



Budget Advisory Board Interactive Budget Training

February 18, 2026

Discussion Overview

- Importance of Budgeting
- Mission, Vision Plan, and Strategic Plan
- City Organizational Structure
- General Overview of the Budget Process
- Budget Advisory Board's Role in the Process
- City Budget, Employee Structure
 - Identifying revenue sources, expenses, and forecasts
- Fund Structures
- Capital Improvement Plan

Importance of Budgeting

The budget is an important document, primarily intended to:

Capture the City's Priorities

Outline service levels

Explain the allocation of resources

Create transparency and accountability

Provide direction based on the strategic plan

Reflect the community's values

Communicate what we do and how we do it





MISSION



VISION



STRATEGY



VALUES

The City's Mission



Our residents are referred to as our neighbors

The City's Vision



WE ARE CONNECTED.

We move seamlessly and easily through a safe transportation system where the pedestrian is first.



WE ARE READY.

We are a resilient and safe coastal community.



WE ARE COMMUNITY.

We are a neighborhood of neighborhoods.



WE ARE HERE.

We are an urban center and a vacationland in the heart of South Florida.



WE ARE PROSPEROUS.

We are a subtropical City, an urban laboratory for education and business.



WE ARE UNITED.

We are a strong and vibrant kaleidoscope of multi-generational cultures, ethnicities, and community partners.

**We are Fort Lauderdale, a community of choice.
We are the City you never want to leave.**



Strategic Plan 2029

Focus Areas:



Public Safety



Housing



Infrastructure
and Resilience



Public Places



Business
Growth
and Support

Goals:

Goal 1: Be a safe community that is proactive and responsive to risks

Goal 2: Enable housing options for all income levels

Goal 3: Be a sustainable and resilient community

Goal 4: Facilitate an efficient, multimodal transportation network

Goal 5: Build a beautiful and welcoming community

Goal 6: Build a diverse and attractive economy



PRESS PLAY
FORT LAUDERDALE
Our City, Our Strategic Plan 2029



Strategic Plan 2029



Guiding Principles



CUSTOMER SERVICE



INNOVATION



TECHNOLOGY ADAPTATION



INCLUSIVITY



FISCAL RESPONSIBILITY

City Values

Integrity, Compassion, Accountability, Respect, Excellence



Integrity • **Compassion** • **Accountability** • **Respect** • **Excellence**

City Structure

City Commission

Charter Offices

Departments

Mayor & City Commission



**Dean
Trantalis**
Mayor



John C. Herbst
Vice Mayor
District 1



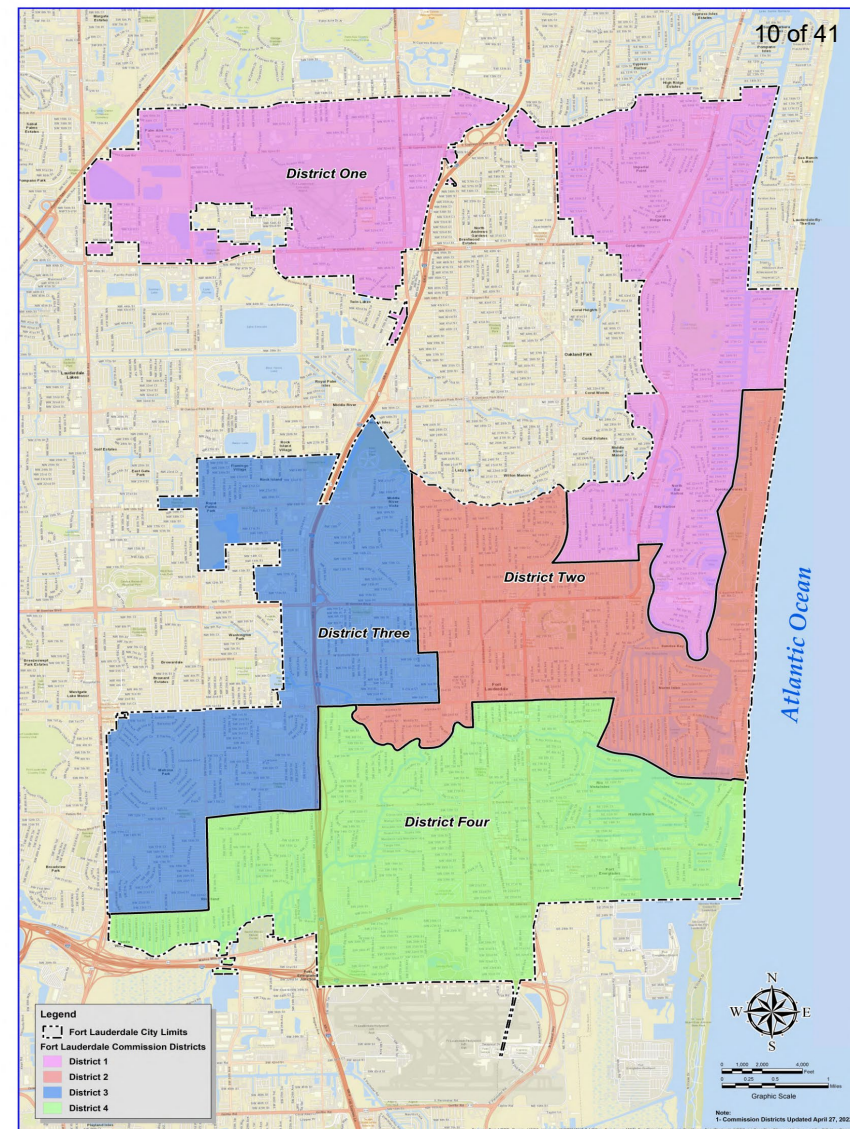
**Steven
Glassman**
Commissioner
District 2



**Pamela Beasley-
Pittman**
Commissioner
District 3



Ben Sorensen
Commissioner
District 4



**City of Fort Lauderdale:
Commission Districts**



City Commission

The City Commission's mission is to:

- Represent public interest
- Promote quick, courteous response to neighbor concerns
- Provide City leadership and direction
- Assure the present and future fiscal integrity of the municipal government

The elected City Commission provides the City with **policy direction and approves funding** for the operation of the City.

When are the Commission Meetings?

1st and 3rd Tuesday of every month

Conference Meeting

- 1:30pm – Discuss and present information only ; no voting takes place

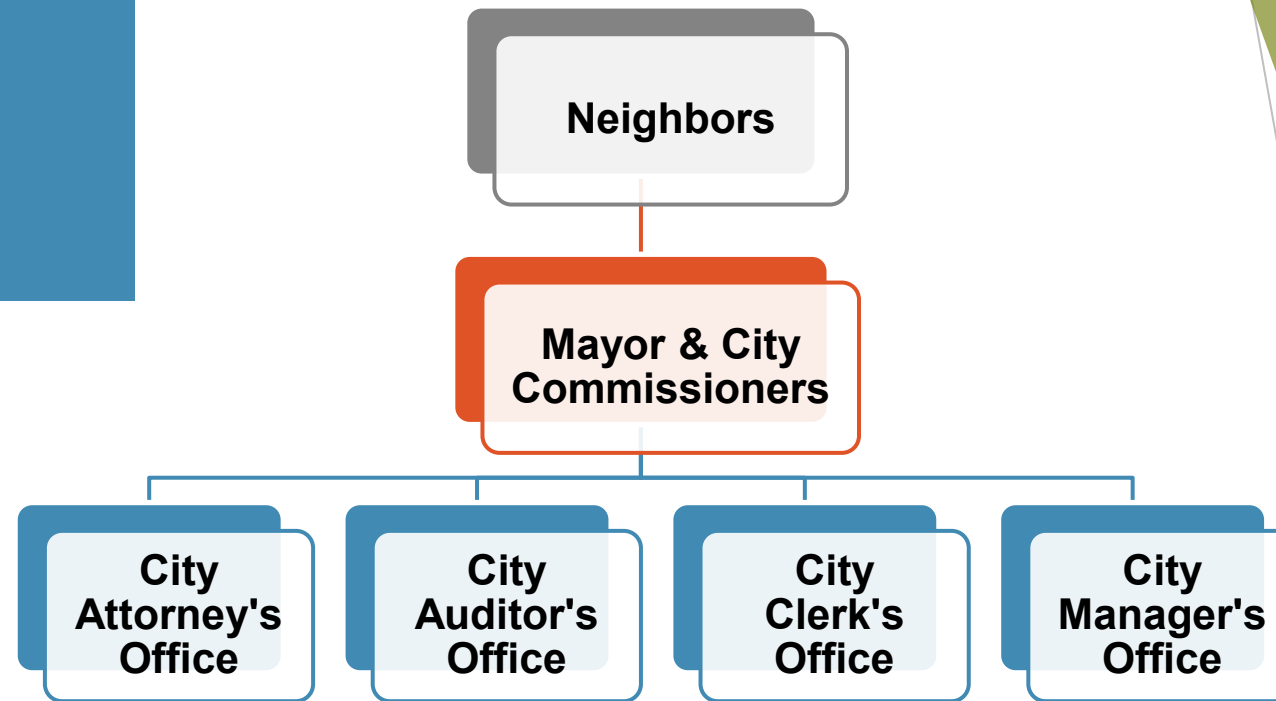
Regular Meeting

- 6:00pm – Vote on Commission Agenda Memos (CAMS); taking specific action

Additional Information

- Meetings are open to the public and streamed live on FLTV and YouTube
- The Commission Agendas for both meetings are posted on the City's Website

Charter Offices



City Attorney's Office: Provides legal counsel to the Commission, departments, offices, boards, and committees. It is the City's "law firm." It does not provide legal advice to the public.

City Auditor's Office: Provides independent and objective assurance of the City's operations through audits.

City Clerk's Office: Serves as the custodian of all records of official character, supervises municipal elections and code of ethics filings, and administers public notice requirements. Also maintains records of all City Commission proceedings.

City Manager's Office



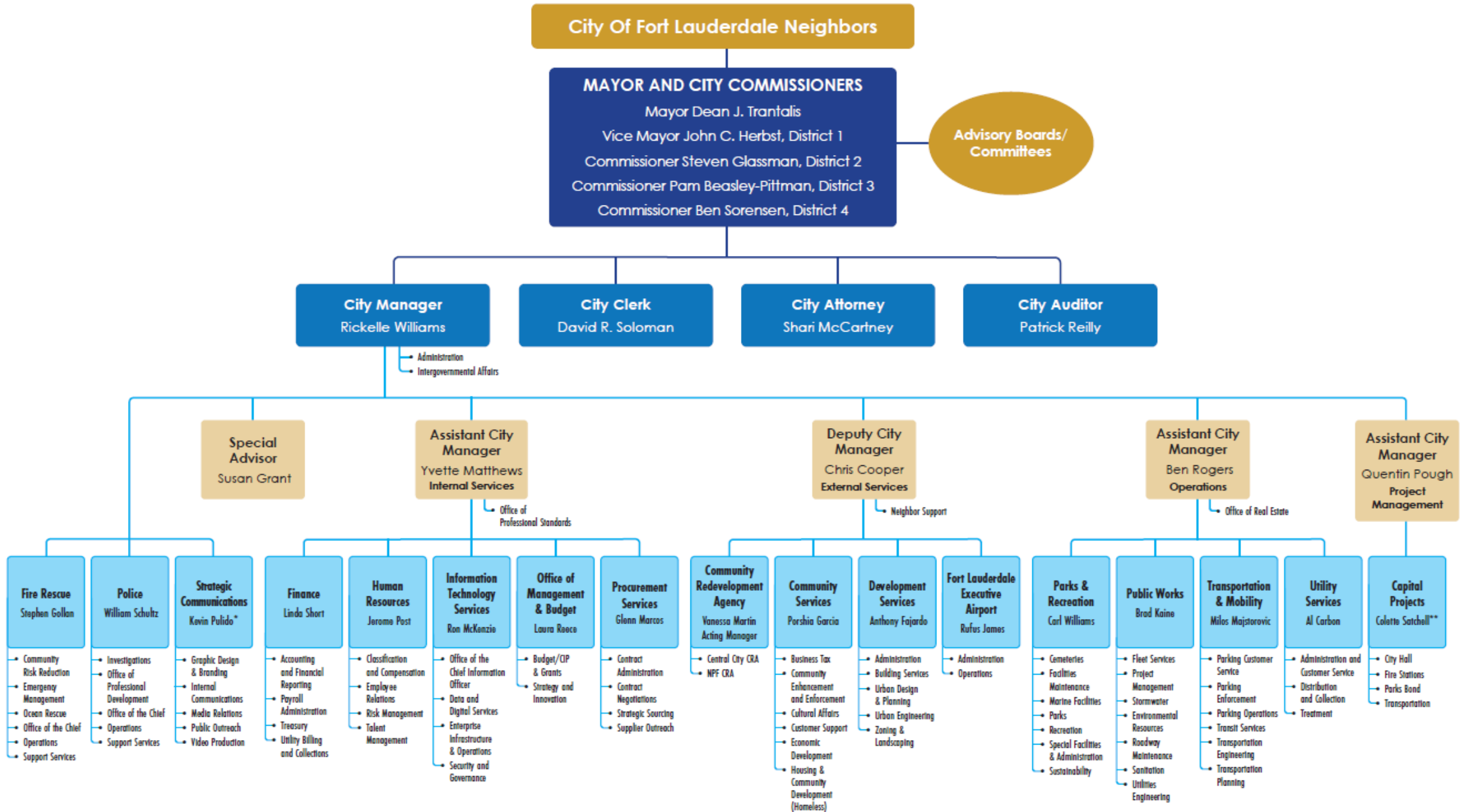
**City Manager
Rickelle Williams**

City Manager's Office: Responsible for the day-to-day operation and oversees the City's departments. The City Commission appoints the City Manager.

Deputy and Assistant City Managers support the City Manager and provide additional leadership for City departments.



CITY OF FORT LAUDERDALE ORGANIZATIONAL CHART | FY 2026



Budget Advisory Board's Role

- The Budget Advisory Board meets approximately 17 times throughout a fiscal year
- The Budget Advisory Board:
 - Reviews Departmental Business Plans (What Keeps You Up At Night Discussion)
 - Are presented with Department Budget reviews
 - Provides budgetary recommendations to the City Commission
- Designates a representative to serve on the **Revenue Estimating Conference Committee**

Date	Departmental Presentations and BAB Questions
Wednesday, May 6, 2026	Human Resources Finance Community Services Transportation and Mobility Parks and Recreation
Wednesday, May 13, 2026	Fire Rescue Police Information Technology Services Development Services
Wednesday, May 20, 2026	Utility Services Capital Projects Public Works



Key Roles – Budget Process

Department/ Charter Offices

- Evaluate programs and services for alignment with strategic goals
- Articulate current service levels (base budget)
- Request service level enhancements (decision package requests)
- Present the City Manager with proposed division level budgets

Office of Management and Budget

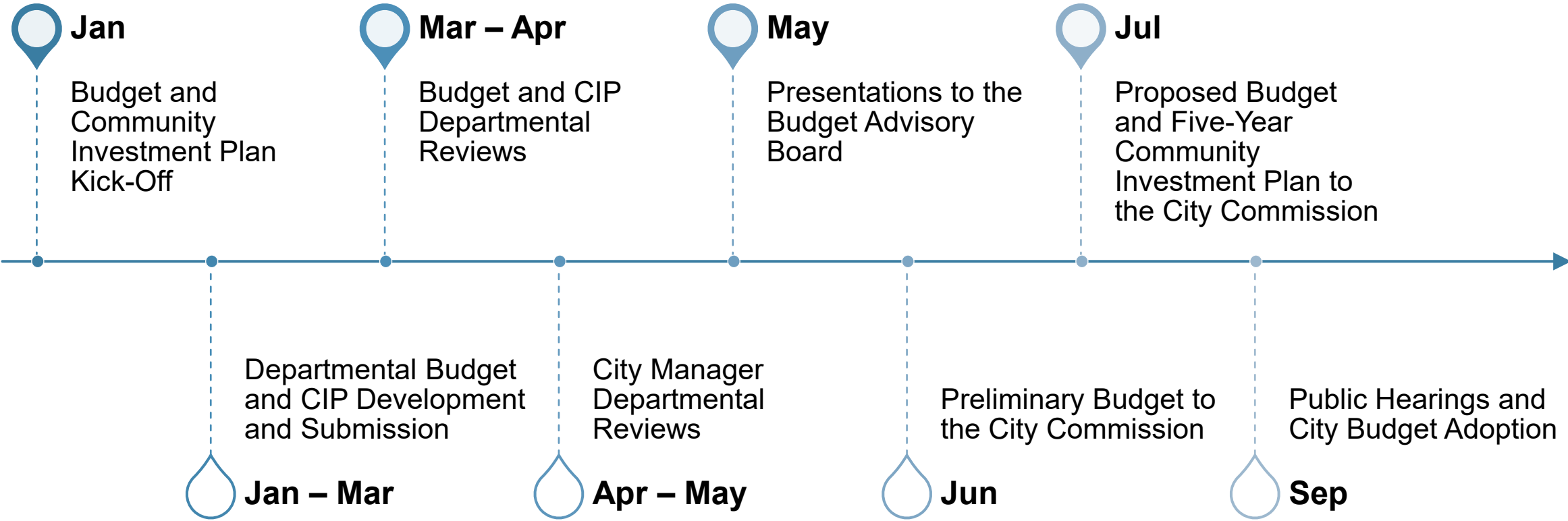
- Facilitates a consistent budget review and development process
- Assists departments with refining and analyzing budget proposals
- Ensures transparency and accuracy in the budget process

City Manager

- Strategically aligns the budget with Commission priorities
- Apprise the Commission of the City's financial condition and needs
- Submits a balanced Proposed Budget (by Department and Fund) to the City Commission

The City's Budget Process

Budget Cycle Timeline



Key Dates and Meetings

- Throughout the development cycle of the Fiscal Year 2027 budget, there are a series of key dates and meetings:
- **Three** meetings for Department presentations with the Budget Advisory Board
- **Three** scheduled Joint Meetings with the Budget Advisory Board and the City Commission
- The FY 2027 Proposed Budget presentation to the City Commission in July
- **Two** public hearings in September

January	Commission Prioritization Workshop and FY 2027 Budget and Community Investment Plan (CIP) Kickoff
March	All FY 2027 Budget and CIP Requests Due
	Revenue Estimating Conference Committee Meeting
April	Joint City Commission Meeting / Budget Advisory Board
May	Departmental Presentations to the Budget Advisory Board
June	FY 2027 Preliminary Budget to City Commission
	Joint Meeting Budget Advisory Board and City Commission
July 2	FY 2027 Proposed Budget and Five-Year Community Investment Plan to City Commission
August 18	Joint City Commission Meeting / Budget Advisory Board
September	Public Hearings



CITY OF FORT LAUDERDALE

FISCAL YEAR 2027

BUSINESS PLAN

OFFICE OF MANAGEMENT AND BUDGET

Approved By

Director

February 2027

Date

Departmental Business Plan Meetings

- Each May, the BAB will have an opportunity to meet with individual departments to discuss strategic connections, accomplishments, and current initiatives.
- BAB members will review departmental Business Plans, which assist with outlining performance metrics, identifying challenges, and resolution strategies.
- Business Plans serve as guiding documents to justify budget modification requests, strategic reductions, and proposed efficiencies.

Revenue Estimating Conference Committee Meetings

- Each year, OMB facilitates meetings with the Revenue Estimating Conference Committee (RECC) to discuss revenue trends across departments and funds.
- RECC consists of four (4) members:
 - Member of the Budget Advisory Board
 - Member of the Audit Advisory Board
 - OMB Staff Member
 - Finance Staff Member

CITY OF FORT LAUDERDALE

**REVENUE
MANUAL**



BAB Departmental Presentations (May)

What to Expect

- Department Budget Packets
- Budget Line Items
- Decision Package Requests
- Community Investment Plan (CIP) Requests
- Performance Measures
- Department Directors present their highest priorities for the upcoming budget cycle
- Any questions can be asked in advance of the meeting and will be answered via a follow-up email or during the presentation



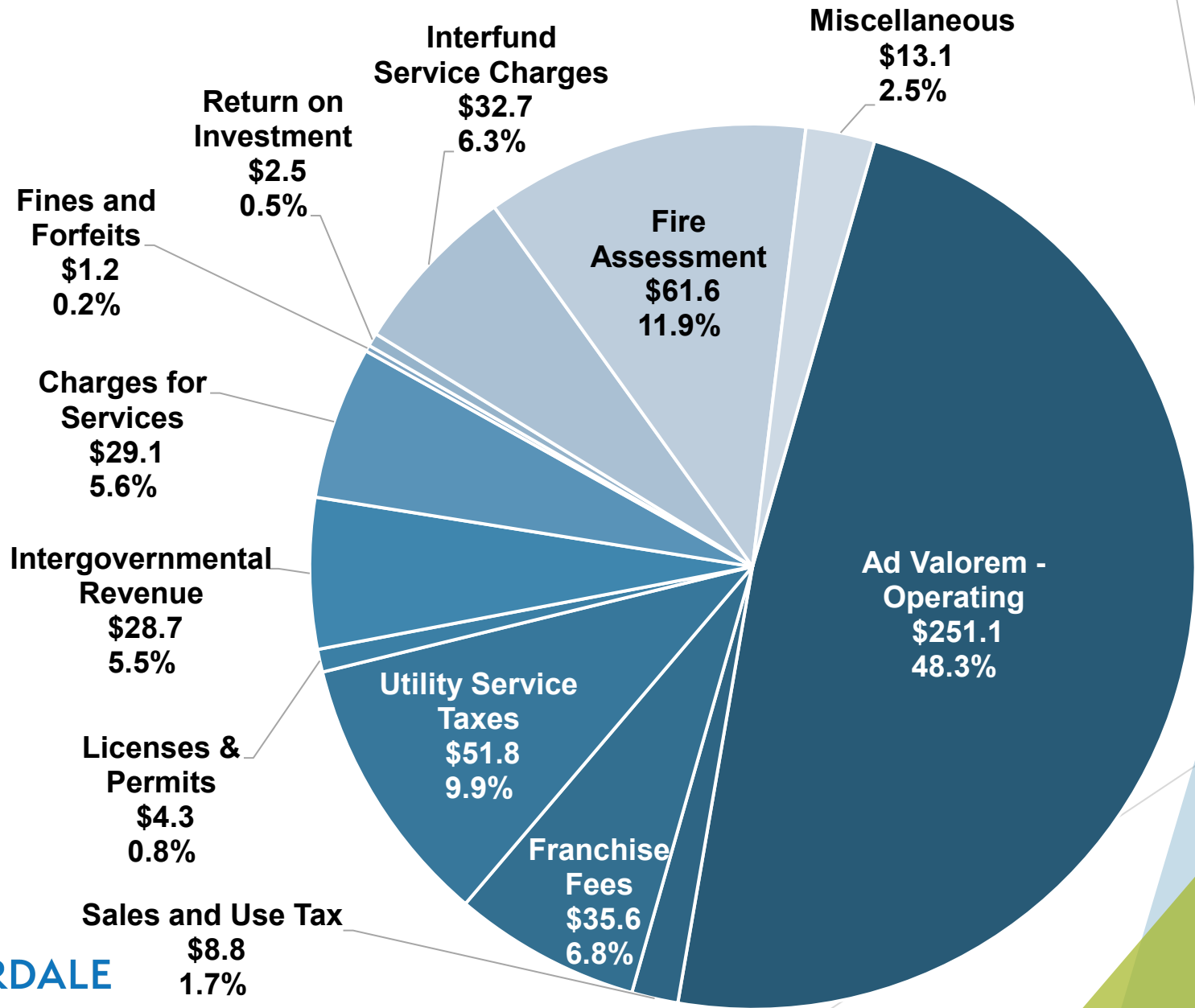
Human Resources Department									
Talent Management - General Fund									
Division - Fund Budget by Account									
Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2026 Adopted Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	1,602,206	1,935,616	1,935,616	1,801,930	1,955,321	1,955,321	19,705	1.02%	
10-1104 - Temporary Salaries	13,574	-	-	-	-	-	-	0.00%	
10-1107 - Part Time Salaries	47,336	139,820	139,820	80,659	148,200	148,200	8,380	5.90%	
10-1110 - Sick Com to Cash	4,749	-	-	2,830	-	-	-	0.00%	
10-1113 - Vac Mgmt Cash	15,973	-	-	-	-	-	-	0.00%	
10-1119 - Payroll Accrual	93,983	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	1,133	-	-	1,133	-	-	-	0.00%	
10-1201 - Longevity Pay	12,631	8,801	8,801	4,792	-	-	-	0.00%	
10-1310 - Shift Differential	810	780	780	780	-	-	-	0.00%	
10-1401 - Car Allowances	36,220	36,600	36,600	35,240	-	-	-	0.00%	
10-1407 - Expense Allowances	5,400	7,200	7,200	6,840	-	-	-	0.00%	
10-1413 - Cellphone Allowance	6,550	6,120	6,120	9,400	-	-	-	0.00%	
10-1501 - Overtime 1.5x Pay	15,738	16,900	16,900	12,360	-	-	-	0.00%	
10-1504 - Overtime 1x Pay	213	-	-	-	-	-	-	0.00%	
10-1701 - Retirement Gifts	-	250	250	250	-	-	-	0.00%	
10-1707 - Sick Termination Pay	30,802	-	-	548	-	-	-	0.00%	
10-1710 - Vacation Term Pay	61,081	-	-	7,168	-	-	-	0.00%	
10-1799 - Other Term Pay	-	45,826	45,826	45,826	-	-	-	0.00%	
20-2104 - Mileage Reimburse	12	-	-	-	-	-	-	0.00%	
20-2119 - Wellness Incentive	3,500	3,500	3,500	3,500	-	-	-	0.00%	
20-2204 - Pension - General Emp	30,096	38,182	38,182	38,182	-	-	-	0.00%	
20-2210 - Pension - RS	123,342	144,100	144,100	188,366	-	-	-	0.00%	
20-2290 - Pension - Other	-	19,040	19,040	19,040	-	-	-	0.00%	
20-2299 - Pension - Caf Cost	55,842	60,452	60,452	58,802	-	-	-	0.00%	
20-2301 - Soc Sec/ Medicare	146,131	149,201	149,201	161,491	-	-	-	0.00%	
20-2304 - Supplemental FICA	-	12,110	12,110	12,110	-	-	-	0.00%	

Human Resources 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 2026 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference	
\$ 4,296,181	5,187,671	5,060,411	5,312,792	125,721	2.4%	
4,296,181	5,187,671	5,060,411	5,312,792	125,721	2.4%	
Financial Summary - Program Expenditures						
FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2026 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference	
Talent Management	3,597,321	4,384,658	4,285,376	4,495,241	110,585	2.5%
Classification and Compensation	402,281	413,354	413,981	433,593	20,299	4.9%
Employee Relations	296,579	389,061	381,055	383,958	(5,103)	(1.3%)
Total Expenditures	4,296,181	5,187,671	5,060,411	5,312,792	125,721	2.4%
Financial Summary - Category Expenditures						
FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2026 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference	
Personnel Services	3,265,360	3,864,977	3,536,117	3,739,968	65,021	1.8%
Operating Expenses	1,030,821	1,492,294	1,524,294	1,552,794	60,700	4.1%
Total Expenditures	4,296,181	5,357,271	5,060,411	5,312,792	125,721	2.4%
Full Time Equivalents (FTEs)	35	35	35	35	-	0.0%
FY 2026 Major Variances						
Operating Expenses						
\$ 34,300 - Increase in post employment medical service fees						
30,300 - Increase in public safety tests and written assessment fees						
(30,000) - Reduction in advertising, billboards, and marketing campaigning services						
(11,025) - Decrease due to the removal of one-time funding for the Laserfiche implementation project management fees						

How is the City's Budget Funded and Operated?

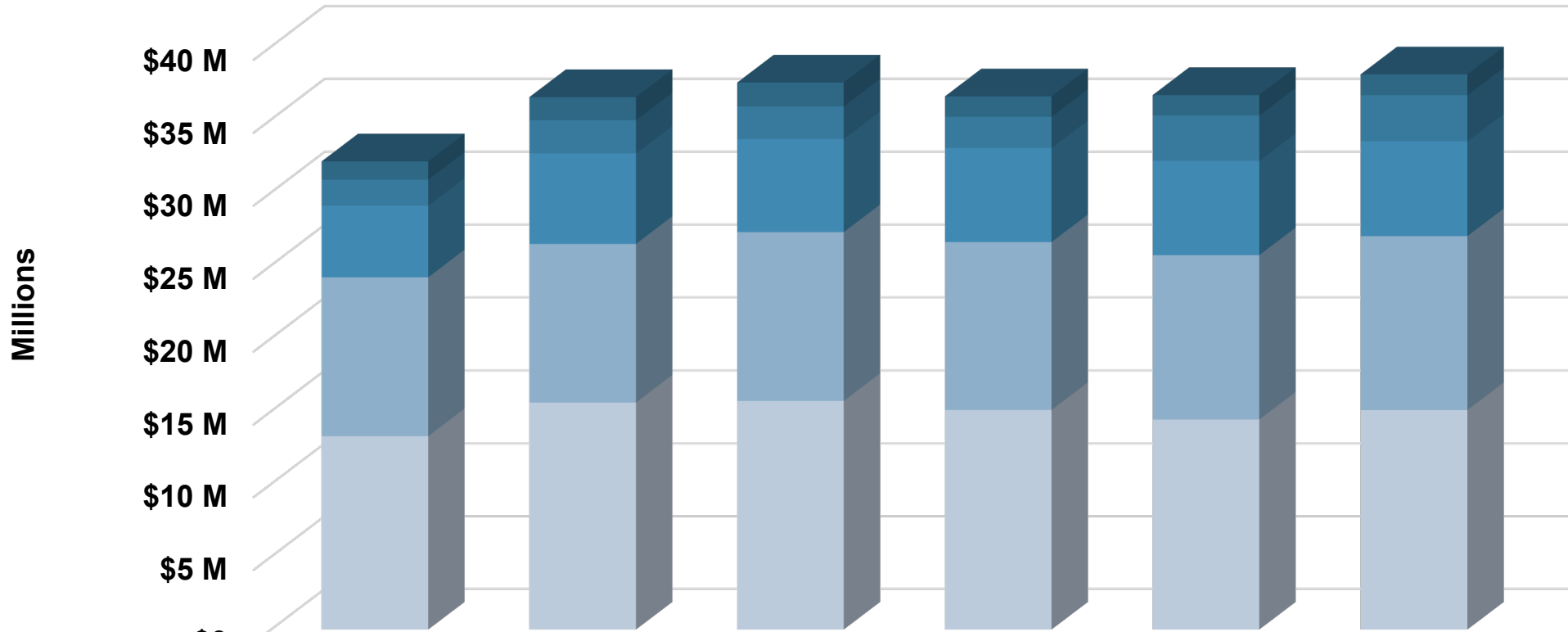
Where the Money Comes From

General Fund: \$520.4 Million





Shared Revenue History

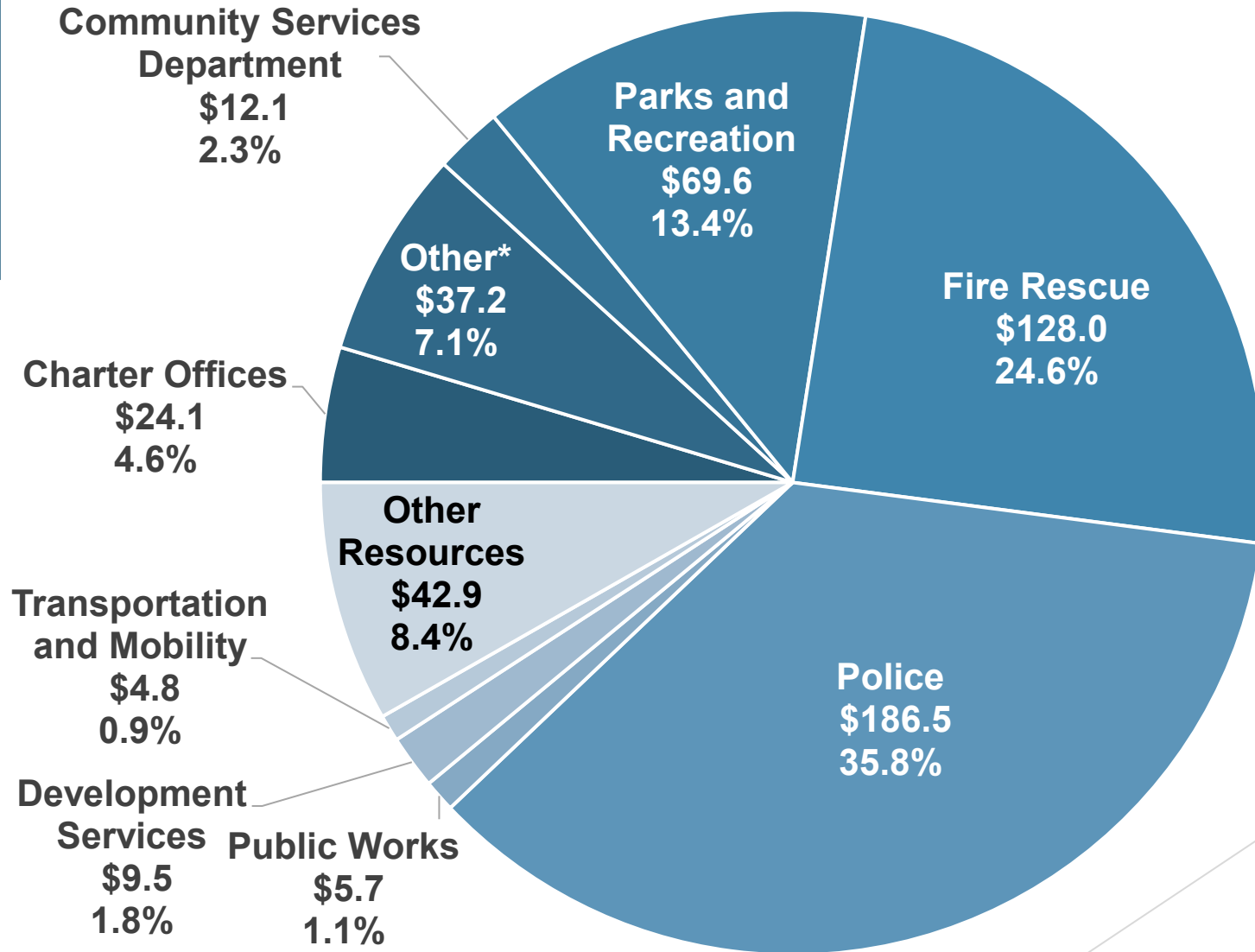


	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget
■ Motor Fuel Tax	1,249,730	1,581,902	1,631,157	1,401,157	1,401,682	1,429,814
■ County Shared Gas Tax	1,783,632	2,279,623	2,238,177	2,137,580	3,113,215	3,161,804
■ Sales Tax - Revenue Sharing	4,914,217	6,204,685	6,384,484	6,453,881	6,462,043	6,500,152
■ Communications Service Tax	10,897,565	10,879,127	11,580,008	11,514,299	11,276,882	11,928,796
■ Half Cent Sales Tax	13,287,997	15,596,072	15,704,171	15,086,139	14,428,653	15,079,331



Where the Money Goes

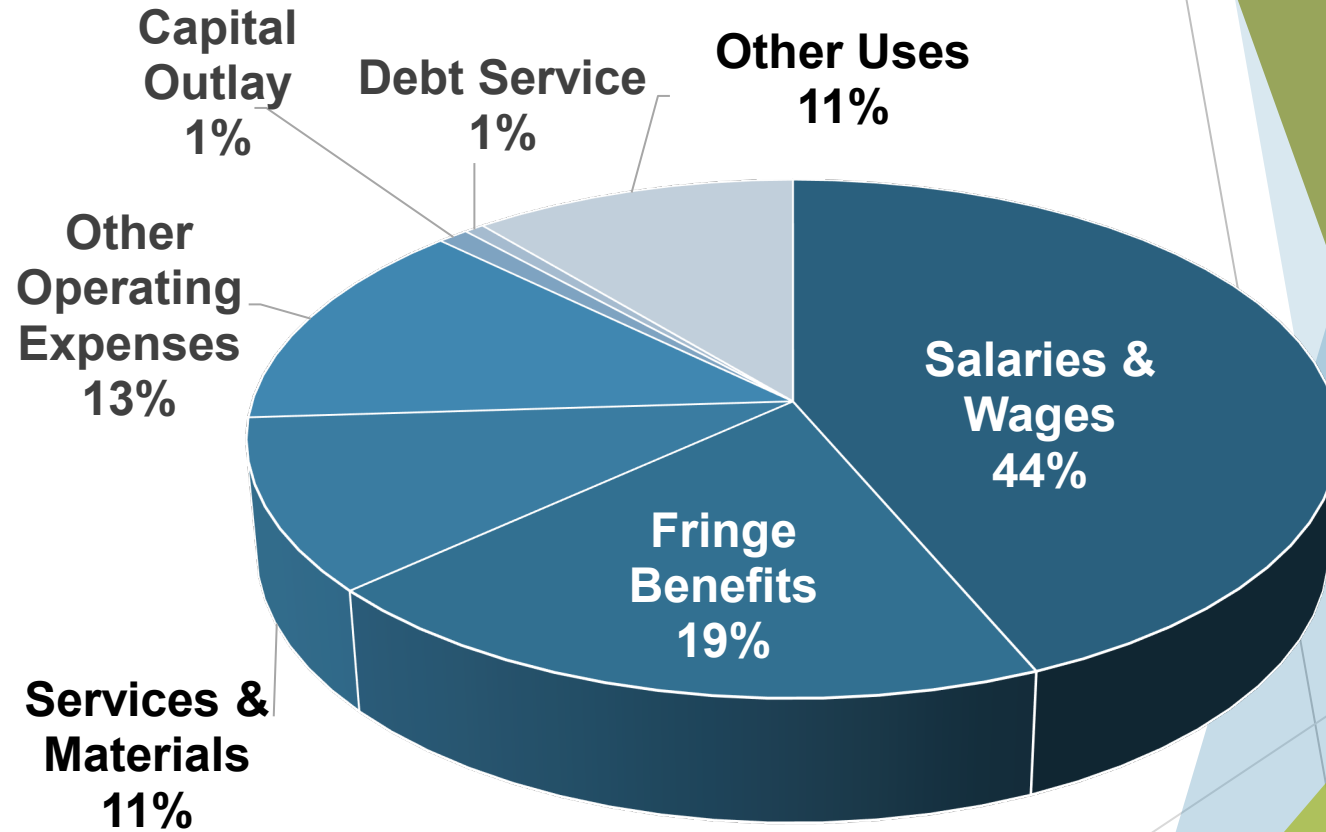
General Fund: \$520.4 Million



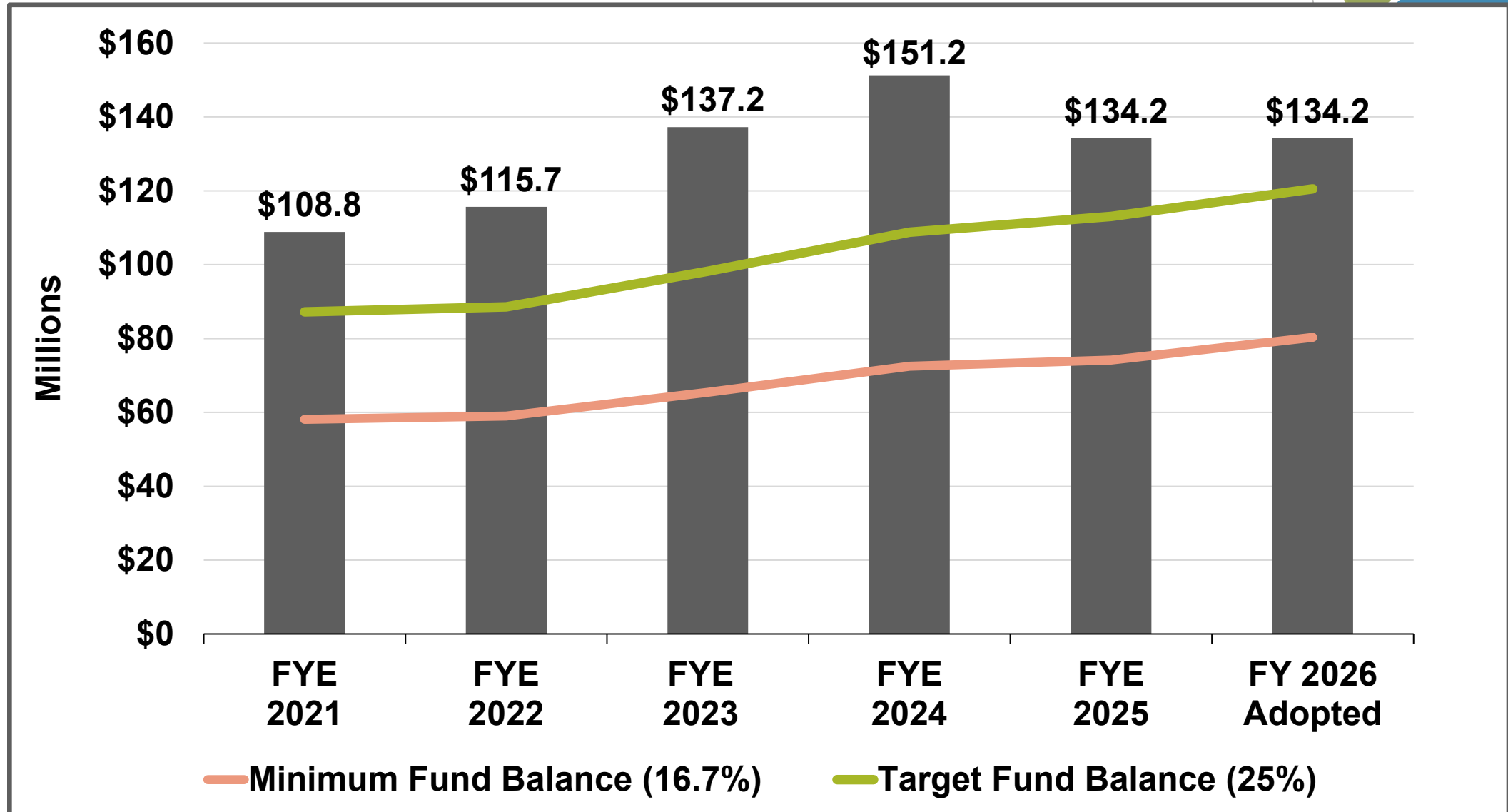
**Other includes the Finance Department, Procurement Services, Capital Projects Department, Office of Strategic Communications, Debt Services, Human Resources, Office of Management and Budget, and Other General Government*

Budget by Category

63.2% of the General Fund Operating Budget is related to employee costs



General Fund Balance and Percentage of Operating



Impact on Taxes Assessed

Adopted Value of 1 Mill		
Mills	Gross Revenue	Net Revenue (96%)
1.00	\$ 63,504,764	\$ 60,964,573
0.75	47,628,573	45,723,430
0.50	31,752,382	30,482,287
0.40	25,401,905	24,385,829
0.30	19,051,429	18,289,372
0.25	15,876,191	15,241,143
0.15	9,525,715	9,144,686
0.10	6,350,476	6,096,457

Estimated Impact to an
Average
Single Family Home
(Based on \$640K
Average Taxable Value)



\$2,650.27
at 4.1193 mills



Long-Term Debt Obligations

The Key to the City of Fort Lauderdale's Top Credit Ratings on Bonds

- ✓ **Very strong:** Budgetary flexibility
- ✓ **Very strong:** Liquidity
- ✓ **Very strong:** Economy
- ✓ **Very strong:** Management
- ✓ **Very strong:** Full value per capita
- ✓ **Strong:** Institutional framework
- ✓ **Strong:** Budgetary performance
- ✓ **Adequate:** Debt/long-term liabilities

Governmental Debt

- General Obligation Debt (e.g., Parks Bond)
- Special Obligation Debt
 - E.g., General Employee Retirement System (GERS) bond
- Other Notes and Bonds
 - E.g., Special Assessments (Utility Undergrounding)

Business Type Debt

- Utility System Revenue Bonds
 - E.g., improvements and upgrades to the water and wastewater infrastructure
- State Revolving Loans
 - Finances the sewer system capital improvements

Lease Purchase Agreements

- E.g., Advanced Life Support (ALS) Defibrillators, water and energy conservation measures

General Fund Adopted Budget Forecast

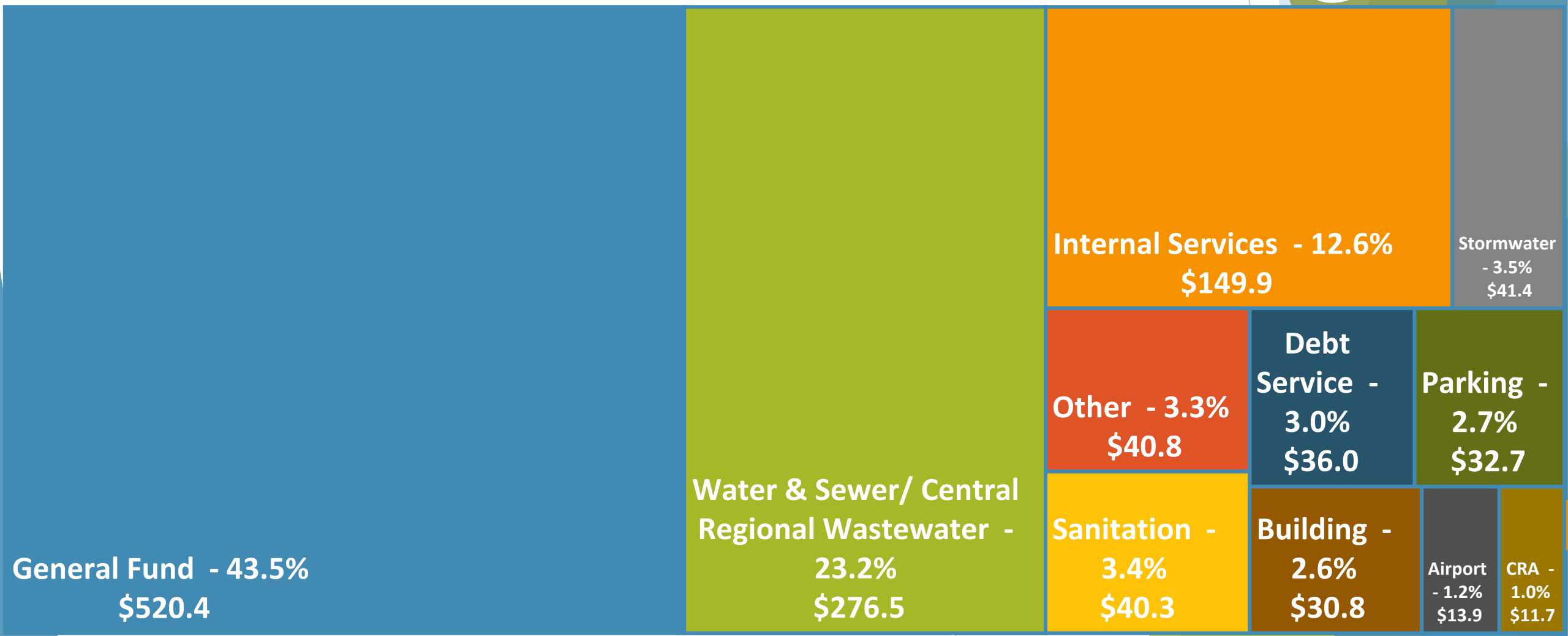
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Millage Rate	4.1193	4.1193	4.1193	4.1193	4.1193	4.1193
Taxable Value Increase*	7.7%	7.0%	6.5%	6.5%	6.5%	6.5%
Cash Flow Surplus (Deficit) <i>(\$ in millions)</i>	\$ 0.0	\$ (11.6)	\$ (27.6)	\$ (34.4)	\$ (23.7)	\$ (27.0)
End of Year Fund Balance <i>(\$ in millions)</i>	\$ 137.0	\$ 125.4	\$ 97.9	\$ 63.5	\$ 39.7	\$ 12.8
Balance % of Expenses**	26.3%	22.5%	16.4%	10.1%	6.0%	1.8%

*Projected taxable value increase

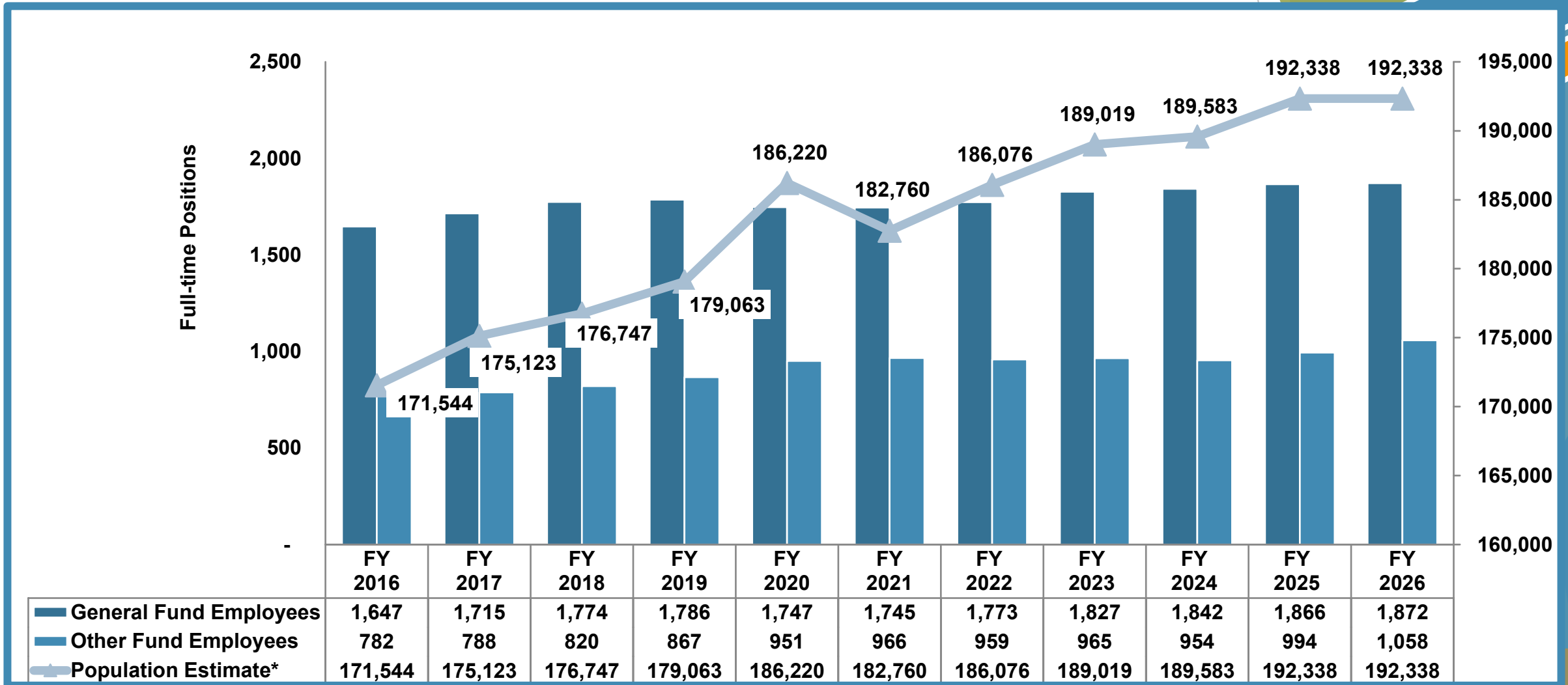
** Target balance is 25%; minimum fund balance is 16.67%

After the adoption of the FY 2026 Budget, the City advanced \$8.8 million in programmed FY 2027 funding, which will significantly reduce the projected cash flow shortfall.

FY 2026 Adopted Operating Budget by Fund \$1.2 Billion



Full-Time Employees and City Population



The City's Fund Structure

City Fund Structure

Fort Lauderdale's financial structure is categorized according to **four** types of funds:

Governmental Funds

- General Fund
- Special Revenue Funds
 - E.g., Housing and Community Development
- Debt Service Funds

Proprietary Funds

- Enterprise Funds
 - Operate like businesses
- Internal Service Funds
 - Facilitate internal City operations (e.g., insurance)

Fiduciary Funds

- Trust Funds
 - E.g., Law Enforcement Trust Fund
- Agency Funds

Capital Project Funds

- E.g., Stormwater Improvement Capital Funds



Fund Structure In Action

Fund	Source of Funds	Examples of Uses
General Fund	Property Taxes, Fire Assessment	Any public purpose (e.g., Police, Fire, Parks and Recreation, Roads, Sidewalks).
Water and Sewer Fund	Water Rates Charged to End Users	Treatment plant operating costs, distribution pipes, water billing and collections, water meters, new water plant.
Building Funds	Permit fees associated with enforcement of the Florida Building Code	Direct costs and reasonable indirect costs associated with the review of building plans, building inspections, building code enforcement and fire inspections associated with new construction.
Airport Funds	Land leases and fuel flowage fees	FXE operating costs and activities to advance airport operations. Surplus revenue is used as matching funds for capital improvement projects and to leverage state and federal grants.
GO Bond Funds (Parks, Police, Fire)	A separate millage rate on the tax bill as approved through referendum	Directly supports the projects approved under the referendum. Recent examples include the Parks Bond and the Police Headquarters bond.

Community Investment Plan (CIP)

Community Investment Plan (CIP) has a unique and important responsibility to plan what the community needs to build now and into the future.

<u>Capital Projects</u>	<u>Maintenance Projects</u>
<ul style="list-style-type: none"> • Must have a value of \$100,000 or more 	<ul style="list-style-type: none"> • Must have a value of \$100,000 or more
<ul style="list-style-type: none"> • Must have a useful life in excess of 10 years 	<ul style="list-style-type: none"> • Must be a project that replaces/repairs existing infrastructure, equipment, or facilities (examples include street resurfacing, roof replacements, etc.)
<ul style="list-style-type: none"> • Must be classified as a capital asset when placed into service 	

CIP Five – Year Snapshot

Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
108.Housing and Community Development	\$ 700,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000
129.Miscellaneous Federal/State/County Grants	-	30,650,344	-	450,000	2,900,000
331.General Capital Projects	21,425,113	30,613,296	26,149,800	28,137,386	30,337,092
338.Transportation Surtax Fund	2,080,172	-	-	-	-
353.Parks Bond (Operating)	60,000,000	-	-	-	-
354.SA Bond Construction Utility Undergrounding	-	2,611,840	5,651,920	-	-
431.Cemetery Operations - CIP	1,605,292	588,060	-	-	-
454.Water and Sewer - General Capital Projects	29,500,000	30,043,868	30,000,000	37,284,466	40,924,381
455.Central Regional Wastewater System	22,810,200	28,596,991	25,946,947	25,273,778	25,962,434
463.Parking System - Capital Projects	8,200,000	4,191,032	2,600,000	1,600,000	3,600,000
469.Airport - Capital Projects	2,476,784	300,000	507,080	750,000	537,500
471.Stormwater - Capital Projects	9,408,005	8,940,534	9,519,898	8,399,043	11,383,250
473.2019 Stormwater Bonds Construction	330,000,000	-	-	250,000,000	-
495.Water & Sewer Master Plan 2017	-	100,000,000	-	100,000,000	-
584.Vehicle Rental - Capital Projects	100,000	100,000	-	-	-
585.Central Services - CIP	473,000	1,040,400	375,000	225,000	145,000
778.Florida Department Of Transportation	3,810,000	748,000	927,080	1,875,000	2,150,000
779.Federal Aviation (FAA)	8,503,100	3,802,281	6,607,440	6,750,000	-
Grand Total	\$ 501,091,666	\$ 242,726,646	\$ 108,835,165	\$ 461,294,673	\$ 118,489,657

Equipment Replacement Plans

For major capital equipment, OMB partners with Departments to create equipment replacement plans.

Most plans run on five-year cycles, allowing the City to budget for upcoming equipment expenses.

Examples of replacement plans include: Vehicle Replacement Plan, Fire Rescue Equipment Replacement Plan, ITS Equipment Replacement Plan, etc.

FY 2026 - FY 2030 Vehicle Replacement Plan						
Vehicle Description	Make and Model	Mileage/ Engine Hours	FY 2026	FY 2027	FY 2028	FY 2029
General Fund - 001						
City Manager's Office						
SUV 4x4	Ford Explorer	-	\$ 64,719	-	-	-
City Manager's Office - Total	Number of FY 2026 Replacements	1	\$ 64,719	-	-	-
Development Services						
Truck 1/2 Ton	Ford F150	46,378.0 Miles	\$ 34,056	\$ -	\$ -	\$ -
Hybrid 4 Door Sedan	Ford Fusion Hybrid	47,942.6 Miles	33,299	-	-	-
Hybrid 4 Door Sedan	Ford Fusion Hybrid	43,619.7 Miles	33,299	-	-	-
Hybrid 4 Door Sedan	Ford Fusion Hybrid	46,456.9 Miles	33,299	-	-	-
Hybrid 4 Door Sedan	Toyota Camry Hybrid	33,087.7 Miles	-	35,078	-	-
Hybrid 4 Door Sedan	Toyota Camry Hybrid	41,664.2 Miles	-	35,078	-	-
Hybrid 4 Door Sedan	Toyota Camry Hybrid	54,570.5 Miles	-	35,078	-	-
Hybrid 4 Door Sedan	Toyota Camry Hybrid	28,246.2 Miles	-	35,078	-	-
Hybrid 4 Door Sedan	Toyota Camry Hybrid	65,219.8 Miles	-	35,078	-	-
Hybrid 4 Door Sedan	Toyota Camry Hybrid	24,475.5 Miles	-	-	35,078	-
Small SUV	Ford Escape	50,646.2 Miles	-	-	-	37,213
Small SUV	Ford Escape	31,770.2 Miles	-	-	-	37,213
Small SUV	Ford Escape	11,205.8 Miles	-	-	-	37,213
Small SUV	Ford Escape	33,314.9 Miles	-	-	-	37,213
Small SUV	Ford Escape	22,645.9 Miles	-	-	-	37,213
4 Door Sedans	Nissan Altima	27,362.5 Miles	-	-	-	37,213
Hybrid SUV	Ford Escape Hybrid	19,066.8 Miles	-	-	-	32,530
Hybrid SUV	Toyota Rav4 Hybrid	15,372.9 Miles	-	-	-	-
Hybrid SUV	Toyota Rav4 Hybrid	24,650.0 Miles	-	-	-	-
Hybrid SUV	Toyota Rav4 Hybrid	13,713.8 Miles	-	-	-	-
Small SUV	Chevrolet Equinox	6,282.8 Miles	-	-	-	-
Development Services - Total	Number of FY 2026 Replacements	4	\$ 133,953	\$ 175,390	\$ 35,078	\$ 255,808
Fire Rescue						

A full listing of replacement plans can be found on the City [“Annual Budgets”](#) webpage.

