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PROPOSED

OPERATING BUDGET

FISCAL YEAR 2026-27

SERVING, ENHANCING, AND TRANSFORMING OUR COMMUNITY

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FROM THE MAYOR



Miami Residents and Honorable Commissioners:

I am pleased to present the Operating Budget and Multi-Year Capital Plan for Fiscal Year 2026-2027. This budget reflects what I've heard from residents in every corner of Miami: they want a government that is fiscally responsible and serious about delivering results. Miami's families are managing rising costs, which is why this budget holds the millage rate flat, at its lowest level in 60 years. It is built on sound assumptions and careful planning, with the State's possible property tax amendment factored into our approach. It builds on the operational progress made this year by the capable City employees who work for you, and moves Miami forward as a more efficient, more resilient, and more responsive city.

As Mayor, I am committed to transforming City processes to better serve our residents. I've learned that organizational change only takes hold when an organization builds a culture of innovation and empowers its people to make decisions.

In my first few months, I began by asking questions: Can we do this differently so it feels easier for residents? How can we speed up permitting for parks, affordable housing, and drainage projects? What are we still doing that seems outdated or unnecessary?

Then I asked our employees what they wanted to change. It turned out they had no shortage of ideas. That led to a different question: what can I, or the City Manager, do to help them act on those ideas? Often, the answer was simple. Just say yes, so we can get started.

That spirit of innovation has already yielded results. Same-day permits for small homeowner projects so residents can improve their homes without a quagmire of paperwork. An annual permit for routine commercial maintenance, so office buildings don't fall into disrepair waiting on bureaucracy. Accelerated concierge-like permitting for affordable housing so families can move into a home they can afford without years of delay.

And we're just getting started. This year, we'll roll out integrated, cloud-based software across all departments. Whether you're renovating your home, opening a small business, or relocating your company to Miami, getting the answers and permits you need will be faster and easier. Expanded virtual inspections will make final approvals quick and convenient, and zoning enhancements will make it easier to build starter homes on small lots that look beautiful, not boxy.

A more resilient Miami starts with how we handle water and waste. This year, we will complete or begin neighborhood drainage projects from Shorecrest to Flagami, because a changing climate demands that we prepare now, not later. Our community

FROM THE MAYOR



composting pilot program will expand, giving more residents the chance to keep food scraps out of landfills and turn them into nutrient-rich soil for parks and gardens.

Miami's parks are neighborhood anchors that strengthen community, wellness, resilience, and opportunity, places where residents gather to play, sit in the shade, swim, and stay active. The City has a strong track record of upgrading parks, from athletic facilities to aquatic centers, and that work continues this year with new community centers, kayak launches, riverwalks, volleyball courts, an adaptive park to serve children of all abilities, and more.

Culture and art bring community together, and this year residents will return to historic arthouses like the Olympia and Tower Theaters, and see real progress at the Coconut Grove Playhouse, spaces where Miami's culture will continue to live and thrive.

World-class cities are defined by their commitment to public safety, and Miami's police officers and firefighters have earned that standard. Miami Fire-Rescue holds the nation's highest possible public protection rating, and Miami Police continue to invest in community-based policing paired with the latest technology, a combination that has driven crime to record lows.

Our first responders deserve facilities that match the level of service they provide, and too many of the buildings they work in are past their useful life or in dire need of repair. That's why the Commission voted to bring the Safe and Ready Miami ballot question to residents, which, if approved, would generate the resources for renovation, expansion, or rebuilding of police and fire-rescue infrastructure for the long term. Keeping you safe, now and long into the future, is this City's top priority.

In closing, I look forward to working with the Commission and City employees as we spend resources responsibly, with a budget focused on stronger neighborhoods, safer communities, and better service. I am optimistic about what we can achieve together.

Eileen Higgins, Mayor



FROM THE CITY MANAGER



Honorable Mayor, Members of the City Commission, and Citizens of the City of Miami:

It is my privilege to present this year's annual budget, a budget built on fiscal discipline, forward momentum, and an unwavering commitment to our residents and visitors. Miami is no longer just a city on the rise; it is thriving. Our neighborhoods are stronger, our economy is resilient, and our future has never been brighter. This budget reflects that progress while providing the resources needed to deliver effective, efficient, and reliable services to our residents and visitors.

The proposed budget totals $3.732 billion, including $1.862 billion for operating and $1.870 billion for capital. Every dollar in this budget is guided by one simple standard: does it serve our community? I am proud to say that under this budget, the level of service our residents expect and deserve will not merely continue; it will be enhanced. We are investing in the people, programs, and infrastructure that make Miami work, and we are doing so responsibly, with the long-term financial health of our city always in view. We are accomplishing all of this while maintaining the current millage rate and the same solid waste fees.

Putting Residents First: Same Day–No Delay Walk-Thru Express

Nowhere is our commitment to residents clearer than in a new program we were proud to introduce this year: the Same Day–No Delay Walk-Thru Express for Residential Projects. For too long, bureaucratic red tape has frustrated our homeowners and delayed their projects. That changes now. This concierge-style program allows homeowners, architects, and contractors to meet face-to-face with plan reviewers from Building, Zoning, and Public Works for common residential projects: fences, driveways, windows and doors, roofing, kitchen and bath remodels, small repairs, and mechanical, electrical, and plumbing work. Our goal is simple: for these common projects, you will walk out with your permit the very same day. This is more than a process improvement. It is a statement of values. It says that the resident replacing a roof or the family finally renovating their kitchen deserves the same responsiveness, respect, and red-carpet treatment as our largest commercial developers. With Same Day–No Delay, our residents now sit at that same table. This is what it means to build a government that works for the people who built this city.

FROM THE CITY MANAGER



Investing in Those Who Protect Us

This budget also makes a strong and deliberate investment in the men and women of our Police and Fire Rescue Departments. We are enhancing infrastructure and expanding fleet resources across both departments because our first responders cannot deliver first-class service without first-class tools. New and upgraded apparatus, modernized facilities, and reliable, well-maintained fleets are not line items; they are promises kept to the officers and firefighters who answer the call every day, and to the residents and visitors who depend on their swift response. Our police officers and firefighters give this city their courage and their commitment. In return, we owe them the equipment and infrastructure that allow them to do their jobs safely and effectively, so that the level of protection our residents rely on continues to rise alongside our skyline.

A City Built to Last

Miami is a city of ambition, resilience, and heart. From our historic neighborhoods to our booming urban core, from our working waterfront to our newest residential streets, this budget is designed to ensure that growth benefits every resident, in every corner of our city. We remain committed to sound fiscal stewardship, transparent governance, and a government that residents can trust to deliver not someday, but today. That is the standard behind Same Day–No Delay, and it is the standard behind every initiative in this budget.

I want every resident of Miami to know this: your city government sees you, values you, and is working every day to earn your trust. We will continue to invest, to innovate, and to serve with the urgency and care this city deserves. Together, we will fulfill our promise and ensure that the City of Miami stands as the crown jewel of the State of Florida, a city where opportunity is real, services are excellent, our community feels safe, and every resident has a reason to be proud of the place they call home.

Respectfully,

James Reyes

City Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Miami
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

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ELECTED OFFICIALS



CITY OF MIAMI

VISION STATEMENT

Miami is a modern and diverse city that is a global leader in technology, innovation, and resiliency.

MISSION STATEMENT

The City of Miami is committed to elevating the quality of life of its residents by improving public safety, housing, mobility, diverse shared spaces that foster community, an efficient and transparent government.

VALUES

- Innovative
- Morality
- Professionalism
- Accountability
- Compassionate
- Teamwork



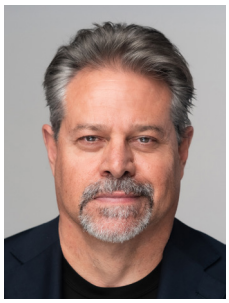
Eileen T. Higgins
Mayor
(305) 250-5300
ehiggins@miamigov.com



Christine King
Commissioner - District 5
(305) 250-5390
cking@miamigov.com



Rolando Escalona
Commissioner - District 3
(305) 250-5380
rescalona@miamigov.com



Miguel Angel Gabela
Commissioner - District 1
(305) 250-5430
magabela@miamigov.com



Damian Pardo
Commissioner - District 2
(305) 250-5333
dpardo@miamigov.com



Ralph "Rafael" Rosado
Commissioner - District 4
(305) 250-5420
rrosado@miamigov.com



James Reyes
City Manager



George K. Wysong III
City Attorney



Todd B. Hannon
City Clerk

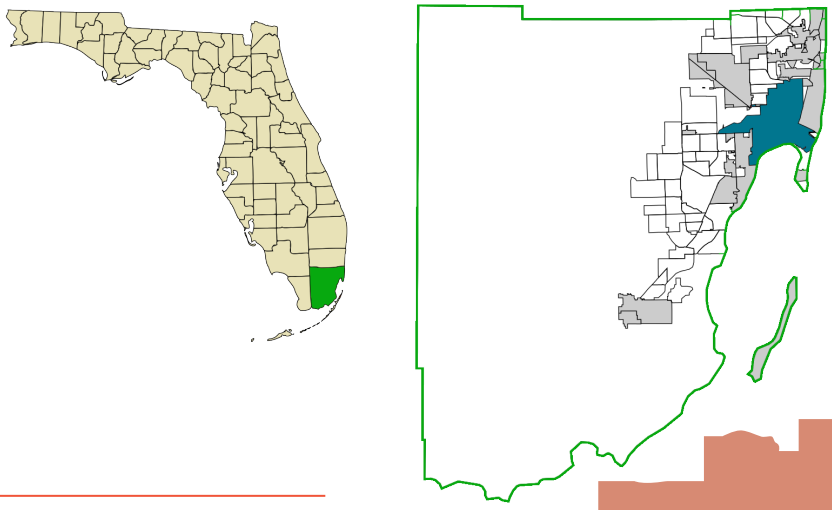


Antonio G. Diaz
Independent
Inspector General



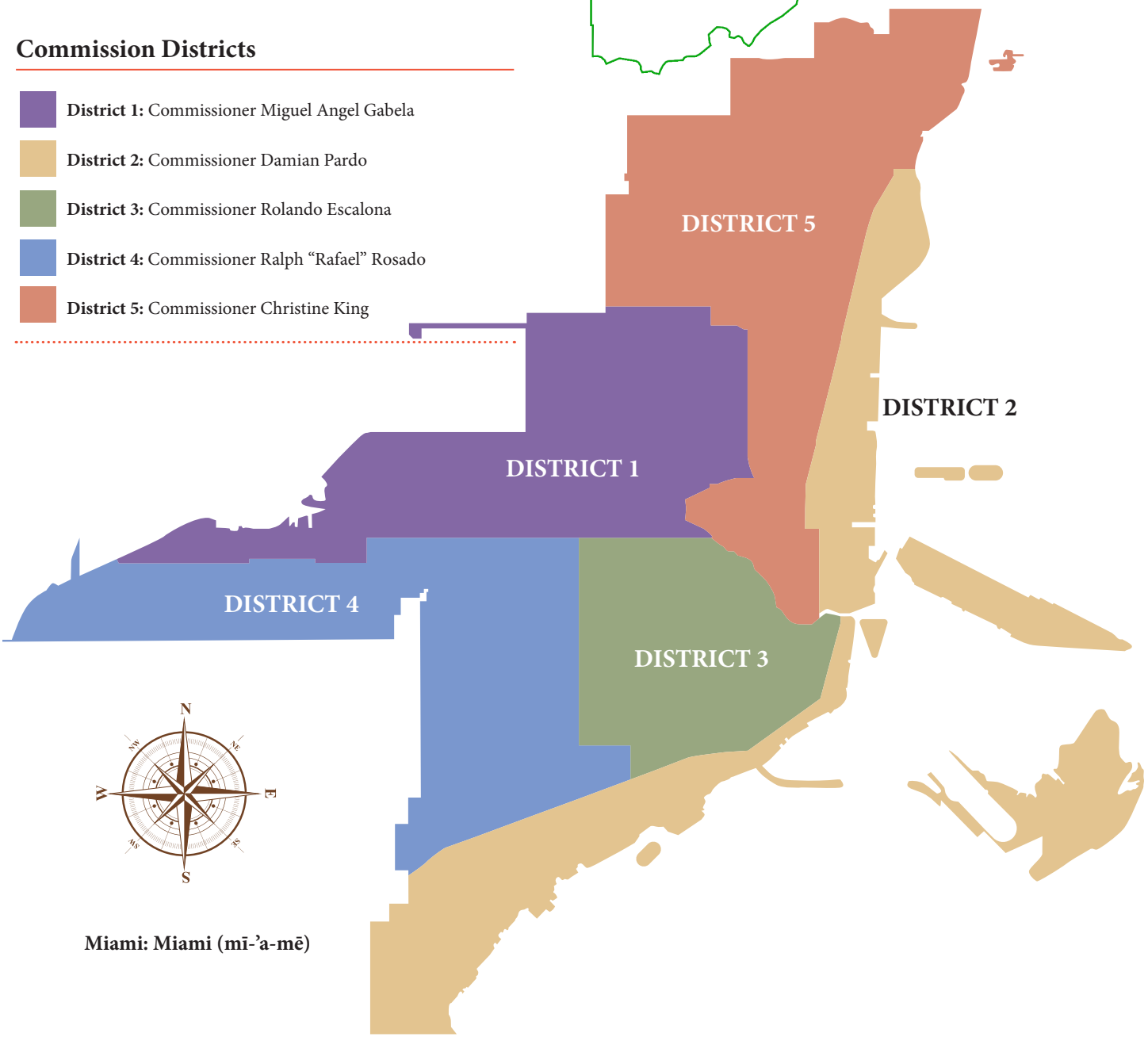
CITY COMMISSION
DISTRICTS





Commission Districts

- **District 1:** Commissioner Miguel Angel Gabela
- **District 2:** Commissioner Damian Pardo
- **District 3:** Commissioner Rolando Escalona
- **District 4:** Commissioner Ralph "Rafael" Rosado
- **District 5:** Commissioner Christine King



Miami: Miami (mī-'a-mē)

FY 2026-27

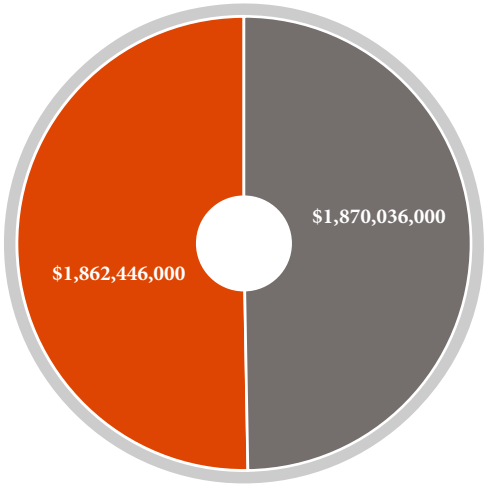
BUDGET OVERVIEW

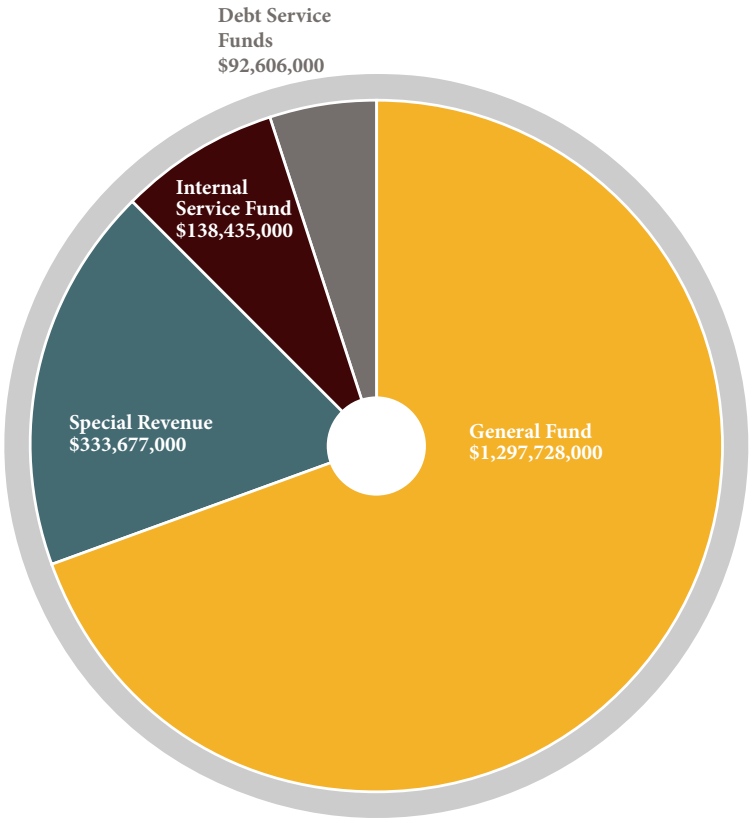


The City adopts two budgets every year- an Operating Budget and a Capital Budget.

The City's Proposed **Operating** Budget for FY 2026-27: **$1,862,446,000**

The City's Proposed Six-Year **Capital** Plan Budget for FY 2026-27: **$1,780,762,000** with **$89,274,000** newly appropriated.





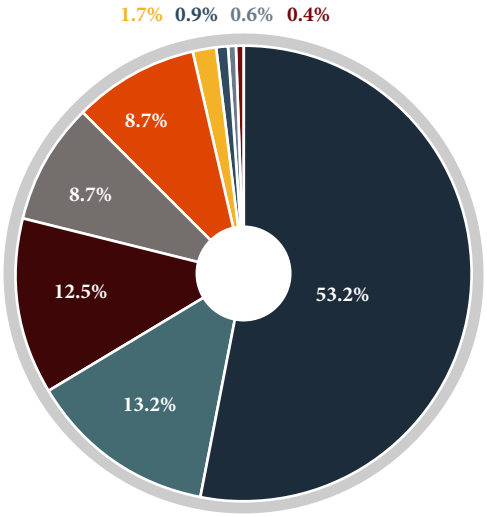
FY 2026-27 Proposed Operating Budget

The City's Operating Budget is comprised of four separate fund groups:

- **General Fund** - City's primary operating fund
- **Special Revenue Funds** - accounts for revenues that are restricted to a specific purpose
- **Internal Service Fund** - accounts for internal cost allocation between various City cost centers
- **Debt Service Funds** - accounts for proceeds of City-issued debt and repayment of principal and interest

REVENUES AND EXPENDITURES
PROPOSED BUDGET



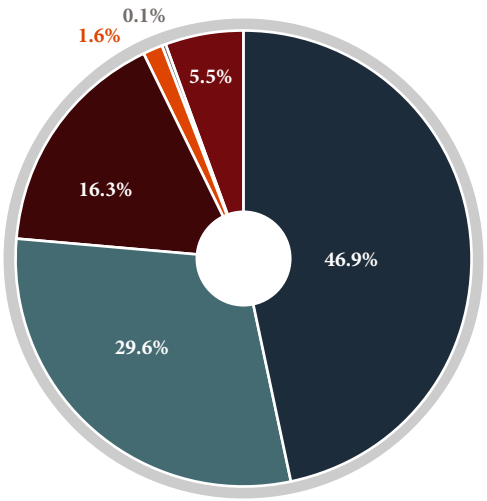


Where the Money Comes From:

General Fund Revenue Sources Total: $1,297,728,000

- **Property Taxes** • $690.9 million • **53.2%**
- **Franchise Fees and Other Taxes** • $170.6 million • **13.2%**
- **Charges for Services** • $162.7 million • **12.5%**
- **Intergovernmental Revenues** • $113.4 million • **8.7%**
- **Licenses and Permits** • $112.3 million • **8.7%**
- **Other Revenues (Inflows)** • $22.5 million • **1.7%**
- **Interest** • $12.0 million • **0.9%**
- **Transfers-IN** • $7.8 million • **0.6%**
- **Fines and Forfeitures** • $5.5 million • **0.4%**

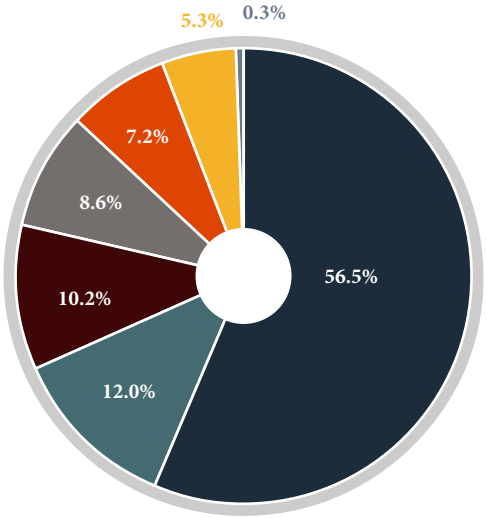
The General Fund includes revenues from a variety of sources, including fees, fines, and state and local taxes. Property tax revenue comprises 53.2% of total General Fund revenues and represents the largest source of funding for general operations.



Where the Money Goes:
Expenditures by Category

- **Salaries and Wages** • $609.2 million • **46.9%**
- **Employee Benefits** • $384.4 million • **29.6%**
- **Operating Expense** • $211.8 million • **16.3%**
- **Non-Operating Expense** • $20.8 million • **1.6%**
- **Capital Outlay** • $0.8 million • **0.1%**
- **Transfers Out** • $70.8 million • **5.5%**
  - *Transfer to Capital • $25.5 million*
  - *Transfer to Special Revenue • $9.5 million*
  - *Transfer to Debt Service • $34.0 million*
  - *Transfer to Cost Allocation • $1.8 million*

Personnel costs, including wages and employee benefits, represent the largest **General Fund expenditure** category. These costs account for almost three quarters of the total General Fund expenditure budget.



Where the Money Goes:
Expenditures by Function

- **Public Safety** • $732.5 million • **56.5%**
- **Public Works** • $156.3 million • **12.0%**
- **General Government** • $132.3 million • **10.2%**
- **Non Departmental Units** • $110.9 million • **8.6%**
- **Other Departments** • $92.8 million • **7.2%**
- **Planning and Development** • $69.0 million • **5.3%**
- **Community & Economic Development** • $3.9 million • **0.3%**

More than half of **General Fund spending** is allocated to the provision of public safety services. The Police Department and the Fire-Rescue Department together comprise 56.5% of the General Fund expenditure budget.

CITY ORGANIZATION



CITY COMMISSION

Commissioner:
Miguel Angel Gabela
District 1

Commissioner:
Damian Pardo
District 2

Commissioner:
Rolando Escalona
District 3

Commissioner:
Ralph "Rafael" Rosado
District 4

Commissioner:
Christine King
District 5

Executive Mayor
Eileen T. Higgins

City Manager
James Reyes

Deputy City Manager
Natasha Colebrook-Williams

City Manager Office Chief of Staff
Joel Bello, Esq.

Assistant City Manager Chief Financial Officer
Erica T. Paschal-Darling, CPA

Assistant City Manager Chief of Operations
Barbara Hernandez

Assistant City Manager Chief of Infrastructure
Asael Marrero, RA, AIA

City Attorney
George K. Wysong III

City Clerk
Todd B. Hannon

Independent Inspector General
Antonio G. Diaz

Economic Innovation & Development
Keith Carswell

Finance
Munirah J. Daniel

Grants Administration
Lillian P. Blondet

Housing and Community Development
Victor T. Turner

Management and Budget
Marie M. Gouin

Procurement
Annie Perez, CPPO

Risk Management
David Ruiz, JD, CPCU
Interim Director

Code Compliance
Trelana Haines

General Services Administration
Jennifer Ramirez

Human Services
David Gilbert

Innovation & Technology
Arturo Duque, MBA

Parks and Recreation
Oscar Ellis

Solid Waste
Dale Henderson

Building
Eduardo Santamaria, P.E., CGC, LEED AP

Capital Improvements
Jose R. Perez

Planning
David Snow

Resilience and Public Works
Juvenal Santana, P.E., C.F.M.

Resilience and Sustainability
Sonia Brubaker

Zoning
Tamara Allen Frost, AICP

Real Estate and Asset Management
Alejandro D. Martinez-Esteve

Agenda Coordination
Miriam M. Santana

Communications
Helena Poleo

Equal Opportunity and Diversity Programs
Asseline Hyppolite

Film & Entertainment
Joel Gonzalez

Fire-Rescue
Robert Hevia, DNP, MBA

Human Resources
Angela Roberts

Police
Edwin Lopez

Chief Data Officer
Cheriene Floyd

Coconut Grove BID
Mark Burns

Downtown Development Authority
Michaeljohn A. Green
Acting Executive Director

Liberty City Trust
Elaine Black

Little Haiti Revitalization Trust
Joann Milord

Wynwood BID
William Kelly

Fire Fighters' and Police Officers' Retirement Trust
Dania L. Orta

General Employees' and Sanitation Employees' Retirement Trust
Edgard Hernandez

Midtown CRA
Vacant

Omni CRA
Carlos Suarez

Southeast Overtown Park West CRA
James McQueen

Bayfront Park Management Trust
Raul Miro - Interim
Executive Director

Miami Parking Authority
Alejandra Argudin

Virginia Key Beach Park Trust
Athalie Edwards

Civil Service
Tishria L. Mindingall

GENERAL FUND BUDGET
BY DEPARTMENT



	FY 2024-25 Adopted BUDGET	FY 2025-26 Adopted BUDGET	FY 2026-27 Proposed BUDGET	FY 2024-25 Adopted POSITIONS	FY 2025-26 Adopted POSITIONS	FY 2026-27 Proposed POSITIONS
Public Safety						
Fire-Rescue	$243,529,000	$270,885,000	$294,635,000	941	975	993
Police	$378,574,000	$415,709,000	$437,898,000	1,805	1,878	1,902
Public Works						
Capital Improvements	$2,048,000	$2,744,000	$4,084,000	29	29	29
General Services Administration	$37,823,000	$41,801,000	$50,282,000	140	141	173
Resilience and Public Works	$41,500,000	$45,370,000	$46,188,000	180	180	180
Solid Waste	$48,033,000	$54,510,000	$55,700,000	254	254	254
General Government						
Agenda Coordination	$492,000	$532,000	$470,000	3	3	3
City Attorney	$15,006,000	$15,957,000	$19,014,000	70	70	70
City Clerk	$2,459,000	$2,698,000	$2,769,000	12	12	12
City Manager	$3,689,000	$4,183,000	$6,152,000	12	13	19
Civil Service Board	$648,000	$722,000	$766,000	3	3	3
Code Compliance	$13,048,000	$14,093,000	$14,043,000	79	79	78
Commissioners	$12,611,000	$13,967,000	$13,781,000	89	89	93
Communications	$2,204,000	$2,316,000	$2,318,000	11	11	11
Economic Innovation and Development	$1,598,000	$1,301,000	$1,414,000	6	6	6
Equal Opportunity & Diversity Programs	$711,000	$782,000	$831,000	3	3	3
Finance	$13,971,000	$14,846,000	$16,499,000	68	68	68
Grants Department	$2,227,000	$2,368,000	$2,475,000	9	9	9
Human Resources	$6,746,000	$7,317,000	$7,805,000	40	40	40
Human Services	$8,118,000	$8,720,000	$8,966,000	69	69	70
Independent Inspector General	$2,106,000	$2,054,000	$2,477,000	0	1	16
Innovation and Technology	$16,971,000	$17,570,000	$18,196,000	82	82	82
Management and Budget	$4,418,000	$4,694,000	$4,656,000	23	23	23
Mayor	$3,560,000	$3,613,000	$4,071,000	21	20	20
Procurement	$3,974,000	$4,011,000	$4,142,000	21	20	20
Resilience and Sustainability	$1,377,000	$1,434,000	$1,495,000	6	6	6
Other Departments						
Housing and Community Development	$3,879,000	$2,938,000	$3,889,000	38	38	38
Parks and Recreation	$63,384,000	$66,144,000	$69,273,000	293	290	284
Real Estate and Asset Management	$21,392,000	$23,102,000	$17,758,000	56	56	24
Risk Management	$5,286,000	$5,939,000	$5,785,000	25	25	25
Planning and Development						
Building	$44,073,000	$50,196,000	$53,010,000	238	245	245
Planning	$7,746,000	$8,283,000	$8,406,000	48	48	48
Zoning	$6,555,000	$6,928,000	$7,550,000	32	32	32
Non-Departmental Accounts	$147,045,000	$107,018,000	$110,930,000	4	4	4
TOTAL	**$1,166,801,000**	**$1,224,745,000**	**$1,297,728,000**	**4,710**	**4,822**	**4,883**

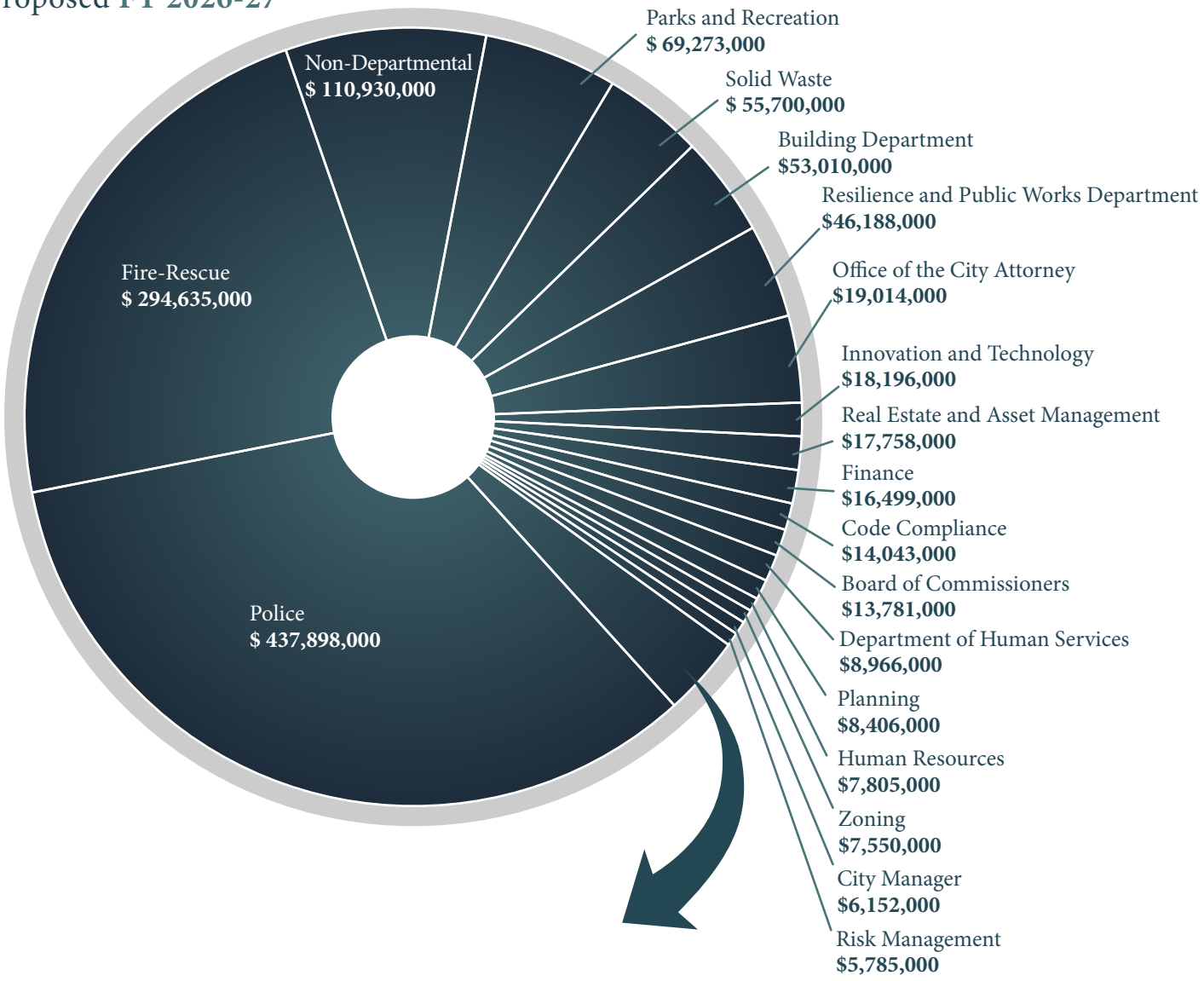
**Budget amounts are General Fund only. Position counts are for all funds.*

CITY OF MIAMI

OPERATING BUDGET BY DEPARTMENT



GENERAL FUND AMOUNTS
Proposed FY 2026-27



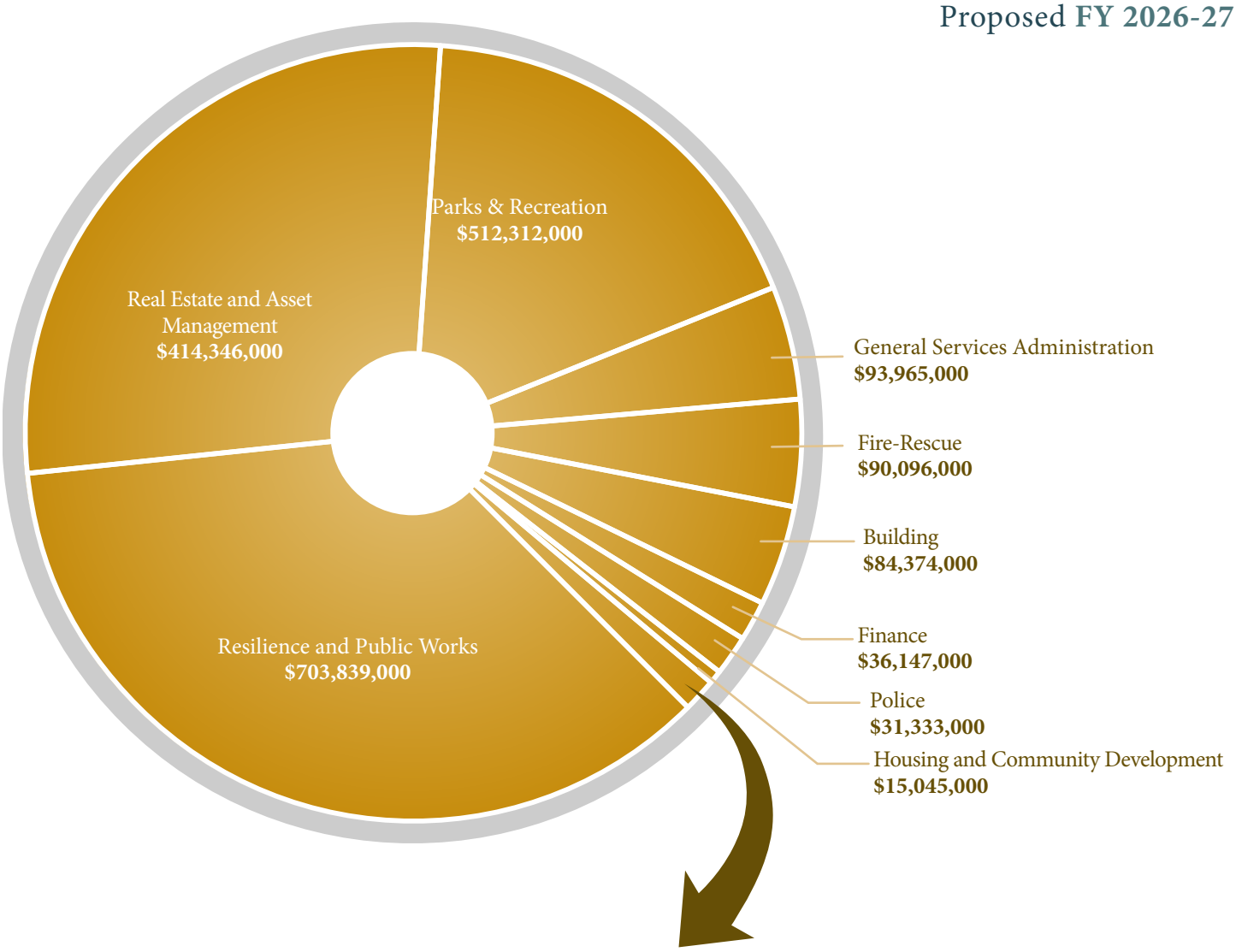
Departments with Operating Budgets less than $5 million

Management and Budget	$ 4,656,000	Grants Department	$ 2,475,000
Procurement	$ 4,142,000	Communications	$ 2,318,000
Capital Improvements	$ 4,084,000	Resilience and Sustainability	$ 1,495,000
Mayor	$ 4,071,000	Economic Innovation and Development	$ 1,414,000
Housing and Community Development	$ 3,889,000	Equal Opportunity & Diversity Programs	$ 831,000
City Clerk	$ 2,769,000	Civil Service Board	$ 766,000
Independent Inspector General	$ 2,477,000	Agenda Coordination	$ 470,000

CITY OF MIAMI
CAPITAL BUDGET



TOTAL SIX-YEAR PLAN
Proposed FY 2026-27

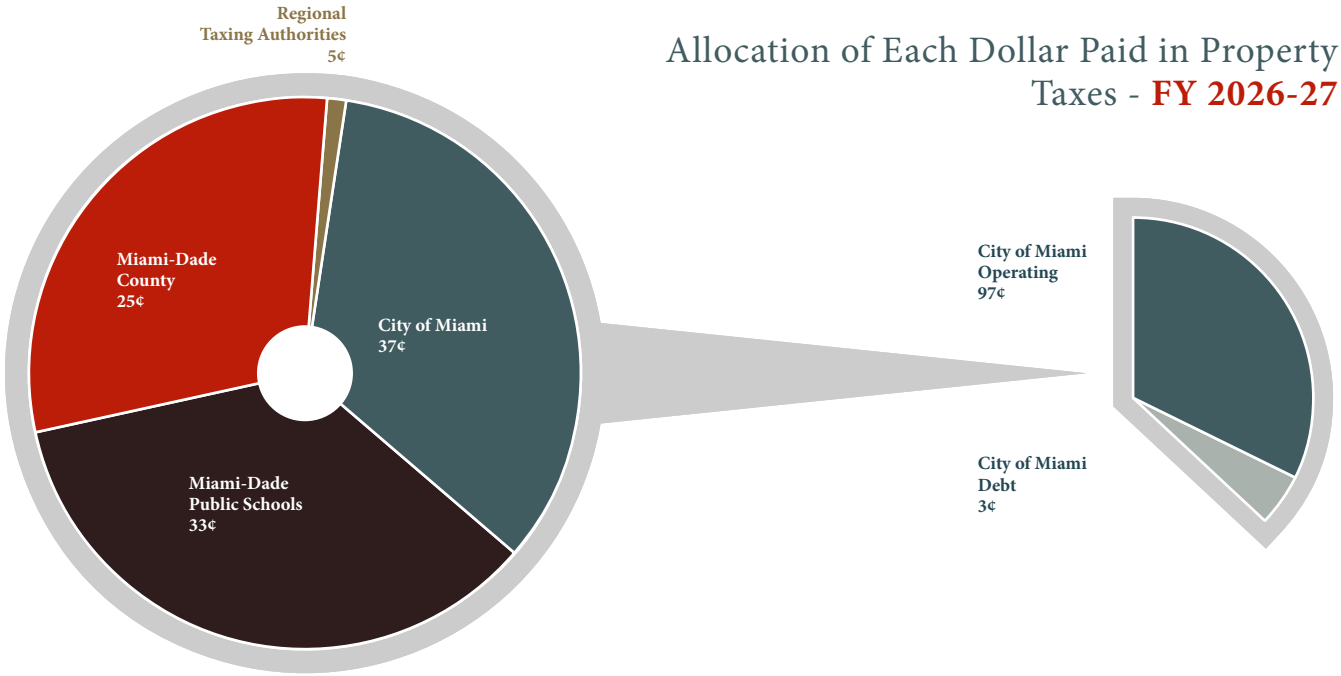


Departments and Agencies with Capital Budgets less than $10 million

Capital Improvements	$8,098,000
Management and Budget	$5,950,000
Innovation and Technology	$5,048,000
Risk Management	$1,520,000
Grants	$1,000,000
Planning	$666,000
Communications	$610,000
Resilience and Sustainability	$478,000
Code Compliance	$330,000
Zoning	$115,000
Solid Waste	$57,000

YOUR PROPERTY TAX BILL





MILLAGE AND PROPERTY TAX

FY 2025-26 TOTAL ADOPTED MILLAGE RATE 7.3616 MILLS
General Operations: 7.1080
General Obligation Debt: 0.2536

FY 2026-27 TOTAL PROPOSED MILLAGE RATE 7.3616 MILLS
General Operations: 7.1080
General Obligation Debt: 0.2536

Total Assessed Value	$457,528 *Average Homestead*	$500,000	$1,000,000
			
FY 2026-27 Taxes 7.3616	$3,368	$3,681	$7,362
*FY 2025-26 Taxes 7.3616	$3,114	$3,681	$7,362

based on the average homestead $423,020

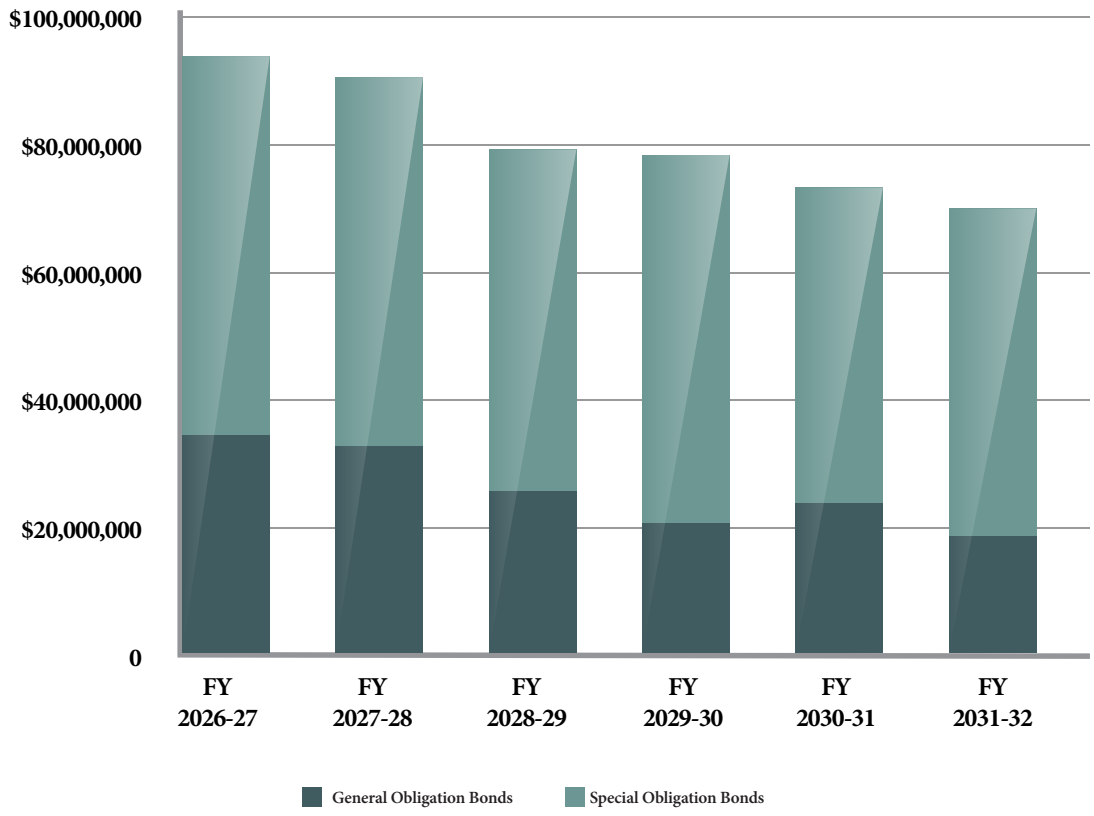
GENERAL AND SPECIAL OBLIGATION BONDS



The FY 2026-27 Debt Service Fund Budget is $92.606 million. The projected budget amounts for FY 2027-28 through FY 2031-32 are shown in the chart below:

	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast	FY 2031-32 Forecast
Revenues (Inflows)						
Property Taxes	41,445,000	37,011,746	28,212,746	27,303,094	27,305,310	27,305,903
Transfers-IN/Other Revenues	51,161,000	51,330,000	51,744,000	51,751,000	49,703,000	43,669,000
Total Revenues (Inflows)	**92,606,000**	**88,341,746**	**79,956,746**	**79,054,094**	**77,008,310**	**70,974,903**
Expenditures (Outflows)						
General Obligation Bonds	41,445,000	37,011,746	28,212,746	27,303,094	27,305,310	27,305,903
Special Obligation Bonds	51,161,000	51,330,000	51,744,000	51,751,000	49,703,000	43,669,000
Total Expenditures (Outflows)	**92,606,000**	**88,341,746**	**79,956,746**	**79,054,094**	**77,008,310**	**70,974,903**

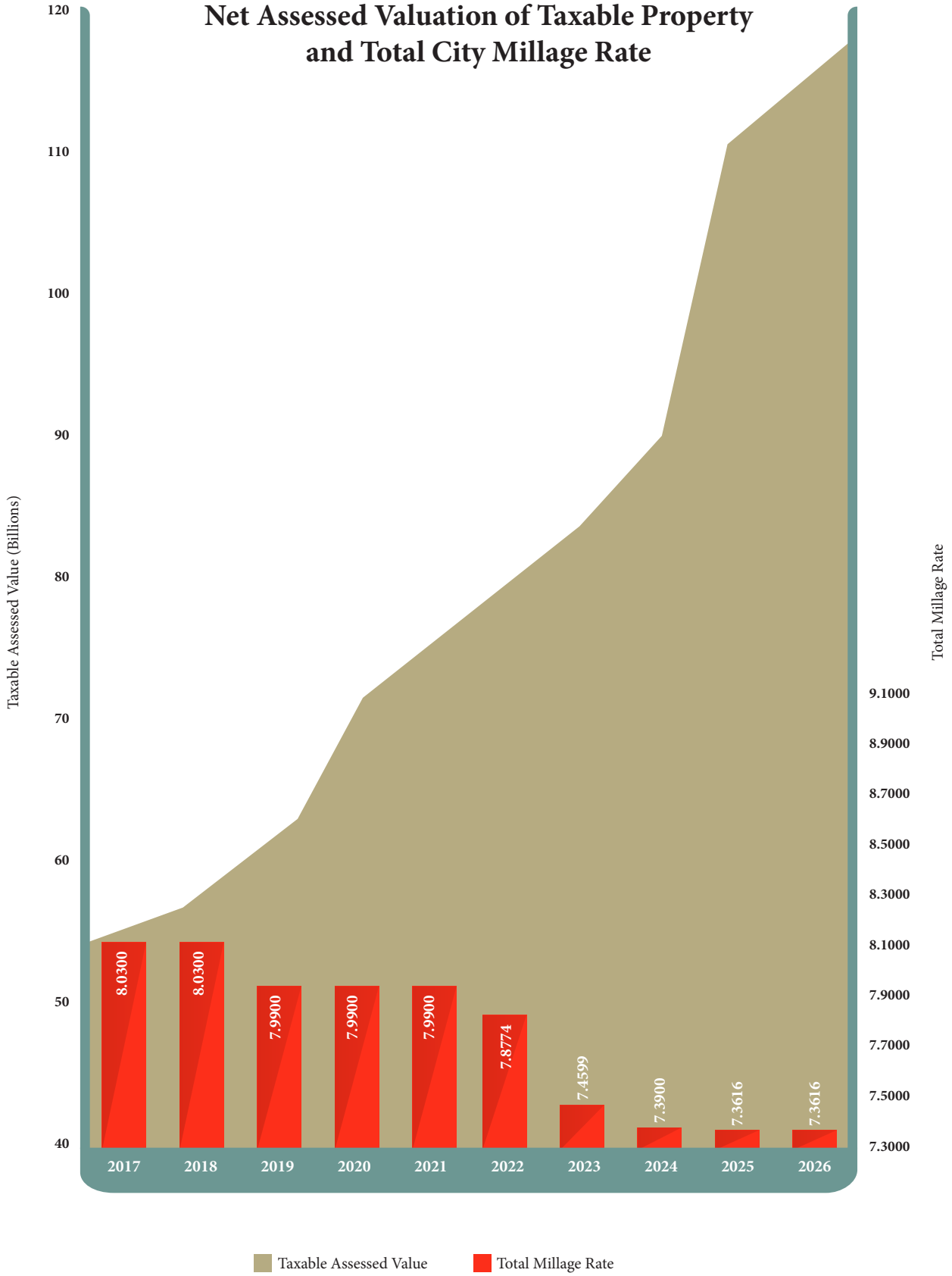
Five-Year Debt Service Forecast



TAX ROLL AND MILLAGE HISTORY



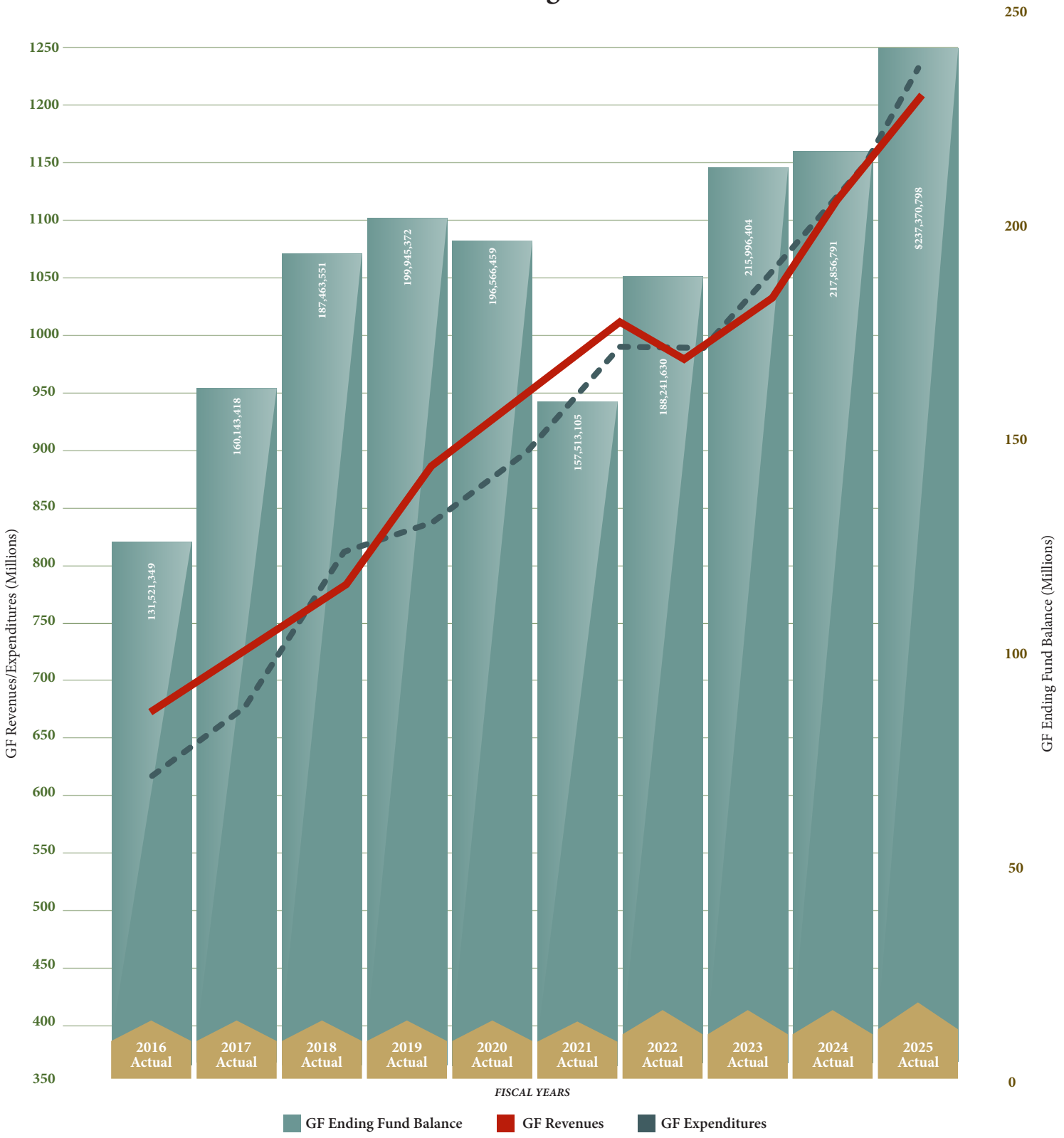
Net Assessed Valuation of Taxable Property and Total City Millage Rate



FINANCIAL HISTORY



Revenues, Expenditures, and General Fund Ending Balance



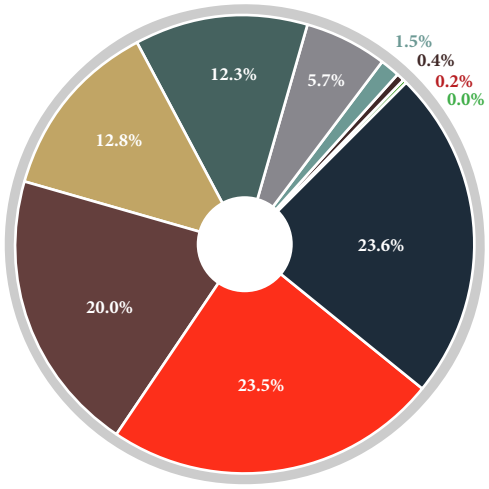
CAPITAL OVERVIEW



Summary by Department/Agency

Name	Total Cost Six Year Plan	Total Funding Six Year Plan	Priors Years	Current	Five-Year Projection	(Shortfall)/ Surplus
Building	$88,020,000	$84,374,000	$83,923,000	$451,000		$(3,646,000)
Capital Improvements	$9,931,000	$8,098,000	$8,098,000			$(1,833,000)
Code Compliance	$556,000	$330,000	$330,000			$(226,000)
Communications	$759,000	$610,000	$610,000			$(149,000)
Community Redevelopment Agency	$1,250,000					$(1,250,000)
Downtown Development Authority	$692,000					$(692,000)
Finance	$36,147,000	$36,147,000	$36,147,000			
Fire-Rescue	$293,739,000	$90,096,000	$70,449,000	$4,795,000	$14,852,000	$(203,643,000)
General Service Administration	$293,810,000	$93,965,000	$76,948,000	$5,442,000	$11,575,000	$(199,845,000)
Grants	$1,000,000	$1,000,000	$1,000,000			
Housing and Community Development	$9,345,000	$15,045,000	$15,045,000			$5,700,000
Human Services	$1,300,000					$(1,300,000)
Innovation and Technology	$8,229,000	$5,048,000	$5,048,000			$(3,181,000)
Management and Budget	$5,950,000	$5,950,000	$3,265,000	$2,685,000		
Parks and Recreation	$785,824,000	$568,224,000	$413,121,000	$45,873,000	$109,230,000	$(217,600,000)
Planning	$2,376,000	$666,000	$666,000			$(1,710,000)
Police	$39,873,000	$31,333,000	$18,982,000	$2,201,000	$10,150,000	$(8,540,000)
Real Estate and Asset Management	$725,459,000	$366,712,000	$359,486,000	$1,226,000	$6,000,000	$(358,747,000)
Resilience and Public Works	$1,481,648,000	$732,974,000	$685,474,000	$26,601,000	$20,899,000	$(748,674,000)
Resilience and Sustainability	$11,122,000	$478,000	$478,000			$(10,644,000)
Risk Management	$1,520,000	$1,520,000	$1,520,000			
Solid Waste	$89,000	$57,000	$57,000			$(32,000)
Zoning	$341,000	$115,000	$115,000			$(226,000)
	$3,798,981,000	$2,042,742,000	$1,780,762,000	$89,274,000	$172,706,000	$(1,756,238,000)

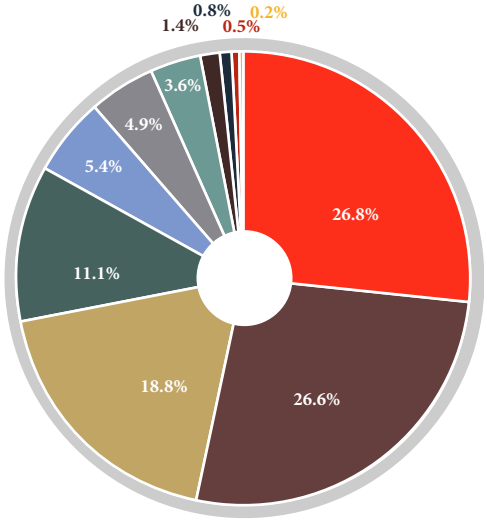
Summary by Program Fund



- Parks & Recreation $481,287,000
- Storm Sewers $467,869,000
- Public Facilities $408,021,000
- Streets and Sidewalks $274,010,000
- General Government $251,002,000
- Public Safety $116,547,000
- Mass Transit $30,759,000
- Solid Waste $7,895,000
- Sanitary Sewers $5,104,000
- Disaster Recovery $248,000

TOTAL: $2,042,742,000

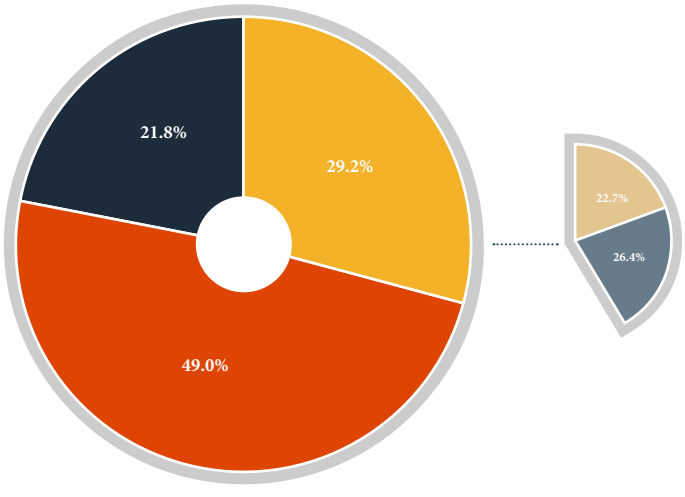
Summary by Funding Source



- City Funds-Gen. Fund Contribution $547,901,000
- City Debt Proceeds $543,043,000
- City Funds-Impact Fees $383,293,000
- City Funds-Special Rev. $226,599,000
- State $110,836,000
- Federal Pass Through State $100,538,000
- Miami-Dade County $72,855,000
- Federal $27,651,000
- Private $16,879,000
- Other Local Units $9,684,000
- Donation $3,463,000

TOTAL: $2,042,742,000

Summary of Funding Status



- Funded $1,108,689,000
- Partially Funded $1,862,519,000
- Unfunded $827,773,000
- Partially Funded Allocated $861,261,000
- Partially Funded Shortfall $1,001,258,000

TOTAL: $3,798,981,000

HOW TO USE THIS BOOK

GENERAL



Introductory Section

This section contains general information about the City of Miami, the budget development process, and its financial structure.

Overview Section

This section contains an overview of the Strategic Plan and information about each of the City's Financial funds: the Governmental Funds, the General Fund, the Special Revenue Funds, the Debt Service Funds, the Internal Service Fund, and the Capital Plan. Also included are overviews of the consolidated budget, personnel, collective bargaining units, resilience, and all funds transfers-out schedule.

Department Budgets

This section provides detailed information about the Operating Budgets of each of the City's departments divided into the following sections: General Government, Planning and Development, Public Works, Public Safety, and Other Departments and Other General Fund Budgets. The department budgets include information on staffing allocations, current year strategies, prior year accomplishments, and historical trends in departmental performance.

Appendices

The appendices include multi-year budget projections for all operating funds, information on the City's cost allocation plan, and non-departmental budget considerations. This section also includes summary schedules and graphs for all operating funds, as well as historical property tax, millage rate, economic, demographic statistics, financial health, and reference information.

HOW TO USE THIS BOOK
DEPARTMENT PAGES

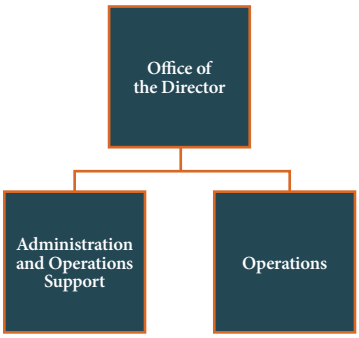


The Department Budget section provides detailed information about each of the City's departments. Each department's budget description includes the following information:

Mission Statement
The mission statement defines how the department will work to achieve the vision of the City and addresses why the department is in existence.

Description
Information about the department, its core functions, and its primary customers and stakeholders.

Table of Organization and Staffing Summary
A chart illustrating the organizational structure of the department, and a staffing summary outlining the divisions within the department, the functions each performs, and a comparison of budgeted employees from the prior year to the current year.



Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	5,302,498	6,275,436	7,027,773	7,795,000	8,117,000
Operating Expense	1,068,727	1,011,269	1,316,121	1,217,000	2,222,000
Capital Outlay	0	4,205	(4,205)	0	0
Non-Operating Expenses	3,717,000	959	831,235	47,852,000	38,317,000
Transfers - OUT	735,145	0	19,685,995	0	0
	10,823,370	**7,291,870**	**28,856,920**	**56,864,000**	**48,656,000**

Department Summary
A summary of historical expenditures and current budget allocations by fund and expenditure category.

Strategies, Accomplishments, and Budget Highlights
A list of key department strategies for the current fiscal year, key accomplishments from the prior year, and major changes made to the department's budget.

Strategic Alignment and Performance Measures
A list of department performance metrics with historical trends and targets.

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Leverage technology and data to improve community engagement with our project stakeholders.				
Yearly local publication of Miami-based planning data (number)	0	0	0	1
GOAL(S) Implement long range planning that considers impact on quality of life, business needs, and resilience.				
Promote quality of life, business needs, and resilience through land development regulations (legislative code amendments and zoning text amendments brought to PZAB) (number)	17	24	26	18

Expenditure by Object and Fund
A detailed summary of expenditures by account and by fund comparing the current budget to the prior years' budget.

BUDGET CALENDAR



January

- Budget process for the upcoming year begins; OMB sends the Budget Instructions to all Departments.
- Departments develop base budget and enter data into Hyperion.
- Departments develop requests for new funding or enhancements and enter data into Hyperion.
- Departments develop plans to reduce the budget through efficiencies or service cuts and enter data into Hyperion.
- Departments prepare and submit a ten-percent budget reduction exercise.
- Departments prepare and submit capital requests for funding.
- Mayor delivers the "State of the City Address" setting priorities for the budget.

February and March

- OMB staff begin to review and discuss budget submissions with departments.
- Departments meet with their their direct report to review their budgets.
- OMB submits Enhancement deliverables to the City Manager for review.

April and May

- OMB submits Budget Deliverables Packet to the City Manager for review.
- Revenue Estimating Conference

June and July

- Begin Meetings with City Administration to discuss budget amounts, unresolved matters, important issues, and capital requests.
- Conduct a budget workshop to discuss a ten-percent reduction exercise, as required by the state law effective January 1, 2027.
- Operating and capital budget proposals are finalized, production of the Proposed Budget Books are set in motion, and the Proposed Operating and Capital Budgets are released by mid-July.
- The City Commission votes on a proposed millage.

September

- Additional budget discussions occur through September when two public budget hearings are held according to State Law.
- The Final Operating Budget and Capital Plan are adopted in late September.

October

- Line item operating budgets are loaded, capital accounts are updated, and Adopted Budget Books are published.

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INTRODUCTORY SECTION

- History of Miami
- Budget Methodology and Process
- Financial Structure and Policies

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City History



More than a century ago, a city sprung up almost overnight. As a result, one of Miami's many nicknames is the Magic City. Much like her geographical description, Miami's history is colorful, magnetic, and exotic. Ever-evolving, Miami is surging as a major international port and gateway for global industries establishing footholds in the U.S. despite the City's relatively young age.

Early inhabitants depended on the Miami River for food and spoke of their "Mayaimi" with pride. These early Native American settlers were known as the "Tequestas." In the Tequesta language Mayaimi means "Big Water". In 1513, Juan Ponce de León was the first European to visit the Miami area by sailing into Biscayne Bay. He wrote in his journal that he reached Chequescha, which was Miami's first recorded name, but it is unknown whether or not he came ashore or made contact with the natives. Pedro Menéndez de Avilés and his men made the first recorded landing in this area when they visited the Tequesta settlement in 1566. Shortly after the Spanish rule established a mission on the north bank of the river, the Tequestas were targeted for conversion to Christianity. The attempt failed, and a majority of the tribe died, disease-stricken with small pox and other illnesses.

The United States land expansion to displace and relocate American Indians brought large migrations of Native Americans around the late 1700's to South Florida. "Cimmarrones" as the Spanish referred to them became known as the fierce tribe called the Seminoles. After Florida ceded to the United States and was purchased from Spain in 1819, three major wars were waged by the Seminoles against the U.S. Government. Miami was devastated by the Second Seminole War and is attributed for the slow settlement of Miami until 1842.

At the close of the Second Seminole War in 1842, William English charted the "Village of Miami" on the south bank of the Miami River. On the north side of the river, Julia Tuttle, a wealthy widow from Ohio, purchased a large citrus plantation in addition to a plot she inherited. She had envisioned the City as a gateway for international trade. This notion prompted her to persuade the millionaire Henry Flagler to extend his railroad to Miami, but he was hesitant. Aiding in her request, Florida was devastated by two record-breaking freezes in the winters of 1894-1895 which had no effect on her crops. This made Tuttle the sole producer of citrus that year. Tuttle along with William and Mary Brickell persuaded Flagler of the potential of extending his railroad and agreed to give him land in exchange.

By April 1896, the railroad tracks reached Miami, and a meeting was held in July to incorporate the City. The right to vote was restricted to men, and a third of the voters were Bahamian immigrants. The City was incorporated in 1896 with only 502 registered voters under the name of "The City of Miami".

City History

Along with the railroad, Flagler financed and built streets, a water system, power systems, and a resort hotel. Canals were made to drain water from the Everglades that covered a majority of the land. It was no surprise that Miami soon became an instant tourist attraction and a retreat for the rich and famous. This prompted the first of many real estate booms.

Several years later, John Collins and Carl Fisher, two prominent men in the City's history, became promoters of Miami living. They transformed the Miami Beach area into one of the hottest tourist spots in the country. To ensure a steady influx of visitors, Collins built hotels and Fisher built shops, nightclubs, and the Dixie Highway. This boom lasted until 1926, when a hurricane hit the area prior to the Great Depression. The Art Deco District was born out of this era due to post hurricane re-development in the area.

World War II stabilized the economy in Miami due to the hundreds of thousands of servicemen that were trained in South Florida. Once the war ended, post-World War II economic expansion brought a wave of immigrants to South Florida as well as many of the servicemen returned to Miami pushing another development boom in the 1950s. Also during this time, Overtown, an area slated for African-Americans, was a hot spot for the Harlem renaissance elite. Once known as "Little Broadway" headliners such as Duke Ellington, Louis Armstrong, Cab Calloway, Hazel Scott, and Nat "King" Cole frequented the clubs and theaters on Northwest 2nd Avenue. The historic Lyric Theater is the only theater building that has remained intact through the years. It is a testament to this important period of Overtown's history.

In 1959, Cuban dictator Fulgencio Batista was deposed from power by Fidel Castro, another dictator. This caused a series of mass exoduses of people from Cuba to Miami. Hundreds of thousands of Cubans came to Miami thinking it would be a temporary home until their homeland would be freed from its communist regime. The United States planned an invasion of Cuba, and recruited 1,400 Cuban exiles to assist in overthrowing Castro's government in April 1961. This event became known as "The Bay of Pigs". However, this plan failed when Castro became aware of the attacks and placed them immediately under heavy fire. Cuban planes strafed the invaders, sank two escort ships, and destroyed half of the exile's air support.

Since the late 1960's, Miami has become a mix of cultural influences. The City experienced a large population growth in the neighborhood known as Little Havana, which was established with over 85 percent of its population as Cuban-Americans. Prior to this population growth, the African-American and Caribbean population made up approximately one-third of the total population. The late 1970's saw yet another immigration influx when over 100,000 Haitians and Nicaraguans fled their countries' newly overthrown governments.

During the 1980s, on four separate occasions, riots erupted across racial divides. In addition, the City experienced great social upheaval associated with the arrival of 125,000 refugees from the Cuban port of Mariel. The City, its leaders, and its residents worked hard to improve race relations, rebuild the City, and foster a sense of community.

In the 1990s, the City had already bounced back and transformed into a global metropolis bustling with international trade and populated by the largest proportion of foreign-born residents in the United States. No city in the United States, and few in the world, had been as profoundly affected by immigration in such a short period of time as Miami. In 1991 alone, $21.7 billion worth of goods were processed through the Miami customs district, and the development of a global financial structure in the City was boosted by the presence in Miami-Dade County of the highest concentration of foreign bank agencies in the southeastern United States.

City History

In 2000, Elian Gonzalez, a young boy from Cuba was removed from his family's home in Miami by agents of the Federal Government and returned to his father. Immediately thereafter, tens of thousands of protesters, many of whom were outraged by the raid, poured out into the streets of Little Havana to demonstrate against the seizure. In 2003, the controversial Free Trade Area of the Americas negotiation took place in Downtown Miami. It was a proposed agreement to reduce trade barriers while increasing intellectual property rights. During the 2003 meeting in Miami, the Free Trade Area of the Americas was met by heavy opposition and protests.

Since that time, Miami saw an extensive boom of high rise architecture, dubbed a "Miami Manhattanization" wave. This included the construction of many of the tallest buildings in Miami, with nearly 20 of the City's tallest 25 buildings completed after 2005. This boom transformed the look of Downtown Miami, which is now considered to have one of the largest skylines in the United States, ranked behind New York City and Chicago. This boom slowed after the 2008 global financial crisis, with some projects being put on hold and none of the City's tallest buildings constructed in 2010. In May 2010, construction began on a major Port of Miami infrastructure project known as the Port of Miami Tunnel, with a total estimated cost of $1 billion completed in 2014.

In 2012, the Globalization and World Cities Research Network named Miami an Alpha city. An alpha city is a city generally considered to be an important node in the global economic system. The City of Miami has been experiencing an impressive economic boom since the middle of the current decade. According to the Kauffman Foundation, in 2017, the Miami area ranked No. 1 among the largest metro areas in the U.S. for startup activity. This startup environment is supported by the area's international flavor and Miami's status as the gateway to Latin America and has drawn an influx of immigrants that generate a mixture of innovative ideas from different cultures, which does not happen in most other cities. Favorable to this environment also, are the economic benefits of relocating to Miami, such as the absence of a state income tax and cheaper living costs than in many other startup hubs around the nation. The continued growth and forward thinking by the communities that make up the City of Miami aid in it remaining a major international, financial, and cultural center.

As Miami moves into the next decade, it stands ready to embrace the exciting opportunities and challenges that lie ahead. The United Nations projects that, by the mid-2020s, the world population will surpass eight billion. With beautiful year-round weather few other cities can parallel, a thriving business climate ripe for international expansion, and a steadfast commitment to climate resiliency, Miami is well-positioned to attract a significant share of the economic activity this anticipated population growth will spur and will continue its path of transformation and prominence on the world stage.

The City's residents and leadership are fully vested in its future. This is evidenced by the overwhelming support for and voter approval of a $400 million general obligation bond, dubbed the "Miami Forever Bond", which gives Miami the ability to build a stronger, more resilient future, as well as the City Mayor's participation in the Global Commission on Adaptation led by Ban Ki-moon, former Secretary-General of the United Nations, and other prominent world and business leaders, to accelerate adaptation action and increase political support for building climate resilience.

In 2025, Miami marked a historic milestone with Eileen Higgins becoming the first woman elected to serve as Mayor of the City of Miami. Her election represents a significant moment in the City's history and reflects Miami's continued growth as a dynamic, diverse, and forward-looking global city. With years of private and public service experience and a commitment to responsive, accountable government, Mayor Higgins brings a results-driven approach to leading one of the most important cities in the nation.

City History

During the summer of 2026, the City of Miami hosted the FIFA World Cup 2026 Fan Fest at Bayfront Park. The event provided free access to live match broadcasts, cultural programming, entertainment, and community engagement and placed our city on a truly global stage, welcoming visitors and soccer fans from around the world.

Budget Methodology and Process

The City's budget is a performance-based tool that is used to link management goals and objectives with the allocation of resources. The performance-based approach to budgeting allows stakeholders to better understand the distribution of available resources among departments and to track performance in utilizing these resources to meet objectives.

The budget is a document that paves the way for the City's future growth and details of how this growth is to be managed and sustained. Budget documents provide sufficient, meaningful, and useful information to elected officials, City staff, and most importantly, the public. It is with this in mind that the budget book has been developed to serve the following four essential functions:

- Policy Document
- Financial Plan
- Operations Guide
- Communications Device

In serving these four functions, the budget document defines for the public what the City of Miami has done, what it plans to do, and how it will accomplish set goals.

Budget Development

The City's budget is developed based on needs and performance, and follows the direction of policy as set by the elected officials. The process begins in January with the Office of Management and Budget (OMB) sending all departments an all-inclusive instructional tool-kit that is used for budget development. Starting early allows the City's Administration time to align its resource allocations with the new and continued objectives set forth by elected officials and the service delivery commitments each department made in developing their goals and objectives. With this framework as the determining factor for resource allocations, each department works with OMB to compile the basic information needed for submission of each department's operating and capital budget requests.

Operating Budget

The process of developing departmental operating budgets includes a review of personnel costs, such as salaries and wages, pension contribution requirements, and anticipated insurance premium increases, as well as other operating costs, such as service contracts and supplies. In January, OMB compiles a memorandum that provides step-by-step instructions on how to enter operating budget information for the upcoming year into the City's budget development system. This system provides department users with financial information relevant to their current and historical operations. Specifically, the budget development system provides three years of historical actual expenditures as well as the previous year's adopted and revised operating budgets. Upon entry of budget information into the budget development system, departments are required to provide justification for all requested amounts and provide supporting documentation as appropriate. While the above-mentioned processes are underway, the Mayor delivers the State of the City Address in January setting general guidelines for the future.

Budget Methodology and Process

Departments then update their department descriptions, accomplishments in the current year, and objectives for the upcoming year. These sections represent the business framework for determining each department's operating needs going forward. As part of the budget submission process, departments are encouraged to identify any potential operating efficiencies that can result in reduced spending in the upcoming year.

Once departments have completed their budget submissions, OMB reviews these submissions to ensure that they are void of material errors and that the budget presentation is cohesive and organized. Departments then arrange a meeting with their assigned Assistant City Manager, Deputy City Manager, or City Manager to review their budget submission by the end of March. OMB compiles all Department enhancements and efficiencies and creates deliverables report to present to the City Manager for review and discussion with the OMB Director in early April. Goals identified in the City's Strategic Plan are also considered in prioritizing in budget allocations in the deliverables report. In early June, OMB looks at each Department's budget requests and compares them to the expected revenue for the new fiscal year to decide which increases beyond current service levels can be paid for.

Capital Budget

The City's Capital Budget is distinct from the Operating Budget. The Capital Budget represents a legal authorization to spend on larger capital projects and purchases such as roads, parks, buildings, vehicles, information technology systems, etc. During the first year of the plan, funds from federal, state, and various other sources are adopted separately from the operating budget by means of an appropriations resolution. The capital budget authorizes capital expenditures while the operating budget authorizes the expenditure of funds for employee salaries and the purchase of supplies, services, and minor equipment. Capital projects can have an impact on the operating budget through additional costs, revenues, or cost savings. The Multi-Year Capital Plan includes a section detailing future impacts on the operating budget. All Department Capital submissions are submitted to OMB after reviewed by their assigned Assistant City Manager, Deputy City Manager, or City Manager by early April.

Revenue Estimating Conference

In accordance with the City's Financial Integrity Principals, a Revenue Estimating Conference is assembled in May to review revenue assumptions and estimates used at that time by OMB. The estimating conference suggestions are reviewed and applied to the proposed budget document.

Proposing the Budget

In late June, the Mayor, City Manager, and OMB Director complete their comprehensive review and initial approval of all budget submissions provided by the City departments. These budget submissions are then compiled, and a Proposed Budget is presented in mid-July.

Setting the Millage Rate

Once the proposed budget is presented, the millage rate or the rate to be applied to every $1,000 of taxable property value must be set by law. Florida statute Section 200.065 governs the setting of millage rates, adoption of budgets, and the timeframes to be followed for each. It requires that the City advise the Property Appraiser of its proposed millage rate within 35 days of the July 1st certification of property

values so that the information can be included in the property owners Noticed of Proposed Property Taxes or Truth in Millage report (TRIM).

In order for the millage rate to be set, OMB presents a resolution to the City Commission for approval. Once the vote is taken, the City Manager will submit the information along with the dates, time, and location of the first and second budget hearings to the Property Appraiser's office.

Approving the Budget

The proposed budget is presented to the Mayor and City Commission for ultimate ratification and approval by the City Commission in September. The City Commission will tentatively approve the recommended budget in the first public budget hearing in September. It may also make changes to the recommended budget during the first and second public budget hearings. The final adoption of the budget occurs in the second public budget hearing in September.

Monitoring the Budget

The City Code includes a Financial Policy section that includes both the Anti-Deficiency Act and the Financial Integrity Principles. These ordinances dictate the managerial oversight that is to be undertaken by the City in its operations to ensure fiscal integrity. The legislation details the following:

- Transfers between City departments must be approved by the City Commission.
- Revisions that alter the total appropriation of expenditures for any City department within a fund must be approved by the City Commission.
- Actual expenditures and operating transfers out may not exceed budget appropriations at the individual department level.
- Transfers that exceed ten percent of appropriated budgets for any one City department must be approved by the City Commission Chair, City Manager, and OMB Director.
- Transfers that exceed $5,000, in any one line item for any City department in the fourth quarter of the fiscal year must be approved by the City Commission Chair, City Manager, and OMB Director.
- OMB shall present quarterly, except during the month of September, a written report on the status of the city budget at a city commission meeting.
- The City's external auditor shall present the Annual Comprehensive Financial Report or status thereof no later than the end of the second quarter of each fiscal year.

In accordance with the City's Financial Integrity Principles, the following applies:

- A contingency reserve must be budgeted annually at five million.
- A Revenue Estimating Conference is to be established each year to review the initially proposed revenues included in the budget before final submission to the City Commission.
- Budgets must be structurally-balanced (i.e. one-time revenues must not be used for recurring expenses).

- The City must maintain General Fund balance reserves of 20 percent of the average of general revenues (excluding transfers) over the prior three years—including both designated and unassigned fund balance reserves.
- Appropriations that are not expended, encumbered, nor specifically designated to be carried over, lapse at the end of the fiscal year and are returned to the General Fund with the exception of the following City departments and offices:

    - Mayor
    - Commissioners
    - Real Estate and Asset Management
    - Parks and Recreation
    - Information Technology

Amending the Budget

If, during the course of the year it becomes necessary, the budget may be amended. The OMB Director prepares the required legislation, with the City Manager's approval, to be presented to the City Commission for review and approval.

The legislation includes a proposal for financing the additional expenditures, usually either by appropriating from fund balance or by submitting evidence of an expected surplus in the current year. City Commission approval is required for all budget amendments that alter the budget of any City department.

Community Budget Meetings

Community Budget meetings are held citywide in October after the budget is adopted. These meetings give citizens the opportunity to be informed about the adopted budget and have City staff provide answers to their questions and concerns.

Financial Structure and Policies

In accordance with Generally Accepted Accounting Principles (GAAP) as applicable to local governments, the City of Miami prepares its budget on a fund accounting basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, which is comprised of its assets, liabilities, fund balances, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which activities are controlled. The City maintains the minimum number of funds consistent with legal and managerial requirements.

The City appropriates and reports the following fund groups in its annual budget:

- **General Fund** - This is the general operating fund of the City. General tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs not paid through other funds are paid from this fund.

- **Special Revenue Funds** - These funds receive support from various sources, mainly in the form of grants and other aid, and are restricted to expenditures for particular purposes.

- **Debt Service Funds -** These funds are used to account for the resources allocated to the payment of debt service on general obligation bonds and special obligation bonds.

- **Internal Service Fund** - The chief purpose of this fund is to provide a mechanism that allows for the cost allocation of health insurance, workers' compensation, liability insurance, and certain information technology cost in the operating departments. This fund serves as a centralized account for payment of these expenses.

- **Capital Project Funds** - These funds are used to account for the resources allocated for capital expenditures associated with various capital improvement projects.

Financial Management Principles

The following financial management principles are applied in formulating the City's annual budget, as described in the Financial Integrity Principles (Sections 18-542 of Chapter 18 of the City Code):

(1) Structurally-Balanced Budget. The City shall maintain a structurally-balanced budget. Recurring revenues will fund recurring expenditures.

(2) Revenue Estimating Conference Process. The City shall adopt budgets and develop its long- and short-term financial plan utilizing a professional revenue estimating conference process. Conference principals shall include, but are not limited to: one principal from the budget office, one principal from the Finance Department and two non-staff principals with public finance expertise.

(3) Interfund Borrowing. The City shall not borrow or use internal fund transfers to obtain cash from one fund type or reserve to fund activities of another fund type or reserve unless such use is deemed lawful, and

unless the Revenue Estimating Conference has determined that (a) the funds to be loaned will not be needed during the lending period, and (b) the funds for repayment will be available within a two-year period. Any actions taken to borrow funds under these conditions must be separately presented to and approved by the City Commission and the term of such borrowing shall not extend beyond the last day of the subsequent fiscal year.

Recognizing that some programs are funded by grants or other entities on a reimbursement basis, the City shall apply for such reimbursements on a timely basis to minimize the period that City funds are used as float or loan. In the event float or loan for these reimbursements extend beyond the end of a fiscal year, such reimbursements shall be reflected as receivables in the Annual Comprehensive Financial Report to the extent allowed under Accounting Principles Generally Accepted in the United States of America (GAAP). The Department of Finance shall make a quarterly determination of the amount of expenses incurred which may not be reimbursable under these programs. A quarterly report of expenses incurred but not reimbursable shall be presented to the City Commission, together with the actions needed to avoid project deficits.

(4) For purposes of this section, Citywide surplus for any fiscal year is defined as the increase in unreserved general fund balance as reflected in the City's Annual Comprehensive Financial Report. Citywide deficit for any fiscal year is defined as the decrease in unreserved general fund balance as reflected in the Annual Comprehensive Financial Report. Budget surplus of any office, department or elected official is defined as the excess of budgeted expenses over actual expenses in any fiscal year.

Notwithstanding anything to the contrary in this section, the total amount of budget surplus to be added to designated reserves and special revenue funds pursuant to this section (together, the "rollover amounts") is limited to Citywide surplus for any fiscal year. In the event the rollover amounts would result in a Citywide deficit, then each budget surplus within the rollover amounts shall be reduced proportionately so the City's Annual Comprehensive Financial Report will reflect no change in undesignated, unreserved general fund balance. In the event that a Citywide deficit would result before effecting the rollover amounts in any fiscal year, then no rollover amounts shall be available.

a. Budget surpluses in an elected official's budget in any fiscal year shall be reflected as designated reserves at the end of the fiscal year in which such surplus arose and be appropriated for discretionary use of such elected official for the following fiscal year.

b. Budget surpluses of the Parks and Recreation Department shall be allocated, as of the end of the fiscal year in which such surplus arose, to a parks special revenue fund. Allowed expenditures from the parks special revenue fund shall be limited to the purchase of parks recreational and maintenance equipment, capital improvements for the City’s parks, and the direct operations of recreational programs in and for the City's parks, subject to appropriation by the City Commission.

c. Budgeted surpluses of the Department of Real Estate and Asset Management shall be allocated, as of the end of the fiscal year in which such surplus arose, to a public facilities special revenue fund. Allowed expenditures of the public facilities special revenue fund shall be limited to capital improvements for the City's public facilities, subject to appropriation by the City Commission.

d. Budgeted surpluses of the Department of Innovation and Technology (DoIT) shall be allocated, as of the end of the fiscal year in which such surplus arose, to a DoIT strategic plan special revenue fund. Allowed expenditures of the DoIT strategic plan special revenue fund shall be limited to expenditures, excluding those related to permanent City staff, necessary for the implementation of the City's information technology strategic plan, subject to appropriation by the City Commission.

Department names may change from time to time. This section shall be applicable to those departments regardless of its designation in a given fiscal year.

(5) Reserve Policies. The following three reserve policies categories are established for the general operating fund of the City:

a. Current fiscal year contingency. A "contingency" reserve level of $5.000 million shall be budgeted annually. Such contingency reserve shall be available for use, with City Commission approval, during the fiscal year, to fund unanticipated budget issues which arise or potential expenditure overruns which cannot be offset through other sources or actions. The unused portion of the budgeted contingency reserve in any fiscal year shall be reflected as unassigned fund balance reserves until such time as the City has funded 50 percent of the liabilities of the long-term liabilities (excluding bonds, loans, and capital lease payables) as reflected in the City's Annual Comprehensive Financial Report. Amounts not needed to satisfy the 50 percent requirement shall be considered general fund unassigned fund balance reserve and be treated in accordance with subsection (5)b below.

b. General fund unassigned fund balance reserves. The City shall retain unassigned fund balance reserves equal to a threshold of ten percent of the prior three years' average of general revenues (excluding transfers). Amounts designated as "contingency" reserve in subsection 5a. shall be included in the calculation of meeting the ten percent of the prior three years average of general revenues for the unassigned fund balance category. Such reserves may only be used for offsetting an unexpected mid-year revenue shortfall or for funding an emergency such as a natural or man-made disaster, which threatens the health, safety and welfare of the City's residents, businesses or visitors. Any time these reserve funds fall below the ten percent threshold, the City Commission shall adopt a plan to achieve the threshold within two fiscal years and the City Manager shall present an oral report at the second Commission meeting of every month, except during the month of September, regarding: i) the status of the current fiscal year budget and ii) the Proposed Budget for the subsequent fiscal year. Such oral report shall appear on the City Commission agenda as a discussion item under the agenda category titled "Budget." Amounts in excess of the ten percent threshold may be used for capital improvements, unanticipated expenditures necessary to assure compliance with legal commitments, and for expenditures that will result in the reduction of recurring costs or the increase in recurring revenues of the City.

c. General fund designated fund balance reserves. The City shall retain designated fund balance reserves equal to ten percent of the prior three years average of general revenues (excluding transfers). The designated fund balance reserves shall be classified as either non-spendable , restricted, committed, or assigned and such designation shall be based on standards and guidance established, and amended from time to time, by the Governmental Accounting Standards Board

(GASB). Such reserves shall be used for funding long-term liabilities and commitments of the City such as:

1. Compensated absences and other employee benefit liabilities, including liabilities related to post-retirement benefits;

2. Self-insurance plan deficits (including workers' compensation, liability claims and health insurance);

3. Anticipated adjustments in pension plan payments resulting from market losses in plan assets and other unanticipated payments necessary to maintain compliance with contractual obligations.

Payment for compensated absences and other employee benefit liabilities and self-insurance plan deficits may be drawn from this reserve during the fiscal year and shall be replenished each year until 50 percent of such the liabilities are funded. Other designated reserves may be drawn upon without the need for replenishment.

(6) Proprietary Funds. The City shall establish proprietary funds only if the costs to provide the service are fully funded from the charges for the service.

(7) Multi-year Financial Plan. The City Commission shall annually adopt a five-year financial plan by September 30th of each year, reflecting as the base year, the current year's budget. For fiscal year 2004 the multi-year financial plan will be adopted no later than 30 days after the completion of labor negotiations. Such a plan will include cost estimates of all current city operations and pension obligations, anticipated increases in operations, debt service payments, reserves to maintain the City's officially adopted levels and estimated recurring and non-recurring revenues. This plan will be prepared by fund and reflect forecasted surpluses or deficits and potential budget balancing initiatives, where appropriate.

(8) Multi-year Capital Improvement Plan.

a. Annual review and adoption. The city commission shall annually adopt a capital improvements plan ("CIP") simultaneously with the adoption of the city's final budget pursuant to F.S. § 200.065. The CIP shall address cost estimates for all necessary infrastructure improvements needed to support city services, including information technology, with an adequate repair and replacement ("R&R") component. Funded, partially funded and unfunded projects shall be clearly delineated. The CIP shall be detailed for the current fiscal year and for five additional years and, if practicable, additional required improvements aggregated for two additional five-year periods. To the extent feasible, department heads shall be required to submit independent needs assessments for their departments for use in preparing the CIP. The CIP will include and identify revenue sources and unfunded projects. The CIP shall include estimates of the operational (including maintenance) impacts produced for the operation of the capital improvements upon their completion. The CIP shall include a component reflecting all on-going approved capital projects of the city, amount budgeted, amount spent since the start date,

remaining budget, and estimated completion date. Approved projects shall be reviewed and addressed in the CIP annually. Beginning in fiscal year 2019-2020, all future capital project funding amounts shall be budgeted and reflected in the CIP in $1,000.00 increments.

b. Delegation of authority to city manager regarding completed projects and cancelled projects; quarterly reporting. The city commission hereby delegates to the city manager the authority, on a quarterly basis, to sweep funds from the project accounts of all completed projects and all cancelled projects with remaining fund balances of less than $100,000.00 in unexpended funds into the citywide non-departmental capital outlay reserve accounts. The city manager shall endeavor to move such funds into active, capital projects with current shortfalls within the same commission district from which the funds had previously been budgeted. The city manager and the budget director shall provide written quarterly reports for the previous quarter just ended to the city commission of all such amounts of unexpended funds from the project accounts of all completed projects and all cancelled projects that have been swept from such project accounts into the citywide non-departmental capital outlay reserve accounts.

(9) Debt Management. The City shall manage its debt in a manner consistent with the following principles:

a. Capital projects financed through the issuance of bonded debt shall be financed for a period not to exceed the estimated useful life of the project.

b. The net direct general obligation debt shall not exceed five percent and the net direct and overlapping general obligation debt shall not exceed ten percent of the taxable assessed valuation of property in the City.

c. The weighted average general obligation bond maturity shall be maintained at 15 years or less.

d. Special obligation debt service shall not exceed 20 percent of non-ad valorem general fund revenue.

e. Revenue based debt shall only be issued if the revenue so pledged will fully fund the debt service after operational costs plus a margin based on the volatility of the revenues pledged.

(10) Financial Oversight and Reporting. The City shall provide for the on-going generation and utilization of financial reports on all funds comparing budgeted revenue and expenditure information to actual on a monthly and year-to-date basis. The Finance Department shall be responsible for issuing the monthly reports to departments, the Mayor and City Commission, and provide any information regarding any potentially adverse trends or conditions. These reports should be issued within 30 days after the close of each month.

The independent external auditor shall prepare the city's ACFR by March 31st of each year. The single audit and management letter of the city shall be prepared by the independent external auditor by April 30th of each year. The independent external auditor shall present the findings and recommendations of the audit, single audit, and management letter, to the mayor and city commission at a scheduled commission meeting prior to July 30th of each year.

Financial reports, offering statements and other financial related documents issued to the public, shall provide full and complete disclosure of all material financial matters.

(11) Basic Financial Policies.

The city shall endeavor to maintain formal policies, that shall be reviewed and updated as necessary, which reflect "best practices" in the areas of:

a. Debt: Such policy shall address affordability, capacity, debt issuance and management.

b. Cash management and investments: Such policy shall require 24-month gross and net cash-flow projections by fund and address adequacy, risk, liquidity, and asset allocation issues.

c. Budget development and adjustments: Such policy shall establish proper budgetary preparation procedures and guidelines, calendar of events, planning models by fund, budget adjustment procedures, establishment of rates and fees, indirect costs/interest income and the estimating conference process. The proposed budget should be scheduled to allow sufficient review by the Mayor and City Commission while allowing for sufficient citizen input.

The City budget document reflecting all final actions as adopted by the City Commission on or before September 30th of each year, shall be printed and made available within 60 days of such adoption.

d. Revenue collection: Such policy shall provide for maximum collection and enforcement of existing revenues, monitoring procedures, and the adequacy level of subsidy for user fees, and write-offs of uncollectible accounts.

e. Purchasing policy: Such policy shall establish departmental policies and procedures and provide appropriate checks and balances to ensure the city departments adhere to the City's purchasing policies.

(12) Evaluation Committees.

a. *Solicitations.*

(i) The city commission, as the governing body of the city, shall establish an independent external auditor selection committee in accordance with the requirements of, to undertake, and to follow the processes and procedures required by F.S. § 218.391, as amended, and by section 18-122 of this Code, for solicitations through requests for proposals, evaluations, rankings, and recommendations to the city commission for the city's independent external auditors to conduct the city's annual financial audit required by F.S. § 218.39, as amended. On each occasion that there is a competitive solicitation for selection of an independent external auditor pursuant to this section, the city commission will appoint one of its members, on a rotating basis, to serve as the chair of the selection/evaluation committee.

(ii) For all other solicitations, an evaluation committee, consisting of a majority of citizen and/or business appointees from outside city employment, shall be created, to the extent feasible, to review city solicitations ("requests for proposals," "requests for qualifications," etc.). The recommendation(s) of the evaluation committee shall be provided to the mayor and city commission on all such solicitations prior to presentation to the city commission for official action.

b. Collective bargaining agreements: The city's finance committee, established pursuant to city commission Resolution Nos. R-98-631, R-98-767, and R-03-1216, and the budget director shall review and provide recommendations to the city manager regarding all memorandums of understanding (M.O.U.) entered into between the city and any collective bargaining unit that amend, alter, or modify any existing collective bargaining agreement and that may have a fiscal impact of $500,000.00 or more, and all collective bargaining agreements. The finance committee shall provide its recommendations regarding such M.O.U.s and collective bargaining agreements to the city manager not less than 14 days prior to consideration by the city commission of any said M.O.U. or collective bargaining agreement for ratification. In the event that the finance committee is unable to meet within the timeframes provided herein, then the city manager shall proceed to the city commission for ratification.

(13) Full Cost of Service. The City shall define its core services and develop financial systems that will determine on an annual basis the full cost of delivering those services. This information shall be presented as part of the annual budget and financial plan.

Source: Financial Integrity Principles: City of Miami, Florida, Code of Ordinances, Sec. 18-542.

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OVERVIEW SECTION

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Strategic Plan Overview

The City of Miami Strategic Plan serves as a road map to make Miami a modern and diverse city that is a global leader in technology, innovation, and resiliency. The City's Strategic Plan is rooted in three main priority areas: Quality of Life, Resilience, and Pathway to Prosperity. These are essential for the City's long-term success. They form the basis for guiding all departmental services and operations, making sure everything aligns with the City's overall goals.



This process will inform the plan's underlying goals and objectives. The goals and objectives allow the City to be more transparent about its focused efforts. The City's progress toward the plan will be communicated through department strategies and performance measures. Department strategies ensure City business divisions stay connected and on track with the strategic direction. Performance measures provide transparency of our progress toward goals and objectives.

The City's Strategic Plan consists of three priority areas, 15 goals (five per priority area), and each goal 45 objectives (three per goal).

Strategic Planning and the Budget

Using this specially tailored Strategic Plan, the City aligns spending to address resident priorities. As part of the City's budget process, each department is aligned to a primary priority area and goal with specific objectives. This alignment defines how each department will advance the City forward. The City Administration understands and appreciates that most departments will align across multiple priority areas and goals. To underscore the importance of the relationship between strategic planning, performance, and budget, a strategic assessment accompanies every new budget request.

Strategic Plan Overview

Strategic Framework



Strategic Plan Overview

VISION STATEMENT

Miami is a modern and diverse city that is a global leader in technology, innovation, and resiliency.

MISSION STATEMENT

The City of Miami is committed to elevating the quality of life of its residents by improving public safety, housing, mobility, diverse shared spaces that foster community, and efficient and transparent government.

VALUE STATEMENTS

Innovative

We are progressive problem solvers who are not satisfied with the status quo

Morality

We will act in a way that fosters trust and confidence of the public

Professionalism

We maintain a high standard of quality in our work and the way we treat each other

Accountability

We work diligently to honor our commitment to our residents

Compassionate

We are considerate of all residents and communities when making decisions

Teamwork

We partner with each other and residents and businesses to address their needs

Strategic Plan Overview

PRIORITY AREA: 1. QUALITY OF LIFE

Goal: **1.1** Deliver efficient and effective services.

Objectives:
1.1.1 Modernize and streamline City processes.
1.1.2 Strengthen trust through excellent customer service.
1.1.3 Engage all stakeholders with timely and clear communication.

Goal: **1.2** Create and enhance shared civic spaces.

Objectives:
1.2.1 Maintain the look and feel of public spaces to a high standard.
1.2.2 Enhance greenways and green spaces to promote outdoor activity.
1.2.3 Continue to enhance the quality of parks and open spaces.

Goal: **1.3** Enhance mobility and transportation options.

Objectives:
1.3.1 Create a safe and comfortable pedestrian environment.
1.3.2 Facilitate connectivity through affordable multi-modal transportation options.
1.3.3 Improve street paving and pothole repair.

Goal: **1.4** Transform the experience of conducting business with the City.

Objectives:
1.4.1 Minimize the need to visit a City building to conduct business.
1.4.2 Seek feedback to inform improved business practices.
1.4.3 Reduce the amount of time customers wait.

Goal: **1.5** Protect and promote the health and well-being of all residents.

Objectives:
1.5.1 Reduce gun violence.
1.5.2 Continue to strengthen community partnerships.
1.5.3 Maintain low response times and seek out opportunities to optimize emergency operations.

Strategic Plan Overview

PRIORITY AREA: 2. RESILIENCE

Goal: **2.1** Ensure decisions are data-driven and take future conditions into account.

Objectives:
2.1.1 Enhance understanding of the City's vulnerability to environmental, social, and economic risks with data.
2.1.2 Quantify the City's impact on climate change.
2.1.3 Equip City departments and residents by identifying critical metrics and improving access to critical data.

Goal: **2.2** Inform, engage, and prepare residents and businesses for stresses and shocks.

Objectives:
2.2.1 Prepare and empower residents and businesses to anticipate and respond to environmental, social, and economic disruptions.
2.2.2 Create avenues to capture and integrate community feedback into all stages of programming.
2.2.3 Improve internal capacity, coordination, and communications.

Goal: **2.3** Protect and enhance our waterfront.

Objectives:
2.3.1 Reduce the severity, duration, and impact of coastal and riverine flooding on shorelines and surrounding communities.
2.3.2 Update and implement waterfront design standards.
2.3.3 Accelerate investment in features along waterfront.

Goal: **2.4** Invest in resilient and smart public infrastructure.

Objectives:
2.4.1 Update stormwater management system to meet infrastructure needs through 2060 under varying climate conditions.
2.4.2 Prioritize projects that protect the most critical and vulnerable areas.
2.4.3 Upgrade and retrofit existing infrastructure to improve resilience & sustainability.

Goal: **2.5** Promote adaptive neighborhoods and buildings.

Objectives:
2.5.1 Develop policy and regulations to reduce impact of environmental risks and promote sustainability.
2.5.2 Incentivize development that allows residents & businesses to adapt and thrive under changing environmental, economic, and social conditions.
2.5.3 Integrate resilience, sustainability, and equity considerations into large development projects.

Strategic Plan Overview

PRIORITY AREA: 3. PATHWAY TO PROSPERITY

Goal: **3.1** Maintain and grow a diverse and inclusive economy.

Objectives:
- **3.1.1** Foster innovation and sustainable entrepreneurial initiatives.
- **3.1.2** Support policies and practices that enable a diverse and growing economy.
- **3.1.3** Connect at-risk population to opportunities for advancement.

Goal: **3.2** Establish a supportive environment for small businesses.

Objectives:
- **3.2.1** Promote conditions that encourage small business development and growth.
- **3.2.2** Bolster small businesses through supportive programs and incentives.
- **3.2.3** Support local scale-ups.

Goal: **3.3** Foster and promote job training and education.

Objectives:
- **3.3.1** Partner with local entities to connect residents with job opportunities.
- **3.3.2** Invest in youth by providing job opportunities, education, or financial support.
- **3.3.3** Streamline access to social services.

Goal: **3.4** Position all for success by providing access to critical services.

Objectives:
- **3.4.1** Enforce clean and safe housing in neighborhoods where needed most.
- **3.4.2** Connect homeless to resources and assistance.
- **3.4.3** Enhance public services for low-income residents.

Goal: **3.5** Increase and enhance housing options.

Objectives:
- **3.5.1** Support single family rehabilitation to sustain existing homeowners.
- **3.5.2** Preserve and increase the supply of housing for all income groups.
- **3.5.3** Attract and deploy capital to increase resident access.

Governmental Funds Overview

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The General Fund is the chief operating fund of the City.

Fiscal Year 2024-25

At the end of the current fiscal year, the City's total General Fund balance was $237.4 million. Of this amount, the City had approximately $136.5 million retained as designated fund balance, which included $32.6 million as restricted, approximately $45.7 million was reported as non-spendable for prepaid expenses and advances, approximately $58.2 million was designated as assigned fund balance, and approximately $100.9 million was unassigned fund balance in accordance with the City's Financial Integrity Ordinance.

The General Fund's fund balance had a net increase of approximately $19.5 million during the current fiscal year. Although expenditure increased by $89.0 million, this was offset by a $70.9 million increase in revenues. Other financing sources (uses), net remained negative in both years; however, it improved by $35.8 million compared to the prior year, primarily due to decreases in transfers out and increases in transfers in. As a result, the General Fund reported a net increase in fund balance for the fiscal year.

Significant revenue increases reflected an improvement in the local economy and included property taxes (9.9 percent), licenses and permits (4.8 percent), and other service charges (15.8 percent). Licenses and permits consisted of revenues generated from the issuance of local professional and occupational licenses, building permits, and other licenses and permits, such as fireworks/bench permits. Fines and forfeitures consisted primarily of revenues derived from the collection of penalties for statutory offenses, violation of administrative rules, and neglect of lawful duties. This category also included revenues from confiscated property and court fees, and charges for city services, Special Events, Parking Surcharges, and Parking Facilities. Notably, investment earnings decreased significantly (26.5 percent) from the prior fiscal year, reflecting a decline in the market conditions and lower interest rates. Increased expenditure was primarily due to increases in retirement contributions and payroll-related costs.

Financial highlights of the City's other major governmental funds were as follows:

The Other Capital Project Fund had a fund balance of $430.0 million. This represented a decrease of approximately $40.1 million from the prior year's balance of $470.1 million. The reduction was primarily attributed activities related to transfers in for capital projects funding, and operational activities for the City Administrative Building, intergovernmental revenues, investment earnings, and $230.2 million for issuance of debt to fund the cost of development, construction, and equipping of the City's new administrative building, as well as the acquisition and implementation of the Oracle Enterprise Resource Planning Cloud system.

The Emergency Services Fund had a fund balance of approximately $8.8 million as of September 30, 2025.

Source: Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2025.

This represented an increase of approximately $0.5 million from the prior year. The increase was primarily attributed to FEMA-COVID, the American Rescue Plan Act (ARPA), the U.S. Department of Homeland Security, FEMA public assistance grant reimbursements for Hurricane Irma and other hurricane deployments, and Emergency Rental Assistance funds from the Department of the Treasury.

The General Obligation Bonds Project Fund had a fund balance of $187.0 million as of September 30, 2025, for debt service expenditures and interest. This represented a decrease of $19.9 million compared to prior year balance. During this period, there were no issuances of debt for infrastructure capital projects , however, there was continued construction of new parks and renovations and improvements to existing parks; public pool improvements; the construction of community centers; improvements for stormwater management, flood control and flood mitigation including seawall replacement, repair and new pump stations, and the related construction and repair of roads, sidewalks and other public improvements.

General Fund Budgetary Highlights

The FY2025 Adopted Budget emphasized long-term economic recovery, infrastructure development, public safety, and employee well-being as the City worked to deliver improved services, lay the groundwork for growing and diversifying its economy, and maintaining the quality of life for its residents, visitors, and businesses. For example, the budget included a transfer of $22.9 million for multiple Capital Improvement Projects, including Citywide Storm Sewer Repairs, Street Milling and Resurfacing, and updating of the Enterprise Permitting Solutions for the Building Department. This budget advanced infrastructure investments through funding provided by Miami Forever Bonds and continued to aid private and government initiatives, such as the Anti-Poverty Initiative program, Miami-Dade College Scholarship Program, the Childhood Savings Accounts program, and others totaling $3.6 million.

Labor agreements with AFSCME and FOP were honored, with $2.7 million wage increases for both collective bargaining agreements and non-bargaining employees. Furthermore, the annual required contribution to the pension for Police and Fire increased by $6.8 million and GESE increased by $1.5 million. The overall millage rate decreased from 7.4599 in the prior year to 7.3900. The Operating remained at 7.1364 mills and the Debt Service decreased to 0.2536 mills. This reflected the lowest millage rate in over 60 years, with the goal of fostering a strong economy.

The General Fund budget for FY2025 of approximately $1.2 billion was $81.0 million higher than last year's final amended General Fund budget of $1.1 billion, a 9 percent increase. This was the part of the budget that funded the largest number of City functions or activities including police, fire, public works, building, and parks and recreation services. The FY2025 budget was guided by the City's Strategic Plan, which had three priority areas: Quality of Life, Resilience, and Pathway to Prosperity. Goals within each of these areas included such things as: creating and enhancing shared civic spaces; enhancing mobility and transportation options; protecting and enhancing our waterfront; investing in resilient and smart public infrastructure; establishing a supporting environment for small businesses; and increasing and enhancing housing options.

During the year, there was a total budget amendment of $30.7 million to increase the original budget of

$1.17 billion to $1.2 billion. This was mostly due to the appropriation of a prior year surplus rollover in other revenues and an increase in interest revenue.

The City utilizes a five-year financial forecast to assist with the strategic decision-making process and to identify and prepare for future challenges. The five-year financial forecast projects that revenues will not grow as rapidly as anticipated expenditures. Overall, General Fund revenues are projected to grow by 15.8 percent over the next five years. However, General Fund expenditures are projected to grow by 18.2 percent over the same period.

Source: Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2025.

City of Miami, Florida
Balance Sheet
Governmental Funds
September 30, 2025

	Major Funds					
	General	Other Capital Projects	Emergency Services	General Obligation Bonds Projects	Non-Major Governmental Funds	Total Governmental Funds
Assets						
Pooled Cash, Cash Equivalents, and Investments	$ 209,356,926	$ 448,289,496	$ 20,569,954	$ 224,911,231	$ 274,366,528	$ 1,177,494,135
Restricted Cash, Cash Equivalents, and Investments	-	-	-	-	425,997,753	425,997,753
Receivables (Net of Allowance for Uncollectibles):						
Loans Receivable	-	-	-	-	1,794	1,794
Accounts Receivable	35,623,473	1,616	-	-	4,581,041	40,206,130
Property Tax	4,887,642	-	-	-	197,396	5,085,038
Due From Other Governments	7,975,426	17,996,386	2,550,777	-	27,896,428	56,419,017
Lease Receivable	283,914,389	-	-	-	238,769	284,153,158
Due From Other Funds	12,680,597	-	-	-	-	12,680,597
Advance to Other Funds	39,401,518	-	-	-	-	39,401,518
Accrued Interest	4,505,727	605,593	-	369,558	1,654,138	7,135,016
Prepaids	6,316,442	3,299,160	-	-	1,390,886	11,006,488
Other Assets	707,237	-	-	-	849,234	1,556,471
Total Assets	$ 605,369,377	$ 470,192,251	$ 23,120,731	$ 225,280,789	$ 737,173,967	$ 2,061,137,115
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities:						
Accounts Payable and Accrued Liaibilities	47,784,222	31,298,234	1,262,752	3,381,919	30,043,983	113,771,110
Other Liabilities	558,871	-	-	-	4,224	563,095
Due to Other Funds	-	-	-	-	12,680,597	12,680,597
Advances From Other Funds	-	-	-	34,914,408	4,487,110	39,401,518
Due to Other Governments	1,129,200	-	8,925	-	7,900,123	9,038,248
Due to Fiscal Agent	160	-	-	-	-	160
Unearned Revenue	16,124,261	1,049,228	13,032,182	-	416,546	30,622,217
Deposits	19,714,323	-	-	-	216,428	19,930,751
Liabilities from Restricted Assets	-	-	-	-	197,845	197,845
Total Liabilities	85,311,037	32,347,462	14,303,859	38,296,327	55,946,856	226,205,541
Deferred Inflows of Resources						
Unavailable Revenue - Other	10,714,519	763,314	-	-	3,906,444	15,384,277
Deferred Lease Revenue	271,973,023	7,047,035	-	-	226,879	279,246,937
Total Deferred Inflows of Resources	282,687,542	7,810,349	-	-	4,133,323	294,631,214
Fund Balances (Deficit):						
Non-Spendable Fund Balance						
Non Spendable	45,717,960	3,299,160	-	-	2,519,674	51,536,794
Spendable Fund Balance						
Restricted	32,569,646	349,551,133	8,816,872	186,984,462	540,419,284	1,118,341,397
Committed	-	71,270,199	-	-	130,384,800	201,654,999
Assigned	58,224,678	5,913,948	-	-	3,770,030	67,908,656
Unassigned (deficit)	100,858,514	-	-	-	-	100,858,514
Total Fund Balances	237,370,798	430,034,440	8,816,872	186,984,462	677,093,788	1,540,300,360
Total Liabilities, Deferred Inflows and Fund Balance	$ 605,369,377	$ 470,192,251	$ 23,120,731	$ 225,280,789	$ 737,173,967	$ 2,061,137,115

Source: Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2025

Consolidated Budget Overview

The consolidated, or total of all operating funds, of the FY 2026-27 Budget for the General Fund, Special Revenue Funds, Debt Service Funds, and Internal Service Fund totals $1.862 billion.

The City of Miami's budget is prepared in accordance with the financial structure of the City and is consistent with the State of Florida Uniform Accounting System. Each fund is a distinct financial entity with its own revenues, inflows, expenditures, and outflows.

Basis of Budgeting

The City uses the modified accrual basis of budgeting for its general fund budget. There are no enterprise funds. Therefore, obligations of the City are budgeted as expenses, but revenues are recorded when the amount is confirmed, and the revenues are received within the time needed to make payments for costs incurred within the fiscal year. This differs from "Generally Accepted Accounting Principles" (GAAP), with outstanding purchase orders at the end of the fiscal year, unless there are outstanding encumbrances (commitments to pay for goods and services ordered through the utilization of a purchase order, a formal authorization of the City, or a contract).

The Annual Comprehensive Financial Report presents the City's financial status based on GAAP. In 1999, the Governmental Accounting Standards Board (GASB) published significant changes in state and local government financial reporting. This new reporting standard calls for financial statements to be prepared using full accrual accounting, rather than the modified accrual basis. The method of budgeting continues to be on a modified accrual basis.

General Fund

This is the general operating fund for the City. This fund includes expenditures related to general City government services such as police, fire, public works, building, and parks and recreation services. The FY 2026-27 Budget for the General Fund is $1.298 billion. This represents an increase of $72.983 million, or six percent as compared to the FY 2025-26 Adopted Budget. Included in the General Fund are several subfunds such as Solid Waste, Real Estate and Asset Management, Building, Transportation Reserve, General Services Administration, and Risk Management.

Special Revenue Funds

This area includes individual funds which receive support from various outside sources in the form of grants or other aid and are restricted to expenditures for particular purposes. These funds include:

- American Rescue Plan Act
- Bayfront/Riverfront Land Acquisition Rouse Trust
- City Clerk Services
- Community and Economic Development
- Departmental Improvement Initiatives
- Emergency Services
- Fire-Rescue Services
- General Special Revenue

- Historic Preservation Trust Fund
- Homeless Programs
- Human Services Fund
- Law Enforcement Trust Fund
- Miami Ballpark Parking Facilities
- Parks and Recreation Services
- Planning and Zoning Tree Trust Fund
- Planning Services
- Police Services
- Public Art Fund
- Public Benefits Trust Fund
- Public Benefits Trust Fund NRD - 2
- Public Works Services
- Solid Waste Recycling Trust Fund
- Transportation and Transit
- UASI – Fire-Rescue

The FY 2026-27 Budget for all Special Revenue Funds is $333.677 million. This represents a decrease of $52.252 million, or 13.5 percent as compared to the FY 2025-26 Adopted Budget. Special Revenue Funds are used to account for resources that are legally restricted to expenditures for particular purposes.

Debt Service Funds

The FY 2026-27 Budget for the Debt Service Fund is $92.606 million. This represents an increase of $777,000, or 0.8 percent as compared to the FY 2025-26 Adopted Budget. This fund is used to account for resources and expenditures related to voter-approved general obligation and special obligation debt.

Internal Service Fund

The FY 2026-27 Budget for the Internal Service Fund (ISF) is $138.435 million. This represents an increase of $10.665 million, or 8.3 percent as compared to the FY 2025-26 Adopted Budget. The City's ISF provides a mechanism that allows for the cost allocation of health insurance, workers' compensation, liability insurance, and certain information technology costs in the operating departments. This fund also serves as a centralized account for payment of these expenditures.

General Fund Overview

The General Fund is the term used to describe the general ledger account where operating revenues and expenditures of the City are recorded. General tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from this fund. The FY 2026-27 General Fund Budget total is $1.298 billion. This represents an increase of $72.983 million or six percent as compared to the FY 2025-26 Adopted Budget.

The General Fund consists of eight sub-funds to account for different functions and activities within the General Fund. Each has a different fund number and title: General Fund, Solid Waste, Public Facilities and Convention Centers, Building, Building Sub-Fund, Transportation Reserve, General Services Administration, and Risk Management. For Line item revenues detail, see Appendix D.

General Fund Revenues (Inflows)

The following are descriptions of revenue sources and inflows, as reviewed on May 01, 2026 by the Revenue Estimating Conference members, as required by City Code (see Appendix J). Also, included are the underlying assumptions on which these estimates are based and explanations of material variances from the FY 2025-26 Adopted Budget:

	FY 2025-26 Adopted	FY 2026-27 Proposed	FY 2026-27 Proposed%	Change $ + / (-)	Change % + / (-)
Property Taxes	647,599,000	690,926,000	53.24%	43,327,000	6.69%
Franchise Fees and Other Taxes	145,857,000	170,628,000	13.15%	24,771,000	16.98%
Interest	22,338,000	12,003,000	0.92%	(10,335,000)	(46.27%)
Transfers-IN	8,222,000	7,764,000	0.60%	(458,000)	(5.57%)
Fines and Forfeitures	6,429,000	5,462,000	0.42%	(967,000)	(15.04%)
Intergovernmental Revenues	110,753,000	113,420,000	8.74%	2,667,000	2.41%
Licenses and Permits	104,457,000	112,326,000	8.66%	7,869,000	7.53%
Other Revenues (Inflows)	22,003,000	22,461,000	1.73%	458,000	2.08%
Charges for Services	157,087,000	162,738,000	12.54%	5,651,000	3.60%
Total Revenue (Inflows)	1,224,745,000	1,297,728,000	100.00%	72,983,000	5.96%

Property Taxes consist primarily of real and personal property taxes and accounts for 53.2 percent of the total General Fund revenue budget. Property taxes are levied based on the taxable value of real and personal property in the City of Miami as of January 1st and are payable on November 1st, with discounts of one percent to four percent allowed if paid prior to March 1st of the following calendar year, all in accordance with State Law. All unpaid taxes on real and personal property become delinquent on April 1st and bear interest at 18 percent per year until a tax sale certificate is sold at auction. The Miami-Dade County Tax Collector bills and collects all property taxes and tax sale certificates for delinquent taxes for the City. The FY 2026-27 Budget includes $690.926 million in anticipated property tax revenues. This represents an increase of $43.327 million, or 6.7 percent as compared to the FY 2025-26 Adopted Budget. This is based on a 2026 gross taxable value of $110.119 billion. The tax roll grew by 6.2 percent. The operating millage rate of 7.1080 mills at a 95 percent collection rate adjusted by $77.667 million (Tax Increment Financing (TIF) - Community Redevelopment Agency

(CRA) transfer). All assessments are determined by the Miami-Dade County Property Appraiser's Office. The millage rate is adopted in accordance with State of Florida House Bill 1-B passed by the Florida Legislature on June 14, 2007, and will require a two-thirds (four out of five) vote of the Commissioners in office to pass at the second budget hearing.

Franchise Fees and Other Taxes consist primarily of fees collected from various franchise licenses awarded to businesses or individuals granted permission to construct, maintain, or operate within the City of Miami, and accounts for 13.2 percent of the total General Fund revenue budget. This category includes fees such as Gas Franchise Fees, Electrical Franchise Fees, Utility Service Fees, Public Service Taxes (PST), and the Local Option Gas Tax (LOGT). The FY 2026-27 Budget includes $170.628 million in anticipated collections from this category. This represents an increase of $24.771 million, or 17 percent as compared to the FY 2025-26 Adopted Budget. This is mainly due to a projected increase in the collection of Electrical Franchise Fees ($3.500 million), Electrical Utility Service Fees ($3.959 million), and Storm Water Taxes ($16.698 million).

Interest consists primarily of interest earned on funds invested prudently in U.S. Treasuries and obligations of agencies of the United States, provided that such investments are guaranteed by the United States or by the issuing agency; general obligations of states, municipalities, school districts, or other political subdivisions; revenue and excise tax bonds of the various municipalities of the State of Florida; negotiable certificates of deposit; bankers' acceptance drafts; money market investments; the State Board of Administration Investment Pool; and prime commercial paper. This category also includes gains or losses on such investments. The FY 2026-27 Budget includes $12.003 million in anticipated collections from this category. This represents a decrease of $10.335 million, or 46.3 percent as compared to the FY 2025-26 Adopted Budget.

Transfers-In consists primarily of inflow or transfer of funds used to: (a) move revenues from the fund that statute or budget requires collecting the revenue to the fund, which statute or budget requires expending them; (b) move revenues restricted to debt service from the funds collecting the revenue to the debt service fund as debt service payments become due; and (c) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The FY 2026-27 Budget includes $7.764 million in fund transfers. This represents a decrease of $458,000, or 5.6 percent as compared to the FY 2025-26 Adopted Budget. This includes a Transfers-in from the Southeast Overtown Park West (SEOPW) CRA to reimburse the City for the SEOPW's portion of the Sunshine Loan for Gibson Park ($858,000), the Midtown CRA for Tax Increment Revenue in excess of debt service obligation estimate ($5.906 million), and of available funds from the No Child Left Behind Program ($1.000 million).

Fines and Forfeitures consist primarily of revenues derived from the collection of penalties for statutory offenses, violation of administrative rules, and neglect of lawful duties. This category also includes revenues from confiscated property and court fees. The FY 2026-27 Budget includes $5.462 million in anticipated revenues, a decrease of $967,000 or 15 percent as compared to the FY 2025-26 Adopted Budget.

Intergovernmental Revenues consist of revenues received from federal, state, and other local government sources which are used to (a) support the statute or budget which requires expending them, or (b) represent the City 's proportionate share from taxes assessed by the State of Florida and Miami-Dade County and accounts for 8.7 percent of the General Fund revenue budget. The FY 2026-27 Budget includes $113.420 million in anticipated revenues. This

represents an increase of $2.667 million or 2.4 percent as compared to the FY 2025-26 Adopted Budget. This is mainly due to a projected increase of $2.500 million in collections from the Public Emergency Medical Transportation – Medicaid Managed Care Program.

Licenses and Permits consist of revenues generated from the issuance of local licenses and permits and accounts for 8.7 percent of total General Fund revenue budget. There are three major types of licenses issued by the City: (1) Professional and Occupational Licenses, which are required for the privilege of engaging in certain trades, occupations, and other activities; (2) Building Permits, which are fees for permits issued for the construction of, alterations to, and additions to buildings, roofing, electrical, etc.; and (3) Other Licenses and Permits, which includes permits required for activities not related to those specified above (such as Fireworks Permits and Bench Permits). The FY 2026-27 Budget for Licenses and Permits is $112.326 million. This amount represents an increase of $7.869 million or 7.5 percent as compared to the FY 2025-26 Adopted Budget. The increase is mainly due to increased revenue collections from various Zoning and Public Works Fees ($6.227 million) and Solid Waste Franchise, Commercial Hauler fees ($1.442 million).

Other Revenues consist of Fund Balance carryover, late charge fees and other revenues and inflows not otherwise specified. The FY 2026-27 Budget for Other Revenues is $22.461 million. This amount represents an increase of $458,000 or 2.1 percent as compared to the FY 2025-26 Adopted Budget.

Charges for Services consist of revenues derived from charges for the use of certain City services and accounts for 12.5 percent of the total General Fund revenue budget. There are five areas of charges for services. They are: (1) General Government, which includes charges for reports, public documents, and photographs; (2) Public Safety, which includes charges for police, fire protection, and emergency services; (3) Physical Environment for cemetery charges; (4) Parks and Recreation, and Special Events for the use of City-owned facilities and participation in related activities; and (5) Other Charges for Services, which includes charges not specifically mentioned such as parking surcharges and building inspections. The FY 2026-27 Budget includes $162.738 million. This amount represents an increase of $5.651 million or 3.6 percent as compared to the FY 2025-26 Adopted Budget. This increase is mainly due to projected increases in Parking Surcharge Lockbox fees ($2.000 million), Emergency Medical Services transport fees ($500,000), Police Services fees ($805,000), building inspection fees ($600,000), rents and royalties ($388,000), and parking facility fees ($363,000).

General Fund Overview

General Fund Expenditures (Outflows)

The FY 2026-27 General Fund Budget total is $1.298 billion. This represents an increase of $72.983 million or six percent as compared to the FY 2025-26 Adopted Budget. For Line item detail of expenditures, see Department Budgets section.

	FY 2025-26 Adopted	FY 2026-27 Proposed	FY 2026-27 Proposed%	Change $ + / (-)	Change % + / (-)
Salaries	591,451,000	609,159,000	46.94%	17,708,000	2.99%
Retirement Contributions	61,145,000	60,636,000	4.67%	(509,000)	(0.83%)
Police and Fire - FIPO	156,151,000	172,684,000	13.31%	16,533,000	10.59%
Secondary Pension Contributions	14,700,000	16,900,000	1.30%	2,200,000	14.97%
Life and Health Insurance	47,680,000	48,556,000	3.74%	876,000	1.84%
Health Trust - FOP	24,722,000	27,314,000	2.10%	2,592,000	10.48%
IAFF Health Insurance Trust	30,198,000	37,155,000	2.86%	6,957,000	23.04%
Workers' Compensation	21,560,000	21,162,000	1.63%	(398,000)	(1.85%)
Operating Expense	199,349,000	211,768,000	16.32%	12,419,000	6.23%
Capital Outlay	997,000	752,000	0.06%	(245,000)	(24.57%)
Non-Operating Expense	21,313,000	20,798,000	1.60%	(515,000)	(2.42%)
Transfers - OUT	55,479,000	70,844,000	5.46%	15,365,000	27.70%
Total Expenditures (Outflows)	1,224,745,000	1,297,728,000	100.00%	72,983,000	5.96%

The following summarizes some of the major changes to General Fund Expenditures (Outflows) anticipated in the FY 2026-27 General Fund Budget:

Salaries had a net increase of $17.708 million driven primarily by higher regular salaries and wages ($17.015 million) from normal step progressions for AFSCME Locals 871 and 1907, FOP, and IAFF members, an average 5% salary increase for non-bargaining employees, and executive salary alignments; net additional overtime funding ($2.477 million), mainly for OT Staffing, EMS backfill, and off-duty events; higher Special Pay earnings ($2.354 million) for one-time payouts; additional part-time seasonal personnel ($1.304 million) to align with expenditure trends; and related increases in FICA taxes and fringe benefits. These increases are offset by a net increase in budgeted attrition savings (–$5.779 million), which includes undistributed attrition savings from frozen positions, along with reductions in other salaries and wages and base overtime.

Retirement Contributions decreased by $509,000 or one percent as compared to the FY 2025-26 Adopted Budget due to the City's actuarial required contribution to the General Employees' and Sanitation Employees' Retirement Trust (GESE), Elected Officers' Retirement Trust (EORT), and Section 401(a) plan.

Police and Fire - FIPO contributions increased by $16.533 million or 10.6 percent as compared to the FY 2025-26 Adopted Budget due to the City's actuarial required contribution due to a settlement agreement with the FOP and IAFF.

General Fund Overview

Secondary Pension Contribution is projected to increase by $2.200 million or 15 percent as compared to the FY 2025-26 Adopted Budget based on the historical trend. These are Chapter 175, and 185 funds received from the State of Florida and transferred to the Police and FIRE – FIPO. This is a neutral transaction recorded as both revenue and expenditures in the same amount.

Life and Health Insurance increased by $876,000 or 1.8 percent as compared to the FY 2025-26 Adopted Budget. For a more detailed explanation, see the Internal Service Fund Overview section.

Health Trust - FOP contributions increased by $2.592 million or 10.5 percent as compared to the FY 2025-26 Adopted Budget due to a projected increase in plan costs.

IAFF Health Insurance Trust contributions increased by $6.957 million or 23 percent as compared to the FY 2025-26 Adopted Budget due to a projected increase of nine percent in plan costs and 15 new members joining the plan in FY 2026-27.

Workers' Compensation decreased by $398,000 or 1.9 percent as compared to the FY 2025-26 Adopted Budget. For a more detailed explanation, see the Internal Service Fund Overview section.

Operating Expense increased by $12.419 million or 6.2 percent as compared to the FY 2025-26 Adopted Budget. The increase is mainly due to increases in the Police Department for the storage of body-worn camera records ($593,000); and in City-wide janitorial services ($674,000); increases to align budget to the current expenditure trend in the Parks Department ($982,000); increase is storm sewer system cleaning ($2.423 million); special projects and additional trash collection in the Solid Waste Department ($594,000); and increases cost for Property and Casualty and Public Official insurance ($6.158 million).

Transfers-Out increased by $15.365 million or 27.7 percent as compared to the FY 2025-26 Adopted Budget. This increase is mainly due to fund mandatory annual City contribution to City-wide storm sewer repair projects ($9.752 million); HVAC replacement ($2.348 million); and a required General Fund match for the FY24 SAFER grant ($637,000).

General Fund Report

City of Miami, Florida
Statement of Revenues, Expenditures, and Changes In Fund Balances (Deficit)
General Fund

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual
Revenues				
Property Taxes	430,656,931	477,979,040	525,929,317	578,090,548
Franchise and Other Taxes	127,043,592	141,744,958	142,557,369	148,053,860
Licenses and Permits	94,096,537	102,132,204	105,541,122	110,598,582
Fines and Forfeitures	6,841,999	7,131,590	7,840,787	7,115,291
Intergovernmental Revenues	104,627,062	104,634,287	105,804,047	105,446,804
Charges for Services	144,468,927	149,076,204	149,716,329	173,391,073
Interest (Investment Earnings (Loss)	(1,898,842)	32,296,248	46,593,208	34,237,176
Other Departments	6,307,602	7,096,221	7,538,727	5,460,961
Total Revenues	912,143,808	1,022,090,752	1,091,520,906	1,162,394,295
Expenditures				
Current Operating:				
General Government	113,419,279	130,684,888	124,691,339	150,308,375
Planning and Development	32,357,031	40,163,462	49,542,685	61,693,128
Community Development	1,722,543	1,831,954	2,466,314	1,745,388
Public Works	101,453,047	103,777,127	125,077,582	129,104,027
Public Safety	481,085,850	489,874,810	603,203,015	641,348,602
Public Facilities	15,509,508	18,236,640	18,757,162	20,931,957
Parks and Recreation	54,026,618	58,673,252	61,001,629	64,852,175
Debt Service	-	2,101,986	6,069,618	8,193,889
Capital Outlay	548,581	9,566,122	10,085,222	11,750,686
Total Expenditures	800,122,457	854,910,241	1,000,894,566	1,089,928,227
Excess (Deficiency) of Revenues				
Over Expenditures	112,021,351	167,180,511	90,626,340	72,466,068
Other Financing Sources (Uses)				
Transfers-In	6,706,645	21,593,167	31,528,234	46,465,773
Transfers-Out	(88,539,750)	(163,980,464)	(129,891,436)	(110,923,541)
Proceeds from Sale of Property	540,279	912,162	506,253	724,548
Issuance of Lease	-	2,049,398	9,090,996	10,781,159
Total Other Financing Sources (Uses)	(81,292,826)	(139,425,737)	(88,765,953)	(52,952,061)
Net Changes in Fund Balances	30,728,525	27,754,774	1,860,387	19,514,007
Internal Service Fund Balance/13TH Month Adj.				
Fund Balances (Deficit) - Beginning	157,513,105	188,241,630	215,996,404	217,856,791
Fund Balances (Deficit) - Ending	188,241,630	215,996,404	217,856,791	237,370,798

Source: Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2025

General Fund Balance Overview

The level of fund balance reserves is an important indicator of financial stability for local governments. Maintaining a healthy level of fund balance provides the City with the flexibility to deal with unexpected shortfalls in revenue or increases in expenditures without adversely impacting operations. The City's Financial Integrity Principles (FIP) Ordinance specifies the appropriate level of General Fund balance reserves to be maintained. According to the FIP Ordinance, the City should maintain General Fund balance reserves of 10 percent of the average of general revenues (excluding transfers) over the prior three years for both designated and unassigned fund balances for a total of 20 percent.

> *"The City shall retain **unassigned** fund balance reserves equal to a threshold of ten percent of the prior three years average of general revenues (excluding transfers)…*
>
> *The City shall retain **designated** fund balance reserves equal to ten percent of the prior three years average of general revenues (excluding transfers). The designated fund balance reserves shall be classified as either non-spendable, restricted, committed, or assigned and such designation shall be based on standards and guidance established, and amended from time to time, by the Governmental Accounting Standards Board (GASB). Such reserves shall be used for funding long-term liabilities and commitments of the City…"*

- *Code of Ordinances, Sec. 18-542 (5) b-c*

At the end of FY 2024-25, the City's total General Fund balance was approximately $237.400 million. Of this amount, the City has approximately $136.500 million retained as designated fund balance, that includes approximately $32.600 million as restricted funds, approximately $45.700 million as non-expendable for prepaid expenses and advances, approximately $58.200 million is designated as assigned fund balance, and approximately $100.900 million is unassigned fund balance in accordance with the City's Financial Integrity Ordinance.

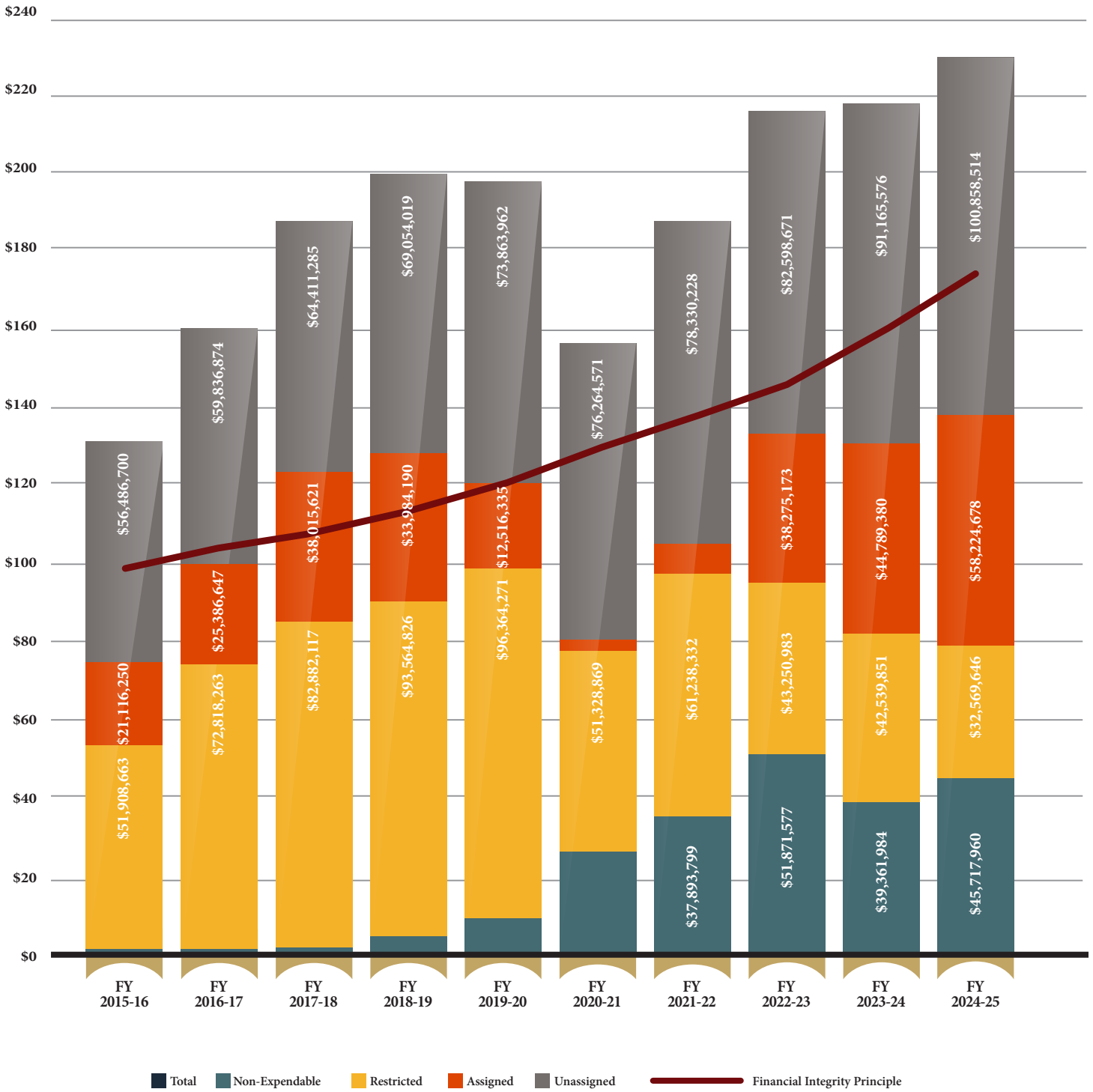
The General Fund's fund balance increased by approximately $19.500 million. This net increase was primarily driven by higher revenues, including growth in Property Taxes ($52.200 million), Charges for Services ($23.700 million), Franchise and Other Taxes ($5.500), and Licenses and Permits ($5.100 million). These gains were offset by a decline in revenue from investment earnings due to lower interest rates and other line items ($15.500 million), resulting in an overall revenue increase of $71.000 million compared to FY 2023–24.

At the same time, expenditures rose by $51.500 million, largely due to higher payroll and retirement contribution costs and were offset mainly by an increase in Transfers-In and a decrease in Transfers-Out for an overall decrease of $37.500 million as compared to the prior fiscal year.

Source: Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2025



GENERAL FUND
BALANCE HISTORY

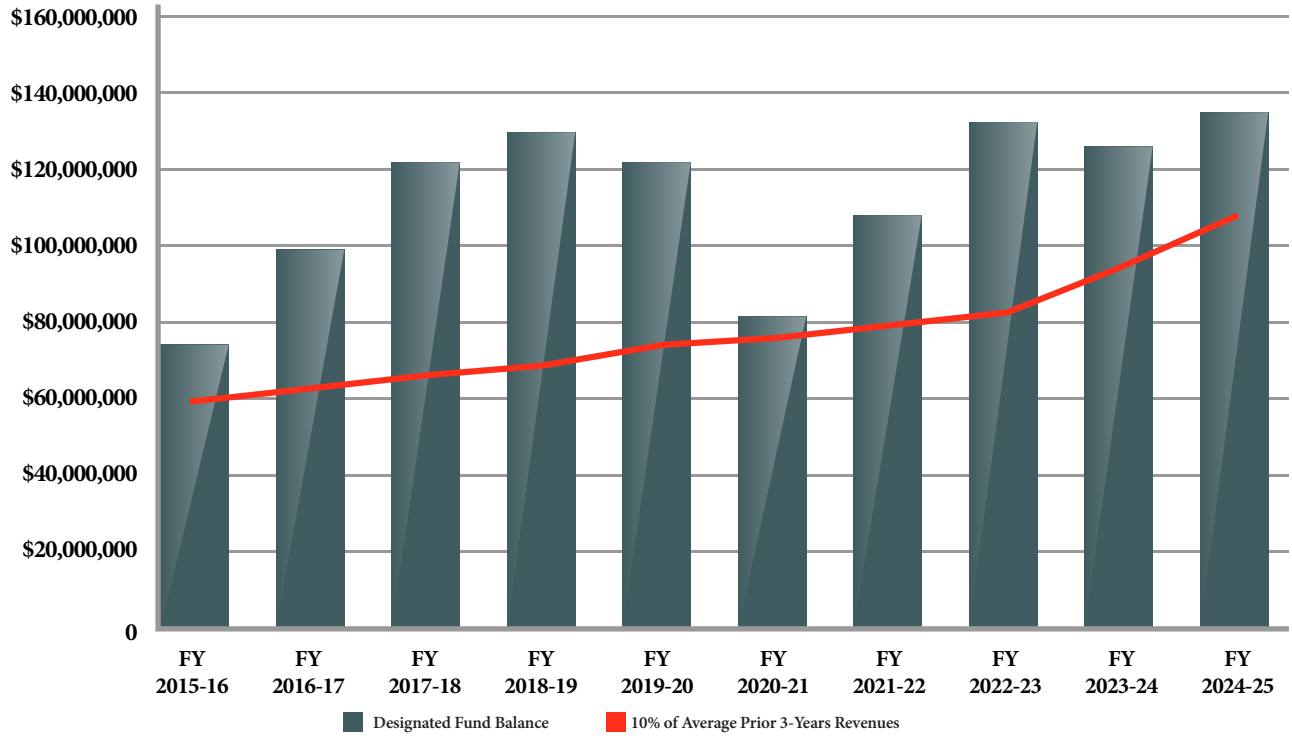


** Non-Expendable, Restricted, Committed, Assigned, and Unassigned will be available upon the publishing of the Comprehensive Annual Financial Report.*

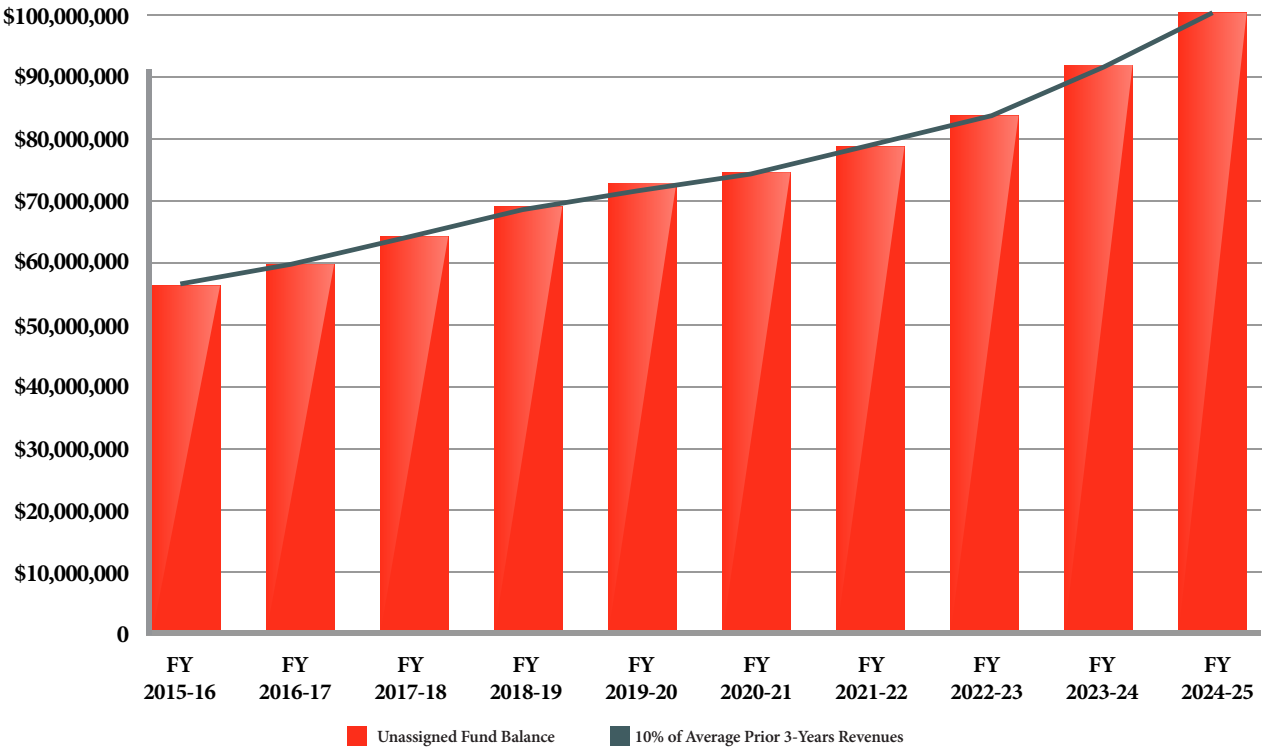
DESIGNATED AND UNASSIGNED
FUND BALANCE HISTORIES



General Fund Designated Fund Balance Reserves



General Fund Unassigned Fund Balance Reserves



Special Revenue Funds Overview

Special Revenue Funds are used to account for resources that are legally restricted to expenditures for particular purposes. Many of the Special Revenue Funds have a department component in their funding structure. Below is a list of Special Revenue Funds along with their corresponding department components:

Special Revenue Fund	Department
American Rescue Plan Act SRF	Mayor, Commissioners, City Manager, Innovation and Technology, Management and Budget, Parks, Resilience and Public Works, Real Estate and Asset Management, Housing and Community Development, Human Services, and Office of Capital Improvement
Bayfront/Riverfront Land Acquisition Rouse Trust	Real Estate and Asset Management
City Clerk Services	City Clerk
Community Development	Housing and Community Development
Departmental Improvement Initiatives	Building, Commissioners, Grants Administration, Innovation and Technology, Management and Budget, Mayor, Parks, and Resilience and Public Works
Emergency Services	Fire-Rescue, Police
Enhanced ROW Improvement Trust Fund	Resilience and Public Works
Fire-Rescue Services	Fire-Rescue
General Special Revenues	General Services Administration, Innovation and Technology, and Resilience and Public Works
Historic Preservation Trust Fund	Planning
Homeless Program	Human Services
Human Services	Human Services
Law Enforcement Trust	Police
Miami Ballpark Parking Facilities	Real Estate and Asset Management
Parks and Recreation Services	Parks and Recreation
Planning Services	Planning
Police Services	Police
Public Art Fund	Planning
Public Benefits Trust Fund	Planning
Public Works Services	Resilience and Public Works
Solid Waste Recycling Trust	Solid Waste
Sport Facilities and Activities	Real Estate and Asset Management
Transportation and Transit	Resilience and Public Works
Tree Trust	Building

A detailed description of each Special Revenue Fund is located in the Five-Year Financial Forecast section of the book under the Special Revenue Funds forecast.

Special Revenue Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Budget
Begin Date:	10/1/2022	10/1/2023	10/1/2024	10/1/2025	10/1/2026
Beginning Fund Balance	**$128,183,000**	**$180,340,000**	**$271,450,000**	**$189,852,000**	**$189,852,000**
Revenues/Inflows					
Interest	484,000	4,065,000	1,617,000	48,000	48,000
Transfers-In	76,214,000	50,667,000	65,910,000	10,327,000	11,467,000
Fines and Forfeitures	2,088,000	2,868,000	3,640,000	1,750,000	2,150,000
Intergovernmental Revenues	142,298,000	175,989,000	127,603,000	98,712,000	126,135,000
Licenses and Permits	6,541,000	6,974,000	9,365,000	6,590,000	7,612,000
Other Revenues/Inflows	3,998,000	14,362,000	25,981,000	256,195,000	173,758,000
Charges for Services	13,126,000	12,129,000	12,361,000	12,307,000	12,507,000
Total Revenues/Inflows	**244,749,000**	**267,054,000**	**246,477,000**	**385,929,000**	**333,677,000**
Expenditures/Outflows					
General Government	21,607,000	19,901,000	30,970,000	88,696,000	47,689,000
Planning and Development	7,530,000	3,017,000	2,521,000	58,887,000	50,909,000
Community and Economic Development	38,210,000	33,293,000	47,949,000	93,938,000	76,483,000
Public Works	22,167,000	23,921,000	24,650,000	31,786,000	32,488,000
Public Safety	74,553,000	45,005,000	32,939,000	66,274,000	68,492,000
Public Facilities	2,648,000	3,336,000	2,295,000	20,573,000	21,361,000
Parks and Recreation	179,000	613,000	427,000	11,316,000	19,348,000
Capital Outlay	10,030,000	15,088,000	34,586,000	8,052,000	10,032,000
Transfers-Out	15,668,000	31,770,000	151,738,000	6,407,000	6,875,000
Total Expenditures/Outflows	**192,592,000**	**175,944,000**	**328,075,000**	**385,929,000**	**333,677,000**
Revenues/Inflows Over(Under) Expenditures/Outflows	52,157,000	91,110,000	(81,598,000)	-	-
Fund Balance Restated	128,183,000	180,340,000	271,450,000	271,450,000	189,852,000
Ending Fund Balance	**180,340,000**	**271,450,000**	**189,852,000**	**189,852,000**	**189,852,000**
End Date:	9/30/2023	9/30/2024	9/30/2025	9/30/2026	9/30/2027

Debt Service Funds Overview

Debt Service Funds are used to account for payments of principal and interest on general obligation bonds, payments of principal and interest on special obligation bonds, repayment of other debt instruments (such as the State Revolving Loan Program or the Vehicle Lease Program), and accumulated resources to fund these debt service payments. The FY 2026-27 Budget for the Debt Service Funds is $92.606 million.

Neither state law nor the City Charter provides limits on the amount of debt that may be incurred. Therefore, the City has a Debt Management Policy that establishes debt ratio targets to provide flexibility in meeting future Capital needs without affecting the Operating Budget. The three ratios that have been established are General Government Debt Service as a percentage of Non-Ad Valorem General Fund revenues of less than or equal to 15 percent, Net Debt per Capita of less than or equal to $2,000 per resident, and Net Debt to Taxable Assessed Value of less than or equal to five percent.

The City of Miami's current bond ratings are Aa2 from Moody's Ratings and AA from Standard and Poor's Global Ratings.

General Obligation Bonds and Limited Ad Valorem Bonds

Payments of debt service on general obligation bonds and limited ad valorem bonds are funded by a tax levy on non-exempt property value. A millage rate is calculated and approved by the City Commission based on the amount of general obligation debt outstanding as of September 30, 2025. All general obligation bonds and limited ad valorem bonds are voter-approved and used for specific projects or purchases. General obligation bonds pledge the full faith and credit of the City. Limited Ad Valorem Bonds are funded by a tax levy on non-exempt property value up to a voter-approved limit.

Debt service for general obligation bonds is provided for by a tax levy on non-exempt property value. The current year's gross taxable value is $110,124,974,719.

The total general obligation debt outstanding is limited by the City Charter to 15 percent of the assessed non-exempt property value. At September 30, 2025, the statutory debt limitation of assessed non-exempt property value for the City amounted to $15.300 billion, providing a debt margin of $15.032 billion after consideration of $288.555 million of general obligation bonds outstanding at September 30, 2025, and adjusted for the fund balance of $20.537 million in the related Debt Service Fund.

The FY 2026-27 Budget for debt service for general obligation bonds (truly, limited ad valorem bonds) is $41.445 million, which is comprised of $26.532 million from property tax revenues at a millage rate of 0.2536, and $10.659 million from carry-over fund balance.

Special Obligation Bonds

Payment of debt service on the City's various special obligation bonds is secured by pledges of specific non-ad valorem revenue sources in accordance with their bond indentures. The City's bond resolutions require that sufficient funds be available in reserve accounts to meet the debt service requirements. The FY 2026-27 Budget for debt service on special obligation bonds is $51.161 million, which is comprised of $33.960 million of Transfers-In from the General Fund, $5.875 million from the Special Revenue Fund, $4.016 million from the Omni Community Redevelopment Agency, $6.000 million from the Miami-Dade County Convention Development Tax (CDT), and $1.310 million from Fund Balance.

Debt Service Funds Balance - General Obligation Bond

General Obligation Bond	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual
Revenue				
Property Taxes	20,253,623	22,791,118	25,208,584	23,851,362
Other Revenues	-	-	-	-
Total Revenues	20,253,623	22,791,118	25,208,584	23,851,362
Expenditures				
General Government	2,500	2,500	2,501	6,001
Principal	23,065,000	8,255,000	11,225,000	16,275,000
Interest	2,026,603	1,668,416	1,420,950	14,268,157
Other Debt Service Cost	-	-	1,628,550	-
Total Expenditures	25,094,103	9,925,916	14,277,001	30,549,158
Excess (Deficiency of Revenue Over Expenditures)	(4,840,480)	12,865,202	10,931,583	(6,697,796)
Other Financing Sources (Uses):				
Issuance of Debt	-	-	1,700,910	-
Total Other Financing Sources (Uses)	-	-	1,700,910	-
Net Change in Fund Balance	(4,840,480)	12,865,202	12,632,493	(6,697,796)
Fund Balance - Beginning of Year	6,577,891	1,737,411	14,602,613	27,235,106
Fund Balance - End of Year	1,737,411	14,602,613	27,235,106	20,537,310

Source: Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2025

Debt Service Funds - Special Obligation Bonds: FY 2026-27 Debt Payments

Total Transfers-In

Description	Fund	Amount FY 27	Funding Source
FDEP Loan Wagner Creek	24017	$1,144,000	General Fund - Storm Water
Non-Ad Valorem Series 2017 Park Remediation	24019	$1,409,000	General Fund - State Share Revenues
Non-Ad Valorem Refunding(2011-A) Note Series 2017	24021	$6,369,000	General Fund - Public Service Tax
Streets and Sidewalks Series 2018A Ref (2007)	24025	$864,000	General Fund - Local Option Gas Tax
Streets and Sidewalks Series 2018A Ref (2007)	24025	$923,000	General Fund - Parking Surcharge
Streets and Sidewalks Series 2018B Ref (2009)	24026	$246,000	General Fund - Parking Surcharge
Streets and Sidewalks Series 2018C Ref	24027	$574,000	General Fund - Parking Surcharge
FPL Underground	24031	$1,550,000	General Fund
New Administrative Building	24033	$16,228,000	General Fund
Oracle Cloud	24034	$1,644,000	General Fund
Motorola Equipment Lease	24035	$3,009,000	General Fund
Total Transfer-In from General Fund		**$33,960,000**	
Streets and Sidewalks Series 2018A Ref (2007)	24025	$3,048,000	Transportation and Transit
Streets and Sidewalks Series 2018B Ref (2009)	24026	$2,708,000	Transportation and Transit
Streets and Sidewalks Series 2018C Ref	24027	$0	Transportation and Transit
Marlins Garage 2019(Ref 2010A)	24029	$119,000	Parking Fund
Total Transfer-In from Special Revenue		**$5,875,000**	
Port of Miami Tunnel Series 2020 Refunding 2012	24032	$4,016,000	CRA - Omni
Total Transfer From Outside Agency		**$4,016,000**	
Total Transfers-In		**$43,851,000**	

Other Revenues

Description	Fund	Amount FY 27	Funding Source
Marlins Retail 2010B Refunding 2018	24023	$2,000,000	Miami-Dade County - Convention Development Tax
Marlins Garage 2010A Refunding 2019	24029	$4,000,000	Miami-Dade County - Convention Development Tax
Total From CDT		**$6,000,000**	
Non-Ad Valorem Series 2017 Park Remediation	24019	$773,000	Fund Balance
Marlins Garage 2019(Ref 2010A)	24023	$537,000	Fund Balance
		$1,310,000	
Total - Special Obligation Bonds		**$51,161,000**	

Debt Service Funds Balance - Special Obligation Bond

Special Obligation Bond	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual
Revenue				
Intergovernmental Revenues	5,000,000	5,000,000	5,000,000	5,083,339
Other Revenues	-	94	504,747	93,687
Total Revenues	5,000,000	5,000,094	5,504,747	5,177,026
Expenditures				
Current Operating:				
General Government	-	-	-	-
Principal	31,679,832	57,300,798	29,284,734	32,222,506
Interest	12,816,275	11,933,501	21,923,640	24,132,919
Other Debt Service Cost	-	-	1,641,991	-
Total Expenditures	44,496,107	69,234,299	52,850,365	56,355,425
Excess (Deficiency of Revenue Over Expenditures)	(39,496,107)	(64,234,205)	(47,345,618)	(51,178,399)
Other Financing Sources (Uses):				
Transfers-In	36,237,000	36,005,000	32,588,129	51,365,000
Issuance of Debt	-	26,460,000	11,229,193	-
Total Other Financing Sources (Uses)	36,237,000	62,465,000	43,817,322	51,365,000
Net Change in Fund Balance	(3,259,107)	(1,769,205)	(3,528,296)	186,601
Fund Balance - Beginning of Year	9,740,077	6,480,970	4,711,765	1,183,469
Fund Balance - End of Year	6,480,970	4,711,765	1,183,469	1,370,070

Source: Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2025

Debt Service Funds - Outstanding Debt

The following presents the City's bonds and loans outstanding as of September 30, 2025:

DESCRIPTION	Purpose of Issue	Maturity Date	Amount Issued	Outstanding Balance	Interest Rate Range
General Obligation Bonds:					
General Obligation Refunding Bond Series 2015	Refunding	1/1/2028	57,240,000	25,360,000	2.640%
General Obligation Refunding Bond Series 2017	Refunding	1/1/2029	114,380,000	14,920,000	2.170%
General Obligation Bonds, Tax-Exempt Series 2024A (Limited)	Miami Forever Infra Program	1/1/2049	135,460,000	135,460,000	5.000%-5.500%
General Obligation Bonds, Taxable Series 2024B (Limited)	Miami Forever Infra Program	1/1/2034	44,060,000	41,110,000	5.056%-5.409%
General Obligation Bonds, Tax-Exempt Series 2024C (Limited)	Miami Forever Infra Program	1/1/2049	73,510,000	71,705,000	5.000%-5.250%
Total General Obligation Bonds			**424,650,000**	**288,555,000**	
Special Obligation and Revenue Bonds:					
Special Obligation Rev Ref Bonds Series 2018A	Refunding	1/1/2037	57,405,000	43,645,000	5.000%
Taxable Special Obligation Rev Ref Bonds Series 2018B	Refunding	1/1/2039	42,620,000	35,805,000	3.925%-4.808%
Taxable Special Obligation Revenue Bond Series 2018C	Street & Sidewalks	1/1/2039	7,455,000	5,860,000	4.342%-4.808%
Tax-Exempt Special Obligation Revenue Bonds Series 2023A	New Building Administration	1/1/2053	241,220,000	237,150,000	5.000%-5.250%
Taxable Special Obligation Revenue Bonds Series 2023B	Oracle Cloud	1/1/2033	30,175,000	30,175,000	5.345%-5.534%
CRA SEOPW Tax Increment Revenue Bonds Series 2025A	Redevelopment	3/1/2042	142,235,000	142,235,000	5.000%-5.250%
CRA SEOPW Tax Increment Rev Ref Bonds Series 2025B	Refunding	3/1/2030	19,675,000	19,675,000	5.000%
Total Special Obligation and Revenue Bonds			**540,785,000**	**514,545,000**	
Other Direct Placements:					
Special Obligation Bonds Series 2017	Park Improvements	1/1/2032	27,160,000	13,980,000	2.560%
Special Obligation Refunding Bonds Series 2014	Refunding	7/1/2026	18,049,380	1,109,240	3.280%
Special Obligation Refunding Notes Series 2017	Refunding	2/1/2031	59,310,000	35,200,000	2.780%
Special Obligation Refunding Note Pension Series 2017	Refunding	12/1/2025	7,180,000	3,770,000	3.150%
Special Obligation Refunding Note Garage Series 2018	Refunding	7/1/2027	16,555,000	5,730,000	3.750%
Special Obligation Refunding Note, Tax-Exempt Series 2023 Port Tunnel	Refunding/Port Tunnel	3/1/2030	26,460,000	19,270,000	1.720%
Taxable Special Obligation Parking Revenue Refunding Note Series 2019	Refunding	1/1/2039	75,540,000	74,850,000	4.200%
Special Obligation Non-Ad Valorem Tax-Exempt Revenue Bonds Series 2021	FP&L Underground	1/1/2041	24,435,000	20,480,000	2.4600%
CRA OMNI Tax Increment Revenue Bonds Series 2018A	Redevelopment	9/1/2029	10,000,000	3,870,000	3.250%
CRA OMNI Tax Increment Revenue Bonds Series 2018B	Redevelopment	9/1/2029	15,000,000	6,340,000	4.490%
Gran Central Corporation Loan	Redevelopment	N/A	1,708,864	1,708,864	0.000%
Vehicle Replacement Program Series 2021	Bank Loan	1/1/2026	9,766,531	1,997,210	1.5750%
Motorola Lease 2025	Equipment Lease	7/1/2032	17,750,932	17,750,932	4.4600%
State Revolving Fund Loan	Wagner Creek	N/A	21,177,751	17,176,887	0.000%
Total Other Direct Placements			**330,093,458**	**223,233,133**	
Total Bonds and Loans			**$ 1,295,528,458**	**$ 1,026,333,133**	

Source: Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2025

Debt Service Funds Balance - Annual Debt Service Requirements to Maturity

Annual Debt Service Requirements to Maturity

The annual debt service requirements for all bonds, loans, and leases outstanding, as of September 30, 2025, are as follows:

YearEnded	General Obligation Bonds		Bonds and Loans for Direct Placement		Special Obligation, Revenue Bonds		Total	
September 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 5,420,000	$ 12,683,734	$ 38,980,814	$ 7,560,825	$ 14,740,000	$ 25,704,695	$ 59,140,814	$ 45,949,254
2027	5,705,000	12,397,541	34,733,209	6,523,182	15,550,000	24,891,525	55,988,209	43,812,248
2028	6,005,000	12,100,506	35,021,462	5,579,469	16,335,000	24,105,901	57,361,462	41,785,876
2029	6,315,000	11,789,388	27,109,321	4,705,580	17,590,000	23,257,845	51,014,321	39,752,813
2030	6,645,000	11,460,161	21,146,991	3,963,919	18,500,000	22,341,951	46,291,991	37,766,031
2031-2035	38,850,000	51,674,559	63,281,625	12,306,723	107,185,000	96,224,344	209,316,625	160,205,626
2036-2040	49,995,000	40,531,625	39,970,520	3,077,702	128,440,000	66,161,599	218,405,520	109,770,926
2041-2045	64,235,000	26,296,031	3,269,191	18,819	79,315,000	38,443,150	146,819,191	64,758,000
2046-2050	65,105,000	7,307,919	-	-	67,285,000	22,065,288	132,390,000	29,373,207
2051-2053	-	-	-	-	49,605,000	3,997,481	49,605,000	3,997,481
Total	$ 248,275,000	$ 186,241,464	$ 263,513,133	$ 43,736,219	$ 514,545,000	$ 347,193,779	$ 1,026,333,133	$ 577,171,462

Source: Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2025

Internal Service Fund Overview

Internal Service Fund

The City's Internal Service Fund (ISF) provides a mechanism for allocating shared costs to operating departments. These costs include health care, workers' compensation, insurance premiums, liability claims, and specific information technology expenses. Additionally, the ISF serves as a centralized account for processing these payments. The FY 2026–27 budget for the ISF is $138.435 million.

Health Insurance

The FY 2026–27 budget for Health Insurance is $60.316 million, representing an approximate 4.7 percent increase over the FY 2025–26 budget. This projection includes a four percent cost trend based on actuarial analysis. However, the City anticipates some cost savings due to a reduction in retiree prescription drug expenses following the implementation of the Employer Group Waiver Plan (EGWP).

Workers' Compensation

The FY 2026–27 budget for Workers' Compensation is $21.760 million, representing a less than one percent decrease from the FY 2025–26 budget. This amount is actuarially projected and budgeted at a 65 percent confidence level. The increase is primarily attributed to the self insured assessment imposed by the State of Florida.

Insurance Premium

The FY 2026–27 budget for Insurance Premiums is $21.058 million, representing an approximate 15 percent increase over the FY 2025–26 budget. This increase is primarily attributed to higher property insurance premiums charged by carriers in the current market.

General Liability

The FY 2026–27 budget for General Liability is $15.008 million, representing a increase of approximately 33.6 percent compared to the FY 2025–26 budget. While police liability claims have declined, overall budget adjustments are influenced by projected increases in the frequency and severity of Public Official Liability, Vehicle Liability, and General Liability claims. These projections are based on actuarial data using a 75 percent confidence level.

Information Technology (IT) Repair and Maintenance

The FY 2026–27 budget for Information Technology Repair and Maintenance is $20.292 million, representing an increase of approximately 8.3 percent compared to the FY 2025–26 budget. This increase is primarily due to funding of the new Oracle Permitting and Licensing System (OPAL).

Table of Contents

All Transfer-Out Schedule

From	Fund	Organization	Account	Project	Award	To	Fund	Organization	Account	Project	Award	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Difference	FY27 Description
General Fund to Capital															
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Safety	32000	181000	481000	40-B263207	1426	2,164,000	0	-2,164,000	Fire-Rescue Apparatus
General Fund-General Fund	00001	980000	891000	0	0	Capital-Streets & Sidewalks	36000	201000	481000	40-B73102E	1552	1,038,000	1,125,000	+87,000	Mandatory City Contribution from 20 percent Local Option Gas Tax to CIP projects-Citywide Pavement Resurfacing
General Fund-General Fund	00001	980000	891000	0	0	Capital-Streets & Sidewalks	36000	201000	481000	40-B73102B	1419	5,316,000	5,657,000	+341,000	Mandatory City Contribution from Parking Surcharge to CIP Projects-Flagler Street Beautification (20 percent of parking surcharge proceeds to Debt Service and Capital - Florida Statutes
General Fund-General Fund	00001	980000	891000	0	0	Capital-Storm Sewers	38000	201000	481000	40-B30262	1431	1,822,000	11,574,000	+9,752,000	Mandatory Annual City Contribution from Stormwater Utility Fees to CIP projects-Citywide Storm Sewer Repair Project
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221401	481000	40-B253400	1437	0	430,000	+430,000	Mandatory Marina 10% Set-aside
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221001	481000	40-B273400	1437	0	62,500	+62,500	James L. Knight Center - Pilings
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	249040	481000	40-B273401	1437	0	717,500	+717,500	Dinner Key Marina Seawall and Pilings Installations
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	249071	481000	40-B273402	1437	0	214,000	+214,000	Watson Island - Pier replacement
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221001	481000	40-B263400	1437	65,000	0	-65,000	Vessel for Dinner Key Marina Mooring Field
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221001	481000	40-B263401	1437	550,000	0	-550,000	Design and Permitting for the Replacement of Floating Docks at Dinner Key Marina
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221001	481000	40-B263402	1437	382,000	0	-382,000	Design and Permitting for Construction of enhancement of existing pump-out system at Miamarina
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221001	481000	40-B253400	1437	159,000	0	-159,000	Citywide Marinas Repairs and Maintenance
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221001	481000	40-B263404	1437	48,000	0	-48,000	Marinas Pick-Up Truck
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221030	481000	40-B183406	2150	757,000	756,000	-1,000	Mandatory City Contribution from the General Fund Balance of the Miamarina ticket surcharge revenues-MiaMarina Ticket Surcharge - Capital Operations and Improvements from the prior year fund
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221001	481000	40-B263402	2150	138,000	0	-138,000	Design and Permitting for Construction of enhancement of existing pump-out system at Miamarina
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Facilities-CIP	34000	221040	481000	40-B183410	2974	55,000	40,000	-15,000	Mandatory City Contribution from the General Fund Balance of the Dinner Key ticket surcharge revenues-Dinner Key Ticket Surcharge - Capital Operations and Improvements from the prior year fund
General Fund-General Fund	00001	980000	891000	0	0	Capital-Parks & Recreation	35000	291001	481000	40-B273507	1426	0	313,000	+313,000	Parks and Recreation Heavy Machinery Acquisition
General Fund-General Fund	00001	980000	891000	0	0	General Government Projects - Capital	31000	241000	481000	40-B273100	1426	0	1,468,000	+1,468,000	Parks and Recreation HVAC Replacement Cycle - Managed by GSA

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General Fund-General Fund	00001	980000	891000	0	0	General Government Projects - Capital	31000	241000	481000	40-B273101	1426	0	880,000	+880,000	Citywide HVAC Replacement Cycle
General Fund-General Fund	00001	980000	891000	0	0	Capital-General Government Projects	31000	282000	481000	40-B223109	1426	828,000	0	-828,000	Citywide Computer Replacement
General Fund-Building	04004	980000	891000	0	0	Capital-General Government Projects	31000	241000	481000	40-B183118	1426	357,000	357,000	+0	Building Vehicles Replacement; Approximately ten (10) Toyota Tacomas | $33,715, Outfitting ten (10) vehicles ($1,948)
General Fund-Building	04004	980000	891000	0	0	Capital-General Government Projects	31000	241000	481000	40-B223115	1426	94,000	94,000	+0	Purchase of 20 computers and peripherals for new hires (inspectors or staff).
General Fund-General Fund	00001	980000	891000	0	0	Capital-Parks & Recreation	35000	291001	481000	40-B253512	1426	1,575,000	1,654,000	+79,000	R-25-0136 MOU for the Underline management. 2 of 5 payment . The estimated payments for the first five year of the ten year term is not to exceed $8.7 million
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Safety	32000	190101	481000	40-B273201	1426	200,000	200,000	+0	MPD Removal of Derelict Vessels; FIND Application File ID18796
General Fund-General Fund	00001	980000	891000	0	0	Capital-Public Safety	32000	190101	481000	40-B243210	1426	1,128,000	0	-1,128,000	Equipment for New Recruitment of Police Officers
						General Fund Transfer to Capital Fund Total						**16,676,000**	**25,542,000**	**8,866,000**	

General Fund to Special Revenues

General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	101000	481000	101-MEvents	2545	75,000	75,000	+0	Support for Citywide Festivals and Special Events in Special Revenue allocated in the Mayors Office
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	111000	481000	111-D3Events	2550	75,000	75,000	+0	Support for Citywide Festivals and Special Events in Special Revenue allocated in District 3
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	112000	481000	112-D4Events	2551	75,000	75,000	+0	Support for Citywide Festivals and Special Events in Special Revenue allocated in District 4
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	113000	481000	113-D2Events	2549	75,000	75,000	+0	Support for Citywide Festivals and Special Events in Special Revenue allocated in District 2
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	114000	481000	114-D1Events	2547	75,000	75,000	+0	Support for Citywide Festivals and Special Events in Special Revenue allocated in District 1
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	115000	481000	115-D5Events	2552	75,000	75,000	+0	Support for Citywide Festivals and Special Events in Special Revenue allocated in District 5
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0039	3176	57,000	0	-57,000	City Contribution for Festivals and Special Events - Christmas Holiday Commemorations
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0038	3176	238,000	0	-238,000	City Contribution for Festivals and Special Events - Culinary River Festival
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0025	3176	99,000	0	-99,000	City Contribution for Festivals and Special Events - Haitian Heritage Month Celebrations
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0026	3176	480,000	0	-480,000	City Contribution for Festivals and Special Events - Miami carnival in Little Haiti

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General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0027	3176	190,000	0	-190,000	City Contribution for Festivals and Special Events - Jazz Festival
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0029	3176	143,000	0	-143,000	City Contribution for Festivals and Special Events - Miami River Holiday Boat Parade
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0030	3176	238,000	0	-238,000	City Contribution for Festivals and Special Events - July 4th Curtis Park
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0033	3176	48,000	0	-48,000	City Contribution for Festivals and Special Events - July 4th at Bayfront Park
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0034	3176	29,000	0	-29,000	City Contribution for Festivals and Special Events - Holiday Lighting at Miami City Hall
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0036	3176	95,000	0	-95,000	City Contribution for Festivals and Special Events - Black Heritage Celebration
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0037	3176	95,000	0	-95,000	City Contribution for Festivals and Special Events - College Football Playoff
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0040	3176	69,000	0	-69,000	City Contribution for Festivals and Special Events - Latin GRAMMY's
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0041	3176	200,000	0	-200,000	City Contribution for Festivals and Special Events - Museum of Cuban Diaspora
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0043	3176	100,000	0	-100,000	City Contribution for Festivals and Special Events - E1 Miami Grand Prix
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0044	3176	100,000	0	-100,000	City Contribution for Festivals and Special Events - Padel Reserve Cup Series
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0045	3176	100,000	0	-100,000	City Contribution for Festivals and Special Events - Bay of Pigs M & Lbrigade 2506
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0046	3176	100,000	0	-100,000	City Contribution for Festivals and Special Events - Presido Politico Hist Cubano
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-0047	3176	52,000	0	-52,000	City Contribution for Festivals and Special Events - Ruta Teatral INC
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	980000	481000	98-XXXX	XXXX	0	2,000,000	+2,000,000	City Contribution to Citywide Festivals and Special Events (Pending distribution by projects)
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	101000	481000	101-MAPI	2542	450,000	450,000	+0	Allocation for Citywide Anti-Poverty Initiative Program-Mayor's Office
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	114000	481000	114-D1API	2543	534,000	534,000	+0	Allocation for Citywide Anti-Poverty Initiative Program-District 1
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	113000	481000	113-D2API	2544	228,000	228,000	+0	Allocation for Citywide Anti-Poverty Initiative Program-District 2
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	111000	481000	111-D3API	2546	461,000	461,000	+0	Allocation for Citywide Anti-Poverty Initiative Program-District 3
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	112000	481000	112-D4API	2553	477,000	477,000	+0	Allocation for Citywide Anti-Poverty Initiative Program-District 4

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General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Departmental Improvement Initiative	15500	115000	481000	115-D5API	2554	550,000	550,000	+0	Allocation for Citywide Anti-Poverty Initiative Program-District 5
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Police Services	12000	190101	481000	19-900030	3223	0	1,507,000	+1,507,000	COPS 2025 Y2 -$2,462,000; Utilizing $955,000 of fund balance from Police Special Revenue Fund (Fund 12000)
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Police E911-Prepaid	12220	190351	481000	19-196004	2165	181,000	458,000	+277,000	City Contribution from General Fund-E911 Prepaid to cover the expenditures over the revenue amount
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Police E911	12200	190351	481000	19-196003	2165	375,000	0	-375,000	City Contribution for the E-911 Wireline; project# change to 19-196002
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Police E911	12200	190351	481000	19-196002	2165	0	758,000	+758,000	City Contribution for the E-911 Wireline
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-CD-Mayor's Poverty Initiative	14010	910101	481000	See Comments	3181	250,000	0	-250,000	Affordable Housing Strategic Plan and Neighborhood Conservation plan (One-Time)
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-CD-Mayor's Poverty Initiative	14010	910101	481000	See Comments	3178	878,000	878,000	+0	A General Fund Transfer-Out to Special Revenue fund to cover the Social Services Gap Funding ($743,000) and the Social Services Gap, Administration of the contracts ($135,000). (Pending Commission approval for allocation)
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Bayfront/Riverfront Land Acquisition Rouse Trust	15100	221110	481000	22-220007	2062	153,000	136,000	-17,000	Mandatory Bayfront and Riverfront Land Acquisition Rouse Trust Fund Interlocal Agreement of 1985
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Fire Rescue Services	11000	184010	481000	TBD	TBD	0	637,000	+637,000	FY24 SAFER GF Match FY27
General Fund-General Fund	00001	980000	891000	0	0	Special Revenue-Human Services	14801	450000	481000	45-450000-01	3177	1,000,000	0	-1,000,000	Tutoring for Children in Urban Areas R-25-0412, File ID 18069 Dated 09/25/2025
						General Fund Transfer to Special Revenue Fund Total						**8,420,000**	**9,524,000**	**1,104,000**	
General Fund to Cost Allocation															
General Fund-General Fund	00001	980000	891200	0	0	Special Revenue-Fire Rescue Services	11000	189000	481200	18-1801056	1933	509,000	587,000	+78,000	Cost Allocation Contribution from General Fund-FEMA/USAR 2025 (Administration)
General Fund-General Fund	00001	980000	891200	0	0	Special Revenue-UASI-Fire Rescue	11100	189000	481200	18-180157	1933	656,000	710,000	+54,000	Cost Allocation Contribution from General Fund-UASI 2024
General Fund-General Fund	00001	980000	891200	0	0	Special Revenue-Police E911-Prepaid	12220	190351	481200	19-196004	1933	493,000	521,000	+28,000	Cost Allocation Contribution from General Fund-E911 Prepaid
General Fund-General Fund	00001	980000	891200	0	0	Special Revenue-Police E911-Wireless	12210	190351	481200	19-196003	1933	124,000	0	-124,000	Cost Allocation Contribution from General Fund-E911 Wireless
						General Fund Transfer to Cost Allocation Total						**1,782,000**	**1,818,000**	**36,000**	

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General Fund to Debt Services															
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-2014 Refunding Series 2002 A & C Bonds	24016	162000	481000	0	0	1,147,000	0	-1,147,000	Special Obligation Bonds Series 2014 (Fund 24016) from Public Service Tax
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-FDEP Loan Wagner Creek Debt Service Fund	24017	162000	481000	0	0	1,144,000	1,144,000	+0	FDEP Loan Wagner Creek
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB2017 Park Remediation & Flexpark	24019	162000	481000	0	0	0	1,409,000	+1,409,000	SOB2017 Park Remediation & Flexpark
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB Non Ad Val Ref Note Series 2017 (2011A)	24021	162000	481000	0	0	6,368,000	6,369,000	+1,000	Non-Ad Valorem Refunding (2011-A) Note Series 2017 (Fund 24021) from Public Service Tax
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB Non Ad Val Ref Pension Series 2017 (2009)	24022	162000	481000	0	0	3,830,000	0	-3,830,000	Non-Ad Valorem Taxable Pension Refunding (2009) Note Series 2017 (Fund 24022) from Public Service Tax
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB Street & Sdwlks Ref Series 2018A (2007)	24025	162000	481000	0	0	906,000	864,000	-42,000	Streets and Sidewalks Series 2018A Ref (2007) (Fund 24025) from Local Option Tax (Three Cents)
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB Street & Sdwlks Ref Series 2018A (2007)	24025	162000	481000	0	0	890,000	923,000	+33,000	Streets and Sidewalks Series 2018A Ref (2007) (Fund 24025) from Parking Surcharge Revenue
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB Street & Sdwlks Ref Series 2018B (2009)	24026	162000	481000	0	0	794,000	246,000	-548,000	Streets and Sidewalks Series 2018B Ref (2009)(Fund 24026) from Parking Surcharge Revenue
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB Street & Sdwlks Series 2018C	24027	162000	481000	0	0	0	574,000	+574,000	Streets and Sidewalks Series 2018C Ref
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-2019 Vehicle Lease-to-Own Program	24028	162000	481000	0	0	2,013,000	0	-2,013,000	Lease and Purchase of vehicles (Fund 24028) from Non-Ad Valorem General Fund
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB-FPL Underground Series 2021 Tax Exempt Fund	24031	162000	481000	0	0	1,372,000	1,550,000	+178,000	FPL Utility Underground Projects
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB-Administration Building Series 2023A Tax Exempt	24033	162000	481000	0	0	6,704,000	16,228,000	+9,524,000	New Administrative Building
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-SOB-Oracle Series 2023B Taxable	24034	162000	481000	0	0	425,000	1,644,000	+1,219,000	Oracle Cloud
General Fund-General Fund	00001	980000	891000	0	0	Debt Service-2025 Motorola Equipment Lease-Purchase Agreement	24035	162000	481000	0	0	3,008,000	3,009,000	+1,000	Motorola Debt Service payment 1 of 7
						General Fund Transfer to Debt Service Fund / Special Obligation Bond Total						**28,601,000**	**33,960,000**	**5,359,000**	
						Total Transfer from General Fund						**55,479,000**	**70,844,000**	**15,365,000**	
														15,365,000	
Special Revenues to General Fund															
Special Revenue-Human Services	14801	450000	891000	45-450000-01	3199	General Fund-General Fund	00001	162000	481000	0	0	0	1,000,000	+1,000,000	Transfer of Fund Balance from the No Child Left Behind Program

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Special Revenue-Miami For Everyone Program	15503	980000	891000	N/A	2941	General Fund-General Fund	00001	162000	481000	0	0	1,968,000	0	-1,968,000	Non earmarked funds of the Miami for Everyone Program
N/A = Not Applicable; Transfer on GL side only						**Special Revenue Fund Transfer to General Fund Total**						**1,968,000**	**1,000,000**	**-968,000**	
Special Revenues to Capital															
Special Revenue-Planning and Zoning Tree Trust Fund	10410	282000	891000	15-110136A	2561	Capital-Streets & Sidewalks	36000	201000	481000	40-B183600	1350	746,000	1,880,000	+1,134,000	Citywide Tree Planting
Special Revenue-Parks & Recreation Services	11550	291001	891000	29-119002	2055	Capital-General Government Projects	31000	241000	481000	40-B273100	1350	0	1,787,000	+1,787,000	Parks and Recreation HVAC Replacement Cycle - Managed by GSA
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Capital-Transportation and Transit CITT	36500	402000	481000	40-B243606	1297	2,311,000	5,675,000	+3,364,000	Vehicle Acquisition/ Replacement
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Capital-Transportation and Transit CITT	36500	402000	481000	40-B253610	1297	1,300,000	300,000	-1,000,000	Transit Studies
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Capital-Transportation and Transit CITT	36500	402000	481000	40-B273600	1297	0	240,000	+240,000	Transportation Capital Project
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Capital-Transportation and Transit CITT	36500	402000	481000	40-B243602	1297	256,000	0	-256,000	Transit Half-Cent Surtax
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Capital-Transportation and Transit CITT	36500	402000	481000	40-B173619	1297	1,466,000	0	-1,466,000	Transit Half-Cent Surtax
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Capital-Transportation and Transit CITT	36500	402000	481000	40-B173613	1297	1,823,000	0	-1,823,000	Transit Half-Cent Surtax
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Capital-Transportation and Transit CITT	36500	402000	481000	40-B193991	1297	150,000	150,000	+0	Trolley Stop Signs
						Special Revenue Fund Transfer to Capital Fund Total						**8,052,000**	**10,032,000**	**1,980,000**	
Special Revenues to Debt Service															
Special Revenue-Miami Ballpark Parking Facilities	15400	221130	891000	N/A	N/A	Debt Service-Taxable SO Pkng Rev Refunding S18	24023	162000	481000	0	0	500,000	0	-500,000	Marlins Retail 2018(Ref 2010B) (GL only transfer)
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Debt Service-SOB Street & Sdwlks Ref Series 2018B (2009)	24026	162000	481000	0	0	2,147,000	2,708,000	+561,000	Streets and Sidewalks Series 2018B Ref (2009)(Fund 24026) from Parking Surcharge Revenue (GL only transfer)
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Debt Service-SOB Street & Sdwlks Series 2018C	24027	162000	481000	0	0	572,000	0	-572,000	Streets and Sidewalks Series 2018C Ref (Fund 24027) from Transportation and Transit
Special Revenue-Miami Ballpark Parking Facilities	15400	221130	891000	N/A	N/A	Debt Service-SOB-Marlins Garage Refunding Series 2019	24029	162000	481000	0	0	144,000	119,000	-25,000	Marlins Garage 2010A Refunding 2019 (GL only transfer)

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All Transfer-Out Schedule

From	Fund	Organization	Account	Project	Award	To	Fund	Organization	Account	Project	Award	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Difference	FY27 Description
Special Revenue-Transportation and Transit	15600	402000	891000	N/A	N/A	Debt Service-SOB Street & Sdwlks Ref Series 2018A (2007)	24025	162000	481000	0	0	3,044,000	3,048,000	+4,000	Streets and Sidewalks Series 2018A Ref (2007) (Fund 24025) (GL only transfer)
						Special Revenue Fund Transfer to Debt Service Fund Total						**6,407,000**	**5,875,000**	**-532,000**	
						Total Transfer from Special Revenue Fund						**16,427,000**	**16,907,000**	**480,000**	
Capital to Debt Service															
Capital-Series 2017 DOI Financing	35001	401000	891000	N/A	N/A	Debt Service - SOB2017 Park Remediation & Flexpark	24019	162000	481000	0	0	2,956,000	0	-2,956,000	Non-Ad Valorem Series 2017 Park Remediation
Capital-City Admin Building 2023A	34100	401000	891000	N/A	N/A	Debt Service - SOB-Administration Building Series 2023A Tax Exempt	24033	162000	481000	0	0	9,523,000	0	-9,523,000	New Administrative Building
Capital-Oracle Cloud Series 2023B	31700	401000	891000	N/A	N/A	Debt Service - SOB-Oracle Series 2023B Taxable	24034	162000	481000	0	0	1,219,000	0	-1,219,000	Oracle Cloud
						Capital Transfer to Debt Total						**13,698,000**	**0**	**-13,698,000**	
Capital Unspend Debt Proceeds to Debt Service															
Capital-Homeland Defense Bonds-Series 3	31202	401000	891000	TBD	1584	Debt Service-GOB-Various	20001	162000	481000	0	0	1,532,000	0	-1,532,000	
Capital-Street Bond-2009 Series	36101	401000	891000	TBD	1638	Debt Service-SOB Street & Sdwlks Ref Series 2018B (2009)	24026	162000	481000	0	0	25,000	0	-25,000	
Capital-Parking Taxable Bond-2010B	34012	401000	891000	TBD	1686	Debt Service-Taxable SO Pkng Rev Refunding S18	24023	162000	481000	0	0	208,000	0	-208,000	
						Capital Transfer to Unspent Dept Service to Debt Service Total						**1,765,000**	**0**	**-1,765,000**	
CRA to Debt Service															
Special Revenue-CRA-OMNI	10040	920501	891000	92-686001	1396	Debt Service-SOB-Port of Miami Tunnel S2023 Tax Exempt (Exchange S2020)	24032	162000	481000	0	0	4,000,000	4,016,000	+16,000	Payment of the Port of Miami Tunnel S2020 Taxable (Please transfer as part of the transfer log)
						Outside Agency Transfer to Debt Total						**4,000,000**	**4,016,000**	**16,000**	

Transfers IN

CRA to General Fund

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All Transfer-Out Schedule

From	Fund	Organization	Account	Project	Award	To	Fund	Organization	Account	Project	Award	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Difference	FY27 Description
Special Revenue-CRA-SEOPW	10050	920101	891000	92-689001	1394		00001	162000	481000	0	0	854,000	858,000	+4,000	Reimburse City for the Community Redevelopment Agency portion of Sunshine Loan for Gibson Park (For Information Purposes Only; Do not post)
Special Revenue-CRA-Midtown	10000	920501	891000	0	0	General Fund-Streets & Sidewalks	00001	162000	481000	0	0	5,400,000	5,906,000	+506,000	TIR in excess of the debt service obligation (For Information Purposes Only; Do not post)
						Outside Agency Transfer to General Fund Total						**6,254,000**	**6,764,000**	**510,000**	
CRA to Special Revenue Fund															
Special Revenue-CRA-SEOPW	10050	920101	891000	92-689001	1394	Special Revenue-City Clerk Services	13500	121000	481000	12-110064	2058	65,000	65,000	+0	Reimburse City Clerk Services for Legislative Service Rep I position (For Information Purposes Only; Do not post)
Special Revenue-CRA-OMNI	10040	920501	891000	92-686001	1396	Special Revenue-City Clerk Services	13500	121000	481000	12-110064	2058	60,000	60,000	+0	Reimburse City Clerk Services for Legislative Service Rep I position (For Information Purposes Only; Do not post)
						Outside Agency Transfer to Special Revenue Fund Total						**125,000**	**125,000**	**0**	
						Total Transfer from Outside Agency						**10,379,000**	**10,905,000**	**526,000**	
						Grand Total						**95,983,000**	**98,656,000**	**2,673,000**	

Capital Plan Overview

The City of Miami's Capital Plan (the Capital Improvements Plan or CIP) is a comprehensive plan for enhancing and maintaining public infrastructure by repairing current facility and asset deficiencies as well as providing new service delivery infrastructure. The CIP provides the budgeted fund sources available for capital projects and identifies the planned improvement projects and the corresponding estimated costs.

The Purpose of the Capital Improvements Plan

The purpose of the CIP is to systematically plan, schedule, manage, monitor, and finance capital projects to ensure efficiency and compliance with the overall goals and objectives of the City's Strategic Plan. The Office of Management and Budget, with assistance and support from each City department, develops the Capital Plan to recommend capital project funding to the City Commission. The City Commission makes capital funding decisions based on current year allocations made in the plan.

The Capital Budget

The first year of the six-year CIP also serves as the Annual Capital Budget. The City's Capital Budget, separate from the Annual Operating Budget, presents the funding plans for City construction and repair projects, and purchases of land, buildings, or equipment. The City defines a capital improvement as the acquisition, construction, reconstruction, or installation of a physical public improvement or addition to fixed assets in the form of land, buildings or improvements with a value of $5,000 or more and a "useful life" of at least three years.

The City Manager submits the Capital Budget concurrently with the Operating Budget each year. The Capital Budget authorizes capital project expenditures, while the Operating Budget authorizes the expenditure of funds for such things as employee salaries and the purchase of goods and services. Capital projects can have an impact on the Operating Budget through additional costs to operate new facilities or the expansion of current City assets, potential additional revenues the improvement can bring to the City, or cost savings from acquisition of more effective and efficient equipment. The final Capital Budget is adopted by the City Commission each year in September.

Individual capital projects may not exceed the amount appropriated in the Adopted Capital Budget and if a project requires additional funds, the Capital Plan can be subsequently amended throughout the fiscal year as needed. Any amendments to the CIP are required to be heard and approved by the City Commission.

The FY 2026-27 Capital Plan is an update to the FY 2025-26 Capital Plan which was adopted with modifications on September 25, 2025 pursuant to Resolution No. R-25-0412, as subsequently amended on November 20, 2025 pursuant to Resolution Nos. R-25-0481 and R-25-0491, on February 16, 2026 pursuant to Resolution No. R-26-0065, R-26-0073, and R-26-0075, on March 12, 2026 pursuant to Resolution No. R-26-0135, on April 9, 2026 pursuant to resolution Nos. R-26-0163, R-26-0165 and R-26-

0170, on April 23, 2026 pursuant to Resolution Nos. R-26-0197 and R-26-0198, and on May 14, 2026 pursuant to Resolution No. R-26-0221, on June 11, 2026 pursuant to Resolution No. R-26-0263, and on June 25, 2026 pursuant to resolution No. R-26-0288.

The FY 2026-27 Capital Budget recommends appropriations totaling $89.274 million which will be used to fund 40 projects as detailed in the Plan.

Legal Authority

The legal requirements for preparing the City's Capital Plan are set forth in the Florida Statutes and the City of Miami Code. A capital improvement programming process to support the Comprehensive Plan is required by the Community Planning Act, specifically Sections 163.3161 and 163.3177, Florida Statutes (2022). Furthermore, pursuant to Chapter 18/Article IX/Divisions 1 and 2 of the Code of the City of Miami, Florida, as amended, entitled "Finance/Financial Policies/Anti-Deficiency Act/Financial Integrity Principles", requires the development and approval of a multi-year capital plan which also delineates specific requirements for inclusion.

The Capital Plan Framework

The **City's Strategic Plan** provides the framework to fulfill the City's goals and objectives. To fulfill this mission, the Capital Plan must include capital projects, equipment purchases, and major studies that meet or align with one or more of the following Strategic Initiatives:

- Improving residents' quality of life
- Strengthening the City's resiliency
- Leading the community into a pathway to prosperity

The Capital Plan has been developed to align current and projected capital projects, equipment purchases, and major studies with the City's Strategic Plan.

The development and execution of the Capital Plan is a collaborative effort involving multiple departments. The **Office of Management and Budget (OMB)** plays a foundational role by ensuring that capital projects are prioritized and funded in alignment with the City's strategic goals and available financial resources. OMB works closely with departments and elected officials to evaluate funding availability, coordinate capital appropriations, and maintain the integrity of the capital budgeting process.

The **Capital Planning Committee**, led by the Office of Management and Budget (OMB), plays a central role in prioritizing capital projects and funding decisions across the City. This interdepartmental body ensures that infrastructure investments align with strategic goals and available resources.

Capital Plan Overview

The **Office of Capital Improvements (OCI)** and the **Department of Resilience and Public Works (RPW)** are central to the planning, management, and reporting of capital construction projects across the City. Together, they collaborate with client departments to determine project scope, delivery strategy, and resource allocation, ensuring that projects are executed efficiently, technically sound, and aligned with citywide priorities.

Department of Resilience and Public Works (RPW) is instrumental in identifying infrastructure needs and delivering essential services related to streets, stormwater, sanitation, and other core systems. Public Works ensures that capital investments in these areas are cost-effective, resilient, and responsive to community needs.

The **Resiliency and Sustainability Department** contribute to the Capital Planning Process by identifying and integrating projects that enhance the City's ability to withstand and adapt to environmental, social, and economic challenges. This includes incorporating climate adaptation strategies, green infrastructure, and sustainability goals into the capital planning process.

Together, these departments form the backbone of the City's capital planning and implementation framework.

Performance Measures

For FY 2026-27, the City has focused on further developing **Key Performance Indicators** (KPIs) surrounding the Capital Plan to provide insightful information on capital projects by functional area, which provides improved data-driven decision making in the following areas:

- Capital Project Planning and Prioritization
- Project Management
- Identifying Funding Needs
- Asset Management
- Capacity Planning
- Measurement of Resiliency and Sustainability
- City Services

Capital Project Program Funds

The Capital Plan is organized by department and each project is identified by a distinct program fund based on the attributes of the project. Each program fund maintains specific financial details of the capital project. The program funds are detailed below:

Capital Plan Overview

- **General Government –** This program consists of general governmental capital enhancements and improvements to municipal buildings and operations facilities. This also includes computers and communications equipment.
- **Public Safety –** This program consists of acquisition of equipment or construction of major facilities that support the operations of the Police and Fire-Rescue Departments.
- **Disaster Recovery –** This program is utilized to account for revenue received from the federal government, insurance, and other agencies resulting from declared disasters.
- **Public Facilities –** This program includes improvements to public use facilities, such as stadiums, auditoriums, and marinas.
- **Parks and Recreation –** This program accounts for the acquisition, rehabilitation, or construction of capital facilities for recreational activities in parks throughout the City.
- **Streets and Sidewalks–** This program provides reconstruction, major maintenance, and beautification to Miami's street system.
- **Mass Transit –** This program accounts for the acquisition of equipment or construction of capital facilities that support the maintenance and operation of public transportation systems.
- **Sanitary Sewers –** This program includes projects that will improve the City's existing sanitary sewer system.
- **Storm Sewers –** This program accounts for projects that result in improved drainage and storm water management throughout the City.
- **Solid Waste –** This program includes projects for the acquisition of equipment or construction of facilities for the collection and removal of solid waste.

Project Sources

The intent of the Capital Improvements Plan is to be a comprehensive plan that is based on input from multiple sources from within the City that involves other regional strategies from other agencies and the private sector that will ultimately support the City's strategic goals of Pathway to Prosperity, Quality of Life, and Resilience for the benefit of its residents and the City as a whole.

As part of the Capital Plan preparation, a series of steps are undertaken by City staff to understand and broaden the possible sources for capital construction improvement projects to include:

- Projects and needs are identified by Client Departments
- Projects and needs identified by outside agencies such as Downtown Development Authority (DDA), Southeast Overtown Park West Community Redevelopment Agency (SEOPW CRA), and Omni Community Redevelopment Agency (OMNI CRA)
- Projects and needs identified for Local Mitigation Strategy (LMS) for Federal Emergency Management Agency (FEMA)
- Project and needs to be coordinated with other governmental agencies such as Miami-Dade County, the State of Florida and the Florida Department of Transportation (FDOT)

Capital Plan Overview

Office of Management and Budget's (OMB) Role

OMB plays an important role in determining funding availability for capital construction and non-construction projects, funding those capital projects as funding is available, and ensuring capital projects are funded according to specific requirements of the funding sources that are available.

Throughout the year, OMB liaise with elected officials, stakeholder groups, and all Departments that have capital projects to ensure that the most important projects are funded and prioritized. The prioritized projects are funded by a capital appropriation through the annual Capital Budget or an as needed Capital Amendment which are presented and approved by the City Commission.

As part of the annual Capital Budgeting process, OMB meets with each department to review their respective capital projects and discusses the status as well as what has been accomplished to meet the City's overall goals and strategies. This information is compiled and presented in the Multi-Year Capital Plan.

Office of Management and Budget's Capital Program Responsibilities

Public Transparency & Engagement:

- Publish dashboards or interactive tools for public access to capital project data.
- Facilitate community input sessions during the capital planning process.

Interagency Coordination and Stakeholder Engagement:

- Serve as a liaison between city departments and regional/state agencies to align funding and project timelines.
- Coordinates with elected officials, departments, and stakeholders to prioritize projects.

Capital Planning Committee:

- Chaired by the Office of Management and Budget (OMB).
- Meets monthly meetings to review project proposals and coordinate planning.
- Serves as a strategic advisory and decision-making body for capital planning.
- Cross-departmental group composed of executive leadership from departments that manage or administer City-owned assets.
- Guides the development and implementation of the City's multiyear Capital Improvement Plan (CIP).

Multi-Year Planning:

- Compiles and presents the Multi-Year Capital Plan
- Develop 5- to 10-year financial forecasts to support sustainable capital investment.
- Integrate debt service planning and affordability analysis.

Budget Process:

- Conducts annual reviews with departments to assess project status and alignment with city goals.
- Facilitate funding through annual budgets or amendments approved by the City Commission.

Funding Allocations:

- Ensure projects are funded in accordance with funding source requirements.
- Evaluates funding availability for capital and non-capital projects.

Performance Management & Evaluation:

- Track and report on performance metrics tied to capital investments.
- Conduct cost-benefit analyses and return-on-investment (ROI) assessments.

Policy Development:

- Develop and enforce fiscal policies related to capital budgeting, debt issuance, and reserve funds.

Office of Capital Improvement's (OCI) and Resiliency and Public Work's (RPW) Role

The OCI performs an all-inclusive review of on-going and future capital construction improvement projects with Client Departments. The joint review of projects between OCI and the Client Department provides:

- Identification of required managerial and technical roles or expertise to execute projects.
- Integration and optimization of Citywide resources for delivery of projects
- Citywide reporting of capital construction improvement projects

Based on the joint review, the Client Department, OCI, and RPW will determine their respective roles as follows:

- Management Role: The Client Department relies on the Office of Capital Improvements (OCI) or the Public Works (RPW) Department for the management, execution, and reporting of a Capital Improvement project. In such scenario, OCI's or RPW's role is to manage the entire project.
- Oversight Role: The Client Department undertakes the management, execution, and reporting of a Capital Improvement project; but requires OCI's or RPW's technical assistance to carry out the work. In this scenario, OCI's or RPW's role is "Oversight" of the project.
- Visibility Role: The Client Department fully undertakes the management, execution, and reporting of a Capital Improvement project, without assistance from OCI or RPW. In this scenario, OCI's role is "Visibility" of the project.

Grants Department's Role

The Grants Department plays a critical role in identifying, securing, and managing external funding sources that support the City's capital and non-capital initiatives. This department actively researches and applies for federal, state, and private grants that align with the City's strategic goals. Once awarded, the Grants Department ensures that all grant-funded projects comply with the specific requirements and reporting standards of the funding agencies.

Capital Plan Overview

Throughout the year, the Grants Department collaborates with departments to identify funding opportunities, provide technical assistance in grant applications, and monitor the performance and financial compliance of active grants. The department also maintains centralized records of grant activities and supports audits and evaluations to ensure transparency and accountability. This work enhances the City's ability to leverage external resources to advance its Capital Plan and strategic initiatives.

Finance Department's Role

The Finance Department is responsible for the stewardship and long-term sustainability of the City's capital assets. This includes overseeing the full lifecycle of capital assets—from acquisition and construction to maintenance, replacement, and eventual disposal. The department works closely with other departments to assess asset conditions, prioritize capital investments, and ensure that financial planning reflects the true cost of asset ownership.

As part of its role, the Finance Department maintains comprehensive asset inventories and depreciation schedules, which inform the City's financial statements and long-range capital planning. The department also supports the development of fiscal policies related to capital budgeting, debt issuance, and reserve management. Through these efforts, the Finance Department ensures that the City's infrastructure investments are financially sound and aligned with strategic priorities.

In addition, the Finance Department is responsible for maintaining the integrity of the City's financial systems, including the capital budget tracking modules. This includes overseeing the configuration, operation, and continuous improvement of financial software systems that support capital project accounting. The department ensures that all capital-related transactions are accurately recorded, reconciled, and reported, and that internal controls are in place to safeguard public funds and promote transparency.

About the Capital Planning Committee

The City Manager authorized the establishment of the Capital Planning Committee in accordance with Policies set forth in Capital Improvement Plan (CIP) which deal with facility conditions and long-range facility planning. The purpose of the Committee is to monitor the planning of capital needs and the implementation of the City's capital program, which may include future bond programs.

The Capital Planning Committee serves as a strategic advisory and decision-making body within the City's capital planning framework. Its primary purpose is to guide the development and implementation of the City's multi-year Capital Improvement Plan (CIP) by ensuring that capital investments align with organizational priorities, fiscal constraints, and community needs.

Chaired by the Office of Management and Budget (OMB), the Committee meets monthly throughout the year. Its primary functions are to review and prioritize project proposals, assess funding availability,

monitor and implement the capital plan, establish a transparent set of criteria for evaluating major City facilities, ensure that long-term planning is aligned with community needs, and coordinate interdepartmental planning efforts. These meetings are essential for maintaining a transparent and disciplined approach to capital project selection and resource allocation.

Membership includes executive leadership from departments that manage or administer City-owned assets, including:

- Office of Management and Budget (Chair)
- Office of Capital Improvements
- Department of Public Works
- Office of Resilience and Sustainability
- Department of Real Estate and Asset Management
- General Services Administration
- Parks and Recreation Department
- Police Department
- Fire-Rescue Department
- Office of Grants Administration

This cross-functional representation ensures that the Committee's recommendations are informed by operational expertise and long-term asset management strategies.

Through its work, the Capital Committee plays a critical role in:

- Prioritizing and scoring capital projects based on strategic value, urgency, and funding feasibility
- Coordinating funding strategies across multiple sources, including grants, bonds, and internal resources
- Promoting accountability and transparency in capital planning and execution
- Aligning infrastructure investments with the City's broader policy goals and service delivery objectives

Project Prioritization Criteria

To ensure that capital investments deliver the greatest benefit to the community, the Capital Planning Committee uses a structured set of criteria to evaluate and prioritize proposed projects. These criteria help guide decision-making and ensure that limited resources are allocated to initiatives that align with the City's strategic goals and operational needs.

Projects are typically evaluated and weighted based on the following factors:

Capital Plan Overview

- ***Public Safety Impact:*** Measures how a project reduces hazards or threats to community safety.
- ***Regulatory Compliance:*** Assesses project's role in meeting mandated standards or avoiding penalties.
- ***Infrastructure Condition:*** Projects that maintain or extend the life of existing infrastructure are rated based on urgency and condition.
- ***Equity & Inclusion Impact:*** Measures how a project benefits underserved communities or addresses disparities.
- ***Economic Impact:*** Evaluates project's contribution to fiscal health and economic growth.
- ***Environmental Impact:*** Assesses project's effect on natural resources and sustainability.
- ***Service Efficiency:*** Measures on how the project improves City service delivery.
- ***Public Support:*** Gauges community backing and alignment with public priorities.
- ***Resiliency Impact:*** Evaluates project's contribution to withstanding and recovering from disruptions.
- ***Funding Leverage:*** Projects with secured external funding or matching grants are rated higher to maximize financial efficiency.
- ***Readiness***: Projects that are shovel-ready or have completed design and permitting phases are given preference.
- ***Strategic Alignment:*** Projects aligned with adopted plans and citywide goals receive higher ratings.

Here are various benefits of strategic importance stemming from utilizing evaluation criteria above:

Guides City Goals and Objectives

- Forces projects to connect to master plan goals
- Ensures investments advance long-term vision
- Prevents scattered, uncoordinated spending

Resource Optimization

- Directs limited funds to highest-impact projects
- Balances urgent needs with strategic investments
- Prevents "squeaky wheel" decision-making

Risk Management

- Identifies and addresses critical vulnerabilities
- Prioritizes compliance and safety needs
- Reduces exposure to disasters and failures

Transparency

- Provides clear justification for decisions
- Creates documented selection process
- Enables stakeholder understanding of trade-offs

Cross Departmental Coordination

- Encourages projects that serve multiple needs
- Breaks down departmental silos
- Rewards collaborative planning

Performance Measurement

- Establishes baseline expectations for each project
- Creates framework for post-completion evaluation
- Enables continuous improvement of selection process

This prioritization framework supports a transparent, data-informed approach to capital planning and helps ensure that investments are both impactful and sustainable.

Operating Impact of Capital Plan

The City's capital budget is distinct from its operating budget. However, there is an inter-relationship that exists since projects funded and implemented through the capital budget may directly affect the operating budget to address increases or decreases in costs related to supporting and operating those projects. In short, capital projects may impact ongoing expenses on routine operations, repairs, and maintenance, either positively or negatively.

The potential operating impacts of proposed capital projects are carefully considered as part of the City's capital planning process. In many cases, the most important component of a capital spending decision is not the initial acquisition and development cost, but rather the cost impact on the operating budget over the life of the capital asset. Projects that represent new or significantly enhanced facilities or technology will impact the operating budget as they are completed and released or transferred back to the pertinent department for operation and maintenance.

Many projects involve the purchase or reconstruction of existing infrastructure to upgrade facilities and equipment to current standards and, as such, do not carry significant operating impacts. Some of these projects, however, require additional operating expenditures for utilities such as water and electricity, or for landscape and lighting maintenance that exceed current consumption levels. New projects, such as park recreation centers and fire-rescue stations, often require the hiring of new personnel, purchase of new furniture and equipment, as well as routine maintenance and payment of increased utility bills.

Each City department works with the Office of Management and Budget to determine the operating impacts of proposed capital projects. Future costs associated with the operation and maintenance of capital assets are estimated and included in the City's capital and operating budgets.

The estimated operating impacts are anticipated to be recognized in the first year upon completion of the adopted capital project. Additionally, the *Sources and Estimated Uses by Department* report in the Capital Reports Section lists the estimated operating impact by project.

Capital Plan Overview

Capital Fund	Sum of First Year Operating and Maintenance Cost ($)	
General Government Projects	$	22,768.00
Parks & Recreation	$	1,795,778.00
Public Facilities-CIP	$	25,800.00
Public Safety	$	697,947.00
Storm Sewers	$	100,000.00
Grand Total	**$**	**2,642,293.00**

Additionally, the table below summarizes the estimated annual operating impacts of non-recurring capital projects completed in FY 2025-26.

		5-Year Estimated Annual Operating Impacts				
Project Name	Non-Recurring Capital Cost	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030	FY 2030-2031
Badia Center Facility at Flagami Park (District 4)	$12,090,000.00	$275,000.00	$313,000.00	$313,000.00	$313,000.00	$313,000.00
Legion Park North Gate Access (District 5)	$340,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00
Morningside Park - Baywalk, Kayak Launch, and Boat Ramp (District 2)	$19,182,328.00	$100,000.00	$125,000.00	$125,000.00	$125,000.00	$125,000.00
New Woodside Mini Park (New Park at 3699/3701 SW 1 Av., District 3)	$7,450,494.00	$100,000.00	$125,000.00	$150,000.00	$150,000.00	$150,000.00
Sewell Park - Dog Park - Phase I (District 1)	$900,000.00	$30,000.00	$35,000.00	$35,000.00	$35,000.00	$35,000.00
Virginia Key Boat Launch and Trailer Parking (District 2)	$3,620,265.00	$40,000.00	$50,000.00	$60,000.00	$60,000.00	$60,000.00
Virrick Park New Pool Facility (District 2)	$13,211,530.17	$450,000.00	$500,000.00	$550,000.00	$550,000.00	$550,000.00
Grand Total	$56,794,617.17	$1,000,000.00	$1,153,000.00	$1,238,000.00	$1,238,000.00	$1,238,000.00

Major Funding Programs for Capital Projects

Miami Forever Bond

The Miami Forever Bond will build a stronger, more resilient future for Miami, alleviating existing and future flood risks to our residents, economy, and the City's legacy. The program's goal is to make an immediate impact while delivering long term solutions that result in improved safety, wellness, equity, economic, and modernization return on investment.

Background:

In the November 2017 election, Miami's citizens approved $400 million for the Miami Forever Bond.

- **$192 million** designated to prevent and mitigate the impacts of flooding and sea-level rise.
- **$23 million** designated to improve our roads and provide a safe, convenient, effective and multimodal roadway system.
- **$78 million** designated to improve the quality of our parks and cultural facilities and create more open and green space for all.
- **$7 million** designated to public safety to enhance the City's ability to save lives and protect property.
- **$100 million** designated to create and preserve affordable housing units, as well as increase employment opportunities through job training and assistance to existing and new businesses.

Capital Plan Overview

- In December 2018, the City Commission approved (R-18-0546) the Miami Forever Bond's first Declaration of Official Intent, totaling $58.653 million.
- Since December 2018, the City Commission has declared the City's Official Intent to reimburse eligible costs through the issuance of debt totaling over $250 million.
- On February 14th, 2019, the City Commission authorized the City Manager and the City Attorney to take all steps necessary to validate the approved and expected future expenditures of the Miami Forever Bond, including entering the State Court system in accordance with Chapter 75, Florida Statutes, and all other applicable State, Federal, and local laws.
- On May 9th, 2024, the City Commission further approved (R-24-0182), which supplemented R-19-0062 and authorized the issuance and execution of a Bond Purchase agreement in an aggregate principle of $179.520 million for infrastructure projects (2024A Tax-Exempt and 2024B Taxable Series).
- On June 12th, 2024, the City of Miami closed on the sale of the Limited Ad Valorem Series 2024A Tax-Exempt and Series 2024B Taxable for the Miami Forever Bond Program.
- On July 1st, 2024, the City Commission further approved (R-24-0275), which supplemented R-19-0062 and authorized the issuance and execution of a Bond Purchase agreement in an aggregate principle of $73.510 million for additional infrastructure projects (2024C Tax-Exempt Series).
- Between July 1st, 2024 – July 1st 2025, the City Commission approved an allocation through Official Intent to Reimburse for the acquisition and construction of Affordable Housing Citywide, specifically: $6.163 million for acquisition of lot at SW 7th and 8th St. (R-25-0038), $5.7 million for Flager Villas Phase II project (R-25-0061), $1.2 million for District 5 Infill Homes (R-25-0067), $4.21 million for the Grove Bahamas Place project (R-25-0104), and additional $7.0 million for Essence Miami project (R-25-0174).
- In April 2026, the City Commission passed resolutions reappropriating Miami Forever Bond dollars to priorty projects and to ensure funds are expended effectively and expeditiously (R-26-0065, R-26-0165, R-26-170).
- On April 23, 2026, the City Commission approved an allocation through Official Intent to Reimburse to fund improvements to roadways, streets and infrastructure and to enhance public safety, (collectively, known as "MFB Roadway and Public Safety – Group 2") (R-26-0198). Additionally, the City Commission approved an allocation through Official Intent to Reimburse to fund the affordable housing components of a 27-story, mixed use commercial and residential project to be located at 1500 Northwest 12 Avenue, to be known as "Gallery at Wagner Creek" (R-26-0184).

Guiding Themes:

The City developed five themes to guide the project selection process. We use these themes, along with each bond category goals and objectives, to measure the impact projects will have on making Miami a stronger, more resilient city:

- Safety: Enhance public safety to lessen the frequency and severity of the impact from man-made events and natural hazards. Provide the City with enhanced resources to effectively respond to incidents to minimize the negative effects on our residents.
- Wellness and Quality of Life: Preserve and enhance Miami as a desirable place to live, work and play.
- Equity: Distribute benefits across all parts of community and socio-economic levels emphasizing those with the highest need while maintaining the cohesiveness of the city's social fabric, interaction and diversity.
- Economic Return: Consider a cost and benefit framework that evaluates different scenarios for risks mitigation and crisis prevention that could affect the economic vitality of the city and property value.
- Modernization: Invest in information and communication technology and infrastructure to enhance quality and performance of urban services.

Execution Strategy:

The Bond program is being executed in three phases; Immediate Impact, Gain Momentum, and Long-Term solutions.

- Immediate Impact: The bond kick-off had an immediate impact with the launch of over 100 projects that will be completed within three years. The projects were selected based on the five guiding themes, each bond category's goals and objectives, and coordination with our citizens and partners. The deliberate selection process resulted in the First Declaration of Official Intent of $58.653 million to be invested in critical projects grouped across all bond categories and sections of the city. The initial bond grouping was structured into two series of allocations, Series A Infrastructure and Series B Affordable Housing.

    - Series A – Infrastructure – to include:
        - Roadways
        - Parks and Cultural Facilities
        - Public Safety
        - Sea-Level Rise and Flood Prevention
    - Series B – Affordable Housing – to include
        - Develop and invest in Affordable Housing solutions
        - Initiate and continue Affordable Housing studies, plans and assessments

- Gain Momentum: This phase provides an opportunity to strategically program the first series of projects, strengthen partnerships and agreements, and set a strategic course for future investment. While programming over 100 projects already in the pipeline, a detailed organizational capacity assessment will be performed to ensure projects are successful. These

requirements include a three-year time completion, creating new and employing alternative methods of procurement, developing a rigorous risk management plan, and establishing compliance and stewardship guidelines.

- Long Term Solutions: This phase will deliver design and construction of the first series of projects, capture lessons learned, begin future bond funded project investments, and address resiliency through non-infrastructure measures.

    - Establish strict project and financial monitoring and reporting processes while working with the City Commission appointed bond civilian oversight board.

    - Refine the project selection model for subsequent capital plans using lessons learned, study results, professional staff analysis, partner participation, and community engagement.

    - Assess and update the City's zoning, planning and building policies and standards to institute rules that will maximize the resiliency benefits from new development.

Status:

Series B – Affordable Housing – Official Intent Taxable

Of the 56 projects funded through Official Intent to reimburse: thirty-five (35) have been completed, one (1) is pending review for reappropriation, twenty (20) are anticipated to be completed by December 2027.

This total includes the City funded "Homeownership Loan Program" of which accounts for 22 projects. These consist of loans issued (up-to $200k) to qualify residents. The continuance of the program is pending review.

Further, the City funded new Infill Homes projects, of which twelve (12) projects were initiated for District 4 and 5; of this set, the City completed five (5), and seven (7) are in progress.

Series 2024B - Infrastructure Taxable Issuance (December 2018)

Of the 33 active projects funded by this issuance: there is one (1) project in design, two (2) in permitting, one (1) in procurement, nine (9) in construction, and twenty (20) are completed/closed.

Series 2024A – Infrastructure Tax-Exempt Issuance

Of the 48 active projects funded by this issuance: there are two (2) projects in planning/pre-development, two (2) projects in A/E selection, nine (9) projects in design, five (5) are in permitting, four (4) in procurement, thirteen (13) are in construction, and thirteen (13) are completed/closed.

Capital Plan Overview

Series 2024C – Infrastructure Tax-Exempt Issuance

Of the 28 active projects funded by this issuance: there are eight (8) projects in planning/pre-development, two (2) projects in A/E selection, seven (7) projects in design, one (1) in permitting, two (2) in procurement, six (6) is in construction, and one (2) has been completed/closed.

Issuance and Final Set of Projects (Future)

Subsequent to the Bond sale, the City will initiate the projects and the use funding for:

- Roadways - $15 million for Very Poor Condition Roads
- Public Safety - $5.6 million for Development of Fire Station # 10
- Affordable Housing - $100 million to further develop and invest in Affordable Housing solutions throughout the City.

Key Highlights:

- City issued (Tax-exempt Series 2024A, Taxable Series 2024B, and Tax-exempt Series 2024C) bonds that reimburse expenses incurred for MFB eligible infrastructure projects. 2024A/2024B provided for a total of $191.76 million of project funding, and 2024C provided for $81.135 million of project funding.
- The City has allocated, through Official Intent, approximately 96 percent of all Miami Forever Bond Funding.
- The City has expended, approximately over 40 percent of all Miami Forever Bond Funding.
- The City Commission approved an allocation through Official Intent to Reimburse to fund improvements to roadways, streets and infrastructure and to enhance public safety. Most notably, a total of $14.95 million was allocated to the following roadway infrastructure projects:

    - Miami River Greenway Curtis Park East
    - Miami River Greenway - NW N River Dr from NW 22 Ave to NW 19 Ave
    - Edgewater Flood Improvements Phase I
    - SW 15 Road from SW 3 Avenue and SW 11 Street
    - South Golden Pines No Outlet Streets Improvements
    - NE 3 Avenue from NE 54 Street to NE 58 Terrace
    - District 5 Roadway Improvement Project

    Additionally, 5.6M was allocated to the New Fire Station #10 public safety project.

- City has allocated, through Official Intent, approximately 95 percent of the Affordable Housing category funding.

Capital Plan Overview

- Completion of Phase I of the New Woodside Park, a 37,500 SF outdoor space that includes walkways, green spaces, perimeter fencing, a great playground, designated dog park areas, and exercise equipment of a new park in the neighborhood.
- Completion of two baseball fields under project Grapeland Park Improvements, a 566,280 SF outdoor area that includes protection, restoration, and engineering control of two artificial turf fields.
- Completion of Morningside Park Waterfront Improvements to include a new 1,200-linear-feet seawall for sea-level rise mitigation and park protection, along a new 2,250 linear feet bay walk around the park's shoreline.
- Construction started of Phase II of the new 1,640 SF Woodside Park Community Center building, adding a welcoming and inviting indoor space to the recently built new park.
- Construction started of the new 10,000 SF Armbrister Park Community Center, a community space with plenty of amenities for the community, including appropriate infrastructure and logistics in its design to be used as a hub distribution center for natural emergencies.
- Construction started of the new 8,000 SF Gerry Curtis Park Community Center building to replace the previous community building, offering plenty of amenities for the community of all ages.
- Construction started of Jose Marti Park Shoreline/Seawall, Kayak Launch and Riverwalk, a 243,278 SF project. Design plans include 1,150 linear feet of riverwalk improvements to include a new seawall, retaining wall, living shoreline with rip rap revetments, water taxi landing with loading dock, kayak launch, and a floating boardwalk with two gangways.
- Construction started of the new 5,111 SF Silver Bluff Dog Park, a new dog park and outdoor community gathering space in the Silver Bluff neighborhood.
- Moore Park Gymnasium project design is complete. Construction to start before the end of the calendar year 2026.
- Athalie Range Park project design and permitting are complete for a general park plan and a new recreation building.
- Multiple Sea-Level Rise and Flood Prevention projects entered design and architect and engineer selection phase, specifically:

    - East Little Havana Flood Improvements (Pump Station) - Under A/E Selection
    - SW Wynwood Flood Improvements (Pump Station) - Under A/E Selection
    - Allapattah Flood Improvements - Under Design
    - Melrose Flood Improvements (Pump Station) - Under Design
    - 8 Street Flood Improvements - Under Design
    - Clemente Park Neighborhood Flood Improvements - Under Design
    - Edgewater Flood Improvements (Pump Station) - Under Design
    - East Flagami Flood Improvements (Pump Station) - Under Design
    - Shorecrest Flood Improvements (Pump Station) - Under Design
    - Brickell Bay Drive Seawall and Baywalk Improvements - Under Design
    - North Grapeland Heights Seawall - Under Design

- Edgewater Seawalls - Under Design

- Multiple Sea-Level Rise and Flood Prevention projects entered the construction phase, specifically:

  - Auburndale Flood Improvements - Under Design and Construction
  - Immediate Flood Control – Backflow valve installation - Under Construction
  - Localized Flooding Improvements - Under Construction
  - Brickell and Coconut Grove Seawalls - Under Construction
  - Morningside Seawalls - Under Construction
  - Shorecrest Seawalls - Under Construction

Actions:

- Overall status of project list and prioritization:
  - Roadways – Deliver and continue to maintain road's Pavement Condition Index (PCI) using Cartograph, and Issuance of the remaining portion of tax-exempt series bond.
  - Sea-Level Rise and Flood Prevention – Maximize grant funding and accelerate project completion utilizing various strategies.
  - Affordable Housing – Allocation/Appropriation of the remaining bond balance for the Affordable Housing Category, and Issuance of the remaining portion of taxable series bond.
  - Public Safety – Fund Fire Station for construction is underway.

American Rescue Plan Act (ARPA)/State and Local Fiscal Recovery Funds (SLFRF)

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, delivers $350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The program ensures that governments have the resources needed to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts;
- Maintain vital public services, even amid declines in revenue;
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity;
- Support the COVID-19 public health and economic response by addressing COVID-19 and its impact on public health as well as addressing economic harms to households, small businesses, nonprofits, impacted industries, and the public sector.

Background:

Capital Plan Overview

The City of Miami was awarded $137,639,417 to respond to the economic and public health impacts of COVID-19. The City will use these funds to assist its communities, residents, and businesses rebound from the public health emergency.

ARPA program established several eligible expenditure categories:

Public Health (EC 1): The Fiscal Recovery Funds provide resources to meet and address public health needs, including through measures to counter the spread of COVID–19, through the provision of care for those impacted by the virus, and through programs or services that address disparities in public health that have been exacerbated by the pandemic.

Negative Economic Impact (EC 2): The Fiscal Recovery Funds to respond to the negative economic impacts of the COVID–19 public health emergency, are to address economic harm resulting from or exacerbated by the public health emergency and include Assistance to Unemployed Workers, Assistance to Households, Expenses to Improve Efficacy of Economic Relief Programs, Small Businesses and Nonprofits, Rehiring Staff, Aid to Impacted Industries, Building Stronger Communities through Investments in Housing and Neighborhoods, Addressing Educational Disparities, and Promoting Healthy Childhood Environments.

Public Health-Negative Economic Impact: Public Sector Capacity (EC 3): Fiscal Recovery Funds under this category help rebuild the public sector workforce by funding incentives such as Payroll and Benefits for Public Health, Public Safety, or Human Services Workers, and Rehiring Public Sector Staff. The Funds in this category also support the build of the public sector capacity, by providing funds for Effective Service Delivery and Administrative Needs.

Premium Pay (EC 4): Since the start of the COVID–19 public health emergency in January 2020, essential workers have put their physical wellbeing at risk to meet the daily needs of their communities and to provide care for others. Premium Pay is for eligible workers performing essential work during the COVID–19 public health emergency or to provide grants to third-party employers with eligible workers performing essential work.

Infrastructure – Water, Sewer, and Broadband (EC 5): Fiscal Recovery Funds provide funds to assist in meeting the critical need for investments and improvements to existing infrastructure in water, sewer, and broadband. The eligible use of funding under this category allows a broad range of necessary investments in projects that improve access to clean drinking water, improve wastewater and stormwater infrastructure systems, and provide access to high-quality broadband service.

Revenue Replacement (EC 6): Fiscal Recovery Funds may be used for the provision of government services to the extent of the reduction in revenue experienced due to the COVID–19 public health emergency. Reduction in revenue is measured relative to the revenue collected in the most recent full fiscal year prior to the emergency. Under the Interim Final Rule, recipients calculate revenue loss using data as of four

discrete points during the program: December 31, 2020, December 31, 2021, December 31, 2022, and December 31, 2023.

Eligible Administrative Expense (EC 7): The City procured the administrative services of a program consultant, which are subject matter experts in ARPA and Grant Management to help with the eligibility, management, weekly meetings, monitoring, site visits, community engagement, and reporting for the funds.

Emergency Relief from Natural Disasters (EC 8): Fiscal Recovery Funds under this category would provide emergency relief from natural disasters or the negative effects of natural disasters.

Surface Transportation Projects (EC 9): Fiscal Recovery Funds may be used for Surface Transportation projects where the recipient would supplement current surface transportation projects receiving Department of Transportation (DOT) funding, or fund surface transportation projects not currently receiving DOT funding, or to satisfy the non-federal share requirements for certain surface transportation projects or repaying a loan provided under the Transportation Infrastructure Finance and Innovation Act (TIFIA) program.

Title I Projects (EC 10): Fiscal Recovery Funds may be used to fund Title I projects. Title I of the Housing and Community Development Act of 1974 authorized the Secretary of Housing and Urban Development to make grants to States and Units of general local government to help finance Community Development Programs, this includes eligible activities under the Community Development Block Grant (CDBG) Program or Indian Community Development Block Grant Program (ICDBG).

The Department of Treasury issued the Final Rule on January 6, 2022. The Department of Treasury will continue updating the SLFRF Compliance and Reporting Guidance as the program evolves.

Guiding Objectives and the use of Fiscal Recovery Funds:

The City had initially proposed to distribute a majority of the funding ($113.7M) to revenue replacement for general services, with the remaining $23.9M earmarked for social services programming, community development, and infrastructure projects. In 2022, the City proposed to allocate funding across five (5) City Districts, the Mayor's Office, IT Department, Department of Housing and Community Development, Department of Human Services, Department of Parks and Recreation, which included site infrastructure improvements, social programs, and other eligible activities broken down by functional areas of critical need as listed below. Please note that these initial fund assignments have changed as the program progressed.

- Community Projects for All 5 Districts: $89,025,000
- Revenue loss: $23,214,417
- Housing: $14,500,000

- Human Services: $5,650,000
- Innovation and Technology: $3,250,000
- City Wide Parks Equipment and Site Improvements: $2,000,000

Status:

In Fiscal Year 2023-24, the City recommended a revised Recovery Plan, further modifying the District distribution proposed in 2022, reallocating funding to address the most immediate expenditure activities, with primary focus on public safety and other general services.

Per Sections 602(c)(1)(C) and 603(c)(1)(C) of the Social Security Act, SLFRF funds may be used "for the provision of government services to the extent of the reduction in revenue of such government due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year of the government prior to the emergency."

Key Highlights:

- All SLFRF Funds have been obligated.
- As of September 2026, over 99 percent of obligated funding has been expended.
- Out of a total of 49 eligible projects: thirty (30) have been completed, nineteen (19) are in progress to be completed by September 30 2026.
- Upon review, eighteen (18) capital projects had been determined eligible for ARPA funding under Negative Economic Impact and Infrastructure Category.
- All proposed Housing and Community Development projects have been reviewed for eligibility and are currently in progress.
- Several initial projects have been withdrawn and funding reprioritized.
- Further, $86,254,079 has been allocated as Revenue Loss, covering general services (Police, Fire, and other City Departments), expenditures for Fiscal Year 2020-21, Fiscal Year 2021-22, and Fiscal Year 2022-23. Of this amount, $3,164,000 was allocated for public safety equipment and solid waste service vehicles.
- As of June 30, 2026, the City received $1,000,000 of ARPA program income originating from the sale of four (4) homes completed and sold under the "New Construction Homeownership" project. The full amount will be restricted for the same purpose and will expand homeownership opportunities for low- to moderate-income individuals in the City of Miami.

As of September 2026, funding was allocated to be utilized as follows:

- Community Programs: *(Focused Community Projects across all five (5) Districts, inclusive of park improvements, roadway infrastructure, Homeless Functional Zero, mental health programs, crime*

prevention, workforce development, youth education, housing support service, affordable housing, community/cultural facility support, small business assistance): $29,657,947

- General Services, Public Safety, Solid Waste Vehicles and Equipment (Revenue loss): $86,254,079
- Premium Pay (*City workers performing essential work during the COVID-19 public health emergency)*: $920,174
- Housing and Community Development: $12,412,529
- Human Services and Other Supporting Services: $3,344,688
- Public Health Services: $950,000
- Broadband Infrastructure (*Public Wi-Fi*): $1,000,000
- Citywide Parks Equipment and Site Improvements: $500,000
- Program Administrative support: $2,600,000

In summary, as of September 2026, the City's usage of SLFRF funding is (by EC Category):

- Public Health (EC 1): $950,000
- Negative Economic Impacts (EC 2-EC 3): $42,915,164
- Premium Pay (EC 4): $920,174
- Infrastructure (EC 5): $4,000,000
- Revenue Replacement (EC6): $86,254,079
- Administrative (EC 7): $2,600,000

Per US Treasury Guidelines: All funds remain subject to statutory and regulatory requirements that they must be used for costs incurred by the City of Miami during the period that began on March 3, 2021, and ends on December 31, 2024, and that award funds for the financial obligations incurred by December 31, 2024 must be expended by December 31, 2026. Any funds not used must be returned to Treasury as part of the award closeout process pursuant to 2 C.F.R. 200.344(d).

Personnel Overview

Introduction

The FY 2026-27 Proposed Budget's Full-Time Equivalent (FTE) position count is 4,883. The Budget includes transfers, additions, or reductions of full-time personnel across departments and offices. This section provides details of each personnel change.

Summary

The total change in positions from the FY 2025-26 Adopted Budget to the FY 2026-27 Proposed Budget is a net gain of 61 positions. From October 1, 2025, through July 30, 2026, the number of FTE positions had a net increase of 61 positions, consisting of 64 additions, three eliminations, and 38 positions transferred between departments.

The FY 2026-27 Proposed Budget includes no transfers, additions, or reductions of positions.

Therefore, the FY 2026-27 Proposed Budget has a net increase of 61 positions from the FY 2025-26 Adopted Budget, consisting of three eliminations and 64 additions, both in FY 2025-26.

Agenda Coordination

The Budget for the Office of Agenda Coordination includes no transfers, additions, or reductions of positions.

Building

The Budget for the Building Department includes no transfers, additions, or reductions of positions.

Capital Improvements

The Budget for the Office of Capital Improvements includes no transfers, additions, or reductions of positions.

City Attorney

The Budget for the Office of the City Attorney includes no transfers, additions, or reductions of positions.

City Clerk

The Budget for the Office of the City Clerk includes no transfers, additions, or reductions of positions.

City Manager

The Budget for the Office of the City Manager includes a net increase of six positions resulting from transfers, additions, or reductions.

The Budget for the Department includes the transfer from the Department of Parks and Recreation of four filled positions (two Events Agent positions, one Laborer I position, and one Information Clerk position) and two vacant positions (one Cultural Center Manager position and one Information Clerk

position), which were approved through a mid-year budget amendment pursuant to Resolution No. R-26-0219, adopted by the City Commission on May 14, 2026.

Civil Service

The Budget for the Civil Service Board includes no transfers, additions, or reductions of positions.

Code Compliance

The Budget for the Department of Code Compliance includes a decrease of one position resulting from transfers, additions, or reductions.

The Budget for the Department includes the reduction of one filled Assistant Director position, which was eliminated in FY 2025-26 pursuant to the City Manager's Inter-Office Memorandum, Reorganization of the Department of Code Compliance, dated June 14, 2026.

Commissioners

The Budget for all Commission Offices includes an increase of four positions resulting from transfers, additions, or reductions.

The Budget for all Commission Offices includes the addition of one Director of Communications (Elected Official) position and one District Aide position. It also includes a correction of two vacant positions not listed in the previously adopted position count.

Communications

The Budget for the Office of Communications includes no transfers, additions, or reductions of positions.

Equal Opportunity and Diversity Programs

The Budget for the Office of Equal Opportunity and Diversity Programs includes no transfers, additions, or reductions of positions.

Economic Innovation and Development

The Budget for the Department of Economic Innovation and Development includes no transfers, additions, or reductions of positions.

Finance

The Budget for the Finance Department includes no transfers, additions, or reductions of positions.

Fire-Rescue

The Budget for the Department of Fire-Rescue includes an increase of 18 positions resulting from transfers, additions, or reductions.

Personnel Overview

The Budget for the Department includes the addition of 18 sworn Firefighter positions, which was authorized by Resolution R-25-0432, adopted by the City Commission on October 9, 2025.

General Services Administration (GSA)

The Budget for the General Services Administration includes an increase of 32 positions resulting from transfers, additions, or reductions.

The Budget for the Department includes a transfer from the Department of Real Estate and Asset Management of 32 filled positions (15 Marinas Aide positions, 10 Marinas Facility Attendant positions, one Marinas Manager position, two Marinas Manager, Assistant positions, and four Marinas Supervisor positions), which were approved through a mid-year budget amendment pursuant to Resolution No. R-26-0219, adopted by the City Commission on May 14, 2026.

The Budget for the Department also includes the reduction of one vacant Maintenance Mechanic position and the addition of one Assistant Director position, which were approved in FY 2025-26 pursuant to the GSA Director's Inter-Office Memorandum, Request for Approval for GSA Restructuring, dated May 8, 2026, and approved by the City Manager.

Grants Administration

The Budget for the Grants Administration includes no transfers, additions, or reductions of positions.

Housing and Community Development

The Budget for the Department of Housing and Community Development includes no transfers, additions, or reductions of positions.

Human Resources

The Budget for the Department of Human Resources includes no transfers, additions, or reductions of positions.

Human Services

The Budget for the Department of Human Services includes a net increase of one position resulting from transfers, additions, or reductions.

The Budget for the Department includes the elimination of one vacant Net Administrator position and the addition of two Early Childhood Educator positions, which were approved through a mid-year budget amendment pursuant to Resolution No. R-26-0219, adopted by the City Commission on May 14, 2026.

Independent Inspector General

The Office of the Independent Inspector General includes an increase of 15 positions resulting from transfers, additions, or reductions.

Personnel Overview

The Budget for the Department includes the addition of one Assistant to the Inspector General position, one Office of Inspector General (OIG) Administrative Aide position, one OIG Audit Supervisor position, one OIG Contract Oversight Specialist position, one OIG Contract Oversight Supervisor position, one OIG General Counsel/Deputy Inspector General position, one OIG Information Systems Auditor position, one OIG Intake Specialist position, one OIG Investigative Analyst position, one OIG Legal Counsel position, one OIG Senior Special Agent position, one OIG Senior Staff Auditor position, one OIG Special Agent position, one OIG Staff Auditor position, one OIG Supervisory Special Agent position, which were approved through a mid-year budget amendment pursuant to Resolution No. R-26-0219, adopted by the City Commission on May 14, 2026.

Innovation and Technology

The Budget for the Department of Innovation and Technology includes no transfers, additions, or reductions of positions.

Management and Budget

The Budget for the Office of Management and Budget includes no transfers, additions, or reductions of positions.

Mayor

The Budget for the Office of the Mayor includes no transfers, additions, or reductions of positions.

Parks and Recreation

The Budget for the Department of Parks and Recreation includes a decrease of six positions resulting from transfers, additions, or reductions.

The Budget for the Department includes a transfer to the Office of the City Manager of four filled positions (two Events Agent positions, one Laborer I position, and one Information Clerk position) and two vacant positions (one Cultural Center Manager position and one Information Clerk position), which were approved through a mid-year budget amendment pursuant to Resolution No. R-26-0219, adopted by the City Commission on May 14, 2026.

Planning

The Budget for the Planning Department includes no transfers, additions, or reductions of positions.

Police

The Budget for the Police Department includes a net increase of 24 positions resulting from transfers, additions, or reductions of positions.

The Budget for the Department includes the addition of 24 sworn Police Officer positions, which was approved by Resolution R-26-0019, adopted by the City Commission on January 12, 2026.

Personnel Overview

The Budget for the Department also includes the elimination of three vacant positions (one Admin Aide I position, one Admin Aide II position, and one Clerk I position) and the addition of three new positions (one Latent Print Examiner position, one Police Communications Records Custodian position, and one Victims Advocate position), which was authorized by Resolution R-26-0088, adopted by the City Commission on February 26, 2026.

Procurement

The Budget for the Department of Procurement includes no transfers, additions, or reductions of positions.

Real Estate and Asset Management

The Budget for the Department of Real Estate and Asset Management includes a decrease of 32 positions resulting from transfers, additions, or reductions.

The Budget for the Department includes a transfer to the Department of General Services Administration of 32 filled positions (15 Marinas Aide positions, 10 Marinas Facility Attendant positions, one Marinas Manager position, two Marinas Manager, Assistant positions, and four Marinas Supervisor positions), which were approved through a mid-year budget amendment pursuant to Resolution No. R-26-0219, adopted by the City Commission on May 14, 2026.

Resilience and Public Works

The Budget for the Department of Resilience and Public Works includes no transfers, additions, or reductions of positions.

Resilience and Sustainability

The Budget for the Office of Resilience and Sustainability includes no transfers, additions, or reductions of positions.

Risk Management

The Budget for the Department of Risk Management includes no transfers, additions, or reductions of positions.

Solid Waste

The Budget for the Department of Solid Waste includes no transfers, additions, or reductions of positions.

Zoning

The Budget for the Office of Zoning includes no transfers, additions, or reductions of positions.

Non-Departmental Accounts

The Budget for the Non-Departmental Accounts includes no transfers, additions, or reductions of positions.

FY 2025-26 Position Summary Schedule

	FY 2025-26 Changes					FY 2026-27 Changes					
City of Miami Departments, Offices, and Boards	**Adopted Budget FY 2025-26 September 25, 2025**	**Inter_ departmental Transfer**	**Additions**	**Reductions**	**Amended Budget FY 2025-26**	**Inter_ departmental Transfer**	**Additions**	**Reductions**	**Proposed Budget FY 2026-27 July 2025**	**Net Change + / (-) FY 2026-27**	**% Growth + / (-) FY 2026-27**
Mayor	**20**				20				20	0.0	0.0
Commissioners	**89**		4		93				93	4.0	4.5
City Manager	**13**	6			19				19	6.0	46.2
Agenda Coordination	**3**				3				3	0.0	0.0
Building	**245**				245				245	0.0	0.0
Capital Improvements	**29**				29				29	0.0	0.0
City Attorney	**70**				70				70	0.0	0.0
City Clerk	**12**				12				12	0.0	0.0
Civil Services	**3**				3				3	0.0	0.0
Code Compliance	**79**			-1	78				78	-1.0	-1.3
Communications	**11**				11				11	0.0	0.0
Equal Opportunity and Diversity	**3**				3				3	0.0	0.0
Economic Innovation and Development	**6**				6				6	0.0	0.0
Finance	**68**				68				68	0.0	0.0
Fire-Rescue	**975**		18		993				993	18.0	1.8
General Services Administration	**141**	32	1	-1	173				173	32.0	22.7
Grants Administration	**9**				9				9	0.0	0.0
Housing and Community Development	**38**				38				38	0.0	0.0
Human Resources	**40**				40				40	0.0	0.0
Human Services	**69**		2	-1	70				70	1.0	1.4
Independent Inspector General	**1**		15		16				16	15.0	1500.0
Innovation and Technology	**82**				82				82	0.0	0.0
Management and Budget	**23**				23				23	0.0	0.0
Parks and Recreation	**290**	-6			284				284	-6.0	-2.1
Planning	**48**				48				48	0.0	0.0
Police	**1878**		24		1,902				1,902	24.0	1.3
Procurement	**20**				20				20	0.0	0.0
Real Estate and Asset Management	**56**	-32			24				24	-32.0	-57.1
Resilience and Public Works	**180**				180				180	0.0	0.0
Resilience and Sustainability	**6**				6				6	0.0	0.0
Risk Management	**25**				25				25	0.0	0.0
Solid Waste	**254**				254				254	0.0	0.0
Zoning	**32**				32				32	0.0	0.0
Non-Departmental Accounts	**4**				4				4	0.0	0.0
TOTAL	**4822**	**0**	**64**	**-3**	4,883	**0**	**0**	**0**	4,883	61.0	1.3

Collective Bargaining Overview

The City of Miami has four Collective Bargaining Units (CBUs) as governed by Florida Statute 447.01 and has non-bargaining employees. The CBUs are:

- Miami General Employees American Federation of State, County, and Municipal Employees Local 1907, AFL-CIO (AFSCME 1907)
- Florida Public Employees Council 79, American Federation of State, County, and Municipal Employees, AFL-CIO, Local 871 (AFSCME 871)
- Fraternal Order of Police, Walter E. Headley, Jr., Miami Lodge No. 20 (FOP)
- International Association of Fire Fighters, AFL-CIO Local 587 (IAFF)

The AFSCME 1907 covers all non-sworn employees in the administrative, financial, and service occupations of the City. As of May 15, 2026, the AFSCME 1907 covers a total of 1,955 positions and has an estimated annual payroll that includes other pay items of $186.591 million. The current collective bargaining agreement expires on September 30, 2026.

The AFSCME 871 covers all sanitation occupations. As of May 15, 2026, the AFSCME 871 covers a total of 198 positions and has an estimated annual payroll that includes other pay items of $13.457 million. The current collective bargaining agreement expires on September 30, 2026.

The FOP covers all sworn, non-executive Police occupations, including Detention Officers. As of May 15, 2026, the FOP covers a total of 1,447 positions and has an estimated annual payroll that includes other pay items of $164.747 million. The current collective bargaining agreement expires on September 30, 2026.

The IAFF covers all sworn, non-executive Fire-Rescue occupations. As of May 15, 2026, the IAFF covers a total of 860 positions and an estimated annual payroll that includes other pay items of $109.901 million. The current collective bargaining agreement expires on September 30, 2026.

The Non-Bargaining Unit consists of all other full-time occupations that are not part of a Collective Bargaining Unit. As of May 15, 2026, there are a total of 423 positions with an estimated annual payroll of $69.336 million.

Resilience Overview

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DEPARTMENT BUDGETS:
GENERAL GOVERNMENT

- Mayor
- Commissioners
- City Manager
- Agenda Coordination
- City Attorney
- City Clerk
- Civil Service Board
- Code Compliance
- Communications
- Economic Innovation and Development
- Equal Opportunity and Diversity Programs
- Finance
- Grants Administration
- Human Resources
- Human Services
- Independent Inspector General
- Innovation and Technology
- Management and Budget
- Procurement
- Resilience and Sustainability

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Mayor

Department Head: Eileen T. Higgins
Phone: (305) 250-5300
Mayor Eileen Higgins - Miami

Description

Under the City of Miami's Mayor-Commission form of government, the Mayor, who serves as the City's Chief Executive Officer, works collaboratively with the City Commission, City Administration, residents, leaders from the public and private sectors, and other elected officials to establish the City's policy direction. The Mayor also maintains relationships with local, state, and federal governments to promote intergovernmental cooperation and serves as the official head of the City. The Mayor is elected at-large on a citywide basis to serve a four-year term. The next election for the Office of the Mayor is scheduled for November 2029.

The Mayor appoints the City Manager, who serves as the City's Chief Administrative Officer. During a public danger or emergency, the Mayor may declare a state of emergency and, with the consent of the City Commission, assume command of the Police Department.

The Mayor serves as the presiding officer of the City Commission and may designate a Chairperson from among the members of the Commission. The Mayor has the authority to veto any legislative, quasi-judicial, zoning, master plan, or land use action adopted by the City Commission, including the budget in its entirety or any individual component thereof.

The Mayor also prepares and delivers the annual State of the City address and is responsible for preparing and presenting the Proposed Budget.

Mayor

Office of the Mayor

Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE MAYOR Provides executive leadership and policy direction for the City; works collaboratively with the City Commission, City Administration, residents, community stakeholders, and governmental partners to advance strategic priorities; represents the City in intergovernmental and community affairs; promotes initiatives that enhance the quality of life for residents, businesses, and visitors; and oversees the daily operations and activities of the Mayor's Office.	21	20	20
TOTAL FULL-TIME POSITIONS	**21**	**20**	**20**

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	2,238,540	2,442,847	2,655,836	3,019,000	3,308,000
Operating Expense	682,935	814,043	1,100,970	1,119,000	1,480,000
Capital Outlay	32,862	0	0	0	0
Non-Operating Expenses	188,256	782,485	1,092,679	0	0
Transfers - OUT	20,000	20,000	20,000	0	0
	3,162,593	**4,059,374**	**4,869,485**	**4,138,000**	**4,788,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	2,774,638	3,160,148	3,593,849	3,613,000	4,071,000
Departmental Improvement Initiative	387,955	899,226	821,749	525,000	717,000
Miami For Everyone Program	0	0	453,888	0	0
	3,162,593	**4,059,374**	**4,869,485**	**4,138,000**	**4,788,000**

Mayor

Budget Highlights for FY 2026-27

The FY 2026-27 Proposed Budget totals $4.788 million, representing an increase of $650,000 over the FY 2025-26 Adopted Budget of $4.138 million. The increase consists of $289,000 in Personnel and $361,000 in Operating Expenses and is attributable to the following:

Personnel

There is an increase of $104,000 (GF) in Personnel due to an average five percent salary increase for all non-bargaining employees, consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026.

The FICA and Fringe Benefit Line items increase by $62,000 (GF), primarily due to the associated payroll taxes.

The Retirement Contributions, Life and Health Insurance, and Workers' Compensation line items increase by a combined $102,000 (GF), reflecting the associated cost allocation benefit costs.

Operating

The Insurance - Vehicle Liability line item increases by $3,000 (GF) to reflect higher vehicle liability insurance premiums.

The Other Current Charges and Obligations line item in the Special Revenue Fund reflects an additional $192,000 (SR) due to the utilization of fund balance (unspent carryover funds from the FY 2025-26 Adopted Budget), including $168,000 for Discretionary funds and $24,000 for Anti-Poverty initiatives.

The Other Current Charges and Obligations line item reflects an increase of $165,000 (GF) due to the transfer of funds from Other Salaries and Wages related to the elimination of the Part-Time Year-Round positions line item.

Mayor

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
511000 - Executive Salaries	97,000	0	97,000	97,000	0	97,000
512000 - Regular Salaries and Wages	1,890,000	0	1,890,000	2,181,000	0	2,181,000
513010 - Other Salaries and Wages -Part Time Year Year Round	165,000	0	165,000	0	0	0
516000 - Fringe Benefits	48,000	0	48,000	106,000	0	106,000
521000 - Fica Taxes	168,000	0	168,000	172,000	0	172,000
522000 - Retirement Contributions	321,000	0	321,000	345,000	0	345,000
523000 - Life and Health Insurance	330,000	0	330,000	407,000	0	407,000
Personnel	**3,019,000**	**0**	**3,019,000**	**3,308,000**	**0**	**3,308,000**
Operating Expense						
524000 - Workers' Compensation	14,000	0	14,000	15,000	0	15,000
545011 - Insurance - Vehicle Liability	28,000	0	28,000	31,000	0	31,000
546001 - IT-Repair and Maintenance Services	80,000	0	80,000	80,000	0	80,000
548000 - Promotional Activities	70,000	0	70,000	70,000	0	70,000
549000 - Other Current Charges and Obligations	402,000	525,000	927,000	567,000	717,000	1,284,000
Operating Expense	**594,000**	**525,000**	**1,119,000**	**763,000**	**717,000**	**1,480,000**
Total Expense	**3,613,000**	**525,000**	**4,138,000**	**4,071,000**	**717,000**	**4,788,000**

Commissioners

www.miami.gov/My-Government/Departments/Commissioner-District-Offices/Commissioner-District-Offices

Description

The City Commission consists of five elected officials who are qualified voters and residents of the City's five commission districts. Commissioners serve four-year terms, with elections held every four years on the first Tuesday after the first Monday in November of odd-numbered years. The next election for Districts 3 and 5 is scheduled for November 2029, while the next election for Districts 1, 2, and 4 is scheduled for November 2026.

The City Commission serves as the City's governing body and is responsible for adopting ordinances and establishing regulations. The City Commission elects the City Clerk, City Attorney, and Independent Inspector General, and approves the Mayor's appointment of the City Manager. In addition, the City Commission may create new departments or abolish existing departments and may override a mayoral veto by a four-fifths vote of the commissioners present.

The Chairperson of the City Commission is designated by the Mayor from among the members of the Commission. Regular meetings of the City Commission are held on the second and fourth Thursdays of each month, except during the months of August, November, and December, and all meetings are open to the public.

In the event of the Mayor's temporary absence or disability, the City Commission may designate an individual to serve as Mayor by a four-fifths vote of the commissioners then in office.

Commissioners

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	6,675,176	7,555,227	8,461,608	10,396,000	11,341,000
Operating Expense	3,373,920	3,748,632	4,757,422	14,633,000	9,393,000
Capital Outlay	96,783	130,390	94,918	0	0
Non-Operating Expenses	1,784,535	3,124,240	15,199,811	0	0
Transfers - OUT	98,764	163,558	13,399,371	0	0
	12,029,177	**14,722,047**	**41,913,130**	**25,029,000**	**20,734,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	8,225,576	8,895,421	10,075,747	13,967,000	13,781,000
Public Benefits Fund	0	0	12,706,371	0	0
American Rescue Plan Act SRF	628,500	250,000	0	0	0
Police Services	0	0	5,316	0	0
Departmental Improvement Initiative	2,714,603	3,220,148	5,659,206	11,062,000	6,953,000
Miami For Everyone Program	460,498	2,356,477	13,466,490	0	0
	12,029,177	**14,722,047**	**41,913,130**	**25,029,000**	**20,734,000**

Budget Highlights for FY 2026-27

The Budget includes the following considerations:

There are 93 full-time positions in all District offices combined; this includes the five Commissioners.

The increase in Regular Salaries and Wages is due in part to an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026, not including the City Commissioners' $380,000 (GF). This amounts to $76,000 for each office budget.

Each City Commission Office has a General Fund Office Budget of $1.075 million. The Commission Chairperson's budget is $200,000 (GF). This totals $5.575 million (GF) for all five Commission districts and the Chairperson.

The allocation of $1.000 million to each Commission District to cover personnel and operating costs at their respective District Offices will remain the same as in the previous fiscal year.

The contribution from the General Fund to each District's Special Revenue Fund for Festivals and Special Events is $75,000. The total allocation to all Commissioners is (SR $375,000).

The total contribution from the General Fund to the Special Revenue Fund for the Citywide Anti-Poverty Initiative is $2.700 million, the same as the previous fiscal year Adopted Budget.

Commissioners

The City Commission's portion of the Anti-Poverty Initiative funding is $2.250 million and is allocated based on the percentage of citywide poverty in each Commission district.

District 1 is allocated approximately 23.7 percent of the Anti-Poverty Initiative funds ($534,000).

District 2 is allocated approximately 10.1 percent of the Anti-Poverty Initiative funds ($228,000).

District 3 is allocated approximately 20.5 percent of the Anti-Poverty Initiative funds ($461,000).

District 4 is allocated approximately 21.2 percent of the Anti-Poverty Initiative funds ($477,000).

District 5 is allocated approximately 24.5 percent of the Anti-Poverty Initiative funds ($550,000).

Commissioners

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
511000 - Executive Salaries	291,000	0	291,000	290,000	0	290,000
512000 - Regular Salaries and Wages	6,454,000	0	6,454,000	7,282,000	0	7,282,000
513010 - Other Salaries and Wages -Part Time Year Year Round	82,000	0	82,000	82,000	0	82,000
516000 - Fringe Benefits	258,000	0	258,000	262,000	0	262,000
521000 - Fica Taxes	542,000	0	542,000	582,000	0	582,000
522000 - Retirement Contributions	1,198,000	0	1,198,000	1,264,000	0	1,264,000
523000 - Life and Health Insurance	1,571,000	0	1,571,000	1,579,000	0	1,579,000
Personnel	**10,396,000**	**0**	**10,396,000**	**11,341,000**	**0**	**11,341,000**
Operating Expense						
524000 - Workers' Compensation	61,000	0	61,000	51,000	0	51,000
546001 - IT-Repair and Maintenance Services	312,000	0	312,000	312,000	0	312,000
549000 - Other Current Charges and Obligations	3,198,000	11,062,000	14,260,000	2,077,000	6,953,000	9,030,000
Operating Expense	**3,571,000**	**11,062,000**	**14,633,000**	**2,440,000**	**6,953,000**	**9,393,000**
Total Expense	**13,967,000**	**11,062,000**	**25,029,000**	**13,781,000**	**6,953,000**	**20,734,000**

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Commissioners
General Fund Operating Budgets

	District 1	District 2	District 3	District 4	District 5	Commission Chair	Total Commissioners
511000 - Executive Salaries	58,000	58,000	58,000	58,000	58,000	0	290,000
512000 - Regular Salaries and Wages	1,394,000	1,406,000	1,561,000	1,586,000	1,335,000	0	7,282,000
513010 - Other Salaries and Wages -Part Time Year Year Round	0	0	82,000	0	0	0	82,000
516000 - Fringe Benefits	54,000	53,000	46,000	51,000	58,000	0	262,000
521000 - Fica Taxes	112,000	113,000	124,000	127,000	106,000	0	582,000
Personnel	**1,618,000**	**1,630,000**	**1,871,000**	**1,822,000**	**1,557,000**	**0**	**8,498,000**
549000 - Other Current Charges and Obligations	457,000	445,000	204,000	253,000	518,000	200,000	2,077,000
Operating	**457,000**	**445,000**	**204,000**	**253,000**	**518,000**	**200,000**	**2,077,000**
Total	**2,075,000**	**2,075,000**	**2,075,000**	**2,075,000**	**2,075,000**	**200,000**	**10,575,000**
522000 - Retirement Contributions	131,000	272,000	287,000	373,000	201,000	0	1,264,000
523000 - Life and Health Insurance	178,000	255,000	382,000	382,000	382,000	0	1,579,000
524000 - Workers' Compensation	9,000	10,000	11,000	12,000	9,000	0	51,000
546001 - IT-Repair and Maintenance Services	59,000	62,000	62,000	63,000	66,000	0	312,000
Cost Accounting	**377,000**	**599,000**	**742,000**	**830,000**	**658,000**	**0**	**3,206,000**
Total & Cost Accounting	**2,452,000**	**2,674,000**	**2,817,000**	**2,905,000**	**2,733,000**	**200,000**	**13,781,000**

City Manager

Department Head: James Reyes
City Manager James Reyes - Miami

Phone: (305) 250-5400

Mission Statement

To efficiently serve the community and continuously enhance the quality of life in the City of Miami.

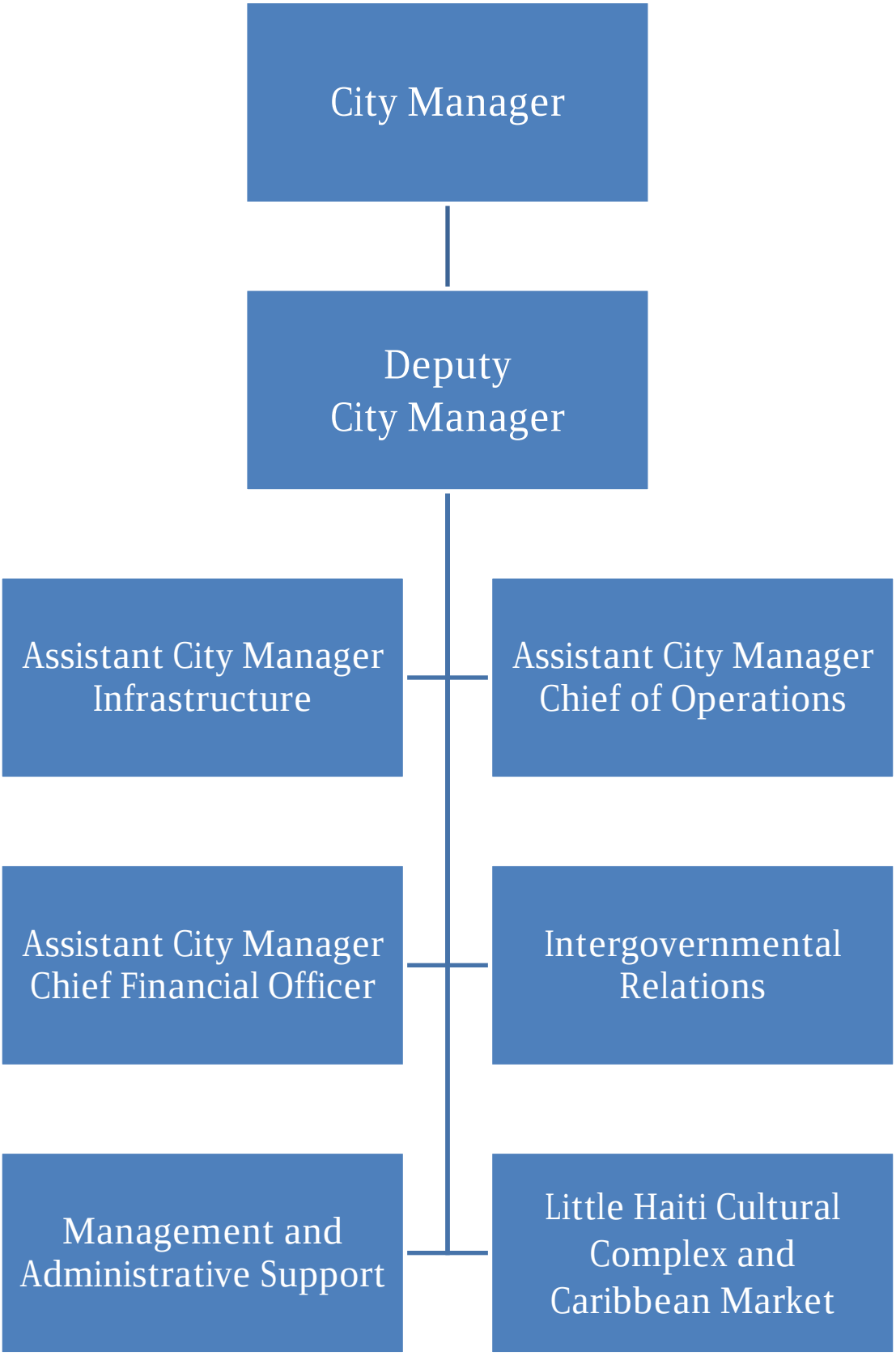
Description

The City Manager is the Chief Administrative Officer responsible for implementing and enforcing the policies, directives, and legislation adopted by the City Commission. The City Manager also assists in planning for the development of the city, oversees the budget preparation, and supervises the City's daily operations.

To execute the above functions, one Deputy City Manager, three Assistant City Managers, and associated staff provide support to the City Manager in the areas of infrastructure, operations, and finance.

Stakeholders include Elected Officials, City employees, residents, businesses, and visitors to the City of Miami.

City Manager



City Manager

Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
CITY AND DEPUTY MANAGER Implements and enforces the policies, directives, and legislation adopted by the City Commission; oversees the daily operations of the City; promotes the health, safety, and welfare of residents, businesses, and visitors to the City of Miami; oversees the Offices of Agenda Coordination, Communications, Equal Opportunity and Diversity Programs, and the Departments of Fire-Rescue, Human Resources, and Police.	2	2	2
ASSISTANT CITY MANAGER – CHIEF OF INFRASTRUCTURE Assists the City and Deputy Manager by planning, directing, reviewing, and overseeing the infrastructure areas, which include the Departments of Building, Capital Improvements, Planning, Public Works, Zoning, and Resilience and Sustainability.	1	1	1
ASSISTANT CITY MANAGER – CHIEF OF OPERATIONS Assists the City and Deputy Manager by planning, directing, reviewing, and overseeing the operational areas, which include the Departments of Code Compliance, General Services Administration, Human Services, Innovation and Technology, Parks and Recreation, and Solid Waste.	1	1	1
ASSISTANT CITY MANAGER – CHIEF FINANCIAL OFFICER Assists the City and Deputy Manager by planning, directing, reviewing, and overseeing the finance and administrative areas, which include the Departments of Finance, Grants Administration, Housing and Community Development, Management and Budget, Procurement, Real Estate and Asset Management, and Risk Management.	1	1	1
OFFICE OF INTERGOVERNMENTAL RELATIONS Interacts with other government agencies.	1	1	1
MANAGEMENT AND ADMINISTRATIVE SUPPORT Provides technical, administrative, and clerical support for the office.	6	7	7
LITTLE HAITI CULTURAL COMPLEX AND CARIBBEAN MARKET Facilitates programs and extraordinary events that promote, highlight, and support Afro-Caribbean culture in South Florida for participants of all ages.	0	0	6
TOTAL FULL-TIME POSITIONS	**12**	**13**	**19**

City Manager

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	2,712,608	4,213,084	4,335,313	3,843,000	5,196,000
Operating Expense	598,376	756,694	253,508	344,000	960,000
Non-Operating Expenses	2,972,973	1,713,369	858,052	42,000	42,000
	6,283,956	**6,683,147**	**5,446,873**	**4,229,000**	**6,198,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	3,335,674	4,551,759	4,643,697	4,183,000	6,152,000
American Rescue Plan Act SRF	2,903,580	2,118,491	803,176	0	0
Departmental Improvement Initiative	41,918	12,897	0	46,000	46,000
Emergency Funds	2,785	0	0	0	0
	6,283,956	**6,683,147**	**5,446,873**	**4,229,000**	**6,198,000**

Budget Highlights for FY 2026-27

The Budget includes the following addition:

As approved in the FY 2025-26 Mid-Year Amendment, the Budget includes the transfer of the Little Haiti Cultural Center and the Caribbean Market functions, personnel, and associated funding from the Parks and Recreation Department to the City Manager's Office. Personnel and funding are reflected in the Parks and Recreation Department in FY 2025–26 and in the City Manager's Office in FY 2026–27, comprising six positions (GF $845,000) and operating costs of (GF $671,000).

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $45,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, including the City Manager, which expires September 30, 2026 (GF $125,000).

City Manager

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	2,897,000	0	2,897,000	3,630,000	0	3,630,000
513010 - Other Salaries and Wages -Part Time Year Year Round	0	0	0	203,000	0	203,000
514000 - Overtime	0	0	0	50,000	0	50,000
515000 - Special Pay	0	0	0	32,000	0	32,000
516000 - Fringe Benefits	65,000	0	65,000	71,000	0	71,000
521000 - Fica Taxes	175,000	0	175,000	228,000	0	228,000
522000 - Retirement Contributions	440,000	0	440,000	664,000	0	664,000
523000 - Life and Health Insurance	266,000	0	266,000	318,000	0	318,000
Personnel	**3,843,000**	**0**	**3,843,000**	**5,196,000**	**0**	**5,196,000**
Operating Expense						
524000 - Workers' Compensation	41,000	0	41,000	41,000	0	41,000
531000 - Professional Services	10,000	0	10,000	65,000	0	65,000
534000 - Other Contractual Services	17,000	0	17,000	326,000	0	326,000
540000 - Travel and Per Diem	25,000	0	25,000	25,000	0	25,000
541100 - Postage	1,000	0	1,000	3,000	0	3,000
543020 - Utilities Electricity	0	0	0	72,000	0	72,000
544000 - Rentals and Leases	4,000	0	4,000	10,000	0	10,000
545013 - Insurance - General Liability	82,000	0	82,000	27,000	0	27,000
546000 - Repair and Maintenance Services	0	0	0	184,000	0	184,000
546001 - IT-Repair and Maintenance Services	65,000	0	65,000	65,000	0	65,000
547000 - Printing and Binding	0	0	0	2,000	0	2,000
548000 - Promotional Activities	0	4,000	4,000	0	4,000	4,000
548100 - Advertising and Related Costs	0	0	0	10,000	0	10,000
549000 - Other Current Charges and Obligations	20,000	0	20,000	20,000	0	20,000
551000 - Office Supplies	51,000	0	51,000	58,000	0	58,000
552000 - Operating Supplies	14,000	0	14,000	35,000	0	35,000
552010 - Motor Fuel	5,000	0	5,000	5,000	0	5,000
552200 - Clothing/Uniform Supplies	2,000	0	2,000	4,000	0	4,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	3,000	0	3,000	4,000	0	4,000
Operating Expense	**340,000**	**4,000**	**344,000**	**956,000**	**4,000**	**960,000**
Non-Operating Expense						
896000 - Budget Reserve	0	42,000	42,000	0	42,000	42,000
Non-Operating Expenses	**0**	**42,000**	**42,000**	**0**	**42,000**	**42,000**
Total Expense	**4,183,000**	**46,000**	**4,229,000**	**6,152,000**	**46,000**	**6,198,000**

Agenda Coordination

Department Head: Miriam M. Santana Email: AgendaOffice-DL@miamigov.com
www.miamigov.com/Government/Commission-Agendas

Mission Statement

The mission of the Office of Agenda Coordination is to efficiently and effectively oversee and coordinate the preparation of the City Commission agendas as established by the Code of the City of Miami.

Description

The Office of Agenda Coordination is responsible for overseeing the preparation of the City Commission agenda. This Office ensures that the agenda is available at least five full business days prior to the scheduled City Commission meeting in both paper and digital formats. Agenda packets provide the City's decision-making body and the public at large the opportunity to review proposed legislative matters and supporting documents.

Contributing to the Administration's Priority of *Quality of Life*, the Office of Agenda Coordination, at the direction of the City Manager, sets the deadlines for placement of items and ensures communication throughout the process between all respective parties. Additionally, this Office is responsible for providing guidance and assistance to both internal and external customers with the placement of agenda items. Through the use of the IQM2 legislative system, this Office is able to generate and make the City Commission agenda available to the public at large.

Stakeholders include Elected Officials, residents, businesses, City administration, and departments, as well as visitors to the City of Miami.

Agenda Coordination

Office of Agenda Coordination

Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
AGENDA COORDINATION Establishes, directs, and ensures a policy of achieving the delivery of the agenda in a timely manner; performs administrative and clerical duties to support the preparation and delivery of the agenda.	3	3	3
TOTAL FULL-TIME POSITIONS	**3**	**3**	**3**

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	348,479	395,646	479,850	512,000	450,000
Operating Expense	16,009	16,540	18,477	20,000	20,000
	364,487	**412,186**	**498,327**	**532,000**	**470,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	364,487	412,186	498,327	532,000	470,000
	364,487	**412,186**	**498,327**	**532,000**	**470,000**

Budget Highlights for FY 2026-27

The Budget includes the following consideration:

Regular Salaries and Wages includes normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $3,000); as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $3,000).

Agenda Coordination

Accomplishments FY 2025-26

Distributed City Commission agendas electronically to City staff and residents, ensured timely publication on the City's website, and coordinated the availability of hard-copy agendas as needed.

Developed and implemented a streamlined process enabling departments to independently update directives within the system.

Created and processed all City Commission agenda items during the second quarter within two business days of receipt, and published and distributed all City Commission agendas within five business days of each City Commission meeting, maintaining compliance with established deadlines and ensuring timely access for City staff, elected officials, and the public.

Strategies FY 2026-27

Continue to electronically notify City staff and residents on upcoming City Commission meeting agendas.

Continue to track and monitor the progress of City Commission directives that are assigned to various departments.

Continue to track the amount of time it takes between receiving an agenda item from a department or an Elected Official and when it begins to route for approvals.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
2. Resilience	2.2.3 Improve internal capacity, coordination and communications City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) To ensure distribution of the City Commission agenda packets five full business days prior to the scheduled City Commission meeting and release the draft agenda at least five calendar days prior to the distribution of the final agenda.				
Regular items prepared and distributed (number)	1,027	963	950	980
Planning and Zoning items distributed (number)	253	187	206	228
Substitutions distributed (number)	34	54	60	35
Agenda was published five business days prior to Commission meeting (percent)	96	97	100	95
Agenda Items received and entered into IQM2 (percent)	100	100	100	100
GOAL(S) To deliver high-quality customer service and improve operational efficiency.				
City Commission directives completed/closed out (number)	57	31	120	39

Source: ClearPoint Strategy Management Reporting Software

Office of Agenda Coordination

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	312,000	0	312,000	298,000	0	298,000
516000 - Fringe Benefits	5,000	0	5,000	5,000	0	5,000
521000 - Fica Taxes	24,000	0	24,000	28,000	0	28,000
522000 - Retirement Contributions	95,000	0	95,000	68,000	0	68,000
523000 - Life and Health Insurance	76,000	0	76,000	51,000	0	51,000
Personnel	**512,000**	**0**	**512,000**	**450,000**	**0**	**450,000**
Operating Expense						
524000 - Workers' Compensation	7,000	0	7,000	7,000	0	7,000
546001 - IT-Repair and Maintenance Services	10,000	0	10,000	10,000	0	10,000
551000 - Office Supplies	3,000	0	3,000	3,000	0	3,000
Operating Expense	**20,000**	**0**	**20,000**	**20,000**	**0**	**20,000**
Total Expense	**532,000**	**0**	**532,000**	**470,000**	**0**	**470,000**

City Attorney

Department Head: George K. Wysong III, City Attorney Phone: (305) 416-1800
Office of the City Attorney - Miami

Mission Statement

To ethically and zealously provide the highest quality legal services to the City of Miami officers and departments in matters relating to their official duties, in a timely, efficient, and cost-effective manner.

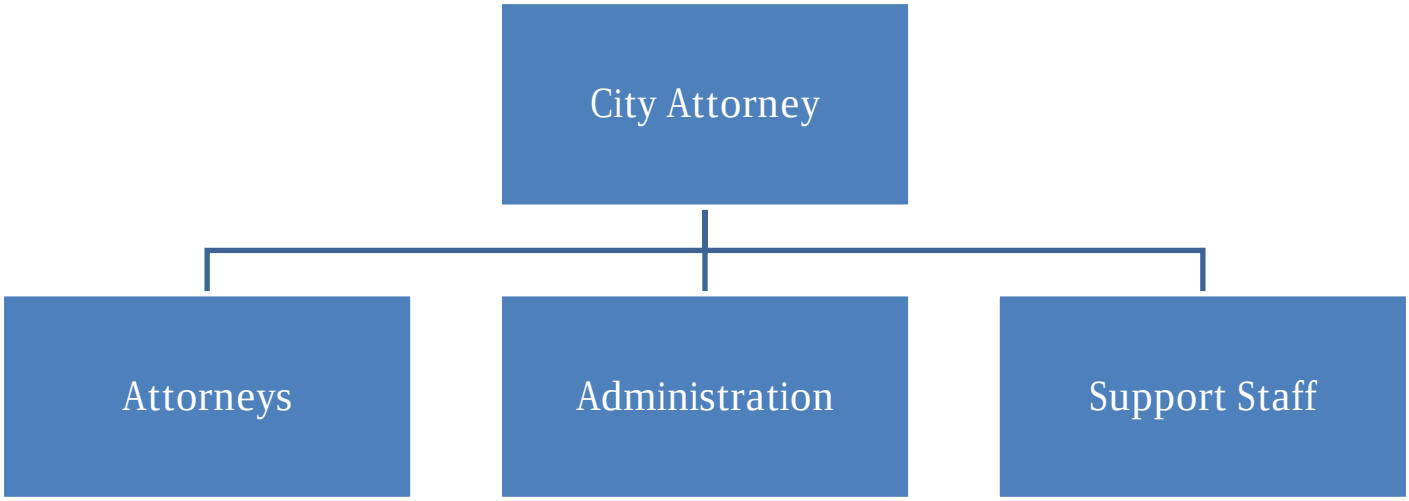
Description

The Office of the City Attorney (OCA) provides legal counsel to the City of Miami's Elected Officials and Administration. The City Attorney is the Charter Officer of the City responsible for all legal matters related to the City's municipal government and corporate affairs. The Office of the City Attorney is responsible for the prosecution and defense of all lawsuits brought by or against the City.

Contributing to the Administration's Priority of *Quality of Life*, the Office of the City Attorney performs all legal services essential to support the operations and functions of all City departments; handles all commercial and financial legal transactions; prepares all contracts, bonds, and legal instruments; and represents the City, its officers, and employees in all litigation. Additionally, the staff drafts and reviews all ordinances and resolutions enacted by the City Commission. The City Attorney issues written legal opinions to inform, advise, and update the City Commission and the Administration on federal, state, and local laws impacting the conduct of municipal affairs.

Stakeholders include Elected Officials, the Administration, City departments, residents, and approximately 44 City authorities, boards, and committees.

City Attorney



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
CITY ATTORNEY Directs, coordinates, and administers all legal matters concerning the City of Miami; handles all legal issues concerning City government; provides legal advice and direction to the Mayor, City Commission, City Manager, and department heads.	1	1	1
ATTORNEYS Assists the City Attorney by overseeing and administering all legal matters concerning the City of Miami; represents the City in court and before quasi-judicial or administrative agencies of government; performs other legal or administrative duties designated by local laws and the City Charter; serves as the City of Miami's Public Records Coordinator.	36	36	36
ADMINISTRATION Performs diversified managerial duties; develops, implements, and manages the office budget; implements and enforces office policies and procedures; provides personnel training; processes payroll; provides budget, finance, and procurement services; provides information technology systems support; administers the ProLaw database, coordinates upgrades of personal computers and computer systems; coordinates the City's legislative process with all departments within the City of Miami's organization.	5	5	5
SUPPORT STAFF Assists legal staff in the Office of the City Attorney; performs technical and complex clerical legal tasks; records legal documents with the court system; serves as a courier for the Office.	28	28	28
TOTAL FULL-TIME POSITIONS	**70**	**70**	**70**

City Attorney

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	11,206,759	11,673,911	12,919,190	15,235,000	16,086,000
Operating Expense	533,010	528,296	674,168	722,000	2,928,000
	11,739,769	**12,202,207**	**13,593,358**	**15,957,000**	**19,014,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	11,739,769	12,202,207	13,593,358	15,957,000	19,014,000
	11,739,769	**12,202,207**	**13,593,358**	**15,957,000**	**19,014,000**

Budget Highlights for FY 2026-27

The Budget includes the following reduction:

The Fringe Benefits Line item reflects a reduction of $6,000 (GF) to remove the expense account from a position and add it to the department.

The Budget includes the following additions:

The Other Contractual Service Line item reflects a $6,000 (GF) increase to align the budget with current expenditure trends.

The Professional Services–Legal Line item reflects an increase due to the transfer of the budget for Citywide legal services from the Non-Departmental Account Professional Services-Legal line item, aligning the budget with the department responsible for managing payments for these services (GF $2.200 million).

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $5,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, including the City Attorney, which expires September 30, 2026 (GF $236,000).

City Attorney

Accomplishments FY 2025-26

Collected, as of May 2026, over $3.000 million in liens, fees, and assessments imposed on all properties, including properties that are the subjects of foreclosure actions, tax deed sales, bankruptcy proceedings, or various other actions or proceedings before judicial or quasi-judicial bodies. Collected also, via Litigation, moneys owed to the City.

Offered in-house and Citywide trainings on new electronic processes. Continue offering monthly trainings to new hires, departments, and the City as a whole for the improvement of knowledge, awareness, skills, and motivation when performing their jobs.

Developed an automated system for internal routing and tracking of invoices. Continue streamlining the Legal Services Request and Requests for Leave automated systems to improve the processes outcome. Continue digitizing the functioning of the office by further implementing the usage of programs to electronically manage documents, and, in general, applied technology to timely improve business capabilities.

Continued streamlining the automated system to expedite completion of assignments and timely communication with other departments. Additionally, the Office of the City Attorney continued litigating matters on behalf of the City in an effort to obtain favorable and cost-effective results.

Obtained a favorable result in the case of City of Miami vs. Aileen Rodriguez, Case No. 25-007514 CA 01. Rodriguez, a former police officer, previously filed, and lost, a cause of action in Federal court. In that action, she alleged her 240-hour suspension and termination were both discriminatory and retaliatory in violation of The Civil Rights Act of 1964, otherwise known as Title VII. Around the same time of the court action, Rodriguez also filed two (2) grievances challenging both disciplines as being without proper cause. After losing in court, Rodriguez attempted to arbitrate both grievances. In response, the City filed a declaratory action in Circuit Court, arguing Rodriguez was not entitled to arbitrate her disciplines because she previously elected her remedy through the Equal Employment Opportunity Commission ("EEOC") process and by filing a court action. The City further argued Rodriguez waived her right to arbitrate both matters because she actively litigated the same disciplines in her Federal Court action. The City's argument regarding the EEOC process was concerning new language added in the collective bargaining agreement between the City and Rodriguez's union, the Fraternal Order of Police ("FOP"). As such, the issue before the court was an issue of first impression. The court agreed with the City's arguments, finding Rodriguez elected a remedy outside the arbitration process, twice, and further found Rodriguez waived her right to arbitrate the underlying disciplines. The court thereafter entered an order precluding Rodriguez from proceeding to arbitration on either discipline, ensuring Rodriguez stayed terminated.

Obtained a favorable result in the case of Nilda Rodriguez, et al. v. City of Miami, Case No. 24-47-AP-01. In this appeal, business owners challenged a Code Enforcement Board ordering finding the following: (1) work performed without a permit; (2) damage to sidewalks, driving lanes, parking lanes, swales and curbs; (3) no certificate of use; and (4) failure to have a valid business tax receipt. The owners claimed the order violated their due process rights, their Fourth Amendment rights, and equal protection. The City, however, explained that it provided the business owners with proper notice of the violations and an opportunity to be heard at an evidentiary hearing, never implicated the Fourth Amendment, and treated the owners equally with other similarly situated people. After hearing oral argument, the circuit court appellate division affirmed the Code Enforcement Board's order in a brief opinion.

Strategies FY 2026-27

Continue to train the Administration to utilize "Next Request" in fulfilling and complying with all public records requests and legal requirements.

Continue responding to Legal Services Requests (LSRs) in a timely manner.

Continue improving the electronic office environment on-line tools and the office's electronic signature workflow in alignment with the City's Innovation and Technology Department.

Continue to expand collection efforts.

City Attorney

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Proactively provide legal advice to the City Commission and City Administration to reduce potential liabilities.				
Litigation matters opened (number)	817	742	600	600
Litigation matters closed (number)	1,377	1,144	500	600
Non-litigation matters opened (number)	2,862	2,942	2,700	2,500
Non-litigation matters closed (number)	2,845	3,225	2,500	2,500
GOAL(S) Continue litigating matters on behalf of the City with the mind set of obtaining favorable and cost effective results.				
Blended Attorney hourly rate (dollars)	$ 72.05	$ 78.50	$85.00	$87.00
Blended billable hours per Attorney (hours)	1,640.1	1,520.6	1,700	1,700
GOAL(S) Continue expanding collection efforts.				
Collection of Liens (dollars)	$ 5,580,634.81	$ 4,973,698.22	$3,000,000.00	$3,000,000.00
GOAL(S) Enhance the productivity and knowledge of personnel throughout the City with on-going trainings on new laws, technology updates, and efficient procedures.				
Preventative Law Training/Presentations (number)	16	94	35	30
GOAL(S) Continue responding to Legal Service Requests in a timely manner.				
Public Records Requests (opened)	4,573	5,671	4,500	4,500
Public Records Requests (closed)	3,913	6,186	4,500	4,500

City Attorney

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	10,569,000	0	10,569,000	11,205,000	0	11,205,000
512010 - Attrition Savings - Salaries	(235,000)	0	(235,000)	(175,000)	0	(175,000)
515000 - Special Pay	15,000	0	15,000	15,000	0	15,000
516000 - Fringe Benefits	93,000	0	93,000	69,000	0	69,000
521000 - Fica Taxes	745,000	0	745,000	790,000	0	790,000
522000 - Retirement Contributions	2,603,000	0	2,603,000	2,605,000	0	2,605,000
523000 - Life and Health Insurance	1,445,000	0	1,445,000	1,577,000	0	1,577,000
Personnel	**15,235,000**	**0**	**15,235,000**	**16,086,000**	**0**	**16,086,000**
Operating Expense						
524000 - Workers' Compensation	112,000	0	112,000	112,000	0	112,000
531000 - Professional Services	3,000	0	3,000	3,000	0	3,000
531010 - Professional Services-Legal Services	0	0	0	2,200,000	0	2,200,000
534000 - Other Contractual Services	0	0	0	6,000	0	6,000
540000 - Travel and Per Diem	66,000	0	66,000	66,000	0	66,000
541100 - Postage	4,000	0	4,000	4,000	0	4,000
544000 - Rentals and Leases	13,000	0	13,000	13,000	0	13,000
546000 - Repair and Maintenance Services	1,000	0	1,000	1,000	0	1,000
546001 - IT-Repair and Maintenance Services	313,000	0	313,000	313,000	0	313,000
548100 - Advertising and Related Costs	2,500	0	2,500	2,500	0	2,500
549000 - Other Current Charges and Obligations	1,500	0	1,500	1,500	0	1,500
551000 - Office Supplies	20,000	0	20,000	20,000	0	20,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	186,000	0	186,000	186,000	0	186,000
Operating Expense	**722,000**	**0**	**722,000**	**2,928,000**	**0**	**2,928,000**
Total Expense	**15,957,000**	**0**	**15,957,000**	**19,014,000**	**0**	**19,014,000**

City Clerk

Department Head: Todd B. Hannon Phone: (305) 250-5360
City Clerk's Office - Miami

Mission Statement

To capture and archive public records accurately while making them available to the public as quickly and broadly as possible, and to safeguard the integrity of the election process by applying technology and improved business processes.

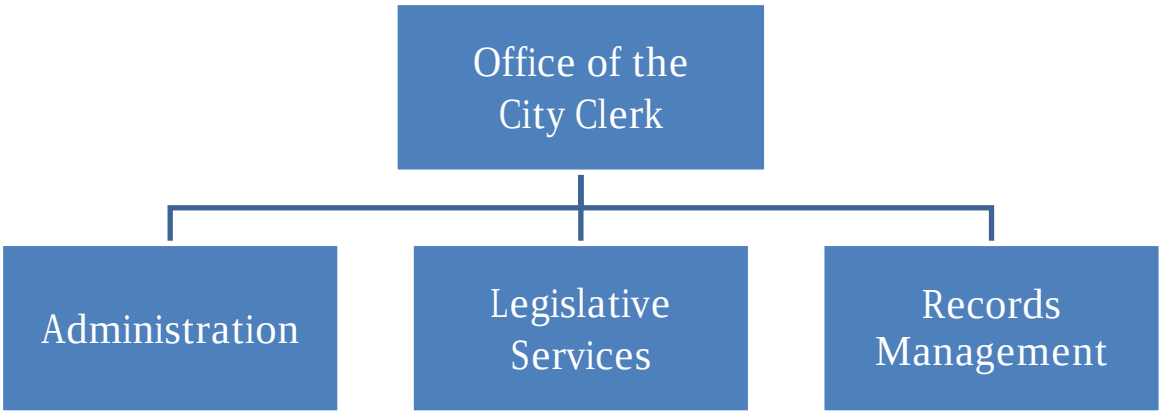
Description

The City Clerk's Office serves as the Clerk of the Board for the Miami City Commission. Duties and responsibilities are derived from the Florida Statutes, City Charter, and City Code, or are defined administratively. Staff records and maintains City Commission minutes, legislation, lobbyist registration, bid openings, meeting schedules, minutes and attendance records of all City boards, committees, agencies and trusts, and bond validation proceedings. Additionally, the Clerk's Office administers, supervises, and certifies municipal elections, including those for elected officials, advisory boards, charter amendments, City referenda, and straw ballot issues.

Contributing to the Administration's Priority of *Quality of Life*, the Clerk's staff prepares public notices and attends meetings of the City Commission, advisory boards, elections, and others as required. Staff ensures compliance of City records, as mandated by Florida Department of State, Division of Library and Information Services. Additionally, the Clerk's Office researches and implements records management best practices and technologies according to industry standards, and maintains a searchable repository of active, inactive, and historical records. The Clerk's Office also works on collaborative projects and cost sharing approaches for the preservation of the City's archives.

Stakeholders include Elected Officials, City residents, visitors, and City departments.

City Clerk



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE CITY CLERK Performs the constitutional and statutory responsibilities of the City Clerk; attends and records City Commission, Southeast Overtown Park West, Omni and Midtown Community Redevelopment Agency (CRA) meetings: prepares and administers oaths of office; maintains official calendars of the City Commission, Boards, and Committee meetings; attests documents as Secretary of the Municipal Corporation for the City of Miami and CRAs.	1	1	1
ADMINISTRATION Prepares the annual budget and archives contracts and agreements; oversees all matters relating to personnel and expenditures; tracks office metrics used for strategic planning; coordinates the implementation and installation of new programs and operating systems for the enhancement of the legislative process; provides administrative support services, as mandated by the Miami City Code to boards and committees; supervises and administers all municipal elections (charter amendments, candidates, bond, referenda, etc.), including the City of Miami's Civil Service Board election; certifies and declares election results.	4	4	4
LEGISLATIVE SERVICES Records City Commission and CRA actions; numbers and records resolutions and ordinances; prepares and distributes official City Commission after-action reports; transcribes minutes verbatim and distributes same; attends and participates in bond validation proceedings; advertises official notices as mandated by state and local laws; registers and maintains lobbyist files; coordinates the routing of bids and proposals for appropriate tabulation; reproduces, certifies, notarizes, and researches official City records; provides passport application services; notifies board and committee appointees upon being selected by the City Commission.	5	5	5
RECORDS MANAGEMENT Archives on-site digitized official records from 1896 to the present; develops, updates, and maintains the City of Miami Records Management Procedures Manual for on-site and off-site destruction, filing, and retention schedule; oversees compliance with State of Florida General Records Schedules; digitally archives agenda, minutes, ordinances, resolutions, background memoranda, and other related documents.	2	2	2
TOTAL FULL-TIME POSITIONS	**12**	**12**	**12**

City Clerk

Department Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	1,902,964	2,058,739	2,160,756	2,390,000	2,538,000
Operating Expense	377,967	548,461	943,505	406,000	619,000
Capital Outlay	5,934	0	0	0	0
Non-Operating Expenses	0	0	0	2,003,000	1,421,000
	2,286,865	**2,607,200**	**3,104,262**	**4,799,000**	**4,578,000**

Funding Structure

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	2,124,449	2,384,925	2,543,994	2,698,000	2,769,000
City Clerk Services	162,416	222,275	560,267	2,101,000	1,809,000
	2,286,865	**2,607,200**	**3,104,262**	**4,799,000**	**4,578,000**

Budget Highlights for FY 2026-27

The Budget includes the following reduction:

The Budget Reserve Line item reflects a decrease of -$582,000 (SR) due to a reallocation of funds to the operating budget to support maintenance of various custom software programs used by the City Clerk's Office.

The Budget includes the following additions:

The Special Pay Line item reflects an increase of GF $7,000 (GF) to fund executive paid time off previously not included in the budget.

The Other Contractual Services Line item reflects an increase of $199,000 (SR) to fund licensing fees for the Civix online lobbyist registration System, Granicus legislative system, Hosted SAAS Q-Flow online passport appointment system.

The Office Supplies Line item reflects an increase of SR $13,000 (SR) to fund needed supplies for the US Passport Acceptance program.

The Budget includes the following consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $23,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $19,000).

City Clerk

Accomplishments FY 2025-26

Approved system design and architecture components for the Boards Administration System by collaborating with the Department of Information Technology (DoIT) to review and validate key system functions, workflows, and operational requirements. Finalized the design framework for multiple system components ensuring alignment with departmental business processes, usability standards, and long-term operational goals. Evaluated system architecture elements to support efficient data management, user accessibility, and streamlined board administration functions within the new platform. Advanced the department's strategic milestone of implementing a modernized and technology-driven Boards Administration System by establishing a strong and scalable system foundation for future development and deployment phases. Achieved approximately 75 percent completion of the system design and architecture approval phase through the successful review, approval, and refinement of core system components and functions. Completed a portion of system development and internal testing activities for the Boards Administration System by collaborating with DoIT on ongoing system configuration, functionality enhancements, and data cleanup efforts. Approved the release of completed system segments into the testing environment for review and evaluation by the City Clerk's Office to ensure alignment with operational needs and business processes. Conducted a portion of end-user testing of available modules and provided detailed feedback, recommendations, and requested modifications to the Department of Information Technology to improve system functionality and usability. Advanced the department's strategic milestone of modernizing and streamlining board administration processes by supporting the phased development and quality assurance of the new system. Achieved measurable progress toward implementation, with the project reaching 50 percent completion through testing reviews, user feedback coordination, and continued system refinement efforts. Initiated data migration and integration efforts for the Boards Administration System by examining and evaluating existing board and membership records to determine compatibility with the new system structure and functionality. Identified data relationships and mapping requirements necessary to ensure accurate correlation and transfer of information between the legacy database and the new platform. In the process of conducting preliminary data review and cleanup activities to improve data integrity, consistency, and overall system readiness for migration. Supported the implementation of a modernized Boards Administration System by establishing the foundational framework for accurate data integration and long-term system reliability. Achieved 25 percent completion of the data migration and integration phase through completed data assessments, relationship analysis, and ongoing data cleanup efforts.

Strategies FY 2026-27

Continue to collaborate with the Department of Innovation and Technology (DoIT) to upgrade the People Offices Management System (POMS) from a desktop application that is outdated to a web-based application enhanced with additional functionalities for the management of information for boards, committees, agencies and trusts.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Provide internal and external customers with timely access to actions and minutes associated with Miami City Commission meetings.				
Marked agenda completed within seven business days (percent)	86	79	90	100

Source: ClearPoint Strategy Management Reporting Software

City Clerk

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
City Commission minutes completed within 25 business days (percent)	91	100	100	100
City Commission minutes for consolidated, special, and budget meetings completed within 35 business days (percent)	100	100	100	100
GOAL(S) Promote effective service delivery of City of Miami contracts and agreements by making them promptly available.				
Contracts and agreements scanned and available in Laserfiche within seven business days (percent)	100	100	96	96
GOAL(S) Improve operational efficiency of City of Miami boards, committees, trusts and agencies by expeditiously providing newly appointed and reappointed board members with appointment notifications.				
Notifications sent to board appointees within 30 business days of City Commission approval (percent)	100	100	100	100

City Clerk

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	1,455,000	67,000	1,522,000	1,559,000	89,000	1,648,000
515000 - Special Pay	9,000	0	9,000	16,000	0	16,000
516000 - Fringe Benefits	11,000	0	11,000	11,000	0	11,000
521000 - Fica Taxes	111,000	5,000	116,000	115,000	7,000	122,000
522000 - Retirement Contributions	453,000	0	453,000	435,000	27,000	462,000
523000 - Life and Health Insurance	279,000	0	279,000	254,000	25,000	279,000
Personnel	**2,318,000**	**72,000**	**2,390,000**	**2,390,000**	**148,000**	**2,538,000**
Operating Expense						
524000 - Workers' Compensation	28,000	0	28,000	27,000	2,000	29,000
531000 - Professional Services	36,000	0	36,000	36,000	0	36,000
534000 - Other Contractual Services	52,000	21,000	73,000	52,000	220,000	272,000
541100 - Postage	9,000	3,000	12,000	9,000	3,000	12,000
544000 - Rentals and Leases	2,000	0	2,000	2,000	0	2,000
546000 - Repair and Maintenance Services	6,000	0	6,000	6,000	0	6,000
546001 - IT-Repair and Maintenance Services	93,000	0	93,000	93,000	0	93,000
547200 - Printing and Binding-Paper Stock	1,000	0	1,000	1,000	0	1,000
548100 - Advertising and Related Costs	143,000	0	143,000	143,000	0	143,000
551000 - Office Supplies	7,000	2,000	9,000	7,000	15,000	22,000
552000 - Operating Supplies	1,000	0	1,000	1,000	0	1,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	2,000	0	2,000	2,000	0	2,000
Operating Expense	**380,000**	**26,000**	**406,000**	**379,000**	**240,000**	**619,000**
Non-Operating Expense						
896000 - Budget Reserve	0	2,003,000	2,003,000	0	1,421,000	1,421,000
Non-Operating Expenses	**0**	**2,003,000**	**2,003,000**	**0**	**1,421,000**	**1,421,000**
Total Expense	**2,698,000**	**2,101,000**	**4,799,000**	**2,769,000**	**1,809,000**	**4,578,000**

Civil Service Board

Department Head: Tishria L. Mindingall Phone: (305) 416-2020
Civil Service Board - Miami

Mission Statement

To ensure that City employees in the Classified service are hired, promoted, and retained based upon merit, efficiency, character, and industry and not political patronage. The Civil Service Board will enforce the principles of a merit-based system of employment.

Description

The City Charter provides for a Civil Service Board consisting of five members to adopt, amend, and enforce a code of rules and regulations, subject to the approval of the City Commission, providing for appointment and employment in all positions in the classified service. The Board is responsible for the enforcement of Section 36 of the City of Miami Charter and Chapter 40 of the Code of Laws, and executes legislative, administrative, and quasi-judicial functions that serve to protect and defend the merit system. The Board also ensures that established rules, regulations, policies, and procedures are utilized in the hiring, promoting, and retaining of capable people into the City's workforce. It considers complaints made by and against City of Miami employees and departments, as well as appeals of disciplinary action. The Board has an advisory and reporting function to the City of Miami Commission and at times reports findings and recommendations to Department Directors and the City Manager for review or action.

Contributing to the Administration's Priority of *Quality of Life*, the staff prepares and maintains the agendas and minutes, meets with and guides employees and residents in the civil service process and methods, conducts research and prepares regular and special reports, conducts training workshops, new employee and supervisor orientations, and performs all administrative functions for the members.

The Board and staff perform their duties for the benefit of employees, applicants, and residents of the City of Miami, who have the ability to address the Board via Civil Service Rules 2.7, 14.1, and 16.

Civil Service Board

Civil Service Board

Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
CIVIL SERVICE BOARD Enforces Section 36 of the City of Miami Charter and Chapter 40 of the City of Miami Code of Laws; amends the rules as required; acts as a court hearing appeals of disciplinary actions, grievances, and investigations concerning alleged violations of rules and regulations, and of Florida Whistleblower Statutes; maintains meeting agendas and minutes, issues subpoenas, and prepares reports detailing the outcome of hearings and other Board actions; approves requests concerning probation extensions, military leaves, and other employment issues.	3	3	3
TOTAL FULL-TIME POSITIONS	**3**	**3**	**3**

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	568,930	627,419	615,052	675,000	719,000
Operating Expense	48,941	48,854	41,966	47,000	47,000
	617,871	**676,273**	**657,018**	**722,000**	**766,000**

Department/Funding Structure

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	617,871	676,273	657,018	722,000	766,000
	617,871	**676,273**	**657,018**	**722,000**	**766,000**

Budget Highlights for FY 2026-27

The Budget includes the following consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $1,000); as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $10,000).

Civil Service

Accomplishments FY 2025-26

Provided six (6) workshops on civil service rules and processes, and civil service information at ten (10) orientations to new hires and new supervisors.

Conducted 140 research projects, requested by employees, board members, and members of the public, providing responses, memoranda, documents and newsletters to department personnel, and the City as a whole to improve knowledge, awareness, and motivation when performing job duties.

Conducted eight (8) hearings, developed and published Minutes, Findings of Fact and Recommendations, Memos and Reports, and closed ten (10) cases.

Provided amendments to Civil Service Rules & Regulations for Commission approval.

Strategies FY 2026-27

Educate employees, applicants and residents on Civil Service Board processes is an on-going effort to maintain excellent customer service and provide transparency to department heads, employees and residents. Resources needed to accomplish this strategy require staff to be knowledgeable of the Civil Service Rules, City Policies and Department Operating Policies and Procedures. Among key variables is educating all regarding due process and employment rights and responsibilities.

Continue to provide pertinent information, including Minutes, Departmental Newsletters and Informational Bulletins.

Continue to conduct Appeal, Whistleblower, Grievance, Investigation, and Unsatisfactory Service Rating Hearings, rendering Findings of Fact, Memoranda and Reports.

Continue to update civil service rules and regulations and procedures as needed and produce reports and related documents.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Conduct hearings regarding disciplinary appeals, unsatisfactory employee service ratings, and complaints, investigations and appearances of residents and employees concerning abuses of power or Rule violations.				
Cases closed (number)	23	17	16	16
GOAL(S) Research requests from residents, applicants and employees regarding application of the Rules, and prepare responses, corrective actions and process improvements for review or implementation.				
Research and investigative projects requested by employees, Board members, and members of the public conducted (number)	109	121	140	110

Civil Service

Strategic Alignment and Performance Measures

Continued

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Conduct investigations and reviews, and document the actions of the Board via Minutes, Findings & Reports.				
Minutes, Findings and Reports Prepared, Approved and/ or Forwarded (number)	33	30	25	20
GOAL(S) Conduct hearings regarding disciplinary appeals, unsatisfactory employee service ratings, and complaints, investigations and appearances of residents and employees concerning abuses of power or Rule violations.				
Appeals, whistleblower, grievance, investigation, and unsatisfactory service rating hearings held or settled (number)	13	11	8	8
GOAL(S) Conduct workshops, new employee orientations, and supervisor orientations regarding functions of the Board and the responsibilities of employees, to improve the knowledge of and adherence to the Civil Service Rules.				
Civil Service Rules workshops conducted (number)	7	6	5	6
New employee and supervisor orientations conducted (number)	14	12	8	10
Employees trained by the Civil Service Board (number)	348	381	350	300

Civil Service Board

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
511000 - Executive Salaries	11,000	0	11,000	7,000	0	7,000
512000 - Regular Salaries and Wages	459,000	0	459,000	500,000	0	500,000
515000 - Special Pay	21,000	0	21,000	24,000	0	24,000
516000 - Fringe Benefits	6,000	0	6,000	6,000	0	6,000
521000 - Fica Taxes	33,000	0	33,000	35,000	0	35,000
522000 - Retirement Contributions	69,000	0	69,000	71,000	0	71,000
523000 - Life and Health Insurance	76,000	0	76,000	76,000	0	76,000
Personnel	**675,000**	**0**	**675,000**	**719,000**	**0**	**719,000**
Operating Expense						
524000 - Workers' Compensation	7,000	0	7,000	7,000	0	7,000
531010 - Professional Services-Legal Services	22,000	0	22,000	22,000	0	22,000
540000 - Travel and Per Diem	3,000	0	3,000	3,000	0	3,000
541000 - Communications & Related Services	1,000	0	1,000	1,000	0	1,000
544000 - Rentals and Leases	1,000	0	1,000	1,000	0	1,000
546001 - IT-Repair and Maintenance Services	11,000	0	11,000	11,000	0	11,000
551000 - Office Supplies	1,000	0	1,000	1,000	0	1,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	1,000	0	1,000	1,000	0	1,000
Operating Expense	**47,000**	**0**	**47,000**	**47,000**	**0**	**47,000**
Total Expense	**722,000**	**0**	**722,000**	**766,000**	**0**	**766,000**

Code Compliance

Department Head: Director, Trelana Haines, MPA Phone: (305) 416-2087
Code Compliance - Miami

Mission Statement

To promote and protect the health, safety, welfare and quality of life for the City of Miami residents, businesses and tourists; and to educate the residents and the community regarding Code's process while enforcing the City's code of ordinances promptly, respectfully, consistently, and in an equitable manner.

Description

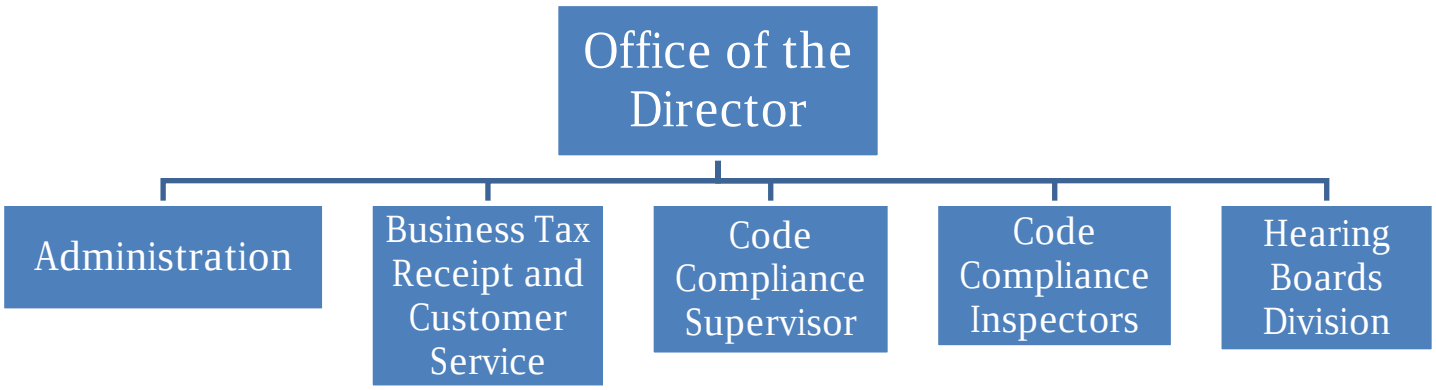
The Department of Code Compliance responds to complaints from residents and businesses and proactively patrols and addresses code violations to improve both quality of life and property values; for a service area of approximately 400,000 residents, 56 square miles, and 69,000 single-family residences.

Contributing to the Administration's Priority of *Quality of Life*, the Department seeks corrective action to code violations through voluntary compliance and is guided by simple but effective principles: Service the community and its residents, Transparency of process, Accountability of work and process; and Respect and Responsiveness to both internal and external customers.

Code Compliance seeks to promote effective service delivery and the highest-quality customer service; empower residents and businesses to beautify their communities; maintain public spaces and rights-of-way to the highest standard; and educate residents through community outreach and other neighborhood events. Code Compliance Inspectors (CCIs) respond to complaints from area residents as well as referrals from other departments, conduct Business Tax Receipt (BTR) and Certificates of Use inspections, participate in joint inspections with the Fire-Rescue, Building, and Police Departments, proactively monitors public rights of ways for illegal and unauthorized bandit signs, and educate the property owners about code violations guiding them through the compliance process. In those instances where respondents choose not to comply, the Code follows strict processes as reflected in both Florida Statutes (Chapter 162) and City Ordinances to seek compliance through civil fines and other penalties.

Stakeholders include City of Miami residents, businesses, visitors, civic groups, City Departments, and other government entities.

Code Compliance



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Provides leadership, guidance, and accountability for the Department; assists other City departments and agencies with Code Compliance issues, ordinances, policies, procedures, protocols, and the City Charter.	3	3	2
ADMINISTRATION Provides administrative support for budgeting, billing, collections, lien processing, human resources, payroll and Kronos management, information technology, and procurement.	6	6	6
BUSINESS TAX RECEIPT AND CUSTOMER SERVICE Provides customer service via phone and in person; assists with clerical duties such as mailing correspondence regarding Code Compliance matters to residents, accepts and processes all Business Tax Receipt applications for the City of Miami.	4	4	4
CODE COMPLIANCE SUPERVISORS Supervises the daily functions of Code Compliance Inspectors; maintains records and correspondence about violations; works in collaboration with several other departments; works with the community to resolve code violations.	7	7	7
CODE COMPLIANCE INSPECTORS Respond to community complaints, referrals from 311 and other Departments, patrol neighborhoods for code violations, maintain records and correspondence about violations; work with the community to resolve code violations; ensure compliance with CUs and BTRs; adjudicate cases at Code Enforcement Board (CEB) and/or Ticket Appeals hearings.	56	56	56
CODE ENFORCEMENT BOARD, TICKET APPEALS & NUISANCE ABATEMENT BOARD Processes applications and provides administrative support for hearings in support of the Department, to include publication of agenda and minutes. Shall serve as custodian of records on orders and resolutions.	3	3	3
TOTAL FULL-TIME POSITIONS	**79**	**79**	**78**

Code Compliance

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	9,155,736	10,106,507	10,993,341	12,512,000	12,475,000
Operating Expense	1,301,471	1,310,542	1,469,654	1,561,000	1,568,000
Capital Outlay	(8)	0	0	20,000	0
Non-Operating Expenses	254	0	0	0	0
Transfers - OUT	0	0	10,801	0	0
	10,457,453	**11,417,049**	**12,473,796**	**14,093,000**	**14,043,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	10,457,453	11,417,049	12,462,995	14,093,000	14,043,000
Net Offices & Code Enforcement (SR)	0	0	10,801	0	0
	10,457,453	**11,417,049**	**12,473,796**	**14,093,000**	**14,043,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Regular Salaries and Wages Line Item reflects the elimination of one filled Assistant Director of Code Compliance position (GF -$165,000).
The Machinery and Equipment Line Item reflects a reduction of $20,000 (GF) to align the budget with the actual trend of expenditures.

The Budget includes the following addition:

The Subscriptions, Memberships, Licenses, Permits, and Others Line Item reflects an increase of $7,000 (GF) due to an increase in a five-year term subscription with Axon Enterprise Inc.

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $174,000); as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $17,000).

Code Compliance

Accomplishments FY 2025-26

Maintained a strong focus on improving 311 response times by consistently monitoring service requests and ensuring timely follow-up and resolution. Attended Homeowners Association meetings across multiple districts, providing residents with updates, addressing concerns, and strengthening community engagement. Distributed trifold brochures to increase public awareness of services, programs, and available resources. Delivered timely responses and maintained efficient turnaround times for Business Tax Receipt inquiries and processing. Participated in weekly Neighborhood Enhancement Detail meetings, supporting coordinated efforts to address community issues and improve overall service delivery.

Strengthened workforce development by promoting and supporting code inspectors in obtaining Fundamentals and Safety Certifications and enhancing training opportunities through collaboration with the Zoning, Public Works, and Building Environmental divisions. Improved operational efficiency by developing standardized operating procedures and delivering quarterly trainings tailored to specific locations. Advanced internal communication and resource accessibility by implementing and supporting the Code Compliance Intranet, increasing staff access to critical information and operational tools.

Developed and implemented Standard Operating Procedures to improve consistency and efficiency across operations. Entered inspection results and outcomes into Code Check, ensuring accurate and timely documentation. Verified and completed Business Tax Receipt and Certificate of Use inspections through Miami Biz, ensuring all actions were properly reflected in Code Check for accountability. Conducted joint inspections with the Fire Rescue Department, incorporating an educational approach to enhance compliance awareness and promote adherence to safety standards.

Implemented and improved quality control measures to track performance more effectively across operations. Enhanced monitoring processes by establishing consistent evaluation standards and strengthening oversight mechanisms, ensuring greater accuracy, accountability, and continuous performance improvement.

Strengthened operations by enhancing analysis and reporting practices, improving oversight and supporting more informed decision-making. Improved case management by supporting inspectors in tracking cases, managing follow-up processes, and monitoring productivity. Established an After-Hours team to expand service coverage and increase responsiveness. Implemented a policy to ensure response times were consistently met within three days, reinforcing accountability and service reliability.

Enhanced community compliance and interagency coordination by continuing graffiti abatement efforts in partnership with the Department of Solid Waste and enforcing the illumination ordinance for onsite signage. Addressed unpermitted sidewalk cafés and supported emergency investigations in collaboration with the Police Department and Fire Rescue for both commercial and residential cases. Conducted ongoing ride-alongs with the City Manager and City Commissioners, identifying code violations and emerging issues across neighborhoods. Executed targeted enforcement actions, including smoke shop compliance details with the Police Department, strengthening regulatory compliance and public safety.

Strategies FY 2026-27

Continue to actively engage, educate, and attend civic, community, and professional groups interested in Code Compliance matters and quality of life issues.

Continue to train staff through regular internal trainings (Education and Training Committee) to ensure all team members are current on legislative and administrative developments, Standard Operating Procedures, as well as best practices. Continue to attain and attend Florida Association of Code Enforcement (FACE) certifications and trainings.

Continue to establish standard operating procedures and improve processes regarding citywide compliance of Certificate of Use and Business Tax Receipts. Including the effective deployment of the BTR Compliance Unit.

Continue to implement quality control measures and performance metrics to evaluate operations and compliance.

Code Compliance

Strategies FY 2026-27

Continue to maintain response time to Code Complaints within three days of receipt. A key action to attain the departments goal will be through the follow up of the After Hours team.

Continue to conduct proactive sweeps of major thoroughfares and corridors to address code violations; including but not limited to unpermitted snipe and bandit and political signs erected on public rights of way, graffiti, and unpermitted stationary peddlers.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
	1.2.1 Maintain the look and feel of public spaces to a high standard City of Miami Strategic Plan
	1.5.2 Continue to strengthen community partnerships City of Miami Strategic Plan
2. Resilience	2.2.3 Improve internal capacity, coordination and communications City of Miami Strategic Plan
3. Pathway to Prosperity	3.1.2 Support policies and practices that enable a diverse and growing economy City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Promote effective service delivery and high-quality customer service.				
Respond to 311 complaints within three days (percent)	45	43	30	75
Respond to Hotline Noise complaints within 40 minutes of receipt and provide outcome to complainant (percent)	41	33	30	60
GOAL(S) Educate residents regarding due process and code violations to achieve compliance.				
Attend community meetings to foster partnerships with the community, including Neighborhood, Condominium, and Homeowner's Associations, as well as Crime Watch and other civic and professional associations (number)	34	31	20	25
Cases closed in compliance prior to Hearings (percent) (Voluntary Compliance)	34	32	30	50
GOAL(S) Implementation of metrics to ensure proper case management and responsiveness.				
Conduct periodic case management analysis to ensure equitable case loads (1-Yes/2-No)	1	1	1	1
Total number of Adjudications (number)	10	15	200	300

Code Compliance

Strategic Alignment and Performance Measures **Continued**

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Maintain streets and public spaces to a high standard.				
Lot clearings completed per fiscal year (number)	18	10	30	75
GOAL(S) Ensure businesses obtain their business tax receipts and comply with both the City of Miami code and state regulations.				
Business Tax Receipts (BTR) and Certificate of Use (CU) inspections (number)	7,011	6,954	7,000	10,000
Collections from new and outstanding BTR and CU inspections (dollars)	$ 1,028,833.55	$ 800,259.53	$ 800,000.00	$ 1,000,000.00
Business Tax Receipts processed (In person & Online) (number)	5,302	4,340	4,500	3,000
Business Tax Receipts processed (Renewals) (number)			19,300	19,300

Code Compliance

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	7,640,000	0	7,640,000	7,612,000	0	7,612,000
512010 - Attrition Savings - Salaries	(45,000)	0	(45,000)	0	0	0
513010 - Other Salaries and Wages -Part Time Year Year Round	69,000	0	69,000	69,000	0	69,000
514000 - Overtime	90,000	0	90,000	90,000	0	90,000
515000 - Special Pay	268,000	0	268,000	287,000	0	287,000
516000 - Fringe Benefits	5,000	0	5,000	11,000	0	11,000
521000 - Fica Taxes	606,000	0	606,000	616,000	0	616,000
522000 - Retirement Contributions	2,230,000	0	2,230,000	2,162,000	0	2,162,000
523000 - Life and Health Insurance	1,649,000	0	1,649,000	1,628,000	0	1,628,000
Personnel	**12,512,000**	**0**	**12,512,000**	**12,475,000**	**0**	**12,475,000**
Operating Expense						
524000 - Workers' Compensation	162,000	0	162,000	160,000	0	160,000
531000 - Professional Services	115,000	0	115,000	115,000	0	115,000
531010 - Professional Services-Legal Services	50,000	0	50,000	50,000	0	50,000
533000 - Court Services	19,000	0	19,000	19,000	0	19,000
540010 - Training	19,000	0	19,000	19,000	0	19,000
541000 - Communications & Related Services	46,000	0	46,000	46,000	0	46,000
541100 - Postage	75,000	0	75,000	75,000	0	75,000
544000 - Rentals and Leases	14,000	0	14,000	14,000	0	14,000
545011 - Insurance - Vehicle Liability	20,000	0	20,000	22,000	0	22,000
546001 - IT-Repair and Maintenance Services	879,000	0	879,000	879,000	0	879,000
547000 - Printing and Binding	1,000	0	1,000	1,000	0	1,000
547200 - Printing and Binding-Paper Stock	10,000	0	10,000	10,000	0	10,000
551000 - Office Supplies	21,000	0	21,000	21,000	0	21,000
552000 - Operating Supplies	16,000	0	16,000	16,000	0	16,000
552200 - Clothing/Uniform Supplies	25,000	0	25,000	25,000	0	25,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	89,000	0	89,000	96,000	0	96,000
Operating Expense	**1,561,000**	**0**	**1,561,000**	**1,568,000**	**0**	**1,568,000**
Capital Outlay						
664000 - Machinery and Equipment	20,000	0	20,000	0	0	0
Capital Outlay	**20,000**	**0**	**20,000**	**0**	**0**	**0**
Total Expense	**14,093,000**	**0**	**14,093,000**	**14,043,000**	**0**	**14,043,000**

Communications

Department Head: Helena I. Poleo Phone: (305) 416-1439
Office of Communications - Miami

Mission Statement

The Office of Communications strives to achieve the highest standards in providing public access to the governmental process and disseminating official information for the City of Miami. The Office creates original content and shares it through a variety of platforms, including local media, to inform and engage residents, businesses, visitors, and global stakeholders.

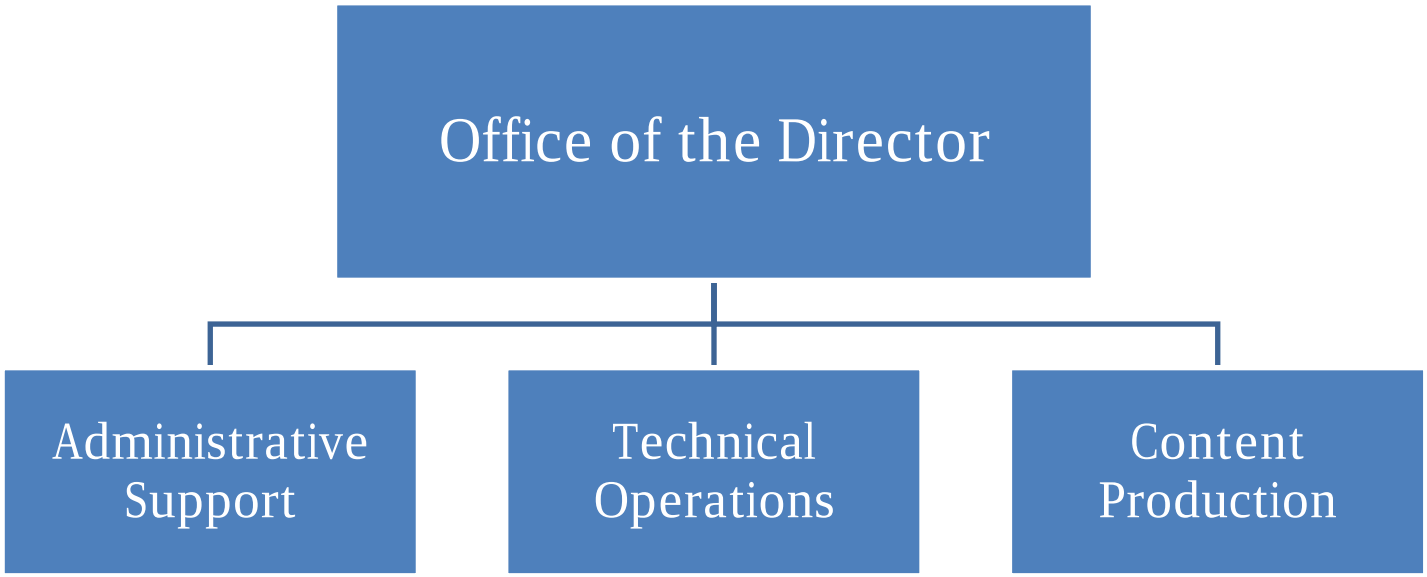
Description

The Office of Communications is responsible for disseminating official information for the City of Miami, responding to requests from the media, and promoting City events, resources, and services using a full range of platforms. It plays a vital role in engaging community members by keeping them informed about what is happening Citywide and at district and local levels.

Contributing to the Administration's Priority of *Quality of Life*, the Office of Communications develops and executes internal and external communications campaigns, produces original video content including public service announcements, broadcasts, and live streams of Commission meetings and other events, and provides audio and visual services to City departments and elected officials for events and presentations. To engage directly with residents, the Office creates original multi-platform content that explains City services and aligns with City priorities. The Office of Communications manages the City's official social media accounts on X, Facebook, YouTube, Instagram, and Nextdoor, and creates content for City websites.

Stakeholders include Elected Officials, the City Administration, City departments, City residents, and visitors.

Communications



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Oversees and directs public information, internal and external communications, digital platform content and engagement, photographic and video production, and audio and video technical operations.	2	2	2
TECHNICAL OPERATIONS Provides photography, videography, and editing services, audio and podium services for City events, operates Miami TV broadcasts and scheduled programming.	5	5	5
CONTENT PRODUCTION Creates content for all digital platforms, Miami TV, City websites, and official presentations.	3	3	3
ADMINISTRATIVE SUPPORT Assists the Director in directing all personnel, procurement, budget, and fiscal activities; facilitates public records requests, and handles all administrative needs of the department.	1	1	1
TOTAL FULL-TIME POSITIONS	**11**	**11**	**11**

Communications

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	1,191,604	1,289,708	1,518,989	1,770,000	1,784,000
Operating Expense	290,495	375,379	529,966	546,000	534,000
	1,482,100	**1,665,087**	**2,048,955**	**2,316,000**	**2,318,000**

Department/Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	1,482,100	1,665,087	2,048,955	2,316,000	2,318,000
	1,482,100	**1,665,087**	**2,048,955**	**2,316,000**	**2,318,000**

Budget Highlights for FY 2026-27

The Budget includes the following reduction:

The Other Current Charges and Obligations Line item reflects a decrease due to the removal of live closed captioning services for Commission meetings (GF $201,000).

The Budget includes the following addition:

The Operating Supplies Line item reflects an increase due to the reallocation of funds from the Other Current Charges and Obligations Line item for the purchase of video equipment (GF $201,000).

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $20,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $5,000).

Communications

Accomplishments FY 2025-26

Assisted the City Administration, City Departments, and Elected Officials with the dissemination of information via original content about City meetings and events using the City's website, Facebook, X, Instagram, Nextdoor, YouTube, and Miami TV.

Maintained and operated LIVE capabilities from the Emergency Operations Center and City Hall.

Continued to maintain a proactive approach and positive relationship with media to effectively disseminate information about city projects and events to residents, visitors, and stakeholders.

Continued producing content inhouse for the City's social media platforms, Miami TV, the City's YouTube channel and Empower 305 podcast.

Collaborated with Miami Police, Miami Fire-Rescue, and Florida Highway Patrol Communications to develop and implement strategic communication initiatives across multiple media platforms and Miami TV. Produced and launched new segments showcasing notable community leaders, local landmarks, and points of interest through the City of Miami.

Strategies FY 2026-27

Continue to assist the City Administration, City Departments, and Elected Officials with the dissemination of information via original content about City meetings and events using the City's website, Facebook, X, Instagram, Nextdoor, YouTube, and Miami TV.

Continue to maintain and operate LIVE capabilities from the Emergency Operations Center and City Hall.

Continue to maintain a proactive approach and positive relationship with media to effectively disseminate information about city projects and events to residents, visitors, and stakeholders.

Continue to produce content inhouse for the City's social media platforms, Miami TV, the City's YouTube channel and Empower 305 podcast.

Continue to collaborate with the Police Department, Fire-Rescue, Florida Highway Patrol (FHP), and other governmental agencies on social media platforms and Miami TV. In addition, produce new segments highlighting iconic people and places in the community.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
2. Resilience	2.2.3 Improve internal capacity, coordination and communications City of Miami Strategic Plan

Communications

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Consistent public access to government.				
Live or recorded broadcasts of Commission meetings and board hearings (number)	209	220	200	200
Media Advisories and News Releases (number)			150	150
GOAL(S) Effectively work with other departments and officials.				
City events recorded or photographed (number)	309	259	200	200
GOAL(S) Maintain a proactive approach and positive relationship with media.				
Media requests processed (number)	765	660	600	600
GOAL(S) Create more multi-platform original content that aligns with City priorities and reaches the greatest number of residents.				
X Impressions (avg per month)	195,637	237,491	160,000	80,000
Facebook Impressions (avg per month)	140,263	475,150	130,000	200,000
Instagram Impressions (avg per month)	667,136	998,446	30,0000	45,0000
Videos Produced (number)	902	814	300	300
GOAL(S) Dissemination of information via City Commission Highlights segments and monthly Empower 305 podcast.				
Podcasts Produced (number)	25	24	12	12

Office of Communications

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	1,135,000	0	1,135,000	1,286,000	0	1,286,000
512010 - Attrition Savings - Salaries	(100,000)	0	(100,000)	(100,000)	0	(100,000)
516000 - Fringe Benefits	7,000	0	7,000	14,000	0	14,000
521000 - Fica Taxes	77,000	0	77,000	98,000	0	98,000
522000 - Retirement Contributions	275,000	0	275,000	282,000	0	282,000
522010 - Police and Fire - FIPO	119,000	0	119,000	0	0	0
523000 - Life and Health Insurance	228,000	0	228,000	204,000	0	204,000
523010 - Health Trust - FOP	29,000	0	29,000	0	0	0
Personnel	**1,770,000**	**0**	**1,770,000**	**1,784,000**	**0**	**1,784,000**
Operating Expense						
524000 - Workers' Compensation	37,000	0	37,000	25,000	0	25,000
534000 - Other Contractual Services	176,000	0	176,000	176,000	0	176,000
546000 - Repair and Maintenance Services	2,000	0	2,000	2,000	0	2,000
546001 - IT-Repair and Maintenance Services	56,000	0	56,000	56,000	0	56,000
549000 - Other Current Charges and Obligations	221,000	0	221,000	20,000	0	20,000
551000 - Office Supplies	4,000	0	4,000	4,000	0	4,000
552000 - Operating Supplies	50,000	0	50,000	251,000	0	251,000
Operating Expense	**546,000**	**0**	**546,000**	**534,000**	**0**	**534,000**
Total Expense	**2,316,000**	**0**	**2,316,000**	**2,318,000**	**0**	**2,318,000**

Economic Innovation and Development

Department Head: Keith Carswell Phone: (305) 250-5409
Economic Innovation and Development - Miami

Mission Statement

To empower innovation, advance business growth, and build a skilled workforce that sustains Miami's position as a Global leader in commerce and development.

Description

The Department of Economic Innovation and Development is leading Miami's evolution into a smart, resilient, and globally connected economy. Through strategic initiatives in economic development, technology integration, and workforce empowerment, the department works to enhance quality of life, attract investment, support entrepreneurship, and ensure long-term, equitable growth.

Contributing to the Administration's Priority of *Quality of Life*, the department seeks to align local assets with emerging opportunities to help shape a city where innovation thrives, businesses flourish, and residents benefit from a more inclusive and prosperous future.

Stakeholders include City of Miami residents, elected officials, businesses, educational institutions, visitors, city departments, and other government entities.

Economic Innovation and Development

Department of Economic Innovation and Development

Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
ECONOMIC INNOVATION AND DEVELOPMENT Advances Miami's status as a global leader in economic growth, innovation, and sustainability; focuses on economic development, technology integration, and workforce empowerment; creates a dynamic and resilient economy; collaborates with key councils and stakeholders to ensure that Miami's strategies align with global trends, which benefit all residents and enhance the city's quality of life.	6	6	6
TOTAL FULL-TIME POSITIONS	**6**	**6**	**6**

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	0	0	1,020,900	1,118,000	1,231,000
Operating Expense	0	1,067	294,949	183,000	183,000
Non-Operating Expenses	0	0	209,500	0	0
	-	**1,067**	**1,525,349**	**1,301,000**	**1,414,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	0	1,067	1,315,849	1,301,000	1,414,000
Miami For Everyone Program	0	0	209,500	0	0
	-	**1,067**	**1,525,349**	**1,301,000**	**1,414,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Travel and Per Diem Line item reflects a reduction of $5,000 (GF) to align the budget with current expenditure trends.

The Other Current Charges and Obligations Line item reflects a reduction of $2,000 (GF) to align the budget with current expenditure trends.

Economic Innovation and Development

The Budget includes the following additions:

The Professional Services Line item reflects an increase of $5,000 (GF) to align the budget with current expenditure trends.

The Subscriptions, Memberships, Licenses, Permits, and Others Line item reflects an increase of $2,000 (GF) to align the budget with current expenditure trends.

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $7,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $18,000).

Economic Innovation and Development

Accomplishments FY 2025-26

Advanced the City's commitment to Smart City innovation by exploring emerging technologies and cultivating strategic partnerships to support data-driven urban solutions, while establishing a strong foundation for future initiatives through the identification of opportunities to strengthen digital infrastructure, enhance quality of life, and reinforce Miami's position as a leading innovation hub. Strengthened engagement with technology and infrastructure partners, including participation in a tour of the iM Critical Data Center, highlighting the role of urban colocation facilities in enabling low-latency, real-time data processing, powering edge AI and digital twin environments, supporting secure and interoperable systems, and enhancing operational resilience; concluded with partnership discussions focused on curriculum development to build a local workforce pipeline for data center infrastructure. Maintained collaboration with global and industry partners to position Miami as a regional leader in innovation and smart city development, while advancing leadership in future mobility through participation in Advanced Air Mobility (AAM) initiatives and policy discussions, and continuing workforce and smart mobility planning with companies such as Joby Aviation and Archer Aviation. Represented the City of Miami throughout the full testing phase of Zoox Autonomous Vehicles, supported implementation efforts as part of a broader smart city ecosystem, and facilitated a partnership that prioritizes workforce development and inclusive growth, contributing to economic expansion and technological advancement, culminating in the launch of Zoox's driverless robotaxi operations in Miami in April 2026. Advanced the City's Digital Twin strategy through collaboration with Esri, Intel, and Google, defined three initial use cases; flooding, traffic, and developmental impact and prioritized flooding for initial deployment. Engaged Esri and Intel, in coordination with the City's IT Department, to assess feasibility and implementation, identifying opportunities to leverage geospatial analytics, real-time data integration, and emerging technologies to create a digital representation of city systems. Initiated implementation through a February 2026 off-site Digital Transformation workshop, followed by March 2026 virtual and in-person sessions, completing key activities including a Flood Use Case Data Inventory, Living Atlas platform integration, deployment strategy development, and user access, security, and training planning, while continuing coordination and stakeholder integration to advance preliminary groundwork toward full implementation.

Partnered with organizations dedicated to community empowerment, including collaboration with Women in Miami Tech (WIMT) through the You Belong Series, which delivered educational content, networking, and career growth opportunities to support women entrepreneurs. Conducted the entrepreneurial veteran event, From Boots to Business: Lacing Up for Success, with approximately 40 participants, bringing together aspiring veteran founders, technology innovators, and business leaders. Graduated 30 founders from the Built in Miami Pre-Accelerator Program, delivered in partnership with the Miami Downtown Development Authority (DDA) as a nine-week, no-cost program focused on entrepreneurship, growth, and building scalable businesses; engaged 12 mentors to support founders and secured continued DDA support for the next cohort. Delivered eight small business development workshops in partnership with the Florida Small Business Development Center (SBDC) at FIU across five Miami-Dade County Public Schools Technical Colleges (Lindsey Hopkins, George T. Baker, South Dade, Robert Morgan, and D.A. Dorsey), reaching 291 students, of whom 40 advanced to further engagement with SBDC resources. Conducted a workshop with HUD Regional Administrator Denise Cleveland-Leggett on Opportunity Zones 2.0, The Next Map: Preparing for Florida's 2026 Nomination Window, following the program's establishment under the One Big Beautiful Bill Act (OBBBA) on July 4, 2025. Convened a federal briefing with U.S. Department of the Treasury Assistant Secretary Chris Pilkerton, providing Miami-based investors, legal counsel, and business leaders with direct insights into foreign investment oversight. Procured access to the Data-Axle database to enhance understanding of the local business ecosystem through comprehensive business and consumer data. Partnered with key economic development organizations, including the Miami DDA, Allapattah Community Development Corporation (CDC), Little Haiti Redevelopment Trust, and Omni Community Redevelopment Agency (CRA), to support inclusive economic growth and community-based development.

Economic Innovation and Development

Accomplishments FY 2025-26

Contributed $150,000 to Florida International University (FIU) in support of the FIU First Generation Scholarship Program, leveraging a 2:1 match to generate an additional $300,000 and achieved a total impact of $450,000, while continuing to fund the Venture Miami Scholarship to support City of Miami residents pursuing STEM and other high-demand fields by covering tuition, fees, and educational expenses not met by financial aid. Awarded scholarships to 90 students and expanded the program to include additional institutions such as St. Thomas University, Barry University, and Nova Southeastern University, as well as seven Miami-Dade County Public Schools (MDCPS) technical colleges, increasing access to career-focused education. Launched a workforce development component within the scholarship program and formed strategic partnerships with industry leaders, including Merrill Stevens Shipyard, Miami Marlins, Cleveland Clinic, and Ryder Systems Inc., to establish and expand technical training programs in marine mechanics, Heating, Ventilation, and Air Conditioning (HVAC), surgical technology, and automotive certification, strengthening alignment between education and industry needs. Authorized the inclusion of Creative Hub, Inc. (Creative Hub Academy) to expand training opportunities in digital marketing, data science, web development, and design, further supporting Miami's innovation economy. Acquired Lightcast labor market intelligence software to inform workforce planning, align training programs with employer demand, identify skills gaps, and guide equitable workforce investments, while integrating workforce strategies with broader economic development efforts. Secured additional program sustainability through fundraising and partnerships, including generating $25,000 through Give Miami Day, establishing a public-private partnership with the Little Haiti Revitalization Trust with a commitment to match up to $200,000, and initiating development of a signature annual fundraising event. Strengthened collaboration with businesses and workforce stakeholders and launched the Train Local; Hire Local initiative to connect Miami residents with high-demand career opportunities, reinforcing the alignment between talent development, economic mobility, and long-term business growth.

Strategies FY 2026-27

Continue to implement Smart City innovation and emerging technologies. These initiatives stimulate economic growth by attracting technology companies, venture capital, and global partnerships that view Miami as a forward-thinking innovation hub.

Continue to implement Business Development Programs that are essential for Miami to foster economic growth, create jobs, improve the quality of life for residents by attracting and supporting businesses, which in turn strengthens the local economy.

Continue to equip workers with the skills aligned to high-demand industries through training programs and partnerships with educational institutions.

Economic Innovation and Development

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.4.1 Minimize the need to visit a City building to conduct business City of Miami Strategic Plan
	1.4.2 Seek feedback to inform improved business practices City of Miami Strategic Plan
	1.4.3 Reduce the amount of time customers wait City of Miami Strategic Plan
	1.5.2 Continue to strengthen community partnerships City of Miami Strategic Plan
2. Resilience	2.5.2 Incentivize development that allows residents and businesses to adapt and thrive under changing environmental, economic and social conditions City of Miami Strategic Plan
3. Pathway to Prosperity	3.1.1 Foster innovation and sustainable entrepreneurial initiatives City of Miami Strategic Plan
	3.1.2 Support policies and practices that enable a diverse and growing economy City of Miami Strategic Plan
	3.2.1 Promote conditions that encourage small business development and growth City of Miami Strategic Plan
	3.2.2 Bolster small businesses through supportive programs and incentives City of Miami Strategic Plan
	3.2.3 Support local scale-ups City of Miami Strategic Plan
	3.3.1 Partner with local entities to connect residents with job opportunities City of Miami Strategic Plan
	3.3.2 Invest in youth by providing job opportunities, education, or financial support City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Empower Innovation in Miami				
Smart City projects launched (number)		4	3	4
Partnerships related to Smart City initiatives (number)		8	6	4
GOAL(S) Advance Business Growth & Development in Miami				
Partnerships related to Business Development initiatives (number)			12	4
Number of events in our small business program (number)			18	4

Economic Innovation and Development

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Build Talent in Miami				
Workforce development programs launched (number)		10	5	4
Partnerships related to Workforce Development initiatives (number)			18	4

Economic Innovation and Development

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	834,000	0	834,000	849,000	0	849,000
515000 - Special Pay	0	0	0	9,000	0	9,000
516000 - Fringe Benefits	14,000	0	14,000	16,000	0	16,000
521000 - Fica Taxes	62,000	0	62,000	62,000	0	62,000
522000 - Retirement Contributions	132,000	0	132,000	193,000	0	193,000
523000 - Life and Health Insurance	76,000	0	76,000	102,000	0	102,000
Personnel	**1,118,000**	**0**	**1,118,000**	**1,231,000**	**0**	**1,231,000**
Operating Expense						
524000 - Workers' Compensation	14,000	0	14,000	14,000	0	14,000
531000 - Professional Services	30,000	0	30,000	35,000	0	35,000
534000 - Other Contractual Services	10,000	0	10,000	10,000	0	10,000
540000 - Travel and Per Diem	10,000	0	10,000	5,000	0	5,000
541000 - Communications & Related Services	10,000	0	10,000	10,000	0	10,000
541100 - Postage	1,000	0	1,000	1,000	0	1,000
548000 - Promotional Activities	50,000	0	50,000	50,000	0	50,000
548100 - Advertising and Related Costs	30,000	0	30,000	30,000	0	30,000
549000 - Other Current Charges and Obligations	5,000	0	5,000	3,000	0	3,000
551000 - Office Supplies	10,000	0	10,000	10,000	0	10,000
552000 - Operating Supplies	10,000	0	10,000	10,000	0	10,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	3,000	0	3,000	5,000	0	5,000
Operating Expense	**183,000**	**0**	**183,000**	**183,000**	**0**	**183,000**
Total Expense	**1,301,000**	**0**	**1,301,000**	**1,414,000**	**0**	**1,414,000**

Equal Opportunity and Diversity Programs

Department Head: Asseline Hyppolite Phone: (305) 416-1990
Equal Opportunity Diversity Programs - EODP - Miami

Mission Statement

To make certain that the City of Miami is an equal opportunity employer that maintains a work environment free from all forms of unlawful discrimination.

Description

The Office of Equal Opportunity and Diversity Programs (EODP) was established under Chapter 2, Article IV, Division 15, Section 2-581 of the City Code. The Office oversees and manages the City's equal employment opportunity function and overall compliance with laws and administrative policies prohibiting employment discrimination.

Contributing to the Administration's Priority of *Quality of Life*, the Office is committed to improving the work environment at the City of Miami for employees and applicants, as well as citizens doing business with the City. EODP investigates internal complaints involving employment discrimination and also handles charges of discrimination filed with the Equal Employment Opportunity Commission (EEOC), the Florida Commission on Human Relations, and the Miami-Dade County Commission on Human Rights. EODP works to prevent or reduce instances of discrimination by developing and implementing instructional programs that emphasize the City's prohibition on discrimination in employment and highlight the importance of workforce diversity. Additionally, EODP monitors various employment recruitment, selection, and promotion procedures and is responsible for the City's compliance with certain federal reporting requirements. It provides support to the City's Equal Opportunity Advisory Board. EODP is independent from any City department, reporting directly to the City Manager. This independence provides employees with a comfortable and neutral setting to report instances of perceived discrimination, which are often extremely sensitive in nature.

Stakeholders include City of Miami employees, applicants, as well as citizens doing business with a City of Miami entity.

Equal Opportunity and Diversity Programs

Equal Opportunity and Diversity Programs

Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
EQUAL OPPORTUNITY AND DIVERSITY PROGRAMS Oversees and manages the equal employment opportunity function; ensures overall compliance with administrative policies and laws prohibiting employment discrimination; develops and implements instructional programs emphasizing the prohibition of discrimination in employment and applicable federal, state, and local laws; investigates allegations and complaints; responds on behalf of the City to complaints filed with external enforcement agencies.	3	3	3
TOTAL FULL-TIME POSITIONS	**3**	**3**	**3**

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	574,139	616,673	683,324	739,000	788,000
Operating Expense	22,114	23,553	21,182	43,000	43,000
	596,253	**640,226**	**704,506**	**782,000**	**831,000**

Department Fund / Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	596,253	640,226	704,506	782,000	831,000
	596,253	**640,226**	**704,506**	**782,000**	**831,000**

Budget Highlights for FY 2026-27

The Budget includes the following consideration:

The increase in Regular Salaries and Wages is due, in part, to an average five percent salary increase for all non-bargaining employees, consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $8,000).

Equal Opportunity and Diversity Programs

Accomplishments FY 2025-26

Aligned internal investigation procedures and reporting timelines with Equal Employment Opportunity Commission (EEOC) standards and best practices. Projected completion of 35 investigations filed internally through EODP and externally with federal, state, and local agencies.

Delivered more than 60 employee trainings focused on equal employment opportunity, diversity, workplace discrimination, and inclusion initiatives, resulting in significant cost savings by reducing the need for outsourced training services.

Participated in specialized webinars, seminars, and professional conferences to remain current on evolving federal, state, and local Equal Employment Opportunity (EEO) laws, regulations, and compliance requirements.

Monitored and oversaw the Firefighters Physical Agility Test in collaboration with the Human Resources and Fire-Rescue Departments to help ensure a fair, equitable, and compliant evaluation process.

Strategies FY 2026-27

Continue to ensure compliance with Equal Employment Opportunity (EEO) laws by implementing policies, procedures, and programs that promote fair and equitable employment practices throughout the City of Miami. Provide guidance and training to City departments, conduct timely and impartial investigations of discrimination and harassment complaints, and monitor employment practices to ensure compliance with federal, state, and local regulations. These efforts support a respectful workplace environment that values fairness, accountability, and equal opportunity for all employees.

Continue to update and strengthen its EEO programs and services by reviewing policies, improving training programs, and enhancing service delivery to City departments. Initiatives will focus on expanding employee education, improving access to resources, and supporting departments in maintaining fair employment practices.

Continue to prioritize the professional development of its staff through training, workshops, and certification opportunities related to EEO compliance, investigative procedures, and workplace best practices. Strengthen staff expertise to support efficient investigations, improve customer service, and have consistent enforcement of equal opportunity policies across City departments.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan

Equal Opportunity and Diversity Programs

Strategic Alignment and Performance Measures

Continued

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) To promote effective high quality customer service.				
Case investigations completed (number)	47	37	40	40
Certification lists processed and returned to departments within one day (percent)	100	100	100	100
Certification lists reviewed and approved (number)	502	359	250	200
GOAL(S) Improve operational efficiency.				
Internal case investigations completed within 25 calendar days (percent)	100	100	100	100
External (Local, state, and federal) case investigations completed within 30 calendar days (percent)	100	100	100	100
GOAL(S) Foster a positive work environment for all City employees.				
Employees provided with mandatory Equal Employment Opportunity, Sexual Harassment and Diversity training (number)	825	905	800	800
Employees attending mandatory training every three years (percent)	98	100	100	100
Employees provided with additional empowerment trainings (number)	320	262	200	200

Equal Opportunity and Diversity Programs

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	462,000	0	462,000	500,000	0	500,000
515000 - Special Pay	17,000	0	17,000	19,000	0	19,000
516000 - Fringe Benefits	8,000	0	8,000	8,000	0	8,000
521000 - Fica Taxes	36,000	0	36,000	39,000	0	39,000
522000 - Retirement Contributions	140,000	0	140,000	146,000	0	146,000
523000 - Life and Health Insurance	76,000	0	76,000	76,000	0	76,000
Personnel	**739,000**	**0**	**739,000**	**788,000**	**0**	**788,000**
Operating Expense						
524000 - Workers' Compensation	7,000	0	7,000	7,000	0	7,000
540000 - Travel and Per Diem	2,000	0	2,000	2,000	0	2,000
540010 - Training	6,000	0	6,000	6,000	0	6,000
541100 - Postage	1,000	0	1,000	1,000	0	1,000
544000 - Rentals and Leases	1,000	0	1,000	1,000	0	1,000
546001 - IT-Repair and Maintenance Services	11,000	0	11,000	11,000	0	11,000
551000 - Office Supplies	5,000	0	5,000	5,000	0	5,000
552000 - Operating Supplies	8,000	0	8,000	8,000	0	8,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	2,000	0	2,000	2,000	0	2,000
Operating Expense	**43,000**	**0**	**43,000**	**43,000**	**0**	**43,000**
Total Expense	**782,000**	**0**	**782,000**	**831,000**	**0**	**831,000**

Finance

Department Head: Munirah J. Daniel, CPA Phone: (305) 416-1328
Finance Department - Miami

Mission Statement

To provide timely, accurate, and clear financial information to key stakeholders in support of other City departments, citizens, and the community at large, while providing first-class customer service through the efforts and dedication of our employees.

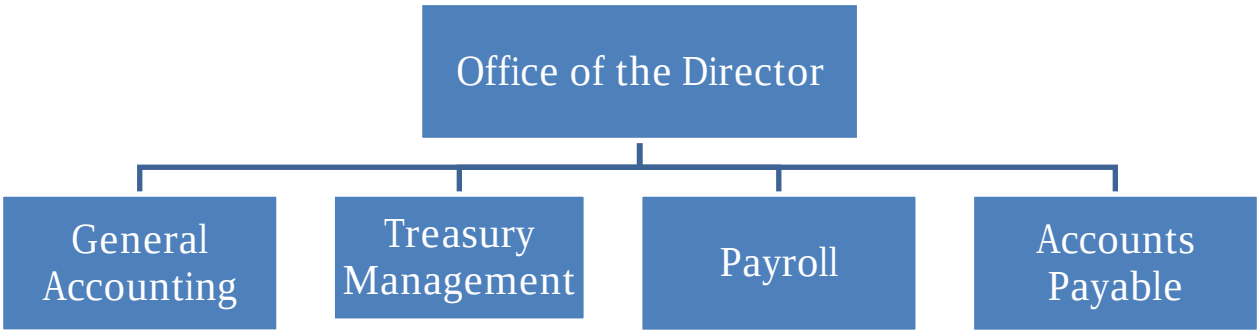
Description

The Finance Department establishes a robust financial and internal control structure. It delivers financial services to stakeholders and policymakers so they can make informed decisions to achieve results that align with the City's strategic plan.

The Department provides fiscal and accounting controls over City resources in support of the Administration's priority of *Quality of Life*. The Finance Department is responsible for processing accounts payable (vendor payments), employee payroll and related remittances, maintaining the City's general ledger system, monitoring capital assets, providing centralized customer service, centralizing billing and invoicing, tracking accounts receivable, collecting on delinquent accounts, maintaining oversight of the Citywide Point of Sale (POS) system, renewing Business Tax Receipts (BTRs), monitoring capital projects and grants, investing responsibly while optimizing pool cash, and administering debt service. The Department also conducts financial system training, coordinates the annual financial audit, the State of Florida Audit, the Federal Single Audit, and prepares routine financial reports, the City's Annual Comprehensive Financial Report (ACFR), the City's Popular Annual Financial Report (PAFR), the Single Audit Report, the City's Annual Report to Bondholders, and the State of Florida Annual Financial Report.

The Finance Department serves all City departments, as well as those entities conducting financial transactions with the City of Miami. The financial data it generates is used by citizens, Elected Officials, and investors.

Finance



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Formulates departmental policy and provides overall direction and coordination of departmental operations and management; manages the City's financial affairs, such as financial reporting, debt administration, billings and collections, and accounts payable; advises the City Manager on fiscal policy; oversees the preparation of interim and annual financial reports; prepares the Annual Comprehensive Financial Report (ACFR); and performs departmental payroll, personnel, procurement, and legislative functions.	6	6	6
GENERAL ACCOUNTING Maintains and balances accounts; analyzes and reconciles financial records and reports; prepares schedules and reports for year-end closing; complies with standards of the Governmental Accounting Standards Board (GASB); prepares monthly and annual trial balance reports and statements; reviews, monitors, and reconciles projects and grants, general ledger revenues and expenditures.	22	22	22
TREASURY MANAGEMENT Manages and coordinates cash flow and the investment portfolio; provides oversight for the Citywide Point of Sale (POS) system; coordinates debt issuance with financial advisors and bond counsel; monitors bond payments to ensure indenture compliance; ensures payment of debt service; processes all Business Tax Receipts (BTRs) and Certificates of Use (CU); collects revenue for past due invoices and returned checks; requests lien searches; handles customer inquiries; receives, records, and deposits cash receipts.	27	27	27
PAYROLL Ensures the accuracy and timeliness of the bi-weekly payroll process; monitors time entries; establishes payroll deductions and direct deposit requests; deposits taxes withheld; processes garnishments; prepares and prints W-2s.	7	7	7
ACCOUNTS PAYABLE Approves and pays invoices for the purchase of goods and services used in the operations of the City; maintains accounts payable records; reconciles vendor accounts; prepares and prints 1099s.	6	6	6
TOTAL FULL-TIME POSITIONS	**68**	**68**	**68**

Finance

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	9,648,117	10,330,152	11,341,892	12,218,000	12,516,000
Operating Expense	217,355	(3,596,428)	(5,924,449)	2,628,000	3,983,000
Capital Outlay	2,049,398	9,090,996	18,076,685	0	0
Debt Service	2,101,986	6,069,618	8,193,889	0	0
Non-Operating Expenses	0	0	0	13,421,000	2,500,000
	14,016,857	**21,894,338**	**31,688,018**	**28,267,000**	**18,999,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	14,016,857	21,894,338	31,688,018	14,846,000	16,499,000
American Rescue Plan Act SRF	0	0	0	13,421,000	2,500,000
	14,016,857	**21,894,338**	**31,688,018**	**28,267,000**	**18,999,000**

Budget Highlights for FY 2026-27

The Budget includes the following additions:

The Professional Services Line item reflects an increase due to the higher collection service costs from Penn Credit debt collection ($78,000), and the transfer of the budget for the administration of the Parking Surcharges ($830,000), and the City's 20 percent contribution to the Coconut Grove Business Improvement District ($420,000), from the Non-Departmental Account Professional Services line item, aligning the budget with the department responsible for managing payments for these services totaling (GF $1.328 million).

The Other Contractual Services Line items reflect a net increase of (GF $89,000). This includes an 8.5 percent increase for the Vertex Inc. agreement ($2,000), a new Kronos maintenance contract ($10,000), a Runzhimer International LLC annual subscription increase ($5,000), additional services for IBI International ($2,000), increased mailing costs for Southeastern Printing ($25,000), additional POS user licenses and transaction capacity ($50,000), a reduction in Sympro Financial Software services (-$20,000), and an increase in revenue collection and cash handling for Remitco LLC ($15,000).

The Postage Line item reflects an increase due to the transfer of the budget for Miami-Dade Office of the Tax Collector postage costs from the Non-Departmental Account, aligning the budget with the department responsible for managing payments for these services (GF $80,000).

The Subscriptions, Memberships, Licenses, Permits, and Others Line item reflects an increase of $1,000 (GF) to align the budget with current expenditure trends.

Finance

The Budget includes the following additional considerations:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $178,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, including the City Attorney, which expires September 30, 2026 (GF $32,000).

The budget reflects the remaining funds provided to the City from the federal government pursuant to the passage of the American Rescue Plan Act of 2021 (SR $2.500 million).

Finance

Accomplishments FY 2025-26

Completed and published the 2025 Annual Comprehensive Financial Report (ACFR) by April 30, 2026, utilizing the Hyperion Financial Management (HFM) system, and achieved an unqualified audit opinion. Successfully completed the 2025 Single Audit and Management Letter by April 30, 2026, in accordance with the City's Financial Integrity Principles. Prepared the Fiscal Year 2027 Cost Allocation Plan within established deadlines. Issued and published all Monthly Financial Reports to the City's website in a timely manner throughout the year. Earned the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the City's Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2024. Received the highest recognition in governmental accounting and financial reporting, reflecting a significant accomplishment by the City and its financial management team.

Maintained the City's strong credit ratings of 'AA' from S&P Global Ratings and 'Aa2' from Moody's for its outstanding limited ad valorem and non-ad valorem bonds. Demonstrated continued fiscal stability and prudent financial management, reinforcing the City's long-term financial strength. Strengthened investor and stakeholder confidence in the City's financial outlook through sound budgeting practices and effective stewardship of financial resources.

Prudently managed the City's existing debt portfolio and monitored market conditions for potential cost-saving opportunities. Did not undertake any bond issuances or refunding transactions during Fiscal Year 2026. Evaluated future financing needs to support the City's long-term financial objectives while maintaining sound debt management practices.

Focused on reducing the average number of days required to process invoices Citywide while ensuring all departments complied with the State of Florida's 45-day payment mandate. Monitored monthly invoice-processing performance to measure the efficiency and timeliness of payments across the organization. Maintained a five-year average processing rate of approximately 80 percent for invoices paid within the required timeframe. Achieved a processing rate of 89.98 percent in October at the start of Fiscal Year 2026 and sustained a year-to-date average of 82.2 percent, demonstrating continued progress toward improving accounts payable performance and operational efficiency.

Established and enhanced the Department's grants administration and compliance framework through the dedicated Grants and Reimbursements Division. Standardized grant application, management, reporting, and reimbursement procedures to promote consistency and efficiency across all grant activities. Implemented centralized tracking and monitoring tools to strengthen oversight and improve accountability. Strengthened Schedule of Expenditures of Federal Awards (SEFA) reconciliation and grant expenditure review processes to ensure accuracy and compliance. Improved oversight of billings, collections, and outstanding reimbursements to support timely revenue recovery and financial reporting. Provided ongoing staff training and compliance monitoring to reinforce adherence to grant requirements and regulatory standards. Achieved improved accuracy, consistency, timeliness, and regulatory compliance, resulting in no instances of noncompliance identified during the Fiscal Year 2025 Single Audit.

Implemented the Oracle Enterprise Resource Planning (ERP) Cloud System to support the City's ERP, Human Capital Management (HCM), and Enterprise Performance Management (EPM) functions. Advanced the deployment of Kronos Dimensions to consolidate all City employees onto a unified timekeeping platform, including the integration of Telestaff for Fire and Police personnel, with implementation targeted for July 2026. Evaluated software solutions to improve the tracking, reporting, and accounting of the City's Subscription-Based Information Technology Arrangements (SBITA). Enhanced the City's compliance with Governmental Accounting Standards Board (GASB) Statement No. 96 through the assessment and implementation of technology solutions designed to strengthen financial reporting and oversight.

Finance

Strategies FY 2026-27

Ensure effective treasury management by maintaining a high-tier bond rating through sound financial management, strong internal controls, and prudent investment strategies. Monitoring debt portfolios and evaluate opportunities for refinancing or restructuring to achieve cost savings when appropriate. Process all bond and loan payments accurately and by the required due dates. Engage a financial advisory firm to actively manage the City's long-term investment portfolio in alignment with the City's Investment Management policy. Conduct regular investment review meetings to assess market conditions, portfolio performance, and compliance with the City's Debt Management and Investment Management policies.

Ensure financial compliance, transparency, and accountability by producing the ACFR, PAFR, Single Audit, and other required financial reports accurately and on schedule, proactively monitoring, identifying, and resolving compliance risks and audit findings, and achieve and sustain the Government Finance Officers Association recognition for financial reporting excellence.

Reduce payroll corrections through payroll review, validation controls, and training.

Reduce the average time to process invoices by optimizing end-to-end procure-to-pay workflows to reduce processing delays and exceptions, and ensure compliance with Florida's Prompt Payment Act (45-day) requirement.

Increase the timeliness and efficiency of grant reimbursement processes by implementing tracking tools to monitor reimbursement status and aging, and provide training, guidance, and support, as needed, to departments on grant reimbursement requirements.

Increase the timeliness and effectiveness of revenue collection by ensuring timely issuance of dunning letters and other collection notices, and monitor and analyze aging of outstanding receivables.

Strategic Alignment and Performance Measures

Priority Areas	City Strategic Plan Objectives
1. Quality of Life	**1.1.1 Modernize and streamline City processes** City of Miami Strategic Plan **1.1.2 Strengthen trust through excellent customer service** City of Miami Strategic Plan **1.1.3 Engage all Stakeholders with timely and clear communication** City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) **Reduce the average time to process invoices citywide to ensure timely, compliant, and efficient vendor payments.**				
Invoices processed without exception on a monthly basis (percent)	78	81	85	85
GOAL(S) **Increase the timeliness and efficiency of grant reimbursement processes to minimize the time City funds are used as float and ensure full recovery of eligible expenditures.**				
Grant expenditures reimbursed at year end (percent)	99	99	98	98

Finance

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Ensure effective treasury management by maintaining strong creditworthiness, optimizing investment performance, and meeting all debt service obligations accurately and on time.				
Debt service payments made on or before scheduled due dates (percent)			100	100
GOAL(S) Achieve and sustain a high level of payroll accuracy and timeliness to ensure employees are paid correctly and on schedule.				
Payroll processing success rate (percent)	99.9	100	99.9	99.9
GOAL(S) Ensure consistent, accurate, and timely financial close cycles to support effective fiscal management and decision-making.				
General ledger closed within nine business days following the end of the prior month (percent)	100	100	100	100
Monthly financial reports produced within 30 days after the close of the general ledger each month (percent)	100	100	100	100
GOAL(S) Modernize and optimize the City's financial systems to enhance operational efficiency, strengthen internal controls, and support integrated, citywide financial management.				
Number of financial systems implementations, integrations, upgrades, and enhancements completed (number)			1	2
GOAL(S) Increase the timeliness and effectiveness of revenue collection to improve cash flow and reduce outstanding receivables.				
Dunning letters printed and mailed by the 15th of each month (percent)	100	100	100	100
GOAL(S) Ensure financial compliance, transparency, and accountability through high-quality financial reporting, strong internal controls, and audit excellence.				
GFOA Financial Reporting Award (Yes-1/No-2)	1	TBD, Lapse in delivery of the award to the City	1	1
Number of repeat finance audit findings (number)	0	0	0	0
Publish Single Audit per Financial Integrity Principles deadline of April 30th (unit) (Yes-1/No-2)	1	1	1	1
Produce Annual Comprehensive Financial Report by the end of second quarter (unit) (Yes-1/No-2)	2	1	2	1

Finance

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	7,714,000	0	7,714,000	8,018,000	0	8,018,000
515000 - Special Pay	25,000	0	25,000	0	0	0
516000 - Fringe Benefits	27,000	0	27,000	27,000	0	27,000
521000 - Fica Taxes	584,000	0	584,000	609,000	0	609,000
522000 - Retirement Contributions	2,372,000	0	2,372,000	2,336,000	0	2,336,000
523000 - Life and Health Insurance	1,496,000	0	1,496,000	1,526,000	0	1,526,000
Personnel	**12,218,000**	**0**	**12,218,000**	**12,516,000**	**0**	**12,516,000**
Operating Expense						
524000 - Workers' Compensation	159,000	0	159,000	157,000	0	157,000
531000 - Professional Services	432,000	0	432,000	1,760,000	0	1,760,000
532000 - Accounting and Auditing	500,000	0	500,000	500,000	0	500,000
534000 - Other Contractual Services	836,000	0	836,000	925,000	0	925,000
540000 - Travel and Per Diem	16,000	0	16,000	16,000	0	16,000
540010 - Training	11,000	0	11,000	11,000	0	11,000
541100 - Postage	150,000	0	150,000	230,000	0	230,000
544000 - Rentals and Leases	5,000	0	5,000	5,000	0	5,000
545013 - Insurance - General Liability	208,000	0	208,000	67,000	0	67,000
546001 - IT-Repair and Maintenance Services	242,000	0	242,000	242,000	0	242,000
548100 - Advertising and Related Costs	2,000	0	2,000	2,000	0	2,000
549000 - Other Current Charges and Obligations	9,000	0	9,000	9,000	0	9,000
551000 - Office Supplies	50,000	0	50,000	50,000	0	50,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	8,000	0	8,000	9,000	0	9,000
Operating Expense	**2,628,000**	**0**	**2,628,000**	**3,983,000**	**0**	**3,983,000**
Non-Operating Expense						
896000 - Budget Reserve	0	13,421,000	13,421,000	0	2,500,000	2,500,000
Non-Operating Expenses	**0**	**13,421,000**	**13,421,000**	**0**	**2,500,000**	**2,500,000**
Total Expense	**14,846,000**	**13,421,000**	**28,267,000**	**16,499,000**	**2,500,000**	**18,999,000**

Grants

Department Head: Lillian P. Blondet Phone: (305) 416-1536
Grants Department - Miami

Mission Statement

To assist City departments and staff in securing grants and external funding opportunities to implement, expand, and enhance services, projects and activities that improve the quality of life of city residents by enhancing public safety, infrastructure, mobility, diverse shared spaces, and opportunities for advancement.

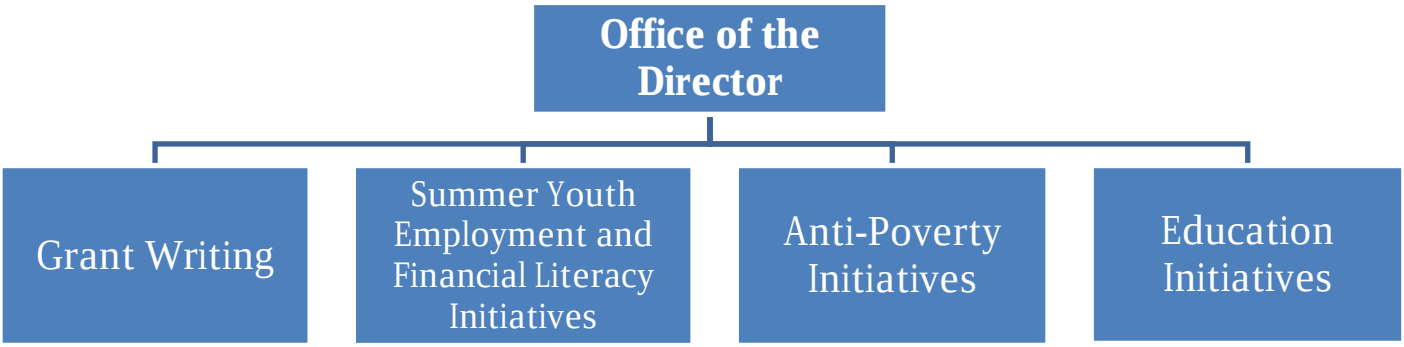
Description

The Grants Department identifies funding and partnership opportunities for all City departments from federal, state, local governments, foundations, and private funding sources to maximize revenue-generating opportunities. Additionally, the Grants Department manages and administers grants and programs for Citywide initiatives, including the Summer Youth Employment and Financial Empowerment Initiatives, Education Initiatives, and the Anti-Poverty Initiative (API) Program.

Contributing to the Administration's Priority of *Quality of Life*, the Grants Department coordinates and oversees all aspects related to the writing, preparation, and submission of grant applications and funding applications for all City departments. In addition, the Grants Department provides technical support to City departments to ensure the implementation of policies and practices in compliance with applicable federal, state, and local laws, regulations, and contract stipulations. The Grants Department provides expertise in assessing changes, regulatory compliance, and grant management that may impact funding. It also administers and implements the Miami Summer Jobs Connect Program, the Families First Parenting Program, and the Anti-Poverty Initiative.

Stakeholders include the Mayor, Commissioners, City Manager, City departments, and residents, as well as private donors and public-sector grantors at the federal, state, and local levels of government.

Grants



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Coordinates and oversees all aspects of the development of grant proposals to maximize revenue-generating opportunities; provides technical assistance to ensure that the City maintains compliance with applicable programmatic and administrative federal, state, and local grant requirements; offers leadership and direction to departmental staff; prepares and manages the departmental budget; performs administrative functions as required; directs the implementation of Citywide initiatives.	2	2	3
GRANT WRITING Identifies grant opportunities, distributes information, and processes grant applications; assists all City departments in the development, submission, and oversight of grants as per grantor guidelines; provides technical support and expertise in assessing program and funder requirements, regulatory compliance, and grant management that may impact current and future funding.	4	4	3
SUMMER YOUTH EMPLOYMENT and FINANCIAL LITERACY INITIATIVES Manages and implements the Miami Summer Jobs Connect (SJC) Program; pursues funding for youth programs supporting employment and financial literacy, fostering skill development and economic awareness.	1	1	1
ANTI-POVERTY INITIATIVES Oversee the contract execution process of Anti-Poverty Initiative funds allocated by elected officials to entities providing services that improve residents' self-sufficiency; ensure that entities conform to API's program guidelines and requirements.	1	1	1
EDUCATION INITIATIVES Pursues funding for programs advancing the City's education needs and priorities; manages education-related programs funded by federal, state, and local agencies.	1	1	1
TOTAL FULL-TIME POSITIONS	**9**	**9**	**9**

Grants

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	1,577,989	1,741,784	2,034,470	2,233,000	2,339,000
Operating Expense	333,871	336,380	301,958	380,000	381,000
Non-Operating Expenses	0	0	0	5,000	5,000
Transfers - OUT	140,294	92,179	0	0	0
	2,052,155	**2,170,343**	**2,336,429**	**2,618,000**	**2,725,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	1,659,903	1,888,352	2,179,174	2,368,000	2,475,000
Human Services Fund	0	73,024	11,207	0	0
Departmental Improvement Initiative	229,628	53,607	474	0	0
Grants-Other Programs	162,624	155,359	145,575	250,000	250,000
	2,052,155	**2,170,343**	**2,336,429**	**2,618,000**	**2,725,000**

Budget Highlights for FY 2026-27

The Budget includes the following reduction:

The Other Salaries and Wages Line item reflects a decrease due to the reallocation of funds to the Other Salaries and Wages – Part Time Year Round Line item, where the expenditures are posted (GF $541,000).

The Budget includes the following additions:

The Other Salaries and Wages – Part Time Seasonal Line item reflects an increase due to the reallocation of funds from the Other Salaries and Wages Line item (GF $499,000).
The Other Salaries and Wages – Part Time Year Round Line item reflects an increase to align the budget with current spending trends (GF $26,000).

The Budget includes the following consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $18,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $30,000).

Grants

Accomplishments FY 2025-26

Submitted 21 grant applications and secured ten awards, resulting in total funding of up to $21.000 million. Demonstrated a strong grant success rate by converting nearly half of all submissions into awarded funding, supporting the advancement of key City initiatives and strategic priorities.

Served 91 participants through in-person programming and supported an additional 58 participants through virtual services, demonstrating a continued commitment to accessible and flexible service delivery. Achieved a clean annual financial audit required by the Children's Trust, with no findings, reflecting strong fiscal management, compliance, and accountability in program operations.

Recruited and hired 113 youth through the Summer Jobs Connect Program, demonstrating strong program outreach and successful workforce placement efforts. Placed 43 youth within City of Miami departments as of April 2026, provided valuable hands-on work experience and supported career development opportunities within municipal operations.

Processed 21 Anti-Poverty Initiative Agreement contracts, resulting in the allocation of $2.800 million in funding. Delivered program benefits to 6,116 residents, demonstrating a significant impact in supporting community stability and advancing anti-poverty initiatives.

Engaged Miami-Dade Public Schools and conducted targeted research to shape program development, supporting the rollout of the community program.

Strategies FY 2026-27

Continue to work with departments and City staff to identify projects and funding needs to develop a strategy and timeline for the submittal of grant applications.

Continue to offer the Families First Parenting Program.

Continue to provide employment and financial literacy education to Miami's disadvantaged youth through the Summer Jobs Connect Miami program.

Continue to process and route Anti-Poverty agreements in a timely manner to facilitate the implementation of programs and services.

Continue to provide the Miami-Dade County Public School Internship Program.

Grants

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
3. Pathway to Prosperity	3.3.2 Invest in youth by providing job opportunities, education, or financial support City of Miami Strategic Plan
	3.4.3 Enhance public services for low income residents City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Identify funding and partnership opportunities for City departments from federal, state, local government, foundations and private funding sources to maximize revenue generating opportunities to support and improve residents' access to City services and programs.				
Actual value of Grants Awarded (dollars in millions)	$ 65.00	$ 15.76	$21.00	$15.00
Grants Success Ratio (grants received versus grants applied for) (percent)	65	23	45	45
Anti-Poverty Initiatives (API) (number of people)	6,486	26,783	6,000	5,000
GOAL(S) Implement grants and programs for citywide initiatives promoting financial self-sufficiency and educational success.				
Summer Jobs Connect Miami participants meeting or exceeding savings goal (percent)	46	97	45	45
Parents or primary caregivers increase positive parenting or family functioning (percent)	96	98	80	80

Grants

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	1,126,000	0	1,126,000	1,170,000	0	1,170,000
512010 - Attrition Savings - Salaries	(43,000)	0	(43,000)	(43,000)	0	(43,000)
513000 - Other Salaries and Wages	541,000	30,000	571,000	0	30,000	30,000
513010 - Other Salaries and Wages -Part Time Year Year Round	0	0	0	26,000	0	26,000
513020 - Other Salaries and Wages - Part Time Seasonal	0	0	0	499,000	0	499,000
515000 - Special Pay	11,000	0	11,000	12,000	0	12,000
516000 - Fringe Benefits	14,000	0	14,000	14,000	0	14,000
521000 - Fica Taxes	92,000	0	92,000	87,000	0	87,000
522000 - Retirement Contributions	311,000	0	311,000	341,000	0	341,000
523000 - Life and Health Insurance	151,000	0	151,000	203,000	0	203,000
Personnel	**2,203,000**	**30,000**	**2,233,000**	**2,309,000**	**30,000**	**2,339,000**
Operating Expense						
524000 - Workers' Compensation	35,000	0	35,000	36,000	0	36,000
531000 - Professional Services	0	100,000	100,000	0	100,000	100,000
534000 - Other Contractual Services	29,000	50,000	79,000	29,000	50,000	79,000
540000 - Travel and Per Diem	4,000	18,000	22,000	4,000	18,000	22,000
546000 - Repair and Maintenance Services	3,000	0	3,000	3,000	0	3,000
546001 - IT-Repair and Maintenance Services	33,000	0	33,000	33,000	0	33,000
548000 - Promotional Activities	3,000	0	3,000	3,000	0	3,000
549000 - Other Current Charges and Obligations	22,000	34,000	56,000	22,000	34,000	56,000
551000 - Office Supplies	5,000	3,000	8,000	5,000	3,000	8,000
552000 - Operating Supplies	0	10,000	10,000	0	10,000	10,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	31,000	0	31,000	31,000	0	31,000
Operating Expense	**165,000**	**215,000**	**380,000**	**166,000**	**215,000**	**381,000**
Non-Operating Expense						
896000 - Budget Reserve	0	5,000	5,000	0	5,000	5,000
Non-Operating Expenses	**0**	**5,000**	**5,000**	**0**	**5,000**	**5,000**
Total Expense	**2,368,000**	**250,000**	**2,618,000**	**2,475,000**	**250,000**	**2,725,000**

Human Resources

Department Head: Angela Roberts Phone: (305) 416-2110
Human Resources - Miami

Mission Statement

Providing excellent human resources services in a positive, professional, and proactive manner.

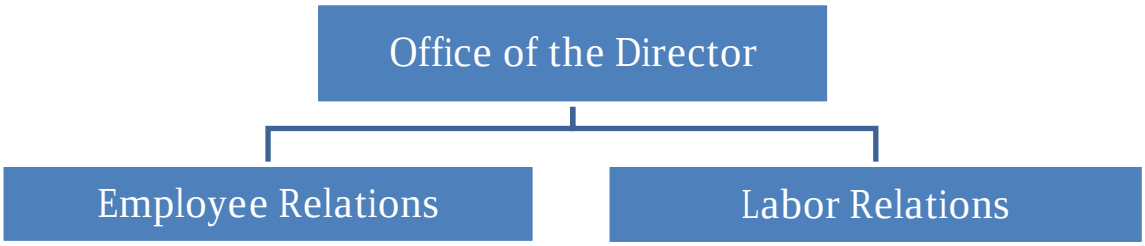
Description

The Department of Human Resources plans, organizes, leads, and administers the various personnel services for civil service, unclassified, and temporary employees. The responsibilities of the Department include participating in all aspects of securing and administering collective bargaining agreements; interpreting City policies and procedures, and promoting Citywide adherence to applicable laws and regulations related to management-employee relations; supporting Citywide staffing needs of operating departments; investigating alleged violations of administrative policies and non-criminal laws related to the workforce that are not related to Equal Employment Opportunity (EEO); providing Citywide training, internal communications, and other developmental programs.

Contributing to the Administration's Priority of *Quality of Life*, the Department provides services through several divisions and sections: Employment, Labor Relations, Records Management, Compensation, Testing and Validation, Pre-employment, Medical, and Organizational Development and Training. All personnel activities are managed in accordance with policies and procedures developed in accordance with City Commission mandates, labor agreements, Civil Service Rules and Regulations, and federal, state, and local laws.

Stakeholders include the City Manager, the Administration, Department Directors, unions, all City employees, the Mayor, the Commissioners, and all job applicants interested in joining the City of Miami team.

Human Resources



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Originates and leads Human Resources (HR) practices and objectives in accordance with the City Charter, Civil Service Rules, and City policies to provide an employee-oriented, high-performance culture; oversees and manages salary and performance, labor contracts, labor grievances, workplace investigations, medical and background screenings, recordkeeping compliance, and labor reporting requirements; partners with the executive management team to provide leadership, expertise, advice, and guidance on HR issues as they relate to the overall strategic goals of the City.	7	7	7
EMPLOYEE RELATIONS Conducts proactive recruitment for City positions; tests and conducts skills screening of applicants to determine eligibility for a position and validity of each testing process, in accordance with the Federal Uniform Guidelines for Employee Selection Procedures; maintains all official employment records in accordance with the State of Florida Retention Schedule pursuant to Florida State Statutes 119.07 and 257; administers the compensation system in accordance with Administrative Policy Manual (APM) 5-78; maintains the job classification structure in accordance with the Fair Labor Standards Act (FLSA), applicable state laws, collective bargaining agreements, City Code, and Civil Service Rules; processes all employee personnel actions, generates certification lists, and terminates eligible registers in accordance with Civil Service Rules; processes tuition reimbursements, provides employment verifications, and conducts exit interviews; provides professional and mandatory training; provides organizational development services.	30	30	30
LABOR RELATIONS Provides City Department Directors with guidelines on how to manage human resources effectively and efficiently; documents, develops, and implements policies, procedures, and mandates that support the City's mission; administers grievances, discipline, and contractual benefits; monitors compliance with federal, state, and local laws, and conducts investigations including violations of the City's APMs; assists the Chief Negotiator designated by the City Manager and the City Attorney in negotiations with collective bargaining units; implements the City's collective bargaining agreements (CBAs) with the appropriate unions: the American Federation of State, County and Municipal Employee (AFSCME) Local 1907, the AFSCME Council 79 Local 871, the Fraternal Order of Police (FOP), and the International Association of Fire Fighters (IAFF); coordinates and implements federally mandated acts; assists the City Attorney's Office by acting in the capacity of agency representative on behalf of the Administration for hearings, mediations, and court appearances.	3	3	3
TOTAL FULL-TIME POSITIONS	**40**	**40**	**40**

Human Resources

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	5,536,876	5,815,691	6,372,962	7,007,000	7,326,000
Operating Expense	402,630	280,828	376,306	310,000	479,000
Capital Outlay	(6)	0	0	0	0
	5,939,500	**6,096,519**	**6,749,267**	**7,317,000**	**7,805,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	5,939,500	6,096,519	6,749,267	7,317,000	7,805,000
	5,939,500	**6,096,519**	**6,749,267**	**7,317,000**	**7,805,000**

Budget Highlights for FY 2026-27

The Budget includes the following additions:

The Professional Services – Medical Line item reflects an increase of $80,000 (GF). Funding was transferred from the Non-Departmental budget to cover pre-employment medical examinations and other medical costs associated with the City's hiring process.

The Other Contractual Services Line item reflects an increase of $90,000 (GF). Of this amount, $30,000 was transferred from the Non-Departmental budget to fund employee identification badges for new and current employees ($10,000) and background screening costs associated with the City's hiring process ($20,000). An additional $60,000 was added to support Milestone Celebrations.

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $18,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $105,000).

Human Resources

Accomplishments FY 2025-26

Developed, implemented, and conducted several Professional Development programs, including Conflict Management, Emotions and Personality, Team Synergy, Performance Management, and Progressive Discipline trainings for supervisors and managers. Delivered New Employee and Supervisor Orientations, as well as customized training programs and academies for various City departments and employees throughout the year. Implemented updates and enhancements to mandatory training programs to align with the City of Miami's strategic plan and standard of excellence, including Customer Service Champions, Professionalism and Ethics, and New Employee Orientation programs in 2025–2026. Provided logistical support and training coordination for citywide virtual sessions, including Public Records Request, Active Shooter Preparedness, Equal Employment Opportunity, Sexual Harassment and Diversity, Innovations and Technology Skills Trainings, Risk Management, and Civil Service Board programs. Partnered with the Department of Information Technology (DoIT) to implement mandatory Cybersecurity Basic Training citywide and to establish an Artificial Intelligence (AI) training program supporting the development of an AI APM.

Conducted twenty-two (22) recruitment processes for classified positions, twenty-three (23) recruitment processes for unclassified, executive, temporary, and part-time positions, and completed thirty-eight (38) Qualifications Procedures (QP) to fill vacancies and meet the City's hiring needs. Achieved an average time of 6.29 days to establish eligibility registers by the end of the second quarter. Received and screened a total of 10,479 applications, including 4,479 for classified positions and approximately 6,000 for executive, unclassified, temporary, and part-time positions.

Continued the creation and revision of policies through electronic and teleconference methods.

Worked successfully with the Office of City Attorney to address and mitigate candidate legal challenges for high-stake entry level and promotional employment testing in the form of court litigation, grievances and civil service cases.

Continued to utilize a competitive stance and internal policies to attract and retain well-qualified candidates.

Strategies FY 2026-27

Continue to conduct Mandatory and Professional Development courses throughout the year focusing on conflict management, team building, and customer service and employee skills development, and work on developing a more streamlined virtual training process for all employees. Design and implement a coaching academy, as well as skill development trainings as requested by department directors.

Continue to meet hiring department's needs by facilitating the recruitment process for classified and unclassified positions in a timely and proactive manner to attract most qualified applicants.

Continue to create and revise various City administrative policies to remain in line with changes in the law and the City's overall strategic objectives and participate in negotiating collective bargaining agreements.

Continue to recommend in-hire rates accordingly to secure talent and fill high-priority vacancies, conduct reclassifications, and establish new classifications to meet City Department needs.

Expedite and streamline Human Resources processes through Oracle Cloud.

Human Resources

Strategic Alignment and Performance Measures

Priority Areas	City Strategic Plan Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Administer policies, contracts and procedures effectively and efficiently, and ensure they remain align with rapidly changing local, state, and federal employees.				
Administered Policies (1-yes/2-no)	1	1	1	1
GOAL(S) Seek ways to streamline and expedite various human resources processes, in particular, the hiring process to meet the needs of a changing workforce and City as a whole.				
Average time for an Eligibility Register to be established after the closing of a recruitment process (days)	5.9	7.0	14	14
Position audits and reclassification completed (number)	128	159	200	200
Average time for the completion of the Personnel Action Form cycle (days)	1.1	1.0	2	2
GOAL(S) Provide training and development programs that support effective utilization and maximum development of human resources to promote organizational productivity.				
Average training effectiveness assessed by a post-training anonymous evaluation on a 5-point Likert scale (where 1 is needs improvement and 5 is excellent) (rating)	4.8	4.8	4.8	4.8
Employees trained by courses offered by the Human Resources Department (number)	4,624	5,534	4,000	4,000

Human Resources

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	4,469,000	0	4,469,000	4,719,000	0	4,719,000
513010 - Other Salaries and Wages -Part Time Year Year Round	23,000	0	23,000	23,000	0	23,000
515000 - Special Pay	46,000	0	46,000	51,000	0	51,000
516000 - Fringe Benefits	15,000	0	15,000	15,000	0	15,000
521000 - Fica Taxes	335,000	0	335,000	355,000	0	355,000
522000 - Retirement Contributions	1,257,000	0	1,257,000	1,298,000	0	1,298,000
523000 - Life and Health Insurance	862,000	0	862,000	865,000	0	865,000
Personnel	**7,007,000**	**0**	**7,007,000**	**7,326,000**	**0**	**7,326,000**
Operating Expense						
524000 - Workers' Compensation	102,000	0	102,000	101,000	0	101,000
531000 - Professional Services	24,000	0	24,000	24,000	0	24,000
531020 - Professional Services-Medical	0	0	0	80,000	0	80,000
534000 - Other Contractual Services	10,000	0	10,000	100,000	0	100,000
541100 - Postage	2,000	0	2,000	2,000	0	2,000
544000 - Rentals and Leases	9,000	0	9,000	9,000	0	9,000
546000 - Repair and Maintenance Services	3,000	0	3,000	3,000	0	3,000
546001 - IT-Repair and Maintenance Services	140,000	0	140,000	140,000	0	140,000
551000 - Office Supplies	10,000	0	10,000	10,000	0	10,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	10,000	0	10,000	10,000	0	10,000
Operating Expense	**310,000**	**0**	**310,000**	**479,000**	**0**	**479,000**
Total Expense	**7,317,000**	**0**	**7,317,000**	**7,805,000**	**0**	**7,805,000**

Human Services

Department Head: David Gilbert Phone: (305) 416-5929
Human Services - Miami

Mission Statement

To be a gateway to self-sufficiency that aims to improve the delivery of human services to economically disadvantaged families and individuals, and to streamline communications efforts to promote citizen awareness of all available programs and improve the overall delivery of services.

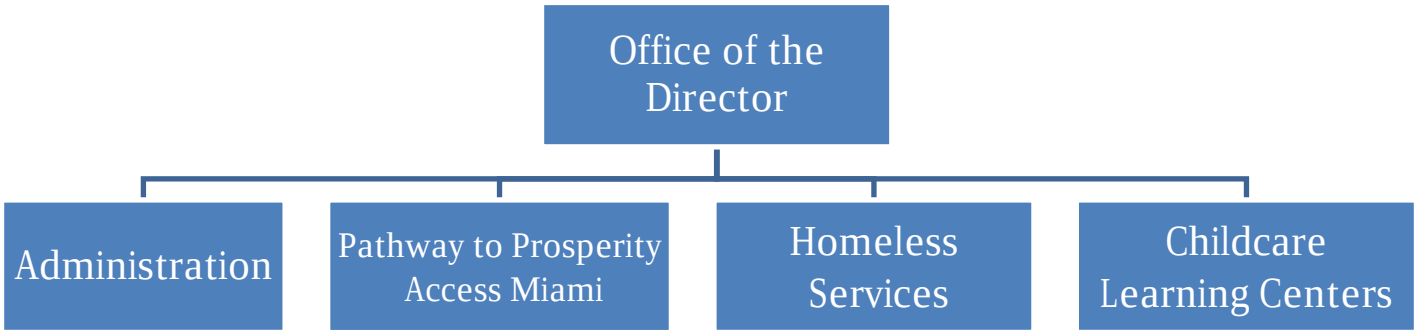
Description

The Department of Human Services partners with organizations to address all poverty-related areas. This includes health, education, crime and police-community relations, economic development and placement, homelessness, physical and environmental enhancements, and access to government services.

Contributing to the Administration's Priority of *Pathway to Prosperity*, the Department researches and develops programs that will have an impact on the neediest residents of the City of Miami through the introduction of existing programs and the administration of activities that enhance the quality of life and promote self-sufficiency. The Department identifies the most cost-effective means of delivering services to the City's most underserved residents.

Stakeholders include Elected Officials, City Departments, residents, and those below the poverty level, including seniors, young adults, teens, adolescents, homeless individuals, the unemployed, veterans, the Miami-Dade Homeless Trust, and shelter providers.

Human Services



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Provides leadership, guidance, and vision for the Department. Supervises all divisions and their operations, including implementation of Citywide Initiatives, Workforce Initiatives, Homeless Services, Childcare Services, and Health Initiatives.	1	1	1
ADMINISTRATION Performs diversified managerial duties; develops, implements, and manages the department budget; implements and enforces office policies and procedures; provides personnel training; processes payroll; provides procurement services; develops service contracts for homeless shelter providers and other contract agreements. Manages multi-year all-inclusive partnerships with city stakeholders, aimed at making the City healthier; develops partnerships with local health providers and community-based organizations, homeowners associations, and civic organizations.	8	8	7
PATHWAY TO PROSPERITY – ACCESS MIAMI Implements programs for financial self-sufficiency for City residents and businesses; coordinates programs for ACCESS benefits, capital, wealth accumulation, and financial literacy; manages tax preparation sites; manages savings, financial education, and business assistance programs; manages the AmeriCorps VISTA (Volunteers In Service To America), and a Summer Youth Employment Program.	6	6	6
HOMELESS SERVICES Assists walk-in clients and callers with the coordination of available benefits and services; evaluates and assesses clients to develop a course of action to meet their needs; refers clients to other agencies or offices when appropriate; provides accurate and current information on veterans' rights, benefits, and all available services; coordinates placements in emergency shelters, treatment facilities, and permanent housing and referral services for employment; provides outreach, assessment, placement, referral, and transportation services to homeless individuals and families throughout the City of Miami and Miami-Dade County.	43	43	43
CHILDCARE LEARNING CENTERS Focuses on the developmental, educational, and recreational daycare services for infants through age five, and provides the administration of the child subsidy and enrollment activity.	11	11	13
TOTAL FULL-TIME POSITIONS	**69**	**69**	**70**

Human Services

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	5,952,028	6,744,010	7,119,022	7,853,000	8,137,000
Operating Expense	5,462,058	5,061,039	4,350,106	4,225,000	4,392,000
Capital Outlay	67,437	0	0	0	0
Non-Operating Expenses	451,536	1,435,054	16,408	1,224,000	224,000
Transfers - OUT	23,086	965,153	744,246	0	1,000,000
	11,956,144	**14,205,257**	**12,229,781**	**13,302,000**	**13,753,000**

Department/Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	7,596,713	7,912,553	8,020,432	8,720,000	8,966,000
American Rescue Plan Act SRF	1,088,536	1,910,636	223,148	0	0
Homeless Program	2,876,752	3,921,746	3,771,214	3,407,000	3,612,000
Human Services Fund	394,143	460,321	214,987	1,175,000	1,175,000
	11,956,144	**14,205,257**	**12,229,781**	**13,302,000**	**13,753,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Other Salaries and Wages – Part-Time Seasonal line reflects a reduction of $22,000 (GF) due to the reclassification of employees to contractual status.

The Utilities Water Line item reflects a decrease of $3,000 (GF) to align the budget with the current expenditure trends.

The Rental and Leases Line item reflects a decrease of $2,000 (GF) to align the budget with current expenditure trends.

The Interfund Transfer Line item reflects a Transfer-Out of available Fund Balance from the No Child Left Behind Program to the General Fund (SR $1.000 million).

The Budget includes the following additions:

The Professional Services Line item reflects an increase due to the transfer of the budget for the Child Savings Account initiative from the Non-Departmental Account, aligning the budget with the department responsible for managing payments for these services (GF $120,000).

The Other Contractual Services Line item reflects an increase of $23,000 (GF) to support part-time seasonal employees who have been reclassified to contractual status.

The Training Line item reflects an increase of $2,000 (GF) to align the budget with current expenditure trends.

The Utilities Electricity Line item reflects an increase due to a 2.84 percent rate increase (GF $6,000).

The Office Supplies Line item reflects an increase of $4,000 (GF) to align the budget with current expenditure trends.

The Clothing/Uniform Supplies Line item reflects an increase of $13,000 (GF) due to higher uniform costs in accordance with the AFSCME contract.

As approved in the FY 2025-26 Mid-Year Amendment, the Budget includes the elimination of one vacant Net Administrator position and the addition of two Early Childhood Educator positions, with no budget impact.

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $80,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $30,000).

Human Services

Accomplishments FY 2025-26

Demonstrated significant evolution in FY 2025–26 accomplishments, building upon the strong foundation established in FY 2024–25 and reflecting measurable growth in scale, systems integration, and community impact. Transitioned prior-year efforts from foundational program development, such as the expansion of the Breaking Barriers to Business initiative, the launch of workforce programs, and the strengthening of partnerships, into a more mature, performance-driven ecosystem defined by expanded reach, deeper institutional alignment, and increased measurable outcomes. Expanded and elevated the Breaking Barriers to Business initiative into a nationally recognized model for economic mobility, building on prior milestones including Overtown's Main Street designation and early Capital Access Fund development. Increased corridor engagement to over 340 participants across more than 38 strategic meetings and multiple business workshops, supporting tenant-to-owner transitions. Advanced district development by securing the official designation of Coconut Grove as a Main Street district and enhancing community revitalization through placemaking initiatives such as the Overtown mural activation and façade improvements. Strengthened capital access infrastructure by establishing a $1.000 million Capital Access Fund in partnership with The Miami Foundation and expanding collaboration with Community Development Financial Institutions, demonstrating progress from planning to active capital deployment and pipeline development. Expanded holistic community services by strengthening financial empowerment, education, and health initiatives to improve long-term outcomes for residents. Supported the City's tax preparation program by facilitating 1,152 tax return filings year-to-date, building on the prior year's impact of 1,756 returns and more than $1.400 million in refunds. Advanced financial empowerment efforts by maintaining service delivery despite reporting limitations and increasing access to critical benefits. Expanded the Future Bound Miami initiative by supporting participation across 219 schools, including approximately 30 within the City, contributing to the creation of more than 16,700 accounts and 1,567 local accounts, and generating $36,367.80 in family contributions toward educational savings.

Enhanced workforce development outcomes by implementing a more targeted, partnership-based model that complemented the broader hiring event strategy established in FY 2024–25. Achieved 290 total job placements between October 2025 and April 2026 at an average hourly wage of $16.60, including 200 placements in Quarter two and 36 placements in April with an average wage of $17.26. Increased employer engagement by hosting nine hiring events that connected with more than 700 individuals and provided direct job guidance to at least 428 job seekers. Strengthened sector-based employment pipelines through strategic partnerships, including a major collaboration that resulted in 125 placements and significantly expanded opportunities in the food and beverage sector. Advanced workforce training by continuing the 18-week Women in Technology program, with 25 participants nearing certification completion, and graduated nine of ten participants from the Florida Nursery, Growers, and Landscape Association landscaping certification program. Expanded outreach capacity by partnering with eight community-based organizations, generating approximately ten referrals per week while providing wraparound services such as resume assistance, interview preparation, and transportation support.

Strengthened Human Immunodeficiency Virus partnerships by formalizing a collaboration with the University of Miami to deploy a mobile unit to Allapattah and Liberty City, increasing access to services in priority neighborhoods. Implemented data tracking measures to monitor outcomes and assess return on investment, including cost savings, aligning efforts with strategic goals focused on efficiency, impact, and expanded service delivery. Prepared for the 2026 youth electrocardiogram initiative to deliver preventative screenings across multiple community sites. Partnered with Nicklaus Children's Hospital to provide free electrocardiogram screenings for youth ages 5 to 21 during Summer 2026, aiming to identify potential cardiac abnormalities and promote youth health and wellness through early detection and prevention. Scheduled screening events at José Martí Park on June 16, 2026; Grapeland Heights Park on June 18, 2026; Manolo Reyes Park on June 30, 2026; Samuel K. Johnson Youth Center on July 8, 2026; and Elizabeth Virrick Park on July 9, 2026.

Maintained high-quality early childhood education services by stabilizing Child Learning Center operations at full capacity while sustaining 100 percent compliance with Department of Children and Families licensing and Achieving Positive Parenting and Learning Environment and Gold Seal accreditation standards. Increased enrollment from 77 children in October 2025 to 88 children as of May 2026, representing full utilization despite staffing constraints. Strengthened operational systems by achieving consistent data accuracy, including a 9.1 percent improvement in first-quarter data entry performance and stabilizing reporting in subsequent quarters. Expanded family and community engagement by hosting cultural events, science, technology, engineering, and mathematics programming, and parent workshops, while engaging 79 students and 63 parents through the Ready, Set, Grow! initiative and distributing 1,072 seed packets to support nutrition education, environmental stewardship, and hands-on learning.

Human Services

Accomplishments FY 2025-26

Strengthened homelessness services by implementing operational improvements, enhancing data systems, and prioritizing housing-focused outcomes that built upon the Housing First model introduced in FY 2024–25. Conducted 1,359 outreach contacts and placed 1,088 individuals into shelter, including 180 children, 21 veterans, and 72 adults, while completing 100 emergency weather placements and 136 motel placements. Increased housing stability outcomes by achieving 99 rapid rehousing placements, 13 permanent supportive housing placements, and seven additional subsidized housing placements. Improved program performance by implementing standardized Homeless Management Information System workflows, strengthening documentation practices, and achieving a 94 percent positive outplacement rate through the Memorandum of Agreement Discharge Planning Program, with 40 of 65 individuals transitioning into permanent housing. Advanced targeted initiatives such as the Government Center strategy, which reduced visible homelessness and transitioned into a maintenance phase supported by ongoing case management and monitoring.

Strategies FY 2026-27

Continue to provide residents and small businesses access to benefits, capital, How To's on accumulating wealth and assets, as well as financial education.

Continue to expand our workforce development, placement, and training services for job seekers and local businesses through the City of Miami Opportunity Center.

Continue to engage community partners to connect residents to free services, promote a healthy City, communicate available programs, and increase overall delivery of human services.

Continue to provide accessible, developmentally appropriate, and nurturing early childhood education that promotes academic readiness, healthy living, and social-emotional growth for the children of our city and its employees.

Continue to connect homeless individuals and veterans to resources and assistance.

Human Services

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
	1.5.2 Continue to strengthen community partnerships City of Miami Strategic Plan
3. Pathway to Prosperity	3.1.1 Foster innovation and sustainable entrepreneurial initiatives City of Miami Strategic Plan
	3.1.2 Support policies and practices that enable a diverse and growing economy City of Miami Strategic Plan
	3.1.3 Connect at-risk population to opportunities for advancement City of Miami Strategic Plan
	3.2.1 Promote conditions that encourage small business development and growth City of Miami Strategic Plan
	3.2.2 Bolster small businesses through supportive programs and incentives City of Miami Strategic Plan
	3.2.3 Support local scale-ups City of Miami Strategic Plan
	3.3.1 Partner with local entities to connect residents with job opportunities City of Miami Strategic Plan
	3.3.2 Invest in youth by providing job opportunities, education, or financial support City of Miami Strategic Plan
	3.3.3 Streamline access to social services City of Miami Strategic Plan
	3.4.2 Connect homeless to resources and assistance City of Miami Strategic Plan

Human Services

Strategic Alignment and Performance Measures **Continued**

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Establish a supportive environment for small businesses and residents				
Participants served under ACCESS Miami IRS VITA Tax Preparation initiative (number)	1,640	1,756	1,800	1,800
Total Earned income Tax Credit for IRS Vita Tax Preparation Initiative (dollar)				180,000
Total Refund Amount for IRS Vita Tax Preparation Initiative (dollar)				500,000
Volunteers trained as Advanced Tax Preparers (number)				75
Student enrollment activations for Future Bound (number)	2,845	683	800	900
Families depositing funds for Future Bound (number)				25
Amount deposited for Future Bound (dollar)				1,000
B3 small businesses that achieve increase in their "Technical Readiness Score" (TRS) (percent)				25
B3 small businesses that successfully submit for a grant, low-interest loan, or a line of credit within 120 days of their initial consultation (number)				6
GOAL(S) Foster and promote job training and education				
Opportunity Center Employer Job Orders (number)	560	267	175	350
Opportunity Center Average Wage (dollar)				17
Opportunity Center Return on Investment (dollar)				25
GOAL(S) Position all for success by providing access to critical services				
Health Screenings Conducted (number)	379	1,057	750	1,200
Total in-kind savings from health screenings (dollar)				100,000
Community Engagement Events (number)	85	81	50	35
Child Learning Centers student enrollment (avg per month) (number)	68	80	85	100
Maintain tuition rates below the average cost of nearby childcare providers for parents who are between 130-400 percent of Federal Poverty Level (percent)				20
Individuals Homeless Outreach comes in contact with (number)	53,119	5,180	3,500	24,000

Human Services

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
Individuals placed due to Emergency Weather (number)	158	36	120	300
Veterans placed in shelter (number)	111	84	60	60
Homeless ID and birth certificates replaced (number)	250	212	200	100
Placements of Adults in shelter, excluding veterans (number)	6,002	3,324	1,800	5,000
Chronically homeless (experiencing homelessness for at least one year or repeatedly) (number)	1,547	808	1,500	1,800
Placements of youth (18 to 24 years of age) in shelter (number)	270	120	60	150
Families placed in motel/hotel (number)				250
Seniors placed in shelter (number)				200
Homeless Cleanups (number)				2,000

Human Services

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	3,842,000	1,164,000	5,006,000	3,845,000	1,354,000	5,199,000
512010 - Attrition Savings - Salaries	0	(254,000)	(254,000)	0	(254,000)	(254,000)
513010 - Other Salaries and Wages -Part Time Year Year Round	80,000	45,000	125,000	80,000	45,000	125,000
513020 - Other Salaries and Wages - Part Time Seasonal	42,000	0	42,000	20,000	0	20,000
516000 - Fringe Benefits	21,000	0	21,000	18,000	0	18,000
521000 - Fica Taxes	313,000	69,000	382,000	317,000	84,000	401,000
522000 - Retirement Contributions	1,307,000	58,000	1,365,000	1,324,000	58,000	1,382,000
523000 - Life and Health Insurance	1,107,000	59,000	1,166,000	1,187,000	59,000	1,246,000
Personnel	**6,712,000**	**1,141,000**	**7,853,000**	**6,791,000**	**1,346,000**	**8,137,000**
Operating Expense						
524000 - Workers' Compensation	110,000	3,000	113,000	113,000	3,000	116,000
531000 - Professional Services	3,000	2,019,000	2,022,000	123,000	2,019,000	2,142,000
534000 - Other Contractual Services	845,000	130,000	975,000	868,000	130,000	998,000
540000 - Travel and Per Diem	16,000	0	16,000	16,000	0	16,000
540010 - Training	0	0	0	2,000	0	2,000
541000 - Communications & Related Services	25,000	16,000	41,000	25,000	16,000	41,000
543010 - Utilities Water	17,000	0	17,000	14,000	0	14,000
543020 - Utilities Electricity	11,000	0	11,000	17,000	0	17,000
544000 - Rentals and Leases	9,000	46,000	55,000	7,000	46,000	53,000
545011 - Insurance - Vehicle Liability	16,000	0	16,000	17,000	0	17,000
546001 - IT-Repair and Maintenance Services	395,000	0	395,000	395,000	0	395,000
548000 - Promotional Activities	423,000	0	423,000	423,000	0	423,000
548100 - Advertising and Related Costs	13,000	0	13,000	13,000	0	13,000
549000 - Other Current Charges and Obligations	4,000	0	4,000	4,000	0	4,000
551000 - Office Supplies	22,000	0	22,000	26,000	0	26,000
552000 - Operating Supplies	65,000	3,000	68,000	65,000	3,000	68,000
552200 - Clothing/Uniform Supplies	22,000	0	22,000	35,000	0	35,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	12,000	0	12,000	12,000	0	12,000
Operating Expense	**2,008,000**	**2,217,000**	**4,225,000**	**2,175,000**	**2,217,000**	**4,392,000**
Non-Operating Expense						
896000 - Budget Reserve	0	1,224,000	1,224,000	0	224,000	224,000
Non-Operating Expenses	**0**	**1,224,000**	**1,224,000**	**0**	**224,000**	**224,000**

Human Services

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
Transfers-OUT						
891000 - Interfund Transfers	0	0	0	0	1,000,000	1,000,000
Transfers - OUT	**0**	**0**	**0**	**0**	**1,000,000**	**1,000,000**
Total Expense	**8,720,000**	**4,582,000**	**13,302,000**	**8,966,000**	**4,787,000**	**13,753,000**

Independent Inspector General

Department Head: Antonio Diaz Phone: TBD

Mission Statement

The mission of the City of Miami Independent Inspector General (OIIG) is to detect, investigate, and prevent fraud, waste, mismanagement, misconduct, and abuse of power through independent oversight of City affairs. The OIIG is committed to promoting transparency, accountability, and integrity in the operations of the City of Miami. The OIIG shall take necessary actions to recommend corrective measures, recover public resources, and ensure that City operations are conducted in accordance with the highest ethical standards.

Description

The Office of the Independent Inspector General (OIIG) was created pursuant to Section 52 of the City of Miami Charter. The Office is sufficiently independent to assure that no interference or influence external to the Office adversely affects the independence and objectivity of the Inspector General; is empowered to perform investigations, audits, reviews and oversight of City contracts, programs, projects, abuse, waste and mismanagement as well as City-funded contracts, programs and projects; is empowered to provide inspector general services to other City agencies and authorities upon the approval of a request to provide such services by a majority of the City Commission; and has the power to issue subpoenas.

The stakeholders include City Commissioners, City departments, and residents.

Independent Inspector General



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE INDEPENDENT INSPECTOR GENERAL Perform investigations, audits, reviews and oversight of City contracts, programs, projects, abuse, waste and mismanagement as well as City-funded contracts, programs and projects; provide inspector general services to other City agencies and authorities upon the approval of a request to provide such services by a majority of the of City Commission; and has the power to issue subpoenas. Reports directly to the City Commission.	N/A	1	16
TOTAL FULL-TIME POSITIONS		**1**	**16**

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	1,493,143	1,467,244	524,113	1,916,000	2,339,000
Operating Expense	74,693	95,660	56,646	136,000	136,000
Capital Outlay	0	0	0	2,000	2,000
	1,567,836	**1,562,903**	**580,759**	**2,054,000**	**2,477,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	1,567,836	1,562,903	580,759	2,054,000	2,477,000
	1,567,836	**1,562,903**	**580,759**	**2,054,000**	**2,477,000**

Budget Highlights for FY 2026-27:

The Budget includes the following addition:

The Regular Salaries and Wages Line item reflects the addition of 15 positions to build out the new Office of Independent Inspector General (GF$1.4 million).

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to an average five percent salary increase for all non-bargaining employees, consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $26,000).

Independent Inspector General

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	1,285,000	0	1,285,000	1,669,000	0	1,669,000
516000 - Fringe Benefits	19,000	0	19,000	27,000	0	27,000
521000 - Fica Taxes	92,000	0	92,000	123,000	0	123,000
522000 - Retirement Contributions	328,000	0	328,000	328,000	0	328,000
523000 - Life and Health Insurance	192,000	0	192,000	192,000	0	192,000
Personnel	**1,916,000**	**0**	**1,916,000**	**2,339,000**	**0**	**2,339,000**
Operating Expense						
524000 - Workers' Compensation	24,000	0	24,000	24,000	0	24,000
531000 - Professional Services	11,000	0	11,000	11,000	0	11,000
540000 - Travel and Per Diem	8,000	0	8,000	8,000	0	8,000
540010 - Training	25,000	0	25,000	25,000	0	25,000
544000 - Rentals and Leases	1,000	0	1,000	1,000	0	1,000
546001 - IT-Repair and Maintenance Services	32,000	0	32,000	32,000	0	32,000
551000 - Office Supplies	6,000	0	6,000	6,000	0	6,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	29,000	0	29,000	29,000	0	29,000
Operating Expense	**136,000**	**0**	**136,000**	**136,000**	**0**	**136,000**
Capital Outlay						
664000 - Machinery and Equipment	2,000	0	2,000	2,000	0	2,000
Capital Outlay	**2,000**	**0**	**2,000**	**2,000**	**0**	**2,000**
Total Expense	**2,054,000**	**0**	**2,054,000**	**2,477,000**	**0**	**2,477,000**

Innovation and Technology

Director: Arturo Duque, MBA Phone: (305) 416-1018
Innovation and Technology (DoIT) - Miami

Mission Statement

To provide innovative IT solutions that will enable the City to deliver exceptional services for residents, business owners, and visitors through enhanced technology.

Description

The Department of Innovation and Technology (DoIT) enables City operations through device and software support, connectivity, and server maintenance. Additionally, DoIT seeks to deliver the best possible user experience for residents and City employees. Teams focus on people, process, and data-driven decision-making to enable exceptional digital services and a secure, resilient infrastructure.

Contributing to the Administration's Priority of *Quality of Life*, DoIT provides enterprise-wide technical services for all departments in the City and manages datacenter servers, storage, and backup systems as well as all networking components and telecommunications systems. The Department also supports the Emergency Response systems and manages the City's Geographical Information System (GIS), Enterprise Financial Management software, and other department-specific applications. By taking a human-centered approach to digital transformation, DoIT ensures new technology is appropriately matched to constituent needs. Continuous improvement, ongoing learning, and collaboration are central themes as the Department strives to enable streamlined City operations and user-friendly civic services of the future.

Stakeholders include all City departments, Elected Officials, residents, businesses, visitors, and all who visit the City's website.

Innovation and Technology



Departmental Function/Unit	FY 24-25	FY 25-26	FY 26-27
OFFICE OF THE DIRECTOR Oversees technical, professional, and management personnel responsible for the provision of networks, computers, and systems; provides administrative support to operations; oversees shared services development; establishes a framework for effective delivery of strategic programs; ensures effective management of projects, including processing of intake and ensuring alignment with Citywide strategy; and instructs and leads Citywide process improvement, digital, and data initiatives.	5	4	4
CLOUD SERVICES & OPERATIONS Ensures stable operation of the data centers and applications. Supports and maintains hardware and software for the data centers and cloud infrastructure. Monitors operating systems, data storage, backups, and disaster recovery. Plans, organizes, and manages IT computing resources to ensure optimal performance. Implements security measures, change management, and continuous improvement of IT services. Oversees the design, maintenance, and evaluation of all computer systems, ensuring they meet the highest standards of efficiency.	-	14	14
INFRASTRUCTURE/CUSTOMER SERVICE Maintains and supports the City's business network, data servers, and email systems. Provides computer and technical support for all departments. Provides technical support to all enterprise business applications. Responds to Public Records Requests. Manages all aspects of IT inventory.	19	23	23
SECURITY Identifies cyber risks, formulates appropriate mitigation and treatment, implements, and manages security solutions to safeguard and protect data, systems, and enable secure business practices. Responds to cyber risks and threats to City assets, as well as for the development, implementation, and compliance with internal and external policies.	6	6	6
APPLICATIONS SUPPORT & INTEGRATION Supports over 110 business applications necessary to conduct City business. Develops software enhancements and new functionality in support of business needs. Supports and maintains business data and processes across the enterprise, including Web Services, Land Management, Public Safety, GIS, and Enterprise Resource Planning (ERP) operations.	39	28	28
ENTERPRISE PORTFOLIO SERVICES Manages business demand, oversees project execution, and tracks results. Aligns technology solutions with business strategies. Leads analysis to improve operations. Recommends project methodologies, monitors systems to achieve management goals, implements IT best practices, and oversees the Training Section, which provides IT-related training.	-	7	7
TOTAL FULL-TIME POSITIONS	**82**	**82**	**82**

Innovation and Technology

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	14,102,868	14,094,146	15,144,262	16,781,000	17,417,000
Operating Expense	863,112	930,392	1,220,595	789,000	779,000
Capital Outlay	324,373	72,584	104,000	0	0
Non-Operating Expenses	0	0	51,233	457,000	1,294,000
Transfers - OUT	0	364,000	150,000	0	0
	15,290,354	**15,461,122**	**16,670,089**	**18,027,000**	**19,490,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	14,700,019	14,718,563	15,873,328	17,570,000	18,196,000
American Rescue Plan Act SRF	400,603	146,970	456,025	0	0
Departmental Improvement Initiative	189,732	595,590	340,736	457,000	1,294,000
	15,290,354	**15,461,122**	**16,670,089**	**18,027,000**	**19,490,000**

Budget Highlights for FY 2026-27

The Budget includes the following reduction:

The Training Line item reflects a decrease to align the budget with current spending trends (GF$10,000).

The Budget includes the following addition:

The Budget Reserve Line item reflects an increase associated with a $1.098 million allocation transferred to the IT Surplus Rollover Special Revenue Fund as part of the FY 2025-26 Mid-Year Budget Amendment (SR $837,000).

The Budget includes the following additional considerations:

The increase in Regular Salaries and Wages Line item is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $268,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $11,000).

An allocation of rollover funds to the IT Surplus Rollover Special Revenue Fund (SR $1.098 million).

A contribution from the IT Surplus Rollover Special Revenue Fund to Capital for Citywide computer replacement (Project No. 40-B223109) ($828,000).

Innovation and Technology

Accomplishments FY 2025-26

Implemented an enterprise security monitoring solution that enhanced system visibility, strengthened threat detection, and enabled automated incident response to improve overall cybersecurity resilience. Migrated critical databases from legacy platforms to a modern environment, improving performance, reliability, and security while reducing technology risks. Conducted a comprehensive geographic information systems (GIS) assessment to evaluate architecture, data management, and security controls, identifying opportunities for optimization and long-term sustainability. Deployed a centralized single sign-on solution to streamline access, strengthened authentication controls, and improved user experience through automated account management.

Advanced the City of Miami's Data-Driven Decision-Making strategy by implementing Oracle Application Express within the Oracle E-Business Suite environment, enabling the development of secure, web-based applications and reports that integrated directly with enterprise data, improved workflow efficiency, and modernized access to critical business systems. Migrated Microsoft SQL Server environments from SQL Server 2017 to SQL Server 2022 across Development, Quality Assurance, Staging, and Production environments, including SQL Server Reporting Services and SQL Server Integration Services, resulting in enhanced system performance, strengthened security and compliance, and improved readiness for future enterprise data initiatives. Expanded the DataHub Data Warehouse to support advanced analytics across multiple business units, increasing data accessibility and enabling more timely, accurate, and scalable reporting and decision-making capabilities throughout the organization. Supported Oracle Disaster Recovery initiatives by contributing to requirements gathering and strategic planning for the migration of Oracle E-Business Suite to the Oracle Disaster Recovery Cloud environment, helping to strengthen business continuity, improve disaster recovery capabilities, and align enterprise systems with the City's cloud strategy. Collectively, these accomplishments empowered City of Miami residents, business owners, City management, and employees by improving access to data, web services, open data resources, data catalogs, and dashboards that support informed, data-driven decision-making. The Department of Innovation and Technology Land Management Team supported the City of Miami's Data-Driven Decision-Making strategy by modernizing the Public Benefits application through the separation of departmental data dependencies from Oracle systems and the integration of Microsoft Azure Active Directory as the authoritative source for identity and access management. Improved data accuracy, reduced integration complexity, enhanced identity services, and strengthened application reliability, resulting in a successfully completed project that further enabled City residents, business owners, management, and employees to access and utilize reliable data and digital services in support of informed decision-making.

Innovation and Technology

Accomplishments FY 2025-26

Delivered a new fire hydrant management application, led by the Department of Innovation and Technology Geographic Information Systems Team, to support the maintenance, management, and reporting of fire hydrants for Miami Fire Rescue personnel, enabling staff to maintain hydrant inventory data, track maintenance activities, and support operational requirements associated with the Computer-Aided Dispatch system, enhancing operational efficiency, data accuracy, and emergency response readiness while enabling continuous digital access for employees. Implemented an Artificial Intelligence proof of concept, led by the Department of Innovation and Technology Land Management Team, by integrating a Microsoft .NET Core Application Programming Interface with the iBuild permitting system to automate data retrieval processes, enable Geographic Information Systems visualization capabilities, and extract information from supporting documents to improve operational efficiency and decision-making, successfully transitioning the solution into production following a hyper-care period and establishing a foundation for future AI-driven enhancements. Modernized and consolidated the MiamiBiz Certificate of Use and Business Tax Receipt intake process, led by the Department of Innovation and Technology ePlan Team, into a unified platform that improved efficiency and supported upfront fee requirements; updated zoning fee structures across multiple systems to ensure compliance with City ordinances and Chapter 62-22 revisions; automated Ten-Year Certificate reporting and oversight processes; implemented the SAVE pilot program for automated permit fee discounts; enhanced support for Rapid Transit Zone permitting and impact fee collection; reduced Oracle dependencies through enterprise identity integrations; deployed comprehensive zoning, planning, and public works fee updates; migrated iBuild, iBuild APIs, iPW, and Master Data Management applications to 2022 server environments; improved Unsafe Structures recertification by enabling online extension requests; added automated permit intake alerts for Certificate of Appropriateness reviews; resolved electronic recording TIFF rendering and document upload issues; improved Building Recertification workflows; implemented Leadership in Energy and Environmental Design certification workflow automation; modernized Laserfiche integrations with vendor-supported APIs; enhanced Public Benefits financial management reporting; improved MiamiBiz application assignment and tracking; implemented automated School Concurrency review tagging within ProjectDox; enforced Public Works sub-permit dependency requirements; implemented Permit Expediter Registration with secure document uploads; enhanced Certificate of Occupancy workflows for short-term rentals; improved Unsafe Structures call center reporting; added online payment functionality for Special Event Right-of-Way permits; improved address change request processing; established a new enterprise file upload architecture leveraging Uploadcare and Amazon Web Services; and integrated an Artificial Intelligence-powered chatbot to support ordinance searches and permit-related inquiries, improving service delivery for residents, businesses, and employees. Implemented critical integrations and system enhancements, led by the Department of Innovation and Technology Public Safety Team, including a daily refreshed integration between Oracle Fusion Human Capital Management and a centralized staging database to support Identity Server and Public Benefits applications, reducing manual processing and strengthening data governance; delivered ongoing enhancements and optimization for the CodeCheck platform; implemented a Fire Portal application to automate Rest Day selection; deployed a centralized solution for Fire Department uniform requests and complaints; enhanced CodeCheck with electronic signature display for official orders; improved the Capital Planning application for multi-year tracking and reporting; migrated Identity Server and security applications to new server environments; and upgraded the Fire Portal to .NET 8 with backend migrations to enhance performance, scalability, and security. Migrated and modernized legacy systems and digital services, led by the Department of Innovation and Technology Web Team, including migrating archival content from Archive.MiamiGov.com to a modern infrastructure platform to retire legacy systems and free VMware resources; migrating the Sisco Fast-Pass visitor management system to a supported virtual infrastructure to ensure uninterrupted operations; and developing and deploying a Retrieval-Augmented Generation Artificial Intelligence chatbot leveraging Amazon Web Services to automate Code Compliance inquiries, establishing a scalable, secure, and extensible foundation for improved customer engagement and future digital service enhancements.

Strategies FY 2026-27

Continue to bolster security posture with improved infrastructure and establishing lifecycle processes to minimize vulnerabilities across systems and solutions.

Innovation and Technology

Strategies FY 2026-27

Continue to empower City of Miami residents, business owners, City management and employees by enabling data-driven decision-making through easy access to City data, web services, open data, data catalogs, and dashboards.

Continue to advance digital service delivery with end-to-end online solutions that support twenty-four seven digital access to government to provide a better user experience to residents, businesses and employees.

Strategic Alignment and Performance Measures

Priority Areas	City Strategic Plan Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.4.1 Minimize the need to visit a City building to conduct business City of Miami Strategic Plan
2. Resilience	2.1.3 Equip City departments and residents by identifying critical metrics and improving access to critical data City of Miami Strategic Plan
	2.2.3 Improve internal capacity, coordination and communications City of Miami Strategic Plan
	2.4.2 Prioritize projects that protect the most critical and vulnerable areas City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Prioritize the user experience.				
Up-time of Public Wi-fi (percent)			99	85
IT Service Requests Closed within 3 Business Days (percent)				75
GOAL(S) Enable the use of data and evidence to propel decision making.				
Data Catalog Repositories Developed (number)				24
Data Services or Dashboards Provided to Understand a Business Need or Support a Decision (number)				24
GOAL(S) Optimize Business Processes				
Software-related IT Projects Completed On-time (percent)			75	80
GOAL(S) Improve the means for employees and visitors to communicate.				
Network Supported Public Wi-Fi for Parks (number)	18	9	4	5

Innovation and Technology

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
Total Wi-Fi Usage of all City Parks (number)			35,000	45,000
GOAL(S) Develop applications to add business value.				
New Capabilities or Software Features (number)	No data available.	92	100	120

Innovation and Technology

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
511000 - Executive Salaries	4,000	0	4,000	4,000	0	4,000
512000 - Regular Salaries and Wages	11,631,000	0	11,631,000	12,186,000	0	12,186,000
512010 - Attrition Savings - Salaries	(704,000)	0	(704,000)	(704,000)	0	(704,000)
516000 - Fringe Benefits	16,000	0	16,000	25,000	0	25,000
521000 - Fica Taxes	876,000	0	876,000	914,000	0	914,000
522000 - Retirement Contributions	3,234,000	0	3,234,000	3,237,000	0	3,237,000
523000 - Life and Health Insurance	1,724,000	0	1,724,000	1,755,000	0	1,755,000
Personnel	**16,781,000**	**0**	**16,781,000**	**17,417,000**	**0**	**17,417,000**
Operating Expense						
524000 - Workers' Compensation	122,000	0	122,000	122,000	0	122,000
531000 - Professional Services	65,000	0	65,000	65,000	0	65,000
534000 - Other Contractual Services	1,000	0	1,000	1,000	0	1,000
540000 - Travel and Per Diem	50,000	0	50,000	50,000	0	50,000
540010 - Training	25,000	0	25,000	15,000	0	15,000
544000 - Rentals and Leases	2,000	0	2,000	2,000	0	2,000
546001 - IT-Repair and Maintenance Services	446,000	0	446,000	446,000	0	446,000
551000 - Office Supplies	6,000	0	6,000	6,000	0	6,000
552000 - Operating Supplies	30,000	0	30,000	30,000	0	30,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	42,000	0	42,000	42,000	0	42,000
Operating Expense	**789,000**	**0**	**789,000**	**779,000**	**0**	**779,000**
Non-Operating Expense						
896000 - Budget Reserve	0	457,000	457,000	0	1,294,000	1,294,000
Non-Operating Expenses	**0**	**457,000**	**457,000**	**0**	**1,294,000**	**1,294,000**
Total Expense	**17,570,000**	**457,000**	**18,027,000**	**18,196,000**	**1,294,000**	**19,490,000**

Management and Budget

Department Head: Marie M. Gouin Phone: (305) 416-1500
Management & Budget - Miami

Mission Statement

To efficiently and effectively develop, monitor, and communicate an Operating Budget and Capital Plan that manages resources responsive to the needs of all stakeholders.

Description

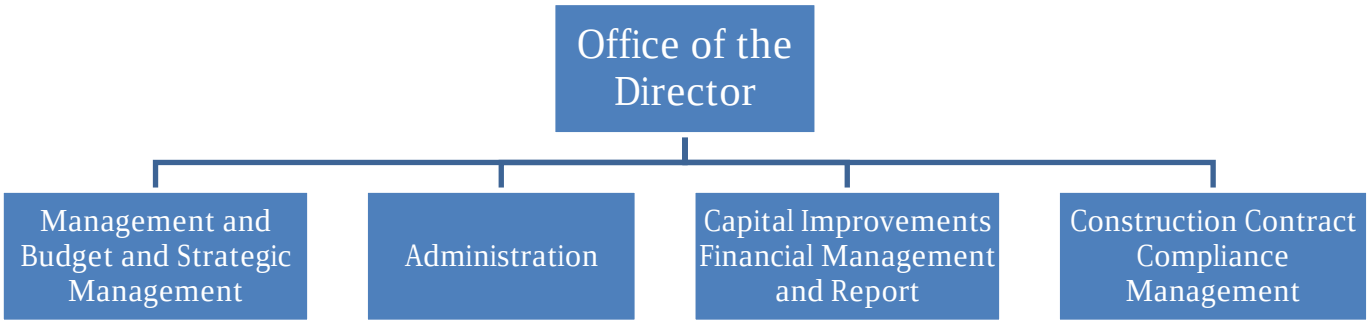
The Office of Management and Budget (OMB) was established under Chapter 2, Article IV, Division 12, Section 2-491 of the City Code. Duties and responsibilities are derived from the Florida Statutes, City Charter, and City Code, or are defined administratively. The Office supports the City's results-oriented government activities to maximize the use of the City's annual operating and capital resources. OMB activities focus on allocating resources toward stakeholder priorities and promoting the efficient and effective use of those resources.

Contributing to the Administration's Priority of *Quality of Life*, the Office is committed to strengthening trust through excellent customer service and allocation of resources. OMB develops the City's annual Operating Budget and Multi-Year Capital Plan, facilitates performance reporting mechanisms, conducts organizational business process reviews, reviews agenda submissions for all City-sponsored items, and coordinates and monitors payments for funded discretionary allocations and purchases. OMB facilitates funding transactions and recruitment efforts while monitoring departmental financial performance across City operations.

Additionally, OMB provides financial oversight for projects managed by the Office of Capital Improvements (OCI), processes and reports on the financial activity of capital projects, ensures the timely issuance of purchase orders and payments, and collaborates with OCI and user departments in the preparation of the Annual Capital Plan. Also, OMB Construction Contract Compliance Management monitors design and construction contracts for compliance with Small Business Enterprise participation, local workforce participation, and Prevailing Wage and Davis-Bacon Act wage requirements. The Office also prepares monthly reports on the City's year-to-date revenues and expenditures and is responsible for developing and presenting the Five-Year Financial Plan to the City Commission. Furthermore, OMB monitors and coordinates the Miami Forever Bond Program, supports the Miami Forever Bond Oversight Board, maintains and updates the City's Strategic Plan, and promotes performance management and the use of performance measures throughout the organization. In addition, OMB processes payments on behalf of the Mayor, the City Commission, and the City Manager.

Stakeholders include the Mayor, the City Commissioners, the City Administration, City offices and departments, other independent instrumentalities of the City, residents, and businesses of the City of Miami, and bond rating agencies.

Management and Budget



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Implements policies enacted by the City Commission and Mayor; promotes the efficient allocation of resources in accordance with the needs and priorities of citizens, Elected Officials, and the Administration; establishes and implements departmental policies; reviews and coordinates agenda submissions; manages office personnel.	2	2	2
MANAGEMENT AND BUDGET AND STRATEGIC MANAGEMENT Monitors departmental budgets; processes transfer of funds requests, position authorization requests, and requests to fill; reviews departmental items for approval; participates in the review and formulation of the fiscal year operating budget; prepares the Five-Year Financial Plan; prepares monthly budgetary projections; completes special projects; provides financial and management analyses and reviews; reviews departmental processes and makes recommendations for improvement; prepares the Capital Budget; facilitates the development of the City's Strategic Plan, coordinates across departments to identify and determine appropriate measures for performance management.	9	9	9
CAPITAL IMPROVEMENTS FINANCIAL MANAGEMENT AND REPORTING Provides financial oversight to projects managed by the Office of Capital Improvements; processes and reports on the financial activity of capital projects; ensures the timely issuance of purchase orders and payments for project expenditures; assists in the preparation of the Annual Capital Plan; conducts the Construction Review and Synchronization Process (CSRP); manages the Miami Forever Bond Program; provides staff support for the Miami Forever Bond Oversight Board.	6	6	6
ADMINISTRATION Assists the Director and Assistant Director with special projects; coordinates and monitors payment of all procurement for Elected Officials and the City Manager's office; serves as Office Manager; maintains official records; processes payroll and all personnel actions; processes and tracks all public records requests.	3	3	3
CONSTRUCTION CONTRACT COMPLIANCE MANAGEMENT Monitors design and construction contracts for compliance with Small Business Enterprise participation, local workforce participation, and Prevailing Wage and Davis-Bacon Act wage requirements.	3	3	3
TOTAL FULL-TIME POSITIONS	**23**	**23**	**23**

Management and Budget

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	8,610,834	3,588,000	3,935,634	4,441,000	4,403,000
Operating Expense	1,238,695	680,606	781,209	253,000	253,000
Non-Operating Expenses	256,362	843,402	35,684	0	0
Transfers - OUT	0	76,230	64,704	0	0
	10,105,891	**5,188,238**	**4,817,230**	**4,694,000**	**4,656,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	3,165,570	3,736,486	4,087,182	4,694,000	4,656,000
American Rescue Plan Act SRF	6,940,321	1,375,522	665,345	0	0
Miami For Everyone Program	0	76,230	64,704	0	0
	10,105,891	**5,188,238**	**4,817,230**	**4,694,000**	**4,656,000**

Budget Highlights for FY 2026-27

The Budget includes the following consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $20,000); as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $40,000).

Management and Budget

Accomplishments FY 2025-26

Addressed operational budget changes for Fiscal Year 2025–26 by appropriating $22.264 million in additional general fund revenues derived from prior-year balances and new unbudgeted sources, including $3.549 million in surplus rollover funds to support departments, elected officials, and unanticipated shortfalls; adjusted Special Revenue funds by a net increase of $24.911 million to reflect audit updates, grant acceptances, and prior-year surpluses; allocated $23.535 million for capital improvement projects in alignment with the Five-Year Capital Plan; and updated full-time equivalent positions to account for staffing transfers, additions, and reductions across departments and offices.

Completed the Operating and Capital Proposed Budget for the upcoming year in July 2025.

Maintained the City of Miami Strategic Plan and carried out quarterly departmental and performance meetings.

Allocated $386.365 million across five categories under the Miami Forever Bond, with declarations of intent designating $92.784 million for Housing and Economic Development, $76.183 million for Park and Cultural Facilities, seven million ($6.860 million) for Public Safety, $21.815 million for Roadways, and $188.722 million for Sea Level Rise and Flood Prevention. Officially appropriated approximately $386.365 million from the bond, directing the largest shares to Sea Level Rise and Flood Prevention ($189.000 million) and Housing and Economic Development ($93.000 million). Expended over $130.000 million to date, with key investments including $51.804 million in Housing and Economic Development, $39.486 million toward flood prevention efforts, and $31.374 million in Parks and Cultural Facilities Project funding status (funded, unfunded and or partially funded) are reviewed and highlighted. Reoccurring meetings are scheduled to monitor project schedules, budgets and timelines. Improvements through exception based payment processing, the status of projects will be evaluated through aging reports (Purchase Orders and Budget monitoring reports). The Capital Budget Cycle began in February 2026. The schedule continues to proceed and carry out according to the schedule established. Department preparation and review phases has been completed, this includes capital funding requests and reviews. Developed a CIP Committee and facilitated meetings on a biweekly basis. Discussions in the meetings included final prioritization of projects, updated cost estimates, funding plans, and schedules. Developed and piloted a Capital Project Prioritization Criteria, and completed project scoring. Continued to analyze funding allocations for FY 2026-27 Capital Improvement Plan. Monitored American Rescue Plan Act (ARPA) expended funds through the end of the year (2026). Commenced project close out processes for State, Local Fiscal Recovery Funds.

Strategies FY 2026-27

Continue to present the prior year and current mid-year Budget Amendments no later than the last City Commission meeting in November and April.

Continue to work on completing the Operating and Capital Budgets for the coming year in July, and load all changes within one week of Commission approval.

Continue to maintain and update the current City of Miami Strategic Plan and encourage quarterly and or monthly department strategic planning and performance management meetings.

Continue to oversee compliance for American Rescue Plan Act (ARPA) and Miami Forever Bond programs and projects.

Management and Budget

Strategic Alignment and Performance Measures

Priority Areas	City Strategic Plan Objectives
1. Quality of Life	**1.1.2 Strengthen trust through excellent customer service** City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
	1.4.3 Reduce the amount of time customers wait City of Miami Strategic Plan
2. Resilience	**2.1.3 Equip City departments and residents by identifying critical metrics and improving access to critical data** City of Miami Strategic Plan
	2.2.2 Create avenues to capture and integrate community feedback into all stages of programming City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) To improve the city's credit ratings by promoting best practices in budgeting and have those practices validated by a national agency.				
Receipt of GFOA Distinguished Budget Presentation Award (Response/Average Score)	3	3	3	3
GOAL(S) Deliver high-quality service by responding to our clientele in a timely and comprehensible manner.				
Agenda review requests processed within three working days (average days)	1.1	1.3	1.5	< 2
Distribute City-wide Monthly Performance Measure Report by the 20th of the month (percent)		33	45	90
Average processing time for Capital Improvement Paid Invoices (days)	12.9	10.5	13	10

Management and Budget

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	2,998,000	0	2,998,000	3,046,000	0	3,046,000
512010 - Attrition Savings - Salaries	(182,000)	0	(182,000)	(106,000)	0	(106,000)
513010 - Other Salaries and Wages -Part Time Year Year Round	30,000	0	30,000	30,000	0	30,000
514000 - Overtime	2,000	0	2,000	2,000	0	2,000
515000 - Special Pay	22,000	0	22,000	25,000	0	25,000
516000 - Fringe Benefits	21,000	0	21,000	20,000	0	20,000
516010 - Fringe Benefits - Tuition Reimbursement	4,000	0	4,000	4,000	0	4,000
521000 - Fica Taxes	225,000	0	225,000	234,000	0	234,000
522000 - Retirement Contributions	814,000	0	814,000	716,000	0	716,000
523000 - Life and Health Insurance	507,000	0	507,000	432,000	0	432,000
Personnel	**4,441,000**	**0**	**4,441,000**	**4,403,000**	**0**	**4,403,000**
Operating Expense						
524000 - Workers' Compensation	35,000	0	35,000	35,000	0	35,000
531000 - Professional Services	95,000	0	95,000	95,000	0	95,000
534000 - Other Contractual Services	10,000	0	10,000	10,000	0	10,000
540000 - Travel and Per Diem	2,000	0	2,000	2,000	0	2,000
544000 - Rentals and Leases	2,000	0	2,000	2,000	0	2,000
546001 - IT-Repair and Maintenance Services	85,000	0	85,000	85,000	0	85,000
547000 - Printing and Binding	8,000	0	8,000	8,000	0	8,000
551000 - Office Supplies	6,000	0	6,000	6,000	0	6,000
552000 - Operating Supplies	6,000	0	6,000	6,000	0	6,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	4,000	0	4,000	4,000	0	4,000
Operating Expense	**253,000**	**0**	**253,000**	**253,000**	**0**	**253,000**
Total Expense	**4,694,000**	**0**	**4,694,000**	**4,656,000**	**0**	**4,656,000**

Procurement

Department Head: Annie Perez, CPPO Phone: (305) 416-1910
Procurement - Miami

Mission Statement

The Department of Procurement's mission is to ethically procure quality goods and services, design, construction, and construction management services at the best value for the City, while providing excellent customer service, process efficiency, transparency, fairness, competition, accountability, and maintaining public trust.

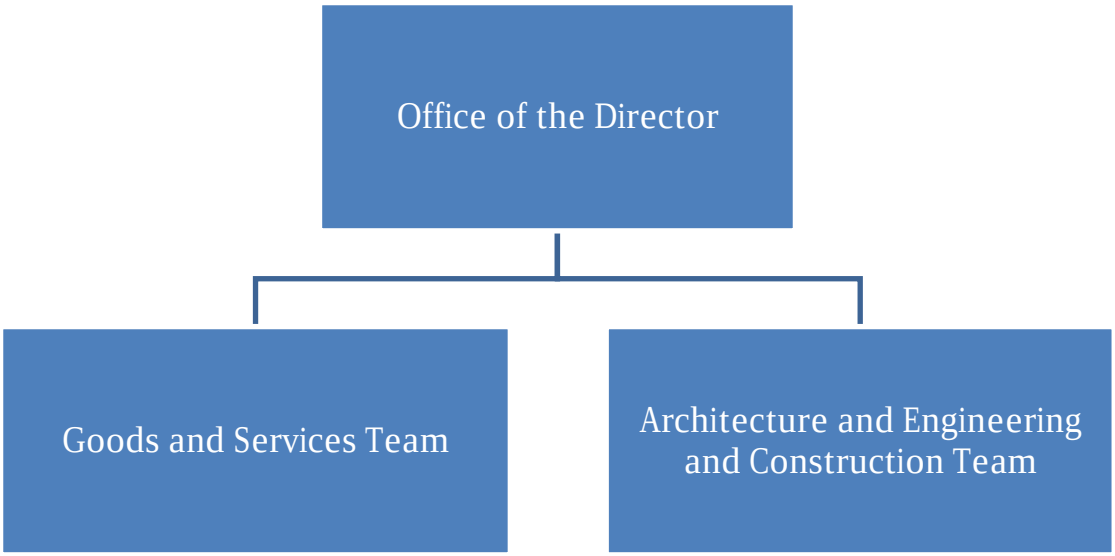
Description

The Department of Procurement administers the purchase of all materials, supplies, equipment, goods, and services needed by the various departments of the City of Miami. Additionally, the Department procures and maintains the City's construction, architectural, and engineering services contracts, public works, and transportation contracts.

Contributing to the Administration's Priority of *Quality of Life*, the Department conducts all purchases in a transparent, open, and fair competitive manner, as established by the informal and formal methods of source selection, pursuant to the City Procurement Code. The primary methods of source selection consist of: Invitation for Quotations (IFQs) for purchases between $5,001 and $25,000, and Invitation for Bids ("IFBs"), Request for Proposals ("RFPs"), Request for Qualifications ("RFQs"), Invitation to Bid ("ITB"), and Request for Letters of Interest ("RFLI") for purchases exceeding $25,000. Procurement also manages the Purchasing Card (P-card) Program. Other services provided by Procurement are specification refinement, market research, contract negotiations, processing, and management of expert consultant agreements for the City Manager, contract administration, and the handling of vendor non-performance. All functions are performed in compliance with federal, state, and local laws.

Procurement's customers include, but are not limited to, vendors registered to do business with the City, Elected Officials, all City departments, and other independent instrumentalities of the City of Miami.

Procurement



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Manages the daily operations and supervision of the Procurement Department; oversees centralized procurement functions such as contract negotiations and execution; reviews and approves agenda items; attends City Commission briefings and City Commission meetings; oversees all contract management functions; manages vendor services, outreach and performance; coordinates training of staff and external and internal clients; and handles complex RFPs and RFQs.	5	5	5
GOODS AND SERVICES TEAM Procures goods and services Citywide, in addition to public works and transportation procurements; drafts, advertises, and administers the procurement process for IFQs, IFBs, RFPs, RFQs, Sole Sources, and Piggy-Back contracts; negotiates contracts, reviews and approves all Oracle purchase requisitions and purchase orders; contract award and amendments; tracking insurance and bonds, renewal processing and tracking; administers the Purchasing Card (P-Card) Program Citywide; handles procurements for independent instrumentalities of the City of Miami; and handles complex Real Estate lease procurements.	11	11	11
ARCHITECTURE AND ENGINEERING AND CONSTRUCTION TEAM Procures architecture and engineering, and construction services Citywide; drafts, advertises, and administers the procurement process for Invitation to Bid (ITB), RFPs, and RFQs; negotiates contracts, reviews and approves all Oracle purchase requisitions and purchase orders; contract award and amendments; tracking of bonds; renewal processing and tracking; administers and manages the Prequalification Pool of Contractors for City Construction Projects Pilot Program.	5	4	4
TOTAL FULL-TIME POSITIONS	**21**	**20**	**20**

Procurement

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	2,945,240	3,106,264	3,363,381	3,607,000	3,749,000
Operating Expense	403,552	181,033	329,123	394,000	393,000
Capital Outlay	0	0	0	10,000	0
	3,348,792	**3,287,298**	**3,692,504**	**4,011,000**	**4,142,000**

Department/Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	3,173,792	3,287,298	3,692,504	4,011,000	4,142,000
General Special Revenue	175,000	0	0	0	0
	3,348,792	**3,287,298**	**3,692,504**	**4,011,000**	**4,142,000**

Budget Highlights for FY 2026-27

The Budget includes the following reduction:

The Machinery and Equipment Line item reflects a reduction of $10,000 (GF) to align the budget with the actual trend of expenditures.

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $23,000); as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $20,000).

Procurement

Accomplishments FY 2025-26

Advanced a proposed ordinance amendment through First Reading at the March 12, 2026 Commission Meeting to update Sections 18-73 and 18-111 of the Procurement Ordinance. Defined Cooperative Purchasing Organizations, increased purchasing thresholds under the City Manager's authority to reduce the number of procurements requiring Commission approval, and secured approval through Second Reading at the April 9, 2026 Commission Meeting.

Hosted the 2026 Hurricane Showcase at Charles Hadley Park on May 18, 2026 bringing together outside municipalities, hurricane-related contractors, and debris management vendors. Organized a meet-and-greet format to facilitate collaboration and information sharing, and invited non-contracted hauler service vendors to engage with the City's contracted prime debris removal vendors to strengthen emergency preparedness and response partnerships.

Modernized the commodity code search tool in coordination with the department of Innovation and Technology (DoIT) by transitioning it to a more contemporary framework to better serve client departments. Implemented additional refinements to streamline search functionality and enhance overall usability.

Continued to conduct training sessions for onboarding new requisitioners and P-Card holders, including newly elected officials and their staff.

Leveraged RVRWRK, Limited Liability Company (LLC) services to map the Goods and Services Request for Proposals process with the goal of streamlining procedures and reducing processing timelines, while conducting additional data calls during the second quarter. Scheduled a follow-up meeting for the third quarter to review recent updates and progress. Implemented changes to internal performance metrics tracking methodology to improve accuracy and efficiency. Continued Oracle Cloud integration and onboarding efforts to enhance system capabilities and functionality. Updated existing DocuSign templates to incorporate newly elected officials and streamline routing processes.

Assisted in drafting and finalizing an Administrative Policy Memorandum (APM) for the Plastic Free 305 Procurement Policy, which was approved by the City Commission at the March 12, 2026 meeting via Resolution No. R-26-0131. Established policy provisions to eliminate the use and distribution of single-use plastics, including polystyrene, in all future City of Miami contracts with concessionaires operating on City property and City-run concessions.

Procurement

Strategies FY 2026-27

Continue to update the City's Procurement Ordinance to include increases in delegated authority, up to date processes, bid protest procedure, and other substantive improvements.

Continue to increase the City's vendor database to include Lesbian, Gay, Bisexual, Transgender and Queer (LGBTQ) local, and small minority firms through vendor workshops and outreach programs.

Continue to train Procurement staff and end-user departments on the Request for Proposal (RFP) and Request for Qualifications (RFQ) processes, negotiations, City Procurement Code, federal procurement requirements, and Florida Statutes that govern procurement.

Continue to innovate and implement systems to streamline procurement processes, improve performance metrics, and automate reporting.

Continue to develop Procurement Strategic Plans, including conducting annual spend analysis in conjunction with the Office of Management and Budget. Work closely with internal clients to determine needs and prioritization of procurements, cost reduction, risk management, training for Procurement staff, and sustainability initiatives, including creating a sustainable green procurement policy.

Strengthen procurement and contract management through strategic planning, risk-based negotiations, and vendor performance accountability to support sound financial stewardship and operational excellence.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
3. Pathway to Prosperity	3.1.1 Foster innovation and sustainable entrepreneurial initiatives City of Miami Strategic Plan
	3.3.1 Partner with local entities to connect residents with job opportunities City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Achieve savings to the City via contract negotiations.				
Price savings during negotiations (dollars)	$ 2,268,235.74	$ 7,555,242.19	$2,000,000.00	$500,000
GOAL(S) To drive equitable access and public trust by increasing minority and local business participation in procurement through educational workshops on procurement processes, and by increasing educational opportunities City's internal customers.				
Internal trainings on procurement processes (number)	44	28	30	25
Minority & Local Business Participation Rate in Procurement Outreach Events (percent)			50	50
GOAL(S) Create a paperless Procurement Department.				

Procurement

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
Reduction of paper usage (percent)	79	80	80	75
GOAL(S) Reduce procurement processing time within all areas of the procurement process.				
Average processing time for RFP/RFQs (A&E) (days)	102	123	125	125
Average processing time for ITBs (Construction) (days)	142	72	95	90
Solicitations completed within the target time period (percent)	96	89	90	80
Average processing time for RFP/RFQs (G&S) (days)			250	150
Average processing time for IFBs (G&S) (days)			150	90
GOAL(S) To mitigate risk, enhance vendor accountability, and implement strategies that support effective financial decision-making.				
Vendor Performance Compliance (percent)			95	95
Vendor Compliance Recovery Rate (percent)			80	80

Procurement

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	2,511,000	0	2,511,000	2,560,000	0	2,560,000
512010 - Attrition Savings - Salaries	(163,000)	0	(163,000)	(50,000)	0	(50,000)
516000 - Fringe Benefits	20,000	0	20,000	20,000	0	20,000
521000 - Fica Taxes	188,000	0	188,000	189,000	0	189,000
522000 - Retirement Contributions	645,000	0	645,000	648,000	0	648,000
523000 - Life and Health Insurance	406,000	0	406,000	382,000	0	382,000
Personnel	**3,607,000**	**0**	**3,607,000**	**3,749,000**	**0**	**3,749,000**
Operating Expense						
524000 - Workers' Compensation	42,000	0	42,000	41,000	0	41,000
534000 - Other Contractual Services	61,000	0	61,000	61,000	0	61,000
540000 - Travel and Per Diem	10,000	0	10,000	10,000	0	10,000
540010 - Training	13,000	0	13,000	13,000	0	13,000
541100 - Postage	1,000	0	1,000	1,000	0	1,000
544000 - Rentals and Leases	6,000	0	6,000	6,000	0	6,000
546001 - IT-Repair and Maintenance Services	82,000	0	82,000	82,000	0	82,000
548100 - Advertising and Related Costs	20,000	0	20,000	20,000	0	20,000
551000 - Office Supplies	3,000	0	3,000	3,000	0	3,000
552000 - Operating Supplies	77,000	0	77,000	77,000	0	77,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	79,000	0	79,000	79,000	0	79,000
Operating Expense	**394,000**	**0**	**394,000**	**393,000**	**0**	**393,000**
Capital Outlay						
664000 - Machinery and Equipment	10,000	0	10,000	0	0	0
Capital Outlay	**10,000**	**0**	**10,000**	**0**	**0**	**0**
Total Expense	**4,011,000**	**0**	**4,011,000**	**4,142,000**	**0**	**4,142,000**

Resilience and Sustainability

Department Head: Sonia Brubaker Phone: (305) 416-1214
Resilience and Sustainability - Miami

Mission Statement

To develop and implement strategies to strengthen the resilience and sustainability of Miami's residents, infrastructure, economy, and natural systems through internal and external partnerships.

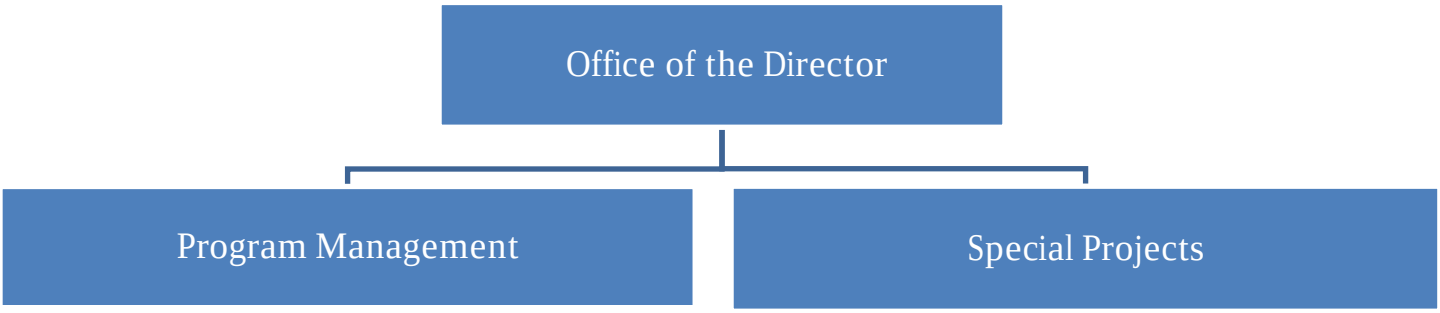
Description

Urban Resilience is the capacity of individuals, communities, institutions, businesses, and systems within a city to survive, adapt, and grow no matter what kinds of chronic stresses and acute shocks they experience. Urban Sustainability involves developing a city that seeks to meet the needs of people while protecting our environment and resources for future generations. Resilience and Sustainability go hand in hand, whether in creating a physical building, planning neighborhoods, or improving economic opportunity for all.

Contributing to the Administration's Priority of *Resilience*, the Office of Resilience and Sustainability (ORS) is responsible for assessing and prioritizing the greatest threats to the City of Miami's resilience and sustainability, implementing a cohesive resilience strategy, and subsequently harnessing the expertise and resources across City agencies, other jurisdictions, and the community in order to effectively address these threats and mitigate our impact to global climate change, economic stressors, and social vulnerability.

Stakeholders include City departments, businesses, visitors, and residents of the City of Miami, and all municipalities within Miami-Dade County and neighboring counties in Southeast Florida.

Resilience and Sustainability



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Oversees the implementation of the City's resilience strategies including Resilient305, Miami Forever Climate Ready, Miami Forever Climate Ready: Extreme Heat, and Miami Forever Carbon Neutral. Directs departmental activities, coordinates initiatives with departments within the City and manages relationships with external partners.	2	2	2
PROGRAM MANAGEMENT Leads the development and implementation of policies, initiatives, procedures, and practices from the City's resilience strategies; tracks performance measures for the impact of strategy and initiative implementation; and develops and implements strategies for building interdepartmental and interagency capacity.	3	3	3
SPECIAL PROJECTS Performs diversified managerial duties and support services and serves as staff liaison to the Climate Resilience Committee.	1	1	1
TOTAL FULL-TIME POSITIONS	**6**	**6**	**6**

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	772,818	942,097	1,117,272	1,204,000	1,240,000
Operating Expense	277,436	165,739	137,949	230,000	255,000
Non-Operating Expenses	0	0	0	5,000	0
	1,050,254	**1,107,836**	**1,255,222**	**1,439,000**	**1,495,000**

Department/Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	932,778	1,107,836	1,255,222	1,434,000	1,495,000
General Special Revenue	86,225	0	0	0	0
Departmental Improvement Initiative	31,250	0	0	5,000	0
	1,050,254	**1,107,836**	**1,255,222**	**1,439,000**	**1,495,000**

Resilience and Sustainability

Budget Highlights for FY 2026-27

The Budget includes the following reduction:

The Budget Reserve Line item reflects a reduction of $5,000 (SR) due to the closure of non-recurring grant funding for the storm drain project.

The Budget includes the following addition:

The Professional Services Line item reflects an increase of $25,000 (GF) for additional resilience evaluation reports.

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $7,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $7,000).

Resilience and Sustainability

Accomplishments FY 2025-26

Onboarded a consultant team to design a nature-based living shoreline for Legion Park, utilizing grant funds from the National Fish and Wildlife Foundation. Installed sidewalk art at multiple locations throughout the City using a design from a student competition organized by Dr. Silvia Pease with Florida International University, raising awareness of storm drain pollution. Collaborated with Dr. Shahin Vassigh, Dr. Todd Crowl, and researchers from Florida International University to secure permits for BIOCAP living seawall tiles, which were installed at Morningside Park in May 2026. Provided feedback to Dr. Amy Clement from the University of Miami and Dr. Tiffany Troxler from Florida International University on the Resilient305 Collaborative Resilience Metrics Dashboard. Worked with Dr. Alastair Harborne from Florida International University to submit an application for $1.000 million to the Environmental Protection Agency South Florida program for the construction and monitoring of living seawalls.

Continued collaboration with The Balmoral Group on the Resilience Economic Assessment to evaluate the economic benefits of the City's investments in resilient infrastructure. Co-hosted a Sea Level Solutions Day event in October 2025 at Legion Park with Dr. Tiffany Troxler from Florida International University, where ten citizen scientists conducted flood level and water quality monitoring during a King Tide peak event. Participated in the activation of the King Tide Task Force for the 2025 King Tide season and organized City staff to document King Tide flooding in November 2025. Received the final report from OPTERRA documenting facility improvements needed for eight park facilities to operate as Resilience Hubs. Continued serving as grant manager for the Community Development Block Grant–Mitigation Critical Facilities Hardening Charles Hadley Park Resilience Hub project, submitting monthly and quarterly reports and participating in biweekly coordination calls with Florida Commerce. Continued collaboration with Miami-Dade County and the United States Army Corps of Engineers on the second phase of the Back Bay Study. Collaborated with the Department of Planning on the development of Resilience Trust Fund legislation, which was adopted by the City Commission in January 2026. Provided expertise to the Department of Resilience and Public Works on the implementation of stormwater fee increases, including strategies to integrate affordability provisions. Completed construction of the Little Havana Blue Street, a Southwest Streetscape Demonstration Project on Southwest 3rd Street, incorporating structural soils, tree plantings, and the use of pervious pavement and concrete.

Collaborated with Blink to develop a proposal to upgrade electric vehicle charging stations at Regatta Park. Finalized site selections and engineering designs for eight City locations, enabling the installation of Level Three Direct Current Fast Charging (DCFC) stations at six City parks and two municipal parking lots under the Florida Power & Light EVolution program. Coordinated the delivery of electric vehicles to each elected office for staff use. Partnered with the Department of Planning to develop electric vehicle parking incentive legislation that would reduce parking requirements in designated areas where electric vehicle charging infrastructure was provided; the item was deferred by the City Commission. Completed a technical assistance project with the American Council for an Energy-Efficient Economy Resilient Retrofits for Energy Equity Program, evaluating financial mechanisms to support resilient retrofits for small, affordable multifamily properties. Conducted benchmarking of energy and water use for more than 80 City facilities through the Benchmarking Energy 305 program. Led the process to recertify City Hall as an ENERGY STAR certified building. Developed legislation for plastic-free concessions on City property and voluntary measures for special events, which was approved by the City Commission on March 12, 2026. Collaborated with the Department of Solid Waste to develop and launch a food diversion composting pilot project in partnership with Compost for Life.

Hosted and led the organization of five tree giveaway events, one in each district, resulting in the distribution of 500 trees and shrubs to City residents. Secured a partnership with HOPE Hydration to install water bottle refill stations on City property at no cost to the City, generating revenue through social impact-based advertising. Supported the Division of Emergency Management, Parks and Recreation, and Fire-Rescue Departments in launching and operating 11 City parks as Cooling Centers for the 2026 Extreme Heat Season. Completed the Heat Sensors in Homes project, including the retrieval and processing of sensor data, the development of a data dashboard for analysis and visibility, and the release of a final report with key findings and recommendations. Joined the C40 Cities Cool Cities Accelerator as a signatory, committing to protecting residents from extreme heat and transforming urban environments to remain livable as temperatures rise. Entered the American Council for an Energy-Efficient Economy Energy Equity for Renters technical assistance program to support the design of initiatives that help residents implement renter-friendly indoor heat solutions and assist property owners in making resilient

Resilience and Sustainability

Accomplishments FY 2025-26

Partnered with the Offices of the Mayor and District 2 to host an Eco Block Party at Miami Worldcenter, marking the kickoff of Miami Climate Week 2026. Led the fourth annual Earth Month celebration for City employees, which included an Earth Day Fair at the Miami Riverside Center and a professional clothing drive. Continued publishing the monthly Resilience Update newsletter, reaching more than 2,000 subscribers. Secured a grant from Bloomberg Philanthropies through the Youth Climate Action Fund, strengthening the City's engagement with young people to develop local climate solutions. Earned a top-tier "A" rating from the Carbon Disclosure Project for the 2025 report, placing Miami among only 120 cities globally. Submitted annual reports to the Carbon Disclosure Project, the Southeast Florida Regional Climate Change Compact, and the American Council for an Energy-Efficient Economy, highlighting the City's progress on resilience and sustainability. Led monthly internal Resilience Action Group meetings and served as the liaison to the City's Climate Resilience Committee, coordinating monthly meetings and departmental presentations. Hosted five Water and Energy Learning and Behavior workshops in partnership with Dream in Green, increasing awareness of climate impacts and educating participants on cost-saving, sustainable practices.

Strategies FY 2026-27

Continue to implement adaptation strategy by prioritizing key actions, maintaining involvement in capital improvements process, and documenting progress.

Continue to implement greenhouse gas reduction plan by securing resources to progress on priority actions, continuing to socialize goals across departments, and updating greenhouse gas inventory, as determined by state law.

Continue to implement the extreme heat plan by working with other departments to identify resources needed for implementation and working collectively on action plans.

Continue to provide status updates, enhance collaboration within City administration and improve accountability through: newsletter updates and public virtual forum meetings, internal resilience working group, administrating the Climate Resilience Committee, coordinating on training opportunities, and building community partnerships.

Resilience and Sustainability

Strategic Alignment and Performance Measures

Priority Areas	City Strategic Plan Objectives
1. Quality of Life	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
	1.2.2 Enhance greenways and green spaces to promote outdoor activity City of Miami Strategic Plan
	1.3.1 Create a safe and comfortable pedestrian environment City of Miami Strategic Plan
	1.5.2 Continue to strengthen community partnerships City of Miami Strategic Plan
2. Resilience	2.1.1 Enhancing understanding of the City's vulnerability to environmental, social and economic risks with data City of Miami Strategic Plan
	2.1.2 Quantify the City's impact on climate change City of Miami Strategic Plan
	2.1.3 Equip City departments and residents by identifying critical metrics and improving access to critical data City of Miami Strategic Plan
	2.2.1 Prepare and empower residents and businesses to anticipate and respond to environmental, social and economic disruptions. City of Miami Strategic Plan
	2.2.2 Create avenues to capture and integrate community feedback into all stages of programming City of Miami Strategic Plan
	2.2.3 Improve internal capacity, coordination and communications City of Miami Strategic Plan
	2.3.1 Reduce the severity, duration, and impact of coastal and riverine flooding on shorelines and surrounding communities City of Miami Strategic Plan
	2.3.2 Update and implement waterfront design standards City of Miami Strategic Plan
	2.4.1 Update storm-water management system to meet infrastructure needs through 2060 under varying climate conditions City of Miami Strategic Plan
	2.4.2 Prioritize projects that protect the most critical and vulnerable areas City of Miami Strategic Plan
	2.4.3 Upgrade and retrofit existing infrastructure to improve resilience and sustainability City of Miami Strategic Plan
	2.5.1 Develop policy and regulations to reduce impact of environmental risks and promote sustainability City of Miami Strategic Plan
	2.5.2 Incentivize development that allows residents and businesses to adapt and thrive under changing environmental, economic and social conditions City of Miami Strategic Plan
	2.5.3 Integrate resilience, sustainability and equity considerations into large development projects City of Miami Strategic Plan

Resilience and Sustainability

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Implementation of Resilience strategies				
Total actions in-progress/completed for Climate Ready Strategy (number)	57 Citywide, 15 ORS	59 Citywide, 17 ORS	59 Citywide, 16 ORS	65 Citywide, 18 ORS
Total actions in-progress/completed for Greenhouse Gas Mitigation Plan (number)	30 Citywide, 9 ORS	30 Citywide, 8 ORS	30 Citywide, 8 ORS	38 Citywide, 15 ORS
Total actions in-progress/completed for the Heat Plan (number)			21 Citywide, 3 ORS	36 Citywide, 4 ORS
GOAL(S) Obtain additional resources to support Resilience objectives and programs				
Grants applied to that will advance resilience actions (number)		5	5	4
Grants awarded/Pro-Bono services secured that will advance resilience actions (number)	6	3	2	1
GOAL(S) Collaborate with groups/orgs that help us execute our Resilience strategies.				
Meetings and engagements with external organizations (number)	367	359	300	300
GOAL(S) Involve as many stakeholders as possible in education and the development of the City strategy.				
Stakeholders engaged through meetings, presentations, tabling, and other outreach opportunities (number)	9,304	8,205	1,500	2,000
Monthly newsletter opened (number)		8,790	7,800	10,800

Office of Resilience and Sustainability

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	823,000	0	823,000	853,000	0	853,000
516000 - Fringe Benefits	15,000	0	15,000	15,000	0	15,000
521000 - Fica Taxes	67,000	0	67,000	64,000	0	64,000
522000 - Retirement Contributions	172,000	0	172,000	181,000	0	181,000
523000 - Life and Health Insurance	127,000	0	127,000	127,000	0	127,000
Personnel	**1,204,000**	**0**	**1,204,000**	**1,240,000**	**0**	**1,240,000**
Operating Expense						
531000 - Professional Services	175,000	0	175,000	200,000	0	200,000
540000 - Travel and Per Diem	20,000	0	20,000	20,000	0	20,000
540010 - Training	10,000	0	10,000	10,000	0	10,000
551000 - Office Supplies	10,000	0	10,000	10,000	0	10,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	15,000	0	15,000	15,000	0	15,000
Operating Expense	**230,000**	**0**	**230,000**	**255,000**	**0**	**255,000**
Non-Operating Expense						
896000 - Budget Reserve	0	5,000	5,000	0	0	0
Non-Operating Expenses	**0**	**5,000**	**5,000**	**0**	**0**	**0**
Total Expense	**1,434,000**	**5,000**	**1,439,000**	**1,495,000**	**0**	**1,495,000**

DEPARTMENT BUDGETS:
PLANNING AND DEVELOPMENT

- Building
- Planning
- Zoning

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Building

Department Head: Eduardo Santamaria, P.E., CGC, LEED AP Phone: (305) 416-1102
Building - Miami

Mission Statement

To promote life safety, protect the public, and improve the quality of life by providing prompt and efficient review of plans, issuance of permits, and timely inspections, and by interpreting and enforcing the Florida Building Code (FBC) and all other applicable regulations governing construction and land uses while ensuring expeditious access to public records and providing excellent customer service through enhanced technology.

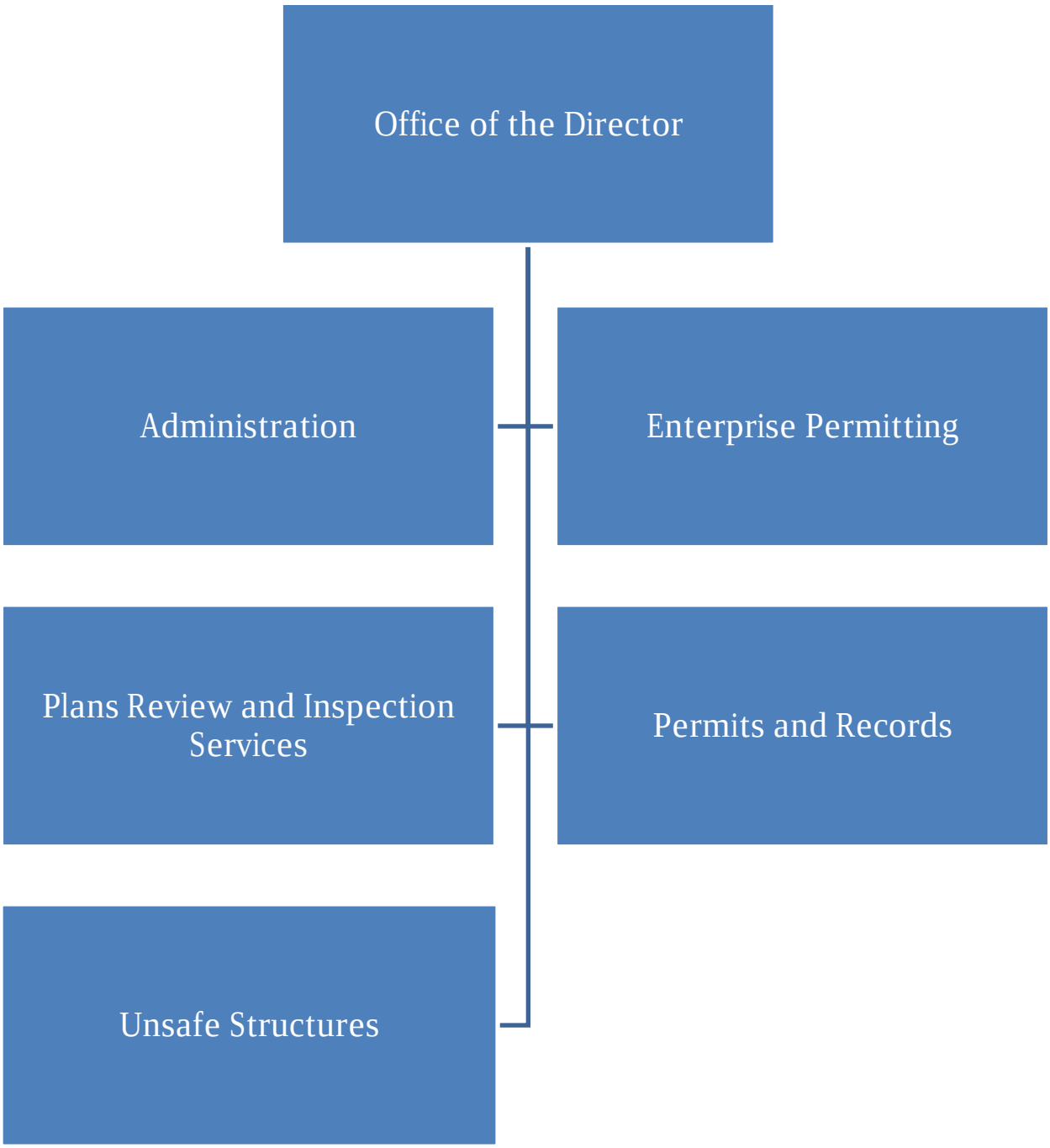
Description

The Building Department protects the health, safety, and welfare of the public and enhances the general quality of life by interpreting and enforcing the FBC and other applicable regulations governing construction and land use.

Contributing to the Administration's Priority of *Quality of Life*, the Building Department provides records, issues permits, and performs building inspections. The Department also ensures that commercial and residential buildings and structures comply with the FBC and all other applicable laws and ordinances.

Stakeholders include property owners, homeowners' associations, private and charter schools, City departments, and the building construction industry at large.

Building


Office of the Director
Administration
Enterprise Permitting
Plans Review and Inspection Services
Permits and Records
Unsafe Structures

Building

Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Directs, administers, and manages departmental activities and professional or technical employees engaged in providing interpretations and enforcement of the Florida Building Code; develops and formulates policies procedures, and short- and long-range plans.	7	7	7
ADMINISTRATION Prepares and implements the departmental budget; monitors revenue, expenditures, and personnel activities; manages the Public Benefits Program for compliance; prepares legislative packages, assists customers with plan or permit issues, and performs clerical duties; monitors the City's Billboard and Mural Program; processes all Noise Waiver requests and Temporary Occupancy Permits; processes all Special Events for the City; manages the Building Efficiency (BE305); assists homeowners and contractors with the permits and plans review process; establishes procedures and guidelines for the expedited review process; administers and audits work provided by private providers.	33	33	33
ENTERPRISE PERMITTING Implements Citywide permitting and enforcement IT-related enterprise solutions; provides quality control, prescreens plan applications, scans documents, assigns tasks to all disciplines, coordinates with Miami-Dade County agencies including the Department of Environmental Resources Management (DERM) and the Water and Sewer Department (WASD), and processes impact fees.	40	40	40
PLANS REVIEW AND INSPECTION SERVICES Conducts field inspections of construction, remodeling, repairs, and condemnation for possession of permits; checks for conformity with Florida and Miami-Dade County Building Codes and approves plans and specification requirements for the various disciplines; outlines plans and procedures for inspection activities affecting installations, materials, and appliances; provides efficient environmental resource services while upholding laws to protect, preserve, restore, and enhance the City's tree canopy; administers the Concierge and Drainage Recertification Programs.	94	101	101
PERMITS AND RECORDS Issues all Building permits, Certificates of Occupancy and Temporary Certificates of Occupancy (COs and TCOs), commercial and residential certificates; collects fees to be recorded; performs data entry; assists callers and monitors the message center; reviews and prepares documents for digitizing. Researches record requests; coordinates the digitization of records to comply with the State of Florida Public Records requirements.	29	29	29
UNSAFE STRUCTURES Conducts field inspections of structures due to customer complaints to determine hazardous conditions at construction sites, residential and commercial properties; accidents that may occur involving structural damages; assists homeowners and contractors through the Unsafe Structures process to secure structures that may be occupied or vacant; coordinates weekly Unsafe Structure Panel hearings that review violations and structures that should be demolished; schedules demolitions alongside the legal department; issues citations for code violations; records liens and demolition orders on abandoned properties; administers the 40 and 50 year recertification process.	35	35	35
TOTAL FULL-TIME POSITIONS	**238**	**245**	**245**

Building

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	21,231,573	25,498,528	29,089,376	36,585,000	38,048,000
Operating Expense	11,089,280	13,898,367	19,248,540	13,646,000	15,779,000
Capital Outlay	1,389	0	13,855	175,000	0
Non-Operating Expenses	915	3,000	0	9,961,000	9,704,000
Transfers - OUT	5,699,261	1,068,000	3,846,000	746,000	1,880,000
	38,022,418	**40,467,895**	**52,197,771**	**61,113,000**	**65,411,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	29,061,767	36,914,243	47,556,712	50,196,000	53,010,000
Planning and Zoning Tree Trust Fund	5,440,824	1,079,725	2,327,134	2,735,000	3,352,000
Departmental Improvement Initiative	3,519,828	2,473,927	2,313,925	8,182,000	9,049,000
	38,022,418	**40,467,895**	**52,197,771**	**61,113,000**	**65,411,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Communications and Related Services Line item reflects a decrease to align the budget with current spending trends (GF $4,000).

The Public Safety Supplies Line item reflects a decrease to align the budget with current spending trends (GF $15,000).

The Machinery and Equipment Line item reflects a decrease due to the removal of one-time expenditures that were budgeted in the prior fiscal year (GF $165,000).

The Improvement Other Than Building Line item reflects a decrease due to the removal of one-time expenditures that were budgeted in the prior fiscal year (SR $10,000).

The Budget Reserve Line item reflects a decrease as additional funding was allocated to operating expenditures related to Unsafe Structures activities, resulting in a reduction in reserve balances (SR $257,000).

Building

The Budget includes the following additions:

The Overtime Line item reflects an increase to align the budget with anticipated overtime costs (GF $67,000).
The Subscriptions, Memberships, Licenses, Permits, and Other Line item reflects an increase to align the budget with current spending trends (GF $1,000).
The Court Services Line item reflects an increase due to higher anticipated costs associated with Unsafe Structures enforcement actions and related court proceedings (SR $300,000).
The Other Contractual Services Line item reflects an increase to support contractual services associated with Unsafe Structures enforcement activities and property remediation efforts (SR $300,000).
The Training Line item reflects an increase to support professional development and training opportunities funded through the Tree Trust Fund (SR $1,000).
The Operating Supplies Line item reflects an increase to support Tree Trust Fund-related activities and supply needs (SR $15,000).
The Subscriptions, Memberships, Licenses, Permits, and Other Line item reflects an increase to support Tree Trust Fund-related subscription and membership expenses (SR $1,000).
The Interfund Transfers Line item reflects an increase due to the availability of prior-year fund balance and a planned $1.880 million transfer to a Public Works capital project funded through the Tree Trust Fund (SR $1.134 million).

The Budget includes the following additional considerations:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $374,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $23,000).
An indirect cost allocation was added to fund the Enterprise Permitting System (OPAL) licensing costs (GF $1.547 million).
A contribution from the Tree Trust Fund to Capital for the replacement trees and tree canopy restorations(Project No. 40-B183600, Award No. 1350) (SR $1.880 million).
A contribution from the Building Fund to Capital for replacing aging computers (Project No. 40-B223115, Award No. 1426) ($94,000).
A contribution from the Building Fund to Capital for replacing Building Department vehicles (Project No. 40-B183118, Award No. 1426) ($357,000).

Building

Accomplishments FY 2025-26

Launched the Same-Day, No-Delay Walk-Through Express Review Program, enabling homeowners, architects, and contractors to meet directly with reviewers and, in many cases, obtain permits the same day.

Drafted and secured City Commission approval of legislation updating multiple sections of the City Code, including Resolution 25-0347 (October 9, 2025), which established the SAVE Pilot Program to incentivize storm-proofing and future-proofing home improvements through reduced permit fees and expedited permit reviews. Expanded the SAVE Pilot Program through Ordinance 14442 (February 12, 2026) to include living seawalls as an eligible resilience improvement. Established the Commercial Amnesty Program through Ordinance 14443 (February 12, 2026), permanently enabling new purchasers of commercial properties to request a breach hearing when a property was subject to an Unsafe Structures Panel demolition order resulting from a prior owner's failure to complete required repairs.

Identified 438 new unsafe structures cases, achieved compliance for 650 structures through the re-certification process, and facilitated the demolition of 59 unsafe structures by either the City or property owners.

Compiled and analyzed data in preparation for the Building Code Effectiveness Grading Scale (BCEGS) certification application submittal, supporting the City's efforts to maintain compliance and improve its building code rating.

Strategies FY 2026-27

Continue to expand the expedited review process to improve the response times for plans review.

Continue to amend City Code under its purview, including but not limited to Chapters 2, 10, 17, 20, 36, and 62. Continue to work collaboratively with neighboring municipalities and counties by recommending changes to the Florida Building Code and other codes that impact incorporated and unincorporated areas.

Continue to aggressively pursue abandoned and unsafe structures throughout the City and demolishing those structures that pose hazards to the neighborhoods of the City. Continue to meet with the Condo Associations to ensure compliance with their 40 or 50 recertifications.

Continue to improve the City of Miami's Community Rating System (CRS) and Building Code Effectiveness Grading Schedule (BCEGS) scores to potentially lower insurance premiums for property owners.

Building

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.4.3 Reduce the amount of time customers wait City of Miami Strategic Plan
2. Resilience	2.5.1 Develop policy and regulations to reduce impact of environmental risks and promote sustainability City of Miami Strategic Plan
	2.5.3 Integrate resilience, sustainability and equity considerations into large development projects City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Increase the productivity and efficiency of plan reviewers and inspectors.				
Building construction permit applications processed for commercial properties (number)	16,792	15,454	13,000	14,000
Building construction permit applications processed for residential properties (number)	11,774	11,927	10,000	10,000
Inspections performed within 24 hours of request (percent)	96	96	96	95
GOAL(S) Reduce the amount of time plans are with the City.				
Number of days to obtain a Commercial permit (days)	441	447	340	150
Number of days to obtain a Residential permit (days)	239	270	205	95
Time to conduct Building plan review (days)	2	1	2	4
Time to conduct Electrical plan review (days)	4	3	3	4
Time to conduct Mechanical plan review (days)	1	1	2	4
Time to conduct Plumbing plan review (days)	1	1	2	4
Time to conduct Structural plan review (days)	3	3	4	4

Building

Strategic Alignment and Performance Measures

Continued

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Promote effective service delivery and high-quality customer service.				
Unsafe structure identified (number)	736	829	740	800
Unsafe structures demolished (number)	261	146	96	100
Ensured under compliance with building re-certifications (number)	874	1,381	1,140	1,100
GOAL(S) Increase resilience and building efficiency.				
Buildings participating in water and energy benchmarking (number)	304	395	800	1,634

Building Department

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	24,310,000	0	24,310,000	25,172,000	0	25,172,000
512010 - Attrition Savings - Salaries	(1,141,000)	0	(1,141,000)	(1,141,000)	0	(1,141,000)
513000 - Other Salaries and Wages	468,000	0	468,000	468,000	0	468,000
514000 - Overtime	1,443,000	0	1,443,000	1,510,000	0	1,510,000
515000 - Special Pay	18,000	0	18,000	21,000	0	21,000
516000 - Fringe Benefits	40,000	0	40,000	40,000	0	40,000
521000 - Fica Taxes	1,867,000	0	1,867,000	1,914,000	0	1,914,000
522000 - Retirement Contributions	5,636,000	0	5,636,000	5,930,000	0	5,930,000
523000 - Life and Health Insurance	3,944,000	0	3,944,000	4,134,000	0	4,134,000
Personnel	**36,585,000**	**0**	**36,585,000**	**38,048,000**	**0**	**38,048,000**
Operating Expense						
524000 - Workers' Compensation	308,000	0	308,000	303,000	0	303,000
533000 - Court Services	2,000	100,000	102,000	2,000	400,000	402,000
534000 - Other Contractual Services	10,190,000	100,000	10,290,000	10,190,000	400,000	10,590,000
540000 - Travel and Per Diem	100,000	0	100,000	100,000	0	100,000
540010 - Training	200,000	0	200,000	200,000	1,000	201,000
541000 - Communications & Related Services	114,000	0	114,000	110,000	0	110,000
541100 - Postage	125,000	0	125,000	125,000	0	125,000
544000 - Rentals and Leases	85,000	0	85,000	85,000	0	85,000
545011 - Insurance - Vehicle Liability	98,000	0	98,000	107,000	0	107,000
545013 - Insurance - General Liability	25,000	0	25,000	8,000	0	8,000
546000 - Repair and Maintenance Services	100,000	0	100,000	100,000	0	100,000
546001 - IT-Repair and Maintenance Services	1,312,000	0	1,312,000	2,859,000	0	2,859,000
547000 - Printing and Binding	15,000	0	15,000	15,000	0	15,000
548100 - Advertising and Related Costs	1,000	0	1,000	1,000	0	1,000
549000 - Other Current Charges and Obligations	50,000	0	50,000	50,000	0	50,000
551000 - Office Supplies	80,000	0	80,000	80,000	0	80,000
552000 - Operating Supplies	30,000	0	30,000	30,000	15,000	45,000
552100 - Public Safety Supplies	20,000	0	20,000	5,000	0	5,000
552200 - Clothing/Uniform Supplies	140,000	0	140,000	140,000	0	140,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	451,000	0	451,000	452,000	1,000	453,000
Operating Expense	**13,446,000**	**200,000**	**13,646,000**	**14,962,000**	**817,000**	**15,779,000**
Capital Outlay						

Building Department

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
663000 - Improvements Other Than Buildings	0	10,000	10,000	0	0	0
664000 - Machinery and Equipment	165,000	0	165,000	0	0	0
Capital Outlay	**165,000**	**10,000**	**175,000**	**0**	**0**	**0**
Non-Operating Expense						
896000 - Budget Reserve	0	9,961,000	9,961,000	0	9,704,000	9,704,000
Non-Operating Expenses	**0**	**9,961,000**	**9,961,000**	**0**	**9,704,000**	**9,704,000**
Transfers-OUT						
891000 - Interfund Transfers	0	746,000	746,000	0	1,880,000	1,880,000
Transfers - OUT	**0**	**746,000**	**746,000**	**0**	**1,880,000**	**1,880,000**
Total Expense	**50,196,000**	**10,917,000**	**61,113,000**	**53,010,000**	**12,401,000**	**65,411,000**

Planning

Department Head: David Snow Phone: (305) 416-1417
Planning Department Hearing Boards - Miami

Mission Statement

To promote a more resilient city through the development and application of innovative and best planning practices that enhance the quality of life for our diverse communities.

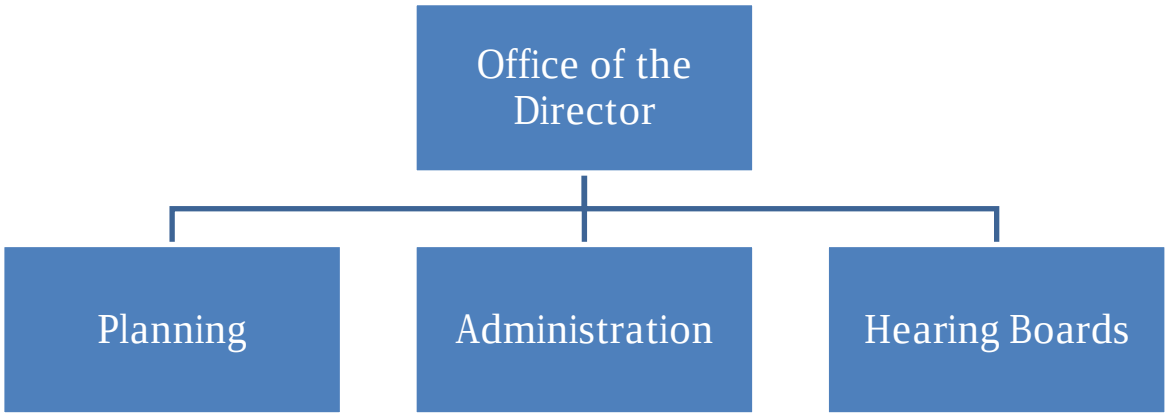
Description

The Planning Department, in collaboration with other departments, manages and implements regulations, guidelines, and policies that direct the growth and redevelopment of the City of Miami. The Department further drafts development regulations and overlay area plans to guide future growth, spur development, and preserve the City's residential and historic areas. The Department is responsible for managing concurrency review, and the coordination of planning studies and conditional compliance of future development.

Contributing to the Administration's Priority of *Quality of Life*, the Planning Department processes applications that are administrative in nature or require a public hearing process. The Department is responsible for the review of both small and large-scale development projects and proposals, and compliance with urban design, historic preservation, and other state and local regulations. Further, the Department manages an extensive public participation process for the review of various permit applications and legislation through advertising, noticing, and public hearing meetings held by the City Commission (Planning and Zoning portion), the Planning, Zoning, and Appeals Board (PZAB), the Art In Public Places Board (AIPPB), the Historic and Environmental Preservation Board (HEPB), the Urban Development Review Board (UDRB) the Wynwood Design Review Committee (WDRC), and the Coordinated Review Committee (CRC).

Stakeholders include City residents, Elected Officials, developers, business owners, non-profit organizations, City departments, and other governmental agencies.

Planning



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Oversees the implementation of all departmental operations, provides guidance in the interpretation of the Zoning Ordinance and the implementation of the Comprehensive Plan, develops and monitors the Department's budget, implements cost controls and efficient systems, as well as identifies resources and innovative efforts necessary for improved delivery of excellent customer service and projects in a timely manner.	4	4	4
PLANNING Provides guidance for the future development of the City, amends the Zoning Ordinance and the Miami Comprehensive Neighborhood Plan to promote sound planning principles; manages and preserves the City's historic, architectural, archeological, and environmental assets; prepares analysis and recommendations on Planning and Zoning related matters to committees, boards, and the City Commission; collects and analyzes demographic, physical, social, economic, and contextual data; prepares streetscape and master plans that include high standards for architecture, landscape, and urban design.	31	31	31
ADMINISTRATION Manages all budgetary, administrative, and fiscal functions; manages all personnel matters, procurement solicitations, and processes; provides various support services to professional staff; prepares special projects and reports; tracks performance measures, manages scanning program for the digital retention of documents related to special permits and case files; manages community outreach efforts, departmental web content, and process improvements.	7	7	7
HEARING BOARDS Processes applications for public meetings and hearings in support of the Planning Department; provides advertising, posting, and notice of hearings to property owners and neighborhood associations; schedules public hearing meetings for the City Commission (Planning and Zoning portion), the PZAB, the HEPB, the AIPPB, and the WDRC; publishes agenda and minutes, and serves as custodian of all case records and documents pertaining to orders and resolutions issued by various boards.	6	6	6
TOTAL FULL-TIME POSITIONS	**48**	**48**	**48**

Planning

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	5,302,498	6,275,436	7,027,773	7,795,000	8,117,000
Operating Expense	1,068,727	1,011,269	1,316,121	1,217,000	2,222,000
Capital Outlay	0	4,205	(4,205)	0	0
Non-Operating Expenses	3,717,000	959	831,235	47,852,000	38,317,000
Transfers - OUT	735,145	0	19,685,995	0	0
	10,823,370	**7,291,870**	**28,856,920**	**56,864,000**	**48,656,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	5,817,676	6,756,050	7,438,634	8,283,000	8,406,000
Public Benefits Fund	0	0	22,547	24,968,000	10,700,000
Planning Services	735,145	0	18,065,001	128,000	229,000
Planning Services-DRI DT	3,865,685	195,997	735,997	6,876,000	7,610,000
Planning Services-DRI SEOPW	135,160	159,777	2,308,751	11,190,000	12,607,000
Public Art Fund	269,195	177,598	225,144	1,857,000	4,756,000
Hist Preservation Trust Fund	509	2,448	60,846	1,772,000	3,058,000
Public Benefits Trust Fund NRD-2	0	0	0	1,790,000	1,290,000
	10,823,370	**7,291,870**	**28,856,920**	**56,864,000**	**48,656,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

- The Postage Line item reflects a decrease due to lower mailing costs resulting from the use of Click2Mail and noticing reform (GF $28,000).
- The Operating Supplies Line item reflects a decrease due to the elimination of the pressure sealer, which is no longer needed for noticing (GF $2,000).

The Budget includes the following additions:

- The Advertising and Related Costs Line item reflects an increase due to rising advertising costs in publications of general circulation, as required by Section 62-55 of the City of Miami Code (GF$137,000).
- The Professional Services Line item reflects an increase to fund professional service costs associated with the Art in Public Places Master Plan and the Historic Preservation Master Plan (SR $238,000).

- The Other Contractual Services Line item reflects an increase due to funding allocated for the Historic Preservation Grant Program (SR $735,000).
- The Budget Reserve Line item reflects a decrease primarily due to a transfer of $3.4 million from the Public Benefits Trust Fund to support Improvements to the Public Riverwalk, Seawall, and Bulkhead at Jose Marti Park (Project No. 40-B19350, as well as the closeout of completed projects (SR $9.535 million).

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $68,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $11,000).

Planning

Accomplishments FY 2025-26

Incorporated public art components within 11 private development projects, demonstrating a commitment to enhancing the public realm and harmonizing with the surrounding built environment.

Maintained readiness to support the future rollout of the Miami Neighborhood Comprehensive Plan by continuing to monitor opportunities for presentations and departmental engagement.

Digitized 88 boxes of historical and current planning records, improving public access to information through Laserfiche.

Maintained a 100 percent on-time processing rate for geographic information systems map requests within the established 14-calendar-day timeframe during the reporting period.

Advanced the strategy to reduce review cycles and increase the timely issuance of permits and entitlements by referring 100 percent of companion rezones and comprehensive plan amendments for public hearing within 190 business days. Processed Certificate to Dig applications, achieving an average of approximately 89 percent within ten calendar days. Completed Building Permit first-cycle reviews, averaging approximately 83 percent within ten business days. Processed Special Permit first-cycle reviews, achieving an average of approximately 94 percent within 15 business days during the reporting period.

Passed several ordinances that updated sections of the Miami 21 Code and supported long-range planning efforts. Approved Ordinance 14411, a rezoning for 601 Southwest 9 Street and 840 Southwest 6 Avenue, on October 31, 2025. Approved Ordinance 14406, a rezoning for 349 Southwest 12 Street, 375 Southwest 15 Road, 1109 and 1131 Southwest 4 Avenue, and 364 Southwest 11 Street, on October 31, 2025. Approved Ordinance 14407, a rezoning for 710 Southwest 16 Avenue, on October 31, 2025. Adopted Ordinance 14416, a Special Area Plan consistency measure, on November 26, 2025. Approved Ordinance 14419, a rezoning for 1501, 1521, and 1535 Northwest 37 Street, on November 26, 2025. Adopted Ordinance 14420, a zoning text amendment related to lobster traps, on November 26, 2025. Adopted Ordinance 14426, a zoning text amendment for the Workforce Living Development Program Limited Commercial, on December 11, 2025. Adopted Ordinance 14428, a zoning text amendment addressing reasonable accommodation, on December 11, 2025. Adopted Ordinance 14446, a zoning text amendment related to auto-related commercial uses, on February 26, 2026. Adopted Ordinance 14457, a zoning text amendment for adult daycare, on May 1, 2026. Adopted Ordinance 14458, a zoning text amendment addressing vessels, boat slips, boat houses, docks, piers, and marine-related commercial uses, on May 1, 2026.

Strategies FY 2026-27

Continue to activate and improve the public realm experience through harmonization with the built environment.

Continue to socialize the goals, policies, and objectives of the City’s Miami Neighborhood Comprehensive Plan.

Continue to digitize 300 boxes of historical and current planning records to improve public access to information.

Continue to leverage technology to improve community engagement with project stakeholders.

Continue to reduce the number of review cycles to increase timely issuance of permits or entitlements.

Continue to implement long range planning that considers impact on quality of life, business needs, and resilience.

Planning

Strategic Alignment and Performance Measures

Priority Areas	City Strategic Plan Objectives
1. Quality of Life	**1.1.1 Modernize and streamline City processes** City of Miami Strategic Plan **1.1.3 Engage all Stakeholders with timely and clear communication** City of Miami Strategic Plan **1.2.1 Maintain the look and feel of public spaces to a high standard** City of Miami Strategic Plan **1.4.1 Minimize the need to visit a City building to conduct business** City of Miami Strategic Plan **1.4.3 Reduce the amount of time customers wait** City of Miami Strategic Plan
2. Resilience	**2.1.1 Enhancing understanding of the City's vulnerability to environmental, social and economic risks with data** City of Miami Strategic Plan **2.2.2 Create avenues to capture and integrate community feedback into all stages of programming** City of Miami Strategic Plan **2.3.2 Update and implement waterfront design standards** City of Miami Strategic Plan **2.5.1 Develop policy and regulations to reduce impact of environmental risks and promote sustainability** City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Leverage technology and data to improve community engagement with our project stakeholders.				
Yearly local publication of Miami-based planning data (number)	0	0	0	1
GOAL(S) Implement long range planning that considers impact on quality of life, business needs, and resilience.				
Promote quality of life, business needs, and resilience through land development regulations (legislative code amendments and zoning text amendments brought to PZAB) (number)	17	24	26	18

Planning

Strategic Alignment and Performance Measures **Continued**

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Maintain the look and feel of public spaces to a high standard.				
Private development projects that have committed to installing a public art component as part of the overall development (number)	11	15	21	6
GOAL(S) Socialize the Goals, Policies and Objectives within the City's Miami Neighborhood Comprehensive Plan (MNCP).				
Socialize the Miami Comprehensive Neighborhood Plan (MCNP) (number)	1	3	0	3
GOAL(S) Leverage technology and data to improve community engagement with our project stakeholders.				
Provide Laserfiche accessibility to public hearing applications by working with the scan team to digitize boxes (1.5 cubic feet each) of current and historical records (number)	143	107	154	100
Process GIS map requests within 14 calendar days (percent)		100	100	90
GOAL(S) Reduce the number of review cycles to increase timely issuance of permits or entitlements.				
Complete online submissions prescreen review for entitlements within 72 hours (percent)	80	89	93	90
Companion rezones and comprehensive plan amendments to be heard at first reading at City Commission within 180 business days (percent)	72	90	100	80
Process applications for minor improvements that require a Standard Certificate of Appropriateness (COA) within ten calendar days of receipt of the complete application (percent)	45	29	33	80
Process applications for Certificate to Dig (CTD) within ten calendar days of receipt of the complete application (percent)	62	82	90	80
Process first cycle reviews of Building Permits within 10 business days for city related activities (percent)		92	88	80
Process first cycle reviews of Entitlements within 15 business days (percent)		90	96	80

Planning

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	4,728,000	336,000	5,064,000	4,915,000	373,000	5,288,000
512010 - Attrition Savings - Salaries	(209,000)	0	(209,000)	(209,000)	0	(209,000)
513000 - Other Salaries and Wages	56,000	35,000	91,000	56,000	124,000	180,000
513010 - Other Salaries and Wages -Part Time Year Year Round	0	48,000	48,000	0	148,000	148,000
515000 - Special Pay	11,000	0	11,000	12,000	0	12,000
516000 - Fringe Benefits	25,000	0	25,000	25,000	0	25,000
521000 - Fica Taxes	355,000	26,000	381,000	379,000	28,000	407,000
522000 - Retirement Contributions	1,331,000	114,000	1,445,000	1,284,000	117,000	1,401,000
523000 - Life and Health Insurance	855,000	84,000	939,000	781,000	84,000	865,000
Personnel	**7,152,000**	**643,000**	**7,795,000**	**7,243,000**	**874,000**	**8,117,000**
Operating Expense						
524000 - Workers' Compensation	45,000	4,000	49,000	46,000	4,000	50,000
531000 - Professional Services	294,000	17,000	311,000	294,000	255,000	549,000
533000 - Court Services	3,000	0	3,000	3,000	0	3,000
534000 - Other Contractual Services	0	65,000	65,000	0	800,000	800,000
540010 - Training	23,000	0	23,000	23,000	0	23,000
541100 - Postage	137,000	0	137,000	109,000	0	109,000
544000 - Rentals and Leases	4,000	0	4,000	4,000	0	4,000
545011 - Insurance - Vehicle Liability	16,000	0	16,000	17,000	0	17,000
545013 - Insurance - General Liability	114,000	0	114,000	37,000	0	37,000
546001 - IT-Repair and Maintenance Services	273,000	0	273,000	273,000	0	273,000
547000 - Printing and Binding	7,000	0	7,000	7,000	0	7,000
548000 - Promotional Activities	1,000	0	1,000	1,000	0	1,000
548100 - Advertising and Related Costs	163,000	0	163,000	300,000	0	300,000
551000 - Office Supplies	21,000	0	21,000	21,000	0	21,000
552000 - Operating Supplies	2,000	0	2,000	0	0	0
552200 - Clothing/Uniform Supplies	3,000	0	3,000	3,000	0	3,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	25,000	0	25,000	25,000	0	25,000
Operating Expense	**1,131,000**	**86,000**	**1,217,000**	**1,163,000**	**1,059,000**	**2,222,000**
Non-Operating Expense						
896000 - Budget Reserve	0	47,852,000	47,852,000	0	38,317,000	38,317,000
Non-Operating Expenses	**0**	**47,852,000**	**47,852,000**	**0**	**38,317,000**	**38,317,000**
Total Expense	**8,283,000**	**48,581,000**	**56,864,000**	**8,406,000**	**40,250,000**	**48,656,000**

Zoning

Department Head: Tamara Allen Frost, AICP Phone: (305) 416-1499
Zoning - Miami

Mission Statement

To promote a regulated pattern of development as set forth in the City Code and Miami 21, while providing a safe and healthy environment for living, working, and recreation.

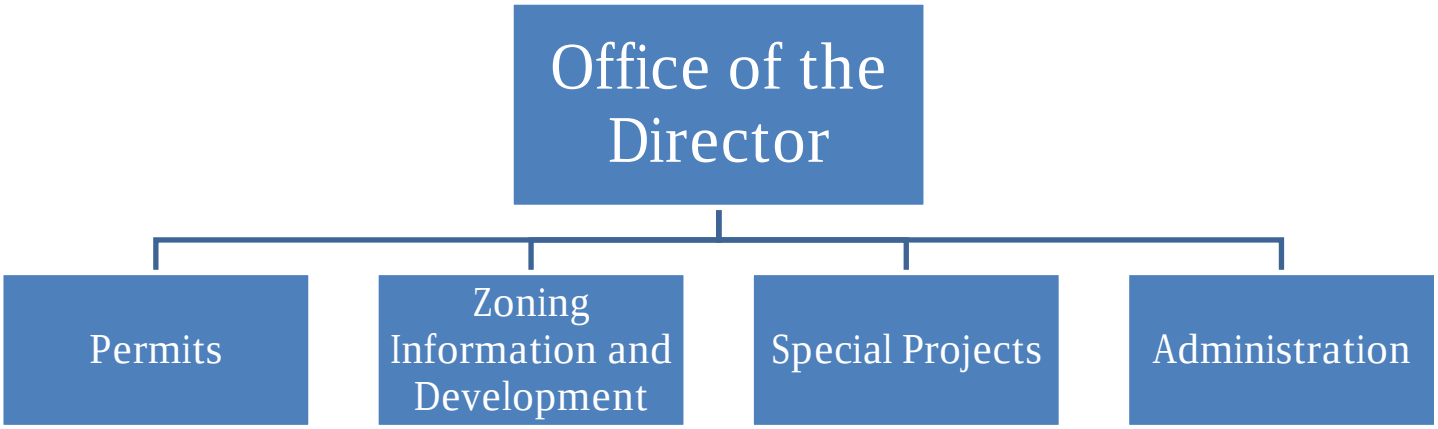
Description

The Office of Zoning ("Zoning") is responsible for the administration and enforcement of the Miami 21 Zoning Code ("Code"), with two primary functions and duties: permitting and business licensing. Zoning determines whether applications for building permits, as required by the Building Code, and administrative Waivers, Warrants, Exceptions, and Variances are in accord with the requirements of the Code. In addition, Zoning determines whether the use of any structure or premises is in accordance with the Code and issues a Certificate of Use if the application and supporting documents conform to applicable regulations.

Contributing to the Administration's Priority of *Quality of Life*, the Office of Zoning administers temporary uses through the issuance of Interim Parking Permits, Temporary Event Permits, Temporary Occupancy Permits, and Temporary Uses on Vacant Land Permits; issues Zoning Dry Runs, Zoning Verification Letters, Alcohol Reservation Letters, Waiver Extensions, Zoning Interpretations, Certificates of Eligibility, and Certificates of Transfer; processes State Extensions of Time, AHCA Local Zoning Forms, Alcohol and Tobacco Applications, and the Florida Housing Finance Corporation Local Government Verification Forms; creates and assigns addresses; calculates impact fees, processes Unities of Title, and Covenants in Lieu, and Declarations of Restrictive Covenants, and assists the Code Enforcement Department in enforcing the provisions of the Code.

Stakeholders include City residents, Elected Officials, the business and development communities, City departments, and other governmental agencies.

Zoning



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Oversees the execution of all departmental operations, provides guidance in the interpretation and implementation of Zoning Ordinances, develops and monitors the Department's budget, identifies resources necessary for the continued delivery of excellent customer service and projects on time.	2	3	3
PERMITS Implements and interprets the Zoning Ordinance and other city, county, state, and federal regulations; reviews development plans and identifies the types of special permits needed based on the application of the Zoning Ordinance; reviews all submissions for development and redevelopment within the City.	15	14	14
ZONING INFORMATION AND DEVELOPMENT Issues Certificates of Use and Temporary Use permits, issues approval of Alcohol and Tobacco applications, Zoning Verification Letters, address assignments and changes, and Community Residential Home certifications.	11	11	10
SPECIAL PROJECTS Reviews and processes impact fee deferrals; ensures completeness and routes legal instruments such as Unity of Titles, Covenants, and Parking Agreements; administers Affordable and Workforce Housing initiatives; drafts legislation for code amendments; ensures compliance with Alcohol and Tobacco licenses issued.	2	2	2
ADMINISTRATION Manages budgetary, administrative, and fiscal functions; manages personnel matters, procurement solicitations and processes; provides support services to professional staff; tracks performance measures and statistics for the Department.	2	2	3
TOTAL FULL-TIME POSITIONS	**32**	**32**	**32**

Zoning

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	4,528,349	4,950,967	5,234,151	5,597,000	6,230,000
Operating Expense	755,667	921,425	1,466,466	1,331,000	1,320,000
	5,284,016	**5,872,392**	**6,700,617**	**6,928,000**	**7,550,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	5,284,016	5,872,392	6,700,617	6,928,000	7,550,000
	5,284,016	**5,872,392**	**6,700,617**	**6,928,000**	**7,550,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

- The Professional Services Line item reflects a decrease to align the budget with current spending trends (GF $10,000).
- The Subscriptions, Memberships, Licenses, and Others Line item reflects a decrease to align the budget with current spending trends (GF $3,000).

The Budget includes the following additional considerations:

The Budget includes the reallocation of one position from Zoning Information and Development to Administration to better align staffing resources with departmental administrative andoperational needs.

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $54,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $25,000).

Zoning

Accomplishments FY 2025-26

Discontinued the use of the E-Start application for processing Certificate of Use (CU) applications within MiamiBiz and transitioned the platform to function primarily as a verification tool to determine whether proposed uses were permitted. Enhanced the efficiency and clarity of the online application process by simplifying the intake workflow and improving accessibility for applicants seeking zoning and use verification information.

Implemented automatic Certificate of Use (CU) assignments within MiamiBiz, significantly reducing review times and resulting in applications being reviewed within twenty-four hours. Enabled applicants to upload required documents directly through the MiamiBiz intake form, improving the efficiency and accuracy of application submissions. Established an initial $50 fee for CU applications to support a more structured and sustainable review process. Revamped the intake process by incorporating additional applicant information fields, including responsible party details, permit numbers, entitlement numbers, Alcohol Reservation numbers, and Fire Department-related questions, enhancing application completeness and coordination during reviews. Enabled applicants to upload Business Tax Receipt (BTR) licenses directly into the application system, streamlining document collection and verification procedures. Established a more effective tracking mechanism for monitoring issued and reviewed CUs, improving reporting capabilities and overall application management.

Collaborated with the Building Department to streamline building permit reviews and re-evaluated application types requiring Zoning review. Identified more than thirty permit types that no longer required Zoning review, resulting in a more efficient permitting process and reduced review timelines. Implemented these enhancements successfully, with the updated process going live May 12.

Hired and onboarded a new employee to support zoning reviews within the Coconut Grove area and initiated specialized training under the guidance of the department's Coconut Grove specialist. Continued providing ongoing training for Zoning Specialists related to Coconut Grove regulations and review procedures to strengthen staff expertise and improve the quality of information provided to the public. Enhanced departmental support and responsiveness for Coconut Grove-related zoning reviews through the development of a more specialized review team.

Submitted recommendations to the Planning Department to address and clarify contradictory sections of the code affecting existing homeowners. Supported ongoing efforts to improve code consistency and provide clearer guidance for homeowners and applicants navigating zoning requirements.

Developed Accessory Dwelling Unit (ADU) provisions to provide code relief opportunities for new construction and existing homeowners. Continued collaborating with the Building Department to identify and implement additional code relief measures aimed at improving flexibility and reducing regulatory burdens for property owners.

Strategies FY 2026-27

Continue to collaborate with required reviewing departments to improve the issuance of Certificates of Use at a successful rate.

Continue to collaborate with the Building Department to streamline building permit reviews and re-evaluate application types for Zoning review.

Continue to designate a specialized group in the Coconut Grove area that allows for faster and more effective assistance to applicants in the area, helping projects move faster, and supporting rapid development of this area of the city.

Continue to clarify contradictory sections of the code for existing homeowners by providing clarity, consistency, and coordination. Aim to provide better resources for applicant conditions regarding single-family residents.

Continue to update the Code to relieve requirements for new construction and existing homeowners. Hosting weekly interdepartmental meetings to clean up the section of the code regarding T-3.

Zoning

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.4.1 Minimize the need to visit a City building to conduct business City of Miami Strategic Plan
3. Pathway to Prosperity	3.1.1 Foster innovation and sustainable entrepreneurial initiatives City of Miami Strategic Plan
	3.5.1 Support single family rehabilitation to sustain existing homeowners City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Ensure timely delivery of service.				
Certificates of Use issued (number)	1,744	1,544	1,300	1,300
Building Permits reviewed within ten days in the first cycle (percent)	83	83	80	80
Waiver permits reviewed within 15 business days in the first cycle (percent)	71	68	80	80
Certificates of Use received (number)	4,783	4,894	4,000	4,000
GOAL(S) Support single family rehabilitation to sustain new construction and existing homeowners				
Code Adoption and Implementation (Phase 2) (1-Yes 2-No)			1	1

Zoning

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	3,710,000	0	3,710,000	3,987,000	0	3,987,000
512010 - Attrition Savings - Salaries	(164,000)	0	(164,000)	0	0	0
513000 - Other Salaries and Wages	43,000	0	43,000	43,000	0	43,000
515000 - Special Pay	17,000	0	17,000	19,000	0	19,000
516000 - Fringe Benefits	23,000	0	23,000	23,000	0	23,000
521000 - Fica Taxes	289,000	0	289,000	303,000	0	303,000
522000 - Retirement Contributions	1,045,000	0	1,045,000	1,143,000	0	1,143,000
523000 - Life and Health Insurance	634,000	0	634,000	712,000	0	712,000
Personnel	**5,597,000**	**0**	**5,597,000**	**6,230,000**	**0**	**6,230,000**
Operating Expense						
524000 - Workers' Compensation	48,000	0	48,000	50,000	0	50,000
531000 - Professional Services	20,000	0	20,000	10,000	0	10,000
533000 - Court Services	12,000	0	12,000	12,000	0	12,000
534000 - Other Contractual Services	1,000,000	0	1,000,000	1,000,000	0	1,000,000
540000 - Travel and Per Diem	6,000	0	6,000	6,000	0	6,000
540010 - Training	20,000	0	20,000	20,000	0	20,000
541000 - Communications & Related Services	3,000	0	3,000	3,000	0	3,000
541100 - Postage	6,000	0	6,000	6,000	0	6,000
544000 - Rentals and Leases	1,000	0	1,000	1,000	0	1,000
546001 - IT-Repair and Maintenance Services	191,000	0	191,000	191,000	0	191,000
551000 - Office Supplies	8,000	0	8,000	8,000	0	8,000
552000 - Operating Supplies	5,000	0	5,000	5,000	0	5,000
552200 - Clothing/Uniform Supplies	3,000	0	3,000	3,000	0	3,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	8,000	0	8,000	5,000	0	5,000
Operating Expense	**1,331,000**	**0**	**1,331,000**	**1,320,000**	**0**	**1,320,000**
Total Expense	**6,928,000**	**0**	**6,928,000**	**7,550,000**	**0**	**7,550,000**

DEPARTMENT BUDGETS:
PUBLIC WORKS

- Capital Improvements
- General Services Administration
- Resilience and Public Works
- Solid Waste

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Capital Improvements

Department Head: Jose R. Perez, AIA
Office of Capital Improvements - Miami

Phone: (305) 416-1280

Mission Statement

The Office of Capital Improvements (OCI) manages and delivers the City of Miami's Capital Improvements Program. Proudly, building the City of Miami's roadways, parks, facilities, and infrastructure to enhance the quality of life, resilience, and pathway to prosperity for those who experience Miami.

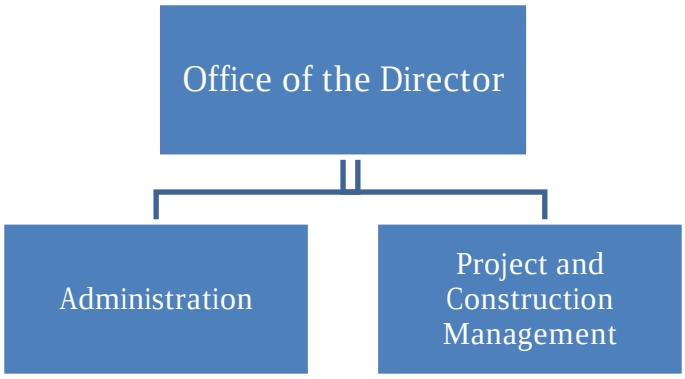
Description

OCI is staffed with professional project managers, architects, engineers, and construction managers. Capital Improvements administers all phases of programming, design, and construction of the City's Capital Improvements Program.

Contributing to the Administration's Priority of *Quality of Life*, the Department of Capital Improvements is passionate about serving the residents and making meaningful capital improvements to the City's facilities and infrastructure. OCI provides construction programs and project management for Miami's residents and the City's client departments and agencies to enhance mobility, advance public safety, improve shared spaces, enable governmental services, improve resiliency, and support a pathway to prosperity. Through the Department's capital construction program, the department aspires to be a catalyst to encourage stakeholders to be proud of and invest in their community to build better neighborhoods and Miami's future.

Stakeholders include the community, City departments, other governmental agencies, and Elected Officials.

Capital Improvements



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Directs, plans, and implements the City's Capital Improvements Program; provides leadership and guides the resources to successfully deliver projects for clients. Develops and monitors the OCI's budget and manages cost controls.	6	2	2
CAPITAL PLANNING AND MANAGEMENT Supports the City's Capital Improvements Program by managing the Five-Year Capital Improvement Plan, administering requirements-based project initiation process, controlling project change management, monitoring program-level performance, managing project portfolios, developing best practices and standards, aligning the program with budget requirements, and ensuring program visibility and reporting.	4	6	0
PROJECT AND CONSTRUCTION MANAGEMENT Manages and coordinates the planning, design, and construction of the City's infrastructure and facility projects. Empowering professionally trained project and construction managers, delivers planning, design, and construction management services to clients; coordinates project requirements across all collaborators; and ensures that the projects meet quality, cost, and time requirements.	16	18	18
COMMUNITY OUTREACH AND ENGAGEMENT Communicates the Capital Improvements Program and projects with residents, elected officials, City Leadership, and client departments. Focuses effort on community outreach by developing and implementing proactive engagement strategies and supporting tactics; develops and builds OCI 's brand and messaging by aligning with the City's vision, communications strategy, and OCI director's goals; and manages key leaders and agency engagement plan.	3	3	0
ADMINISTRATION Supports the City's Capital Improvements Program by managing the Five-Year Capital Improvements Plan, administers requirements-based project initiation process, controls project change management, monitors program-level performance, manages project portfolios, develops best practices and standards, aligns the program with budget requirements, ensures program visibility and reporting, manages and coordinates communications with residents, elected officials, City Leadership, and client departments.	0	0	9
TOTAL FULL-TIME POSITIONS	**29**	**29**	**29**

Capital Improvements

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	3,119,119	1,516,136	2,133,991	2,421,000	3,759,000
Operating Expense	704,805	283,400	314,020	323,000	325,000
Capital Outlay	2,225,927	202,109	152,315	0	0
Non-Operating Expenses	125,638	1,003,544	585,194	0	0
Transfers - OUT	0	0	11,600,000	0	0
	6,175,489	**3,005,189**	**14,785,520**	**2,744,000**	**4,084,000**

Department/Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	3,386,130	1,799,660	2,601,597	2,744,000	4,084,000
American Rescue Plan Act SRF	2,789,359	1,205,530	583,923	0	0
Transportation and Transit	0	0	11,600,000	0	0
	6,175,489	**3,005,189**	**14,785,520**	**2,744,000**	**4,084,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Promotional Activities Line item reflects a reduction of $1,000 (GF) to align the budget with the actual trend of expenditures.
The Operating Supplies Line item reflects a reduction of $1,000 (GF) to align the budget with the actual trend of expenditures.

The Budget includes the following additions:

Additional funding was added to the Other Contractual Services Line item to align the budget with the actual trend of expenditures (GF $2,000).
Additional funding was added to the Subscriptions, Memberships, Licenses, Permits Line item due to an increase in subscriptions (GF $3,000).

Capital Improvements

The Budget includes the following additional considerations:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $71,000); as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $8,000).

Additional funding was added to the Regular Salaries and Wages Line item to fully fund all administrative staff salaries from the General Fund. Project Managers (PMs) and Construction Managers (CMs) will continue to be funded at a 75 percent project and 25 percent General Fund allocation (GF $1.290 million).

Capital Improvements

Accomplishments FY 2025-26

Streamlined communication and collaboration by maintaining monthly meetings with all Commission District Representatives to review project status, discuss upcoming changes, and address district-specific needs. Conducted periodic meetings with client department, including Parks and Recreation, Resilience and Public Works, Police, Fire-Rescue, and Real Estate and Asset Management, to review project updates, financial performance, and operational challenges. Coordinated legislative and capital planning efforts in collaboration with the Budget Office, Finance Department, General Services Administration, the City Attorney's Office, and the Procurement Department. Collected stakeholder feedback and satisfaction data through randomized surveys conducted at community meetings, supporting continuous improvement and data-driven decision-making.

Engaged with the Department of Management and Budget and client departments to support capital project creation, approval, funding, and tracking through Trimble Unity Construct eBuilder and Oracle systems. Collaborated across departments on these activities, improving coordination and streamlining interdepartmental processes to ensure the effective delivery of capital projects and services.

Continued to baseline all Office of Capital Improvements–managed capital construction project schedules and tracked them in real time to ensure the on-time delivery of project scope. Aligned project schedules to reflect the terms and conditions of special funding sources, including awards from the Miami Forever Bond and the American Rescue Plan Act, ensuring compliance with funding requirements and accountability in project execution.

Trained internal and external staff on new and existing processes, including Project Request Creation, Change Orders and Contract Amendments, Original Cost, Budget Change Processes, Construction Notice to Proceed, and the Substantial Completion Process. Conducted departmental and interdepartmental refresher trainings throughout the fiscal year, reinforcing system navigation, strengthening operational knowledge, and ensuring consistent adherence to established procedures.

Enforced contractor compliance for capital construction projects by completing performance evaluations in accordance with established standards. Utilized these evaluations to ensure alignment with contract requirements, adherence to project timelines, and the consistent delivery of high-quality work.

Strategies FY 2026-27

Continue to communicate and engage effectively with all stakeholders to ensure project scopes are clearly articulated and project updates are shared throughout the project life cycle.

Implement standards for construction project requests, project prioritization measures, and approved budget allocation.

Begin an effort to individually support other City departments in the creation of a Master Plan, dedicated to Capital Construction Projects.

Offer high-level training to other departments to strengthen staff expertise in capital project planning, assessments, and program studies, ensuring thorough evaluation of needs and a clear understanding of the department's capacity carry projects.

Enforce contractor compliance for Capital Construction Projects through performance evaluations to ensure alignment with contract requirements, timelines, and quality standards.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	**1.1.3 Engage all Stakeholders with timely and clear communication** City of Miami Strategic Plan

Capital Improvements

Priority Areas	Citywide Objectives
	1.2.1 Maintain the look and feel of public spaces to a high standard City of Miami Strategic Plan
	1.2.2 Enhance greenways and green spaces to promote outdoor activity City of Miami Strategic Plan
	1.2.3 Continue to enhance the quality of parks and open spaces City of Miami Strategic Plan
2. Resilience	2.3.1 Reduce the severity, duration, and impact of coastal and riverine flooding on shorelines and surrounding communities City of Miami Strategic Plan
	2.4.1 Update storm-water management system to meet infrastructure needs through 2060 under varying climate conditions City of Miami Strategic Plan
	2.4.3 Upgrade and retrofit existing infrastructure to improve resilience and sustainability City of Miami Strategic Plan
3. Pathway to Prosperity	3.2.2 Bolster small businesses through supportive programs and incentives City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Improve the Efficacy of the OCI Program Management Office (PMO)				
Fully funded projects (percent)				> 70
GOAL(S) Strengthen Front-End Planning				
Change Order Rate (percent)			5	< 20
Stakeholder Survey Sentiment Index Score (percent)			N/A	≥ 60
GOAL(S) Deliver Capital Projects On-Time, On-Budget, and On-Scope				
OCI Projects tied to a City Master Plans (percent)			N/A	> 15
GOAL(S) Ensure contract processes and contractor performance align with project-specific requirements and regulations.				
Contractor Compliance Rate (percent)			100	≥ 90
GOAL(S) Ensure stakeholder engagement and transparency about project progress and department performance.				
Community Engagement Events (number)				> 5
GOAL(S) Updated Deliver Capital Projects On-Time, On- Budget and On-Scope				
On-Time Project Completion Rate (percent)				> 70

Office of Capital Improvements

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
511000 - Executive Salaries	0	0	0	4,000	0	4,000
512000 - Regular Salaries and Wages	929,000	0	929,000	2,287,000	0	2,287,000
512010 - Attrition Savings - Salaries	0	0	0	(66,000)	0	(66,000)
515000 - Special Pay	10,000	0	10,000	11,000	0	11,000
516000 - Fringe Benefits	6,000	0	6,000	24,000	0	24,000
521000 - Fica Taxes	70,000	0	70,000	204,000	0	204,000
522000 - Retirement Contributions	975,000	0	975,000	863,000	0	863,000
523000 - Life and Health Insurance	431,000	0	431,000	432,000	0	432,000
Personnel	**2,421,000**	**0**	**2,421,000**	**3,759,000**	**0**	**3,759,000**
Operating Expense						
524000 - Workers' Compensation	122,000	0	122,000	121,000	0	121,000
534000 - Other Contractual Services	2,000	0	2,000	4,000	0	4,000
540000 - Travel and Per Diem	4,000	0	4,000	4,000	0	4,000
540010 - Training	1,000	0	1,000	1,000	0	1,000
541000 - Communications & Related Services	7,000	0	7,000	7,000	0	7,000
541100 - Postage	2,000	0	2,000	2,000	0	2,000
544000 - Rentals and Leases	13,000	0	13,000	13,000	0	13,000
546001 - IT-Repair and Maintenance Services	121,000	0	121,000	121,000	0	121,000
548000 - Promotional Activities	3,000	0	3,000	2,000	0	2,000
551000 - Office Supplies	13,000	0	13,000	13,000	0	13,000
552000 - Operating Supplies	7,000	0	7,000	6,000	0	6,000
552100 - Public Safety Supplies	6,000	0	6,000	6,000	0	6,000
552200 - Clothing/Uniform Supplies	6,000	0	6,000	6,000	0	6,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	16,000	0	16,000	19,000	0	19,000
Operating Expense	**323,000**	**0**	**323,000**	**325,000**	**0**	**325,000**
Total Expense	**2,744,000**	**0**	**2,744,000**	**4,084,000**	**0**	**4,084,000**

General Services Administration

Department Head: Jennifer Ramirez Phone: (305) 329-4854
General Service Administration - GSA - Miami

Mission Statement

To deliver effective, high-quality solutions through excellence in property and fleet management, public safety systems, premier marina services, and creative printing for all General Services Administration (GSA) customers.

Description

The General Services Administration (GSA) Department provides essential internal support services to City departments and stakeholders, including fleet management, property maintenance, radio communications, graphic and print services, and citywide inter-office mail delivery. The Department also manages and operates three marinas, encompassing more than boat slips, moorings, and dry rack storage, delivering premier marina experience.

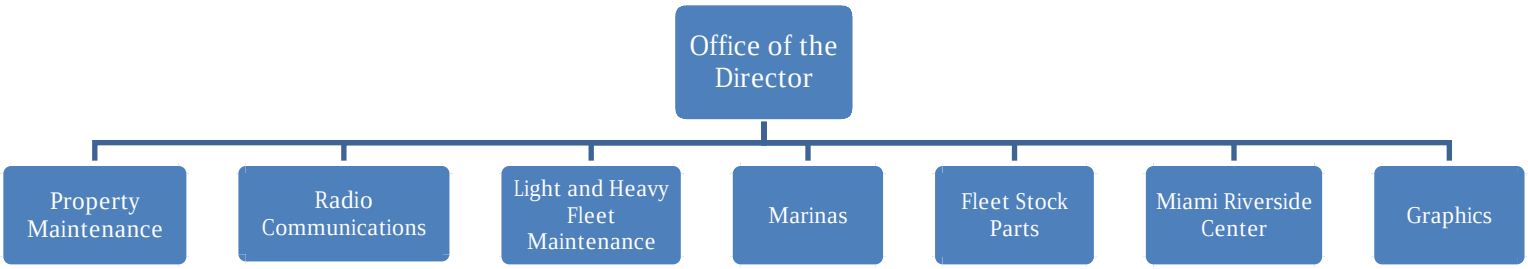
Contributing to the Administration's Priority of *Quality of Life*, GSA is responsible for the inventory, maintenance, and repair of City facilities, infrastructure, equipment, and vehicles. Services are delivered across multiple locations, including the Miami Riverside Center (MRC) Building and Garage, City Hall, the GSA Administrative Building and Fleet Maintenance Garage, the Property Maintenance Building, the Communications Warehouse, radio transmission sites, and other City facilities.

GSA maintains and services fleet vehicles for the Police Department, General Fleet, Solid Waste, Parks, and Public Works, and provides fueling services to user departments. The Department also repairs and maintains small equipment used citywide for landscaping and maintenance operations.

In support of public safety, GSA manages and maintains the City's 800 MHz radio system and E-911 emergency communications network, including portable radios and supporting infrastructure. Additionally, GSA delivers comprehensive graphic design and printing services, producing materials such as City Commission agenda packages, budget books, forms, business cards, flyers, and banners.

GSA's primary stakeholders include City of Miami departments, employees, residents, and visitors, all of whom are supported through reliable, high-quality delivery services.

General Services Administration



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Oversee the Department's administrative operations, including accounting, payroll, personnel management, citywide utility coordination, operational data tracking, and contract administration. It is also responsible for developing and monitoring the Department's budget, as well as implementing and managing cost control measures.	8	9	9
PROPERTY MAINTENANCE Repairs and maintains most city facilities; secures facilities in preparation for hurricanes and other natural disasters; provides in-house expertise in plumbing, electrical, heating, ventilation, and air conditioning (HVAC), as well as other technical disciplines as needed; and administers small construction contracts.	37	36	36
RADIO COMMUNICATIONS Repairs and maintains the City's 800 MHz radio system; provides communication support for E-911 services; and delivers 24-hour, on-call emergency repair support for the communications system.	8	8	8
LIGHT AND HEAVY FLEET MAINTENANCE Manages, directs, and supervises fleet maintenance operations; procures vendor services for mechanical and body repairs; oversees the purchase and replacement of fleet vehicles and manages fleet parts and fuel inventories.	68	67	67
MARINAS Manages and operates three marinas, encompassing more than boat slips, moorings, and dry rack storage, and delivers a premier marina experience.	0	0	32
FLEET STOCK PARTS Purchases, warehouses, and maintains an inventory of parts needed for repairs.	4	4	4
MIAMI RIVERSIDE CENTER Maintains the MRC building, grounds, pool vehicles, mechanical equipment, and security equipment; distributes inter-office and US mail; administers contracts for supplies and services.	9	10	10
GRAPHICS Creates and prepares visual designs, layouts, and typesetting for a variety of materials produced by the department. Also manages leases for low- to medium-volume copiers. In addition, designs and publishes official forms and is responsible for printing City Commission meeting agendas.	6	7	7
TOTAL FULL-TIME POSITIONS	**140**	**141**	**173**

General Services Administration

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	16,872,516	18,466,135	19,851,140	21,415,000	25,459,000
Operating Expense	16,478,410	16,634,207	16,089,685	20,386,000	24,823,000
Capital Outlay	152,746	0	14,000	0	0
Non-Operating Expenses	0	0	0	25,000	25,000
Transfers - OUT	0	1,506,635	22	0	0
	33,503,672	**36,606,977**	**35,954,847**	**41,826,000**	**50,307,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	33,382,175	35,106,977	35,954,847	41,801,000	50,282,000
General Special Revenue	0	0	0	25,000	25,000
American Rescue Plan Act SRF	0	1,500,000	0	0	0
Community Development	121,497	0	0	0	0
	33,503,672	**36,606,977**	**35,954,847**	**41,826,000**	**50,307,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Travel and Per Diem Line Item reflects a decrease to align the budget with the current trend of expenditures (GF$9,000).

The Printing and Binding-Paper Stock Line Item reflects a decrease to align the budget with the current trend of expenditures (GF $2,000).

The Budget includes the following additions:

As approved in the FY 2025-26 Mid-Year Amendment, the Budget includes the transfer of the Marina function, personnel, and associated funding from the Department of Real Estate and Asset Management to the General Services Administration Department. Personnel and funding are reflected in the originating department in FY 2025–26 and in the receiving department in FY 2026–27, totaling 32 positions, $3.214 million, and operating expenses of $2.455 million.

The remaining Operating Expense Line items reflect a combined increase of $1.982 million (GF), to support higher operating costs associated with expanded departmental operations, increased service demands, inflationary impacts, and alignment with current expenditure trends.

General Services Administration

The Budget includes the following additional considerations:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $265,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $9,000).

The Budget reflects the reduction of one Maintenance Mechanic position and an increase of one Assistant Director position with no budget impact.

The Budget reflects a General Fund contribution to Capital from ten percent of marina revenues for the Citywide Marinas Repairs and Maintenance project of $1.424 million.

The Budget reflects a General Fund contribution to Capital from the Miamarina Ticket Surcharge revenues to the MiaMarina Ticket Surcharge - Capital Operations and Improvements project of $756,000.

The Budget reflects a General Fund contribution to Capital from Dinner Key Marina Ticket Surcharge revenues to the Dinner Key Marina Emergency Repairs and Replacements project of $40,000.

A General Fund contribution to Capital in the amount of $1.468 million for Citywide Park HVAC Replacement Cycle.

A General Fund contribution to Capital in the amount of $880,000 for Citywide HVAC Replacement Cycle.

A Special Revenue Fund contribution to Capital in the amount of $1.787 million for Citywide Park HVAC Replacement Cycle.

The budget includes $2.685 million in GSA Impact Fee allocations for General Government Capital Projects.

General Services Administration

Accomplishments FY 2024-25

Revitalized light fleet operations, achieving significant improvements across all key performance indicators. Through strategic optimization and dedicated efforts, the line was reduced to its lowest point since pre-COVID levels, demonstrating exceptional efficiency and cost-effectiveness. These accomplishments culminated in prestigious recognition by the National Association of Fleet Administrators (NAFA), solidifying our position among the top 100 fleets in the Americas and underscoring our commitment to operational excellence.

Upheld system operability at an impressive 99 percent, consistently ensuring reliable communication channels. Furthermore, the team enhanced overall capabilities and operability through the strategic procurement of new Motorola APX NEXT radios. These advanced devices introduce an additional core with Long-Term Evolution (LTE) capability, integrated Global Positioning system (GPS), and text features, substantially expanding our communication options and operational effectiveness.

Closed all generated work orders in under two days on average. This commitment to swift resolution extends to larger projects, as evidenced by the successful completion of the Little Haiti Soccer Park major renovation in June, with the second of three major projects slated for closeout before the end of the fiscal year. Furthermore, the division plays a crucial role in supporting high-profile executive events, providing comprehensive assistance from initial setup to final breakdown, showcasing their versatility and dedication to organizational success.

Strategies FY 2025-26

Continue to turn around 55 percent of marked police pursuit vehicles that are brought into the garage for minor repairs the same day and ensure that the Police Department has 95 percent of its vehicles available for service each day.

Continue to maintain the City's 800 MHz Emergency Radio Communications System at 99 percent operability or better.

Continue to maintain a minimum of 72 percent of daily automated garbage trucks available for operations, including four used in the single stream recycling program, and a minimum of 79 percent of the daily cranes available for operations.

Continue to work with all City Departments to maintain and repair city assets assigned to them. Be proactive by going to city sites to check for discrepancies before they are discovered by the department.

Modernize the public fleet through policy-driven planning, lifecycle cost analysis, data-enabled decision-making, phased and prioritized investments, while leveraging funding opportunities and monitoring performance to ensure efficient, reliable, and accountable service delivery.

Partner with the Resilience and Sustainability team to strengthen collaboration on energy efficiency improvements by understanding current energy and water use benchmarks, identifying opportunities for future initiatives, and establishing methods for ongoing monitoring and enhancement.

Ensure encounters of zero service interruptions.

General Services Administration

Strategic Alignment and Performance Measures

Priority Areas	City Strategic Plan Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan

Measures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projection	FY 2025-26 Target
GOAL(S) To maintain a safe, reliable, and cost-effective fleet through proactive maintenance and strategic modernization, ensuring the continued delivery of essential public services while aligning with sustainability and regulatory goals.				
Same day turnaround for marked Police Department pursuit vehicles brought in for minor repairs (percent)	58	58	62	55
Minimum required number of waste disposal trucks provided to the Solid Waste Department on a daily basis (percent)	96	90	70	75
Fleet Modernization Project Completion Rate (percent)				75
Fleet Maintenance Backlog (General Administration) (percent)				55
Police Vehicle Availability Ratio (< 7 Yrs Age Fleet) (percent)				80
Average Age of Fleet (Heavy) (number)				15
Average Age of Fleet (General Administration) (number)				10
Average Age of Fleet (Police) (number)				7
GOAL(S) Improve communications interoperability among public safety agencies and identify solutions available for implementing network tactics.				
Emergency radio communications system kept operational and ready (percent)	98	99	99	99
Partial service interruptions in the communications system (number)	6	2	0	0
GOAL(S) Ensure the efficient, safe, and cost-effective operation and upkeep of all facilities and assets through proactive maintenance, timely repairs, and continuous improvement practices.				
Average time for completion of property maintenance work orders (days)	1.3	1.4	2.3	4

General Services Administration

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	13,394,000	0	13,394,000	15,675,000	0	15,675,000
512010 - Attrition Savings - Salaries	(581,000)	0	(581,000)	(87,000)	0	(87,000)
514000 - Overtime	131,000	0	131,000	198,000	0	198,000
515000 - Special Pay	306,000	0	306,000	318,000	0	318,000
516000 - Fringe Benefits	15,000	0	15,000	20,000	0	20,000
521000 - Fica Taxes	1,049,000	0	1,049,000	1,227,000	0	1,227,000
522000 - Retirement Contributions	4,032,000	0	4,032,000	4,470,000	0	4,470,000
523000 - Life and Health Insurance	3,069,000	0	3,069,000	3,638,000	0	3,638,000
Personnel	**21,415,000**	**0**	**21,415,000**	**25,459,000**	**0**	**25,459,000**
Operating Expense						
524000 - Workers' Compensation	731,000	0	731,000	726,000	0	726,000
534000 - Other Contractual Services	3,090,000	0	3,090,000	4,900,000	0	4,900,000
540000 - Travel and Per Diem	43,000	0	43,000	34,000	0	34,000
541000 - Communications & Related Services	6,000	0	6,000	14,000	0	14,000
541100 - Postage	100	0	100	4,100	0	4,100
543000 - Utility Services	4,000	0	4,000	5,000	0	5,000
543010 - Utilities Water	188,000	0	188,000	325,000	0	325,000
543020 - Utilities Electricity	643,000	0	643,000	1,084,000	0	1,084,000
544000 - Rentals and Leases	16,000	0	16,000	365,500	0	365,500
545011 - Insurance - Vehicle Liability	70,000	0	70,000	76,000	0	76,000
545012 - Insurance - Property & Casualty	3,448,000	0	3,448,000	3,965,000	0	3,965,000
546000 - Repair and Maintenance Services	7,468,000	0	7,468,000	8,369,000	0	8,369,000
546001 - IT-Repair and Maintenance Services	663,000	0	663,000	663,000	0	663,000
547000 - Printing and Binding	0	0	0	3,000	0	3,000
547100 - Printing and Binding-Outsourcing	8,000	0	8,000	8,000	0	8,000
547200 - Printing and Binding-Paper Stock	27,000	0	27,000	25,000	0	25,000
547300 - Printing and Binding-Supplies	6,000	0	6,000	8,000	0	8,000
548100 - Advertising and Related Costs	0	0	0	2,000	0	2,000
549000 - Other Current Charges and Obligations	14,000	0	14,000	14,500	0	14,500
551000 - Office Supplies	13,700	0	13,700	18,700	0	18,700
552000 - Operating Supplies	72,000	0	72,000	217,000	0	217,000
552010 - Motor Fuel	3,757,000	0	3,757,000	3,757,000	0	3,757,000
552011 - Saleable Fuel	0	0	0	60,000	0	60,000
552200 - Clothing/Uniform Supplies	65,200	0	65,200	83,200	0	83,200

General Services Administration

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
554000 - Subscriptions, Memberships, Licenses, Permits & Others	53,000	0	53,000	96,000	0	96,000
Operating Expense	**20,386,000**	**0**	**20,386,000**	**24,823,000**	**0**	**24,823,000**
Non-Operating Expense						
896000 - Budget Reserve	0	25,000	25,000	0	25,000	25,000
Non-Operating Expenses	**0**	**25,000**	**25,000**	**0**	**25,000**	**25,000**
Total Expense	**41,801,000**	**25,000**	**41,826,000**	**50,282,000**	**25,000**	**50,307,000**

Resilience and Public Works

Department Head: Juvenal Santana, P.E., C.F.M. Phone: (305) 416-1200
Resilience and Public Works - Miami

Mission Statement

Our mission is to strengthen a resilient, connected, and thriving City by delivering innovative planning, responsible stewardship, and community-focused service. We are committed to maintaining, improving, and modernizing Miami's public right-of-way, stormwater systems, and transportation capacity through the highest standards of professional, technical, and resilient engineering practices. Through strategic initiatives and strong internal and external partnerships, we advance the resilience and sustainability of the City's residents, infrastructure, economy, and natural systems, ensuring a stronger and more sustainable Miami for generations to come.

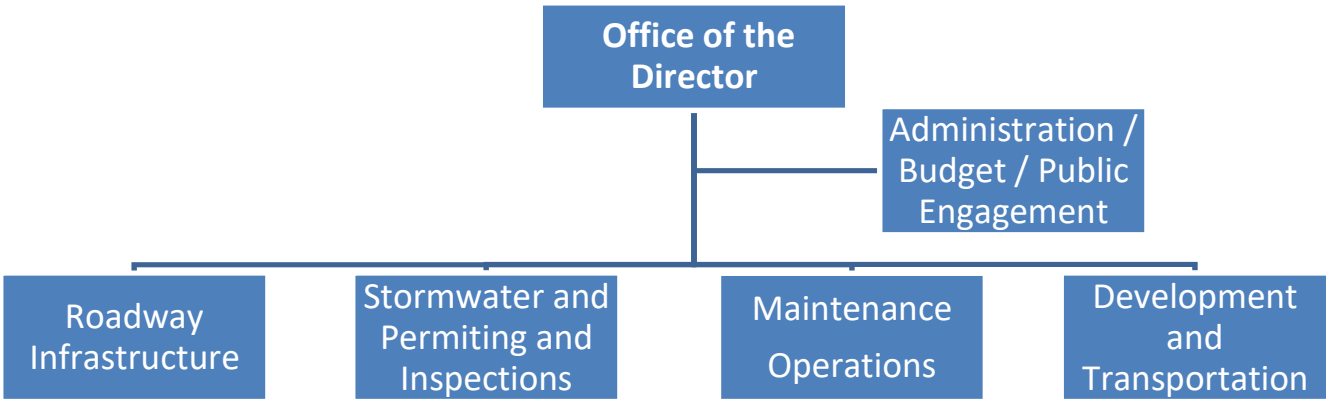
Description

The Department of Resilience and Public Works (RPW) serves as the City's steward of public infrastructure, overseeing engineering design, technical standards, permitting, and regulation of construction within the public right-of-way. The Department plans, delivers, and maintains transportation, mobility, roadway, and stormwater infrastructure, including streets, alleys, sidewalks, curbs, drainage systems, bridges, canals, and thirteen (13) stormwater pump stations. RPW also administers street lighting, tree planting, right-of-way beautification, bus benches and shelters, news racks, sidewalk cafés, and utility franchise agreements, while advancing sea-level rise adaptation, flood mitigation, sustainability, and climate resilience initiatives. As the City's Stormwater Utility, RPW ensures compliance with the National Pollutant Discharge Elimination System (NPDES) permit.

The Department is organized into six functional areas: the Office of the Director, which provides strategic leadership and oversees the Roadway Infrastructure Capital Program; Administration, Budget, and Public Engagement, which manages personnel, financial, contracting, and community outreach functions; Roadway Infrastructure, which plans, designs, and delivers capital projects; Stormwater, Permitting, and Inspections, which maintains stormwater assets, manages permitting and inspections, and oversees resurfacing and sidewalk programs; Maintenance Operations, which repairs and maintains public rights-of-way, landscaping, and stormwater facilities; and Transportation & Mobility Operations, which manages the City's Trolley, On-Demand transportation, and micromobility programs. RPW works collaboratively with residents, businesses, developers, and community partners to provide safe, reliable, and resilient infrastructure that supports the City's quality-of-life goals.

Stakeholders include residents, visitors, businesses, business improvement districts, community redevelopment agencies, developers, the Downtown Development Authority, and contractors.

Resilience and Public Works



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Provides leadership, guidance, and vision for the Department. Serves as the supervisor of plats; oversees the Roadway Infrastructure Capital Program; represents the department at various meetings including City Commission, homeowners' associations and the Planning and Zoning Advisory Board.	2	3	4
ADMINISTRATION / BUDGET / PUBLIC ENGAGEMENT Provides administrative and support services; performs personnel and payroll functions; enters and oversees purchasing requisitions; Prepares and implements the departmental Budget; coordinates community engagement events with elected officials for co-designations, RPW groundbreakings, and ribbon cuttings.	8	7	7
ROADWAY INFRASTRUCTURE Manages and coordinates the planning, design, and construction of capital projects. Coordinates various teams and resources to maintain and improve the City 's infrastructure.	19	19	19
STORMWATER AND PERMITTING and INSPECTIONS Responsible for the maintenance of the City's stormwater infrastructure. Inspects public and private facilities and enforces environmental compliance regulations; maintains the NPDES permit and prepares required reports; designs and installs new stormwater drainage systems. Responsible for the review and issuance of permits for the public ROW of all utilities, road closure, sidewalk and street café, banners and performs the associated inspections. Manages the citywide pavement resurfacing contract and citywide sidewalk contract. Maintains the department's GIS data.	40	40	43
MAINTENANCE OPERATIONS Receives and addresses complaints about right-of-way issues; verifies illumination coverage; performs repairs of damaged street surfaces, sidewalks, curbs, gutters, swales, and trash holes; performs mowing of street medians, swales fronting City facilities, and traffic control areas; landscapes the ROW; cleans the storm sewer system, and outfalls Citywide; and conducts tree maintenance in ROWs, City owned or maintained properties, and alleys.	73	72	72

DEVELOPMENT AND TRANSPORTATION Reviews Special Area Plans, Development Orders and major developments; reviews and approves all ROW improvements; Reviews building permit applications; coordinates the platting and subdivision process; maintains City survey benchmarks and underground utility information; Reviews and processes ROW deeds; oversees and manages landscape beautification and maintenance contracts. Manages the operations of the City's Trolley system and On-Demand Transportation services. Provides oversight on projects including planning and coordinating activities related to transportation projects. Coordinates traffic impact studies pursuant to the city code.	38	39	35
TOTAL FULL-TIME POSITIONS	**180**	**180**	**180**

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	16,918,874	20,972,100	23,113,759	25,714,000	26,573,000
Operating Expense	35,667,468	43,382,305	41,874,464	48,370,000	48,582,000
Capital Outlay	32,386	618,735	4,836	0	0
Non-Operating Expenses	0	0	11,296	2,927,000	3,376,000
Transfers - OUT	6,746,000	6,036,888	83,573,199	13,069,000	12,121,000
	59,364,729	**71,010,029**	**148,577,553**	**90,080,000**	**90,652,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	30,582,039	40,574,158	40,356,669	45,370,000	46,188,000
General Special Revenue	1,336,246	1,022,396	1,520,796	1,151,000	1,353,000
American Rescue Plan Act SRF	0	500,000	0	0	0
Planning Services	311,862	68,938	40	0	0
Public Works Services	6,506,499	6,965,311	6,886,415	11,641,000	12,463,000
Enhanced ROW Improvement Trust Fund	0	0	0	0	100,000
Departmental Improvement Initiative	1,867	0	0	0	0
Transportation and Transit	20,596,606	21,859,409	99,813,633	31,918,000	30,548,000
Emergency Funds	29,610	19,817	0	0	0
	59,364,729	**71,010,029**	**148,577,553**	**90,080,000**	**90,652,000**

Resilience and Public Works

Budget Highlights for FY 2026-27

The Budget includes the following reduction:

- The Professional Services Line item reflects a net decrease of $464,000, driven by the addition of $50,000 (General Fund (GF)) to cover the cost of the iSeeChange - Flooding Reporting service and a decrease of $514,000 (SF) in funding for on-demand transportation to align the budget with the contract agreement.
- The Aid to Government Agencies Line item reflects a decrease of $15,000 (Special Revenue (SR)) to align the budget with the balance on the Inflation Reduction Act Urban and Community Forestry Expansion project.
- The Other Grants and Aids Line item reflects a decrease of $213,000 (SR) to the allocation of the Inflation Reduction Act Urban and Community Forestry Expansion project.

The Budget includes the following additions:

- The Other Contractual Services Line item reflects a net increase of $2.896 million, in part due to an increase to align the budget with the cost of more frequent storm sewer system cleaning, as directed by the City Commission (GF $2.423 million), and an increase to the Public Works Services SR Fund for citywide road maintenance (SR $473,000).
- The Motor Fuel Line item reflects an increase of $26,000 (SR) to align the budget with the current level of expenditure for Transportation services.
- The Budget Reserve Line item reflects an increase of $677,000 (SR) due to additional revenues that expand program capacity and remain available for future allocation.

The Budget includes the following additional considerations:

- The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $304,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $34,000).
- Pursuant to Resolution R-19-0179, funds are allocated in the Professional Services Line item per the agreement between the City and the Miami River Commission for compliance with the educational requirements of the National Pollutant Discharge Elimination System (NPDES) Permit (GF $50,000).
- A General Fund contribution to Capital for the Citywide Storm Sewer Repair Project ($11.574 million).
- A Local Option Gas Tax contribution to Capital for Citywide Pavement Resurfacing ($1.125 million).
- A Parking Surcharge contribution to Capital for Urban Core Roadway Improvements ($5.657 million).
- A Special Revenue Fund Contribution to Capital for Citywide Tree Planting ($1.880 million).
- A Transportation and Transit Special Revenue Fund Contribution to Capital in the amount of $6.635 million, for the following Capital Projects: Purchase of Trolleys ($5.675 million), Citywide Traffic Studies ($300,000), Trolley Route Signage ($150,000), and Citywide Miscellaneous Bridge Repairs ($240,000).

Resilience and Public Works

Accomplishments FY 2025-26

Delivered multiple system enhancements that strengthened operational efficiency, compliance enforcement, transparency, and scalability across Integrated Permitting Workflow (iPW), Integrated Building System (iBuild), and related platforms. Completed initiatives that reduced process bottlenecks, improved regulatory controls, and supported continuity of operations for large-scale projects and permitting activities. Implemented SE-253 (Permit Extension Task Flexibility), which removed single-user dependency by allowing any authorized reviewer to update permit extension statuses, ensuring uninterrupted workflow continuity. Strengthened compliance controls through SE-124.1 (Contractor Account Hold Enforcement) by preventing applicants with expired qualifier licenses from submitting applications or obtaining permits. Improved regulatory transparency through SE-12.1 (National Pollutant Discharge Elimination System (NPDES) Hold Visibility) by enabling staff to identify manual holds associated with regulatory violations. Enhanced scalability and project delivery through SE-52 (Geographic Information System (GIS) Restriction Removal for Blanket Permits), which eliminated the one-quarter-mile location constraint and enabled broader site management for citywide and large-scale projects. Updated and implemented new fee structures through SE-224 (Right-of-Way Permitting (RPW) Fee Updates) to ensure alignment with Chapter 62-22 ordinance changes across iPW and iBuild systems. Advanced strategic modernization initiatives through SE-43 (Enterprise Resource Planning (ERP) Notification and Tracking), which progressed toward enhanced applicant notifications and structured tracking of Environmental Resource Permit (ERP) and Class II permit requirements within iBuild, reducing reliance on manual processes. Continued development of SE-247 (Revision Request Process), which introduced a formal system-driven workflow for submitting, tracking, and canceling revision requests with integrated ProjectDox functionality. Developed the NPDES Supervisor Plan Review Report enhancement (SE-299) to address reporting limitations across iBuild and ProjectDox by creating a consolidated reporting solution that provides detailed plan review data by category, reviewer, and month. Submitted the Business Requirements Document (BRD) to Information Technology (IT) on February 27, 2026, to support implementation planning and future deployment. Strengthened transparency, improved oversight of reviewer performance and workload distribution, and supported more data-driven decision-making across iBuild, iPW, and ProjectDox systems through these combined enhancement efforts.

Cleaned and maintained approximately 2,534 inlets and manholes, 132,610 linear feet of stormwater pipelines, and 28 miles of canal banks between January 1 and March 31, 2026. Maintained 13 pump stations to support system functionality and reliability. Removed 127,400 pounds of debris from canals, 153,320 pounds from Miami waterways, and 20,138.67 pounds from the stormwater system. Observed lower debris collection by the Scavenger (2,000 pounds), reflecting the effectiveness of aggressive stormwater system cleaning efforts implemented over the past two years. Benefited from the installation of tidal valves, which prevented debris, pollution, and floatable trash from entering the waterways.

Advanced progress toward systematically improving sidewalks and roadways between January 1 and March 31, 2026, with a focus on creating a safe, interconnected pedestrian network that meets Americans with Disabilities Act (ADA) requirements. Addressed 100 percent of reported potholes within the 30-day target, completing repairs on a total of 1,741 potholes. Maintained on-time project delivery, meeting project completion timelines. Constructed 84 ADA-compliant ramps, enhancing accessibility, mobility, and pedestrian safety across the city.

Completed significant data cleanup to improve overall data quality and accuracy. Populated existing asset records and reviewed and refined associated task data. Leveraged GIS to populate address fields and utilized task-related information to enrich asset records with additional details, such as pipe diameter.

Planted a total of 424 trees across all five districts to enhance urban greenery. Strengthened staffing capacity by adding three urban foresters to the Aesthetics Division. Expanded professional credentials within the division, with five members holding International Society of Arboriculture (ISA) certification, including Tree Risk Assessment Qualification (TRAQ) and Prescription Pruning qualifications. Ensured all division members were Florida Nursery, Growers and Landscape Association (FNGLA) certified, while three members held the Landscape Inspectors Association of Florida (LIAF) certification and two maintained the Florida Department of Agriculture and Consumer Services (FDACS) licenses.

Placed three new trolleys into service during the second quarter and expanded fleet capacity. Ordered an additional four trolleys through Florida Department of Transportation grant funding to support future service enhancements. Scheduled public engagement efforts for the Trolley Master Plan across all five commission districts, with two meetings planned per district between April 6, 2026, and April 30, 2026.

Resilience and Public Works

Accomplishments FY 2025-26

Installed a total of 30 traffic calming devices during the second quarter, ending March 31, 2026, to enhance roadway safety and improve traffic management.

Strategies FY 2026-27

Continue to improve customer service capabilities through continued enhancements of existing online permitting systems and web based coordination systems while working toward implementing a new enterprise permitting system that is adaptable, expandable, and GIS-based while being fully integrated into other existing software platforms being used by other City departments that are integral for right-of-way (ROW) permitting and inspection.

Continue to improve the City's Stormwater Management Systems with drainage enhancements and new infrastructure in accordance with the city's Stormwater Master Plan. Implementation of a comprehensive stormwater pump station Supervisory Control and Data Acquisition (SCADA) system, and enhanced compliance with the Municipal Separate Storm Sewer System (MS4) permit to meet National Pollutant Discharge Elimination System (NPDES) responsibilities and reduce the number of areas impacted by chronic flooding and pollution. Finalize the design of 8 seawalls, initiate construction to replace or upgrade 10 seawalls, advance the design and construction of 12 neighborhood stormwater system improvement projects, including six new permanent pump stations

Continue to systematically improve the City's right-of-way (ROW) and roadways by requiring compliance with construction standard details, specifications and bulletins. Roadway improvements will be recommended utilizing industry standard methodologies that allow the Department to objectively select roadway segments for improvement based on the current roadway conditions and anticipated future degradation.

Continue to update the Citywide GIS asset management database to manage, track, and report on existing right-of-way and roadway asset conditions and implement a more cohesive approach to capital planning for future right-of-way enhancement programs, permit approvals and tracking, and maintenance operations. This will improve efficiency by guiding all future maintenance and capital improvement plans and budgets for the Department as well as provide a public and internal-only view of all right-of-way permit applications, MOT applications, Special Event applications, and Capital Improvement projects.

Continue to execute the Citywide Beautification Program to enhance and beautify medians, traffic circles, right-of-way and improve quality of life for our residents.

Continue to strategically review and improve the Trolley Program to complement other major transportation options through route optimization and continued engagement to meet rider needs; and continue to implement the vehicle replacement plan of aged out vehicles and improve transit service.

Continue to implement traffic calming studies recommendations through the construction of raised intersections, speed bumps, speed tables, speed cushions and raised crosswalks.

Resilience and Public Works

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
	1.2.1 Maintain the look and feel of public spaces to a high standard City of Miami Strategic Plan
	1.2.2 Enhance greenways and green spaces to promote outdoor activity City of Miami Strategic Plan
	1.3.2 Facilitate connectivity through affordable multi-modal transportation options City of Miami Strategic Plan
2. Resilience	2.1.3 Equip City departments and residents by identifying critical metrics and improving access to critical data City of Miami Strategic Plan
	2.2.3 Improve internal capacity, coordination and communications City of Miami Strategic Plan
	2.3.1 Reduce the severity, duration, and impact of coastal and riverine flooding on shorelines and surrounding communities City of Miami Strategic Plan
	2.4.1 Update storm-water management system to meet infrastructure needs through 2060 under varying climate conditions City of Miami Strategic Plan
	2.4.2 Prioritize projects that protect the most critical and vulnerable areas City of Miami Strategic Plan
	2.4.3 Upgrade and retrofit existing infrastructure to improve resilience and sustainability City of Miami Strategic Plan

Resilience and Public Works

Strategic Alignment and Performance Measures

Continued

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Provide expeditious customer service.				
311 requests completed on time (percent)			80	90
Line & Grade Inspections completed within a day of scheduling (percent)	99	97	100	100
GOAL(S) Maintain existing public right-of-way infrastructure and reduce liability claims.				
Pot holes repaired within 30 days of being reported (percent)	99	100	100	100
Pot holes repaired (number)	7,179	8,644	7,140	7,500
Sidewalk repaired (square feet)	472,511	369,697	196,000	375,000
Total Projects Designed (number)			90	56
Total Projects Constructed (number)			39	50
Start in Design (number)			60	45
Start in Construction (number)			48	47
On-Time Project Completion Rate (percent)			82	80
Cost Variance (percent)			-29	-20
Reconstruct and Renovate Roadways (lane miles)			9	7
Length of Sidewalk Constructed (linear feet)			78,951	102,572
Install Traffic Calming Devices (number)			84	49
ADA Ramps Constructed (number)			327	478
Pavement Condition Index (Score)			Fair	Fair
GOAL(S) Maintain and beautify public right-of-way.				
Trees trimmed (number)	9,053	7,217	5,208	5,500
Trash holes filled (number)	1,848	1,799	1,629	1,500
Number of trees planted (number)		1,731	1,974	2,500
GOAL(S) Reduce flooding complaints and meet FDEP compliance.				
Storm water pipes and covered ditches cleaned (linear feet)	1,012,945	668,603	606,873	676,000

Resilience and Public Works

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
Length of solid pipe installed (linear feet)			12,459	15,682
Length of Exfiltration Drainage Installed (linear feet)			24,744	13,070
Implement Drainage Structures (number)			825	629
GOAL(S) Prevent pollution and eliminate erosion from construction sites.				
Trash collected by scavenger (lbs)		201,258	215,295	180,000
NPDES Permits issued with-in 2 days of submittal (percent)	96	96	97	97
NPDES inspections completed (number)	4,598	4,573	4,617	4,560
GOAL(S) Increase Trolley Ridership by 2.5 percent.				
Trolley System Ridership (number)	4,379,149	4,690,713	4,448,304	4,500,000
GOAL(S) Improve Trolley on-time performance by 5 percent.				
Percent of time the trolley arrived within the scheduled time (percent)	49	53	50	50
Average age of Trolley fleet (years)			8	8
GOAL(S) Increase On-Demand number of trips by 5 percent per year				
On-Demand: number of trips			6,555	6,200
GOAL(S) Increase CitiBike Participation by 3 percent.				
CitiBike Participation Total Ridership (number)	184,435	50,341	199,638	200,000

Total Resilience and Public Works Department

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	15,958,000	973,000	16,931,000	16,393,000	1,087,000	17,480,000
512010 - Attrition Savings - Salaries	(1,244,000)	0	(1,244,000)	(960,000)	0	(960,000)
513010 - Other Salaries and Wages -Part Time Year Year Round	98,000	0	98,000	98,000	0	98,000
514000 - Overtime	300,000	0	300,000	300,000	0	300,000
515000 - Special Pay	217,000	0	217,000	241,000	0	241,000
516000 - Fringe Benefits	62,000	4,000	66,000	61,000	4,000	65,000
516010 - Fringe Benefits - Tuition Reimbursement	7,000	0	7,000	7,000	0	7,000
521000 - Fica Taxes	1,245,000	75,000	1,320,000	1,266,000	82,000	1,348,000
522000 - Retirement Contributions	4,328,000	167,000	4,495,000	4,178,000	255,000	4,433,000
523000 - Life and Health Insurance	3,410,000	114,000	3,524,000	3,396,000	165,000	3,561,000
Personnel	**24,381,000**	**1,333,000**	**25,714,000**	**24,980,000**	**1,593,000**	**26,573,000**
Operating Expense						
524000 - Workers' Compensation	427,000	18,000	445,000	415,000	26,000	441,000
531000 - Professional Services	1,547,000	17,332,000	18,879,000	1,597,000	16,818,000	18,415,000
533000 - Court Services	9,000	0	9,000	9,000	0	9,000
534000 - Other Contractual Services	6,391,000	8,606,000	14,997,000	8,814,000	9,079,000	17,893,000
540000 - Travel and Per Diem	12,000	2,000	14,000	12,000	2,000	14,000
540010 - Training	13,000	8,000	21,000	13,000	8,000	21,000
541000 - Communications & Related Services	45,000	0	45,000	45,000	0	45,000
541100 - Postage	3,000	0	3,000	3,000	0	3,000
543010 - Utilities Water	166,000	0	166,000	166,000	0	166,000
543020 - Utilities Electricity	7,566,000	0	7,566,000	7,566,000	0	7,566,000
544000 - Rentals and Leases	73,000	0	73,000	73,000	0	73,000
545011 - Insurance - Vehicle Liability	254,000	0	254,000	277,000	0	277,000
545013 - Insurance - General Liability	3,348,000	0	3,348,000	1,083,000	0	1,083,000
546000 - Repair and Maintenance Services	14,000	95,000	109,000	14,000	95,000	109,000
546001 - IT-Repair and Maintenance Services	826,000	0	826,000	826,000	0	826,000
547000 - Printing and Binding	1,000	0	1,000	1,000	0	1,000
547200 - Printing and Binding-Paper Stock	2,000	0	2,000	2,000	0	2,000
548100 - Advertising and Related Costs	33,000	0	33,000	33,000	0	33,000
551000 - Office Supplies	27,000	5,000	32,000	27,000	5,000	32,000
552000 - Operating Supplies	102,000	6,000	108,000	102,000	6,000	108,000
552010 - Motor Fuel	0	1,299,000	1,299,000	0	1,325,000	1,325,000
552100 - Public Safety Supplies	20,000	0	20,000	20,000	0	20,000

Total Resilience and Public Works Department

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
552200 - Clothing/Uniform Supplies	41,000	3,000	44,000	41,000	3,000	44,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	69,000	7,000	76,000	69,000	7,000	76,000
Operating Expense	**20,989,000**	**27,381,000**	**48,370,000**	**21,208,000**	**27,374,000**	**48,582,000**
Non-Operating Expense						
881000 - Aids to Government Agencies	0	217,000	217,000	0	202,000	202,000
883000 - Other Grants and Aids	0	213,000	213,000	0	0	0
896000 - Budget Reserve	0	2,497,000	2,497,000	0	3,174,000	3,174,000
Non-Operating Expenses	**0**	**2,927,000**	**2,927,000**	**0**	**3,376,000**	**3,376,000**
Transfers-OUT						
891000 - Interfund Transfers	0	13,069,000	13,069,000	0	12,121,000	12,121,000
Transfers - OUT	**0**	**13,069,000**	**13,069,000**	**0**	**12,121,000**	**12,121,000**
Total Expense	**45,370,000**	**44,710,000**	**90,080,000**	**46,188,000**	**44,464,000**	**90,652,000**

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City of Miami
Half-Cent Surtax Pro-Forma

	FY 2024-25 Actuals	FY 2025-26 Adopted	FY 2025-26 Projection	FY 2026-27 Proposed	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-309 Forecast	FY 2030-31 Forecast	FY 2031-32 Forecast
Revenues/Funds									
Fund 10090 - General Special Revenue (Org. 402000)									
FDOT Contribution	$184,655	$0		$0	$0	$0	$0	$0	$0
Advertising Revenues	$867,388	$701,000	$867,000	$903,000	$935,000	$935,000	$935,000	$935,000	$935,000
Advertising Revenues- Fund Balance		$0		$0	$0	$0	$0	$0	$0
Total Revenues Fund 10090 - General Special Revenue (Org. 402000)	**$1,052,043**	**$701,000**	**$867,000**	**$903,000**	**$935,000**	**$935,000**	**$935,000**	**$935,000**	**$935,000**
Fund 15600 - Transportation and Transit									
Munisipal Surtax (CITT)	$30,890,908	$29,949,000	$29,949,000	$30,548,000	$31,159,000	$31,782,000	$32,418,000	$33,066,000	$33,727,000
Interest	$1,003,443	$0	$100,000	$0	$0	$0	$0	$0	$0
Contribution from General Fund	-$24,602,185	$0		$0					
Contribution from Transportation Trust Fund 04005	-$10,000,000	$0		$0	$0	$0	$0	$0	$0
Fund Balance Carryover	$79,608,541	$1,969,000	$89,000		$0	$0	$0	$0	$0
Total Revenues Fund 15600 - Transportation and Transit	**$76,900,707**	**$31,918,000**	**$30,138,000**	**$30,548,000**	**$31,159,000**	**$31,782,000**	**$32,418,000**	**$33,066,000**	**$33,727,000**
Total Revenues	**$77,953,000**	**$32,619,000**	**$31,005,000**	**$31,451,000**	**$32,094,000**	**$32,717,000**	**$33,353,000**	**$34,001,000**	**$34,662,000**
Expenditures									
Mass Transit									
Allapattah (40 Overtwn/Allap Trolley)	$1,801,451	$1,860,000	$1,860,000	$1,860,000	$1,860,000	$1,897,000	$1,935,000	$1,974,000	$2,013,000
Brickell (40 Brickell Trolley)	$2,038,853	$1,763,000	$1,763,000	$1,763,000	$1,763,000	$1,798,000	$1,834,000	$1,871,000	$1,908,000
Biscayne (40 Biscayne Trolley)	$1,716,679	$2,109,000	$2,342,000	$2,342,000	$2,109,000	$2,151,000	$2,194,000	$2,238,000	$2,283,000
Coconut Grove (40 Coconut Grove Trolley)	$639,422	$652,000	$652,000	$652,000	$652,000	$665,000	$678,000	$692,000	$706,000
Coral Way (40 Coral Way Trolley)	$1,944,001	$2,076,000	$2,076,000	$2,076,000	$2,076,000	$2,118,000	$2,160,000	$2,203,000	$2,247,000
Flagami (40 Flagami Trolley)	$1,594,591	$1,536,000	$1,536,000	$1,536,000	$1,536,000	$1,567,000	$1,598,000	$1,630,000	$1,663,000
Health (40 Health Trolley)	$321,775	$326,000	$326,000	$326,000	$326,000	$333,000	$340,000	$347,000	$354,000
Little Havana (40 Little Havana Trolley)	$1,765,205	$1,827,000	$1,827,000	$1,827,000	$1,827,000	$1,864,000	$1,901,000	$1,939,000	$1,978,000
Little Haiti (40 Little Haiti Trolley)	$910,750	$936,000	$936,000	$936,000	$936,000	$955,000	$974,000	$993,000	$1,013,000
Liberty City (40 Liberty City Trolley)	$485,599	$613,000	$613,000	$613,000	$613,000	$625,000	$638,000	$651,000	$664,000
Liberty City FDOT (40 FDOT Liberty City)	$184,655	$0	$0	$0	$0	$0	$0	$0	$0
Overtown (40 Overtwn/Health Trolley)	$199,102	$207,000	$207,000	$207,000	$207,000	$211,000	$215,000	$219,000	$223,000
Stadium (40 Stadium Trolley)	$641,421	$652,000	$652,000	$652,000	$652,000	$665,000	$678,000	$692,000	$706,000
Wynwood (40 Wynwood Trolley)	$573,092	$652,000	$652,000	$652,000	$652,000	$665,000	$678,000	$692,000	$706,000
Special Events	$6,321	$25,000	$25,000	$25,000	$25,000	$26,000	$27,000	$28,000	$29,000
Fuel	$1,257,139	$1,299,000	$1,522,000	$1,325,000	$1,352,000	$1,379,000	$1,407,000	$1,435,000	$1,464,000
On-Demand Mobility (Circuit Transit - Coconut Grove)		$1,266,000	$250,000	$613,000	$365,000	$409,000	$409,000	$409,000	$409,000
On-Demand	$120,308	$214,000	$214,000	$120,000	$122,000	$124,000	$126,000	$129,000	$132,000
Other Costs (TSO Monthly Fee /Kent Security)	$116,201	$168,000	$139,000	$168,000	$168,000	$168,000	$171,000	$174,000	$177,000
Other PnG Adjustment									
Subtotal Mass Transit	**$16,317,000**	**$18,181,000**	**$17,592,000**	**$17,693,000**	**$17,241,000**	**$17,620,000**	**$17,963,000**	**$18,316,000**	**$18,675,000**
Administration Cost (5% Max)	**$931,157**	**$1,369,000**	**$1,215,000**	**$1,637,000**	**$1,670,000**	**$1,524,000**	**$1,589,000**	**$1,656,000**	**$1,727,000**
Transfer-Out to Capital									
Vehicle Acquisition / Replacement	$2,203,000	$2,311,000	$2,311,000	$5,675,000	$4,293,000	$4,275,000	$3,234,000	$3,261,000	$3,288,000
Transportation Studies	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transit Studies	$1,726,000	$1,300,000	$1,300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000
Transportation (Capital Projects)	$50,787,000	$3,545,000	$3,545,000	$240,000	$2,677,000	$3,085,000	$4,354,000	$4,555,000	$4,759,000
Trolley Stop Signs	$0	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000
Subtotal Transfer-Out to Capital	**$54,716,000**	**$7,306,000**	**$7,306,000**	**$6,365,000**	**$7,420,000**	**$7,810,000**	**$8,038,000**	**$8,266,000**	**$8,497,000**
Transfer Out to Debt Service	$5,855,000	**$5,763,000**	$5,855,000	**$5,756,000**	$5,763,000	$5,763,000	$5,763,000	$5,763,000	$5,763,000
Budget Reserve									
Total Expenditures	**$77,819,000**	**$32,619,000**	**$31,968,000**	**$31,451,000**	**$32,094,000**	**$32,717,000**	**$33,353,000**	**$34,001,000**	**$34,662,000**
Fiscal Year Surplus/(Deficit)	**$134,000**	**$0**	**-$963,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Percent Spent on Mass Transit from Half-Cent Transit Funds	**0%**	**0%**	**0%**	**58%**	**55%**	**55%**	**55%**	**55%**	**55%**
Percent Spent on Mass Transit from Total	**21%**	**56%**	**55%**	**56%**	**54%**	**54%**	**54%**	**54%**	**54%**

Solid Waste

Department Head: Dale Henderson, Director Phone: (305) 960-2804
Solid Waste - Miami

Mission Statement

To advance a cleaner and more sustainable community by providing safe, efficient, and environmentally responsible solid waste services; promoting waste reduction, reuse, and recycling; supporting community engagement; and enforcing sanitation standards that protect public health, environmental quality, and future generations.

Description

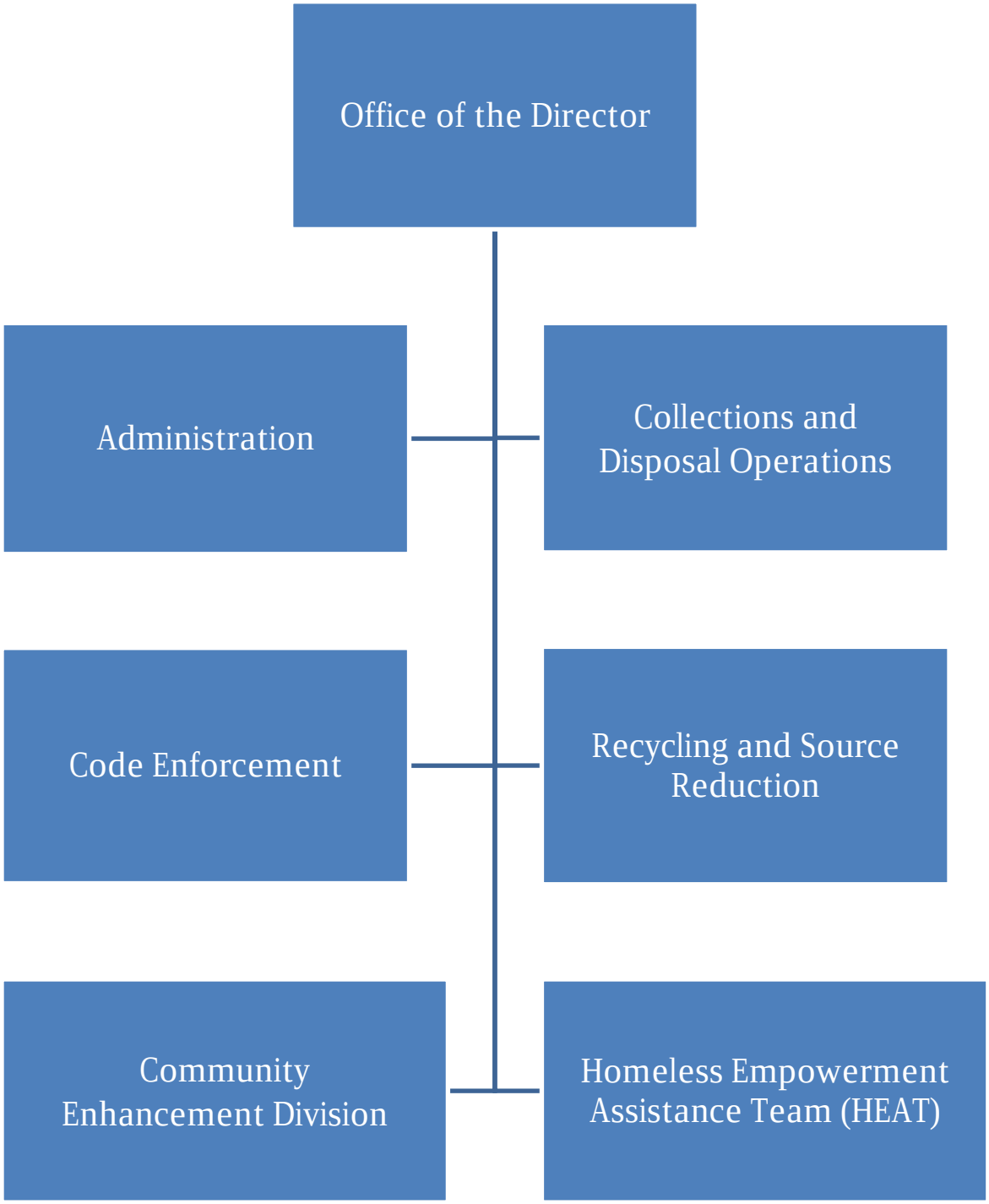
The Department of Solid Waste is established under Chapter 22, Article I, Section 22-1 of the City Code. The Department provides courteous, dependable, and efficient waste and recycling collection services to more than 67,000 residential units throughout the city. As one of the leading municipal providers of waste management services in South Florida, the Department operates six days per week and offers comprehensive collection service, including twice-a-week residential garbage collection, weekly bulky waste collection, and twice-monthly commingled recycling collection. The Department also operates a mini-dump facility, which provides residents of the city with a safe and efficient way to dispose of bulky trash and yard waste.

Contributing to the Administration's Priority of *Quality of Life*, the Department is committed to maintaining clean and healthy communities throughout Miami. The Department is responsible for cleaning the City's rights-of-way through mechanical sweeping of major commercial corridors, servicing more than 1,400 sidewalk litter containers, removing and disposing of dead animals, and conducting clean-up operations for special events. The Department also responds to sanitary nuisances, coordinates the Keep Miami Beautiful campaign, conducts weekly litter collection along public rights-of-way, promotes recycling awareness, and ensures compliance with applicable codes.

In addition, the Solid Waste Code Enforcement Division manages sanitary matters as mandated by Chapter 22 of the City Code. The Department administers Commercial Solid Waste Franchise Agreements between the City and private hauling companies and regulates more than 10,500 commercial solid waste accounts within thecity.

The Department's primary stakeholders include the residents and businesses of the City of Miami, along with other collaborating City departments.

Solid Waste


Office of the Director
Administration
Collections and Disposal Operations
Code Enforcement
Recycling and Source Reduction
Community Enhancement Division
Homeless Empowerment Assistance Team (HEAT)

Solid Waste

Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Formulates departmental policies and provides overall direction and coordination of departmental operations and management.	3	3	2
ADMINISTRATION Implements departmental policies and provides overall direction on personnel, finance, budget, planning, procurement, and customer service, ensuring the delivery of heavy equipment to the General Services Administration for repairs and service.	24	18	19
COLLECTIONS AND DISPOSAL OPERATIONS Provides residential and commercial garbage, trash, and recycling collection; performs mechanical street sweeping of major thoroughfares; and performs litter collection and manual residential street sweeping in assigned areas.	167	153	153
CODE ENFORCEMENT Oversees the enforcement of the City Code concerning solid waste collection and storage practices; oversees compliance with sanitary conditions for both public and commercial establishments; confers with other City departments on waste removal matters as to jurisdiction and compliance with regulatory codes and ordinances; prepares information for action by the City Attorney or applicable administrative hearings and, if necessary, testifies concerning violation cases; posts and records roll-off permits for commercial solid waste franchisees; and identifies illegal dumping as well as illegal commercial solid waste haulers.	21	20	20
RECYCLING AND SOURCE REDUCTION Provides environmental educational programs, promotes community awareness, and educates businesses and residents in matters related to illegal dumping, recycling participation, landscaping and greenery, contamination, sustainability, and Chapter 22 of the City Code.	3	2	2
COMMUNITY ENHANCEMENT DIVISION Provides community, neighborhood, and special event support to improve the quality of life, promote environmental beautification, and foster local communities to thrive and prosper.	36	50	50
HOMELESS EMPOWERMENT ASSISTANCE TEAM (HEAT) Performs collection services and supports street sanitation efforts in coordination with the Miami Police Department and the Department of Human Services.	0	8	8
TOTAL FULL-TIME POSITIONS	**254**	**254**	**254**

Solid Waste

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	25,708,299	27,121,603	27,835,329	30,428,000	30,800,000
Operating Expense	20,229,807	21,313,532	23,723,181	24,139,000	24,957,000
Capital Outlay	71,332	37,091	0	0	0
Non-Operating Expenses	9,768	421	99	63,000	63,000
Transfers - OUT	1,858	0	0	0	0
	46,021,064	**48,472,647**	**51,558,608**	**54,630,000**	**55,820,000**

Department/Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	46,006,555	48,451,074	51,551,313	54,510,000	55,700,000
Solid Waste Recycling Trust	11,427	21,573	7,295	120,000	120,000
Emergency Funds	3,081	0	0	0	0
	46,021,064	**48,472,647**	**51,558,608**	**54,630,000**	**55,820,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Rental and Leases Line item reflects a decrease of $13,000 (GF) to align the budget with the current trend of expenditures.

The Repairs and Maintenance Line item reflects a decrease of $13,000 (GF) to align the budget with the current trend of expenditures.

The Public Safety Supplies Line item reflects a decrease of $9,000 (GF) to align the budget with the current trend of expenditures.

The Clothing and Uniform Supplies Line item reflects a decrease of $4,000 (GF) to align the budget with the current trend of expenditures.

The Subscriptions, Memberships, Licenses, Permits, and Others Line item reflects a decrease of $113,000 (GF) to align the budget with the current trend of expenditures.

The Budget includes the following additions:

The Overtime Line item reflects an increase to align the budget with the current trend of expenditure (GF $419,000).

Solid Waste

The Other Contractual Line Services Line item reflects an increase of $29,000 for janitorial services, $113,000 for special projects, and $481,000 to cover the cost of litter can pickups two times per week and litter bags one time per day, totaling (GF $623,000).

The Communications and Related Services Line item reflects an increase of $11,000 (GF) to cover additional Verizon Wireless costs.

The Postage Line item reflects an increase of $42,000 (GF) to cover the price increase of stamps and bulk mailing.

The Printing and Binding Outsourcing Line item reflects an increase of $3,000 (GF) to align the budget with the current trend of expenditures.

The Other Current Charges and Obligations Line item reflects an increase of $36,000 (GF) to cover additional funding for Parks waste.

The Operating Supplies Line item reflects an increase of (GF $282,000). An additional $275,000 for large-size litter containers, gallon liners, and medium and large-size container lids, $6,000 for graffiti paint remover, and $1,000 for administration operating supplies.

The Budget includes the following additional consideration:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the Florida Public Employees Council 79, American Federation of State, County, and Municipal Employees, AFL-CIO, Local 871 (AFSCME 871) (GF $228,000); the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $73,000); as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $21,000).

Solid Waste

Accomplishments FY 2025-26

Advanced the modernization of solid waste operations by enhancing tracking, monitoring, and operational efficiency initiatives to ensure reliable sanitation services for City residents. Completed more than one million service stops and traveled over one million miles across the city during the fiscal year, demonstrating the scale and consistency of daily collection activities. Expanded the use of Samsara technology, improving data quality, operational visibility, and staff traceability, and enabling supervisors to monitor fleet performance and operational activity in real time. Consolidated the use of the Routeware SmartCity platform (formerly Rubicon) to support route management, service verification, and performance monitoring across sanitation operations.

Strengthened workforce management practices by consolidating employee bidding and vacation selection processes in compliance with the Collective Bargaining Agreement (CBA), improving transparency and consistency across operational divisions. Rebuilt and reinstated the Sanitation Inspectors Team, reinforcing operational oversight and compliance efforts. Expanded training and certification initiatives through the Florida Association of Code Enforcement (FACE) program, ensuring inspectors and operational personnel maintained the qualifications necessary to uphold safety standards and service quality across the department.

Enhanced communication with residents by implementing a service alerts and notifications system for enrolled users (supplied by Everbridge) and distributing targeted informational mailers, providing timely updates on sanitation services and operational changes. Maintained a strong focus on safety and accountability across sanitation operations by keeping the missed-pickup rate (MPR) below industry standards, a newly adopted performance metric that strengthened fleet safety monitoring and driver accountability.

Initiated collaboration with a new software vendor to explore a solution for residential cart inventory and tracking, integrating it with the department's existing operational routing software.

Projected the implementation of the Bulky Trash Four-Day Operational Plan, designed to increase collection efficiency while improving working conditions for field personnel. Reduced equipment downtime and optimized the deployment of heavy sanitation equipment, enhancing its presence in residential neighborhoods through the revised schedule. Improved workforce utilization and increased employee morale by establishing a more balanced and predictable work schedule.

Strategies FY 2026-27

Continue to provide reliable and exceptional service on garbage collection, recycling, bulky trash, dead animal removal, and other crucial sanitation functions for the City of Miami residents while adapting to changing circumstances and unprecedented emergencies.

Continue to expand current safety measures by maintaining the number of accidents below the industry standards.

Continue to enhance sanitation code enforcement efforts to have a stronger presence in the communities, catching and deterring illegal dumping.

Continue to actively engage with community residents to aid in the education of the City's sustainability efforts.

Continue to proactively address cleanliness issues and engage with the community for a cleaner environment with the "Feet on the Streets" initiative that aims to increase the visible presence of field staff in neighborhoods.

Solid Waste

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
	1.5.2 Continue to strengthen community partnerships City of Miami Strategic Plan
2. Resilience	2.1.1 Enhancing understanding of the City's vulnerability to environmental, social and economic risks with data City of Miami Strategic Plan
	2.2.1 Prepare and empower residents and businesses to anticipate and respond to environmental, social and economic disruptions. City of Miami Strategic Plan
	2.2.2 Create avenues to capture and integrate community feedback into all stages of programming City of Miami Strategic Plan
	2.5.1 Develop policy and regulations to reduce impact of environmental risks and promote sustainability City of Miami Strategic Plan

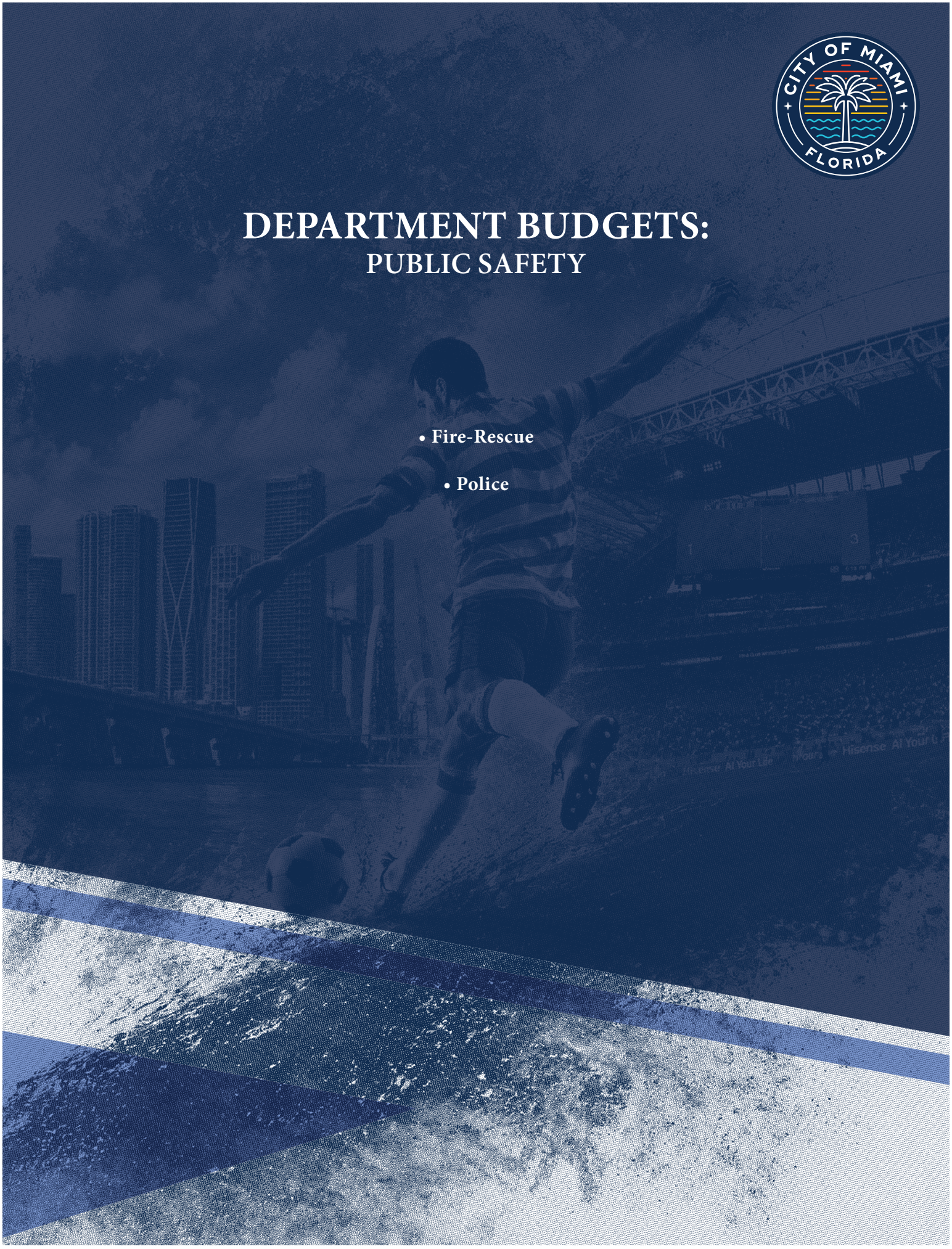
Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Increase residential recycling participation to protect health, well-being and the environment.				
Children and Families Outreach in Environmental Education (number)	35,038	60,177	120,000	100,000
GOAL(S) Reduce and deter illegal dumping and ensure code compliance through effective programs.				
Solid Waste Code Inspections (number)	37,740	29,650	35,100	25,000
GOAL(S) Provide the highest level of excellence in the delivery of residential recycling and garbage cart replacement services.				
Service Requests Closed within 15 Business Days (percent)	97	71	80	80
Missed Garbage Collection Pickup Rate (number)				1
GOAL(S) Improve the efficiency, reliability, and responsiveness of all waste collection and neighborhood cleanliness services.				
Mileage Swept (CoM Street Sweeping Plan) (miles)			13,500	13,500
Connected Residents Enrolled (number)			2,000	3,500
Litter Containers Serviced (number)			550,000	550,000

Solid Waste

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	17,952,000	0	17,952,000	17,985,000	0	17,985,000
512010 - Attrition Savings - Salaries	(240,000)	0	(240,000)	(240,000)	0	(240,000)
513000 - Other Salaries and Wages	138,000	0	138,000	138,000	0	138,000
513010 - Other Salaries and Wages -Part Time Year Year Round	47,000	0	47,000	47,000	0	47,000
514000 - Overtime	773,000	0	773,000	1,192,000	0	1,192,000
515000 - Special Pay	90,000	0	90,000	112,000	0	112,000
516000 - Fringe Benefits	6,000	0	6,000	12,000	0	12,000
521000 - Fica Taxes	1,390,000	0	1,390,000	1,392,000	0	1,392,000
522000 - Retirement Contributions	4,996,000	0	4,996,000	5,000,000	0	5,000,000
523000 - Life and Health Insurance	5,276,000	0	5,276,000	5,162,000	0	5,162,000
Personnel	**30,428,000**	**0**	**30,428,000**	**30,800,000**	**0**	**30,800,000**
Operating Expense						
524000 - Workers' Compensation	1,409,000	0	1,409,000	1,402,000	0	1,402,000
534000 - Other Contractual Services	2,722,000	0	2,722,000	3,345,000	0	3,345,000
540000 - Travel and Per Diem	6,000	0	6,000	6,000	0	6,000
540010 - Training	6,000	0	6,000	6,000	0	6,000
541000 - Communications & Related Services	132,000	0	132,000	143,000	0	143,000
541100 - Postage	27,000	0	27,000	69,000	0	69,000
543010 - Utilities Water	60,000	0	60,000	60,000	0	60,000
543020 - Utilities Electricity	42,000	0	42,000	42,000	0	42,000
544000 - Rentals and Leases	21,000	0	21,000	8,000	0	8,000
545011 - Insurance - Vehicle Liability	306,000	0	306,000	333,000	0	333,000
545013 - Insurance - General Liability	69,000	0	69,000	22,000	0	22,000
546000 - Repair and Maintenance Services	58,000	0	58,000	45,000	0	45,000
546001 - IT-Repair and Maintenance Services	976,000	0	976,000	976,000	0	976,000
547100 - Printing and Binding-Outsourcing	31,000	0	31,000	34,000	0	34,000
549000 - Other Current Charges and Obligations	16,290,000	57,000	16,347,000	16,326,000	57,000	16,383,000
551000 - Office Supplies	42,000	0	42,000	42,000	0	42,000
552000 - Operating Supplies	1,211,000	0	1,211,000	1,493,000	0	1,493,000
552100 - Public Safety Supplies	76,000	0	76,000	67,000	0	67,000
552200 - Clothing/Uniform Supplies	176,000	0	176,000	172,000	0	172,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	422,000	0	422,000	309,000	0	309,000

Solid Waste

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
Operating Expense	**24,082,000**	**57,000**	**24,139,000**	**24,900,000**	**57,000**	**24,957,000**
Non-Operating Expense						
896000 - Budget Reserve	0	63,000	63,000	0	63,000	63,000
Non-Operating Expenses	**0**	**63,000**	**63,000**	**0**	**63,000**	**63,000**
Total Expense	**54,510,000**	**120,000**	**54,630,000**	**55,700,000**	**120,000**	**55,820,000**



DEPARTMENT BUDGETS:
PUBLIC SAFETY

- Fire-Rescue
- Police

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Fire-Rescue

Department Head: Robert Hevia, DNP, MBA Phone: (305) 416-5401
Fire Rescue - Miami

Mission Statement

To serve the community with the highest level of professionalism, customer service, and responsiveness by providing effective and efficient fire prevention, fire suppression, disaster management, emergency medical care, and other essential services to save lives and protect property.

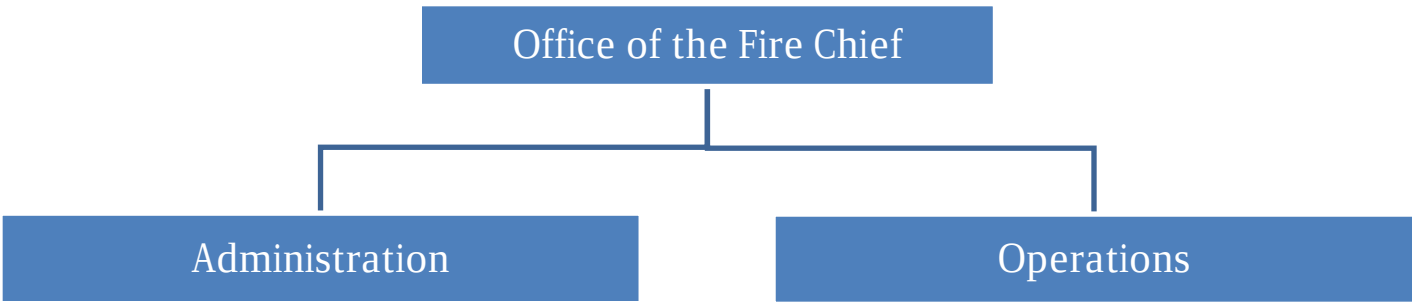
Description

The primary responsibilities of the Fire-Rescue Department include protecting life and preserving property through prevention, fire control, suppression, special operations, and providing emergency medical and rescue services.

Contributing to the Administration's Priority of *Quality of Life*, the Department responds to all calls for service, including fires, public safety incidents, medical emergencies, and community wellness needs. These services are provided by a dedicated, prepared and professional Class 1 rated work force. The Department also advances safety prevention efforts through the inspection of residential, industrial, and commercial structures, as well as the review and inspection of construction projects consistent with Florida Fire Prevention Codes. Fire Officers conduct fire investigations to assist law enforcement agencies in determining the cause and origin of fires, particularly in cases deemed suspicious. The Department maintains highly trained specialty teams uniquely skilled in mitigating an array of complex emergency scenarios, including hazardous materials, dive, marine and technical rescue operations. The Department provides training through various public safety programs to both residents and employees of the City. Additionally, the Department strives to engage with residents and visitors through targeted public safety announcements and community engagement events.

Stakeholders include residents, businesses, and visitors to the City of Miami.

Fire-Rescue



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE FIRE CHIEF Provides leadership and direction; manages and coordinates; develops and implements policies, procedures, rules and regulations, plans, programs, and budgets; and develops standards and methods to improve fire and life safety. Provides strategic planning for the Department to keep pace with the community's changing needs.	16	16	16
ADMINISTRATION Provides human resource management; provides repair and maintenance of departmental facilities, equipment, apparatus, and vehicle fleet; develops uniform and equipment specifications; manages fiscal operations including capital and grants management; provides payroll, procurement, and legislation; conducts permit inspection and plans review for construction; performs water flow tests, and monitors the hydrant and water supply system; conducts annual life safety inspections in all commercial occupancies including specialty inspections of hazardous material occupancies, hospitals, and institutional properties; conducts fire investigations; and provides health and wellness and emergency medical support to sworn personnel.	122	122	122
OPERATION Provides fire response, suppression, emergency medical services, ocean rescue, and special operations; performs specialized protection services such as hazardous materials, weapons of mass destruction mitigation, water rescue, marine services, technical rescue, and Special Weapons and Tactics (SWAT) medical teams; coordinates Citywide disaster preparedness, response, recovery, and mitigation; creates, updates, and participates in the City ’s Comprehensive Emergency Management Plan; manages the Emergency Operations Center; improves firefighting and rescue capability through recruitment, physical fitness, and in-service and specialized training in the areas of fire suppression, firefighting tactics, and other related functions; maintains a library of training materials; provides recruit and in-service training; and answers, processes, and dispatches all emergency and non-emergency Fire-Rescue E-911 calls, coordinates information technology needs and quality management of all technical services. Engage with the public at large through targeted public safety announcements and educational social media postings.	803	837	855
TOTAL FULL-TIME POSITIONS	**941**	**975**	**993**

Fire-Rescue

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	189,213,780	218,044,521	231,194,732	248,526,000	271,157,000
Operating Expense	31,132,510	35,754,575	33,579,946	28,461,000	29,834,000
Capital Outlay	2,421,503	4,395,075	5,470,038	21,076,000	11,500,000
Non-Operating Expenses	1,573,161	2,439,652	2,497,082	28,911,000	37,503,000
Transfers - OUT	853,407	1,480,026	437,538	0	0
	225,194,361	**262,113,849**	**273,179,335**	**326,974,000**	**349,994,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	193,279,840	237,147,501	248,301,797	270,885,000	294,635,000
American Rescue Plan Act SRF	11,506,436	1,500,000	0	0	0
Fire Rescue Services	4,357,921	5,274,332	6,226,881	6,841,000	10,745,000
UASI-Fire Rescue	8,938,426	16,022,382	15,611,286	49,148,000	44,514,000
Emergency Funds	7,111,738	2,169,634	3,039,371	100,000	100,000
	225,194,361	**262,113,849**	**273,179,335**	**326,974,000**	**349,994,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Overtime Line item reflects a net decrease of -$6.120 million due to inclusion of merit and across-the-board increases to the budget offset by a transfer of budget to Overtime - Staffing line due to an accounting correction (GF -$4.593 million) offset by a decrease due to the completion of the FY2023 Assistance to Firefighters (AFG) Program (SR -$1.527 million).

The Professional Services Line item reflects a net decrease of $300,000 due to an increase to fund the cost of Chief Fire Officer exams (GF $100,000) offset by a decrease due to the completion of the 2022 Urban Area Security Initiative (UASI) grant and the continued utilization of funds in the 2023 UASI grant (SR $400,000).

The Other Contractual Services Line item reflects a net decrease of -$371,000 due to a cost increase in the existing UKG Telestaff contract (GF $29,000) offset by a decrease due to the completion of the 2022 UASI grant (SR $400,000).

The Communications & Related Services Line item reflects a decrease of (SR -$130,000) due to the completion of the 2022 UASI grant.

The Postage Line item reflects a decrease of (SR -$2,000) due to the completion of the 2022 UASI grant.

The Rentals and Leases Line item reflects a decrease of (SR -$25,000) due to the completion of the 2022 UASI grant.

The Advertising and Related Costs Line item reflects a decrease of (SR -$1,000) due to the completion of the 2022 UASI grant.

The Operating Supplies Line item reflects a decrease of -$221,000 due to the completion of the FY2023 AFG Program General Fund match (SR -$175,000) and the 2022 UASI grant (SR -$46,000).

The Machinery and Equipment Line item reflects a decrease of (SR -$9.576 million) due to the completion of the 2022 UASI grant.

The Budget includes the following additions:

The Overtime Staffing Line item reflects an increase of (GF $6.086 million) due to inclusion of merit and across-the-board salary increases to the budget and a transfer of available budget from the Overtime account as noted above.

The OT EMS Backfill for Training Line item reflects an increase of (GF $96,000) due to inclusion of merit and across-the-board salary increases to the budget.

The OT Off Duty Events Line item reflects an increase of (GF $402,000) due to inclusion of merit and across-the-board salary increases to the budget.

The Travel and Per Diem Line item reflects an increase of (SR $9,000) to provide funding for training in the 2023 UASI grant.

The Training Line item reflects a net increase of $19,000 due to the addition of funding for the transfer of the Fire Explorers Program to the General Fund (GF $20,000) offset by a decrease in the Michael S. Gordon Scholarship Fund budget (SR -$1,000).

The Repairs and Maintenance Services Line item reflects an increase of $70,000 due to budget increases in the FY2025 Federal Emergency Management Agency- Urban Search and Rescue (USAR) (SR $40,000) and 2023 UASI Grants (SR $30,000).

The Office Supplies Line item reflects a net increase of $14,000 to align the budget to the historical expenditure trend (GF $9,000) and to provide additional funding for the 2023 UASI grant (SR $5,000).

The Clothing and Uniforms Supplies Line item reflects a net increase of $2.372 million due to increased funding for bunker gear and related equipment for new firefighting units added to the FY 2025-26 Adopted Budget (GF $614,000) and funding the purchase of grant funded Self-Contained Breathing Apparatus (SCBA) through 2024 AFG Program (SR $1.758 million).

The Subscriptions, Memberships, Licenses, Permits and Others Line item reflects a net increase of $47,000 to fund annual subscription cost for Mobile Eyes (Tyler Tech) software (GF $45,000), Faste Web software (GF $3,000), and offset by decrease due to the completion of the 2022 UASI grant (SR -$1,000).

Fire-Rescue

The Advances - State Share Line item reflects an increase of (GF $1.158 million) for the required Public Emergency Medical Transportation (PEMT) – Medicaid Managed Care (MMC) required Intergovernmental Transfer (IGT) based on a projected 6 percent increase over the FY 2025-26 IGT amount.

The Budget Reserve Line item reflects an increase of (SR $7.434 million) mostly due to projected funding of the FY2024 Staffing for Adequate Fire and Emergency Response (SAFER) grant (SR $1.301 million), Securing the Cities (STC) grant (SR $1.000 million), 2025 and 2026 UASI grants (SR $5.133 million).

The Budget includes the following additional considerations:

The increase in Regular Salaries and Wages Line item is due, in part, to normal step increase (generally five percent) under the collective bargaining agreement between the City of Miami and the Miami General Employees, American Federation of State, County, and Municipal Employees collective bargaining unit (AFSCME Local 1907) (GF $148,000; SR $74,000); the International Association of Fire Fighters (IAFF), AFL-CIO Local 587 (IAFF) (GF $505,000; SR 2,000); as well as an average of five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $11,000; SR $3,000).

The increase in Regular Salaries and Wages is due in part to a salary increase according to the Fire Executive Pay Scale (GF $4,000).

The Regular Salaries and Wages Line item includes funding for the shared portion of revenues associated with emergency medical transports. Total gross revenues of $22.379 million of revenues associated with medical transportation that include: $15.500 million of transport fees, $2.034 million for the PEMT - FFS program, and $4.845 million of PEMT – MMC program. After a reduction of $7.280 million per Article 18.2 of the IAFF Collective Bargaining Agreement (CBA), the remaining revenue is shared 50 percent between the City (GF $7.550 million) and the IAFF (GF $7.550 million).

The Budget for the Department includes the addition of 18 sworn Firefighter positions, for the FY 2024 Staffing for Adequate Fire and Emergency Response (SAFER) grant per R-25-0432, adopted by the City Commission on October 9, 2025 (GF $2.547 million; SR $4.097 million).

The Budget includes funding for the IAFF Life and Accidental Death Insurance as per Article 17.2 of the IAFF Collective Bargaining Agreement (GF $181,000).

The Budget includes funding in both revenues and expenditures for the Section 175 state pass-through of the Firefighter Secondary Pension payment from the State (GF $6.700 million).

Funding is included for the IAFF Health Trust as per the current IAFF collective bargaining agreement (GF $37.155 million; SR $175,000).

The Budget reflects a contribution from Fire Impact Fees for the buildout of Fire Station 10 $2.000 million and the purchase of fire apparatus vehicles $2.795 million.

The Department's personnel budget includes 860 regular sworn personnel and 16 sworn executives for a total of 876 sworn positions, and 117 civilians.

Fire-Rescue

Accomplishments FY 2025-26

Graduated 56 fire recruits from the Miami Fire-Rescue Training Center, who are now assigned to frontline units equipped with the knowledge, skills, and abilities to provide emergency response and life-saving services. Successfully completed hiring and onboarding of 49 firefighters who commenced training at the Miami Fire-Rescue Training Center on March 30, 2026, supporting the Department's ongoing staffing, succession planning, and operational readiness objectives.

Continued implementation of a prioritized, citywide repair and renovation program addressing critical infrastructure needs across Fire-Rescue facilities. Upgrades include HVAC, plumbing, roofing, electrical, security enhancements, and other essential improvements. These efforts enhance functionality, safety, and working conditions for personnel while extending the lifespan of critical facilities and infrastructure.

Completed high-rise operations training for 430 members across all ranks, enhancing operational readiness and strengthening the Department's ability to mitigate incidents within Miami's expanding vertical environment.

Graduated 82 cadets from the Maurice L. Kemp Emergency Medical Services (EMS) Cadet Program, expanding workforce development opportunities and supporting pathways toward Emergency Medical Technician (EMT) certification and future public safety careers.

Completed the acquisition and deployment of four new rescue apparatus, improving operational readiness and response reliability.

Committed to addressing the need for a new CAD system. Encountered challenges that limited the ability to advance the initiative as planned. Reevaluated strategies to better position the organization for successfully moving the effort forward.

Deployed pre-fire planning software that provides real-time access to key building information and systems, enhancing situational awareness and supporting safer and more effective incident mitigation.

Deployed a comprehensive Emergency Medical Services (EMS) key performance indicators (KPI) dashboard, enhancing data visibility and supporting continuous performance improvement across citywide EMS operations.

Implemented the transition to the FASTER Web cloud-based fleet management platform, enhancing the department's ability to digitally report, monitor, and track apparatus maintenance and repair activities in real time. This implementation improved operational efficiency, increased accessibility to fleet data, streamlined maintenance coordination, and supported efforts to reduce apparatus out-of-service time across the department's frontline fleet.

Strategies FY 2026-27

Continue the Department's work with community and public partnerships to positively impact at-risk youth through this educational program of the Maurice L. Kemp Cadet and creating a junior cadet program for high-school students to mentor youth in leadership and the fire service. These programs strengthen the community's relationship with public safety personnel and provides a pathway to prosperity for at-risk youth.

Continue to identify capital improvement needs and develop a plan to satisfy identified gaps such as fire station improvements and funding of emergency apparatus replacement plan. Replace end of life Self Contained Breathing Apparatus (SCBA) to improve firefighter safety and performance. Implement new units and fire stations in areas where response time gaps and call volume are in need to improve service.

Continue to implement the newly procured Intergraph-Hexagon Computer Aided Dispatch (CAD) system, working with firefighter led service committees that direct best-practice models.

Continue to increase our capability for data collection and data analytics to evaluate service metrics, staffing models, and establish a feedback loop system that validates good practice or identifies gaps within our public safety delivery model.

Fire-Rescue

Strategies FY 2026-27

Continue the acquisition and implementation of new and emerging technology, equipment, software, and applications to deploy more efficient business practices and enhance public safety response. Procure and implement a mobile accountability and command application to assist with tracking accountability, resource allocation, and awareness at incidents. Full implementation asset and inventory tracking application system to assist in streamlining ordering process, efficiency, and reduce expired waste.

Increase the number of events, interactions, and educational opportunities with the community.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan
	1.5.3 Maintain low response times and seek out opportunities to optimize emergency operations City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Improving Service Delivery				
Response time from initial call to first unit on scene (minutes)	6:04	6:01	6:00	5:55
Fire and rescue alarm calls (number)	102,595	100,205	100,000	102,000
GOAL(S) Leverage Emerging Technology				
Technology Software Integration Completion Rate (percent)			80	100
GOAL(S) Commitment to Excellence				
Average age of firefighting units (Frontline) (years)	12.1	12.4	13.5	8
Average age of firefighting units (Spare) (years)			19.5	11
Average age of rescue units (Frontline) (years)	7.4	8.1	9	6
Average age of rescue units (Spare) (years)			13.5	9
Average age of light fleet support vehicles (Frontline) (years)	7.7	7.9	9	5.5

Fire-Rescue

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
Average age of light fleet support vehicles (Spare) (years)			10	11
Frontline Apparatus Downtime (Repair/Maintenance) (percent)			22	10
Facility Upgrade Completion Rate (percent)			75	100
Customer Satisfaction Survey: satisfied responses (percent)	99	99	99	99

Fire-Rescue

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	105,413,000	2,303,000	107,716,000	107,981,000	3,412,000	111,393,000
512010 - Attrition Savings - Salaries	(937,000)	0	(937,000)	(522,000)	0	(522,000)
513000 - Other Salaries and Wages	33,000	0	33,000	33,000	0	33,000
513010 - Other Salaries and Wages -Part Time Year Year Round	25,000	0	25,000	25,000	0	25,000
513020 - Other Salaries and Wages - Part Time Seasonal	247,000	0	247,000	247,000	0	247,000
514000 - Overtime	7,060,000	1,894,000	8,954,000	2,467,000	367,000	2,834,000
514010 - OT Staffing	7,886,000	0	7,886,000	13,972,000	0	13,972,000
514020 - OT EMS Backfill for Training	972,000	0	972,000	1,068,000	0	1,068,000
514030 - OT Off Duty Events	4,099,000	0	4,099,000	4,501,000	0	4,501,000
515000 - Special Pay	19,659,000	89,000	19,748,000	20,642,000	303,000	20,945,000
516000 - Fringe Benefits	108,000	1,000	109,000	80,000	1,000	81,000
516010 - Fringe Benefits - Tuition Reimbursement	335,000	0	335,000	335,000	0	335,000
521000 - Fica Taxes	2,726,000	152,000	2,878,000	2,971,000	179,000	3,150,000
522000 - Retirement Contributions	2,208,000	552,000	2,760,000	2,369,000	584,000	2,953,000
522010 - Police and Fire - FIPO	54,156,000	247,000	54,403,000	62,671,000	1,031,000	63,702,000
522020 - Secondary Pension Contributions	6,700,000	0	6,700,000	6,700,000	0	6,700,000
523000 - Life and Health Insurance	1,932,000	329,000	2,261,000	2,054,000	356,000	2,410,000
523011 - IAFF Health Insurance Trust Fund	30,198,000	139,000	30,337,000	37,155,000	175,000	37,330,000
Personnel	**242,820,000**	**5,706,000**	**248,526,000**	**264,749,000**	**6,408,000**	**271,157,000**
Operating Expense						
524000 - Workers' Compensation	4,688,000	113,000	4,801,000	4,371,000	162,000	4,533,000
531000 - Professional Services	1,075,000	991,000	2,066,000	1,175,000	591,000	1,766,000
531020 - Professional Services-Medical	1,002,000	0	1,002,000	1,002,000	0	1,002,000
534000 - Other Contractual Services	1,350,000	880,000	2,230,000	1,379,000	480,000	1,859,000
540000 - Travel and Per Diem	0	288,000	288,000	0	297,000	297,000
540010 - Training	462,000	49,000	511,000	482,000	48,000	530,000
541000 - Communications & Related Services	0	340,000	340,000	0	210,000	210,000
541100 - Postage	10,000	5,000	15,000	10,000	3,000	13,000
543000 - Utility Services	15,000	0	15,000	15,000	0	15,000
543010 - Utilities Water	162,000	0	162,000	162,000	0	162,000
543020 - Utilities Electricity	492,000	0	492,000	492,000	0	492,000
544000 - Rentals and Leases	25,000	58,000	83,000	25,000	33,000	58,000
545011 - Insurance - Vehicle Liability	770,000	0	770,000	839,000	0	839,000

Fire-Rescue

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
545012 - Insurance - Property & Casualty	1,887,000	0	1,887,000	2,170,000	0	2,170,000
545013 - Insurance - General Liability	284,000	0	284,000	92,000	0	92,000
546000 - Repair and Maintenance Services	3,617,000	520,000	4,137,000	3,617,000	590,000	4,207,000
546001 - IT-Repair and Maintenance Services	3,183,000	0	3,183,000	3,183,000	0	3,183,000
548100 - Advertising and Related Costs	0	2,000	2,000	0	1,000	1,000
549000 - Other Current Charges and Obligations	43,000	0	43,000	43,000	0	43,000
551000 - Office Supplies	68,000	36,000	104,000	77,000	41,000	118,000
552000 - Operating Supplies	1,460,000	348,000	1,808,000	1,460,000	127,000	1,587,000
552100 - Public Safety Supplies	1,707,000	0	1,707,000	1,707,000	0	1,707,000
552200 - Clothing/Uniform Supplies	2,323,000	0	2,323,000	2,937,000	1,758,000	4,695,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	195,000	13,000	208,000	243,000	12,000	255,000
Operating Expense	**24,818,000**	**3,643,000**	**28,461,000**	**25,481,000**	**4,353,000**	**29,834,000**
Capital Outlay						
664000 - Machinery and Equipment	750,000	20,326,000	21,076,000	750,000	10,750,000	11,500,000
Capital Outlay	**750,000**	**20,326,000**	**21,076,000**	**750,000**	**10,750,000**	**11,500,000**
Non-Operating Expense						
892010 - Advances - State Share	2,497,000	0	2,497,000	3,655,000	0	3,655,000
896000 - Budget Reserve	0	26,414,000	26,414,000	0	33,848,000	33,848,000
Non-Operating Expenses	**2,497,000**	**26,414,000**	**28,911,000**	**3,655,000**	**33,848,000**	**37,503,000**
Total Expense	**270,885,000**	**56,089,000**	**326,974,000**	**294,635,000**	**55,359,000**	**349,994,000**

Police

Department Head: Edwin Lopez
Police Department - Miami

Phone: (305) 603-6100

Mission Statement

To work together with Miami's diverse residents, visitors, and businesses to constitutionally, transparently, and accountably reduce crime and enhance public safety.

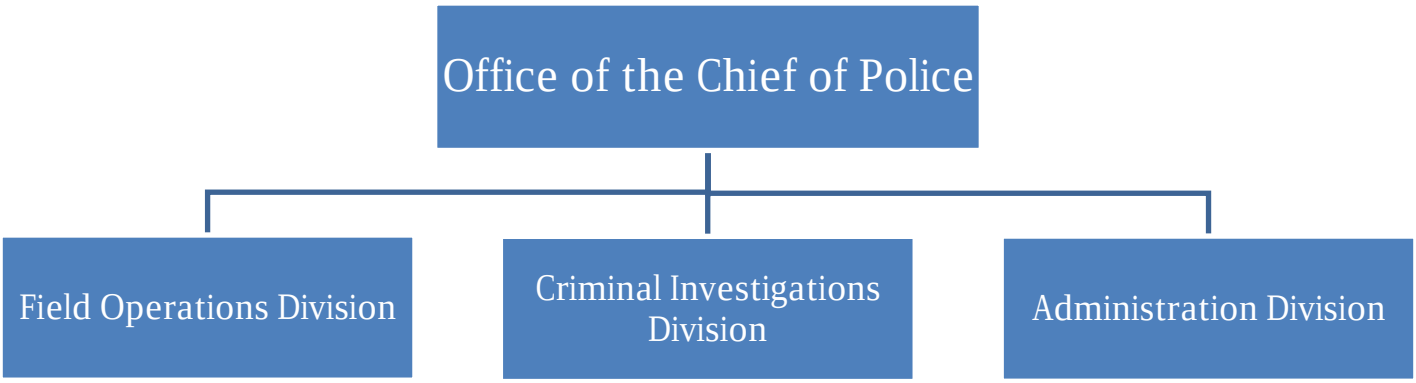
Description

The City of Miami Police Department (MPD) is a modern, full-service law enforcement agency that serves a large and diverse population. The Department is committed to proactive crime prevention efforts, timely responses to calls, unrelenting follow-up, and criminal investigation efforts.

Contributing to the Administration's Priority of *Quality of Life*, the Department is structured to provide world-class law enforcement services to residents, visitors, and businesses. MPD services include uniform patrol and patrol support, criminal investigations, and specialized operations, each of which are optimized to enhance the safety of the public. Utilizing evidence-based practices and innovative new strategies to fight crime, MPDpersonnel identify safety issues and tailor solutions to provide the best possible quality of life to the public.

Stakeholders include residents, businesses, and visitors to the City of Miami.

Police



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE CHIEF OF POLICE Establishes, directs, and ensures a policy of achieving the delivery of the highest quality law enforcement services; provides administration for departmental operations; provides legal counsel; responsible for investigations of Departmental and City employees; provides information to the media and community; promotes community outreach; and coordinates interaction with other City departments.	91	92	89
FIELD OPERATIONS DIVISION Performs police uniformed patrol duties; responds to calls for service.	1,098	1,171	1,177
CRIMINAL INVESTIGATIONS DIVISION Provides criminal investigations of burglary, economic crimes, homicides, larceny, and robberies; conducts special investigations and conducts crime scene investigations; and provides victims advocate services.	311	310	324
ADMINISTRATION DIVISION Coordinates the management of the Department's fiscal resources and equipment; provides personnel resources management; oversees training and personnel development; operates the 911 Communications Center; oversees the receipt, storage, and final disposition of evidence and property items; provides fleet management; supports information systems; and provides budget, finance, and procurement services.	305	305	312
TOTAL FULL-TIME POSITIONS	**1,805**	**1,878**	**1,902**

Police

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	282,993,467	325,483,797	349,715,230	369,052,000	390,452,000
Operating Expense	48,996,062	55,018,061	44,646,987	54,454,000	56,467,000
Capital Outlay	881,509	282,504	618,000	267,000	332,000
Non-Operating Expenses	86,292	88,763	240,807	2,121,000	3,780,000
Transfers - OUT	161,736	17,805	720,284	0	0
	333,119,066	**380,890,930**	**395,941,308**	**425,894,000**	**451,031,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	286,383,033	355,312,459	381,274,688	415,709,000	437,898,000
American Rescue Plan Act SRF	34,520,307	13,392,573	0	0	0
Police Services	6,255,998	7,175,970	9,134,079	3,483,000	5,924,000
Total E911	4,687,614	4,740,338	4,894,996	5,321,000	5,635,000
Law Enforcement Trust Fund	170,839	269,590	637,545	1,381,000	1,574,000
Emergency Funds	1,101,275	0	0	0	0
	333,119,066	**380,890,930**	**395,941,308**	**425,894,000**	**451,031,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Investigations Line item reflects a decrease of $2,000 (Special Revenue (SR)) to the allocation for the U.S. Justice Law Enforcement Trust Fund program.

The Postage Line item reflects a decrease of $3,000 (SR) to the allocation for the U.S. Justice Law Enforcement Trust Fund program.

The Utilities Water Line item reflects a decrease of $6,000 (General Fund (GF)) to align the budget with the trend of expenditure.

The Utilities Electricity Line item reflects a decrease of $50,000 (GF) to align the budget with the trend of expenditure.

The Rentals and Leases Line item reflects a net decrease of $336,000 (GF). This change is driven by increases for the IAS Warehouse and office space rental agreement ($6,000), the lease of a Goodwill office ($15,000), and

additional rented vehicles ($70,000), offset by the removal of the GPS tracking system allocation and its transfer to the GSA budget under a new centralized vendor arrangement ($427,000).

The Promotional Activities Line item reflects a decrease of $1,000 (GF) to align the budget with the trend of expenditure.

The Office Supplies Line item reflects a net decrease of $9,000. This change includes a $20,000 (GF) reduction to align the budget with expenditure trends, partially offset by a $11,000 (SR) increase in the Training Entrepreneurial Fund program.

The Motor Fuel Line item reflects a reduction of $510,000 (GF) to align the budget with the trend of expenditure.

The Public Safety Supplies Line item reflects a reduction of $15,000 (GF) to align the budget with the trend of expenditure.

The Clothing Uniform Supplies Line item reflects a decrease of $53,000 (GF) to align the budget with the trend of expenditure.

The Budget includes the following additions:

The Professional Services Line item reflects an increase of $156,000 to cover cost services for the addition of two Information and Technology Specialists (GF $88,000) and Voiance Language Services, LLC support for the E911 call center (SR $68,000).

The Professional Services-Medical Line item reflects the addition of $854,000 to match the cost of a newly implemented health program.

The Other Contractual Services Line item reflects a net increase of $594,000. This change is driven by an amendment to the Axon contract for the storage of body-worn camera records (GF $593,000) and higher janitorial service costs (GF $237,000), partially offset by the reduction to the allocation for the Training Entrepreneurial Fund program (SR -$236,000).

The Travel and Per Diem Line item reflects an increase of $56,000 to align the budget with the trend of expenditure (GF $5,000) and to cover the cost of required training under Police Services SR Fund (SR $51,000).

The Training Line item reflects a net increase of $106,000 due to a decrease of $20,000 (GF) to align the budget with the trend of expenditure and to the increase of 126,000 (SR) to cover the cost of required training under Police Services SR Fund.

The Communications and Related Services Line item reflects an increase of $202,000 (SR) to align the budget with the contract with Motorola for services provided to the E911, Police Services Fund.

The Repair and Maintenance Services Line item reflects a net increase of $3,000. This change includes a $10,000 (GF) reduction to align the budget with expenditure trends, partially offset by a $13,000 (SR) increase in the Training Entrepreneurial Fund program.

The Other Current Charges and Obligations Line item reflects a net increase of $15,000. This change includes a $78,000 (GF) reduction to align the budget with expenditure trends, partially offset by a $13,000 (SR) increase in the Training Entrepreneurial Fund program and $80,000 (SR) for the Cold Case grant program.

The Operating Supplies Line item reflects an increase of $124,000, in part due to the aligning of the budget with the GF trend of expenditure and increased prices of goods (GF $40,000), a $30,000 (SR) increase in the Training Entrepreneurial Fund program, and $54,000 (SR) for the National Prescription Opiate Litigation grant program.

Police

The Weapons and Ammunition Line item reflects an increase of $20,000 (GF) for consumable ammunition and training and operations for SWAT Team members.

The Subscriptions, Memberships, Licenses, Permits and Others Line item reflects an increase of $519,000 due to Increase per contract agreement Axon Respond Enterprise ($250,000), Celebrity subscription ($90,000), the increase in price of software subscription Department wide ($175,000), and other required subscription per grant agreements ($4,000). (GF $515,000; SR $4,000).

The Machinery and Equipment Line item reflects an increase of $65,000 (SR) required by the Training Entrepreneurial Fund program and the FY2024 JAG-Edward Byrne Memorial Justice Assistance Grant Program-Planning, Evaluation, and Technology Improvement Program.

The Other Grants and Aids Line item reflects an increase of $70,000 (SR) to align the budget with expenditure trends in the U.S. State Law Enforcement Trust Fund program.

The Budget Reserve Line item reflects an increase of $1.592 million (SR) for year two of the Community Oriented Policing Services (COPS) 2025 grant program. These expenditures are not reflected in the cost allocation line items but are eligible for reimbursement under the grant agreement.

The Budget includes the following additional considerations:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $594,000); the Fraternal Order of Police, Walter E. Headley, Jr., Miami Lodge No. 20 (FOP) (GF $1.263 million); as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $35,000).

Funding for the “Police Athletic League” (GF $415,000) in the Non-Departmental Account (NDA).

A Police Impact Fees contribution to Capital in the amount of $2.001 million, for the following capital projects: Marine Patrol Vessels Enhancements ($38,000), Marine Vessel Engines ($44,500), Investigative Tech Upgrades ($149,500), Neighborhood CCTV and Starlink Expansion ($465,000), and Tech Acquisition and Specialized Laptop ($1.304 million).

A General Fund contribution to Capital in the amount of $200,000, for the Removal of Derelict Vessel.

The re-appropriation of the $955,376.93 available balance from prior-year General Fund contribution closed awards in Special Revenue Fund 12000 – Police Services, as shown in the FY 2025-26 Special Revenue Reconciliation Excel file, to partially fund a General Fund contribution for the COPS 2025 Program Grant, year two of three.

The differences in the number of personnel between divisions are due to the reassignment of existing staff to best suit the needs of the Department.

The Budget includes 1,447 regular sworn Police Officers and 43 sworn executives, for a total of 1,490 sworn personnel, as well as 412 civilian positions.

Police

Accomplishments FY 2025-26

Achieved a measurable decrease in firearm-related crimes through targeted enforcement, proactive patrol, and strengthened community partnerships.

Increased traffic enforcement and participated in regional and state driving under the influence enforcement campaigns. Established a dedicated Driving Under the Influence Enforcement Unit within the Miami Motor Unit. Conducted holiday and weekend driving under the influence enforcement operations in targeted areas throughout Miami. Implemented focused enforcement initiatives based on traffic fatality trends by identifying high-risk locations and increasing enforcement efforts in those areas. Developed public education and awareness service announcements for the community. Conducted safety demonstrations at local high schools throughout Miami-Dade County to promote awareness and education for the next generation of drivers in the community. Increased driving under the influence arrests from 2024 levels through the implementation of driving under the influence checkpoints, saturation patrols, and the dedicated enforcement unit. Reduced the total number of serious bodily injury crashes compared to the same period last year by 46.7 percent.

Decreased Response to Resistance incidents by six percent compared to the same period last year, indicating improved outcomes in managing encounters.

Decreased citizens' complaints 11.2 percent compared to same period last year, indicating improved service delivery and community satisfaction.

Achieved and exceeded the 3.9-minute response time goal in January and February, maintaining response times between 3:36 and 3:47. Missed the March goal by four seconds but showed overall improvement across quarter one. Demonstrated strong coordination, efficient call processing, and improved response performance.

Prioritized outreach initiatives, strengthened partnerships, and maintained consistent engagement with residents, reinforcing the department's commitment to community-focused service.

Strategies FY 2026-27

Continue to align efforts to reduce incidents involving the discharge of a firearm in the commission of a crime with the Department's long-term goal of enhancing public safety, through targeted enforcement, data-driven deployment, and proactive violence reduction initiatives.

Continue to align efforts to reduce traffic and pedestrian fatalities and increase DUI enforcement with the Department's long-term goal of enhancing public safety, through targeted traffic enforcement, data-driven deployment, and proactive impaired driving prevention initiatives.

Continue to advance the Department's commitment to accountability and public trust by reducing incidents where officers use force through training, policy adherence, supervisory review, and data-informed oversight.

Continue to advance the Department's commitment to accountability and service quality by reducing the number of Internal Affairs complaints through training, policy compliance, supervisory oversight, and proactive engagement.

Continue to support the Department's commitment to efficient service delivery by minimizing response times to emergency calls through improved dispatch processes, strategic resource allocation, and real-time operational support.

Continue to advance the Department's commitment to community trust and engagement by increasing positive police-community contacts through proactive outreach, relationship-building initiatives, and consistent officer presence.

Police

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.5.1 Reduce gun violence City of Miami Strategic Plan
	1.5.2 Continue to strengthen community partnerships City of Miami Strategic Plan
	1.5.3 Maintain low response times and seek out opportunities to optimize emergency operations City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Increase number of non-adversarial community contacts.				
Number of signal "13C" community contacts (number)	27,019	41,156	27,800	27,800
GOAL(S) Reduce number of Internal Affairs complaints.				
Total number of complaints (number)	254	229	248	248
GOAL(S) Partner with the Office of Capital Improvements to oversee the advancement of Public Safety Facilities Upgrades, while monitoring budget and funding adequacy to reduce the maintenance backlog in Public Safety Buildings.				
OCI/Police Capital Project Completion (number)			2	2
Public Safety Building Maintenance Budget Needs Identified (dollar)			$ 1,900,000.00	$ 1,900,000.00
Funding Received for Capital Improvement Projects (Public Safety) (dollar)			$ 20,274,141.14	$ 20,274,141.00
GOAL(S) Implement targeted, data-driven strategies to reduce crime through community engagement, focused enforcement, and coordinated public safety initiatives.				
Incidents where a firearm was discharged in the commission of a crime (number)	221	142	215	215
Traffic and pedestrian fatalities (number)	62	55	60	60
Incidents where officers use force (number)	189	171	185	185
DUI arrest (number)	212	184	220	190

Police

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
511000 - Executive Salaries	0	0	0	4,000	0	4,000
512000 - Regular Salaries and Wages	188,310,000	2,711,000	191,021,000	193,285,000	3,806,000	197,091,000
512010 - Attrition Savings - Salaries	(5,025,000)	0	(5,025,000)	(3,142,000)	0	(3,142,000)
513000 - Other Salaries and Wages	78,000	0	78,000	78,000	0	78,000
514000 - Overtime	9,676,000	1,019,000	10,695,000	9,676,000	1,018,000	10,694,000
514001 - OT-Reimbursable	954,000	0	954,000	954,000	14,000	968,000
514010 - OT Staffing	185,000	0	185,000	185,000	0	185,000
514030 - OT Off Duty Events	96,000	0	96,000	96,000	0	96,000
514040 - OT Court	767,000	0	767,000	767,000	0	767,000
515000 - Special Pay	12,632,000	222,000	12,854,000	12,729,000	222,000	12,951,000
516000 - Fringe Benefits	692,000	0	692,000	754,000	0	754,000
521000 - Fica Taxes	4,918,000	205,000	5,123,000	5,010,000	209,000	5,219,000
522000 - Retirement Contributions	8,191,000	639,000	8,830,000	8,222,000	612,000	8,834,000
522010 - Police and Fire - FIPO	101,876,000	229,000	102,105,000	110,013,000	0	110,013,000
522020 - Secondary Pension Contributions	8,000,000	0	8,000,000	10,200,000	0	10,200,000
523000 - Life and Health Insurance	7,371,000	613,000	7,984,000	7,826,000	600,000	8,426,000
523010 - Health Trust - FOP	24,693,000	0	24,693,000	27,314,000	0	27,314,000
Personnel	**363,414,000**	**5,638,000**	**369,052,000**	**383,971,000**	**6,481,000**	**390,452,000**
Operating Expense						
524000 - Workers' Compensation	11,773,000	153,000	11,926,000	11,747,000	120,000	11,867,000
531000 - Professional Services	1,867,000	299,000	2,166,000	1,955,000	367,000	2,322,000
531020 - Professional Services-Medical	575,000	0	575,000	1,429,000	0	1,429,000
534000 - Other Contractual Services	5,203,000	261,000	5,464,000	6,033,000	25,000	6,058,000
535000 - Investigations	0	22,000	22,000	0	20,000	20,000
540000 - Travel and Per Diem	70,000	405,000	475,000	75,000	456,000	531,000
540010 - Training	70,000	143,000	213,000	50,000	269,000	319,000
541000 - Communications & Related Services	1,410,000	568,000	1,978,000	1,410,000	770,000	2,180,000
541100 - Postage	53,000	1,000	54,000	50,000	1,000	51,000
543010 - Utilities Water	146,000	0	146,000	140,000	0	140,000
543020 - Utilities Electricity	910,000	0	910,000	860,000	0	860,000
544000 - Rentals and Leases	2,987,000	13,000	3,000,000	2,651,000	13,000	2,664,000
545010 - Insurance - Police Torts	1,139,000	0	1,139,000	1,038,000	0	1,038,000
545011 - Insurance - Vehicle Liability	2,275,000	0	2,275,000	2,479,000	0	2,479,000
545012 - Insurance - Property & Casualty	3,373,000	0	3,373,000	3,879,000	0	3,879,000
545013 - Insurance - General Liability	297,000	0	297,000	96,000	0	96,000

Police

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
546000 - Repair and Maintenance Services	1,910,000	43,000	1,953,000	1,900,000	56,000	1,956,000
546001 - IT-Repair and Maintenance Services	6,226,000	0	6,226,000	6,226,000	0	6,226,000
547100 - Printing and Binding-Outsourcing	35,000	0	35,000	35,000	0	35,000
547200 - Printing and Binding-Paper Stock	45,000	0	45,000	45,000	0	45,000
548000 - Promotional Activities	15,000	0	15,000	14,000	0	14,000
548100 - Advertising and Related Costs	10,000	1,000	11,000	10,000	1,000	11,000
549000 - Other Current Charges and Obligations	470,000	9,000	479,000	392,000	102,000	494,000
551000 - Office Supplies	140,000	0	140,000	120,000	11,000	131,000
552000 - Operating Supplies	485,000	170,000	655,000	525,000	254,000	779,000
552010 - Motor Fuel	5,260,000	0	5,260,000	4,750,000	0	4,750,000
552100 - Public Safety Supplies	475,000	0	475,000	460,000	0	460,000
552110 - Weapons/Ammunition	365,000	0	365,000	385,000	0	385,000
552200 - Clothing/Uniform Supplies	1,243,000	10,000	1,253,000	1,190,000	10,000	1,200,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	3,218,000	61,000	3,279,000	3,733,000	65,000	3,798,000
667000 - Weapons And Ammunitions	250,000	0	250,000	250,000	0	250,000
Operating Expense	**52,295,000**	**2,159,000**	**54,454,000**	**53,927,000**	**2,540,000**	**56,467,000**
Capital Outlay						
664000 - Machinery and Equipment	0	267,000	267,000	0	332,000	332,000
Capital Outlay	**0**	**267,000**	**267,000**	**0**	**332,000**	**332,000**
Non-Operating Expense						
881000 - Aids to Government Agencies	0	3,000	3,000	0	0	0
883000 - Other Grants and Aids	0	100,000	100,000	0	170,000	170,000
896000 - Budget Reserve	0	2,018,000	2,018,000	0	3,610,000	3,610,000
Non-Operating Expenses	**0**	**2,121,000**	**2,121,000**	**0**	**3,780,000**	**3,780,000**
Total Expense	**415,709,000**	**10,185,000**	**425,894,000**	**437,898,000**	**13,133,000**	**451,031,000**

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DEPARTMENT BUDGETS:
OTHER DEPARTMENTS

- Housing and Community Development
- Parks and Recreation
- Real Estate and Asset Management
- Risk Management

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Housing and Community Development

Department Head: Victor T. Turner Phone: (305) 416-1978
Housing & Community Development - Miami

Mission Statement

The Department of Housing and Community Development assists in creating a viable urban community for the neediest persons in our city while reducing poverty, embracing diversity, assisting with economic development, and improving the overall quality of life.

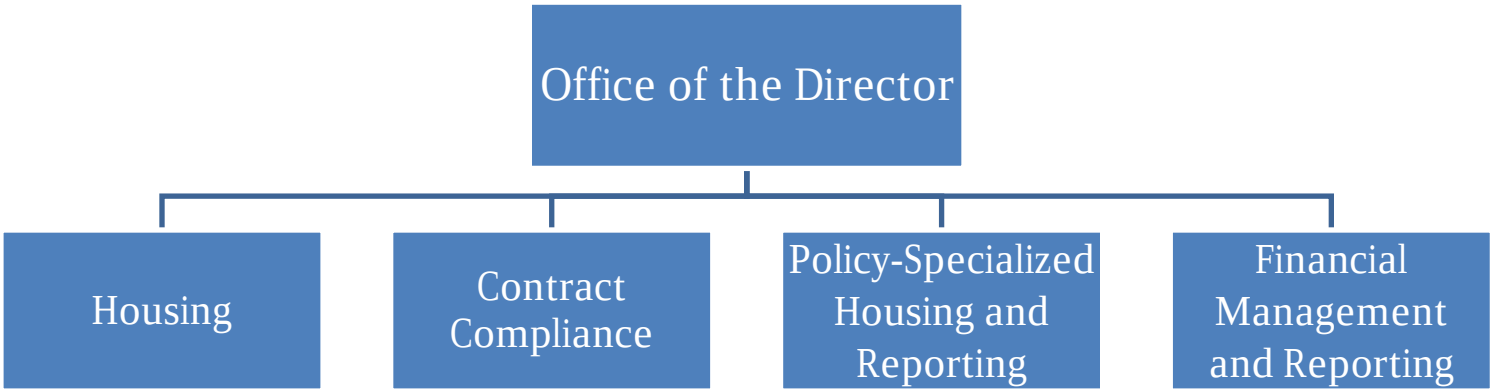
Description

The Department of Housing and Community Development (HCD) utilizes grant funds it receives from federal, state, and local government sources to aid in the development of a viable urban community. The essence of this objective is to provide quality housing, suitable living environments, and expansion of economic opportunities for the neediest of the community. HCD performs a wide range of community and economic development activities directed toward neighborhood revitalization, economic development, improved community facilities and services, and assisting those least likely to benefit from the economic growth and prosperity projected for the Cityof Miami.

Contributing to the Administration's Priority of *Pathway to Prosperity*, HCD focuses on serving as an advocate for disenfranchised and economically disadvantaged residents. It utilizes federal, state, and local sources to implement programs that contribute to the health and well-being of its residents and creates cooperative partnerships with the public, not-for-profit agencies, and the private sector to offer public assistance programs that help stabilize residents' lives.

Our stakeholders include City residents, businesses, local community-based organizations, and elected officials.

Housing and Community Development



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Provides general direction and coordination with private and public stakeholders in the management of federal, state, and local community development programs to assist low-to moderate-income residents; develops and manages the Department's budget; and oversees administrative functions, including human resources, technical services, procurement, and investigations regarding fair housing complaints.	7	7	7
HOUSING Administers housing programs to assist eligible residents in purchasing, renting, or rehabilitating existing housing units; ensures that the City complies with the Davis-Bacon Act and Section 3 regulations on all contracted projects; and administers the City's relocation program.	13	13	13
POLICY-SPECIALIZED HOUSING AND REPORTING Creates policies for the department to ensure compliance with all applicable federal, state, and local regulations, statutes, ordinances, and resolutions; prepares all documents and reports required by the U.S. Department of Housing and Urban Development (HUD) including the Consolidated Plan, the Annual Action Plan and the Consolidated Annual Performance and Evaluation Report (CAPER); and manages the Department's Housing Opportunities for Persons With Aids (HOPWA) and Section 8 specialized housing unit.	6	6	6
CONTRACT COMPLIANCE Monitors local community-based organizations (CBOs) contracted with the City to ensure compliance with federal regulations in areas of social services and economic development to revitalize the City's communities and integrate economic, environmental, and human developmental needs in the process.	4	4	4
FINANCIAL MANAGEMENT AND REPORTING Provides financial oversight and reporting requirements to effectively manage projects funded through federal and state programs; processes and reports all financial activities and transactions; and reimburses funded organizations.	8	8	8
TOTAL FULL-TIME POSITIONS	**38**	**38**	**38**

Housing and Community Development

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	5,642,337	5,804,172	4,381,834	6,608,000	7,034,000
Operating Expense	1,359,214	2,139,056	1,096,654	848,000	676,000
Capital Outlay	3,201,888	4,564,028	23,180,330	0	0
Non-Operating Expenses	33,040,008	27,814,295	44,186,077	89,420,000	72,662,000
Transfers - OUT	324,049	1,175,974	223,084	0	0
	43,567,495	**41,497,525**	**73,067,980**	**96,876,000**	**80,372,000**

Department/Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	1,831,954	2,534,948	1,745,387	2,938,000	3,889,000
American Rescue Plan Act SRF	1,065,568	3,685,449	2,532,029	0	0
Community Development	34,597,766	35,182,387	67,599,854	93,938,000	76,483,000
Miami For Everyone Program	0	0	1,120,594	0	0
Emergency Funds	6,072,208	94,742	70,115	0	0
	43,567,495	**41,497,525**	**73,067,980**	**96,876,000**	**80,372,000**

Budget Highlights for FY 2026-27

The Budget includes the following considerations:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $75,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $27,000).

The contribution from the General Fund in a total amount of $3.889 million to cover grant's non-reimbursable personnel expenditures: Regular Salaries and Wages ($1.606 million), Special Pay ($31,000), Fringe Benefits ($6,000), Fica Taxes ($122,000), Retirement Contributions ($1.113 million), Life and Health Insurance ($814,000), Workers' Compensation ($67,000), and IT Repair and Maintenance Services ($130,000).

The contribution from the General Fund to the Special Revenue Fund to cover Citywide Poverty Initiatives, Aid to Private Organizations for the provision of public services such as meals for the elderly ($743,000); and Citywide Poverty Initiative Program Management cost ($135,000), as stated above, for a total of $878,000.

The Budget includes the continuance of the Miami Senior Rental Assistance Program.

Housing and Community Development

Accomplishments FY 2025-26

Assisted eligible households through the Section 8 Housing Choice Voucher, Mod-Rehab, and Housing Opportunities for Persons with AIDS (HOPWA) Tenant-Based Rental Assistance Programs (TBRA), supporting continued housing stability for low-income and vulnerable households. Supported access to safe, decent, and affordable housing by continuing rental assistance activities aligned with program funding capacity, household demand, and federal requirements. Monitored program enrollment, participant services, and reporting activities to support compliance with the U.S. Department of Housing and Urban Development (HUD) and program regulations. Strengthened service delivery and processing efficiency by continuing internal oversight of assistance levels, eligibility requirements, and program activity. Advanced the Department's strategic milestones by maintaining program enrollment stability, supporting vulnerable households, and reducing the risk of housing displacement through consistent rental assistance and program oversight.

Provided down payment assistance to 11 eligible households through April 2026, disbursing a total of $1,612,291.00 to support access to homeownership opportunities for low- and moderate-income households. Reduced affordability barriers by assisting qualified applicants with down payment and closing cost support needed to secure stable, permanent housing. Supported successful homeownership outcomes by coordinating with lenders and program partners to facilitate application review, approval, and closing activities. Improved program oversight by continuing to track application activity, funding disbursements, and household assistance levels. Expanded access to the program by maintaining coordination efforts that helped eligible households remain informed and able to move through the assistance process. Advanced the Department's strategic milestones by supporting homeownership opportunities, improving program accessibility, and promoting long-term housing stability within the City of Miami.

Provided nutritional support services to 482 eligible elderly clients through April 2026 using Community Development Block Grant (CDBG) and Social Services Gap (SSG) funding. Supported the health and well-being of low-income seniors by ensuring continued access to nutritious meals for participants who may have experienced financial, mobility, or health-related challenges. Promoted senior independence, dignity, and food security by maintaining essential meal services aligned with program service delivery expectations. Monitored program activity and agency reporting to support compliance with funding requirements and established procedures. Maintained progress toward the Department's strategic milestones by continuing effective program administration, service delivery, and oversight of nutritional support services for vulnerable elderly residents.

Served 276 children and youth through April 2026 through CDBG-funded childcare and after-school programs that supported working families and promoted positive child development. Expanded access to structured services, educational support, recreational activities, and safe environments for eligible children and youth. Supported family stability by providing working families access to programs that provided supervision and developmental support for participating children. Administered program activities in coordination with subrecipients to help ensure services were delivered in accordance with program requirements. Monitored agency reporting and service delivery activity to support compliance with funding requirements, program standards, and established guidelines. Enhanced year-to-date performance tracking by reviewing participation data to support program evaluation, decision-making, and continued oversight of services for children, youth, and working families in the City of Miami.

Assisted ten eligible households through April 2026 under the Single Family Rehabilitation Program, disbursing a total of $816,977.50 to support critical home repairs and improvements for low- and moderate-income homeowners. Improved housing safety, livability, and long-term residential stability by addressing eligible rehabilitation needs and maintaining safe, decent, and sanitary living conditions. Preserved existing affordable housing by helping owner-occupied households remain in their homes and maintain suitable living conditions. Verified client eligibility, property conditions, and program requirements to ensure assistance was provided to qualified homeowners in alignment with funding guidelines. Coordinated rehabilitation activities, inspections, contractor communication, and project progress to support timely completion and quality assurance. Monitored program performance and project outcomes to support compliance, accountability, and continued improvement. Advanced the Department's strategic milestones by preserving affordable housing, improving quality of life for participating households, and supporting neighborhood stability and community revitalization.

Housing and Community Development

Accomplishments FY 2025-26

Processed agency reimbursement packets in an average of eight days through April 2026, supporting timely financial review and continued program operations. Maintained 50 percent agency compliance with monthly reimbursement submissions, reflecting consistent reporting activity and ongoing coordination with funded agencies. Executed contracts in an average of 12 days, supporting timely agreement processing and alignment with the Department's contract execution benchmark. Improved reimbursement processing efficiency by maintaining turnaround times within established targets and supporting timely disbursement of funds. Strengthened coordination with partner agencies through ongoing tracking, communication, and follow-up on reimbursement submissions and processing requirements. Supported responsive customer service delivery by improving internal workflows related to reimbursement review, contract routing, and program administration. Advanced the Department's strategic milestones by maintaining efficient processing timelines, supporting reimbursement submission compliance, and strengthening internal operations for the benefit of partner agencies and City of Miami residents.

Advanced affordable housing development through April 2026 by supporting the delivery of 70 affordable housing units in the City of Miami. Established year-to-date performance baselines across six development indicators, including housing delivery, permitting timeliness, construction cost efficiency, funding leverage, affordable unit allocation, and delivery schedule compliance. Tracked permit processing timeliness at 50 percent, construction cost per unit comparison at 50 percent, affordable housing development leverage ratio at 57 percent, affordable housing development units ratio at 63 percent, and affordable housing units delivery schedule compliance at 50 percent. Monitored cost, funding, permitting, and delivery outcomes to evaluate development performance and identify areas requiring continued coordination and oversight. Strengthened performance transparency and accountability by using baseline data to support consistent tracking, reporting, and data-driven decision-making. Improved oversight of the affordable housing development pipeline by assessing project delivery outcomes and aligning performance measures with strategic milestones. Advanced the Department's strategic milestones by enhancing affordable housing delivery, improving accountability, and supporting community impact through stronger performance monitoring in the City of Miami.

Strategies FY 2026-27

Continue to provide stable housing opportunities to low- and extremely low-income households through the Section 8 Housing Choice Voucher and Mod-Rehab Programs and the Housing Opportunities for Persons with AIDS (HOPWA) Program. These programs support housing affordability, prevent homelessness, and improve quality of life for vulnerable populations. By maintaining consistent program delivery and compliance, the department ensures long-term housing stability and community well-being.

Continue to enhance access to homeownership opportunities for low- and moderate-income households through the Down Payment Assistance Program. The program addresses financial barriers that prevent eligible households from purchasing a home by providing financial support for down payment and closing costs. By improving access to homeownership, the strategy promotes housing stability, supports wealth building, and strengthens long-term economic security for participating households. These efforts also contribute to stronger and more resilient communities by increasing homeownership rates and supporting neighborhood stability.

Continue to support the Department of Housing and Community Development's mission to create a viable urban community by assisting low-income elderly residents through comprehensive nutritional services funded by CDBG and SSG programs. The program contributes to reducing poverty and improving quality of life by providing consistent access to nutritious meals, promoting health, independence, and social well-being. Additionally, the strategy supports vulnerable populations by addressing food insecurity and reducing social isolation among seniors.

Continue to support the Department of Housing and Community Development's mission to create a viable urban community by expanding access to affordable childcare and after-school programs for low- and moderate-income working families. The program addresses barriers to childcare access that impact child development, ensuring that children have access to safe, structured, and developmentally supportive environments. By improving access to essential services, the strategy promotes educational support and social and emotional development, contributing to improved quality of life for families and children.

Housing and Community Development

Strategies FY 2026-27

Continue to preserve and enhance existing affordable housing stock by providing financial assistance for critical repairs, safety improvements, and energy efficiency upgrades for low-income homeowners. The strategy addresses deteriorating housing conditions that may pose health and safety risks, ensuring that homes remain safe, sanitary, and livable. By preventing further deterioration and displacement, the program supports long-term housing stability, reduces future repair costs, and contributes to improved neighborhood conditions and overall community well-being.

Continue to improve internal processes to enhance customer service outcomes by increasing efficiency, transparency, and coordination across departments. The Department is strengthening contract execution timelines, reimbursement processes, and agency communication to reduce delays, improve responsiveness, and ensure consistent service delivery. By addressing process inefficiencies and improving internal coordination, the strategy supports better service experiences for partner agencies and improves overall program effectiveness.

Continue to establish a comprehensive framework to monitor, evaluate, and improve the delivery, cost-efficiency, and community impact of affordable housing development. The Department tracks key performance indicators, including unit production, permitting timelines, funding leverage, and development outcomes, to support data-driven decision-making and improve housing delivery. By strengthening oversight and performance monitoring, the strategy addresses delays, cost variability, and funding constraints that impact project delivery. These efforts support increased housing production, improved resource allocation, and enhanced community outcomes aligned with the City's housing and development goals.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.4.3 Reduce the amount of time customers wait City of Miami Strategic Plan
3. Pathway to Prosperity	3.3.2 Invest in youth by providing job opportunities, education, or financial support City of Miami Strategic Plan
	3.3.3 Streamline access to social services City of Miami Strategic Plan
	3.4.2 Connect homeless to resources and assistance City of Miami Strategic Plan
	3.4.3 Enhance public services for low income residents City of Miami Strategic Plan
	3.5.1 Support single family rehabilitation to sustain existing homeowners City of Miami Strategic Plan
	3.5.2 Preserve and increase the supply of housing for all income groups City of Miami Strategic Plan
	3.5.3 Attract and deploy capital to increase resident access City of Miami Strategic Plan

Housing and Community Development

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Provide daily nutritional meals for the elderly.				
Elderly meals provided with Community Development Block Grant (CDBG) and Social Services Gap (SSG) funding (number)	1,140	778	400	750
GOAL(S) Provide funding for daycare, after-school services, and for people with disabilities.				
Children and youth assisted with CDBG (number)	687	420	300	300
GOAL(S) Increase Access to Affordable Housing opportunities and Improve Neighborhoods Through Housing Assistance and Development Programs				
Households assisted under the Down Payment Assistance Program (number)	9	17	6	6
HOPWA clients assisted through the Tenant-Based Rental Assistance Program (number)	800	760	686	640
Section 8 clients assisted (number)	377	356	377	330
Households Assisted Under Single Family Rehabilitation Program (number)	13	37	6	6
Affordable Housing Development (units added) (number)			310	310
Permit Processing Timeliness (percent)			50	≥ 90
Construction Cost per Unit Comparison (average percent)			50	≥ 90
Affordable Housing Development Leverage Ratio (average percent)			57	< 20
Affordable Housing Development Units Ratio (average percent)			63	35
Affordable Housing Units Delivery Schedule Compliance (percent)			50	≥ 90
GOAL(S) Attain Department's administrative objectives.				
Turnaround time on agency reimbursement packets (days)	9	9	10	10
Agencies submitting their reimbursement monthly (average percent)	50	50	50	50
Average turnaround time for execution of contracts (days)	18	16	18	18

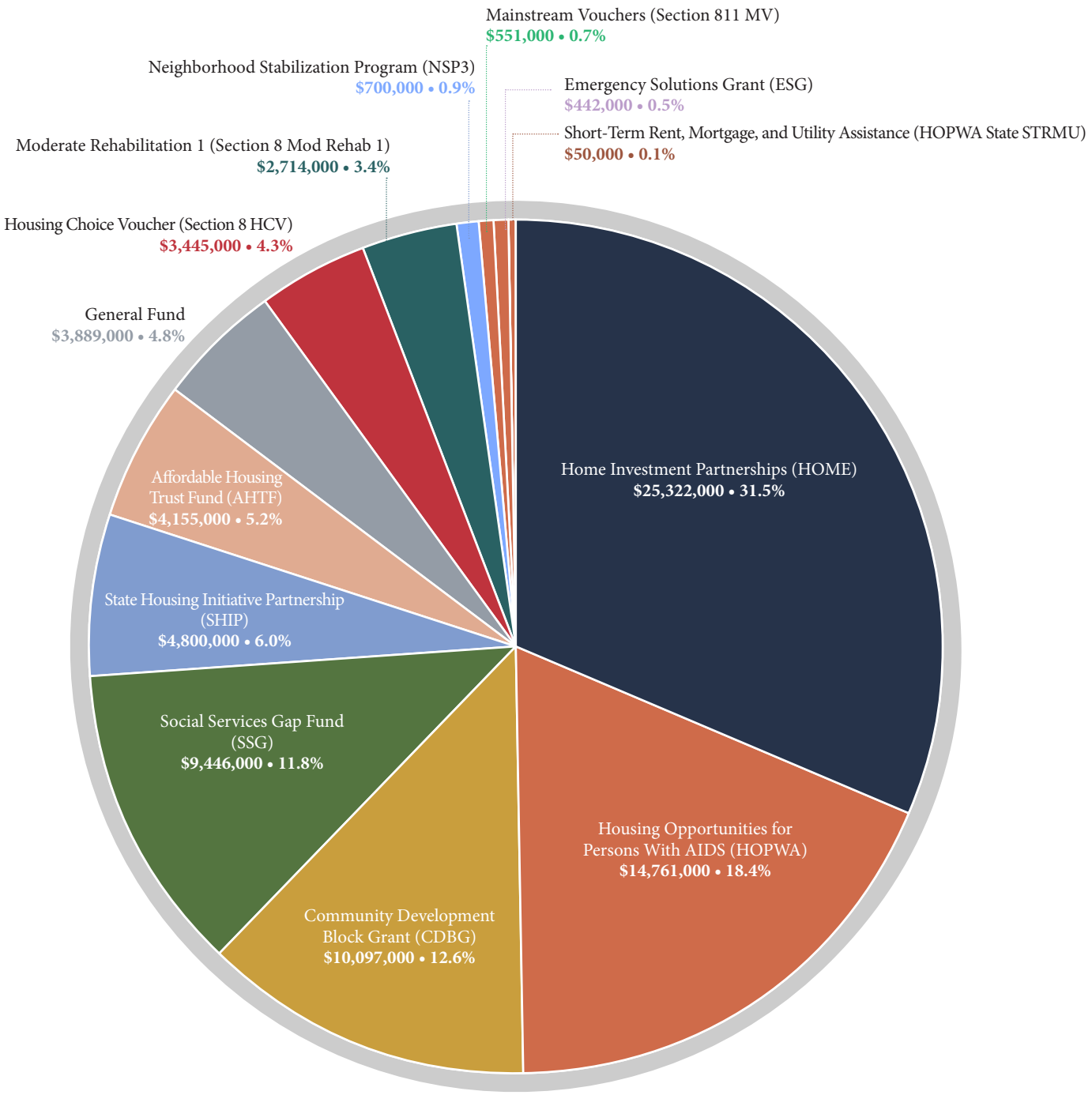
Housing and Community Development

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	733,000	3,618,000	4,351,000	1,606,000	3,086,000	4,692,000
515000 - Special Pay	28,000	0	28,000	31,000	0	31,000
516000 - Fringe Benefits	0	20,000	20,000	6,000	20,000	26,000
516010 - Fringe Benefits - Tuition Reimbursement	0	3,000	3,000	0	3,000	3,000
521000 - Fica Taxes	109,000	227,000	336,000	122,000	233,000	355,000
522000 - Retirement Contributions	1,084,000	0	1,084,000	1,113,000	0	1,113,000
523000 - Life and Health Insurance	786,000	0	786,000	814,000	0	814,000
Personnel	**2,740,000**	**3,868,000**	**6,608,000**	**3,692,000**	**3,342,000**	**7,034,000**
Operating Expense						
524000 - Workers' Compensation	68,000	0	68,000	67,000	0	67,000
531000 - Professional Services	0	100,000	100,000	0	80,000	80,000
534000 - Other Contractual Services	0	377,000	377,000	0	227,000	227,000
540000 - Travel and Per Diem	0	45,000	45,000	0	43,000	43,000
541000 - Communications & Related Services	0	15,000	15,000	0	15,000	15,000
541100 - Postage	0	7,000	7,000	0	7,000	7,000
544000 - Rentals and Leases	0	10,000	10,000	0	10,000	10,000
546001 - IT-Repair and Maintenance Services	130,000	0	130,000	130,000	0	130,000
548100 - Advertising and Related Costs	0	53,000	53,000	0	53,000	53,000
549000 - Other Current Charges and Obligations	0	15,000	15,000	0	15,000	15,000
551000 - Office Supplies	0	15,000	15,000	0	16,000	16,000
552000 - Operating Supplies	0	3,000	3,000	0	3,000	3,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	0	10,000	10,000	0	10,000	10,000
Operating Expense	**198,000**	**650,000**	**848,000**	**197,000**	**479,000**	**676,000**
Non-Operating Expense						
882000 - Aids to Private Organizations	0	66,015,000	66,015,000	0	49,341,000	49,341,000
883000 - Other Grants and Aids	0	21,812,000	21,812,000	0	18,105,000	18,105,000
896000 - Budget Reserve	0	1,593,000	1,593,000	0	5,216,000	5,216,000
Non-Operating Expenses	**0**	**89,420,000**	**89,420,000**	**0**	**72,662,000**	**72,662,000**
Total Expense	**2,938,000**	**93,938,000**	**96,876,000**	**3,889,000**	**76,483,000**	**80,372,000**

HOUSING & COMMUNITY DEVELOPMENT

FUNDING SOURCES FY 2026-27





Parks and Recreation

Department Head: Chuck O. Ellis Phone: (305) 416-1322
Parks and Recreation - Miami

Mission Statement

To enrich and inspire the community by delivering a world-class park system that is safe, accessible, and facilitates a healthy and happy quality of life.

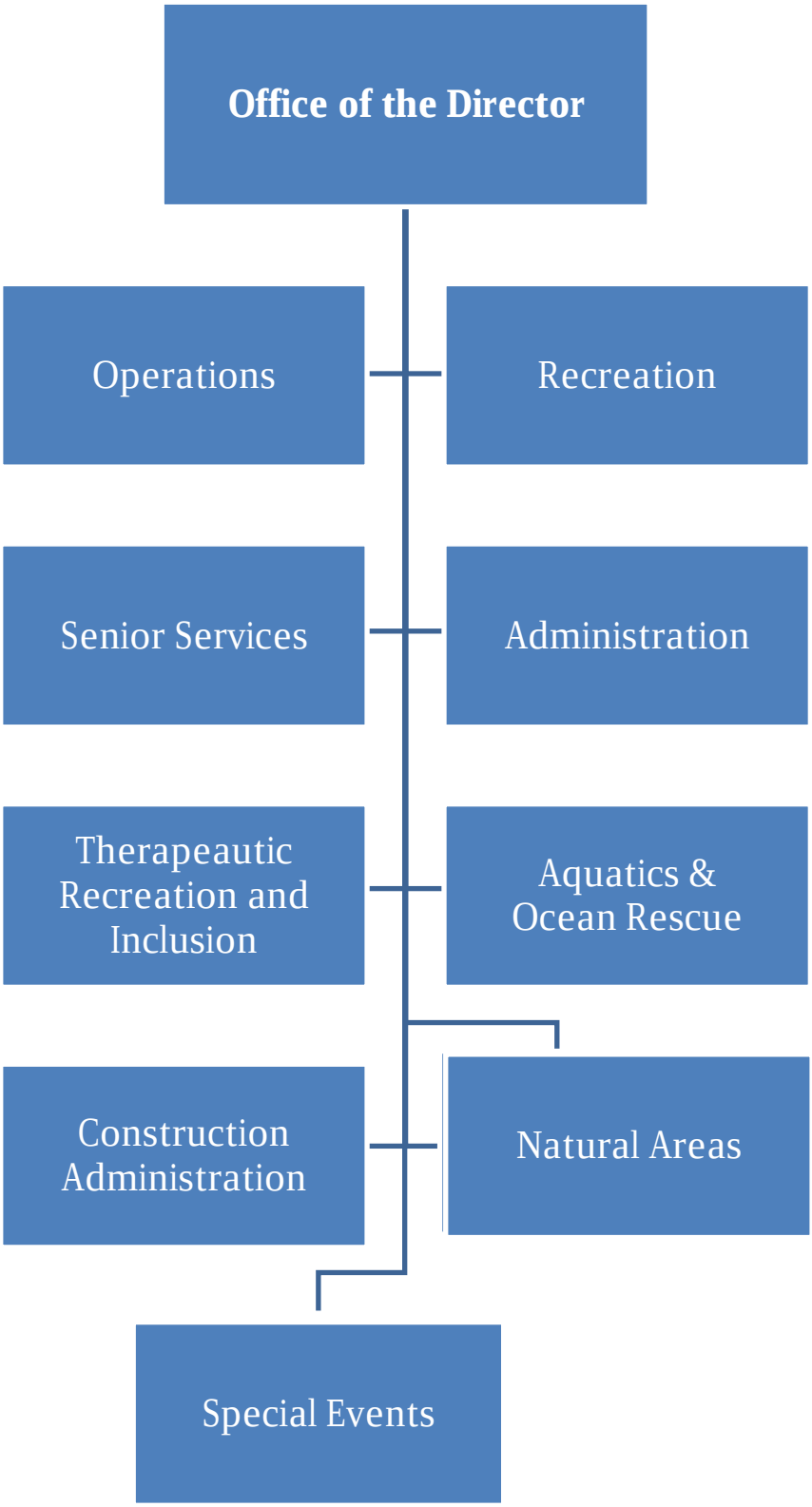
Description

The Parks and Recreation Department is nationally accredited by the Commission for Accreditation of Park and Recreation Agencies (CAPRA). The Department delivers quality of life services to all ages through active senior programs, teen engagement programs, services for people with disabilities, and youth-serving programs through seasonal camps, sports, learn-to-swim, and Science Technology Recreation Engineering Arts and Math (STREAM) programming. The Department continues to initiate health, wellness, and obesity prevention campaigns for City of Miami residents of all ages.

Contributing to the Administration's Priority of *Quality of Life*, the Parks Department provides more than 152 parks totaling more than 1,400 acres, twelve swimming pool facilities, 43 community centers, four gymnasiums, the Sandra DeLucca Developmental Center, the City Cemetery, the Little Haiti Cultural Center and Caribbean Marketplace, the Ichimura Japanese Garden, and the Grapeland Water Park. The Department also offers services at the Virginia Key mountain bike trails, walking trails, and beaches, as well as three natural areas designated as Natural Forest Communities that include a Visitor Center at Simpson Hammock Park, the Virginia Key 32-acre hammock restoration and interpretive trail, and the hammock at Alice Wainwright Park. The Department offers recreation and leisure opportunities that appeal to all interests and abilities and encourage a connection with the outdoors as well as an active and healthy lifestyle.

Stakeholders include City residents and visitors to the City of Miami.

Parks and Recreation



Parks and Recreation

Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Provides leadership, guidance, and vision for the Department; oversees all divisions and their operations; manages the budget, program development, and Capital Improvements and repair and maintenance projects; and coordinates internal and external government communications and community outreach, legislation, code revisions, and contract management.	7	7	7
OPERATIONS Provides ground maintenance, turf management, landscaping, tree trimming, sports field renovations, irrigation services, carpentry, and repair functions through the entire park system.	84	84	85
RECREATION Provides for the development, implementation, and supervision of recreation, cultural, and educational programs; supervision and staffing for 43 park facilities; offers year-round senior, teen engagement programs; after-school, seasonal camp, and recreation programs for youth; and provides enhanced programs through partnerships.	99	95	96
ADMINISTRATION Provides administrative and support services to all divisions and sections; develops, implements, and manages the department's budget; performs payroll, personnel, procurement, and finance functions. Manages internal Parks IT functions and liaison with Risk Management on safety issues in parks. Processes permit applications for park-level and citywide events that utilize parks.	14	11	11
THERAPEAUTIC RECREATION AND INCLUSION Provides individuals with disabilities with inclusive access to community-based educational, recreational, leisure and cultural activities including Special Events that enhance quality of life and inspire confidence. Advocates in local, state, and national forums for the rights of individuals with disabilities.	17	17	17
AQUATICS Operates and programs eleven aquatic facilities, one water park, Miami Marine Stadium Flex Park, Miami Rowing Center, and Basin Trail along with five splash parks and three fountains. Provides emergency services response and safety surveillance along with Learn to Swim, Water Aerobics, and Swim Teams programming. Manages the operation and maintenance activities of all waterfront areas on Virginia Key. Facilitates public access through tree trimming, brush removal, mowing and trash management to the mountain bike trail, Arthur Lamb Road, North Point Beach, and the Miami Rowing Center. Manages toll booths for parking fee collections.	27	22	22

Parks and Recreation

CAPITAL PROGRAMS Manages all aspects of the department's capital program to include budget, prioritization, execution, management, and closeout of all construction projects.	5	5	5
LITTLE HAITI CULTURAL COMPLEX Facilitates programs and extraordinary events that promote, highlight and support Afro-Caribbean culture in South Florida for all ages to participate. This function of the Parks and Recreation department has been transitioned to the oversight of the City Manager's Office.	8	8	0
NATURAL AREAS Provides natural resource management for environmental areas and the National Community Forests, Simpson Hammock Park, Alice Wainwright Park, and Virginia Key Beach North Point Park. Public engagement to promote stewardship and adoption of conservation efforts.	5	5	5
PARK RANGERS Assists with community safety measures as Park Ambassadors. Operates Park Ranger Dispatch call center and serve as active liaisons with other city departments to ensure safety while providing operational accessibility of parks on a continuous basis (including all holidays); conducts security and safety patrols (vehicle and foot), promotes voluntary compliance by educating the public about park regulations to deter undesirable activity; assists with crowd and access control; and coordinates homeless outreach initiatives.	27	27	27
SENIOR SERVICES Provides dedicated programs and services that enhance the quality of life for older adults 55+ by promoting active and healthy lifestyles at three dedicated senior centers. Delivers year-round wellness, fitness, educational, cultural, and leisure activities designed to promote social connection and personal growth in an inclusive environment.	N/A	6	6
SPECIAL EVENTS Provides permits for organized activities, programs, or events in the City of Miami Parks involving more than ten people or for repeating activities if a group wants to guarantee use of space. Examples include use of a sports field, a community center, birthday parties, meetings, team athletic instruction, boot camps, fitness classes, personal training, group camping areas, farmer's markets, or vendor events.	N/A	3	3
TOTAL FULL-TIME POSITIONS	**293**	**290**	**284**

Parks and Recreation

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	40,037,285	43,817,669	46,470,615	46,741,000	48,669,000
Operating Expense	18,554,874	17,603,827	18,609,167	19,622,000	20,946,000
Capital Outlay	264,284	5,224,189	4,083,702	0	86,000
Non-Operating Expenses	259,910	188,389	199,709	11,097,000	18,920,000
Transfers - OUT	9	1,550,000	0	0	1,787,000
	59,116,361	**68,384,073**	**69,363,193**	**77,460,000**	**90,408,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	58,692,178	61,029,061	65,016,304	66,144,000	69,273,000
American Rescue Plan Act SRF	0	5,059,286	3,815,379	0	0
Parks & Recreation Services	258,362	690,256	467,079	1,316,000	2,597,000
Parks and Open Space Trust Fund	0	0	0	0	8,538,000
Parks- Miami Freedom Park	0	0	0	10,000,000	10,000,000
Departmental Improvement Initiative	165,821	1,605,470	64,432	0	0
	59,116,361	**68,384,073**	**69,363,193**	**77,460,000**	**90,408,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Overtime Line item reflects a reduction of $50,000 (GF) to align the budget with the current trend of expenditure.

The Professional Services Line item reflects a reduction of $55,000 (GF) to align the budget with the current trend of expenditure.

The Utilities Electricity Line item reflects a reduction of $72,000 (GF) to align the budget with the current trend of expenditure.

The Advertising and Related Costs Line item reflects a reduction of $10,000 (GF) to align the budget with the current trend of expenditure.

The Budget includes the following additions:

The Special Pay Line item reflects an increase of $27,000 (GF) to align the budget with the current trend of expenditure.

Parks and Recreation

The Other Salaries and Wages Line items reflect a net increase of $630,000 (GF). This change is driven by a decrease in Part-Time Year Round (-$197,000) and an increase in Part Time Seasonal ($827,000) to align the budget with the current trend of expenditure.

Additional funding was added to the Other Contractual Services Line Item to support routine park A/C maintenance, Senior Food Program, and Contractual security price increase (GF $982,000), and to fund Marlins Heart of Our Parks (SR $96,000).

The Rental and Leases Line item reflects an increase of $53,000 (GF) to align the budget with the current trend of expenditure.

Additional funding was added to the Repair and Maintenance Line Item based on historical trends and forecasted increases (GF $316,000).

The Office Supplies Line item reflects an increase of $18,000 (GF) due to an increase in the cost of supplies.

The Operating Supplies Line item reflects an increase of $159,000 (GF) to align the budget with the current trend of expenditure.

The Public Safety Supplies Line item reflects an increase of $15,000 (GF) to align the budget with the current trend of expenditure.

The Clothing/Uniform Supplies Line item reflects an increase of $72,000 (GF) to align the budget with the current trend of expenditure.

The Improvements Other Than Buildings Line item reflects an increase due to funding allocated for Miami Rowing Center (SR $86,000).

The Budget includes the following additional considerations:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $418,000); as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $30,000).

As approved in the FY 2025-26 Mid-Year Amendment, the Budget includes the transfer of the Little Haiti Cultural Center and the Caribbean Market functions, personnel, and associated funding from the Parks and Recreation Department to the City Manager's Office. Personnel and funding are reflected in the Parks and Recreation Department in FY 2025–26 and in the City Manager's Office in FY 2026–27, comprising six positions (GF -$845,000) and operating costs of (GF -$671,000).

A General Fund contribution to Capital in the amount of $1.654 million for Underline Maintenance.

A General Fund contribution to Capital in the amount of $313,000 for Parks and Recreation Heavy Machinery Acquisition.

The re-appropriation of $1.787 million in available balance from prior-year closed awards and an unallocated balance in Special Revenue Fund 11550 – Parks and Recreation Services, as shown in the FY 2025-26 Special Revenue Reconciliation Excel file, and its transfer to Capital Project No. 40-BTBD to fund the Parks and Recreation HVAC Replacement Cycle, managed by GSA.

The budget includes $42.219 million in Park Impact Fee allocations for park enhancements and expansion throughout the City.

Parks and Recreation

Accomplishments FY 2025-26

Conducted onsite inspections to identify aging equipment and structures requiring repairs to ensure a safe environment. Developed new play areas to support emerging recreational trends such as pickleball. Scheduled Triangle Park resurfacing for completion in October 2025. Completed Athalie Range Park and Buena Vista court reconstructions in November 2025. Processed permitting for the playground expansion at Henderson Park and playground replacement at Charlie DeLucca Park, advanced the Regatta Park playground through design, and completed the Elizabeth Virrick basketball court resurfacing in March 2026.

Partnered with the Finance Department and the Department of Innovation and Technology (DoIT) to select a recreation software company. Collaborated with the selected company to develop a platform customized for Park operations, addressing key recreation service needs. Project is currently 73 percent complete.

Collaborated with the Office of Capital Improvements and Commission District offices to advance park development projects managed by the Office of Capital Improvements and the Parks Capital Program Division. Completed Flagami Park (D4) and held a ribbon-cutting ceremony on December 22, 2025, while progressing Woodside Park (D3) Phases I and II toward anticipated completion on October 25, 2025, and initiating Phase II recreation building excavation. Cancelled Project X (D3) and advanced Fishermen's Park (D3) by securing a FIND Grant and identifying District 3 matching funds. Initiated the rezoning process for 50 SW 68 Avenue and placed the project on hold until FY2027. Approved and allocated funding for 235 NW 26 Avenue (Superhero/Sensory Park) in February 2026, while preparing to issue the purchase order and notice to proceed for the design consultant and scheduling a community meeting. Prepared to issue the purchase order and notice to proceed for the design consultant for 2293 SW 17 Terrace (Shenandoah Bark Park) and planned a community meeting. Secured purchase order approval and notice to proceed for Silver Bluff Dog Run Park, with a groundbreaking ceremony to be scheduled and construction anticipated to last approximately five months.

Conducted outreach efforts by Park Rangers and the Police Homeless Empowerment Assistance Team to offer shelter services to homeless individuals, issuing trespassing warnings when assistance was refused. Coordinated joint operations with Miami-Dade Animal Services and Miami Police to educate the public and enforce dog leash laws, issuing citations to noncompliant pet owners in cases involving injuries to park guests. Maintained a visible presence at all recreational events, including Flag Football and Basketball Leagues, to deter misconduct. Hired five new Rangers to enhance park security and visibility, while strategically stationing personnel at Robert King High, Morningside, Juan Pablo Duarte Park, Ruben Dario Park, General Francisco Park, and Charles Hadley Park to address safety concerns. Advanced operational readiness by coordinating with Miami-Dade County to obtain parking citation booklets and staff email access following training completion, and collaborated with Homeless Assistance to secure tablets to streamline homelessness response. Received new ATVs and assigned them to Hadley and Morningside parks, while planning construction of a storage shed. Completed a second training session with the Miami Police Department, ensuring all current Rangers were fully trained, and prepared to enroll new hires in an expanded training academy. Collaborated with police to develop a social media video on e-bike regulations and created signage and educational materials to inform the community about park ordinances.

Parks and Recreation

Accomplishments FY 2025-26

Served approximately 10,462 visitors at Simpson Park trails and facilities by delivering educational and outreach activities. Managed conservation and maintenance of the City of Miami's natural resources, including protecting and preserving imperiled and critically endangered plant species and habitats within City parks. Maintained professional certifications, including International Society of Arboriculture (ISA), Landscape Inspector Association of Florida (LIAF), and Florida Nursery and Landscape Association (FNGLA), while supporting and participating in training opportunities to obtain required Continuing Education Units (CEUs); retained pesticide applicator and CPR certifications for both Park Naturalists and the Park Naturalist Technician. Established partnerships to support education and outreach programs and partnered with volunteer organizations such as Miami Waterkeeper and Hands On Miami to continue dune and coastal strand habitat restoration efforts around *Jacquemontia reclinata*, an endangered species located at Virginia Key. Collaborated with the Institute for Regional Conservation to maintain trails at Simpson Rockland Hammock Preserve and protect endangered plant habitats. Formed additional partnerships with the Frost Museum of Science Conservation and Outreach Team and Dade Heritage Trust to expand programming that brought Miami-Dade County Public School students to tour Virginia Key trails and Simpson Park. Conducted at least 89 community outreach events, including 32 volunteer activities focused on beach cleanups, trail maintenance, and habitat restoration. Successfully hosted the annual Halloween Event at Simpson Park Trail in October, attracting 921 participants, receiving highly positive community feedback, and achieving a 100 percent increase in attendance compared to the previous year, while providing a unique evening experience featuring illuminated and decorated trails.

Issued an average of 180 permits per month and reduced response times by enabling Park Managers to process applications directly at park sites. Delivered programming through the Therapeutic Recreation and Inclusion (TRI) program to individuals with disabilities, providing educational and recreational benefits that supported health, wellness, and independence; collected satisfaction feedback annually from participants, parents/guardians, waiver support coordinators, and staff, resulting in no current progress updates and supporting the recommendation to continue annual reporting based on historical data and management experience. Conducted approximately three Community Lifeguard Training Courses within the Aquatic Division, with 12 to 20 students per course, and provided Learn to Swim classes to approximately 325 paid participants during the second quarter. Completed facility improvements at Shenandoah Park Aquatic Facility, including painting bathrooms and entrance walkways and repairing stucco and exterior surfaces, while refurbishing, painting, and reopening Splash Parks for the 2026 season. Improved Curtis Park Aquatic Facility by repairing stucco, painting the exterior, and repairing the office roof under warranty. Reintroduced Accessible Learn to Swim classes with 24 participants enrolled across multiple aquatic facilities and resumed partnership with Miami-Dade County Public Schools to instruct 73 students. Expanded the VIP STAARS program for active adults by offering both Fitness and Support Groups, delivering fitness sessions at multiple locations, organizing community fitness outings, and celebrating holidays to encourage socialization and communication. Hosted monthly Support Group gatherings that included health and wellness activities, holiday potluck brunches, field trips, and vendor-led sessions to further support participant engagement.

Strategies FY 2026-27

Continue to ensure timely replacement, renovation, and repair of aging playground structures and resurfacing of sports courts by aligning with demand and capacity, developing and executing proactive maintenance plans, and maintaining compliance with safety standards to maximize park amenity uptime.

Continue to integrate a recreation software application for enhanced customer service, seamless registration of programs and park permits. Establish best practices and implement standardized operating procedures to ensure a standard level of service and consistent delivery by all divisions of the department.

Continue to develop newly acquired park properties in collaboration with the Office of Capital Improvements by expanding green space, enhancing mobility access, adhering to design standards outlined in the master plan, ensuring parking aligns with park capacity, and planning projects to meet acreage level of service goals.

Parks and Recreation

Strategies FY 2026-27

Continue to enhance park security to ensure safety and enforcement throughout the park system for all park visitors, staff, and residents.

Continue to preserve and protect the natural ecosystems and biodiversity within the City of Miami by implementing a comprehensive approach that balances conservation, education, and community engagement. The Natural Areas division aims to ensure the long-term sustainability of the natural resources under its stewardship.

Continue to assess satisfaction and participation in leisure and recreational programs, facility utilization, community engagement and events.

Strategic Alignment and Performance Measures

Priority Areas	City Strategic Plan Objectives
1. Quality of Life	**1.2.1 Maintain the look and feel of public spaces to a high standard** City of Miami Strategic Plan
	1.2.2 Enhance greenways and green spaces to promote outdoor activity City of Miami Strategic Plan
	1.2.3 Continue to enhance the quality of parks and open spaces City of Miami Strategic Plan
2. Resilience	**2.3.2 Update and implement waterfront design standards** City of Miami Strategic Plan
3. Pathway to Prosperity	**3.3.2 Invest in youth by providing job opportunities, education, or financial support** City of Miami Strategic Plan
	3.4.3 Enhance public services for low income residents City of Miami Strategic Plan

Parks and Recreation

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Develop and maintain parks sites and facility assets.				
Average Park System Facility Inspection (Score 1 out 5)	3.7	No Data	3	3
Maintenance Requests Completed within 30 days (percent)			90	> 75
Develop Maintenance Management Plan and Standards (number)			7	5
Preventative Maintenance Inspections (Playgrounds) Completed (number)			1,000	1,000
Park & Facility Upgrade Completion Rate (percent)			75	75
Green Space Expansion (Acres Added)			8	8
New and Improved Walkway Paths Rate (percent)			20	20
Park Amenities Operational Uptime (Playgrounds) (percent)			85	75
Projects Completed with Master Plan Design Standards and Guidelines (number)			4	4
GOAL(S) Expand opportunities and increase participation for leisure, recreation, and cultural exchange programming.				
Children enrolled in Summer Camp (number)	2,046	2,361	2,000	2,000
Children taught Learn-to-Swim (number)	4,488	3,158	4,200	4,200
Children enrolled in after school program (number)	1,059	1,561	1,800	2,100
Enrollment in programs for persons with special needs (number)	309	343	200	200
Park User Surveys and Customers Satisfaction Rating with Summer Program (percent)	86	68	85	85
Social Media Post Impressions Average (number)			75,000	360,000
Community Engagement Satisfaction (Survey) (percent)			50	50
Senior Program Enrollment (number)			11,500	11,500
Facility Utilization Rate (percent)			85	85
Multi-Modal Transit Access to Parks (number)			3	3
GOAL(S) Strengthen internal and external relationships to provide safety and security support throughout the park system.				
City of Miami Resident Survey Q2.20: Positive Opinion of Recreation Centers (percent)	No survey was completed.	No survey was completed.	50	50
City of Miami Resident Survey Q2-18: Positive Opinion of City Parks (percent)	No survey was completed.	No survey was completed.	50	50

Parks and Recreation

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
City of Miami Resident Survey Q2-19: Positive opinion of Recreation Programs (percent)	No survey was completed.	No survey was completed.	50	50
Increase Community Awareness Events (number)	838	1,091	800	500
GOAL(S) Increase overall parks and recreation financial performance by maximizing revenue from programs and facility usage, securing targeted grant funding, and meeting or exceeding per capita funding benchmarks annually.				
Project Budget Adherence (percent)			85	85
Grants or Sponsorships Secured (number)			2	2
Funding Allocated to Master Plan Projects (percent)			> 30	> 30
Per Captia Funding Median (5 Year Period) (dollars)			$ 7.10	$ 7.35
Recreational Programs and Facilities Revenue Total (dollars)			$ 1,500,000.00	$ 1,500,000.00

Parks and Recreation Department

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	21,764,000	134,000	21,898,000	22,175,000	159,000	22,334,000
512010 - Attrition Savings - Salaries	(1,372,000)	0	(1,372,000)	(403,000)	0	(403,000)
513000 - Other Salaries and Wages	303,000	0	303,000	303,000	0	303,000
513010 - Other Salaries and Wages -Part Time Year Year Round	4,254,000	0	4,254,000	4,057,000	0	4,057,000
513020 - Other Salaries and Wages - Part Time Seasonal	6,912,000	0	6,912,000	7,739,000	0	7,739,000
514000 - Overtime	1,050,000	7,000	1,057,000	1,000,000	6,000	1,006,000
515000 - Special Pay	265,000	0	265,000	292,000	0	292,000
516000 - Fringe Benefits	47,000	1,000	48,000	44,000	1,000	45,000
521000 - Fica Taxes	1,705,000	10,000	1,715,000	1,715,000	12,000	1,727,000
522000 - Retirement Contributions	6,038,000	45,000	6,083,000	5,976,000	47,000	6,023,000
523000 - Life and Health Insurance	5,553,000	25,000	5,578,000	5,521,000	25,000	5,546,000
Personnel	**46,519,000**	**222,000**	**46,741,000**	**48,419,000**	**250,000**	**48,669,000**
Operating Expense						
524000 - Workers' Compensation	648,000	5,000	653,000	669,000	5,000	674,000
531000 - Professional Services	128,000	7,000	135,000	73,000	10,000	83,000
534000 - Other Contractual Services	3,051,000	91,000	3,142,000	4,033,000	187,000	4,220,000
540000 - Travel and Per Diem	14,000	21,000	35,000	14,000	17,000	31,000
540010 - Training	30,000	6,000	36,000	30,000	6,000	36,000
541000 - Communications & Related Services	129,000	0	129,000	129,000	0	129,000
541100 - Postage	4,000	0	4,000	2,000	0	2,000
543000 - Utility Services	26,000	0	26,000	26,000	0	26,000
543010 - Utilities Water	1,815,000	0	1,815,000	1,815,000	0	1,815,000
543020 - Utilities Electricity	1,793,000	0	1,793,000	1,721,000	0	1,721,000
544000 - Rentals and Leases	174,000	0	174,000	227,000	0	227,000
545011 - Insurance - Vehicle Liability	70,000	0	70,000	76,000	0	76,000
545012 - Insurance - Property & Casualty	5,034,000	0	5,034,000	5,789,000	0	5,789,000
545013 - Insurance - General Liability	1,516,000	0	1,516,000	490,000	0	490,000
546000 - Repair and Maintenance Services	1,570,000	90,000	1,660,000	1,886,000	90,000	1,976,000
546001 - IT-Repair and Maintenance Services	1,219,000	0	1,219,000	1,219,000	0	1,219,000
547000 - Printing and Binding	2,000	0	2,000	0	0	0
548100 - Advertising and Related Costs	10,000	0	10,000	0	0	0
549000 - Other Current Charges and Obligations	75,000	0	75,000	75,000	0	75,000
551000 - Office Supplies	111,000	0	111,000	129,000	0	129,000

Parks and Recreation Department

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
552000 - Operating Supplies	1,316,000	0	1,316,000	1,475,000	0	1,475,000
552100 - Public Safety Supplies	59,000	0	59,000	74,000	0	74,000
552200 - Clothing/Uniform Supplies	293,000	0	293,000	365,000	0	365,000
552300 - Landscaping Related Supplies	277,000	0	277,000	277,000	0	277,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	38,000	0	38,000	37,000	0	37,000
Operating Expense	**19,402,000**	**220,000**	**19,622,000**	**20,631,000**	**315,000**	**20,946,000**
Capital Outlay						
663000 - Improvements Other Than Buildings	0	0	0	0	86,000	86,000
Capital Outlay	**0**	**0**	**0**	**0**	**86,000**	**86,000**
Non-Operating Expense						
882000 - Aids to Private Organizations	223,000	0	223,000	223,000	0	223,000
896000 - Budget Reserve	0	10,874,000	10,874,000	0	18,697,000	18,697,000
Non-Operating Expenses	**223,000**	**10,874,000**	**11,097,000**	**223,000**	**18,697,000**	**18,920,000**
Transfers-OUT						
891000 - Interfund Transfers	0	0	0	0	1,787,000	1,787,000
Transfers - OUT	**0**	**0**	**0**	**0**	**1,787,000**	**1,787,000**
Total Expense	**66,144,000**	**11,316,000**	**77,460,000**	**69,273,000**	**21,135,000**	**90,408,000**

Real Estate and Asset Management

Department Head: Alejandro D. Martinez-Esteve, Director Phone: (305) 416-1458
Real Estate & Asset Management (DREAM) - Miami

Mission Statement:

The Department of Real Estate and Asset Management (DREAM) maximizes the value, performance, and public benefit of the City of Miami's real estate portfolio through strategic acquisition, disposition, leasing, licensing, development, revenue generation, asset management, and stewardship of City-owned property and property rights.

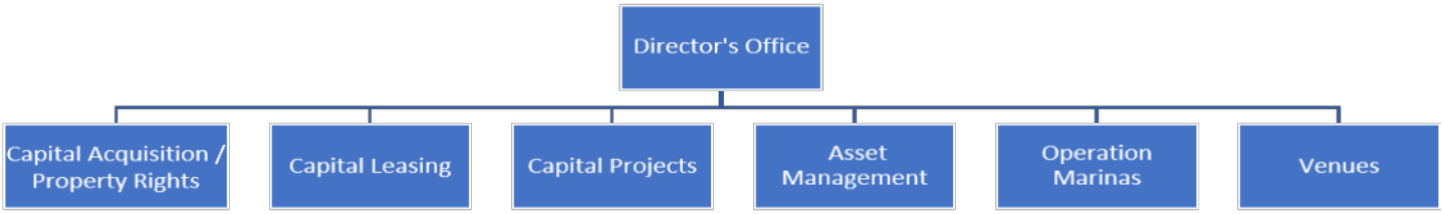
Description

Contributing to the Administration's Priority of *Quality of Life*, the Department serves as the City's centralized real estate and asset management department. DREAM manages and supports the City's acquisition, disposition, leasing, licensing, property rights, public-private partnership, real estate development, venue, and asset management functions. The Department is responsible for advancing strategic use of City-owned property, protecting and enhancing revenue generated by City assets, supporting redevelopment and capital project initiatives, and ensuring that City-owned real estate is managed in a manner that advances fiscal stewardship, operational needs, community benefit, and quality of life.

Following the transfer of Marina operations and associated staffing to the Department of General Services Administration during FY 2025-26, DREAM's FY 2026-27 budget reflects a revised departmental structure focused on real estate transactions, asset management, venue management, capital project coordination, and portfolio revenue oversight.

Stakeholders include City residents, tourists, businesses, and employees.

Real Estate and Asset Management



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
DIRECTOR'S OFFICE Directs all functions of the Department; reports to City Manager and Assistant City Manager, provides information and technical support to elected officials through the Administration; coordinates with other City departments; and oversees strategic planning, budgeting, personnel, policies, legislative coordination, executive reporting, and department -wide administration.	5	5	5
CAPITAL ACQUISITION / PROPERTY RIGHTS Manages acquisition, disposition, and transfer of City property and property rights, including easements, covenants, unity of title documents, interlocal agreements, land exchanges, land use permits, temporary access agreements, and other recorded instruments. The section supports the Administration, elected officials, and City departments with property searches, technical review, appraisal review, due diligence, negotiations, closings, and management of City-owned properties not under active lease.	2	2	2
CAPITAL LEASING Manages new revenue-generating real estate activities, including the marketing, negotiation, legislative processing, and closing of leases, licenses, public-private partnership agreements, management agreements, extensions, renewals, amendments, assumptions, settlements, terminations, and other real estate revenue agreements. The section coordinates with the City Attorney's Office, Procurement, user departments, and other stakeholders to ensure agreements comply with City policies, procurement requirements, Charter requirements, and long-term revenue objectives.	1	1	1
CAPITAL PROJECTS Coordinates and manages department-led real estate development and capital projects from planning through design, procurement, construction, implementation, and closeout. Responsibilities include project budgeting and scheduling, consultant coordination, stakeholder engagement, procurement tracking, grant and funding coordination, capital budget support, fiscal monitoring, legislative and administrative documentation, and coordination with other departments, agencies, contractors, and project partners.	1	2	2

Real Estate and Asset Management

ASSET MANAGEMENT Manages the financial performance, compliance, and operational oversight of non-venue City properties and revenue agreements. Responsibilities include rent invoicing and collections, percentage rent monitoring, tenant reporting, lease compliance, insurance compliance, public benefits monitoring, property tax tracking, maintenance obligations, vendor agreements, financial statement review, audits, accounts receivable coordination, litigation and claims support, operating permits, and recommendations to increase revenue, reduce expenses, and preserve asset value.	4	3	3
OPERATION MARINAS Marina operations, including associated operating budgets and 32 positions, were transferred to the Department of General Services Administration through the FY 2025-26 Mid-Year Budget Amendment. Beginning in FY 2026-27, Marina operations are no longer reflected as an active DREAM operating division, although DREAM may continue to coordinate on real estate, property-rights, lease, or asset-owner issues as needed.	32	32	0
VENUES Manages department venues and related spaces, including the Manuel Artime Theater, Marine Stadium-related facilities, and City venue liaison responsibilities, including the James L. Knight Center. Responsibilities include venue operations, inspections, maintenance coordination, event support, promoter rentals, technical services, marketing, revenue generation and collection, vendor agreements, billing, budgeting, safety and regulatory compliance, operating permits, and identification of capital needs and revenue opportunities.	11	11	11
TOTAL FULL-TIME POSITIONS	**53**	**56**	**24**

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	5,182,852	5,685,870	6,636,433	7,186,000	4,296,000
Operating Expense	15,701,447	16,407,565	16,590,444	20,866,000	18,462,000
Capital Outlay	561,665	522,089	1,867,740	50,000	0
Non-Operating Expenses	0	0	0	15,573,000	16,361,000
Transfers - OUT	2,000,000	661,351	13,689,023	644,000	119,000
	23,445,964	**23,276,875**	**38,783,641**	**44,319,000**	**39,238,000**

Real Estate and Asset Management

Department Fund / Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	18,236,636	18,757,160	21,025,619	23,102,000	17,758,000
Public Benefits Fund	0	0	10,000,000	0	0
American Rescue Plan Act SRF	157,474	522,089	2,021,096	0	0
Department of Real Estate and Asset Management Services	315,739	79,586	0	0	0
Sports Facilities and Activities	0	17,222	0	0	0
Bayfront/Riverfront Land Acquisition Rouse Trust	0	0	0	2,367,000	2,384,000
Miami Ballpark Parking Facilities	4,331,925	3,900,819	5,736,926	18,850,000	19,096,000
Emergency Funds	404,191	0	0	0	0
	23,445,964	**23,276,875**	**38,783,641**	**44,319,000**	**39,238,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Interfund Transfers Line item reflects a decrease of -$525,000 (SR) due to a reduction in debt service payments for the Miami Ballpark Parking Facilities at Marlins Park.

The Budget includes the following additions:

The Professional Services Line item reflects an increase of $7,000 (GF) to provide monthly recertification inspections at the Barnyard Community Center.

The Other Contractual Services Line item reflects a net increase of $211,000 (GF) due to increased costs for the new custodial contract at the Manuel Artime Community Center $48,000 (GF), increased cost for operations at the James L. Knight Center $223,000 (GF), offset by reductions to the Black Police Precinct Courthouse Museum -$10,000 (GF), and Director's Office -$50,000 (GF) budgets to align both with the historical expenditure trend.

The Communication and Related Service Line item reflects an increase of $1,000 (GF) to the Manuel Artime Community Center to align the budget with the historical expenditure trend.

The Utility Water Line item reflects an increase of $1,000 (GF) to fund water services for two newly acquired City properties added to the Department's portfolio.

The Utilities Electricity Line item reflects an increase of $2,000 (GF) to fund electrical services for two newly acquired City properties added to the Department's portfolio.

The Advertising and Related Costs Line item reflects an increase of $10,000 (GF) to fund advertising costs for the Manuel Artime Community Center.

The Other Current Charges and Obligations Line item reflects an increase of $70,000 (GF) due to the addition of $70,000 of property tax costs for a new property added to the Department's portfolio.

The Office Supplies Line item reflects an increase of $2,000 (GF) to the Manuel Artime Theater budget to align the budget with the historical expenditure trend.

The Budget Reserve Line item reflects an increase of $788,000 (SR) to recognize a higher fund balance in the Marlins Ballpark Parking Facilities Fund.

The Budget includes the following additional considerations:

The Regular Salaries and Wages Line item includes normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $31,000), as well as an average five percent normal step increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $40,000).

As approved in the FY 2025-26 Mid-Year Amendment, the Budget includes the transfer of the Marina function, personnel, and associated funding from the Department of Real Estate and Asset Management to the General Services Administration Department. Personnel and funding are reflected in the originating department in FY 2025–26 and in the receiving department in FY 2026–27, totaling 32 positions, $3.214 million, and operating expenses of $2.455 million.

The operating budget for the Olympia Theater and Tower has been removed from the Department as operations have been transferred to Sports and Leadership and Management, Incorporated per R-25-0300 (GF $77,000).

The operating budget for the Tower Theater has been removed from the Department per R-26-0021 that authorized the transfer of the theater to Miami-Dade College (GF $369,000).

The Miami Ballpark Parking Facilities Fund's - Interfund Transfer Line item reflects a contribution from Marlins Garages parking revenues to Debt Service Fund for partial funding of the Marlins Garage 2019 (Refunding 2010A) Bond $119,000.

Real Estate and Asset Management

Accomplishments FY 2025-26

Conducted multiple meetings with the City Attorney's Office to update agreement templates in alignment with all applicable government procedures, policies, and guidelines. Finalized negotiations and executed the Purchase and Sale Agreement on January 2, 2026, with IG Luxury LLC for the conveyance of a 3.2-acre property located at 888 MacArthur Causeway for $29.000 million. Completed the acquisition of real property at 3501 and 3503 Plaza Street to support the development of a public park within District 2. Successfully finalized the acquisition of properties located at 2375 NW 32 Avenue, 2850 NW 4 Street, 150 NW 63 Court, and 3577 and 3579 SW 17 Street to support the development of public parks and enhance the quality of life for residents in the surrounding District 4 communities. Renewed the lease agreement with Goodwill Industries to support the Police Traffic Unit. Renewed the lease agreement with Miami Dade College for the Police Department substation at 1351 NW 12 Street. Initiated the second amendment to the Construction Administration Agreement for Miami Freedom Park.

Conducted multiple meetings with consultants to incorporate requirements for Leadership in Energy and Environmental Design (LEED) Gold certification into the contract agreement for the 1251 SW 7th Avenue affordable housing project. Maintained existing buildings under the Department of Real Estate and Asset Management in compliance with LEED Silver certification standards. Estimated the cost of the City of Miami Administration Building at $350.000 million to support planning and budgeting efforts.

Secured $5.900 million in capital funding for Fiscal Year 2025–2026 from the Department's $11.700 million funding request. Coordinated permitting efforts and contract execution to advance design development for major capital initiatives, including the new City Administration Building, the Rev. Edward T. Graham Heritage Trail (Underdeck), and the redevelopment of 1251 NW 7th Street. Collaborated with Florida Department of Transportation (FDOT), consultants, and internal stakeholders to achieve key design milestones and address project scope, schedule, and funding challenges for the Rev. Graham Heritage Trail. Oversaw the integration of Art in Public Places components for the City Administration Building, aligning project scope and a $4.400 million budget with permitting requirements and development timelines. Established a contract with Gordian to support facility assessments and launched Year one of the City's comprehensive five-year Facility Condition Assessment Program, providing a foundation for long-term capital planning and asset management.

Maintained ongoing monitoring of contract compliance with Adler Construction for the new City Administration Building. Assisted with Owner Direct Purchase implementation for City Administration Building.

Finalized negotiations and executed the Purchase and Sale Agreement with IG Luxury LLC for the conveyance of 3.2 acres at 888 MacArthur Causeway for $29.000 million. Finalized negotiations and executed a separate Purchase and Sale Agreement with Sports Leadership and Management (SLAM) for the conveyance of the City-owned Olympia Theater property at 174 E Flagler Street. Completed the disposition of City-owned property at 1785 NW 35 Street to Dulce Vida Apartments, LLC to support redevelopment into workforce and affordable housing. Acquired properties at 1340 SW 8 Street and 825 SW 13 Court to advance an affordable housing project within District 3. Acquired and assumed leases for properties at 235 NW 26 Avenue and 227 NW 26 Avenue to support park development within District 4. Finalized the Sixth Amendment to the Bayside Retail Lease Agreement. Recognized Miamarina at Bayside for receiving the Miami-Dade Favorite Water Tour Award. Launched and managed Year one of the five-year Facility Condition Assessment program. Updated required tenant insurance documents, bringing 98 percent of tenant insurance coverages into compliance and up to date. Completed Water and Sewer Department (WASD) Unity of Title 1, WASD Unity of Title 2, the WASD Addendum and Assumption, the Miami Freedom Park Ingress/ Egress Easement Amendment, and granted Florida Power and Light (FPL) a non-exclusive power distribution easement to expedite the Miami Freedom Park development project. Secured the selection of the James L. Knight Center by NBC Telemundo to host the Latin Billboard Awards for the second consecutive year. Transferred responsibility for City marina operations and staffing to the General Services Administration effective April 5, 2026, including the reallocation of 32 staff positions and $1.871 million in remaining budget from the Department of Real Estate and Asset Management.

Continued integration of Asana to track capital project workflows and monitor deadlines. Conducted a meeting with the Visual Lease Integrations Team in March 2026 to discuss integration between Oracle and Visual Lease systems.

Real Estate and Asset Management

Strategies FY 2026-27

Continue to modernize and streamline department processes by updating buy, sell, and revenue agreement templates.

Continue to promote sustainability in department deals and projects by requiring new buildings to be LEED Gold.

Continue to maintain department assets to a high standard by securing funding for all priority capital improvements identified through annual inspections, while ensuring capital expenditures are planned and executed efficiently for maximum long-term value.

Continue to bolster small businesses by requiring new projects to include women and minority entrepreneurs and local businesses.

Continue to identify and implement strategies to grow gross and net income at rates exceeding inflation while controlling expenses below inflation, with the goal of enhancing return on assets (ROA).

Continue to improve internal capacity and communication by implementing project management software.

Strategic Alignment and Performance Measures

Priority Areas	Citywide Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.2 Strengthen trust through excellent customer service City of Miami Strategic Plan
	1.2.1 Maintain the look and feel of public spaces to a high standard City of Miami Strategic Plan
	1.4.1 Minimize the need to visit a City building to conduct business City of Miami Strategic Plan
	1.4.3 Reduce the amount of time customers wait City of Miami Strategic Plan
	1.5.2 Continue to strengthen community partnerships City of Miami Strategic Plan
2. Resilience	2.1.1 Enhancing understanding of the City's vulnerability to environmental, social and economic risks with data City of Miami Strategic Plan
	2.1.3 Equip City departments and residents by identifying critical metrics and improving access to critical data City of Miami Strategic Plan
	2.2.3 Improve internal capacity, coordination and communications City of Miami Strategic Plan
	2.3.2 Update and implement waterfront design standards City of Miami Strategic Plan
	2.4.2 Prioritize projects that protect the most critical and vulnerable areas City of Miami Strategic Plan
	2.5.1 Develop policy and regulations to reduce impact of environmental risks and promote sustainability City of Miami Strategic Plan
3. Pathway to Prosperity	3.2.2 Bolster small businesses through supportive programs and incentives City of Miami Strategic Plan
	3.2.3 Support local scale-ups City of Miami Strategic Plan

Real Estate and Asset Management

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Modernize and streamline department processes				
Update buy and sell templates (Yes-1/ No-2)	2	1	1	1
Update revenue templates (Yes-1/No-2)	2	1	1	1
GOAL(S) Maintain department assets to high standard				
Obtain annual inspection reports (Yes-1/ No-2)	2	2	1	1
Update plan for capital improvements (Yes-1/No-2)	1	1	1	1
Fund priority capital improvements (Yes-1/No-2)	1	1	1	1
Budget Variance for Capital Projects (percent)			-60	< 0
Asset Condition Index (Score)			N/A	< 15
Facility Maintenance Cost Per SQFT for Venues (dollar)			4.85	< 3
Facility Maintenance Cost Per SQFT for Marinas (dollar)			1.06	< 3
GOAL(S) Enhance department revenue to fund public services				
Gross Revenue Growth for Department (percent)	9.1	7.5	-4	> 0
Gross Revenue Growth for Marinas (percent)	28	18	3	> 0
Gross Revenue Growth for Venues (percent)	28	128	-35	> 0
Gross Revenue for Department (dollar)	$ 46,128,399.76	$ 46,764,560.81	$ 44,920,000.00	$29,000,000.00
Gross Revenue for Marinas (dollar)	$ 12,709,601.81	$ 15,061,685.58	$ 15,486,000.00	$ 15,061,000.00
Gross Revenue for Venues (dollar)	$ 4,480,679.42	$ 3,872,337.08	$ 2,535,000.000	$ 3,555,000.00
Net Operating Income Growth for Department (percent)	14	3	13	> 0
Net Operating Income Growth for Marinas (percent)	-3	29	14	> 0
Net Operating Income Growth for Venues (percent)	-135	-259	-62,704	> 0
Net Operating Income for Department (dollar)	$ 27,230,850.27	$ 26,323,648.55	$ 29,932,000.00	$ 15,000,000.00
Net Operating Income for Marinas (dollar)	$ 11,003,172.03	$ 10,204,685.47	$ 11,627.000.00	$ 10,204,000.00

Real Estate and Asset Management

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
Net Operating Income for Venues (dollar)	$ 1,695,468.05	$ -2,382,187.24	$ -1,840,000.00	$ -1,278,000.00
Return on Assets (ROA) for Venues (percent)			-3.51	> 5
Return on Assets (ROA) for Marinas (percent)			6.75	> 5
GOAL(S) Bolster small businesses, especially WBE, MBE, and local				
Hiring opportunities created for women and minority entrepreneurs, and local businesses (median percent)	0	0	0	> 0
Public Benefits Compliance Rate (percent)			50	> 70
GOAL(S) Promote sustainability in department deals and projects				
Value to Construct LEED Buildings (dollar)	$ 329,000,000.00	$ 400,000,000.00	$ 0	> $0
GOAL(S) Proactively manage and renew leases to minimize vacancy rates, retain high-quality tenants, and optimize rental income through timely negotiations and market-aligned adjustments.				
Portfolio Occupancy Rate (percent)			59	> 90
Lease Renewal Rate (percent)			100	> 75

Real Estate and Asset Management

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	4,554,000	0	4,554,000	2,805,000	0	2,805,000
512010 - Attrition Savings - Salaries	(239,000)	0	(239,000)	(20,000)	0	(20,000)
513000 - Other Salaries and Wages	74,000	0	74,000	0	0	0
514000 - Overtime	92,000	0	92,000	25,000	0	25,000
516000 - Fringe Benefits	21,000	0	21,000	16,000	0	16,000
521000 - Fica Taxes	353,000	0	353,000	209,000	0	209,000
522000 - Retirement Contributions	1,215,000	0	1,215,000	701,000	0	701,000
523000 - Life and Health Insurance	1,116,000	0	1,116,000	560,000	0	560,000
Personnel	**7,186,000**	**0**	**7,186,000**	**4,296,000**	**0**	**4,296,000**
Operating Expense						
524000 - Workers' Compensation	117,000	0	117,000	93,000	0	93,000
531000 - Professional Services	810,000	0	810,000	754,000	0	754,000
533000 - Court Services	2,000	0	2,000	2,000	0	2,000
534000 - Other Contractual Services	6,456,000	5,000,000	11,456,000	5,723,000	5,000,000	10,723,000
540000 - Travel and Per Diem	20,000	0	20,000	20,000	0	20,000
540010 - Training	15,000	0	15,000	15,000	0	15,000
541000 - Communications & Related Services	12,000	0	12,000	4,000	0	4,000
541100 - Postage	5,000	0	5,000	1,000	0	1,000
543010 - Utilities Water	196,000	0	196,000	15,000	0	15,000
543020 - Utilities Electricity	873,000	0	873,000	295,000	0	295,000
544000 - Rentals and Leases	918,000	0	918,000	374,000	0	374,000
545012 - Insurance - Property & Casualty	4,570,000	0	4,570,000	5,255,000	0	5,255,000
545013 - Insurance - General Liability	215,000	0	215,000	70,000	0	70,000
546000 - Repair and Maintenance Services	706,000	0	706,000	144,000	0	144,000
546001 - IT-Repair and Maintenance Services	194,000	0	194,000	194,000	0	194,000
547000 - Printing and Binding	3,000	0	3,000	0	0	0
548100 - Advertising and Related Costs	17,000	0	17,000	17,000	0	17,000
549000 - Other Current Charges and Obligations	344,000	0	344,000	384,000	0	384,000
551000 - Office Supplies	11,000	0	11,000	8,000	0	8,000
552000 - Operating Supplies	220,000	0	220,000	49,000	0	49,000
552011 - Saleable Fuel	60,000	0	60,000	0	0	0
552200 - Clothing/Uniform Supplies	22,000	0	22,000	5,000	0	5,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	80,000	0	80,000	40,000	0	40,000
Operating Expense	**15,866,000**	**5,000,000**	**20,866,000**	**13,462,000**	**5,000,000**	**18,462,000**

Real Estate and Asset Management

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
Capital Outlay						
664000 - Machinery and Equipment	50,000	0	50,000	0	0	0
Capital Outlay	**50,000**	**0**	**50,000**	**0**	**0**	**0**
Non-Operating Expense						
896000 - Budget Reserve	0	15,573,000	15,573,000	0	16,361,000	16,361,000
Non-Operating Expenses	**0**	**15,573,000**	**15,573,000**	**0**	**16,361,000**	**16,361,000**
Transfers-OUT						
891000 - Interfund Transfers	0	644,000	644,000	0	119,000	119,000
Transfers - OUT	**0**	**644,000**	**644,000**	**0**	**119,000**	**119,000**
Total Expense	**23,102,000**	**21,217,000**	**44,319,000**	**17,758,000**	**21,480,000**	**39,238,000**

Risk Management

Interim Director: David Ruiz, JD, CPCU
Phone: (305) 416-1738
Risk Management - Miami

Mission Statement

To effectively manage the City's exposure to losses by applying efficient loss control strategies and well-being initiatives with integrity, accountability, commitment, and teamwork.

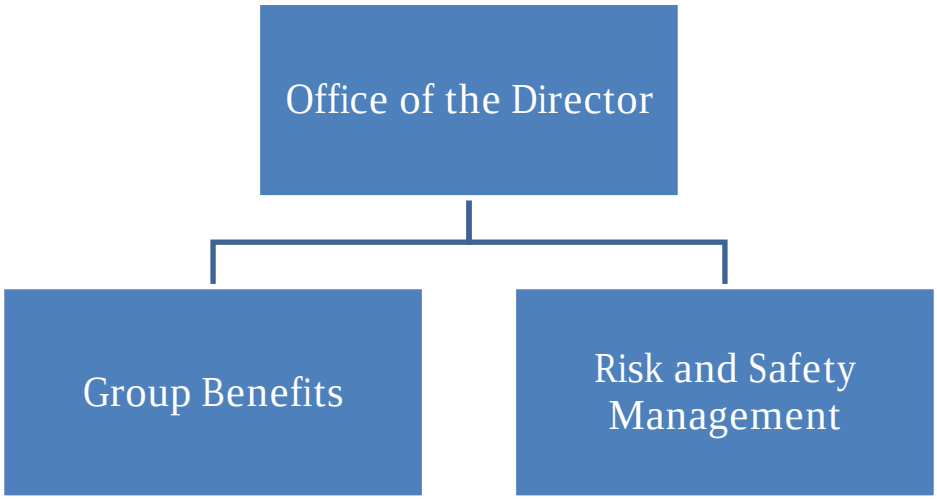
Description

The Department of Risk Management is an internal service provider that works closely with all departments within the City to protect the City's human, financial, and physical assets.

Contributing to the Administration's Priority of *Quality of Life*, the Risk Management Department is primarily responsible for ensuring all City assets are adequately insured, overseeing first- and third-party claims management, implementing comprehensive programs targeted at reducing accidents, and complying with State and Federal occupational health and safety laws. The Department is also responsible for managing voluntary and involuntary group benefits products with an overall focus on the well-being of employees and their families.

Stakeholders include operating departments, employees, third-party administrators, and the public.

Risk Management



Departmental Function/Unit	FY 2024-25	FY 2025-26	FY 2026-27
OFFICE OF THE DIRECTOR Recommends and implements effective risk management practices; implements a systematic process for continuously identifying, analyzing, and managing actual and potential losses; collaborates with all City departments to minimize adverse financial losses and promote a safe environment.	3	3	3
GROUP BENEFITS Manages and coordinates all functions related to the provision and administration of the City's self-insured and fully insured group benefits programs; provides technical support; orients, educates, and assists employees with enrollment in benefits; processes claims; notifies and assists former employees regarding their qualification for continued benefits under the Consolidated Omnibus Budget Reconciliation Act (COBRA).	4	4	4
RISK AND SAFETY MANAGEMENT Manages and coordinates all functions related to risk, claims, and safety management; ensures the effective identification, analysis, control, and financing of all major risks; structures and procures risk financing and risk transfer mechanisms through self-insured, commercially-insured programs, and contractual risk transfers; processes required regulatory filings for establishing and maintaining self-insured programs; manages the claims adjudication process; implements safety management; assists with ensuring the City is compliant and responsive to federal requirements involving the Americans with Disabilities Act (ADA), the Health Insurance Portability and Accountability Act (HIPAA), and the Affordable Care Act (ACA).	18	18	18
TOTAL FULL-TIME POSITIONS	**25**	**25**	**25**

Risk Management

Department Expenditure Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	2,896,945	3,317,043	3,775,749	4,206,000	4,062,000
Operating Expense	513,731	1,616,996	991,789	1,733,000	1,723,000
	3,410,676	**4,934,039**	**4,767,538**	**5,939,000**	**5,785,000**

Department / Fund Relationship

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Fund	3,327,092	4,663,206	4,621,956	5,939,000	5,785,000
General Special Revenue	83,584	270,833	145,582	0	0
	3,410,676	**4,934,039**	**4,767,538**	**5,939,000**	**5,785,000**

Budget Highlights for FY 2026-27

The Budget includes the following reductions:

The Attrition Savings – Salaries Line item reflects savings attributable to five vacant positions budgeted for three months to account for anticipated hiring timelines (GF $115,000).

The Training Line item reflects a decrease to align the budget with current spending trends (GF $9,000).

The Advertising and Related Costs Line item reflects a decrease to align the budget with current spending trends (GF $2,000).

The Budget includes the following additional consideration:

The Regular Salaries and Wages includes normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $31,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $28,000).

Risk Management

Accomplishments FY 2025-26

Maintained efforts to reduce lost work-days through active claim management and return-to-work coordination.

Continued safety and loss prevention efforts to help keep the motor vehicle incident rate at or below the target.

Maintained a claims closure rate higher than new claim filings, helping reduce the number of open claims.

Continued to support employee wellness through health, benefits, and work-life balance initiatives.

Strategies FY 2026-27

Continue to obtain an average of 14 days for average loss work-days on workers' compensation claims.

Continue to obtain motor vehicle incident rate at or less than one.

Continue to maintain liability claims closure rate above one.

Continue to provide opportunities for improving employee wellness and work-life quality.

Strategic Alignment and Performance Measures

Priority Areas	City Strategic Plan Objectives
1. Quality of Life	1.1.1 Modernize and streamline City processes City of Miami Strategic Plan
	1.1.3 Engage all Stakeholders with timely and clear communication City of Miami Strategic Plan

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Improve employee wellness and work-life quality.				
Employees participating in well-being program (percent)	59	69	70	50
GOAL(S) Reduce indemnity claims spend.				
Average lost work days for new workers compensation claims (days)	9	7	7	< 12
GOAL(S) Realign safety program.				
Motor Vehicle Incident Rate (number)	1	1	1	< 2
High priority corrective action taken within 60 days (percent)	75	39	98	65

Risk Management

Strategic Alignment and Performance Measures

Continued

Measures	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projection	FY 2026-27 Target
GOAL(S) Realign safety program.				
Training attendance (percent)		84	91	80
GOAL(S) Reduce number of open claims.				
Liability claims closure rate (number)	1	1	1	≥ 1

Risk Management

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
512000 - Regular Salaries and Wages	2,847,000	0	2,847,000	2,813,000	0	2,813,000
512010 - Attrition Savings - Salaries	(180,000)	0	(180,000)	(115,000)	0	(115,000)
516000 - Fringe Benefits	17,000	0	17,000	9,000	0	9,000
521000 - Fica Taxes	216,000	0	216,000	227,000	0	227,000
522000 - Retirement Contributions	799,000	0	799,000	670,000	0	670,000
523000 - Life and Health Insurance	507,000	0	507,000	458,000	0	458,000
Personnel	**4,206,000**	**0**	**4,206,000**	**4,062,000**	**0**	**4,062,000**
Operating Expense						
524000 - Workers' Compensation	42,000	0	42,000	42,000	0	42,000
525000 - Unemployment Compensation	70,000	0	70,000	70,000	0	70,000
531000 - Professional Services	1,454,000	0	1,454,000	1,454,000	0	1,454,000
540010 - Training	19,000	0	19,000	10,000	0	10,000
541100 - Postage	8,000	0	8,000	8,000	0	8,000
544000 - Rentals and Leases	2,000	0	2,000	2,000	0	2,000
545011 - Insurance - Vehicle Liability	13,000	0	13,000	14,000	0	14,000
546001 - IT-Repair and Maintenance Services	90,000	0	90,000	90,000	0	90,000
548100 - Advertising and Related Costs	2,000	0	2,000	0	0	0
551000 - Office Supplies	20,000	0	20,000	20,000	0	20,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	13,000	0	13,000	13,000	0	13,000
Operating Expense	**1,733,000**	**0**	**1,733,000**	**1,723,000**	**0**	**1,723,000**
Total Expense	**5,939,000**	**0**	**5,939,000**	**5,785,000**	**0**	**5,785,000**

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OTHER GENERAL FUND BUDGETS

- Non-Departmental Accounts (NDA)
- NDA Schedule
- Pension and Retirement Plan Overview
- Pension Summary

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Non-Departmental Accounts

Description

Non-Departmental Accounts (NDAs) provide the fiscal resources necessary for governmental operations that are multi-departmental or do not fall under a specific department. Expenditures in this account include items such as contingency reserves, outside legal services, lobbying services, and aids to private and governmental agencies.

Budget Highlights for FY 2026-27

The Budget includes the following additional considerations:

The increase in Regular Salaries and Wages is due, in part, to normal step increases (generally five percent) under the collective bargaining agreement between the City of Miami and the American Federation of State, County, and Municipal Employees (AFSCME Local 1907) (GF $5,000), as well as an average five percent salary increase for all non-bargaining employees consistent with the wages and benefits provided under the current agreement, which expires September 30, 2026 (GF $6,000).

The budget for the Parking Surcharges $830,000 (GF) and the City's 20 percent contribution to the Coconut Grove Business Improvement District $420,000 (GF), were transferred to the Finance Department, aligning the budget with the department responsible for managing payments for these services.

The budget for Citywide legal services $2.200 million (GF), was transferred to the Office of the City Attorney, aligning the budget with the department responsible for managing payments for these services.

Department Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel	17,496,584	16,410,478	20,821,311	22,957,000	12,838,000
Operating Expense	25,433,718	18,888,058	38,331,360	14,322,000	12,328,000
Capital Outlay	164	53,320	2,625	0	0
Non-Operating Expenses	4,164,050	3,951,172	2,361,483	70,507,000	45,253,000
Transfers - OUT	164,663,433	147,651,176	114,576,377	55,479,000	70,844,000
	211,757,949	**186,954,203**	**176,093,155**	**163,265,000**	**141,263,000**

For additional details, please refer to the NDA Schedule on the following pages.

Non-Departmental

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
EXPENDITURES						
Personnel						
511000 - Executive Salaries	32,000	0	32,000	33,000	0	33,000
512000 - Regular Salaries and Wages	348,000	0	348,000	424,000	0	424,000
512010 - Attrition Savings - Salaries	0	0	0	(10,500,000)	0	(10,500,000)
515000 - Special Pay	21,326,000	0	21,326,000	22,449,000	0	22,449,000
516000 - Fringe Benefits	1,000	0	1,000	1,000	0	1,000
516010 - Fringe Benefits - Tuition Reimbursement	200,000	0	200,000	200,000	0	200,000
521000 - Fica Taxes	27,000	0	27,000	31,000	0	31,000
522000 - Retirement Contributions	871,000	0	871,000	73,000	0	73,000
523000 - Life and Health Insurance	152,000	0	152,000	127,000	0	127,000
Personnel	**22,957,000**	**0**	**22,957,000**	**12,838,000**	**0**	**12,838,000**
Operating Expense						
524000 - Workers' Compensation	15,000	0	15,000	15,000	0	15,000
531000 - Professional Services	1,935,000	0	1,935,000	1,179,000	0	1,179,000
531010 - Professional Services-Legal Services	3,235,000	0	3,235,000	1,035,000	0	1,035,000
531020 - Professional Services-Medical	180,000	0	180,000	0	0	0
544000 - Rentals and Leases	1,000	0	1,000	1,000	0	1,000
545014 - Insurance - Public Official	0	0	0	7,690,000	0	7,690,000
546001 - IT-Repair and Maintenance Services	56,000	0	56,000	56,000	0	56,000
548000 - Promotional Activities	0	4,333,000	4,333,000	0	2,000,000	2,000,000
549000 - Other Current Charges and Obligations	4,421,000	0	4,421,000	200,000	0	200,000
551000 - Office Supplies	2,000	0	2,000	2,000	0	2,000
552200 - Clothing/Uniform Supplies	2,000	0	2,000	2,000	0	2,000
554000 - Subscriptions, Memberships, Licenses, Permits & Others	142,000	0	142,000	148,000	0	148,000
Operating Expense	**9,989,000**	**4,333,000**	**14,322,000**	**10,328,000**	**2,000,000**	**12,328,000**
Non-Operating Expense						
881000 - Aids to Government Agencies	1,649,000	0	1,649,000	1,649,000	0	1,649,000
882000 - Aids to Private Organizations	1,280,000	0	1,280,000	665,000	0	665,000
895000 - Other Nonoperating Uses	2,500,000	0	2,500,000	0	0	0
896000 - Budget Reserve	8,164,000	51,914,000	60,078,000	9,606,000	28,333,000	37,939,000
897000 - Contingency Reserve	5,000,000	0	5,000,000	5,000,000	0	5,000,000
Non-Operating Expenses	**18,593,000**	**51,914,000**	**70,507,000**	**16,920,000**	**28,333,000**	**45,253,000**

Non-Departmental

	FY 2025-26 Adopted General Fund	FY 2025-26 Adopted Sp. Rev. Fund	Total	FY 2026-27 Proposed General Fund	FY 2026-27 Proposed Sp. Rev. Fund	Total
Transfers-OUT						
891000 - Interfund Transfers	53,697,000	0	53,697,000	69,026,000	0	69,026,000
891200 - Transfer Out-Cost Allocation	1,782,000	0	1,782,000	1,818,000	0	1,818,000
Transfers - OUT	**55,479,000**	**0**	**55,479,000**	**70,844,000**	**0**	**70,844,000**
Total Expense	**107,018,000**	**56,247,000**	**163,265,000**	**110,930,000**	**30,333,000**	**141,263,000**

NDA Schedule

Program	Account Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Difference	Description
General Fund (0001)	489900 Other-Oth N-optg Sour/Carryover	0	0	+0	Carryover to Fund General Liability
Building Reserves (04004)	489900 Other-Oth N-optg Sour/Carryover	451,000	0	-451,000	To fund Building Capital
Building Reserves (04004)	489900 Other-Oth N-optg Sour/Carryover	13,651,000	13,945,000	+294,000	Indirect Cost Allocation
Fee for Special Event and Temporary Event Permits	469000 Misc.-Other Miscellaneous Revenues	100,000	60,000	-40,000	Fees for Special Event and Temporary Event Permit collected by the Office of Film and Entertainment
Executive Salaries	511000 Executive Salaries	32,000	33,000	+1,000	Pension Board Stipend
Office of Film and Entertainment-512000 Account	512000 Regular Salaries and Wages	348,000	424,000	+76,000	Regular Salaries and Wages for the Office of Film and Entertainment
Placeholder -Pending FY26 Current Year Adjustment	512000 Regular Salaries and Wages	0	0	+0	Placeholder for Pending Current Year Adjustment (FY 2025-26)
Placeholder -Pending FY27 Anniversary Increase	512000 Regular Salaries and Wages	0	0	+0	Placeholder for FY 2026-27 Salary Anniversary Increase
Attrition Savings	512010 Attriton Savings-Salaries	0	-10,500,000	-10,500,000	Frozen Positions pending distribution
Employee One-Time Payouts	515000 Special Pay	21,326,000	22,449,000	+1,123,000	Reserves for centralization of separation and other one-time salary payments
Office of Film and Entertainment-516000 Account	516000 Fringe Benefits	1,000	1,000	+0	Fringe Benefits for the Office of Film and Entertainment
Tuition Reimbursement	516010 Fringe Benefits - Tuition Reimb.	200,000	200,000	+0	Tuition Reimbursement
Office of Film and Entertainment-521000 Account	521000 FICA Taxes	25,000	28,000	+3,000	FICA cost for the Office of Film and Entertainment
Office of Film and Entertainment-522000 Account	522000 Retirement Contributions	73,000	73,000	+0	Retirement Contribution cost allocation for the Office of Film and Entertainment
Pension Board Members-FICA	521000 FICA Taxes	2,000	3,000	+1,000	Pension Board FICA
Elected Officers' Retirement Trust	522000 Retirement Contributions	700,000	0	-700,000	Elected Officers' Retirement Trust Payment
Other Contribution to EORT	522000 Retirement Contributions	0	0	+0	

NDA Schedule

Program	Account Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Difference	Description
GESE Administration	522000 Retirement Contributions	98,000	0	-98,000	GESE Administration Budget Adjustment (one-time)
Pension Board Members-Health Insurance	523000 Health and Life Insurance	76,000	51,000	-25,000	Pension Board Health Insurance
Office of Film and Entertainment-523000 Account	523000 Health and Life Insurance	76,000	76,000	+0	Health and Life Insurance cost allocation for the Office of Film and Entertainment
Office of Film and Entertainment-524000 Account	524000 Workers Compensation	15,000	15,000	+0	Workers' Compensation cost allocation for the Office of Film and Entertainment
Legislative Support	531000 Professional Services	700,000	700,000	+0	Support for State and Federal lobbying services
Parking Surcharge Administrative Fee	531000 Professional Services	736,000	0	-736,000	Fee for the administration of the Parking Surcharge Program ($700,000 + 0.1% over $25 million) $38mil
Miami Dade Transportation Planning Organization	531000 Professional Services	23,000	23,000	+0	Participation Fee due each January for non-County governmental agencies with voting membership on the TPO Governing Board
TrueComp (GovInvest)	531000 Professional Services	130,000	130,000	+0	TrueComp (GovInvest)
MPA: Blinkay Reimbursement	531000 Professional Services	96,000	96,000	+0	Reimbursement for Parking Enforcement Equipment-Payment 3 of 3
Financial Consultant	531000 Professional Services	125,000	125,000	+0	Financial Consultants
Capital Consultant	531000 Professional Services	125,000		-125,000	Capital Consultants
Standby Letter of Credit (SBLC)	531000 Professional Services	0	105,000	+105,000	Maintainance of the standby letter of credit required by the Florida Department of Environmental Protection as part of the State agreement. Annual Fee-Payment 1 of 7. File ID: #19153
Legal Services: Citywide	531010 Professional Services Legal	2,200,000	0	-2,200,000	Miscellaneous support for the Citywide retention of outside legal services and other legal fees
Legal Services: 346 NW 29th Street LLC	531010 Professional Services Legal	835,000	835,000	+0	Payment for the 346 NW 29th St LLC Settlement-Payment 9 of 10, (Final payment 10/1/27 (FY'28))
State Attorneys Office	531010 Professional Services Legal	200,000	200,000	+0	MOU between the City of Miami and The State Attorney's Office, Eleventh Judicial Circuit of Florida for the Provision of cold case investigations

NDA Schedule

Program	Account Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Difference	Description
Reserve for Internal Service Functions	531020 Professional Services-Medical	180,000	0	-180,000	Service Pins and Elevated Background Checks; Studies; pre-employment medical examinations; ID Cards; Tuition Reimbursements; transferred to Human Resources Department
Film and Entertainment 544000 Account	544000 Rentals and Leases	1,000	1,000	+0	Rental and Leases for the Office of Film and Entertainment
General Liability - Public Official	545014 Insurance - Public Official	0	7,690,000	+7,690,000	Public Official Liability
Film and Entertainment 546001 Account	546001 IT-Repair and Maintenance Services	56,000	56,000	+0	Cost Allocation for the Office Film and Entertainment
Elections	549000 Other Current Charges and Obligation	1,502,000	200,000	-1,302,000	Estimated elections expenses (as provided by the City Clerk)
Police Settlement	549000 Other Current Charges and Obligation	2,915,000	0	-2,915,000	FOP Settlement Payments-Payment 7 of 7
USIS Administration	549000 Other Current Charges and Obligation	4,000	0	-4,000	USIS Administration for FIPO settlement payment
Film and Entertainment 551000 Account	551000 Office Supplies	2,000	2,000	+0	Office Supplies for the Office Film and Entertainment
Film and Entertainment 552200 Account	552200 Clothing/Uniform Supplies	2,000	2,000	+0	Clothing and Uniform Supplies for the Office Film and Entertainment
Film and Entertainment 554000 Account	554000 Subscription, Membership, License	2,000	2,000	+0	Subscription for the Office Film and Entertainment
Miami-Dade County League of Cities membership	554000 Subscription, Membership, License	20,000	20,000	+0	Citywide Subscriptions and Memberships
Florida League of Cities	554000 Subscription, Membership, License	70,000	75,000	+5,000	Citywide Subscriptions and Memberships
National League of Cities	554000 Subscription, Membership, License	25,000	26,000	+1,000	Citywide Subscriptions and Memberships
Greater Miami Chamber of Commerce	554000 Subscription, Membership, License	3,000	3,000	+0	Citywide Subscriptions and Memberships
Sister Cities International	554000 Subscription, Membership, License	2,000	2,000	+0	Citywide Subscriptions and Memberships
U.S. Conference of Mayor's	554000 Subscription, Membership, License	20,000	20,000	+0	Citywide Subscriptions and Memberships
Virginia Key Beach Trust (VKBT)	881000 Aids to Government Agencies	600,000	600,000	+0	City contribution to the Virginia Key Beach Trust

NDA Schedule

Program	Account Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Difference	Description
Little Haiti Trust	881000 Aids to Government Agencies	249,000	249,000	+0	City contribution to the Little Haiti Trust
Liberty City Community Revitalization Trust	881000 Aids to Government Agencies	800,000	800,000	+0	City contribution to the Liberty City Community Revitalization Trust
Miami Dade College Scholarships	882000 Aids to Private Organizations	50,000	50,000	+0	City contribution to the Miami Dade College Scholarships
Child Savings Accounts	882000 Aids to Private Organizations	120,000	0	-120,000	City contribution to the Child Savings Accounts (The Miami Foundation); transferred to Human Services Department
Do The Right Thing	882000 Aids to Private Organizations	135,000	0	-135,000	City Contribution to Do The Right Thing
Police Athletic League	882000 Aids to Private Organizations	415,000	415,000	+0	City Contribution to Police Athletic League
Lotus House	882000 Aids to Private Organizations	200,000	200,000	+0	City Contribution to Lotus House (Sundari Foundation)
Coconut Grove Business Improvement District	882000 Aids to Private Organizations	360,000	0	-360,000	Contribution of 20 percent of the Parking Surcharge in the Coconut Grove Business Improvement District
Citizen Rebate	895000 Other Nonoperating Uses	2,500,000	0	-2,500,000	Senior Citizen Rebate
Placeholder Capital	896000 Budget Reserve	0	0	+0	Placeholder Capital
Reserve COPS Grant	896000 Budget Reserve	707,000	0	-707,000	COPS Grants
Police Communication Infrastructure	896000 Budget Reserve	860,000	0	-860,000	Police Communication Infrastructure Upgrade
Elected Officials Office Reconfiguration	896000 Budget Reserve	20,000	0	-20,000	Elected Officials Office Reconfiguration (one-time)
City Manager's Reserve	896000 Budget Reserve	200,000	200,000	+0	Reserves for other uses to be determined during the fiscal year
Reserve for Uncollectable	896000 Budget Reserve	6,871,000	9,406,000	+2,535,000	Budget reserve for uncollectable revenues
WC Reduction per Memorandum	896000 Budget Reserve	-494,000	0	+494,000	Reduction per Memoradum
Contingency Reserve	897000 Contingency Reserve	5,000,000	5,000,000	+0	Per the City of Miami Code of Ordinance, Article IX, Division 2 Financial Integrity Principles
	Total Non-Departmental Accounts less Transfer-Out	**51,539,000**	**40,086,000**	**-11,453,000**	

NDA Schedule

Program	Account Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Difference	Description
Interfund Transfer	891000 Interfund Transfer	53,697,000	68,575,000	+14,878,000	Please refer to the "All Transfers Out" Schedule; GF contribution to Capital, Special Revenues, and Debt
Interfund Transfer	891000 Interfund Transfer	0	451,000	+451,000	Vehicle ($357K) and Computer ($94K) Replacement
Interfund Transfer	891200 Cost Allocation Transfer	1,782,000	1,818,000	+36,000	Contribution from General Fund to Cost Allocation
	Total Transfer-Out	**55,479,000**	**70,844,000**	**+15,365,000**	
	Total Non-Departmental	**107,018,000**	**110,930,000**	**+3,912,000**	

Pension and Retirement Plans Overview

The City of Miami sponsors three separate single-employer defined benefit pension plans, each administered and managed by its own Board of Trustees: the City of Miami Firefighters' and Police Officers' Retirement Trust (FIPO), the City of Miami General Employees' and Sanitation Employees' Retirement Trust (GESE), and the City of Miami Elected Officers' Retirement Trust (EORT). Additionally, the City sponsors a defined contribution plan administered by Mission Square, formerly known as the International City/County Management Association (ICMA). The City's FY 2026-27 budget for each pension plan is based on the current-year contribution requirements, as determined by the most recent actuarial valuation. Most of the City's contributions are made from the General Fund, with a portion allocated from Special Revenue funds.

In compliance with Governmental Accounting Standards Board (GASB) guidelines, Generally Accepted Accounting Principles (GAAP), and recommendations from the City's external auditors, pension costs are budgeted within each department. The FY 2026-27 budget for pension payments is $235.903 million, representing an increase of $16.888 million, or 7.7 percent, compared to the FY 2025-26 budget.

The following is a summary of the contribution requirement for each retirement plan in FY 2026-27:

Firefighters and Police Officers' Retirement Trust (FIPO)

The FIPO Pension Plan is a single-employer defined benefit plan established by the City of Miami pursuant to the provisions of Chapter 40 of the City of Miami Code, as amended, and related legal mandates, including the Amended Final Judgment in the matter of Gates v. City of Miami. Contributing participants include full-time City of Miami police officers and firefighters. As of October 1, 2025, membership in the FIPO Pension Plan included 2,257 retirees and beneficiaries receiving benefits, and 1,879 active contributing members.

The City of Miami is required to contribute annually to ensure the actuarial soundness of the plan and to provide FIPO with sufficient assets to meet its benefit obligations. Police officers hired on or after October 1, 2012, are required to contribute ten percent of their salary on a bi-weekly basis, while those hired before that date contribute seven percent. All firefighter members of the FIPO Pension Plan are required to contribute ten percent of their salary bi-weekly.

Contributions to FIPO are authorized under Sections 40.196(a) and 40.196(b) of the City of Miami Code. Contributions to the FIPO Cost of Living Adjustment (COLA) are authorized pursuant to Section 40.204 of the Code. The yield on investments managed by the FIPO Board is intended to offset a portion of the annual cash contributions that would otherwise be required from the City. The current actuarially assumed rate of return is seven percent. The City's contributions to FIPO cover normal costs, administrative expenses, amortization of the unfunded liability, and non-investment-related obligations.

The City's required contribution to FIPO for FY 2026-27, based on the actuarial valuation report dated October 1, 2025, is $164.6 million. This amount includes $2.189 million in administrative costs and reflects an approximate 12.8 percent increase over the FY 2025-26 budget. The primary driver of this increase is poor market performance, as investment returns are the most significant factor influencing the plan's volatility and future funding requirements. Consequently, investment performance has a direct impact on the total cost of the plan. Additionally, the City is required to contribute $9.121 million for the Cost of Living Adjustment (COLA).

Pension and Retirement Plans Overview

General Employees' and Sanitation Employees' Retirement Trust (GESE)

The Board of Trustees of the City of Miami GESE Retirement Trust administers four defined benefit pension plans: (1) the GESE Retirement Trust ("GESE Trust"); (2) the Excess Benefit Plan; (3) the GESE Retirement Trust Staff Pension ("Staff Trust"); and (4) the Staff Excess Benefit Plan. The assets of each plan may be used solely for the payment of benefits to its respective members, in accordance with the terms and provisions of that specific plan.

GESE Trust

The GESE Trust is a single-employer defined benefit plan established pursuant to City of Miami Ordinance No. 10002, as amended and subsequently revised under Ordinance No. 12111. The GESE Trust covers all regular and permanent City employees, excluding firefighters, police officers, and those eligible to decline membership as defined by the ordinance. As of October 1, 2025, GESE Trust membership included 2,016 retirees, disabled members, vested participants, and beneficiaries receiving benefits, as well as 2,212 active and inactive members.

The City is required to contribute an actuarially determined amount which, when combined with participant contributions, is expected to fully fund benefits as they become payable. GESE Trust members are required to contribute ten percent of their salary on a bi-weekly basis..

Contributions to the GESE Trust are authorized under City of Miami Code Section 40-241(a) and (b). The yield on investments managed by the GESE Trust is intended to offset a portion of the annual cash contributions that would otherwise be required from the City. The City's contributions cover administrative expenses, amortization of the unfunded liability, non-investment-related costs, and normal pension costs.

The City's required contribution to the GESE Trust for FY 2026-27, based on the actuarial valuation report dated October 1, 2025, is projected to be $57.587 million. The City does not recognize the purported plan amendment that increased the maximum retirement benefit to 100 percent of the average final compensation for all GESE employees hired on or before August 1, 2010, and, as such, the additional $5.775 million resulting from the plan change is not included in the FY 2026-27 budget. In addition, administrative costs for GESE are projected to be $3.458 million.

Excess Benefit Plans

In July 2000, the City of Miami Commission established a qualified governmental excess benefit plan, pursuant to applicable provisions of the Internal Revenue Code. The plan was created to cover the difference between the allowable pension benefit and the defined benefit amount, ensuring that eligible members' benefits are not reduced due to limitations imposed by the Internal Revenue Code. Plan members are not required to contribute to this plan.

GESE Administrative Cost for Excess

The City's required contribution for FY 2026-27, based on the actuarial valuation report dated October 1, 2025, is estimated to be $127,000.

Pension and Retirement Plans Overview

GESE Excess Benefit Plan

The City's required contribution for FY 2026-27, based on the actuarial valuation report dated October 1, 2025, is estimated at $113,000. This contribution is separate from the accounts established to receive the City's regular pension contributions to the GESE Trust.

GESE Staff Trust

The GESE Staff Trust is a single-employer defined benefit plan established by the rule-making authority of the GESE Retirement Trust, pursuant to Chapter 40 of the City of Miami Code. It covers all full-time administrative employees and other designated positions, as approved by the GESE Board of Trustees. Participation in the Staff Trust is mandatory for all full-time employees, except those eligible to decline membership as defined in the Plan document.

As of October 1, 2025, membership in the Staff Trust included seven retirees currently receiving benefits and nine active members. The City is required to contribute an actuarially determined amount which, when combined with participant contributions, is expected to fully fund benefits as they become payable. Members of the Staff Trust are required to contribute ten percent of their salary on a bi-weekly basis.

Staff Excess Benefit Plan

In July 2000, the City of Miami Commission established a qualified governmental excess benefit plan pursuant to applicable provisions of the Internal Revenue Code. The plan was created to cover the difference between the maximum allowable pension benefit and the defined benefit amount, ensuring that eligible members' benefits are not reduced due to changes in the Internal Revenue Code. Plan members are not required to contribute to this plan.

The City's FY 2026-27 contribution, as determined through actuarial valuation, is $307,471 for the Staff Pension Plan and $20,000 for the Staff Excess Benefit Plan. The total actuarially determined contribution for both plans is $323,929, which is included in GESE's administrative costs.

Elected Officers' Retirement Trust (EORT)

The Elected Officers' Retirement Trust (EORT), administered by the City's Finance Director, is a single-employer defined benefit pension plan managed by its Board of Trustees. The plan is available to City of Miami elected officials with a total of seven years of service, which does not have to be continuous. Participation in the plan does not require member contributions.

EORT was established by the City of Miami Commission in July 2000, pursuant to applicable provisions of the Internal Revenue Code. On October 22, 2010, the Commission adopted Ordinance No. 13111 to limit the eligibility of future elected officials and to include a termination provision for the existing trust.

Based on the actuarial valuation, plan assets exceeded accrued liabilities; therefore, no City contribution is required for the FY 2026–27 plan year.

Contributory Section 401(a) Plan

Pension and Retirement Plans Overview

The Section 401(a) Plan is a defined contribution plan offered to executive-level City employees. This plan, which also covers governmental employees nationwide, is governed by a Board of Directors responsible for overseeing investment administration, regulatory compliance, and overall plan management.

Within the City of Miami, participation is limited by the City Code to designated members in the City Clerk, City Manager, and City Attorney's Offices, as well as Department Directors, Assistant Directors, and other executive-level staff. Participation requires the execution of a written trust agreement, which generally mandates City contributions equal to ten percent of the employee's earnable compensation and employee contributions of ten percent of their salary. Additionally, the 401(a) plan is available as an optional benefit for City elected officials who are not eligible under the Elected Officers' Retirement Trust (EORT).

As of April 26, 2026, there were approximately 37 members enrolled in the ICMA 401(a) Plan. Based on this membership, the City's FY 2026-27 contributions are projected to total $844,000.

Pension Summary

	FY 2025-26 Budget	FY 2026-27 Budget	Difference	Percentage Difference
Revenues				
General and Special Revenue Funds	219,015,000	235,903,000	16,888,000	7.7%
Total Revenues	**219,015,000**	**235,903,000**	**16,888,000**	**7.7%**
Expenditures				
511000 Executive Salaries	30,000	33,000	3,000	10.0%
521000 FICA	2,000	3,000	1,000	50.0%
541100 Postage	17,000	23,000	6,000	35.3%
534000 Administrative Cost	3,346,000	3,458,000	112,000	3.3%
534000 GESE Administrative Cost for Exc	121,000	127,000	6,000	5.0%
522000 GESE Required Contributions	57,465,000	57,587,000	122,000	0.2%
522000 GESE Excess Benefits	157,000	113,000	(44,000)	-28.0%
Total GESE	**61,138,000**	**61,344,000**	**206,000**	**0.3%**
522010 Administrative Cost	2,067,000	2,189,000	122,000	5.9%
522010 FIPO Required Contribution	145,789,000	162,405,000	16,616,000	11.4%
522010 FIPO COLA	8,771,000	9,121,000	350,000	4.0%
Total FIPO	**156,627,000**	**173,715,000**	**17,088,000**	**10.9%**
522000 EORT	700,000	0	(700,000)	-100.0%
Total EORT	**700,000**	**0**	**-700,000**	**-100.0%**
522000 ICMA 401(a)	550,000	844,000	294,000	53.5%
Total ICMA	**550,000**	**844,000**	**294,000**	**53.5%**
Total Expenditures	**219,015,000**	**235,903,000**	**16,888,000**	**7.7%**

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APPENDIX A:
PROPERTY TAX INFORMATION

- **Net Assessed Valuation of Taxable Property - Last Ten Fiscal Years**
- **Millage Rate 30-Year History**
- **Property Tax Rates for Direct and Overlapping Government - Last Ten Fiscal Years**

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Net Assessed Valuation of Taxable Property Last Ten Fiscal Years

Tax Year	Net Assessed Value	City of Miami Tax Rate	Net Assessed Value Change %	New Construction	Before New Construction
2017	49,632,000,000	8.0300	11.3%	6.5%	4.8%
2018	53,357,105,033	8.0300	7.5%	2.7%	4.8%
2019	58,961,599,417	7.9900	10.5%	6.0%	4.5%
2020	63,007,642,722	7.9900	6.9%	4.6%	2.3%
2021	65,835,239,651	7.9900	4.5%	2.6%	1.9%
2022	73,749,481,211	7.8774	12.0%	2.6%	9.4%
2023	84,451,768,423	7.4599	14.5%	1.9%	12.6%
2024	94,135,310,116	7.3900	11.5%	2.1%	9.4%
2025	103,705,947,947	7.3616	10.2%	3.4%	6.8%
2026	110,119,212,046	7.3616	6.2%	3.2%	3.0%

Note: Property in the City of Miami is reassessed each year. State law requires the County Property Appraiser to appraise property at 100% of market value. The Florida Constitution, amended 1/1/95, limited annual increases in assessed value of homestead property to 3% per year or the amount of the Consumer Price Index, whichever is lower. This increase is not automatic since no assessed value shall exceed market value.

Millage Rates
30-Year History

Fiscal Year	General Operations	Debt Service	Total City Millage
1997-98	9.5995	1.9200	11.5195
1998-99	10.0000	1.7900	11.7900
1999-00	9.5000	1.4000	10.9000
2000-01	8.9950	1.2800	10.2750
2001-02	8.9950	1.2180	10.2130
2002-03	8.8500	1.2180	10.0680
2003-04	8.7625	1.0800	9.8425
2004-05	8.7163	0.9500	9.6663
2005-06	8.4995	0.7650	9.2645
2006-07	8.3745	0.6210	8.9955
2007-08	7.2999	0.5776	7.8775
2008-09	7.6740	0.5803	8.2543
2009-10	7.6740	0.6595	8.3335
2010-11	7.6740	0.9701	8.6441
2011-12	7.5710	0.9300	8.5010
2012-13	7.5710	0.9000	8.4710
2013-14	7.6148	0.8162	8.4310
2014-15	7.6465	0.7385	8.3850
2015-16	7.6465	0.6886	8.3351
2016-17	7.6465	0.6435	8.2900
2017-18	7.4365	0.5935	8.0300
2018-19	7.5865	0.4435	8.0300
2019-20	7.5665	0.4235	7.9900
2020-21	7.6665	0.3235	7.9900
2021-22	7.6665	0.3235	7.9900
2022-23	7.5539	0.3235	7.8774
2023-24	7.1364	0.3235	7.4599
2024-25	7.1364	0.2536	7.3900
2025-26	7.1080	0.2536	7.3616
2026-27	7.1080	0.2536	7.3616

Note: A mill is expressed as $1 in taxes for every $1,000 of assessed valuation.

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Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	City of Miami			*Overlapping Rates								
Tax Year	General Operations	Debt Service	Total City	Miami-Dade Schools	Miami-Dade County	Children's Trust	Miami-Dade Library	South Florida Water Management District	Environmental Projects	Okeechobe Basin	Florida Inland Navigation District	Total City and Overlapping Rates
2016	7.6465	0.6435	8.2900	7.3220	5.0669	0.5000	0.2840	0.1359	0.0471	0.1477	0.0320	21.8256
2017	7.4365	0.5935	8.0300	6.9940	5.0669	0.4673	0.2840	0.1275	0.0441	0.1384	0.0320	21.1842
2018	7.5865	0.4435	8.0300	6.7330	5.1313	0.4415	0.2840	0.1209	0.0417	0.1310	0.0320	20.9454
2019	7.5665	0.4235	7.9900	7.1480	5.1449	0.4680	0.2840	0.1152	0.0397	0.1246	0.0320	21.3464
2020	7.6665	0.3235	7.9900	7.1290	5.1449	0.4507	0.2840	0.1103	0.0380	0.1192	0.0320	21.2981
2021	7.6665	0.3235	7.9900	7.0090	5.1744	0.5000	0.2840	0.1103	0.0380	0.1192	0.0320	21.2569
2022	7.5539	0.3235	7.8774	6.5890	5.1055	0.5000	0.2812	0.0948	0.0327	0.1026	0.0320	20.6152
2023	7.1364	0.3235	7.4599	6.6990	5.0095	0.5000	0.2812	0.0948	0.0327	0.1026	0.0288	20.2085
2024	7.1364	0.2536	7.3900	6.6020	5.0011	0.5000	0.2812	0.0948	0.0327	0.1026	0.0288	20.0332
2025	7.1080	0.2536	7.3616	6.6330	4.9911	0.4638	0.2812	0.0948	0.0327	0.1026	0.0270	19.9878
2026	7.1080	0.2536	7.3616	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

Source: Miami-Dade County Property Appraiser's Office

*Overlapping rates are millage rates of local and county governments that apply to property owners in the City of Miami.

Not all overlapping rates apply to all City of Miami property owners.

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APPENDIX B:
FIVE-YEAR FINANCIAL FORECAST

- General Fund Forecast
- Special Revenue Funds Forecast
- Debt Service Funds Forecast
- Internal Service Fund Forecast

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General Fund Forecast

Overview

Planning for the future is critical to the effective management of any organization. As such, the City of Miami utilizes a five-year financial forecast to assist with the strategic decision-making process and to identify and prepare for future challenges. A dynamic planning model is used to develop the baseline financial forecast. Revenue forecasts are developed based on historical trends, current revenue policy, assumptions on future economic impacts, and known future occurrences. Similarly, expenditure forecasts are developed based on historical trends, current service levels, existing commitments, and other known future obligations. The projected surpluses or deficits are the combined result of these revenue and expenditure forecasts. The outcome of this forecasting exercise serves to guide decision-making in the interest of long-term financial stability.

Economic Assumptions

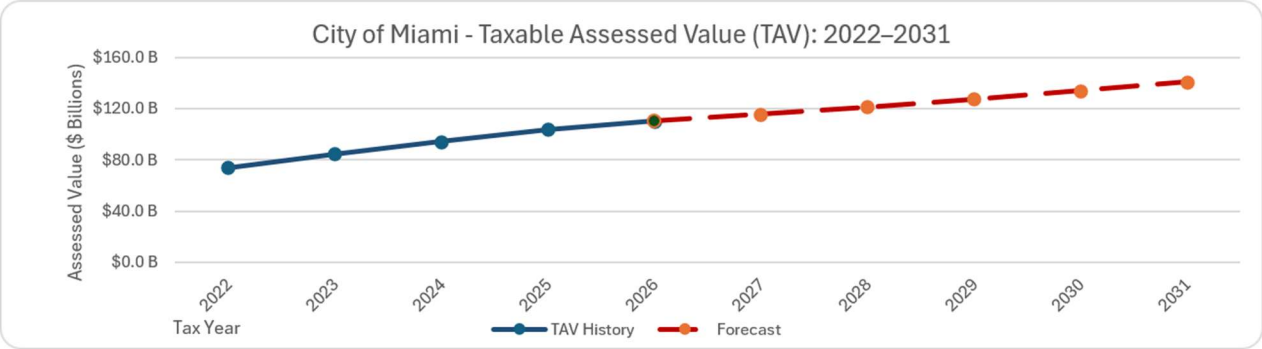
The financial resources available to the City in the coming years will be impacted by the local and regional economy. The following economic assumptions are factored into the development of the five-year financial forecast:

Population

According to the University of Florida's Bureau of Economic and Business Research (BEBR), the City of Miami's estimated population as of April 1, 2025, is 487,014 residents. This represents an increase of approximately 44,473 residents (10.1 percent) since the 2020 Census population of 442,541. Based on this data and historical trends, the five-year forecast assumes continued growth in the City's resident population and revenue base.

Property Values

Property tax revenue represents the largest source of revenue for the City, accounting for 53.2 percent of total General Fund revenues. As such, assumptions on future growth or decline in the property tax base drive the five-year revenue forecast. The city has seen taxable assessed values grow 12 percent in 2022, and 14.5 percent in 2023, 11.5 percent in 2024, and 10.2 percent in 2025. However, taxable assessed values only grew by 6.2 percent in 2026.



The five-year forecast assumes annual TAV growth of five percent throughout the forecast period. This conservative assumption reflects the Property Appraiser's indication that the market is stabilizing after

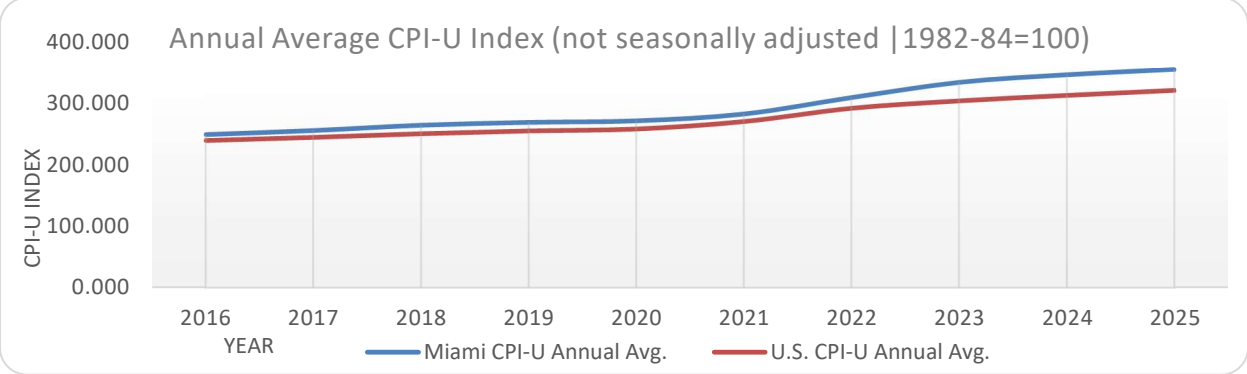
several years of strong growth, resulting in a slower but continued increase in taxable values rather than negative growth.

						Five-year Forecast				
Tax Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
TAV	$73.749	$84.452	$94.135	$103.706	$110.119	$115.625	$121.406	$127.477	$133.851	$140.543
Change %	12.0%	14.5%	11.5%	10.2%	6.2%	5%	5%	5%	5%	5%

The forecast assumes no changes to the Homestead Exemption. If approved by voters, the proposed increase under CS/HJR 1F, Save Our Homes from Excessive Property Taxes, is estimated to reduce City revenues by approximately $26 million in FY 2027-28 and $19 million in FY 2028-29, resulting in a cumulative revenue loss of approximately $45 million. These estimates are based on County assessed value data as of August 2024 and will be updated upon receipt of revised data later in August. If approved, the City will evaluate the amendment's fiscal impact and take appropriate actions as necessary to maintain fiscal stability.

Inflation

Data from the U.S. Bureau of Labor Statistics show that CPI in the Miami-Fort Lauderdale-West Palm Beach metro area rose 42.7 percent from 2016 to 2025, compared with 34.1 percent nationally, indicating faster price growth in the Miami metro area than the U.S. overall.



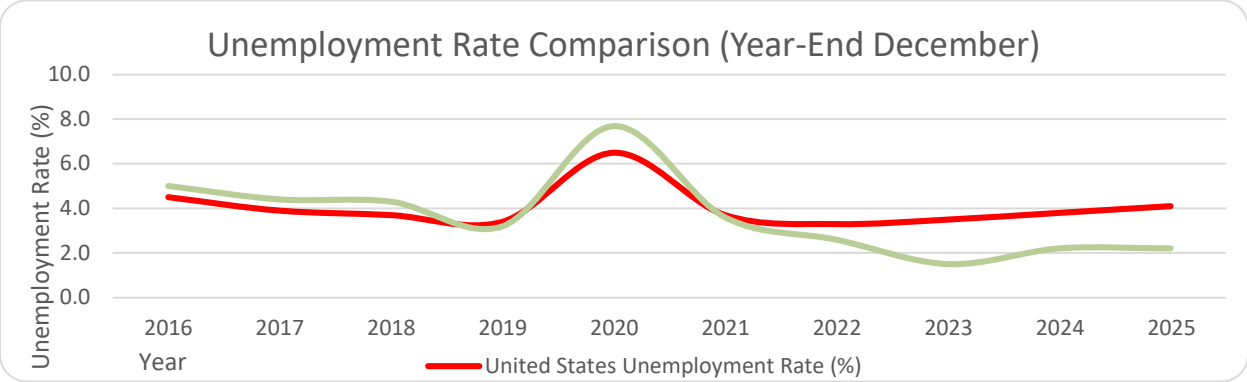
Year	Miami CPI-U Annual Avg.	Miami YoY % Change	Miami Growth Since 2016	U.S. CPI-U Annual Avg.	U.S. YoY % Change	U.S. Growth Since 2016
2016	249.670	1.7%	0.0%	240.007	1.3%	0.0%
2017	256.337	2.7%	2.7%	245.120	2.1%	2.1%
2018	264.998	3.4%	6.1%	251.107	2.4%	4.6%
2019	269.640	1.8%	8.0%	255.657	1.8%	6.5%
2020	272.125	0.9%	9.0%	258.811	1.2%	7.8%
2021	283.305	4.1%	13.5%	270.970	4.7%	12.9%
2022	310.163	9.5%	24.2%	292.655	8.0%	21.9%
2023	334.965	8.0%	34.2%	304.702	4.1%	27.0%
2024	347.380	3.7%	39.1%	313.689	2.9%	30.7%
2025	356.244	2.6%	42.7%	321.943	2.6%	34.1%

Unemployment

Based on the most recent available data from the U.S. Bureau of Labor Statistics, the nationwide unemployment rate declined from 4.5 percent in 2016 to 4.1 percent at the end of 2025. Similarly, the

General Fund Forecast

City of Miami unemployment rate declined from 5.0 percent in 2016 to 2.2 percent at the end of 2025, after peaking at 7.7 percent in 2020. While revenue forecasts are not based on unemployment directly, assumed growth or decline in employment and local economic activity is considered when developing growth rates for economically sensitive revenues.



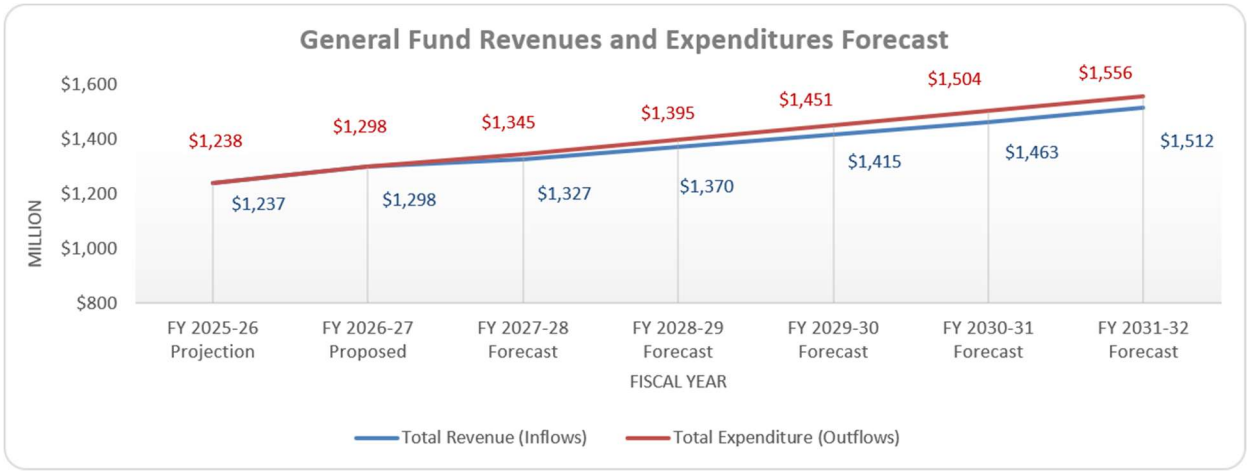
Year	United States Unemployment Rate (%)	City of Miami Unemployment Rate (%)	Difference (Miami - U.S.)
2016	4.5	5.0	0.5
2017	3.9	4.4	0.5
2018	3.7	4.3	0.6
2019	3.4	3.2	-0.2
2020	6.5	7.7	1.2
2021	3.7	3.6	-0.1
2022	3.3	2.6	-0.7
2023	3.5	1.5	-2.0
2024	3.8	2.2	-1.6
2025	4.1	2.2	-1.9

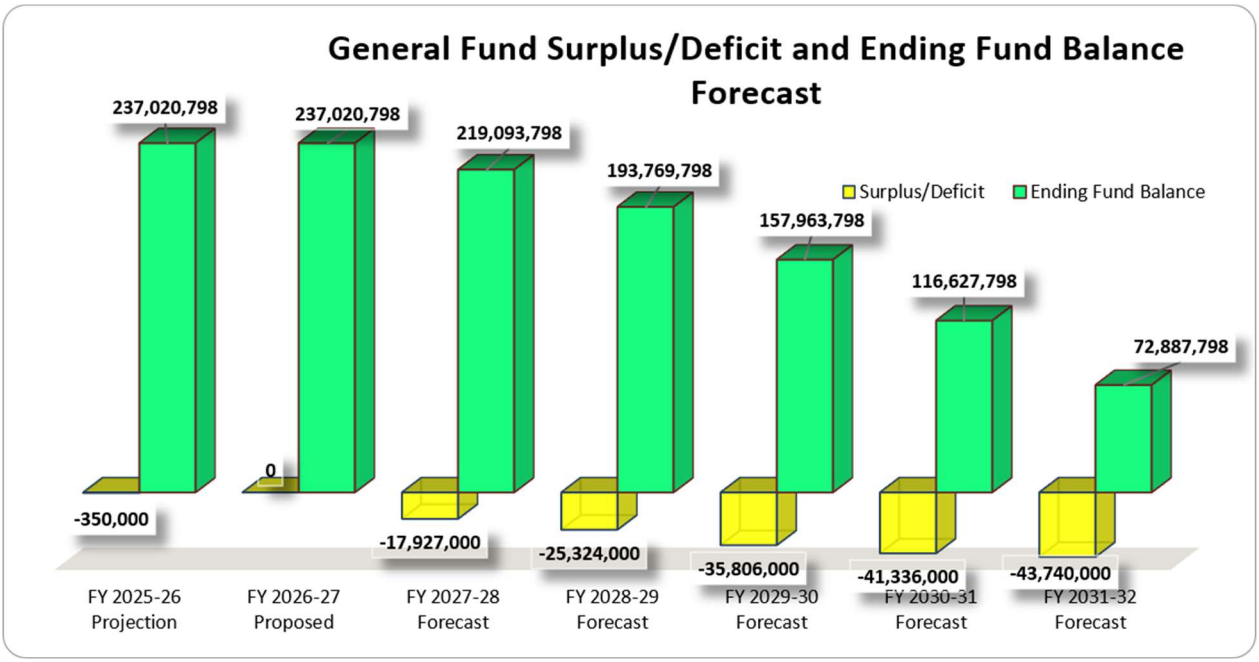
General Fund Five-Year Forecast Summary

The Five-Year Financial Forecast projects that revenues will not grow as rapidly as expenditures. Overall, General Fund revenues are projected to grow cumulatively by 16.5 percent, while General Fund expenditures are projected to grow cumulatively by 19.9 percent over the same period.

Employee salaries and wages represent the largest General Fund expenditure category. The baseline assumption used in the five-year forecast is that the cost of salaries and wages Citywide will grow from FY 2026-27 to FY 2031-32 as normal step progression is included for all collective bargaining units and similar salary increases for non-bargaining employees.

General Fund Forecast





While the forecast projects that the General Fund will maintain a positive fund balance throughout the forecast period, the projected decline in fund balance from approximately $164.133 million in FY 2026-27 to $72.888 million in FY 2031-32 highlights a growing structural imbalance between recurring revenues and expenditures. The forecast is intended to serve as a planning tool to identify emerging fiscal challenges and provide the City with sufficient time to evaluate revenue enhancements, expenditure controls, service level adjustments, and other corrective actions necessary to maintain long-term fiscal sustainability and structural balance.

General Fund Forecast

General Fund Five-Year Forecast Summary

Category / Fiscal Year	FY 2025-26 Projection	FY 2026-27 Proposed	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast	FY 2031-32 Forecast
Revenue (Inflows):							
Property Taxes:	$632,425,000	$690,926,000	$724,052,000	$758,962,000	$795,621,000	$834,115,000	$874,537,000
Franchise Fees and Other Taxes:	$166,947,000	$170,628,000	$175,981,000	$179,636,000	$183,290,000	$186,946,000	$190,600,000
Interest:	$22,371,000	$12,003,000	$10,800,000	$9,720,000	$8,748,000	$7,873,000	$7,086,000
Transfers-IN:	$9,137,000	$7,764,000	$6,497,000	$7,147,000	$7,862,000	$8,648,000	$9,513,000
Fines and Forfeitures:	$6,565,000	$5,462,000	$5,408,000	$5,354,000	$5,300,000	$5,247,000	$5,194,000
Intergovernmental Revenues:	$110,209,000	$113,420,000	$112,651,000	$112,809,000	$112,965,000	$113,124,000	$113,280,000
Licenses and Permits:	$120,107,000	$112,326,000	$118,661,000	$120,648,000	$122,641,000	$124,639,000	$126,643,000
Other Revenues (Inflows):	$7,434,000	$22,461,000	$5,358,000	$4,857,000	$4,354,000	$3,852,000	$3,348,000
Charges for Services:	$162,195,000	$162,738,000	$167,192,000	$170,812,000	$174,435,000	$178,067,000	$181,704,000
Total Revenue (Inflows):	$1,237,390,000	$1,297,728,000	$1,326,600,000	$1,369,945,000	$1,415,216,000	$1,462,511,000	$1,511,905,000
Expenditure (Outflows):							
Personnel:	$918,191,000	$972,404,000	$1,012,170,000	$1,056,953,000	$1,102,708,000	$1,149,471,000	$1,197,292,000
Operating Expense:	$226,777,000	$232,930,000	$240,605,000	$250,279,000	$260,104,000	$270,092,000	$280,248,000
Capital Outlay:	$2,173,000	$752,000	$767,000	$782,000	$798,000	$814,000	$830,000
Debt Service:	0	0					
Non-Operating Expense:	$17,064,000	$20,798,000	$18,316,000	$18,443,000	$18,571,000	$18,703,000	$18,837,000
Transfers-OUT:	$78,428,000	$70,844,000	$72,669,000	$68,812,000	$68,841,000	$64,767,000	$58,438,000
Total Expenditure (Outflows):	$1,242,633,000	$1,297,728,000	$1,344,527,000	$1,395,269,000	$1,451,022,000	$1,503,847,000	$1,555,645,000
General Fund (Surpluss / Deficit)	-$5,243,000	$0	-$17,927,000	-$25,324,000	-$35,806,000	-$41,336,000	-$43,740,000
Internal Service Fund	$4,893,000						
Surplus / (Deficit) - Total	-$350,000	$0	-$17,927,000	-$25,324,000	-$35,806,000	-$41,336,000	-$43,740,000
Beginning Fund Balance	$237,370,798	$237,020,798	$237,020,798	$219,093,798	$193,769,798	$157,963,798	$116,627,798
Ending Fund Balance	$237,020,798	$237,020,798	$219,093,798	$193,769,798	$157,963,798	$116,627,798	$72,887,798

General Fund Forecast

Major Revenue Assumptions

Between FY 2026-27 and FY 2031-32, General Fund revenues are forecasted to grow cumulatively by 16.5 percent. The largest components of General Fund revenues are Property Taxes (53.2 percent of FY 2026-27 General Fund revenues), Franchise Fees and Other Taxes (13.1 percent), Charges for Services (12.5 percent), Intergovernmental Revenues (8.7 percent), and Licenses and Permits (8.7 percent). Interest, Fines and Forfeitures, Other Revenues, and Transfers-In comprise the remaining 3.7 percent.

Property Taxes

The FY 2026-27 Proposed Budget for General Fund property tax revenue is $690.926 million. The millage rate is assumed to remain flat over the five-year period. Property tax revenues are forecasted to grow cumulatively by 26.6 percent, increasing to $874.537 million by FY 2031-32, reflecting five percent continued taxable assessed value growth through the forecast period.

Franchise Fees and Other Taxes

The FY 2026-27 Proposed Budget for Franchise Fees and Other Taxes is $170.628 million. This category includes revenue from franchise fees charged to electricity, gas, and other utility service providers for the right to construct, maintain, and operate facilities within the City of Miami. This category also includes revenue from the Public Service Tax (PST), the Local Option Gas Tax (LOGT), and stormwater-related tax revenue. Revenues in this category are forecasted to grow cumulatively by 11.7 percent, increasing to $190.600 million by FY 2031-32.

Interest

The FY 2026-27 Proposed Budget for Interest is $12.003 million. This category includes interest earnings on investments. Revenues in this category are forecasted to decrease at an average annual rate of ten percent, declining to $7.086 million by FY 2031-32.

Transfers-In

The FY 2026-27 Proposed Budget for Transfers-In is $7.764 million. This category includes revenues transferred into the General Fund from other City funds. Transfers-In are forecasted to grow cumulatively by 22.5 percent, increasing to $9.513 million by FY 2031-32.

Fines and Forfeitures

The FY 2026-27 Proposed Budget for Fines and Forfeitures is $5.462 million. This category includes revenues derived from penalties for violations of statutory offenses and administrative rules, court fees, and confiscated property. Revenues in this category are forecasted to decrease cumulatively by 4.9 percent, declining to $5.194 million by FY 2031-32.

Intergovernmental Revenues

The FY 2026-27 Proposed Budget for Intergovernmental Revenues is $113.420 million. This category includes revenues from the State of Florida, such as the Half-Cent Sales Tax and Municipal Revenue Sharing, and revenues from other local units, including the Miami Parking Authority and other governmental partners.

Revenues in this category are forecasted to decrease cumulatively by 0.1 percent, decreasing to $113.280 million by FY 2031-32, with changes driven primarily by state and municipal shared revenues, pension payments, and half-cent sales tax assumptions.

Licenses and Permits

The FY 2026-27 Proposed Budget for Licenses and Permits is $112.326 million. This category includes revenue from building permits, mural permits, occupational licenses, and other licenses and permits. Revenues in this category are forecasted to grow cumulatively 12.7 percent, increasing to $126.643 million by FY 2031-32.

Other Revenues

The FY 2026-27 Proposed Budget for Other Revenues is $22.461 million. This category includes revenues from miscellaneous sources not included in any of the other categories, such as disposition of fixed assets, miscellaneous service charges, settlements, reimbursements, and other non-operating sources. Revenues in this category are forecasted to decrease cumulatively by 85.1 percent, declining to $3.348 million by FY 2031-32 as one-time and non-recurring sources are reduced from the forecast.

Charges for Services

The FY 2026-27 Proposed Budget for Charges for Services is $162.738 million. This category comprises revenue derived from various City fees. Major revenues in this category include Parking Surcharge revenue, Rents and Royalties, revenue from casinos, Emergency Services fees, Solid Waste revenue, Charges for Police Services, Building Inspections, and other miscellaneous charges. Revenues in this category are forecasted to grow cumulatively by 11.7 percent, increasing to $181.704 million by FY 2031-32.

Major Expenditure Assumptions

General Fund expenditures are projected to grow cumulatively by 19.9 percent between FY 2026-27 and FY 2031-32. Personnel costs are the largest drivers of General Fund spending, comprising 74.9 percent of all FY 2026-27 General Fund expenditures. Personnel costs include salaries and wages, employee benefits, health benefits, pension costs, and workers' compensation. The remaining 25.1 percent is comprised of Operating Expenditures (17.9 percent), Transfers-Out (5.5 percent), Capital Outlay (0.1 percent), and other Non-Operating Expenses (1.6 percent).

Salaries and Wages

Employee salaries and wages represent the largest General Fund expenditure category. The baseline assumption used in the five-year forecast is that regular salaries and wages will grow by 3.5 percent annually beginning in FY 2027-28, reflecting normal step progression for bargaining units and similar salary assumptions for non-bargaining employees. The FY 2026-27 Proposed Budget includes funding for regular salaries and wages, overtime, special pay, and related salary categories, net of budgeted salary attrition savings.

Employee Benefits

While employee wages comprise the largest portion of General Fund spending, employee benefits are another primary driver of expenditure growth. Major benefit categories include FICA taxes, retirement contributions,

police and fire pension costs, secondary pension contributions, health insurance, health trust contributions, and workers' compensation.

Health Benefits

The FY 2026-27 Proposed Budget includes $113.025 million for health-related benefits, including employee life and health insurance, the Health Trust - FOP, and the IAFF Health Insurance Trust Fund. Based on the forecast assumptions, life and health insurance is projected to increase by approximately six percent annually, while the IAFF Health Insurance Trust Fund is projected to increase by three percent annually and Health Trust – FOP is projected to increase by approximately one percent through FY 2031-32.

Workers' Compensation

The FY 2026-27 Proposed Budget includes $21.162 million for workers' compensation. These costs are projected to increase by approximately 2.9 percent annually beginning in FY 2027-28 based on estimates developed for the forecast.

Pension Costs

The FY 2026-27 Proposed Budget includes $249.584 million for pension-related costs, including retirement contributions, Police and Fire - FIPO, and secondary pension contributions. The forecast assumes continued growth in pension costs, including a six percent annual increase for Police and Fire - FIPO and additional growth in retirement-related contributions through FY 2031-32.

Operating Expenses

Operating expenses such as professional services, contractual services, utility costs, repair and maintenance, insurance, materials, and supplies are projected to grow from $232.930 million in FY 2026-27 to $280.248 million by FY 2031-32. Notable assumptions include growth in professional and contractual services, insurance, IT repair and maintenance, subscriptions and licenses, and selected operating supplies. Most routine operating categories are projected to grow by approximately two percent annually unless otherwise adjusted in the forecast.

Capital Outlay

General Fund capital outlay costs inside the operating budget, not associated with Transfers to Capital, include costs for machinery, equipment, and related capital items. The FY 2026-27 Proposed Budget includes $752,000 for Capital Outlay, which is projected to grow modestly through FY 2031-32.

Non-Operating Expense

The Non-Operating Expense category is comprised of budgeted reserves, aid to government agencies, aid to private organizations, advances, and other non-operating uses. The FY 2026-27 Proposed Budget includes $20.798 million in Non-Operating Expense, including a budget reserve of $9.606 million and a $5.000 million Contingency Reserve per the City's Financial Integrity Principles to fund unanticipated budget issues.

General Fund Forecast

Key Long-Term Considerations

Florida Constitutional Changes - Impact of CS/HJR 1F – "Save Our Homes from Excessive Property Taxes" on City General Fund Revenues

CS/HJR 1F, if approved by Florida voters, would amend the State Constitution to increase the homestead exemption, revise assessment growth limitations for specified real property, and limit the use of ad valorem taxes levied by counties and municipalities beginning January 1, 2027. Because ad valorem taxes are a primary source of General Fund revenue, the proposed amendment could materially reduce the City's recurring property tax revenues during the forecast period. The City will continue to monitor the proposed amendment, evaluate its potential fiscal impact on General Fund revenues, and review necessary budgetary actions if the measure is approved by voters.

Collective Bargaining – Negotiation of New Labor Agreements

The City is currently negotiating new labor agreements with all collective bargaining units, as the previous contracts expire on September 30, 2026. The five-year forecast includes normal step progression for all collective bargaining units and incorporates projected compensation assumptions; however, the final terms of the new agreements may materially affect personnel costs during the forecast period.

Unfunded Capital Needs

For several fiscal years, the City has deferred the allocation of funding for critical capital investments. This is particularly important with respect to the replacement of heavy and light fleet vehicles and apparatus. The decision to further delay or prioritize funding for currently unfunded capital improvement needs will significantly impact on the five-year forecast and may result in a different outcome.

Capital Operating Impacts

Although the City's capital budget is distinct from its operating budget, an inter-relationship exists because projects funded and completed through the capital budget may directly affect the operating budget and result in increases or decreases in costs to the General Fund. New or expanded facilities, fleet, equipment, parks, recreation centers, and fire stations may require additional staffing, utilities, routine maintenance, furniture, fixtures, and equipment. Each City department works with the Office of Management and Budget to determine the operating impacts of proposed capital projects. Future costs associated with the operation and maintenance of capital assets are estimated and included in the City's capital and operating budgets. Policy decisions regarding which capital projects to fund and prioritize will impact the forecast and may result in different outcomes.

Changes to Service Levels

Policy decisions regarding future changes in service levels may affect projected personnel costs and operating expenditures.

Special Revenue Funds Forecast

Special Revenue Funds:

These funds receive support from various sources, mainly in the form of grants and other aids and are restricted to expenditures for particular purposes. Below is the summary data of each Special Revenue Fund, as well as the outlook for the next five years.

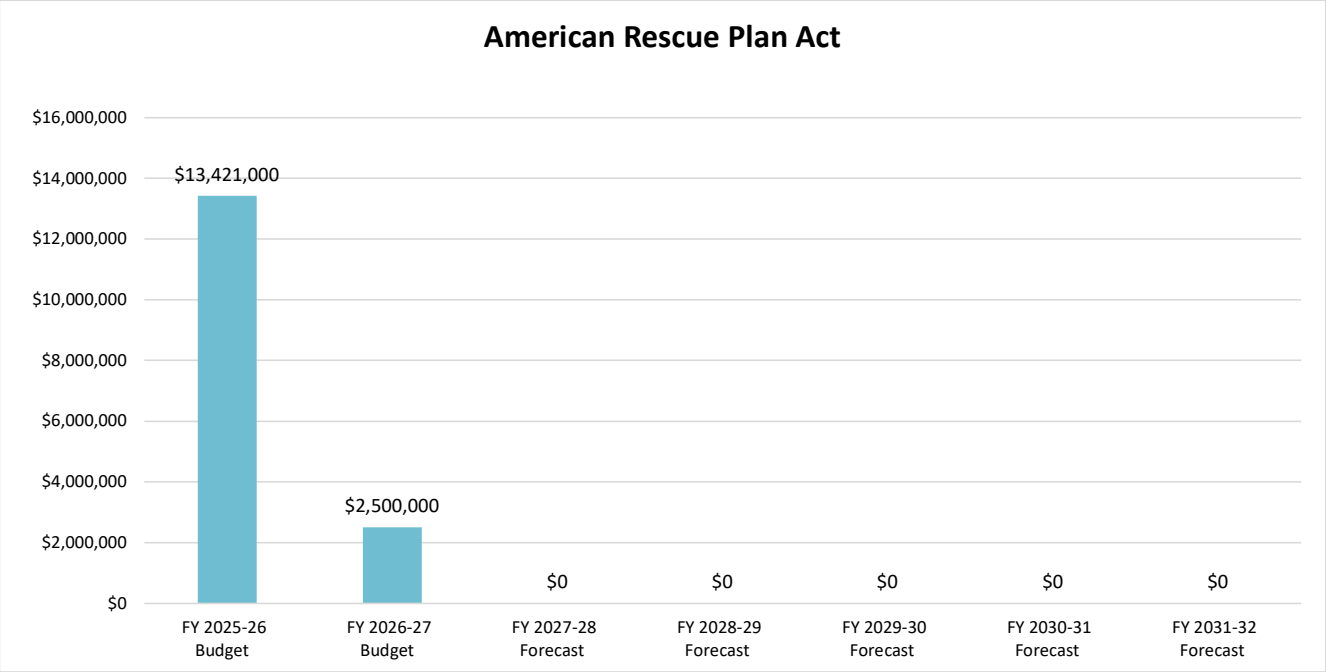
Funds Name and Numbers	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast	FY 2031-32 Forecast
American Rescue Plan Act. - Fund 97100	$13,421,000	$2,500,000	$0	$0	$0	$0	$0
Bayfront/Riverfront Land Acquisition Rouse Trust - Fund 15100	$2,367,000	$2,384,000	$2,527,000	$2,672,000	$2,819,000	$2,968,000	$3,119,000
City Clerk Services - Fund 13500	$2,101,000	$1,809,000	$1,549,000	$1,515,000	$1,477,000	$1,429,000	$1,350,000
Community Development - Funds 14001 to 14018	$93,938,000	$76,483,000	$44,133,000	$44,358,000	$44,283,000	$44,283,000	$44,283,000
Department Improvement Initiative - Funds 15500 to 15503	$76,774,000	$48,642,000	$35,549,000	$29,349,000	$22,149,000	$14,949,000	$14,949,000
Emergency Services - Fund 80000-80003	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
Fire-Rescue Services - Funds 11000 and 11100	$55,989,000	$55,259,000	$19,494,000	$18,516,000	$18,548,000	$18,580,000	$18,613,000
General Special Revenues - Fund 10090	$1,176,000	$1,378,000	$1,410,000	$1,410,000	$1,410,000	$1,410,000	$1,410,000
Historic Preservation Trust Fund - Fund 10430	$1,772,000	$3,058,000	$2,510,000	$2,362,000	$2,214,000	$2,066,000	$1,918,000
Homeless Programs - Fund 14800	$3,407,000	$3,612,000	$3,612,000	$3,612,000	$3,612,000	$3,612,000	$3,612,000
Human Services - Fund 14801	$1,175,000	$1,175,000	$175,000	$175,000	$175,000	$175,000	$175,000
Law Enforcement Trust Fund - Fund 12500	$1,381,000	$1,574,000	$1,029,000	$854,000	$704,000	$554,000	$429,000
Miami Ballpark Parking Facilities - Fund 15400	$18,850,000	$19,096,000	$19,348,000	$20,493,000	$23,734,000	$27,073,000	$30,512,000
Parks and Recreation Services - Funds 11550, 11551, and 11560	$11,316,000	$21,135,000	$17,735,000	$16,656,000	$15,571,000	$14,549,000	$13,549,000
Planning Services - Funds 10400, 10401, 10402, and 10450	$18,329,000	$20,584,000	$19,369,000	$18,934,000	$18,499,000	$18,499,000	$18,064,000
Police Services - Funds 12000, 12200, 12210, and 12220	$8,804,000	$11,559,000	$10,626,000	$11,760,000	$7,124,000	$7,124,000	$8,030,000
Public Art Fund - Fund 10420	$1,857,000	$4,756,000	$4,274,000	$3,792,000	$3,310,000	$3,310,000	$2,828,000
Public Benefits Trust Fund - Fund 10095	$24,968,000	$10,700,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000
Public Benefits Trust Fund - NDR2 - Fund 10440	$1,790,000	$1,290,000	$1,290,000	$1,290,000	$1,290,000	$1,290,000	$1,290,000
Public Works Services - Fund 13000	$11,641,000	$12,563,000	$11,278,000	$10,478,000	$9,678,000	$9,378,000	$9,078,000
Solid Waste Recycling Trust - Fund 13100	$120,000	$120,000	$116,000	$112,000	$108,000	$104,000	$100,000
Transportation and Transit - Fund 15600	$31,918,000	$30,548,000	$31,152,000	$31,775,000	$32,411,000	$33,059,000	$33,720,000
Tree Trust Fund - Fund 10410	$2,735,000	$3,352,000	$3,835,000	$3,818,000	$3,801,000	$3,801,000	$3,784,000
Total Special Revenue Funds	**$385,929,000**	**$333,677,000**	**$241,111,000**	**$234,031,000**	**$223,017,000**	**$218,313,000**	**$220,913,000**

The following pages are the descriptions for each Special Revenue Fund, as well as the five-year financial forecast. It includes assumptions for the five-year outlook for each fund.

Special Revenue Funds Forecast

American Rescue Plan Act. - Fund 97100

The American Rescue Plan Act fund's purpose is to receive the emergency funding from U.S. Treasury Department allocated to local government to continue to support the public health response and lay the foundation for a strong and equitable economic recovery, to address the revenue losses experienced as a result of the crisis, and to invest in infrastructure, including water, sewer, and broadband services.

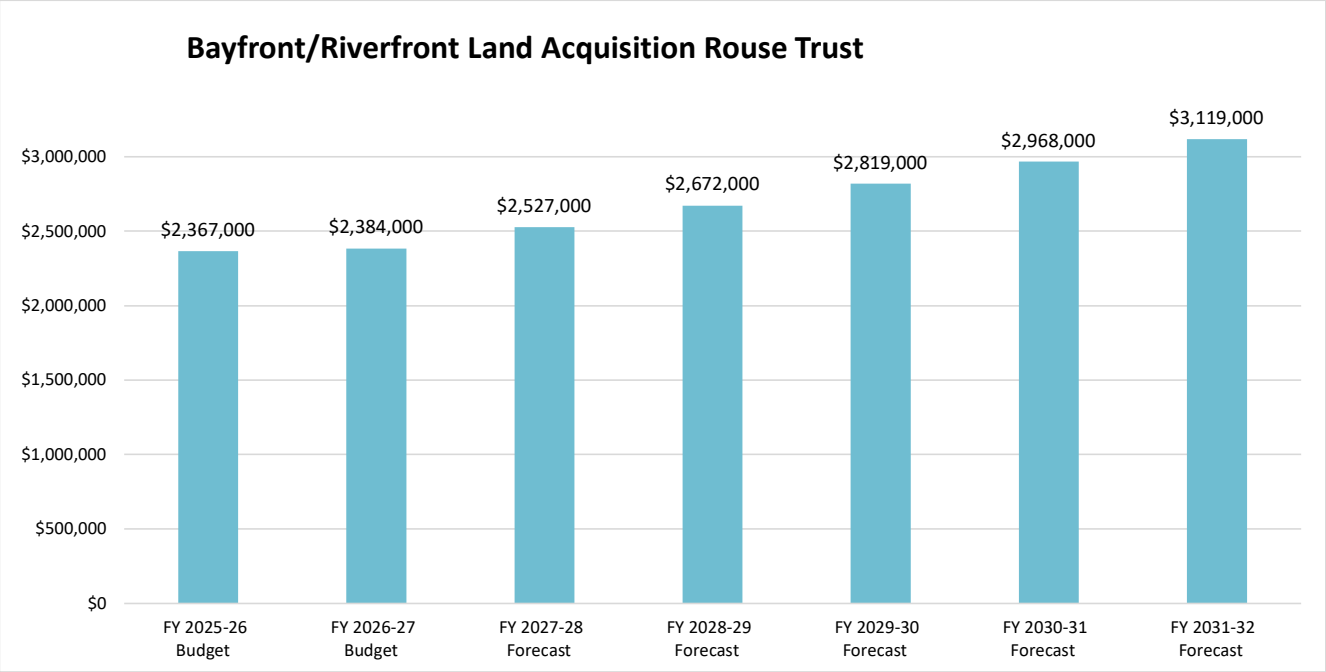


The FY 2026-27 budget reflects the remaining balance of funds allocated to the City of Miami by the U.S. Department of the Treasury under the American Rescue Plan Act (ARPA). These funds are expected to be fully expended during the current fiscal year. Per federal guidelines, all ARPA funds must be obligated by December 31, 2024 and fully expended by December 31, 2026.

Special Revenue Funds Forecast

Bayfront/Riverfront Land Acquisition Rouse Trust - Fund 15100

Established by Resolution R-25-1028 on October 9, 1985, the Bayfront/Riverfront Land Acquisition Rouse Trust Fund is used for the acquisition and improvement of real property, adjacent to the Miami River and Biscayne Bay, in order to provide public access and public enjoyment of those waterbodies.

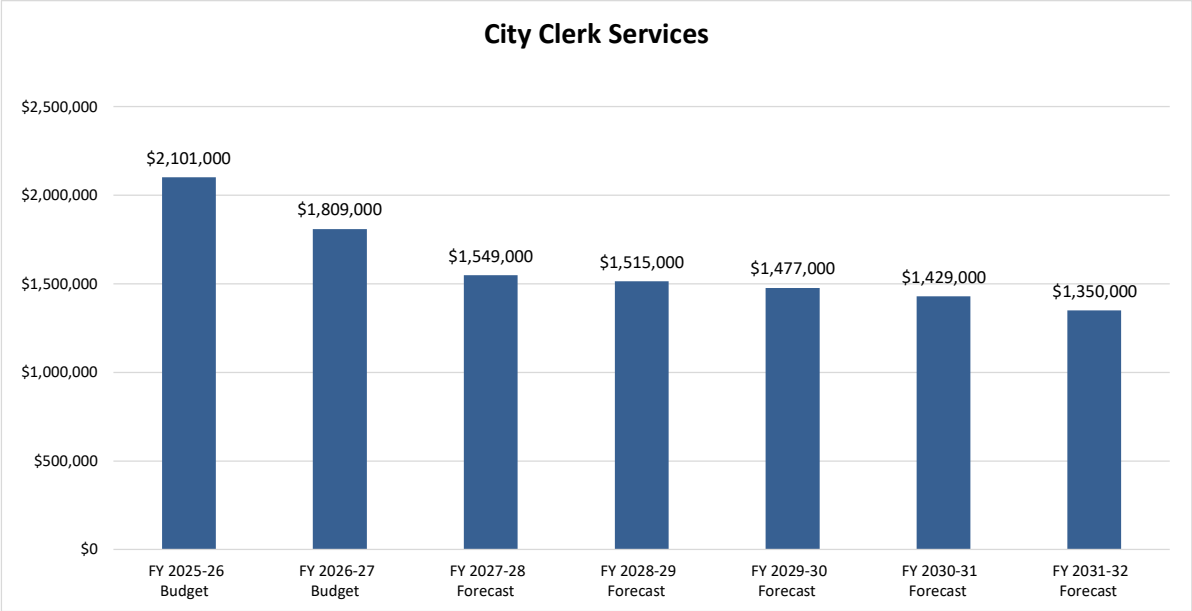


The five-year forecast assumes a stable pattern of revenue increases that are derived from a portion of rents received by the City pursuant to the retail parcel lease from Bayside Center.

Special Revenue Funds Forecast

City Clerk Services - Fund 13500

The City Clerk Services Special Revenue Fund consist of revenues from Lobbyist Registration Fees and Passport Acceptance Fees that are used to operate the Passport Acceptance Facility and fund various City Clerk-related programs. The Fund also includes contributions from the Southeast Overtown Park West and Omni Community Redevelopment Agencies to fund services provided by the Clerk to both agencies.



The five-year forecast assumes that the annual Community Redevelopment Agency (CRA) contributions for funding one Legislative Service Representative III position will remain consistent during the period. The forecast assumes small increases in revenues from both Lobbyist Registration Fees and the U.S. Passport Acceptance Program throughout the five-year period. The Fund Balance for Lobbyist Registration Fees will decrease, as expenditures are expected to exceed revenue collections during the five-year period due to the ongoing cost of the new online lobbyist registration system and the upcoming historical document review project. The Fund Balance for the U.S. Passport Acceptance Program is projected to decrease, as expenditures are projected to exceed revenues due to costs related to the SaaS Q-Flow online appointment system for passport customers and the overhaul of the current program that manages the City's boards, committees, agencies, and trusts.

Special Revenue Funds Forecast

Community Development - Funds 14001 to 14018

The Community Development Fund accounts for the proceeds from local, state, and federal agencies, which aid in the development of a viable urban community in the City of Miami.



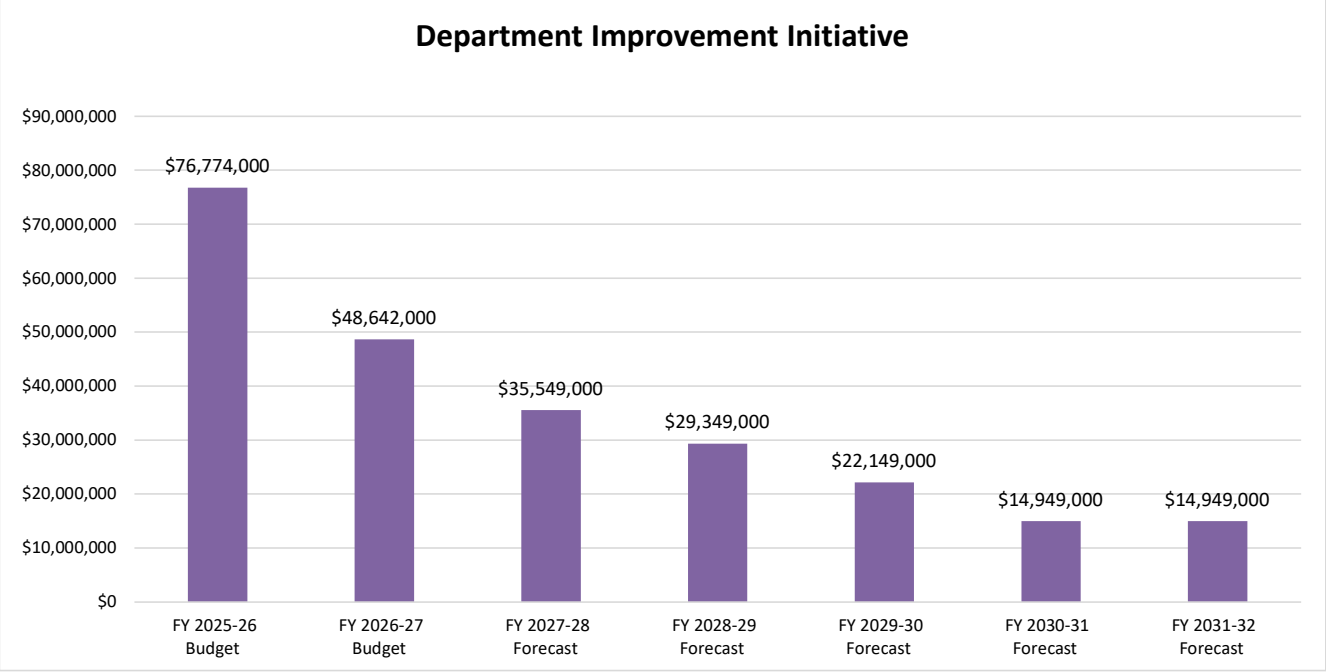
The five-year forecast reflects a significant reduction in prior-year grant carryover balances, decreasing from $93.938 million in FY 2025-26 to $44.133 million in FY 2027-28. Beginning in FY 2028-29, funding is projected to stabilize at approximately $44.358 million annually, supported by recurring federal and state grant revenues and program revenues.

Special Revenue Funds Forecast

Department Improvement Initiative - Funds 15500 to 15503

The Department Improvement Initiative – Fund 15500 accounts for activities designated for City of Miami initiatives related to quality of life and technology. It also accounts for activities of elected officials, such as Festivals and Events, the Anti-Poverty Initiative, and prior-year surplus rollover funds (in accordance with the Financial Integrity Principles Ordinance) allocated to certain departments and elected officials. Additionally, this fund accounts for the revenues and expenditures of the Unsafe Structures Program managed by the Building Department, as well as activities of the Department of Grant Administration (Fund 15502), such as the Families First Parent Academy and the Summer Youth Program.

The Miami for Everyone Program – Fund 15503 was created pursuant to Resolution No. R-23-0178, adopted by the City Commission on April 13, 2023, to assist communities facing the long-term impacts of declared emergencies and to address the specific needs of the most vulnerable residents and businesses. The program achieves these objectives through a strategy focused on directing support to priority areas of need that will further stabilize economic conditions within City districts.

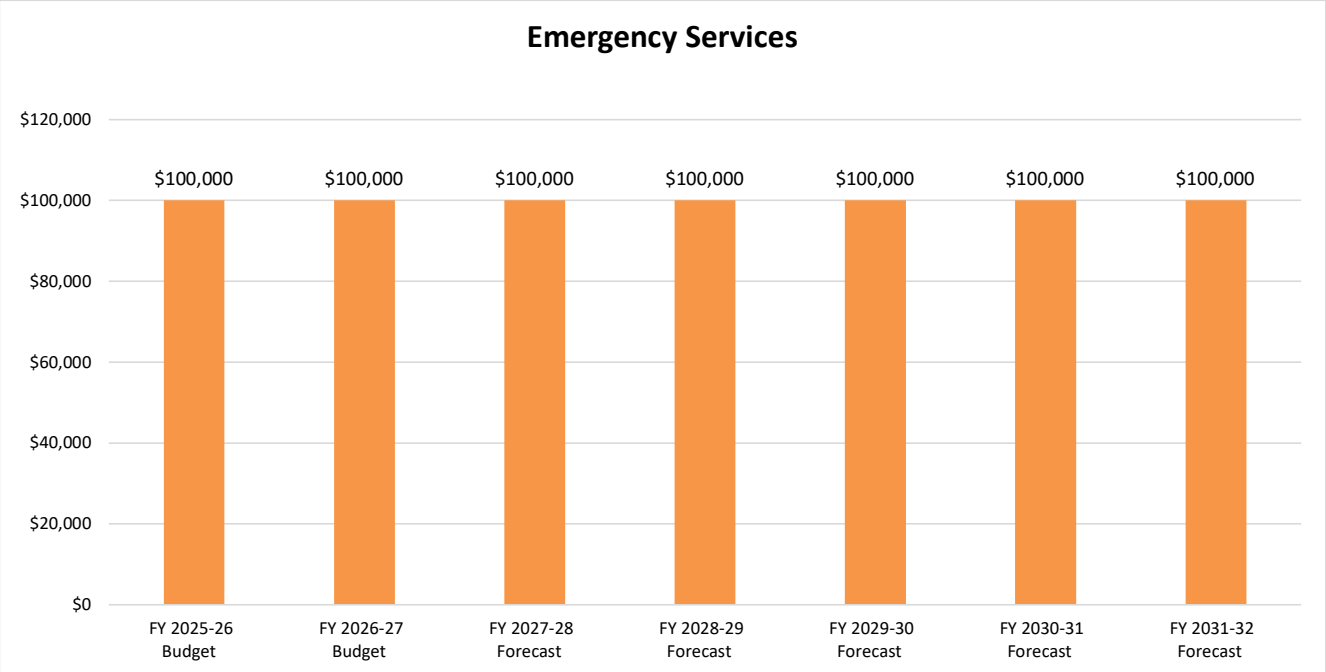


The five-year forecast assumes a constant annual General Fund contribution for the Citywide Anti-Poverty Initiative Program and for Festivals and Events. The reduction in the forecast represents the depletion of prior-year fund balance, primarily driven by the Miami for Everyone Program. Furthermore, a consistent level of revenues related to the Unsafe Structures Program is projected throughout the forecast period.

Special Revenue Funds Forecast

Emergency Services - Fund 80000-80003

To account for grants and Federal Emergency Management Agency reimbursements related to disasters. Additionally, this fund accounts for non-disaster related reimbursable expenditures.

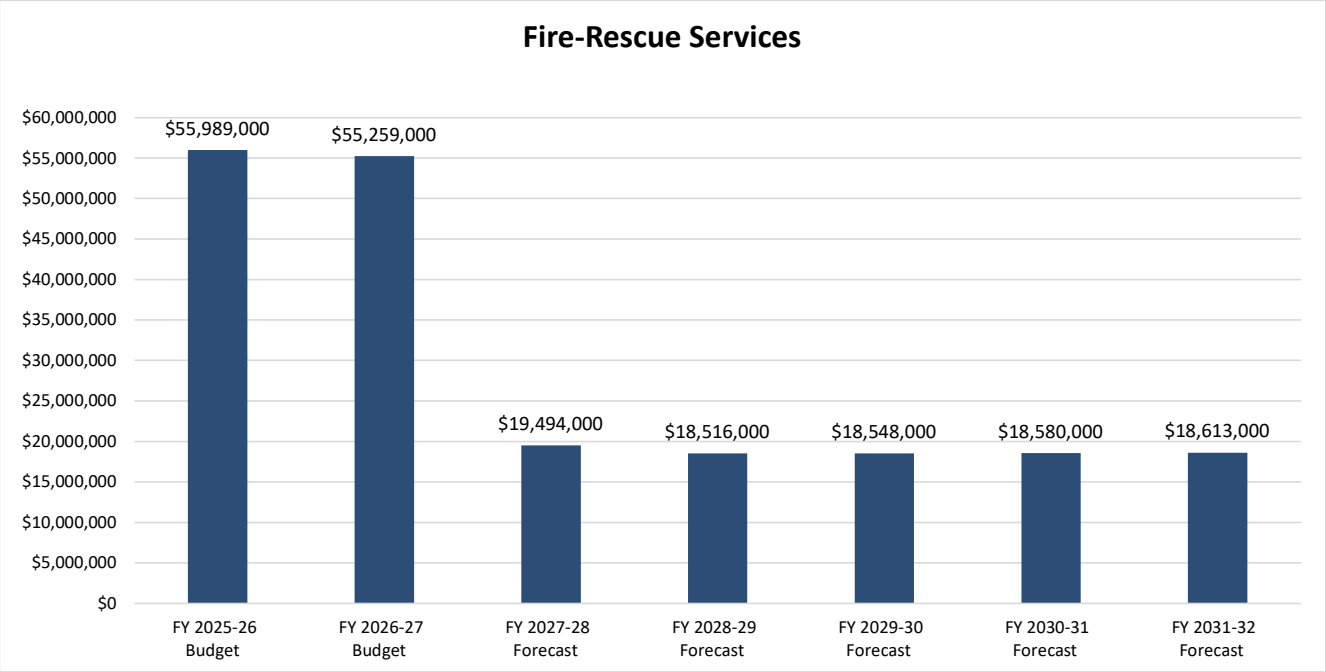


The five-year forecast assumes a steady allocation of fund balance to cover possible deployments by Fire-Rescue personnel to disaster areas.

Special Revenue Funds Forecast

Fire-Rescue Services - Funds 11000 and 11100

The Fire-Rescue Special Revenue Fund is restricted to expenditures that supplement the City's Fire-Rescue operations. This fund accounts for grants and programs from local, state, and federal agencies.

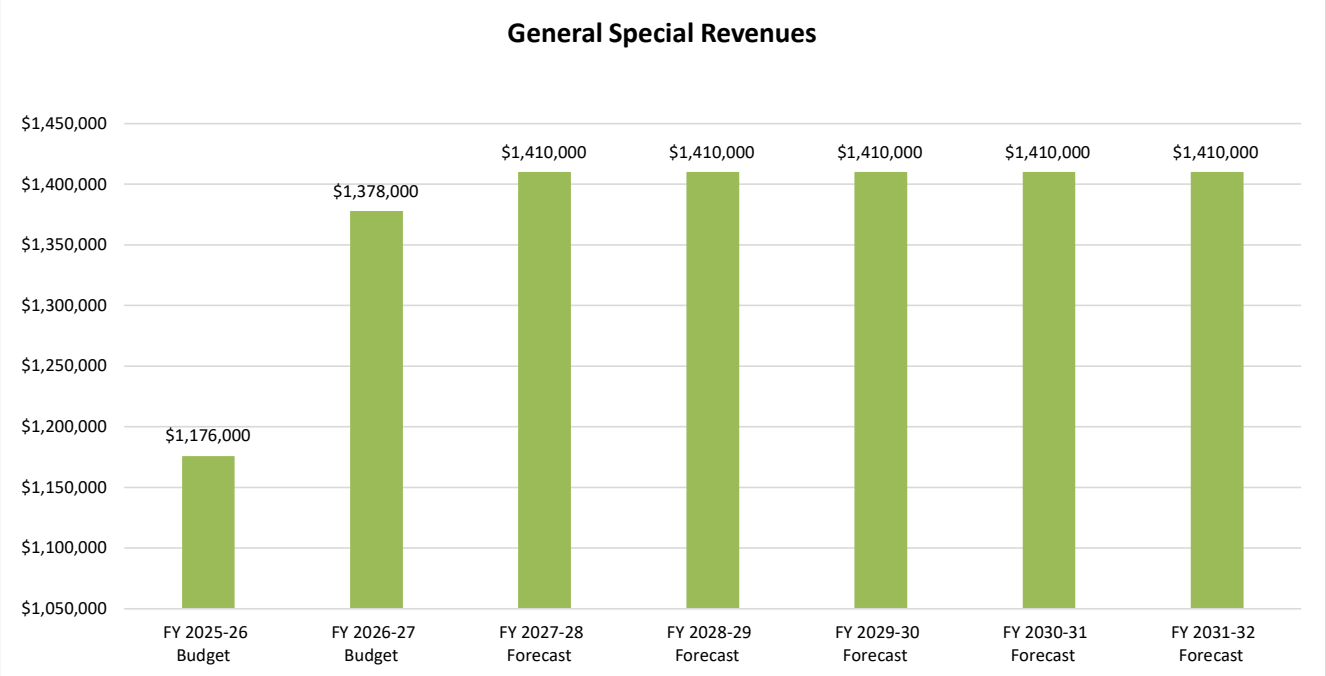


The five-year forecast assumes that the Fire Rescue Services Fund will continue to receive donations and grants consistently throughout the period. Smaller grants and donations are expected to be received and spent steadily, while larger federal, state, and local grants are projected to be utilized over a two- to three-year time frame.

Special Revenue Funds Forecast

General Special Revenues - Fund 10090

The General Special Revenue Fund is used for activities that do not fall into a specific special revenue category.

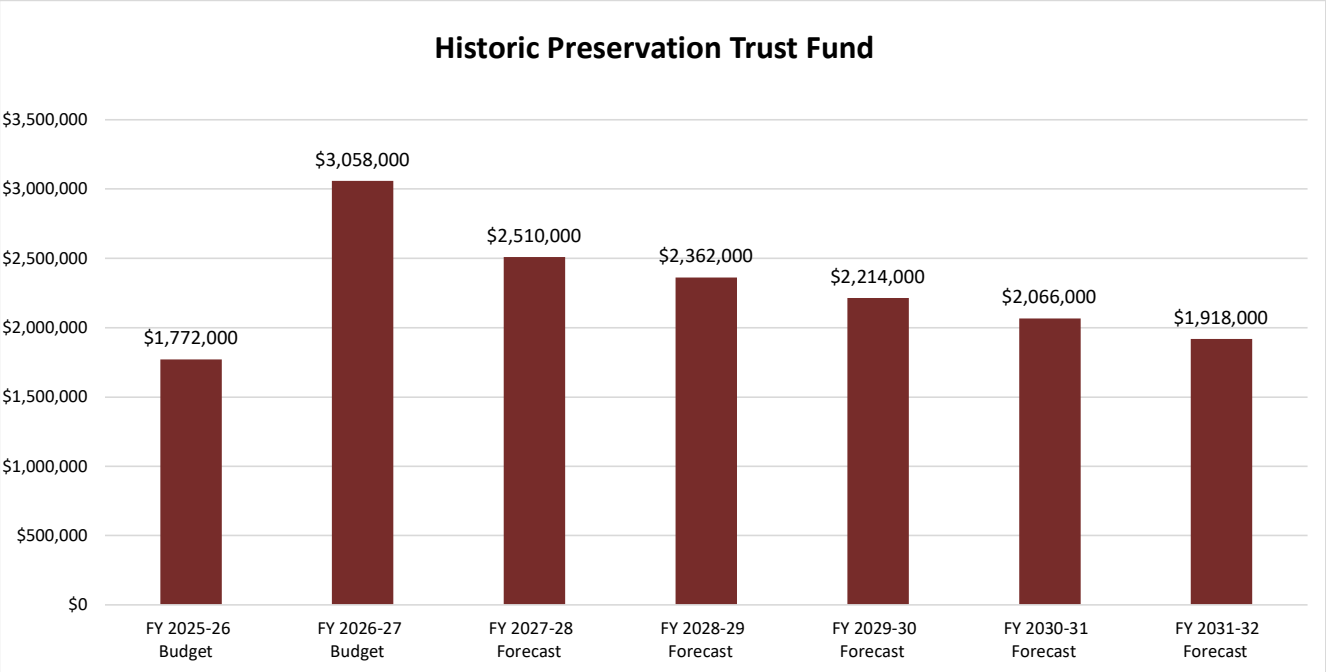


The five-year forecast shows revenues increasing from $1.176 million in FY 2025-26 to $1.410 million by FY 2027-28. The projection then remains stable through FY 2031-32, reflecting steady activity in trolley advertising, traffic studies, and other recurring program revenues.

Special Revenue Funds Forecast

Historic Preservation Trust Fund - Fund 10430

The Historic Preservation Trust Fund was established per Chapter 62, Article XVIII of the City of Miami Code to fund improvements to qualifying homes in T3 transect and historically designated resources. This includes allocating funds towards improving eligible homes and the funding of administrative and staffing costs. New program revenue into the trust fund includes monies collected pursuant to chapter 62, article XVI, Art in public places, and chapter 23, Historic preservation.



The Historic Preservation Trust Fund is expected to maintain a strong financial position throughout the five-year forecast period. The estimated fund balance for FY 2026-27 is approximately $2.308 million, an increase from $1.472 million in the FY 2025-26 Adopted Budget due to continued growth in revenues and the accumulation of reserves.

Annual revenues are projected to average approximately $750,000 and are primarily derived from trust fund payments and the ten percent distribution received pursuant to Chapter 62, Article XVI (Art in Public Places). These revenues are expected to remain relatively stable throughout the forecast period.

Annual expenditures will support staffing, implementation of the Historic Preservation Master Plan, professional services, and the Historic Preservation Grant Program. While fund balance is projected to gradually decline as reserves are used to fund preservation initiatives and ongoing program activities, sufficient resources are expected to remain available to support operations and planned projects through FY 2030-32.

Special Revenue Funds Forecast

Homeless Programs - Fund 14800

The Homeless Programs Special Revenue Fund is used for activities of the City of Miami Homeless Programs, a division of the Department of Human Services.

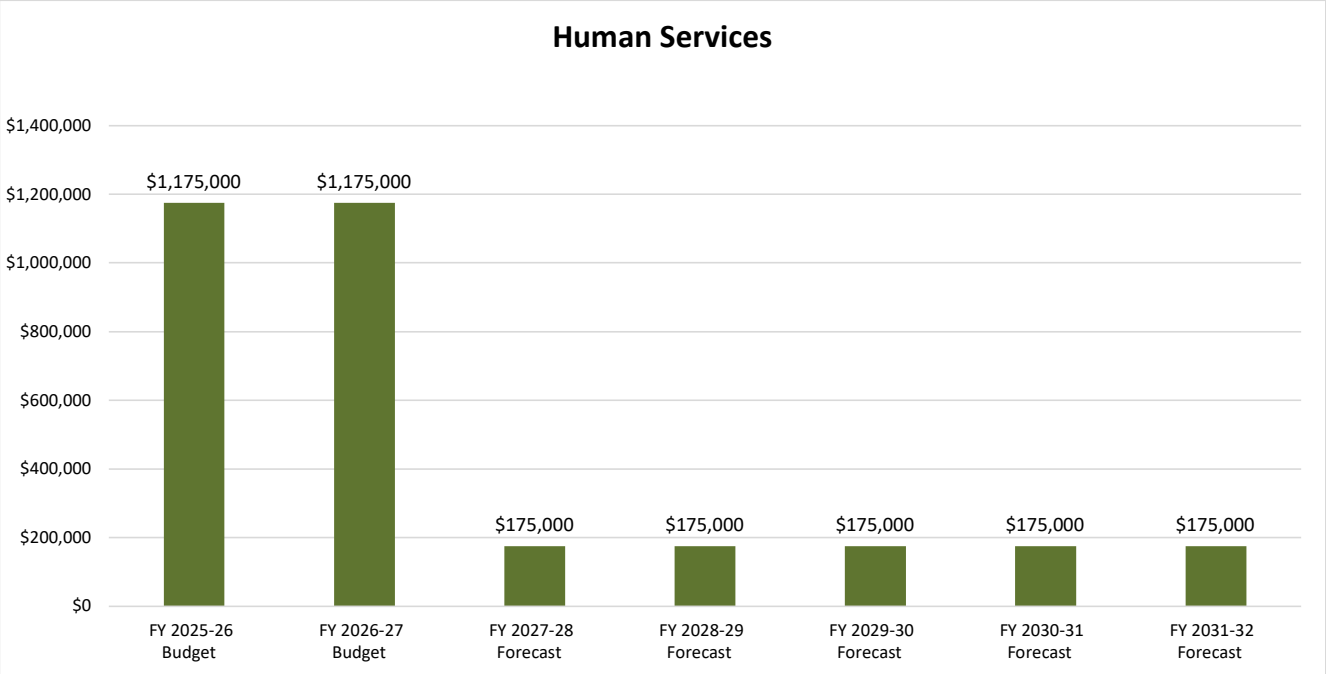


The five-year forecast assumes steady companion funding from a vast array of recurrent grant sources.

Special Revenue Funds Forecast

Human Services - Fund 14801

The Human Services Special Revenue Fund is a fund that will be used to account for the Child Daycare program activities and the Live Healthy Little Havana program activities in the Department of Human Services.

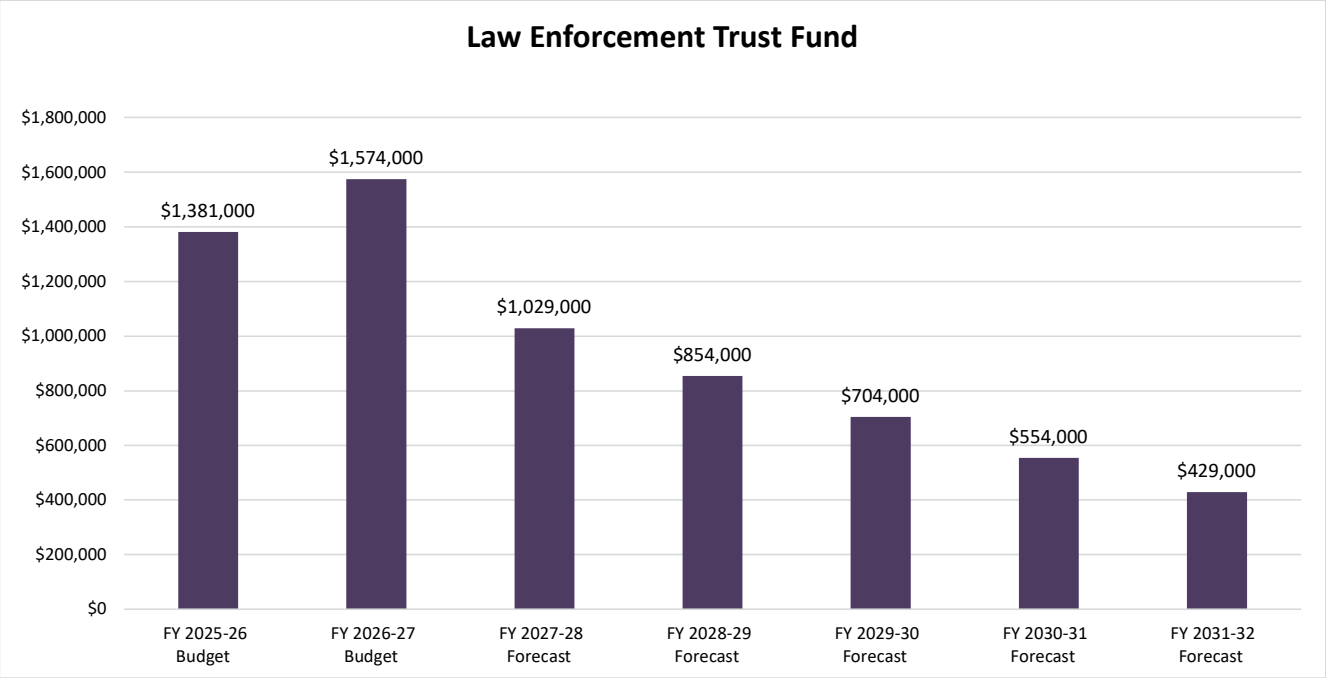


FY 2025-26 includes a one million donation for tutoring services for children in urban areas within the City of Miami as part of the No Child Left Behind initiative. FY 2026-27 reflects the continuation of these funds to support ongoing program activities. Beginning in FY 2027-28, the forecast reflects only recurring grant funding sources, with projected annual revenues and expenditures of approximately $175,000 through FY 2031-32.

Special Revenue Funds Forecast

Law Enforcement Trust Fund - Fund 12500

The Law Enforcement Trust Fund's purpose is to account for confiscated monies awarded to the City for law enforcement related expenditures, as stipulated by state and federal statutes.

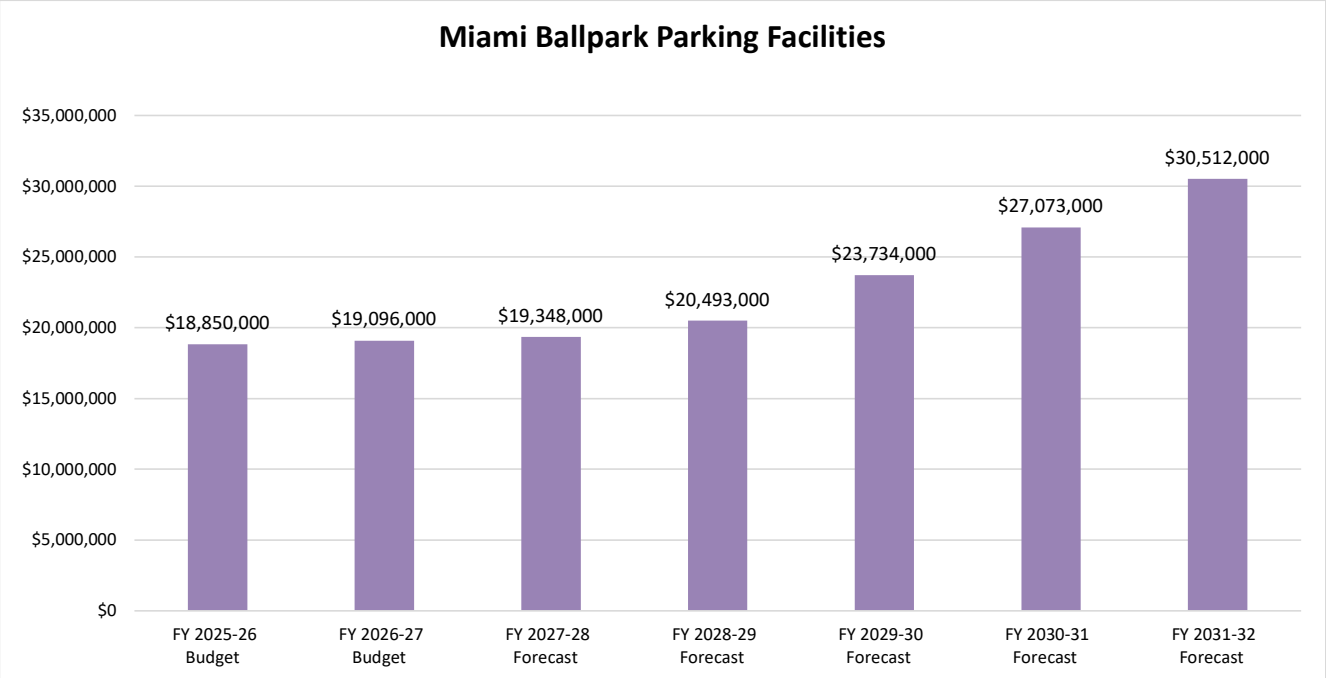


The Law Enforcement Trust Fund's previous year budget is $1.381 million for FY 2025-26. The FY 2026-27 budget increases to $1.574 million, driven primarily by LETF Justice funding. The five-year forecast declines steadily from $1.029 million in FY 2027-28 to $429,000 in FY 2031-32, reflecting a planned reduction in fund balance use over time.

Special Revenue Funds Forecast

Miami Ballpark Parking Facilities - Fund 15400

To account for the operations of the Miami Ballpark Parking Facilities.



The five-year forecast assumes modest increases to revenue from stadium parking operations and increase in Fund Balance for the five-period due reduction in facility maintenance cost as large Capital projects are completed. Payment to garage debt service is projected to continue at the same level during the forecast period.

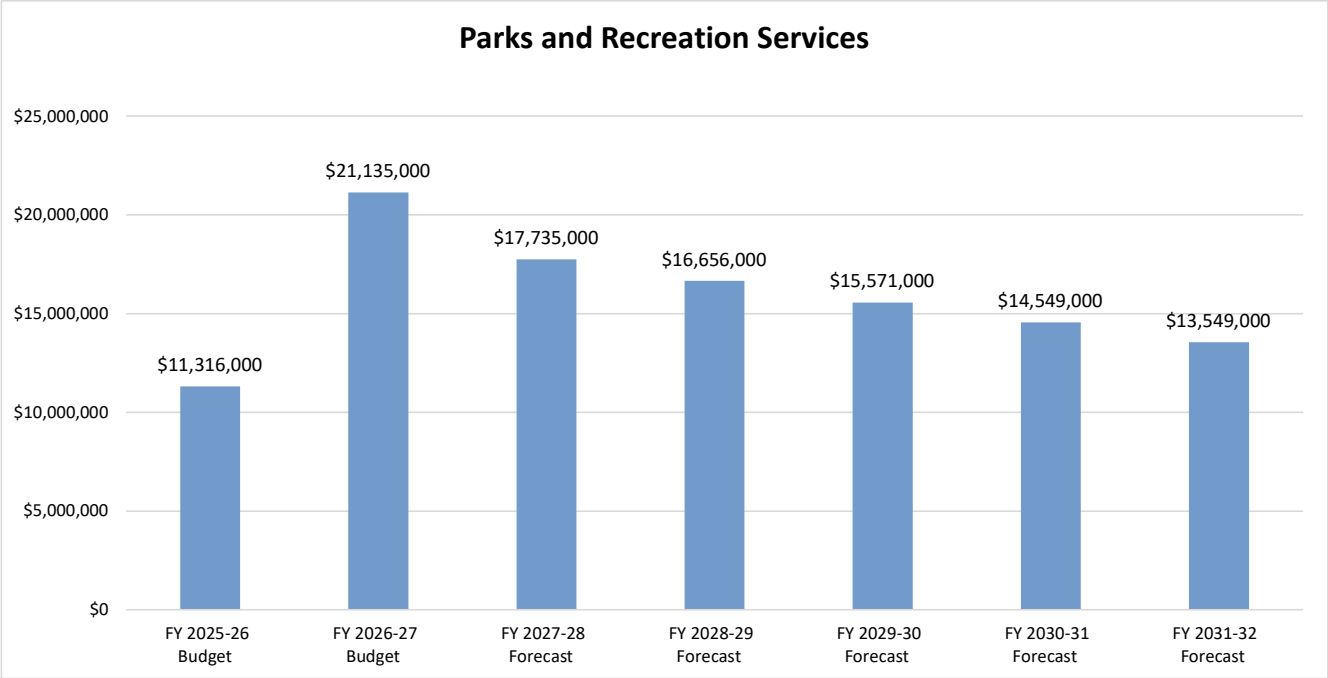
Special Revenue Funds Forecast

Parks and Recreation Services - Funds 11550, 11551, and 11560

The Parks and Recreation Services Special Revenue Fund (Fund 11550) is used specifically for parks and recreation activities. This fund accounts for grants from local, state, and federal agencies that are used to support these activities.

The Miami Freedom Park Fund (Fund 11551) was established by Resolution No. R-25-0040 and is to be used exclusively for improvements to and maintenance of the public park.

The Parks and Open Space Trust Fund (Fund 11560), established by Ordinance No. 13311, was created to facilitate compliance with open space requirements under Miami 21, as amended, the City's zoning ordinance, and to facilitate the receipt of equitable contributions for the mitigation of open space impacts within the City. Previously funded under Fund 11550, this program was moved to a separate dedicated fund during FY 2025-26.



The five-year forecast assumes a steady increase in revenues due to grant funding and program revenues. However, it is expected that there will be a gradual decrease of prior year fund balances over the forecast period that will result in the overall decline of the budget as shown in the forecast.

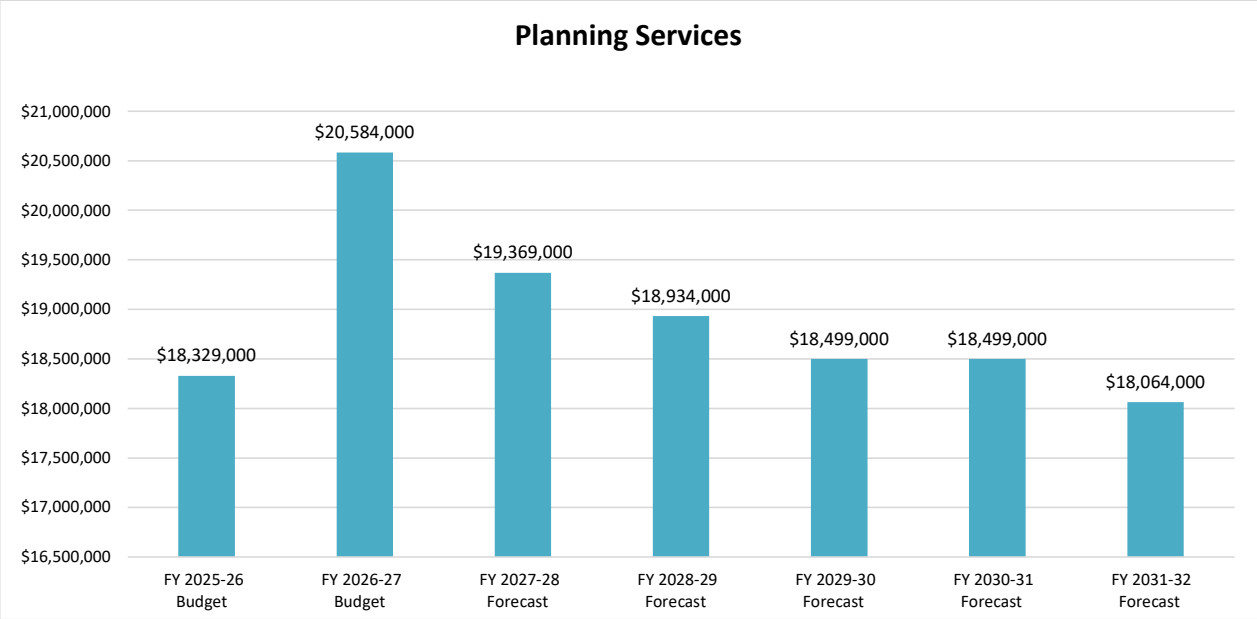
Special Revenue Funds Forecast

Planning Services - Funds 10400, 10401, 10402, and 10450

Planning Service Fund (10400) includes several projects such as Florida East Coast Corridor Improvement Trust, Traffic Study Review Fee for M.U.S.P. projects and Downtown Dev. Suppl. Fees Admin.

The Downtown Development of Regional Impact (DRI) Fund (10401) and Southeast Overtown Park West (SEOPW) Development of Regional Impact (DRI) Funds (10402), governed by City of Miami Code Chapter 13 and 14, were established as a planning tool by which the regional transportation and environmental impacts of large-scale development in the Downtown and SEOPW areas are mitigated and managed. As private developers applied for permitting of their construction projects in the DRI areas, the City assessed fees to fund infrastructure and capital improvement projects related to master planning, regional transportation, and air quality. Based on the amount and type of development the developer sought to develop, the City provided the developer with an invoice of the fees to be assessed at the time of application for zoning and building permit. Three different types of fees are assessed in Downtown: master plan/recovery, transportation, and administration. Four different types of fees are assessed in Southeast Overtown Park West: master plan/recovery, transportation, air quality, and administration.

The Economic Development Fund (10450) is a separate special account established for the Downtown Miami special vending district. Pursuant to City of Miami Ordinance 11212 Sec. 39-33. franchise fees are collected, and then used for reimbursement of expenditures by the Vending Program.



The five-year forecast projects an increase in available fund balance from $18.329 million in FY 2025-26 to $20.548 million in FY 2026-27. This increase is primarily attributable to higher-than-anticipated carryover fund balances from the Southeast Overtown/Park West (SEOPW) and Downtown DRI programs, as well as available balances associated with the Florida East Coast Corridor (FEC) funding source.

Revenue collections from the Downtown DRI (Fund 10401) and SEOPW (Fund 10402) programs are expected to end upon the expiration of each program. The Downtown DRI program sunsets on October 25, 2027, followed by the SEOPW program on December 31, 2027. As a result, no additional revenues are projected from these funding sources beyond their respective sunset dates.

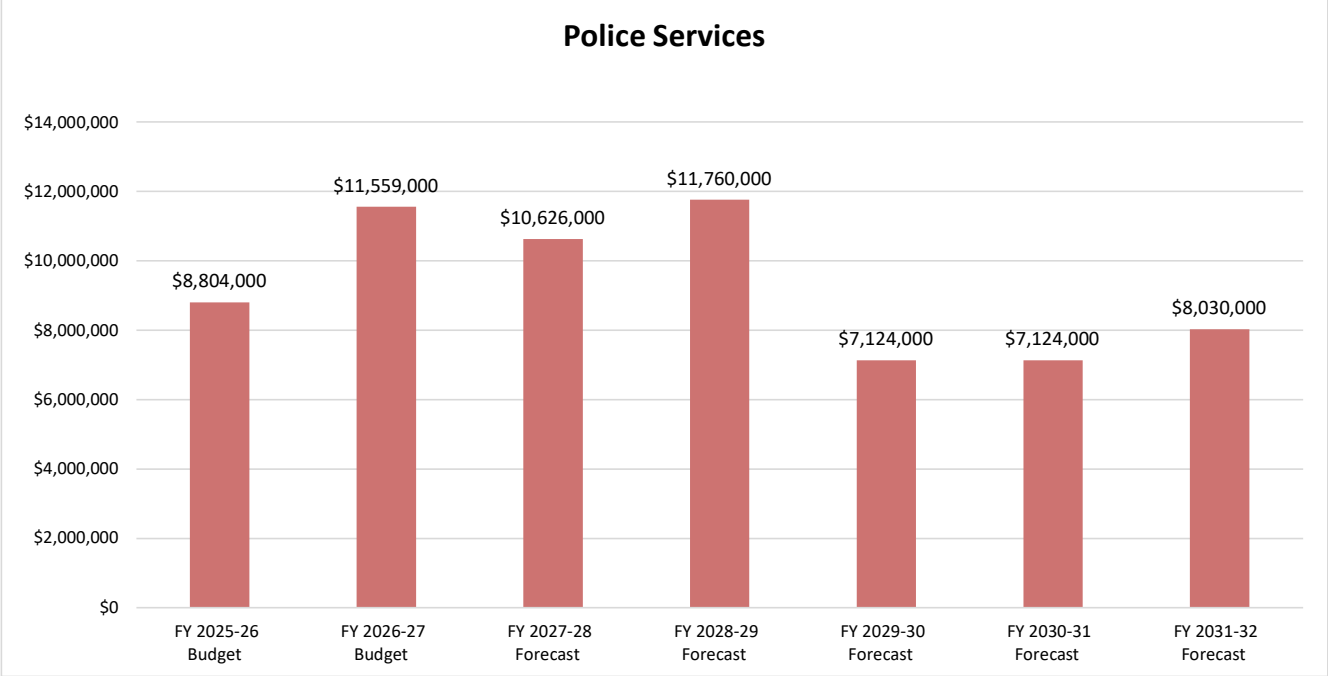
Following FY 2026-27, the available fund balance is projected to decline gradually through FY 2030-31. This decrease reflects the planned use of accumulated fund balance to support ongoing program activities, capital improvement projects, and other eligible expenditures after recurring revenues from the Downtown DRI and SEOPW programs have ceased.

Special Revenue Funds Forecast

Police Services - Funds 12000, 12200, 12210, and 12220

The Police Services Special Revenue Fund (12000) supports public safety activities and accounts for grants received from local, state, and federal agencies.

Created by Resolution R-15-0310 on July 23, 2015, the Emergency Communications Number (E911) Funds (12200, 12210, and 12220) established an accounting system to track the use of E911 shared revenues received by the City. These revenues are administered in accordance with Chapter 365, Florida Statutes, specifically Sections 365.171 through 365.175, which govern the Emergency Communications Number E911 Act.

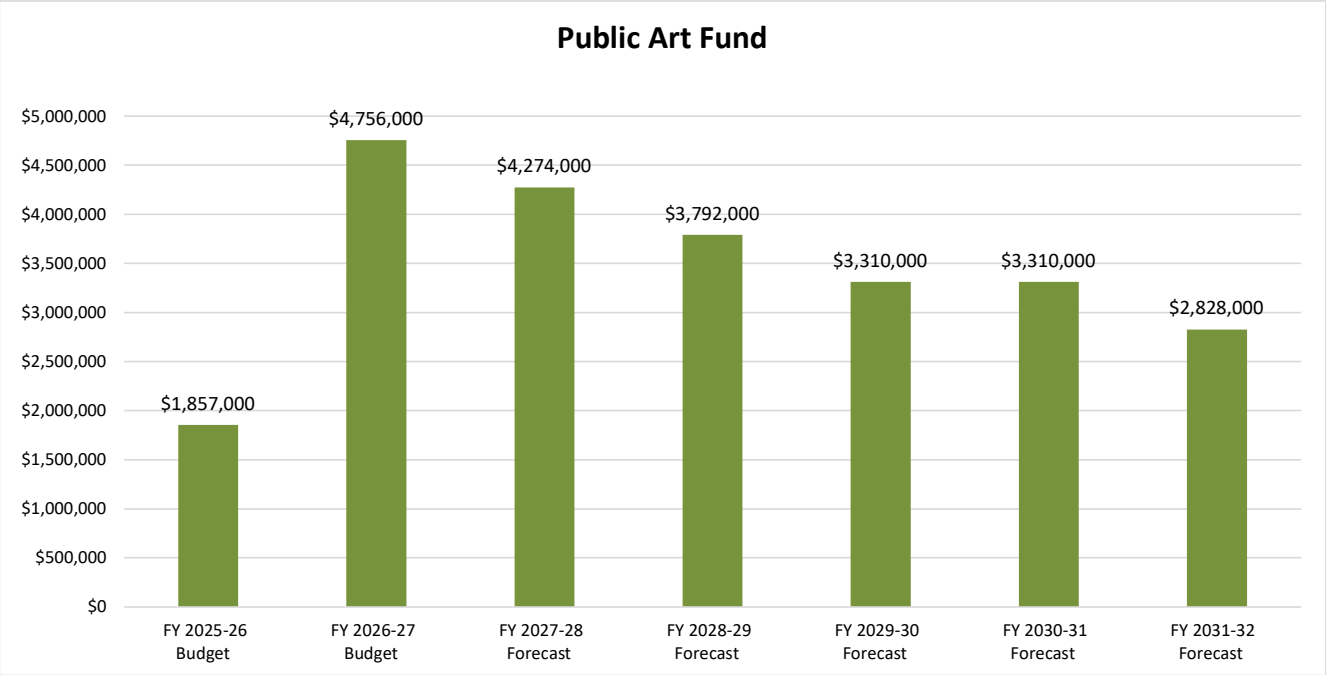


The FY 2025-26 budget reflects the final years of a series of non-recurring grants. In FY 2026-27, the budget increases to $11.424 million, primarily due to the Community Oriented Policing Services (COPS Office) 2025 grant program, which will remain active through FY 2028-29. After that period, funding declines and then stabilizes at $7.425 million from FY 2029-30 through FY 2031-32.

Special Revenue Funds Forecast

Public Art Fund - Fund 10420

The Public Art Fund is used for expenses associated with the selection, commissioning, acquisition, transportation, maintenance, repair, restoration, rehabilitation, appraisal, removal, insurance of art, development of education programming, community outreach, or advocacy with an emphasis in the visual and performing arts, grants, and administrative costs for the public art program. The Public Art Funds are distributed throughout various projects and programs. Ten (10) percent of the fees collected annually are allocated towards the historic preservation trust fund under article XVIII. Five (5) percent of the fees collected annually may be allocated towards cultural, education, community outreach, or advocacy purposes and including social practice art, all designed to promote the visual and performing arts such as but not limited to youth-based programming involving the city's arts and entertainment council, public academic institutions, or non-profit organizations. Fifteen (15) percent of the fees collected annually may be allocated towards operating and administrative costs associated with the public art program. Seventy percent (70) of the fees collected annually are allocated towards the commissioning, selection, acquisition, display, maintenance, repair, restoration, rehabilitation, insurance of city-owned art, transportation, installation, removal, appraisal, collection, and exhibition of high-quality art in accordance with the public art master plan and the public art program guidelines. New program revenues into the trust fund, include, but not limited to monies collected pursuant to Ordinance No. 13656, specifically Article 11.7 of the Miami 21 code.



The FY 2026-27 Public Art Fund budget reflects a substantial increase in available fund balance resulting from stronger-than-anticipated revenues and lower expenditure growth in prior years. The estimated fund balance available for FY 2026-27 is approximately $3.656 million, compared to $1.457 million in the FY 2025-26 Adopted Budget.

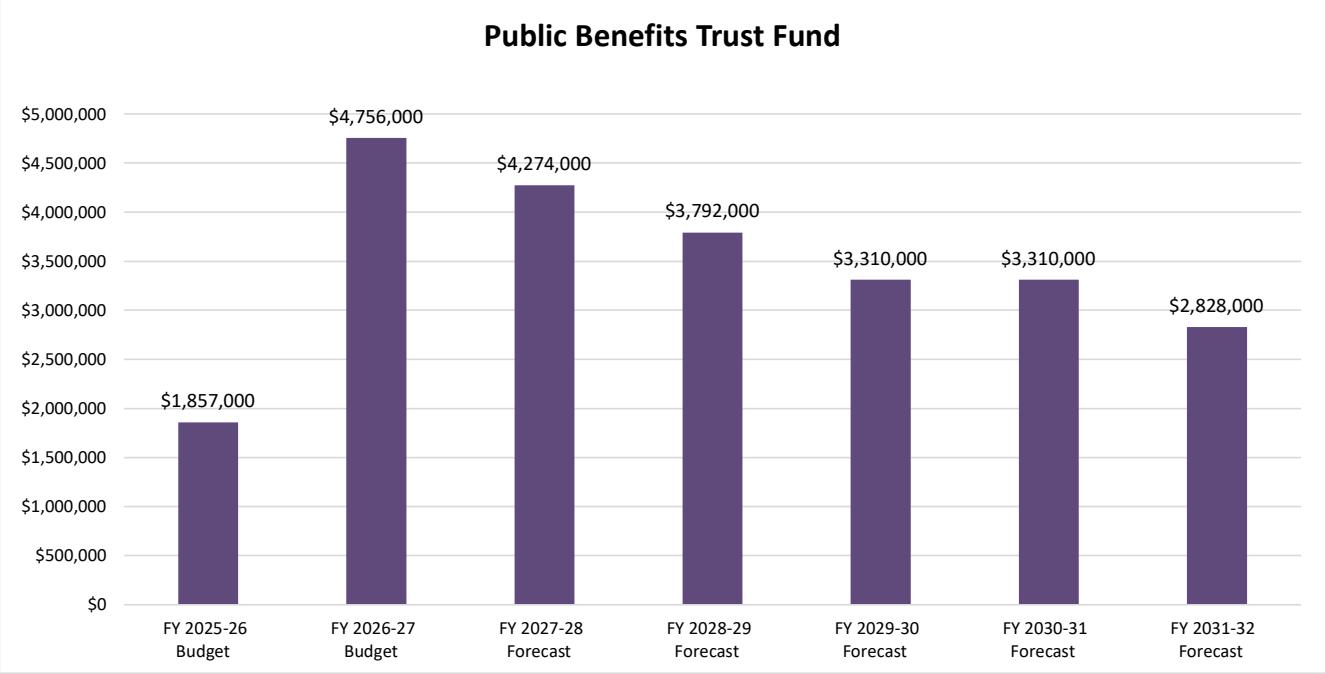
FY 2026-27 revenues are budgeted at approximately $1.100 million and are expected to remain relatively stable throughout the forecast period. Annual operating expenditures are projected to average approximately $480,000 and include personnel costs, public art restoration and maintenance, cultural education programs, administrative support, and implementation of the Art Master Plan.

As a result, the fund is expected to maintain a healthy reserve balance throughout the five-year forecast period. While the fund balance is projected to gradually decline as reserves are used to support ongoing programs and future public art initiatives, sufficient resources are expected to remain available to support operations through FY 2030-32.

Special Revenue Funds Forecast

Public Benefits Trust Fund - Fund 10095

The Public Benefits Trust Fund was established to collect cash contributions made pursuant to the Miami 21 Code, as amended, the City's zoning ordinance, to support affordable housing and workforce housing, public parks and open space, and to address green building certification shortfalls. Funds are allocated by the City Commission based on recommendations from the City Manager.



The Public Benefits Trust Fund is projected to maintain a stable fund balance throughout the five-year forecast period. The FY 2026-27 budget includes an estimated beginning fund balance of approximately $700,000. The forecast assumes the fund will receive approximately ten million annually in public benefits revenues associated with current and future development activity.

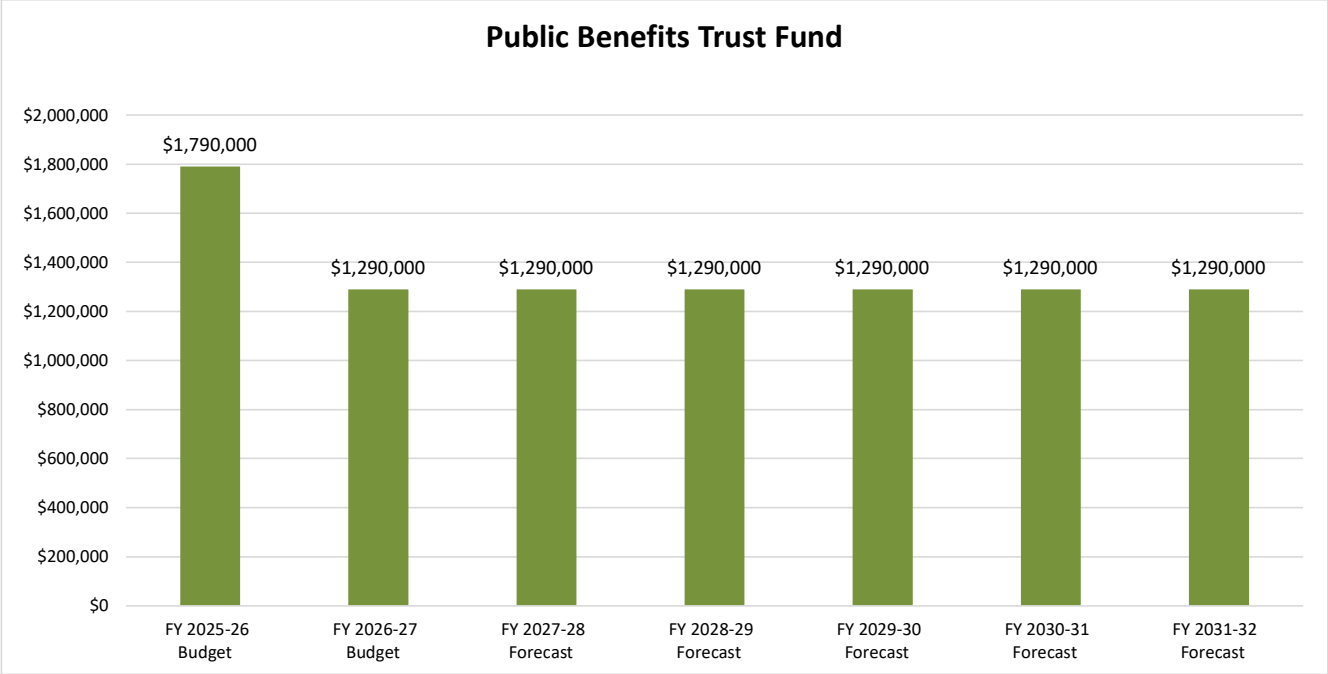
These revenues are expected to support affordable and workforce housing, public parks, open space improvements, and other eligible community benefit projects. Annual transfers and expenditures from the fund are subject to recommendations by the City Manager and approval by the City Commission pursuant to Section 62-642 of the City Code.

Because annual revenues are expected to be largely offset by future transfers and project expenditures, the fund balance is projected to remain relatively stable throughout the forecast period. Actual revenues, transfers, and expenditures may vary based on development activity and future Commission actions.

Special Revenue Funds Forecast

Public Benefits Trust Fund - NDR2 - Fund 10440

Pursuant to Ordinance No. 13984 of City of Miam Code, the "NRD-2 Public Benefits Trust Fund" ("NRD-2 trust fund") was established in order to collect cash contributions made according to the Wynwood Norte Neighborhood Revitalization District ("NRD-2") as established in Ordinance No. 13114, the Zoning Ordinance of the City of Miami, Florida, as amended ("Miami 21 Code"), to support community reinvestment, including infrastructure to support local businesses providing neighborhood-oriented goods and services; to address climate change adaptation and resiliency; and to maintain and supplement affordable/workforce housing, public parks and open space, and civic space or civil support space within the NRD-2 boundaries. There is also been established an NRD-2 trust fund committee to meet for the primary purpose of recommending allocations of funds received. A minimum of 35 percent of funds in the NRD-2 trust fund is to be allocated towards existing and new housing on an annual basis.



Since its creation, the Public Benefits Trust Fund – NRD2 has received a single contribution. As reflected in the five-year forecast, the fund balance is projected to remain stable at approximately $1.290 million from FY 2026–27 through FY 2030–31. The forecast assumes no additional revenues or expenditures during the projection period and therefore does not incorporate potential future public benefits contributions associated with development activity within the NRD-2 area.

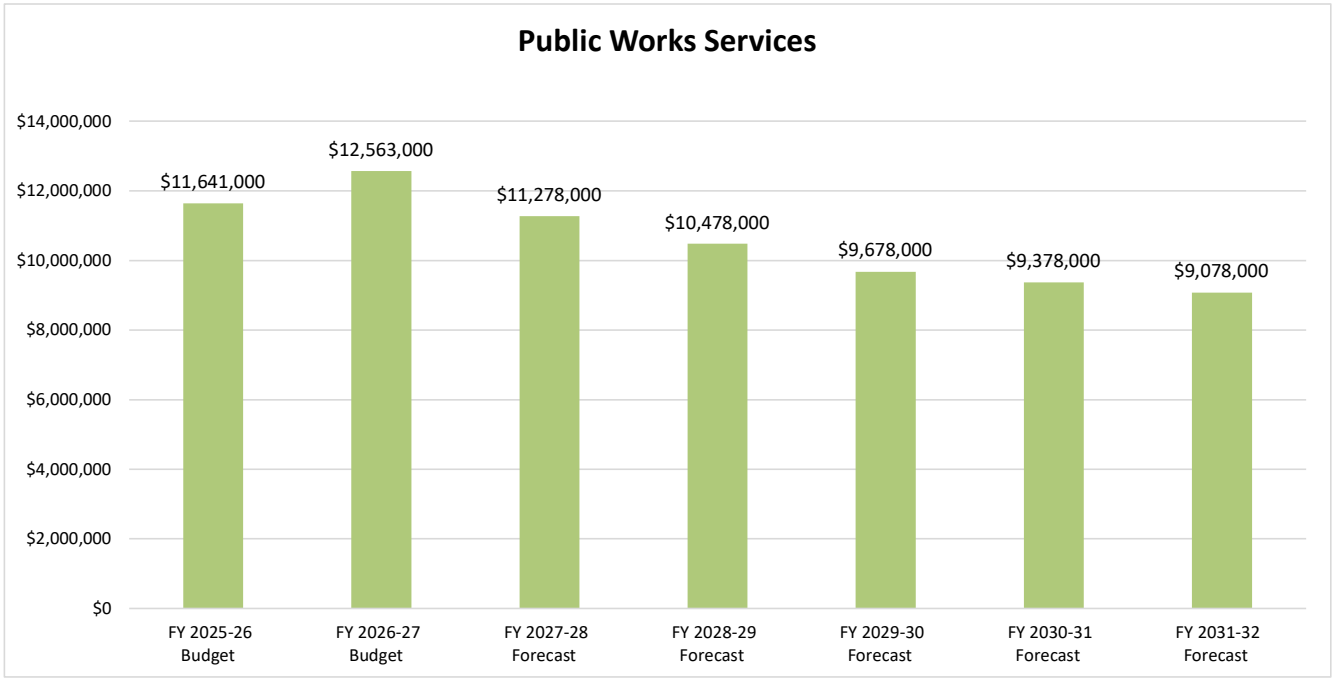
While future development projects could generate additional public benefits contributions and increase the fund balance, the timing and amount of such contributions are uncertain and cannot be reliably projected at this time. Likewise, future expenditures authorized for eligible public benefit projects could reduce the fund balance. As a result, the forecast conservatively assumes a constant balance until new revenues or expenditures are identified and incorporated into future budget updates.

Special Revenue Funds Forecast

Public Works Services - Fund 13000

The Public Works Services Special Revenue Fund (13000) is used for special programs managed by the Department of Resilience and Public Works. The fund primarily consists of Lane Closure revenue collections and grants from local, state, and federal agencies for right-of-way improvements. In particular, this fund contains revenue collection related to the permitting and regulation of wall murals, per an agreement between the City and the Florida Department of Transportation (FDOT). This fund also contains revenues collected as part of the City's Scooter Pilot Program.

The Enhanced Right-of-Way (ROW) Improvement Fund Trust Fund (13010) was established in FY 2025–26 pursuant to Ordinance 13948 adopted by the City Commission on December 10, 2020. This fund is intended to support the implementation of adopted Street Master Plans and Streetscape Master Plans by collecting and managing developer contributions in lieu of direct construction of non-standard right-of-way improvements.

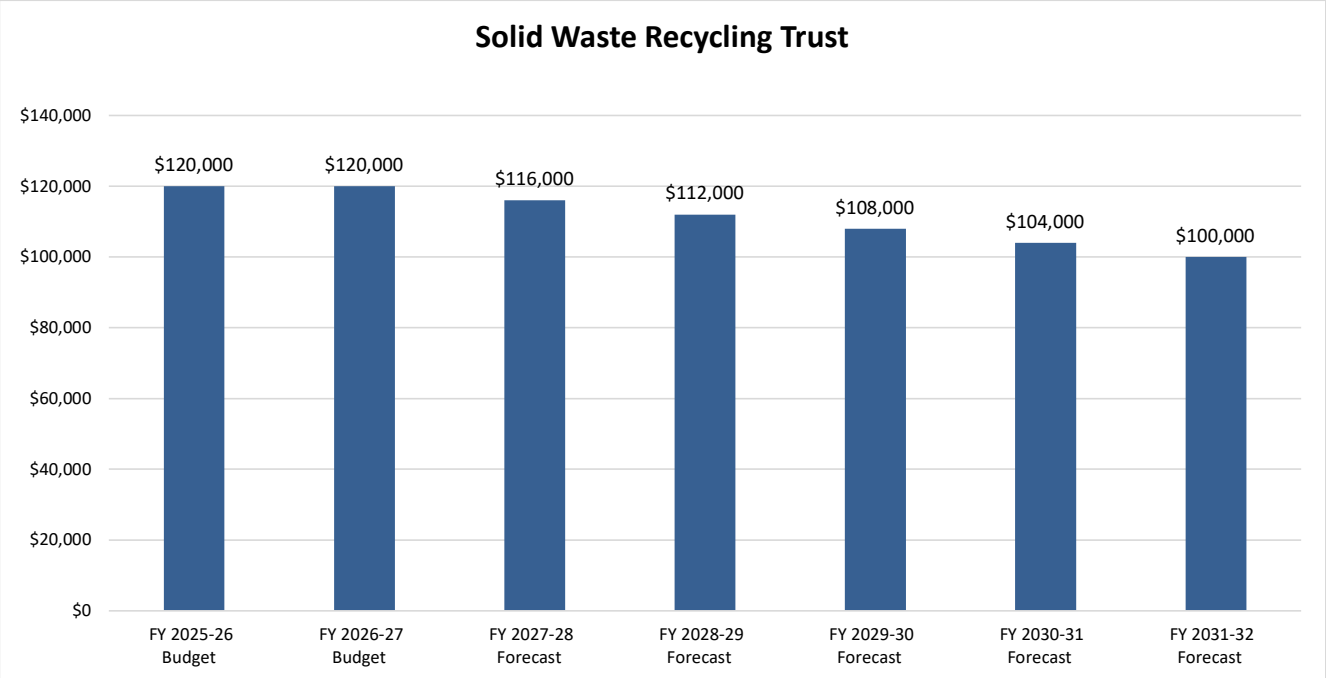


FY 2026-27 reflects an increase driven by greater-than-expected revenues from the Lane Closure Program and the remainder of a two million, non-recurring, three-year grant under the Inflation Reduction Act Urban and Community Forestry Expansion Program, which is expected to end in FY 2028-29. The five-year forecast assumes a steady decline in available funding, primarily due to new maintenance contracts and rising service costs.

Special Revenue Funds Forecast

Solid Waste Recycling Trust - Fund 13100

The Solid Waste Recycling Trust Special Revenue Fund is used, as specified by Ordinance No. 10654 which established an Educational Trust Fund from recycling programs, for scholarships to eligible, qualified candidates.

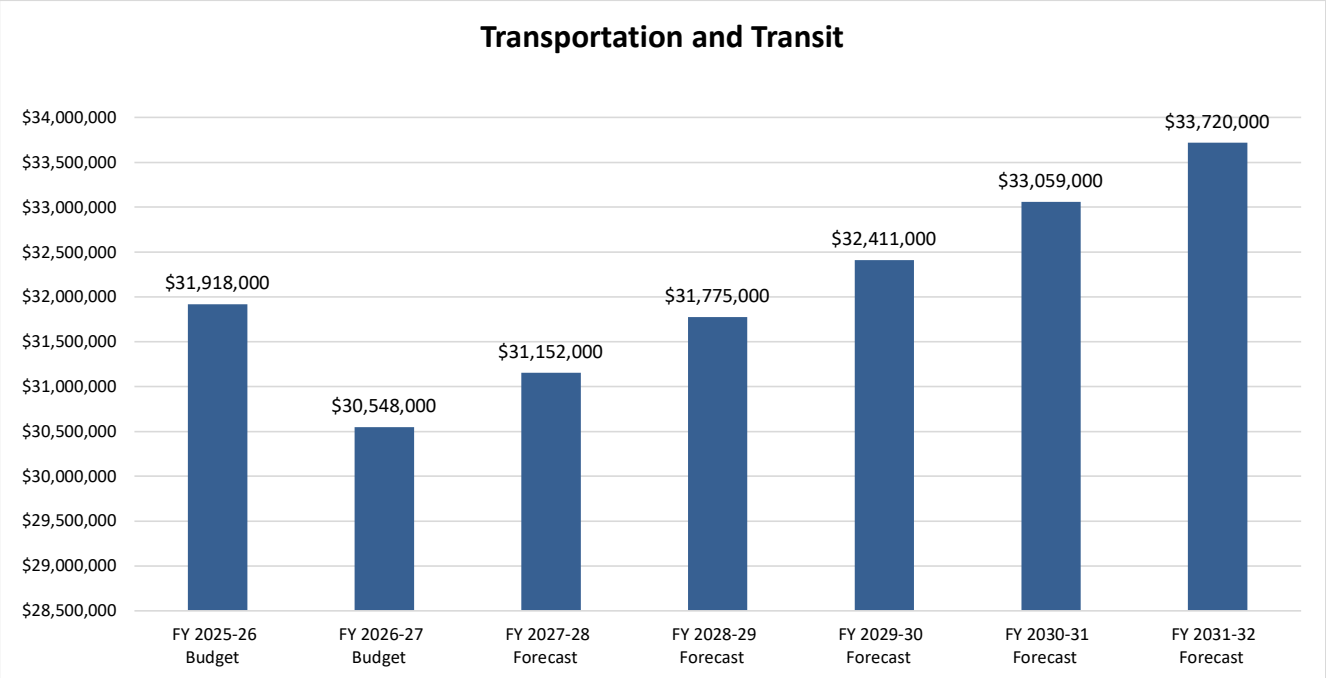


The five-year forecast assumes a steady receipt of the interest earning with a slight variation in expenditure amounts due to the annual scholarship payments to various educational institutions for employees. The fund balance allocated in FY 2026-27 represents the interest earned on the one million dollar principal.

Special Revenue Funds Forecast

Transportation and Transit - Fund 15600

The Transportation and Transit Fund is used for the operation of City of Miami's transit and transportation projects.

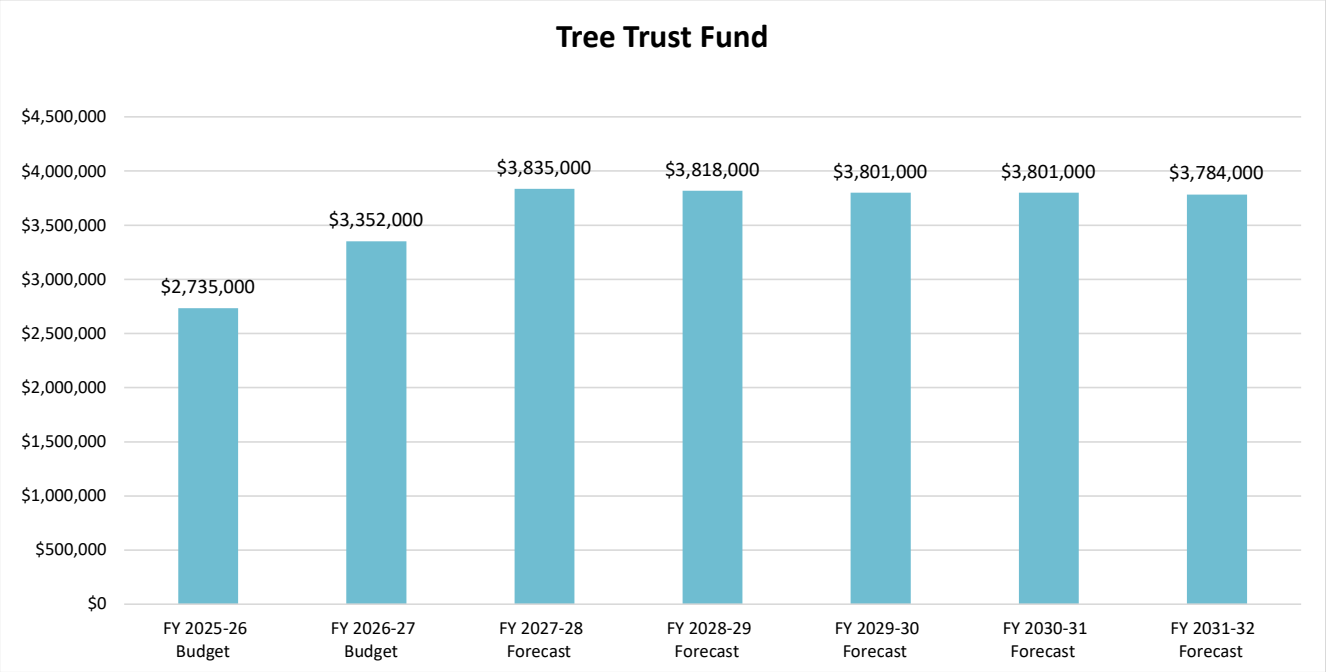


FY 2025-26 reflects the remaining CITT funds released in the prior fiscal year. The forecast decreases in FY 2026-27 and then assumes steady revenue growth of approximately two percent annually, increasing from $30.548 million in FY 2026-27 to $33.720 million by FY 2031-32.

Special Revenue Funds Forecast

Tree Trust Fund - Fund 10410

The Tree Trust Fund's purpose is to oversee and regulate the Trust's payments as specified in Section 8.1.6.6 of the Zoning Ordinance. It assists with the City's compliance of the U.S. Mayors Climate Protection Agreement.



In accordance with Section 62-301 of the City of Miami Code, 80 percent of Tree Trust Fund revenues are allocated for capital projects related to tree replacement, restoration, preservation, and enhancement of the City's tree canopy. These funds are transferred to Public Works Capital Project No. 40-B183600 to support eligible tree-related improvements throughout the city.

The five-year forecast projects the fund balance to increase from approximately $2.735 million in FY 2025–26 to $3.835 million in FY 2027–28, primarily due to anticipated annual revenues of approximately $1.500 million from tree trust contributions and permit related fees. Beginning in FY 2028–29, the fund balance is projected to decline modestly and then stabilize at approximately $3.801 million through the remainder of the forecast period as planned capital expenditures are expected to offset a significant portion of annual revenues.

While the forecast assumes continued collection of Tree Trust Fund revenues and ongoing investment in tree replacement and restoration projects, actual fund balances may vary depending on development activity, fee collections, project timing, and future capital improvement needs. Overall, the fund is expected to maintain a healthy reserve position while continuing to support the City's urban forestry and tree canopy enhancement initiatives.

Debt Service Funds Forecast

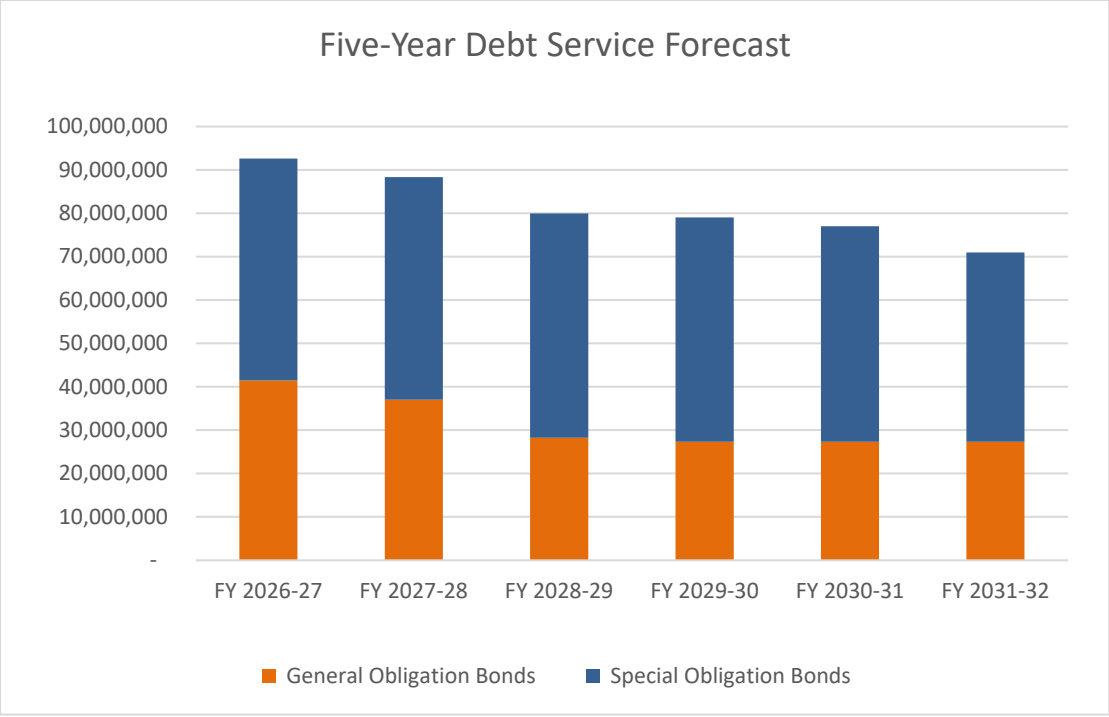
DEBT SERVICE FUND

Debt Service Funds are used to account for the payment of principal and interest on general obligation bonds, the payment of principal and interest on special obligation bonds, and the accumulation of resources needed to fund these debt service payments.

The FY 2026-27 Debt Service Fund Budget is $92.606 million.

The projected budget amounts for FY 2027-28 through FY 2031-32 are shown in the chart below.

	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast	FY 2031-32 Forecast
Revenues (Inflows)						
Property Taxes	41,445,000	37,011,746	28,212,746	27,303,094	27,305,310	27,305,903
Transfers-IN/Other Revenues	51,161,000	51,330,000	51,744,000	51,751,000	49,703,000	43,669,000
Total Revenues (Inflows)	92,606,000	88,341,746	79,956,746	79,054,094	77,008,310	70,974,903
Expenditures (Outflows)						
General Obligation Bonds	41,445,000	37,011,746	28,212,746	27,303,094	27,305,310	27,305,903
Special Obligation Bonds	51,161,000	51,330,000	51,744,000	51,751,000	49,703,000	43,669,000
Total Expenditures (Outflows)	92,606,000	88,341,746	79,956,746	79,054,094	77,008,310	70,974,903



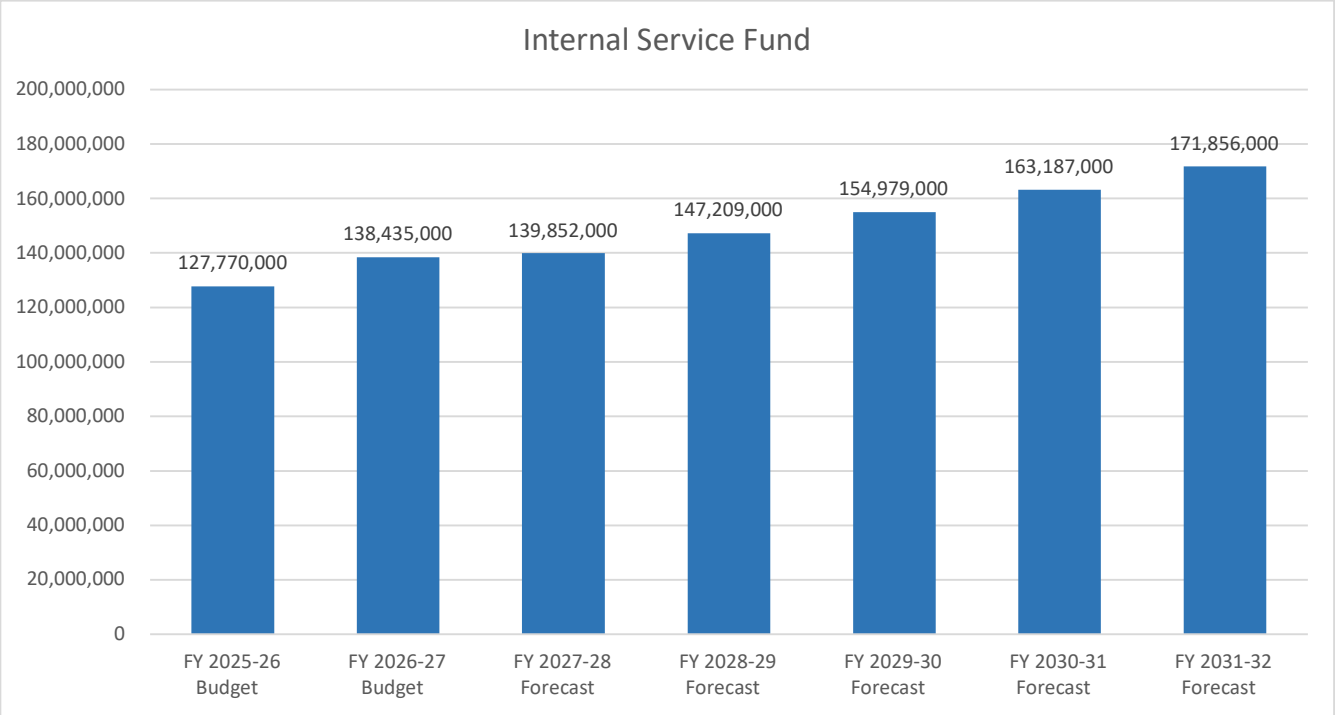
Internal Service Fund Forecast

Internal Service Fund:

The City's Internal Service Fund (ISF) provides a mechanism for allocating shared costs to operating departments. These costs include health care, workers' compensation, insurance premiums, liability claims, and specific information technology expenses. Additionally, the ISF serves as a centralized account for processing these payments. The FY 2026–27 budget for the ISF is $138.435 million.

	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast	FY 2031-32 Forecast
Health Insurance	57,608,000	60,316,000	63,935,000	67,771,000	71,837,000	76,147,000	80,716,000
Workers' Compensation	21,872,000	21,760,000	22,391,000	23,040,000	23,708,000	24,396,000	25,103,000
Property Insurance Premiums	18,312,000	21,059,000	22,323,000	23,662,000	25,082,000	26,587,000	28,182,000
Total Liabilities	11,233,000	15,008,000	9,693,000	9,935,000	10,183,000	10,438,000	10,699,000
IT Cost Allocation	18,745,000	20,292,000	21,510,000	22,801,000	24,169,000	25,619,000	27,156,000
Internal Service Fund Total	**127,770,000**	**138,435,000**	**139,852,000**	**147,209,000**	**154,979,000**	**163,187,000**	**171,856,000**

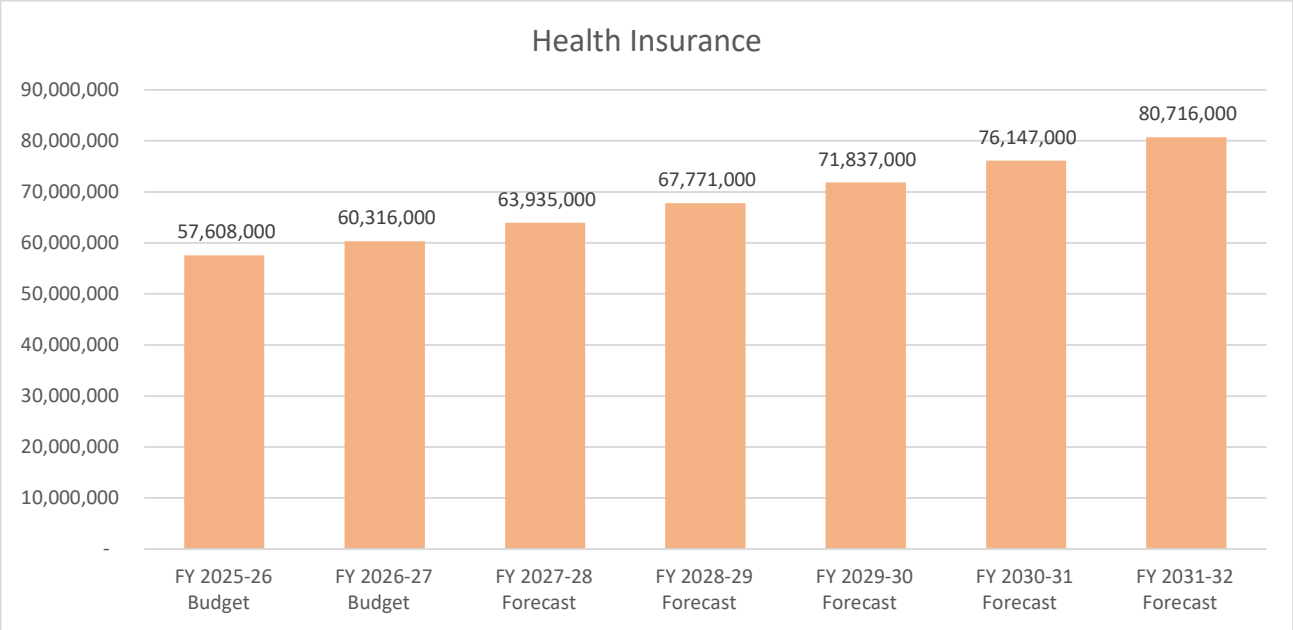
The following section provides descriptions for each Internal Service Fund (ISF) item, along with a five-year financial forecast. It includes key assumptions underlying the outlook for each item over the forecast period.



Internal Service Fund Forecast

Health Insurance

The FY 2026–27 budget for Health Insurance is $60.316 million, representing an approximate 4.7 percent increase over the FY 2025–26 budget. This projection includes a four percent cost trend based on actuarial analysis. However, the City anticipates some cost savings due to a reduction in retiree prescription drug expenses following the implementation of the Employer Group Waiver Plan (EGWP).

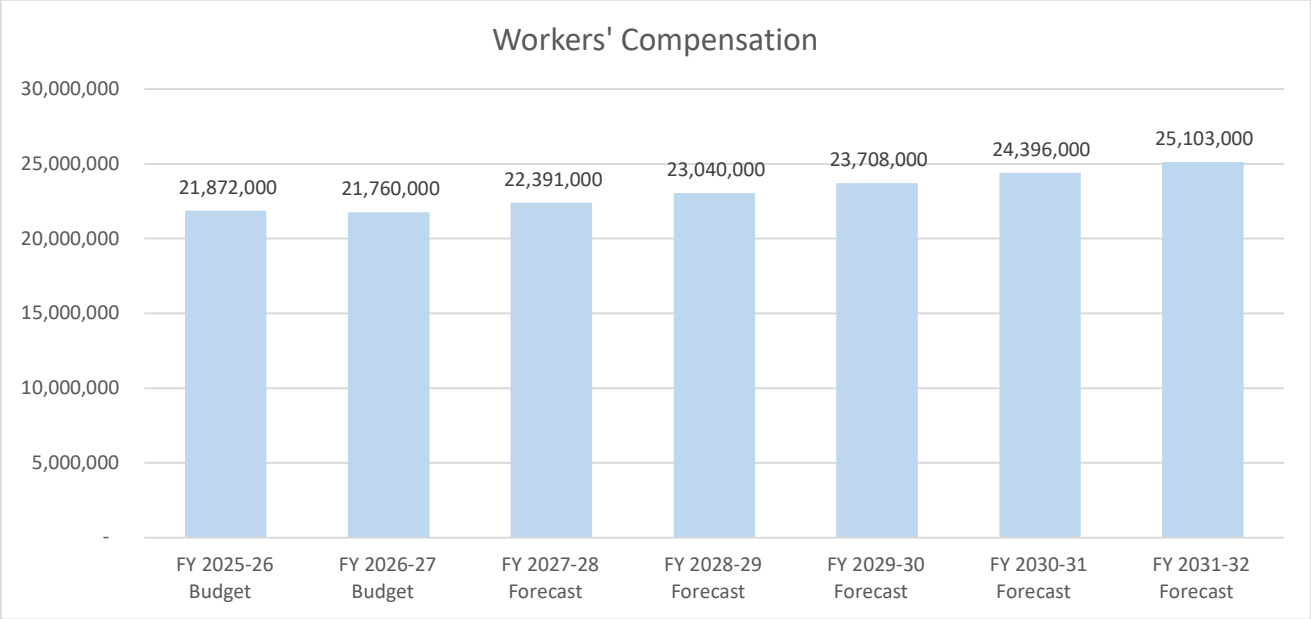


A six percent annual growth rate is actuarially projected throughout the forecast period, based on trends in medical and prescription drug claims experience.

Internal Service Fund Forecast

Workers' Compensation

The FY 2026–27 budget for Workers' Compensation is $21.760 million, representing a less than one percent decrease from the FY 2025–26 budget. This amount is actuarially projected and budgeted at a 65 percent confidence level. The increase is primarily attributed to the self insured assessment imposed by the State of Florida.

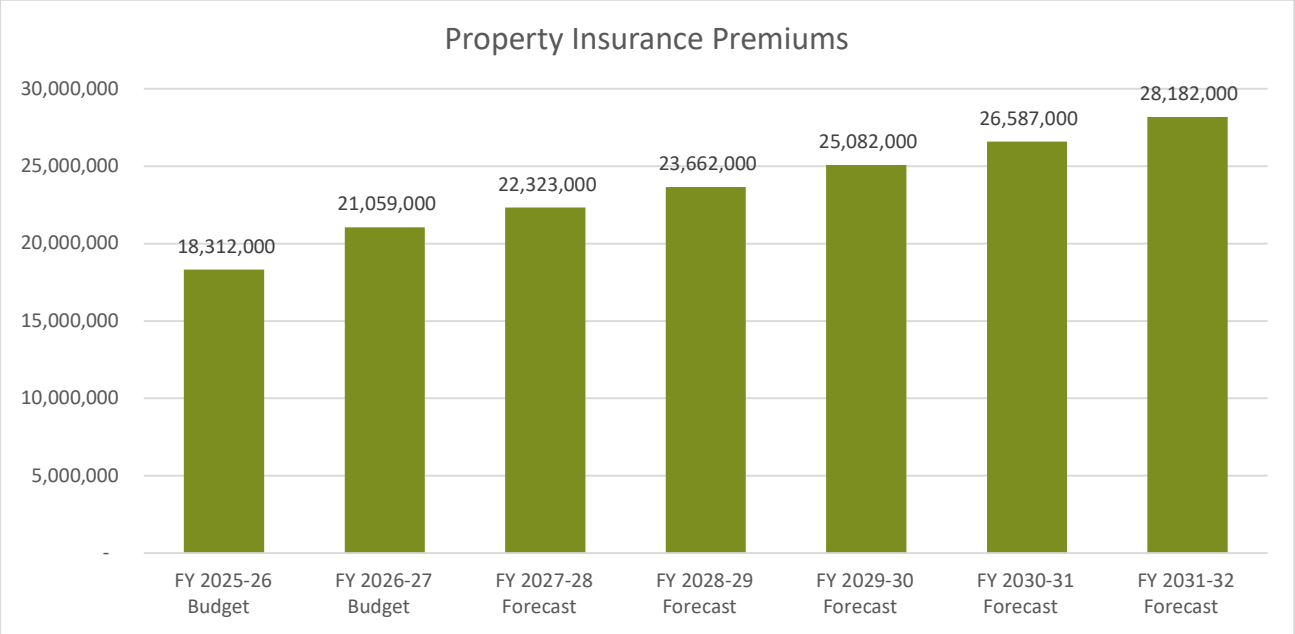


A 2.9 percent annual growth rate is actuarially projected throughout the forecast period, based on claims experience, including both frequency and severity.

Internal Service Fund Forecast

Property Insurance Premiums

The FY 2026–27 budget for Insurance Premiums is $21.058 million, representing an approximate 15 percent increase over the FY 2025–26 budget. This increase is primarily attributed to higher property insurance premiums charged by carriers in the current market.

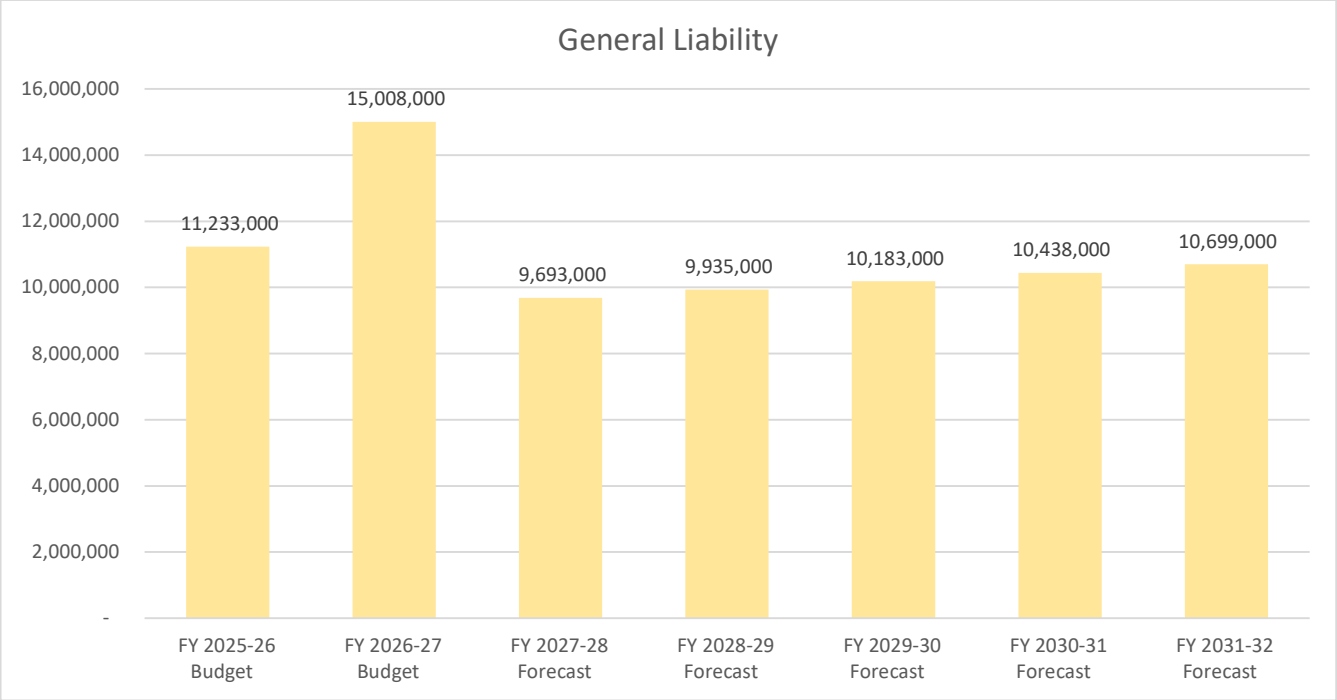


A six percent annual increase is projected throughout the forecast period, based on anticipated market conditions and expected revisions to coverage.

Internal Service Fund Forecast

General Liability

The FY 2026–27 budget for General Liability is $15.008 million, representing an increase of approximately 33.6 percent compared to the FY 2025–26 budget. While police liability claims have declined, overall budget adjustments are influenced by projected increases in the frequency and severity of Vehicle Liability and General Liability claims. Beginning in FY 2027–28, the budgeted amount for Public Official Liability is reduced from $7.7 million to $2.0 million annually through FY 2030–31, reflecting updated actuarial projections and expected claims experience. These projections are based on actuarial data using a 75 percent confidence level.

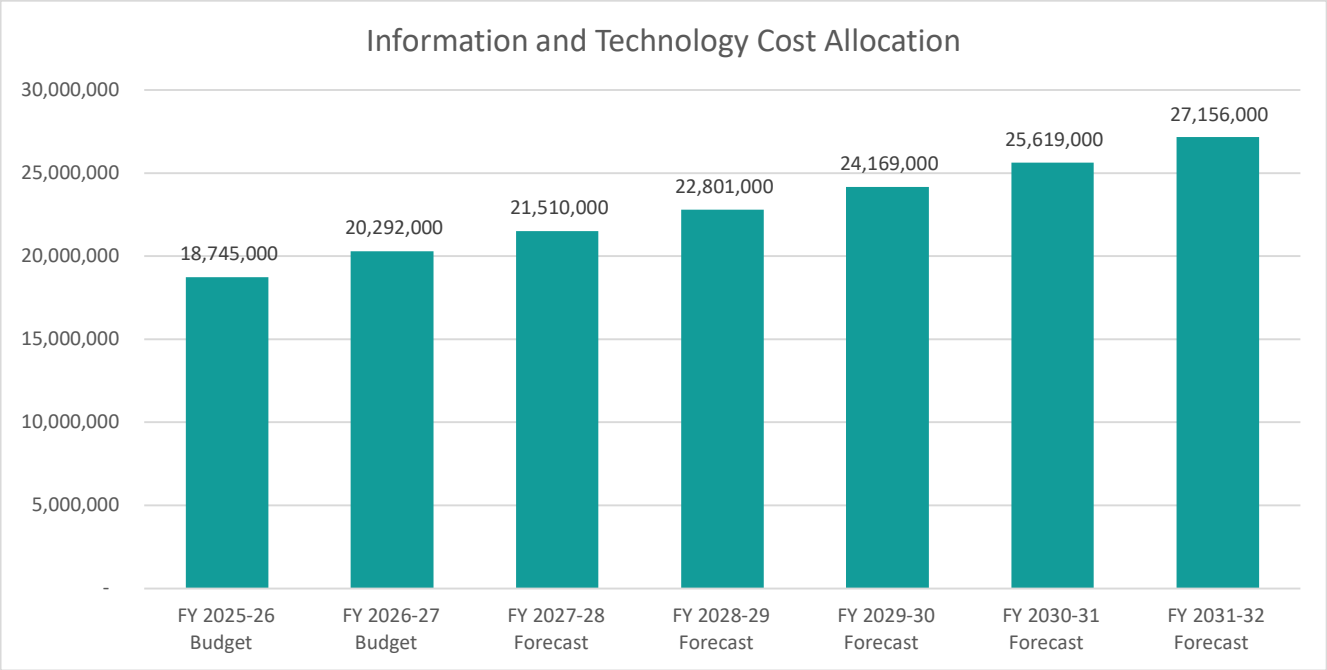


A 2.5 percent annual increase is projected throughout the forecast period, driven by rising frequency and severity of automobile liability claims, as well as general liability claims.

Internal Service Fund Forecast

Information and Technology Cost Allocation

The FY 2026–27 budget for Information Technology Repair and Maintenance is $20.292 million, representing an increase of approximately 8.3 percent compared to the FY 2025–26 budget. This increase is primarily due to funding of the new Oracle Permitting and Licensing System (OPAL).



A six percent annual growth rate is projected throughout the forecast period, based on estimated future growth.

APPENDIX C:
PRESENTATION OF SCHEDULES AND GRAPHS, ALL FUNDS

GRAPH:
Budget

SCHEDULE:
Revenues and Expenditures by Functional Category

GRAPH:
Revenues (Inflows) by Functional Category

SCHEDULE:
Revenues (Inflows) by Functional Category and Account Object

GRAPH:
Expenditures (Outflows) by Functional Category

SCHEDULE:
Expenditures (Outflows) by Functional Category

GRAPH:
Expenditures (Outflows) by Account Category

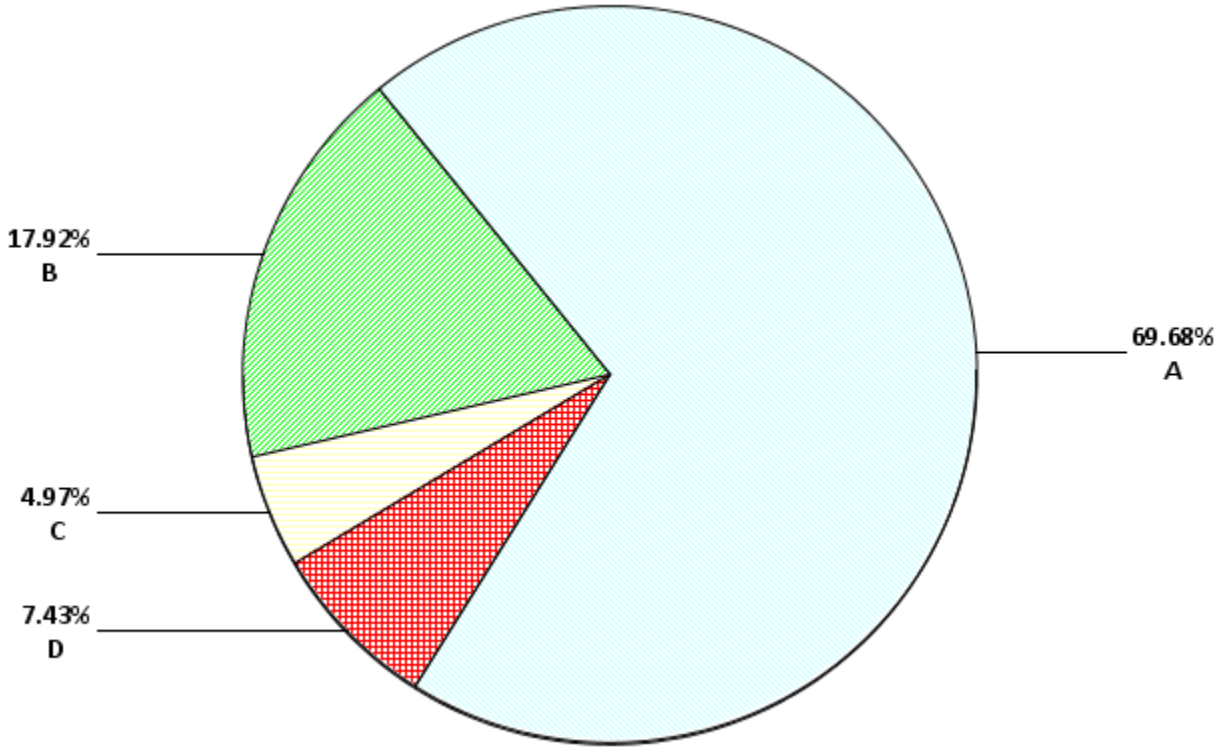
SCHEDULE:
Expenditures (Outflows) by Account Category and Account Object

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BudgetFY27 Budget
All Funds

FY 2026-27

$1,862,446,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: General Fund	1,224,745,000	66.92%	1,297,728,000	69.68%
B: Special Revenue Funds	385,929,000	21.09%	333,677,000	17.92%
C: Debt Service Funds	91,829,000	5.02%	92,606,000	4.97%
D: Internal Service Fund	127,770,000	6.98%	138,435,000	7.43%
Total	1,830,273,000	100.00%	1,862,446,000	100.00%

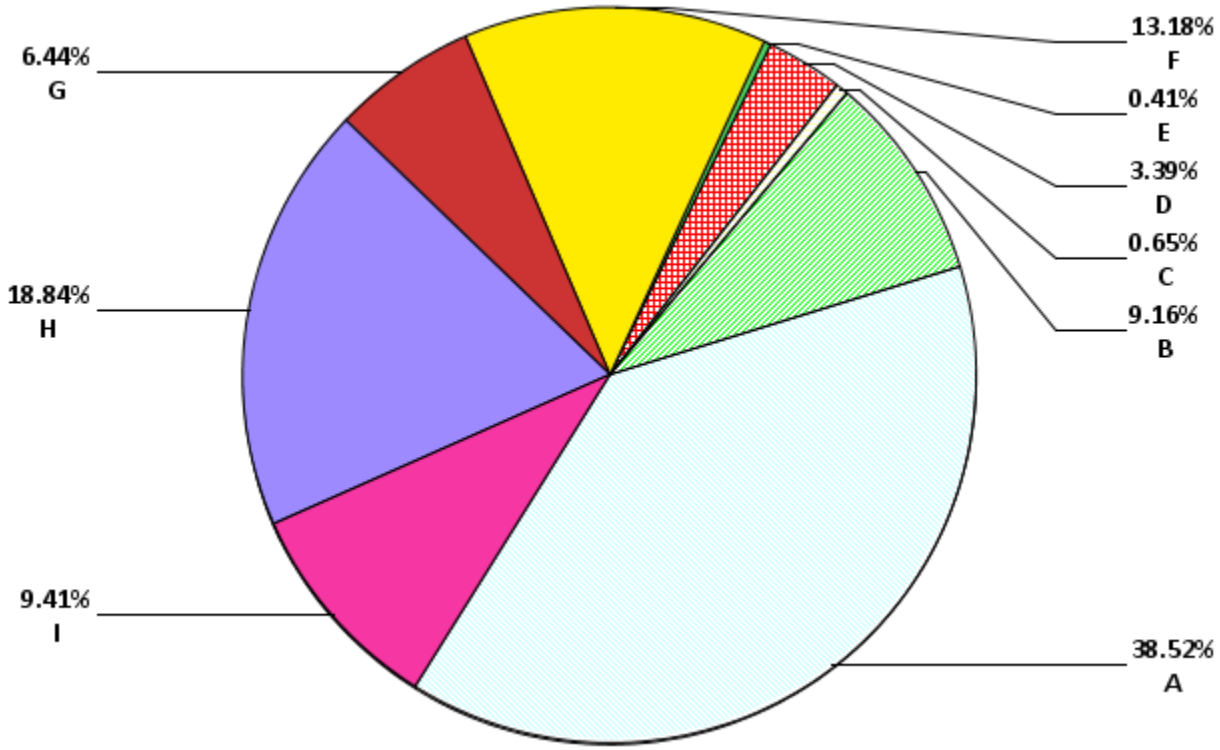
Schedule: Revenues and Expenditures by Functional Category
BudgetFY27
All Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed All Funds	FY 2025-26 Adopted All Funds
Revenues (Inflows)						
Property Taxes	690,926,000	0	26,532,000	0	717,458,000	672,586,000
Franchise Fees and Other Taxes	170,628,000	0	0	0	170,628,000	145,857,000
Interest	12,003,000	48,000	0	0	12,051,000	22,386,000
Transfers-IN	7,764,000	11,467,000	43,851,000	0	63,082,000	72,787,000
Fines and Forfeitures	5,462,000	2,150,000	0	0	7,612,000	8,179,000
Intergovernmental Revenues	113,420,000	126,135,000	6,000,000	0	245,555,000	215,465,000
Licenses and Permits	112,326,000	7,612,000	0	0	119,938,000	111,047,000
Other Revenues (Inflows)	22,461,000	173,758,000	16,223,000	138,375,000	350,817,000	412,532,000
Charges for Services	162,738,000	12,507,000	0	60,000	175,305,000	169,434,000
Total Revenues (Inflows)	**1,297,728,000**	**333,677,000**	**92,606,000**	**138,435,000**	**1,862,446,000**	**1,830,273,000**
Expenditures (Outflows)						
General Government	132,340,000	17,356,000	92,606,000	20,292,000	262,594,000	266,201,000
Planning and Development	68,966,000	50,771,000	0	0	119,737,000	124,159,000
Public Works	156,254,000	32,488,000	0	0	188,742,000	176,211,000
Public Safety	732,533,000	68,492,000	0	0	801,025,000	752,868,000
Housing and Community Development	3,889,000	76,483,000	0	0	80,372,000	96,876,000
Real Estate and Asset Management	17,758,000	21,361,000	0	0	39,119,000	43,675,000
Parks and Recreation	69,273,000	19,348,000	0	0	88,621,000	77,460,000
Risk Management	5,785,000	0	0	118,143,000	123,928,000	114,964,000
Non Departmental Units	40,086,000	30,333,000	0	0	70,419,000	107,786,000
Non Dept-Downtown Dev Authority	0	138,000	0	0	138,000	135,000
Transfers - OUT	70,844,000	16,907,000	0	0	87,751,000	69,938,000
Total Expenditures (Outflows)	**1,297,728,000**	**333,677,000**	**92,606,000**	**138,435,000**	**1,862,446,000**	**1,830,273,000**

Revenues (Inflows) by Functional Category
All Funds

FY 2026-27

$1,862,446,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: Property Taxes	672,586,000	36.75%	717,458,000	38.52%
B: Franchise Fees and Other Taxes	145,857,000	7.97%	170,628,000	9.16%
C: Interest	22,386,000	1.22%	12,051,000	0.65%
D: Transfers-IN	72,787,000	3.98%	63,082,000	3.39%
E: Fines and Forfeitures	8,179,000	0.45%	7,612,000	0.41%
F: Intergovernmental Revenues	215,465,000	11.77%	245,555,000	13.18%
G: Licenses and Permits	111,047,000	6.07%	119,938,000	6.44%
H: Other Revenues (Inflows)	412,532,000	22.54%	350,817,000	18.84%
I: Charges for Services	169,434,000	9.26%	175,305,000	9.41%
Total	1,830,273,000	100.00%	1,862,446,000	100.00%

Schedule: Revenues (Inflows) by Functional Category and Account Object
All Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed AllFunds	FY 2025-26 Adopted AllFunds
Property Taxes						
Ad Valorem Taxes-Real	640,785,000	0	26,532,000	0	667,317,000	628,994,000
Ad Valorem Taxes-Real-Delinquent	23,000,000	0	0	0	23,000,000	19,000,000
Ad Valorem Taxes-Penalty & Interest	1,000,000	0	0	0	1,000,000	500,000
Ad Valorem Taxes-Personal	25,141,000	0	0	0	25,141,000	23,092,000
Ad Valorem Taxes-Personal-Delinquent	1,000,000	0	0	0	1,000,000	1,000,000
Total Property Taxes:	**690,926,000**	**0**	**26,532,000**	**0**	**717,458,000**	**672,586,000**
Franchise Fees and Other Taxes						
S,U&F Taxes-Local Option Fuel Tax	6,929,000	0	0	0	6,929,000	7,132,000
Franc Fee-Electricity	41,000,000	0	0	0	41,000,000	37,500,000
Franc Fee-Gas	1,126,000	0	0	0	1,126,000	1,076,000
Utility Ser Fee-Electricity	56,500,000	0	0	0	56,500,000	52,541,000
Utility Ser Fee-Water	10,265,000	0	0	0	10,265,000	9,476,000
Utility Ser Fee-Gas	1,113,000	0	0	0	1,113,000	1,025,000
Utility Ser Fee-Fuel Oil	97,000	0	0	0	97,000	107,000
Public Service Taxes	22,900,000	0	0	0	22,900,000	23,000,000
Other Taxes-Storm Water	30,698,000	0	0	0	30,698,000	14,000,000
Total Franchise Fees and Other Taxes:	**170,628,000**	**0**	**0**	**0**	**170,628,000**	**145,857,000**
Interest						
Misc-Int & Pen-Lot Clear & Demoli	3,000	0	0	0	3,000	804,000
Misc-Int & Pen-Investment	12,000,000	48,000	0	0	12,048,000	21,582,000
Total Interest:	**12,003,000**	**48,000**	**0**	**0**	**12,051,000**	**22,386,000**
Transfers-IN						
Other-Interfund Transfer	7,764,000	9,649,000	43,851,000	0	61,264,000	71,005,000
Other-Transfer In-Cost Allocation	0	1,818,000	0	0	1,818,000	1,782,000
Total Transfers-IN:	**7,764,000**	**11,467,000**	**43,851,000**	**0**	**63,082,000**	**72,787,000**
Fines and Forfeitures						
Fines-Judgments And Fines	4,850,000	0	0	0	4,850,000	5,884,000
Fines-Other Fines And/Or Forfeits	612,000	2,150,000	0	0	2,762,000	2,295,000
Total Fines and Forfeitures:	**5,462,000**	**2,150,000**	**0**	**0**	**7,612,000**	**8,179,000**

Schedule: Revenues (Inflows) by Functional Category and Account Object
All Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed AllFunds	FY 2025-26 Adopted AllFunds
Intergovernmental Revenues						
Federal Grants	0	86,915,000	0	0	86,915,000	61,269,000
State Shared Revenues	1,029,000	0	0	0	1,029,000	1,008,000
Municipal Rev Sharing	22,330,000	0	0	0	22,330,000	22,000,000
Half Cent Sales Tax	46,000,000	0	0	0	46,000,000	48,000,000
State Pension Payment	16,900,000	0	0	0	16,900,000	14,700,000
Shared Revenues From Other Local Units	661,000	0	0	0	661,000	645,000
Shared Revenues - MPA	18,000,000	0	0	0	18,000,000	18,400,000
Shared Revenues From Other Loc-Federal	8,500,000	0	0	0	8,500,000	6,000,000
State Grants	0	538,000	0	0	538,000	151,000
Grants From Other Local Units	0	34,784,000	6,000,000	0	40,784,000	40,025,000
Shared Revenues - E911 Wireles	0	2,816,000	0	0	2,816,000	2,206,000
Shared Revenues - E911 Phone C	0	596,000	0	0	596,000	563,000
Shared Revenues - E911 Land Li	0	486,000	0	0	486,000	498,000
Total Licenses and Permits:	**113,420,000**	**126,135,000**	**6,000,000**	**0**	**245,555,000**	**215,465,000**
Licenses and Permits						
Other Licenses, Fees - Code Foreclosure Registration	57,000	0	0	0	57,000	57,000
Business Tax Receipt-Business	7,729,000	0	0	0	7,729,000	7,416,000
Business Tax Receipt-Business-Penalty	500,000	0	0	0	500,000	500,000
Business Tax Receipt-Metro	550,000	0	0	0	550,000	550,000
Building Permits	45,000,000	0	0	0	45,000,000	45,006,000
Other Licenses, Fees and Permits	13,245,000	7,312,000	0	0	20,557,000	13,258,000
Other Licenses, Fees - CU(SW)	10,400,000	0	0	0	10,400,000	10,266,000
Other Licenses, Fees - SW Franchise andComm Haulers	27,386,000	0	0	0	27,386,000	25,944,000
Other Licenses, Fees - Murals	2,800,000	300,000	0	0	3,100,000	3,300,000
Other Licenses, Fees - Fire Safety Permits	2,300,000	0	0	0	2,300,000	2,300,000
Other Licenses, Fees - CU	2,359,000	0	0	0	2,359,000	2,450,000
Total Licenses and Permits:	**112,326,000**	**7,612,000**	**0**	**0**	**119,938,000**	**111,047,000**
Other Revenues (Inflows)						
Misc-Disposition Of Fixed Assets	501,000	0	0	0	501,000	152,000
Misc-Contributions And Donations From Private Sources	0	10,000	0	0	10,000	10,000

Schedule: Revenues (Inflows) by Functional Category and Account Object
All Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed AllFunds	FY 2025-26 Adopted AllFunds
Misc.-Other Service Charges/Late Fees	283,000	0	0	0	283,000	283,000
Misc. -Other Revnues EE Health	0	0	0	4,700,000	4,700,000	4,500,000
Misc. -Other Revenues Retirees Health	0	0	0	2,500,000	2,500,000	2,500,000
Misc - Fuel	35,000	0	0	0	35,000	50,000
Misc - Vending	53,000	0	0	0	53,000	53,000
Misc-Settlements	900,000	0	0	2,500,000	3,400,000	1,990,000
Other-Nonoperating Sources	2,828,000	0	0	127,795,000	130,623,000	122,693,000
Other- Carryover Budget	0	28,333,000	0	0	28,333,000	51,914,000
Other-Oth N-optg Sour/Carryover	17,057,000	134,202,000	16,223,000	0	167,482,000	216,046,000
Misc-Other Miscellaneous Revenues	804,000	11,213,000	0	880,000	12,897,000	12,341,000
Total Other Revenues (Inflows):	**22,461,000**	**173,758,000**	**16,223,000**	**138,375,000**	**350,817,000**	**412,532,000**
Charges for Services						
CFS-GG-Internal Service Fund Fees And Charges	1,563,000	0	0	0	1,563,000	1,554,000
CFS-GG-Other General Government Charges And Fees	17,000	180,000	0	0	197,000	244,000
CFS-PS-Police Services	4,392,000	509,000	0	0	4,901,000	3,796,000
CFS-PS-Emergency Service Fees	15,500,000	0	0	0	15,500,000	15,000,000
CFS-Public Emerg Med Transp (PEMT) Payment	1,800,000	0	0	0	1,800,000	1,778,000
CFS-PS-Protective Inspection Fees	586,000	0	0	0	586,000	586,000
CFS-PS-Ambulance/False Alarm Fees	1,454,000	0	0	0	1,454,000	1,600,000
CFS-PS-Other Public Safety Charges And Fees	1,940,000	1,000,000	0	0	2,940,000	3,226,000
CFS-PE-Water Utility Revenue	8,000	8,000	0	0	16,000	15,000
CFS-PE-Garbage/Solid Waste Revenue	24,500,000	0	0	0	24,500,000	24,712,000
CFS-PE-Cemetery Fees	2,000	0	0	0	2,000	2,000
CFS-PE-Other Physical Environment Revenue	120,000	0	0	0	120,000	126,000
CFS-Trans-Parking Facilities	3,663,000	4,428,000	0	0	8,091,000	7,728,000
CFS-Trans-Tolls	625,000	0	0	0	625,000	625,000
CFS-C&R-Special Recreation Facilities	2,587,000	0	0	0	2,587,000	2,825,000
CFS-C&R-Other Culture/Recreation	1,301,000	0	0	0	1,301,000	945,000
CFS-C&R-Other Culture/Recreation (PF)	15,900,000	178,000	0	0	16,078,000	16,098,000
CFS-Rents And Royalties	22,900,000	778,000	0	0	23,678,000	23,212,000

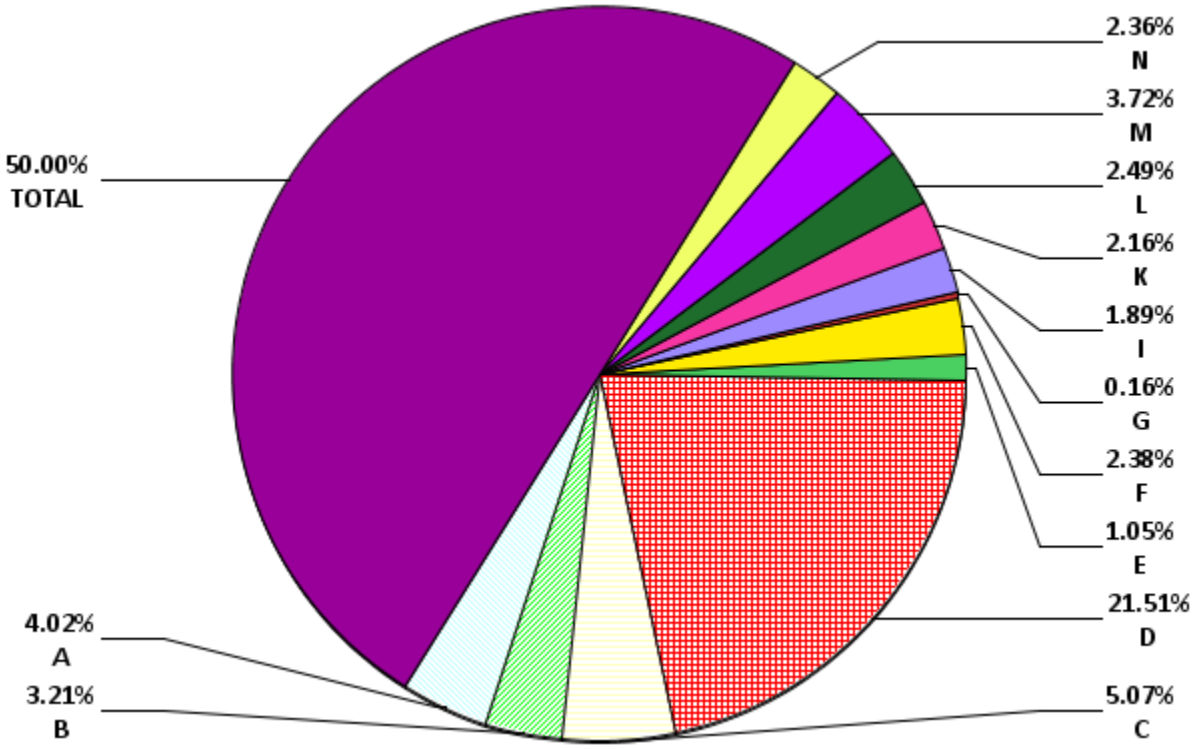
Schedule: Revenues (Inflows) by Functional Category and Account Object
All Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed AllFunds	FY 2025-26 Adopted AllFunds
CFS-Other Charges for Services	15,530,000	33,000	0	60,000	15,623,000	14,718,000
CFS-DRI Administration	0	780,000	0	0	780,000	890,000
CFS-DRI Master Planning	0	1,324,000	0	0	1,324,000	1,920,000
CFS-DRI Air Quality	0	52,000	0	0	52,000	23,000
CFS-DRI Transportation	0	1,266,000	0	0	1,266,000	740,000
CFS-Trans Dev Density Fee-Hist Preserv Trust Fund	0	750,000	0	0	750,000	300,000
CFS-Parking Surcharges Lockbox	37,000,000	771,000	0	0	37,771,000	35,771,000
CFS - Pari-Mutuel Revenues stor	3,500,000	0	0	0	3,500,000	3,300,000
CFS-Building Inspections	7,850,000	0	0	0	7,850,000	7,250,000
CFS-Trip Generation Fee PT	0	71,000	0	0	71,000	71,000
CFS-Trip Generation Fee Admin	0	26,000	0	0	26,000	26,000
CFS-Traffic Study Fee PT	0	307,000	0	0	307,000	307,000
CFS-Traffic Study Fee Admin	0	46,000	0	0	46,000	46,000
Total Charges for Services:	**162,738,000**	**12,507,000**	**0**	**60,000**	**175,305,000**	**169,434,000**
Total Revenue (Inflows):	**1,297,728,000**	**333,677,000**	**92,606,000**	**138,435,000**	**1,862,446,000**	**1,830,273,000**

Expenditures (Outflows) By Functional Category
All Funds

FY 2026-27

$1,862,446,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: General Government	155,627,000	8.50%	149,696,000	8.04%
B: Planning and Development	124,159,000	6.78%	119,737,000	6.43%
C: Public Works	176,211,000	9.63%	188,742,000	10.13%
D: Public Safety	752,868,000	41.13%	801,025,000	43.01%
E: Real Estate and Asset Management	43,675,000	2.39%	39,119,000	2.10%
F: Parks and Recreation Department	77,460,000	4.23%	88,621,000	4.76%
G: Risk Management	5,939,000	0.32%	5,785,000	0.31%
H: Non-Departmental	107,786,000	5.89%	70,419,000	3.78%
I: Housing and Community Development	96,876,000	5.29%	80,372,000	4.32%
J: Debt Service Funds	91,829,000	5.02%	92,606,000	4.97%
K: Internal Service Fund	127,770,000	6.98%	138,435,000	7.43%
L: Transfers - OUT	69,938,000	3.82%	87,751,000	4.71%
Total	1,830,273,000	100.00%	1,862,446,000	100.00%

Schedule: Expenditures (Outflows) by Functional Category
All Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed All Funds	FY 2025-26 Adopted All Funds
General Government						
Office of the Mayor	4,071,000	717,000	0	0	4,788,000	4,138,000
Board of Commissioners	13,781,000	6,953,000	0	0	20,734,000	25,029,000
Total City Manager	6,152,000	46,000	0	0	6,198,000	4,229,000
Total Office of Agenda Coordination	470,000	0	0	0	470,000	532,000
Independent Inspector General	2,477,000	0	0	0	2,477,000	2,054,000
Office of the City Attorney	19,014,000	0	0	0	19,014,000	15,957,000
Office of the City Clerk	2,769,000	1,809,000	0	0	4,578,000	4,799,000
Total Civil Service Board	766,000	0	0	0	766,000	722,000
Total Code Compliance	14,043,000	0	0	0	14,043,000	14,093,000
Office of Communications	2,318,000	0	0	0	2,318,000	2,316,000
Total Economic Innovation and Development	1,414,000	0	0	0	1,414,000	1,301,000
Total Office of EODP	831,000	0	0	0	831,000	782,000
Total Finance	16,499,000	2,500,000	92,606,000	0	111,605,000	120,096,000
Total Office of Grants	2,475,000	250,000	0	0	2,725,000	2,618,000
Total Human Resources	7,805,000	0	0	0	7,805,000	7,317,000
Total Innovation and Technology	18,196,000	1,294,000	0	20,292,000	39,782,000	36,772,000
Total Office of Management and Budget	4,656,000	0	0	0	4,656,000	4,694,000
Total Procurement	4,142,000	0	0	0	4,142,000	4,011,000
Total Office of Resilience and Sustainability	1,495,000	0	0	0	1,495,000	1,439,000
Human Services	8,966,000	4,787,000	0	0	13,753,000	13,302,000
Total General Government	**132,340,000**	**18,356,000**	**92,606,000**	**20,292,000**	**263,594,000**	**266,201,000**
Planning and Development						
Total Building Department	53,010,000	12,401,000	0	0	65,411,000	61,113,000
Office of Planning	8,406,000	40,250,000	0	0	48,656,000	56,864,000
Office of Zoning	7,550,000	0	0	0	7,550,000	6,928,000
Total Planning and Development	**68,966,000**	**52,651,000**	**0**	**0**	**121,617,000**	**124,905,000**
Community and Economic Development						
Total Housing and Community Development Department	3,889,000	76,483,000	0	0	80,372,000	96,876,000
Total Community and Economic Development	**3,889,000**	**76,483,000**	**0**	**0**	**80,372,000**	**96,876,000**
Public Works						
Total Office of Capital Improvements	4,084,000	0	0	0	4,084,000	2,744,000

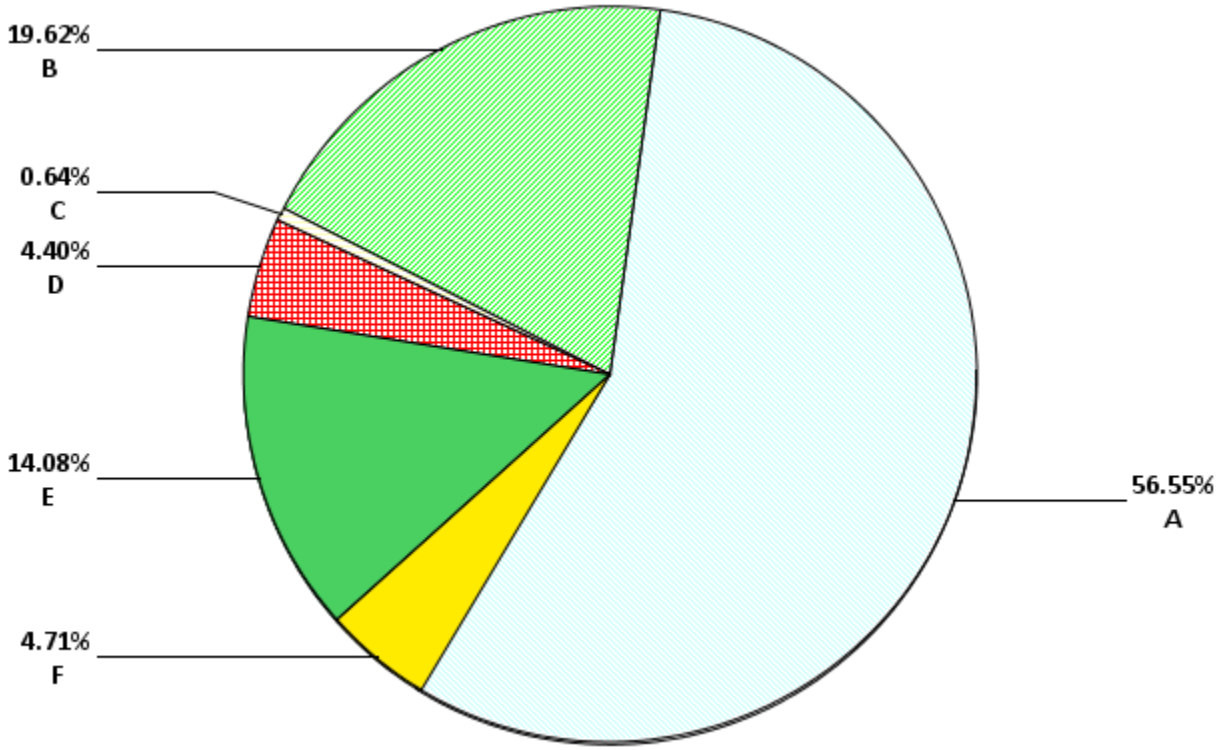
Schedule: Expenditures (Outflows) by Functional Category
All Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed All Funds	FY 2025-26 Adopted All Funds
Total GSA Department	50,282,000	25,000	0	0	50,307,000	41,826,000
Total Resilience and Public Works Department	46,188,000	44,464,000	0	0	90,652,000	90,080,000
Total Solid Waste Department	55,700,000	120,000	0	0	55,820,000	54,630,000
Total Public Works	**156,254,000**	**44,609,000**	**0**	**0**	**200,863,000**	**189,280,000**
Public Safety						
Total Fire-Rescue	294,635,000	55,359,000	0	0	349,994,000	326,974,000
Total Police	437,898,000	13,133,000	0	0	451,031,000	425,894,000
Total Public Safety	**732,533,000**	**68,492,000**	**0**	**0**	**801,025,000**	**752,868,000**
Other Departments						
Total Real Estate and Asset Management	17,758,000	21,480,000	0	0	39,238,000	44,319,000
Total Parks and Recreation	69,273,000	21,135,000	0	0	90,408,000	77,460,000
Risk Management	5,785,000	0	0	118,143,000	123,928,000	114,964,000
Total Other	**92,816,000**	**42,615,000**	**0**	**118,143,000**	**253,574,000**	**236,743,000**
Pension						
Pensions	**0**	**0**	**0**	**0**	**0**	**0**
Non-Departmental						
Total Non Departmental	110,930,000	30,333,000	0	0	141,263,000	163,265,000
Total Non Departmental Units	**110,930,000**	**30,333,000**	**0**	**0**	**141,263,000**	**163,265,000**
Total All Organizations	**1,297,728,000**	**333,677,000**	**92,606,000**	**138,435,000**	**1,862,446,000**	**1,830,273,000**

Expenditures (Outflows) by Account Category
All Funds

FY 2026-27

$1,862,446,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: Personnel	1,002,308,000	54.76%	1,053,192,000	56.55%
B: Operating Expense	348,874,000	19.06%	365,419,000	19.62%
C: Capital Outlay	21,600,000	1.18%	11,920,000	0.64%
D: Debt Service	88,917,000	4.86%	81,947,000	4.40%
E: Non-Operating Expenses	298,636,000	16.32%	262,217,000	14.08%
F: Transfers - OUT	69,938,000	3.82%	87,751,000	4.71%
Total	1,830,273,000	100.00%	1,862,446,000	100.00%

Schedule: Expenditures (Outflows) by Account Category and Account Object
Budget Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed All Funds	FY 2025-26 Adopted All Funds
Personnel						
Executive Salaries	439,000	0	0	0	439,000	435,000
Regular Salaries and Wages	492,471,000	13,366,000	0	0	505,837,000	486,762,000
Attrition Savings - Salaries	(18,583,000)	(254,000)	0	0	(18,837,000)	(13,058,000)
Other Salaries and Wages	1,119,000	154,000	0	0	1,273,000	1,799,000
Other Salaries and Wages -Part Time Year Year Round	4,740,000	193,000	0	0	4,933,000	4,966,000
Other Salaries and Wages - Part Time Seasonal	8,505,000	0	0	0	8,505,000	7,201,000
Overtime	16,510,000	1,391,000	0	0	17,901,000	23,537,000
OT-Reimbursable	954,000	14,000	0	0	968,000	954,000
OT Staffing	14,157,000	0	0	0	14,157,000	8,071,000
OT EMS Backfill for Training	1,068,000	0	0	0	1,068,000	972,000
OT Off Duty Events	4,597,000	0	0	0	4,597,000	4,195,000
OT Court	767,000	0	0	0	767,000	767,000
Special Pay	57,367,000	525,000	0	0	57,892,000	55,324,000
Fringe Benefits	1,875,000	26,000	0	0	1,901,000	1,777,000
Fringe Benefits - Tuition Reimbursement	546,000	3,000	0	0	549,000	549,000
Fica Taxes	22,627,000	834,000	0	0	23,461,000	22,439,000
Retirement Contributions	60,636,000	1,700,000	0	0	62,336,000	62,720,000
Police and Fire - FIPO	172,684,000	1,031,000	0	0	173,715,000	156,627,000
Secondary Pension Contributions	16,900,000	0	0	0	16,900,000	14,700,000
Life and Health Insurance	48,556,000	1,314,000	0	60,316,000	110,186,000	106,512,000
Health Trust - FOP	27,314,000	0	0	0	27,314,000	24,722,000
IAFF Health Insurance Trust Fund	37,155,000	175,000	0	0	37,330,000	30,337,000
Total Personnel:	**972,404,000**	**20,472,000**	**0**	**60,316,000**	**1,053,192,000**	**1,002,308,000**
Operating Expense						
Workers' Compensation	21,162,000	322,000	0	21,760,000	43,244,000	43,728,000
Unemployment Compensation	70,000	0	0	0	70,000	70,000
Professional Services	11,023,000	20,240,000	0	0	31,263,000	30,994,000
Professional Services-Legal Services	3,307,000	0	0	0	3,307,000	3,307,000
Professional Services-Medical	2,511,000	0	0	0	2,511,000	1,757,000
Accounting and Auditing	500,000	0	0	0	500,000	500,000
Court Services	47,000	400,000	0	0	447,000	147,000
Other Contractual Services	47,985,000	16,603,000	25,000	0	64,613,000	57,108,000
Investigations	0	20,000	0	0	20,000	22,000
Travel and Per Diem	498,000	833,000	0	0	1,331,000	1,286,000

Schedule: Expenditures (Outflows) by Account Category and Account Object
Budget Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed All Funds	FY 2025-26 Adopted All Funds
Training	951,000	332,000	0	0	1,283,000	1,174,000
Communications & Related Services	1,947,000	1,011,000	0	0	2,958,000	2,879,000
Postage	715,100	14,000	0	0	729,100	640,100
Utility Services	46,000	0	0	0	46,000	45,000
Utilities Water	2,697,000	0	0	0	2,697,000	2,750,000
Utilities Electricity	12,149,000	0	0	0	12,149,000	12,330,000
Rentals and Leases	3,902,500	102,000	0	0	4,004,500	4,516,000
Insurance - Police Torts	1,038,000	0	0	1,038,000	2,076,000	2,278,000
Insurance - Vehicle Liability	4,288,000	0	0	4,288,000	8,576,000	7,871,000
Insurance - Property & Casualty	21,058,000	0	0	21,059,000	42,117,000	36,624,000
Insurance - General Liability	1,992,000	0	0	1,992,000	3,984,000	8,039,000
Insurance - Public Official	7,690,000	0	0	7,690,000	15,380,000	4,278,000
Repair and Maintenance Services	16,274,000	831,000	0	0	17,105,000	16,206,000
IT-Repair and Maintenance Services	20,292,000	0	0	20,292,000	40,584,000	37,490,000
Printing and Binding	37,000	0	0	0	37,000	37,000
Printing and Binding-Outsourcing	77,000	0	0	0	77,000	74,000
Printing and Binding-Paper Stock	83,000	0	0	0	83,000	85,000
Printing and Binding-Supplies	8,000	0	0	0	8,000	6,000
Promotional Activities	563,000	2,004,000	0	0	2,567,000	4,902,000
Advertising and Related Costs	583,500	55,000	0	0	638,500	502,500
Other Current Charges and Obligations	20,208,000	7,878,000	0	0	28,086,000	37,291,500
Office Supplies	816,700	91,000	0	0	907,700	857,700
Operating Supplies	5,861,000	418,000	0	0	6,279,000	5,727,000
Motor Fuel	8,512,000	1,325,000	0	0	9,837,000	10,321,000
Saleable Fuel	60,000	0	0	0	60,000	60,000
Public Safety Supplies	2,339,000	0	0	0	2,339,000	2,363,000
Weapons/Ammunition	385,000	0	0	0	385,000	365,000
Clothing/Uniform Supplies	5,011,200	1,771,000	0	0	6,782,200	4,379,200
Landscaping Related Supplies, LandscapingRelated Supplies	277,000	0	0	0	277,000	277,000
Subscriptions, Memberships, Licenses, Permits & Others	5,716,000	95,000	0	0	5,811,000	5,337,000
Weapons And Ammunitions	250,000	0	0	0	250,000	250,000
Total Operating Expense:	**232,930,000**	**54,345,000**	**25,000**	**78,119,000**	**365,419,000**	**348,874,000**
Capital Outlay						
Improvements Other Than Buildings	0	86,000	0	0	86,000	10,000

Schedule: Expenditures (Outflows) by Account Category and Account Object
Budget Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Internal Service Fund	FY 2026-27 Proposed All Funds	FY 2025-26 Adopted All Funds
Machinery and Equipment	752,000	11,082,000	0	0	11,834,000	21,590,000
Total Capital Outlay:	**752,000**	**11,168,000**	**0**	**0**	**11,920,000**	**21,600,000**
Debt Service						
Principal	0	0	46,135,000	0	46,135,000	51,448,000
Interest	0	0	35,812,000	0	35,812,000	37,469,000
Total Debt Service:	**0**	**0**	**81,947,000**	**0**	**81,947,000**	**88,917,000**
Non-Operating Expense						
Aids to Government Agencies	1,649,000	202,000	0	0	1,851,000	1,869,000
Aids to Private Organizations	888,000	49,341,000	0	0	50,229,000	67,518,000
Other Grants and Aids	0	18,275,000	0	0	18,275,000	22,125,000
Advances - State Share	3,655,000	0	0	0	3,655,000	2,497,000
Other Nonoperating Uses	0	0	0	0	0	2,500,000
Budget Reserve	9,606,000	162,967,000	10,634,000	0	183,207,000	197,127,000
Contingency Reserve	5,000,000	0	0	0	5,000,000	5,000,000
Total Non-Operating Expense:	**20,798,000**	**230,785,000**	**10,634,000**	**0**	**262,217,000**	**298,636,000**
Transfers-OUT						
Interfund Transfers	69,026,000	16,907,000	0	0	85,933,000	68,156,000
Transfer Out-Cost Allocation	1,818,000	0	0	0	1,818,000	1,782,000
Total Transfers-OUT:	**70,844,000**	**16,907,000**	**0**	**0**	**87,751,000**	**69,938,000**
Total Expenditure (Outflows):	**1,297,728,000**	**333,677,000**	**92,606,000**	**138,435,000**	**1,862,446,000**	**1,830,273,000**

APPENDIX D:
PRESENTATION OF SCHEDULES AND GRAPHS, GENERAL FUND

SCHEDULE:
Summary Revenues and Expenditures by Functional Category

GRAPH:
Revenues (Inflows) by Functional Category

SCHEDULE:
Revenues (Inflows) by Functional Category and Account Object

SCHEDULE:
Revenues (Inflows) by Department and Account Category

GRAPH:
Expenditures (Outflows) by Functional Category

Schedule:
Expenditures (Outflows) by Functional Category and General Fund Department

GRAPH:
Expenditures (Outflows) by Account Category

Schedule:
Expenditures (Outflows) by Account Category and Account Object

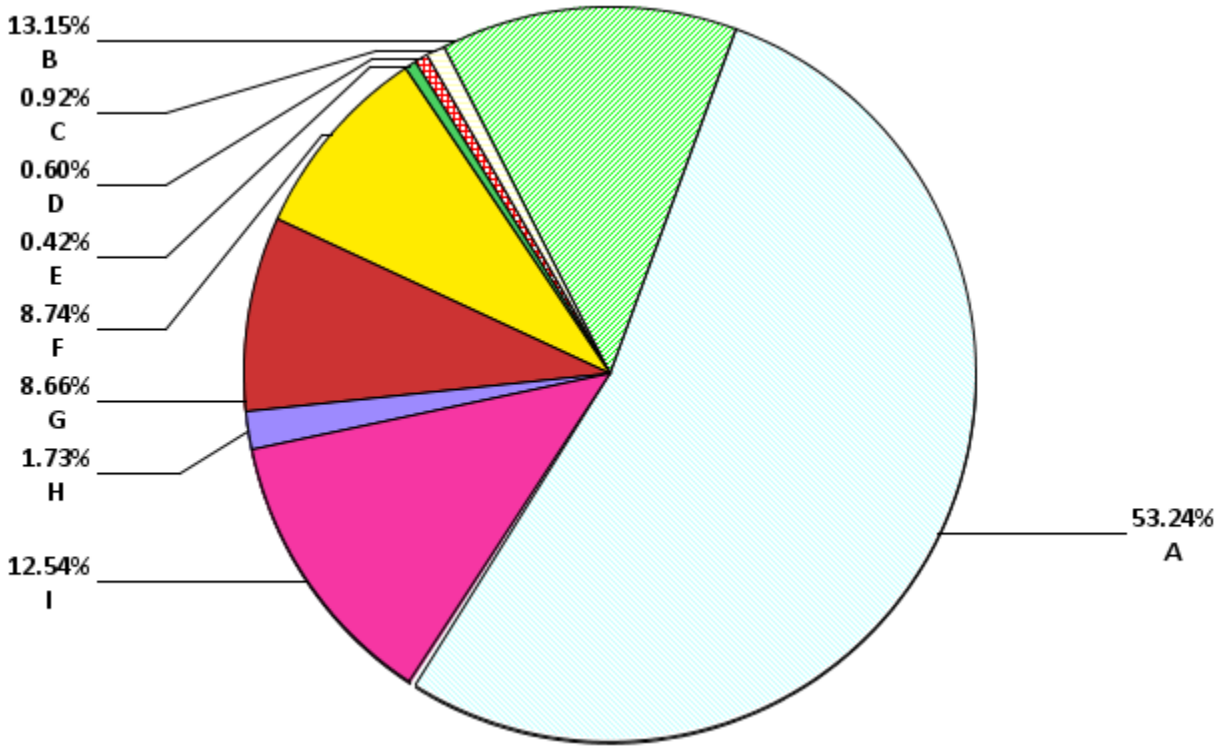
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Schedule: Summary Revenues and Expenditures by Functional Category
Hyperion - Total General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Revenues					
Property Taxes	477,979,017	525,929,316	578,090,538	647,599,000	690,926,000
Franchise Fees and Other Taxes	141,744,958	142,557,369	148,053,858	145,857,000	170,628,000
Interest	32,296,248	46,593,208	34,237,175	22,338,000	12,003,000
Transfers-IN	21,955,528	31,592,509	46,465,773	8,222,000	7,764,000
Fines and Forfeitures	7,131,589	7,840,785	7,115,290	6,429,000	5,462,000
Intergovernmental Revenues	104,634,288	105,804,047	105,446,805	110,753,000	113,420,000
Licenses and Permits	102,132,203	105,541,120	110,598,580	104,457,000	112,326,000
Other Revenues (Inflows)	10,057,779	17,135,969	24,308,758	22,003,000	22,461,000
Charges for Services	149,076,197	149,716,328	173,391,071	157,087,000	162,738,000
Total Revenues	**1,047,007,805**	**1,132,710,652**	**1,227,707,847**	**1,224,745,000**	**1,297,728,000**
Expenditures					
General Government	94,352,474	108,152,637	126,241,508	123,178,000	132,340,000
Planning and Development	40,163,459	49,542,686	61,693,124	65,407,000	68,966,000
Public Works	113,356,899	125,925,234	130,464,404	144,425,000	156,254,000
Public Safety	479,637,851	592,449,403	629,417,576	686,594,000	732,533,000
Real Estate and Asset Management	18,236,636	18,757,160	21,025,619	23,102,000	17,758,000
Parks and Recreation	58,692,170	61,029,061	65,016,304	66,144,000	69,273,000
Risk Management	3,327,092	4,663,206	4,621,956	5,939,000	5,785,000
Non-Departmental	45,172,031	36,917,615	57,366,102	51,539,000	40,086,000
Housing and Community Development	1,831,954	2,466,314	1,745,387	2,938,000	3,889,000
Transfers - OUT	164,379,228	129,942,559	110,923,542	55,479,000	70,844,000
Total Expenditures	**1,019,149,792**	**1,129,845,874**	**1,208,515,522**	**1,224,745,000**	**1,297,728,000**

Revenues (Inflows) By Functional Category
General Fund

FY 2026-27
$1,297,728,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: Property Taxes	647,599,000	52.88%	690,926,000	53.24%
B: Franchise Fees and Other Taxes	145,857,000	11.91%	170,628,000	13.15%
C: Interest	22,338,000	1.82%	12,003,000	0.92%
D: Transfers-IN	8,222,000	0.67%	7,764,000	0.60%
E: Fines and Forfeitures	6,429,000	0.52%	5,462,000	0.42%
F: Intergovernmental Revenues	110,753,000	9.04%	113,420,000	8.74%
G: Licenses and Permits	104,457,000	8.53%	112,326,000	8.66%
H: Other Revenues (Inflows)	22,003,000	1.80%	22,461,000	1.73%
I: Charges for Services	157,087,000	12.83%	162,738,000	12.54%
Total	1,224,745,000	100.00%	1,297,728,000	100.00%

Schedule: Revenues (Inflows) by Functional Category and Account Object
General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Property Taxes					
Ad Valorem Taxes-Real	439,422,394	475,996,706	529,726,268	604,007,000	640,785,000
Ad Valorem Taxes-Real-Delinquent	17,015,789	25,221,894	24,156,451	19,000,000	23,000,000
Ad Valorem Taxes-Penalty & Interest	609,773	1,098,471	1,660,004	500,000	1,000,000
Ad Valorem Taxes-Personal	19,915,568	22,509,793	21,618,045	23,092,000	25,141,000
Ad Valorem Taxes-Personal-Delinquent	1,015,493	1,102,453	929,771	1,000,000	1,000,000
Total Property Taxes:	**477,979,017**	**525,929,316**	**578,090,538**	**647,599,000**	**690,926,000**
Franchise Fees and Other Taxes					
S,U&F Taxes-Local Option Fuel Tax	7,453,891	7,594,127	7,451,373	7,132,000	6,929,000
Franc Fee-Electricity	38,909,514	37,573,430	38,926,423	37,500,000	41,000,000
Franc Fee-Gas	862,835	1,024,203	1,126,164	1,076,000	1,126,000
Utility Ser Fee-Electricity	48,110,706	50,010,337	52,756,871	52,541,000	56,500,000
Utility Ser Fee-Water	8,662,491	9,019,307	9,775,630	9,476,000	10,265,000
Utility Ser Fee-Gas	827,131	921,183	1,049,424	1,025,000	1,113,000
Utility Ser Fee-Fuel Oil	98,591	101,726	91,095	107,000	97,000
Public Service Taxes	22,828,537	22,527,946	22,462,614	23,000,000	22,900,000
Other Taxes-Storm Water	13,991,262	13,785,110	14,414,265	14,000,000	30,698,000
Total Franchise Fees and Other Taxes:	**141,744,958**	**142,557,369**	**148,053,858**	**145,857,000**	**170,628,000**
Interest					
Misc-Int & Pen-Lot Clear & Demoli	2,700,711	10,336,253	649,205	804,000	3,000
Misc-Int & Pen-Investment	27,108,600	30,895,440	28,006,243	21,534,000	12,000,000
Misc-Int & Pen-Sweep Account	0	0	6,696,542	0	0
Misc-Net Increase Decrease In Fair ValueOf	2,486,937	5,361,514	(1,114,815)	0	0
Total Interest:	**32,296,248**	**46,593,208**	**34,237,175**	**22,338,000**	**12,003,000**
Transfers-IN					
Other-Interfund Transfer	19,351,006	29,921,955	44,433,160	8,222,000	7,764,000
Transfer In-Prior Year adjustment	2,304,522	1,651,554	2,032,613	0	0
Other-Intrafund Transfer	300,000	19,000	0	0	0
Total Transfers-IN:	**21,955,528**	**31,592,509**	**46,465,773**	**8,222,000**	**7,764,000**
Fines and Forfeitures					

Schedule: Revenues (Inflows) by Functional Category and Account Object
General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Fines-Judgments And Fines	5,800,743	5,546,913	6,563,885	5,884,000	4,850,000
Fines-Violations Of Local Ordinances	(8,900)	(14,349)	28,641	0	0
Fines-Other Fines And/Or Forfeits	1,248,395	2,273,197	501,233	545,000	612,000
Misc-Red Light Camera Fines	91,352	35,024	21,531	0	0
Total Fines and Forfeitures:	**7,131,589**	**7,840,785**	**7,115,290**	**6,429,000**	**5,462,000**
Intergovernmental Revenues					
Federal Grants	0	0	51	0	0
State Shared Revenues	866,755	970,216	1,040,925	1,008,000	1,029,000
Municipal Rev Sharing	22,159,169	21,621,798	21,758,228	22,000,000	22,330,000
Half Cent Sales Tax	47,769,337	47,109,159	46,798,839	48,000,000	46,000,000
State Pension Payment	14,049,238	15,464,150	15,699,118	14,700,000	16,900,000
Shared Revenues From Other Local Units	573,144	625,243	608,049	645,000	661,000
Shared Revenues - MPA	15,200,000	15,000,000	18,400,000	18,400,000	18,000,000
Shared Revenues From Other Loc-Federal	4,016,644	5,013,482	1,141,596	6,000,000	8,500,000
Grants From Other Local Units	0	0	0	0	0
Total Licenses and Permits:	**104,634,288**	**105,804,047**	**105,446,805**	**110,753,000**	**113,420,000**
Licenses and Permits					
Other Licenses, Fees - Code Foreclosure Registration	151,396	57,501	54,957	57,000	57,000
Business Tax Receipt	0	27,334	483	0	0
Business Tax Receipt-Business	7,012,515	7,270,638	7,429,079	7,416,000	7,729,000
Business Tax Receipt-Business-Penalty	457,720	565,568	726,660	500,000	500,000
Business Tax Receipt-Metro	585,501	523,929	545,027	550,000	550,000
Building Permits	45,738,677	46,380,256	49,333,192	45,006,000	45,000,000
Other Licenses, Fees and Permits	6,852,716	7,238,423	9,094,382	6,968,000	13,245,000
Other Licenses, Fees - CU(SW)	10,118,782	10,487,481	10,231,398	10,266,000	10,400,000
Other Licenses, Fees - SW Franchise andComm Haulers	23,544,265	24,998,789	25,927,111	25,944,000	27,386,000
Other Licenses, Fees - Murals	3,069,463	2,802,818	2,766,496	3,000,000	2,800,000
Other Licenses, Fees - Fire Safety Permits	2,253,073	2,890,072	2,134,940	2,300,000	2,300,000
Other Licenses, Fees - CU	2,348,094	2,298,311	2,354,855	2,450,000	2,359,000
Total Licenses and Permits:	**102,132,203**	**105,541,120**	**110,598,580**	**104,457,000**	**112,326,000**
Other Revenues (Inflows)					

Schedule: Revenues (Inflows) by Functional Category and Account Object
General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Misc-Disposition Of Fixed Assets	912,161	506,252	724,547	152,000	501,000
Misc-Sales Of Surplus Materials And Scrap	186	0	198	0	0
Misc-Contributions And Donations From Private Sources	97,500	(4,303)	7,398	0	0
Misc.-Other Service Charges/Late Fees	220,682	299,027	356,966	283,000	283,000
Misc - Fuel	39,773	69,968	37,535	50,000	35,000
Misc - Vending	38,569	52,053	51,304	53,000	53,000
Misc-Settlements	1,228,415	1,364,861	819,365	700,000	900,000
Misc-Contra Revenue For Bad Debt Allowance	0	876	0	0	0
Other-Nonoperating Sources	4,160,386	4,774,465	3,272,019	3,828,000	2,828,000
Other-Oth N-optg Sour/Carryover	6,376	(3,540)	23,359	14,102,000	17,057,000
Other-Lease Financing	2,049,398	9,090,996	18,123,256	0	0
Misc-Other Miscellaneous Revenues	1,333,761	1,024,040	930,982	2,835,000	804,000
Misc - POS Over/Under	(29,428)	(38,726)	(38,170)	0	0
Total Other Revenues (Inflows):	**10,057,779**	**17,135,969**	**24,308,758**	**22,003,000**	**22,461,000**
Charges for Services					
CFS-GG-Internal Service Fund Fees And Charges	1,537,574	1,512,685	1,541,461	1,554,000	1,563,000
CFS-GG-Other General Government Charges And Fees	281,550	362,322	28,334	64,000	17,000
CFS-PS-Police Services	2,245,417	4,850,250	4,480,192	3,587,000	4,392,000
CFS-PS-Emergency Service Fees	12,512,181	5,482,297	23,690,987	15,000,000	15,500,000
CFS-Public Emerg Med Transp (PEMT) Payment	1,928,459	1,550,815	0	1,778,000	1,800,000
CFS-PS-Protective Inspection Fees	572,892	583,511	613,774	586,000	586,000
CFS-Fire Investigation Fees	550	690	675	0	0
CFS-PS-Ambulance/False Alarm Fees	1,009,160	1,426,234	1,483,217	1,600,000	1,454,000
CFS-PS-Other Public Safety Charges And Fees	1,570,264	1,654,342	2,403,242	1,726,000	1,940,000
CFS-PE-Water Utility Revenue	19,984	15,975	15,884	15,000	8,000
CFS-Electrical Utility Fees	35,385	60,234	46,994	0	0
CFS-PE-Garbage/Solid Waste Revenue	24,246,770	23,275,222	25,126,441	24,712,000	24,500,000
CFS-PE-Cemetery Fees	2,885	2,000	0	2,000	2,000
CFS-PE-Other Physical Environment Revenue	134,010	125,800	76,028	126,000	120,000
CFS-Trans-Parking Facilities	2,948,606	3,236,452	3,364,216	3,300,000	3,663,000

Schedule: Revenues (Inflows) by Functional Category and Account Object
General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
CFS-Trans-Tolls	638,247	596,979	601,281	625,000	625,000
CFS-Trans-Other Transportation Revenue	0	235	24	0	0
CFS-C&R-Parks And Recreation	0	6,890	65,819	0	0
CFS-C&R-Special Recreation Facilities	2,294,279	2,919,334	2,664,567	2,825,000	2,587,000
CFS-C&R-Other Culture/Recreation	1,807,537	1,790,102	1,260,996	945,000	1,301,000
CFS-C&R-Other Culture/Recreation (PF)	12,468,551	14,701,160	15,887,481	15,917,000	15,900,000
CFS-Rents And Royalties	22,583,942	21,036,079	21,908,496	22,512,000	22,900,000
CFS-Lease Interest Revenue	6,366,585	8,276,424	8,241,715	0	0
CFS-Other Charges for Services	13,707,641	14,460,872	15,117,995	14,663,000	15,530,000
CFS-Parking Surcharges Lockbox	29,860,819	31,034,667	33,293,178	35,000,000	37,000,000
CFS - Pari-Mutuel Revenues stor	3,302,773	3,209,994	3,445,617	3,300,000	3,500,000
CFS-Building Inspections	7,000,137	7,544,764	8,032,456	7,250,000	7,850,000
Total Charges for Services:	**149,076,197**	**149,716,328**	**173,391,071**	**157,087,000**	**162,738,000**
Total Revenue (Inflows):	**1,047,007,805**	**1,132,710,652**	**1,227,707,847**	**1,224,745,000**	**1,297,728,000**

Schedule: Revenues (Inflows) by Department and Account Category
General Fund

		FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
411100 - Ad Valorem Taxes-Real	Finance	439,422,394	475,996,706	529,726,268	604,007,000	640,785,000
411150 - Ad Valorem Taxes-Real-Delinquent	Finance	17,015,789	25,221,894	24,156,451	19,000,000	23,000,000
411200 - Ad Valorem Taxes-Penalty & Interest	Finance	609,773	1,098,471	1,660,004	500,000	1,000,000
411300 - Ad Valorem Taxes-Personal	Finance	19,915,568	22,509,793	21,618,045	23,092,000	25,141,000
411350 - Ad Valorem Taxes-Personal-Delinquent	Finance	1,015,493	1,102,453	929,771	1,000,000	1,000,000
Property Taxes	**Total**	**477,979,017**	**525,929,316**	**578,090,538**	**647,599,000**	**690,926,000**
412400 - S,U&F Taxes-Local Option Fuel Tax	Finance	7,453,891	7,594,127	7,451,373	7,132,000	6,929,000
413100 - Franc Fee-Electricity	Finance	38,909,514	37,573,430	38,926,423	37,500,000	41,000,000
413400 - Franc Fee-Gas	Finance	862,835	1,024,203	1,126,164	1,076,000	1,126,000
414100 - Utility Ser Fee-Electricity	Finance	48,110,706	50,010,337	52,756,871	52,541,000	56,500,000
414300 - Utility Ser Fee-Water	Finance	8,662,491	9,019,307	9,775,630	9,476,000	10,265,000
414400 - Utility Ser Fee-Gas	Finance	827,131	921,183	1,049,424	1,025,000	1,113,000
414700 - Utility Ser Fee-Fuel Oil	Finance	98,591	101,726	91,095	107,000	97,000
415000 - Public Service Taxes	Finance	22,828,537	22,527,946	22,462,614	23,000,000	22,900,000
419000 - Other Taxes-Storm Water	Finance	(6)	(6)	(5)	-	-
	Total Resilience and Public Works Department	13,991,268	13,785,116	14,414,271	14,000,000	30,698,000
Franchise Fees and Other Taxes	**Total**	**141,744,958**	**142,557,369**	**148,053,858**	**145,857,000**	**170,628,000**
461100 - Misc-Int & Pen-Lot Clear & Demoli	Code Compliance	1,589	1,237	2,197	3,000	3,000
	Finance	2,698,558	10,334,054	646,603	800,000	0
	Solid Waste	564	962	405	1,000	0
461110 - Misc-Int & Pen-Investment	Finance	27,108,600	30,895,440	26,151,472	20,000,000	11,000,000
	Building Department	-	-	1,854,771	1,534,000	1,000,000
461111 - Misc-Int & Pen-Sweep Account	Finance	-	-	6,696,542	-	-
461300 - Misc-Net Increase Decrease In Fair Value Of	Finance	2,486,937	5,361,514	(1,193,226)	-	-
	Building Department	-	-	78,411	-	-
Interest	**Total**	**32,296,248**	**46,593,208**	**34,237,175**	**22,338,000**	**12,003,000**
481000 - Other-Interfund Transfer	Finance	19,351,006	29,921,955	6,298,975	8,222,000	7,764,000
	Non-Departmental	-	-	38,134,185	0	0
481101 - Transfer In-Prior Year adjustment	Grants	10,730	-	-	-	-
	Procurement	89	-	-	-	-
	Human Services	23,086	923,857	741,574	-	-
	General Services Administration	99,174	42,841	2,576	-	-
	Total Resilience and Public Works Department	-	19,817	-	-	-
	Solid Waste	1,858	-	-	-	-
	Fire-Rescue	844,461	55,167	289,472	-	-
	Police	1,299,690	21,614	690,372	-	-
	Real Estate and Asset Management	-	518,420	-	-	-

Schedule: Revenues (Inflows) by Department and Account Category
General Fund

			FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
		Parks and Recreation	-	34,838	-	-	-
		Non-Departmental	25,435	35,000	308,619	-	-
481100 - Other-Intrafund Transfer		Non-Departmental	300,000	19,000	-	-	-
Transfers-IN	**Total**		**21,955,528**	**31,592,509**	**46,465,773**	**8,222,000**	**7,764,000**
451000 - Fines-Judgments And Fines		Police	5,743,666	5,498,969	6,522,110	5,829,000	4,800,000
		Housing and Community Development Department	-	1,549	0	-	-
		Real Estate and Asset Management	57,077	46,395	41,775	55,000	50,000
454000 - Fines-Violations Of Local Ordinances		Finance	(8,900)	(14,349)	28,641	-	-
459000 - Fines-Other Fines And/Or Forfeits		City Clerk	650	315	654	-	-
		Code Compliance	196,171	334,030	123,753	145,000	95,000
		Neighborhood Enhancement Teams (NET)	5,950	2,950	-	-	-
		Building Department	6,363	13,571	9,062	15,000	10,000
		Planning	(29)	(15,521)	(24)	-	-
		Zoning	-	(11)	-	-	-
		Solid Waste	1,028,729	1,932,136	355,238	378,000	500,000
		Police	1,331	488	2,903	-	-
		Real Estate and Asset Management	9,230	5,240	9,648	7,000	7,000
462000 - Misc-Red Light Camera Fines		Finance	91,352	35,024	21,531	-	-
Fines and Forfeitures	**Total**		**7,131,589**	**7,840,785**	**7,115,290**	**6,429,000**	**5,462,000**
431000 - Federal Grants		Parks and Recreation	0	0	51	-	-
435000 - State Shared Revenues		Finance	866,755	969,074	1,036,672	1,008,000	1,029,000
		Fire-Rescue	-	404	-	-	-
		Police	-	738	4,252	-	-
435001 - Municipal Rev Sharing		Finance	22,159,169	21,621,798	21,758,228	22,000,000	22,330,000
435002 - Half Cent Sales Tax		Finance	47,769,337	47,109,159	46,798,839	48,000,000	46,000,000
436900 - State Pension Payment		Fire-Rescue	6,728,405	6,540,489	5,980,926	6,700,000	6,700,000
		Police	7,320,833	8,923,660	9,718,191	8,000,000	10,200,000
438000 - Shared Revenues From Other Local Units		Fire-Rescue	573,144	625,243	608,049	645,000	661,000
438010 - Shared Revenues - MPA		Finance	15,200,000	15,000,000	18,400,000	18,400,000	18,000,000
438011 - Shared Revenues From Other Loc-Federal		Fire-Rescue	4,016,644	5,013,482	1,141,596	6,000,000	8,500,000
437000 - Grants From Other Local Units		Real Estate and Asset Management	-	-	0	-	-
Intergovernmental Revenues	**Total**		**104,634,288**	**105,804,047**	**105,446,805**	**110,753,000**	**113,420,000**
429050 - Other Licenses, Fees - Code Foreclosure Registration		Code Compliance	151,396	57,501	54,957	57,000	57,000
421000 - Business Tax Receipt		Finance	0	27,334	483	-	-
421100 - Business Tax Receipt-Business		Finance	7,012,515	7,270,638	7,429,079	7,416,000	7,729,000
421200 - Business Tax Receipt-Business-Penalty		Finance	457,720	565,460	726,669	500,000	500,000
		Police	-	27	-	-	-
		Real Estate and Asset Management	-	82	(9)	-	-
421400 - Business Tax Receipt-Metro		Finance	585,501	523,929	545,027	550,000	550,000

Schedule: Revenues (Inflows) by Department and Account Category
General Fund

		FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
422000 - Building Permits	Building Department	45,734,991	46,379,896	49,325,632	45,000,000	45,000,000
	Total Resilience and Public Works Department	3,686	360	7,560	6,000	0
429000 - Other Licenses, Fees and Permits	City Attorney	-	-	1,733	-	-
	Code Compliance	7,876	9,130	-	5,000	0
	Finance	943	231	240	-	-
	Building Department	139,364	146,771	159,515	160,000	160,000
	Planning	828,882	644,825	566,239	700,000	606,000
	Zoning	2,559,600	2,649,190	3,691,584	2,729,000	7,729,000
	Total Resilience and Public Works Department	3,016,546	3,320,091	4,197,312	3,000,000	4,300,000
	Fire-Rescue	1,367	260	329	-	-
	Police	246,435	375,776	443,015	374,000	435,000
	Real Estate and Asset Management	46,557	92,150	19,415	0	0
	Parks and Recreation	5,147	-	15,000	-	15,000
429010 - Other Licenses, Fees - CU(SW)	Finance	-	102	-	-	-
	Solid Waste	10,118,782	10,487,379	10,231,402	10,266,000	10,400,000
	Fire-Rescue	-	-	(4)	-	-
429020 - Other Licenses, Fees - SW Franchise and Comm Haulers	Finance	(202)	-	-	-	-
	Solid Waste	23,544,468	24,998,789	25,927,111	25,944,000	27,386,000
429030 - Other Licenses, Fees - Murals	Building Department	-	-	2,766,496	3,000,000	2,800,000
	Zoning	3,069,463	2,802,818	0	-	-
429035 - Other Licenses, Fees - Fire Safety Permits	Finance	(67)	153	215	-	-
	Fire-Rescue	2,253,140	2,889,919	2,134,725	2,300,000	2,300,000
429040 - Other Licenses, Fees - CU	Finance	1,218,590	1,258,248	1,208,629	1,300,000	1,259,000
	Zoning	1,120,730	1,040,063	1,146,226	1,150,000	1,100,000
	Solid Waste	8,775	-	-	-	-
Licenses and Permits	**Total**	**102,132,203**	**105,541,120**	**110,598,580**	**104,457,000**	**112,326,000**
464000 - Misc-Disposition Of Fixed Assets	City Manager	-	-	402	-	-
	Finance	322	-	-	-	-
	Procurement	9	1,173	-	-	-
	Planning	138	-	-	-	-
	General Services Administration	822,295	449,262	703,329	152,000	501,000
	Total Resilience and Public Works Department	19,725	-	-	-	-
	Fire-Rescue	192	-	188	-	-
	Police	66,319	7,910	14,835	-	-
	Real Estate and Asset Management	3,122	21,429	5,793	-	-
	Parks and Recreation	-	26,000	-	-	-
	Risk Management	40	479	-	-	-
465000 - Misc-Sales Of Surplus Materials And Scrap	Solid Waste	186	-	198	-	-
466000 - Misc-Contributions And Donations From Private Sources	Procurement	97,500	(4,303)	7,398	-	-
469010 - Misc.-Other Service Charges/Late Fees	Finance	202,673	220,094	201,757	224,000	224,000

Schedule: Revenues (Inflows) by Department and Account Category
General Fund

		FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
	Zoning	8,851	8,396	8,456	9,000	9,000
	Fire-Rescue	8,486	8,032	7,941	10,000	10,000
	Real Estate and Asset Management	672	62,506	138,812	40,000	40,000
469013 - Misc - Fuel	General Services Administration	-	-	-	-	35,000
	Real Estate and Asset Management	39,773	69,968	37,535	50,000	0
469014 - Misc - Vending	General Services Administration	-	-	-	-	14,000
	Real Estate and Asset Management	38,569	52,053	51,304	53,000	39,000
469300 - Misc-Settlements	City Attorney	600,000	400,000	-	-	-
	Finance	587,648	964,861	819,365	700,000	900,000
	Non-Departmental	40,767	-	-	-	-
469900 - Misc-Contra Revenue For Bad Debt Allowance	City Attorney	-	436	-	-	-
	Police	0	440	-	-	-
489000 - Other-Nonoperating Sources	City Attorney	127,764	127,764	127,764	128,000	128,000
	City Clerk	582	-	-	-	-
	Fire-Rescue	3,509,962	4,317,708	2,704,757	3,700,000	2,700,000
	Police	21,720	20,052	-	0	0
	Non-Departmental	500,357	308,942	439,498	-	-
489900 - Other-Oth N-optg Sour/Carryover	City Clerk	6,402	(7,566)	15,908	-	-
	Finance	(26)	(24)	(20)	0	2,661,000
	Police	-	4,050	7,471	-	-
	Non-Departmental	-	-	-	14,102,000	14,396,000
489901 - Other-Lease Financing	Finance	2,049,398	9,090,996	18,123,256	-	-
469000 - Misc-Other Miscellaneous Revenues	City Manager	-	-	-	-	10,000
	City Attorney	8,034	3,529	32,915	-	-
	Code Compliance	818	1,380	4,344	-	-
	Finance	610,642	463,065	618,660	600,000	600,000
	Human Resources	1	-	-	-	-
	Innovation and Technology	82,890	54,037	76,812	71,000	78,000
	Human Services	28,960	74,805	516	0	0
	Building Department	(1,586,239)	(1,710,785)	(2,321,385)	(1,918,000)	(1,918,000)
	Planning	117,606	104,338	13,909	180,000	50,000
	Zoning	7,359	7,905	4,262	2,008,000	7,000
	General Services Administration	-	11,005	10,920	100,000	56,000
	Solid Waste	1,536	1,500	-	1,000	0
	Fire-Rescue	352,072	313,215	321,458	350,000	350,000
	Police	208,608	167,939	225,864	148,000	190,000
	Real Estate and Asset Management	987,432	1,216,312	1,288,273	1,135,000	1,231,000
	Parks and Recreation	303,217	260,096	102,507	100,000	90,000
	Non-Departmental	210,826	55,700	551,927	60,000	60,000
469200 - Misc - POS Over/Under	Finance	(29,428)	(38,726)	(38,170)	-	-
Other Revenues (Inflows)	**Total**	**10,057,779**	**17,135,969**	**24,308,758**	**22,003,000**	**22,461,000**
441200 - CFS-GG-Internal Service Fund Fees And Charges	Finance	1,369,908	1,219,889	1,231,900	1,244,000	1,244,000

Schedule: Revenues (Inflows) by Department and Account Category
General Fund

		FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
	Total Resilience and Public Works Department	167,665	292,797	309,561	310,000	319,000
441900 - CFS-GG-Other General Government Charges And Fees	Independent Inspector General	-	135,074	-	-	-
	City Clerk	8,319	-	3,270	-	-
	Real Estate and Asset Management	11,899	18,145	11,729	15,000	0
	Parks and Recreation	261,332	209,103	13,335	49,000	17,000
442100 - CFS-PS-Police Services	Finance	35	18	12	-	-
	Police	2,245,383	4,850,232	4,480,180	3,587,000	4,392,000
442400 - CFS-PS-Emergency Service Fees	Fire-Rescue	12,512,181	5,482,297	23,690,987	15,000,000	15,500,000
442410 - CFS-Public Emerg Med Transp (PEMT) Payment	Fire-Rescue	1,928,459	1,550,815	-	1,778,000	1,800,000
442500 - CFS-PS-Protective Inspection Fees	Fire-Rescue	572,892	583,511	613,774	586,000	586,000
442510 - CFS-Fire Investigation Fees	Fire-Rescue	550	690	675	-	-
442600 - CFS-PS-Ambulance/False Alarm Fees	Fire-Rescue	1,009,160	1,426,234	1,483,217	1,600,000	1,454,000
442900 - CFS-PS-Other Public Safety Charges And Fees	Code Compliance	209,478	123,350	563,451	183,000	540,000
	Human Services	-	100	-	-	-
	Police	1,360,786	1,530,892	1,839,792	1,543,000	1,400,000
443300 - CFS-PE-Water Utility Revenue	Real Estate and Asset Management	19,984	15,975	11,707	15,000	4,000
	Parks and Recreation	-	-	4,178	-	4,000
443301 - CFS-Electrical Utility Fees	Finance	35,385	60,234	46,994	-	-
443400 - CFS-PE-Garbage/Solid Waste Revenue	Building Department	5,941	2,253	-	-	-
	Solid Waste	24,240,828	23,272,969	25,126,441	24,712,000	24,500,000
443800 - CFS-PE-Cemetery Fees	Parks and Recreation	2,885	2,000	-	2,000	2,000
443900 - CFS-PE-Other Physical Environment Revenue	Solid Waste	133,748	125,800	74,808	126,000	120,000
	Real Estate and Asset Management	263	-	1,221	-	-
444500 - CFS-Trans-Parking Facilities	Real Estate and Asset Management	2,948,606	3,236,452	3,364,216	3,300,000	3,663,000
444600 - CFS-Trans-Tolls	Parks and Recreation	638,247	596,979	601,281	625,000	625,000
444900 - CFS-Trans-Other Transportation Revenue	Police	-	235	24	-	-
447200 - CFS-C&R-Parks And Recreation	Parks and Recreation	-	6,890	65,819	-	-
447500 - CFS-C&R-Special Recreation Facilities	City Manager	-	-	-	-	81,000
	Real Estate and Asset Management	1,238,974	1,738,809	1,361,358	1,669,000	1,187,000
	Parks and Recreation	1,055,305	1,180,525	1,303,209	1,156,000	1,319,000
447900 - CFS-C&R-Other Culture/Recreation	City Manager	-	-	-	-	7,000
	Real Estate and Asset Management	82,368	(12)	(74)	-	-
	Parks and Recreation	1,725,170	1,790,114	1,261,070	945,000	1,294,000
447910 - CFS-C&R-Other Culture/Recreation (PF)	Grants	-	(402)	-	-	-
	General Services Administration	-	-	-	-	15,100,000
	Real Estate and Asset Management	12,468,333	14,701,562	15,887,481	15,917,000	800,000
	Parks and Recreation	218	-	-	-	-

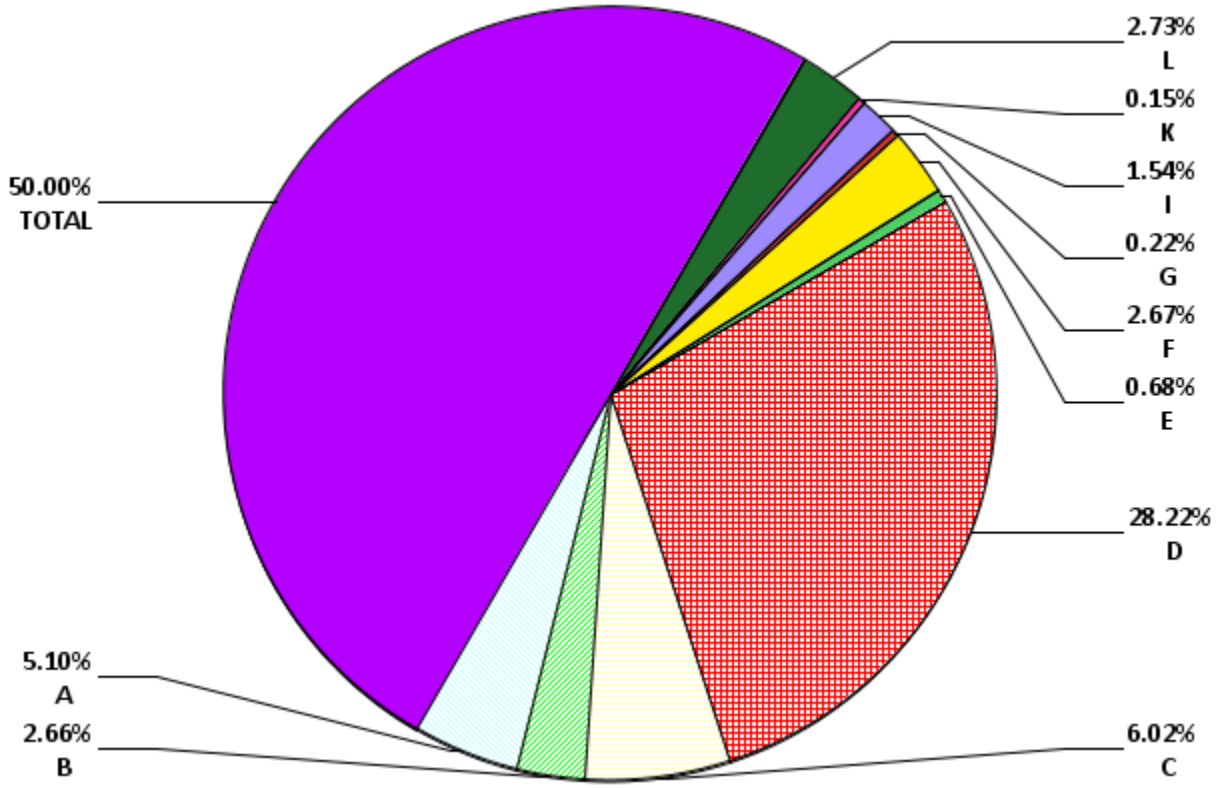
Schedule: Revenues (Inflows) by Department and Account Category
General Fund

		FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
448000 - CFS-Rents And Royalties	City Manager	-	-	-	-	2,000
	Real Estate and Asset Management	22,524,696	20,940,350	21,755,756	22,408,000	22,700,000
	Parks and Recreation	59,246	95,729	152,739	104,000	198,000
448001 - CFS-Lease Interest Revenue	Real Estate and Asset Management	6,366,585	8,276,424	8,241,715	-	-
449000 - CFS-Other Charges for Services	City Attorney	90,915	63,045	81,402	65,000	62,000
	City Clerk	247	-	73	-	-
	Code Compliance	-	-	2,460,742	2,430,000	2,430,000
	Finance	9,307	8,861	8,050	11,000	11,000
	Innovation and Technology	6,379	8,812	7,086	7,000	7,000
	Human Services	17,942	121,479	321,383	312,000	321,000
	Building Department	1,017,014	946,075	989,044	1,000,000	1,000,000
	Planning	6,151,808	4,672,537	1,948,368	1,759,000	2,268,000
	Zoning	502,619	664,679	843,476	550,000	1,000,000
	General Services Administration	-	-	-	-	44,000
	Total Resilience and Public Works Department	3,371,723	4,720,577	5,519,149	5,623,000	5,372,000
	Solid Waste	1,432	0	14,113	1,000	0
	Fire-Rescue	1,077,206	1,210,284	1,202,512	1,118,000	1,287,000
	Police	1,037,363	1,214,697	979,938	1,100,000	1,088,000
	Real Estate and Asset Management	383,449	773,849	719,703	631,000	600,000
	Parks and Recreation	40,238	55,979	22,956	56,000	40,000
449010 - CFS-Parking Surcharges Lockbox	Finance	29,860,819	31,034,392	33,293,178	35,000,000	37,000,000
	Solid Waste	-	275	-	-	-
449015 - CFS - Pari-Mutuel Revenues	Finance	3,302,773	3,209,994	3,445,617	3,300,000	3,500,000
449020 - CFS-Building Inspections	Finance	967,613	835,201	1,497,052	900,000	1,500,000
	Building Department	6,032,524	6,709,562	6,535,404	6,350,000	6,350,000
Charges for Services	**Total**	**149,076,197**	**149,716,328**	**173,391,071**	**157,087,000**	**162,738,000**
Total Revenue	**Total**	**1,047,007,805**	**1,132,710,652**	**1,227,707,847**	**1,224,745,000**	**1,297,728,000**

Expenditures (Outflows) By Functional Category
General Fund

FY 2026-27

$1,297,728,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: General Government	123,178,000	10.06%	132,340,000	10.20%
B: Planning and Development	65,407,000	5.34%	68,966,000	5.31%
C: Public Works	144,425,000	11.79%	156,254,000	12.04%
D: Public Safety	686,594,000	56.06%	732,533,000	56.45%
E: Real Estate and Asset Management	23,102,000	1.89%	17,758,000	1.37%
F: Parks and Recreation	66,144,000	5.40%	69,273,000	5.34%
G: Risk Management	5,939,000	0.48%	5,785,000	0.45%
H: Non-Departmental	51,539,000	4.21%	40,086,000	3.09%
I: Housing and Community Development	2,938,000	0.24%	3,889,000	0.30%
J: Transfers - OUT	55,479,000	4.53%	70,844,000	5.46%
Total	1,224,745,000	100.00%	1,297,728,000	100.00%

Schedule: Expenditures (Outflows) by Functional Category and Department
General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Government					
Mayor	2,754,638	3,140,148	3,573,849	3,613,000	4,071,000
Commissioners	8,126,813	8,856,863	10,075,747	13,967,000	13,781,000
City Manager	3,335,674	4,551,759	4,643,697	4,183,000	6,152,000
Office of Agenda Coordination	364,487	412,186	498,327	532,000	470,000
Independent Inspector General	1,567,836	1,562,903	580,759	2,054,000	2,477,000
City Attorney	11,739,769	12,202,207	13,593,358	15,957,000	19,014,000
City Clerk	2,124,449	2,384,925	2,543,994	2,698,000	2,769,000
Civil Service Board	617,871	676,273	657,018	722,000	766,000
Code Compliance	10,457,453	11,417,049	12,462,995	14,093,000	14,043,000
Office of Communications	1,482,100	1,665,087	2,048,955	2,316,000	2,318,000
Economic Innovation and Development	0	1,067	1,315,849	1,301,000	1,414,000
Equal Opportunity and Diversity Programs	596,253	640,226	704,506	782,000	831,000
Finance	14,016,857	21,894,338	31,688,018	14,846,000	16,499,000
Grants	1,659,903	1,888,352	2,179,174	2,368,000	2,475,000
Human Resources	5,939,500	6,096,519	6,749,267	7,317,000	7,805,000
Innovation and Technology	14,700,019	14,718,563	15,873,328	17,570,000	18,196,000
Management and Budget	3,165,570	3,736,486	4,087,182	4,694,000	4,656,000
Procurement	3,173,792	3,287,298	3,692,504	4,011,000	4,142,000
Office of Resilience and Sustainability	932,778	1,107,836	1,255,222	1,434,000	1,495,000
Human Services	7,596,713	7,912,552	8,017,760	8,720,000	8,966,000
Total General Government	94,352,474	108,152,637	126,241,508	123,178,000	132,340,000
Planning and Development					
Building Department	29,061,767	36,914,243	47,556,712	50,196,000	53,010,000
Planning	5,817,676	6,756,050	7,435,795	8,283,000	8,406,000
Zoning	5,284,016	5,872,392	6,700,617	6,928,000	7,550,000
Planning and Development	40,163,459	49,542,686	61,693,124	65,407,000	68,966,000
Community and Economic Development					
Housing and Community Development Department	1,831,954	2,466,314	1,745,387	2,938,000	3,889,000
Housing and Community Development	1,831,954	2,466,314	1,745,387	2,938,000	3,889,000
Public Works					
Office of Capital Improvements	3,386,130	1,799,660	2,601,597	2,744,000	4,084,000
General Services Administration	33,382,175	35,100,342	35,954,826	41,801,000	50,282,000

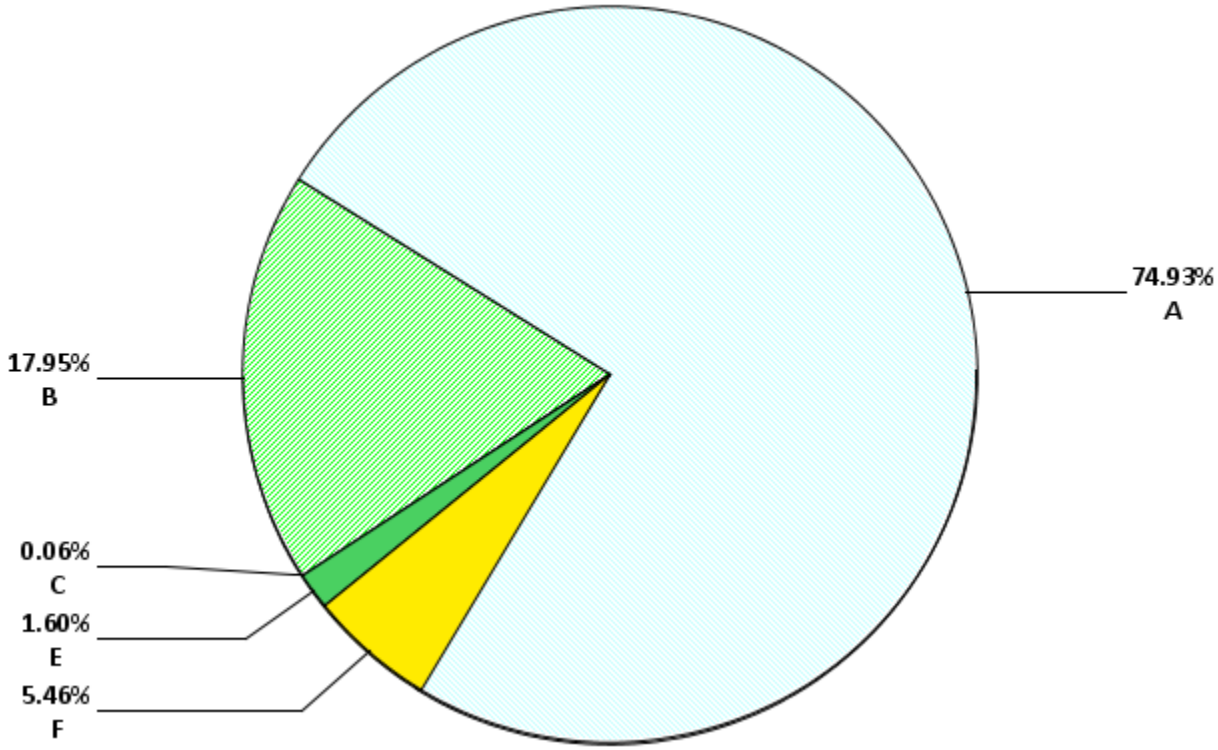
Schedule: Expenditures (Outflows) by Functional Category and Department
General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Total Resilience and Public Works Department	30,582,039	40,574,158	40,356,669	45,370,000	46,188,000
Solid Waste	46,006,555	48,451,074	51,551,313	54,510,000	55,700,000
Public Works	113,356,899	125,925,234	130,464,404	144,425,000	156,254,000
Public Safety					
Fire-Rescue	193,272,286	237,139,606	248,185,121	270,885,000	294,635,000
Police	286,365,564	355,309,797	381,232,455	415,709,000	437,898,000
Public Safety	479,637,851	592,449,403	629,417,576	686,594,000	732,533,000
Other Departments					
Real Estate and Asset Management	18,236,636	18,757,160	21,025,619	23,102,000	17,758,000
Parks and Recreation	58,692,170	61,029,061	65,016,304	66,144,000	69,273,000
Risk Management	3,327,092	4,663,206	4,621,956	5,939,000	5,785,000
Total Other	80,255,897	84,449,427	90,663,879	95,185,000	92,816,000
Pension					
Pensions	0	0	0	0	0
Non-Departmental					
Non-Departmental	45,172,031	36,917,615	57,366,102	51,539,000	40,086,000
Non Departmental Units	45,172,031	36,917,615	57,366,102	51,539,000	40,086,000
Transfers -OUT	164,379,228	129,942,559	110,923,542	55,479,000	70,844,000
Total Expenditures (Outflows)	1,019,149,792	1,129,845,874	1,208,515,522	1,224,745,000	1,297,728,000

Expenditures (Outflows) by Account Category
General Fund

FY 2026-27

$1,297,728,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: Personnel	926,047,000	75.61%	972,404,000	74.93%
B: Operating Expense	220,909,000	18.04%	232,930,000	17.95%
C: Capital Outlay	997,000	0.08%	752,000	0.06%
D: Debt Service	0	0.00%	0	0.00%
E: Non-Operating Expenses	21,313,000	1.74%	20,798,000	1.60%
F: Transfers - OUT	55,479,000	4.53%	70,844,000	5.46%
Total	1,224,745,000	100.00%	1,297,728,000	100.00%

Schedule: Expenditures (Outflows) by Account Category and Object
General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel					
Executive Salaries	428,748	419,994	442,547	435,000	439,000
Regular Salaries and Wages	296,250,360	365,525,944	418,073,512	475,456,000	492,471,000
Attrition Savings - Salaries	0	0	0	(12,804,000)	(18,583,000)
Other Salaries and Wages	1,230,788	1,649,297	1,171,945	1,734,000	1,119,000
Other Salaries and Wages-FT Seasonal	3,990	0	0	0	0
Other Salaries and Wages -Part Time Year Year Round	4,384,240	4,145,925	4,289,502	4,873,000	4,740,000
Other Salaries and Wages - Part Time Seasonal	5,932,096	7,456,336	7,801,704	7,201,000	8,505,000
Other Salaries and Wages-PT Temp	185,512	218,372	212,162	0	0
Overtime	19,577,547	21,989,893	18,263,983	20,617,000	16,510,000
OT-Reimbursable	1,494,216	2,260,480	2,863,569	954,000	954,000
OT Staffing	8,005,961	12,591,856	15,685,356	8,071,000	14,157,000
OT EMS Backfill for Training	529,933	811,689	696,311	972,000	1,068,000
OT Off Duty Events	3,799,993	6,663,817	5,097,442	4,195,000	4,597,000
OT Court	602,788	1,109,319	1,680,284	767,000	767,000
Special Pay	39,763,445	49,754,194	55,132,480	55,013,000	57,367,000
Fringe Benefits	1,744,132	1,446,277	2,141,048	1,751,000	1,875,000
Fringe Benefits - Tuition Reimbursement	385,054	283,708	499,510	546,000	546,000
Fica Taxes	15,859,772	18,035,356	20,085,109	21,670,000	22,627,000
Retirement Contributions	55,252,808	52,523,897	55,155,442	61,145,000	60,636,000
Police and Fire - FIPO	106,993,543	120,567,105	125,949,757	156,151,000	172,684,000
Secondary Pension Contributions	14,049,238	15,464,150	15,699,118	14,700,000	16,900,000
Life and Health Insurance	36,722,501	46,380,501	48,768,501	47,680,000	48,556,000
Health Trust - FOP	16,591,959	23,822,648	24,753,243	24,722,000	27,314,000
IAFF Health Insurance Trust Fund	22,901,183	24,090,375	26,817,664	30,198,000	37,155,000
Total Personnel:	**652,689,808**	**777,211,132**	**851,280,188**	**926,047,000**	**972,404,000**
Operating Expense					
Workers' Compensation	21,300,163	23,835,987	16,194,000	21,560,000	21,162,000
Reimbursemenr per FS 112-1816	138,760	80,086	211,498	0	0
Unemployment Compensation	38,602	26,405	15,673	70,000	70,000
Professional Services	8,337,608	8,994,015	10,312,568	10,129,000	11,023,000
Professional Services-Legal Services	1,969,973	6,710,835	7,795,205	3,307,000	3,307,000
Professional Services-Medical	1,421,115	1,482,410	1,445,873	1,757,000	2,511,000

Schedule: Expenditures (Outflows) by Account Category and Object
General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Accounting and Auditing	375,170	584,299	351,246	500,000	500,000
Court Services	141,315	75,074	45,022	47,000	47,000
Other Contractual Services	34,110,180	43,547,346	48,886,240	41,502,000	47,985,000
Investigations	0	327	0	0	0
Travel and Per Diem	389,845	362,510	480,439	507,000	498,000
Training	673,521	643,910	733,989	968,000	951,000
Communications & Related Services	1,491,673	1,722,752	2,055,222	1,940,000	1,947,000
Postage	874,748	848,061	694,451	624,100	715,100
Utility Services	44,469	74,450	49,473	45,000	46,000
Utilities Water	2,530,779	2,701,405	3,060,661	2,750,000	2,697,000
Utilities Electricity	12,377,082	11,874,728	9,780,635	12,330,000	12,149,000
Rentals and Leases	1,192,872	(2,218,879)	(3,668,502)	4,389,000	3,902,500
Insurance	(166,263)	733	0	0	0
Insurance - Police Torts	1,061,000	1,272,000	461,000	1,139,000	1,038,000
Insurance - Vehicle Liability	2,755,000	3,829,515	3,220,000	3,936,000	4,288,000
Insurance - Property & Casualty	13,151,000	13,846,000	10,835,000	18,312,000	21,058,000
Insurance - General Liability	655,000	1,546,000	16,732,508	6,158,000	1,992,000
Insurance - Public Official	11,844,999	0	(1,414,888)	0	7,690,000
Repair and Maintenance Services	13,187,109	15,253,308	16,254,985	15,458,000	16,274,000
IT-Repair and Maintenance Services	14,844,016	16,167,563	17,715,304	18,745,000	20,292,000
Printing and Binding	36,170	38,757	8,585	37,000	37,000
Printing and Binding-Outsourcing	71,282	88,781	82,904	74,000	77,000
Printing and Binding-Paper Stock	69,289	71,379	66,394	85,000	83,000
Printing and Binding-Supplies	5,606	14,827	14,538	6,000	8,000
Promotional Activities	201,357	252,108	319,307	565,000	563,000
Advertising and Related Costs	271,501	616,660	699,310	446,500	583,500
Other Current Charges and Obligations	22,562,447	21,743,452	23,613,894	25,589,500	20,208,000
Office Supplies	972,002	882,497	1,020,958	796,700	816,700
Operating Supplies	6,418,913	5,049,018	6,306,114	5,187,000	5,861,000
Motor Fuel	8,744,093	8,152,166	6,838,216	9,022,000	8,512,000
Saleable Fuel	18,537	52,112	35,520	60,000	60,000
Public Safety Supplies	1,906,174	1,906,799	1,996,922	2,363,000	2,339,000
Weapons/Ammunition	414,429	489,490	366,819	365,000	385,000
Clothing/Uniform Supplies	2,448,718	2,473,373	4,117,859	4,366,200	5,011,200
Landscaping Related Supplies, LandscapingRelated Supplies	269,504	140,256	158,560	277,000	277,000

Schedule: Expenditures (Outflows) by Account Category and Object
General Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Road Materials and Supplies	25,554	642	0	0	0
Subscriptions, Memberships, Licenses, Permits & Others	4,229,239	4,532,620	5,641,251	5,246,000	5,716,000
Weapons And Ammunitions	24,439	(24,439)	0	250,000	250,000
Total Operating Expense:	**193,428,988**	**199,741,335**	**213,534,755**	**220,909,000**	**232,930,000**
Capital Outlay					
Improvements Other Than Buildings	0	39,750	0	0	0
Machinery and Equipment	500,969	965,346	870,045	997,000	752,000
Construction In Progress	0	13,570	154,939	0	0
Lease Right-of-Use Asset	2,049,398	9,090,996	18,067,798	0	0
Total Capital Outlay:	**2,550,367**	**10,109,662**	**19,092,782**	**997,000**	**752,000**
Debt Service					
Lease Financing Interest	437,892	646,765	812,209	0	0
Lease Financing Principal	1,664,094	5,422,853	7,381,680	0	0
Total Debt Service:	**2,101,986**	**6,069,618**	**8,193,889**	**0**	**0**
Non-Operating Expense					
Aids to Government Agencies	2,739,000	2,739,000	1,349,000	1,649,000	1,649,000
Aids to Private Organizations	1,184,392	1,501,561	1,528,267	1,503,000	888,000
Advances - State Share	1,571,489	2,437,527	2,496,508	2,497,000	3,655,000
Other Nonoperating Uses	0	0	0	2,500,000	0
Budget Reserve	0	0	0	8,164,000	9,606,000
Contingency Reserve	0	0	0	5,000,000	5,000,000
Other Uses	72,370	93,480	116,591	0	0
Total Non-Operating Expense:	**5,567,250**	**6,771,568**	**5,490,366**	**21,313,000**	**20,798,000**
Transfers-OUT					
Interfund Transfers	162,162,433	127,897,676	109,042,100	53,697,000	69,026,000
Transfer Out-Cost Allocation	1,793,000	1,865,000	1,717,000	1,782,000	1,818,000
Intrafund Transfers	300,000	19,000	0	0	0
Transfer Out-Prior Year adjustment	123,795	160,884	164,441	0	0
Total Transfers-OUT:	**164,379,228**	**129,942,559**	**110,923,542**	**55,479,000**	**70,844,000**
Total Expenditure (Outflows):	**1,020,717,629**	**1,129,845,874**	**1,208,515,522**	**1,224,745,000**	**1,297,728,000**

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APPENDIX E:
PRESENTATION OF SCHEDULES AND GRAPHS, SPECIAL REVENUE FUNDS

SCHEDULE:
Revenues and Expenditures by Functional Category

GRAPH:
Revenues (Inflows) by Functional Category

SCHEDULE:
Revenues (Inflows) by Functional Category and Account Object

GRAPH:
Expenditures (Outflows) by Functional Category

SCHEDULE:
Expenditures (Outflows) by Functional Category and Special Revenue Fund

SCHEDULE:
Grants and Programs

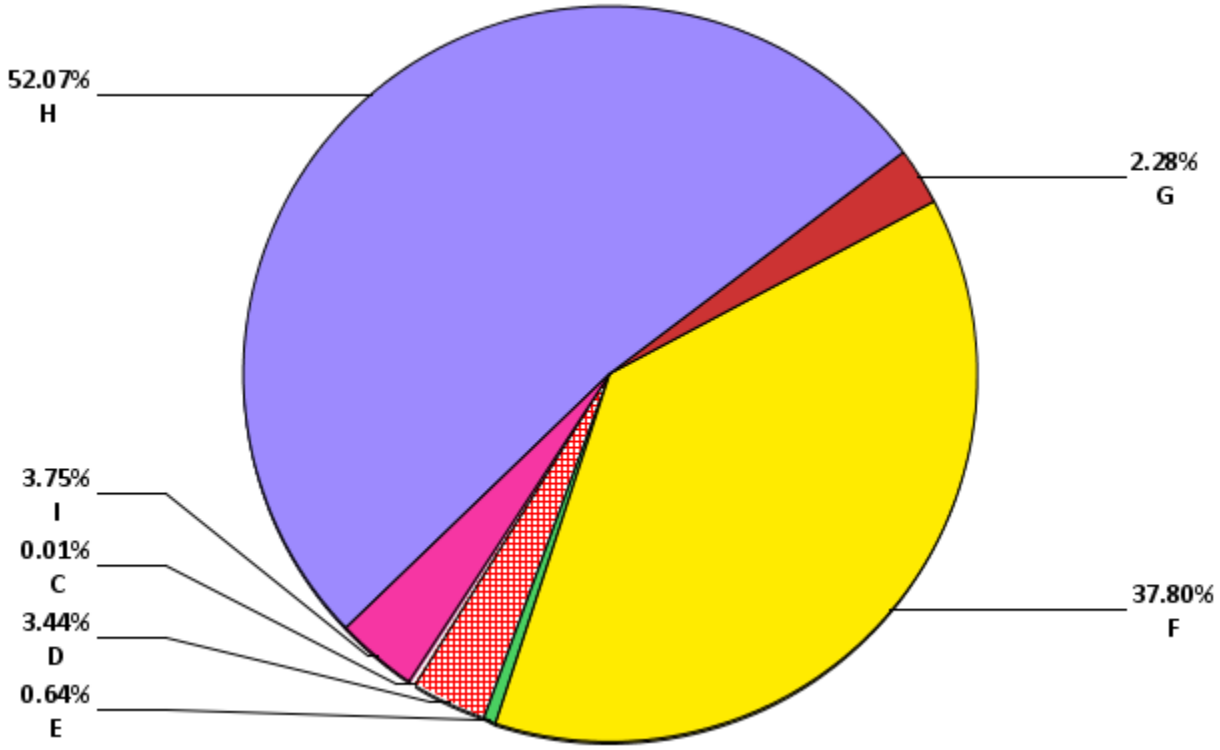
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Schedule: Summary Revenues and Expenditures by Functional Category
Hyperion - Total Special Revenue Funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Revenues					
Interest	437,704	4,003,667	1,568,877	48,000	48,000
Transfers-IN	77,614,015	51,750,200	65,968,872	10,327,000	11,467,000
Fines and Forfeitures	2,088,148	2,881,483	3,639,957	1,750,000	2,150,000
Intergovernmental Revenues	142,312,998	175,988,861	127,662,248	98,712,000	126,135,000
Licenses and Permits	6,541,496	6,973,864	9,364,967	6,590,000	7,612,000
Other Revenues (Inflows)	3,966,298	14,361,880	25,972,071	256,195,000	173,758,000
Charges for Services	13,126,339	12,124,539	12,360,700	12,307,000	12,507,000
Total Revenues	**246,086,997**	**268,084,494**	**246,537,692**	**385,929,000**	**333,677,000**
Expenditures					
General Government	19,713,689	16,225,960	26,223,727	32,449,000	17,356,000
Planning and Development	7,531,939	3,021,471	2,530,189	58,752,000	50,771,000
Public Works	24,960,198	25,626,085	25,238,904	31,786,000	32,488,000
Public Safety	77,660,433	49,057,546	38,545,244	66,274,000	68,492,000
Real Estate and Asset Management	3,209,329	3,858,364	4,068,998	20,573,000	21,361,000
Parks and Recreation	424,183	5,805,012	4,346,889	11,316,000	19,348,000
Risk Management	83,584	270,833	145,582	0	0
Non-Departmental	1,922,485	2,385,413	4,150,676	56,247,000	30,333,000
Downtown Dev Authority	0	12,608	4,732	135,000	138,000
Housing and Community Development	41,411,493	37,855,237	71,099,509	93,938,000	76,483,000
Transfers - OUT	17,087,813	32,886,414	151,817,103	14,459,000	16,907,000
Total Expenditures	**194,005,145**	**177,006,943**	**328,201,553**	**385,929,000**	**333,677,000**

Revenues (Inflows) By Functional Category
Special Revenue Funds

FY 2026-27
$333,677,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: Property Taxes	0	0.00%	0	0.00%
B: Franchise Fees and Other Taxes	0	0.00%	0	0.00%
C: Interest	48,000	0.01%	48,000	0.01%
D: Transfers-IN	10,327,000	2.68%	11,467,000	3.44%
E: Fines and Forfeitures	1,750,000	0.45%	2,150,000	0.64%
F: Intergovernmental Revenues	98,712,000	25.58%	126,135,000	37.80%
G: Licenses and Permits	6,590,000	1.71%	7,612,000	2.28%
H: Other Revenues (Inflows)	256,195,000	66.38%	173,758,000	52.07%
I: Charges for Services	12,307,000	3.19%	12,507,000	3.75%
Total	385,929,000	100.00%	333,677,000	100.00%

Schedule: Revenues (Inflows) by Functional Category and Account Object
Special Revenue Funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Interest					
Misc-Int & Pen-Lot Clear & Demoli	45,706	42,345	36,822	0	0
Misc-Int & Pen-Investment	376,850	3,898,546	1,514,775	48,000	48,000
Misc-Net Increase Decrease In Fair ValueOf	15,148	62,776	17,281	0	0
Total Interest:	**437,704**	**4,003,667**	**1,568,877**	**48,000**	**48,000**
Transfers-IN					
Other-Interfund Transfer	74,263,458	49,421,187	61,824,384	8,545,000	9,649,000
Transfer In-Prior Year adjustment	1,121,819	464,013	616,479	0	0
Other-Transfer In-Cost Allocation	1,793,000	1,865,000	1,717,000	1,782,000	1,818,000
Other-Intrafund Transfer	435,738	0	1,811,008	0	0
Total Transfers-IN:	**77,614,015**	**51,750,200**	**65,968,872**	**10,327,000**	**11,467,000**
Fines and Forfeitures					
Fines-Other Fines And/Or Forfeits	2,088,148	2,881,483	3,639,957	1,750,000	2,150,000
Total Fines and Forfeitures:	**2,088,148**	**2,881,483**	**3,639,957**	**1,750,000**	**2,150,000**
Intergovernmental Revenues					
Federal Grants	129,045,650	89,576,334	83,214,888	61,269,000	86,915,000
State Grants	4,404,978	3,179,555	3,662,573	151,000	538,000
Grants From Other Local Units	5,505,821	79,782,587	36,890,571	34,025,000	34,784,000
Shared Revenues - E911 Wireles	2,263,682	2,389,471	2,816,342	2,206,000	2,816,000
Shared Revenues - E911 Phone C	555,540	562,559	591,576	563,000	596,000
Shared Revenues - E911 Land Li	537,326	498,354	486,299	498,000	486,000
Total Licenses and Permits:	**142,312,998**	**175,988,861**	**127,662,248**	**98,712,000**	**126,135,000**
Licenses and Permits					
Business Tax Receipt-Business-Penalty	224	40	150	0	0
Other Licenses, Fees and Permits	6,191,434	6,680,364	9,067,959	6,290,000	7,312,000
Other Licenses, Fees - CU(SW)	51,375	0	0	0	0
Other Licenses, Fees - Murals	298,463	293,460	296,858	300,000	300,000
Total Licenses and Permits:	**6,541,496**	**6,973,864**	**9,364,967**	**6,590,000**	**7,612,000**

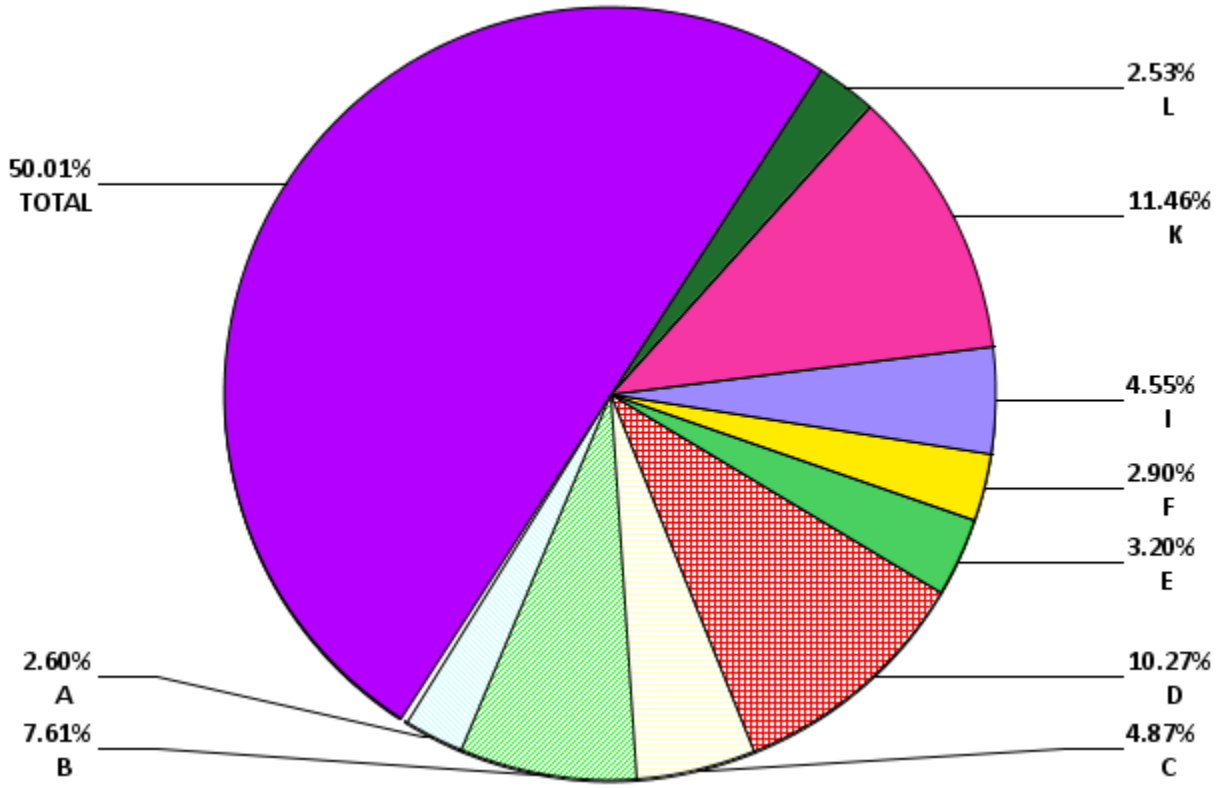
Schedule: Revenues (Inflows) by Functional Category and Account Object
Special Revenue Funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Other Revenues (Inflows)					
Misc-Contributions And Donations From Private Sources	89,941	29,107	99,008	10,000	10,000
Misc-Contra Revenue For Bad Debt Allowance	7,250	0	0	0	0
Other-Nonoperating Sources	0	0	0	305,000	0
Other- Carryover Budget	0	0	0	51,914,000	28,333,000
Other-Oth N-optg Sour/Carryover	(365,511)	0	0	195,340,000	134,202,000
Misc-Other Miscellaneous Revenues	4,234,618	14,332,772	25,873,063	8,626,000	11,213,000
Total Other Revenues (Inflows):	**3,966,298**	**14,361,880**	**25,972,071**	**256,195,000**	**173,758,000**
Charges for Services					
CFS-GG-Other General Government Charges And Fees	180,600	174,405	178,605	180,000	180,000
CFS-PS-Police Services	415,452	208,662	676,320	209,000	509,000
CFS-PS-Other Public Safety Charges And Fees	1,759,969	1,542,119	1,883,773	1,500,000	1,000,000
CFS-PE-Water Utility Revenue	0	0	0	0	8,000
CFS-Trans-Parking Facilities	4,487,332	4,334,929	4,324,249	4,428,000	4,428,000
CFS-C&R-Other Culture/Recreation	17,663	(3,328)	0	0	0
CFS-C&R-Other Culture/Recreation (PF)	157,385	183,057	93,900	181,000	178,000
CFS-Rents And Royalties	734,438	726,887	718,759	700,000	778,000
CFS-Other Charges for Services	57,905	22,082	184,209	15,000	33,000
CFS-DRI Administration	1,215,551	669,545	577,829	890,000	780,000
CFS-DRI Master Planning	2,473,514	1,375,972	1,169,195	1,920,000	1,324,000
CFS-DRI Air Quality	9,763	12,580	16,308	23,000	52,000
CFS-DRI Transportation	461,313	725,972	599,518	740,000	1,266,000
CFS-Trans Dev Density Fee-Hist Preserv Trust Fund	127,700	406,328	258,545	300,000	750,000
CFS-Trans Dev Density Fee-Sr Rental Assist	127,700	406,328	258,545	0	0
449009 - CFS-Trans Dev Density Fee-Homebuyer Assist	127,700	406,328	258,545	0	0
CFS-Parking Surcharges Lockbox	768,304	617,091	646,296	771,000	771,000
CFS-Trip Generation Fee PT	3,000	50,000	44,000	71,000	71,000
CFS-Trip Generation Fee Admin	1,050	17,850	15,400	26,000	26,000
CFS-Traffic Study Fee PT	0	215,418	404,654	307,000	307,000
CFS-Traffic Study Fee Admin	0	32,313	52,049	46,000	46,000
Total Charges for Services:	**13,126,339**	**12,124,539**	**12,360,700**	**12,307,000**	**12,507,000**
Total Revenue (Inflows):	**246,086,997**	**268,084,494**	**246,537,692**	**385,929,000**	**333,677,000**

Expenditures (Outflows) By Functional Category
Special Revenue Funds

FY 2026-27

$333,677,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: General Government	32,449,000	8.41%	17,356,000	5.20%
B: Planning and Development	58,752,000	15.22%	50,771,000	15.22%
C: Public Works	31,786,000	8.24%	32,488,000	9.74%
D: Public Safety	66,274,000	17.17%	68,492,000	20.53%
E: Real Estate and Asset Management	20,573,000	5.33%	21,361,000	6.40%
F: Parks and Recreation	11,316,000	2.93%	19,348,000	5.80%
G: Risk Management	0	0.00%	0	0.00%
H: Non-Departmental	56,247,000	14.57%	30,333,000	9.09%
I: Housing and Community Development	93,938,000	24.34%	76,483,000	22.92%
J: Transfers - OUT	14,459,000	3.75%	16,907,000	5.07%
Total	385,929,000	100.00%	333,677,000	100.00%

Schedule: Expenditures (Outflows) by Functional Category
Special Revenue Funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
American Rescue Plan Act SRF	62,000,685	33,166,546	11,100,121	13,421,000	2,500,000
Bayfront/Riverfront Land Acquisition Rouse Trust	0	0	0	2,367,000	2,384,000
City Clerk Services	162,416	222,275	560,267	2,101,000	1,809,000
Community Development	34,719,263	35,184,387	67,629,854	93,938,000	76,483,000
Department of Real Estate and Asset Management Services	315,739	79,586	0	0	0
Departmental Improvement Initiative	9,633,087	11,246,278	13,351,197	24,610,000	20,059,000
Economic Development (SR)	0	12,608	4,732	135,000	138,000
Emergency Funds	14,724,887	20,137,193	3,414,763	100,000	100,000
Enhanced ROW Improvement Trust Fund	0	0	0	0	100,000
Fire Rescue Services	4,357,921	5,274,332	6,226,881	6,841,000	10,745,000
General Special Revenue	1,681,055	1,293,229	3,466,379	1,176,000	1,378,000
Grants-Other Programs	162,624	155,359	145,575	250,000	250,000
Hist Preservation Trust Fund	509	2,448	60,846	1,772,000	3,058,000
Homeless Program	2,876,752	3,921,746	3,771,214	3,407,000	3,612,000
Human Services Fund	394,143	533,345	226,194	1,175,000	1,175,000
Law Enforcement Trust Fund	170,839	269,590	637,545	1,381,000	1,574,000
Miami Ballpark Parking Facilities	4,331,925	3,900,819	5,736,926	18,850,000	19,096,000
Miami For Everyone Program	460,498	2,432,707	17,047,175	51,914,000	28,333,000
Net Offices & Code Enforcement (SR)	0	0	10,801	0	0
Parks & Recreation Services	258,362	690,256	467,079	1,316,000	2,597,000
Parks and Open Space Trust Fund	0	0	0	0	8,538,000
Parks- Miami Freedom Park	0	0	0	10,000,000	10,000,000
Planning and Zoning Tree Trust Fund	5,440,824	1,079,725	2,327,134	2,735,000	3,352,000
Planning Services	1,047,007	68,938	18,065,041	128,000	229,000
Planning Services-DRI DT	3,865,685	195,997	735,997	6,876,000	7,610,000
Planning Services-DRI SEOPW	135,160	159,777	2,308,751	11,190,000	12,607,000
Police Services	6,255,998	7,175,970	9,139,395	3,483,000	5,924,000
Public Art Fund	269,195	177,598	225,144	1,857,000	4,756,000
Public Benefits Fund	0	0	22,728,918	24,968,000	10,700,000
Public Benefits Trust Fund NRD-2	0	0	0	1,790,000	1,290,000
Public Works Services	6,506,499	6,965,311	6,886,415	11,641,000	12,463,000
Solid Waste Recycling Trust	11,427	21,573	7,295	120,000	120,000

Schedule: Expenditures (Outflows) by Functional Category
Special Revenue Funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Sports Facilities and Activities	0	17,222	0	0	0
Total E911	4,687,614	4,740,338	4,894,996	5,321,000	5,635,000
Transportation and Transit	20,596,606	21,859,409	111,413,633	31,918,000	30,548,000
UASI-Fire Rescue	8,938,426	16,022,382	15,611,286	49,148,000	44,514,000
Special Revenue Funds	**194,005,145**	**177,006,943**	**328,201,553**	**385,929,000**	**333,677,000**

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
			American Rescue Plan Act. - Fund 97100				
Multiple projects	2773	162000	American Rescue Plan Act.	$13,421,000	$2,500,000	Fund Balance Allocation	General Government
			Total - American Rescue Plan Act.	**$13,421,000**	**$2,500,000**		
			Bayfront/Riverfront Land Acquisition Rouse Trust - Fund 15100				
22-220007	2062	221110	Bayfront and Riverfront Lands Acquisition Trust	$153,000	$136,000	Contribution from General Fund	Public Facilities
22-220007	2062	221110	Bayfront and Riverfront Lands Acquisition Trust	$2,214,000	$2,248,000	Fund Balance Allocation	Public Facilities
			Total - Bayfront/Riverfront Land Acquisition Rouse Trust	**$2,367,000**	**$2,384,000**		
			City Clerk Services - Fund 13500				
12-110097	2563	121000	Lobbyists' Registration Fee	$1,300,000	$1,000,000	Fund Balance Allocation	General Government
12-110097	2563	121000	Lobbyists' Registration Fee	$180,000	$180,000	Program Revenue	General Government
12-110094	2566	121000	U.S. Passport Acceptance Fee	$481,000	$489,000	Fund Balance Allocation	General Government
12-110094	2566	121000	U.S. Passport Acceptance Fee	$15,000	$15,000	Program Revenue	General Government
12-110064	2058	121000	City Clerk Miscellaneous Special Revenues	$65,000	$65,000	Contribution from Southeast Overtown/Park West CRA	General Government
12-110064	2058	121000	City Clerk Miscellaneous Special Revenues	$60,000	$60,000	Contribution from Omni CRA	General Government
			Total - City Clerk Services	**$2,101,000**	**$1,809,000**		
			Community Development - Funds 14001 to 14018				
Multiple projects	Multiple Awards	910101	Community Development Block Grant (CDBG)	$5,027,000	$4,947,000	Intergovernmental Revenue	Community Development
Multiple projects	Multiple Awards	910101	Community Development Block Grant (CDBG)	$100,000	$50,000	Program Revenue	Community Development
Multiple projects	Multiple Awards	910101	Community Development Block Grant (CDBG)	$8,316,000	$5,100,000	Fund Balance Allocation	Community Development

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
Multiple projects	Multiple Awards	910101	Home Investment Partnership	$8,390,000	$2,791,000	Intergovernmental Revenue	Community Development
Multiple projects	Multiple Awards	910101	Home Investment Partnership	$50,000	$100,000	Program Revenue	Community Development
Multiple projects	Multiple Awards	910101	Home Investment Partnership	$14,768,000	$22,431,000	Fund Balance Allocation	Community Development
Multiple projects	Multiple Awards	910101	State Housing Initiative Partnership (SHIP)	$8,175,000	$4,800,000	Fund Balance Allocation	Community Development
Multiple projects	Multiple Awards	910101	Emergency Solutions Grant (ESG)	$448,000	$442,000	Intergovernmental Revenue	Community Development
Multiple projects	Multiple Awards	910101	Housing Opportunities for Persons with Aids (HOPWA)	$13,890,000	$14,761,000	Intergovernmental Revenue	Community Development
Multiple projects	Multiple Awards	910101	Housing Opportunities for Persons with Aids (HOPWA)	$4,056,000	$0	Fund Balance Allocation	Community Development
Multiple projects	Multiple Awards	910101	Section 8 Voucher	$3,360,000	$3,445,000	Intergovernmental Revenue	Community Development
Multiple projects	Multiple Awards	910101	Affordable Housing Trust Fund (AHTF)	$0	$1,000,000	Program Revenue	Community Development
Multiple projects	Multiple Awards	910101	Affordable Housing Trust Fund (AHTF)	$3,500,000	$3,155,000	Fund Balance Allocation	Community Development
Multiple projects	Multiple Awards	910101	Social Services Gap Fund	$9,404,000	$8,568,000	Fund Balance Allocation	Community Development
Multiple projects	Multiple Awards	910101	Social Services Gap Fund	$1,128,000	$878,000	Contribution from General Fund	Community Development
Multiple projects	Multiple Awards	910101	CD-Other Sources	$165,000	$0	Program Revenue	Community Development
Multiple projects	Multiple Awards	910101	CD-Other Sources	$0	$50,000	Fund Balance Allocation	Community Development
Multiple projects	Multiple Awards	910101	CD-EDI - Economic Development Initiative Grant	$8,000,000	$0	Intergovernmental Revenue	Community Development
Multiple projects	Multiple Awards	910101	Housing Loan Recovery	$4,000	$0	Fund Balance Allocation	Community Development
Multiple projects	Multiple Awards	910101	Section 8 Mod Rehab 1	$2,395,000	$2,714,000	Intergovernmental Revenue	Community Development
Multiple projects	Multiple Awards	910101	Neighborhood Stabilization Program (NSP)	$2,100,000	$700,000	Fund Balance Allocation	Community Development
Multiple projects	Multiple Awards	910101	Mainstream Voucher Program	$662,000	$551,000	Intergovernmental Revenue	Community Development
			Total - Community Development	**$93,938,000**	**$76,483,000**		
			Department Improvement Initiative - Funds 15500 to 15503				
101-MDisc.	2548	101000	Mayor -Elected Official Discretionary Account-101000, Award 2548	$0	$168,000	Fund Balance Allocation	General Government

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
101-MEvents	2545	101000	Mayor Festivals and Events -101000, Award 2545	$75,000	$75,000	Contribution from General Fund - Festivals and Events	General Government
101-MAPI	2542	101000	Mayor Anti- Poverty Initiative Program, Award 2542	$450,000	$450,000	Contribution from General Fund - Anti-Poverty Initiative	General Government
101-MAPI	2542	101000	Mayor Anti- Poverty Initiative Program, Award 2542	$0	$24,000	Fund Balance Allocation	General Government
114-D1Disc.	2555	114000	District 1 - Elected Official Discretionary Account-114000, Award 2555	$200,000	$247,000	Fund Balance Allocation	General Government
114-D1Events	2547	114000	District 1 Festivals and Events-114000, Award 2547	$75,000	$75,000	Contribution from General Fund - Festivals and Events	General Government
114-D1API	2543	114000	District 1 Citywide Anti- Poverty Initiative Program, Award 2543	$534,000	$534,000	Contribution from General Fund - Anti-Poverty Initiative	General Government
114-D1API	2543	114000	District 1 Citywide Anti- Poverty Initiative Program, Award 2543	$3,000,000	$1,555,000	Fund Balance Allocation	General Government
113-D2Disc.	2556	113000	District 2 - Elected Official Discretionary Account-113000, Award 2556	$1,114,000	$884,000	Fund Balance Allocation	General Government
113-D2Events	2549	113000	District 2 Festivals and Events-113000, Award 2549	$75,000	$75,000	Contribution from General Fund - Festivals and Events	General Government
113-D2API	2544	113000	District 2 Citywide Anti- Poverty Initiative Program, Award 2544	$228,000	$228,000	Contribution from General Fund - Anti-Poverty Initiative	General Government
113-D2API	2544	113000	District 2 Citywide Anti- Poverty Initiative Program, Award 2544	$100,000	$280,000	Fund Balance Allocation	General Government
111-D3Disc.	2557	111000	District 3 - Elected Official Discretionary Account-110000, Award 2557 - Rollover	$1,000,000	$49,000	Fund Balance Allocation	General Government
111-D3Events	2550	111000	District 3 Festivals and Events-110000, Award 2550	$75,000	$75,000	Contribution from General Fund - Festivals and Events	General Government
111-D3API	2546	111000	District 3 Citywide Anti- Poverty Initiative Program, Award 2546	$461,000	$461,000	Contribution from General Fund - Anti-Poverty Initiative	General Government
111-D3API	2546	111000	District 3 Citywide Anti- Poverty Initiative Program, Award 2546	$2,000,000	$44,000	Fund Balance Allocation	General Government
112-D4Disc.	2558	112000	District 4 - Elected Official Discretionary Account-112000, Award 2558	$200,000	$0	Fund Balance Allocation	General Government
112-D4Events	2551	112000	District 4 Festivals and Events-112000, Award 2551	$75,000	$75,000	Contribution from General Fund - Festivals and Events	General Government
112-D4API	2553	112000	District 4 Citywide Anti- Poverty Initiative Program, Award 2553	$477,000	$477,000	Contribution from General Fund - Anti-Poverty Initiative	General Government
112-D4API	2553	112000	District 4 Citywide Anti- Poverty Initiative Program, Award 2553	$200,000	$252,000	Fund Balance Allocation	General Government
115-D5Disc.	2559	115000	District 5 - Elected Official Discretionary Account-115000, Award 2559 - Rollover	$523,000	$647,000	Fund Balance Allocation	General Government
115-D5Events	2552	115000	District 5 Festivals and Events-115000, Award 2552	$75,000	$75,000	Contribution from General Fund - Festivals and Events	General Government
115-D5API	2554	115000	District 5 Citywide Anti- Poverty Initiative Program, Award 2554	$550,000	$550,000	Contribution from General Fund - Anti-Poverty Initiative	General Government

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
115-D5API	2554	115000	District 5 Citywide Anti- Poverty Initiative Program, Award 2554	$100,000	$370,000	Fund Balance Allocation	General Government
15-921092B	2032	153000	Community Relations Board	$4,000	$4,000	Fund Balance Allocation	General Government
15-150009-01	2914	150009	Eco Accessibility Initiative	$42,000	$42,000	Fund Balance Allocation	General Government
25-119004	2146	251000	IT Strategic	$17,000	$0	Fund Balance Allocation	General Government
25-116007	2649	251000	IT Surplus Rollover	$440,000	$1,294,000	Fund Balance Allocation	General Government
28-0000001	2568	282000	Unsafe Structure Program	$6,682,000	$7,149,000	Fund Balance Allocation	Planning and Development
28-0000001	2568	282000	Unsafe Structure Program	$1,500,000	$1,900,000	Program Revenue	Planning and Development
44-441001	2645	441000	Storm Drain Project	$5,000	$0	Fund Balance Allocation	Public Works
98-0001	3176	980000	Citywide Parades - Three Kings	$190,000	$0	Fund Balance Allocation	General Government
98-0002	3176	980000	Dr. Martin Luther King Parade	$119,000	$0	Fund Balance Allocation	General Government
98-0003	3176	980000	Dr. Martin Luther King Reclaim the Dream	$290,000	$0	Fund Balance Allocation	General Government
98-0008	3176	980000	Calle Ocho/Carnival Miami	$95,000	$0	Fund Balance Allocation	General Government
98-0011	3176	980000	Veteran's Day	$29,000	$0	Fund Balance Allocation	General Government
98-0012	3176	980000	July 4th City Hall	$38,000	$0	Fund Balance Allocation	General Government
98-0015	3176	980000	July 4th Hadley Park	$19,000	$0	Fund Balance Allocation	General Government
98-0017	3176	980000	Gay8 Festival	$95,000	$0	Fund Balance Allocation	General Government
98-0018	3176	980000	Goombay Festival - Coconut Grove Neighborhood	$143,000	$0	Fund Balance Allocation	General Government
98-0019	3176	980000	Holidays lighting and decorating initiative (D4)	$200,000	$0	Fund Balance Allocation	General Government
98-0020	3176	980000	Holidays lighting and decorating initiative (D5)	$69,000	$0	Fund Balance Allocation	General Government
98-0023	3176	980000	World Baseball Classics (WBC)	$493,000	$0	Fund Balance Allocation	General Government
98-0024	3176	980000	Winter Wonderland	$29,000	$0	Fund Balance Allocation	General Government
98-0025	3176	980000	Haitian Heritage Month	$91,000	$0	Fund Balance Allocation	General Government

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
98-0025	3176	980000	Haitian Heritage Month	$99,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0026	3176	980000	Miami Carnival in Little Haiti	$480,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0027	3176	980000	Unity Festival	$190,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0029	3176	980000	Miami River Holiday Boat Parade	$143,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0030	3176	980000	July 4th at Curtis Park	$238,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0033	3176	980000	July 4th at Bayfront Park	$48,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0034	3176	980000	Holiday Lighting at Miami City Hall	$29,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0036	3176	980000	Black Heritage Celebrations	$95,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0037	3176	980000	College Football Playoff	$95,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0038	3176	980000	Culinary River Festival	$238,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0039	3176	980000	Christmas Holiday Commemorations	$57,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0040	3176	980000	Latin GRAMMYs	$69,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0041	3176	980000	Museum of Cuban Diaspora	$200,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0043	3176	980000	E1 Miami Grand Prix	$100,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0044	3176	980000	Padel Reserve Cup Series	$100,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0045	3176	980000	Bay of Pigs Museum & Library of the Brigade 2506	$100,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0046	3176	980000	Presidio Politico Historico Cubano	$100,000	$0	Contribution from General Fund - Festivals and Events	General Government
98-0047	3176	980000	Ruta Teatral INC	$52,000	$0	Contribution from General Fund - Festivals and Events	General Government
Multiple projects	TBD	980000	Citywide Festivals and Events (TBD)	$0	$2,000,000	Contribution from General Fund - Festivals and Events	General Government
			Grants-Other Programs - Fund 15502				
10-100005	2367	371005	Families 1st Parent Academy	$200,000	$200,000	Intergovernmental Revenue	General Government
TBD	TBD	371007	Summer Youth Program	$50,000	$50,000	Intergovernmental Revenue	General Government

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
			Miami For Everyone Program - Fund 15503				
Multiple projects	2941	980000	Miami For Everyone Program	$1,968,000	$0	Fund Balance Allocation	Transfer-Out to General Fund
Multiple projects	2941	980000	Miami For Everyone Program	$49,946,000	$28,333,000	Fund Balance Allocation	General Government
			Total - Department Improvement Initiative	**$76,774,000**	**$48,642,000**		
			Emergency Services - Fund 80000-80003				
TBD	TBD	181000	Deployment	$100,000	$100,000	Fund Balance Allocation	Public Safety
			Total - Emergency Services	**$100,000**	**$100,000**		
			Fire-Rescue Services - Fund 11000				
18-180081	2241	181000	Michael S. Gordon Scholarship	$10,000	$10,000	Fund Balance Allocation	Public Safety
18-180081	2241	181000	Michael S. Gordon Scholarship	$39,000	$38,000	Donation	Public Safety
18-110137	2078	182000	First Aide/CPR Educational/Training Program	$0	$1,000	Fund Balance Allocation	Public Safety
18-110137	2078	182000	First Aide/CPR Educational/Training Program	$0	$18,000	Program Revenue	Public Safety
18-104014	1766	184010	EMS County Grant #C0013	$29,000	$28,000	Fund Balance Allocation	Public Safety
18-180129	2845	184010	Ultra Equipment Settlement	$154,000	$63,000	Fund Balance Allocation	Public Safety
18-180155	3100	184010	FY2023 AFG Award Grant (Fund Balance)	$1,744,000	$61,000	Intergovernmental Revenue	Public Safety
18-180154	3101	184010	FY2023 AFG Award Grant City Match (Fund Balance)	$175,000	$6,000	Fund Balance Allocation	Public Safety
18-180162	3200	184010	FY2024 AFG Award Grant City	$0	$1,598,000	Fund Balance Allocation	Public Safety
18-180162	3201	184010	FY2024 AFG Award Grant City Match	$0	$160,000	Fund Balance Allocation	Public Safety
18-180154	3083	184010	FY 2023-24 Florida EMS Blood Program Grant	$52,000	$0	Fund Balance Allocation	Public Safety
18-180154	3084	184010	FY 2023-24 Florida EMS Blood Program Grant City Match	$17,000	$0	Contribution from General Fund	Public Safety
18-180063	3210	184010	FY-2024 Staffing for Adequate Fire and Emergency Response	$0	$3,293,000	Fund Balance Allocation	Public Safety

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
18-180063	3211	184010	FY-2024 Staffing for Adequate Fire and Emergency Response Matching	$0	$637,000	Contribution from General Fund	Public Safety
Multiple projects	2994	189000	FEMA/USAR FY2023	$160,000	$0	Fund Balance Allocation	Public Safety
Multiple projects	3092	189000	FEMA/USAR FY2024	$0	$50,000	Intergovernmental Revenue	Public Safety
Multiple projects	3092	189000	FEMA/USAR FY2024	$500,000	$0	Fund Balance Allocation	Public Safety
Multiples Projects	3196	189000	FEMA/UASR FY2025-31	$1,600,000	$1,640,000	Fund Balance Allocation	Public Safety
18-1801055	3118	189000	2024 State Homeland Security Grant Program (SHSGP)	$36,000	$0	Fund Balance Allocation	Public Safety
TBD	TBD	189000	2025 State Homeland Security Grant Program (SHSGP)	$72,000	$72,000	Fund Balance Allocation	Public Safety
TBD	TBD	189000	2027 State Homeland Security Grant Program (SHSGP)	$0	$338,000	Intergovernmental Revenue	Public Safety
18-180156	3099	189000	FDLE - Drone Replacement Program	$53,000	$0	Fund Balance Allocation	Public Safety
TBD	2658	189000	2023 Securing the Cities Program	$741,000	$0	Intergovernmental Revenue	Public Safety
TBD	2658	189000	2025-31 Securing the Cities Program	$950,000	$2,145,000	Fund Balance Allocation	Public Safety
Multiple projects	1933	189000	Contribution from GF for Allocations (USAR)	$509,000	$587,000	Contribution from General Fund (Cost Allocation)	Public Safety
			UASI-Fire Rescue - Fund 11100				
Multiple projects	2925	189000	UASI 2022	$10,820,000	$0	Intergovernmental Revenue	Public Safety
Multiple projects	3038	189000	UASI 2023	$0	$1,615,000	Intergovernmental Revenue	Public Safety
Multiple projects	3038	189000	UASI 2023	$13,283,000	$0	Intergovernmental Revenue	Public Safety
Multiple projects	3131	189000	UASI 2024	$12,389,000	$12,389,000	Intergovernmental Revenue	Public Safety
Multiple projects	TBD	189000	UASI 2025	$12,000,000	$14,900,000	Intergovernmental Revenue	Public Safety
Multiple projects	TBD	189000	UASI 2026	$0	$14,900,000	Intergovernmental Revenue	Public Safety
Multiple projects	1933	189000	Contribution from GF for Allocations (UASI)	$656,000	$710,000	Contribution from General Fund (Cost Allocation)	Public Safety
			Total - Fire Rescue Services	**$55,989,000**	**$55,259,000**		

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
			General Special Revenues - Fund 10090				
40 CW Trolley 10090	2562	402000	Advertising Revenue - Trolley	$701,000	$903,000	Program Revenue	Public Works
40 Trip Generation and Traffic Studies	2962	209100	Trip Generation and Traffic Studies	$450,000	$450,000	Program Revenue	Public Works
24-240003	1934	242000	Amigos for Kids	$25,000	$25,000	Fund Balance Allocation	Public Works
			Total - General Special Revenues	**$1,176,000**	**$1,378,000**		
			Historic Preservation Trust Fund - Fund 10430				
35-380000	2673	356000	Historic Preservation Trust Fund	$300,000	$750,000	Program Revenue	Planning and Development
35-380000	2673	356000	Historic Preservation Trust Fund	$1,472,000	$2,308,000	Fund Balance Allocation	Planning and Development
			Total - Historic Preservation Trust Fund	**$1,772,000**	**$3,058,000**		
			Homeless Programs - Fund 14800				
TBD	TBD	450001	Miami Homeless Assistance Program (MHAP) CE Consolidation - Balance from previous allocation	$224,000	$224,000	Intergovernmental Revenue	General Government
TBD	TBD	450001	Miami Homeless Assistance Program (MHAP) CE Consolidation - Award renewal	$673,000	$718,000	Intergovernmental Revenue	General Government
TBD	TBD	450001	Primary Care Program: HMIS Staffing Program / Identification Assistance Program	$37,000	$37,000	Intergovernmental Revenue	General Government
TBD	TBD	450001	Primary Care Program: Hotel-Motel Placement Program (Hotel-Motel)	$1,998,000	$1,998,000	Intergovernmental Revenue	General Government
TBD	TBD	450001	Memorandum of Agreement (MOA)- Intergovernmental Revenue	$340,000	$500,000	Intergovernmental Revenue	General Government
TBD	TBD	450001	Homeless Trust Contribution - Outreach Salary Match/Supplemental Sataffing Costs Program, Primary Care	$135,000	$135,000	Intergovernmental Revenue	General Government
			Total - Homeless Programs	**$3,407,000**	**$3,612,000**		
			Human Services - Fund 14801				
45-450000-01	3199	450000	Tutoring for Children in Urban Areas of the City of Miami - No Child Left Behind.	$1,000,000	$0	Contribution from General Fund	General Government

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
45-450000-01	3199	450000	Tutoring for Children in Urban Areas of the City of Miami - No Child Left Behind.	$0	$1,000,000	Fund Balance Allocation	Transfer-Out to General Fund
29-110155	2097	450004	Child Day Care Food Program	$65,000	$65,000	Intergovernmental Revenue	General Government
45-450004-ELC19	2463	450004	Early Learning Coalition of Miami-Dade/Monroe County	$110,000	$110,000	Intergovernmental Revenue	General Government
			Total - Human Services	**$1,175,000**	**$1,175,000**		
			Law Enforcement Trust Fund - Fund 12500				
19-690001	1169	191602	LETF State	$533,000	$225,000	Fund Balance Allocation	Public Safety
19-690001	1169	191602	LETF State	$100,000	$100,000	Program Revenue	Public Safety
19-690002	1019	191602	LETF Justice	$329,000	$947,000	Fund Balance Allocation	Public Safety
19-690002	1019	191602	LETF Justice	$100,000	$100,000	Program Revenue	Public Safety
19-690003	1171	191602	LETF Treasury	$269,000	$152,000	Fund Balance Allocation	Public Safety
19-690003	1171	191602	LETF Treasury	$50,000	$50,000	Program Revenue	Public Safety
			Total - Law Enforcement Trust Fund	**$1,381,000**	**$1,574,000**		
			Miami Ballpark Parking Facilities - Fund 15400				
22-500000	2567	221130	Miami Ballpark Parking Facilities (Fund 15400)	$6,080,000	$6,077,000	Program Revenue	Public Facilities
22-500000	2159	221130	Miami Ballpark Parking Facilities	$644,000	$119,000	Program Revenue	Transfer-Out to Debt
22-500000	2567	221130	Miami Ballpark Parking Facilities	$12,126,000	$12,900,000	Fund Balance Allocation	Public Facilities
			Total - Miami Ballpark Parking Facilities	**$18,850,000**	**$19,096,000**		
			Parks and Recreation Services - Funds 11550, 11551, and 11560				
29-118001	2068	291001	Parks and Open Space Trust Fund	$448,000	$0	Fund Balance Allocation	Parks and Recreation

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
29-115013	2319	293001	Disabilities State Program	$285,000	$285,000	Intergovernmental Revenue	Parks and Recreation
29-115013	2319	293001	Disabilities State Program	$130,000	$82,000	Fund Balance Allocation	Parks and Recreation
29-110112	2572	293001	Disabilities ADA Parking Fines	$50,000	$50,000	Intergovernmental Revenue	Parks and Recreation
29-110112	2572	293001	Disabilities ADA Parking Fines	$313,000	$147,000	Fund Balance Allocation	Parks and Recreation
29-118200	2571	295999	Billboard at Grapeland	$90,000	$90,000	Program Revenue	Parks and Recreation
29-114016D	2177	295999	Marlins Heart of Our Parks	$0	$70,000	Fund Balance Allocation	Parks and Recreation
29-300002	3216	299009	Miami Rrowing Center	$0	$86,000	Intergovernmental Revenue	Parks and Recreation
Multiple projects	Multiple Awards	291001	Consolidated Fund / Unalocated Fund Balance	$0	$1,787,000	Fund Balance Allocation	Transfer-Out to Capital
			Miami Freedom Park - Fund 11551				
29-500000	3124	294002	Parks-Miami Freedom Park	$10,000,000	$10,000,000	Fund Balance Allocation	Parks and Recreation
			Parks and Open Space Trust Fund - Fund 11560				
29-118001	2068	291001	Parks and Open Space Trust Fund	$0	$8,538,000	Fund Balance Allocation	Parks and Recreation
			Total - Parks and Recreation Services	**$11,316,000**	**$21,135,000**		
			Planning Services - Fund 10400				
32-110145	1224	356000	Florida East Cost Corridor Imp. Trust	$36,000	$199,000	Fund Balance Allocation	Planning and Development
32-691001	1223	356000	Downtown Dev. Suppl. Authority	$46,000	$0	Fund Balance Allocation	Planning and Development
35-127001	1231	356000	Downtown Dev. Suppl. Fees Admin	$46,000	$0	Fund Balance Allocation	Planning and Development
32-110148	3185	356000	Wynwood Design Vision Plan R-25-0392	$0	$30,000	Fund Balance Allocation	Planning and Development
			Planning Services-DRI DT - Fund 10401				
35-127010	2588	356001	Downtown Development Regional Impact Administration	$1,731,000	$2,208,000	Fund Balance Allocation	Planning and Development
35-127010	2588	356001	Downtown Development Regional Impact Administration	$440,000	$440,000	Program Revenue	Planning and Development
35-127010	2524	356001	Downtown Development Regional Impact Master Plan Recovery Fee	$2,677,000	$2,708,000	Fund Balance Allocation	Planning and Development

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
35-127010	2524	356001	Downtown Development Regional Impact Master Plan Recovery Fee	$920,000	$639,000	Program Revenue	Planning and Development
35-127010	2525	356001	Downtown Development Regional Impact Air Quality Fee	$54,000	$54,000	Fund Balance Allocation	Planning and Development
35-127010	2526	356001	Downtown Development Regional Impact Transportation	$644,000	$634,000	Fund Balance Allocation	Planning and Development
35-127010	2526	356001	Downtown Development Regional Impact Transportation	$340,000	$857,000	Program Revenue	Planning and Development
35-127010	TBD	356001	Downtown Development Regional Impact Interest	$70,000	$70,000	Fund Balance Allocation	Planning and Development
			Planning Services-DRI SEOPW - Fund 10402				
35-127110	2589	356002	Southeast Overtown Park West Administration	$2,264,000	$2,260,000	Fund Balance Allocation	Planning and Development
35-127110	2589	356002	Southeast Overtown Park West Administration	$450,000	$340,000	Program Revenue	Planning and Development
35-127110	2527	356002	Southeast Overtown Park West - DRI Master Recovery	$6,025,000	$5,951,000	Fund Balance Allocation	Planning and Development
35-127110	2527	356002	Southeast Overtown Park West - DRI Master Recovery	$1,000,000	$685,000	Program Revenue	Planning and Development
35-127110	2528	356002	Southeast Overtown Park West - DRI Air Quality	$33,000	$306,000	Fund Balance Allocation	Planning and Development
35-127110	2528	356002	Southeast Overtown Park West - DRI Air Quality	$23,000	$52,000	Program Revenue	Planning and Development
35-127110	2529	356002	Southeast Overtown Park West - DRI Transportation	$959,000	$2,568,000	Fund Balance Allocation	Planning and Development
35-127110	2529	356002	Southeast Overtown Park West - DRI Transportation	$400,000	$409,000	Program Revenue	Planning and Development
35-127110	TBD	356002	Southeast Overtown Park West - DRI Interest	$36,000	$36,000	Fund Balance Allocation	Planning and Development
			Economic Development - Fund 10450				
35-127002	2085	981000	Downtown Development Authority - Street Vendor Program	$135,000	$138,000	Fund Balance Allocation	Planning and Development
			Total - Planning Services	**$18,329,000**	**$20,584,000**		
			Police Services - Fund 12000				
19-190026	3025	190001	JAG 2021 BJA Connect & Protect	$120,000	$0	Intergovernmental Revenue	Public Safety
19-190027	3025	190001	FY2024 JAG-Edward Byrne Memorial Justice Assistance Grant Program-Planning, Evaluation, and Technology Improvement Program	$230,000	$0	Intergovernmental Revenue	Public Safety
19-900008	2762	190101	2020 COPS Hiring Program	$237,000	$0	Intergovernmental Revenue	Public Safety
19-900008	2767	190101	2020 COPS Hiring Program - City Match	$488,000	$0	Fund Balance Allocation	Public Safety

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
19-900030	3218	190101	2025 COPS Hiring Program	$0	$970,000	Intergovernmental Revenue	Public Safety
19-900030	3223	190101	2025 COPS Hiring Program - City Match	$0	$955,000	Fund Balance Allocation	Public Safety
19-900030	3223	190101	2025 COPS Hiring Program - City Match	$0	$1,507,000	Contribution from General Fund	Public Safety
19-900018	2918	190101	National Prescription Opiate Litigation	$0	$186,000	Fund Balance Allocation	Public Safety
19-900021	3006	190101	BJA FY23 National Public Safety Partnership-Capacity Building Grant	$272,000	$0	Intergovernmental Revenue	Public Safety
19-200001	2386	190301	MPD Gun Buy Back Program	$5,000	$5,000	Fund Balance Allocation	Public Safety
19-190027	2930	190351	FY2024 JAG-Edward Byrne Memorial Justice Assistance Grant Program-Planning, Evaluation, and Technology Improvement Program	$0	$115,000	Intergovernmental Revenue	Public Safety
19-199700	3102	191001	MPD Cold Case Investigations	$198,000	$376,000	Intergovernmental Revenue	Public Safety
19-900029	TBD	191002	Victims of Crime Act (VOCA)	$308,000	$0	Intergovernmental Revenue	Public Safety
TBD	3063	191002	Victims of Crime Act (VOCA) - Witness Coordinators -GF Contribution	$136,000	$0	Fund Balance Allocation	Public Safety
19-900020	2948	191051	HIDTA Homeland Security Investigations Task Force	$10,000	$10,000	Intergovernmental Revenue	Public Safety
19-900019	2950	191051	HIDTA 44 Task Force	$10,000	$10,000	Intergovernmental Revenue	Public Safety
19-126001	2564	191507	Training Entrepreneurial Fund	$209,000	$509,000	Program Revenue	Public Safety
19-136002	2570	191601	LETF Second Dollar Training-Consolidated	$59,000	$80,000	Intergovernmental Revenue	Public Safety
19-111101	2569	191602	Bayheights Spec.Tax Dist. 2007	$493,000	$493,000	Program Revenue	Public Safety
19-111102	2569	191602	Sp Tax Dist Pol Roving Patrol	$292,000	$292,000	Program Revenue	Public Safety
19-111103	2569	191602	Fairhaven Spec Tax District	$174,000	$174,000	Program Revenue	Public Safety
19-111104	2569	191602	Morningsd. Sec Grd Spc Tx Dis	$107,000	$107,000	Program Revenue	Public Safety
19-111105	2569	191602	Natoma Man Sec Grd Sp Tx Dist	$135,000	$135,000	Program Revenue	Public Safety
			E-911 Wireline - Fund 12200				
19-196002	1213	190351	E-911 Wireline	$162,000	$0	Fund Balance Allocation	Public Safety
19-196002	1213	190351	E-911 Wireline	$498,000	$486,000	Intergovernmental Revenue	Public Safety

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
19-196002	2165	190351	E-911 Wireline	$375,000	$758,000	Contribution from General Fund	Public Safety
			E-911 Wireless - Fund 12210				
19-196003	1214	190351	E-911 Wireless	$414,000	$0	Fund Balance Allocation	Public Safety
19-196003	1214	190351	E-911 Wireless	$2,206,000	$2,816,000	Intergovernmental Revenue	Public Safety
19-196003	1933	190351	E-911 Wireless	$124,000	$0	Contribution from General Fund (Cost Allocation)	Public Safety
			E-911 Prepaid Wireless - Fund 12220				
19-196004	2560	190351	E-911 Prepaid Wireless	$305,000	$0	Fund Balance Allocation	Public Safety
19-196004	2560	190351	E-911 Prepaid Wireless	$563,000	$596,000	Intergovernmental Revenue	Public Safety
19-196004	2165	190351	E-911 Prepaid Wireless	$181,000	$458,000	Contribution from General Fund	Public Safety
19-196004	1933	190351	E-911 Prepaid Wireless	$493,000	$521,000	Contribution from General Fund (Cost Allocation)	Public Safety
			Total - Police Services	**$8,804,000**	**$11,559,000**		
			Public Art Fund - Fund 10420				
35-377000	2514	356000	Art In Public Places	$400,000	$1,100,000	Program Revenue	Planning and Development
35-377000	2514	356000	Art In Public Places	$1,422,000	$3,621,000	Fund Balance Allocation	Planning and Development
35-390000	2800	356000	Hulu Art Donation	$35,000	$35,000	Fund Balance Allocation	Planning and Development
			Total - Public Art Fund	**$1,857,000**	**$4,756,000**		
			Public Benefits Trust Fund - Fund 10095				
35-127005	1698	356200	Public Benefits Trust Fund	$7,000,000	$10,000,000	Program Revenue	Planning and Development
35-127005	1698	356200	Public Benefits Trust Fund	$17,968,000	$700,000	Fund Balance	Planning and Development
			Total - Public Benefits Trust Fund	**$24,968,000**	**$10,700,000**		

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
			Public Benefits Trust Fund - NDR2 - Fund 10440				
TBD	TBD	356000	Public Benefits Trust Fund- NDR2	$500,000	$0	Program Revenue	Planning and Development
TBD	TBD	356000	Public Benefits Trust Fund- NDR2	$1,290,000	$1,290,000	Fund Balance Allocation	Planning and Development
			Total - Public Benefits Trust Fund - NDR2	**$1,790,000**	**$1,290,000**		
			Public Works Services - Fund 13000				
20-200001	1358	201000	Little Haiti Restoration	$77,000	$77,000	Fund Balance Allocation	Public Works
20-650001	1242	201000	Educ. Trust Fund - Recycling	$6,000	$6,000	Fund Balance Allocation	Public Works
20-650003	2577	201000	Lane Closure Fund	$2,205,000	$2,820,000	Fund Balance Allocation	Public Works
20-650003	2577	201000	Lane Closure Fund	$5,800,000	$6,022,000	Program Revenue	Public Works
20-650005	2486	201000	Scooter Pilot Program	$1,253,000	$1,253,000	Fund Balance Allocation	Public Works
20-650006	3090	204000	Inflation Reduction Act Urban And Community Forestry Expansion	$2,000,000	$1,985,000	Intergovertmental Revenue	Public Works
20-650004	2565	201100	FDOT Mural Program	$300,000	$300,000	Program Revenue	Public Works
			Enhancemenr ROW Improvement Trust Fund - Fund 13010				
TBD	TBD	202000	Enhancemenr ROW Improvement Trust Fund	$0	$100,000	Program Revenue	Public Works
			Total - Public Works Services	**$11,641,000**	**$12,563,000**		
			Solid Waste Recycling Trust - Fund 13100				
20-650001	1242	212000	Educ. Trust Fund - Recycling	$48,000	$48,000	Program Revenue	Public Works
20-650001	1242	212000	Educ. Trust Fund - Recycling	$72,000	$72,000	Fund Balance Allocation	Public Works
			Total - Solid Waste Recycling Trust	**$120,000**	**$120,000**		

Special Revenue Funds - Schedule of Grants and Programs

Project	Award	ORG	Fund Name and Number	FY 2025-26 Budget	FY 2026-27 Budget	Funding Source	Expenditure (Outflow) by Function
			Transportation and Transit - Fund 15600				
Multiple projects	2167	402000	Transportation and Transit Fund	$16,880,000	$18,427,000	Intergovernmental Revenue	Public Works
Multiple projects	2167	402000	Transportation and Transit Fund	$5,763,000	$5,756,000	Intergovernmental Revenue	Transfer-Out to Debt
Multiple projects	2167	402000	Transportation and Transit Fund	$7,306,000	$6,365,000	Intergovernmental Revenue	Transfer-Out to Capital
Multiple projects	2167	402000	Transportation and Transit Fund	$1,969,000	$0	Fund Balance Allocation	Public Works
			Total - Transportation and Transit	**$31,918,000**	**$30,548,000**		
			Tree Trust Fund - Fund 10410				
15-110136A	2561	282000	Tree Trust Fund	$489,000	$472,000	Fund Balance Allocation	Planning and Development
15-110136A	2561	282000	Tree Trust Fund	$1,500,000	$1,000,000	Program Revenue	Planning and Development
15-110136A	2561	282000	Tree Trust Fund	$746,000	$1,880,000	Fund Balance Allocation	Transfer-Out to Capital
			Total - Tree Trust Fund	**$2,735,000**	**$3,352,000**		
			Total - All Grants and Programs	**$385,929,000**	**$333,677,000**		

APPENDIX F:
PRESENTATION OF SCHEDULES AND GRAPHS, DEBT SERVICE FUNDS

Legal Debt Management Information - Last Ten Years

SCHEDULE:
Revenues and Expenditures by Functional Category

GRAPH:
Revenues (Inflows) by Functional Category

SCHEDULE:
Revenues (Inflows) by Functional Category and Account Object

SCHEDULE:
Revenues (Inflows) by Fund and Account Object

GRAPH:
Expenditures (Outflows) by Debt Service Fund

SCHEDULE:
Expenditures (Outflows) by Debt Service Fund and Account Object

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CITY OF MIAMI, FLORIDA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Debt Limit	$ 15,300,056,360	$ 13,876,230,703	$ 12,423,699,449	$ 10,826,484,615	$ 9,642,536,477	$ 9,219,517,382	$ 8,539,422,902	$ 7,700,217,064	$ 7,144,383,601	$ 6,391,518,217
Total Net Debt Applicable to Limit	268,017,689	277,594,893	48,422,388	69,542,589	87,767,109	104,781,430	125,665,410	144,959,163	169,059,184	186,285,458
Legal Debt Margin	$ 15,032,038,671	$ 13,598,635,810	$ 12,375,277,062	$ 10,756,942,026	$ 9,554,769,368	$ 9,114,735,952	$ 8,413,757,492	$ 7,555,257,901	$ 6,975,324,417	$ 6,205,232,759
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	1.75%	2.00%	0.39%	0.64%	0.91%	1.14%	1.47%	1.88%	2.37%	2.91%

Assessed Value	$ 103,705,947,947
Less Homestead Exempt Valuation	(1,705,572,213)
Total Assessed Value	102,000,375,734
Debt Limit for Bonds (15% of Total Assessed Value)	15,300,056,360
Present Debt Application to Debt Limitation	
General Obligation Debt	288,555,000
Less Amount Available in Debt Service Fund	(20,537,311)
Total Net Debt Applicable to Limit	268,017,689
Legal Debt Margin	$ 15,032,038,671

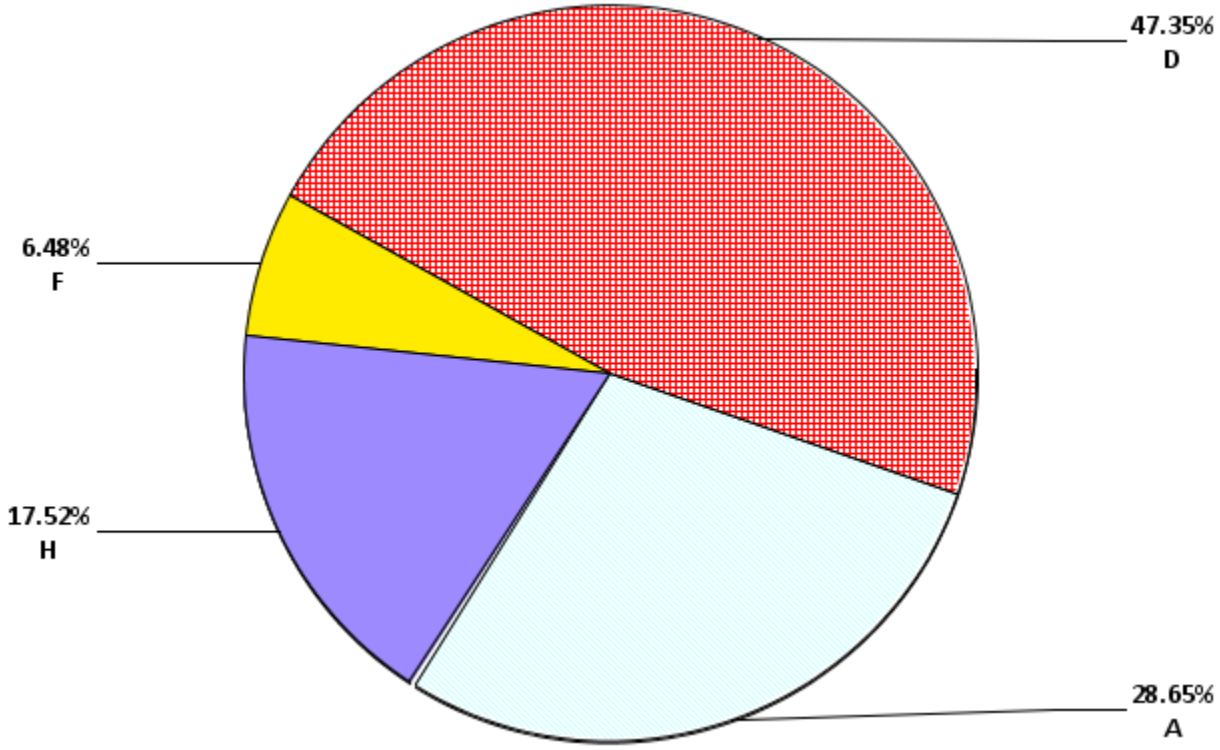
Source: Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2025

Schedule: Summary of Revenues and Expenditures by Functional Category
Debt Service Funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Revenues					
Property Taxes	22,791,117	25,208,583	23,851,361	24,987,000	26,532,000
Interest (R)	94	188	0	0	0
Transfers-IN	45,954,843	39,913,272	58,678,968	54,238,000	43,851,000
Intergovernmental Revenues	5,000,000	5,000,000	5,083,333	6,000,000	6,000,000
Other Revenues (Inflows)	26,460,039	13,434,758	22,846,988	6,604,000	16,223,000
Total Revenues	**100,206,094**	**83,556,801**	**110,460,651**	**91,829,000**	**92,606,000**
Expenditures					
General Obligation Bonds	9,925,916	14,276,999	30,549,157	32,912,000	41,445,000
Special Obligation Bonds	79,184,870	60,175,603	86,422,692	58,917,000	51,161,000
Total Expenditures	**89,110,786**	**74,452,602**	**116,971,849**	**91,829,000**	**92,606,000**

Revenues (Inflows) By Functional Category
Debt Service Funds

FY 2026-27
$92,606,000



	FY 2025-26 Adopted ($)	FY 2025-26 Adopted (%)	FY 2026-27 Proposed ($)	FY 2026-27 Proposed (%)
A: Property Taxes	24,987,000	27.21%	26,532,000	28.65%
B: Franchise Fees and Other Taxes	0	0.00%	0	0.00%
C: Interest	0	0.00%	0	0.00%
D: Transfers-IN	54,238,000	59.06%	43,851,000	47.35%
E: Fines and Forfeitures	0	0.00%	0	0.00%
F: Intergovernmental Revenues	6,000,000	6.53%	6,000,000	6.48%
G: Licenses and Permits	0	0.00%	0	0.00%
H: Other Revenues (Inflows)	6,604,000	7.19%	16,223,000	17.52%
I: Charges for Services	0	0.00%	0	0.00%
Total	91,829,000	100.00%	92,606,000	100.00%

Schedule: Revenues (Inflows) by Functional Category and Account Object
Debt Service Funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Property Taxes					
Ad Valorem Taxes-Real	21,135,616	23,070,894	22,173,521	24,987,000	26,532,000
Ad Valorem Taxes-Real-Delinquent	757,599	1,115,596	871,633	0	0
Ad Valorem Taxes-Personal	852,914	974,000	769,054	0	0
Ad Valorem Taxes-Personal-Delinquent	44,988	48,093	37,153	0	0
Total Property Taxes:	**22,791,117**	**25,208,583**	**23,851,361**	**24,987,000**	**26,532,000**
Interest					
Misc-Int & Pen-Lot Clear & Demoli	94	188	0	0	0
Total Interest:	**94**	**188**	**0**	**0**	**0**
Transfers-IN					
Other-Interfund Transfer	43,333,556	39,913,272	58,678,968	54,238,000	43,851,000
Other-Intrafund Transfer	2,621,287	0	0	0	0
Total Transfers-IN:	**45,954,843**	**39,913,272**	**58,678,968**	**54,238,000**	**43,851,000**
Intergovernmental Revenues					
Grants From Other Local Units	5,000,000	5,000,000	5,083,333	6,000,000	6,000,000
Total Licenses and Permits:	**5,000,000**	**5,000,000**	**5,083,333**	**6,000,000**	**6,000,000**
Other Revenues (Inflows)					
Other-Debt Proceeds	26,460,000	12,930,103	22,751,955	0	0
Other-Oth N-optg Sour/Carryover	39	0	1,388	6,604,000	16,223,000
Misc-Other Miscellaneous Revenues	0	504,654	93,645	0	0
Total Other Revenues (Inflows):	**26,460,039**	**13,434,758**	**22,846,988**	**6,604,000**	**16,223,000**
Total Revenue (Inflows):	**100,206,094**	**83,556,801**	**110,460,651**	**91,829,000**	**92,606,000**

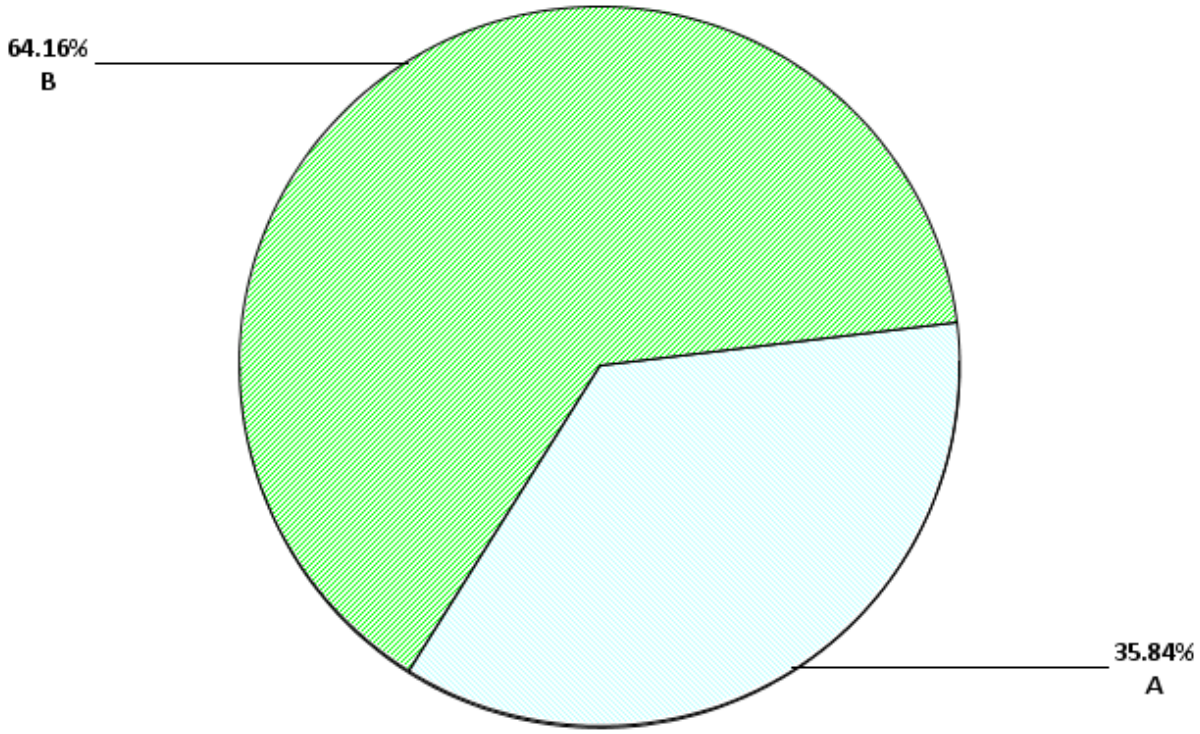
Debt Service
Schedule of Revenue (Inflows)

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Obligation Bonds					
Ad Valorem Taxes-Personal	852,914	974,000	769,054	0	0
Ad Valorem Taxes-Personal-Delinquent	44,988	48,093	37,153	0	0
Ad Valorem Taxes-Real	21,135,616	23,070,894	22,173,521	24,987,000	26,532,000
Ad Valorem Taxes-Real-Delinquent	757,599	1,115,596	871,633	0	0
Other-Debt Proceeds	0	1,700,911	0	0	0
Other-Interfund Transfer	0	0	0	1,532,000	0
Other-Oth N-optg Sour/Carryover	0	0	0	6,393,000	14,913,000
Total -General Obligation Bonds	22,791,117	26,909,494	23,851,361	32,912,000	41,445,000
Special Obligation Bonds					
Grants From Other Local Units	5,000,000	5,000,000	5,083,333	6,000,000	6,000,000
Misc-Int & Pen-Lot Clear & Demoli	94	188	0	0	0
Misc-Other Miscellaneous Revenues	0	504,654	93,645	0	0
Other-Debt Proceeds	26,460,000	11,229,193	22,751,955	0	0
Other-Interfund Transfer	43,333,556	39,913,272	58,678,968	52,706,000	43,851,000
Other-Intrafund Transfer	2,621,287	0	0	0	0
Other-Oth N-optg Sour/Carryover	39	0	1,388	211,000	1,310,000
Total -Special Obligation Bonds	77,414,976	56,647,307	86,609,290	58,917,000	51,161,000
Total Revenues (Inflows)	100,206,094	83,556,801	110,460,651	91,829,000	92,606,000

Expenditures (Outflows)
Debt Service Funds

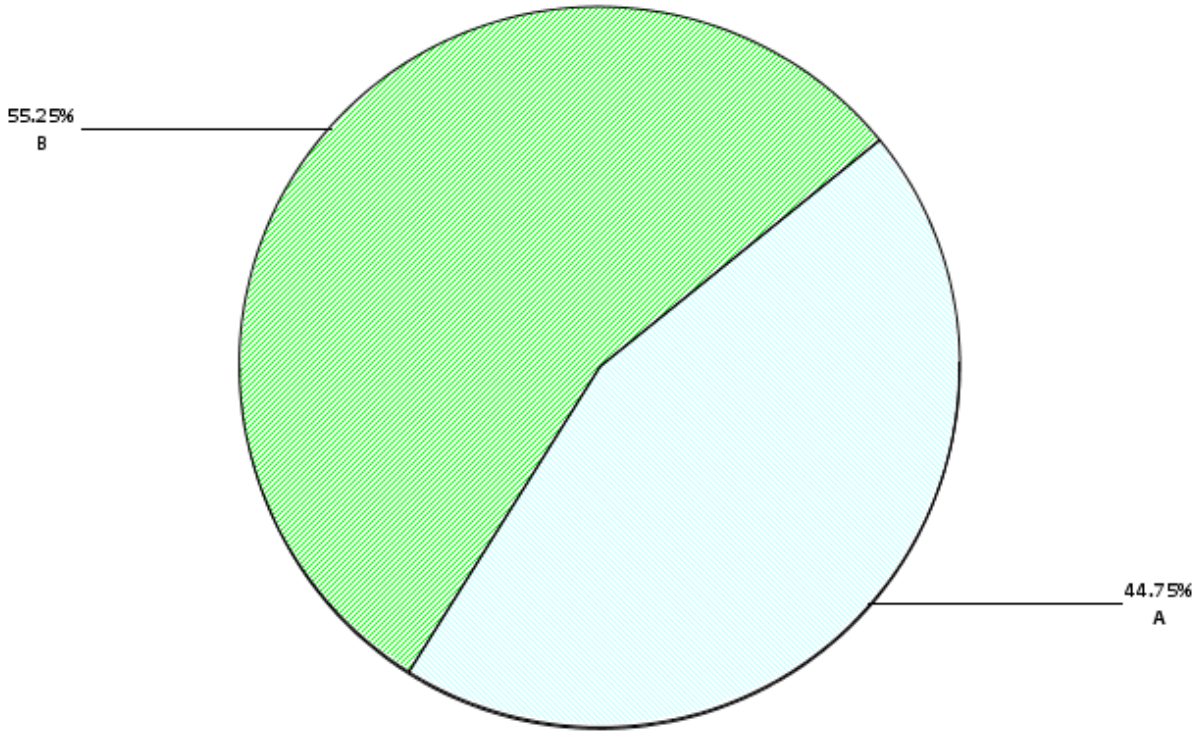
FY 2025-26

$91,829,000



FY 2026-27

$92,606,000



	FY 2025-26 Adopted	FY 2026-27 Proposed
A: General Obligation Bonds	32,912,000	41,445,000
B: Special Obligation Bonds	58,917,000	51,161,000
Total	91,829,000	92,606,000

Debt Service
Schedule of Expenditures (Outflows)

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
General Obligation Bonds					
Budget Reserve	0	0	0	2,111,000	10,634,000
Interest	1,668,416	1,420,950	14,268,157	13,531,000	12,946,000
Other Contractual Services	2,500	2,500	6,000	25,000	25,000
Other Debt Service Costs	0	1,628,549	0	0	0
Principal	8,255,000	11,225,000	16,275,000	17,245,000	17,840,000
Total -General Obligation Bonds	9,925,916	14,276,999	30,549,157	32,912,000	41,445,000
Special Obligation Bonds					
Budget Reserve	0	0	0	776,000	0
Interest	14,047,096	23,793,878	25,747,112	23,938,000	22,866,000
Interfund Transfers	689	0	0	0	0
Intrafund Transfers	2,621,287	0	0	0	0
Other Debt Service Costs	0	1,641,991	2,198,074	0	0
Principal	62,515,799	34,739,734	58,477,506	34,203,000	28,295,000
Total -Special Obligation Bonds	79,184,870	60,175,603	86,422,692	58,917,000	51,161,000
Total Expenditures (Outflows)	89,110,786	74,452,602	116,971,849	91,829,000	92,606,000

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APPENDIX G:
PRESENTATION OF SCHEDULES AND GRAPHS, INTERNAL SERVICE FUND

SCHEDULE:
Revenues (Inflows)
by Functional Category and Account Object

SCHEDULE:
Expenditures (Outflows)
by Functional Category and Account Object

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Schedule: Revenues (Inflows) by Functional Category and Account Object
Internal Service Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Transfers-IN					
Transfer In-Prior Year adjustment	36,404	0	0	0	0
Total Transfers-IN:	**36,404**	**0**	**0**	**0**	**0**
Licenses and Permits					
Business Tax Receipt-Business-Penalty	40	0	0	0	0
Total Licenses and Permits:	**40**	**0**	**0**	**0**	**0**
Other Revenues (Inflows)					
Misc-Disposition Of Fixed Assets	572	0	6,393	0	0
Misc. -Other Revnues EE Health	4,433,919	4,610,816	4,707,482	4,500,000	4,700,000
Misc. -Other Revenues Retirees Health	2,486,649	2,427,512	2,407,081	2,500,000	2,500,000
Misc-Settlements	1,586,761	1,720,271	3,244,883	1,290,000	2,500,000
Other-Nonoperating Sources	90,351,017	106,385,101	130,613,000	118,560,000	127,795,000
Misc-Other Miscellaneous Revenues	641,093	1,172,710	451,542	880,000	880,000
Total Other Revenues (Inflows):	**99,500,010**	**116,316,410**	**141,430,381**	**127,730,000**	**138,375,000**
Charges for Services					
CFS-PS-Police Services	14,597	50	0	0	0
CFS-Other Charges for Services	94,003	52,928	53,229	40,000	60,000
Total Charges for Services:	**108,600**	**52,977**	**53,229**	**40,000**	**60,000**
Total Revenue (Inflows):	**99,645,054**	**116,369,388**	**141,483,611**	**127,770,000**	**138,435,000**

Schedule: Expenditures (Outflows) by Account Category and Object
Internal Service Fund

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed
Personnel					
Fringe Benefits	91,183	91,117	92,190	0	0
Life and Health Insurance	47,682,559	54,456,212	53,214,795	57,608,000	60,316,000
Total Personnel:	**47,773,742**	**54,547,329**	**53,306,985**	**57,608,000**	**60,316,000**
Operating Expense					
Workers' Compensation	22,367,055	24,027,873	25,286,206	21,872,000	21,760,000
Insurance	4,934	4,513	8,195	0	0
Insurance - Police Torts	472,174	311,777	1,243,270	1,139,000	1,038,000
Insurance - Vehicle Liability	3,177,469	2,856,799	3,771,569	3,935,000	4,288,000
Insurance - Property & Casualty	11,970,653	14,799,914	15,911,060	18,312,000	21,059,000
Insurance - General Liability	1,244,962	846,355	9,675,479	1,881,000	1,992,000
Insurance - Public Official	0	4,794,074	13,948,991	4,278,000	7,690,000
Repair and Maintenance Services	0	291,560	45,034	0	0
IT-Repair and Maintenance Services	12,737,306	14,893,522	17,932,975	18,745,000	20,292,000
Subscriptions, Memberships, Licenses, Permits & Others	0	62	0	0	0
Total Operating Expense:	**51,974,553**	**62,826,447**	**87,822,779**	**70,162,000**	**78,119,000**
Capital Outlay					
Machinery and Equipment	0	0	32,165	0	0
Total Capital Outlay:	**0**	**0**	**32,165**	**0**	**0**
Total Expenditure (Outflows):	**99,748,295**	**117,373,776**	**141,161,928**	**127,770,000**	**138,435,000**

APPENDIX H:
STATISTICAL INFORMATION

- City Profile
- Municipal Financial Health

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CITY PROFILE



Year of Incorporation: 1896

Area of City of Miami: 55.9 Square Miles (Land 36.07; Water 19.87)

Source (a): City of Miami Planning Department

Year	Population (a)	Median Household Income (b)	Median Age (c)	Unemployment Rate (d)
2011	412,438*	$30,270	39.1	9.4%
2012	416,917*	$28,301	39.2	8.3%
2013	421,363*	$30,375	39.0	7.6%
2014	430,332*	$30,858	39.1	6.8%
2015	441,003*	$31,051	39.4	4.8%
2016	456,089	$31,642	39.7	4.4%
2017	463,354	$31,642	40.1	3.7%
2018	467,968	$33,999	40.0	4.0%
2019	461,080	$36,638	40.5	4.3%
2020	439,890	$39,049	40.1	5.9%
2021	442,241	$44,268	40.1	2.3%
2022	449,514	$44,789	40.1	2.3%
2023	455,924	$54,858	39.7	2.6%
2024	487,014	$59,390	39.3	2.4%
2025	489,812	$62,462	39.3	2.4%

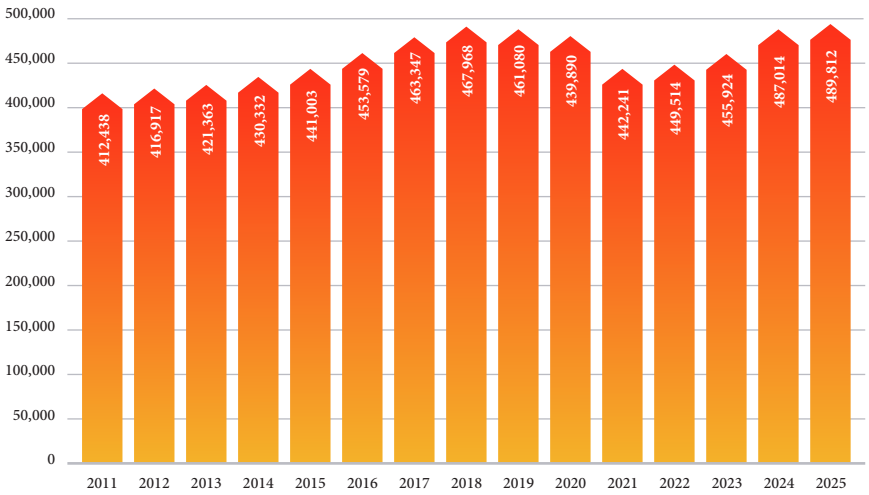
Source(a): US Census Quick Facts as of July 1, 2025 census.gov/quickfacts/facts/table/miamicityflorida/pst045225

Source(b):US Census Quick Facts as of July 1, 2025 census.gov/quickfacts/facts/table/miamicityflorida/pst045225

Source(c): https://worldpopulationreview.com/uscitiesi miami-jl-population 2024

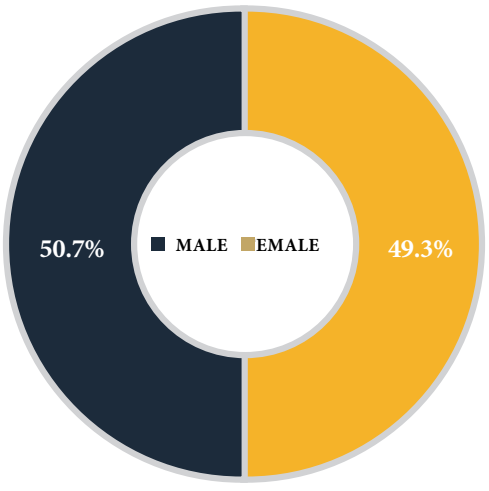
Source (d): https://www.bl.gov/regions/sowthoast 2026

City Population Trend



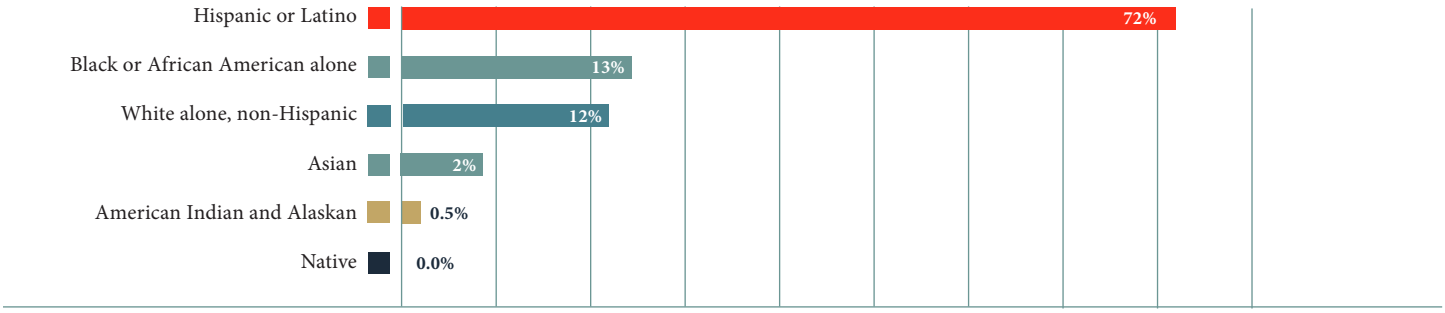
US Census Vintage 2020-2024, Quick Facts as of July 1, 2025 https://www.census.gov/quickfacts/fact/table/miamicityflorida,US/PST04522

Population by Sex



Source: US Census Vintage 2020-2024,Quick Facts as of July 1, 2025 https://www.census.gov/quickfacts/fact/table/miamicityflorida,US/PST04522

Population by Race/Ethnicity



Source: US Census Vintage 2020-2024, Quick Facts as of July 1, 2025 https://www.census.gov/quickfacts/fact/table/miamicityflorida,US/PST04522

Poverty and Per Capita Income

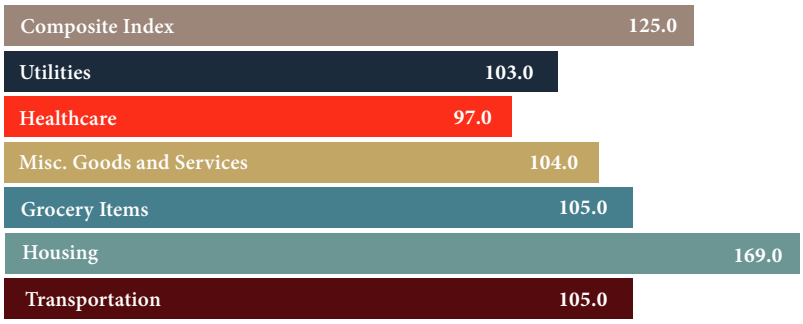
Per Capita Money Income (2023)
$45,837

Percentage of persons below poverty level
19.4%

Gini Coefficient
0.56

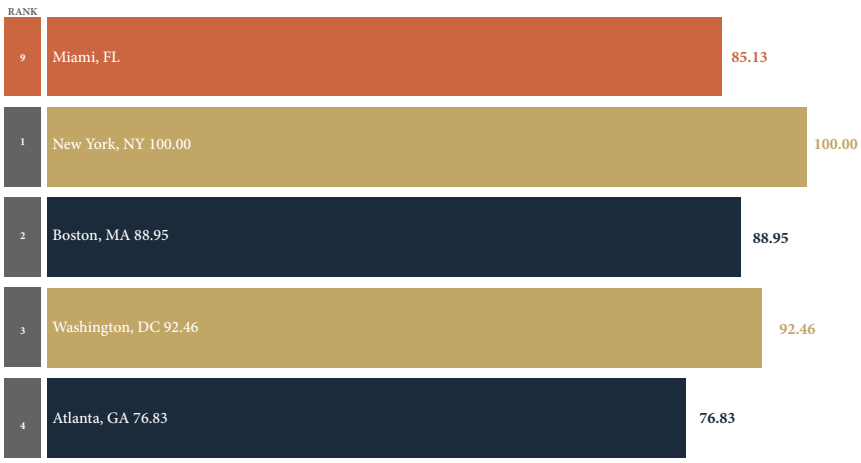
Source: American Community Survey; 2025: ACS 1-Year Estimates Data Profiles; data.census.gov

Cost of Living in Miami-Dade County (U.S. Average =100)



Source: Best Places www.bestplaces.net/cost_of_living/county/florida/miami-dade, 2026

Cost of Living Index - selected U.S. Cities



Source: Numbeo.com - North America Cost of Living Index:2009-2024

Educational Attainment

Population 18 to 24 years	**33,529**
Less than high school graduate	15.8%
High school graduate (incl. equivalency)	31.8%
Some college or Associate's degree	37.9%
Bachelor's degree or higher	14.5%
Population 25 years and over	**350,206**
Less than 9th grade	10.4%
9th to 12th grade, no diploma	8.4%
High school graduate (incl. equivalency)	25.3%
Some college, no degree	10.8%
Associate's degree	7.7%
Bachelor's degree	22.6%
Graduate or professional degree	14.9%
Percent High School Graduate or higher	**81.3%**
Percent Bachelor's Degree or higher	**37.4%**

Source: American Community Survey; 2025: ACS 1-Year Estimates Data Profiles; data.census.gov/table/acsst1Y2025

Housing Occupancy
City of Miami

Source: American Community Survey; 2025: ACS 5-Year Estimates Data Profiles; data.census.gov

Total housing units	**223,826**	
Occupied housing units	194,821	87.0%
Vacant housing units	29,005	13.0%
Homeowner vacancy rate	1.4%	
Rental vacancy rate	6.5%	
Housing Stock Owned	33.4%	
Housing Stock Rented	66.6%	

Labor Force and Employment Statistics: Greater Miami Metropolitan Area

Distribution of Major Employment Classifications for Miami-Dade County,

2026 (Seasonally Adjusted) (In thousands)

Occupational Title	Employees
Total Non-farm Employment	**2,985.6**
Mining and logging	0.9
Construction	157.7
Manufacturing	100.4
Trade, transportation, and utilities	654.9
Information	51.6
Financial activities	215.4
Professional and business services	533.0
Education and health services	482.1
Leisure and hospitality	352.0
Other services	113.7
Total Government	323.9

Source: U.S. BLS, Current Employment Statistics 2025
https://www.bls.gov/regions/economic-summaries.htm#FL

City of Miami Business Owners

All Employer Firms as of 2022	17,986
Men-owned firms	11,355
Women-owned firms	3,697
Minority-owned firms	8,832
Non-minority-owned firms	7,485
Veteran-owned firms	454
Non-veteran-owned firms	16,202

US Census Vintage 2020-2024, Quick Facts as of July 1, 2025
https://www.census.gov/quickfacts/fact/table/miamicityflorida,US/PST045224

Top Ten Major Employers in Miami-Dade County

Public Employers

Name	Number of Employees
Miami-Dade County Public Schools	34,512
Miami-Dade County Government	31,901
Federal Government	21,800
Florida State Government	25,152
Jackson Health System	15,000
Florida International University	10,347
Miami-Dade College	6,701
U.S. Postal Service	5,137
City of Miami	4,822
City of Hialeah	1,395

Source: South Florida Business Journal

Private Employers

Name	Number of Employees
Baptist Health South Florida	26,654
University of Miami	20,591
American Airlines	14,600
Publix Supermarkets	13,231
Amazon	7,595
Nicklaus Children's Health System	4,766
Carnival Cruise Lines	3,500
Mount Sinia Medical Center	3,500
First Service Residential	6,000
Florida Power and Light	3,011

Source: South Florida Business Journal

Major Companies with their Latin American Headquarters located in the City of Miami

Alcatel-Lucent (Miramar)
Amazon (Miami)
Amcor PET Packaging Latin America (Miramar)
American Airlines (Coral Gables)
APL (Miami)
Apple (Coral Gables)
Canon (Miami)
Caterpillar (Miami)
Cisco (Miami)
DHL Americas (Plantation)
DHL Global Forwarding (Plantation)
Eastman Chemical Company (Miami)
Electrolux (Miami)
Gap (Miami)
H.I.G. Capital (Miami)
Hewlett-Packard (Miami)
Hilton International (Miami)
Ingram Micro (Miami)
Kia (Doral)
Komatsu (Miami)
Kraft Foods (Coral Gables)
Marriott International (Weston)
Microsoft (Ft. Lauderdale)
Millicom (Coral Gables)
Nokia (Miami), moved Latin America Operations
Novartis. (Miami)
Oracle (Miami)
Paccar (Miami)
Porsche (Brickell)
SAP (Miami)
Schering-Plough (Miami Lakes)
Tech Data (Miami)
Visa (Miami)

Source: Wikipedia, 2021

Sister Cities Program

Source: City of Miami : Sister Cities International

Sister Cities

Bogota, Colombia
Villahermosa-Tabasco, Mexico
Santiago, Chile
Cali, Colombia
Beersheba, Israel
Lima, Peru
Buenos Aires, Argentina
Montes De Oca, Costa Rica
Ibiza, Spain
Nairobi, Kenya
Nice, France
Kaohsiung, Taiwan
Santo Domingo, Dominican Republic
Lisbon, Portugal
Kagoshima, Japan
Panama City, Panama
Managua, Nicaragua
Port-Au-Prince, Haiti
Varna, Bulgaria
Murcia, Spain
Amman, Jordan
Agadir, Morocco
Cochabamba, Bolivia
Ramat-Hasharon, Israel
Libreville, Gabon
Palermo, Italy
Marbella, Spain
Jacmel, Haiti
Irpin, Ukraine

Friendship Cities

A Coruna, Spain
Armenia, Colombia
Dept of Quindio, Colombia
Dept of Risaralda, Colombia
Dept of Caldas, Colombia
Manizales, Colombia
Margherita di Savoia, Italy
Marbella, Spain
Pereira, Colombia

Department of Real Estate and Asset Management

MAIN OFFICE
One Flagler, LLC, 14 NE 1st Avenue, 2nd Floor, Miami, FL 33132
(305) 416-1456

JAMES L. KNIGHT CENTER
400 SE Second Avenue Miami, FL 33131
(305) 416-5970 / (786) 991-9008

TOWER THEATER
1508 SW 8th Street Miami, FL 33135
(305) 960-2938 / (786) 991-9008

MANUEL ARTIME CULTURAL CENTER
900 and 970 SW First Street, Miami, FL 33130
(305) 960-4680 / (786) 991-9008

General Services Administration

ADMINISTRATIVE OFFICES
1390 NW 20 Street, Miami, FL 33142
(305) 329-4850

DINNER KEY MARINA & MOORING FIELD
3400 Pan American Drive Miami, FL 33133
(305) 329-4755

WATSON ISLAND MOORING FIELD
1001 MacArthur Causeway, Miami, FL 33132
(305) 329-4766

MIAMARINA AT BAYSIDE
401 Biscayne Boulevard, Miami, FL 33132
(305) 960-5180

MARINE STADIUM MARINA
3501 Rickenbacker Causeway Miami, FL 33149
(305) 960-5140

JAMES L. KNIGHT CENTER LANDING
400 SE 2nd Street, Miami, FL 33132
(Office located in Hyatt Regency Lobby)
Phone - Pending

Community and Recreation Centers

COMMUNITY AND RECREATION CENTER LOCATIONS

AFRICAN SQUARE PARK
1466 NW 62nd Street

ANTONIO MACEO PARK
5135 NW 7th Street

ATHALIE RANGE PARK
525 NW 62nd Street

BRYAN PARK
2301 SW 13th Street

BUENA VISTA PARK
5250 NW 2nd Avenue

CHARLES HADLEY PARK
1300 NW 50th Street

CORAL GATE PARK
1415 SW 32nd Avenue

CORAL WAY COMMUNITY CENTER
1300 SW 12th Avenue

DORSEY PARK
1701 NW 1st Avenue

ELIZABETH VIRRICK PARK
3255 Plaza Street

ESTHER MAE ARMBRISTER PARK
4000 Grand Avenue

FERN ISLE PARK
2201 NW 11th Street

GERRY CURTIS PARK
1901 NW 24th Avenue

GRAPELAND HEIGHTS PARK
1550 NW 37th Avenue

HENDERSON PARK
950 NW 3rd Street

HENRY REEVES PARK
600 NW 10th Street

JOSE MARTI GYM
434 SW 3rd Avenue

JOSE MARTI PARK
362 SW 4th Street

JUAN PABLO DUARTE PARK
1776 NW 28th Street

CHARLIE DELUCCA PARK
455 NW 47th Avenue

LEGION MEMORIAL PARK
6447 NE 7th Avenue

LEMON CITY PARK
27 NE 58th Street

LITTLE HAITI CULTURAL CENTER AND CARIBBEAN MARKETPLACE
212 NE 59th Terrace

LITTLE HAITI SOCCER PARK
6301 NE 2nd Avenue

LUMMUS PARK
404 NW 3rd Street

MARGARET PACE PARK
1745 North Bayshore Drive

MIAMI ROWING CENTER
3601 Rickenbacker Causeway

MOORE PARK
765 NW 36th Street

MOORE PARK TENNIS CENTER
765 NW 36th Street

MORNINGSIDE PARK
750 NE 55th Terrace

PEACOCK PARK
2820 McFarlane Road

ROBERT KING HIGH PARK AND CARLOS ARBOLEYA CAMPGROUND
7025 W Flagler Street

ROBERTO CLEMENTE PARK
101 NW 34th Street

SANDRA DELUCCA DEVELOPMENTAL CENTER
4560 NW 4th Terrace

SAMUEL K. JOHNSON YOUTH CENTER
4900 NW 12 Ave

SHENANDOAH PARK
1800 SW 21st Avenue

SIMPSON ROCKLAND HAMMOCK PRESERVE PARK
55 SW 17th Road

SOUTHSIDE PARK
142 SW 11th Street

THEODORE GIBSON PARK
401 NW 12th Street

MANOLO "ABUE" REYES PARK
6030 SW 2nd Street

WILLIAMS PARK
1717 NW 5th Avenue

AQUATIC FACILITIES LOCATIONS

Year Round Locations

SHENANDOAH PARK AQUATIC FACILITY
1805 SW 22nd Avenue

JOSE MARTI PARK AQUATIC FACILITY
351 SW 4th Street

THE MILLER J. AND NANCY S. DAWKINS OLYMPIC SWIMMING POOL COMPLEX
4800 NW 12th Avenue

THEODORE GIBSON PARK AQUATIC FACILITY
401 NW 12th Street

GRAPELAND HEIGHTS WATER PARK
1550 NW 37th Avenue

SEASONAL AQUATIC FACILITIES

WEST END PARK AQUATIC FACILITY
250 SW 60th Avenue
(POOL IS CLOSED FOR CONSTRUCTION)

WILLIAMS POOL
1717 NW 5th Avenue

ATHALIE RANGE PARK AQUATIC FACILITY
525 NW 62nd Street

ELIZABETH VIRRICK PARK AQUATIC FACILITY
3255 Plaza Street
(POOL IS CLOSED FOR CONSTRUCTION)

MORNINGSIDE PARK AQUATIC FACILITY
750 NE 55th Terrace
"POOL HAS BEEN DEMOLISHED, REMOVED, AND FUTURE PLANS ARE TBD AT THIS TIME.

GERRY CURTIS PARK AQUATIC FACILITY
1901 NW 24th Avenue

HEADQUARTERS

400 NW 2nd Avenue

Miami, Florida 33128

(305) 579-6111

COLLEGE

350 NW 2nd Avenue

Miami, FL 33128

(305) 603-6626

NORTH STATION

1000 NW 62nd Street

Miami, FL 33150

(305) 579-6111

SOUTH STATION

2200 West Flagler Street

Miami, FL 33135

(305) 579-6111

MARINE PATROL SUBSTATION

1001 MacArthur Causeway

Miami, FL 33132

(305) 603-6640

HEADQUARTERS
1151 NW 7th Street
Miami, FL 33136
(305) 416-5400

TRAINING CENTER
3425 Jefferson Street
Miami, FL 33133
(305) 569-3600

GARAGE
1151 NW 7th Street
Miami, FL 33136
(305) 416-5400

FIRE PREVENTION BUREAU
444 SW 2nd Ave, 10th Floor
Miami, FL 33130
(305) 416-1600

STATION 1
144 NE 5th Street
Miami, FL 33132
(305) 569-3901

STATION 2
1901 North Miami Avenue
Miami, FL 33136
(305) 569-3902

STATION 3
1103 NW 7th Street
Miami, FL 33136
(305) 569-3903

STATION 4
135 SW 12th Street
Miami FL 33130
(305) 569-3904

STATION 5
1200 NW 20th Street
Miami, FL 33142
(305) 569-3905

STATION 6
701 NW 36th Street
Miami, FL 33127
(305) 569-3906

STATION 7
314 Beacon Boulevard
Miami, FL 33135
(305) 569-3907

STATION 8
2975 Oak Avenue
Miami, FL 33133
(305) 569-3908

STATION 9
69 NE 62nd Street
Miami, FL 33138
(305) 569-3909

STATION 10
4101 NW 7th Street
Miami, FL 33126
(305) 569-3910

STATION 11
5920 W Flagler Street
Miami, FL 33144
(305) 569-3911

STATION 12
1455 NW 46th Street
Miami, FL 33142
(305) 569-3912

STATION 13
990 NE 79th Street
Miami, FL 33138
(305) 569-3913

STATION 14
3171 SW 22nd Terrace
Miami, FL 33145
(305) 569-3914

STATION 15
401 Biscayne Boulevard,
Miami, FL 33132
(305) 569-3915

STATION 16
9 SE 6th Street,
Miami, FL 33131
(305) 569-3916

Miami-Dade County Public Libraries in the City of Miami

Source: Miami-Dade Public Library System

MAIN LIBRARY
101 W Flagler Street
Miami, FL 33130
(305) 375-2665 or (305) 375-2878 TDD

ALLAPATTAH
1897 NW 20th Street
Miami, FL 33142
(305) 638-6086

UHEALTH JACKSON STATION
1501 NW 12th Avenue
Miami, FL 33107
(305) 324-0291

COCONUT GROVE
2875 McFarlane Road
Miami, FL 33133
(305) 442-8695

CULMER/OVERTOWN
350 NW 13th Street
Miami, FL 33136
(305) 579-5322

EDISON CENTER
531 NW 62nd Street
Miami, FL 33150
(305) 757-0668

HISPANIC
1398 SW 1st Street
Miami, FL 33135
(305) 643-8574

FAIRLAWN
6376 SW 8th St,
West Miami, FL 33144
(305) 261-1571

LEMON CITY
430 NE 61st Street
Miami, FL 33137
(305) 757-0662

LITTLE RIVER
160 NE 79th Street
Miami, FL 33138
(305) 751-8689

MODEL CITY
2211 NW 54th Street
Miami, FL 33142
(305) 636-2233

SHENANDOAH
2111 SW 19th Street
Miami, FL 33145
(305) 250-4688

VIRRICK PARK
3255 Plaza Street
Miami, FL 33133
(305) 442-7872

WEST FLAGLER
5050 W Flagler Street
Miami, FL 33134
(305) 442-8710

MUNICIPAL FINANCIAL HEALTH



An Act Relating to Local Government Financial Reporting

was enacted on May 23, 2019 amending sections 129.03 and 166.241 of the Florida Statutes. It requires county and municipal budget officers to submit certain information to the state Office of Economic and Demographic Research (EDR) within a specified timeframe. It also requires EDR to create a form for certain purposes by specified date.

The Statute also requires the tentative budget to be posted on the municipality's official website at least two days before the budget hearing and remain on the website for 45 days. The final adopted budget must be posted on the website within 30 days after adoption and must remain on the website for at least two years.

The specific information to be reported to the EDR, as required in Florida Statue 166.241(4) is listed below and are illustrated in the following pages.

A. Government spending per resident for the previous five years.
B. Government debt per resident for the previous five years.
C. Average municipal employee salary.
D. Median income within the municipality.
E. Number of special taxing districts, wholly or partially, within the municipality.
F. Percent of budget spent on salaries and benefits for municipal employees.

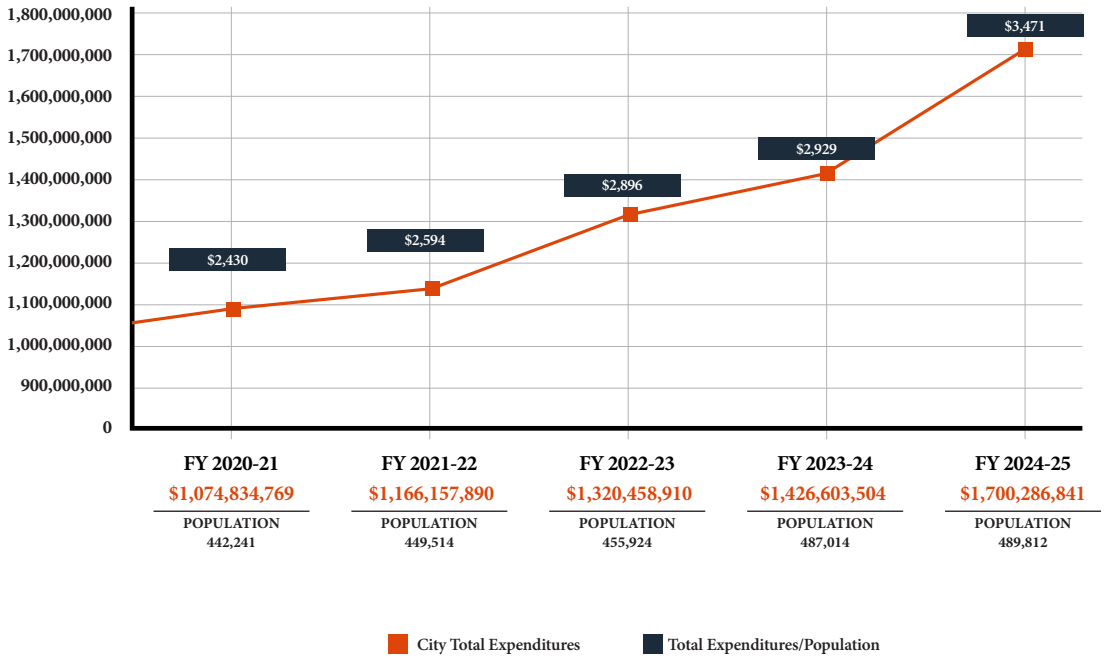


Source: Florida Statutes, Chapter 2019-56

MUNICIPAL FINANCIAL HEALTH

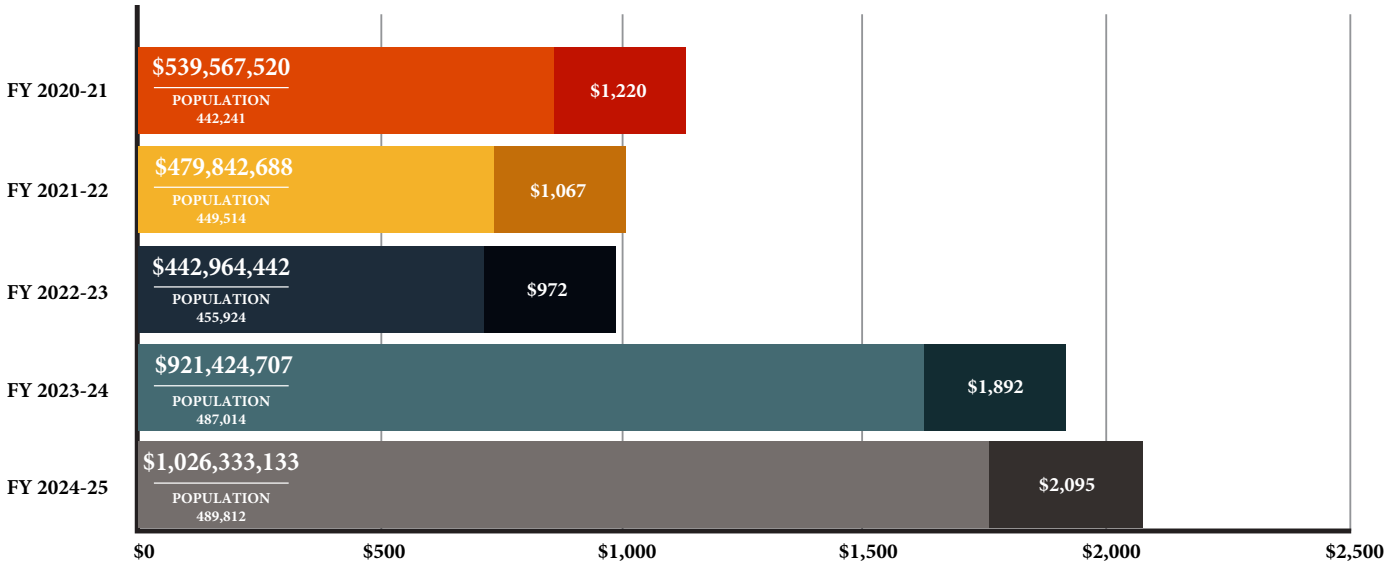


Government Spending per Resident (Section 166.241 (4)(A), F.S.)



Source: City of Miami Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2025. United States Census. F.S.: Florida Statutes

Long Term Debt Per Resident (Section 166.241 (4)(B), F.S.)



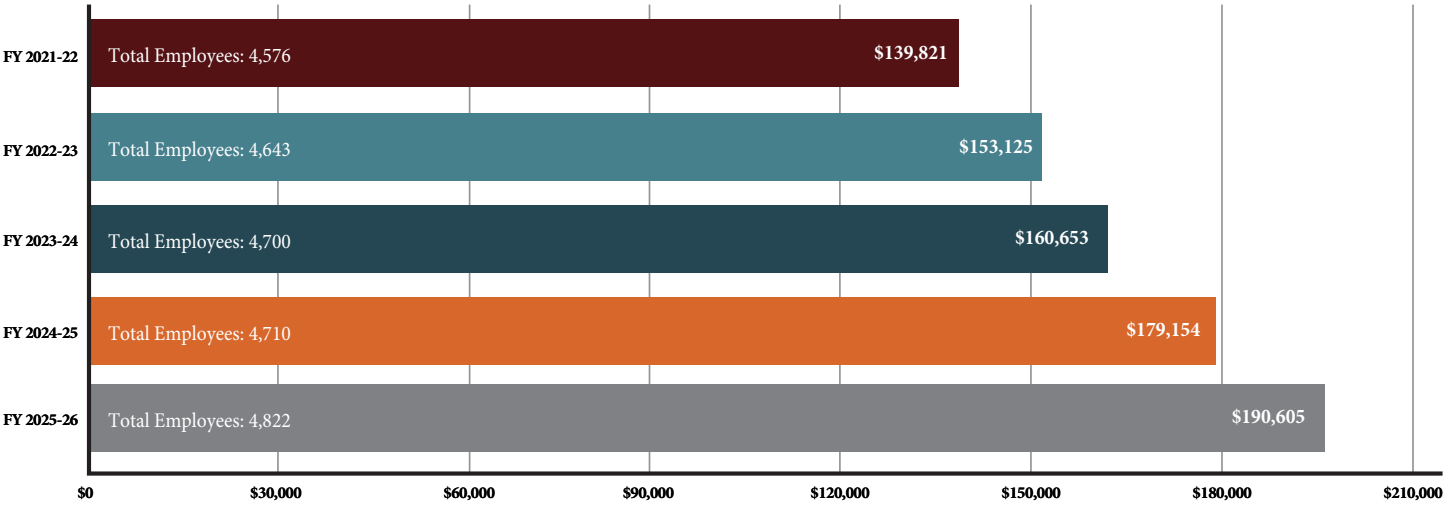
Source: City of Miami Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2025. United States Census. F.S.: Florida Statutes

MUNICIPAL FINANCIAL HEALTH



Average Municipal Employee Salary (Section 166.241 (4)(C), F.S.)

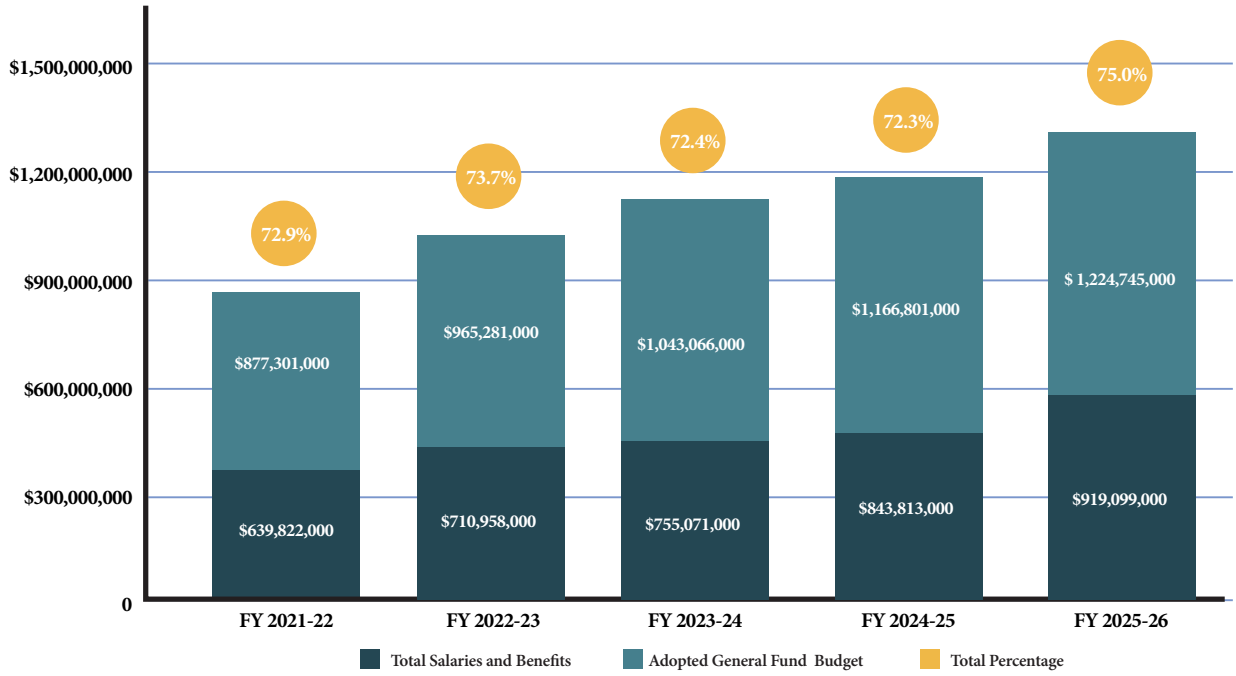
(Includes Salary and Benefits – General Fund)



Source: City of Miami Adopted Operating Budgets, Fiscal Year 2022-26. F.S.: Florida Statutes

Percent of Budget Spent on Salaries and Benefits (Section 166.241 (4)(F), F.S.)

(Includes Salary and Benefits – General Fund)

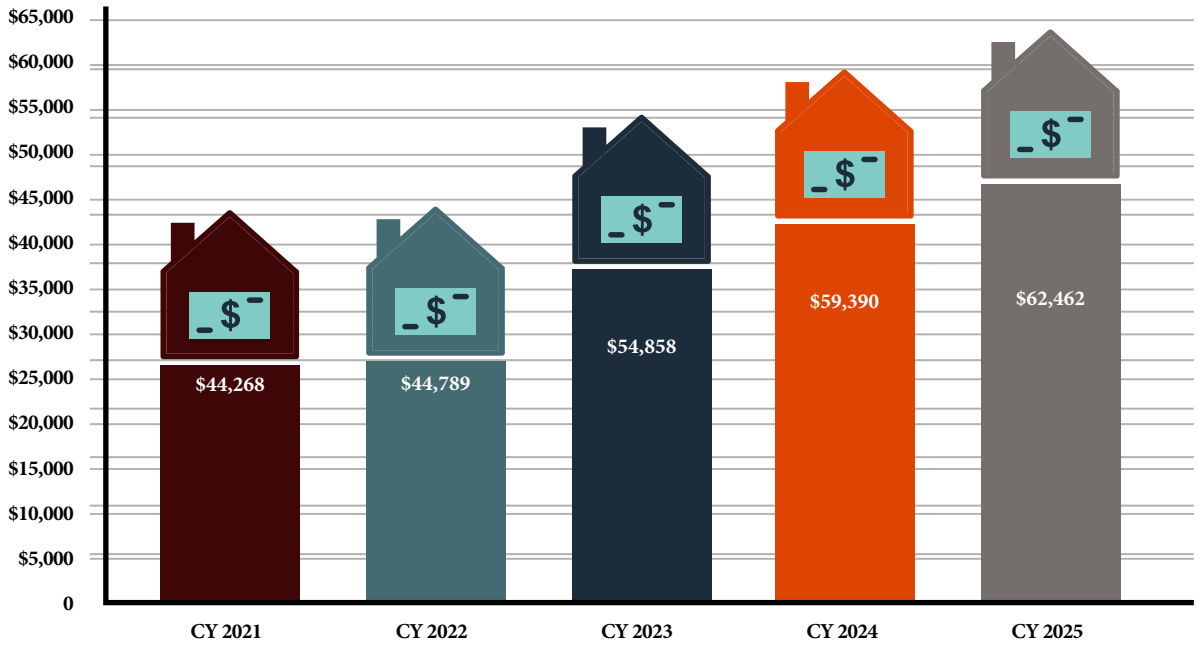


Source: City of Miami Adopted Operating Budgets, Fiscal Year 2022-26. FS: Florida Statutes

MUNICIPAL FINANCIAL HEALTH



Median Household Income in the City of Miami (Section 166.241 (4)(D), F.S.)



Source: U.S. Census Bureau. F.S.: Florida Statutes

Number of Special Taxing Districts, wholly or partially, within the municipality. (Section 166.241 (4)(E), F.S.)
The City of Miami has only one special taxing district that qualifies per this Statute.

MIAMI DDA
DOWNTOWN DEVELOPMENT AUTHORITY

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APPENDIX I:
COST ALLOCATION PLAN

- Cost Allocation Methodology
- Indirect Cost Rates
- Solid Waste Full Cost

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Cost Allocation Methodology

OVERVIEW

The City of Miami's (the City) Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for fiscal year ending September 30, 2024.
The Cost Allocation Plan is used by the City to claim indirect costs such as charges against awards (grants) and City funds. The list of federal/state grants and awards that are charged indirect costs based on the results of this plan are in Schedule F - Indirect Cost Rate Proposal.

The Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are personnel, purchasing, human resources and the Finance Department.
The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates if needed.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the City divisions and departments that provide support to other City divisions and departments. These divisions and departments are referred to as central service or allocating departments.

- Identify the City divisions and departments that receive support from other City divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the City divisions and departments that provide support to other City divisions and departments.

- Distribute, or allocate, the allowable expenditures of the City divisions and departments that provide support to other City divisions and departments based on available, meaningful, measurable, and auditable allocation statistics that match the service provided to the service received.

PROCESS

A double-step-down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports the information systems department by providing payroll, paying vouchers, and preparing a budget. However, the information systems department also supports accounting by providing software and hardware support and by maintaining and administering various applications and systems.

The double-step-down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double- step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all City divisions, departments, and funds; including to other central service divisions and departments. The second step in the double-step-down methodology is made to fully account for the cross support provided between central service divisions and departments. Central service divisions and departments are closed after the second step in the double-step-down allocation methodology.

Source: City of Miami Cost Allocation Plan, Finance Department

Cost Allocation Methodology

FORMAT OF THE REPORT

The City's Cost Allocation Plan is organized as follows:

1. Nature and Extent of Services for the Central Service Department
2. Summary schedules
3. Detail schedules

The Nature and Extent of Services is a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures.

The Summary Schedules provide a recap of the results of the cost allocation process as described below:

A table of contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

1. Schedule A - Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:

   Which Central Service Department actually allocated the costs to each Receiving Department?
2. Schedule C - Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence. This schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

3. Schedule D - Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all the Central Service Department costs and allocates them to Receiving Departments.

4. Schedule E - Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes

5. Schedule F - Indirect Cost Rate Proposal calculates indirect cost rates for selected Receiving Departments. The indirect rate is computed as the total indirect costs allocated to the Receiving Department divided by the total Salary cost of the Receiving Department.

The detailed schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

Source: City of Miami Cost Allocation Plan, Finance Department

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Indirect Cost Rate Proposal

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
101 MAYOR	267,338	0	0	267,338	1,481,881	18.0404 %
111-5 COMMISSIONERS	1,625,271	0	0	1,625,271	4,697,807	34.5964 %
152 CODE COMPLIANCE	1,740,242	0	0	1,740,242	5,540,843	31.4075 %
181-9 FIRE-RESCUE	10,913,069	0	0	10,913,069	114,675,026	9.5165 %
190-1 POLICE	27,245,714	0	0	27,245,714	168,813,163	16.1396 %
201-9 PUBLIC WORKS	6,075,931	0	0	6,075,931	9,783,786	62.1020 %
211-3 SOLID WASTE	16,744,636	0	0	16,744,636	14,739,499	113.6038 %
221 DEPT OF REAL	2,601,786	0	0	2,601,786	3,132,134	83.0675 %
242 GSA PROPERTY	7,290,711	0	0	7,290,711	2,854,512	255.4101 %
245 GSA	1,539,787	0	0	1,539,787	689,642	223.2734 %
281-4 BUILDING	4,995,434	0	0	4,995,434	13,773,847	36.2675 %
291-8 PARKS &	8,557,041	0	0	8,557,041	26,865,858	31.8510 %
342 ZONING	1,437,650	0	0	1,437,650	2,664,396	53.9578 %
351-5 PLANNING	1,703,002	0	0	1,703,002	3,442,386	49.4716 %
381 COMMUNICATIONS	196,847	0	0	196,847	814,704	24.1618 %
401 CIP	1,097,137	0	0	1,097,137	959,410	114.3554%
441 OFFICE OF	531,676	0	0	531,676	549,081	96.8302 %
450 HUMAN SERVICES	921,338	0	0	921,338	3,364,673	27.3827 %
910 CD-COMMUNITY &	2,213,522	0	0	2,213,522	3,663,774	60.4164 %
920 CRA - COMMUNITY	451,732	0	0	451,732	2,273,256	19.8716%
930 LIBERTY CITY	39,660	0	0	39,660	733,234	5.4089 %
940 VIRGINIA KEY	300,670	0	0	300,670	826,346	36.3855 %
950 CIVILIAN	123,482	0	0	123,482	498,186	24.7863 %
980 ND- NON	201,214	0	0	201,214	19,732,837	1.0197%
Composite Rate	98,814,890	0	0	98,814,890	406,570,281	24.3045 %

Source: City of Miami Cost Allocation Plan, Finance Department

Solid Waste Full Cost

City of Miami Solid Waste Department
Residential Full Cost Disclosure for
Provision of Solid Waste Management Services
October 1, 2024 to September 30, 2025

Type of Service	Full Cost	Households Served	Full Cost Per Household
Collection	$49,990,167	66,525	$751
Disposal	$15,196,457	66,525	$228
Recycling	$1,024,651	66,525	$15
TOTAL	**$66,211,275**	**66,525**	**$995**

Notes:
The average waste disposed of per household was determined to be 2.55 tons.
Disposal cost includes $161,448 for recycling disposal.

The financial exhibit reflects full costs associated with illegal dumping collection, weekly bulk trash pick-up services, daily street litter container collection, daily street sweeping operations, dead animal collection/disposition, Solid Waste code enforcement, landfill disposal tipping fees, recycling collection, and citywide source reduction and recycling efforts.

The financial exhibit excludes the full cost of the Community Enhancement Team (CET). CET performs graffiti removal, sign installation, community events, and special events.

APPENDIX J:
RESOLUTIONS

- Millage Ordinance
- Budget Resolution
- Revenue Estimating Conference Letter
- Equal Pay Resolution Summary

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Millage Rate

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(Section will be included in the Adopted Budget Book)

Budget Resolution

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(Section will be included in the Adopted Budget Book)

City of Miami, Florida

ARTHUR NORIEGA, V
CITY MANAGER

P.O. BOX 330708
MIAMI, FLORIDA 33233-0708
(305) 250-5400
FAX (305) 250-5410

June 12, 2025

The Honorable Mayor, Members of the City Commission
and the City Manager
3500 Pan American Drive
Miami, Florida 33133

RE: Fiscal Year 2025-26 Proposed Operating Budget Estimating Conference Recommendations

In accordance with the City of Miami Financial Integrity Ordinance, the City conducted an annual Budget Estimating Conference on May 27, 2025 to review the assumptions used in developing the Fiscal Year 2025-26 Proposed Operating Budget.

The results of the Conference concluded with a reduction of $4.020 million of revenues from next year's proposed budget. Some revenues were estimated but are still pending outside information, including information from the Miami-Dade Property Appraiser and the State of Florida.

As required by the Ordinance, a Budget Revenue Estimating Committee was formed and consisted of at least one principal staff member from the City's Finance Department, one member of the Office of Management and Budget, and two outside professionals with public financial experience.

The members of this year's conference were as follows:

- Jose Fernandez, Controller, Office of Business and Financial Services, City of Orlando
- Miguel A. Valentin, CPA, Finance Officer, Southeast Overtown/Park West Community Redevelopment Agency
- Erica Paschal, Director, Finance Department, City of Miami
- Marie M. Gouin, Director, Office of Management and Budget, City of Miami

Additional support members included:

- Jihan Soliman, Senior Assistant City Attorney, Office of the City Attorney, City of Miami
- Xavier E. Alban, Deputy City Attorney, Office of the City Attorney, City of Miami
- Leon Michel, Assistant Director, Office of Management and Budget, City of Miami
- Luis Hernandez Torres, Budget Coordinator, Office of Management and Budget, City of Miami
- Donovan Dawson, Budget Coordinator, Office of Management and Budget, City of Miami
- Aniska Elliott, Senior Budget Analyst, Office of Management and Budget, City of Miami
- Rachel Quintana, Assistant to the Director, Office of Management and Budget, City of Miami
- Calvin Fifer, Budget Analyst, Office of Management and Budget, City of Miami

- Fred Pericles, Senior Budget Analyst, Office of Management and Budget, City of Miami
- Gabriel Brito, CIP Budget Coordinator, Office of Management and Budget, City of Miami
- Daniel Alcala, Budget Analyst, Office of Management and Budget , City of Miami
- Jacques Joseph, Budget Analyst, Office of Management and Budget, City of Miami
- Pedro Lacret, Budget Coordinator, Office of Management and Budget, City of Miami
- Lai-Wan McGinnis, Capital Budget and Financial Administrator, Office of Management and Budget, City of Miami
- Jennifer Torres, Strategic Planning and Performance Analyst, Office of Management and Budget, City of Miami

Attached is a summary of the comments and recommendations made by the Committee. It is expected that the comments and recommendations will help the City of Miami achieve and maintain its financial and strategic goals.

Sincerely,

Marie M. Gouin
Director - City of Miami Office of Management and Budget
Budget Estimating Committee

C: Larry M. Spring, Jr., CPA, Chief Financial Officer/Assistant City Manager, City of Miami
Miguel A. Valentin, CPA, Finance Officer, Southeast Overtown/Park West Community Redevelopment Agency
Jose Fernandez, Controller, Office of Business and Financial Services, City of Orlando
Erica Paschal, Director, Finance Department, City of Miami

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
411100 - Ad Valorem Taxes-Real	Finance	395,803,537	439,422,394	475,996,706	437,074,212	427,023,890	481,599,519	517,370,362	550,278,000	531,018,000	598,023,000			598,023,000	49.9%
411150 - Ad Valorem Taxes-Real-Delinquent	Finance	15,615,324	17,015,789	25,221,894	19,284,336	1,555,331	264,836	401,615	16,000,000	17,500,000	19,000,000			19,000,000	1.6%
411200 - Ad Valorem Taxes-Penalty & Interest	Finance	58,845	609,773	1,098,471	589,030	711,670	1,269,848	1,269,848	150,000	1,270,000	500,000			500,000	0.0%
411300 - Ad Valorem Taxes-Personal	Finance	18,525,519	19,915,568	22,509,793	20,316,960	21,273,479	20,448,801	21,000,998	21,975,000	21,206,000	23,953,000			23,953,000	2.0%
411350 - Ad Valorem Taxes-Personal-Delinquent	Finance	653,668	1,015,493	1,102,453	923,871	404,821	277,184	298,181	850,000	850,000	1,000,000			1,000,000	0.1%
Property Taxes	**Total**	**430,656,893**	**477,979,017**	**525,929,317**	**478,188,409**	**450,969,191**	**503,860,188**	**540,341,004**	**589,253,000**	**571,844,000**	**642,476,000**	**0**		**642,476,000**	**53.6%**
412400 - S,U&F Taxes-Local Option Fuel Tax	Finance	7,557,516	7,453,891	7,594,127	7,535,178	3,168,630	3,073,363	3,681,067	7,271,000	7,481,000	7,132,000			7,132,000	0.6%
413100 - Franc Fee-Electricity	Finance	34,700,681	38,909,514	37,573,430	37,061,208	12,086,079	11,586,639	14,400,394	46,194,000	37,000,000	38,000,000	(500,000)	-1.32%	37,500,000	3.1%
413400 - Franc Fee-Gas	Finance	748,029	862,835	1,024,203	878,356	489,308	569,209	676,648	915,000	1,055,000	1,076,000			1,076,000	0.1%
414100 - Utility Ser Fee-Electricity	Finance	41,086,747	48,110,706	50,010,337	46,402,597	21,001,817	20,036,860	24,019,184	53,500,000	51,011,000	52,541,000			52,541,000	4.4%
414300 - Utility Ser Fee-Water	Finance	7,792,089	8,662,491	9,019,307	8,491,296	2,938,167	3,303,344	3,989,878	9,013,000	9,380,000	9,476,000			9,476,000	0.8%
414400 - Utility Ser Fee-Gas	Finance	807,833	827,131	921,183	852,049	442,602	535,076	634,777	852,000	1,005,000	1,025,000			1,025,000	0.1%
414700 - Utility Ser Fee-Fuel Oil	Finance	45,120	98,591	101,726	81,812	52,506	47,320	55,425	99,000	105,000	107,000			107,000	0.0%
415000 - Public Service Taxes	Finance	20,310,383	22,828,537	22,527,946	21,888,955	8,000,136	7,590,893	9,575,417	24,454,000	22,755,000	23,441,000	(441,000)	-1.88%	23,000,000	1.9%
419000 - Other Taxes-Storm Water	Civil Service Board	0	0	0	0	0	0	0	0	0	0			0	0.0%
419000 - Other Taxes-Storm Water	Finance	(6)	(6)	(6)	(6)	(3)	(2)	(3)	0	0	0			0	0.0%
419000 - Other Taxes-Storm Water	Total Resilience and Public Works	13,995,200	13,991,268	13,785,116	13,923,862	4,636,169	4,834,311	5,860,446	14,000,000	13,997,000	14,000,000			14,000,000	1.2%
Franchise Fees and Other Taxes	**Total**	**127,043,592**	**141,744,958**	**142,557,369**	**137,115,307**	**52,815,411**	**51,577,013**	**62,893,233**	**156,298,000**	**143,789,000**	**146,798,000**	**(941,000)**	**-0.64%**	**145,857,000**	**12.2%**
461100 - Misc-Int & Pen-Lot Clear & Demoli	Code Compliance	3,950	1,589	1,237	2,259	682	687	901	7,000	2,000	3,000			3,000	0.0%
461100 - Misc-Int & Pen-Lot Clear & Demoli	Finance	449,723	2,698,558	10,334,054	4,494,112	6,046,959	653,372	666,982	1,600,000	864,000	800,000			800,000	0.1%
461100 - Misc-Int & Pen-Lot Clear & Demoli	Total Resilience and Public Works	0	0	0	0	0	0	0	0	0	0			0	0.0%
461100 - Misc-Int & Pen-Lot Clear & Demoli	Solid Waste	685	564	962	737	646	283	315	1,000	1,000	1,000			1,000	0.0%
461110 - Misc-Int & Pen-Investment	Finance	4,269,312	27,108,600	30,895,440	20,757,784	12,849,066	14,158,698	17,027,860	15,755,000	26,499,000	20,000,000			20,000,000	1.7%
461111 - Misc-Int & Pen-Sweep Account	Finance	0	0	0	0	0	3,490,016	3,925,099	0	3,925,000	0			0	0.0%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
461300 - Misc-Net Increase Decrease In Fair Value Of	Finance	(6,622,512)	2,486,937	5,361,514	408,646	2,676,065	(1,116,682)	(912,391)	0	(912,000)	0			0	0.0%
Interest	**Total**	**(1,898,842)**	**32,296,248**	**46,593,207**	**25,663,538**	**21,573,418**	**17,186,374**	**20,708,766**	**17,363,000**	**30,379,000**	**20,804,000**	**0**		**20,804,000**	**1.7%**
481000 - Other-Interfund Transfer	Finance	6,270,507	19,351,006	29,921,955	18,514,489	25,000,534	0	6,298,975	5,657,000	40,901,000	6,254,000			6,254,000	0.5%
481000 - Other-Interfund Transfer	Non-Departmental	164,000	0	0	54,667	0	36,402,185	36,402,185	1,800,000	1,800,000	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Code Compliance	2	0	0	1	0	0	0	0	0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Finance	266	0	0	89	0	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Grants Administration	0	10,730	0	3,577	0	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Human Resources	14	0	0	5	0	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Innovation and Technology	16	0	0	5	0	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Neighborhood Enhancement Teams	50,350	0	0	16,783	0	0	0	0	0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Procurement	0	89	0	30	0	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Human Services	63,675	23,086	923,857	336,873	15,839	0	728,698		729,000	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Planning	79	0	0	26	0	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	General Services Administration	1,037	99,174	42,841	47,684	1,855	2,054	2,054	0	2,000	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Total Resilience and Public Works	472	0	19,817	6,763	19,817	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Solid Waste	389	1,858	0	749	0	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Capital Improvements and Transportation	29	0	0	10	0	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Fire-Rescue	153,551	844,461	55,167	351,059	55,167	21,620	21,620	0	22,000	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Police	460	1,299,690	21,614	440,588	21,614	134,781	139,329		139,000	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Real Estate and Asset Management	176	0	518,420	172,866	518,420	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Parks and Recreation	1,622	0	34,838	12,153	19,715	0	0		0	0			0	0.0%
481101 - Transfer In-Prior Year adjustment	Non-Departmental	0	25,435	35,000	20,145	0	3,343	3,343		0	0			0	0.0%
481100 - Other-Intrafund Transfer	Non-Departmental	2,100,000	300,000	19,000	806,333	19,000	0	0	0	0	0			0	0.0%
Transfers-IN	**Total**	**8,806,645**	**21,955,529**	**31,592,509**	**20,784,895**	**25,671,961**	**36,563,983**	**43,596,204**	**7,457,000**	**43,593,000**	**6,254,000**	**0**		**6,254,000**	**0.5%**

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
451000 - Fines-Judgments And Fines	Police	5,568,900	5,743,666	5,498,969	5,603,845	2,341,483	2,552,043	3,148,996	5,689,000	5,829,000	5,829,000			5,829,000	0.5%
451000 - Fines-Judgments And Fines	Real Estate and Asset Management	60,955	57,077	46,395	54,809	22,074	16,710	20,155	65,000	48,000	55,000			55,000	0.0%
454000 - Fines-Violations Of Local Ordinances	Finance	(32,153)	(8,900)	(14,349)	(18,467)	8,938	28,807	46,946	0	47,000	0			0	0.0%
459000 - Fines-Other Fines And/Or Forfeits	City Clerk	3,896	650	315	1,620	299	4	4	0	0	0			0	0.0%
459000 - Fines-Other Fines And/Or Forfeits	Code Compliance	447,646	196,171	334,030	325,949	138,370	58,106	70,365	303,000	145,000	145,000			145,000	0.0%
459000 - Fines-Other Fines And/Or Forfeits	Finance	(73,775)	0	0	(24,592)	0	0	0	0	0	0			0	0.0%
459000 - Fines-Other Fines And/Or Forfeits	Neighborhood Enhancement Teams	2,800	5,950	2,950	3,900	2,200	0	0	0	0	0			0	0.0%
459000 - Fines-Other Fines And/Or Forfeits	Building Department	23,732	6,363	13,571	14,556	9,912	6,960	7,185	15,000	11,000	15,000			15,000	0.0%
459000 - Fines-Other Fines And/Or Forfeits	Zoning	0	0	(11)	(4)	(11)	0	0	0	0	0			0	0.0%
459000 - Fines-Other Fines And/Or Forfeits	Planning	2,403	(29)	(15,521)	(4,382)	(2)	(12)	(14)	0	0	0			0	0.0%
459000 - Fines-Other Fines And/Or Forfeits	Solid Waste	763,478	1,028,729	1,932,136	1,241,448	1,018,296	119,217	172,839	1,300,000	378,000	378,000			378,000	0.0%
459000 - Fines-Other Fines And/Or Forfeits	Police	1,776	1,331	488	1,198	298	1,275	1,472	0	1,000	0			0	0.0%
459000 - Fines-Other Fines And/Or Forfeits	Real Estate and Asset Management	5,875	9,230	5,240	6,782	2,550	5,238	6,183	7,000	7,000	7,000			7,000	0.0%
462000 - Misc-Red Light Camera Fines	Finance	66,465	91,352	35,024	64,280	17,466	8,549	10,834	0	11,000	0			0	0.0%
Fines and Forfeitures	**Total**	**6,841,998**	**7,131,590**	**7,839,237**	**7,270,942**	**3,561,873**	**2,796,897**	**3,484,965**	**7,379,000**	**6,477,000**	**6,429,000**	**0**		**6,429,000**	**0.5%**
431000 - Federal Grants	Police	0	0	0	0	0	0	0	0	0	0			0	0.0%
431000 - Federal Grants	Parks and Recreation	48	0	0	16	0	51	51	0	0	0			0	0.0%
435000 - State Shared Revenues	Finance	890,243	866,755	969,074	908,691	226,679	256,064	275,638	884,000	988,000	1,008,000			1,008,000	0.1%
435000 - State Shared Revenues	Fire-Rescue	0	0	404	135	404	0	0	0	0	0			0	0.0%
435000 - State Shared Revenues	Police	0	0	738	246	162	747	747	0	1,000	0			0	0.0%
435001 - Municipal Rev Sharing	Finance	21,603,809	22,159,169	21,621,798	21,794,925	10,292,011	9,533,679	11,072,477	25,750,000	21,946,000	22,000,000			22,000,000	1.8%
435002 - Half Cent Sales Tax	Finance	49,108,943	47,769,337	47,109,159	47,995,813	20,044,409	19,645,208	23,622,114	47,800,000	47,580,000	48,000,000			48,000,000	4.0%
436900 - State Pension Payment	Fire-Rescue	4,391,444	6,728,405	6,540,489	5,886,780	4,523,000	4,613,000	4,613,000	4,613,000	6,700,000	6,700,000			6,700,000	0.6%
436900 - State Pension Payment	Police	6,733,993	7,320,833	8,923,660	7,659,495	6,936,000	7,075,000	7,075,000	7,075,000	8,000,000	8,000,000			8,000,000	0.7%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
438000 - Shared Revenues From Other Local Units	Fire-Rescue	662,688	573,144	625,243	620,358	286,572	304,024	354,695	611,000	611,000	645,000			645,000	0.1%
438010 - Shared Revenues - MPA	Finance	16,000,000	15,200,000	15,000,000	15,400,000	3,800,000	4,800,000	4,800,000	17,000,000	17,000,000	17,000,000			17,000,000	1.4%
438011 - Shared Revenues From Other Loc-Federal	Fire-Rescue	5,235,856	4,016,644	5,013,482	4,755,327	562,691	1,139,596	1,139,596	4,200,000	6,969,000	6,000,000			6,000,000	0.5%
439000 - Pmts Other Local U In Lieu Of Taxes	Real Estate and Asset Management	0	0	0	0	0	0	0	0	0	0			0	0.0%
434000 - State Grants	Parks and Recreation	38	0	0	13	0	0	0	0	0	0			0	0.0%
Intergovernmental Revenues	**Total**	**104,627,062**	**104,634,287**	**105,804,047**	**105,021,799**	**46,671,928**	**47,367,369**	**52,953,318**	**107,933,000**	**109,795,000**	**109,353,000**	**0**		**109,353,000**	**9.1%**
429050 - Other Licenses, Fees - Code Foreclosure Registration	Code Compliance	291,817	151,396	57,501	166,904	34,800	27,551	31,951	79,000	57,000	57,000			57,000	0.0%
421000 - Business Tax Receipt	Finance	109	0	27,334	9,148	0	483	483	0	0	0			0	0.0%
421100 - Business Tax Receipt-Business	Finance	7,134,490	7,012,515	7,270,638	7,139,214	6,780,818	6,911,445	7,002,222	7,131,000	7,343,000	7,416,000			7,416,000	0.6%
421200 - Business Tax Receipt-Business-Penalty	Commissioners	0	0	0	0	0	0	0	0	0	0			0	0.0%
421200 - Business Tax Receipt-Business-Penalty	Finance	497,581	457,720	565,460	506,920	395,968	485,069	607,775	475,000	708,000	500,000			500,000	0.0%
421200 - Business Tax Receipt-Business-Penalty	Police	0	0	27	9	0	0	0	0	0	0			0	0.0%
421200 - Business Tax Receipt-Business-Penalty	Real Estate and Asset Management	0	0	82	27	0	(9)	(9)	0	0	0			0	0.0%
421400 - Business Tax Receipt-Metro	Finance	584,131	585,501	523,929	564,520	136,406	141,777	152,056	586,000	555,000	550,000			550,000	0.0%
422000 - Building Permits	Building Department	41,203,796	45,734,991	46,379,896	44,439,561	25,449,707	25,568,932	27,681,992	45,000,000	46,026,000	45,000,000			45,000,000	3.8%
422000 - Building Permits	Total Resilience and Public Works	13,680	3,686	360	5,909	360	7,560	7,560	0	8,000	6,000			6,000	0.0%
429000 - Other Licenses, Fees and Permits	Code Compliance	2,888	7,876	9,130	6,631	9,130	0	0	5,000	5,000	5,000			5,000	0.0%
429000 - Other Licenses, Fees and Permits	Finance	1,459	943	231	877	133	240	240	0	0	0			0	0.0%
429000 - Other Licenses, Fees and Permits	Building Department	109,895	139,364	146,771	132,010	78,860	87,063	98,849	137,000	152,000	160,000			160,000	0.0%
429000 - Other Licenses, Fees and Permits	Planning	755,637	828,882	644,825	743,115	383,201	226,022	286,278	1,102,000	538,000	1,063,000	(363,000)	-34.15%	700,000	0.1%
429000 - Other Licenses, Fees and Permits	Zoning	2,846,170	2,559,600	2,649,190	2,684,987	1,231,206	1,300,986	1,467,529	2,300,000	2,675,000	2,729,000			2,729,000	0.2%
429000 - Other Licenses, Fees and Permits	Total Resilience and Public Works	2,170,676	3,016,546	3,320,091	2,835,771	1,553,513	2,138,169	2,621,454	3,000,000	3,631,000	3,500,000			3,500,000	0.3%
429000 - Other Licenses, Fees and Permits	Solid Waste	0	0	0	0	0	0	0	0	0	0			0	0.0%
429000 - Other Licenses, Fees and Permits	Fire-Rescue	1,099	1,367	260	909	173	329	329	0	1,000	0			0	0.0%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
429000 - Other Licenses, Fees and Permits	Police	320,743	246,435	375,776	314,318	161,246	192,284	235,686	295,000	374,000	374,000			374,000	0.0%
429000 - Other Licenses, Fees and Permits	Real Estate and Asset Management	42,362	46,557	92,150	60,356	57,059	15,000	15,000	30,000	15,000	0			0	0.0%
429000 - Other Licenses, Fees and Permits	Parks and Recreation	0	5,147	0	1,716	0	0	2,500	0	3,000	0			0	0.0%
429010 - Other Licenses, Fees - CU(SW)	Finance	(4)	0	102	33	0	0	0	0	0	0			0	0.0%
429010 - Other Licenses, Fees - CU(SW)	Management and Budget	0	0	0	0	0	0	0	0	0	0			0	0.0%
429010 - Other Licenses, Fees - CU(SW)	Solid Waste	10,191,861	10,118,782	10,487,379	10,266,007	6,129,466	6,020,335	6,640,871	10,113,000	10,260,000	10,266,000			10,266,000	0.9%
429010 - Other Licenses, Fees - CU(SW)	Fire-Rescue	0	0	0	0	0	0	0	0	0	0			0	0.0%
429020 - Other Licenses, Fees - SW Franchise and Comm Haulers	Finance	0	(202)	0	(67)	0	0	0	0	0	0			0	0.0%
429020 - Other Licenses, Fees - SW Franchise and Comm Haulers	Building Department	0	0	0	0	(828)	0	0	0	0	0			0	0.0%
429020 - Other Licenses, Fees - SW Franchise and Comm Haulers	Solid Waste	20,435,024	23,544,468	24,998,789	22,992,760	11,019,626	11,117,554	13,244,051	23,620,000	25,944,000	25,944,000			25,944,000	2.2%
429030 - Other Licenses, Fees - Murals	Building Department	0	0	0	0	0	1,831,757	1,831,757	2,800,000	2,800,000	3,000,000			3,000,000	0.3%
429030 - Other Licenses, Fees - Murals	Zoning	2,816,551	3,069,463	2,802,818	2,896,277	1,879,863	0	0	0	0	0			0	0.0%
429035 - Other Licenses, Fees - Fire Safety Permits	Finance	85	(67)	153	57	95	215	215	0	0	0			0	0.0%
429035 - Other Licenses, Fees - Fire Safety Permits	Fire-Rescue	2,258,034	2,253,140	2,889,919	2,467,031	1,943,666	1,898,047	1,940,107	2,300,000	2,300,000	2,300,000			2,300,000	0.2%
429040 - Other Licenses, Fees - CU	Finance	1,253,714	1,218,590	1,258,248	1,243,517	1,173,490	1,155,125	1,167,365	1,208,000	1,283,000	1,300,000			1,300,000	0.1%
429040 - Other Licenses, Fees - CU	Zoning	1,164,739	1,120,730	1,040,063	1,108,511	491,573	558,233	636,995	1,100,000	1,128,000	1,150,000			1,150,000	0.1%
429040 - Other Licenses, Fees - CU	Solid Waste	0	8,775	0	2,925	0	0	0	0	0	0			0	0.0%
Licenses and Permits	**Total**	**94,096,537**	**102,132,205**	**105,541,122**	**100,589,953**	**58,909,531**	**59,684,167**	**65,673,256**	**101,281,000**	**105,806,000**	**105,320,000**	**(363,000)**	**-0.34%**	**104,957,000**	**8.8%**
464000 - Misc-Disposition Of Fixed Assets	City Manager	61	0	0	20	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Office of Communications	282	0	0	94	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Finance	0	322	0	107	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Management and Budget	0	0	0	0	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Procurement	1,053	9	1,173	745	72	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Building Department	96	0	0	32	0	0	0	0	0	0			0	0.0%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
464000 - Misc-Disposition Of Fixed Assets	Planning	0	138	0	46	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	General Services Administration	369,825	822,295	449,262	547,127	293,407	506,400	506,400	152,000	756,000	152,000			152,000	0.0%
464000 - Misc-Disposition Of Fixed Assets	Total Resilience and Public Works	0	19,725	0	6,575	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Solid Waste	11	0	0	4	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Fire-Rescue	133,350	192	0	44,514	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Police	31,552	66,319	7,910	35,260	987	4,600	4,600	0	5,000	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Real Estate and Asset Management	0	3,122	21,429	8,184	10,117	1,293	1,293	0	1,000	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Parks and Recreation	4,050	0	26,000	10,017	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	Risk Management	0	40	479	173	0	0	0	0	0	0			0	0.0%
464000 - Misc-Disposition Of Fixed Assets	CRA OMNI	0	0	0	0	0	0	0	0	0	0			0	0.0%
465000 - Misc-Sales Of Surplus Materials And Scrap	Solid Waste	0	186	0	62	0	49	198	0	0	0			0	0.0%
466000 - Misc-Contributions And Donations From Private Sources	Procurement	0	97,500	(4,303)	31,066	(4,303)	7,398	7,398	0	7,000	0			0	0.0%
469010 - Misc.-Other Service Charges/Late Fees	Finance	229,543	202,673	220,094	217,437	182,941	177,755	180,096	206,000	222,000	224,000			224,000	0.0%
469010 - Misc.-Other Service Charges/Late Fees	Building Department	0	0	0	0	0	0	0	0	0	0			0	0.0%
469010 - Misc.-Other Service Charges/Late Fees	Zoning	8,640	8,851	8,396	8,629	3,993	4,091	4,731	9,000	9,000	9,000			9,000	0.0%
469010 - Misc.-Other Service Charges/Late Fees	Fire-Rescue	8,304	8,486	8,032	8,274	3,839	3,829	4,449	10,000	8,000	10,000			10,000	0.0%
469010 - Misc.-Other Service Charges/Late Fees	Real Estate and Asset Management	48,430	672	62,506	37,203	0	44,485	142,273	0	142,000	40,000			40,000	0.0%
469013 - Misc - Fuel	Finance	2,496	0	0	832	0	0	0	0	0	0			0	0.0%
469013 - Misc - Fuel	Real Estate and Asset Management	98,311	39,773	69,968	69,351	14,557	19,344	22,938	50,000	48,000	50,000			50,000	0.0%
469014 - Misc - Vending	Real Estate and Asset Management	35,114	38,569	52,053	41,912	28,893	25,271	29,764	53,000	50,000	53,000			53,000	0.0%
469300 - Misc-Settlements	City Attorney	0	600,000	400,000	333,333	400,000	0	0	0	0	0			0	0.0%
469300 - Misc-Settlements	Finance	694,204	587,648	964,861	748,904	636,358	364,833	385,291	600,000	784,000	700,000			700,000	0.1%
469300 - Misc-Settlements	Real Estate and Asset Management	0	0	0	0	0	0	0	0	0	0			0	0.0%
469300 - Misc-Settlements	Non-Departmental	66,667	40,767	0	35,811	0	0	0	0	0	0			0	0.0%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
469900 - Misc-Contra Revenue For Bad Debt Allowance	City Attorney	0	0	436	145	436	0	0	0	0	0			0	0.0%
469900 - Misc-Contra Revenue For Bad Debt Allowance	Police	0	0	440	147	24	0	0	0	0	0			0	0.0%
489000 - Other-Nonoperating Sources	City Attorney	129,285	127,764	127,764	128,271	63,882	63,882	95,823	128,000	128,000	128,000			128,000	0.0%
489000 - Other-Nonoperating Sources	City Clerk	0	582	0	194	0	0	0	0	0	0			0	0.0%
489000 - Other-Nonoperating Sources	Fire-Rescue	3,488,432	3,509,962	4,317,708	3,772,034	2,267,864	1,595,097	1,765,425	3,500,000	3,600,000	3,700,000			3,700,000	0.3%
489000 - Other-Nonoperating Sources	Police	22,714	21,720	20,052	21,495	20,052	0	0	22,000	0	0			0	0.0%
489000 - Other-Nonoperating Sources	Real Estate and Asset Management	175,000	0	0	58,333	0	0	0	0	0	0			0	0.0%
489000 - Other-Nonoperating Sources	Parks and Recreation	0	0	0	0	0	0	0	0	0	0			0	0.0%
489000 - Other-Nonoperating Sources	Non-Departmental	0	500,357	308,942	269,766	92,745	439,498	439,498	0	0	0			0	0.0%
489910 - Other- Carryover Budget	Human Services	1,020	0	0	340	0	0	0	0	0	0			0	0.0%
489910 - Other- Carryover Budget	Fire-Rescue	0	0	0	0	0	0	0	0	0	0			0	0.0%
489910 - Other- Carryover Budget	Real Estate and Asset Management	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	City Attorney	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	City Clerk	0	6,402	(7,566)	(388)	(7,566)	0	1,164	0	1,000	1,000			1,000	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Code Compliance	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Finance	(28)	(26)	(24)	(26)	(12)	(11)	(13)	447,000	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Grants Administration	1,409	0	0	470	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Human Resources	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Innovation and Technology	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Neighborhood Enhancement Teams	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Procurement	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Human Services	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Building Department	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Planning	0	0	0	0	0	0	0	0	0	0			0	0.0%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
489900 - Other-Oth N-optg Sour/Carryover	General Services Administration	5,340	0	0	1,780	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Total Resilience and Public Works	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Solid Waste	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Capital Improvements and Transportation	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Fire-Rescue	(4,002)	0	0	(1,334)	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Police	0	0	4,050	1,350	446	3,237	4,405	0	4,000	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Real Estate and Asset Management	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Parks and Recreation	0	0	0	0	0	0	0	0	0	0			0	0.0%
489900 - Other-Oth N-optg Sour/Carryover	Non-Departmental	0	0	0	0	0	0	0	32,535,000	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Mayor	60	0	0	20	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	City Manager	50	0	0	17	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	City Attorney	20,734	8,034	3,529	10,766	2,908	32,159	32,159	0	32,000	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Code Compliance	392	818	1,380	863	449	3,800	4,068	0	4,000	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Office of Communications	250	0	0	83	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Finance	593,887	610,642	463,065	555,864	448,377	458,272	531,985	612,000	686,000	600,000			600,000	0.1%
469000 - Misc-Other Miscellaneous Revenues	Human Resources	21	1	0	7	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Innovation and Technology	27,466	82,890	54,037	54,798	29,714	47,049	47,049	90,000	72,000	71,000			71,000	0.0%
469000 - Misc-Other Miscellaneous Revenues	Neighborhood Enhancement Teams	(660)	0	0	(220)	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Procurement	200	0	0	67	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Human Services	1,555	28,960	74,805	35,107	41,971	516	516	81,000	1,000	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Building Department	(1,812,200)	(1,586,239)	(1,710,785)	(1,703,075)	(954,233)	(1,211,431)	(1,398,864)	(1,718,000)	(2,019,000)	(1,918,000)			(1,918,000)	-0.2%
469000 - Misc-Other Miscellaneous Revenues	Planning	35,449	117,606	104,338	85,798	31,288	106,773	168,658	117,000	169,000	180,000			180,000	0.0%
469000 - Misc-Other Miscellaneous Revenues	Zoning	7,533	7,359	7,905	7,599	4,786	1,526	1,838	8,000	5,000	2,008,000			2,008,000	0.2%
469000 - Misc-Other Miscellaneous Revenues	General Services Administration	75,000	0	11,005	28,668	0	4,389	4,389	0	4,000	100,000			100,000	0.0%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
469000 - Misc-Other Miscellaneous Revenues	Total Resilience and Public Works	116	0	0	39	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Solid Waste	25,714	1,536	1,500	9,583	1,500	0	0	1,000	1,000	1,000			1,000	0.0%
469000 - Misc-Other Miscellaneous Revenues	Capital Improvements and Transportation	634	0	0	211	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Fire-Rescue	512,116	352,072	313,215	392,468	157,737	153,444	183,354	350,000	330,000	350,000			350,000	0.0%
469000 - Misc-Other Miscellaneous Revenues	Police	464,231	208,608	167,939	280,259	61,840	135,840	139,285	92,000	148,000	148,000			148,000	0.0%
469000 - Misc-Other Miscellaneous Revenues	Housing and Community Development	184	0	0	61	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Real Estate and Asset Management	910,182	987,432	1,216,312	1,037,975	123,709	572,559	591,487	900,000	1,120,000	1,135,000			1,135,000	0.1%
469000 - Misc-Other Miscellaneous Revenues	Parks and Recreation	344,367	303,217	260,096	302,560	146,184	56,278	54,857	300,000	97,000	280,000	(180,000)	-64.29%	100,000	0.0%
469000 - Misc-Other Miscellaneous Revenues	Risk Management	0	0	0	0	0	0	0	0	0	0			0	0.0%
469000 - Misc-Other Miscellaneous Revenues	Non-Departmental	92,793	210,826	55,700	119,773	27,975	29,020	30,474	150,000	60,000	60,000			60,000	0.0%
469200 - Misc - POS Over/Under	Finance	(3,354)	(29,428)	(38,726)	(23,836)	(17,338)	(25,427)	(27,215)	0	(28,000)	0			0	0.0%
Other Revenues (Inflows)	**Total**	**6,847,879**	**8,008,382**	**8,044,977**	**7,633,744**	**4,115,599**	**3,625,818**	**3,959,773**	**38,695,000**	**6,447,000**	**8,082,000**	**(180,000)**	**-2.23%**	**7,902,000**	**0.7%**
441200 - CFS-GG-Internal Service Fund Fees And Charges	Finance	2,018,200	1,369,908	1,219,889	1,535,999	615,436	589,300	704,600	1,400,000	1,232,000	1,244,000			1,244,000	0.1%
441200 - CFS-GG-Internal Service Fund Fees And Charges	Total Resilience and Public Works	271,140	167,665	292,797	243,867	146,414	158,392	188,614	277,000	310,000	310,000			310,000	0.0%
441900 - CFS-GG-Other General Government Charges And Fees	Independent Auditor General	0	0	0	0	0	0	0	0	0	0			0	0.0%
441900 - CFS-GG-Other General Government Charges And Fees	City Clerk	0	8,319	0	2,773	0	0	200	0	0	0			0	0.0%
441900 - CFS-GG-Other General Government Charges And Fees	Real Estate and Asset Management	(1,595)	11,899	18,145	9,483	18,145	11,729	11,729	0	11,000	15,000			15,000	0.0%
441900 - CFS-GG-Other General Government Charges And Fees	Parks and Recreation	1,093,767	261,332	209,103	521,401	197,138	11,515	11,905	49,000	28,000	49,000			49,000	0.0%
442100 - CFS-PS-Police Services	Finance	(86)	35	18	(11)	18	0	12	0	0	0			0	0.0%
442100 - CFS-PS-Police Services	Police	3,151,282	2,245,383	4,850,232	3,415,632	1,065,030	1,762,342	2,270,188	2,120,000	3,545,000	3,587,000			3,587,000	0.3%
442100 - CFS-PS-Police Services	Risk Management	0	0	0	0	0	0	0	0	0	0			0	0.0%
442200 - CFS-PS-Fire Protection Services	Fire-Rescue	601	0	0	200	0	0	0	0	0	0			0	0.0%
442400 - CFS-PS-Emergency Service Fees	Fire-Rescue	10,737,560	12,512,181	5,482,297	9,577,346	4,547,147	11,711,300	12,022,779	9,400,000	15,509,000	12,000,000			12,000,000	1.0%
442410 - CFS-Public Emerg Med Transp (PEMT) Payment	Fire-Rescue	1,835,753	1,928,459	1,550,815	1,771,676	0	0	0	1,778,000	1,916,000	1,778,000			1,778,000	0.1%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
442500 - CFS-PS-Protective Inspection Fees	Finance	915	0	0	305	0	0	0	0	0	0			0	0.0%
442500 - CFS-PS-Protective Inspection Fees	Fire-Rescue	511,671	572,892	583,511	556,025	271,856	299,497	340,762	556,000	560,000	586,000			586,000	0.0%
442510 - CFS-Fire Investigation Fees	Fire-Rescue	795	550	690	678	325	340	405	0	1,000	0			0	0.0%
442600 - CFS-PS-Ambulance/False Alarm Fees	Fire-Rescue	1,110,582	1,009,160	1,426,234	1,181,992	524,065	763,032	863,843	1,000,000	1,400,000	1,600,000			1,600,000	0.1%
442900 - CFS-PS-Other Public Safety Charges And Fees	Code Compliance	307,543	209,478	123,350	213,457	39,498	206,994	244,075	183,000	294,000	183,000			183,000	0.0%
442900 - CFS-PS-Other Public Safety Charges And Fees	Fire-Rescue	0	0	0	0	0	0	0	0	0	0			0	0.0%
442900 - CFS-PS-Other Public Safety Charges And Fees	Human Services	0	0	100	33	0	0	0	0	0	0			0	0.0%
442900 - CFS-PS-Other Public Safety Charges And Fees	Police	644,268	1,360,786	1,530,892	1,178,649	499,650	1,136,084	1,364,713	1,000,000	2,300,000	1,543,000			1,543,000	0.1%
443300 - CFS-PE-Water Utility Revenue	Solid Waste	0	0	0	0	0	0	0	0	0	0			0	0.0%
443301 - CFS-Electrical Utility Fees	Finance	0	35,385	60,234	31,873	27,259	22,909	22,909	0	23,000	0			0	0.0%
443300 - CFS-PE-Water Utility Revenue	Real Estate and Asset Management	6,318	19,984	15,975	14,092	10,144	11,050	11,100	15,000	17,000	15,000			15,000	0.0%
443400 - CFS-PE-Garbage/Solid Waste Revenue	Finance	0	0	0	0	0	0	0	0	0	0			0	0.0%
443300 - CFS-PE-Water Utility Revenue	Parks and Recreation	0	0	0	0	0	0	696	0	1,000	0			0	0.0%
443400 - CFS-PE-Garbage/Solid Waste Revenue	Building Department	2,408	5,941	2,253	3,534	2,253	0	0	0	0	0			0	0.0%
443400 - CFS-PE-Garbage/Solid Waste Revenue	Solid Waste	24,274,196	24,240,828	23,272,969	23,929,331	20,006,088	21,720,240	23,198,900	24,300,000	24,712,000	24,712,000			24,712,000	2.1%
443800 - CFS-PE-Cemetery Fees	Parks and Recreation	3,029	2,885	2,000	2,638	1,500	0	0	2,000	3,000	2,000			2,000	0.0%
443900 - CFS-PE-Other Physical Environment Revenue	Finance	0	0	0	0	0	0	0	0	0	0			0	0.0%
443900 - CFS-PE-Other Physical Environment Revenue	Solid Waste	117,897	133,748	125,800	125,815	30,156	118,173	118,173	67,000	126,000	126,000			126,000	0.0%
443900 - CFS-PE-Other Physical Environment Revenue	Real Estate and Asset Management	0	263	0	88	0	1,221	1,221	0	1,000	0			0	0.0%
444500 - CFS-Trans-Parking Facilities	Real Estate and Asset Management	2,508,826	2,948,606	3,236,452	2,897,961	1,618,954	1,652,530	1,652,530	3,200,000	3,297,000	3,300,000			3,300,000	0.3%
444600 - CFS-Trans-Tolls	Parks and Recreation	567,311	638,247	596,979	600,846	255,161	267,415	346,490	625,000	622,000	625,000			625,000	0.1%
444900 - CFS-Trans-Other Transportation Revenue	Human Services	5,908	0	0	1,969	0	0	0	0	0	0			0	0.0%
444900 - CFS-Trans-Other Transportation Revenue	Police	0	0	235	78	0	24	24	0	0	0			0	0.0%
444900 - CFS-Trans-Other Transportation Revenue	Real Estate and Asset Management	0	0	0	0	0	0	0	0	0	0			0	0.0%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
446000 - CFS-Trans-Tools	Real Estate and Asset Management	0	0	0	0	0	0	0	0	0	0			0	0.0%
446000 - CFS-Trans-Tools	Parks and Recreation	0	0	0	0	0	0	0	0	0	0			0	0.0%
447200 - CFS-C&R-Parks And Recreation	Parks and Recreation	0	0	6,890	2,297	0	16,637	16,637	0	17,000	0			0	0.0%
447500 - CFS-C&R-Special Recreation Facilities	Civil Service Board	0	0	0	0	0	0	0	0	0	0			0	0.0%
447500 - CFS-C&R-Special Recreation Facilities	Real Estate and Asset Management	1,716,533	1,238,974	1,738,809	1,564,772	446,716	801,802	820,045	1,240,000	1,542,000	1,669,000			1,669,000	0.1%
447500 - CFS-C&R-Special Recreation Facilities	Parks and Recreation	1,089,846	1,055,305	1,180,525	1,108,559	532,270	568,094	696,993	1,066,000	1,197,000	1,156,000			1,156,000	0.1%
447900 - CFS-C&R-Other Culture/Recreation	Finance	0	0	0	0	0	0	0	0	0	0			0	0.0%
447900 - CFS-C&R-Other Culture/Recreation	Real Estate and Asset Management	14,677	82,368	(12)	32,344	(11)	23	277,110	0	277,000	0			0	0.0%
447900 - CFS-C&R-Other Culture/Recreation	Parks and Recreation	4,457,003	1,725,170	1,790,114	2,657,429	994,578	413,564	506,101	945,000	901,000	945,000			945,000	0.1%
447910 - CFS-C&R-Other Culture/Recreation (PF)	Grants Administration	0	0	(402)	(134)	0	0	0	0	0	0			0	0.0%
447910 - CFS-C&R-Other Culture/Recreation (PF)	Real Estate and Asset Management	11,522,239	12,468,333	14,701,562	12,897,378	6,721,556	8,153,644	9,430,600	13,000,000	15,298,000	15,917,000			15,917,000	1.3%
447910 - CFS-C&R-Other Culture/Recreation (PF)	Parks and Recreation	827	218	0	348	0	0	0	0	0	0			0	0.0%
448000 - CFS-Rents And Royalties	Real Estate and Asset Management	20,987,101	22,524,696	20,940,350	21,484,049	10,460,614	10,915,299	14,922,041	24,500,000	22,408,000	23,895,000	(1,487,000)	-6.22%	22,408,000	1.9%
448000 - CFS-Rents And Royalties	Parks and Recreation	28,756	59,246	95,729	61,243	41,996	50,115	73,424	84,000	118,000	104,000			104,000	0.0%
448001 - CFS-Lease Interest Revenue	Real Estate and Asset Management	5,441,838	6,366,585	8,276,424	6,694,949	0	0	0	0	0	0			0	0.0%
449000 - CFS-Other Charges for Services	City Attorney	197,094	90,915	63,045	117,018	41,377	40,739	50,396	81,000	81,000	65,000			65,000	0.0%
449000 - CFS-Other Charges for Services	City Clerk	175	247	0	141	0	10	10	0	0	0			0	0.0%
449000 - CFS-Other Charges for Services	Civil Service Board	69	0	0	23	0	0	0	0	0	0			0	0.0%
449000 - CFS-Other Charges for Services	Code Compliance	0	0	0	0	0	1,186,207	1,430,457	2,016,000	2,430,000	2,430,000			2,430,000	0.2%
449000 - CFS-Other Charges for Services	Finance	9,904	9,307	8,861	9,357	4,454	4,166	4,782	11,000	14,000	11,000			11,000	0.0%
449000 - CFS-Other Charges for Services	Innovation and Technology	3,558	6,379	8,812	6,250	4,535	2,430	3,180	6,000	7,000	7,000			7,000	0.0%
449000 - CFS-Other Charges for Services	Procurement	0	0	0	0	0	0	0	0	0	0			0	0.0%
449000 - CFS-Other Charges for Services	Human Services	42,432	17,942	121,479	60,618	29,360	156,404	184,147	62,000	314,000	312,000			312,000	0.0%
449000 - CFS-Other Charges for Services	Building Department	972,786	1,017,014	946,075	978,625	841,197	1,033,427	904,136	1,000,000	970,000	1,000,000			1,000,000	0.1%

CITY OF MIAMI - Revenue Estimating Conference Report

FY 2025-26 General Fund

May 27, 2025

Increase(+) Reduction(-)	**-4,020,000**
Percentage	-0.33%

Revenue Object Code/Description	Office/Department	FY 2021-22 Actual YearTotal	FY 2022-23 Actual YearTotal	FY 2023-24 Actual YearTotal	3 Year Average YearTotal	FY 2022-23 End of Q2	FY 2023-24 End of Q2	FY 2024-25 Actual YTD	FY 2024-25 Adopted YearTotal	FY 2024-25 Projections YearTotal	FY 2025-26 Proposed Budget	Estimated Conference Adjustment ($)	Estimated Conference Adjustment (%)	FY 2025-26 Proposed Final	Percentage of total amount (%)
449000 - CFS-Other Charges for Services	Planning	5,341,821	6,151,808	4,672,537	5,388,722	2,059,990	811,767	969,483	2,182,000	1,600,000	1,759,000			1,759,000	0.1%
449000 - CFS-Other Charges for Services	Zoning	600,965	502,619	664,679	589,421	420,383	333,935	359,720	550,000	557,000	550,000			550,000	0.0%
449000 - CFS-Other Charges for Services	Total Resilience and Public Works	2,983,812	3,371,723	4,720,577	3,692,037	1,982,641	3,127,873	3,392,246	3,477,000	5,123,000	6,087,000	(964,000)	-15.84%	5,123,000	0.4%
449000 - CFS-Other Charges for Services	Solid Waste	2,025	1,432	0	1,152	226	0	0	1,000	1,000	1,000			1,000	0.0%
449000 - CFS-Other Charges for Services	Fire-Rescue	1,089,279	1,077,206	1,210,284	1,125,589	618,346	568,643	651,100	1,118,000	1,118,000	1,118,000			1,118,000	0.1%
449000 - CFS-Other Charges for Services	Police	786,350	1,037,363	1,214,697	1,012,803	663,281	533,539	612,638	1,043,000	1,063,000	1,185,000	(85,000)	-7.17%	1,100,000	0.1%
449000 - CFS-Other Charges for Services	Real Estate and Asset Management	517,183	383,449	773,849	558,160	212,226	401,572	425,681	433,000	623,000	631,000			631,000	0.1%
449000 - CFS-Other Charges for Services	Parks and Recreation	9,862	40,238	55,979	35,360	41,890	16,326	16,356	78,000	33,000	56,000			56,000	0.0%
449001 CFS-DRI Administration	Human Services	0	0	0	0	0	0	0	0	0	0			0	0.0%
449009 - CFS-Trans Dev Density Fee-Homebuyer Assist	Human Services	0	0	0	0	0	0	0	0	0	0			0	0.0%
449010 - CFS-Parking Surcharges Lockbox	Finance	26,871,603	29,860,819	31,034,392	29,255,605	15,353,074	16,224,188	19,166,728	32,000,000	33,225,000	35,000,000			35,000,000	2.9%
449010 - CFS-Parking Surcharges Lockbox	Solid Waste	0	0	275	92	0	0	0	0	0	0			0	0.0%
449015 - CFS - Pari-Mutuel Revenues	Finance	3,360,788	3,302,773	3,209,994	3,291,185	1,333,389	1,364,377	1,679,975	3,300,000	3,274,000	3,300,000			3,300,000	0.3%
449020 - CFS-Building Inspections	Finance	885,125	967,613	835,201	895,980	384,024	677,416	682,074	977,000	852,000	900,000			900,000	0.1%
449020 - CFS-Building Inspections	Building Department	6,366,983	6,032,524	6,709,562	6,369,690	2,733,284	3,232,270	3,736,895	6,000,000	6,247,000	6,350,000			6,350,000	0.5%
449020 - CFS-Building Inspections	Fire-Rescue	0	0	0	0	0	0	0	0	0	0			0	0.0%
Charges for Services	**Total**	**144,468,923**	**149,076,200**	**149,581,257**	**147,708,792**	**75,797,633**	**91,078,554**	**104,388,823**	**141,142,000**	**155,198,000**	**156,123,000**	**(2,536,000)**	**-1.62%**	**153,587,000**	**12.8%**
Total Revenue	**Total**	**921,490,687**	**1,044,958,416**	**1,123,483,042**	**1,029,977,379**	**740,086,545**	**813,740,363**	**897,999,342**	**1,166,801,000**	**1,173,328,000**	**1,201,639,000**	**(4,020,000)**	**-0.33%**	**1,197,619,000**	**100.0%**

CITY OF MIAMI, FLORIDA

INTER-OFFICE MEMORANDUM

TO:	Honorable Mayor and Members of the City Commission	DATE:	July 22, 2026
		SUBJECT:	**Equal Pay Protection**
FROM:	James Reyes City Manager	REFERENCES: ENCLOSURES:	Resolution R-17-0420 EEO Report/Chart

The Equal Pay Act ("EPA")of 1963 prohibits wage discrimination and requires that men and women in the workforce receive equal pay for equal work in jobs that are substantially equal and performed under similar working conditions.

The City of Miami recognizes pay equity is essential regardless of gender and strives to "level the playing field" as it concerns pay discrimination. On September 19, 2017, the City adopted resolution R-17-0420, Equal Pay Protection. This resolution strengthens equal pay efforts and ensures the City remains in compliance with the EPA and other federal, state, and local laws prohibiting discrimination in hiring, promotion, compensation, and unlawful discharge. In addition to measures already in place, the resolution further directs the City to document evidence of gender pay equality and provides that such documentation be included in the budget summary.

Accordingly, the attached report serves as a valuable tool for evaluating the City's internal programs and ensuring equal employment opportunities.

The City's Office of Equal Employment Opportunity and Diversity Programs ("EODP") and the Human Resources Department advocate for equal employment and pay equity throughout the recruitment and selection process to prevent unfair employment practices, which further ensures that the City remains an equal opportunity employer, in compliance with Resolution R-17-0420.

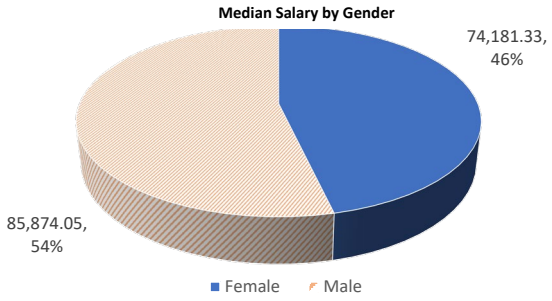
City of Miami

Equal Pay Summary

Pursuant to Resolution R-17-0420, directed the City Manager to document evidence of gender pay equality and equality in opportunities for hiring, promotions, and acquiring management positions within the City of Miami in the yearly budget summary, the updated EODP Equal Pay Summary for the City of Miami is shown below. The following report was created with the data from the City of Miami employee list as of July 7th, 2026 and includes part-time, temporary positions, and does not include vacant positions.

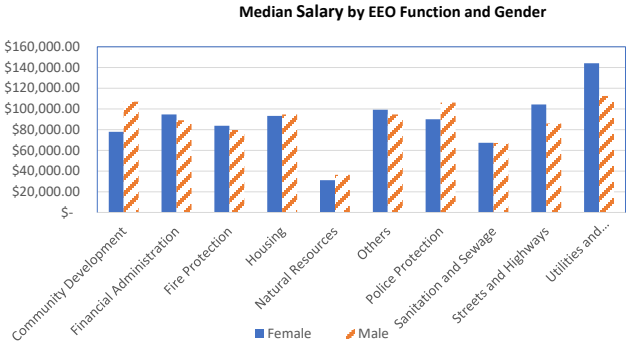
Employee Distribution

Gender	Total	Percent
Female	1815	33.83%
Male	3550	66.17%
Overall	**5365**	**100.00%**



Median Salary by EEO Function and Gender

EEO Function	Female	Male
Community Development	$ 77,890.38	$ 107,043.04
Financial Administration	$ 94,676.19	$ 89,040.00
Fire Protection	$ 83,700.66	$ 79,667.54
Housing	$ 93,227.06	$ 94,676.19
Natural Resources	$ 31,200.00	$ 36,400.00
Others	$ 99,267.17	$ 94,676.19
Police Protection	$ 90,038.21	$ 106,122.64
Sanitation and Sewage	$ 67,284.67	$ 67,054.42
Streets and Highways	$ 104,336.41	$ 85,874.05
Utilities and Transportation	$ 144,079.46	$ 112,539.01
Overall	**$ 74,181.33**	**$ 85,874.05**



APPENDIX K:
REFERENCE AND LOOKUP INFORMATION

- Abbreviations and Acronyms
- Definition of Terms
- Acknowledgements

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Abbreviations and Acronyms

100 RC	100 Resilient Cities
3-1-1	Non-Emergency Information
AARP	American Association of Retired Persons, Inc.
ACA	Affordable Care Act
ACEEE	American Council for Energy Efficient Economy
ACFR	Annual Comprehensive Financial Report
ACM	Assistant City Manager
ADA	Americans with Disabilities Act
ADT	Adult Day Training
ADU	Accessory Dwelling Unit
AFG	Assistance to Firefighters Grant
AFL-CIO	American Federation of Labor and Congress of Industrial Organizations
AFSCME	American Federation of State, County and Municipal Employees
AHCA	Agency for Health Care Administration
AIPPB	Art In Public Places Board
ALS	Advanced Life Support
AMI	Area Median Income
API	Anti-Poverty Initiative
API	Application Program Interface
APM	Administrative Policies Manual
ARPA	American Rescue Plan Act
ASCE	American Society of Civil Engineers
ATF	Bureau of Alcohol, Tobacco, Firearms and Explosives
B3	Breaking Barriers to Business
BCC	Brickell City Centre
BCEGS	Building Code Effectiveness Grading Schedule
BE305	Building Efficiency
BID	Business Improvement District
BLS	Basic Life Support
BOAF	Building Official Association of Florida
BPMT	Bayfront Park Management Trust
BTR	Business Tax Receipts
BWC	Body Worn Cameras

Abbreviations and Acronyms

CAD	Computer-Aided Dispatch
CAF	Commercial Acquisition Fund
CALEA	Commission on Accreditation for Law Enforcement Agencies
CAP	Career Advancement Program
CAPA	Climate Adaption Planning Analytics
CAPER	Consolidated Annual Performance and Evaluation Report
CAPRA	Commission for Accreditation of Park and Recreation Agencies
CARES	Coronavirus Aid, Relief, and Economic Security
CARTA	College of Architecture and the Arts
CASE	College of Arts, Sciences, and Education
CBA	Collective Bargaining Agreement
CBO	Community Based Organization
CBU	Collective Bargaining Units
CCI	Code Compliance Inspectors
CDBG	Community Development Block Grant
CDBG-DR	CDBG Disaster Recovery Program
CDBG-MIT	CDBG Mitigation Program
CDFI	Community Development Financial Institutional
CDL	Commercial Driver License
CDP	Carbon Disclosure Project
CEB	Code Enforcement Board
CED	Community and Economic Development
CFED	Corporation for Enterprises Development
CFO	Chief Financial Officer
CHOICE	Cops Helping our Inner City Children Excel
CIO	Chief Information Officer
CIP	Capital Improvement Program
CIP	Civilian Investigative Panel
CISO	Chief Information Security Officer
CITT	Citizen's Independent Transportation Transit
CLE	Continuing Legal Education
CLUC	County Land Use Code
CM	City Manager

Abbreviations and Acronyms

CMAR	Construction Manager as Risk
CO	Certificate of Occupancy
COBRA	Consolidated Omnibus Budget Reconciliation Act
COC	Continuous of Care
COM	City of Miami
CoPe	Coastlines and People
COPS	Community Oriented Policing Services
COVID-19	Corona Virus Disease -19
CPPB	Certified Professional Public Buyer
CRA	Community Redevelopment Agency
CRB	Community Relations Board
CRC	Coordinated Review Committee
CRO	Chief Resilience Officer
CRS	Community Rating System
CSBE	Community Small Business Enterprise Participation
CSI	Crime Scene Investigation
CSO	Chief Service Officer
CSRM	Coastal Storm Risk Management
CSRP	Construction Review and Synchronization Process
CST	Combined Simplified Tax
CU	Certificate of Use
CY	Calendar Year
DBA	Doing Business As
DCF	Department of Children and Families
DCFC	Direct Current Fast Charging
DCM	Deputy City Manager
DDA	Downtown Development Authority
DDRI	Downtown Development Regional Impact
DEM	Division of Emergency Management
DERM	Department of Environmental Resources Management
DHS	Department of Human Services
DMAIC	Define, Measure, Analyze, Improve, and Control
DO	Development Order

Abbreviations and Acronyms

DoIT	Department of Innovation and Technology
DOJ	Department of Justice
DREAM	Department of Real Estate and Asset Management
DRI	Development of Regional Impact
DROP	Deferred Retirement Option Program
DSMS	Data Stream Management System
EAR	Evaluation and Appraisal
EDR	Office of Economic and Demographic Research
EECBG	Energy Efficiency and Conservation Block Grant
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EGWP	Employer Group Waiver Program
EID	Economic Initiative Division
EIDL	Economic Injury Disaster Loan
EKG	Electrocardiography
EMS	Emergency Medical Services
EMT	Emergency Medical Training
EODP	Office of Equal Opportunity and Diversity Programs
EORT	Elected Officers' Retirement Trust
EPA	Environmental Protection Agency
EPD	Emergency Police Dispatch
ERP	Enterprise Resource Planning
FACE	Florida Association of Code Enforcement
FBC	Florida Building Code
FDACS	Florida Department of Agriculture and Consumer Services
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FDVA	Florida Department of Veterans Affairs
FEC	Florida East Coast
FEMA	Federal Emergency Management Agency
FFS	Fee For Service
FHP	Florida Highway Patrol
FICA	Federal Insurance Contributions Act

Abbreviations and Acronyms

FIND	Florida Inland Navigation District
FIP	Financial Integrity Principle
FIPO	Firefighters' and Police Officers' Retirement Trust
FIU	Florida International University
FLC	Florida League of Cities
FLSA	Fair Labor Standards Act
FLVEC	Florida Virtual Entrepreneur Center
FMLA	Family and Medical Leave Act
FNGLA	Florida Nursery Growers and Landscape Association
FOCAL	Foundation of Community Assistance and Leadership
FOP	Fraternal Order of Police
FPL	Florida Power and Light
FRPA	Florida Recreation and Parks Association
FTE	Full-Time Equivalent
FTR	For the Record
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GAWC	Globalization and World Cities Research Network
GESE	General Employees' and Sanitation Employees' Retirement Trust
GF	General Fund
GFOA	Government Finance Officers Association
GHG	Greenhouse Gas
GIS	Geographic Information System
GOB	General Obligation Bond
GPS	Global Positioning System
GSA	General Services Administration
HCD	Department of Housing and Community Development
HCM	Human Capital Management
HEARD	Hear, Empathize, Apologize, Resolve, Diagnose
HEAT	Homeless Empowerment Assistance Team
HEPB	Historic and Environmental Preservation Board
HFM	Hyperion Financial Management

Abbreviations and Acronyms

HIDTA	High Intensity Drug Traffic Area
HIPAA	Health Insurance Portability and Accountability Act
HIV	Human Immunodeficiency Virus
HOA	Homeowners' Association
HOME	Home Investment Partnership
HOPE	Housing Opportunities Projects for Excellence, Inc.
HOPWA	Housing Opportunities for Persons with AIDS
HR	Human Resources
HS	Homeland Security
HUD	United States Department of Housing and Urban Development
HVAC	Heating Ventilation and Air Conditioning
IAC	International Arborist Certification
IAFF	International Association of Fire Fighters
IBNR	Incurred But Not Reported
ICC	International Code Council
ICE	Immigration and Customs Enforcement
ICMA	International City/County Management Association
IFB	Invitation for Bid
IFQ	Invitation for Quotation
IGT	Intergovernmental Transfer
ISA	International Society of Arboriculture
ISF	Internal Service Fund
ITB	Invitation to Bid
ITTS	Information Technology and Telecommunication Services
JAG	Justice Assistance Grant
JOC	Job Order Contracting
KPI	Key Performance Indicators
LCD	Liquid Crystal Display
LCT	Liberty City Trust
LED	Light Emitting Diodes
LEED	Leadership in Energy and Environmental Design
LETF	Law Enforcement Trust Fund
LIAF	Landscape Inspector Association of Florida

Abbreviations and Acronyms

LISC	Local Initiatives Support Corporation
LOGT	Local Option Gas Tax
LSR	Legal Services Request
LTE	Long-Term Evolution
LTRA	Long-Term Rental Assistance
LWP	Local Workforce Participation
MADS	Maximum Annual Debt Service
MAGIC	Miami's Accessible Guide to Inclusion Community
MCNP	Miami Comprehensive Neighborhood Plan
MCO	Managed Care Organization
MDX	Miami-Dade Expressway Authority
MFE	Miami for Everyone
MHAP	Miami Homeless Assistance Program
MIC	Mayor's International Council
MMC	Medicaid Managed Care
MPA	Miami Parking Authority
MPD	Miami Police Department
MRC	Miami Riverside Center
MS4	Municipal Separate Storm Sewer System
MSI	Miami Sustainable Initiatives
MUSP	Major Use Special Permit
MUVE	Museum Volunteers for the Environment
MYC	Miami Yacht Club
NAFA	National Association of Fleet Administrators
NASC	Net Area Service Centers
NASEO	National Association of State Energy Officials
NDA	Non-Departmental Accounts
NFIP	National Flood Insurance Program
NOAA	National Oceanic and Atmospheric Administration
NOV	Notice of Violation
NPDES	National Pollutant Discharge Elimination System
NRD	Neighborhood Revitalization District

Abbreviations and Acronyms

NSCA	Net Service Centers Area
NSP	Neighborhood Stabilization Program
OCA	Office of the City Attorney
OCI	Office of Capital Improvements
OCIP	Owner Controlled Insurance Program
ODAT	Organizational Development and Training
OGA	Office of Grants Administration
OIAG	Office of the Independent Auditor General
OIC	Opportunities Industrialization Center
OIIG	Office of the Independent Inspector General
OMB	Office of Management and Budget
OPAL	Oracle Permitting and Leasing System
OPEB	Other Post-Employment Benefits
ORS	Office of Resilience and Sustainability
OSHA	Occupational Safety and Health Administration
OYC	Overtown Youth Center
PADMA	Property Address Maintenance Application
PAF	Personnel Action Form
PAFR	Popular Annual Financial Report
PARC	Park and Recreational Facility Construction
P-CARD	Purchasing Card
PCI	Pavement Condition Index
PCR	Patient Care Reporting
PEMT	Public Emergency Medical Transportation
PFM	Public Financial Management, Inc.
PIVOT	Progress, Innovation, and Vision for Our Tomorrow
POMS	Personal and Office Management System
POS	Point of Sale
PPP	Paycheck Protection Program
PRC	Project Request Creation
PROW	Public Right of Way
PSA	Public Service Announcements
PSM	Project Search Miami

Abbreviations and Acronyms

PST	Public Service Taxes
PTSD	Post-Traumatic Stress Disorder
PZAB	Planning and Zoning Advisory Board
RDBMS	Relational Database Management System
RDSMS	Relational Data Stream Management System
RFI	Request for information
RFP	Request for Proposal
RFLI	Request for Letters of Interest
RFQ	Request for Qualification
RHP	Recovery Housing Program
RID	Report Illegal Dumping
ROA	Return on Assets
ROW	Right of way
RPW	Resilience and Public Works
RW	Responsible Wages and Davis-Bacon Act Wage
SAAS	Software as a Service
S&P	Standard and Poor's
SAFER	Staffing for Adequate Fire and Emergency Response
SAP	Special Area Plans
SBA	Small Business Administration
SBITA	Subscription-Based Information Technology Arrangements
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SDDC	Sandra Delucca Developmental Center
SEFA	Schedule of Expenditures of Federal Awards
SEOPW	Southeast Overtown Park West
SFOB	State Financial Oversight Board
SFR	Single-Family Rehabilitation
SFTOD	South Florida Transit Oriented Development
SFWIB	South Florida Workforce Investment Board
SHSGP	State Homeland Security Grant Program
SJC	Summer Jobs Connect
SLA	Service Level Agreement

Abbreviations and Acronyms

SLFRF	State and Local Fiscal Recovery Funds
SLR	Sea Level Rise
SLUC	Sensible Land Use Coalition
SNAP	Supplemental Nutritional Assistance Program
SNPB	Safe Neighborhood Parks Bond
SOB	Special Obligation Bond
SOP	Standard Operating Procedure
SPPA	Smart Policing Predictive Analytics
SQL	Structured Query Language
SR	Special Revenue Fund
SSDN	Southern Sustainable Directors Network
STC	Securing the Cities
STEM	Science Technology Engineering Arts and Math
STREAM	Science Technology Recreation Engineering Arts and Math
SWAT	Special Weapons and Tactics
TACOLCY	The Advisory Committee of Liberty City Youth
TAME	Tunnel and Marine Exercise
TASM	Ticketing Appellant Special Master
TAV	Taxable Assessed Value
TBRA	Tenant-Based Rental Assistance
TCEA	Transportation Concurrency Exemption Area
TCO	Temporary Certificate of Occupancy
TCT	The Children's Trust
TEP	Temporary Event Permit
TIC	True Interest Cost
TIF	Tax Increment Financing
TIFIA	Transportation Infrastructure Finance and Innovation
TPO	Transportation Planning Organization
TRACS	Transportation Automated Control System
TRAQ	Tree Risk Assessment Qualification
TRIM	Truth in Millage
TRT	Technical Rescue Team
TUP	Temporary Use Permit

Abbreviations and Acronyms

UASI	Urban Area Security Initiative
UCR	Uniform Crime Reporting
UDRB	Urban Development Review Board
UIA	Urban Infill Area
ULI	Urban Land Institute
UPK	User Productivity Kit
US	United States
USACE	U.S. Army Corps of Engineers
USAR	Urban Search and Rescue
USCIS	U.S. Citizenship and Immigration Services
USDA	United States Department of Agriculture
USDN	Urban Sustainability Directors Network
USDOJ	United States Department of Justice
USIS	United Self Insured Services
USPS	United States Postal Services
VIP STAARS	VIP Socializing, Technology, Active Adults, Resources and Support
VISTA	Volunteers in Service to America
VITA	Volunteer Income Tax Assistance
VKBPT	Virginia Key Beach Park Trust
VOCA	Victims of Crime Act
VOIP	Voice Over Internet Protocol
VPK	Voluntary Prekindergarten
WASD	Water and Sewer Department

DEFINITION OF TERMS

AD Hoc: Created or done for a particular purpose as necessary.

Account Code: Part of a numbering system designating accounts in such a manner that the symbol used quickly reveals certain required information.

Accrual Basis: The basis of accounting under which transactions are recognized when the occur, regardless of when cash is received or spent.

Actuarial: A process or methodology that makes future assumptions to determine present contribution requirements to achieve future funding levels that addresses current risk and time.

Ad Valorem Taxes: A tax levied on the assessed value of real and tangible personal property (also known as "property taxes").

Allocation: The amount provided by legislative action for planned purchases of goods or services.

Allotment: Part of an appropriation that may be expended or encumbered during the fiscal year.

American Rescue Plan: The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan, is a $1.9 trillion economic stimulus bill passed by the 117th United States Congress and signed.

Annual Comprehensive Financial Report: The official annual financial report for the City of Miami. It includes five combined statements for each individual fund and account group prepared in conformity with Generally Accepted Accounting Principles (GAAP).

Anti-Deficiency Act: A 1998 amendment to the City of Miami Code containing regulations to ensure that departments and department directors do not obligate or spend funds in excess of what was approved in the adopted budget.

Appropriation: A legal authorization approved by the City Commission to make expenditures and incur obligations for specific purposes.

Assessed Valuation: It is the value of land, buildings, business inventory and equipment as determined annually by the County Property Appraiser in accordance with State Law and used as a basis for levying taxes.

Assigned Fund Balance: An amount a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Audit: An examination of evidence including records, facilities, inventories, systems, etc., to discover or verify information.

DEFINITION OF TERMS

Balanced Budget: It is a budget in which estimated recurring revenues equal estimated recurring expenses.

Bond: A written promise to pay a specific sum of money at a specified date or dates in the future, together with the periodic interest at a specified rate.

Budget: A financial plan of programs, services, and projects that estimates anticipated revenue and projected expenses within a specific period of time (usually 12 months).

Budget Amendment: A formal action approved by the City Commission to adjust the fiscal year budget. These amendments take two forms: Transfer of an appropriation from one departmental budget to another, or the appropriation of new sources of revenue.

Budget Message: The opening section of the budget which provides a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Mayor and City Manager.

Budget Monitoring: The evaluation of a governmental unit or fund in accordance with an approved budget for the purpose of keeping expenditures within the limits of available appropriations and available revenues.

Capital Equipment: Equipment with a value in excess of $5,000 and an expected life of more than one year such as automobiles, typewriters, and office furniture.

Capital Expenditure: The funds used to acquire or upgrade a company's fixed assets, such as expenditures towards property, plant, or equipment.

Capital Improvement Budget: A plan of capital outlays and the means of financing, including those approved capital projects contained in the six-year Capital Improvement Program.

Capital Improvement Plan (CIP): Appropriations of capital projects such as street improvements, building construction, and facility maintenance which are supported by a six-year expenditure plan. This plan details funding sources and expenditure amounts, which these projects will require beyond the one-year period of the annual budget.

Capital Outlay: An expenditure category for acquiring equipment, vehicles, technology systems, or machinery, which becomes an addition to the City's fixed assets.

Civilian Position: Civilian are those positions which in the performance of their duties do not carry a firearm or have a badge and has not taken an oath of office as a solemn promise to defend the Constitution of the United States.

Civil Service: Shall comprise all positions of trust, skill or employment, including all employees whether permanent or temporary, on the service of the City, except as otherwise provided by the Charter of the City of Miami.

DEFINITION OF TERMS

Classified Service: Comprises all positions not exempted by the Charter in accordance with these rules. The Charter shall be interpreted broadly to include employees in Federal grant programs whenever the Director of the Human Resources Department determines that it is feasible to select such employees in accordance with the selection requirements of these rules.

Collective Bargaining Agreement: A written agreement between an employer and a labor union setting forth the terms and conditions of employment or containing provisions in regards to rates of pay, hours of work, or other working conditions of employees.

Committed Fund Balance: Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Community Development Block Grant: A U.S. Department of Housing and Urban Development grant to support economic development projects and social services for designated low-income areas.

Coronavirus Aid, Relief, and Economic Security: The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a $2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States.

County Land Use Code (CLUC) 90 Properties: Properties acquired in connection with delinquent taxes.

COVID-19: COVID-19 is a disease caused by a new strain of coronavirus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease. Formerly, this disease was referred to as '2019 novel coronavirus' or '2019-nCoV.

Current Taxes: Taxes that are levied and due within one year.

DR-420: A form entitled “Certification of Taxable Value” that the City submits annually to the State of Florida and contains specific details about the City’s proposed millage rate and certifying compliance with provisions of the Florida statutes.

Debt Service Requirement: The amount of money required to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit: The amount by which expenditure exceeds revenues during a single accounting period.

Delinquent Taxes: Taxes which remain unpaid on and after the date on which a penalty for non-payment is attached.

Department: An administrative unit of the City with overall management responsibility to provide a service or an operation for a group of related operations.

DEFINITION OF TERMS

Depreciation: The decline in the value of assets because of wear and tear, age, and obsolescence.

Disbursement: Payment for goods and services.

Division: The second level in the City's organization in which a specific function is carried out. Several divisions may comprise a single department.

Encumbrances: An amount of committed funds to purchase a designated item or service or to cover specific contracts which are in the process of being completed.

Enterprise Fund: Fund used to finance and account for the acquisition, operation and maintenance of facilities and services that are intended to be entirely of predominantly self-supporting through collections of charges from external customers.

Enterprise Funds: Funds which are primarily self-supporting and provide goods and services to public users in exchange for a fee. Like private sector enterprises, the fee structure is set to recover the operating costs of the fund, including capital costs (i.e., depreciation, replacement, and debt servicing).

Estimated Revenues: It is the amount of income to be collected during the fiscal year.

Executive: Executives oversee their organization. They create and review goals for the company. They work closely with a team of upper-level staff or assistants.

Exemption: A portion of the total property valuation not subject to property taxes.

Expenditure: A transaction involving the exchange of money for payment of present or future obligations.

Expenses: An event which an asset is used up or a liability is incurred.

Financial Integrity Principles: Financial responsibility, financial capacity, and history of personal integrity to operate as a contractor and to engage in the contracting business.

Fiscal Year: The time period designated as the beginning and ending period for recording financial transactions. The City of Miami's fiscal year is from October 1st to September 30th.

Fixed Assets: Long-term tangible assets such as land, buildings, machinery, furniture, and equipment.

Frozen Position: A frozen position remains a position in the personnel count, but is not funded.

Full-Time Equivalent (FTE): A numerical expression which indicates the amount of time a position has been budgeted for. A position budgeted at 40 hours per week for 12 months equals 1.0 FTE.

DEFINITION OF TERMS

Fund: An accounting entity containing a set of self-balancing accounts to record all financial transactions for specific activities or government functions. Seven commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital projects funds, enterprise funds, trust, and agency funds, and internal service funds.

Fund Balance: The amount of equity held by the City to support future operations or emergencies. It is the difference between fund assets and fund liabilities.

General Fund: The general operating fund used to account for most of the City's financial activities.

General Obligation Bonds: Voter approved bonds used to finance a variety of capital improvement projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government. The repayment of these bonds is usually made from ad valorem taxes based on an approved debt millage rate.

Government Accounting Standards Board (GASB): The Governmental Accounting Standards Board is the source of generally accepted accounting principles used by state and local governments in the United States.

Government Financial Officers Association (GFOA): is a professional association of approximately 19,000 state, provincial, and local government finance officers in the United States and Canada.

Governmental Funds: Funds used to account for most City functions and primarily financed through taxes, grants, and other revenue sources.

Grant: An agreement made by a governmental unit, foundation, or corporation to provide financial contributions for specified purposes.

Guaranteed Maximum Price Contract: A Guaranteed Maximum Price Contracts sets a maximum cost ceiling that a contractor can bill a client for a project.

Hyperion: A comprehensive financial management, web-based budget application that delivers global financial consolidation, reporting and analysis in a single, highly scalable software solution.

Impact Fee: A fee that is imposed by a local government within the United States on a new or proposed development project to pay for all or a portion of the costs of providing public services to the new development.

Indirect Cost: Elements of costs necessary to produce a product or service which is not directly traceable to the product or service provided. It is typically associated with payments made by grant-funded activities to cover the City's central service costs. In the City of Miami, a cost allocation plan is developed to recoup central service costs from grants and other sources.

Interfund Transfers: Contributions made from one fund to another fund within an organization.

Interlocal Agreement: A contractual agreement between two or more governmental entities.

DEFINITION OF TERMS

Levy: To impose taxes, special assessments, or service charges for City activities.

Line-item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each category.

Local Government Half-Cent Sales Tax: The value of ½ cent on the State's sales tax, which is returned to the City on the basis of population size and use for transportation related projects.

Local Option Gas Tax (LOGT): A tax levy of up to six cents on each gallon of motor and special fuels sold, which can be imposed by Miami-Dade County in accordance with State law, and which is shared with the cities within the county.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Long Term Vacant Position: A vacant position that has been vacant for one year or more.

Maintenance of Current Level of Service: The resources required to provide the same level of service as provided during the prior year. The estimate takes into account increases in the cost of providing services.

Major Fund: Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.

Millage Rate: The Property Tax rate of the City. One mill equals $1.00 of tax for each $1,000 of assessed value. The millage rate is the total number of mills of tax assessed against this value.

Non-Civilian Position: Non-Civilian are those positions which in the performance of their duties carry a firearm or have a badge and has taken an oath of office as a solemn promise to defend the Constitution of the United States.

Non-Major Fund: Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than ten percent of corresponding totals for all governmental or enterprise funds or less than five percent of the aggregate amount for all governmental and enterprise funds.

Non-operating expenses: Expenses incurred by a business which are outside of its main or central operations.

Non-spendable fund balance: Amounts that are not in a spendable form (such as inventory) or required to be maintained intact (such as an endowment fund).

Object Code: An account code which identifies a type of asset, liability, revenue, or expense category.

Objective: Specific measurable action that will be taken to achieve a goal.

DEFINITION OF TERMS

Operating Budget: It is a financial plan for providing programs and services for a specified period.

Operating Expenses: Expenses related directly to a department's primary activities.

Performance Indicator: A measure used to identify departmental achievements in numerical or statistical terms.

Personnel Costs: An expenditure category that includes employee costs such as salary, wages, shift differential, holiday pay, etc.

Post-Traumatic Stress Disorder (PTSD): A mental health condition that's triggered by a terrifying event either experiencing it or witnessing it. Symptoms may include flashbacks, nightmares, and severe anxiety, as well as uncontrollable thoughts about the event.

Projections: Forecast of anticipated revenues, expenditures, or other budget amounts for a specific time period, usually one-year.

Property Tax Levy: The value derived by multiplying the millage rate by the net taxable assessed value of property in the City.

Property Taxes: Taxes paid on the assessed or "just" value of land, buildings, business inventory, or equipment.

Proprietary Agency: Commonly called "self-supporting", these agencies pay for all or most of their cost of operations from user fees. These agencies receive little or no general tax support.

Proprietary Fund: A type of fund where government activities are primarily supported through fees and charges, like the private sector.

Rate of Return: The yield obtainable on an investment based on its purchase price or its current market price.

Reconciliation: A detailed explanation of changes in financial activities from one period to another or from one accounting basis to another.

Relational Data Stream Management System: A distributed, in-memory data stream management system (DSMS) that is designed to use standards-compliant SQL queries to process unstructured and structured data streams in real-time.

Relational Database Management System: A program that creates, updates, and administers a relational database.

Restricted fund balance: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

DEFINITION OF TERMS

Revenue: An increase in assets of governmental funds that do not increase liability or recovery of expenditure. It includes such items as tax payments, fees for specific services, receipts from other governments, franchise fees, fines, forfeitures, grants, shared revenues, and interest income.

Rolled-back Millage Rate: The millage rate which will provide the same property tax revenues as was levied during the previous fiscal year, exclusive of levies on new construction, additions to structures, deletions, and property added due to geographic boundary changes.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Obligation Bond: A bond secured by a limited revenue source. In Florida, a Special Obligation Bond does not require voter approval and may not be secured by Ad Valorem Revenue.

Stormwater: Stormwater, also spelled storm water, is water that originates during precipitation events and snow/ice melt. Stormwater can soak into the soil (infiltrate), be held on the surface and evaporate, or runoff and end up in nearby streams, rivers, or other water bodies (surface water).

Strategic Objectives: The object or goal of action that is measurable and attainable within a specific time frame within the strategic plan.

Strategic Perspective: The overall vision and strategy utilizing the balanced scorecard methodology.

Structured Query Language: A special-purpose programming language designed for managing data held in a relational database management system (RDBMS), or for stream processing in a relational data stream management system (RDSMS).

Strategic Themes: The principal unifying element within a strategic plan.

Tax Reserve: The portion of the property tax levy estimated to be uncollected during the fiscal year and remains uncollected 60 days beyond the close of the fiscal year.

Taxable Assessed Value: The taxable value is the end result of market value minus the homestead cap, non-homestead cap, portability, and any exemptions.

Trim Bill: An acronym referring to House Bill 4D which was an act related to taxation amending Chapter 80-274 of the Florida State Statutes.

Unassigned Fund Balance: Amounts that are available for any purpose; these amounts are reported only in the general fund.

Unclassified Service: Comprises those positions specified in Section 62 of the City Charter, which do not fall under the classified service.

Unencumbered Balance: The amount of an appropriation that is neither amended nor encumbered. It is essentially the amount of money still available for future purchases.

DEFINITION OF TERMS

Unrestricted Fund Balance: The unrestricted fund balance is the amount of fund balance that a local government, itself, has placed constraints on its use (committed and assigned) and fund balance that does not have any specific purpose identified for the use of those net resources (unassigned).



ACKNOWLEDGEMENTS

The Office of Management and Budget extends its sincere gratitude to the Elected Officials, City Manager, Deputy City Manager, Assistant City Managers, Department Directors, and all City staff for their assistance, collaboration, and continued support throughout this year's budget process.



Director	Marie M. Gouin
Assistant Director	Leon P. Michel
Capital Improvement Program Budget/Financial Administrator	Lai-Wan E. McGinnis
Budget Coordinators	Luis O. Hernandez Torres Pedro Lacret
Senior Budget Analysts	Aniska M. Elliott Fred Pericles
Budget Analysts	Daniel Alcala Calvin Fifer Jacques Joseph
Assistant to the Director	Rachel Quintana
Administrative Assistant I	Melanie Whitaker
Administrative Aide II	Crystal Hoffman
Administrative Aide I	Tiphanie Velasquez
Strategic Planning and Performance Analyst	Jennifer Torres
Capital Improvement Program Budget Coordinator	Gabriel J. Brito
Program Coordinator	Charlene Jacks-Palomino
Graphic Designer	Jeffrey Sauers
IT Oracle ERP Application Developer	Jay Patwa

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PROPOSED

OPERATING BUDGET

FISCAL YEAR 2026-27

SERVING, ENHANCING, AND TRANSFORMING OUR COMMUNITY