT	Florida Department of Transportation	0	0	1,687,500	0	0	0	0
TTF	Tree Trust Fund	160,000	25,000	210,000	25,000	25,000	25,000	25,000
TPO	Miami-Dade Transportation Planning Org (TPO)	0	50,000	0	0	0	0	0
USDOT	U.S. Department of Transportation	0	0	157,048	0	0	0	0
PFIF	Park Impact fund	1,310,000	1,272,553	355,000	880,000	20,000	20,000	0
FHWA	Federal Highway Administration	0	238,400	0	0	0	0	0
ART	Art in Public Places	39,955	85,000	825,000	0	0	0	0
ARPA	American Rescue Plan Act	1,212,254	1,243,254	0	0	0	0	0
TOTAL CIP BY YEAR		\$18,748,503	\$8,870,327	\$21,120,337	\$8,300,500	\$2,423,000	\$1,723,000	\$1,658,000



TRAFFIC CALMING & SAFETY

Traffic Studies, Illuminated Crosswalks & Traffic Calming Devices

Reconnecting SOMI - US-1 at-grade Study

The intersections on US 1 throughout the city present a significant challenge for pedestrians and vehicles traversing South Miami and are causing a major inconvenience to city residents. The goal of the study is to recommend enhancements to mobility and safety for all modes of transportation, including vehicles. The study area includes US-1 within the limits of South Miami between SW 57th Avenue and SW 80th Street. Scope activities include a comprehensive analysis of traffic, safety, roadway/intersection geometry, and public engagement. The result of which is to provide recommendations for improvements.

This study, however, has not started in 2025 due to funding from the USDOT not having been finalized. City staff have proactively engaged with USDOT personnel to determine if an agreement for the funding identified for the city will be provided. As of this writing, USDOT staff have not confirmed funding will indeed be provided to the city.

Crosswalk on 64th street at 60th Avenue

A citizen request and concerns from the City Commission raised interest in reviewing improvements for the crossings at 64th street at 60th Avenue. Although this was not a budgeted activity the traffic analysis was undertaken in 2025 while school was in session. Permitting and design is expected to start in 2025 and continue into 2026.

Crosswalk at Brewer Park (Miller and SW 63 Avenue)

While this project was approved for funding in 2025, the City did not obtain approval from Miami-Dade County to commence with the traffic study through the second quarter of the year. During the course of the year, the County initiated improvements to the north side of Miller Drive across from Brewer Park. As a result, the city re-engaged the County and received approval to conduct the traffic study and analysis for crossing improvements in April of 2025.

Crosswalk at SW 62 Avenue and 42 Street

In 2025, funding was set aside for reviewing the crossings to South Miami Park and David Fairchild Elementary due to local resident concerns about speed. This project was assigned to a design firm to conduct analysis and design; however, the work did not commence due to lack of direction. The design firm has since been engaged and is programmed to conduct traffic analysis in 2025 and undertake design and permitting in 2026.

ROADWAY & DRAINAGE IMPROVEMENTS

Drainage Improvements SW 59th Place and SW 56th Terrace

A flooding request was received from residents at SW 65th Avenue between SW 50th Street and SW 52nd Street. The design work was completed and the project is in bidding. Once bidding is finalized the construction is anticipated to commence in the first quarter of Fiscal 2026.



Stormwater Master Plan

This activity was identified as a project in fiscal 2025. However, grant funding has not materialized and there is no plan to move forward with the update of the previous plan that dates from 2012. The Stormwater Masterplan is intended to provide a decision-making tool that facilitates the design of improvements and best management practices to alleviate flooding conditions.

Citywide Drainage Cleaning

The City will continue to provide cleaning and maintenance services for stormwater drainage inlets and systems with truck mounted vacuum units. This service provides quality assurance of the drainage structures of the City and prevents flooding by maintaining the catch basin or drain cover free of debris, thus able to absorb the maximum capacity of stormwater from a storm event. An increase in funding is requested for 2026 to keep pace with NPDES requirements of cleaning a minimum of 10 percent of drains yearly.



ROAD INFRASTRUCTURE

Citywide Sidewalk Repairs

The City of South Miami sidewalk network was evaluated in 2024 using a modified PASER (Pavement Surface Evaluation and Rating) methodology at the segment-level, or block-to-block. Visual observation of the sidewalk conditions was rated by inspection personnel on a scale of 10 (Excellent) to 1 (Failed). Observational factors that influence the rating system include visible distresses (e.g., panel cracking, spalling), vegetation, debris, travers ability, and general treatment measure. In 2025, the department deviated from the recommended repair schedule by completing repairs through the replacement of entire sections of sidewalks, aka “flags” versus the methodology prescribed by the consultant of either replacing a flag, making a minor repair or performing simple patchwork.

The result is that additional funds are needed in fiscal year 2026 to complete the sidewalk repair work totaling \$74,000. In 202[^], the department will adhere to the recommended repair plan and projects that all sidewalk rehabilitation will be accomplished.



Citywide Street Improvements / Resurfacing Program

The purpose of this program is to maintain all city-owned, paved streets at a serviceable level. The scope includes resurfacing, restoration, and rehabilitation of existing streets on an as-need basis, as a result extending the life of the existing pavements.

A Pavement Management program was developed which consisted of a comprehensive pavement data collection effort using high-speed automated equipment. The Report summarized pavement network condition and provided recommendations on strategies for structuring a pavement management program. When the pavement repairs commenced in 2are completed, approximately 36% of the resurfacing needs identified in the Pavement Management Plan will have been addressed. If the recommended 2026 funding continues, the entire road resurfacing program will be completed in 5 years.

PARKS IMPROVEMENTS

Citywide Parks Improvements

This fund is intended to support a range of needs across the City’s park system, including miscellaneous elements, master plan implementation, and ADA transition efforts to improve physical accessibility. Additionally, it serves as a flexible resource for unanticipated projects, closing funding gaps in existing initiatives, and supporting new capital improvement opportunities that arise during the fiscal year

Dante Fascell Park - Community Building Construction

The existing building has operational shortcomings and arguably no longer meets the community’s needs. There is no indoor program space for youth tennis participants and very minimum shelter available for participants during inclement weather. The proposed community building is one-story, approximately 3,500 SF, and features a multipurpose room, concession room with seating area, public restrooms, storage room, and office space.

Dante Fascell Park – New Rubber Trail and Pickleball Courts



This project includes the construction of a new high-quality rubberized trail for walking and running, as well as the installation of two (2) new lighted pickleball courts. These enhancements are designed to expand recreational opportunities, encourage active lifestyles, and promote overall community wellness.

Gibson Bethel Community Center – Fitness Center Equipment Replacement

This project involves phasing out outdated cardio and strength equipment over a five-year period and upgrading the facility to ensure members consistently enjoy a clean, modern, and welcoming environment—featuring affordable membership options and access to high-quality fitness equipment.

Gibson Bethel Community Center – New Gymnasium Bleacher System

This project involves the removal and proper disposal of the existing bleacher system in the gymnasium, followed by the installation of a new, code-compliant bleacher system. The scope includes all necessary demolition, surface preparation, and anchoring, as well as coordination with structural, electrical, or accessibility-related elements as required. The new bleachers will enhance safety, accessibility, and user experience, and are designed to meet current standards.

Palmer Park – Contract Design Plans

This project involves the development of detailed construction contract plans based on the Palmer Park Targeted Master Plan Study. The plans will define proposed capital improvements that strategically integrate the park with adjacent schools. Funding is needed to advance the conceptual designs into fully developed, construction-ready documents that will support permitting, bidding, and implementation of the proposed upgrades.



South Miami Park –Parking Lot Improvement Construction

This project includes comprehensive improvements to the South Miami Park’s parking lot, focusing on resurfacing, striping, and pavement markings; upgraded lighting;

directional signage; traffic calming measures; accessibility upgrades; and entrance gate improvements along 58th Avenue. The redesign also aims to formalize unofficial parking areas, potentially increasing capacity.

FLEET REPLACEMENT

Police Vehicles

Replacement of two patrol vehicles that have either reached the end of their service life or have been involved in crashes, ensuring continued operational efficiency and safety.

Police Motorcycle Purchase

Adding one motorcycle to the fleet will support the new motorcycle unit within the police department, enhancing mobility and response times.

Public Works Department F150 Pick-up Truck

Replacing the pickup truck is necessary for the Public Works Department due to high mileage and associated wear of existing vehicle.

Public Works Department Ford Maverick

To adequately address the needs for staff to have access to fleet vehicles, the addition of one small pick-up is needed to perform site visits and attend meetings as required.

P&R Passenger Van Replacement

Van #2483 (2008 model with 49,663 miles) is recommended for replacement due to multiple mechanical and structural. These include a malfunctioning gear display, transmission problems, inoperative air conditioning, extensive exterior rust with visible holes, damaged interior seating, and a missing door seal.

CITY FACILITIES

Parking Garage Elevators

Public Works Tank Replacement Study

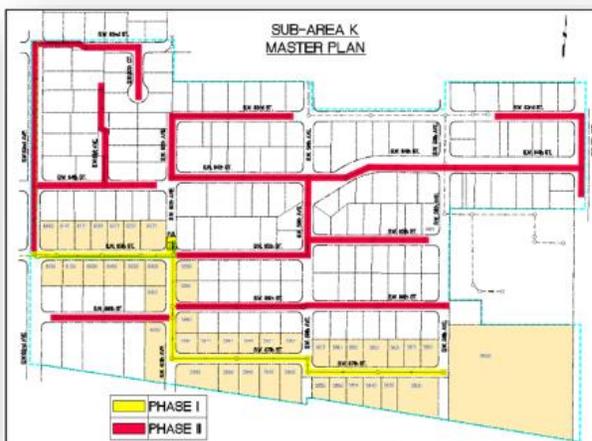
LANDSCAPING PROJECTS

Citywide Landscaping Master Plan & Right of Way Beautification

The Citywide Landscape Program was established to enhance the tree planting program to improve the aesthetics throughout the City and to provide tree coverage adjacent to sidewalks while providing increase walkability.

INFRASTRUCTURE

Sub-Area K Septic to Sewer Improvements (to connect +160 homes)- Phase 2



The construction portion of the project to connect approximately 160 homes with a new public sanitary system is expected to be completed in August of 2026. The scope for second phase of the Sanitary sewer improvement project in Sub-Area K has been prepared and is ready to bid once funds are identified. Once final funding is in place, the actual segments of sub area k will be selected to align with appropriations.

Manor Lane Culvert Replacement



The City of South Miami completed design to replace the structurally deficient corrugated metal pipe (CMP) culvert located at SW 64th Court within the Twin Lakes Canal in South Miami, Florida which will provide safety, greater connectivity and promote pedestrian safety between the Manor Lane neighborhood and the existing Metrorail station and adjacent businesses. Bidding and Award is expected in 2025 and construction

Culvert Replacement over Broad Canal at SW 58th Street between SW 63rd Court and SW 57th Drive

The city completed an inspection that indicated the existing 48-inch culvert located over Broad Canal along SW 58th Street between SW 63rd Court and SW 57th Drive is structurally deficient and needs to be replaced. The design work is 95% completed, however the project still needs to be permitted. It is expected that construction will commence in 2026.



MISCELLANEOUS

Art in Public Places Projects

The Arts in Public Places Fund balance will be appropriated to support any new art projects the City chooses to pursue. This dedicated funding ensures that resources are available to enhance public spaces through creative and cultural initiatives as opportunities arise.



New Police Computer Aided Dispatch/Records Management System

A new Records Management System (RMS) and Computer-Aided Dispatch (CAD) system will be implemented in FY 26. This integrated software suite will streamline dispatch and record-keeping functions, improve officer efficiency, and support faster response times through real-time mapping, mobile access, and advanced data tools. The upgrade reflects the department's ongoing commitment to leveraging technology to better serve the community.

Utility & Public Facility Inventory

This project establishes a comprehensive inventory of all utilities and public infrastructure within city limits, regardless of ownership. The current volume of service calls concerning assets managed by external entities highlights a critical need for enhanced data accessibility and inter-agency coordination. This inventory will empower the City to expedite response times to infrastructure-related issues, proactively monitor the maintenance adherence of external agencies, and ultimately ensure superior service delivery to our residents. This initiative is expected to contribute to operational efficiencies and improve the City's capacity for strategic infrastructure oversight.

Capital Survey & Plan

This initiative involves conducting a comprehensive capital needs assessment and condition survey of all municipal facilities and infrastructure. The current reactive approach to facility maintenance, characterized by frequent emergency repairs, is inefficient and disruptive. This assessment will provide the data necessary to develop a short-term and long-term capital improvement plan. This will enable the City to prioritize and budget for repairs proactively, minimize costly emergency interventions, extend the useful life of assets, and ensure the long-term fiscal sustainability of our public.



GENERAL FUND BUDGET



FY 2026 GENERAL FUND REVENUES

ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
TAXES						
PROPERTY TAXES						
0010000 3111000	AD VALOREM TAXES	8,832,621	9,763,582	10,658,492	10,658,492	11,699,346
0010000 3112000	AD VALOREM DELINQUENT	135,068	177,161	35,000	100,000	35,000
		8,967,689	9,940,743	10,693,492	10,758,492	11,734,346
UTILITY TAXES						
0010000 3141000	UTILITY TAX-ELECTRIC	1,718,531	1,765,368	1,700,000	1,700,000	1,650,000
0010000 3144000	UTILITY TAX - GAS	38,313	47,827	40,000	46,110	45,000
0010000 3149000	UTILITY TAX - MDC WATER	277,122	275,542	250,000	270,491	260,000
0010000 3150000	UNIFIED COMM SERVICES TAX	389,081	361,491	372,265	350,000	372,265
		2,423,047	2,450,228	2,362,265	2,366,600	2,327,265
BUSINESS TAXES						
0010000 3161000	LOCAL BUSINESS TAX-RENEWALS	595,332	619,268	600,000	580,000	590,000
0010000 3162000	LOCAL BUSINESS TAX NEW	80,500	61,211	80,000	80,000	80,000
0010000 3162100	BUSINESS TAX TRANSFER FEES	2,406	3,726	2,500	1,000	1,000
		678,238	684,204	682,500	661,000	671,000
FRANCHISE TAXES						
0010000 3231000	ELECTRICITY	1,402,557	1,347,774	1,400,000	1,350,000	1,350,000
0010000 3234000	GAS	47,473	63,610	50,000	53,794	50,000
0010000 3421021	TOWING ADMIN FEE	2,280	3,480	2,500	2,100	2,000
0010000 3434200	PRIVATE HAULERS PERMIT FEE	792,854	763,384	760,000	840,000	760,000
0010000 3623000	BUS BENCH ADS	8,580	8,712	8,000	8,000	8,000
		2,253,744	2,186,960	2,220,500	2,253,894	2,170,000
	TOTAL TAXES	14,322,718	15,262,135	15,958,757	16,039,986	16,902,611
LICENSES & PERMITS						
0010000 3163000	LOBBYIST REGISTRATION FEE	25,500	32,590	20,000	20,000	20,000
0010000 3221000	BUILDING PERMITS	2,004,188	3,111,602	1,500,000	2,300,000	1,500,000
0010000 3221500	PUBLIC WORKS PERMITS	42,186	62,521	25,000	36,000	35,000
0010000 3293000	GARAGE SALES	660	520	200	500	500
0010000 3419010	BLDG & ZON REINSPECT FEES	0	0	0	0	0
0010000 3419030	CERT OF USE/OCCUPANCY	20,650	23,025	20,000	18,000	19,000
	TOTAL LICENSES & PERMITS	2,093,185	3,230,259	1,565,200	2,374,500	1,574,500
INTERGOVERNMENTAL REVENUE						
0010000 3121000	LOCAL OPTION TAXES	190,039	192,527	180,049	180,049	180,049
0010000 3315000	FED GRANT-FEMA REIMB.	4,335	0	0	0	0
0010000 3301000	OTHER FIN ASSIST FED-CARES ACT	0	0	0	0	0
0010000 3345000	STATE GRANT-FDEM REIMB.	39,331	0	0	0	0
0010000 3351012	STATE REVENUE SHARING	547,833	529,477	517,166	517,166	517,166
0010000 3351015	ALCOHOLIC BEVERAGE LICENSE	18,962	14,349	17,000	15,000	15,000
0010000 3351018	LOCAL GOVT 1/2 C SALES TX	1,290,340	1,250,580	1,222,939	1,207,630	1,222,939
0010000 3382000	COUNTY LOCAL BUSINESS TAX	15,499	13,597	15,000	18,973	15,000
	TOTAL INTERGOVERNMENTAL REVENUE	2,106,338	2,000,530	1,952,154	1,938,818	1,950,154

continues



ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026	
CHARGES FOR SERVICES							
0010000	3412000	ZONING HEARING FEES	142,025	15,235	30,000	20,000	30,000
0010000	3413000	ENVIRON REVW & PRESVT BRD	45,923	44,627	35,000	40,000	35,000
0010000	3413001	LIEN SEARCH FEES	12,415	15,917	15,000	12,400	12,400
0010000	3413002	SPECIAL EVENTS	3,070	7,308	3,500	2,000	2,000
0010000	3413003	PARKS SPECIAL EVENTS WAIVERS	0	0	0	0	5,010
0010000	3419051	BACKGROUND NOTARY&COPIES	26,478	55,523	25,000	316,781	225,000
0010000	3421010	POLICE SERVICES	39,654	46,676	25,000	17,000	15,000
0010000	3421025	SCHL CRSNG GRDS- CTY REIM	20,860	19,583	20,000	99,429	100,000
0010000	3434100	SOLID WASTE CHARGES	26,633	23,043	30,000	26,000	26,000
0010000	3445100	PARKING PERMITS	145,832	141,571	140,000	136,000	140,000
0010000	3445200	PARKING METERS FRANCHISE	3,228,079	3,060,130	3,025,000	3,225,007	3,502,179
0010000	3445250	PARKING GARAGE	235,091	405,542	300,000	459,604	470,850
0010000	3445210	VALET PARKING	0	0	0	172	0
0010000	3445220	PARKING FUND REVENUE	25,371	24,239	24,065	24,065	24,065
0010000	3445230	PARKING-SPECIAL EVENT WAIVER	0	0	0	0	19,273
0010000	3472620	TENNIS COURT FEES	696,388	792,566	800,000	800,000	825,500
0010000	3472630	RECREATION PROGRAM FEES	96,697	122,480	95,000	95,000	78,117
0010000	3472660	CONCESSION STANDS - PALMER	3,600	3,600	3,600	3,600	3,600
0010000	3472670	CONCESSION STANDS- SMP	0	0	0	0	3,600
0010000	3541050	ALARM REGISTRATION CHG	30,505	29,541	30,000	27,500	27,500
TOTAL CHARGES FOR SERVICES			4,778,620	4,807,581	4,601,165	5,304,557	5,545,094
FINES & FORFEITURES							
0010000	3419040	CODE ENFORCEMENT FINES	234,915	34,543	25,000	100,000	45,000
0010000	3445300	PARKING VIOLATIONS	813,607	736,660	660,000	680,000	613,000
0010000	3511200	METRO COURT FINES	32,105	32,648	30,000	24,289	25,000
0010000	3511210	RED LIGHT CAMERAS	465,402	317,282	460,000	415,000	460,000
0010000	3511220	SCHOOL ZONE SPEED ENFMT	0	0	750,000	625,000	650,000
0010000	3540000	VIOLATIONS LOCAL ORDINANCES	22,409	18,154	20,000	24,000	20,000
0010000	3541000	BURGLAR ALARM FINES	28,573	21,314	25,000	22,000	22,000
TOTAL FINES AND FORFEITURES			1,597,010	1,160,603	1,970,000	1,890,289	1,835,000
RENTS & ROYALTIES							
0010000	3472631	MULTIPURPOSE CNTR-RENTAL	22,181	40,286	25,000	25,000	25,000
0010000	3472632	MULTIPRPOSE CNTR-MEMBERSHIP	28,598	40,411	25,000	35,000	35,000
0010000	3472635	REC FEES/MURRAY PARK POOL	13,169	11,037	10,000	11,000	11,000
0010000	3472650	S MIAMI PARK SOCCER	49,836	25,526	25,000	40,000	150,000
0010000	3621100	PARKING GARAGE RENT	0	0	0	0	0
0010000	3622000	FASCELL PARK-SHELTER RENTALS	32,729	29,013	35,000	35,000	40,000
0010000	3625000	RENT C.A.A.	30,406	31,015	31,635	31,635	32,268
0010000	3625010	RENT - MOBLEY BLDG	0	0	0	0	0
0010000	3627300	S MIAMI PARK-SHELTER RENTALS	0	0	0	0	20,000
0010000	3627400	MURRAY PARK JOINT USE AGREE	0	0	0	0	16,883
0010000	3627500	SOUTH MIAMI MIDDLE JOINT USE	25,352	26,265	27,052	26,842	0
0010000	3629000	PALMER PARK RENTALS	22,685	19,879	20,000	20,000	20,000
			224,956	223,430	198,687	224,477	350,151

continues



ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
GRANTS, CONTRIBUTIONS, & DONATIONS						
0010000	3669100 DONATION	12,437	88,063	0	12,500	0
TOTAL GRANTS, CONTRIBUTIONS, & DONATIONS		12,437	88,063	0	12,500	0
INTEREST INCOME						
0010000	3112100 AD VALOREM INTEREST	0	319	0	183	0
0010000	3612000 INTEREST INCOME	770,691	1,251,161	775,000	1,100,000	925,109
INTEREST INCOME		770,691	1,251,481	775,000	1,100,183	925,109
MISCELLANEOUS REVENUES						
0010000	3669000 HOSPITAL LANDSCAPE REVENUE	5,695	10,285	10,003	10,002	9,975
0010000	3669600 CONTRIB FROM DEVELOP	0	250,000	0	0	0
0010000	3693000 SETTLEMENTS	7,010	0	0	0	0
0010000	3695000 REIMB WORKERS COMP.	0	0	0	0	0
0010000	3695400 REIMBT-PUB WORKS LABOR	1,246	8,464	0	0	0
0010000	3695410 PW SPECIAL EVENT FEE WAIVER	0	0	0	0	8,459
0010000	3697000 GAIN/LOSS ON ASSET SALE	67,153	49,710	0	37,906	0
0010000	3699201 MISC. OTHERS	60,951	8,359	15,000	75,000	25,000
0010000	3699225 SUNSET DR MTCE-FDOT REIMB	3,980	2,985	3,980	3,980	3,980
0010000	3699250 INSURANCE CLAIMS RECOVERY	17,542	19,276	20,000	25,000	20,000
0010000	3699501 SECTION 185 STATE CONTRIB	165,196	157,707	190,000	190,000	200,000
TOTAL MISCELLANEOUS REVENUES		328,774	506,786	238,983	341,888	267,414
TOTAL GENERAL FUND		26,234,728	28,530,866	27,259,946	29,227,198	29,350,032
OTHER SOURCES						
0010000	3811000 CONTRIB FROM OTHER FUNDS	0	0	0	0	0
0010000	3811500 TRANSFER STORMWATER FUND	150,000	150,000	150,000	150,000	150,000
TOTAL OTHER FINANCIAL SOURCES		150,000	150,000	150,000	150,000	150,000

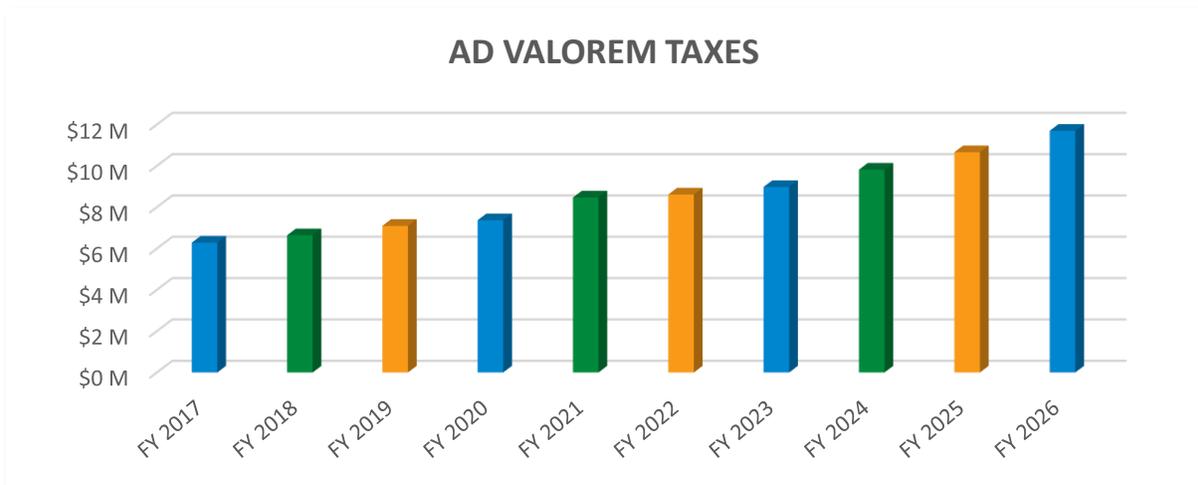


REVENUE PROJECTION RATIONALE

AD VALOREM TAXES

311.1000 Ad Valorem Taxes Current - Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mils of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City, which is provided by the County Property Appraisal Department. The amount is then budgeted at 95% of its gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes.

The Miami-Dade County Property Appraiser certified the Taxable Value within the City of South Miami at \$3,117,747,220. This valuation represents an 9.8% increase from the previous year of \$2,840,371,000. The estimated revenue amount is calculated using the tax rate of 3.9500, which is the same as adopted millage rate for FY 2025.



311.2000 Ad Valorem Delinquent - This revenue source is derived by those taxpayers who do not pay their taxes by March 31 of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.

Below is a provided schedule related to when property taxes are due by the property owners:

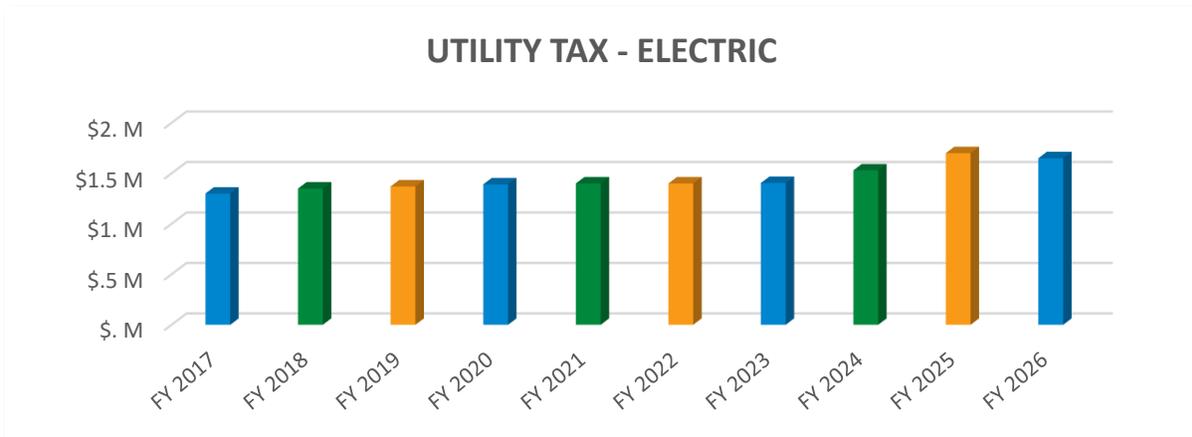
- Taxpayers receive a 4% discount for Ad Valorem payments received by November 30
- December 31st is 3%
- January 31st is 2%
- February 28th 1%
- Taxes become delinquent if not paid by March 31st.
- The tax sale commences on or before June 1st.



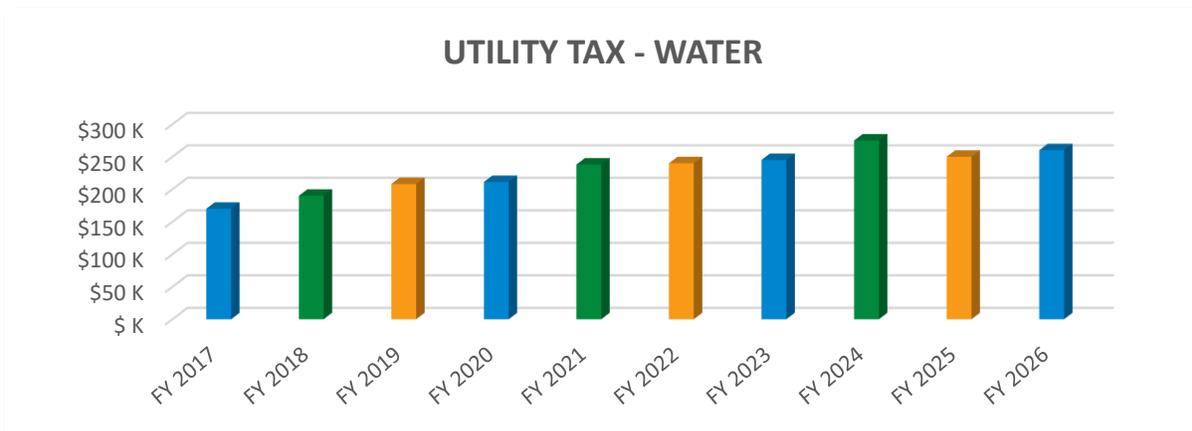
The City normally receives two distributions of Ad Valorem Tax Revenues in November and two distributions in December and then after monthly. After the tax certificate sale is completed in June and that distribution is made in approximately July, very little Ad Valorem revenue is collected until main tax season commences again in November.

UTILITY TAXES

314.1000 Utility Tax-Electric - Section 166.231(1) (A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. The City previously established by Ordinance 21-85-1238 utility taxes in the amount of 10% on payments received by the seller of electricity. The City enacted an Ordinance, which mirrored the County’s utility tax levies of 10%.

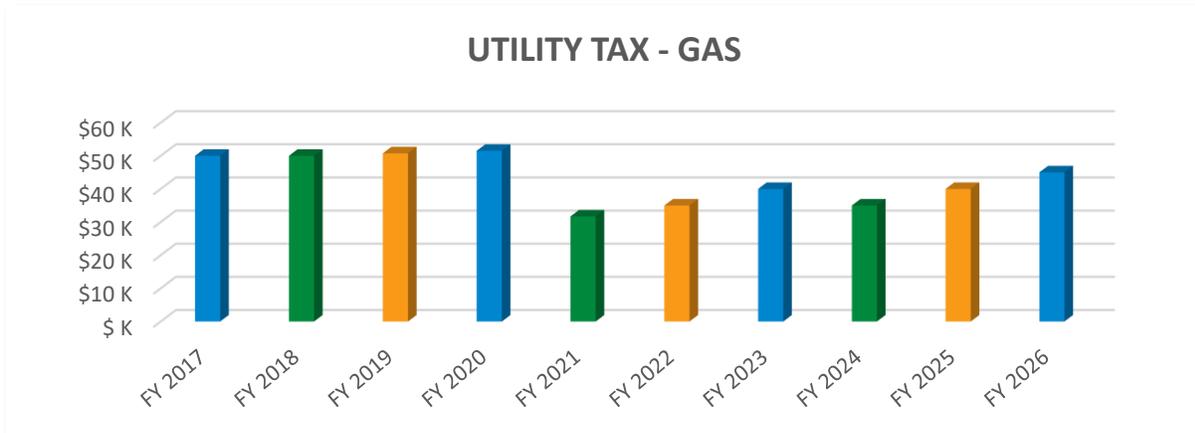


314.9000 Utility Tax-Water - Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. The City has established by Ordinance 21-85-1238 utility taxes in the amount of 10% on payments received by the seller of water.



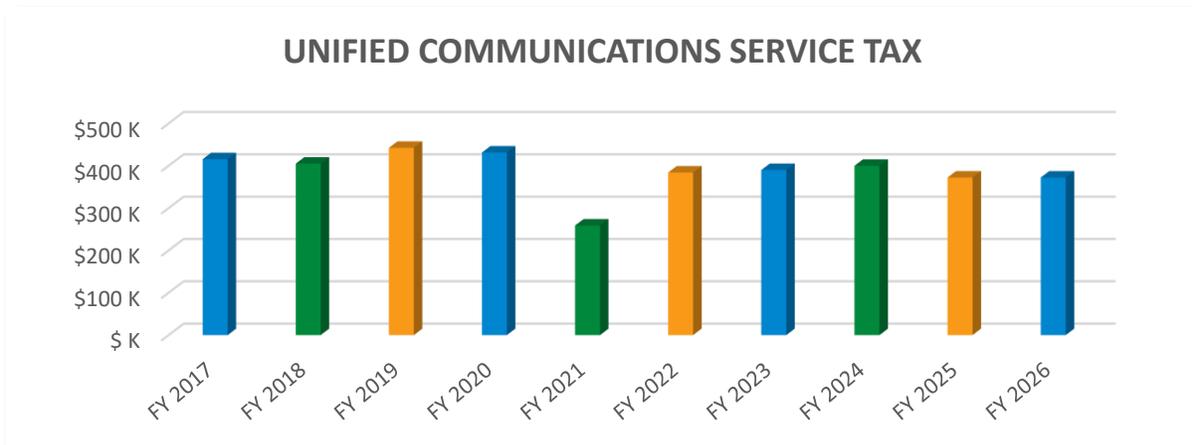


314.4000 Utility Tax-Gas - Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. The City has established by Ordinance 21-85-1238 utility taxes in the amount of 10% on payments received by the seller of gas.



COMMUNICATION TAXES

315.0000 Communication Services Tax - Utility taxes and franchise fees on communication services, including telephone service and cable television, video and music streaming, telephone and Voice-over-Internet Protocol (VoIP), and Mobile communications and similar services. These taxes are collected and distributed by the State of Florida.



LICENSES AND PERMITS

316.1000 Local Business Tax Receipts - Pursuant to Chapter 205, Florida Statutes, counties and municipalities are authorized to levy a local business tax, formerly called an occupational license tax, which was first authorized in Florida in 1869. As part of the levy, each local government



establishes categories of professions, occupations, and businesses, and then imposes a tax on each designated category. Revenues in this category are generated by the annual renewal of local business tax receipts.

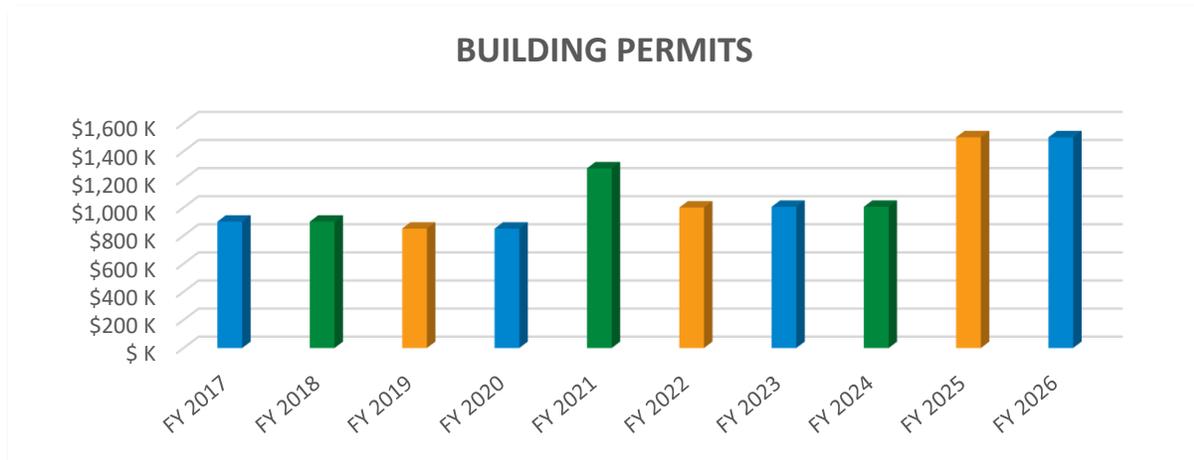
316.2000 Local Business Tax Receipts-New - Pursuant to Chapter 205, Florida Statutes, counties and municipalities are authorized to levy a local business tax. The fee paid by new businesses to obtain a local business tax receipt generates revenues in this category.

316.2100 Business Tax Transfer – Revenues generated from businesses moving from location to another within the City boundaries.

316.3000 Lobbyist Registration Fee - Revenues in this category are generated by the registration fees that must be paid by lobbyists.

PERMIT, FEES AND SPECIAL ASSESSMENTS

322.1000 Building Permits - Permits must be issued to any individual or business who performs construction work within the corporate limits of the City. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. City Ordinance sets the fees.



As per Florida Statute 553.80, the City may provide a schedule of reasonable fees, for enforcing the Florida Building Code. These fees, and any fines or investment earnings related to the fees, shall be used solely for carrying out the local government’s responsibilities in enforcing the Florida Building Code. When providing a schedule of reasonable fees, the total estimated annual revenue derived from fees, and the fines and investment earnings related to the fees, may not exceed the total estimated annual costs of allowable activities, considering direct and reasonable indirect costs. Any unexpended balances shall be carried forward to future years for allowable activities or shall be refunded at the discretion of the local government.



The City uses two different methods to calculate direct and reasonable indirect expenses for carrying out the City’s responsibilities in enforcing the Florida Building Code. First method is to apply the City’s Building Department’s personnel percentage to the overall FY budget, excluding the Building Department’s estimated expenses, which are considered a direct expense, and adding those two amounts to determine the actual amount to enforce the Florida Building Code for that particular fiscal year.

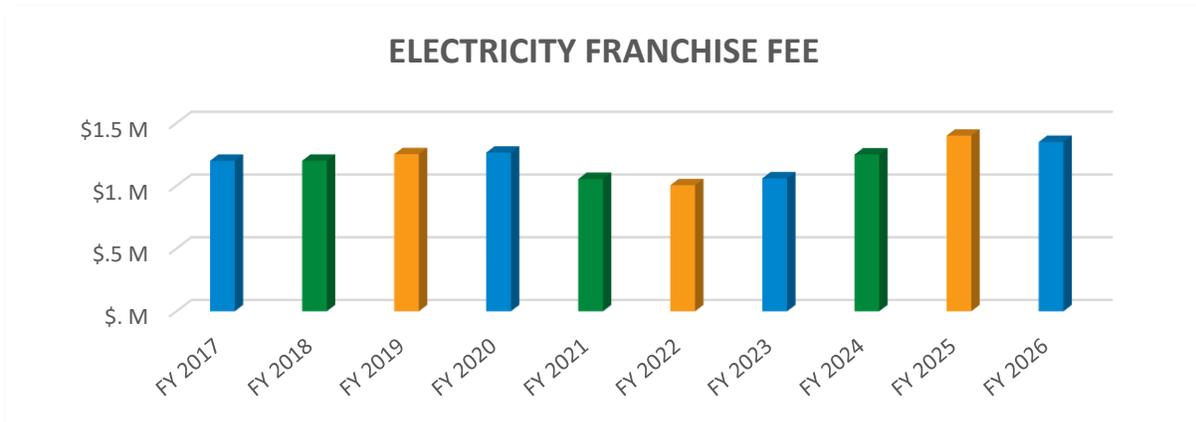
The second method is considering the departments which are involved in helping the Building Department in enforcing the Florida Building Code (City Clerk, City Manager, Finance, Human Resources, etc.) and applying the percentage to the overall expenses of the Department/Divisions in addition to the Building Department, which is considered a direct expense.

Under the City’s Building Department’s personnel percentage method, the City expects revenues to be less than the estimated direct and indirect expenses for FY 2026. However, using the second method, because of the increase in FY 2024 building permit revenue, which included one large development project, there was a surplus in the last two fiscal years.

Lastly, the Building Department represents approximately 2.7% of the City’s overall adopted budgeted expenses for FY 2026, which is in-line with the reasonable indirect expenses being calculated to enforce the Florida Building Code as provided in FS. 553.80.

The City in FY 2024 hired a consultant to conduct a Building Permit Fee Study. The Study which incorporates certain revenue usage, may alter the current methods being used to calculate the Building Permit Revenue’s direct and indirect expenses.

323.1000 Franchise Fee-Electric - A city may charge electric companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. Adopted Ordinance 19-14-2197 approving the franchise agreement with FPL provides for a 6% franchise fee.





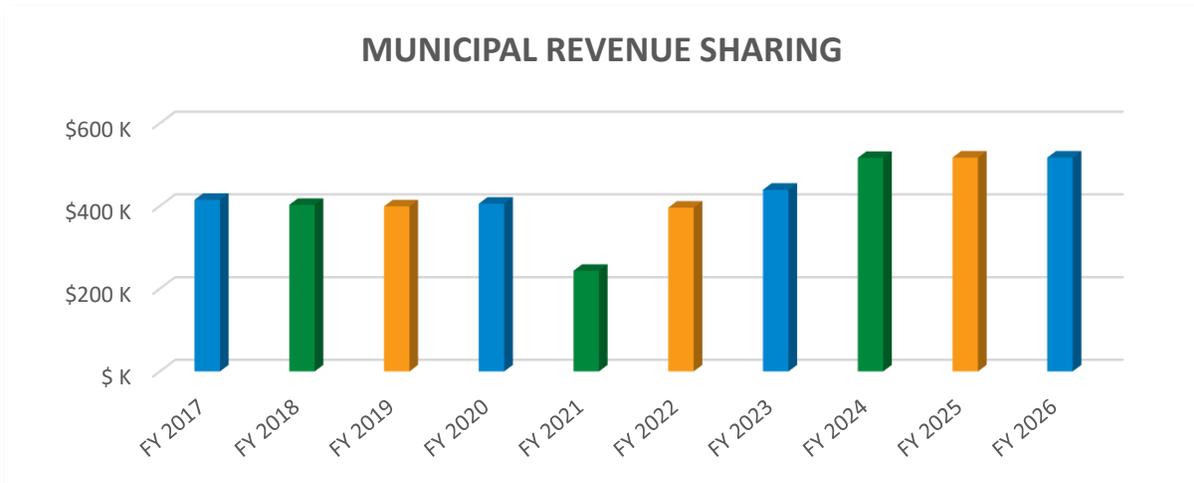
323.4000 Franchise Fee-Gas - A city may charge gas companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. It is standard practice to enact a 6% fee on gross revenues. The amount projected is based on historical collections.

329.1000 Penalties on Local Business Tax Receipts - Revenues in this category are generated by the collection of late fees on Local Business Tax Receipts.

329.3000 Garage Sales Permit - Revenues in this item are generated when a resident of the City pays the required fee for a garage sale permit.

INTERGOVERNMENTAL REVENUE

335.1012 Municipal Revenue Sharing - The Florida Revenue Sharing Act of 1972, codified as Part II of Chapter 218, Florida Statutes, was an attempt by the Florida Legislature to ensure a minimum level of revenue parity across municipalities and counties. Provisions in the enacting legislation created separate revenue sharing trust funds for municipalities and counties. The current Municipal Revenue Sharing Trust Fund includes three sources for municipalities: 1.3409 percent of net sales and use tax collections, the state-levied one-cent municipal gas tax collections, and 12.5 percent of the state alternative fuel user decal fee collections. The amount budgeted is based on actual collections in the current fiscal year and the current state of the economy.

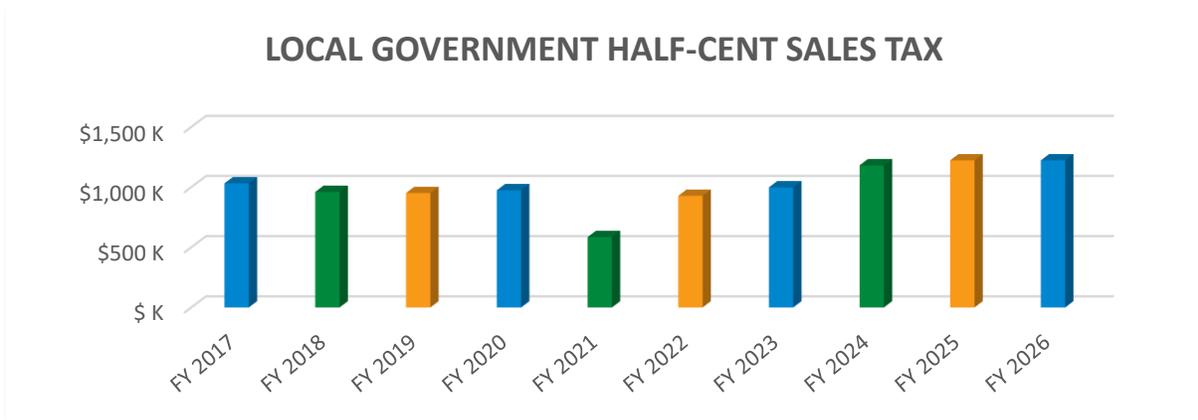


335.1015 Beverage License - Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors, and sales agents of alcoholic beverages in Florida. The tax is administered, collected, enforced, and distributed back to the local governments by the Division of Alcoholic Beverages and Tobacco within the Florida Department of Business and Professional Regulation. Proceeds from the license tax fees are deposited into the Alcoholic Beverage and Tobacco Trust Fund, which is subject to the 7.3-percent general revenue service charge. From the alcoholic beverage license tax proceeds collected within an incorporated

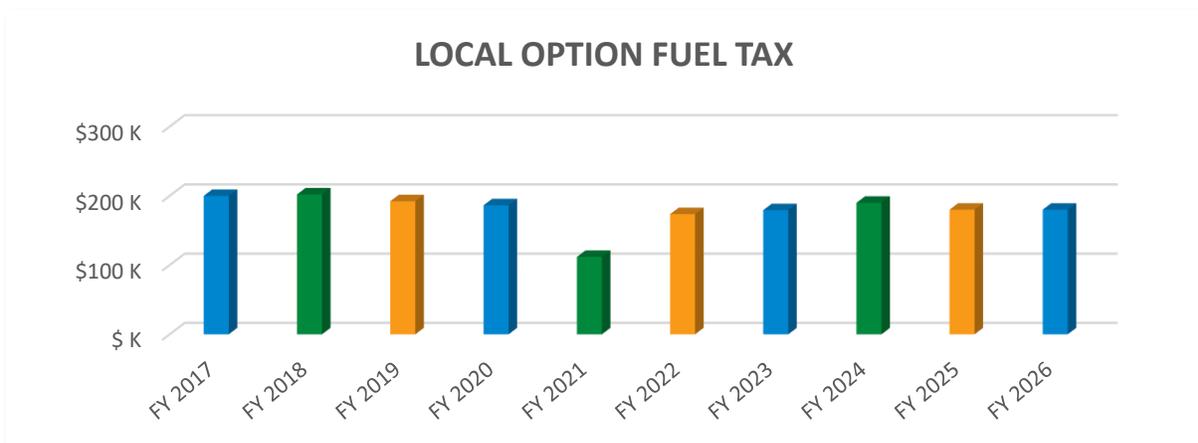


municipality, 38 percent is returned to the appropriate municipality.

335.1018 Half-Cent Sales Tax - Authorized in 1982, the program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. This revenue source represents one-half of the revenue generated by the additional 1% sales tax, which is distributed to counties, and cities based on a per capita formula. The amount budgeted is based on actual collections for the current fiscal year which is provided by the State.



312.1000 Local Option Gas Tax - This tax is levied at the rate of 6 cents per gallon on motor fuel. It is collected by the Florida Department of Revenue and remitted monthly to counties and cities throughout the state. The amount budgeted is based on actual collections for the current fiscal year which is provided by the State.





COUNTY REVENUE

338.2000 Share of Local Business Tax - All businesses in the City must pay a County Business Tax in addition to the City's Business Tax to operate a business within the County's corporate limits. A portion of the County's similarly levied tax revenues are remitted to the City.

GENERAL CHARGES

341.2000 Zoning Hearing Fees - Revenues for this item are generated by administrative fees for Variances, Special Use/Special Exceptions, LDC Text amendments, Comprehensive Plan amendments, PUD/Minor changes, Waiver of Plat and Plat applications.

341.3000 Environmental Review and Preservation Board Fee - Revenue generated by Planning and Zoning Department's ERPB Hearing fees, banners over public streets, outdoor dining/seating permits, signs, tree removal permits. Also including in this category are closing of public rights-of-way, waiver of right-of-way improvements, zoning/land use verification letter, site plan review and inspections, appeal of ERPB decision, temporary storage units (POD) and pole banners.

341.3001 Lien Search Fees – Fees collected for lien search requests to the City.

341.3002 Events – Revenue for events application fees.

341.4000 Microfilm Sales - Request for microfilm research and microfilm copies from the Planning Department.

341.9010 Building and Zoning Re-inspection Fees – A fee is charged for re-inspections in every area where permits are required. Re-inspection is defined as any trip made in addition to those specifically named on the Building Permit job card or any trip made as the result of condemned or disapproved work, calling for inspections prior to the work being ready for inspection and additional trips made because access to structure isn't provided.

341.9030 Certificate of Occupancy - Revenues generated by approval of new construction.

341.9040 Code Enforcement Fines - Revenues in this category are generated when the owner of a property within the corporate limits of the City violates a City code.

341.9051 Background Notary and Copies – Fees collected for Background checks, notary services and copies.



PUBLIC SAFETY

342.1010 Police Services Agreement - This amount represents the amount to be paid by residents and business for off-duty police. The amount represents the cost of the City providing officers pursuant to off-duty arrangements.

342.1021 Towing Admin. Fee – The City receives a surcharge from the designated Tow provider for services rendered on behalf of the City for scofflaw violations, or Police determined derelict vehicles.

342.1025 School Crossing Guards – The City collects from the county shared revenues based on the traffic and parking citation revenues using a per capita formula. The School Crossing Guard program is required by the State.

PHYSICAL CHARGES

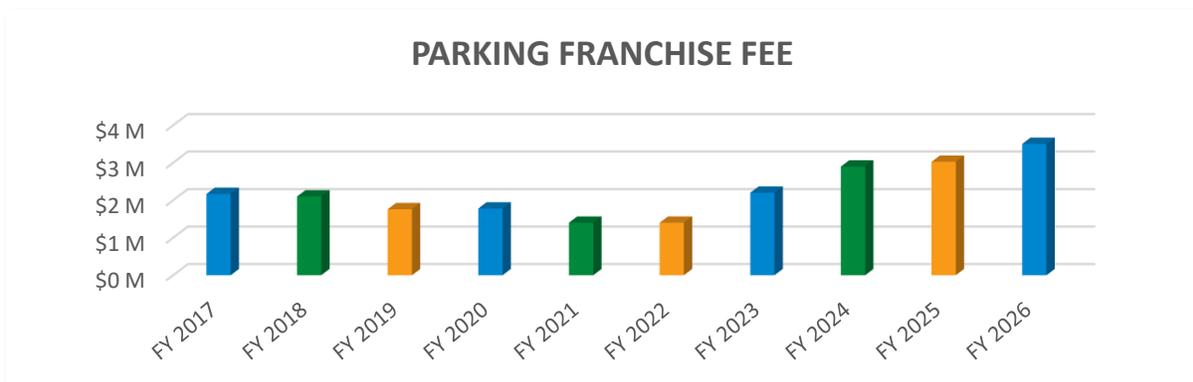
343.4100 Solid Waste Charges – Revenues generated from residents which have trash in excess of the allowable amount per cubic yard and the annual charge for having an extra garbage container.

343.4200 Haulers Permit Fees - Revenue generated by franchise fees from private haulers (garbage collection) operating within the City limits.

PARKING REVENUE

344.5100 Permits - Revenue generated by the sales of monthly parking permits.

344.5200 Parking Franchise Fees - Revenue generated from the hourly rental of parking spaces. The expected increase in revenue for FY 2025 & FY 2026 is due to the existing demand which has increased due to the opening of a few new businesses and their continued growth, despite the existing construction occurring with the City’s Town Center as well as a rate increase of \$0.25 per hour taking effect in FY 2026.





344.5210 Valet Parking – Companies which operate a valet parking with the City are required to pay a fee and the cost of any meter parking spaces which are needed to conduct their activities.

344.5220 Parking Fund Revenue – The Commission in FY 2020 eliminated the annual fee of one thousand dollars (\$1,000.00), per space, which increased by five (5) percent annually and would be paid into the Parking Fund. The Commission now requires that businesses purchase monthly parking decals for the number of spaces that are required to meet the minimum number of off-street spaces for their business. This line item excludes the businesses in the Hometown District, which are no longer required to meet any parking minimums.

344.5300 Parking Violations – The City of South Miami Parking Division enforces parking violations, including handicap violations, safety violations and customers that are parked and not paid. The slight decrease in expected revenue is a result of additional monies retained by the County for citation maintenance and increased parking compliance.



RECREATION FEES

347.2620 Tennis Court Fees – The City operates that Dante Fascell Tennis program in-house and the fees collected from the program are accounted for in this line-item. Increases in revenue for tennis in recent years are a result of new courts added as well as additional lighting allowing for extended hours.

347.2630 Recreation Fees - Registration fees for after school programs, summer, and spring and one day camps. Also, included in this category is revenue from sports such as basketball, t-ball, and track and travel baseball.

347.2631 Multipurpose Center-Rental – Rental fees from the Community Center

347.2632 Multipurpose Center-Membership - Fitness Center membership and Boot Camp fees.



347.2650 S. Miami Park-Rental – Revenues generated from rental fees associated with the South Miami Park, including the soccer program franchise fee.

347.2660 Concession Sales - Vending machine revenue and the flat fee amount collected for the lease of the Palmer Park Concession stand.

FINES AND FORFEITURES

351.1200 Metro Court Fines - The City receives a portion of the revenues resulting from traffic enforcement activities located within the City’s boundaries. The revenue projection is based on current actual revenues received for traffic enforcement for the period.

351.1210 Red Light Cameras – The City receives a portion of the revenues resulting from the Red-Light Cameras located within the City’s boundaries.

351.1220 School Zone Speed Enforcement - Florida’s School Zone Speed Enforcement program uses cameras to ticket drivers going more than 10 mph over the limit in active school zones. Violations come with a \$100 fine, of which the City keeps \$39, and no points on your license. As per FL Statute 316.1896(5)(b) Revenue must be used to administer speed detection systems in school zones and other public safety initiatives. The revenues from this program will help fund the following below expenses to administer speed detection systems in City school zones and public safety initiative expenses included in the FY 26 Budget.

	DESCRIPTION	EXPENSES
001-1910-521-1310	PT Police Certified Camera Review Officer	\$49,452
001-1910-521-3456	School Crossing Guards Program	\$103,000
001-1910-521-3490	Crime Prevention – Kids Safe Streets Halloween	\$8,000
001-1910-521-3490	Crime Prevention – Kids National Night Out	\$5,000
001-1910-521-4080	Police Employee Recruitment	\$30,000
301-1790-519-6450	Pedestrian Crossing from Brewer Park to North Neighborhood	\$50,000
301-1790-519-6450	Pedestrian Crossing at SW 42nd Street & SW 62nd Avenue	\$50,000
301-1790-519-6450	Citywide Sidewalk Repairs	\$40,000
301-1910-521-6450	Additional Police Motorcycle	\$32,000
301-1910-521-6450	NEW Computer Aided Dispatch/Records Management System	\$282,548
	TOTAL	\$650,000

354.1000 Burglar Alarm Fines - Revenues generated when the Police Department responds to false alarm calls. While there is no charge for the first false alarm, there is a charge of \$50 for the second false alarm, \$100 for the third, \$150 for the fourth, \$200 for the fifth, and sixth or more false alarms the fee is \$200 per occurrence. Furthermore, this line item accounts for penalties for non-registered alarms.

354.1050 Alarm Registration Fees - Revenues are generated by the one-time residential alarm registration and annual alarm registration amount for businesses.



INTEREST INCOME

361.2000 Interest Income - Investment practices are maintained to allow for 100% of available funds to be always invested. Determining factors in forecasting revenue for this line item are the anticipated interest rate and pooled dollars available for investment.

RENTAL

362.2000 RENT-Dante Fascell Park - Revenue generated by park rentals at this park.

362.3000 Bus Bench Ads – The City has certain bus benches throughout the City, which allow for advertising. The City issues exclusive rights to a vendor, which pays for the use to advertise.

362.5000 RENT- CAA - Revenue generated by an agreement with Miami-Dade County Community Action Agency during the fiscal year to operate the head-start program from a City building.

362.7500 RENT-South Miami Middle School - Revenue generated by an agreement with South Miami Middle School for the usage of fields during the school year.

362.9000 RENT-Palmer Park - Revenues in this category are generated by field rentals as well as all sports revenues from Palmer Park.

CONTRIBUTIONS, REIMBURSEMENT and MISCELLANEOUS REVENUE

366.9000 Hospital Landscape - As per the agreement entered June 13, 1985, between the City of South Miami and the South Miami Hospital Foundation, Inc., where the Hospital Foundation shall contribute to the City \$150,000.00 per year. This revenue has been reclassified to the Debt Service Fund as per Ordinance 11-01-1742, which provides that the \$150,000 annual revenue to be used to pay for the Multipurpose Center or Community Center bond. This amount represents the remainder of the \$150,000 applied to Debt Service.

366.9100 Donations – Parks – Throughout the year, the City of South Miami Parks Department obtains donations to help fund or subsidize certain programs.

369.9201 Miscellaneous Revenues - Any other revenues not otherwise classified.

OTHER FINANCING SOURCES

381.1500 Transfer from Stormwater Fund – The City General Fund pays for many indirect expenses, which are related to the City’s Stormwater Fund. The transfer from Stormwater Fund to General Fund is required to help offset some of those costs.



DEPARTMENTAL EXPENSE RATIONALE

The Departmental budgets project expenses in various accounts, which are displayed in three sections. Please find below some policy direction and the definitions for the three sections and the expense accounts for better understanding of the Departmental budgets.

PERSONNEL SERVICES

The personnel services section of the budget projects expenses and establishes applicable policies for salaries, wages, and related employee benefits, whether on a full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as other costs such as Other Post-Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

WAGE AND SALARY PLAN ADJUSTMENTS POLICY

Wages and salaries of all positions authorized in the Charter including its Officers, and all administrative employees will be funded within the adopted budget, provided however, that should any Charter Officer or employee not be eligible to receive such adjustment in the current year, the adjustment shall accrue from year-to-year until such time as the Charter Officer or employee becomes eligible. The City will provide all such individuals an appropriate and competitive salary, healthcare, and a retirement program. To ensure that our Charter Officers and employees do not experience a reduction in buying power caused by increases in the cost of living each year, on October 1 of each Fiscal Year, the new budget shall include a Cost of Living Adjustment (COLA) based on the annual average Consumer Price Index (CPI) for the Miami-Ft. Lauderdale area of the preceding year which shall be reflected as a salary adjustment. Where applicable, all adjustments will be within the pay range and at time intervals commensurate with the City's wage and salary plan as approved or revised by the City Manager.

Employees covered by a Collective Bargaining Unit will only receive the COLA if their Collective Bargaining Agreement includes this benefit.

Charter Officers shall receive the full range of benefits, adjustments, and programs as described in this policy, except for Charter Officers who receive compensation through approved invoices as required by agreement with the City.

Cost of Living

Upon budget, and each year thereafter, applicable employees shall receive cost of living salary adjustments based on the Consumer Price Index - All Urban Consumers 12-Month Percent Change for the Miami-Ft. Lauderdale FL area (CPI), which shall have the effect of increasing the pay for each individual to ensure individuals do not lose earnings to inflation.



Effective October 1, 2016, and each year thereafter, applicable individuals shall receive a cost of living increase, based on the Consumer Price Index - All Urban Consumers 12-Month Percent Change for the Miami-Ft. Lauderdale FL area (CPI) which shall have the effect of increasing the pay for each employee, unless the CPI is zero or is negative, which shall then have no decreasing effect on the employee's pay.

The projected index for the current year is:

(Annual Average CPI 2024) October 1, 2025– September 30, 2026, = 3.6%

OPERATING EXPENDITURE/EXPENSES

Includes expenditures for goods and services, which primarily benefit the current year, and are not defined as personal services or capital outlays.

CAPITAL OUTLAY

Outlays for the acquisition of or addition to fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

For CIP projects specifically authorized for funding by the City Commission, the City Manager, in their discretion, is hereby specifically authorized to pay from the contingency line item within the Capital Improvement Program Fund for labor, materials and other goods and/or services of any kind or nature, that are critical to the completion of any authorized capital improvement project, which, in the opinion of the City Manager, are necessary for the proper and complete execution of the project and could not have been reasonably foreseen by the contractor.



DEFINITIONS FOR EXPENSES

11 EXECUTIVE SALARIES - Salaries for Elected Officials. This does not include the City Manager, City Attorney, and City Clerk.

12 REGULAR SALARIES AND WAGES - Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time employees who make up the regular work force.

13 OTHER SALARIES AND WAGES - Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all seasonal and part-time employees who are not part of the regular work force, due to the temporary nature of their employment.

14 OVERTIME - Payments in addition to regular salaries and wages for services performed in excess of the regular work hours as stated by the Federal Government.

15 SPECIAL PAY - Incentive pay, hazard pay, and extra duty pay for law enforcement officers.

21 F.I.C.A TAX - Social Security matching/Medicare matching.

22 RETIREMENT CONTRIBUTIONS - Amounts contributed to a retirement fund.

23 LIFE AND HEALTH INSURANCE - Includes life and health insurance premiums and benefits paid for employees.

24 WORKERS' COMPENSATION - Premiums and benefits paid for Workers' Compensation insurance.

25 UNEMPLOYMENT COMPENSATION - Amounts contributed to the unemployment compensation fund.

31 PROFESSIONAL SERVICES - Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing.

32 ACCOUNTING AND AUDITING - Generally, includes all services received from independent certified public accountants.

34 OTHER CONTRACTUAL - Custodial, janitorial, Crossing Guard and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units.

35 INVESTIGATIONS - Cost incurred for confidential matters handled pursuant to criminal



investigations.

36 PENSION BENEFITS - Benefits paid to participants in the pension program.

40 TRAVEL AND PER DIEM - This includes the costs of public transportation, motor pool charges, meals, reimbursements for use of private vehicles, per diem, and incidental travel expenses.

41 COMMUNICATIONS AND FREIGHT SERVICES - Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.

43 UTILITY SERVICES - Electricity, gas, water, waste disposal, and other public utility services.

44 RENTALS AND LEASES - Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

45 INSURANCE - Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

46 REPAIR AND MAINTENANCE - The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services, which are recorded under sub-object 34.

47 PRINTING AND BINDING - Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

48 PROMOTIONAL ACTIVITIES - Includes any type of promotional advertising for the City.

49 OTHER CHARGES AND OBLIGATIONS - Includes current charges and obligations not otherwise classified.

51 OFFICE SUPPLIES - This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

52 OPERATING SUPPLIES - All types of supplies consumed in the conduct of operations. This category may include fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.



53 ROAD MATERIALS - SUPPLIES - Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.

54 SUBSCRIPTIONS AND MEMBERSHIPS - Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

61 LAND - Land acquisition cost, easements and right-of-way.

62 BUILDINGS - Office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings.

63 INFRASTRUCTURE - Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.

64 MACHINERY AND EQUIPMENT - Includes motor vehicles, heavy equipment transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

65 CONSTRUCTION-IN-PROGRESS - Used to account for undistributed work in progress on construction projects.

66 BOOKS AND PUBLICATIONS - Includes all books, publications, and other media, regardless of value, when purchased.

71 PRINCIPAL - Principal payments made to new or existing debt which the City is obligated to pay.

72 INTEREST - Interest payments made to new or existing debt which the City is obligated to pay.

73 OTHER DEBT SERVICE COSTS - Other debt costs on new or existing debt which the City is obligated to pay.



GENERAL FUND 5 YEAR PROJECTIONS



GENERAL FUND 5-YEAR PROJECTIONS

PURPOSE

The Five-Year Forecast was designed as a management tool to provide an enhanced level of financial planning for the City's General Fund.

Financial planning expands the government's awareness of options, potential problems, and opportunities. The long-term revenue, expenditure, and service implications of continuing or ending existing programs or adding new programs, services, and debt can be identified. The financial planning process helps shape decisions and allows necessary and corrective action to be taken before problems become more severe.

A financial plan is not a forecast of what is certain to happen, but rather a device to highlight significant issues or problems that must be addressed if goals are to be achieved.

The City of South Miami's General Fund projections are based upon current projected levels of service and staffing in the adopted FY 2026 budget.

General Fund

The General Fund is the general operating fund of the City. This fund was established to account for revenues and expenditures involved in operating general functions of a non-proprietary nature. Major revenue sources include property, utility and other taxes, franchise fees, licenses and permits, intergovernmental revenues, fees for services, and charges to special revenue funds for administrative or specific services. The major operating activities supported by the General Fund include most traditional tax-supported municipal services such as public safety, parks and recreation, solid waste, administrative offices, planning services and engineering operations.

REVENUE PROJECTIONS

Projection of revenues and other resources is critical to understand the level of funding available for services and capital acquisitions. Projections for future budget periods help determine the likelihood that services can be sustained and highlight future financial issues to be addressed. Preparing revenue projections also enhances a government's understanding of revenue sensitivity to changes in assumptions and to controllable factors such as changes to tax rates or fees.

Revenue forecasts for the City of South Miami are based upon trend analysis, reviewing the previous five-year's history of actual receipts.



Property Tax Revenue

Property tax revenues are the largest source of revenue for the General Fund representing 40.2% of the total anticipated General Fund revenues in the adopted fiscal year 2026 budget.

The City's 2025 taxable value increased by approximately 9.8 % which is reflected in the adopted FY 2026 budget. Because we anticipate the continued upward trend of property valuations, along with additional expected development, our ad valorem revenues increase by 7% each year over the five-year projection period.

Building Permits

The City is anticipating several major development projects soon. Consequently, the expected growth rate in this sector is projected at 6% annually, with an additional \$1,000,000 estimated in FY27 one of the anticipated development projects. These upcoming developments are expected to play a crucial role in achieving the city's projected building permit revenue.

Utility Taxes & Franchise Fees

Franchise fees in the City of South Miami are levied on companies in exchange for the right to operate franchises for the purpose of maintaining and operating an electrical or gas distribution system in the City. Utility taxes, or public service taxes, are fees levied on the purchase of electric, gas, water, oil, or propane within the City. These combined revenue sources account for 12.7% of total General Fund revenue in fiscal year 2025.

Overall, receipts from utility and franchise fees represent the majority of this revenue category. Due to recent inflation and increasing fuel prices, revenues from these two sources are forecasted to have a 2% increase throughout the forecast period.

Zoning Hearing Fees and Environmental Review Preservation Board (ERP) Fee

Zoning Hearing and ERP fees are all part of the normal process related to development projects. Over the past five years there has been a great amount of variation related to the actual amounts received. Finance anticipates 2% increase of over the five-year projection period.

Local Option, Communication Services, and Other Taxes

The revenues in this category include communications taxes and local business taxes which account for 4.3% of total General Fund revenue. The revenue from the communication services tax is estimated to reach \$372,265 in fiscal year 2026, a slight increase from the prior year of \$361,491. Other taxes are also expected to slowly increase by approximately 2% for each of the next five-years.



Intergovernmental Revenues

Intergovernmental revenues are budgeted at \$1,950,154 for the fiscal year 2026 which accounts for approximately 6.7% of total General Fund revenues. Some of the major revenues included in this category are half-cent sales tax and state revenue sharing. An expected increase in taxes collected from out-of-state online retailers is also contributing to the forecasted increase throughout the next five years.

Parking Meters Franchise & Parking Garage

The City anticipates an increase for FY 2026 when compared to the budgeted revenue for FY 2025. The expected increase is due to new and growing despite the construction within Somi District. There is an anticipated 2% yearly increase for the remainder of the forecasted period.

Tennis Court Fees

The City operates that Dante Fascell Tennis program in-house and the fees collected from the program are accounted for in this line-item. Increases in tennis revenue in recent years are a result of new courts added as well as additional lighting allowing for extended hours.

Red Light Cameras

The City began its red-light camera program in FY 2016. There are currently four red light cameras operating in the City. While the City would like to add additional enforcement cameras in the future, none have been approved by Miami-Dade County at this time.

Other Revenue Sources

All other significant revenue sources, excluded from the above, are forecasted individually on a line-item basis based upon 5-year historical revenue trends.

Other Financial Sources

Finance has maintained each of the funds that are transferred from a fund to the General Fund maintain the same amount; Finance does not anticipate any new increases or decreases within the next five-years related to interfund transfers.

EXPENDITURE PROJECTIONS

Assumptions for expenditure projections should be consistent with related revenue and program performance assumptions. A review of expenditure projections for individual programs, particularly those with significant unexpected increases or decreases, is critical.

The expenditure projections are presented for each Department, and projections assume all



current programs continue into future fiscal years.

Salary and Benefits

Salary and benefit costs approximately 62.7% of all General Fund expenditures, at \$18.1 million. All projected increases reflect contractual obligations under the current union contracts.

Medical insurance costs for General Fund employees are approximately \$1.33 million of the City's total adopted FY 2026 General Fund operating budget. Medical insurance costs for the City are projected to increase approximately 2% per year through the forecast period.

Pension costs for General Fund employees are approximately 4.4% of the City's total General Fund expenditures in FY 2026. Forecast estimates include an increase of 2% to incorporate the growth in wages.

Operating Expenditures

Operating expenditures include numerous costs including basic operating supplies, travel, training, etc. Significant expenditures in the operating category include utility costs for public facilities such as City Hall, the Municipal Services Building, and recreational facilities, and street lighting, and property and liability insurance for General Fund operations. Operating expenditure is forecasted to increase by 2% annually in each of the next five-years.

Transfer to Debt Service Costs

Transfers to Debt service costs are based on the long-term debt amortization schedules that are adopted at the time that the debt is acquired, and the number of monies received based on past agreements. Debt service costs are forecasted to remain relatively stable throughout the five-year period, with the expectation of a reduction as one loan is scheduled to be paid off during this time. This absence of major new bond commitments further contributes to the stability of the forecasted costs.

Transfers to the Capital Improvement Fund

Transfers to the Capital Improvement Fund are forecasted as budgeted in the adopted 5-year Capital Improvement Plan.



Forecast Summary Analysis

This forecast does not factor in the impacts of any extraordinary issues during the forecast period. In summary, the projection of revenues and current service level expenditures presents a growing fund balance for future fiscal years. This illustrates that the City will be able to continue to meet its current financial obligations.



**GENERAL FUND 5 YEAR FORECAST
FY 2026**

DEPT NO	ACCOUNT CLASSIFICATION	ADOPTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
BEGINNING FUND BALANCE		8,450,026	4,716,644	127,664	521,179	2,259,847
TAXES						
	PROPERTY TAXES	11,734,346	12,954,981	13,601,659	14,280,649	14,993,567
	UTILITY TAXES	2,327,265	2,373,810	2,421,287	2,469,712	2,519,106
	BUSINESS TAXES	671,000	684,420	698,108	712,071	726,312
	FRANCHISE TAXES	2,170,000	2,213,240	2,257,345	2,302,332	2,348,218
	LICENSES & PERMITS	1,574,500	3,665,990	2,882,910	3,052,784	3,232,789
	INTERGOVERNMENTAL	1,950,154	1,988,857	2,028,334	2,068,601	2,109,673
	CHARGES FOR SERVICES	5,545,094	5,734,975	5,931,832	6,135,932	6,347,551
	FINES AND FORFEITURES	1,835,000	1,871,700	1,909,134	1,947,317	1,986,263
	RENTS & ROYALTIES	350,151	357,154	364,297	371,583	379,014
	GRANTS, CONTRIB., & DONATIONS	0	0	0	0	0
	INTEREST INCOME	925,109	925,109	925,109	925,109	925,109
	MISCELLANEOUS REVENUES	267,414	277,439	282,788	288,244	293,808
	TOTAL	29,350,032	33,047,674	33,302,802	34,554,332	35,861,412
OTHER FINANCIAL SOURCES		150,000	150,000	150,000	150,000	150,000
DEPARTMENTS						
1100	CITY COMMISSION	153,934	157,013	160,153	163,356	166,623
1200	CITY CLERK	575,160	586,663	598,396	610,364	622,572
1500	CITY ATTORNEY	588,039	599,800	611,796	624,032	636,513
1310	CITY MANAGER	1,185,427	1,209,136	1,233,318	1,257,985	1,283,144
1410	FINANCE DEPARTMENT	1,826,558	1,863,089	1,900,350	1,938,357	1,977,125
1340	INFORM. TECH. DIVISION	672,158	685,601	699,313	713,299	727,565
1320	PROCUREMENT DIVISION	369,577	376,969	384,508	392,198	400,042
1300	ADMINISTRATIVE SERVICES	540,342	551,149	562,172	573,415	584,884
1330	HUMAN RESOURCE & RISK MGMT	909,644	927,837	946,394	965,321	984,628
1600	DEVELOPMENT SERVICES	296,662	302,595	308,647	314,820	321,116
1610	BUILDING DEPARTMENT	774,332	789,819	805,615	821,727	838,162
1620	PLANNING DEPARTMENT	618,182	630,546	643,157	656,020	669,140
1640	CODE ENFORCEMENT	434,120	442,802	451,658	460,692	469,905
1770	PW-OFFICE OF DIRECTOR	379,380	386,968	394,707	402,601	410,653
1710	PW-BLDG. MAINT.	681,300	694,926	708,825	723,001	737,461
1720	PW-SOLID WASTE	1,910,550	1,948,761	1,987,736	2,027,491	2,068,041
1730	PW-STREETS MAINT.	1,341,415	1,368,243	1,395,608	1,423,520	1,451,991
1760	PW-MOTOR POOL	806,573	822,704	839,159	855,942	873,061
1790	PW-ENG. & CONSTR.	660,496	673,706	687,180	700,924	714,942
1910	POLICE	10,226,102	10,430,624	10,639,236	10,852,021	11,069,061
2000	PARKS, RECREATION, & CULTURE	1,712,927	1,747,186	1,782,129	1,817,772	1,854,127
2010	TENNIS	725,476	739,986	754,785	769,881	785,279
2020	COMMUNITY CENTER	948,502	967,472	986,821	1,006,558	1,026,689
1750	LANDSCAPE MAINT.	688,120	701,882	715,920	730,238	744,843
2030	COMMUNITY POOL	136,450	139,179	141,963	144,802	147,698
2100	NON-DEPARTMENTAL	200,000	204,000	208,080	212,242	216,486
	TOTAL	29,361,425	29,948,654	30,547,627	31,158,579	31,781,751
OPERATING NET DIFFERENCE		138,607	3,249,021	2,905,175	3,545,753	4,229,661
2100	NON-DEPARTMENT TRANSFER	3,871,989	7,838,000	2,511,660	1,807,085	1,761,322
ENDING FUND BALANCE		\$4,716,644	\$127,664	\$521,179	\$2,259,847	\$4,728,186



**GENERAL FUND 5 YEAR PROJECTED REVENUES
FY 2026**

ACCT NO.	ACCOUNT CLASSIFICATION	ADOPTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
TAXES						
PROPERTY TAXES						
0010000 3111000	AD VALOREM TAXES	11,699,346	12,919,281	13,565,245	14,243,507	14,955,682
0010000 3112000	AD VALOREM DELINQUENT	35,000	35,700	36,414	37,142	37,885
		11,734,346	12,954,981	13,601,659	14,280,649	14,993,567
UTILITY TAXES						
0010000 3141000	UTILITY TAX-ELECTRIC	1,650,000	1,683,000	1,716,660	1,750,993	1,786,013
0010000 3144000	UTILITY TAX - GAS	45,000	45,900	46,818	47,754	48,709
0010000 3149000	UTILITY TAX - MDC WATER	260,000	265,200	270,504	275,914	281,432
0010000 3150000	UNIFIED COMM SERVICES TAX	372,265	379,710	387,305	395,051	402,952
		2,327,265	2,373,810	2,421,287	2,469,712	2,519,106
BUSINESS TAXES						
0010000 3161000	LOCAL BUSINESS TAX-RENEWALS	590,000	601,800	613,836	626,113	638,635
0010000 3162000	LOCAL BUSINESS TAX NEW	80,000	81,600	83,232	84,897	86,595
0010000 3162100	BUSINESS TAX TRANSFER FEES	1,000	1,020	1,040	1,061	1,082
		671,000	684,420	698,108	712,071	726,312
FRANCHISE TAXES						
0010000 3231000	ELECTRICITY	1,350,000	1,377,000	1,404,540	1,432,631	1,461,283
0010000 3234000	GAS	50,000	51,000	52,020	53,060	54,122
0010000 3421021	TOWING ADMIN FEE	2,000	2,040	2,081	2,122	2,165
0010000 3434200	PRIVATE HAULERS PERMIT FEE	760,000	775,200	790,704	806,518	822,648
0010000 3623000	BUS BENCH ADS	8,000	8,000	8,000	8,000	8,000
		2,170,000	2,213,240	2,257,345	2,302,332	2,348,218
	TOTAL TAXES	16,902,611	18,226,451	18,978,398	19,764,764	20,587,204
LICENSES & PERMITS						
0010000 3163000	LOBBYIST REGISTRATION FEE	20,000	20,400	20,808	21,224	21,649
0010000 3221000	BUILDING PERMITS	1,500,000	3,590,000	2,805,400	2,973,724	3,152,147
0010000 3221500	PUBLIC WORKS PERMITS	35,000	35,700	36,414	37,142	37,885
0010000 3293000	GARAGE SALES	500	510	520	531	541
0010000 3419030	CERT OF USE/OCCUPANCY	19,000	19,380	19,768	20,163	20,566
	TOTAL LICENSES & PERMITS	1,574,500	3,665,990	2,882,910	3,052,784	3,232,789
INTERGOVERNMENTAL REVENUE						
0010000 3121000	LOCAL OPTION FUEL TAX	180,049	183,650	187,323	191,069	194,891
0010000 3351012	STATE REVENUE SHARING	517,166	527,509	538,060	548,821	559,797
0010000 3351015	ALCOHOLIC BEVERAGE LICENSE	15,000	15,300	15,606	15,918	16,236
0010000 3351018	LOCAL GOVT 1/2 C SALES TX	1,222,939	1,247,398	1,272,346	1,297,793	1,323,749
0010000 3382000	COUNTY LOCAL BUSINESS TAX	15,000	15,000	15,000	15,000	15,000
	TOTAL INTERGOVERNMENTAL REVENUE	1,950,154	1,988,857	2,028,334	2,068,601	2,109,673
CHARGES FOR SERVICES						
0010000 3412000	ZONING HEARING FEES	30,000	30,600	31,212	31,836	32,473
0010000 3413000	ENVIRON REVW & PRESVT BRD	35,000	35,700	36,414	37,142	37,885
0010000 3413001	LIEN SEARCH FEES	12,400	12,648	12,901	13,159	13,422

continues



ACCT NO.	ACCOUNT CLASSIFICATION	ADOPTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030	
CHARGES FOR SERVICES <i>continued</i>							
0010000	3413002	SPECIAL EVENTS	2,000	2,040	2,081	2,122	2,165
0010000	3413003	PARKS SPECIAL EVENTS FEE WAIVERS	5,010	5,110	5,212	5,317	5,423
0010000	3419051	BACKGROUND NOTARY&COPIES	225,000	229,500	234,090	238,772	243,547
0010000	3421010	POLICE SERVICES	15,000	15,300	15,606	15,918	16,236
0010000	3421025	SCHL CRSNG GRDS- CITY REIM	100,000	102,000	104,040	106,121	108,243
0010000	3434100	SOLID WASTE CHARGES	26,000	26,520	27,050	27,591	28,143
0010000	3445100	PARKING PERMITS	140,000	142,800	145,656	148,569	151,541
0010000	3445200	PARKING METERS FRANCHISE	3,502,179	3,642,266	3,787,957	3,939,475	4,097,054
0010000	3445250	PARKING GARAGE	470,850	489,684	509,271	529,642	550,828
0010000	3445220	PARKING FUND REVENUE	24,065	24,065	24,065	24,065	24,065
0010000	3445230	PARKING-SPECIAL EVENT FEE WAIVER	19,273	19,658	20,051	20,452	20,861
0010000	3472620	TENNIS COURT FEES	825,500	842,010	858,850	876,027	893,548
0010000	3472630	RECREATION PROGRAM FEES	78,117	79,679	81,273	82,898	84,556
0010000	3472660	CONCESSION STANDS - PALMER	3,600	3,672	3,745	3,820	3,897
0010000	3472670	CONCESSION STANDS- SMP	3,600	3,672	3,745	3,820	3,897
0010000	3541050	ALARM REGISTRATION CHG	27,500	28,050	28,611	29,183	29,767
		TOTAL CHARGES FOR SERVICES	5,545,094	5,734,975	5,931,832	6,135,932	6,347,551
FINES AND FORFEITURES							
0010000	3419040	CODE ENFORCEMENT FINES	45,000	45,900	46,818	47,754	48,709
0010000	3445300	PARKING VIOLATIONS	613,000	625,260	637,765	650,521	663,531
0010000	3511200	METRO COURT FINES	25,000	25,500	26,010	26,530	27,061
0010000	3511210	RED LIGHT CAMERAS	460,000	469,200	478,584	488,156	497,919
0010000	3511220	SCHOOL ZONE SPEED ENFMT	650,000	663,000	676,260	689,785	703,581
0010000	3540000	VIOLATIONS LOCAL ORDINANCES	20,000	20,400	20,808	21,224	21,649
0010000	3541000	BURGLAR ALARM FINES	22,000	22,440	22,889	23,347	23,814
		TOTAL FINES AND FORFEITS	1,835,000	1,871,700	1,909,134	1,947,317	1,986,263
RENTS & ROYALTIES							
0010000	3472631	MULTIPURPOSE CNTR-RENTAL	25,000	25,500	26,010	26,530	27,061
0010000	3472632	MULTIPURPOSE CNTR-MEMBERSHIP	35,000	35,700	36,414	37,142	37,885
0010000	3472635	REC FEES/MURRAY PARK POOL	11,000	11,220	11,444	11,673	11,907
0010000	3472650	S MIAMI PARK SOCCER	150,000	153,000	156,060	159,181	162,365
0010000	3622000	FASCELL PARK-SHELTER RENTALS	40,000	40,800	41,616	42,448	43,297
0010000	3625000	RENT C.A.A.	32,268	32,913	33,571	34,243	34,928
0010000	3627300	S MIAMI PARK-SHELTER RENTALS	20,000	20,400	20,808	21,224	21,649
0010000	3627400	MURRAY PARK USE AGREEMENT	16,883	17,221	17,565	17,916	18,275
0010000	3629000	PALMER PARK RENTALS	20,000	20,400	20,808	21,224	21,649
		TOTAL RENTS & ROYALTIES	350,151	357,154	364,297	371,583	379,014
GRANTS, CONTRIBUTIONS, & DONATIONS							
0010000	3669100	DONATION	0	0	0	0	0
		TOTAL GRANTS, CONTRIBUTIONS, & DONATIONS	0	0	0	0	0
INTEREST INCOME							
0010000	3612000	INTEREST INCOME	925,109	925,109	925,109	925,109	925,109
		TOTAL INTEREST INCOME	925,109	925,109	925,109	925,109	925,109

continues



ACCT NO.	ACCOUNT CLASSIFICATION	ADOPTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
MISCELLANEOUS REVENUES						
0010000	3669000	HOSPITAL LANDSCAPE REVENU	9,975	10,000	10,000	10,000
0010000	3695410	SPECIAL EVENT-PW OTHER FEES WAIVED	8,459	8,459	8,628	8,801
0010000	3697000	GAIN/LOSS ON ASSET SALE	0	10,000	10,200	10,404
0010000	3699201	MISC. OTHERS	25,000	25,000	25,500	26,010
0010000	3699225	SUNSET DR MTCE-FDOT REIMB	3,980	3,980	4,060	4,141
0010000	3699250	INSURANCE CLAIMS RECOVERY	20,000	20,000	20,400	20,808
0010000	3699501	SECTION 185 STATE CONTRIB	200,000	200,000	204,000	208,080
		TOTAL MISCELLANEOUS REVENUES	267,414	277,439	282,788	288,244
		TOTAL GENERAL FUND	29,350,032	33,047,674	33,302,802	34,554,332
						35,861,412
0010000	3811500	TRANSFER STORMWATER FUND	150,000	150,000	150,000	150,000
		TOTAL OTHER FINANCIAL SOURCES	150,000	150,000	150,000	150,000



GENERAL FUND 5 YEAR PROJECTED EXPENDITURES FY 2026

DEPT NO	ACCOUNT CLASSIFICATION	ADOPTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
Personnel Services						
1100	CITY COMMISSION	117,305	119,651	122,044	124,485	126,975
1200	CITY CLERK	346,123	353,045	360,106	367,308	374,655
1310	CITY MANAGER	794,159	810,042	826,243	842,768	859,623
1410	FINANCE DEPARTMENT	895,776	913,692	931,965	950,605	969,617
1320	PROCUREMENT DIVISION	283,067	288,728	294,503	300,393	306,401
1300	ADMIN SERVICES	401,812	409,848	418,045	426,406	434,934
1330	HR & RISK MGMT	305,414	311,522	317,753	324,108	330,590
1600	DEVELOPMENT SRVCS	286,762	292,497	298,347	304,314	310,400
1610	BUILDING DEPARTMENT	566,902	578,240	589,805	601,601	613,633
1620	PLANNING DEPARTMENT	280,225	285,830	291,546	297,377	303,325
1640	CODE ENFORCEMENT	386,220	393,944	401,823	409,860	418,057
1770	PW-OFFICE OF DIRECTOR	352,830	359,887	367,084	374,426	381,915
1710	PW-BLDG. MAINT.	229,870	234,467	239,157	243,940	248,819
1720	PW-SOLID WASTE	705,870	719,987	734,387	749,075	764,056
1730	PW-STREETS MAINT.	665,376	678,684	692,257	706,102	720,224
1760	PW-MOTOR POOL	280,723	286,337	292,064	297,905	303,864
1790	PW-ENG. & CONSTR.	300,696	306,710	312,844	319,101	325,483
1910	POLICE	8,439,048	8,607,829	8,779,986	8,955,585	9,134,697
2000	PARKS & RECREATION	1,042,827	1,063,684	1,084,957	1,106,656	1,128,789
2010	TENNIS	351,594	358,626	365,798	373,114	380,577
2020	COMMUNITY CENTER	832,067	848,708	865,683	882,996	900,656
1750	LANDSCAPE MAINT.	298,196	304,160	310,243	316,448	322,777
2030	COMMUNITY POOL	64,575	65,867	67,184	68,528	69,898
2100	NON-DEPARTMENTAL	200,000	204,000	208,080	212,242	216,486
	PERSONNEL TOTAL	18,427,437	18,795,986	19,171,906	19,555,344	19,946,451
Operating Expenses						
1100	CITY COMMISSION	36,629	37,361	38,109	38,871	39,648
1200	CITY CLERK	229,037	233,618	238,290	243,056	247,917
1500	CITY ATTORNEY	588,039	599,800	611,796	624,032	636,513
1310	CITY MANAGER	391,268	399,093	407,075	415,217	423,521
1410	FINANCE DEPARTMENT	930,782	949,397	968,385	987,753	1,007,508
1340	INFORM. TECH. DIVISION	672,158	685,601	699,313	713,299	727,565
1320	PROCUREMENT DIVISION	86,510	88,240	90,005	91,805	93,641
1300	ADMIN SERVICES	138,530	141,301	144,127	147,009	149,949
1330	HR & RISK MGMT	604,230	616,315	628,641	641,214	654,038
1600	DEVELOPMENT SRVCS	9,900	10,098	10,300	10,506	10,716
1610	BUILDING DEPARTMENT	207,430	211,579	215,810	220,126	224,529
1620	PLANNING DEPARTMENT	337,957	344,716	351,610	358,643	365,816
1640	CODE ENFORCEMENT	47,900	48,858	49,835	50,832	51,849
1770	PW-OFFICE OF DIRECTOR	26,550	27,081	27,623	28,175	28,739
1710	PW-BLDG. MAINT.	451,430	460,459	469,668	479,061	488,642
1720	PW-SOLID WASTE	1,204,680	1,228,774	1,253,349	1,278,416	1,303,984
1730	PW-STREETS MAINT.	676,039	689,560	703,351	717,418	731,766
1760	PW-MOTOR POOL	525,850	536,367	547,094	558,036	569,197
1790	PW-ENG. & CONSTR.	359,800	366,996	374,336	381,823	389,459
1910	POLICE	1,787,054	1,822,795	1,859,250	1,896,435	1,934,364
2000	PARKS & RECREATION	670,100	683,502	697,172	711,115	725,338
2010	TENNIS	373,882	381,360	388,987	396,767	404,702
2020	COMMUNITY CENTER	116,435	118,764	121,139	123,562	126,033
1750	LANDSCAPE MAINT.	389,924	397,722	405,677	413,790	422,066
2030	COMMUNITY POOL	71,875	73,313	74,779	76,274	77,800
	OPERATING TOTAL	10,933,988	11,152,668	11,375,721	11,603,236	11,835,300
	TOTAL	29,361,425	29,948,654	30,547,627	31,158,579	31,781,751



**CITY OF SOUTH MIAMI
CHARTER OFFICES, DEPARTMENTS AND DIVISIONS**



MAYOR AND CITY COMMISSION

001-1100-511

MISSION

The Mayor and Commission will adhere to the City Charter, the City and County’s Code of Ethics, and the community they serve. The Mayor and Commission are committed to provide the citizens of South Miami exceptional constituent services. It is the goal to ensure that every encounter with Mayor and Commission office reflects the dedication to the interest and well-being of the City and its citizens.

MAYOR AND CITY COMMISSION ROLE

The Mayor and City Commission is the five (5) member elected legislative and governing body of the City responsible for establishing policies, managing growth and land use, adopting an annual budget and tax rate, setting stormwater utility rates, and other fees and charges for City services, adopting local laws and ordinances and hiring and overseeing the City Manager, City Attorney and City Clerk.

All City Commission members serve for a term of four (4) years. The Mayor, who presides over Commission meetings, serves two (2) year terms. All elected officials are elected “at large” and must reside within the City to be an elected representative.

MAYOR AND CITY COMMISSION OBJECTIVES

- Ensure that the natural and built environment of South Miami is healthy and sustainable.
- Implement a transportation system that will foster economic development, responsible energy use and environmental protection, and health and safety of residents while increasing the ability of people to move around the City.
- Foster a diverse and strong local economy that brings good jobs and profitable businesses while contributing to the economic health of the City.
- The City of South Miami will be one of Florida’s safest cities.
- South Miami offers a wide range of quality recreation, arts and cultural activities, which satisfy the expectations of residents while also serving to attract new residents and business.
- Foster and maintain a strong sense of community identity and of place.



- Continue to represent a high level of community confidence and trust in city government.

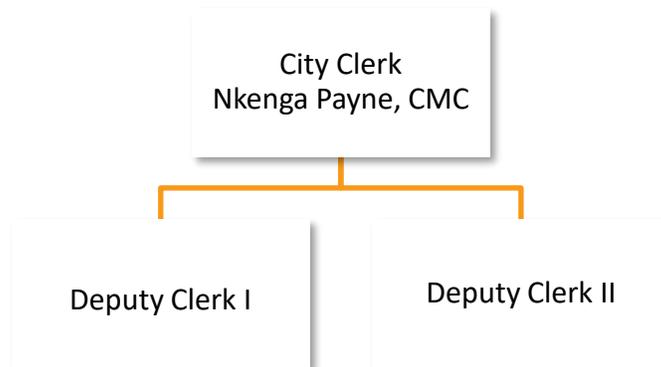
MAYOR AND CITY COMMISSION BUDGET FY 2026
001-1100-511

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026	
0011100	5111110	SALARIES - EXECUTIVE	62,001	62,000	62,000	62,000	62,000
0011100	5112110	F. I. C. A.	5,966	5,276	6,862	5,489	6,156
0011100	5112310	GROUP HEALTH INSURANCE	44,319	46,563	46,175	42,034	49,025
0011100	5112410	WORKER'S COMPENSATION	76	72	124	112	124
TOTAL PERSONNEL SERVICES		112,362	113,911	115,161	109,635	117,305	
0011100	5114010	MAYOR'S EXPENSE	60	1,161	2,000	2,000	2,000
0011100	5114020	COMMISSIONER'S EXPENSE-ONE	1,456	1,194	1,500	1,500	1,500
0011100	5114030	COMMISSIONER'S EXPENSE-FOUR	1,042	1,000	1,500	1,500	1,500
0011100	5114040	COMMISSIONER'S EXPENSE-THREE	250	600	1,500	1,500	1,500
0011100	5114050	COMMISSIONER'S EXPENSE-TWO	1,500	1,500	1,500	1,500	1,500
0011100	5114060	MAYOR'S AUTO ALLOWANCE	500	500	500	500	500
0011100	5114071	TRAVEL & CONFERENCE-MAYOR	0	1,200	1,200	1,200	2,200
0011100	5114072	TRAVEL & CONFERENCE-ONE	1,154	1,260	1,200	1,200	2,200
0011100	5114073	TRAVEL & CONFERENCE-TWO	1,200	1,200	1,200	1,200	2,200
0011100	5114074	TRAVEL & CONFERENCE-THREE	1,099	-297	1,200	1,200	2,200
0011100	5114075	TRAVEL & CONFERENCE-FOUR	1,063	0	1,200	1,200	2,200
0011100	5114120	COMMUNICATION	4,472	4,478	5,000	5,000	5,004
0011100	5114830	KEYS & FLOWERS	658	498	750	750	750
0011100	5115210	SUPPLIES	2,788	845	5,000	4,750	5,000
0011100	5115410	MEMBERSHIPS & SUBSCRIPTIONS	3,616	3,817	6,375	6,125	6,375
TOTAL OPERATING EXPENSES		20,858	18,955	31,625	31,125	36,629	
TOTAL COMMISSION		133,220	132,866	146,786	140,760	153,934	



CITY CLERK'S OFFICE

001-1200-512



MISSION

The City Clerk is appointed by the City Mayor and Commission. The City Clerk's Office strives to present a courteous, service-oriented team of professionals who, in partnership with the South Miami City Commission, City Departments, and the community, serve the citizens of South Miami at an optimum level.

CITY CLERK'S OFFICE ROLE

Committed to maintaining the integrity of City government in the City of South Miami and ensuring an informed citizenry by providing access to City government through open and accessible meetings and accurate recordings of the City Commission proceedings; by protecting and preserving City documents and records; and by providing excellent service to the public.

CITY CLERK'S OFFICE ACCOMPLISHMENTS FOR FY 2025

- Continued the administration of the publication of the City Charter and Code.
- Published public notices as required by law.
- Implemented and maintained a records management system.
- Acted as the records custodian for the City and disseminated information to the public as necessary.
- Continued with our microfilm digitizing project.
- Continued transferring all ordinances, resolutions, agendas, and other records into Laserfiche.
- Completed in-house scanning of documents.



- Continued responding to public records requests in a timely fashion in compliance with F.S. 119, including the high demand for microfilm records.
- Continued to provide records retention and disposition information to departments.
- Continued to publish, receive, and maintain record of bids and proposals as needed.
- Continued the process for converting City records to electronic storage.
- Continued to organize and preserve old records.

CITY CLERK'S OFFICE OBJECTIVES FOR FY 2026

- Administer the publication of the City Charter and Code.
- Publish public notices as required by law.
- Implement and maintain a records management system.
- Act as the records custodian for the City and disseminate information to the public as necessary.
- Continuing with our microfilm digitizing project.
- Continue transferring all ordinances, resolutions, agendas, and other records into Laserfiche.
- Continue in-house scanning of documents.
- Continue responding to public records requests in a timely fashion in compliance with F.S. 119, including the high demand for microfilm records.
- Continue to provide records retention and disposition information to departments.
- Continue to publish, receive and maintain record of bids and proposals as needed.
- Continue the process for converting City records to electronic storage.
- Continue organizing and preserving old records.
- Coordinate the City's General Elections.



CITY CLERK'S OFFICE ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
Number of agenda packets prepared	60	60	60	60	60
Number of minutes prepared (CSM)	60	60	60	60	60
Agenda packets prepared (SMCRA)	0	0	0	0	0
No. of minutes prepared (SMCRA)	0	0	0	0	0
Resolutions / Ordinances prepared	300	300	300	300	300
Lobbyists registration	75	75	75	75	75
Public records requests	400	400	500	500	600
Notarizations	25	25	25	25	25
Requests for Microfilm Records	400	400	500	500	500
Microfilm copies	1500	1500	200	100	100



CITY CLERK BUDGET FY 2026
001-1200-512

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011200	5121210 SALARIES - EXECUTIVE	208,123	232,030	252,602	245,631	265,125
0011200	5122110 F.I.C.A.	15,787	17,578	19,324	18,791	20,282
0011200	5122210 PENSION PLAN CONTRIBUTION	13,270	13,295	21,764	20,945	25,365
0011200	5122220 DEFERRED COMPENSATION (ICMA)	4,120	4,605	5,091	4,993	5,406
0011200	5122310 GROUP HEALTH INSURANCE	26,565	28,277	27,705	24,456	29,415
0011200	5122410 WORKER'S COMPENSATION	253	273	505	474	530
	TOTAL PERSONNEL SERVICES	268,118	296,058	326,991	315,289	346,123
0011200	5123450 CONTRACTUAL	56,325	59,376	62,349	62,350	25,571
0011200	5123480 DIGITIZING	0	60,090	45,000	45,000	45,000
0011200	5124070 TRAVEL & CONFERENCE	4,969	3,695	9,971	9,592	5,639
0011200	5124110 POSTAGE	400	285	500	500	500
0011200	5124120 COMMUNICATION	1,080	1,080	1,080	1,080	1,080
0011200	5124710 PRINTING MATERIAL	1,433	1,230	2,200	2,200	2,200
0011200	5124910 LEGAL ADS	53,421	116,812	100,000	100,000	120,000
0011200	5124920 ELECTIONS	5,183	1,590	8,000	3,478	5,000
0011200	5124950 CODIFICATIONS	7,726	10,608	9,658	9,604	11,486
0011200	5125210 SUPPLIES	2,416	272	2,400	2,400	2,800
0011200	5125410 MEMBERSHIPS & SUBSCRIPTIONS	780	872	4,761	4,761	4,761
	TOTAL OPERATING EXPENSES	133,734	255,911	245,919	240,965	224,037
0011200	5129920 CONTINGENCY	0	0	5,000	0	5,000
	OTHER FUNDING SOURCE	0	0	5,000	0	5,000
	TOTAL CITY CLERK	401,851	551,969	577,910	556,254	575,160



CITY ATTORNEY'S OFFICE

001-1500-514

MISSION

The City Attorney is appointed by the City Commission to serve as the chief legal advisor to the Commission, the City Manager and City Clerk in matters relating to their official powers and duties.

The City Attorney's Office is committed to providing the highest quality legal representation possible to meet the present and future needs of the City of South Miami in an efficient and effective manner. The Office maintains an open-door policy to encourage continuous communication with City Departments.

CITY ATTORNEY'S OFFICE ROLE

The City Commission appointed a law firm as the City Attorney, a position set out in the Charter. The law firm serves as an independent contractor to the City. The firm specializes in local government law and employs experts in a broad range of municipal specialties including land use and zoning, labor, employment, public financing, public-private partnership, procurement, and real estate. The City Attorney attends all regular and special City Commission meetings, meetings of the Environmental Review and Preservation Board, and other meetings as required by the City Commission.

The City Attorney may hire outside counsel as a consultant within certain monetary limits without the consent of the City Commission. Outside counsel is utilized on a limited basis for specialized legal issues that fall outside the law firm's expertise. Additionally, where matters are covered by insurance, insurance counsel will be appointed at no cost to the City. The City Attorney supervises litigation and other legal matters that may be referred to outside counsel under either circumstance.

The City Attorney's Office prepares all ordinances, resolutions, contracts, bonds and other written instruments and all documents must be approved by the City Attorney before they are executed by the City Manager or Mayor. When required by the City Commission, the attorneys prosecute and defend, for and on behalf of the City, complaints, suits, and controversies in which the City is a party, before any Court or other legally constituted tribunal; the City Attorney renders such opinion on legal matters affecting the City as the City Commission may direct; and the City Attorney performs such other professional duties as may be required by Ordinance or Resolution of the City Commission or by the City Charter.



CITY ATTORNEY OBJECTIVES FOR FY 2026

- To provide the highest-quality legal services to City officials in a timely manner and zealously represent the City's interests and positions in negotiations and litigation.
- To implement policy directives established by the City Commission.
- To prepare legislation, ordinances, resolutions, and agreements to advance City administration and Commission objectives and as part of the agenda process.
- Attend Commission and specific board and committee meetings.
- To protect the City from liability by practicing preventive law.
- To advise City administration and department heads as needed to address legal matters related to the governance and administration of the City.
- To recommend and conduct training sessions from time to time if needed to reduce potential liability of the City, and prepare memoranda as needed for the same purpose.
- To handle legal matters concerning the City in accordance with the law and in a timely and efficient manner.
- To properly represent the interests of the City, as directed, in other legislative forums.
- To represent the City in civil cases initiated by or brought against the City and to supervise outside legal representation for specialized legal needs.
- To research and draft opinions on legal matters in response to requests of the City Commission and City.
- When requested by the City Commission, to monitor, review and publicize, legislative and administrative matters of other governmental entities, and make recommendations and convey to others official positions as needed.
- Upon request, to communicate clearly the positions of the City to legislators through letters, phone calls, personal visits and other communication methods with local, state and federal legislators, administrators and executive staff.
- As directed, to represent the City at local, regional, state or federal legislative sessions, meetings, hearings or conferences, or similar administrative or executive meetings, hearings or conferences.



CITY ATTORNEY BUDGET FY 2026
001-1500-514

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011500	5143120 LEGAL SERVICES - RETAINER	353,474	288,000	296,640	296,640	305,539
0011500	5143410 OTHER PROFESSIONAL LEGAL SRVCS	86,571	155,151	185,000	185,000	282,500
0011500	5144065 NON-PROFESSIONAL LEGAL EXPENSES	7,129	0	0	0	0
	TOTAL OPERATING EXPENSES	447,174	443,151	481,640	481,640	588,039
	TOTAL LEGAL SERVICES	447,174	443,151	481,640	481,640	588,039

CITY ATTORNEY’S OFFICE BUDGET HIGHLIGHTS

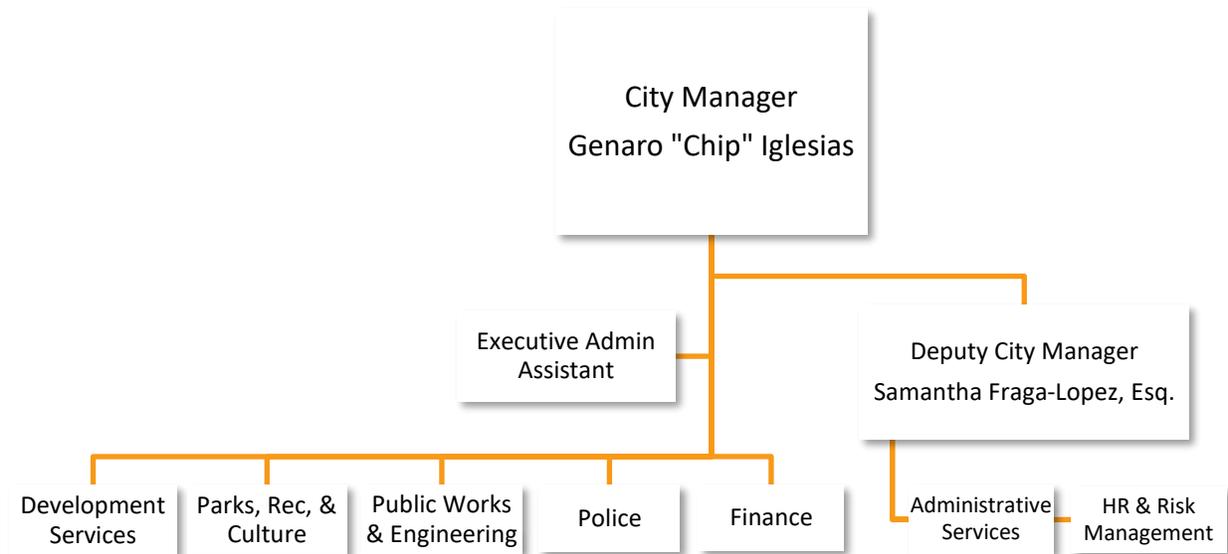
3120 Legal Services – Retainer -- This expense line item is used to fund services of the City Attorney firm. The amount is set as a flat fee, which includes an increase over the initial amount approved by the Commission as part of this budget in accordance with the terms of the retainer agreement. The adjustment takes into account the fact that the severance from the prior City Attorney has been fully paid. The amount represents 100% of the fees for general services for the fiscal year.

3410 Other Professional Legal Expenses – Excluded service not covered by the general services retainer that are required throughout the fiscal year is paid from this line item for issues that include specialized services in employment, labor, and pension matters, and special projects requiring specialized expertise, or intensive time demands over and above general services.



CITY MANAGER'S OFFICE

001-1310-513



MISSION

The City Manager is appointed by the City Mayor and Commission. The City Manager's Office provides overall direction and coordination of City operations to ensure that the City Commission's adopted policy goals are exceeded based on budget restrictions. This office continually evaluates the City's organizational structure as it relates to requirements for effective, efficient and economical public service.

CITY MANAGER'S OFFICE ROLE

The City Manager's Office implements official policies of the Mayor and City Commission by coordinating City services in an efficient, effective, and responsive manner, providing support, guidance, communications, and leadership to assure that quality municipal services are provided to our community.

As the City's Chief Executive Officer, the City Manager is ultimately responsible for all operations of the municipal corporation. The City Manager's Office provides organizational and fiscal management as well as program development and evaluation.

The Manager's Office coordinates with the City Commission to propose and implement public policy and to manage the City's mission, goals and objectives.

Providing support to the Mayor and City Commission is another important aspect of this office. This involves effective communication and being available to the City Commission. The Manager's



Office is at the vanguard of the organization, projecting vitality, professionalism and quality service to residents, private agencies, organizations and its own employees.

CITY MANAGER'S OFFICE ACCOMPLISHMENTS FOR FY 2025

- Delivered a fiscally responsible budget.
- Continued to seek both State and Federal grant funding opportunities, allowing the City to move forward with projects that are a priority for the residents as well as the Mayor and Commission.
- Hired a consultant and implemented a plan to identify and successfully accomplish the strategic goals and objectives identified by the Mayor and Commission.
- Continued to take steps to sustain a vibrant City that builds a sense of community spirit and pride with fiscally responsible government, high-quality municipal services and infrastructure, a responsive and efficient staff, and innovative leaders who engage our residents.
- Created an easy-to-follow portal outlining the status of Capital Improvement Projects within the City.
- Supported and curated events in the City's Town Center including the recurring SoMi Second Saturdays Night Market.

CITY MANAGER'S OFFICE OBJECTIVES FOR FY 2026

- Continue to provide the leadership and direction necessary to define a comprehensive list of strategic goals and objectives established by the Mayor and Commission.
- Aggressively pursue grants and funding opportunities to complete projects within the City.
- Develop long-range capital plans, allowing the City to continue to complete projects in a timely and fiscally responsible manner.
- Continue to fund the Placemaking Project which will revitalize the City's SoMi District and promote South Miami as a destination for businesses.
- Strengthen internal leadership development and training for City Staff.



CITY MANAGER'S OFFICE BUDGET FY 2026
001-1310-513

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011310	5131210	554,012	559,077	599,146	629,314	625,160
0011310	5132110	38,067	36,087	45,056	48,143	46,992
0011310	5132210	60,252	36,516	57,248	55,096	66,855
0011310	5132310	63,189	52,407	50,305	43,906	54,244
0011310	5132410	593	650	870	790	908
	TOTAL PERSONNEL SERVICES	716,113	684,737	752,625	777,249	794,159
0011310	5133450	183,771	200,394	231,000	211,000	226,000
0011310	5134060	11,311	11,809	12,517	12,517	12,968
0011310	5134065	9,167	9,037	9,000	9,000	20,000
0011310	5134070	2,726	9,466	10,000	8,000	10,000
0011310	5134110	1,000	854	1,000	1,000	1,000
0011310	5134120	3,651	3,600	4,200	4,200	3,600
0011310	5134515	223	218	500	0	0
0011310	5134710	1,623	2,000	2,200	2,200	2,200
0011310	5135210	8,696	10,600	10,000	10,000	2,000
0011300	5135230	1,889	1,556	2,216	0	0
0011310	5135410	5,699	11,191	13,550	11,550	13,500
	TOTAL OPERATING EXPENSES	229,755	260,725	296,183	269,467	291,268
0011310	5139920	500	1,030	100,000	0	100,000
	OTHER FUNDING SOURCE	500	1,030	100,000	0	100,000
	TOTAL CITY MANAGER	946,368	946,492	1,148,808	1,046,716	1,185,427

CITY MANAGER'S OFFICE BUDGET HIGHLIGHTS

3450 Contractual Services –

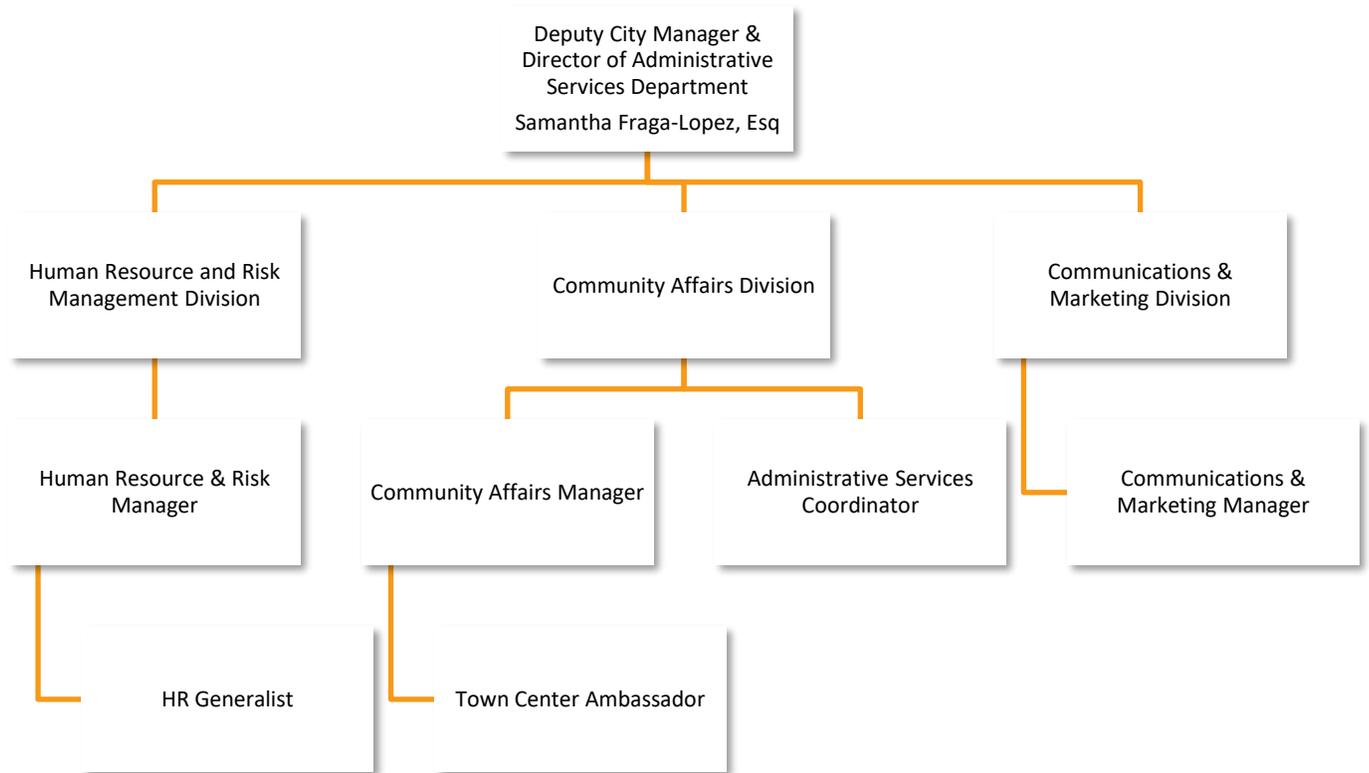
State Lobbyists	100,000
Federal Lobbyist	36,000
Performance Measurement Audit (Charter Section 3F)	50,000
Other Projects - Miscellaneous	40,000
TOTAL	226,000



ADMINISTRATIVE SERVICES DEPARTMENT



ADMINISTRATIVE SERVICES DEPARTMENT



ADMINISTRATIVE SERVICES DEPARTMENT FUNCTIONS AND DUTIES

The Administrative Services Department oversees the Human Resources and Risk Management Division, Communications and Marketing Division and Community Affairs Division. The Department's goal is to connect, engage and unite the community through creative, accurate and innovative communication that enhances the city's brand. The department oversees the City's communication strategies including digital content, website development, broadcast, social media outreach and management, creative services, photography, and videography. Furthermore, the Department strives to enhance and coordinate the delivery of outreach programs to the City's vibrant Town Center using high-quality communications and marketing tactics that provide the right message, to the right person, at the right time in support of the businesses to help them meet their goals.



COMMUNITY AFFAIRS, COMMUNICATIONS & MARKETING DIVISIONS

001-1300-513

MISSION

The Community Affairs, Marketing, and Communications Division aims to foster community cohesion and vitality through strategic communication and outreach. We connect and engage residents, businesses, and stakeholders using innovative digital solutions and creative strategies. Our focus is on enhancing the city's brand identity through accurate storytelling across digital, social, and broadcast media platforms. By coordinating tailored outreach initiatives for the vibrant Town Center, we empower local businesses and residents with timely, relevant information that supports their needs and aspirations.

COMMUNITY AFFAIRS DIVISION ACCOMPLISHMENTS FOR FY 2025

- Business Support & Economic Development
 - Established the SoMi Business Support Program, which includes several key initiatives to support and promote local businesses:
 - SoMi Second Night Market – A vibrant evening marketplace showcasing local vendors.
 - Shop SoMi Initiative – A citywide campaign encouraging residents and visitors to shop locally.
 - SoMi Spotlights – A business feature series highlighting local establishments.
 - Business Newsletter – Regular updates and resources for local business owners.
 - Online Business Directory – A user-friendly, updated resource for businesses and consumers.
 - SoMi Sidewalk Sale – A community-wide event increasing foot traffic and sales for local businesses.
 - Ribbon Cutting Ceremonies – Welcoming and celebrating new businesses in South Miami.
 - Expanded the Community Affairs team with the addition of the SoMi District Ambassador, a customer service-driven role dedicated to assisting residents,



businesses, and visitors in the SoMi District.

- **Constituent Services & Resident Support**
 - Managed and addressed resident concerns and service requests through SoMi Connect and direct calls.
 - Assisted residents in navigating the new MetroConnect services, improving accessibility and ease of use.
 - Provided direct support and solutions for neighborhood issues, ensuring residents' voices are heard.
 - Coordinated with city departments to ensure timely responses and resolutions to constituent concerns.
- **Community Engagement & Special Projects**
 - Facilitated resident and business outreach during major city projects, including:
 - Septic-to-Sewer Conversion (Area K) – Assisting property owners in understanding the process and responding to their concerns.
 - Avalon Bay Development – Keeping businesses and residents informed on construction updates and community impact.
 - Traffic Circle Construction – Ensuring residents have clear information on project timelines and impacts.
 - Community Meetings – Organized and supported public meetings to foster transparency and community input.
- **Marketing, Communications, & Event Support**
 - Provided multimedia support for city marketing efforts, including:
 - Photography and videography for city events, parks, and business features.
 - Video editing for promotional and informational city content.
 - Graphic design for marketing materials, event promotions, and digital campaigns.
 - Worked closely with the events team to enhance community participation and



business engagement during city-hosted events.

- Played a key role in the rebranding of the Downtown area to the SoMi District, helping to elevate its identity as a premier destination for residents and visitors.
- Strengthened relationships with local businesses to ensure their inclusion in city initiatives and support their continued success.
- Worked with outside stakeholders on events in the city to ensure consideration of our businesses is taken into account.

COMMUNITY AFFAIRS DIVISION OBJECTIVES FOR FY 2026

- Expand Business Support & Economic Growth – Strengthen the SoMi Business Support Program by enhancing initiatives like the SoMi Second Night Market, Shop SoMi, SoMi Spotlights, and the Business Directory to better serve local businesses.
- Improve Constituent Services & Resident Engagement – Streamline SoMi Connect request management, enhance Metro Connect resources, and host more community forums to improve resident communication and issue resolution.
- Enhance Community Engagement & Project Support – Provide transparent communication and resident assistance for key projects, including septic-to-sewer conversions, Avalon Bay Development, and traffic improvements.
- Advance Marketing & Digital Communications – Elevate photography, videography, and graphic design efforts, expand storytelling through digital media, and strengthen branding for city initiatives and events.

COMMUNICATIONS & MARKETING DIVISION ACCOMPLISHMENTS FOR FY 2025

- Delivered redevelopment of the City website, including updated department pages, digitized city forms, and integration of video content.
- Developed the new SoMi Connect mobile app, enhancing resident and visitor connectivity.
- Launched and sustained Shop SoMi marketing campaign activating over 32 local businesses with promotional discounts to boost economic activity.
- Successfully hosted recurring Second Saturdays in SoMi events, averaging 1,000+ attendees, featuring live music, food, and community engagement.
- Produced and boosted SMPD recruitment videos weekly on Instagram and Facebook to



support public safety staffing needs.

- Released #SoMiSpotlight video segments showcasing local businesses and community leaders.
- Updated SoMi TV Channel content with city promotional videos and integrated multimedia for enhanced resident engagement.
- Created introductory videos for City departments to educate residents about municipal services.
- Developed and distributed a citywide mailer titled “How to Connect with the City” to all residents, increasing civic engagement.
- Built and advanced Citywide business directory and community profile via Bludot and Local Intel platforms to promote economic development.
- Launched #ReoReels seasonal safety campaigns on pool and bike safety featuring Parks Department and local partners.
- Managed high-engagement email newsletters (SoMi Insider and SoMi Biz Newsletter) with strong open and click-through rates.
- Implemented comprehensive marketing campaigns across social media and email for City events, programs, and initiatives including Fourth of July, special needs registry, and job opportunities.
- Developed Capital Improvements Website Progress Portal and led Septic to Sewer outreach for infrastructure transparency.
- Improved internal video production workflow and digital content integration for cross-platform communication.
- Coordinated robust social media content and analytics reporting to monitor and enhance outreach effectiveness.

COMMUNICATIONS & MARKETING DIVISION OBJECTIVES FOR FY 2026

- Expand and promote the Citywide business directory and community profile to drive local economic development and business support.
- Implement a comprehensive crisis communication plan tailored to natural disasters and public safety emergencies.



- Continue producing high-quality video content for all City departments to increase transparency and public awareness of municipal services.
- Enhance community engagement by fostering collaborative relationships with residents, businesses, schools, and civic organizations.
- Implement data-driven social media strategies to increase engagement, followers, and resident interaction.
- Maintain and grow effective email newsletter campaigns with targeted messaging to residents and businesses.
- Launch new marketing campaigns promoting sustainability, recycling, infrastructure projects, and seasonal City programs.
- Continue to Implement consistent branding guidelines and ensure professional standards across all City communications and media platforms.
- Provide regular training to staff on communication best practices, crisis response, and digital tools.
- Monitor and evaluate all communications initiatives regularly to optimize outreach effectiveness and resident satisfaction.

Key Performance Indicators (KPIs)

- Increase social media engagement by 20% across all City platforms (Instagram, Facebook, X, LinkedIn, YouTube, Nextdoor, and TikTok).
- Achieve a 15% increase in City website traffic and user sessions.
- Attain 15% growth in SoMi Connect app downloads and active user engagement and user signups.
- Respond to 100% of media and public inquiries within 24-48 hours.
- Publish biweekly reports on Communications and Marketing activities and KPIs to the City Manager's Office.
- Review and update the crisis communication plan annually to ensure preparedness.
- Achieve a minimum 10% increase in email newsletter open and click-through rates year-over-year.



- Regularly assess and adjust branding and messaging strategies quarterly based on analytics and community feedback.

COMMUNITY AFFAIRS, COMMUNICATION, & MARKETING BUDGET FY 2026
001-1300-513

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011300	5131210 SALARIES - REGULAR	0	121,279	227,246	181,779	303,917
0011300	5131310 SALARIES - PART-TIME	0	3,443	23,580	21,728	0
0011300	5132110 F.I.C.A.	0	10,001	19,895	15,568	23,956
0011300	5132210 PENSION PLAN CONTRIBUTION	0	11,023	15,637	15,049	26,977
0011300	5132220 DEFERRED COMPENSATION (ICMA)	0	4,848	6,861	7,462	7,286
0011300	5132310 GROUP HEALTH INSURANCE	0	15,904	27,705	17,729	39,220
0011300	5132410 WORKER'S COMPENSATION	0	178	294	266	456
	TOTAL PERSONNEL SERVICES	0	166,675	321,218	259,582	401,812
0011300	5133450 CONTRACTUAL SERVICES	0	47,551	130,000	115,000	125,000
0011300	5134110 POSTAGE	0	0	1,500	1,500	1,500
0011300	5134120 COMMUNICATION	0	812	1,800	1,800	1,800
0011300	5134710 PRINTING- INFRASTRUCTURE	0	1,032	1,230	1,230	1,230
0011300	5135210 SUPPLIES	0	2,005	4,000	4,000	4,000
	TOTAL OPERATING EXPENSES	0	51,400	138,530	123,530	133,530
0011300	5139920 CONTINGENCY	0	0	5,000	0	5,000
	OTHER FUNDING SOURCE	0	0	5,000	0	5,000
	TOTAL ADMINISTRATIVE SERVICES	0	218,075	464,748	383,112	540,342

COMMUNITY AFFAIRS, COMMUNICATION, & MARKETING BUDGET HIGHLIGHTS

3450 Contractual Services –

Communications & Marketing	40,000
SoMi District Engagement Activities	70,000
Strategic Planning	15,000
TOTAL	125,000



HUMAN RESOURCES AND RISK MANAGEMENT DIVISION

001-1330-513



MISSION

As a strategic partner with other City Departments, the Human Resource & Risk Management Division seeks to provide our employees and applicants with a full range of professional quality services in a timely and cost-efficient manner. The Division actively attracts, retains, develops and ensures that each employee has an equal opportunity to succeed in the organization.

HUMAN RESOURCE & RISK MANAGEMENT DIVISION FUNCTIONS AND DUTIES

The Human Resource & Risk Management provides service to the City and the employees in numerous services. The major areas covered by the Office are benefits, organizational and employee development, diversity, compensation, employee relations, labor relations, staffing management, and risk management. Other major functions of the Office include: training and development, employee recruitment and selection, creation and evaluation of job descriptions, employee classifications, policy development, assessment, performance evaluation, disciplinary actions, wage and benefit surveys; group insurance benefits selection and monitoring, employee incentive programs, accident/incident investigation, reporting and monitoring for Workers Compensation, review of property values, insurance coverage and premiums, and general liability issues, and other related duties and responsibilities.



HUMAN RESOURCES & RISK MANAGEMENT DIVISION ACCOMPLISHMENTS FOR FY 2025

- Continued to offer wellness activities to improve employee physical and mental well-being such as bi-monthly yoga classes, accessible free of charge to all employees.
- Continued to provide educational materials to employees regarding FMLA and Workman's Compensation so both staff and Directors/Supervisors are versed in the intricacies of each.
- Remained abreast of changes in state and federal laws and maintain all employee manuals and forms up to date.
- Digitized older files so they are easier to access.
- Effectively advertised and hired when vacancies occurred throughout departments.
- Organized and facilitated the inaugural Promotional Assessment Process for the internal promotion of Police Officer to Police Sergeant.
- Implemented an Employee Portal (Intranet) through the City's current website provider Civic Plus. An intranet is an online network that only City employees have access to where information can be shared and sourced in one convenient location.
- Hosted several informational and educational onsite office hours with different supplemental/voluntary benefits carriers like Aflac and MissionSquare Retirement.

HUMAN RESOURCES & RISK MANAGEMENT DIVISION OBJECTIVES FOR FY 2026

- Work with a selected consultant to facilitate and implement an Employee Climate Survey.
- Provide additional information sessions and materials for employees as it relates to FMLA, Workers Compensation, and ADA.
- Provide professional development programs designed to improve job skills, leadership capabilities, employee productivity, and employee morale.
- Provide supervisory training to all first-line supervisors and department heads to elevate their skills and enhance the efficiency and effectiveness of their leadership role within the organization.
- Continue the process of scanning and saving files for easier access.
- Digitize and streamline the Personnel Action Form approval process while leveraging the City's current FoxIt software licensing for Directors/Supervisors.
- Host a successful Employee Wellness Fair.
- Seek options to lower employee health insurance costs.



HUMAN RESOURCES & RISK MANAGEMENT DIVISION ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
National Background Screenings	45	40	40	40	40
Employment Advertisements	10	10	15	15	10
Wellness Fairs	1	1	1	2	2
Safety Meetings	4	4	4	4	4
Workers Compensation Claims	15	20	15	15	15
Pre-employment Physicals	20	20	25	25	25
Post Accident Drug Screenings	40	35	35	30	30
Drivers License Checks	100	75	75	80	80



HUMAN RESOURCES & RISK MANAGEMENT BUDGET FY 2026
001-1330-513

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011330	5131210 SALARIES - REGULAR	73,272	159,603	196,031	203,572	243,224
0011330	5132110 F.I.C.A.	5,020	11,577	14,996	15,198	18,607
0011330	5132210 PENSION PLAN CONTRIBUTION	6,386	13,804	11,860	11,414	13,671
0011330	5132220 DEFERRED COMP CONTRIB.	0	4,993	6,861	6,789	9,937
0011330	5132310 GROUP HEALTH INSURANCE	9,094	18,216	18,470	17,964	19,610
0011330	5132410 WORKER'S COMPENSATION	87	196	294	238	365
	TOTAL PERSONNEL SERVICES	93,860	208,390	248,512	255,175	305,414
0011330	5132510 UNEMPLOYMENT COMPENSATION	0	0	10,000	0	5,000
0011330	5132610 EMPLOYEE ASSISTANCE PROGRAM	9,160	10,306	15,000	15,000	20,000
0011330	5133160 RANDOM & PRE-EMPLOY TESTING	7,245	11,894	10,000	10,000	10,000
0011330	5133450 CONTRACTUAL SERVICES	66,616	96,616	88,000	88,000	68,500
0011330	5134080 EMPLOYEE EDUCATION	1,671	1,024	10,000	10,000	25,000
0011330	5134110 POSTAGE	242	171	300	300	300
0011330	5134120 COMMUNICATION	433.73	846	1,200	1,200	1,200
0011330	5134510 LIABILITY INSURANCE	384,157	433,008	455,000	440,000	455,000
0011330	5134710 PRINTING- INFRASTRUCTURE	955	1,347	1,230	1,230	1,230
0011330	5134850 ADVERTISING-NON LEGAL	5,463	4,974	7,000	7,000	7,000
0011330	5135210 SUPPLIES	1,313	1,947	5,000	3,500	5,000
0011330	5135410 MEMBERSHIPS & SUBSCRIPTIONS	444	649	1,000	1,000	1,000
	TOTAL OPERATING EXPENSES	477,700	562,780	603,730	577,230	599,230
0011330	5139920 CONTINGENCY	0	0	5,000	0	5,000
	OTHER FUNDING SOURCE	0	0	5,000	0	5,000
	TOTAL PERSONNEL DIVISION	571,560	771,170	857,242	832,405	909,644

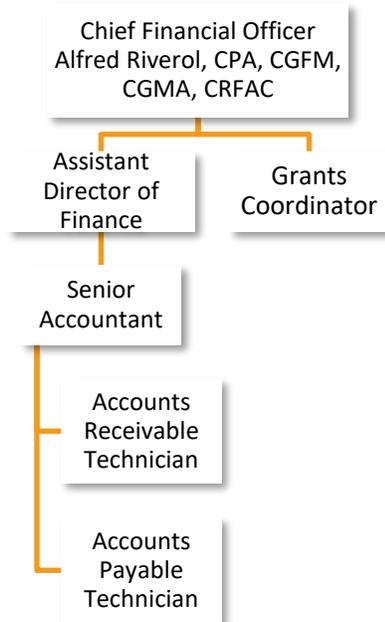
HUMAN RESOURCE & RISK MANAGEMENT DIVISION BUDGET HIGHLIGHTS

2510 Unemployment Compensation – The City, like most other governmental agencies, have opted out of the State Insurance Compensation Insurance program. The City only pays unemployment compensation benefits to eligible individuals, which have separated from the City without cause.



FINANCE DEPARTMENT

001-1410-513



MISSION

In a spirit of excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear and complete financial information and support to other City Departments, citizens, and the community at large.

FINANCE DEPARTMENT FUNCTIONS AND DUTIES

The Finance Department is responsible for the proper accounting of all City funds and compliance with all applicable regulations and laws. Routine duties include processing accounts payable, accounts receivable, central collections, general ledger fund accounting, preparation of applicable state and federal reports, and periodic financial reports to management, administering debt service, and investment of City funds. The Department is also responsible for the implementation and control of the approved budget and the preparation, and disclosure of the financial statements, including responses to the external auditors. It also provides other Departments with financial analysis and assists with banking transactions that arise during the year.

The Division of Parking, Procurement Division, as well as the Information Technology Division report under the Finance Department.



FINANCE DEPARTMENT ACCOMPLISHMENTS FOR FY 2025

- Assisted the City Manager in the preparation of a balanced Annual Operating and Capital Budget.
- Produced the Annual Comprehensive Financial Report without auditor findings.
- Obtained all three Government Finance Officers Association (GFOA) prestigious awards for Budget, Annual Comprehensive Financial Report, and Popular Annual Financial Report; certifying that the City's finance reports are being produced at the highest standard possible.
- Helped support all City Departments and Divisions with financial advice and guidance.
- Ran a smooth alarm registration & occupational license renewal season.
- Implemented new parking enforcement handhelds.
- The City will enhanced convenience for visitors by offering multiple parking payment options, including Park Mobile, Passport, and Paybyphone.
- The City streamlined and enhanced the parking permit process by offering electronic processing, making it more efficient and convenient for residents and visitors alike.
- Completed the transition to an updated version and transitioning to a cloud-based accounting system.

FINANCE DEPARTMENT OBJECTIVES FOR FY 2026

- Produce and post online by the 10th of the following month the City's monthly finance report for the previous month.
- Obtaining all three Government Finance Officers Association (GFOA) prestigious awards for Budget, Annual Comprehensive Financial Report, and Popular Annual Financial Report; certifying that the City's finance reports are being produced at the highest standard possible.
- Complete the transition to a cloud-based accounting system. This move reduces the need for on-site hardware and maintenance while supporting more efficient and flexible operations.



FINANCE DEPARTMENT ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 204	ESTIMATED FY 2025	PROJECTED FY 2026
Number of Parking Permits Sold	2,695	4,133	4,580	6,700	6,300
Annual Comprehensive Fin. Rep. (ACFR)	1	1	1	1	1
Popular Annual Financial Report (PAFR)	1	1	1	1	1
Number of Annual Balanced Budget	1	1	1	1	1
Number of A/P Checks/EFT's Processed	2,609	2,873	2,850	3,200	3,150



FINANCE DIVISION BUDGET FY 2026
001-1410-513

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011410	5131210 SALARIES - REGULAR	504,742	517,047	633,965	611,232	702,916
0011410	5132110 F.I.C.A.	36,303	36,889	48,498	46,759	53,773
0011410	5132210 PENSION PLAN CONTRIBUTION	38,130	37,813	59,939	57,685	62,306
0011410	5132220 DEFERRED COMPENSATION (ICMA)	2,649	7,954	9,702	13,035	16,897
0011410	5132310 GROUP HEALTH INSURANCE	47,961	45,055	55,410	46,085	58,830
0011410	5132410 WORKER'S COMPENSATION	565	605	951	768	1,054
	TOTAL PERSONNEL SERVICES	630,350	645,364	808,465	775,564	895,776
0011410	5133100 PROFESSIONAL SERVICES	12,477	12,941	10,000	9,500	10,000
0011410	5133210 AUDITOR'S FEE	56,000	66,499	76,000	70,000	84,000
0011410	5133450 CONTRACTUAL SERVICES	6,840	66,852	42,500	41,200	39,500
0011410	5133459 CONTRACTUAL SERVICES- PARKING	570,599	615,448	634,565	586,734	655,886
0011410	5134060 AUTO ALLOWANCE	3,758	3,758	3,984	3,984	4,143
0011410	5134070 TRAVEL & CONFERENCE	2,041	994	3,750	3,750	3,750
0011410	5134110 POSTAGE	4,016	4,002	4,000	3,800	4,000
0011410	5134120 COMMUNICATION	2,266	2,796	2,836	3,160	3,540
0011410	5134515 AUTO INSURANCE	697	674	1,542	1,542	1,542
0011410	5134634 MAINTENANCE COMP PROGRAMS	59,352	64,225	124,242	150,400	80,438
0011410	5134710 PRINTING- INFRASTRUCTURE	1,262	1,230	2,300	2,300	2,300
0011410	5134821 PARKING-SPECIAL EVENT WAIVER	0	0	0	0	19,273
0011410	5135205 COMPUTER EQUIPMENT	713	0	2,500	1,000	2,500
0011410	5135210 SUPPLIES	0	8,293	10,000	6,750	10,000
0011410	5135230 FUEL	3,774	2,672	3,428	3,000	3,060
0011410	5135410 MEMBERSHIPS & SUBSCRIPTIONS	2,344	2,570	1,850	1,850	1,850
	TOTAL OPERATING EXPENSES	726,139	852,955	923,497	888,970	925,782
0011410	5139920 CONTINGENCY	0	0	5,000	0	5,000
	OTHER FUNDING SOURCE	0	0	5,000	0	5,000
	TOTAL FINANCE	1,356,489	1,498,318	1,736,962	1,664,534	1,826,558



INFORMATION TECHNOLOGY DIVISION (ITD)

001-1340-513

MISSION

The mission of the Information Technology Division (ITD) of the City of South Miami is to provide quality design, implementation, and support of all computer based and related technologies necessary for the staff to perform their duties as efficiently and expediently as possible.

INFORMATION TECHNOLOGY DIVISION FUNCTIONS AND DUTIES

The City's Information Technology Division Office is recognized among municipalities as a premier provider of technology infrastructure and services. Our ultimate function is to make information available anytime and anywhere.

In partnership with City Departments, the Information Technology Division provides a strategic vision for effective information systems. Accomplishment of this mission will facilitate knowledge sharing and will result in satisfied customers.

The Information Technology Division is responsible for three main initiatives: The City's Information Technology and Network, Cable Television Services, and the City's website.

INFORMATION TECHNOLOGY DIVISION ACCOMPLISHMENTS FY 2025

- Installed and configured the new Fortinet firewall to improve City network security.
- Assisted Procurement with the implementation of the new Zoom cloud-based phone system and deployed the PaperCut Hive print solution for departments using independent internet circuits.
- Upgraded and expanded the City's Wi-Fi network, including cloud-managed mesh access points and new coverage for outlying departments; installed independent internet circuits with redundancy and migrated Community Center thin clients.
- Continued improvements to the Microsoft SharePoint site to enhance remote staff connectivity and reduce data stored on City servers.
- Updated the City's Finance Software to the latest version and migrated it to the Central Square cloud platform, including VPN configuration via a new Cisco router.
- Supported the installation of a new internet connection and access point at the Community Center to enable Tesla charger connectivity with the management/payment portal.



- Assisted in the installation and setup of the Turing security camera system, replacing the City's outdated infrastructure.
- Replaced over 10 personal computers (PCs) for City and Police Department staff.

INFORMATION TECHNOLOGY DIVISION OBJECTIVES FOR FY 2026

- Transition all City applications to a cloud-based subscription model and eliminate the on-premises Active Directory in favor of Microsoft Entra.
- Expand Wi-Fi coverage in priority areas for staff and public access, including new deployments at Palmer Park and City Hall/Police Department.
- Deploy Laserfiche Cloud for citywide document management and decommission off-site servers.
- Continue implementation of the annual mandatory cybersecurity training for all City employees.
- Migrate TRAKiT to the cloud and enable automatic property data updates by integrating with Miami-Dade County's open GIS system.
- Support the Police Department's transition of CAD/RMS systems to a cloud environment.
- Continue improving the Microsoft SharePoint site to further support remote access for City staff.
- Reduce overall data storage on City servers by shifting to cloud platforms and optimizing document management.
- Provide ongoing support for cloud phone system administration in coordination with Procurement.



INFORMATION TECHNOLOGY DIVISION BUDGET FY 2026
001-1340-513

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011340 5133450	CONTRACTUAL SERV - INFRASTRUCT	322,564	316,597	363,896	355,680	333,376
0011340 5134632	INTERNET SERVICE	48,356	54,532	68,744	73,480	57,846
0011340 5134634	MAINTENANCE - INTERNET SERVICE	150,415	206,658	185,432	171,770	245,936
0011340 5135205	COMPUTER EQUIPMENT	17,749	11,940	20,000	20,000	0
0011340 5135210	SUPPLIES	3,918	3,566	5,000	5,000	35,000
	TOTAL OPERATING EXPENSES	543,001	593,294	643,072	625,930	672,158
	TOTAL INFORMATION TECHNOLOGY DIV.	543,001	593,294	643,072	625,930	672,158



PROCUREMENT

001-1320-513

Chief Procurement Officer
Steve Kulick, CPM

Procurement Specialist

MISSION

The mission of Procurement Division is to provide and ensure a high quality of service to City Departments for the taxpayers of South Miami. This is accomplished by properly vetting proposals leading to the awarding of contracts to highly qualified vendors who meet bid and proposal specifications and a thorough background investigation. The Procurement Division promises to obtain the best quality goods and services by maximizing its purchasing power through integrity, equality, efficiency and effectiveness.

PROCUREMENT DIVISION FUNCTIONS AND DUTIES

The mission statement for the Procurement Division of the City of South Miami is to maximize the investment of our citizens by utilizing City values including the highest level of integrity and the best business practices, to provide goods and services to City Departments, to insure integrity, and to maintain the highest ethical standards following the Florida Statutes, Code of Ordinance, City Charter and Purchasing Policies.

PROCUREMENT DIVISION ACCOMPLISHMENTS IN FY 2025

- Collaborated with the Marketing Department to develop a “How to Do Business With the City” instructional video and post on the City website. The 2-minute video explains the steps potential vendors need to follow to participate in formal bids. The video was also uploaded to the City’s You-Tube and Instagram account.
- Formerly tracked solicitations developed and advertised up to award recommendation and, identify bids rejected and re-solicit if applicable.
- Issued fifteen (10) solicitations (RFP’s RFQ’s LOI’s) during the fiscal year; none without a bid



protest and issued 280 Purchase Orders during the reporting period.

- Continued expanding E-Bidding and virtual solicitation related meetings for all City procurements.

PROCUREMENT DIVISION OBJECTIVES FOR FY 2026

The main goal of the Procurement Division is to improve the quality of service that we provide to our Citizens and to the City’s Departments. We are eager to accomplish our goal in order to operate more efficiently, by implementing the following procedures:

- Secure re-Accreditation from the National Institute of Government Purchasing (NIGP) for the City’s Procurement Division. The City’s current 3-year Accreditation expires June 29, 2025. NIGP represents over 3000 agencies in the United States and Canada and only 160 agencies have received this distinction.
- Continue to refine and finalize solicitation documents and templates and various contract templates such as, Construction, Professional Services, Piggyback, etc., with the City Attorney.

PROCUREMENT DIVISION ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
Purchase Orders Issued	150	260	275	250	250
No. of RFP's & RFQ's Issued	28	22	15	15	20



PROCUREMENT DIVISION BUDGET FY 2026
001-1320-513

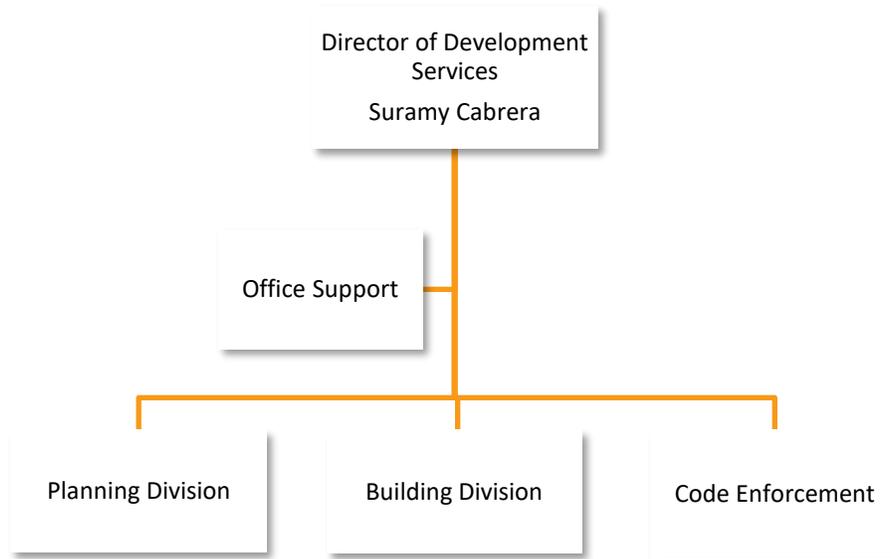
ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011320	5131210 SALARIES - REGULAR	152,962	175,224	203,353	199,467	215,941
0011320	5132110 F.I.C.A.	12,930	14,688	16,969	15,259	17,932
0011320	5132210 PENSION PLAN CONTRIBUTION	13,820	13,845	24,606	23,680	29,152
0011320	5132310 GROUP HEALTH INSURANCE	18,132	18,966	18,470	16,363	19,610
0011320	5132410 WORKER'S COMPENSATION	188	108	407	370	432
	TOTAL PERSONNEL SERVICES	198,032	222,831	263,805	255,140	283,067
0011320	5133450 CONTRACTUAL SERVICES	8,544	8,544	9,850	9,850	12,300
0011320	5134110 POSTAGE	2,916	1,230	2,000	2,000	2,000
0011320	5134120 COMMUNICATION	1,111	1,111	1,200	1,200	1,200
0011320	5134125 TELEPHONE	35,285	30,466	59,635	52,445	37,100
0011320	5134420 LEASE POSTAGE MACH	3,832	3,832	3,833	3,833	4,200
0011320	5134615 MAINT - OFFICE EQUIPMENT	0	0	1,350	1,350	1,300
0011320	5134710 PRINT/BIND/COPYING	1,653	2,461	2,460	2,460	2,460
0011320	5134720 PRINTING-CONTRACTUAL	0	1,287	1,500	1,500	1,500
0011320	5135210 SUPPLIES	37,133	19,795	19,150	14,250	19,150
0011320	5135410 MEMBERSHIPS & SUBSCRIPTIONS	845	290	750	840	300
	TOTAL OPERATING EXPENSES	91,319	69,017	101,728	89,728	81,510
0011320	5139920 CONTINGENCY	0	0	5,000	0	5,000
	OTHER FUNDING SOURCE	0	0	5,000	0	5,000
	TOTAL PROCUREMENT DIVISION	289,351	291,849	370,533	344,868	369,577



DEVELOPMENT SERVICES DEPARTMENT



OFFICE OF THE DIRECTOR OF DEVELOPMENT SERVICES DIVISION



OFFICE OF THE DIRECTOR OF DEVELOPMENT SERVICES DIVISION FUNCTIONS AND DUTIES

The Development Services Department oversees the Building, Planning & Zoning, and Code Enforcement Divisions, and its mission is to foster through sound land use planning and management, a family friendly community that has an appropriate balance of housing, employment, recreational, cultural, and educational opportunities to further the City's goal to be a safe, healthy, and sustainable community. We are committed to provide professional, prompt, and predictable services to our citizens and the development community that exceed the expectations of those we serve. The Development Services Department is a customer focused department that facilitates investment in the City in order to create a balanced, sustainable community that enhances the overall quality of life for our residents, business owners and visitors.



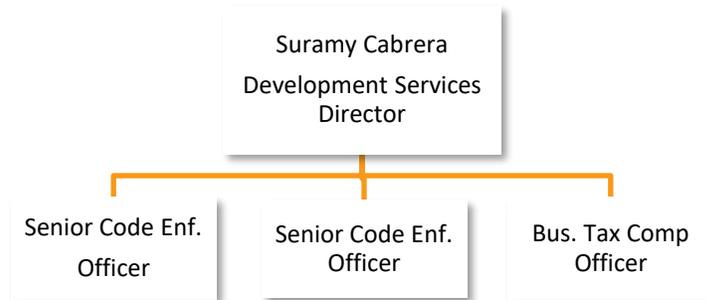
OFFICE OF THE DIRECTOR OF DEVELOPMENT SERVICES BUDGET FY 2026
001-1600-524

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011600	5241210 SALARIES - REGULAR	0	185,928	212,855	210,689	230,345
0011600	5241410 OVERTIME	0	40	1,750	566	1,750
0011600	5242110 F.I.C.A.	0	14,746	17,124	16,161	18,462
0011600	5242210 PENSION PLAN CONTRIBUTION	0	11,810	0	0	0
0011600	5242220 ICMA RETIREMENT	0	13,018	15,022	14,765	16,247
0011600	5242310 GROUP HEALTH INSURANCE	0	18,260	18,470	16,313	19,610
0011600	5242410 WORKER'S COMPENSATION	0	205	322	290	348
	TOTAL PERSONNEL SERVICES	0	244,006	265,543	258,784	286,762
0011600	5244070 TRAVEL & CONFERENCE	0	2,659	2,500	2,500	2,500
0011600	5244120 COMMUNICATION	0	1,800	900	900	900
0011600	5244710 PRINTING-INFRASTRUCTURE	0	1,185	0	0	0
0011600	5245205 COMPUTER-EQUIPMENT	0	113	1,500	1,000	1,000
0011600	5245210 SUPPLIES	0	2,472	500	500	500
	TOTAL OPERATING EXPENSES	0	8,229	5,400	4,900	4,900
0011600	5249920 CONTINGENCY	0	0	5,000	0	5,000
	OTHER FUNDING SOURCE	0	0	5,000	0	5,000
	TOTAL DEVELOPMENT SERVICES	0	252,235	275,943	263,684	296,662



CODE ENFORCEMENT DIVISION

001-1640-524



MISSION

The City of South Miami Code Enforcement Division is committed to the community it serves. As dedicated providers of municipal services and steward of the public trust we promote the well-being of a community where people desire pleasant living.

Code Enforcement's mission is to achieve code compliance by using consistent, fair and effective means to promote, maintain and ensure a high quality of life for the community.

CODE ENFORCEMENT DIVISION FUNCTIONS AND DUTIES

The Code Enforcement Office functions are to enforce zoning and building codes, business tax license Registrations, codes, and regulations.

To prepare, schedule and present Code Enforcement Hearings and provide administrative support to Special Magistrate.



CODE ENFORCEMENT DIVISION ACCOMPLISHMENTS FOR FY 2025

- Ensured businesses maintained proper licenses.
- Provided excellent customer service inclusive of education to business owners.
- Worked with TRAKiT to effectively update the system for both license renewal as well as code track.
- Worked closely with residents, associations, and other agencies to facilitate voluntary compliance.
- Initiated closing of dated cases and system updates.

CODE ENFORCEMENT DIVISION OBJECTIVES FOR FY 2026

- Enforcing regulations to protect residents from hazardous conditions due to commercial and residential development.
- Decreasing the number of dilapidated and unsafe structures within the city.
- Continue to develop a list of frequently asked questions to post to the city's website.
- Community outreach to foster a better understanding of code enforcement.
- Building strong relationships with internal departments as well as Miami-Dade County.
- Collaborating with the city's police department to enforce newly adopted noise ordinance.
- Successfully reducing the city's risk through proactive compliance efforts.
- Attend Florida Association of Code Enforcement Conference for new and updated statutes regulating code enforcement.
- Proactive inspections with new construction site to maintain code compliance.
- Implement quarterly measures to collect data, track and report code inspections, violations, and total investigations.
- Reducing paperwork by digitizing and uploading documents directly to TRAKiT.



CODE ENFORCEMENT DIVISION BUDGET FY 2026

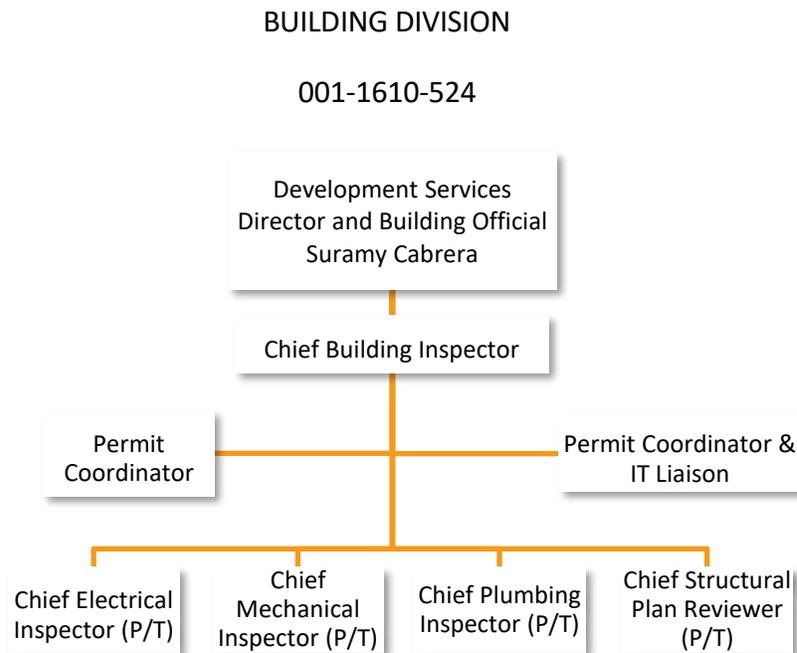
001-1640-524

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011640	5241210 SALARIES - REGULAR	211,438	233,770	251,190	256,560	288,982
0011640	5241410 SALARIES - OVERTIME	0	1,997	0	1,910	0
0011640	5241420 OT SPECIAL EVENT FEE WAIVER	0	0	0	0	402
0011640	5242110 F.I.C.A.	16,756	18,670	19,923	19,773	22,814
0011640	5242210 PENSION PLAN CONTRIBUTION	18,938	19,106	30,285	29,146	38,851
0011640	5242220 ICMA RETIREMENT	0	0	0	0	0
0011640	5242310 GROUP HEALTH INSURANCE	27,367	25,410	27,705	23,154	29,415
0011640	5242410 WORKER'S COMPENSATION	3,566	3,875	5,006	4,870	5,756
	TOTAL PERSONNEL SERVICES	278,064	302,827	334,109	335,413	386,220
0011640	5243111 CONTRACTUAL - SPECIAL MASTER	3,610	1,050	12,000	1,500	3,000
0011640	5243450 CONTRACTUAL	4,302	2,070	10,000	10,000	10,000
0011640	5244070 TRAVEL & CONFERENCE	642	597	800	800	800
0011640	5244080 EMPLOYEE EDUCATION	2,039	0	2,500	2,500	2,500
0011640	5244110 POSTAGE	5,000	3,985	5,000	5,000	5,000
0011640	5244120 COMMUNICATION	1,844	2,873	2,800	2,800	2,900
0011640	5244515 LIABILITY INSURANCE-AUTO	1,578	868	2,000	1,300	2,000
0011640	5244710 PRINTING-INFRASTRUCTURE	1,058	1,185	1,650	1,650	1,650
0011640	5244920 OTHER CHARGES-LIENS	1,175	785	2,500	2,500	2,500
0011640	5245205 COMPUTER EQUIPMENT	0	529	1,500	1,000	1,000
0011640	5245210 SUPPLIES	1,929	1,610	3,500	3,500	3,000
0011640	5245220 UNIFORMS	695	645	2,000	2,000	2,000
0011640	5245230 FUEL	5,659	5,175	6,800	3,600	3,600
0011640	5245410 MEMBERSHIPS & SUBSCRIPTIONS	0	75	450	450	450
	TOTAL OPERATING EXPENSES	29,531	21,446	53,500	38,600	40,400
0011640	5249920 CONTINGENCY	0	0	7,500	0	7,500
	OTHER FUNDING SOURCE	0	0	7,500	0	7,500
	TOTAL CODE ENFORCEMENT	307,595	324,274	395,109	374,013	434,120



CODE ENFORCEMENT DIVISION BUDGET HIGHLIGHTS

3450 Contractual Services –This line item is used to cover the cost of lot clearing, overgrown properties, debris removal and board-ups.



MISSION

The Mission is to protect the Community from dangerous construction. The Building Department enforces the State of Florida Building Code within the boundaries of the City of South Miami and collaborates with other City Departments in the enforcement of local codes.

BUILDING DEPARTMENT FUNCTIONS AND DUTIES

To enforce the State of Florida Building Code within the boundaries of the City of South Miami and collaborate with other City Departments in the enforcement of local codes. It provides fair, consistent and equitable interpretation of codes during the review of construction documents submitted for building permits and during the field inspection conducted for compliance. The Department also certifies buildings upon completion and at pre-stated periods afterwards.

BUILDING DEPARTMENT ACCOMPLISHMENTS FY 2025



- Departmental staff maintained cordial relations with developers, contractors and City residents, providing technical assistance and support while enforcing the applicable State and City codes.
- Completed 100% of all building inspections requested before 4:00 pm and document them by the end of the next working day.
- Continued to keep accurate records of financial and workload parameters for the Department.
- Made sure the inspectors had all the necessary training to complete all the inspections in a professional manner.
- Processed 100% of building permit applications within ten working days after approval by other departments.
- Kept track and reviewed all departmental performance parameters and submit monthly reports.
- Performed onsite visit of buildings that were of concern to patrons.
- Began testing online permitting system by allowing roof permits to be submitted online. Will be accepting all permits by end of FY 2025.
- Digitized 1,159 set of building plans.

BUILDING DEPARTMENT OBJECTIVES FY 2026

- Continue to maintain a high level of customer service during the performance of its operational duties and responsibilities.
- Complete 100% of all building inspections requested before 4:00 pm and document them by the end of the next working day.
- Continue to keep accurate records of financial and workload parameters for the department.
- Make sure all inspectors have all the necessary training to complete all the inspections in a professional manner.
- Process 100% of the building permit applications within ten working days after approval by other departments for both online and in person.



- Track and review all departmental performance parameters.
- Continue enforcing 40-year re-certification compliance.
- Perform onsite visits of buildings that are of concern to patrons.
- Continue digitizing building plans for archives.

BUILDING DEPARTMENT ACTIVITY REPORT

ACTIVITY		ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
PERMITS:						
	Building	600	540	550	585	590
	Roofing	200	194	198	205	210
	Electrical	300	254	260	290	295
	Mechanical	135	112	120	129	134
	Plumbing	180	194	200	186	191
TOTAL PERMITS		1,415	1,294	1,328	1,395	1,420
INSPECTIONS:						
	Building	1,400	1,488	1,480	1,446	1,455
	Roofing	720	1,096	1,000	849	859
	Electrical	740	900	800	797	807
	Mechanical	320	314	320	321	326
	Plumbing	480	568	550	513	523
TOTAL INSPECTIONS		3,660	4,366	4,150	3,925	3,970



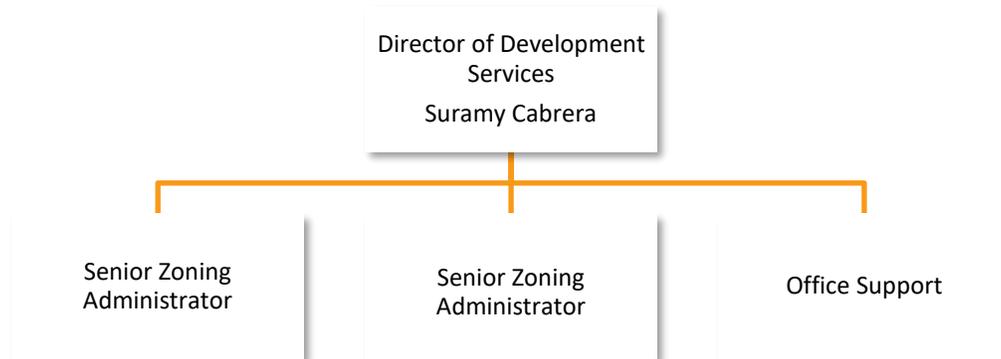
BUILDING DIVISION BUDGET FY 2026
001-1610-524

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011610	5241210 SALARIES - REGULAR	226,310	236,921	272,880	269,339	284,337
	SALARIES - PART TIME -					
0011610	5241310 INSPECTORS	198,162	181,599	180,036	176,605	180,036
0011610	5242110 F.I.C.A.	31,796	31,117	34,648	34,115	35,525
0011610	5242210 PENSION PLAN CONTRIBUTION	15,567	15,874	24,633	23,706	28,367
0011610	5242220 ICMA RETIREMENT	3,630	4,086	4,851	4,726	5,195
0011610	5242310 GROUP HEALTH INSURANCE	27,283	28,291	27,705	24,579	29,415
0011610	5242410 WORKER'S COMPENSATION	2,560	2,751	4,010	3,644	4,027
	TOTAL PERSONNEL SERVICES	505,306	500,638	548,763	536,713	566,902
0011610	5243150 CONTRACT INSPECTORS	1,900	3,000	3,000	3,000	3,000
0011610	5243450 CONTRACTUAL SERVICES	0	0	2,000	2,000	67,000
0011610	5243480 DIGITIZING	0	0	50,000	50,000	50,000
0011610	5244110 POSTAGE	166	114	500	500	500
0011610	5244120 COMMUNICATION	1,998	3,192	4,920	4,020	4,020
0011610	5244515 LIABILITY INSURANCE- AUTO	344	334	767	767	767
0011610	5244634 MAINTENANCE COMP PROGRAM	0	0	0	0	63,633
0011610	5244710 PRINTING - INFRASTRUCTURE	1,200	1,685	3,280	3,280	3,280
0011610	5245205 COMPUTER-EQUIPMENT	0	0	1,500	1,000	1,000
0011610	5245210 SUPPLIES	2,445	1,300	3,000	3,000	3,000
0011610	5245220 UNIFORMS	1,156	1,042	2,150	2,150	2,150
0011610	5245230 FUEL	1,889	1,727	2,500	1,200	1,080
0011610	5245410 MEMBERSHIPS & SUBSCRIPTIONS	0	80	500	500	500
	TOTAL OPERATING EXPENSES	11,097	12,474	74,117	71,417	199,930
0011610	5249920 CONTINGENCY	0	159	7,500	0	7,500
	OTHER FUNDING SOURCE	0	159	7,500	0	7,500
	TOTAL BUILDING DEPARTMENT	516,403	513,271	630,380	608,130	774,332



PLANNING AND ZONING DIVISION

001-1620-524



MISSION

The Planning and Zoning Department is committed to providing the community with high-quality services and programs to enhance the quality of life of the City of South Miami residents, businesses and visitors, and to promote a well-designed, physically integrated, livable and prosperous community. The Planning and Zoning Department provides technical support to the City Manager, City Commission, other Departments, appointed boards, residents, the business community and the general public on current land use and development issues.

PLANNING AND ZONING FUNCTIONS AND DUTIES

The Department is charged with the oversight of all inquiries pertaining to the City's adopted land use and zoning provisions, including but not limited to, property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, issuance of sign permits, tree removal permits, land development regulations and code compliance activity. The review responsibility for this division is regulated by Florida Statutes Chapters 162, 163 and 380 and Florida Administrative Code Section 9-J5 and 9-J11 along with the City Charter and Code. These regulations control the development and implementation of City Comprehensive Plan, including development regulations, concurrency regulations, and other issues relating to the overall planning and land use function.



PLANNING & ZONING ACCOMPLISHMENTS FY 2025

- Provided professional assistance and expertise to elected officials, appointed boards, city management and citizens in the areas of planning, zoning, land use management, economic development and strategic decision making.
- Responded to all inquiries pertaining to the City's adopted land use and zoning provisions, including but not limited to property plat information, the Land Development Code regulations, the Comprehensive Plan and the Future Land Use Map, and code compliance activity.
- Reviewed and processed all land use-related applications, including but not limited to property subdivision; Comprehensive Plan Amendments; Future Land Use Map Amendments; Zoning District Amendments; Special Uses; Variances; Site Plans; Development Regulation Revisions; and issue Sign Permits, Tree Removal Permits, Outdoor Dining Permits, Banners, and Certificates of Use.
- Continued to stay abreast of developing trends in the area of planning and zoning and made recommendations to the city management for appropriate changes to the land development regulations.
- Researched and drafted Land Development Code changes necessary to achieve the goals and objectives of the City. This included the creation of residential driveway regulations, and an amendment to the non-conforming structure regulations.
- Monitored state legislative actions for changes that affect the Land Development Code and prepared code amendments as needed that included changes to the Live Local Act as well as changes to the requirement for accessory dwelling units.
- Provided training and guidance to new board members so they have the knowledge and expertise needed to serve on their respective boards.
- Coordinated with the City's consultant, The Corradino Group, on the Study of the Hometown District Overlay and the commercial zoning districts that effectuated an amendment to the City's Transit Supported Development District (TSDD) that included an overhaul of the Land Development Code regulations for the district.
- Successfully changed both the land use and zoning designation of several commercial properties in the City based on the Hometown Study performed by the Corradino Group.
- Worked with the City's consultant, The Corradino Group, on the review, preparation, and distribution of the Evaluation and Appraisal Report (EAR) to state and local officials.



- Worked with the City's Consultant, The Corradino Group, on the creation and implementation of amendments to the Comprehensive Plan and Future Land Use Map.
- Successfully changed the land use designation for specific properties along the SW 62nd Avenue vehicular corridor from SW 68th Street to SW 64th Street.
- Successfully changed the land use designation for the group of duplex residential properties along SW 64th Street between SW 59th Place and SW 59th Avenue.

PLANNING & ZONING OBJECTIVES FY 2026

- Continue to provide professional assistance and expertise to elected officials, appointed boards, city management and citizens in the areas of planning, zoning, land use management, economic development and strategic decision making.
- Respond to all inquiries pertaining to the City's adopted land use and zoning provisions, including but not limited to property plat information, the Land Development Code regulations, the Comprehensive Plan and the Future Land Use Map, and code compliance activity.
- Review and process all land use-related applications, including but not limited to property subdivision; Comprehensive Plan Amendments; Future Land Use Map Amendments; Zoning District Amendments; Special Uses; Variances; Site Plans; Development Regulation Revisions; and issue Sign Permits, Tree Removal Permits, Outdoor Dining Permits, Banners, and Certificates of Use.
- Continue to process all large-scale development projects that have been submitted to the City.
- Continue to work with the City's consultant, The Corradino Group, on the review and preparation of the Evaluation and Appraisal Report (EAR) and respective Comprehensive Plan amendments that Study of the Hometown District Overlay and the commercial zoning districts to propose changes that will make them compatible with the community's vision and the economy.
- Continue to work with the City's Consultant, The Corradino Group, on the creation and implementation of amendments to the Comprehensive Plan and Future Land Use Map.
- Continue to work with the City's consultant, The Corradino Group, on the analysis and review of the City's current zoning districts as well as the creation of new districts.



- Continue to stay abreast of developing trends in the area of planning and zoning and make recommendations to the city management for appropriate changes to the land development regulations.
- Monitor state legislative actions for changes that affect the Land Development Code and prepare code amendments as needed.
- Continue to work with the City Attorney on researching and drafting Land Development Code changes necessary to achieve the goals and objectives of the City.
- Continue to work with the City Attorney on identifying and correcting inconsistencies in the Land Development Code.
- Promote infill development through the rezoning of properties in the City.
- Work on the creation of a landscape master plan to increase the City's tree canopy.
- Continue to provide training and guidance to new board members so they have the knowledge and expertise needed to serve on their respective boards.
- Continue the work related to improving the City's score in the Community Rating System program, including the preparation, and mailing of flyers, letters to repetitive loss properties, and collecting elevation certificates for new construction.
- Continue to review and process applications with the City's Boards including the Planning Board, Design Review Board, and the Historic Preservation Board.



PLANNING & ZONING DEPARTMENT ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
Building Permits Reviewed	800	900	1100	735	1,100
Items Processed for:					
Planning Board	25	30	25	21	35
Development Review Board	70	70	80	41	90
Historic Preservation Board	5	6	8	6	6

PLANNING AND ZONING BUDGET HIGHLIGHTS:

3450 Contractual Services --

Planning Studies	30,000
Annexation	50,000
Contractual Services - Arborist and Planning	90,000
SoMi District Placemaking	150,000
TOTAL	<u>320,000</u>



PLANNING & ZONING DIVISION BUDGET FY 2026
001-1620-524

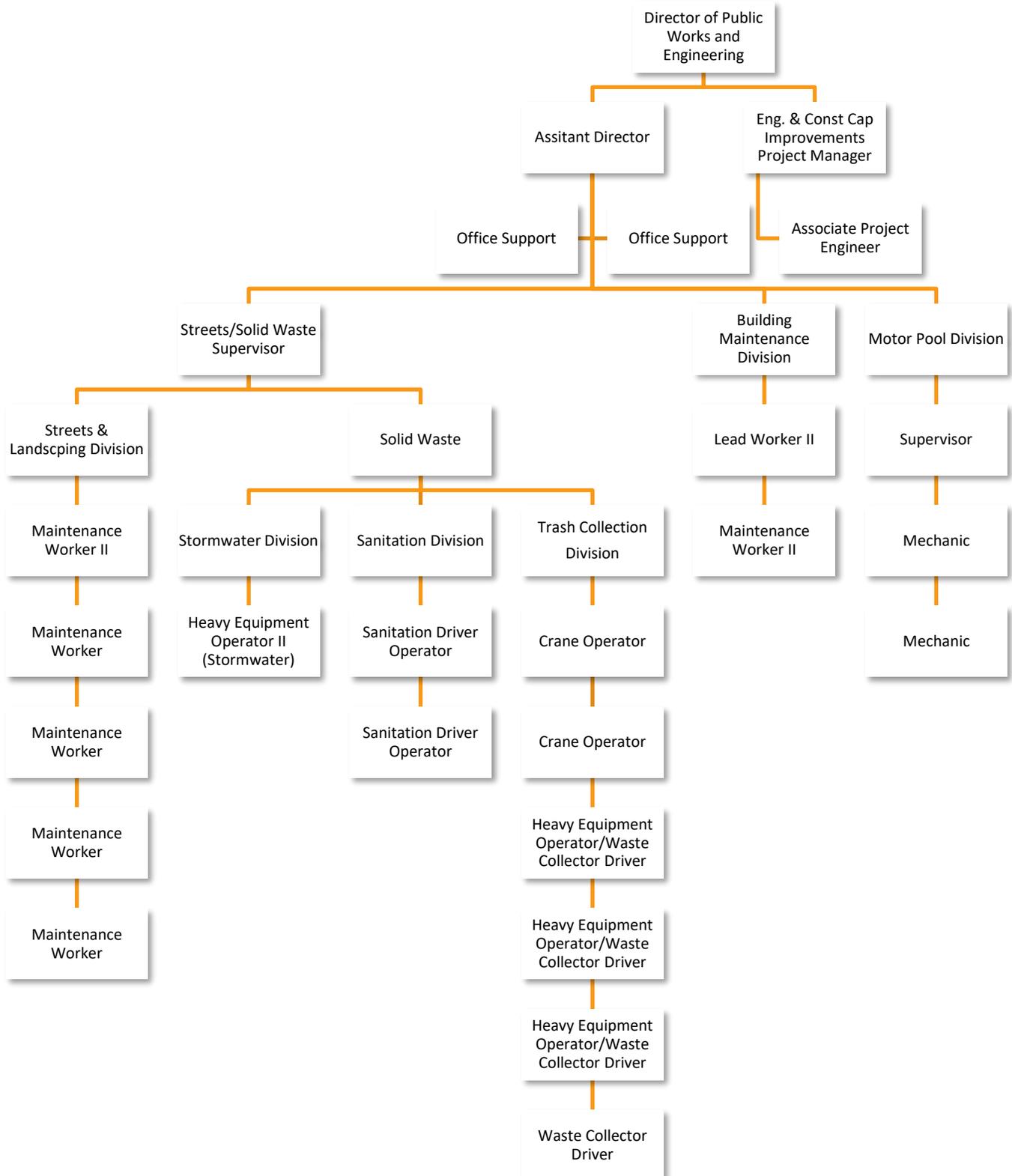
ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011620	5241210 SALARIES - REGULAR	306,478	171,903	202,328	196,134	214,852
0011620	5242110 F.I.C.A.	23,043	12,949	15,478	15,004	16,436
0011620	5242210 PENSION PLAN CONTRIBUTION	29,149	13,616	24,482	23,561	29,005
0011620	5242220 ICMA RETIREMENT	10,490	0	0	0	0
0011620	5242310 GROUP HEALTH INSURANCE	35,358	18,975	18,470	16,461	19,610
0011620	5242410 WORKER'S COMPENSATION	397	166	303	276	322
	TOTAL PERSONNEL SERVICES	404,916	217,610	261,061	251,436	280,225
0011620	5243100 PROFESSIONAL SERVICES	0	0	1,700	2,500	2,500
0011620	5243450 CONTRACTUAL SERVICES	198,052	235,034	190,000	180,000	320,000
0011620	5244070 TRAVEL & CONFERENCE	42	0	500	500	500
0011620	5244110 POSTAGE	2,402	1,423	2,500	2,500	2,500
0011620	5244120 COMMUNICATION	867	881	1,080	1,080	1,080
0011620	5244515 LIABILITY INSURANCE - AUTO	216	206	477	296	477
0011620	5244620 MAINTENANCE-OPER EQPT.	950	0	0	0	0
0011620	5244634 MAINTENANCE-INTERNET SOFTWARE	0	0	0	0	0
0011620	5244710 PRINTING-INFRASTRUCTURE	871	0	0	0	0
0011620	5244910 LEGAL ADS	450	3,966	5,000	5,000	5,000
0011620	5245205 COMPUTER-EQUIPMENT	0	0	0	0	0
0011620	5245210 SUPPLIES	1,940	0	0	500	500
0011620	5245230 FUEL	1,889	1,898	2,216	1,200	400
0011620	5245410 MEMBERSHIPS & SUBSCRIPTIONS	1,001	0	2,500	2,500	2,500
	TOTAL OPERATING EXPENSES	208,681	243,408	205,973	196,076	335,457
0011620	5249920 CONTINGENCY	0	0	2,500	0	2,500
	OTHER FUNDING SOURCE	0	0	2,500	0	2,500
	TOTAL PLANNING & ZONING	613,597	461,018	469,534	447,512	618,182



PUBLIC WORKS & ENGINEERING DEPARTMENT



PUBLIC WORKS & ENGINEERING ORGANIZATIONAL CHART





PUBLIC WORKS & ENGINEERING OFFICE OF THE DIRECTOR

001-1770-519

The Public Works Department is organized into administration staff, management personnel and five divisions: (1) Solid Waste; (2) Streets and Landscaping; (3) Building Maintenance; (4) Motor Pool; and (5) Engineering and Construction. Each Division plays a critical role in providing comprehensive services to maintain and improve the needs of the City, as well as providing support to all City Departments and Divisions.

MISSION

To support and enhance a high quality of life for the City's residents, businesses and visitors by providing well planned, environmentally sensitive, cost effective, infrastructure and services to promote public safety, transportation and economic growth; to respond and aid in recovery from emergencies by providing and managing public works service; to foster effective oversight of the Department of Public Works including Engineering and Construction, Street Services, Street Lighting and Solid Waste.

PUBLIC WORKS & ENGINEERING OFFICE OF THE DIRECTOR FUNCTIONS AND DUTIES

The Department's administration is the key line of communication for all inquiries on Department's services and resources. The Department's administration staff tends to a wide range of residents' inquiries, such as solid waste collection, road hazards, all construction activities, Miami Dade County recycling program, and others. The administration and management staff handles Department events and administers the budget for all Divisions, documents payroll, and processes requisitions for vendors' purchase orders. The Department's management personnel oversee all Department functions and manpower and obtain bids, negotiate and administer contracts for outsourcing services.

PUBLIC WORKS OFFICE OF THE DIRECTOR ACCOMPLISHMENTS FOR FY 2025

- Ensured that all divisions respond to SeeClick Fix ticket request in a timely manner.
- Reduced operation costs through competitive bidding and negotiation on purchases and services.
- Implemented Florida Green Local Government Standards at Public Works and all other Departments in accordance with the suggested criteria of the Florida Green Building Coalition and recommendation of the City's Green Task Force.



- Promoted seasonal events such as Public Works Weeks, Water Day, Earth Day and Arbor Day as well as any other City organized events.
- Enhanced Department's performance by using team building and promoting departmental values, goals and direction Continue to improve internal communications.
- Improved cooperation with other Departments by adhering to an established departmental schedule in providing timely responses.
- Increased public safety – Public Works can be significant in addressing many general safety and quality of life issues affecting our neighborhoods through new signage replacing old and outdated signage.

PUBLIC WORKS OFFICE OF THE DIRECTOR OBJECTIVES FOR FY 2026

- Manage the department's operations.
- Focus on the elimination of unused and inoperable equipment and provide the surplus for auction.
- Maintain the City's storage facility in the Public Works Compound for better access and display of storage contents.
- Reduce operation costs through competitive bidding and negotiation on purchases and services.
- Implement Florida Green Local Government Standards at Public Works and all other Departments in accordance with the suggested criteria of the Florida Green Building Coalition and recommendation of the City's Green Task Force.
- Promote seasonal events such as Public Works Weeks, Water Day, Earth Day and Arbor Day as well as any other City organized events.
- Enhance the Department's performance by using team building and promoting departmental values, goals and direction. Continue to improve internal communications.
- Improve cooperation with other Departments by adhering to an established departmental schedule in providing timely responses.



PUBLIC WORKS & ENGINEERING OFFICE OF THE DIRECTOR BUDGET FY 2026
001-1770-519

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011770	5191210	36,434	54,298	263,910	216,170	271,477
0011770	5191310	18,216	411	0	0	0
0011770	5192110	4,169	4,157	20,189	16,537	20,768
0011770	5192210	0	13,017	21,502	20,693	24,428
0011770	5192220	2,550	3,696	6,035	14,932	6,337
0011770	5192310	10,504	11,574	27,705	23,226	29,415
0011770	5192410	62	228	392	340	405
	TOTAL PERSONNEL SERVICES	71,934	87,382	339,733	291,897	352,830
0011770	5413450	0	0	0	0	15,000
0011770	5194070	0	0	250	250	750
0011770	5194080	0	0	250	250	250
0011770	5194120	0	0	0	1,350	1,800
0011770	5194540	0	0	1,000	1,000	1,000
0011770	5194710	1,221	1,275	5,000	5,000	5,000
0011770	5195205	0	0	500	500	500
0011770	5195210	748	713	1,000	1,000	1,000
0011770	5195270	991	941	1,000	1,000	1,000
0011770	5195410	0	0	250	250	250
	TOTAL OPERATING EXPENSES	2,960	2,929	9,250	10,600	26,550
	TOTAL OFFICE OF THE DIRECTOR	74,894	90,310	348,983	302,497	379,380



PUBLIC WORKS BUILDING MAINTENANCE DIVISION

001-1710-519

MISSION

The Division's mission is to maintain and enhance the quality of life in our City through resourceful maintenance and operation of a safe civic infrastructure, providing City residents, visitors, neighborhoods and businesses with efficient, quality service necessary to support the growing demands of the community.

BUILDING MAINTENANCE DIVISION FUNCTIONS AND DUTIES

Building Maintenance Division is responsible for: performing maintenance and improvements to all public buildings and facilities; management and maintenance of burglar and fire alarm protection systems; performing carpentry, electrical, plumbing, painting, roofing, and masonry work; maintenance of mechanical equipment (elevators, A/C units; etc.), hard floors, windows and doors; inspecting and implementing ADA; performing fire and building corrective measures.

BUILDING MAINTENANCE DIVISION ACCOMPLISHMENTS FOR FY 2025

- Painted and remodeled suites throughout Mobley Building.
- Installed tile stairway for City Hall and second floor Human Resources.
- The Sylva Martin building underwent renovations including the installation of new lighting, paint, and electrical work.
- A new fire pump controller was installed at the Municipal Parking Garage.
- LED lighting was added to the light poles on 73rd St.
- Installation of Wi-Fi in the Municipal Parking Garage.
- Assisted with the installation of new fuel pumps and monitoring systems at Public Works and City Hall.
- Installation of three A/C units in three areas: Palmer Park, Sylva Martin, and Community Center (gymnasium).



BUILDING MAINTENANCE DIVISION OBJECTIVES FOR FY 2026

- Partner with other City departments for maintenance recommendations and outside vendors to provide maintenance safely and efficiently for City facilities.
- Respond and complete requests made through “See-Click Fix” in a timely manner.
- Keep all city facilities safe and operating efficiently.

BUILDING MAINTENANCE DIVISION ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
Changing AC Filters	950	950	950	950	950
Unscheduled Repairs and Work Requests	1,000	1,100	1,250	1,250	1,575
Cleaning of Fish Pond	12	12	12	12	12
Re-Certification of all City facilities fire extinguishers	60	60	60	60	60
Changing of water filters	10	10	10	10	10



BUILDING MAINTENANCE DIVISION BUDGET FY 2026
001-1710-519

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011710	5191210 SALARIES - REGULAR	117,563	137,401	149,612	150,488	154,688
0011710	5191410 OVERTIME	5,284	10,938	12,000	11,670	15,000
0011710	5192110 F.I.C.A.	10,622	12,558	13,776	12,405	14,394
0011710	5192210 PENSION PLAN CONTRIBUTION	10,718	11,329	19,482	18,749	22,800
0011710	5192310 GROUP HEALTH INSURANCE	17,948	18,905	18,470	16,299	19,610
0011710	5192410 WORKER'S COMPENSATION	2,414	2,760	3,220	2,928	3,378
	TOTAL PERSONNEL SERVICES	164,549	193,891	216,560	212,539	229,870
0011710	5193450 CONTRACTUAL SERVICES	104,644	99,926	171,800	165,000	156,800
0011710	5194080 EMPLOYEE EDUCATION	249	0	250	200	250
0011710	5194120 COMMUNICATION	556	556	780	700	780
0011710	5194310 UTILITES-ELECTRIC	99,141	92,207	102,000	100,000	105,000
0011710	5194320 UTILITIES-WATER	47,974	59,150	60,000	52,000	60,000
0011710	5194620 MAINT & REPAIR OPER EQUIP	8,784	9,852	10,000	7,000	10,000
0011710	5194670 MAINT & REPAIR-GDS & STRUCT	91,063	89,965	90,000	89,000	90,000
0011710	5195210 SUPPLIES	19,946	19,638	22,000	18,900	22,000
0011710	5195220 UNIFORMS	942	1,281	1,600	1,350	1,600
	TOTAL OPERATING EXPENSES	373,298	372,574	458,430	434,150	446,430
0011710	5199920 CONTINGENCY	0	4,500	5,000	0	5,000
	OTHER FUNDING SOURCE	0	4,500	5,000	0	5,000
	TOTAL BUILDING MAINTENANCE	537,847	570,966	679,990	646,689	681,300



PUBLIC WORKS SOLID WASTE DIVISION

001-1720-534

MISSION

Solid Waste Division is committed to providing cost effective management of solid waste materials generated within the City for the protection of health, safety, and welfare of the public and the environment.

SOLID WASTE DIVISION FUNCTIONS AND DUTIES

Solid Waste Division is responsible for: providing garbage and trash removal services for residents; issuing excess trash notices; assisting City residents with the Miami Dade County recycling program; filling of trash holes; installation of “no dumping” signs, as required; installation and/or removal of event banners; and solid waste collection after special City events.

SOLID WASTE DIVISION ACCOMPLISHMENTS FOR FY 2025

- Since the implementation of the Automated Garbage Truck System, the bins have had a lot of wear and tear. The Solid Waste Division has reduced the amount of garbage bins replaced this fiscal year.
- To provide excellent service to residents, our employees have received training in operating a garbage truck, crane, and sweeper as a backup and to help in case of an emergency or natural disaster.
- Filled trash holes with recycled asphalt pavement (RAP) to extend the time between fill-ins and improve the appearance in front of properties.
- Helped Code Enforcement in decreasing instances of illegal dumping across the city.
- Continued to upgrade the fleet to establish dependable and efficient trucks and heavy equipment.
- Reduce the amount of side trash piles throughout the city to prevent illegal dumping side trash pits filled with soil and sod.

SOLID WASTE DIVISION OBJECTIVES FOR FY 2026

- Keep improving the fleet to ensure reliable and effective trucks and heavy machinery.
- Continue to work with Code Enforcement to reduce illegal dumping sites.



- Collaborate with Code Enforcement to decrease instances of illegal dumping.
- Cut down operational costs and dumping fees through alternative methods and recycling.
- Promote recycling to save on disposal fees and benefit the environment.
- Minimize overtime by ensuring adequate staffing levels.
- Provide staff with essential training to deliver top-notch services to City residents.
- Continue to fill trash holes with recycled asphalt pavement (RAP) material. Respond and complete requests made through “See-Click Fix” in a timely manner.

SOLID WASTE DIVISION ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
Garbage [tons]	4,000	4,000	3,800	4,000	4,000
Trash [tons]	12,000	11,000	11,000	9,000	8,000
Excess Trash Pickups	75	70	70	70	100
Filling of Trash Holes	100	100	100	120	160



SOLID WASTE DIVISION BUDGET FY 2026
001-1720-534

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011720	5341210 SALARIES - REGULAR	366,240	428,216	458,121	465,628	484,802
0011720	5341410 OVERTIME	7,776	15,588	12,000	11,500	15,000
0011720	5342110 F.I.C.A.	29,164	34,205	38,414	38,500	40,783
0011720	5342210 PENSION PLAN CONTRIBUTION	32,551	32,982	56,594	54,466	67,041
0011720	5342220 ICMA	93	0	0	0	0
0011720	5342310 GROUP HEALTH INSURANCE	68,304	74,709	73,880	44,913	78,440
0011720	5342410 WORKER'S COMPENSATION	12,951	14,133	18,949	17,226	19,804
	TOTAL PERSONNEL SERVICES	517,077	599,833	657,958	632,234	705,870
0011720	5343470 INTERLOCAL AGREEMENT-RECYCLING	177,151	246,154	256,000	254,000	263,680
0011720	5344080 EMPLOYEE EDUCATION	0	0	500	480	500
0011720	5344340 REFUSE DISPOSAL FEE	862,443	889,388	935,000	875,000	900,000
0011720	5345210 SUPPLIES	32,601	36,207	50,000	32,000	33,500
0011720	5345220 UNIFORMS	4,770	4,973	6,500	6,000	7,000
	TOTAL OPERATING EXPENSES	1,076,965	1,176,722	1,248,000	1,167,480	1,204,680
	TOTAL SOLID WASTE	1,594,042	1,776,554	1,905,958	1,799,714	1,910,550



PUBLIC WORKS STREETS AND LANDSCAPING DIVISION

001-1730-541

MISSION

In the spirit of cooperation with other City Departments and agencies, the Street Maintenance and Landscaping Division's mission is to provide a safe and clean environment for the community and to promote a culture of beauty.

STREETS AND LANDSCAPING DIVISION FUNCTIONS AND DUTIES

Streets and Landscaping Division is responsible for maintaining of City streets and street landscaping; mowing and fertilization of City's public right-of-way and public facility grounds; litter pick-up; citywide tree trimmings; installation and repair of street signs; repairs of potholes; citywide street sweeping; graffiti removal; curb painting; parking and pavement marking; sidewalk pressure cleaning; street light inspections; citywide storm drain inspections; storm drain pipe cleaning, inspection of canal debris cleaning, as needed; sidewalk and curb repairs; management of irrigation systems citywide; and seasonal City decorations in the Downtown area.

STREETS AND LANDSCAPING DIVISION ACCOMPLISHMENTS FOR FY 2025

- Installed new landscaping throughout Town Center.
- Installation of trees requested by residents through our tree planting initiative program.
- Completed debris removal throughout the City's canals.
- Assisted with maintenance for the Municipal Parking Garage.
- Oversaw lighting and electrical rights-of-way to assist in FPL maintenance and improvements of illuminated areas.
- Replaced green garbage containers with new garbage containers throughout the Town Center.
- Conduct inspections of the City's stormwater system as mandated by the NPDES Storm Water Permit and collaborated with our storm drain cleaning contractor to clean stormwater drains and pipes following inspections.
- Continued regular pressure washing and gum removal to keep our Town Center and other areas graffiti-free.



- Completed tree pruning and trimming as needed throughout the city.

STREETS AND LANDSCAPING DIVISION OBJECTIVES FOR FY 2026

- Enhance the appearance of various locations across the city.
- Continue to trim trees as needed throughout the city.
- Continue to upgrade and beautify the Town Center area.
- Arrange the annual maintenance contract with external vendors for the median Landscape maintenance agreement, in coordination with the FDOT reimbursement program.
- Increase overall roadway safety with the timely repair of potholes and removal of debris and other dangerous objects from the right of way.
- Regularly inspect and maintain easements and tall trees near power lines.
- Continue to assist with the City's tree-planting initiatives.
- Refresh faded parking space markings in the vicinity.
- Respond and complete requests made through "See-Click Fix" in a timely manner.
- Fix broken sidewalks to reduce the City's legal risk.



STREETS & LANDSCAPING DIVISION ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
Mowing of City Facilities & Locations	78	78	78	78	78
Sweeping of Streets [miles]	2,645	2,645	2,645	2,645	2,645
Pressure-Cleaning of Sidewalks	52	52	52	52	52
Inspection of Storm Drains	800	800	800	800	800
Cleaning of Drainage Pipes [feet]	1,200	1,400	1,150	1,250	1,400
Cleaning of Storm Drains	100	120	130	135	150
Citywide Insp. of Street Lights & Downtown Lighting	40	40	40	40	40
Removal of Graffiti	100	150	230	150	150
Trimming of Street Trees	400	300	240	200	150
Installation & Repair of Street Signs	80	100	120	120	120
Citywide Repair of Potholes	40	30	25	35	40
Installation & Removal of Banners	60	40	40	40	30



STREETS & LANDSCAPING DIVISION BUDGET FY 2026
001-1730-541

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011730	5411210 SALARIES - REGULAR	258,962	354,125	423,789	405,855	452,160
0011730	5411410 OVERTIME	7,506	8,330	10,000	12,500	14,000
0011730	5411420 OVERTIME-SPECIAL EVENT FEE WAIVER	0	0	0	0	5,280
0011730	5412110 F.I.C.A.	21,270	28,135	33,891	32,004	36,368
0011730	5412210 PENSION PLAN CONTRIBUTION	17,683	20,414	51,279	49,350	61,042
0011730	5412220 ICMA	7,124	0	0	0	0
0011730	5412310 GROUP HEALTH INSURANCE	52,434	65,264	73,880	61,868	78,440
0011730	5412410 WORKER'S COMPENSATION	12,630	14,170	16,952	14,064	18,086
	TOTAL PERSONNEL SERVICES	377,609	490,438	609,791	575,641	665,376
0011730	5413410 CONTRACTUAL SERVICES - UNDERLINE	0	0	0	0	75,000
0011730	5413450 CONTRACTUAL SERVICES	90,276	95,515	100,000	103,000	155,000
0011730	5414070 TRAVEL AND CONFERENCE	0	0	250	200	0
0011730	5414080 EMPLOYEE EDUCATION	448	0	500	450	500
0011730	5414120 COMMUNICATION	434	441	1,080	1,040	1,080
0011730	5414625 LANDSCAPE MAINTENANCE	95,521	199,081	230,000	120,000	230,000
0011730	5414640 MAINT & REP.STREETS & PARKWYS	25,237	24,896	25,000	20,000	25,000
0011730	5414650 ELECTRICITY-STREET LIGHTS	148,975	145,498	150,000	140,000	150,000
0011730	5414670 MAINT & REP-GDS & STRUCT	9,752	7,943	12,000	10,000	12,000
0011730	5414821 SPECIAL EVENT FEE WAIVER	0	0	0	0	8,459
0011730	5415210 SUPPLIES	4,909	4,983	5,000	4,000	5,000
0011730	5415220 UNIFORMS	3,434	3,650	5,000	4,900	6,000
0011730	5415245 TOOLS	11,550	5,690	8,000	7,600	8,000
	TOTAL OPERATING EXPENSES	390,535	487,697	536,830	411,190	676,039
	TOTAL STREET MAINTENANCE	768,144	978,134	1,146,621	986,831	1,341,415



PUBLIC WORKS MOTOR POOL DIVISION

001-1760-519

MISSION

The Division provides preventive maintenance and repair of public works automotive and mechanical equipment that will protect the public's investment in these resources as well as to provide safe and dependable units for City personnel to perform their duties effectively with minimum downtime to vehicles.

MOTOR POOL DIVISION FUNCTIONS AND DUTIES

Equipment Maintenance (Motor Pool) Division is responsible for: maintaining and servicing the City's entire vehicular fleet and equipment; performing preventative vehicle maintenance; managing and maintaining vehicle inventory as well as fuel inventory; arranging for underground fuel storage tank inspections; purchasing and managing our heavy equipment City fleet; responsible for Landscape maintenance of mower, saws, tools and other lawn equipment; monitor fuel system and conducts fuel level checks.

MOTOR POOL DIVISION ACCOMPLISHMENTS FOR FY 2025

- Staff assessed the inventory of the fleet and conducted preventive maintenance to guarantee optimal performance of the vehicles.
- The motor pool team participated in training sessions focused on repairing and maintaining the City's fleet of vehicles.
- Carried out repairs on heavy-duty trucks that had not been previously addressed by the motor pool, including work on air conditioning systems, transmissions, brakes, engine removals, and front-end repairs.
- Continued preventive maintenance program to prevent oil and hydro leaks in the streets throughout the city.
- Regular maintenance appointments are planned for city vehicles.
- Ongoing routine maintenance to ensure that police vehicles receive regular oil changes.
- Improved the Motor Pool by acquiring new tools and equipment that allow staff to perform essential repairs efficiently and effectively on vehicles and heavy equipment.



- Reduce the number of outside repairs by vendors, by training and repairing with our own staff.

MOTOR POOL DIVISION OBJECTIVES FOR FY 2026

- Enhance the software used for managing fleet work orders.
- Increase scheduled maintenance performance.
- Decreased fuel usage and emissions by exchanging older vehicles with newer ones. Studied a more efficient fuel distribution system to improve gasoline and diesel control in fleet management.
- Investigate technologies for vehicles that use alternative forms of propulsion, like electric power, natural gas, and hybrid systems.
- Respond and complete requests made through “See-Click Fix” in a timely manner
- Continue to attend repair and maintenance training concerning the City’s fleet.

MOTOR POOL ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
Motor Pool Scheduled & Unscheduled Services	1,600	1,700	1,850	1,900	2,000
Motor Pool Road Call/Emerg. Serv.	50	50	40	20	40
Motor Pool Warranty Service	10	20	25	25	20
Generator Inspections	208	208	208	208	208
Fuel Level Checks	150	150	150	150	150
Police Oil Change	35	50	80	80	80



MOTOR POOL DIVISION BUDGET FY 2026
001-1760-519

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011760	5191210 SALARIES - REGULAR	107,379	169,936	182,667	182,075	194,218
0011760	5191410 OVERTIME	5,613	7,003	8,000	9,892	10,000
0011760	5192110 F.I.C.A.	8,526	13,327	14,586	14,686	15,623
0011760	5192210 PENSION PLAN CONTRIBUTION	13,795	13,563	22,962	22,098	27,407
0011760	5192310 GROUP HEALTH INSURANCE	18,919	27,924	27,705	24,412	29,415
0011760	5192410 WORKER'S COMPENSATION	2,176	2,366	3,795	3,450	4,060
	TOTAL PERSONNEL SERVICES	156,408	234,119	259,715	256,613	280,723
0011760	5194080 EMPLOYEE EDUCATION	0	159	250	250	250
0011760	5194120 COMMUNICATION	46	278	0	556	600
0011760	5194515 LIABILITY INSURANCE-AUTO	22,571	21,767	40,000	37,496	40,000
0011760	5194620 MAINT & REP-OPERAT EQUIP	987	2,842	4,000	3,000	5,000
0011760	5194680 MAINT & REP-OUTSIDE SER.	104,270	119,962	120,000	120,000	140,000
0011760	5195220 UNIFORMS	3,615	3,415	4,000	3,500	4,000
0011760	5195230 FUEL & LUB.	126,031	111,723	169,000	135,000	169,000
0011760	5195240 PARTS	80,202	90,484	95,000	90,000	120,000
0011760	5195245 OPERATING TOOL	2,028	3,942	5,000	4,000	5,000
0011760	5195250 TIRES	29,931	29,675	35,000	30,000	40,000
0011760	5195260 CHEMICALS/SUPPLIES	1,977	1,733	2,000	2,000	2,000
	TOTAL OPERATING EXPENSES	371,658	385,980	474,250	425,802	525,850
	TOTAL MOTOR POOL	528,065	620,099	733,965	682,415	806,573



PUBLIC WORKS ENGINEERING AND CONSTRUCTION DIVISION

001-1790-519

MISSION

To provide citizens with professional engineering services in support of information collection and archiving, planning, permitting, design and administration of all public infrastructure construction programs; provide engineering and technical services, construction administration, inspection and quality assurance for all infrastructure construction projects.

ENGINEERING AND CONSTRUCTION DIVISION FUNCTIONS AND DUTIES

Engineering and Construction Division is responsible for managing the City's Capital Improvement Plan, which mainly includes projects involving traffic calming; drainage; roadways; sidewalks; and street lighting; performing stormwater utility activities; assisting Planning Department in the City's flood/community rating system; assisting the public with inquiries related to design and construction activities; administering public workshops for City projects; reviewing engineering plans from consultants and contractors per City standards; directing City engineering consultants and contractors; issuing RFP's for design and bids for construction; coordinating efforts with other governmental agencies; issuing permits for construction within public right of way; reporting traffic concerns from residents to Miami Dade County and FDOT; managing State annual National Pollutant Discharge Elimination System (NPDES) permit for City stormwater systems; maintaining and updating City master plans for stormwater, maintaining as-built records; establishing traffic studies to implement traffic calming projects; monitoring and managing emergency hurricane debris clearance and removal; manage canal routine maintenance contracts with Miami-Dade County and grant funds project reporting.

ENGINEERING & CONSTRUCTION ACCOMPLISHMENTS FOR FY 2025

- Implemented traffic calming recommendations based on the Citywide Traffic Calming Study.
- Managed transit and mobility programs throughout the City.
- Provided drainage improvements throughout the City based on resident requests.
- Implemented recommendations from the South Miami Intermodal Transportation Plan.
- Continued the road resurfacing and reconstruction projects.
- Provided citywide sidewalk repairs and replacements.



- Cleansed the inlets and catch basins throughout the City.
- Provided maintenance and repairs to City street signs.
- Participated in the Design review Committee.
- Provided plans review and inspections to construction of new homes.
- Provided the Annual National Pollutant Discharge Elimination System report to the Florida Department of Environmental Protection.
- Coordinated projects with Developers, Miami-Dade County and Florida Department of Transportation
- Managed Interlocal Agreements with Miami-Dade County

ENGINEERING & CONSTRUCTION OBJECTIVES FOR FY 2026

- Continue to Administer the Capital Improvement Projects for traffic calming, roadway & road infrastructure and Miscellaneous projects.
- Continue to implement traffic calming devices
- Continue to manage transit and mobility programs throughout the City.
- Continue to provide drainage improvements throughout the City based on resident requests.
- Continue the citywide road resurfacing and reconstruction projects.
- Continue to provide citywide sidewalk repairs and replacements.
- Continue the cleaning of the inlets and catch basins throughout the City.
- Continue to implement sanitary sewer projects based on the sanitary sewer master plan.
- Continue to provide landscape improvements projects throughout the City.
- Continue to provide construction management to parking garage repairs and improvements.
- Continue to provide maintenance and repairs to City street signs.
- Continue to participate in the Design review Committee.



- Continue to provide plans review and inspections to construction of new homes.
- Continue to provide the Annual National Pollutant Discharge Elimination System report to the Florida Department of Environmental Protection.
- Continue to coordinate projects with Miami-Dade County and Florida Department of Transportation.
- Continue to coordinate projects with Developers.
- Continue to assist with grant applications and grant management with FDOT and FDEP
- Continue to Manage Interlocal Agreements with Miami-Dade County.

ENGINEERING AND CONSTRUCTION DIVISION

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
Mgmt. of Construction Projects	21	24	22	23	25
Permits Issued	93	90	91	88	95
Permits Handled	90	116	114	106	110



PUBLIC WORKS ENGINEERING & CONSTRUCTION DIVISION BUDGET FY 2026
001-1790-519

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011790 5191210	SALARIES & WAGES - REGULAR	175,045	201,869	221,125	161,374	235,448
0011790 5192110	F.I.C.A.	13,944	16,278	18,329	12,345	19,425
0011790 5192210	PENSION PLAN CONTRIBUTION	10,052	10,263	17,029	16,388	19,479
0011790 5192220	ICMA	4,233	4,833	5,627	5,504	6,381
0011790 5192310	GROUP HEALTH INSURANCE	18,187	19,041	18,470	11,771	19,610
0011790 5192410	WORKER'S COMPENSATION	211	232	332	300	353
	TOTAL PERSONNEL SERVICES	221,672	252,516	280,912	207,682	300,696
0011790 5193450	CONTRACTUAL SERVICES	0	0	0	0	55,000
0011790 5194070	TRAVEL & CONFERENCE	0	0	500	500	0
0011790 5194080	EMPLOYEE - EDUCATION	0	500	1,200	1,000	1,200
0011790 5194120	COMMUNICATION	867	881	1,560	900	1,200
0011790 5195205	COMPUTER EQUIPMENT	0	0	1,000	350	1,000
0011790 5195210	SUPPLIES	16	33	1,000	1,000	1,000
0011790 5195410	MEMBERSHIPS & SUBSCRIPTIONS	335	0	400	400	400
0011790 5196490	CONSTRUCTION PROJECTS	0	0	250,000	250,000	300,000
	TOTAL OPERATING EXPENSES	1,218	1,414	255,660	254,150	359,800
	TOTAL ENGINEERING & CONSTRUCTION	222,891	253,930	536,572	461,832	660,496

PUBLIC WORKS ENGINEERING & CONSTRUCTION BUDGET HIGHLIGHTS:

3450 Contractual Services --

Special Engineering Services	20,000
Stormwater Fee Study	35,000
TOTAL	55,000

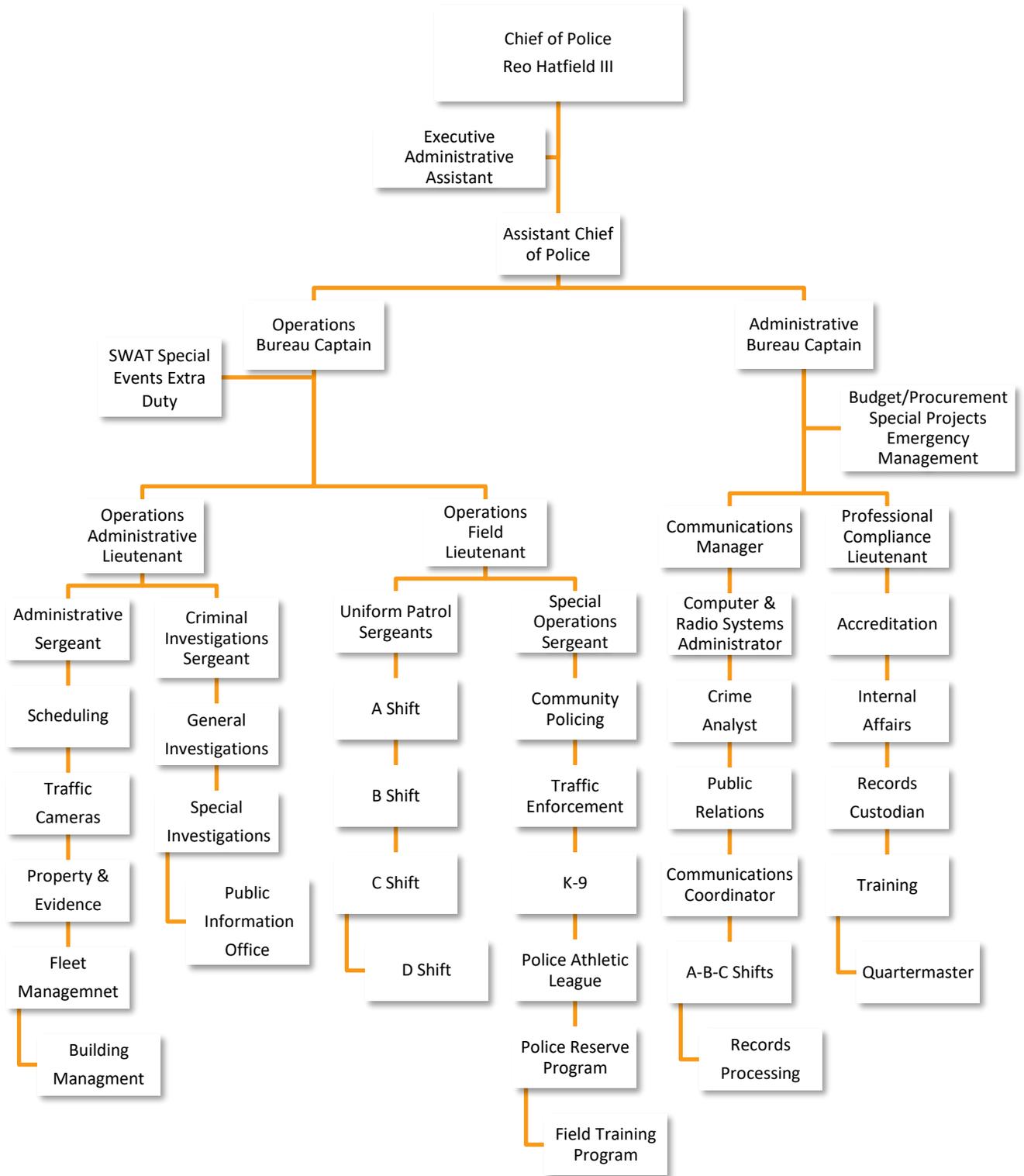
6490 Construction Projects --

Project Contingency	300,000
TOTAL	300,000



POLICE DEPARTMENT

POLICE ORGANIZATIONAL CHART





POLICE DEPARTMENT

001-1910-521

MISSION

To deliver professional police services in partnership with the people we serve, in order to provide a safe and secure environment for all.

POLICE DEPARTMENT FUNCTIONS AND DUTIES

To be a world class law enforcement agency, one that exhibits traits for other agencies to emulate, one that is constantly endeavoring to improve and stay on the cutting edge of the policing profession; an agency that impresses its citizens the first and every time, always striving to improve upon its successes and one that empowers and encourages its employees to serve the public and protect life and property with dignity, honor and pride.

POLICE DEPARTMENT ACCOMPLISHMENTS FOR FY 2025

- Achieved staffing levels at 100% for sworn department members.
- Conducted Struggle Well Micro Trainings for officers.
- Drastically Augmented the number and types of training our officers attend.
- Acquired new duty pistols – transitioned from various Glock models to standardized Glock 47 MOS with red dot sights and weapon mounted lights
- Implemented PACE online scheduling software.
- 4 officers successfully completed the police academy
- 3 communications officers completed the 911 Telecom Course for state certification
- Upgraded to the new Axon Body 4 Cameras
- Upgraded our less-lethal weapon systems to 40mm foam rounds
- Implemented the Axon Sidearm Signal feature on pistol holsters
- Held bi-monthly Employee Advisory Committee meetings.
- Reinstated the Motorcycle Patrol Unit.



- Acquired new speed detection LASER units
- Conducted ICAT / De-escalation training department wide

POLICE DEPARTMENT OBJECTIVES FOR FY 2026

- Achieve staffing levels at 100% for Communications.
- Receive 4th reaccreditation from the Commission of Florida Law Enforcement Accreditation
- Receive first accreditation from the Commission on Accreditation for Law Enforcement Agencies
- Continue to reduce crime rates.
- Upgrade our CAD / RMS system to a new provider
- Upgrade departmental rifles to Smith and Wesson T15s
- Progress with the implementation of a Multi-Agency SWAT team.
- Enhance traffic safety through regular Saturation patrols and DUI checkpoints.
- Reduce the unhoused population through intervention programs.
- Increase firearms training to include marksmanship and tactical training.
- Purchase a new Training Simulator
- Implement the Rapid ID mobile finger print identification system
- Acquire the Livescan fingerprint machine



POLICE DEPARTMENT ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	PROJECTED FY 2026
Administrative:					
Employment Applicants processed	12	20	15	15	16
Internal Investigations Conducted	6	6	6	5	5
Employee Training Hours	4,000	3,800	1,300	3,500	9,150
Vehicles Purchased	8	8	7	5	2
Property & Evidence Handled	505	510	550	530	530
Communications:					
Total Calls for Service	14,000	14,290	14,000	13,000	13,700
Patrol:					
Total Arrests	500	450	750	800	670
Citations - Moving Violations	7,000	7,000	6,500	6,000	6,500
Non-Moving & Parking	2,500	2,000	2,200	2,500	2,200
Written Reports	3,500	3,500	2,000	2,500	2,670
Assigned Calls	13,500	13,250	13,350	12,000	12,900
Criminal Invest. Division:					
Total Cases Assigned	875	850	850	865	855
Total Cases Cleared	300	290	300	295	295
Total Arrests	50	45	50	50	50
Crime Scenes Processed	45	40	40	45	42
Total Reports Written	950	950	950	950	950



POLICE DEPARTMENT BUDGET FY 2026
001-1910-521

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026	
0011910	5211210	SALARIES - REGULAR	4,285,360	4,832,797	5,603,143	5,524,791	5,954,320
0011910	5211211	SALARIES - PAYOUTS	0	0	0	0	235,956
0011910	5211310	SALARIES - PART-TIME	0	0	0	0	82,114
0011910	5211410	OVERTIME	317,627	266,226	215,000	381,378	290,000
0011910	5211411	OVERTIME-HOLIDAY PAY	81,374	113,521	90,000	104,913	104,791
0011910	5211413	OVERTIME-RED LIGHT CAMERAS	8,235	8,863	10,000	14,794	0
0011910	5211414	OVERTIME-SCHOOL ZONE CAMERAS	0	0	40,000	24,198	0
0011910	5211510	SPECIAL PAY-EDUCATION INCEN.	33,167	33,912	34,301	27,518	24,990
0011910	5211530	HAZARD PAY	88,425	88,455	100,215	55,845	0
0011910	5212110	F.I.C.A.	385,200	423,286	477,398	412,195	506,752
0011910	5212111	F.I.C.A. -PAYOUTS	0	0	0	0	18,051
0011910	5212210	PENSION CITY CONTRIBUTION	301,716	263,000	428,844	413,864	565,739
0011910	5212220	DEFERRED COMP. CONTR (ICMA)	17,271	10,178	4,021	9,539	12,765
0011910	5212310	GROUP HEALTH INSURANCE	469,191	510,439	544,865	498,359	578,495
0011910	5212410	WORKER'S COMPENSATION	53,655	49,255	64,840	50,390	65,076
	TOTAL PERSONNEL SERVICES	6,041,222	6,599,931	7,612,627	7,517,784	8,439,048	
0011910	5213116	ANNUAL PHYSICALS	13,975	5,185	17,340	15,640	17,340
0011910	5213120	LEGAL SERVICES	12,648	0	20,000	15,000	20,000
0011910	5213450	CONTRACTUAL SERVICES	209,977	250,279	446,575	410,017	303,061
0011910	5213452	RED LIGHT CAMERAS	222,130	117,270	228,000	228,000	228,000
0011910	5213456	SCHOOL CROSSING	63,618	80,846	100,000	102,256	103,000
0011910	5213490	CRIME PREVENTION PROGRAMS	140	7,199	16,000	14,784	26,000
0011910	5213480	DIGITIZING	0	0	0	0	5,000
0011910	5214070	TRAVEL & CONFERENCE	9,511	9,310	13,000	14,740	18,000
0011910	5214080	TRAINING & EDUCATION	14,993	35,438	55,500	54,600	85,600
0011910	5214110	POSTAGE	1,428	1,067	2,000	600	2,000
0011910	5214120	COMMUNICATION	36,508	47,702	62,300	56,881	63,969
0011910	5214510	LIABILITY INSURANCE	127,233	121,365	135,000	121,054	135,000
0011910	5214515	AUTO INSURANCE	33,657	32,456	42,000	26,250	42,000
0011910	5214620	MAINT & REPAIR EQUIPMENT	8,185	10,482	33,000	14,820	43,797
0011910	5214630	MAINT & REPAIR COMM EQMT	2,152	3,693	7,200	3,500	4,700
0011910	5214634	MAINT & REPAIR COMM EQMT	0	0	0	0	143,700

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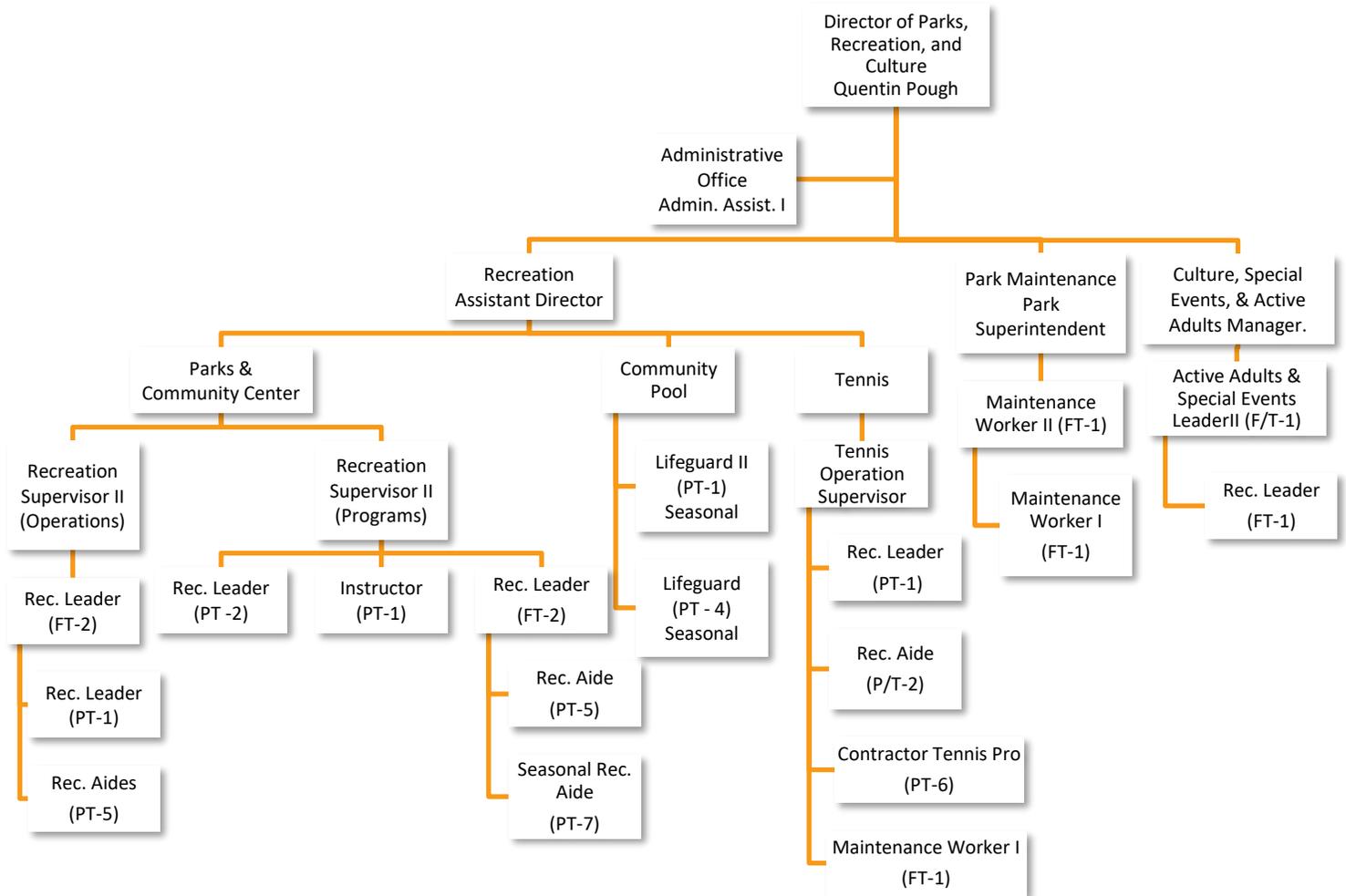
ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011910 5214710	PRINTING- INFRASTRUCTURE	3,266	5,000	5,800	5,800	5,800
0011910 5214821	SPECIAL EVENTS FEE WAIVER	0	0	0	0	14,462
0011910 5214960	SPECIAL INVESTIGATIONS	0	0	3,000	800	3,000
0011910 5214970	EMPLOYEE TESTING	11,414	15,940	16,110	11,230	14,900
0011910 5215205	COMPUTER EQUIPMENT	0	51,825	66,700	58,600	66,600
0011910 5215210	SUPPLIES	96,112	193,685	157,480	98,230	166,430
0011910 5215220	UNIFORMS	82,671	67,094	124,900	84,900	114,900
0011910 5215230	FUEL	139,085	102,614	130,000	115,000	133,200
0011910 5215410	MEMBERSHIPS & SUBSCRIPT.	2,020	7,675	9,240	8,675	21,595
	TOTAL OPERATING EXPENSES	1,090,722	1,166,126	1,691,145	1,461,377	1,782,054
0011910 5219920	CONTINGENCY	0	0	65,000	0	5,000
	OTHER FUNDING SOURCE	0	0	65,000	0	5,000
	TOTAL POLICE DEPARTMENT	7,131,944	7,766,057	9,368,772	8,979,161	10,226,102



PARKS, RECREATION, & CULTURE DEPARTMENT



PARKS, RECREATION, & CULTURE DEPARTMENT ORGANIZATIONAL CHART





PARKS, RECREATION, & CULTURE DIVISION

001-2000-572

MISSION

Our mission is to enhance the quality of pleasant living in South Miami by providing safe, inviting, and beautifully maintained parks and facilities; provide a variety of fun and inclusive programs, services, and events; and, serve as a model of excellence in both customer service and operational performance. #ItStartsNEndsWithParks

PARKS, RECREATION, & CULTURE DIVISION FUNCTIONS AND DUTIES

The Parks, Recreation and Culture Division is responsible for the management of public parks and facilities and coordination of diverse programs, services, and events. The Department is comprised of four (4) major service areas as follows:

Administration: provides responsible and sound leadership & management, capital project planning and management, grant and contract management, budget development and monitoring, and oversees various day-to-day administrative operations.

Events: plans and organizes diverse internal events and coordinates permits for external special events and filming activities within the city's limits/boundaries.

Park Maintenance: performs skilled tasks to ensure city parks and facilities are clean, safe, and operational; specializes in the care and maintenance of trees and assists with construction projects.

Recreation: organizes and delivers internal and contracted programs, activities, and services; manages facility rentals and permits; and, conducts routine maintenance support duties.

PARKS, RECREATION, & CULTURE DIVISION ACCOMPLISHMENTS FOR FY 2025

- Completed multiple new capital improvement projects at South Miami Park (artificial turf field, picnic shelters, & portable restroom trailer), Palmer Park (LED field lighting upgrades & infield laser-grading), and Murray Park (perimeter fence, & natural grass).
- Commenced Parks and Recreation Master Plan for the 2026-2035 (10-year).
- Hired a new Events and Active Adults Manager – Nicole Bostick.
- Processed and issued 13+ special event permits.
- Successfully planned and executed sixteen (16) City events, including the Commissioner Gil plaque dedication, a FIFA Pass It On soccer event, and a South Miami Ribbon Cutting ceremony.



- Implemented a new bi-weekly lite breakfast program for senior participants of the South Miami Plaza.
- Introduced new weekly wellness classes with Kaki (including exercise, art, yoga, music therapy, and crafts), bi-monthly hair and grooming services for men and women, and interactive sessions with firefighters to share health and safety insights at the Senior Center.
- Offered informational senior programs such as an oral hygiene presentation for older adults, a Brain Center visit focused on neurological health and caregiver support, a Medicare fraud awareness session, and an emergency response training that included CPR and overdose response
- Retrofit two (2) additional pickleball courts at Marshall Williamson Park.
- Partnered with South Miami United FC and the South Miami Grey Ghost to launch a new flag football program at South Miami Park.
- Revised schedule of fees for pavilion rentals throughout parks system.
- Commenced construction of the restroom/concession building at South Miami Park.
- Replaced and standardized BBQ grills throughout parks system.
- Created digital SoMi Park highlights videos for existing park sites.
- Finalize new department highlight video.

PARKS, RECREATION, & CULTURE DIVISION OBJECTIVES FOR FY 2026

- Complete 85% of planned capital improvement projects.
- Complete Parks and Recreation Master Plan Study for the 2026-2035 (10-year).
- Commence construction of community building at Dante Fascell Park.
- Commence construction of parking lot at South Miami Park.
- Complete construction documents for Palmer Park.
- Develop a cost recovery and pricing policy for the department.



- Develop and conduct a general user survey that asks participants to express their level of satisfaction with various parks and recreation operations, programming, and maintenance items.
- Proactively engage with local businesses and community organizations to enhance Active Adult programming and informational sessions (ex. optimizing social security benefits, fraud prevention, line dancing etc.)
- Expand and sustain internal events enhancing event quality, operational efficiency, and audience experience through dedicated planning and coordination.
- Enhance community engagement and local economic impact by streamlining the permitting process and strengthening partnerships with third-party event organizers
- Continue to standardize external amenities (picnic tables & trash receptacles) throughout park system.

PARKS, RECREATION, & CULTURE DEPARTMENT ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATED FY 2025	ESTIMATED FY 2026
Youth Football Players	125	140	160	130	150
Youth Cheerleaders	25	25	22	25	25
Youth Basketball Players	418	668	800	650	750
Senior Weekday Meals Served	17,554	13,000	15,600	17,290	17,000
Senior Weekend Meals Served	6,760	6,760	6,760	3,952	3,952
Fuchs Rental (pavillion)	40	20	50	50	50
South Miami Rental (pavilion)	0	0	0	100	175
Dante Fascell Rental (pavillion)	205	200	200	210	210



PARKS, RECREATION, & CULTURE DIVISION BUDGET FY 2026
001-2000-572

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0012000	5721210 SALARIES - REGULAR	429,343	469,610	545,264	533,402	721,487
0012000	5721310 SALARIES - PART-TIME	0	18,729	23,580	39,169	67,596
0012000	5721420 OT SPECIAL EVENT FEE WAIVER	0	0	0	0	2,280
0012000	5722110 F.I.C.A.	32,319	36,933	44,223	43,802	60,048
0012000	5722210 PENSION PLAN CONTRIBUTION	40,583	39,314	65,977	63,496	79,415
0012000	5722220 ICMA	0	1,246	0	5,864	9,326
0012000	5722310 GROUP HEALTH INSURANCE	44,786	56,619	55,410	48,900	88,245
0012000	5722410 WORKER'S COMPENSATION	8,285	9,052	11,377	10,158	14,430
	TOTAL PERSONNEL SERVICES	555,316	631,503	745,831	744,791	1,042,827
0012000	5723450 CONTRACTUAL SERVICES	39,013	78,605	107,560	106,622	46,862
0012000	5724060 AUTO ALLOWANCE	3,758	3,758	3,768	3,768	3,768
0012000	5724070 TRAVEL & CONFERENCE	346	2,050	8,347	8,347	9,710
0012000	5724080 EMPLOYEE EDUCATION	2,363	2,581	6,330	3,680	5,800
0012000	5724110 POSTAGE	150	142	150	150	150
0012000	5724120 COMMUNICATION	5,585	5,366	5,691	5,691	6,247
0012000	5724310 UTILITIES - ELECTRICITY	12,430	6,745	7,000	6,000	7,000
0012000	5724320 UTILITIES - WATER	912	1,755	1,300	2,600	3,000
0012000	5724515 LIABILITY INSURANCE- AUTO	3,772	3,635	8,357	8,357	8,357
0012000	5724710 COPY MACHINE	1,840	2,266	7,000	2,400	7,000
0012000	5724820 SPECIAL EVENTS	83,529	152,489	210,000	201,463	228,500
0012000	5724821 SPECIAL EVENTS FEE WAIVERS	0	0	0	0	5,010
0012000	5725205 COMPUTER EQUIPMENT	7,495	2,825	3,200	3,200	3,200
0012000	5725210 SUPPLIES	3,130	3,606	4,000	4,000	6,000
0012000	5725220 UNIFORMS	1,869	2,776	3,250	3,250	3,750
0012000	5725230 FUEL	11,319	8,573	11,000	8,000	10,080
0012000	5725410 MEMBERSHIP & SUBSCRIPTION	603	0	1,050	1,100	1,600
0012000	5725630 FOOTBALL	36,122	46,687	59,380	60,465	89,460
0012000	5725631 CHEERLEADERS	12,918	11,197	18,150	18,150	35,490
0012000	5725670 SPECIAL RECREATION PROGRAMS	17,097	23,033	32,000	27,320	38,430
0012000	5725680 SENIOR CITIZENS PROGRAMS	13,087	42,962	133,650	120,071	145,686
	TOTAL OPERATING EXPENSES	257,339	401,051	631,183	594,634	665,100
0012000	5729920 CONTINGENCY	0	0	5,000	0	5,000
	OTHER FUNDING SOURCE	0	0	5,000	0	5,000
	TOTAL RECREATION	812,655	1,032,554	1,382,014	1,339,425	1,712,927



GIBSON-BETHEL COMMUNITY CENTER

001-2020-572

MISSION

The mission statement of the Gibson-Bethel Community Center is to promote and provide quality activities and services that will contribute to the physical, mental, emotional, and social well-being of the community.

GIBSON-BETHEL COMMUNITY CENTER FUNCTIONS AND DUTIES

The Gibson-Bethel Community Center is intended to promote and provide a one-stop shop for quality activities and services that will contribute to the physical, mental, emotional, and social well-being of the community.

The Gibson-Bethel Community Center is approximately 22,000 square foot facility with a fitness room, a basketball gymnasium, multipurpose room, arts and craft room, classroom space for programs and activities and a computer lab. The Community Center offers a variety of activities and classes for people of all ages. A strong emphasis is placed on youth-oriented programs such as afterschool programs, tutorial sessions, summer camps, youth sports, cultural arts, fitness, and enrichment programs such as music production and arts. In addition, the community center is utilized for meetings, conferences, educational seminars and special events.

GIBSON-BETHEL COMMUNITY CENTER ACCOMPLISHMENTS FOR FY 2025

- Operated two successful seasons of basketball during the fall and winter seasons with a total of 600 participants.
- Provided after-school programming for approximately seventy (70) youth participants.
- Increased Community Center memberships by 71% year over year, from 205 to 352 annual members.
- Replaced four pieces of fitness equipment in the Community Center including a new treadmill, glute press, smith machine, and leg curl.
- Collaborated with the Home Team Miami to offer external field trips, enrichment programming for afterschool participants including Sports STEM, reading, and anti-bullying, along with an afterschool meal program providing supper and snack.
- Resurfaced indoor basketball gymnasium floor at the Gibson-Bethel Community Center.



- Introduced a monthly community focused Women’s Self Defense Class to empower participants with personal safety skills.
- Leadership staff obtained CPSI and Crowd Management Certifications to enhance operational efficiency.
- Launched a new music production workshop introducing residential teens introducing audio engineering and music production tools to ten (10) participants.
- Promoted three recreation aides to recreation leaders.
- Participated in national Parks & Recreation month offering a variety of youth and adult programs for community members.
- Re-opened Community Center for service on Sundays from 9:00 am – 6:00 pm.

GIBSON-BETHEL COMMUNITY CENTER OBJECTIVES FOR FY 2026

- Successfully develop and implement a standardized evaluation procedure for all programs to assess effectiveness, participant satisfaction, and areas for improvement.
- Install new flooring in common areas on first level of Community Center.
- Replace outdated bleacher and basketball crank system in indoor gymnasium.
- Transition to digital signage displays throughout Community Center.
- Upgrade outdated Outside Air Unit system to improve humidity levels.
- Increase after-school participation by 7% from seventy (70) participants to seventy-five (75) participants.
- Further develop new teen program to be offered year-round.
- Add a minimum of one (1) new adult fitness class option to our community center offerings.
- Update building SOP documents to reflect industry best practices and standards.
- Continue replacement phasing of antiquated cardio and strength equipment using \$15,000 capital improvement funds.
- Evaluate all program fees and update accordingly based on approved revenue policy and benchmarked market rates.



- Restructure community center front desk and improve check in procedures.

GIBSON-BETHEL COMMUNITY CENTER ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PROJECTED FY 2025	ESTIMATED FY 2026
One Day Camp Participants	43	50	60	60	60
Spring Camp Participants	10	15	14	20	20
Winter Camp Participants	10	15	18	20	20
Summer Camp Participants	110	110	110	110	120
After School Program Participants	77	75	72	75	75
Fitness Center Total Memberships & Passes	150	150	200	250	250
Facility Rentals	75	75	75	65	70
Silver Sneakers	-	-	0	700	700
Jazzercise	-	-	0	425	425



GIBSON-BETHEL COMMUNITY CENTER DIVISION BUDGET FY 2026
001-2020-572

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0012020	5721210 SALARIES - REGULAR	252,899	297,044	338,506	328,806	358,783
0012020	5721310 SALARIES - PART TIME	171,475	178,458	306,584	236,455	306,584
0012020	5721410 OVERTIME	0	150	0	6	0
0012020	5722110 F.I.C.A.	31,565	35,810	49,349	43,242	50,901
0012020	5722210 PENSION PLAN CONTRIBUTION	11,379	18,914	32,590	31,364	38,520
0012020	5722220 ICMA	3,823	4,369	4,842	4,747	5,142
0012020	5722310 GROUP HEALTH INSURANCE	54,034	55,985	55,410	48,143	58,830
0012020	5722410 WORKER'S COMPENSATION	9,596	10,255	12,902	12,836	13,307
	TOTAL PERSONNEL SERVICES	534,771	600,986	800,183	705,599	832,067
0012020	5723450 CONTRACTUAL	2,321	9,255	8,000	8,000	8,500
0012020	5724310 UTILITIES-ELECTRICITY	63,082	44,025	53,000	48,000	53,000
0012020	5724670 MAINT & REP-GRDS & STRCTR	15,786	15,220	15,300	15,300	15,500
0012020	5724710 COPY MACHINE	883	1,361	2,460	2,000	2,460
0012020	5725205 COMPUTER EQUIPMENT	0	3,750	3,750	3,750	3,750
0012020	5725210 SUPPLIES	2,592	2,362	2,500	2,500	2,500
0012020	5725550 SCHOOL PROGRAM	6,462	7,079	12,500	12,500	12,500
0012020	5725640 BASKETBALL	3,858	570	3,500	2,500	4,500
0012020	5725660 SUMMER CAMP	10,874	10,216	13,625	13,625	13,725
	TOTAL OPERATING EXPENSES	105,858	93,837	114,635	108,175	116,435
	TOTAL COMMUNITY CENTER	640,629	694,822	914,818	813,774	948,502



PARKS LANDSCAPING DIVISION

001-1750-519

MISSION

The Parks Landscape and Maintenance Division is committed to providing City residents with safe, clean, and beautiful parks and facilities.

PARKS LANDSCAPING DIVISION FUNCTIONS AND DUTIES

The Parks Landscape and Maintenance Division is committed to providing City residents with safe, clean, and beautiful parks and facilities; specializes in the care and maintenance of trees, and assists with construction projects. The Parks Division maintains the City's seventeen (17) parks, including turf areas, playgrounds, restrooms, and ball fields. Tasks include litter pickup, emptying garbage, restroom cleaning, irrigation, mowing, turf maintenance, ball field maintenance, pruning, fertilization, pest control, repairs due to vandalism and heavy use, cleaning and repairing structures, tree maintenance, and public contact.

PARKS LANDSCAPING DIVISION ACCOMPLISHMENTS FOR FY 2025

- Planted over 25 trees throughout park system, including 11 trees in Robert Welsh Jr. Park.
- Retrofitted all athletic field lamps to LED lighting at Palmer Park.
- Aerated and top-dressed athletic playing fields at Palmer Park.
- Laser graded and built up (added) red clay, and put down Bermuda sod for 5 infields at Palmer Park.
- Added new fleet equipment (new Kubota tractor, new Gator UTV, and new F150 truck) for Park Maintenance Division.
- Restriped the parking lot and painted the bollards/gates at Dante Fascell Park.
- Replaced all concrete bumpers with new rubber bumper car stops in the parking lots of Dante Fascell Park.
- Maintained the beautification of fourteen (14) parks to include mowing, pruning, tree planting, flower planting, pressure washing sidewalks/gazebos/picnic shelters, cleaning sculptures, litter/debris removal, and graffiti removal year-round.
- Dragged and chalked infields for practice and games during baseball/softball season.



- Painted athletic fields for practice and games during the football seasons
- Treated/sanitized for mold inside the SMP soccer trailer.
- Painted the inside of the SMP soccer trailer and replaced broken floor wood deck with new marine grade wood.
- Relocated Thor Guard lightning system from the soccer trailer to the restroom trailer.
- Remove old cast iron sewer pipe and install new pvc line (approximately 100ft) to alleviate the backing up of the men's/women's bathroom at Fuchs Park.

PARKS LANDSCAPING DIVISION OBJECTIVES FOR FY 2026

- Achieve 90% SLA of work orders submitted via SeeClickFix.
- Maintain all 17 City parks in a safe and welcoming condition through daily litter removal, weekly garbage collection, and regular restroom sanitation.
- Retrofit older irrigation systems with water-saving technology in at least two parks annually.
- Respond to and resolve all vandalism-related maintenance issues within 48 hours of notification.
- Support capital construction and assist with planning, logistics, and landscape installation.



PARKS LANDSCAPING DIVISION ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PROJECTED FY 2025	ESTIMATED FY 2026
Cleaning of Parks' Bathrooms	2/day	2/day	2/day	2/day	2/day
Litter Pick-up in City Parks	Daily	Daily	Daily	Daily	Daily
Mowing of 14 City Parks	30/yr.	30/yr.	30x/year	30x/year	30x/year
Clean Pond (Fuchs Park)	2/yr.	2/yr.	2/year	2/year	2/year
Playground Inspections	1/month	1/month	1/month	1/month	1/month
# of Trees Planted	27	20	7	30	10
# of Football Fields Painted	30	30	30	48	48
# of Baseball/Softball Infields Dragged	?	?	?	395	395
# of Baseball/Softball Infields Chalked	200	200	200	204	204
# of Baseball Perimeter Infield Lines Painted	?	?	?	48	48



PARKS LANDSCAPING DIVISION BUDGET FY 2026
001-1750-519

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0011750 5191210	SALARIES - REGULAR	155,579	179,707	198,250	197,932	213,897
0011750 5191410	SALARIES - OVERTIME	640	1,107	4,000	1,500	4,000
0011750 5192110	F.I.C.A.	12,540	14,465	16,179	15,257	17,376
0011750 5192210	PENSION PLAN CONTRIBUTION	14,104	7,269	24,363	23,446	29,254
0011750 5192220	ICMA	0	0	0	0	0
0011750 5192310	GROUP HEALTH INSURANCE	27,102	28,167	27,705	24,258	29,415
0011750 5192410	WORKER'S COMPENSATION	2,806	3,087	3,947	3,588	4,254
	TOTAL PERSONNEL SERVICES	212,770	233,803	274,444	265,980	298,196
0011750 5193450	CONTRACTUAL SERVICES	189,914	143,719	156,460	142,702	152,100
0011750 5194070	TRAVEL AND CONFERENCE	0	0	700	0	500
0011750 5194120	COMMUNICATION	1,204	1,667	1,668	1,668	2,223
0011750 5194350	ELECTRICITY-CITY PARKS	55,144	54,922	70,000	53,240	70,000
0011750 5194420	OUTSIDE SERV RENTAL	0	0	1,000	0	1,000
0011750 5194515	AUTO INSURANCE	553	522	1,200	1,200	1,200
0011750 5194620	MAINTENANCE & REPAIRS	78,891	116,819	126,500	121,284	140,000
0011750 5195210	SUPPLIES	8,329	9,956	10,000	10,000	10,000
0011750 5195220	UNIFORMS	1,718	2,495	3,278	2,992	3,086
0011750 5195230	FUEL	13,204	9,352	12,000	7,000	9,360
0011750 5195410	MEMBERSHIP AND SUBSCRIPTIONS	0	285	285	0	455
	TOTAL OPERATING EXPENSES	348,956	339,737	383,091	340,086	389,924
	TOTAL LANDSCAPE MAINT.	561,727	573,541	657,535	606,066	688,120



COMMUNITY POOL

001-2030-572

MISSION

The mission statement of the Community Pool is to promote and provide an excellent variety of leisure opportunities to enhance the individual's quality of life through exceptional aquatic programs in an attractive, safe, and well-maintained pool facility.

COMMUNITY POOL DIVISION FUNCTIONS AND DUTIES

Murray Park Aquatic Center encompasses a wide range of activities and responsibilities aimed at serving the community, promoting health and safety, and ensuring the smooth operation of the facility. The aquatic center is open seasonally, 6 to 7 months throughout the year. Programs and activities include but are limited to swim lessons, public open swim, lap swim, fitness classes, community events, and facility rentals.

COMMUNITY POOL ACCOMPLISHMENTS FOR FY 2025

- Partnered with the UM Swim Team to host swim lesson training for after-school participants.
- Cross trained and certified two (2) recreation aides as lifeguards.
- Successfully secured a multi-year agreement with the incumbent swim provider (iSwim), ensuring continuity of service and reinforcing a strong community partnership.
- Successfully trained over ten (10) lifeguards for pool season.
- Replaced the existing motor and impeller on main pool pump.
- Replaced feature pump and main circulation pump and installed new Pulsar briquette system for splash pad.
- Developed and implemented a new teen Junior Lifeguard program.
- Transitioned from monthly to weekly in-service training for lifeguard team to enhance water safety services.
- Partnered with South Miami Children's clinic to provide free swim lessons and enrollment in Jr. Lifeguard Camp for residential youth.
- Collaborated with Branches to provide free swim lessons for thirty (30) residential youth.



COMMUNITY POOL OBJECTIVES FOR FY 2026

- Issue bid and complete pool resurfacing upgrades at Murray Park Aquatic Center.
- Conduct user surveys for aquatic programming (swim lessons, water aerobics, and general pool users).
- Develop and implement a preventative maintenance operational manual for pool and splash pad.
- Obtain learn-to-swim grant funding for residential youth.
- Add a secondary aquatic fitness class for adults through iSwim.
- Cross train group fitness instructors to be able to sub for various class offerings.

COMMUNITY POOL ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PROJECTED FY 2025	ESTIMATED FY 2026
Lifeguard Certifications	10	10	17	15	15
Learn to Swim Participants	200	250	260	270	280
Water Aerobics	45	45	45	50	50
Facility Rentals	8	8	8	8	8



COMMUNITY POOL DIVISION BUDGET FY 2026

001-2030-572

SIX MONTHS OPERATIONS

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0012030	5721310 SALARIES - PART TIME	38,842	42,736	59,434	59,434	59,434
0012030	5722110 F.I.C.A.	2,971	3,269	4,547	4,547	4,547
0012030	5722410 WORKER'S COMPENSATION	332	320	594	594	594
	TOTAL PERSONNEL SERVICES	42,145	46,326	64,575	64,575	64,575
0012030	5723450 CONTRACTUAL SERVICES	15,480	11,465	15,840	11,000	13,200
0012030	5724080 EMPLOYEE EDUCATION	126	508	1,225	1,272	1,325
0012030	5724320 UTILITIES WATER & SEWER	5,396	14,767	16,000	20,000	25,000
0012030	5724310 UTILITIES-ELECTRICITY	1,051	0	0	0	0
0012030	5724350 ELECTRICITY	14,426	8,992	9,000	8,000	9,000
0012030	5724670 MAINTENANCE & REPAIR	11,907	10,200	15,000	15,000	15,000
0012030	5724820 SPECIAL EVENTS	1,404	0	0	0	0
0012030	5725210 SUPPLIES	6,684	6,411	7,000	7,000	7,000
0012030	5725220 UNIFORMS	1,096	258	1,100	1,100	1,350
	TOTAL OPERATING EXPENSES	57,570	52,600	65,165	63,372	71,875
	TOTAL COMMUNITY CENTER	99,715	98,926	129,740	127,947	136,450



TENNIS

001-2010-572

MISSION

The City's Parks and Recreation Department is committed to offering quality tennis facilities to its residents and helping people enjoy life through the physical, mental, and social benefits of fitness and tennis.

TENNIS DIVISION FUNCTIONS AND DUTIES

Dante Fascell Park's Tennis Facility operates year-round and provides a safe, fun and effective program schedule that offers many physical and social benefits for youth and adults. The tennis facility offers women's clinics, professional instructional training, afterschool program, summer camp and youth activities, recreational play and more.

TENNIS ACCOMPLISHMENTS FOR FY 2025

- Generated over \$150,000 in net profits for 3rd straight year.
- 100% of sales are processed through an online cloud-based system.
- More than 230 participants registered for tennis afterschool programming.
- Served more than 30,000 participants and 1,700 individual users.
- Partnered with Strictly Tennis, Volkol, and Bishop's Pitt Master BBQ to host a free social tennis round robin with 32 participants and 75 attendees.

TENNIS OBJECTIVES FOR FY 2026

- Increase social media content on various tennis activities.
- Implement new targeted social media postings.
- Generate a minimum net profit of \$150,000 in net profit.
- Service over 250 children in youth tennis programs.
- Service a minimum of 25,000 participants and 1,500 individual users.
- Conduct user survey for tennis programming.



TENNIS ACTIVITY REPORT

ACTIVITY	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	PROJECTED FY 2025	ESTIMATED FY 2026
Drop-In Court Rentals	3,632	3,500	3,600	3,600	3,600
Winter Camp	33	30	42	43	40
Spring Camp	20	40	23	27	24
Summer Camp	216	215	198	150	175
After School Program	488	450	500	500	500
Adult Women's Clinic	476	450	450	450	450
Private Lesson (hours)	2,220	2,200	2,800	2,700	2,700



TENNIS DIVISION BUDGET FY 2026
001-2010-572

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0012010	5721210	146,651	188,413	212,684	199,683	226,959
0012010	5721310	14,982	34,789	41,920	24,805	41,920
0012010	5721410	0	27	0	245	0
0012010	5722110	12,537	18,420	20,184	17,173	21,276
0012010	5722210	0	2,682	5,047	4,857	5,979
0012010	5722220	9,715	10,899	10,043	12,840	10,862
0012010	5722310	19,660	28,111	36,940	24,752	39,220
0012010	5722410	3,727	3,969	5,092	3,506	5,378
	TOTAL PERSONNEL SERVICES	207,272	287,311	331,910	287,862	351,594
0012010	5723450	238,656	289,692	323,000	316,130	340,850
0012010	5724120	1,094	1,571	1,132	1,132	1,132
0012010	5724620	7,537	0	4,500	3,500	5,000
0012010	5724670	8,382	3,128	16,479	13,500	15,300
0012010	5725205	0	0	1,650	1,494	1,650
0012010	5725210	5,407	2,776	7,500	7,500	8,250
0012010	5725220	645	0	1,400	1,400	1,700
	TOTAL OPERATING EXPENSES	261,720	297,167	355,661	344,656	373,882
	TOTAL TENNIS	468,992	584,478	687,571	632,518	725,476



NON-DEPARTMENTAL

001-2100-519

The Non-Departmental budget was historically used in the past to allocate expenditures, which would be incurred by the City, but was not provided specifically by a particular Department. Certain expenditures, which includes debt, contingency, pension, contractual, etc are included in this category.

The expenditures within the Non-Departmental budget have now been allocated within relevant Departments. We believe this new process more appropriately allocates the expenditure thus giving more clarity to the budget document and process. For example, pension expenses have been allocated by Department based on the salary amounts within each Department multiplied by the percentage of contribution, which the City contributes on behalf of that employee based on salary.

General Contingency has been allocated under the City Manager's Office. Audit expenditure has been allocated to the Finance Department.

The Debt expense has been allocated to the City's Debt Service Fund, which provides a more transparent picture of the City's debt expense and contribution.

The Non-Departmental Section of the budget will continue to be used within the budget document to indicate the transfers from General Fund to any other City Funds.



NON-DEPARTMENTAL BUDGET FY 2026
001-2100-519

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
0012100	5192250 SECTION 185 CONTRIBUTION	282,035	157,707	190,000	190,000	200,000
0012100	5199920 GENERAL CONTINGENCY	0	0	450,000	0	0
	TOTAL PERSONNEL SERVICES/GENERAL GOVT SERVICES	282,035	157,707	640,000	190,000	200,000
0012100	5819120 INTRA-GOV TRANSFER-DEBT SERVICE	717,174	719,064	720,079	720,079	720,516
0012100	5819140 INTRA-GOV CAPITAL IMPROV PRO FUND	3,158,994	6,771,872	7,229,866	7,229,866	3,151,473
	TOTAL TRANSFERS	3,876,168	7,490,936	7,949,945	7,949,945	3,871,989
	TOTAL NON -DEPARTMENTAL	4,158,203	7,648,643	8,589,945	8,139,945	4,071,989

NON-DEPARTMENTAL BUDGET HIGHLIGHTS

9140 INTRA-GOVERNMENTAL CAPITAL IMPROVEMENT PROGRAM FUND - The CIP Fund receives transfers from the General Fund based on the long-term capital budget needs of the various City Departments, as determined by the Commission.



SPECIAL REVENUE FUNDS

STORMWATER DRAIN TRUST FUND

LOCAL OPTION GAS TAX TRUST FUND

HOMETOWN DISTRICT IMPROVEMENT TRUST FUND

PARKS AND RECREATION FACILITIES IMPACT FEE FUND

BOB WELSH TREE TRUST FUND

SOLAR COLLECTOR TRUST FUND

ART IN PUBLIC PLACES FUND

PEOPLE TRANSPORTATION TAX FUND

REVENUE STABILIZATION ACCOUNT

GRANT MATCH RESERVE FUND

INSURANCE RESERVE FUND

TAX EQUALIZATION FUND

BUILDING CAPITAL RESERVE FUND

CITY PARKS ACQUISITION DEVELOPMENT OPS AND MAINT FUND

PEDESTRIAN CROSSING ACQUISITION, DEVELOPMENT, OPS AND MAINT TRUST FUND

POLICE HEADQUARTERS AND EMERGENCY OPERATION CENTER FUND



STORMWATER DRAIN TRUST FUND

CITY OF SOUTH MIAMI SPECIAL REVENUE FUND 111

STORMWATER DRAIN TRUST FUND BACKGROUND

On September 19, 2000, the City of South Miami Commission adopted Ordinance 21-00-1723 providing for the creation of a City of South Miami Stormwater Utility. In 1987, the United States Congress amended the Clean Water Act to require the Environmental Protection Agency to develop regulations for the permitting of stormwater discharges into the waters of the United States of America. In addition, under the provisions of the “Florida Air and Water Pollution Control Act,” (Chapter 403, Florida Statutes, at section 403.0891), local governments are required to develop stormwater management programs.

As provided in the City of South Miami Ordinance and in accordance with a transfer approved by the County, the City took operational control over the stormwater utility function within the City’s boundaries. As such, the stormwater related revenues paid by the City of South Miami residents on their county water bill will flow through to the City, after deduction of County administrative costs, and be used to pay the expenses to carry out the stormwater related activities.

The stormwater user fees were previously assessed through the water billing system managed by the Miami-Dade County Water and Sewer Department (WASD). Customers with private water wells and septic tanks were billed directly by the City of South Miami Finance Department. Now stormwater user fees are collected as part of the property tax bill for all residents.

To determine the amount of runoff that will be generated (as measured by impervious surfaces) an “ERU” (Equivalent Runoff Unit) is calculated. The ERU (Equivalent Residential Usage Unit) is the estimated average of impervious area of developed residential properties for each dwelling unit within the City of South Miami. The estimated average is calculated by dividing the total estimated impervious area of developed residential properties by the estimated total number of dwelling units. The square foot estimated average of impervious area of developed residential properties shall be one (1) ERU for the purposes of fee calculation. In the City of South Miami, an ERU was calculated to equal 1,865 square feet. Each single-family homeowner will pay the cost for one (1) ERU. All other types of properties will pay for multiple ERUs based upon the amount of their actual impervious area. Undeveloped property will pay no stormwater utility fee until the land is developed. Ordinance 10-02-1778 set the ERU at \$4.50 per month.

The money collected by South Miami from the Stormwater Utility Fee goes into a separate Stormwater Drain Trust Fund for maintenance of existing catch basins, stormwater drains, and canal system and future construction of new facilities as may be recommended upon the development of the Stormwater Master Plan.



**STORMWATER DRAIN TRUST
CITY OF SOUTH MIAMI FUND 111**

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	379,965	478,375	246,226	246,226	-19,871
	REVENUES					
1110000	3143000 UTILITY TAX-STORMWATER INTERGOVERNMENTAL	1,053	0	0	576	0
1110000	3301000 REVENUE	383,572	387,104	380,000	385,000	385,000
1110000	3612000 INTEREST INCOME	20,293	15,555	5,000	11,743	5,000
1110000	3699201 MISC OTHERS	0	0	0	0	0
	TOTAL REVENUE	404,918	402,658	385,000	397,319	390,000
	EXPENDITURES					
1111730	5411210 REGULAR SALARY	43,138	52,791	56,898	56,898	63,033
1111730	5411410 OVERTIME	3,390	4,473	2,500	5,000	2,500
1111730	5412110 FICA PENSION PLAN CONTRIBUTION	3,453	4,337	4,544	4,544	4,822
1111730	5412210 CONTRIBUTION	3,925	4,208	6,848	6,848	8,118
1111730	5412310 GROUP HEALTH INSURANCE	8,972	9,286	11,099	8,400	9,805
1111730	5412410 WORKER'S COMPENSATION	1,570	1,798	2,264	1,822	2,405
	TOTAL PERSONNEL SERVICES	64,448	76,891	84,153	83,512	90,683
1111730	5413450 CONTRACTUAL SERVICES	92,060	86,081	139,245	105,409	96,945
	TOTAL OPERATING EXPENSES	92,060	86,081	139,245	105,409	96,945
1111730	5416490 CONSTRUCTION PROJECTS	0	321,834	565,000	324,495	0
	TOTAL CAPITAL OUTLAY	0	321,834	565,000	324,495	0
	TOTAL EXPENDITURES	156,508	484,807	788,398	513,416	187,628
1111730	5819120 TRANSFER-GEN FUND	150,000	150,000	150,000	150,000	150,000
	TOTAL OTHER FINANCING SOURCES	150,000	150,000	150,000	150,000	150,000
	TOTAL FUND EXPENSES	306,508	634,807	938,398	663,416	337,628
	ENDING FUND BALANCE	478,375	246,226	-307,172	-19,871	32,501



STORMWATER DRAIN TRUST FUND BUDGET HIGHLIGHTS

111-1730-541-3450	Canal Maintenance Interlocal Agreement with Miami-Dade County	75,000
	DERM Annual Operating Permit Renewal Fee	900
	FDEP Annual Regulatory Program & Surveillance Fee	345
	NPDES Interlocal Agreement payment permit	2,700
	Citywide Drainage Improvement for EPA NPDES MS4 permit	8,000
	Citywide Stormdrain Cleanout	10,000
		<hr/>
		96,945



LOCAL OPTION GAS TAX TRUST FUND

CITY OF SOUTH MIAMI SPECIAL REVENUE FUND 112

LOCAL OPTION GAS TRUST FUND BACKGROUND

In accordance with the requirements of Chapter 336.025 Florida Statutes, Miami-Dade County's Six Cent Local Option Gas Tax (LOGT) and the Five-Cent (three cents currently levied) Capital Improvements LOGT (CILOGT) for the upcoming fiscal year.

Pursuant to the Interlocal agreements governing the distribution of these gas taxes, the proceeds for the six-cent LOGT will be shared between the County (70.40%) and all eligible municipalities (29.60%); and the five cent (three-cents currently levied) CILOGT will continue to be shared between the County (74 percent) and all eligible municipalities (26 percent).

Distribution of the proceeds among eligible municipalities for both taxes is determined based on the ratio of municipal population and centerline roadway mileage maintained by all eligible incorporated municipalities in Miami-Dade County. Population figures are weighted at 75 percent while the centerline mileage figures are weighted at 25 percent for calculating each municipality's share of total estimated gas tax proceeds.

Population figures used are from the Florida Estimates of Population prepared by the Bureau of Economic and Business Research (BEBR), College of Business Administration at the University of Florida and certified by the Governor of Florida. The centerline mileage figures are the most recent on record with the Florida Department of Transportation (FDOT), as posted on the FDOT website.

Local option fuel taxes are significant revenue sources to Florida's local governments and represent important funding mechanisms for the provision of local transportation infrastructure.

Section 336.025(1), Florida Statutes, authorizes a Local Option Gas Tax of one to six cents upon every gallon of motor fuel and special fuel sold in a county and taxed under the provisions of Part I or Part II of Chapter 206, Florida Statutes. The statute limits the use of such tax revenues by county and municipal governments "only for transportation expenditures."

Section 336.025(7) "For the purposes of this section, "transportation expenditures" means expenditures by the local government from local or state shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

- a) Public transportation operations and maintenance.
- b) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.



- c) Roadway and right-of-way drainage.
- d) Street lighting.
- e) Traffic signs, traffic engineering, signalization, and pavement markings.
- f) Bridge maintenance and operation.
- g) Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.”

**LOCAL OPTION GAS TRUST FUND
CITY OF SOUTH MIAMI FUND 112**

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	407,198	496,715	488,543	488,543	-35,586
	REVENUES					
1120000	3121000 LOCAL OPTIONS TAXES	71,752	70,196	67,592	66,000	67,592
1120000	3612000 INTEREST INCOME	17,765	23,076	5,000	13,426	5,000
	TOTAL REVENUE	89,517	93,271	72,592	79,426	72,592
	EXPENSES					
1121730	5416210 INFRASTRUCTURE PROJECTS	0	101,443	500,000	603,555	35,000
	TOTAL CAPITAL OUTLAY	0	101,443	500,000	603,555	35,000
	TOTAL FUND EXPENSES	0	101,443	500,000	603,555	35,000
	ENDING FUND BALANCE	496,715	488,543	61,135	-35,586	2,006

LOCAL OPTION GAS TRUST FUND BUDGET HIGHLIGHTS:

112-1730-541-6210	Citywide Street Improvements/ Resurfacing	35,000
		35,000



PARKS AND RECREATIONS FACILITIES
IMPACT FEE FUND

CITY OF SOUTH MIAMI FUND 117

The Parks and Recreation Facilities Impact Fee Fund was established with the adoption of Ordinance 14-14-2192. As a condition of the issuance of a building permit for new development, the person, firm or corporation who or which has applied for the building permit for residential construction shall pay to the City, the parks impact fees as set forth in the provisions of the Ordinance.

There is assessed, charged, imposed, and enacted parks impact fees on all new residential development occurring within the municipal boundaries of the City of South Miami. These fees are assessed, charged, or imposed in accordance with the fee schedule provided below and may be amended from time to time by the City's Fee Schedule ordinance based upon the most recent and localized data.

The impact fees are paid to the City at the time of the issuance of the building permit.

All such fees collected, and any interest earned on them, shall be deposited into a special and separate trust account to be designated, "*parks and recreation facilities impact fees account*" other than the allowable administrative cost for collection. Funds from this account may be expended for:

- land acquisition for parks;
- maintaining (not including routine maintenance), furnishing, equipping, repairing, remodeling, or enlarging of both existing and future facilities;
- construction of new parks facilities;
- any architectural, engineering, legal and other professional fees and expenses related to any such improvements; and
- any administrative costs not incurred by the fee collection process;
- retirement of loans and/or bonds that may be, or have been, issued to finance the capital improvements contemplated in the Ordinance.

The City of South Miami's Finance Director shall keep an accurate accounting and reporting of impact fee collections and expenditures within the City. The City shall retain up to 5% of the impact fees collected to offset the administrative costs of collecting the impact fees (which shall be limited to the actual collection costs incurred) and the cost of administering the provisions of this Ordinance.



PARKS FACILITIES IMPACT FEE FUND
CITY OF SOUTH MIAMI FUND 117

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
BEGINNING FUND BALANCE		350,685	1,154,843	1,634,193	1,634,193	213,661
REVENUES						
1170000	3246100 PARKS MPACT FEES-RESIDENTIAL	1,031,777	766,833	125,000	155,000	125,000
1170000	3612000 INTEREST INCOME	19,303	73,232	15,000	51,000	18,000
TOTAL REVENUE		1,051,080	840,064	140,000	206,000	143,000
EXPENSES						
1172000	5726440 VEHICLES	0	0	185,000	539,165	60,000
1172000	5726450 CAPITAL IMPROVEMENTS	246,922	360,714	1,125,000	1,087,367	295,000
OTHER FINANCING SOURCES		246,922	360,714	1,310,000	1,626,532	355,000
TOTAL FUND EXPENSES		246,922	360,714	1,310,000	1,626,532	355,000
ENDING FUND BALANCE		1,154,843	1,634,193	464,193	213,661	1,661

PARKS FACILITIES IMPACT FEE FUND HIGHLIGHTS:

117-2000-572-6440	P&R Dept. Passenger 1 Van	60,000
		60,000
117-2000-572-6450	Fuchs Park Renovation of Outdoor Volleyball Facilities	25,000
	Girl Scout Little House Property Interior Fencing	120,000
	Palmer Park Master Plan - Contract Design Plans	150,000
		295,000
		355,000



BOB WELSH TREE TRUST FUND

CITY OF SOUTH MIAMI FUND 118

20-4.5 - Landscaping and Tree Protection Requirements for All Zoning Districts

(M) *City of South Miami Bob Welsh Tree Trust Fund.*

- (1) Creation of the Bob Welsh Tree Trust Fund. The Bob Welsh Tree Trust Fund was created under Account No. 01-02-19.335, the purpose of which is to acquire, protect, and to plant trees on public property.
- (2) Disbursement and maintenance of the Bob Welsh Tree Trust Fund. Monies obtained for the Bob Welsh Tree Trust Fund shall be disbursed for the acquisition, maintenance, management, protection, or planting of trees on public property.
- (3) Source of monies for the Bob Welsh Tree Trust Fund. The Bob Welsh Tree Trust Fund consists of contributions in lieu of, or in conjunction with, required replacement plantings under Section 20-4.5. The Planning Department shall collect funds designated for the Tree Trust Fund when the replacement planting requirements of § 20-4.5(J) (2) and (3) cannot be met.
- (4) Decisions to grant or deny tree removal permits shall be made without consideration of the existence of this fund or offers of donations of monies thereto.



BOB WELSH TREE TRUST FUND
CITY OF SOUTH MIAMI FUND 118

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	104,522	151,721	176,308	176,308	211,794
	REVENUES					
1180000	3430000 PHYSICAL ENVIRON CHARGE	52,604	30,297	0	105,000	0
	TOTAL REVENUE	52,604	30,297	0	105,000	0
	EXPENSES					
1181750	5193450 CONTRACTUAL SERVICES	5,405	5,710	160,000	69,514	210,000
	TOTAL FUND EXPENSES	5,405	5,710	160,000	69,514	210,000
	ENDING FUND BALANCE	151,721	176,308	16,308	211,794	1,794

BOB WELSH TREE TRUST FUND HIGHLIGHTS:

118-1750-519-3450	Citywide Tree Replacement Trust Fund	25,000
	South Miami Park - New Tree Install	100,000
	Baptist Contribution - Live Oak Trees to be Planted in the City	85,000
		210,000



SOLAR COLLECTOR TRUST FUND

CITY OF SOUTH MIAMI SPECIAL REVENUE FUND 119

SOLAR COLLECTOR TRUST FUND BACKGROUND

The South Miami Land Development Code requires the installation of solar photovoltaic systems on certain residential construction project to help achieve the goals of the City related to the elimination of carbon dioxide and greenhouse gasses. On July 6, 2021, the Mayor and Commission adopted Ordinance 11-21-2401 which amends the Land Development Code 20-3.6(W) concerning Solar Requirements.

The new ordinance now offers an alternative to the installation of solar photovoltaic systems, which allows for payment-in-lieu. If solar panels are not installed then the property owner/applicant must pay a “Solar Collector Fee”, in the amount set forth in the City’s current Schedule of Fees and Fines. Said fee must be set at (50%) percent of the cost, at market rate, to obtain the minimum amount of solar collectors that would otherwise be required.

The Fund has been created for the purposes of acquiring and developing Solar Collector Systems. Any monies deposited into the Fund and their interest or investment earnings must be applied toward the acquiring and developing of Solar Collectors on City property.

There is no budget prepared for this Fiscal Year as no fees have been collected for this fund as of the present date.



ART IN PUBLIC PLACES FUND

CITY OF SOUTH MIAMI SPECIAL REVENUE FUND 122

ART IN PUBLIC PLACES FUND BACKGROUND

On March 23, 2022, the Mayor and Commission adopted Ordinance 06-21-2396 which created the South Miami Art in Public Places Program. The Art in Public Places will enhance the character and identity of the City and contribute to economic development and tourism. The Art in Public Places will revitalize urban space with cultural meaning, aesthetic quality, and uniqueness and will add beauty and interest in those spaces visible to the public. Art in Public Places will increase opportunities for the public to experience and participate in the arts through the acquisition and installation of world-class art in publicly accessible areas.

The Art in Public Places Program applies to Municipal and Non-Municipal Construction Projects. The Art in Public Places Program is funded through Art in Public Places Fees (Fee) for non-municipal projects, as well as a contribution from the City for municipal construction projects (Contribution) whether the project is implemented directly by the City or through a public-private partnership where the City retains ownership of the land.

The Fee and the Contribution are both based on the Construction cost and in each case, it is equal to one and one-half percent (1.5%) of the Construction cost of the Project. Furthermore, persons or entities other than those required to make payments to the Art Trust Fund pursuant to the Ordinance may make a voluntary donation to the Fund by specifying the use of such donation.

The Developer of any Non-Municipal Commercial Construction Project of one million dollars (\$1,000,000.00) or more and not exempted must contribute one-and-one-half percent (1.5%) of the Construction Cost to the Art Trust Fund.

The City Manager must submit an annual report providing a detailed accounting of monies spent or earmarked for future expenditures from the Art Trust Fund to the City Commission during budget process.



ART IN PUBLIC PLACES FUND
CITY OF SOUTH MIAMI FUND 122

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	0	18,000	39,955	39,955	831,450
	REVENUES					
1220000	3473000 CULTURAL SERVICE REVENUE	18,000	21,955	0	876,495	0
	TOTAL REVENUE	18,000	21,955	0	876,495	0
	EXPENSES					
1221790	5193450 CONTRACTUAL SERVICES	0	0	39,955	85,000	825,000
	TOTAL OPERATING EXPENSES	0	0	39,955	85,000	825,000
	TOTAL FUND EXPENSES	0	0	39,955	85,000	825,000
	ENDING FUND BALANCE	18,000	39,955	0	831,450	6,450

ART IN PUBLIC PLACES HIGHLIGHTS:

122-1790-519-3450	Miscellaneous Potential Projects	<u>825,000</u>
		825,000



PEOPLE'S TRANSPORTATION TAX FUND

CITY OF SOUTH MIAMI SPECIAL REVENUE FUND 124

PEOPLE'S TRANSPORTATION TAX FUND BACKGROUND

On November 5, 2002, the citizens of Miami-Dade County voted to implement the People's Transportation Plan (PTP) funded by a one half (1/2) percent sales tax increase to provide traffic relief in Miami-Dade County. As a result, the Citizen's Independent Transportation Trust (CITT) was created to advise elected officials in the spending of the surtax.

The City receives a share of the one-half cent sales tax, known as the People's Transportation Tax, to be used for transportation services. The People's Transportation Tax provides funding for the People's Transportation Plan, Municipal Component. The surtax proceeds shall only be used for the transportation expenses and with the following stipulations:

Each municipality shall apply 20% of its share of surtax proceeds towards transit, such as bus service, bus pullout bays, shelters, and any other transit-related infrastructure. Any municipality that cannot apply the 20% portion of surtax proceeds it receives may contract with the County via the Citizen's Independent Transportation Trust (CITT) for the County to apply such proceeds on a County project that enhances traffic mobility within the city and immediately adjacent areas. Any funds not expended on allowable projects may be considered for recapture by Miami-Dade County. If the City cannot expend such proceeds in accordance with the established criteria, proceeds shall be carried over and added to the overall portion of the surtax proceeds to be distributed to the cities in the ensuring year and shall be utilized solely for the transit uses enumerated herein.

Per the Interlocal Agreement with Miami-Dade County, all expenses that are financed through this fund must be allocated in one fund. This is the amount that was budgeted by the City at the time the PTP was passed. Therefore, the expenses related to the PTP Funds must equal or exceed \$116,000 MOE for FY 2003.

Municipalities shall not expend more than 5% of their share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.



PEOPLE'S TRANSPORTATION TAX FUND
TRANSPORTATION
CITY OF SOUTH MIAMI FUND 124

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	1,519,634	1,328,235	1,298,631	1,298,631	52,378
	REVENUES					
1240000	3126000 INTERGOVERNMENTAL REVENUE	591,479	601,514	580,000	616,265	615,000
1240000	3612000 INTEREST INCOME	65,181	68,506	25,000	38,840	20,000
	TOTAL REVENUE	656,660	670,020	605,000	655,105	635,000
	EXPENDITURES					
1241730	5413450 CONTRACTUAL SERVICES	0	0	24,000	10,000	10,000
1241730	5416490 CONSTRUCTION PROJECTS	848,059	699,624	1,833,000	1,891,358	670,000
	TOTAL CAPITAL OUTLAY	848,059	699,624	1,857,000	1,901,358	680,000
	TRANSFERS OUT					
1241730	5819169 TRANSFER-PTP DIRECT TRANSIT	0	0	0	0	0
	TOTAL TRANSFERS OUT	0	0	0	0	0
	TOTAL FUND EXPENSES	848,059	699,624	1,857,000	1,901,358	680,000
	ENDING FUND BALANCE	1,328,235	1,298,631	46,631	52,378	7,378



PEOPLE'S TRANSPORTATION TAX FUND - TRANSPORTATION HIGHLIGHTS:

124-1730-541-3450	Traffic Management Software	10,000
		10,000
124-1730-541-6490	Citywide Directional Street Signs Replacement	15,000
	Citywide Striping	20,000
	Crosswalk on 64th Street & 60th Avenue	50,000
	Citywide Sidewalk Repairs	85,000
	Miscellaneous Transportation Projects & Traffic Calming	100,000
	Citywide Street Improvements/ Resurfacing	400,000
		670,000
		680,000



**PEOPLE'S TRANSPORTATION TAX FUND
DIRECT TRANSIT
CITY OF SOUTH MIAMI FUND 125**

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	199,767	270,931	238,384	238,384	250,692
	REVENUES					
1250000	3126000 INTERGOV REVENUE	147,870	150,379	135,000	155,000	155,000
		<u>147,870</u>	<u>150,379</u>	<u>135,000</u>	<u>155,000</u>	<u>155,000</u>
	TRANSFERS IN					
1250000	3811400 TRANSF FROM PTP TRANSP.	0	0	0	0	0
	TOTAL TRANSFERS IN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL REVENUE	<u>147,870</u>	<u>150,379</u>	<u>135,000</u>	<u>155,000</u>	<u>155,000</u>
	EXPENDITURES					
1251730	5413450 CONTRACTUAL SERVICES	76,706	182,926	360,000	142,691	360,000
	TOTAL FUND EXPENSES	<u>76,706</u>	<u>182,926</u>	<u>360,000</u>	<u>142,691</u>	<u>360,000</u>
	ENDING FUND BALANCE	270,931	238,384	13,384	250,692	45,692

PEOPLE'S TRANSPORTATION TAX FUND BUDGET HIGHLIGHTS

As of February 2025, the City of South Miami has partnered with MetroConnect SoMi powered by Via as its new on-demand ridesharing provider, replacing the Freebee service that launched in 2020. MetroConnect offers free, point-to-point, on-demand transportation within the City's boundaries, serving residents, visitors, and local employees. The service is operated through a user-friendly mobile app or by phone for those without smartphones, and vehicles are ADA-accessible to accommodate all riders. MetroConnect is part of a broader Miami-Dade County initiative to improve first- and last-mile connectivity to major transit hubs, making it easier for riders to connect to Metrorail and Metrobus services. The program supports South Miami's goals of reducing traffic congestion, cutting vehicle emissions, and improving access to local destinations without the need for a personal vehicle.



PEDESTRIAN CROSSING ACQUISITION DEVELOPMENT AND MAINTENANCE TRUST FUND

CITY OF SOUTH MIAMI FUND 156

As adopted via Ordinance 13-18-2302, any monies deposited into the fund and their interest or investment earnings shall be applied as follows:

- a) Categories, subcategories, and projects: The Fund has three (3) major categories:
 - 1) Acquisition;
 - 2) Development; and
 - 3) Improvement.

Each year as part of the City's annual budget process, the City Manager shall submit a **ADOPTED** spending plan for the Fund, including the scope of each anticipated project and allocating expected new revenues and interest or investment earnings among the categories, subcategories, and projects for the coming year. Over the term of the program, funding and expenditures will be consistent with this section, unless the City Commission by supermajority (4/5) vote determines otherwise.

- b) Each proposed project of this Fund will be included in the City's Capital Improvement Program, unless subsequently added to this program by the Commission in compliance with this Section. The proposed scopes of projects will include recommendations by the applicable City Departments.
- c) The acquisition category will be used to pay for acquisition projects. In making recommendations regarding the funding of the acquisition fund projects, the City Manager will consider the following criteria:
 - i) Has the project been subject to a public review process or is it consistent with approved plans, such as a neighborhood plan or a sea level rise or watershed plan?
 - ii) Does the project address deficiency or underserved communities?
 - iii) Is the project in an area experiencing growth?
 - iv) Does the project address an immediate health or safety problem, or take advantage of an opportunity that will be lost unless action is taken?
 - v) Does the project contribute to solving major challenges facing our community?



- vi) Does the project have the potential to leverage other resources through the actions of other public agencies, funding from public, private or philanthropic partners, and/or in-kind contributions of time and energy from citizen volunteers?
 - vii) Does the project result in significantly lower operating costs for the City?
 - viii) Does the project demonstrate new and creative methods to meet the community's needs?
 - ix) Does the project demonstrate a high degree of neighborhood involvement and support?
- d) Funds unexpended at the end of any budget year and any unallocated funding shall automatically be carried over within the Fund to the next budget year.

**PEDESTRIAN CROSSING ACQUISITION, DEVELOPMENT, OPERATION, & MAINTENANCE TRUST FUND
CITY OF SOUTH MIAMI FUND 156**

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	135,704	0	0	0	0
	REVENUES					
1560000	3811000 INTERFUND TRANSFERS IN	0	0	0	0	0
	TOTAL REVENUE	0	0	0	0	0
	EXPENSES					
1561790	5193450 CONTRACTUAL SERVICES	135,704	0	0	0	0
	TOTAL FUND EXPENSES	135,704	0	0	0	0
	ENDING FUND BALANCE	0	0	0	0	0



POLICE HEADQUARTERS AND EMERGENCY OPERATIONS CENTER FUND

CITY OF SOUTH MIAMI FUND 157

The Police Headquarters and Emergency Operations Fund is intended for funds designated for the design and construction of the new police station to be located at the City's Old Inspection Site, 5890 SW 69th Street.

POLICE HEADQUARTERS AND EMERGENCY OPERATIONS CENTER FUND

CITY OF SOUTH MIAMI FUND 157

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	1,400,072	1,400,072	0	0	0
	REVENUES					
	INTERFUND TRANSFERS					
1570000	3811000 IN	0	0	0	0	0
	TOTAL REVENUE	0	0	0	0	0
	EXPENSES					
1571790	5193450 CONTRACTUAL SERVICES	0	0	0	0	0
	TOTAL OPERATING EXPENSES	0	0	0	0	0
1571790	5819900 TRANSFER TO CIP	0	1,178,294	0	0	0
1571790	5819168 TRANSFER TO FED FORF		221,778	0	0	0
	TOTAL TRANSFERS OUT	0	1,400,072	0	0	0
	TOTAL FUND EXPENSES	0	1,400,072	0	0	0
	ENDING FUND BALANCE	1,400,072	0	0	0	0



OTHER FUNDS

DEBT SERVICE FUND

CAPITAL IMPROVEMENT PROGRAM FUND

EMERGENCY RESERVE FUND

STATE FORFEITURE FUND

FEDERAL FORFEITURE FUND



DEBT SERVICE FUND

CITY OF SOUTH MIAMI FUND 201

The Debt Service Fund has been established in an effort to make more transparent the City's current Long-Term Liability. Currently the City has two long-term bank debts.

2020 Refinancing – Chase Bank: In September 2020, the City issued a \$ 4,988,000 Capital Improvement Revenue Refunding Note, Series 2020, to refund \$ 1,145,000 and \$ 3,714,000 of the then remaining balance of Florida Municipal Loan Program Bonds, a subsidiary of Florida League of Cities, Series 2006 and Refunding Revenue Note, Series 2015 with Branch Banking & Trust Company (BB&T), respectively. Annual principal and interest payments are due through April 2032 at a fixed rate of 1.327%; secured by a pledge of all non-ad valorem revenues of the City. The refunding provided a present value savings of approximately \$550,000 of the principal amounts refunded. The 2020 Series Note is scheduled to mature in 2032.

2011 Refinancing - Truist Bank: On August 16, 2011, the City of South Miami agreed to issue a loan with Truist Bank which in furtherance of the Settlement Agreement with the IRS, the City issued a Taxable Revenue Note, Series 2011. This note was made to provide funds to finance, on a taxable basis, (i) the prepayment of the FMLC 2002A and 2006 revenue bonds, (ii) the payment of the settlement amount owed to the IRS pursuant to the Settlement Agreement relating to the Municipal Parking Garage, and costs related thereto, and (iii) the payment of costs of issuance of the Series 2011 Note for a total \$ 7.575 million. The new 2011 SunTrust Loan was issued at a fixed interest rate of 4.55% and matures on October 1, 2026.



TRUIST LOAN 2011
Capital Improvement Refunding Revenue Bonds, Series 2011
Partial Refunding of Series 2002A & 2006
Refunding of all Series 2009
15-Year Term Loan
\$7,575,000

TRUIST LOAN 2011					
FY	DATE	PRINCIPAL	INTEREST	TOTAL	BALANCE
2012	10/1/2011	0	43,083	43,083	7,575,000
	4/1/2012	0	175,203	175,203	7,575,000
2013	10/1/2012	365,000	175,203	540,203	7,210,000
	4/1/2013	0	165,850	165,850	7,210,000
2014	10/1/2013	385,000	166,761	551,761	6,825,000
	4/1/2014	0	156,994	156,994	6,825,000
2015	10/1/2014	400,000	157,857	557,857	6,425,000
	4/1/2015	0	147,793	147,793	6,425,000
2016	10/1/2015	410,000	148,605	558,605	6,015,000
	4/1/2016	0	139,122	139,122	6,015,000
2017	10/1/2016	435,000	139,122	574,122	5,580,000
	4/1/2017	0	128,356	128,356	5,580,000
2018	10/1/2017	450,000	129,061	579,061	5,130,000
	4/1/2018	0	118,004	118,004	5,130,000
2019	10/1/2018	480,000	118,653	598,653	4,650,000
	4/1/2019	0	106,963	106,963	4,650,000
2020	10/1/2019	495,000	107,551	602,551	4,155,000
	4/1/2020	0	96,102	96,102	4,155,000
2021	10/1/2020	520,000	96,102	616,102	3,635,000
	4/1/2021	0	83,615	83,615	3,635,000
2022	10/1/2021	540,000	84,075	624,075	3,095,000
	4/1/2022	0	71,194	71,194	3,095,000
2023	10/1/2022	565,000	71,585	636,585	2,530,000
	4/1/2023	0	58,197	58,197	2,530,000
2024	10/1/2023	590,000	58,517	648,517	1,940,000
	4/1/2024	0	44,871	44,871	1,940,000
2025	10/1/2024	620,000	44,871	664,871	1,320,000
	4/1/2025	0	30,364	30,364	1,320,000
2026	10/1/2025	645,000	30,531	675,531	675,000
	4/1/2026	0	15,527	15,527	675,000
2027	10/1/2026	675,000	15,612	690,612	0
TOTAL		7,575,000	3,125,339	10,700,339	



CHASE LOAN 2020
Capital Improvement Revenue Refunding Note, Series 2020
Partial Refunding of Series 2006
Refunding of all Series 2015
12-Year Term Loan
\$4,988,000

CHASE LOAN 2020					
FY	DATE	PRINCIPAL	INTEREST	TOTAL	BALANCE
2021	10/1/2020				4,988,000
	4/1/2021	264,000	35,853	299,853	4,724,000
2022	10/1/2021	0	31,344	31,344	4,724,000
	4/1/2022	292,000	31,344	323,344	4,432,000
2023	10/1/2022	0	29,406	29,406	4,432,000
	4/1/2023	296,000	29,406	325,406	4,136,000
2024	10/1/2023	0	27,442	27,442	4,136,000
	4/1/2024	301,000	27,442	328,442	3,835,000
2025	10/1/2024	0	25,445	25,445	3,835,000
	4/1/2025	303,000	25,445	328,445	3,532,000
2026	10/1/2025	0	23,435	23,435	3,532,000
	4/1/2026	312,000	23,435	335,435	3,220,000
2027	10/1/2026	0	21,365	21,365	3,220,000
	4/1/2027	316,000	21,365	337,365	2,904,000
2028	10/1/2027	0	19,268	19,268	2,904,000
	4/1/2028	566,000	19,268	585,268	2,338,000
2029	10/1/2028	0	15,513	15,513	2,338,000
	4/1/2029	573,000	15,513	588,513	1,765,000
2030	10/1/2029	0	11,711	11,711	1,765,000
	4/1/2030	581,000	11,711	592,711	1,184,000
2031	10/1/2030	0	7,856	7,856	1,184,000
	4/1/2031	588,000	7,856	595,856	596,000
2032	10/1/2031	0	3,954	3,954	596,000
	4/1/2032	596,000	3,954	599,954	0
TOTAL		4,988,000	469,331	5,457,331	

DEBT FUND SCHEDULE							
FISCAL YEAR 2026							
	BEGINNING BALANCE	PRINCIPAL	INTEREST	FEES	PAYMENT	ENDING BALANCE	RETIREMENT DATE
SunTrust 2011 Loan Refinance South Miami Parking Garage	\$1,320,000	\$645,000	\$46,057	\$0	\$691,057	\$675,000	10/1/2026
Chase Loan Series 2020	\$3,532,000	\$312,000	\$46,870	\$0	\$358,870	\$3,220,000	4/1/2032
TOTAL	\$4,852,000	\$957,000	\$92,927	\$0	\$1,049,927	\$3,895,000	



DEBT SERVICE FUND
CITY OF SOUTH MIAMI FUND 201

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	405	542	638	638	0
REVENUES						
2010000	3612000 INTEREST INCOME	0	0	0	0	0
2010000	3669000 S. HOSP FOUNDATION	144,305	139,715	139,998	139,998	140,025
2010000	3699201 MISC OTHERS	0	0	0	0	0
2010000	3669300 RICHMAN PROP LN PMT	188,714	191,051	189,410	189,410	190,387
2010000	3811100 TRANSFER IN FROM GF	717,174	719,064	720,079	720,079	720,516
2010000	3841100 DEBT REV	0	0	0	0	5,178,360
	TOTAL REVENUE	1,050,193	1,049,830	1,049,487	1,049,487	6,229,288
EXPENDITURES						
2011410	5197110 DEBT PRINCIPLE	861,000	891,000	923,000	923,000	957,000
2011410	5197210 DEBT INTEREST	189,056	158,735	126,125	126,125	93,928
2011410	5197310 DEBT OTHER COST	0	0	1,000	1,000	90,000
2012000	5726450 PARKS CAPITAL IMPROVEMENTS	0	0	0	0	5,088,360
	TOTAL DEBT SERVICE	1,050,056	1,049,735	1,050,125	1,050,125	6,229,288
	ENDING FUND BALANCE	542	638	0	0	0

DEBT SERVICE FUND PROJECT HIGHLIGHTS

201-2000-572-6450	Broad Canal Culvert Improvement	\$500,000
	Manor Lane Culvert Replacement	\$1,068,360
	Bridge Repairs at SW 63rd Court over Twin Lake Canal	\$3,520,000
	TOTAL	\$5,088,360



CAPITAL IMPROVEMENT PROGRAM FUND

CITY OF SOUTH MIAMI FUND 30I

Mission and Responsibilities:

The purpose of the Capital Improvement Fund is to establish and cover multi-year expenditures of major capital projects and expenditures for all General Government programs. The adopted Capital Improvement Projects expenditures are identified on the Five-Year Capital Improvement Project listing within the Capital Improvement Program section of this budget.

The Capital Improvement Fund finances the General Government's Capital Improvement Projects (CIP) as outlined and listed in the City's Five-Year Financial Forecast for the years 2015-2019 as listed in the Capital Improvement Program of this document. The City generally defines a Capital Improvement Project (CIP) to be any project, which possesses the following characteristics:

1. Exceeds an estimated cost of \$5,000.
2. Has an estimated useful life of 5 years or more.

The CIP Fund receives transfers from the General Fund based on the long-term capital budget needs of the various City Departments and the Recreation programs. Revenues may also include transfers from other financial sources and investment interest. For years prior to FY 2012, the City would incorporate into the Departmental budget expenses related to Capital Improvements for various General Government Programs. For years 2012 and forward, general fund CIP expenditures are made directly from the CIP fund, providing more clarity to the budgeting process.



**CAPITAL IMPROVEMENT PROGRAM FUND
CITY OF SOUTH MIAMI FUND 301**

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	1,829,564	2,633,728	5,162,650	5,162,650	6,290,956
	REVENUES					
3010000	3811000 TRANSF. FROM GENERAL FUND	3,158,994	6,771,872	7,229,866	7,229,866	3,151,473
3010000	3811300 TRANSFER FROM PD HEADQTR	0	1,178,294	0	0	0
	TOTAL REVENUE	3,158,994	7,950,166	7,229,866	7,229,866	3,151,473
	EXPENSES					
3011410	5136430 FINANCE EQUIPMENT	216,773	37,091	0	0	0
3011600	5246440 DEVELOPMENT SERV VEHICLES	0	0	0	0	0
3011720	5346440 SOLID WASTE VEHICLES	153,034	171,746	0	265,047	85,000
3011730	5416450 CAPITAL IMPROVEMENT	24,755	49,942	25,000	25,000	25,000
3011790	5196450 ENGINEERING CAPITAL IMPROV	470,320	1,050,351	6,268,294	3,076,369	3,207,881
3011910	5216440 POLICE VEHICLES	350,026	733,083	0	56,507	172,000
3011910	5216450 POLICE CAPITAL IMPROVEMENT	0	0	735,000	496,000	282,548
3012000	5726440 PARKS VEHICLES	47,874	190,506	0	0	0
3012000	5726450 PARKS & REC IMPROVEMENT	1,092,048	3,105,377	4,000,000	2,180,876	5,510,000
3012020	5726450 COMM CTR IMPROVEMENT	0	65,418	0	0	160,000
3012030	5726450 MURRAY AQUATIC CTR IMPROV	0	17,728	0	1,761	0
	TOTAL CAPITAL EXPENSES	2,354,830	5,421,243	11,028,294	6,101,560	9,442,429
3011310	5139920 GENERAL CONTINGENCY	0	0	0	0	0
	OTHER FUNDING SOURCES	0	0	0	0	0
	TOTAL FUND EXPENSES	2,354,830	5,421,243	11,028,294	6,101,560	9,442,429
	ENDING FUND BALANCE	2,633,728	5,162,650	1,364,222	6,290,956	0



CIP PROJECT SUMMARY:

301-1720-534-6440	Public Works Ford F-150	50,000
	Public Works Maverick Truck	35,000
		85,000
301-1730-541-6450	Holiday Lighting	25,000
		25,000
301-1790-519-6450	Signage for Community Rating System	10,000
	Public Works Tank Replacement Study	25,000
	Utility & Public Facility Inventory	30,000
	Miscellaneous Drainage Improvements	30,000
	Reconnecting SOMI US-1 at Grade Study	39,262
	Citywide Sidewalk Repairs	40,000
	Crosswalk at SW 42nd Street & SW 62nd Avenue	50,000
	Crosswalk from Brewer Park to North Neighborhood	50,000
	Capital Survey & Plan	100,000
	SM Parking Garage-Replacement of Elevators (2)	145,000
	Capital Projects Management - Engineering	190,000
	Drainage Improvements SW 65 Ave between SW 64th Street to SW 65th Terrace	200,000
	Stormwater Management Master Plan	278,000
	Citywide Landscape Program/Master Plan & Right-of-way beautification	400,000
	Citywide Street Improvements / Resurfacing	348,000
Sunset DR between US-1 and SW 57 Beautification Project & Placemaking Project	1,272,619	
		3,207,881
301-1910-521-6450	Computer Aided Dispatch/Records Management System	282,548
		282,548
301-1910-521-6450	Police Vehicles and Equipment (2 Vehicles)	140,000
	Police Motorcycle(1)	32,000
		172,000
301-2000-572-6450	South Miami Park - Shade Structure over Swings	40,000
	Fuchs Park Renovation of Outdoor Volleyball Facilities	45,000
	Capital Projects Management - Parks	60,000
	Robert C Welsh Park - Playground Shade Structure	60,000
	Improvements to Parking Lot on 67 Avenue/Across Palmer Park -Engineering Docs	105,000
	Citywide Park Improvements	150,000
	South Miami Park - Parking Lot Improvement Construction	1,250,000
	Dante Fascell Community Building & Civil	3,800,000
		5,510,000
301-2020-572-6450	GBCC - Fitness Center Equipment Replacement	20,000
	GBCC-Gymnasium Bleachers	140,000
		160,000
	GRAND TOTAL	9,442,429



EMERGENCY RESERVE FUND

CITY OF SOUTH MIAMI FUND 051

When the City's Comprehensive Financial Report was issued for FY 1994/95, the Auditors, Sharpton, Brunson and Company recommended the creation of a Contingency Reserves Fund to be funded from the cash carryover balance in the General Fund. 72nd

The City Administration reviewed the Auditor's recommendation and considered it to be feasible and beneficial to the City's financial stability; and the Contingency Reserves Fund was created by Resolution No. 7796-9831 with a balance of \$1,000,000 to be maintained at all times.

The City Administration adopted a policy that would restrict the use of this fund to catastrophes and other unscheduled emergencies; and on September 2nd, 2001, the City Commission changed the policy via Resolution No. 145-01-11293 to provide for a Contingency Reserves Fund of no less than 10% of the budget.

On July 29, 2008, the City of South Miami established Article V Section 2-47 entitled "Emergency Reserve Fund" under City Code of Ordinances 23-08-1958 as part of a Cash Management Policy requiring the City to maintain Emergency Reserves Funds no less than 10% of the budget.

The Government Finance Officers Association (GFOA) recommends that state and local governments maintain an unrestricted fund balance in the general fund equal to no less than two months of regular operating revenues or expenditures. Because two months equates to roughly 60 days, this standard is often referred to as the "60-day reserve" or "60-day unreserved fund balance." GFOA's best practice states:

"At a minimum, general-purpose governments, regardless of size, should maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures."

The purpose of this guideline is to ensure governments can manage cash flow needs, respond to unforeseen events, and maintain financial stability without relying on borrowing or sudden cuts to services. While two months is considered the baseline, many governments choose to maintain higher reserves depending on their level of risk and the volatility of their revenues.

For practical application, the recommendation translates to maintaining at least 16.7 percent of annual operating revenues or expenditures. The City bases its calculation on expenditures, using the formula:

$$\text{Annual Expenditures} \times (2 \div 12)$$



**EMERGENCY RESERVE FUND
CITY OF SOUTH MIAMI FUND 051**

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	6,330,469	6,627,624	6,957,546	6,957,546	7,157,546
	REVENUES					
0510000	3694605 FEMA HURICANE IRMA REIMB	25,478	0	0	0	0
0510000	3612000 INTEREST INCOME	271,677	329,922	200,000	200,000	150,000
	TOTAL REVENUE	297,155	329,922	200,000	200,000	150,000
	ENDING FUND BALANCE	6,627,624	6,957,546	7,157,546	7,157,546	7,307,546



STATE FORFEITURE FUND

CITY OF SOUTH MIAMI FUND 608

The State Forfeiture Fund manages funds collected through the Florida Contraband Forfeiture Act. Florida Statute 932.701 through 932.707 authorizes municipalities to seize assets, including cash, personal property and real property used in violation of the Florida Contraband Forfeiture Act. The funds may be used for educational purposes, Drug Abuse Resistance Education (DARE) programs or the purchase of equipment used in police operations. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

STATE FORFEITURE FUND
CITY OF SOUTH MIAMI FUND 608

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	41,089	42,849	44,937	44,937	30,352
	REVENUES					
6080000	3612000 INTEREST INCOME	1,760	2,088	1,000	0	0
	TOTAL REVENUE	1,760	2,088	1,000	0	0
	EXPENSES					
6081910	5215210 INVESTIGATIVE INITIATIVES	0	0	45,000	14,585	30,352
	TOTAL EXPENSES	0	0	45,000	14,585	30,352
	ENDING FUND BALANCE	42,849	44,937	937	30,352	0



FEDERAL FORFEITURE FUND

CITY OF SOUTH MIAMI FUND 615

BACKGROUND

The Department of Justice Asset Forfeiture Program (the Program) is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. The most important objective of the Program is law enforcement. Equitable sharing further enhances this law enforcement objective by fostering cooperation among federal, state, and local law enforcement agencies. The Attorney General shall assure that any property transferred to a State or local law enforcement agency:

- A. has a value that bears a reasonable relationship to the degree of direct participation of the State or local agency in the law enforcement effort resulting in the forfeiture, taking into account the total value of all property forfeited and the total law enforcement effort as a whole; and with respect to the violation of law on which the forfeiture is based; and
- B. will serve to encourage further cooperation between the recipient State or local agency and Federal law enforcement agencies.

The Forfeiture funds obtained from the Federal Government are limited in its use. Sharing must be used to increase or supplement the resources of the receiving state or local law enforcement agency or any other ultimate recipient agency. Shared resources shall not be used to replace or supplant the appropriated resources of the recipient but may include these permissible uses:

- Law enforcement investigation
- Law enforcement training and transfers to other law enforcement agencies
- Law enforcement and detention facilities
- Law enforcement equipment
- Law enforcement travel and transportation
- Law enforcement awards and memorials
- Drug and gang education and awareness programs
- Pro rata funding and Language assistance services
- Asset accounting and tracking and Support of community-based programs



**FEDERAL FORFEITURE FUND
CITY OF SOUTH MIAMI FUND 615**

ACCT NO	ACCOUNT CLASSIFICATION	ACTUAL FY 2023	ACTUAL FY 2024	BUDGET FY 2025	ESTIMATE FY 2025	ADOPTED FY 2026
	BEGINNING FUND BALANCE	481,511	375,212	571,896	571,896	377,096
	REVENUES					
6150000	3511000 INTERGOV REVENUES	24,131	1,542	0	0	0
6150000	3612000 INTEREST INCOME	17,914	27,581	7,500	0	0
6150000	3699200 OTHER MISC REVENUES	914	0	0	0	0
6150000	3697000 GAIN/LOSS ON ASSET	0	930	0	0	0
6150000	3811000 TRANSFER FROM OTHER FUND	0	221,778	0	0	0
6150000	3841000 ISSUANCE OF DEBT-SBITA	68,320	0	0	0	0
	TOTAL REVENUE	111,279	251,831	7,500	0	0
	EXPENSES					
6151910	5213450 CONTRACTUAL SERVICES	44,879	40,866	410,000	169,800	0
6151910	5213451 OTHER SPECIAL PROJECTS	0	0	0	0	345,000
6151910	5214070 TRAVEL & PER DIEM	-3,800	0	0	0	0
6151910	5214450 LEASE PURCHASE-POL VEHICLE	16,913	14,281	30,000	25,000	30,000
6151910	5215205 COMPUTER EQUIPMENT	47,085	0	0	0	0
6151910	5215210 SUPPLIES	0	0	0	0	0
6151910	5215220 UNIFORMS	188	0	0	0	0
6151910	5216830 INTANGIBLES-SBITA	77,118	0	0	0	0
6151910	5217100 DEBT SERVICE-PRINCIPAL	35,195	0	0	0	0
	TOTAL OPERATING EXPENSES	217,578	55,147	440,000	194,800	375,000
6151910	5819900 TRANSFER TO OTHER FUND	0	0	0	0	0
	TOTAL TRANSFERS OUT	0	0	0	0	0
	TOTAL FUND EXPENSES	217,578	55,147	440,000	194,800	375,000
	ENDING FUND BALANCE	375,212	571,896	139,396	377,096	2,096



FEDERAL FORFEITURE FUND HIGHLIGHTS:

615-1910-521-3451	Contingency for Potential Future Projects	<u>345,000</u>
		345,000



GLOSSARY

- A** Account. A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System. The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis of Accounting. The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time)

Ad Valorem Tax. Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mils (thousandths of dollars).

Appropriation. The authorization by the governing body to make payments or incur obligations for specific purposes.

Appropriated Fund Balance. The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

Assessed Value. A valuation set upon real estate by Miami-Dade County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).

Asset. Resources owned or held by a government, which have monetary value.

- B** Balanced Budget. Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that the budget submitted to the City Commission be balanced.

Balance Sheet. The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Bond. A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds. Resources derived from issuance of bonds for specific purposes and



related Federal project grants used to finance capital expenditures.

Bond Rating. A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget (operating). A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized expenditure ceilings under which a government and its departments operate.

Budget Document (Program and Financial Plan). The official written statement prepared by the City staff reflecting the decisions made by the Commission in their budget deliberations.

Budget Ordinance. The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the City Commission each year.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Message. A general discussion of the proposed budget written by the City Manager to the City Commission.

Budget Schedule. The schedule of key dates which a government follows in the preparation and adoption of the budget.

C CALEA. Commission Accreditation of Law Enforcement Agencies.

Capital Improvement Program. A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

Capital Improvement Fund. An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Capital Outlay. Fixed assets, which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.



Capital Project. Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life. Also called capital improvement.

Capital Projects Budget. A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.

CIT. Crisis Intervention Training.

CITT. Citizen's Independent Transportation Trust.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency Account. An appropriation of money set aside for unexpected expenses. The amount needed is transferred by City Commission action to supplement the appropriate expenditure account.

Contractual Services. Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

County Wide Service Area. As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health care, sheriff, jails, courts, mass transportation, environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers and interest earnings.

CP. Capital Projects.

- D Debt Service Fund.** Fund used to account for the accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds.

Department. A major administrative division of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A Department usually has more than one program and may have



more than one fund.

Disbursement. The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program. A voluntary award program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

E EAR. Evaluation and Appraisal Report.

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans.

Encumbrance. Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

Enterprise Fund. Funds established to account for operations, which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing services to the public on a continuing basis (including depreciation) be financed or recovered primarily through user fees.

Estimated Revenues. Projections of funds to be received during the fiscal year.

Expenditure. The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police, fire and others, purchasing materials, electricity, water and gas and making long-term debt payments.

F Final Budget. Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th.

Financial Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. The 12-month period to which the annual budget applies. The City's fiscal year begins October 1st and ends on September 30th.



Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

Franchise. A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fees. Fees levied by the City in return for granting a privilege, which permits the continual use of public property such as city streets, and usually involves the elements of monopoly and regulation.

Fund. An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the Refuse Collection and Recycling Fund and the Stormwater Utility Fund.

Fund Balance. The excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

- G GAAP.** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund. The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit. The entity receives revenue from a specific source and spends it on specific activities.

General Ledger. A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Obligation Bonds. Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of South Miami pledges to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GF. General Fund.



GFOA. Government Officers Association.

Goal. An attainable target for an organization. An organization's vision of the future.

Goals and Objectives. A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each City Department or sub-department during a one-year period. It is not necessarily a fiscal period.

GOB. General Obligation Bond.

Grant. A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

- I Infrastructure. The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Inter-fund Transfer. Equity transferred from one fund to another.

Intergovernmental Revenue. Funds received from federal, state, and other local governmental sources in the form of grants and shared revenues.

- L Liabilities. Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item. A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

LTG. Long Term Goals.

- M Mil of Tax. A rate of tax equal to \$1 for each \$1,000 of assessed property value. So if your house has a taxable value of \$50,000 and the millage rate is 1, then you would pay \$50 in taxes, and if the millage rate is 10, then you would pay \$500 in taxes.

Millage Rate. One mil equals \$1 of tax for each \$1,000 of property value. The millage rate is the total number of mils of tax assessed against this value.

Modified Accrual Accounting. A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to



pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

N Non-Departmental Appropriations (Expenditures). The costs of government services or operations which are not directly attributable to City Departments.

O Objective. A specific measurable and observable activity, which advances the organization toward its goal.

Objects of Expenditure. Expenditure classifications based upon the types or categories of goods and services purchased.

Obligations. Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget. The City's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

Operating Revenue. Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

Ordinance. A formal legislative enactment by the City Commission of South Miami. A law.

OSHA. Occupation Safety and Health Administration.

P Personal Services. Expenditures for salaries, wages, and related employee benefits.

Policy. A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Productivity. A measure of the service output of City programs compared to the per unit of resource input invested.

Programs and Objectives. The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.

Property Tax Rate. A tax based on the value of the property. It is also called an Ad



Valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate. So if your house has a taxable value of \$300,000 and the millage rate is 1, then you would pay \$300 in taxes, and if the millage rate is 10, then you would pay \$3,000 in taxes.

- R** Reserve. An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue. Money that the City of South Miami receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.

Risk Management. The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rollback Millage Rate. The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.

- S** Special Assessment. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.

STG. Short Term Goals.

Surplus. The use of the term “surplus” in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of “net worth” in commercial accounting is comparable to “fund balance” in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations is called the undesignated fund balance: it is the true “surplus”.

SW. Stormwater.

- T** Tax Base. Total assessed valuation of real property within the City.

Tax Levy. The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.



Tax Rate. The amount of tax levied for each \$1,000 of assessed valuation.

Taxing Limit. The maximum rate at which the City may levy a tax, which for Florida municipalities is 10 mils, or \$10 per thousand dollars of assessed value.

TF. Transportation Fund.

TRIM. Truth in millage (section 200.065, Florida Statute).

U Undesignated Fund Balance. That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined “surplus.”

User Fee. Charges for specific services provided only to those paying such charges. Examples would be stormwater utility and refuse collection, disposal and recycling.

Utility Taxes. Municipal charges levied by the City on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telephone service.

W Workload Indicators. An indication of the output of a department. It may consist of transactions, products, events, services or persons served.

THANK YOU



This document was prepared by a team of City staff members who worked very enthusiastically, with pride and dedication, to provide a meaningful and useful document for the benefit of the citizens, the business community, and the City of South Miami organization.

“The City of Pleasant Living”



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