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CITY OF FORT LAUDERDALE
FY 2026 DEPARTMENT REQUEST

Finance Department

Finance Department

Department Description

The mission of the Finance Department is to safeguard the City's assets and financial affairs, provide for the long-term financial stability, integrity, and accountability of the City's financial resources. This Department ensures the expenditure of City funds are conducted in a manner that will instill trust in neighbors and provide the best value to the City.

The Department is a valuable internal financial resource to all City departments and strives to provide excellent service to entities by facilitating purchases and ensuring transactions are in accordance with accounting and procurement standards for state and local governments. Additionally, the Department provides timely reporting of information to investors and other external stakeholders. To achieve its mission, the Finance Department provides services through the functions of financial administration, accounting and financial reporting, procurement services, treasury, payroll administration, and utility billing and collection.

The Finance Department ensures that all City departments follow sound fiscal management procedures and adhere to the fair and transparent procurement of goods and services. This approach allows the City to obtain fiscal efficiencies while maximizing resources and reducing financial burdens.

The Finance Department's resource allocation and initiatives described in this section advance and achieve the following guiding principle to become the "City you never want to leave."

PRESS PLAY FORT LAUDERDALE 2029 STRATEGIC PLAN

Guiding Principle: Fiscal Responsibility

HIGHLIGHTED PROGRAMS

- Finance Administration
- Central Accounting
- Payroll Administration
- Treasury Accounts Receivable
- Procurement
- Utility Billing and Collection

Finance Department

FY 2026 Projected Organizational Chart

Total FTEs - 70

ADMINISTRATION - 4

Director - Finance	1
Deputy Director - Finance	1
Assistant to the Director	1
Senior Management Analyst	1

PAYROLL ADMINISTRATION - 5

Division Manager	1
Payroll Manager	1
Payroll Specialist	2
Payroll Supervisor	1

ACCOUNTING AND FINANCIAL REPORTING - 13

Controller	1
Assistant Controller	2
Chief Accountant	1
Accountant	1
Accounting Clerk	3
Accounts Payable Supervisor	1
Senior Accountant	2
Senior Accounting Clerk	2

PROCUREMENT - 14

Assistant Director	1
Assistant Procurement and Contracts Manager	1
Administrative Assistant	1
Procurement Administrator	2
Procurement Specialist	2
Senior Administrative Assistant	1
Senior Procurement Specialist	6

TREASURY - 8

Treasurer	1
Chief Accountant	1
Accountant	2
Senior Accountant	3
Senior Accounting Clerk	1

UTILITY BILLING AND COLLECTIONS - 26

Revenue Collections Manager	1
Assistant Manager	1
Administrative Assistant	1
Billing Coordinator	2
Billing Specialist	6
Customer Service Representative	3
Senior Accounting Clerk	3
Senior Administrative Assistant	1
Senior Billing Specialist	1
Senior Customer Service Representative	7

FY 2025 Adopted	FY 2026 Projected	Difference
70	70	0

Finance Department

Administration

Division Description

The Administration Division safeguards the City's assets, executes its financial affairs, and provides for the long-term financial stability, integrity, and accountability of resources. This is achieved by sharing information as well as promoting and adopting sound fiscal and operational practices.

FY 2025 Anticipated Major Accomplishments

- Coordinate the financing for the Special Obligation Bonds for public safety and municipal improvement projects
- Secured interim financing for Water and Sewer Consent Order projects
- Completed the issuance of Water and Sewer Revenue Bonds Series 2024 (Automatic Meter Infrastructure Project)
- Updated the Travel and Procurement Card policies
- Implemented an electronic travel request reimbursement process
- Implemented Phases II and III of the merchant card fees transition to customers

FY 2026 Major Projects and Initiatives

- Oversee financing for the Parking Revenue Bonds – Federal Courthouse Parking Garage
- Oversee financing for the last tranche of the Parks General Obligation Bonds

Finance Department

Accounting and Financial Reporting

Division Description

The Accounting and Financial Reporting Division ensures that financial transactions are properly recorded in accordance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB). The Division is responsible for issuing vendor payments and providing stakeholders with timely financial information to ensure accuracy, accountability, and transparency.

The Division is responsible for monitoring capital and non-capital project expenditures along with maintaining fixed assets records. The Division also reconciles bank and trust accounts. Financial data is generated for several audiences using a variety of reporting mechanisms: the State of Florida Annual Financial Report, the Annual Single Audit Report, the Popular Annual Financial Report (PAFR), and the Annual Comprehensive Financial Report (ACFR).

FY 2025 Anticipated Major Accomplishments

- Implemented mandatory GASB Statement No. 101 – Compensated Absences
- Implemented electronic vendor invoice processing
- Developed and updated desk reference job aids for the City's ERP system and other accounting processes
- Completed revisions to the Capital Assets policy

FY 2026 Major Projects and Initiatives

- Complete the monthly financial close within 120 days of month-end
- Complete all annual financial reporting within nine (9) months of the end of the fiscal year
- Utilize available publishing tools to facilitate the preparation of the ACFR

Finance Department

Payroll Administration

Division Description

The Payroll Administration Division ensures that approximately 3,000 City employees are paid accurately and on time. The Division ensures that negotiated pay practices are followed, manages the required and voluntary deductions, and oversees the withholding earnings payable to various creditors and agencies for garnishments - including federal and state tax levies and child support. Additionally, this Division is responsible for the payroll module in the City's Enterprise Resource Planning (ERP) system.

FY 2025 Anticipated Major Accomplishments

- Stabilized Phase II of the ERP system to ensure accurate payroll reporting

FY 2026 Major Projects and Initiatives

- Complete implementation of the City's timekeeping system upgrade

Finance Department

Treasury

Division Description

The Treasury Division manages the City's estimated $1.4 billion investment portfolio, which includes an average of $40 million in cash equity. The Division also oversees the debt management and revenue tracking functions. The Division facilitates the City's debt issuances and assists in obtaining credit ratings. Treasury Division staff work with external advisors, investment managers, bond counsel, and financial advisors to ensure compliance with securities regulations. The Division is also responsible for recording and reporting revenue properly, accurately, and timely in the City's accounting system. Reporting mechanisms include the Quarterly Investment Report to the City Commission and Annual Bondholder's Report. The Treasury Division is also responsible for assisting with financial management of various state, local, and federal grants.

FY 2025 Anticipated Major Accomplishments

- Evaluated the current banking services agreement for potential product enhancements
- Completed revisions to the City's Investment and Debt Management policies
- Procured a new 457 retirement savings plan administrator to provide additional investment options for City employees

FY 2026 Major Projects and Initiatives

- Coordinate the implementation of a grant's module within the City's ERP system
- Configure the Schedule of Expenditures for Federal Awards (SEFA) from the financial system

Finance Department

Procurement

Division Description

The Procurement Services Division manages and conducts the City's procurement of goods, general services, professional services, and construction in accordance with all applicable laws, ordinances, policies, and procedures. The Division incorporates in its practices the values of maximizing competition in a fair, transparent, ethical, and professional manner. Additionally, in accordance with the City's Code of Ordinances, Procurement oversees and ensures commodities and contractual services of suitable standards and sufficient quantities be available as needed, and that such items be purchased at the best prices available, consistent with City standards of service and quality.

FY 2025 Anticipated Major Accomplishments

- Streamlined the fiscal year Purchase Order (PO) closeout process
- Updated the City's Procurement Manual, as well as the Procurement Ordinance, to include revisions to the informal bidding process

FY 2026 Major Projects and Initiatives

- Provide citywide procurement introductory training for City employees
- Modernize the procurement website
- Automate contract award postings on the City's website utilizing the ERP platform

Finance Department

Utility Billing and Collection

Division Description

The Utility Billing and Collection Division is responsible for the accurate and timely billing and collection of utility bills, special assessments, and miscellaneous account receivables monthly. The Division also provides accurate posting of the City's monetary collections and the timely input to the City's financial accounting system. Additional responsibilities include property lien searches and applying liens to properties with delinquent utility balances. The Division strives to deliver excellent customer support to neighbors paying for utility services.

FY 2025 Anticipated Major Accomplishments

- Proposed an ordinance change to reduce uncollectible debt by allowing only property owners to establish a utility account
- Procured a new utility billing software system that will integrate with the Advanced Metering Infrastructure (AMI) system

FY 2026 Major Projects and Initiatives

- Coordinate with the Public Works and Information Technology Services departments to properly implement the new AMI system

Finance Department

Department Performance Measures

Strategic Goal	Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Target	FY 2026 Target
Guiding Principle: Fiscal Responsibility	Number of accounts payable checks issued	10,860	10,524	9,750	≤10,000	≤10,000
	Percent of total payments that are electronic	75%	75%	78%	≥80%	≥78%
	General fund cash and investments as a percentage of current liabilities	398.7%	500%[1]	500%	≥500%	≥500%
	Percent of 2020A (Parks) bond proceeds spent/committed	46.0%	91.1%	100%	100%	100%
	General obligation bond debt per Capita	$1,311	$1,289[1]	$1,142	≤$1,142	≤$1,500[2]
	Benchmark returns for the City's surplus cash	31 bps below benchmark	24 bps below benchmark	5 bps above benchmark	≥5 bps above benchmark	≥5 bps above benchmark
	Benchmark returns for the City's long-term portfolio	52 bps above benchmark	66 bps above benchmark	5 bps above benchmark	≥5 bps above benchmark	≥5 bps above benchmark
	Governmental debt as a percentage of total governmental expenditures	10.6%	9.9%[1]	9.0%	≤9.0%	≤9.0%
	P-card volume as a percentage of all purchases	14%	21%	20%	≥20%	≥20%
	Percent of delinquent utility bills collected internally	60%	61%	60%	≥60%	≥60%

[1]Final FY 2024 data is unavailable until post- ACFR completion in June of 2025; thus, the FY 2024 Actual amount remains a projection.
[2]The FY 2026 target includes an additional $60 million for the anticipated funding of Phase III of the $200 million Parks Bond.

General Fund

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Finance Department - General Fund

Department Fund Financial Summary

Financial Summary - Funding Source

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
General Fund - 001	$	7,309,958	8,435,692	8,253,515	8,699,411	263,719	3.1%
Total Funding		**7,309,958**	**8,435,692**	**8,253,515**	**8,699,411**	**263,719**	**3.1%**

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Administration	1,040,082	1,417,484	1,449,396	1,477,528	60,044	4.2%
Accounting and Financial Reporting	2,729,756	2,171,293	2,167,662	2,111,438	(59,855)	(2.8%)
Payroll Administration	1,876	620,502	612,565	660,765	40,263	6.5%
Treasury	1,700,691	1,850,673	1,733,616	1,881,915	31,242	1.7%
Procurement	1,837,552	2,375,740	2,290,276	2,567,765	192,025	8.1%
Total Expenditures	**7,309,958**	**8,435,692**	**8,253,515**	**8,699,411**	**263,719**	**3.1%**

Financial Summary - Category Expenditures

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services		5,791,881	6,451,608	6,250,222	6,629,502	177,894	2.8%
Operating Expenses		1,518,077	1,984,084	2,003,293	2,069,909	85,825	4.3%
Total Expenditures	**$**	**7,309,958**	**8,435,692**	**8,253,515**	**8,699,411**	**263,719**	**3.1%**
Full Time Equivalents (FTEs)		44	44	44	44	-	0.0%

FY 2026 Major Variances

Operating Expenses

$ 30,000 - Increase due to higher investment management service fees

Descriptions & Line Items by Division

Finance Department

Administration - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	516,681	607,849	607,849	622,592	644,708	644,708	36,859	6.06%	
10-1110 - Sick Conv to Cash	2,463	-	-	2,274	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	9,441	10,008	10,008	10,008	10,600	10,600	592	5.92%	
10-1119 - Payroll Accrual	29,088	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	8,540	-	-	-	-	-	-	0.00%	
10-1201 - Longevity Pay	2,824	3,088	3,088	3,088	3,352	3,352	264	8.55%	
10-1401 - Car Allowances	14,360	15,360	15,360	15,360	15,360	15,360	-	0.00%	
10-1413 - Cellphone Allowance	3,120	3,120	3,120	3,470	3,120	3,120	-	0.00%	
10-1707 - Sick Termination Pay	1,411	-	-	-	-	-	-	0.00%	
10-1710 - Vacation Term Pay	4,927	-	-	-	-	-	-	0.00%	
20-2119 - Wellness Incentives	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%	
20-2204 - Pension - General Emp	18,098	22,900	22,900	22,900	22,801	22,801	(99)	(0.43%)	
20-2210 - Pension - FRS	62,621	70,658	70,658	75,080	76,898	76,898	6,240	8.83%	
20-2299 - Pension - Def Cont	581	-	-	-	-	-	-	0.00%	
20-2301 - Soc Sec/ Medicare	39,462	42,475	42,475	50,321	44,705	44,705	2,230	5.25%	
20-2307 - Year End FICA Accr	(1,595)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	15	200	200	-	100	100	(100)	(50.00%)	
20-2402 - Life Insurance	1,369	616	616	-	1,500	1,500	884	143.51%	
20-2404 - Health Insurance	61,765	72,059	72,059	69,052	81,489	81,489	9,430	13.09%	
20-2410 - Workers' Comp	634	385	385	385	385	385	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	35,408	31,752	31,752	31,752	29,526	29,526	(2,226)	(7.01%)	
Personnel Services	**812,214**	**881,470**	**881,470**	**907,282**	**935,544**	**935,544**	**54,074**	**6.13%**	
30-3199 - Other Prof Serv	-	-	68,330	-	-	-	-	0.00%	
30-3201 - Ad/ Marketing	133	-	-	-	-	-	-	0.00%	
30-3216 - Costs/Fees/ Permits	-	80	80	80	80	-	(80)	(100.00%)	Decrease due to staff no longer requiring TAM parking placards

Finance Department

Administration - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3231 - Food Services	1,767	740	740	740	740	740	-	0.00%	Funding for employee engagement activities based on a citywide allocation, and food and beverages for the Audit Advisory Board
30-3243 - Prizes & Awards	-	1,500	1,500	1,500	1,500	-	(1,500)	(100.00%)	Decrease due to transition of funds to Other Supplies account
30-3299 - Other Services	-	3,500	3,500	3,500	3,500	3,500	-	0.00%	Citywide Amazon Prime Business Account
30-3319 - Office Space Rent	-	270,400	276,500	276,500	276,500	276,500	6,100	2.26%	Rent for Finance Administration
30-3628 - Telephone/ Cable TV	1,388	900	900	900	1,400	1,400	500	55.56%	
30-3904 - Books & Manuals	370	500	500	500	500	550	50	10.00%	New editions of the GFOA Governmental Accounting, Auditing, and Financial Reporting (GAAFR) (2025 Blue Book)
30-3925 - Office Equip < $5000	775	800	800	800	800	800	-	0.00%	Chairs and computer monitors
30-3928 - Office Supplies	351	-	-	-	-	-	-	0.00%	
30-3931 - Periodicals & Mag	51	642	642	642	642	642	-	0.00%	Periodicals such as the Wall Street Journal
30-3949 - Uniforms	134	200	200	200	200	200	-	0.00%	Division shirts and uniforms for the Finance Administration Team
30-3999 - Other Supplies	607	100	100	100	100	1,000	900	900.00%	Neighbor Support Night giveaways and other miscellaneous supplies
40-4113 - Memberships/Dues	1,215	-	-	200	-	-	-	0.00%	
40-4119 - Training & Travel	4,005	10,800	10,800	10,600	10,800	10,800	-	0.00%	
40-4322 - Servchg-Cent Serv	1,507	1,314	1,314	1,314	1,314	1,314	-	0.00%	
40-4343 - Servchg-Info Sys	206,009	218,280	218,280	218,280	218,280	218,280	-	0.00%	
40-4355 - Servchg-Print Shop	-	100	100	100	100	100	-	0.00%	Business cards
40-4404 - Fidelity Bonds	13	11	11	11	11	11	-	0.00%	
40-4407 - Emp Proceedings	446	167	167	167	167	167	-	0.00%	
40-4410 - General Liability	2,237	23,399	23,399	23,399	23,399	23,399	-	0.00%	
40-4416 - Other Ins Charges	2,748	2,581	2,581	2,581	2,581	2,581	-	0.00%	
40-4428 - Prop/Fire Insurance	4,113	-	-	-	-	-	-	0.00%	
Operating Expenses	**227,868**	**536,014**	**610,444**	**542,114**	**542,614**	**541,984**	**5,970**	**1.11%**	

Finance Department

Administration - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
Administration - General Fund Total	1,040,082	1,417,484	1,491,914	1,449,396	1,478,158	1,477,528	60,044	4.24%	

Finance Department

Accounting and Financial Reporting - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	1,377,692	1,141,780	1,141,780	1,120,540	1,125,464	1,125,464	(16,316)	(1.43%)	Reduction due to turnover
10-1107 - Part Time Salaries	-	-	-	21,240	-	-	-	0.00%	
10-1110 - Sick Conv to Cash	7,399	-	-	2,319	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	16,835	17,866	17,866	17,866	18,900	18,900	1,034	5.79%	
10-1119 - Payroll Accrual	64,597	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	3,038	15,284	15,284	3,038	4,406	4,406	(10,878)	(71.17%)	
10-1201 - Longevity Pay	13,492	9,045	9,045	8,394	-	-	(9,045)	(100.00%)	
10-1401 - Car Allowances	28,050	24,840	24,840	19,120	24,240	24,240	(600)	(2.42%)	
10-1407 - Expense Allowances	1,440	1,440	1,440	1,920	1,440	1,440	-	0.00%	
10-1413 - Cellphone Allowance	4,360	2,880	2,880	3,680	3,000	3,000	120	4.17%	
10-1501 - Overtime 1.5X Pay	11,601	-	-	3,747	-	-	-	0.00%	
10-1707 - Sick Termination Pay	19,311	-	-	8,602	-	-	-	0.00%	
10-1710 - Vacation Term Pay	25,989	-	-	17,553	-	-	-	0.00%	
20-2119 - Wellness Incentives	5,000	5,000	5,000	5,000	5,000	5,000	-	0.00%	
20-2204 - Pension - General Emp	70,733	68,654	68,654	68,654	16,200	16,200	(52,454)	(76.40%)	
20-2210 - Pension - FRS	107,792	98,927	98,927	91,556	116,313	116,313	17,386	17.57%	
20-2299 - Pension - Def Cont	33,500	12,483	12,483	23,931	20,244	20,244	7,761	62.17%	
20-2301 - Soc Sec/ Medicare	115,489	91,418	91,418	92,009	88,628	88,628	(2,790)	(3.05%)	
20-2307 - Year End FICA Accr	(3,981)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	872	900	900	462	1,000	1,000	100	11.11%	
20-2402 - Life Insurance	2,067	1,155	1,155	-	2,200	2,200	1,045	90.48%	
20-2404 - Health Insurance	230,569	209,807	209,807	188,318	216,786	216,786	6,979	3.33%	
20-2410 - Workers' Comp	1,785	992	992	992	992	992	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	138,388	124,099	124,099	124,099	115,397	115,397	(8,702)	(7.01%)	
Personnel Services	**2,276,017**	**1,826,570**	**1,826,570**	**1,823,040**	**1,760,210**	**1,760,210**	**(66,360)**	**(3.63%)**	
30-3101 - Acct & Auditing	132,257	75,400	75,400	80,603	75,400	75,400	-	0.00%	

Finance Department

Accounting and Financial Reporting - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3199 - Other Prof Serv	94,957	2,100	52,100	2,100	2,300	2,100	-	0.00%	Governmental Accounting Standards Board reporting requirement
30-3216 - Costs/Fees/ Permits	120	1,010	1,010	1,010	1,010	1,010	-	0.00%	Award fees for Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR)
30-3231 - Food Services	-	1,080	1,080	1,080	780	780	(300)	(27.78%)	Funding for employee engagement activities based on a citywide allocation
30-3299 - Other Services	1,600	14,000	14,000	7,600	600	10,600	(3,400)	(24.29%)	Tax forms, envelopes, and FRS expenses; reduction due to the termination of Paperless Pay service
30-3304 - Office Equip Rent	3,681	2,185	3,281	3,281	3,700	3,700	1,515	69.34%	Toshiba copier and network printer
30-3401 - Computer Maint	-	15,000	15,000	15,000	14,000	15,000	-	0.00%	DebtBook software maintenance
30-3616 - Postage	33	50	50	50	200	50	-	0.00%	FedEx funds to send the Annual Comprehensive Financial Report (ACFR) to the Auditor General
30-3628 - Telephone/ Cable TV	866	700	700	700	900	900	200	28.57%	
30-3907 - Data Proc Supplies	7,984	-	-	-	8,000	8,000	8,000	100.00%	Accounts Payable software, Microsoft Licenses, and Pattern Stream FrameMaker
30-3925 - Office Equip < $5000	965	2,600	2,600	2,600	2,600	2,600	-	0.00%	Office equipment such as chairs, stand-up desks, monitors, etc.
30-3928 - Office Supplies	11,559	12,500	12,500	9,545	12,500	12,500	-	0.00%	Office supplies
30-3949 - Uniforms	631	260	260	260	260	650	390	150.00%	Division shirts and uniforms for the Accounting and Financial Reporting Team
30-3999 - Other Supplies	1,063	-	-	2,955	-	500	500	100.00%	Neighbor Support Night and Community Programs
40-4113 - Memberships/Dues	3,297	-	-	-	-	-	-	0.00%	
40-4118 - Training	155	-	-	-	-	-	-	0.00%	
40-4119 - Training & Travel	3,794	20,000	20,000	20,000	19,600	19,600	(400)	(2.00%)	
40-4343 - Servchg-Info Sys	148,086	172,513	172,513	172,513	172,513	172,513	-	0.00%	

Accounting and Financial Reporting - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
40-4355 - Servchg-Print Shop	1,745	3,000	3,000	3,000	3,000	3,000	-	0.00%	Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR) printing charges
40-4404 - Fidelity Bonds	56	48	48	48	48	48	-	0.00%	
40-4407 - Emp Proceedings	2,008	750	750	750	750	750	-	0.00%	
40-4410 - General Liability	10,067	10,556	10,556	10,556	10,556	10,556	-	0.00%	
40-4416 - Other Ins Charges	10,306	10,971	10,971	10,971	10,971	10,971	-	0.00%	
40-4428 - Prop/Fire Insurance	18,508	-	-	-	-	-	-	0.00%	
Operating Expenses	**453,739**	**344,723**	**395,819**	**344,622**	**339,688**	**351,228**	**6,505**	**1.89%**	
Accounting and Financial Reporting - General Fund Total	**2,729,756**	**2,171,293**	**2,222,389**	**2,167,662**	**2,099,898**	**2,111,438**	**(59,855)**	**(2.76%)**	

Finance Department

Payroll Administration - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	-	453,019	453,019	439,680	465,651	465,651	12,632	2.79%	
10-1119 - Payroll Accrual	1,876	-	-	-	-	-	-	0.00%	
10-1401 - Car Allowances	-	7,080	7,080	7,120	10,680	10,680	3,600	50.85%	
10-1413 - Cellphone Allowance	-	1,080	1,080	1,200	1,800	1,800	720	66.67%	
10-1501 - Overtime 1.5X Pay	-	-	-	1,592	-	-	-	0.00%	
20-2210 - Pension - FRS	-	27,344	27,344	24,968	29,256	29,256	1,912	6.99%	
20-2299 - Pension - Def Cont	-	22,714	22,714	20,140	23,122	23,122	408	1.80%	
20-2301 - Soc Sec/ Medicare	-	35,281	35,281	30,731	36,577	36,577	1,296	3.67%	
20-2401 - Disability Insurance	-	-	-	511	-	-	-	0.00%	
20-2402 - Life Insurance	-	459	459	524	-	-	(459)	(100.00%)	
20-2404 - Health Insurance	-	53,010	53,010	65,584	79,914	79,914	26,904	50.75%	
Personnel Services	**1,876**	**599,987**	**599,987**	**592,050**	**647,000**	**647,000**	**47,013**	**7.84%**	
30-3231 - Food Services	-	-	-	-	-	300	300	100.00%	Funding for employee engagement activities based on a citywide allocation
30-3299 - Other Services	-	10,600	10,600	10,600	10,600	600	(10,000)	(94.34%)	Reduction due to transfer of funds for FRS services to the Accounting and Financial Reporting Division
30-3304 - Office Equip Rent	-	1,415	1,415	1,415	1,415	1,415	-	0.00%	Toshiba copier and network printer
30-3907 - Data Proc Supplies	-	1,400	1,400	1,400	1,400	1,400	-	0.00%	Payroll software and Microsoft Licenses
30-3925 - Office Equip < $5000	-	1,000	1,000	1,000	1,000	1,000	-	0.00%	Office equipment such as chairs, stand-up desks, monitors, etc.
30-3928 - Office Supplies	-	1,000	1,000	1,000	1,000	1,000	-	0.00%	Office supplies
30-3949 - Uniforms	-	100	100	100	100	250	150	150.00%	Division shirts and uniforms for the Payroll Administration Team
40-4119 - Training & Travel	-	5,000	5,000	5,000	7,800	7,800	2,800	56.00%	
Operating Expenses	**-**	**20,515**	**20,515**	**20,515**	**23,315**	**13,765**	**(6,750)**	**(32.90%)**	
Payroll Administration - General Fund Total	**1,876**	**620,502**	**620,502**	**612,565**	**670,315**	**660,765**	**40,263**	**6.49%**	

Finance Department

Treasury - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	577,707	756,406	756,406	664,229	782,532	782,532	26,126	3.45%	
10-1110 - Sick Conv to Cash	3,256	-	-	878	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	9,879	6,917	6,917	6,917	7,300	7,300	383	5.54%	
10-1119 - Payroll Accrual	32,366	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	-	-	-	-	8,114	8,114	8,114	100.00%	
10-1201 - Longevity Pay	6,436	3,325	3,325	3,325	-	-	(3,325)	(100.00%)	
10-1316 - Upgrade Pay	1,821	-	-	-	-	-	-	0.00%	
10-1401 - Car Allowances	13,430	16,080	16,080	16,080	16,680	16,680	600	3.73%	
10-1407 - Expense Allowances	2,280	2,880	2,880	2,880	2,880	2,880	-	0.00%	
10-1413 - Cellphone Allowance	2,220	1,200	1,200	2,760	2,760	2,760	1,560	130.00%	
10-1501 - Overtime 1.5X Pay	671	-	-	-	-	-	-	0.00%	
10-1707 - Sick Termination Pay	14,895	-	-	-	-	-	-	0.00%	
10-1710 - Vacation Term Pay	30,996	-	-	-	-	-	-	0.00%	
20-2119 - Wellness Incentives	1,500	2,000	2,000	2,000	2,000	2,000	-	0.00%	
20-2204 - Pension - General Emp	66,836	64,129	64,129	64,129	24,650	24,650	(39,479)	(61.56%)	
20-2210 - Pension - FRS	56,388	67,802	67,802	82,717	94,614	94,614	26,812	39.54%	
20-2299 - Pension - Def Cont	232	-	-	-	-	-	-	0.00%	
20-2301 - Soc Sec/ Medicare	50,549	59,660	59,660	54,270	62,192	62,192	2,532	4.24%	
20-2307 - Year End FICA Accr	(1,781)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	-	100	100	-	-	-	(100)	(100.00%)	
20-2402 - Life Insurance	780	767	767	767	900	900	133	17.34%	
20-2404 - Health Insurance	86,243	124,349	124,349	85,204	101,463	101,463	(22,886)	(18.40%)	
20-2410 - Workers' Comp	833	2,752	2,752	2,752	2,752	2,752	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	130,763	117,262	117,262	117,262	109,039	109,039	(8,223)	(7.01%)	
Personnel Services	**1,088,298**	**1,225,629**	**1,225,629**	**1,106,170**	**1,217,876**	**1,217,876**	**(7,753)**	**(0.63%)**	
30-3113 - Fin & Bank Serv	17,883	19,250	23,551	19,250	19,250	19,250	-	0.00%	Funding for Wells Fargo custody, deposit tickets
30-3114 - Bank Analysis Fees	123,369	118,700	118,700	118,700	124,000	124,000	5,300	4.47%	Bank analysis fees

Finance Department

Treasury - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3115 - Lien Search Services	128,005	141,000	141,000	134,100	140,000	141,000	-	0.00%	Funding for lien search services
30-3116 - Invest Mgmt Serv	233,112	215,000	215,000	233,000	245,000	245,000	30,000	13.95%	Investment management services, increase due to higher fees
30-3199 - Other Prof Serv	16,000	18,000	199,100	25,500	24,000	24,000	6,000	33.33%	PFM Financial Advisor
30-3231 - Food Services	-	680	680	680	-	480	(200)	(29.41%)	Funding for employee engagement activities based on a citywide allocation
30-3616 - Postage	518	1,005	1,005	1,005	500	500	(505)	(50.25%)	
30-3628 - Telephone/ Cable TV	433	500	500	500	500	500	-	0.00%	
30-3907 - Data Proc Supplies	-	-	-	102	433	-	-	0.00%	
30-3925 - Office Equip < $5000	182	1,600	1,600	900	1,000	1,600	-	0.00%	Office equipment such as chairs, stand-up desks, monitors, etc.
30-3928 - Office Supplies	848	3,500	3,500	1,700	1,000	1,600	(1,900)	(54.29%)	Office supplies
30-3949 - Uniforms	-	400	400	400	400	400	-	0.00%	Division shirts and uniforms for the Treasury Team
30-3999 - Other Supplies	452	-	-	-	-	-	-	0.00%	
40-4113 - Memberships/Dues	3,664	-	-	-	-	-	-	0.00%	
40-4118 - Training	705	-	-	-	-	-	-	0.00%	
40-4119 - Training & Travel	2,750	16,600	16,600	2,800	17,000	17,000	400	2.41%	
40-4343 - Servchg-Info Sys	66,734	78,500	78,500	78,500	78,500	78,500	-	0.00%	
40-4355 - Servchg-Print Shop	-	100	100	100	-	-	(100)	(100.00%)	
40-4404 - Fidelity Bonds	25	21	21	21	21	21	-	0.00%	
40-4407 - Emp Proceedings	892	333	333	333	333	333	-	0.00%	
40-4410 - General Liability	4,474	4,692	4,692	4,692	4,692	4,692	-	0.00%	
40-4416 - Other Ins Charges	4,122	5,163	5,163	5,163	5,163	5,163	-	0.00%	
40-4428 - Prop/Fire Insurance	8,226	-	-	-	-	-	-	0.00%	
Operating Expenses	**612,393**	**625,044**	**810,445**	**627,446**	**661,792**	**664,039**	**38,995**	**6.24%**	
Treasury - General Fund Total	**1,700,691**	**1,850,673**	**2,036,074**	**1,733,616**	**1,879,668**	**1,881,915**	**31,242**	**1.69%**	

Finance Department

Procurement - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	1,012,313	1,284,749	1,284,749	1,213,688	1,381,900	1,381,900	97,151	7.56%	
10-1104 - Temporary Salaries	15,797	-	-	-	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	10,328	12,855	12,855	12,855	13,600	13,600	745	5.80%	
10-1119 - Payroll Accrual	59,576	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	-	-	-	-	3,970	3,970	3,970	100.00%	
10-1201 - Longevity Pay	2,750	2,750	2,750	2,750	2,750	2,750	-	0.00%	
10-1401 - Car Allowances	15,780	14,760	14,760	17,480	14,760	14,760	-	0.00%	
10-1407 - Expense Allowances	8,760	11,520	11,520	10,560	12,960	12,960	1,440	12.50%	
10-1413 - Cellphone Allowance	3,450	3,120	3,120	4,000	3,120	3,120	-	0.00%	
10-1707 - Sick Termination Pay	-	-	-	4,143	-	-	-	0.00%	
10-1710 - Vacation Term Pay	5,957	-	-	12,105	-	-	-	0.00%	
20-2104 - Mileage Reimburse	-	250	250	250	250	250	-	0.00%	
20-2119 - Wellness Incentives	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%	
20-2204 - Pension - General Emp	31,978	16,135	16,135	16,135	16,532	16,532	397	2.46%	
20-2210 - Pension - FRS	137,110	166,205	166,205	169,622	183,573	183,573	17,368	10.45%	
20-2301 - Soc Sec/ Medicare	81,436	99,553	99,553	97,091	106,830	106,830	7,277	7.31%	
20-2307 - Year End FICA Accr	(3,049)	-	-	-	-	-	-	0.00%	
20-2402 - Life Insurance	1,954	1,303	1,303	1,303	2,100	2,100	797	61.17%	
20-2404 - Health Insurance	163,411	230,105	230,105	185,051	255,815	255,815	25,710	11.17%	
20-2410 - Workers' Comp	1,361	16,542	16,542	16,542	16,542	16,542	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	62,564	56,105	56,105	56,105	52,170	52,170	(3,935)	(7.01%)	
Personnel Services	**1,613,476**	**1,917,952**	**1,917,952**	**1,821,680**	**2,068,872**	**2,068,872**	**150,920**	**7.87%**	
30-3107 - Data Proc Serv	-	450	450	450	450	450	-	0.00%	
30-3199 - Other Prof Serv	-	15,000	15,000	11,250	15,000	15,000	-	0.00%	Supplier Relations Program specification writing training
30-3201 - Ad/ Marketing	4,186	5,000	5,000	5,000	5,000	5,000	-	0.00%	Advertising and marketing on doing business with the City and Disadvantaged Business Enterprise (DBE) program

Finance Department

Procurement - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3216 - Costs/Fees/ Permits	750	2,000	2,000	1,700	2,000	2,000	-	0.00%	Application fees for Procurement award programs, such as National Procurement Institute and others
30-3231 - Food Services	450	1,440	1,440	500	1,440	1,440	-	0.00%	Funding for employee engagement activities based on a citywide allocation plus food and beverages for Southeast Florida Chapter of National Institute for Government Purchasing (NIGP) and Southeast Coop
30-3243 - Prizes & Awards	1,432	200	200	200	200	200	-	0.00%	Certificates, trophies, and plaques for trade shows
30-3299 - Other Services	44,121	36,750	45,318	36,750	36,750	36,750	-	0.00%	BidSync procurement software
30-3304 - Office Equip Rent	194	3,000	3,000	3,000	3,000	1,200	(1,800)	(60.00%)	Toshiba copier and network printer
30-3319 - Office Space Rent	-	185,000	221,000	221,000	221,000	225,105	40,105	21.68%	Office space rent for Procurement Team
30-3322 - Other Facil Rent	1,206	-	-	-	-	-	-	0.00%	
30-3616 - Postage	-	300	300	300	300	300	-	0.00%	Postage funding for Procurement agreements, contracts, appeals, and responses
30-3628 - Telephone/ Cable TV	433	600	600	600	500	500	(100)	(16.67%)	
30-3907 - Data Proc Supplies	2,935	2,600	2,600	2,600	2,600	2,600	-	0.00%	Software subscriptions such as Adobe and Microsoft for Procurement team
30-3925 - Office Equip < $5000	6,768	2,800	2,800	2,800	2,800	2,800	-	0.00%	Office equipment such as chairs, stand-up desks, monitors, etc.
30-3928 - Office Supplies	5,697	10,200	10,200	10,200	10,200	10,200	-	0.00%	Office supplies and tradeshow branding materials
30-3949 - Uniforms	110	-	-	-	-	700	700	100.00%	Division shirts and uniforms for the Procurement Team
30-3999 - Other Supplies	7,595	1,500	1,500	1,500	1,500	1,500	-	0.00%	Printed materials for presentations, conferences, trainings, workshops, meetings, etc.
40-4113 - Memberships/Dues	593	-	-	-	-	-	-	0.00%	
40-4118 - Training	-	2,500	2,500	2,500	2,500	2,500	-	0.00%	Registration and training fees for Supplier Relations Program
40-4119 - Training & Travel	2,915	28,000	28,000	7,798	30,200	30,200	2,200	7.86%	

Finance Department

Procurement - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
40-4343 - Servchg-Info Sys	114,732	134,342	134,342	134,342	134,342	134,342	-	0.00%	
40-4355 - Servchg-Print Shop	273	500	500	500	500	500	-	0.00%	Printed materials for presentations, conferences, trainings, workshops, meetings, etc.
40-4404 - Fidelity Bonds	41	37	37	37	37	37	-	0.00%	
40-4407 - Emp Proceedings	1,450	583	583	583	583	583	-	0.00%	
40-4410 - General Liability	7,271	15,951	15,951	15,951	15,951	15,951	-	0.00%	
40-4416 - Other Ins Charges	7,558	9,035	9,035	9,035	9,035	9,035	-	0.00%	
40-4428 - Prop/Fire Insurance	13,367	-	-	-	-	-	-	0.00%	
Operating Expenses	**224,076**	**457,788**	**502,356**	**468,596**	**495,888**	**498,893**	**41,105**	**8.98%**	
Procurement - General Fund Total	**1,837,552**	**2,375,740**	**2,420,308**	**2,290,276**	**2,564,760**	**2,567,765**	**192,025**	**8.08%**	

Water and Sewer Fund

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Finance Department - Water and Sewer Fund

Department Fund Financial Summary

Financial Summary - Funding Source

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Water and Sewer - 450	$	3,916,829	4,114,746	4,078,554	4,151,283	36,537	0.9%
Total Funding		**3,916,829**	**4,114,746**	**4,078,554**	**4,151,283**	**36,537**	**0.9%**

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Utility Billing and Collections	3,916,829	4,114,746	4,078,554	4,151,283	36,537	0.9%
Total Expenditures	**3,916,829**	**4,114,746**	**4,078,554**	**4,151,283**	**36,537**	**0.9%**

Financial Summary - Category Expenditures

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services		1,797,615	2,124,382	2,088,190	2,234,952	110,570	5.2%
Operating Expenses		2,119,215	1,990,364	1,990,364	1,916,331	(74,033)	(3.7%)
Total Expenditures	**$**	**3,916,829**	**4,114,746**	**4,078,554**	**4,151,283**	**36,537**	**0.9%**
Full Time Equivalents (FTEs)		26	26	26	26	-	0.0%

FY 2026 Major Variances

Operating Expenses

$ (120,000) - Decrease in electronic bill payment costs due to the transitioning of merchant card fees to the customer
36,000 - Increase in expenses for lockbox services due to increased usage

Descriptions & Line Items by Division

Finance Department

Utility Billing and Collections - Water and Sewer

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
361-105 - Other Income (Penalty Charges)	16,442	14,160	14,160	14,160	15,000	15,000	840	5.93%	
361-108 - Penalties From Other Municipalities	160	-	-	-	-	-	-	0.00%	
369-900 - Other Miscellaneous Income	142	-	-	-	-	-	-	0.00%	
369-902 - Interfund Service Charge	494,558	469,507	469,507	469,507	494,558	464,820	(4,687)	(1.00%)	Service charge revenue resulting from Utility Billing staff supporting the Sanitation Fund
Revenue	**511,302**	**483,667**	**483,667**	**483,667**	**509,558**	**479,820**	**(3,847)**	**(0.80%)**	

Finance Department

Utility Billing and Collections - Water and Sewer

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	1,122,366	1,448,122	1,448,122	1,404,678	1,461,750	1,461,750	13,628	0.94%	
10-1113 - Vac Mgmt Conv	3,316	-	-	-	-	-	-	0.00%	
10-1119 - Payroll Accrual	59,980	-	-	-	-	-	-	0.00%	
10-1201 - Longevity Pay	2,976	3,240	3,240	3,240	3,504	3,504	264	8.15%	
10-1316 - Upgrade Pay	290	-	-	-	-	-	-	0.00%	
10-1401 - Car Allowances	8,760	8,760	8,760	8,760	8,760	8,760	-	0.00%	
10-1407 - Expense Allowances	1,440	2,880	2,880	1,440	1,440	1,440	(1,440)	(50.00%)	
10-1413 - Cellphone Allowance	900	600	600	1,200	1,200	1,200	600	100.00%	
10-1501 - Overtime 1.5X Pay	28,946	6,700	6,700	15,966	7,100	7,100	400	5.97%	
10-1504 - Overtime 1X Pay	1,017	-	-	427	-	-	-	0.00%	
10-1707 - Sick Termination Pay	1,072	-	-	95	-	-	-	0.00%	
10-1710 - Vacation Term Pay	9,454	-	-	1,008	-	-	-	0.00%	
20-2119 - Wellness Incentives	4,500	4,500	4,500	4,500	4,500	4,500	-	0.00%	
20-2204 - Pension - General Emp	23,445	29,195	29,195	29,195	28,669	28,669	(526)	(1.80%)	
20-2210 - Pension - FRS	119,343	151,251	151,251	151,251	154,422	154,422	3,171	2.10%	
20-2299 - Pension - Def Cont	18,800	19,837	19,837	21,016	21,145	21,145	1,308	6.59%	
20-2301 - Soc Sec/ Medicare	90,052	111,969	111,969	108,610	112,963	112,963	994	0.89%	
20-2304 - Supplemental FICA	-	500	500	-	500	500	-	0.00%	
20-2307 - Year End FICA Accr	(3,607)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	464	500	500	476	500	500	-	0.00%	
20-2402 - Life Insurance	276	1,465	1,465	1,465	300	300	(1,165)	(79.52%)	
20-2404 - Health Insurance	256,371	292,813	292,813	292,813	389,034	389,034	96,221	32.86%	
20-2410 - Workers' Comp	1,584	916	916	916	916	916	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	45,870	41,134	41,134	41,134	38,249	38,249	(2,885)	(7.01%)	
Personnel Services	**1,797,615**	**2,124,382**	**2,124,382**	**2,088,190**	**2,234,952**	**2,234,952**	**110,570**	**5.20%**	

Finance Department

Utility Billing and Collections - Water and Sewer

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3107 - Data Proc Serv	307,926	363,560	363,560	363,560	243,560	243,560	(120,000)	(33.01%)	Funding for Mailers, Invoice Cloud, Kiosk, and Cayenta, and decrease due to transitioning of merchant card fees to the user
30-3113 - Fin & Bank Serv	61,803	-	-	37,503	42,000	**36,000**	36,000	100.00%	Lockbox services
30-3216 - Costs/Fees/ Permits	4,603	7,500	7,500	8,863	7,500	**6,000**	(1,500)	(20.00%)	Lien recordings and releases
30-3231 - Food Services	470	1,710	1,710	1,710	600	**1,560**	(150)	(8.77%)	Funding for employee engagement activities based on a citywide allocation
30-3249 - Security Services	29,877	38,162	38,162	37,066	38,522	38,522	360	0.94%	Armed security services associated at Utility Billing
30-3299 - Other Services	-	15,000	15,000	-	15,000	15,000	-	0.00%	Collection services
30-3304 - Office Equip Rent	1,262	1,965	1,965	1,965	1,965	1,965	-	0.00%	Toshiba copier and network printer
30-3316 - Building Leases	30,853	41,137	41,137	41,137	41,137	41,137	-	0.00%	Rent contribution to building fund
30-3401 - Computer Maint	306,945	220,690	220,690	220,690	172,250	172,250	(48,440)	(21.95%)	Annual maintenance contract for various software systems
30-3407 - Equip Rep & Maint	461	2,000	2,000	2,000	2,660	**2,000**	-	0.00%	Currency counters maintenance contracts
30-3616 - Postage	167,499	195,063	195,063	176,000	174,800	174,800	(20,263)	(10.39%)	
30-3628 - Telephone/ Cable TV	694	900	900	900	700	700	(200)	(22.22%)	
30-3907 - Data Proc Supplies	-	500	500	500	500	500	-	0.00%	Software and Microsoft licenses
30-3925 - Office Equip < $5000	5,895	5,200	5,200	5,200	5,200	5,200	-	0.00%	Office equipment such as chairs, stand-up desks, monitors, etc.
30-3926 - Furniture < $5000	150	-	-	-	-	-	-	0.00%	
30-3928 - Office Supplies	27,858	39,000	39,000	35,293	31,000	31,000	(8,000)	(20.51%)	Mailing envelopes and office supplies
30-3949 - Uniforms	474	800	800	800	800	**1,300**	500	62.50%	Division shirts and uniforms for the Utility Billing Team
40-4119 - Training & Travel	2,928	10,000	10,000	10,000	7,800	7,800	(2,200)	(22.00%)	
40-4304 - Indirect Admin Serv	674,116	533,995	533,995	533,995	611,718	611,718	77,723	14.56%	
40-4322 - Servchg-Cent Serv	34,241	32,753	32,753	32,753	32,753	32,753	-	0.00%	
40-4343 - Servchg-Info Sys	305,252	324,225	324,225	324,225	324,225	324,225	-	0.00%	
40-4355 - Servchg-Print Shop	45,845	36,000	36,000	36,000	48,137	48,137	12,137	33.71%	Printing, folding, and inserting bills
40-4404 - Fidelity Bonds	81	69	69	69	69	69	-	0.00%	

Utility Billing and Collections - Water and Sewer

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
40-4407 - Emp Proceedings	2,900	1,083	1,083	1,083	1,083	1,083	-	0.00%	
40-4410 - General Liability	14,541	17,086	17,086	17,086	17,086	17,086	-	0.00%	
40-4416 - Other Ins Charges	13,741	10,971	10,971	10,971	10,971	10,971	-	0.00%	
40-4428 - Prop/Fire Insurance	78,799	90,995	90,995	90,995	90,995	90,995	-	0.00%	
Operating Expenses	**2,119,215**	**1,990,364**	**1,990,364**	**1,990,364**	**1,923,031**	**1,916,331**	**(74,033)**	**(3.72%)**	
Utility Billing and Collections - Water and Sewer Total	**3,916,829**	**4,114,746**	**4,114,746**	**4,078,554**	**4,157,983**	**4,151,283**	**36,537**	**0.89%**	

Decision Packages

FY 2026 Decision Package Summary

Finance Department - 001 General Fund

Priority	Request Type	Title of Request	# of Positions	Year 1 Net Cost	Year 2 Net Cost (Ongoing)
1	Position Request - New	Accounting and Financial Reporting - Accountants	2.00	225,678	223,558
2	Position Request - New	Accounts Payable – Accounting Clerk	1.00	84,288	82,954
3	Program - New	Procurement Card Program Audit	-	40,000	40,000
			3.00	**$349,966**	**$346,512**

FY 2026 Decision Package Form

Finance Department

Priority Number: 1

Title of Request: Accounting and Financial Reporting - Accountants

Request Type: Position Request - New

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
2	0.00	0.00	2	01/26

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Accounting and Financial Reporting (AFR) Division is requesting two (2) full-time Accountant positions to address the increasing complexity and volume of financial transactions. The AFR Division has not added a new position since the creation of the Assistant Controller position eight years ago, despite the City's exponential growth. The expansion of the Community Investment Plan (CIP) and grants program has significantly increased the volume of transactions requiring analysis, financial reporting, and oversight. The funded FY 2025 CIP project total exceeds $600 million, nearly doubling the FY 2018 total of $328 million. This growth has led to an increased number of capital assets to record and track, additional capital projects to manage, and a higher volume of requisitions (RQs) that require review before processing.

The Capital Asset Accountant is responsible for reviewing all RQs entered the system, but the growing CIP program has added complexity to this function. Additionally, the periodic requirement to conduct physical reviews and inventory of assets is a time-consuming and hands-on process that current staffing levels cannot adequately support. The AFR team lacks the capacity to provide analytical data on capital assets or explore reporting capabilities within the system to develop supplementary reports for internal and external use. These new positions would assist with CIP-related accounting tasks and serve as part of the succession plan for the Capital Asset Accountant role, ensuring continuity in asset management.

The implementation of the Infor ERP system in FY 2023 streamlined some financial processes, but significant challenges remain. The AFR team has been unable to fully implement all available features due to frequent staff vacancies and limited access to experienced Infor support personnel. The system continues to present issues, requiring frequent troubleshooting and the submission of tickets to resolve incomplete transactions or budget update failures across modules. Additionally, the team is still in the process of updating user guides for AFR staff and end-users, but the priority has remained on producing financial reports, delaying full optimization of the system’s capabilities. Without additional staffing, these system-related inefficiencies will persist, limiting the team’s ability to leverage Infor’s full potential.

Despite the AFR team’s best efforts, the City has received several audit findings in recent years. External auditors identified a material weakness in financial reporting and a significant deficiency in the timely submission of financial reports. Additionally, the Single Audit found the City non-compliant with grant terms and reporting requirements. One of the main contributors to these findings is the AFR team’s inability to perform accounting in real time, leading to delays in financial report preparation. The City currently closes 90 funds, a number that has increased annually over the past three years, further straining existing staff. Insufficient staffing levels prevent a thorough vetting of transactions, increasing the risk of errors in financial records. Additionally, the growing number of journal entries requires greater oversight, but the AFR division currently has fewer accountants than the Treasury team, making it difficult to maintain appropriate internal controls. If these positions are approved, the AFR team will take on the responsibility of preparing monthly financial reports, an essential function to improve financial oversight. However, without additional support, the goal of closing fiscal months within 45 days of month-end will be difficult to achieve.

The Division requires additional staffing to meet the increasing financial management needs of the City. AFR staff have reached their productive capacity and cannot absorb additional responsibilities without negatively impacting the quality and timeliness of financial reporting. Redistributing workload through these new roles would enable managers to focus on guiding and reviewing work rather than being consumed by transactional tasks.

Will this request have space needs?

No

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Number of days to close the fiscal month	120	120	68
Number of monthly financial reports produced in a timely manner	0	0	12

Strategic Connections:

Focus Area: Fiscal Responsibility

Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

FY 2026 Decision Package Form

Finance Department

Position Requests:

Position Type	Job Code	Job Description	Count	Budgeted Salary and Benefits
Add Position	FP001	Accountant	1	$110,354
Add Position	FP001	Accountant	1	$110,354
		Totals	**2**	**$220,708**

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
Central Accounting	10-1101		Permanent Salaries	Accountant	141,750	143,404
Central Accounting	10-1407		Expense Allowances	Accountant	2,880	2,880
Central Accounting	20-2210		Pension - FRS	Accountant	19,872	20,120
Central Accounting	20-2301		Soc Sec/Medicare	Accountant	11,064	11,192
Central Accounting	20-2404		Health Insurance	Accountant	41,142	41,142
Central Accounting	30-3107		Data Proc Serv	Software solutions such as Adobe Acrobat ($100 x 2 FTEs)	200	200
Central Accounting	30-3231		Food Services	$60 x 2 FTEs	120	120
Central Accounting	30-3925		Office Equip < $5000	Standard Laptop ($1,300, onetime), Universal dock ($160, one-time), Standard Office Phone ($355, one-time), Monitors ($260, one-time); Office equipment ($200 x 2 FTEs, ongoing)	4,550	400
Central Accounting	30-3949		Uniforms	Accounting and Financial Reporting Division uniforms ($50 x 2 FTEs, ongoing)	100	100
Central Accounting	40-4119		Training & Travel	Accountant	4,000	4,000
				Total Expenditures	**225,678**	**223,558**
				Net	**$225,678**	**$223,558**

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	225,678	223,558

FY 2026 Decision Package Form

Finance Department

Priority Number: 2

Title of Request: Accounts Payable – Accounting Clerk

Request Type: Position Request - New

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
1	0.00	0.00	1	01/26

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Accounting and Financial Reporting Division (AFR) is requesting one (1) full-time Accounting Clerk to match and reconcile daily bank transactions and to assist Accounts Payable (AP) with invoice data entry and invoice processing.

The new process of bank transaction matching is a task that includes matching bank transactions against cash receipts posted in Infor daily. AFR receives between 150 and 300 daily bank transactions to match. Missing or unable-to-match transactions are sent to the departments for review. Finance has been using two part-time temporary employees to accomplish this task but, to keep up with the volume, a permanent position is needed to ensure that daily matching and monthly reconciliations do not fall behind.

AP is also responsible for receiving, distributing, and processing payments for all City vendors and complying with the Local Government Prompt Payment Act (Florida Statutes, Sections 218.70 – 218.80) which mandates that municipalities process payments within a designated timeframe based on the type of service provided. Failure to comply could result in fees and interest penalties being enforced against the City.

In FY 2024, the Accounts Payable team processed $657 million in invoices, which more than doubled the FY 2023 total of $295 million. Industry research indicates that the typical number of invoices processed per full time employee at a median-sized public sector organization is 15 to 25 invoices per day. AFR's Accounting Clerks are currently averaging 45 invoices per day. This position's responsibilities will be allocated as follows: 75% to bank reconciliation tasks and 25% to accounts payable tasks.

As a process improvement initiative, error reduction and strategic analysis remain top objectives for the Finance Department. With the increased volume of invoices and bank transactions, the addition of an Accounting Clerk is critical to reduce strain, rebalance workload, increase efficiency, and provide an opportunity to cross-train within the AFR Division.

Will this request have space needs?

No

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Number of days to make payment	45	45	30
Percent of bank transactions reconciled within 60 days	20%	20%	95%

Strategic Connections:

Focus Area: Fiscal Responsibility

Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Position Requests:

Position Type	Job Code	Job Description	Count	Budgeted Salary and Benefits
Add Position	TM002	Accounting Clerk	1	$81,803
		Totals	**1**	**$81,803**

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						

FY 2026 Decision Package Form

Finance Department

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Central Accounting	10-1101		Permanent Salaries	Accounting Clerk	51,828	52,433
Central Accounting	20-2210		Pension - FRS	Accounting Clerk	7,266	7,356
Central Accounting	20-2301		Soc Sec/Medicare	Accounting Clerk	3,965	4,011
Central Accounting	20-2404		Health Insurance	Accounting Clerk	18,744	18,744
Central Accounting	30-3107		Data Proc Serv	Software solutions such as Adobe Acrobat	100	100
Central Accounting	30-3231		Food Services	$60 x 1 FTE	60	60
Central Accounting	30-3925		Office Equip < $5000	Standard Laptop ($1,300, onetime), Universal dock ($160, one-time), Standard Office Phone ($355, one-time), Monitors ($260, one-time); Office equipment ($200 per FTE, ongoing)	2,275	200
Central Accounting	30-3949		Uniforms	Accounting and Financial Reporting Division uniforms	50	50
				Total Expenditures	**84,288**	**82,954**
				Net	**$84,288**	**$82,954**

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	84,288	82,954

FY 2026 Decision Package Form

Finance Department

Priority Number: 3

Title of Request: Procurement Card Program Audit

Request Type: Program - New

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
0.00	0.00	0.00	0.00	09/26

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Finance Administration Division is requesting funding for external audit services to support key financial oversight and compliance of the Procurement Card (P-Card) Program. This program is highly utilized by all City departments with over 27,000 card-in-hand transactions annually, accounting for approximately $12 million in purchases. The requested external auditor would be responsible for the annual review of P-Card purchases to ensure compliance with the City's Procurement Card Policy and provide recommendations for improved financial controls.

Can this function be better if performed by a third party? Why or why not?

Implementing external audit services will provide an impartial perspective, promote increased transparency and accountability, and allow staff in the Finance Department to focus on high-level, critical projects that enhance service delivery.

Will this request have space needs?

No.

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Percentage of transactions in compliance with the City's P-card policy (based on sample)	70%	80%	95%

Strategic Connections:

Focus Area: Fiscal Responsibility

Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
Finance Administration	30-3199		Other Prof Serv	P-card Program audit	40,000	40,000
				Total Expenditures	**40,000**	**40,000**
				Net	**$40,000**	**$40,000**

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	40,000	40,000

Notes