



CITY OF NORTH MIAMI BEACH
Public Budget Hearing Meeting
City Hall, Commission Chambers, 2nd Floor
17011 NE 19th Avenue
North Miami Beach, FL 33162
Tuesday, September 9, 2025
6:00 PM

Mayor Michael Joseph
Vice Mayor Daniela Jean
Commissioner Jay R. Chernoff
Commissioner McKenzie Fleurimond
Commissioner Phyllis S. Smith
Commissioner Fortuna Smukler
Commissioner Lynn Su

Interim City Manager Andrew Plotkin
City Attorneys Greenspoon Marder LLP
City Clerk Andrise Bernard, MMC

Notice to All Lobbyists

Any person who receives compensation, remuneration or expenses for conducting lobbying activities is required to register as a Lobbyist with the City Clerk prior to engaging in lobbying activities before City Boards, Committees, or the City Commission.

Public Budget Hearing Agenda

-
- 1. ROLL CALL OF CITY OFFICIALS**
 - 2. LEGISLATION**

2.1. Resolution No. R2025-142 Adopt the Tentative Fiscal 2026 Millage Rate (Sheron Stewart, Budget Administrator)

A RESOLUTION OF THE MAYOR AND COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, ESTABLISHING AND ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR THE CITY OF NORTH MIAMI BEACH FOR FISCAL YEAR 2025 - 2026 IN THE AMOUNT OF 6.1000 MILLS, WHICH IS 7.18% HIGHER THAN THE ROLLED-BACK RATE, TO BALANCE THE GENERAL FUND; ESTABLISHING THE ROLLED BACK RATE TO BE 5.6914 MILLS; ESTABLISHING THE DEBT SERVICE MILLAGE RATE AT 0.2000 MILLS; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

2.2. Resolution No. R2025-143 Adopting the Tentative Annual Budget for Fiscal Year 2026 (Sheron Stewart, Budget Administrator)

A RESOLUTION OF THE COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, ADOPTING THE TENTATIVE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AUTHORIZING THE EXPENDITURE OF FUNDS APPROPRIATED IN THE BUDGET; ACKNOWLEDGING THE LEVY AND COLLECTION OF TAXES ON REAL AND PERSONAL PROPERTY AND OTHER REVENUES NECESSARY TO MEET THE EXPENDITURES PROVIDED IN THE BUDGET; PROVIDING FOR TRANSMITTAL BY THE CITY CLERK; CONFIRMING ADDITIONAL POWERS AND CONDITIONS; AUTHORIZING ENCUMBRANCES AND CARRY FORWARD; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE

3. ADJOURNMENT



**Legislation
2.1.**

City of North Miami Beach
17011 NE 19 Avenue
North Miami Beach, FL 33162
305-947-7581
www.citynmb.com

MEMORANDUM

TO:	Mayor and City Commission
FROM:	Sheron Stewart, Budget Administrator
VIA:	Andrew Plotkin, Interim City Manager
DATE:	September 9, 2025

RE: Resolution No. R2025-142 Adopt the Tentative Fiscal 2026 Millage Rate (Sheron Stewart, Budget Administrator)

Description

BACKGROUND

ANALYSIS:

RECOMMENDATION:

**FISCAL/ BUDGETARY
IMPACT:**

ATTACHMENTS:

Description

- ☐ Memo
- ☐ Resolution



MEMORANDUM

City of North Miami Beach
17011 NE 19 Avenue
North Miami Beach, FL 33162
305-947-7581
www.citynmb.com

TO: Mayor and City Commission
FROM: Sheron Stewart, Budget Administrator
VIA: Andrew Plotkin, Interim City Manager
DATE: Tuesday, September 09, 2025

RE: Resolution No. R2025-XXX, Tentative Millage Rate for Fiscal Year 2025-2026

DESCRIPTION

The purpose of this resolution is to establish the millage rates for both the operating and debt service requirements of the City of North Miami Beach for the fiscal year beginning on October 1, 2025 and ending on September 30, 2026 in compliance with the Truth in Millage (TRIM) requirement under Florida Statutes Chapter 200..

The resolution includes the following tentative rates:

BACKGROUND ANALYSIS:

- Proposed Millage Rate: 6.1000 mills
- Roll Back Rate: 5.6914mills
- Increase over Roll Back 0.4086 mills
- Percentage over Roll Back (%): 7.18%

The debt service millage rate for fiscal year 2026 as established in accordance with the provisions of law pursuant to Chapter 200, Florida Statutes is 0.2000 mills.

The aggregate tentative recommended millage rate is 6.3000 (a combined total millage of 6.1000 mills for operating and 0.2000 mills for debt service).

The final public budget hearing is scheduled:

Monday, September 29, 2025

6:00 PM

City of North Miami Beach, Commission Chambers 2nd Floor
17011 NE 19th Avenue
North Miami Beach, FL 33162

**FISCAL/ BUDGETARY
IMPACT:**

Approval of the tentative millage rate establishes the funding necessary to support the City’s general operations, maintain service levels, and meet debt service obligations. The proposed aggregate millage of 6.3000 mills provides revenue stability to fund essential public safety, infrastructure, and community services, while ensuring compliance with statutory requirements for debt repayment. Adoption of this rate allows the City to balance the FY 2026 budget and advance priority initiatives without compromising financial sustainability.

FUNDS	BUDGETARY IMPACT
GENERAL FUND	\$ 34,789,775
COMMUNITY REDEVELOPMENT AGENCY (CRA)	3,759,103
VOTED DEBT SERVICE	1,088,236
TOTAL	\$ 39,637,114

RECOMMENDATION: Staff recommends that the Mayor and City Commission adopt Resolution No. R2025-XXX, approving the tentative Fiscal Year 2026 millage rate of 6.3000 mills (6.1000 operating, 0.2000 debt service) as required by Florida Statutes, Chapter 200.

ATTACHMENTS:

Description

- ▣ Resolution No R2025 -XXX Tentative Millage Rate FY 26

RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE MAYOR AND COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, ESTABLISHING AND ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR THE CITY OF NORTH MIAMI BEACH FOR FISCAL YEAR 2025 - 2026 IN THE AMOUNT OF 6.1000 MILLS, WHICH IS 7.18% HIGHER THAN THE ROLLED-BACK RATE, TO BALANCE THE GENERAL FUND; ESTABLISHING THE ROLLED BACK RATE TO BE 5.6914 MILLS; ESTABLISHING THE DEBT SERVICE MILLAGE RATE AT 0.2000 MILLS; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 15, 2025, the City Commission held a public hearing to consider the adoption of the proposed millage rate and adopted a proposed millage rate of 6.1000 mills for Fiscal Year 2025-2026 in accordance with Section 200.065(2)(c), Florida Statutes; and

WHEREAS, on September 09, 2025, the City Commission held a public hearing to consider the adoption of its tentative millage rate, confirm its rolled- back rate and to adopt a tentative operating budget for Fiscal Year 2025-2026, in accordance with Section 200.065(2)(d), Florida Statutes; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City has been certified by the County Property Appraiser.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA:

Section 1. Recitals. The above Recitals are confirmed, adopted, and incorporated herein and made a part hereof by this reference.

Section 2. Adopted Tentative Millage. The Fiscal Year 2025-2026 tentative operating millage rate for the City of North Miami Beach to balance the City Budget for Fiscal

Year Fiscal Year 2025-2026 is hereby established at 6.100 mills, which is \$6.1000 per \$1,000.00 of assessed property value.

Section 3. **Rolled-Back Rate Established.** The rolled-back rate for the City is hereby established at 5.6914 mills. The tentative millage rate is 0.4086 mills, or 7.18% higher than the rolled-back rate.

Section 4. **Adopted Proposed Voted Debt Service Millage.** The Fiscal Year 2025-2026 tentative voted debt service millage for the City of North Miami Beach is hereby established at 0.2000 mills.

Section 5. **Aggregate Millage.** The aggregate tentative millage rate of 6.3000 (a combined total millage of 6.1000 mills for operating and 0.2000 mills for debt service) is subject to a second and final public budget hearing.

Section 6. **Implementation.** The City Manager, City Attorney, and City Clerk are hereby authorized to take such further action as may be necessary to implement the purpose and provision of this Resolution.

Section 7. **Effective Date.** This Resolution will take effect immediately upon its adoption.

The motion to adopt the tentative Millage Rate and Debt Service Millage Rate was offered by_____, seconded by_____.

APPROVED AND ADOPTED by the City of North Miami Beach City
Commission at the at the Public Budget Hearing assembled on this the **9th day of**
September, 2025

ATTEST:

ANDRISE BERNARD, MMC
CITY CLERK

(CITY SEAL)

MICHAEL JOSEPH
MAYOR

APPROVED AS TO FORM &
LANGUAGE & FOR EXECUTION

CITY ATTORNEY





**Legislation
2.2.**

City of North Miami Beach
17011 NE 19 Avenue
North Miami Beach, FL 33162
305-947-7581
www.citynmb.com

MEMORANDUM

TO:	Mayor and City Commission
FROM:	Sheron Stewart, Budget Administrator
VIA:	Andrew Plotkin, Interim City Manager
DATE:	September 9, 2025

RE: Resolution No. R2025-143 Adopting the Tentative Annual Budget for Fiscal Year 2026 (Sheron Stewart, Budget Administrator)

Description

BACKGROUND

ANALYSIS:

RECOMMENDATION:

**FISCAL/ BUDGETARY
IMPACT:**

ATTACHMENTS:

Description

- ☐ Memo
- ☐ Resolution
- ☐ Exhibit A



City of North Miami Beach
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North Miami Beach, FL 33162
305-947-7581
www.citynmb.com

MEMORANDUM

TO: Mayor and City Commission
FROM: Sheron Stewart, Budget Administrator
VIA: Andrew Plotkin, Interim City Manager
DATE: Tuesday, September 09, 2025

RE: Resolution No. R2025-XXX Adopt the Tentative Fiscal Year 2025-2026 Budget

Description

Budgeting is one of the most important activities undertaken by governments. The annual operating budget is a plan of financial operations that includes estimates of proposed expenditures and the proposed means of financing them during a fiscal year.

The budget serves as the primary tool in allocating financial resources to programs and services. In addition, the budget serves as a means of guidance for policy making, as a communication device, and as a benchmark for performance and financial management.

Because of its importance, a budget process that involves all stakeholders – elected officials, citizen's groups, business leaders, governmental administrators and employees – will lead to a more efficient and accepted government.

BACKGROUND ANALYSIS:

The proposed FY 2025–2026 Budget reflects the guidance provided by the Mayor and Commission during the August 6, August 19, and August 26 workshops, including their direction to address the General Fund balance and ensure resources are aligned with community priorities.

Section 166.241, Florida Statutes provides specific requirements to which municipalities must comply with regard to budgets and budget amendments. The Statute requires that budgets are balanced and adopted annually; the adoption must be by resolution or ordinance, unless otherwise specified by Charter. It also includes provisions relating to the methods and timing of budget amendments.

The objective of the fiscal year 2025-2026 budget is to continue the implementation of the strategic plan, which was developed by Mayor and Commission with the input of City staff. This plan created the City's mission, which is the foundation for this year's budget:

To Provide

To provide exceptional municipal services in a financially and environmentally responsible manner, while engaging our residents and businesses.

Finally, the fiscal year 2025-2026 budget focuses on investment in key initiatives aligned with the strategic plan. The emphasis is on building a cleaner, safer, and more beautiful NMB..

FISCAL/ BUDGETARY IMPACT:

FUND	EXPENSES	REVENUES	DIFFERENCE
General Fund	87,769,560	(87,769,560)	-
Special Revenue Fund	18,722,955	(18,722,955)	-
Debt Service	3,685,002	(3,685,002)	-
Capital Project Fund	35,520,533	(35,520,533)	-
Enterprise Fund	92,235,815	(92,235,815)	-
Internal Service Fund	17,350,496	(17,350,496)	-
TOTAL BUDGET	\$ 255,284,361	\$ (255,284,361)	\$ -

RECOMMENDATION: Adopt Resolution No. R2025-XXX, approving the tentative Fiscal Year 2025-2026 budget as presented

ATTACHMENTS:

Description

- ▣ FY26 Proposed Budget Book
- ▣ Resolution No R2025- XXX Tentative Budget FY26

RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, ADOPTING THE TENTATIVE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AUTHORIZING THE EXPENDITURE OF FUNDS APPROPRIATED IN THE BUDGET; ACKNOWLEDGING THE LEVY AND COLLECTION OF TAXES ON REAL AND PERSONAL PROPERTY AND OTHER REVENUES NECESSARY TO MEET THE EXPENDITURES PROVIDED IN THE BUDGET; PROVIDING FOR TRANSMITTAL BY THE CITY CLERK; CONFIRMING ADDITIONAL POWERS AND CONDITIONS; AUTHORIZING ENCUMBRANCES AND CARRY FORWARD; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to Chapter 166, *Florida Statutes* and Section 1.4 of the Charter of the City of North Miami Beach (“City”), the City shall have all available governmental, corporate, and proprietary powers and may exercise them except when prohibited by law; and

WHEREAS, pursuant to Section 200.065, *Florida Statutes*, the Miami-Dade County Property Appraiser has certified the taxable value within the City for the year 2025, which includes all real property within the City; and

WHEREAS, the Notice of Proposed Property Taxes (“TRIM Notice”) advertised the Tentative Budget Public Hearing for September 09, 2025, at 6:00 P.M.; and

WHEREAS, the City of North Miami Beach has held public Budget Workshops on August 6, August 19, and August 26, 2025, to review the City’s financial condition, departmental requests, and the General Fund balance, and to provide direction to staff on priorities for the Fiscal Year 2026 budget; and

WHEREAS, the City Manager has submitted to the City Commission a tentative budget for Fiscal Year 2025-2026 (“Tentative Budget”) showing estimates of revenues and expenditures, together with the character and object of expenditures and an estimate of all municipal projects pending or to be undertaken; and

WHEREAS, copies of the Tentative Budget have been made available for public inspection on the City's website pursuant to Section 166.241, *Florida Statutes*; and

WHEREAS, the Tentative Budget, sets forth the appropriations, transfers, and revenue estimates for the General Fund Budget for Fiscal Year 2026 in the amount of \$87,769,560; and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals to total appropriations for expenditures and reserves; and

WHEREAS, the City, on September 09, 2025, held the Tentative Budget Public Hearing as required by Florida Statute 200.065; and

WHEREAS, the City Commission has reviewed the Tentative Budget, considered an estimate of the necessary expenditures contemplated for in the Tentative Budget, and calculated with a proposed millage rate levy of 6.1000 mills to provide the necessary funds for such expenditures; and

WHEREAS, from time to time during the normal conduct of the City's operations, situations arise requiring amendments or modifications of the City's annual adopted budget; and

WHEREAS, the City Commission desires to allow the City Manager the flexibility to adjust the City's annual adopted budget, when necessary, without further action by the City Commission, subject to the limitations contained herein and State law; and

WHEREAS, the Mayor and City Commission determine it is in the best interests of the City to approve the Tentative Budget attached as Exhibit "A."

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, AS FOLLOWS:

Section 1. The foregoing whereas clauses are true and correct and adopted as the legislative and administrative findings of the City Commission and made a specific part of this Resolution; all exhibits attached hereto are made a specific part of this Resolution.

Section 2. The Tentative Budget of the City of North Miami Beach, Florida, for the Fiscal Year commencing October 1, 2025, and ending September 30, 2026, inclusive of the Public Utilities Budget, attached as Exhibit "A" is approved and adopted. A copy of the Tentative Budget is also available on the City's website.

Section 3. A public meeting and hearing will be held on September 29, 2025, at 6:00 PM at City Hall of the City of North Miami Beach, Florida located at 17011 NE 19th Avenue, North Miami Beach, FL 33162 to consider and adopt the Final City Budget for fiscal year 2025-2026.

Section 4. The City Manager, City Clerk, and City Attorney are hereby authorized and directed to implement the provisions of this Resolution and to take all necessary administrative actions as may be appropriate by their position to execute the purpose of this Resolution.

Section 5. All Resolutions or parts of Resolutions in conflict with this Resolution are repealed to the extent of such conflict.

Section 6. Any scrivener or typographical errors that do not affect intent may be corrected with notice to, and the authorization of the City Attorney and City Manager without further process.

Section 7. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given affect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

Section 8. This Resolution shall take effect immediately upon adoption.

APPROVED AND ADOPTED by the City of North Miami Beach City Commission at the regular meeting assembled this **9th day of September 2025**.

ATTEST:

ANDRISE BERNARD, MMC
CITY CLERK

MICHAEL JOSEPH
MAYOR

(CITY SEAL)

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE USE
AND RELIANCE OF THE CITY OF NORTH MIAMI BEACH ONLY:

JOSEPH GELLER.
CITY ATTORNEY



FISCAL YEAR 2026



PROPOSED *Budget* Report

Centennial
Celebration

CITY OF NORTH MIAMI BEACH, FLORIDA

**Fiscal Year 2025-2026
Proposed Budget**

**Presented By:
Andrew Plotkin
Interim City Manager**

**Prepared By:
Sheron Stewart
Budget Administrator**

**&
Finance Team**



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A READER'S GUIDE

The Fiscal Year 2026 Budget consists of eleven major sections: General, Budget Overview, Policies and Procedures, Financial Schedules, General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund, Enterprise Funds, Internal Service Funds and the City-Wide Capital Improvement Program (CIP). Every effort has been made to make this book as easy as possible to read, but it can still be difficult to find specific data in such a complex document. This Reader's Guide is followed by a table of contents for locating specific sections. Charts, graphs and narratives are used throughout the book to clarify and enhance data. Finally, a summary of the separate sections follows:

General Section: This section contains the City Manager's Message for the FY 2026 Budget. The message is a discussion of budget development, new initiatives, current and future challenges, a summary of accomplishments from last fiscal year and goals for the new fiscal year.

Budget Overview, Policies and Procedures Section: This section provides key components of the FY 2026 Budget. It contains information about the budget process, the strategic plan, the capital improvement program (CIP), budgetary and financial policies that guide the adopted budget, and overviews of each fund.

Financial Schedules Section: This section provides an overview of the City's major revenue sources, along with government-wide schedules and graphs. It includes actual results for FY 2024, FY 2025 Adopted Budget, FY 2025 Revised Budget and FY 2026 Budget.

General Fund: This section presents tables and graphs that illustrate the activity of the City's General Fund. It also provides an overview of each General Fund department, including an organizational chart, a description of core services aligned with the Strategic Plan, and a three-year financial comparison, which includes the FY 2026 budget. Key Performance Indicators (KPIs) are included to benchmark and assess departmental effectiveness.

Special Revenue Funds: This section provides an overview of the Governmental Impact Fees Fund, the Transit Surtax Fund, the Community

Redevelopment Agency (CRA) and Eastern Shores Guard House Special Taxing District Funds. The funds are designed to account for revenues that are restricted for a particular purpose.

Debt Service Funds: This section lists the governmental long-term debt obligations. The section includes a list of the individual debt instruments.

Capital Project Fund: The Capital Projects fund is used for tracking the financial resources used to account for the acquisition, construction or improvement of major capital assets other than those acquired through proprietary or fiduciary funds.

Enterprise Funds: This section provides information on the various enterprise funds of the City, including Stormwater, Water, Wastewater, Building Permits, Solid Waste and Enterprise Impact Fees.

Internal Service Funds: This section covers funds used to report activities where services are provided to other funds. The internal service funds include Information Technologies, Utility Customer Services, Workers' Compensation, and General Liability Self-Insurance.

City-Wide Capital Improvement Plan (CIP): Capital assets are tangible items with a useful life greater than one year that cost more than \$5,000. The CIP identifies assets to be acquired or replaced within a 6-year time horizon. The expenses are designated by the fiscal year and fund of expected acquisition.

Appendix A: Appendix and Glossary of term

GENERAL INFORMATION

CITY OF NORTH MIAMI BEACH, FLORIDA
CITY MANAGER'S BUDGET MESSAGE
FISCAL YEAR ENDING SEPTEMBER 30, 2026



City of North Miami Beach
Budget for Fiscal Year 2025–2026
City Manager's Budget Message

To the Honorable Mayor, City Commission, and Residents of North Miami Beach:

It is with great honor and a deep sense of responsibility that I present the Proposed Budget for Fiscal Year 2025–2026 for the City of North Miami Beach. This proposed budget reflects our unwavering commitment to fiscal responsibility, operational excellence, and responsive service delivery—all essential pillars for building a stronger, more resilient community.

As we continue to build, we are refining our Strategic Plan, delivered in collaboration with FIU Jorge M. Perez Metropolitan Center, setting the stage for a bold new chapter in North Miami Beach's development. This plan, rooted in community input and grounded by measurable Key Performance Indicators (KPIs), will continue to define our shared priorities and serve as a framework for smart governance, accountability, and inclusive growth.

A Strong Financial Foundation

The Office of the City Manager continues to oversee a budget exceeding \$219 million, managing over 500 full-time employees across 11 departments. Our Finance Department remains committed to sound budget discipline, ensuring compliance with Florida's balanced-budget requirement and emphasizing robust public participation in budget development. Here are our key budget focus areas:

Balanced and Sustainable Operations

- We maintain a structurally balanced budget without relying on one-time revenues for recurring expenses.
- Adherence to Government Finance Officers Association (GFOA) best practices remains a cornerstone in preserving budget integrity and fiscal sustainability.

Public Safety & Community Services

- Targeted investments in public safety, including additional staff, updated equipment, and training.
- Acknowledgment of pension challenges has led to a prudent contribution strategy, improving long-term stability.
- Expansion of community programming with funding for facility improvements, efficiency in operations, and digital access.

Capital Projects & Infrastructure Resilience

- Over **\$55 million** allocated to citywide infrastructure enhancements: Washington Park force main and pump station upgrades, street paving, traffic calming, beautification, and utility improvements.
- Allocations for stormwater management, water and sewer system modernization, and smart mobility solutions ensure long-term reliability and resilience.

CITY OF NORTH MIAMI BEACH, FLORIDA
CITY MANAGER'S BUDGET MESSAGE (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Economic Development & Organizational Excellence

- Continued expansion of economic development planning to drive commercial investment and diversification.
- Strengthened Community Development Department leadership, supported by expertise in sustainable practices, strategic planning, and redevelopment.
- Launch of a market-sensitive economic resilience framework to guide growth while improving quality of life.

Operational Efficiency & Future Readiness

- Emphasis on digital transformation and internal efficiency to enhance service delivery and expand access to city information.
- Transparency initiatives including CIP and KPI dashboards continue to empower residents with better insight into city finances.

Our goal remains to uphold a culture of transparency and fiscal discipline. This means refraining from using fund balances for ongoing operations and closely monitoring vacancies, which have previously impacted expected savings.

The FY 2025–2026 Proposed Budget is the product of close collaboration between the City Commission, our department leaders, and our dedicated Finance and Budget teams. Their hard work, diligence, and forward-thinking mindset have been instrumental in aligning resources with the city's strategic goals.

As we move forward, we will continue to focus on:

- Finalizing the Strategic Plan with broad community participation
- Prioritizing public safety, equity, and access to services
- Making smart, impactful capital investments
- Building a diversified economy that works for all
- Elevating transparency, trust, and efficiency in all city operations

This budget is more than a financial plan—it reflects our shared values and collective vision for the future of North Miami Beach. As we prepare to celebrate our 100th anniversary, we are reminded of the resilience, diversity, and spirit that have shaped our city for a century. This milestone offers both a moment of reflection and a renewed commitment to building a stronger, safer, and more vibrant community for the next hundred years. I welcome the dialogue that lies ahead and look forward to working closely with you, staff, and residents as we shape this exciting new chapter together.



Respectfully submitted,
Andrew Plotkin
Interim City Manager

CITY OF NORTH MIAMI BEACH, FLORIDA

STRATEGIC PLAN

FISCAL YEAR ENDING SEPTEMBER 30, 2026



City of North Miami Beach Strategic Plan



VISION

To strengthen employee engagement and morale, facilitate internal and external partnerships, sustain exponential economic growth, strengthen and streamline processes, and leadership development.



MISSION

To foster sustained growth, prosperity, and engagement while serving the people and businesses of our community; preserving the ongoing quality of life and becoming the model and city of choice.



GOALS

Safe, Clean, and Beautiful Community
Elevate the quality of life for residents by improving resilience, sustainable, and affordable placemaking
Provide innovative digital services
Maintain a high performing City Organization that is focused on excellent customer service
Advance Culture & The Arts
Revitalize Downtown and Major Corridors

CITY OF NORTH MIAMI BEACH, FLORIDA

STRATEGIC PLAN OVERVIEW (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

The City of North Miami Beach strategic plan serves as a roadmap to making NMB a city of choice for residents and businesses to live and thrive. The City's strategic plan reflects six (6) goals identified as strategic to the City's success. In the coming year, our priority goals will remain our foundation plan and basis for which each department will align their business.

From these goals, the administration will work with staff and residents to align services and initiatives to these goals. To ensure plan fidelity and feasibility, the City Manager's Office will conduct cross-departmental work sessions with department leadership to further define objectives annually.

City Vision

To enhance employee engagement and morale, facilitate internal and external partnerships, sustain exponential growth, strength and streamline processes, and leadership development.

City Mission

To foster sustained growth, prosperity, and engagement while serving the people and businesses of our community, preserving the ongoing quality of life, and becoming the model and city of choice.

Goals & Objectives



For each goal there are guiding objectives that have been defined to guide the administration and staff in the delivery of city services.

Goal 1: Safe, Clean, and Beautiful Community

- Citywide sewer services
- Upgrade City parks and leisure facilities serving the community's needs
- Improved mobility and connectivity in North Miami Beach and the surrounding region.
- More walkability/bikeable community with resurfaced roadways
- Attractive, beautiful streetscapes, waterways, tree canopies and landscaping throughout the City.
- Maintain a safe community
- Actively completing citywide pavement and sidewalk condition assessment
- Perform traffic studies, design, permit and construction of traffic calming projects
- Perform needed maintenance throughout various park area and along City Trolley stops

CITY OF NORTH MIAMI BEACH, FLORIDA
STRATEGIC PLAN OVERVIEW (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

**Goal 2: Elevate the Quality of Life for Residents by Improving
Resilience, Sustainable, and Affordable Placemaking**

- Maintain existing parks at high service levels
- Improve city infrastructure to fortify against climate change occurrences
- Maintain a safe community
- Add new housing inventory to NMB to provide housing options for residents

Goal 3: Provide Innovative Digital Services

- Streamlined City processes and systems focusing on service outcome
- City evaluating operations and continuously exploring ways to increase productivity, to reduce the cost-of-service delivery and enhance customer service
- Install real-time trolley tracking digital signs at Trolley shelters to enhance the accessibility and usability of the Trolley system

**Goal 4: Maintain a High Performing City Organization that is focused on
Excellent Customer Service**

- Maintain top quality and engaged City workforce dedicated to serving the North Miami Beach community.
- Enhance communications with residents and businesses
- Listen to and understanding the service needs of residents and families
- Invest in the maintenance and upgrade of NMB infrastructure
- Sense of pride in NMB services and facilities
- Timely response to calls for services
- Easy access to city services and staff to answer inquires

Goal 5: Advance Culture and The Arts

- More quality restaurants, entertainment venues, and expand Arts District including breweries and distillers
- Attract entertainment and special events that exposes diversity
- Activate entertainment districts

Goal 6: Revitalize Downtown and Major Corridors

- Upgrade West Dixie Highway corridor
- Transit-oriented development (TOD) around transportation hubs
- 19th Avenue revitalization
- 159th Street widening and enhancement
- Miami Gardens Drive Corridor revitalization

CITY OF NORTH MIAMI BEACH, FLORIDA
STRATEGIC PLAN OVERVIEW (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Goal 7: Financially Sound Government

- City services delivered in the most cost-effective manner
- Maintained/embraced bond rating: AA- or better
- Explore revenue options to leverage City resources
- Use debt in a financially responsible manner, and reduce debt liability wherever possible
- Effective financial planning and reporting systems
- City investing in well planned, well maintained and upgraded city infrastructure, technology, facilities, and buildings
- Adequate resources to support defined City services and levels of service while building reserves.



CITY OF NORTH MIAMI BEACH, FLORIDA
STRATEGIC PLAN OVERVIEW (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Major Projects Fiscal Year 2026

**Goal 1: Safe, Clean and Beautiful Community
(Enhancing Public Safety and Mobility)**

Advanced Public Safety Equipment Modernization
Smart Pedestrian Safety Enhancements
Comprehensive Traffic Calming and Neighborhood Safety Initiative
Neighborhood Drainage Improvement
Wayfinding and Gateway/Community Signage
Median Beautification and Landscaping
Street Sweeping Fleet Expansion

**Goal 2: Elevate the Quality of Life for Residents
(Revitalizing Community Spaces)**

Next Generation Parks and Recreation Space Revitalization
Sustainable Aquatic Facility Enhancements
Streamlined Development Facilitation through Planning Modernization
Comprehensive Plan Overhaul
Washington Park II Construction

**Goal 3: Provide Innovative Digital Services
(Digital Transformation and Innovation)**

Strategic IT Infrastructure Upgrades
Implementation of Intelligent Management Software for Enhanced Operations

**Goal 4: Maintain Excellent Customer Service
(Elevating Resident Engagement and Service Delivery)**

Customer-Centric Redesign of City Hall's First Floor Service Hub
Transforming the City Line Newsletter for the Digital Age
Business Concierge Services

**Goal 5: Advance Culture & The Arts
(Cultural and Community Engagement Enhancement)**

Centennial Events Promoting Culture and Rich History
Reimagining the City Theater Experience
Integrated Community Event Coordination for Maximum Impact
Business and Visitor Attraction Marketing Campaign

**Goal 6: Revitalize Roadways
(Sustainable Infrastructure and Economic Growth)**

Strategic Corridor Infrastructure Improvement Program
Accelerated Economic and Community Development Initiatives
Major Roadway Restriping

**Goal 7: Financially Sound Government
(Fiscal Responsibility and Strategic Planning)**

Modernization of City Fiscal Policy for Sustainable Growth
Comprehensive Review and Update of City Fee Structure
Enhanced Oversight of Capital Improvement Projects

CITY OF NORTH MIAMI BEACH, FLORIDA
DISTINGUISHED BUDGET PRESENTATION AWARD
FISCAL YEAR ENDING SEPTEMBER 30, 2026



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

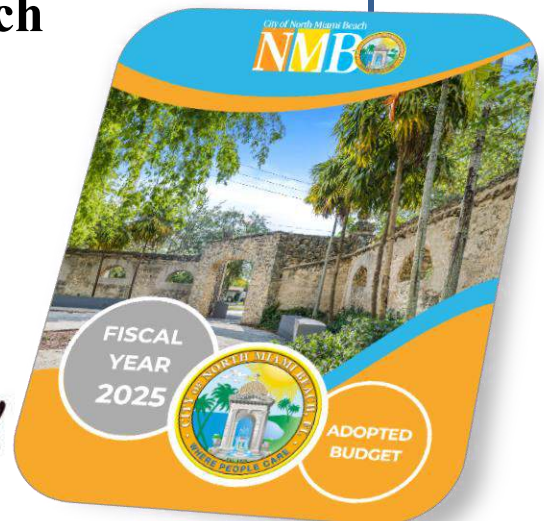
**City of North Miami Beach
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of North Miami Beach, Florida for its annual budget for the fiscal year beginning October 1, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This is the 7th consecutive year that the City has received this prestigious award.

CITY OF NORTH MIAMI BEACH ELECTED OFFICIALS



CITY OF NORTH MIAMI BEACH, FLORIDA
CITY PROFILE (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



Michael Joseph
Mayor



Jay R. Chernoff
Commissioner



Daniela Jean
Commissioner



Fortuna Smukler
Commissioner



McKenzie Fleurimond
Commissioner



Phyllis Smith
Commissioner



Lynn Su
Commissioner

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY PROFILE (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

This budget year, the City proudly celebrates its 100th Anniversary marking a century of history, growth, and community. Since its founding in 1926, the City has evolved into a vibrant, diverse, and thriving community that continues to honor its rich heritage while looking toward the future with innovation and resilience.

This Centennial year is not only a reflection of the past but also a celebration of the people, partnerships, and progress that define North Miami Beach. As we commemorate this milestone, we reaffirm our commitment to fiscal responsibility, quality of life, and building a sustainable future for the next generation.

The City of North Miami Beach was incorporated on October 4, 1926 and operates under a Commission-Manager form of government. The City Commission is comprised of the Mayor and six Commissioners. Together they are responsible for enacting ordinances, resolutions and regulations governing the City as well as appointing the members of various advisory boards, the City Manager, City Attorney and City Clerk. As Chief Administrative Officer, the City Manager is responsible for the enforcement of laws and ordinances and appoints and supervises the department directors of the City.

The City of North Miami Beach provides a full range of municipal services for its citizens. These include public safety (fire protection is provided by Miami-Dade County), water, sewer, and stormwater utilities, sanitation services, public works, parks and recreation facilities, public library, code compliance, planning and zoning, and economic development.

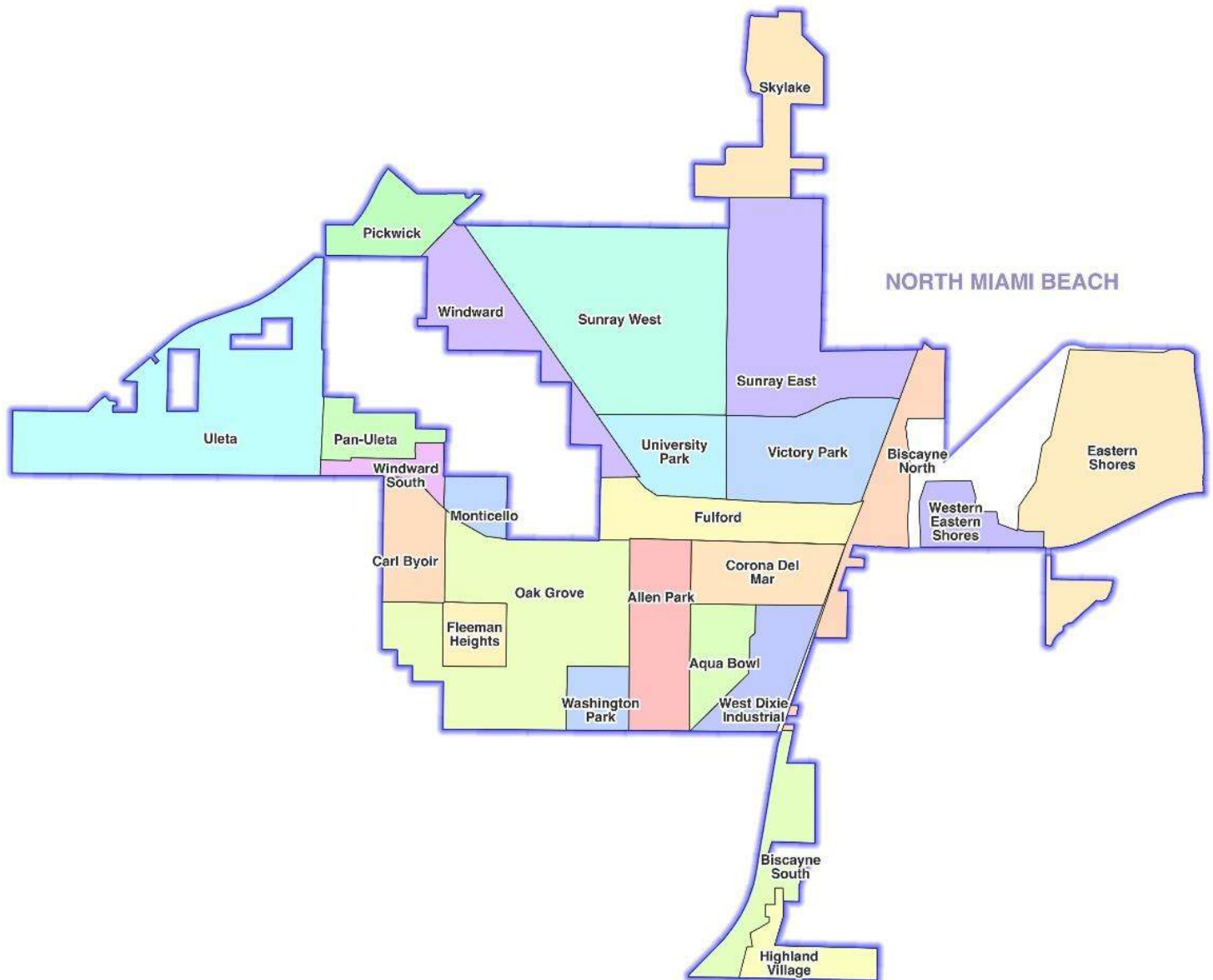
The City of North Miami Beach is a first-tier suburb covering an area of five and one third square miles located in northeastern Miami-Dade County, which is in the southeastern part of Florida. Located midway between Miami and Fort Lauderdale with excellent regional highway access. Adjacent to the Golden Glades Interchange where I-95, Florida's Turnpike, and the Palmetto Expressway meet, North Miami Beach is truly at the "Crossroads of South Florida. Primarily a residential and shopping community, North Miami Beach easy access has made the City one of South Florida's best known regional areas. A variety of diverse dining opportunities exist in the City, including various waterfront dining options. Single-family and multi-family residential uses amount to 38 percent and 12 percent, respectively, of the City's land area. Commercial uses represent 15 percent of the City's land area. Industrial development occupies five percent of the City's land area. Actual manufacturing activities are limited to a few small fabricating enterprises. Recreational uses represent 10 percent of the City's land area. Oleta State Park, Ancient Spanish Monastery, Miami Dade County's Greynolds Park and the clear, blue waters of the Atlantic Ocean are a short bike ride away.



CITY OF NORTH MIAMI BEACH, FLORIDA

CITY PROFILE (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026



The City of North Miami Beach has a tropical climate typical of Miami and the rest of the surrounding South Florida metropolitan area. Summers are hot and humid with high temperatures averaging between 87° and 91°. Winters are mild, with low temperatures ranging from 57° to 64°. The City's wet season lasts from May to October.

During the warm season, which lasts from the end of May to the beginning of October, there is a 61% average chance that precipitation will occur. When precipitation does occur, it is most often in the form of thunderstorms (39%), heavy rain (26%), light rain (23%), and moderate rain (12%). During the cold season, which lasts from December to March, there is a 28% average chance that precipitation will be observed at some point during a given day. When precipitation does occur, it is most often in the form of light rain (58%), heavy rain (18%), moderate rain (17%), and thunderstorms (7%). The official hurricane season for the Atlantic basin starts on June 1st and ends November 30th.

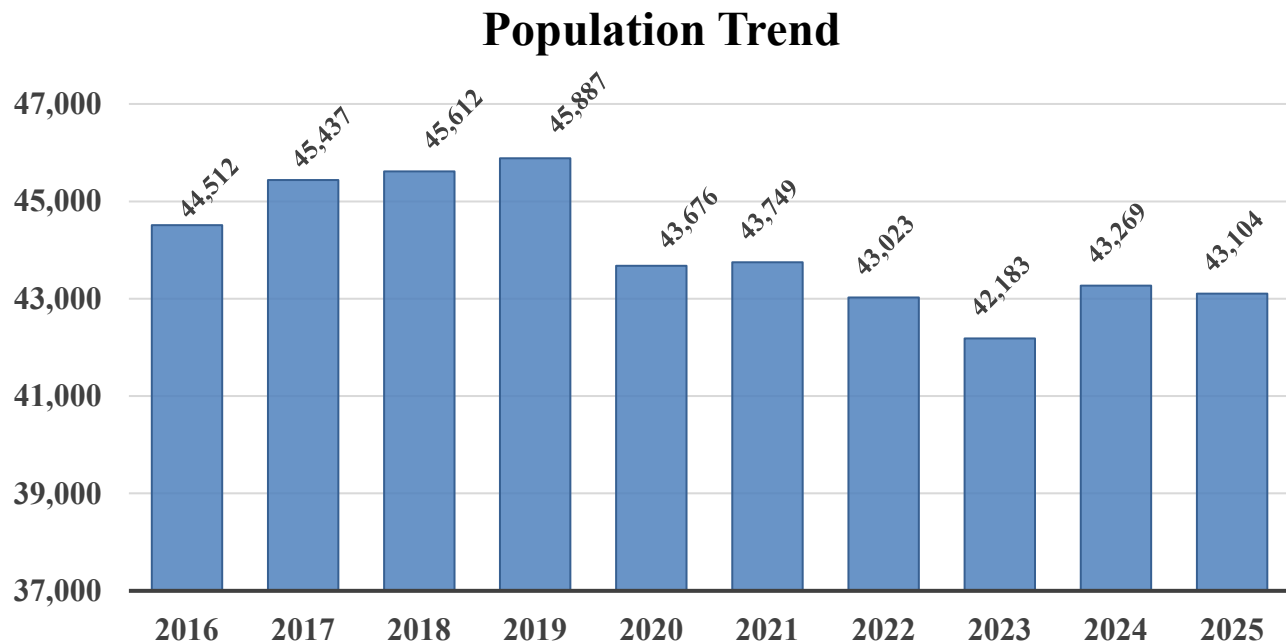
CITY OF NORTH MIAMI BEACH, FLORIDA

CITY PROFILE (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

City of North Miami Beach Demographics

According to the State of Florida Office of Economic and Demographic Research, the population of the City is 43,104 as of July 1, 2025. The following graph displays the population changes over the past ten years.



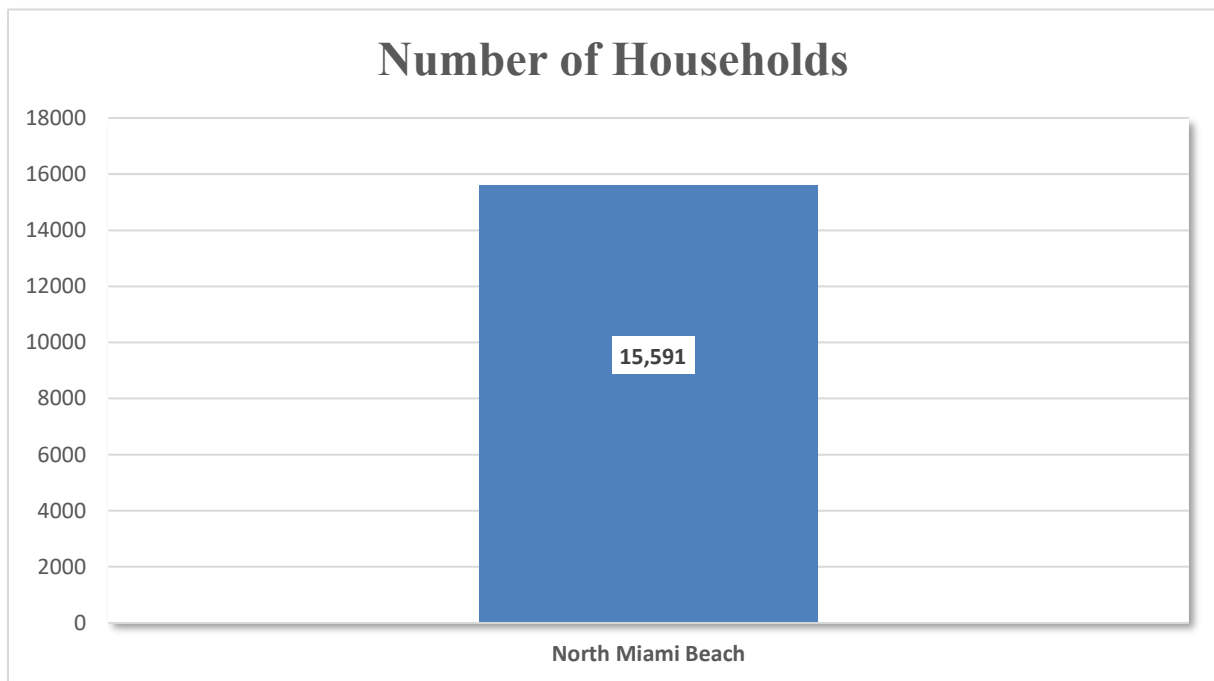
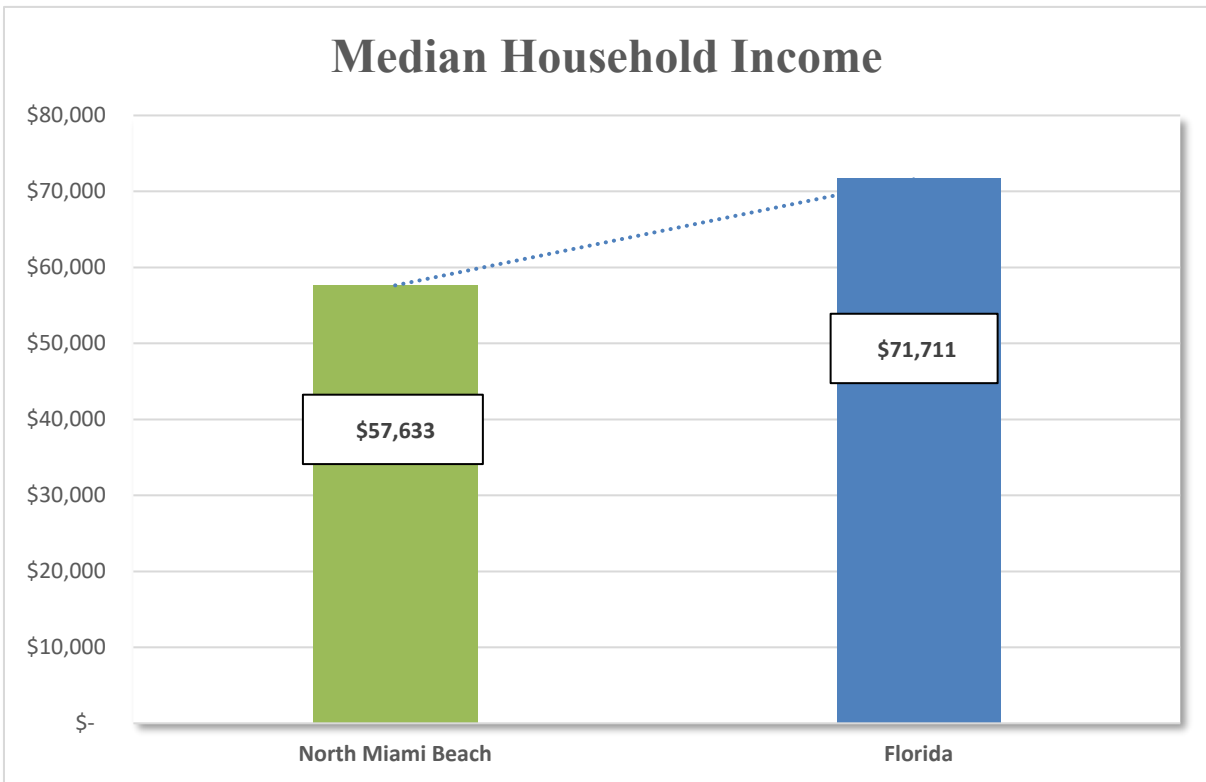
Comparisons between the City of North Miami Beach and the State of Florida reveal several characteristics of the City. The City has a dense and diverse population. This diversity is celebrated in the uniqueness of shops, dining opportunities, and personalities experienced when enjoying the parks or local businesses. With the median income below the State average, housing prices, while increasing in value over the past few years, are largely affordable compared to elsewhere in Miami Dade County.

Population Comparisons	North Miami Beach	Florida
Population Density	8,898.1	421.4
Male Population	48.1%	49.1%
Female Population	51.9%	50.9%
Married Population	53%	58%
Foreign Born Population	55.3%	21.4%
Median Age	39.6	42.6
Owner-occupied Units	51%	67%
Average Household Size	2.8	2.5
Median Household Income	\$57,633	\$71,711
Below Poverty Level	14.7%	12.6%
Number of Households	15,591	8,550,911

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY PROFILE (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026



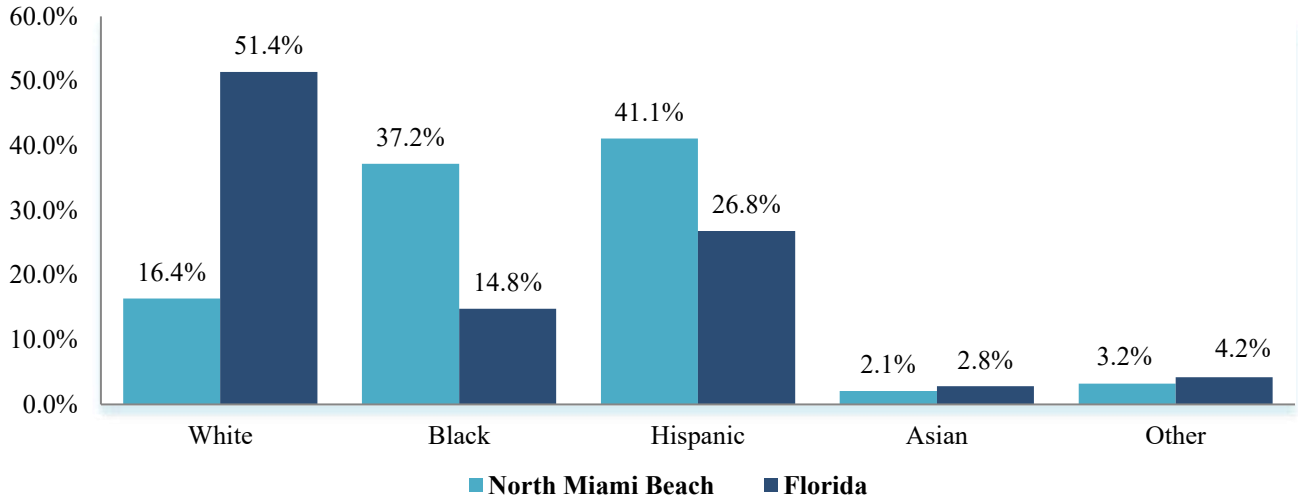
**Source: Census Reporter*

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY PROFILE (continued)

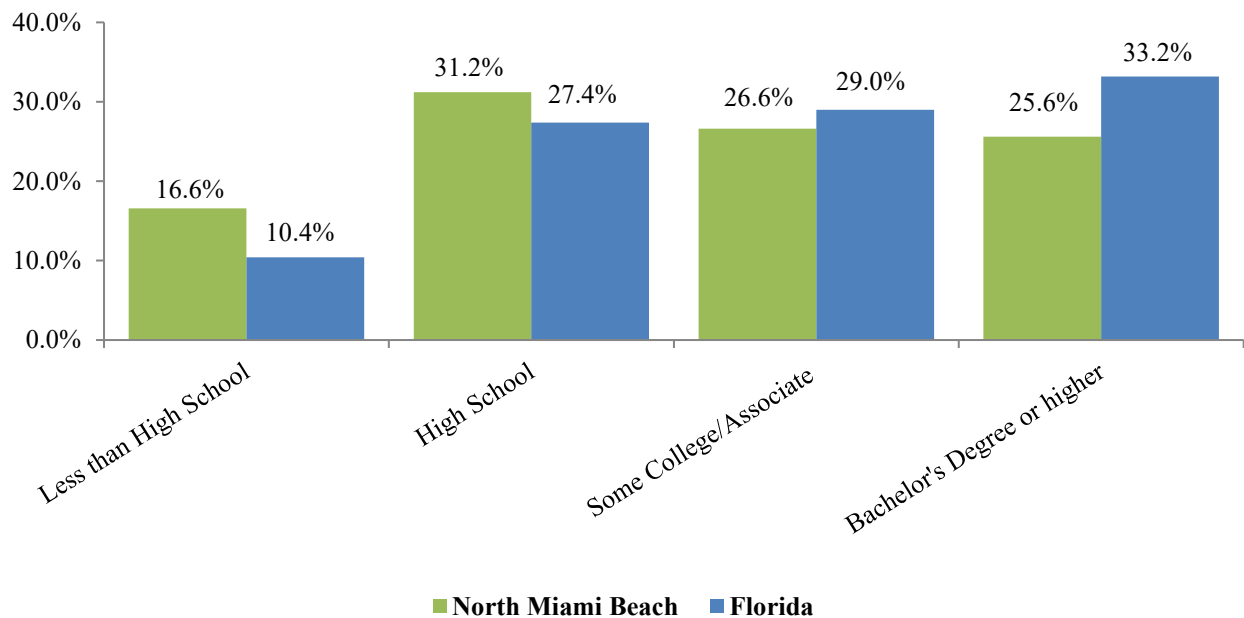
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Ethnicity



**Source: Census Reporter*

Education



***Source: Census Reporter*

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY PROFILE (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

The City's *principal employers* are consistent with the residential nature of the area.

The City's Principal Employers

Employer	Number of Employees
CITY OF NORTH MIAMI BEACH	505*
IPIC-GOLD CLASS ENTERTAINMENT, LLC	200
TARGET	172
PUBLIX SUPER MARKETS, INC.	165
KEY PARKING SERVICES, INC.	160
AVENTURA REHAB AND NURSING CENTER.	150
P.F. CHANG'S CHINA BISTRO, INC.	125
ATLANTA RESTAURANT PARTNERS, LLC	110
LOWE'S HOME CENTERS, LLC	100
GC CONSTRUCTION AND CONSULTING SERVICES LLC	100

Source: City of North Miami Beach Community Development Business
Tax Division for the Fiscal Year Ended September 30, 2025

(* Total for City of North Miami Beach Includes Full Time Employees only)



CITY OF NORTH MIAMI BEACH, FLORIDA

CITY PROFILE (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

2025

Principal Property Taxpayers	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
NOMI BEACH HOLDINGS LLC	105,500,000	1	1.91%
NORTH MB OWNER LLC	79,434,080	2	1.44%
DEZER INTRACOASTAL MALL LLC	52,800,000	3	0.95%
NORTH TOWNE PHASE I LLC	36,934,557	4	0.67%
BISCAYNE COMMONS (EDENS) LLC	34,659,000	5	0.63%
DIXIE STORAGE SPE LLC	29,312,000	6	0.53%
SONTIC WARD INC	27,770,900	7	0.50%
OLETA PARTNERS BISCAYNE	27,280,456	8	0.49%
TCG CORINTHIAN FL PORTFOLIO	26,630,000	9	0.48%
TARGET CORP	25,563,624	10	0.46%



CITY OF NORTH MIAMI BEACH, FLORIDA

CITY PROFILE (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Parks and Recreational Facilities

The City operates and maintains numerous parks and the following community facilities:

Allen Park/DeLeonardis Youth Center	Lucenda Neal Park
Barry Silverman Park	Martin Luther King Park
Bill Carter Tyree Jr. Park	Milton Littman Park
Challenger Park	Patricia A. Mishcon Athletic Field
Columbia Park	Passive Park on the Canal
Corporal Howard B. Hinson Park For Fallen War Heroes	Philippe Derosé Int'l Flowering Tree Garden
Dieffenbach Preserve	Schenkenberger Park
Dolphin Park	Schreiber Promenade
Donald E. Bonhan Sr. Park	Senator Gwen Margolis Amphitheater
Eastern Shores Tot Lot	Snake Creek Canal Trail/Bike Path
Edna Moffat Garden	Taylor Park East
Fulford Park	Taylor Park West/Aqua Bowl Lake
Hazel Fazzino Park	Uleta Park Community Center
Highland Village Community Center	Victory Park/Government Center
Hosea C. Sauls Mr. AND Mrs. Harry Sauls Park	Washington Park
Jack Chaiken Park	Yes Center/McDonald Center
Judge Arthur I. Snyder Tennis Center	

Public Schools

Miami-Dade Public Schools located in the City and in close proximity include:

North Miami Beach Senior High	Greynolds Park Elementary
John F. Kennedy Middle School	Madie Ives Community Elementary
Linda Lentin K-8 Center	Sabal Palm Elementary
Fulford Elementary	Ojus Elementary School

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY PROFILE (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

The North Miami Beach Community Redevelopment Agency (CRA) was created by the Mayor and City Commission on December 21, 2004 by adopting a resolution declaring the Mayor and City Commission to be the Agency in accordance with the Community Redevelopment Act of 1969, enacted by the Florida Legislature. The City Commission acts as the CRA's board of Directors. The Mayor serves as Chairman. The purpose of the CRA is the elimination and prevention of blight conditions within the designated area. The CRA is a special revenue fund of the City of North Miami Beach and, therefore, has been included as a blended component unit and an integral part of the attached budget.



CRA Board of Directors:

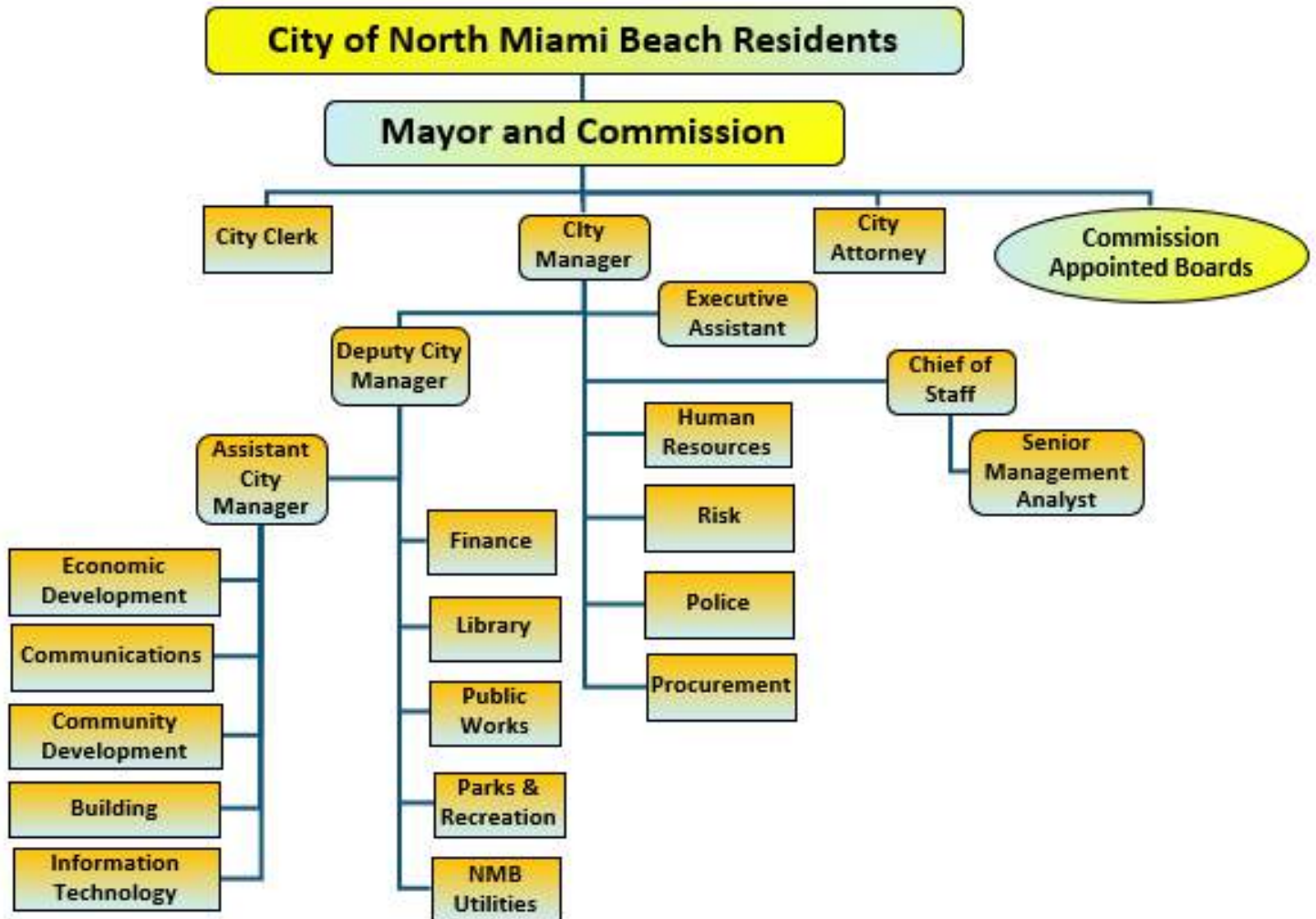
<i>Board Chair</i>	Michael Joseph
<i>Board Vice-Chair</i>	Jay Chernoff
<i>Board Member</i>	McKenzie Fleurimond
<i>Board Member</i>	Daniela Jean
<i>Board Member</i>	Fortuna Smukler
<i>Board Member</i>	Phyllis Smith
<i>Board Member</i>	Lynn Su

CRA Staff:

<i>Executive Director</i>	Adam Old & Jason Walker, Florida Strategic Partners
<i>CRA Attorney</i>	Steven Zelkowitz, Taylor Dumas, LLP
<i>CRA Specialist</i>	Oslene Pierre
<i>CRA Office Administrator</i>	Diana De La Cruz



CITY OF NORTH MIAMI BEACH, FLORIDA
CITY WIDE ORGANIZATIONAL CHART
FISCAL YEAR ENDING SEPTEMBER 30, 2026





CITY OF NORTH MIAMI BEACH, FLORIDA

CITY ORGANIZATION

FISCAL YEAR ENDING SEPTEMBER 30, 2026

The City's organization chart and staffing summary represent management's interpretation of the labor elements necessary to implement the directives and guidance provided by the Mayor and Commission. That guidance has been formed into a strategic plan that details the Commission's Vision and Priorities. The plan is further refined into a set of goals and initiatives that can be converted into measurable actions. Those actions are then implemented and monitored to determine the progress toward achievement of those goals. The following chart contains a list of the Commission priorities and the departments that are taking action to achieve the desired goal.

Fund Type	Departments	Financially Sound City Government	The Place to Live: Beautiful, Safe and Livable	High Performing City Organization Providing Great Customer Services	Revitalized Downtown and Major Corridors
General Fund	Mayor & Commission	X	X	X	X
General Fund	City Clerk	X		X	
General Fund	City Attorney	X		X	
General Fund	City Manager	X	X	X	X
General Fund	Communications	X	X	X	
General Fund	Economic Development	X	X	X	X
General Fund	Procurement	X		X	
General Fund	Community Development	X	X	X	X
General Fund	Human Resources & Risk Management	X		X	
General Fund	Finance	X		X	
General Fund	Police	X	X	X	
General Fund	Library	X	X	X	
General Fund	Parks and Recreation	X	X	X	
General Fund	PublicWorks	X	X	X	X
Special Revenue Fund	Community Redevelopment Agency	X	X	X	X
Enterprise Fund	Stormwater	X	X	X	
Enterprise Fund	Water	X	X	X	
Enterprise Fund	Wastewater	X	X	X	
Enterprise Fund	Building Permit Fund	X	X	X	
Enterprise Fund	Solid Waste	X	X	X	
Internal Service Fund	Information Technology	X	X	X	

CITY OF NORTH MIAMI BEACH, FLORIDA

STAFFING SUMMARY

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Full Time Equivalent (FTE)*

DEPARTMENT / FUND	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
Mayor & Commission	1	3	1	1
City Clerk	4	4	4	5
City Attorney	0	0	0	0
Non-Departmental	0	0	0.5	0
City Manager Office	7.36	8	8	8
Communications	4	2	1	3
Economic Development	0	0	1	5
Procurement	6	6	6	6
Community Development	18.7	19.45	18.80	18.80
Human Resources	4	4	4.5	4
Risk Management	3	3	3	4
Finance	15	16	16.5	15
Police**	152	149	147	155
Library	8	8.6	15	15
Parks & Recreation	30	30	34	35
Public Works	40.5	45	45	62
Community Redevelopment Agency (CRA)	4.89	3	3	3
Stormwater Fund	5.5	20	24.5	7.5
Water & Sewer Operations Fund Public Utilities	94	98	98	100
Building Permit Fund	24.27	24.30	24.20	24.20
Garbage/Solid Waste Disposal Fund	1	1	1	1
Information Technology	7.25	14	14	14
Customer Service	31.53	29	28	28
TOTAL	462	487.35	498	514.5

Staffing summary was adjusted from previous year to only reflect full-time employees only

** FY 2026 -115 Officers; 107 funded by General Fund and 8 funded by the "COPS" Grant

CITY OF NORTH MIAMI BEACH, FLORIDA

STAFFING SUMMARY (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

FY 2025-2026 Staffing Modifications		
DEPARTMENT / FUND	FTE	NEW POSITIONS
City Clerk	1.0	Administrative Aide I
Communications	1.0	Communications Specialist
Communications	1.0	Content Writing/Production Specialist
Economic Development	1.0	Housing and Economic Development Director
Economic Development	1.0	Economic Development Coordinator
Economic Development	1.0	Housing Coordinator
Economic Development	1.0	Administrative Assistant
Risk Management	1.0	Human Resources Generalist
Parks & Recreation	1.0	Parks Office Administrator
Public Works Administration	1.0	Senior Data Analyst
NMB Water	1.0	Environmental Analyst
NMB Water	1.0	Water Plant Operator
NMB Water	1.0	Construction Coordinator
Grand Total	13.00	



CITY OF NORTH MIAMI BEACH, FLORIDA

STAFFING SUMMARY (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

FY 2025-2026 Staffing Modifications		
DEPARTMENT / FUND		STAFFING CHANGES
City Clerk	-	Eliminated Part-time Clerk to create fulltime Administrative Aide I
City Manager	-	The Assistant City Manager position has not been funded since FY 2024; funding is included in FY 2026
City Manager	-	Grants Coordinator funded 100% in City Manager Office in FY 2025; is now funded at .64% City Manager Office and .36% Children's Trust-TCT
Finance	-	The Director of Finance position was not funded since FY 2024; funding is included in FY 2026t
Finance	-	The Assistant Director of Finance position funded in FY 2025 will not be funded in FY 2026
Finance	(0.50)	Eliminated Enterprise Resource Planning Support funded .50% Human Resources and .50% Finance
Finance	0.36	Grants and Special Projects Manager is 100% funded in Finance; previously FY 2025 funded .64% Children's Trust and .36% Finance)
Human Resources	(0.50)	Eliminated Enterprise Resource Planning Support funded .50% Human Resources and .50% Finance
Parks and Recreation	-	Reclassification of Recreation Specialist position to Marketing/Special Events Specialist
Parks and Recreation	-	Reclassification of Utility Worker II position to Parks Supervisor in the Building Maintenance Division of Parks
Public Works Administration	-	Reclassification of Assistant Director of Public Works position to Deputy Director of Public Works
Public Works Administration	-	Reclassification of Administrative Coordinator position to Strategy and Innovation Manager
Public Works Administration	-	Reclassification of Assistant to Director position to Office Administrator
Public Works Administration	-	Reclassification of Construction Management Coordinator position to Engineering Project Coordinator .25% Public Works Administration .75% CITT
Public Works Administration	-	Reclassification of Administrative Assistant III position to Administrative Coordinator
Public Works Beautification	17.00	Transferred 17 employees from Stormwater to Beautification
Public Works Fleet	-	Reclassification of Mechanic I position to Service Aide Advisor
Public Works Fleet	(1.00)	Eliminated Administrative Assistant II

CITY OF NORTH MIAMI BEACH, FLORIDA

STAFFING SUMMARY (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

FY 2025-2026 Staffing Modifications		
Public Works Facilities	-	Reclassification of Utility II position to Locksmith
Public Works Facilities	-	Reclassification of Administrative Assistant III position to Administrative Coordinator
Public Works Facilities	-	Reclassification of Utility I position to Carpenter
Public Works Capital Improvement Division (CIP)	-	Reclassification of Director of CIP position to Construction Manager
Public Works Capital Improvement Division (CIP)	-	Reclassification of Construction Management Coordinator to Engineering Project Coordinator .75% to CITT & .25% to Public Works Administration
NMB Water	-	Reclassification of Account Clerk position to Administrative Assistant
NMB Water & Sewer	-	Reclassification Administrative Coordinator position to Utilities Finance Coordinator
NMB Water & Sewer	-	Reclassification of Assistant to Director position to Purchasing Agent Public Utilities
NMB Water & Sewer	-	Reclassification of Engineer II position to Assistant Management Administrator
NMB Water & Sewer	(1.00)	Eliminated Water Plant Manager
NMB Water & Sewer	-	Reclassification of Maintenance Manager position to Plant and Maintenance Supervisor
NMB Water & Sewer	-	Reclassification of SCADA/Automation Engineer position to SCADA Supervisor
CITT	-	Construction Management Coordinator - Reclassify to Engineering Project Coordinator .25% Public Works Administration .75% CITT
CITT	-	Reclassification of part-time Municipal Service Worker to create Municipal Service Worker I that was approved in FY 2024 budget cycle
Stormwater	(17.00)	Transferred 17 Beautification Team employees to Public Works Beautification
Building Permit Fund	-	Reclassification of Chief Building Inspector position to Assistant Building Official/Chief Building Inspector
Building Permit Fund	-	Reclassification of Senior Building Inspector position to Senior Electrical Inspector
Grand Total	(2.64)	



BUDGET OVERVIEW



CITY OF NORTH MIAMI BEACH, FLORIDA

BUDGET OVERVIEW

FISCAL YEAR ENDING SEPTEMBER 30, 2026

A budget is a financial plan that allocates resources to deliver priority services, facilities and equipment. Budgeting is an extensive process that results in a budget document, an accounting ledger, a spending plan and a system to review progress in meeting goals and to define and quantify new and updated goals.

The Budget document is the City's spending policy created through recommendations by the City Manager to the Mayor and Commission. The Commission and the City Manager have been engaged in ongoing dialogue about services throughout the year. Additionally, the community is engaged through a series of budget workshops and budget hearings where Commission provides budgetary instructions in advance of formal budget presentation. The City Manager and team develop the budget to meet the goals, objectives and strategies expressed by the Commission who represent the interests of all City residents and businesses. Upon adoption by Commission, which is the only body that can make it law, the City Manager is authorized to make certain expenditures in order to accomplish the goals established by the Commission.

Certain steps are common to sound budgeting processes:

- Policy Development
- Financial Planning
- Service or Operations Planning and
- Communications

Operating budgets for all funds adhere to the modified accrual basis of accounting. In accordance with this convention, recognition of revenues occurs when they become available and measurable. Expenses are recognized in the period goods and services are received or when liabilities have been incurred. Expenditures for capital outlay are budgeted rather than depreciation expense. Likewise, debt issuance is recognized as revenue and debt service payments as expenses. Unrestricted net assets/unreserved fund balances (residual liquid assets resulting from prior operations) are appropriated when necessary and included as revenue on a budgetary basis but are eliminated for financial reporting.

The City adopts a balanced budget so that expenditures approved for City purposes will not exceed the estimate of income expected from all sources, including available balances from prior years. This policy applies to expenditures and revenues within each fund, such that each fund is a self-balancing set of accounts.

Budgetary control is legally maintained at the department level. The City Manager is authorized to amend, modify, or otherwise adjust the City's annual budget in accordance with the spending limitations as established by Chapter 3 *Purchasing* of the North Miami Beach Code of Ordinances pursuant to the Budget Resolution. Other amendments to the budget require authorization by the City Commission. The City's united approach to tasks to be performed during the fiscal year is based on the vision, mission and goals as laid out in this adopted plan and is evidenced in every project, initiative, and line item.

CITY OF NORTH MIAMI BEACH, FLORIDA
ANNUAL BUDGET PROCEDURES AND CALENDAR
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Florida Statutes (Chapter 200.65), known as **Truth In Millage (TRIM)** require that all municipalities prepare, approve, adopt and execute an annual budget for all funds mandated by law or guided by sound financial practices and generally accepted accounting principles.

Truth In Millage

The City is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing to each property owner a TRIM notice. In compliance with these requirements, the City has established the following procedures for budget adoption: In addition to notification of this first public hearing, the TRIM notice contains the following information:

1. Prior year millage rate.
2. Current year proposed millage rate.
3. Current year rolled-back rate.
4. The date, time and meeting place of the tentative budget hearing.

Truth In Millage Requirements

- ✓ **Certification of Taxable Value (Form DR-420):** By **July 1**, the Property Appraiser certifies the City's tax roll
- ✓ **Certification of the Millage rate** Within **35 days** (no later than August 4), the City electronically submits the completed DR-420 to the Property Appraiser
- ✓ **Tentative Budget & Millage Hearing:** Within **65–80 days** (September 3–18), the City holds the first public hearing on the tentative millage and budget, no sooner than 10 days after TRIM notices are mailed.
- ✓ **Advertisement of Final Hearing:** Between **day 95** (September 18–October 3), the City advertises its intent to adopt the final millage and budget.
- ✓ **Final Budget Hearing:** Held **2–5 days** after advertisement to adopt the final millage and budget.
- ✓ **Submission of Adopted Resolution:** Within **3 days** of final adoption, the City forwards the resolution to the Property Appraiser, Tax Collector, and Florida Department of Revenue.
- ✓ **Certification of Final Taxable Value (Form DR-422):** Within **3 days** of receiving final values, the City completes and submits Form DR-422 to the Property Appraiser.
- ✓ **Certification of Compliance (Form DR-487):** Within **30 days** of adoption, the city certifies compliance with Florida Statutes, Chapter 200, and submits to Florida Department of Revenue.

The second public hearing is advertised by means of a newspaper advertisement summarizing the revenues and expenditures in the budget tentatively approved at the first public hearing.

Two budget hearings will be conducted to set the millage rate and adopt the budget.

Public hearings on the Fiscal Year 2025-2026 budget will be held at:
City of North Miami Beach City Hall, City Commission Chambers 2nd Floor

CITY OF NORTH MIAMI BEACH, FLORIDA
ANNUAL BUDGET PROCEDURES AND CALENDAR (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

JANUARY 2025

- Budget kick-off meeting held. City Manager and Finance Department provides overall guidance to Department Directors on how to prepare the FY 2025-26 budget requests.
- Revenues estimates are generated from historical data analysis

FEBRUARY 2025

- Finance prepare Salary and Benefits projection
- Departments formulate their staffing, revenue, capital, operating budget requests and department business plans

MARCH 2025

- Departments/Division submit budgets and five year capital improvement plan to Finance for review to include Business plan

APRIL 2025

- Finance reviews budgets with department and prepare preliminary budget or review with the City Manager

MAY 2025

- City Manager review the budgets and make recommendations

JUNE 2025

- Miami Dade County Property Appraisers Officers provides estimated taxable valuation to the City
- Commission Special Budget workshop to present revenues forecast and proposed Millage
- Final adjustments made and the proposed budget is submitted to the City Manager for final review.

JULY 2025

- Certification of Taxable Value provided from the Miami-Dade County Property Appraiser
- City Commission special commission to set the proposed Millage rate for General Fund and General Obligation bond
- Proposed budget is finalized where it is revised, reviewed and balance. The proposed budget is printed and delivered to City Commission to prepare for the upcoming budget workshop

AUGUST 2025

- Three budget workshops are conducted with City Commission, Finance and Department Directors - Residents are encouraged to attend

SEPTEMBER 2025

- First Public Hearing to adopt the tentative Ad Valorem Tax Rate and Budget Sept 09, 2025 at 6:00 PM
- Final Public Hearing to Adopt Ad Valorem Tax Rate and Budget Sept 29, 2025 at 6:00 PM

OCTOBER 2025

- The adopted budget become effective for FY 2025-26
- Certification to the Florida Department of Revenue

In compliance with Chapter 200, F.S. the budget is certified to the Florida Department of Revenue within 3 days of adoption

CITY OF NORTH MIAMI BEACH, FLORIDA
ANNUAL BUDGET PROCEDURES AND CALENDAR (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Basis of Accounting & Budgeting

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is defined by Generally Accepted Accounting Principles (GAAP) as "a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations."

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds) and the servicing of long-term debt (debt service funds). The general fund is used to account for all activities of the general government not required to be accounted for in another fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, the fiduciary funds are classified as pension trust funds, nonexpendable trust funds or expendable trust funds. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principle. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. The City does not adopt budgets for any Fiduciary funds.

All governmental fund types, expendable trust funds and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

CITY OF NORTH MIAMI BEACH, FLORIDA

FUND STRUCTURE

FISCAL YEAR ENDING SEPTEMBER 30, 2026



GENERAL FUND	ENTERPRISE FUND	INTERNAL SERVICE	DEBT SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS
Mayor & Commission City Manager City Clerk Economic Development Communications Community Development Human Resources Finance Police Library Parks and Recreation City Attorney Public Works Non-Departmental	Water & Sewer Water Fire Flow Water Inplant Sewer Inplant Stormwater	Risk Management Worker's Compensation Customer Service Information Technology	2013 Bonds AKA 2003BB 2005C Bond CRA 2007A Series 2011 Series 2012 2024 Bank Note 2024 Special Obligation	Community Redevelopment Agency Eastern Shores First Addition Eastern Shores Second Addition Governmental Impact Fees Local Option Gas Tax Citizen's Independent Transportation Trust	Alley Restoration General Capital Projects Washington Park - Special Bond

CITY OF NORTH MIAMI BEACH, FLORIDA

FUND DESCRIPTIONS

FISCAL YEAR ENDING SEPTEMBER 30, 2026

FUND DESCRIPTIONS

#	FUND NAME	FUND TYPE	DESCRIPTION
010	GENERAL FUND	General	The General Fund is the primary operating fund for the City and includes most of the City's municipal activities. It is the main operating account, used to finance daily operations and provide a range of public services like public safety, public works, and administration. It's funded by various revenues, including taxes, fees, the general fund is a self-balancing account that tracks its financial resources and liabilities, ensuring accountability and informing policymakers' decisions
030	LIABL SELF INSURANCE	Internal	Accounts for the financial pool dedicated to covering legal obligations and claims, self-insured activities
050	WORKER'S COMPENSATION SELF INSURED	Internal	Fund account for activities and provides coverage for government employees injured on the job, covering medical expenses and lost wages
060	GOVERNMENTAL IMPACT FUND	Capital Project	Administers revenues and expenditures dedicated to supporting new parks, beautification efforts, and police capital infrastructure. This includes the development of parks, open spaces, passive recreation areas, linear trail parks, and recreational facilities. Funds also enhance community aesthetics through street and sidewalk improvements, landscaping, and public art. Funds also support police facilities, equipment, and infrastructure.
103	TRANSIT SURTAX FUND	Capital Project	Road and Transit System Transportation projects funded by the Citizen's approved half penny transportation surtax. Accounts for activities of People's Transportation Plan (PTP) Independent Transit Trust
104	COMMUNITY REDEVELOPMENT FUND	Special Revenue	Supports CRA activities which are locally generated revenue, mostly tax increment financing used to fund urban redevelopment and revitalization efforts within a designated area
108	LOCAL OPTION GAS TAX	Special Revenue	To record activities of the Local Option Gas Tax Fund
135	35TH AVE GUARDHOUSE- OPERATIONS	Special Revenue	Account for activities of the Special Taxing District infrastructure—to hold and manage funds collected from its designated property owners, often through special assessments or non-ad valorem taxes
164	164TH ST GUARDHOUSE-1ST ADDITI	Special Revenue	Account for activities of the Special Taxing District infrastructure—to hold and manage funds collected from its designated property owners, often through special assessments or non-ad valorem taxes
216	2013 BONDS AKA 2003B	Debt Service	Accounts for debt principal and interest payments
217	2005C BOND DEBT SERVICE	Debt Service	Accounts for debt principal and interest payments
218	CRA 2007A BOA DEBT SERVICE	Debt Service	Series 2007A – This fund is used to account for the principal and interest payments relating to a \$3,000,000 CRA loan. The bond proceeds were used to fund infrastructure improvements in the CRA area. TIF revenue is pledged to fund this debt issue.
220	SERIES 2011 JPM CHASE DEBT SVC	Debt Service	This fund is used to account for the principal and interest payments relating to the \$14,835,000 promissory note issued to fund improvements related to the 'Proud Neighborhood' plan. This is a general obligation bond funded by a voted debt millage
221	SERIES 2012 JPM CHASE DEBT SVC	Debt Service	This fund is used to account for the principal and interest payments relating to infrastructure improvement
223	2024 BANK NOTE	Debt Service	Series 2024 – This fund is used to account for the principal and interest payments relating to infrastructure improvement
224	2024 SPECIAL OBLIGATION BOND	Debt Service	\$23,000,000 Special Obligation Bond. The bond proceeds to fund infrastructure improvements.
390	ALLEY RESTORATION PROGRAM	Capital Project	To fund Capital project fund dedicated to improving public alleyways
391	SPECIAL OBLIGATION BOND FY2024	Capital Project	To record activities of the special Obligation bond
399	GENERAL CAPITAL PROJECTS FUND	Capital Project	To fund activities of the City's General Capital Project fund established in FY 2025
400	STORMWATER MANAGEMENT UTILITY	Enterprise	To account for the collection stormwater utility fees from property owners to pay for the acquisition, construction, maintenance, and operation of a community's stormwater system. These funds support activities like flood prevention, pollution control, and the overall stormwater management program, ensuring stable and equitable funding for essential services that protect public health and the environment

CITY OF NORTH MIAMI BEACH, FLORIDA

FUND DESCRIPTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

#	FUND NAME	FUND TYPE	DESCRIPTION
410	WATER OPERATIONAL FUND		Accounts for the financial resources used to manage, operate, and improve the City's water utility system. This includes water supply, treatment, and distribution, as well as investments in infrastructure and watershed protection. Funding sources include user fees, public funds, or a combination of both, with the primary goal of ensuring reliable service, water quality, and long-term system sustainability
420	FIREFLOW FUND	Enterprise	Designated to support efforts related to improving water supply for firefighting, such as upgrading water mains and infrastructure to ensure adequate water pressure and volume at fire hydrants, particularly after major seismic events or fires
430	WATER INPLANT FUND	Enterprise	Fund water infrastructure projects
450	SEWER OPERATIONAL FUND	Enterprise	Accounts for activities of Water & Sewer Division
460	SEWER INPLANT FUND	Enterprise	Fund Sewer infrastructure projects
471	BUILDING PERMIT FUND	Enterprise	Fund that holds the fees collected for enforcing construction code. Fund is restricted by state law and can only be used for activities related to the enforcement of building codes and the permitting process.
474	GARBAGE/SOLID WASTE DISPOSAL	Enterprise	Administers solid waste services to customers
500	INFORMATION TECHNOLOGY FUND	Internal Service	internal service fund is a governmental accounting mechanism that funds IT services provided by a central IT department to other government departments. The fund's costs are recovered through charges, or user fees, assessed to the departments that use the IT services, allowing the IT department to budget for and pay for its operational and future needs.
510	UTILITY CUSTOMER SERVICE FUND	Internal Service	Fund that finances the activities supporting the department that handles utility customer account

The City uses the following fund types:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition use and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City's governmental fund types that are budgeted:

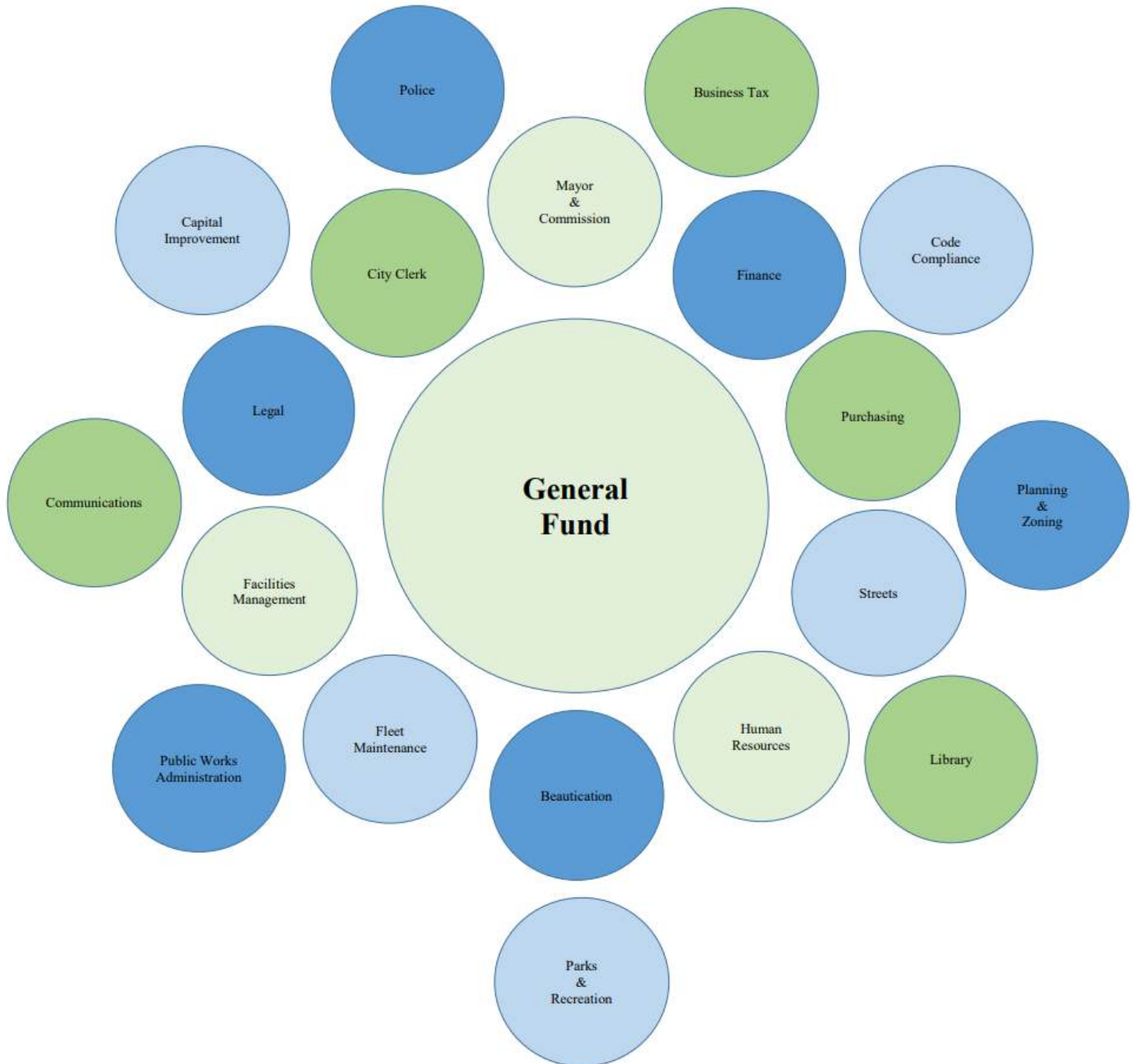


CITY OF NORTH MIAMI BEACH, FLORIDA

FUND DESCRIPTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

General Fund - The General Fund is the City's primary operating fund. It accounts for all of the financial resources of the general government, except for those required to be accounted for in another fund.



CITY OF NORTH MIAMI BEACH, FLORIDA

FUND DESCRIPTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The City budgets the following Special Revenue Funds:

Governmental Impact Fees - This fund represents revenues from charges imposed on new development representing a total or partial reimbursement for the cost of additional public safety, beautification and Parks and Recreation facilities or services necessary as the result of new development. This fund is combined with the General Fund for financial statement presentation.

Community Redevelopment Agency (CRA) - This fund is a blended component unit and exists to account for monies received from Tax Increment Financing (TIF) from the City of North Miami Beach and Miami-Dade County to eliminate slum and blight conditions in the area designated as the CRA which was created in 2004 in accordance with Section 163.357, Florida Statutes under the Community Redevelopment Act of 1969.

Eastern Shores First Addition Security Guard Special Taxing District – This fund is used to account for the activities related to the guardhouse located at the 164th Street entrance to the Eastern Shores subdivision. The Special Taxing District was created on April 7, 1994, for the purpose of providing security for the area. Residents are levied a non-ad valorem assessment on their tax bill to fund the activities of the district. Responsibility for the administration of the district was transferred from Miami-Dade County to the City of North Miami Beach on February 2, 2018.

Eastern Shores Security Special Taxing District – This fund is used to account for the activities related to the guardhouse located at the 35th Avenue entrance to the Eastern Shores subdivision. The Special Taxing District was created on November 21, 1995, for the purpose of providing security for the area. Residents are levied a non-ad valorem assessment on their tax bill to fund the activities of the district. Responsibility for the administration of the district was transferred from Miami-Dade County to the City of North Miami Beach on February 2, 2018.

Transit Surtax Fund - This Fund receives revenues based on a one half of one percent discretionary sales surtax on all transactions occurring in Miami-Dade County. Sales, use, rentals, admissions and other transactions are subject to the state tax. Surtax proceeds may only be expended for transportation and transit purposes.

Capital Project Funds - Capital Project Funds are used to account for the acquisition or construction of capital assets.

Debt Service Funds – Debt Service Funds are used to account for the resources accumulated and payments made for principal and interest on long-term debt obligations of governmental funds. The debt service funds have been combined for presentation in this document. Series 2007A is combined with the CRA for financial statement presentation.

The City budgets for the following Debt Service Funds:

Series 2011 – This fund is used to account for the principal and interest payments relating to the

CITY OF NORTH MIAMI BEACH, FLORIDA

FUND DESCRIPTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

\$14,835,000 promissory note issued to defease the Series 2000B bonds originally issued to fund improvements related to the 'Proud Neighborhood' plan. This is a general obligation bond funded by a voted debt millage. In FY2022, the City refunded a General Obligation Note, Series 2022, in the amount of \$9,190,000.

2024 Bank Note – This fund was created to process debt service issued to pay lawsuit settlement.

2024 Special Obligation Bond – This fund is used to account for principal and interest payments relating to the Washington Park capital project

Debt Service Funds (continued)

Chase Bank, N.A.

Promissory Note Series 2022	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	985,000	103,322	1,088,322
2026	1,000,000	88,236	1,088,236
2027	1,025,000	72,846	1,097,846
2028	1,040,000	57,152	1,097,152
2029-2031	3,240,000	74,480	3,314,480
	<u>\$ 7,290,000</u>	<u>\$ 396,036</u>	<u>\$ 7,686,036</u>

Series 2007A – This fund is used to account for the principal and interest payments relating to a \$3,000,000 CRA loan. The bond proceeds were used to fund infrastructure improvements in the CRA area. TIF revenue is pledged to fund this debt issue.

Bank of America, CRA Non-taxable

Series 2007A	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	166,667	15,414	182,081
2026	166,667	3,699	170,366
2027	41,666	2,775	44,441
	<u>\$ 375,000</u>	<u>\$ 21,888</u>	<u>\$ 396,888</u>

CITY OF NORTH MIAMI BEACH, FLORIDA

FUND DESCRIPTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Series 2024 – This fund is used to account for the principal and interest payments relating to a \$9,070,000 General Obligation loan.

TD Bank

General Obligation Loan, Series 2024

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ -	\$ -	\$ 9,070,000
2025	685,000	490,624	8,385,000
2026	760,000	413,381	7,625,000
2027	800,000	375,913	6,825,000
2028	840,000	336,473	5,985,000
2029-2034	<u>\$ 5,985,000</u>	<u>\$ 926,717</u>	<u>\$ -</u>

Series 2024 – This fund is used to account for the principal and interest payments relating to a \$23,000,000 Special Obligation Bond. The bond proceeds will be used to fund infrastructure improvements.

TD Bank

Special Obligation Bonds, Series 2024

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ -	\$ -	\$ 23,000,000
2025	340,000	996,667	22,660,000
2026	355,000	1,133,000	22,305,000
2027	375,000	1,115,250	21,930,000
2028	395,000	1,096,500	21,535,000
2029-2034	<u>\$ 2,820,000</u>	<u>\$ 6,128,250</u>	<u>\$ 18,715,000</u>



CITY OF NORTH MIAMI BEACH, FLORIDA
FUND DESCRIPTIONS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for the City's activities that are similar to those often found in the private sector. The measurement focus is upon determination of net position. Goods or services from such activities can be provided either to other departments or agencies primarily within the government (Internal Service Funds) or to outside parties (Enterprise Funds).

The City budgets for the following **Enterprise Funds**:

The City's Utility Enterprise Funds: The City's Utility Enterprise Funds—covering Solid Waste, Stormwater, Wastewater, and Water—provide comprehensive utility services to the community. Revenue for these services comes from customer charges, while expenditures support payroll, operational costs, and capital investments

The Building Permit Fund – This fund accounts for activities as they relate to the issuance of building permits to residences and businesses within the City.

The Proprietary Impact Fees Funds - These funds represent revenues from charges imposed on new development. Such charges represent a total or partial reimbursement for the cost of additional water and wastewater facilities or services necessary as the result of new development. These funds are combined for presentation in this document and are combined with the Water and Wastewater Funds as appropriate for financial statement presentation.

Internal Service Funds are used to account for operations that provide a service to other departments within the City. The costs of centralized services are allocated among the various departments. The City budgets the following internal service funds: Self Insurance, Workers' Compensation, Customer Service and Information Technology. The Self-Insurance Fund and the Workers' Compensation Fund are combined with the General Fund for financial statement presentation. The Customer Service Fund provides services specifically for the Enterprise Funds and is therefore included with the Business-type activities for reporting purposes. The Information Technology Fund activities are allocated between Governmental activities and Business-type activities for reporting purposes.

CITY OF NORTH MIAMI BEACH, FLORIDA
FINANCIAL POLICIES
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Capitalization Policy

Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 for tangible capital assets, \$30,000 for software and \$75,000 for easements. Outlays for capital assets and improvements including design, engineering, installation and similar costs are budgeted in all funds. Periodically throughout the year, capital outlay accounts in the proprietary funds are transferred into capital asset accounts. Available budget amounts are not restored during this process. Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Asset</u>	<u>Years</u>
Buildings and utility plant	30-50
Improvements other than buildings	20
Furniture, fixtures, machinery and equipment	5-10
Infrastructure	30

Depreciation and amortization expenses are not included in the operational budgets because they are non-cash transactions.

Reserve Policy

It is the City's policy to maintain an amount equal to at least twenty percent (20%) of total budgeted revenues of the General Fund as originally adopted as unassigned fund balance in the General Fund. The Unassigned fund balance represents the funds available to balance future budgets. Reserve amounts may be included in the operational budgets of the Water and Wastewater Funds to provide for future repair, replacement and improvement needs of the utilities.

Contingency amounts can be included in the operational budgets of the various funds to provide for unexpected and emergency purchases during the fiscal year.

Investment Policy

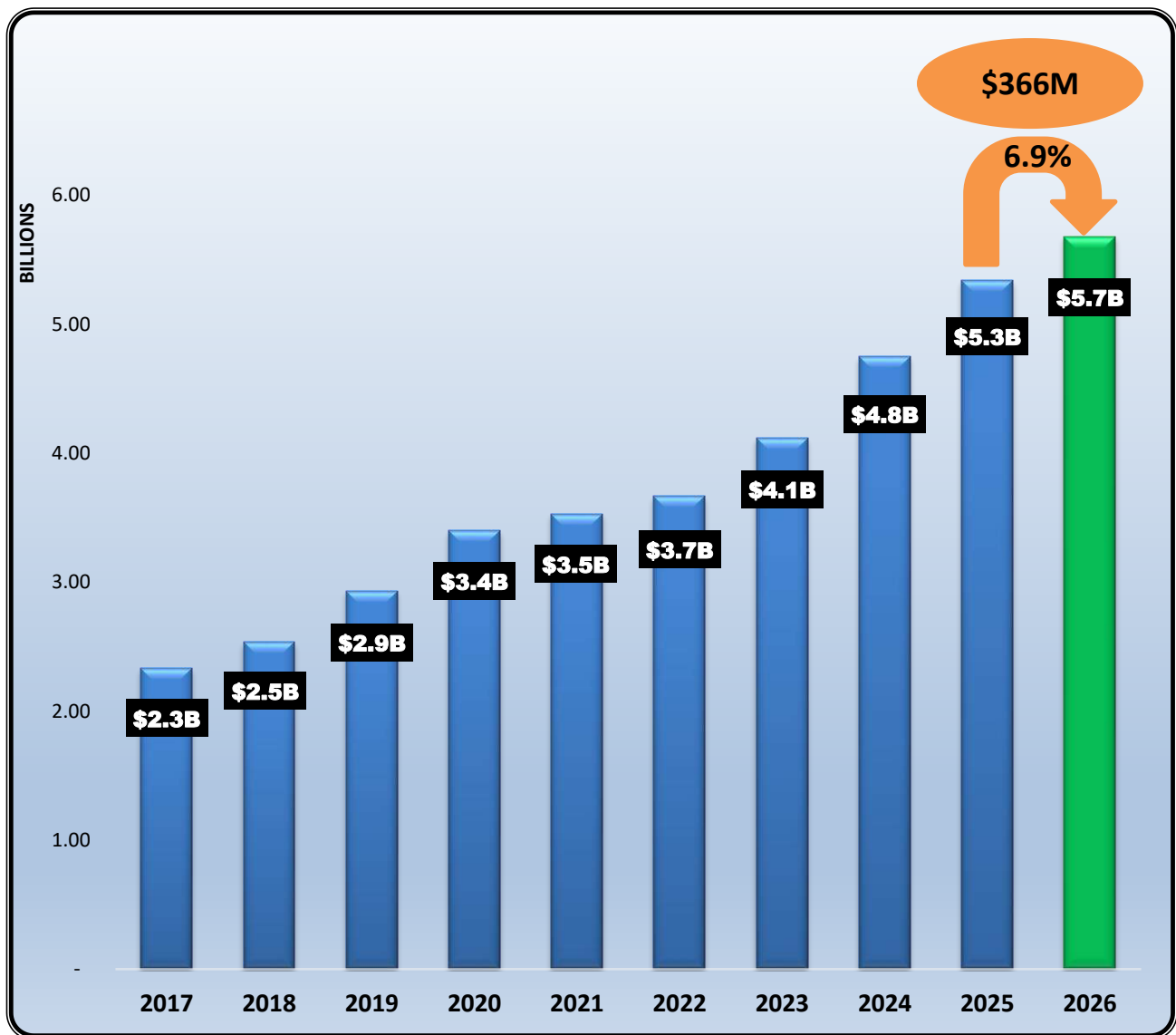
The City's investment policy was designed to safeguard the City's surplus funds, provide for the availability of operating and capital funds when needed, and promote an investment return competitive with comparable funds and financial market indices. In an effort to accomplish these objectives, the investment policy identifies various portfolio parameters addressing classes of investment instruments, issue diversification, maturity and duration limits, investment ratings and liquidity. In addition, in accordance with Section 218.415, Florida Statutes, the City's investment policy applies to all cash and investments held or controlled by the City not otherwise classified as restricted assets requiring segregation.

CITY OF NORTH MIAMI BEACH, FLORIDA

REVENUE FORECASTING

FISCAL YEAR ENDING SEPTEMBER 30, 2026

During budget development, the City forecasts revenues using a variety of techniques. Many of the revenue estimates are provided to the City by outside entities, such as Miami- Dade County, in the case of the taxable property values upon which the City's millage rate will be applied; and the State of Florida in the case of revenues that are collected by the State and allocated to the various counties and municipalities. Examples of those revenue sources are state shared sales taxes, communication services taxes and local option gas taxes. Another technique used to forecast revenues is to examine the trend of the revenue stream over the past several years. This is a useful technique for franchise fees and utility taxes. The final forecasting method bases the revenue on estimated usage of an item or service. This technique is useful for estimating charges for services and licenses and permits. The following graphs display the trends of taxable property values and millage rates over the past ten years.

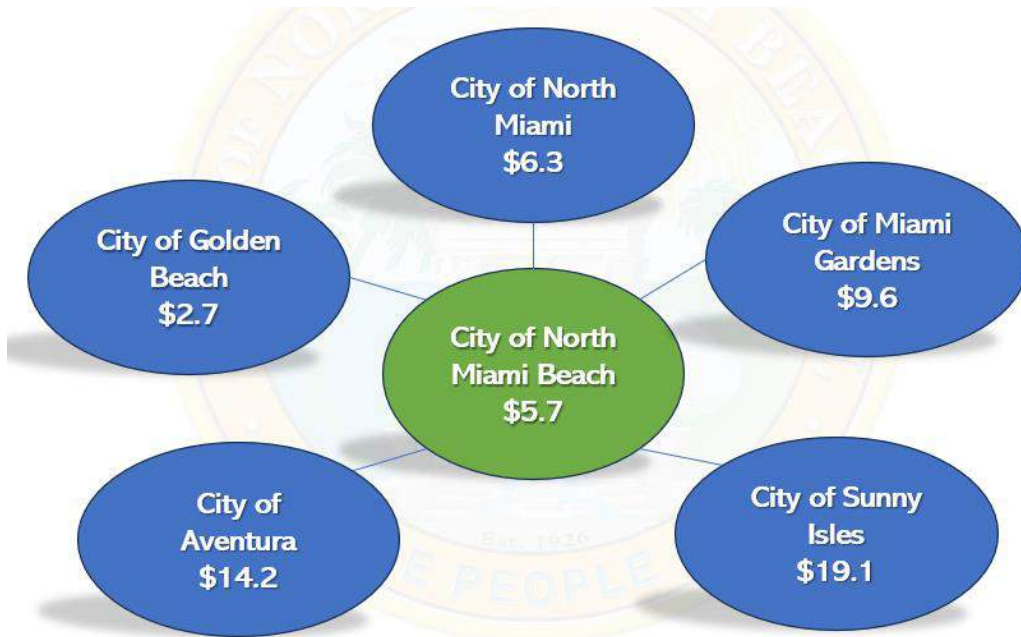


CITY OF NORTH MIAMI BEACH, FLORIDA

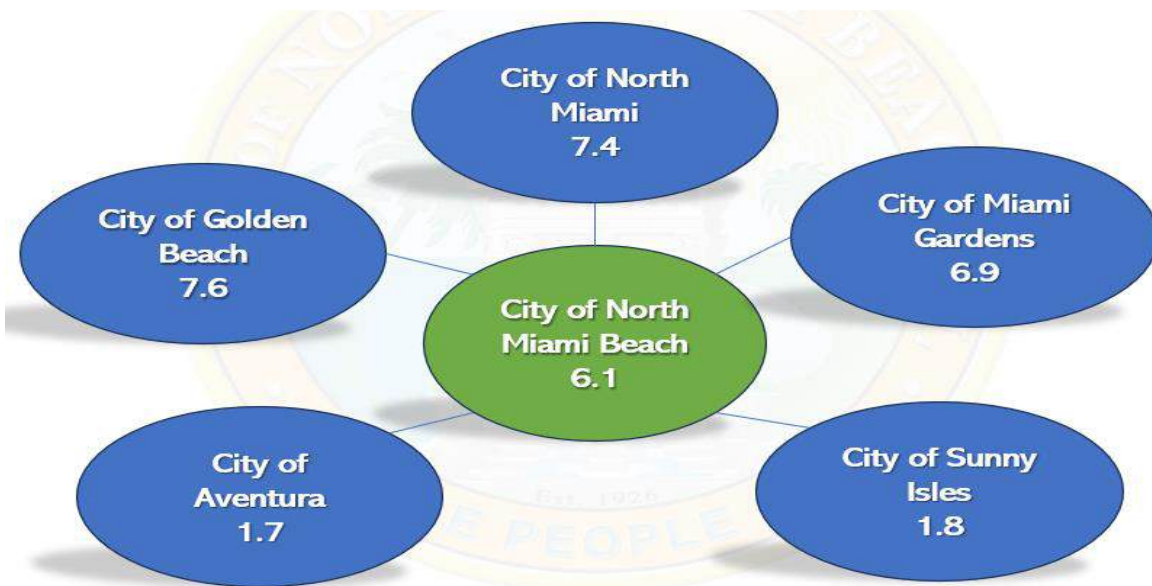
REVENUE FORECASTING (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

VALUATION COMPARISONS (\$\$ BILLIONS)



MILLAGE RATE COMPARISONS



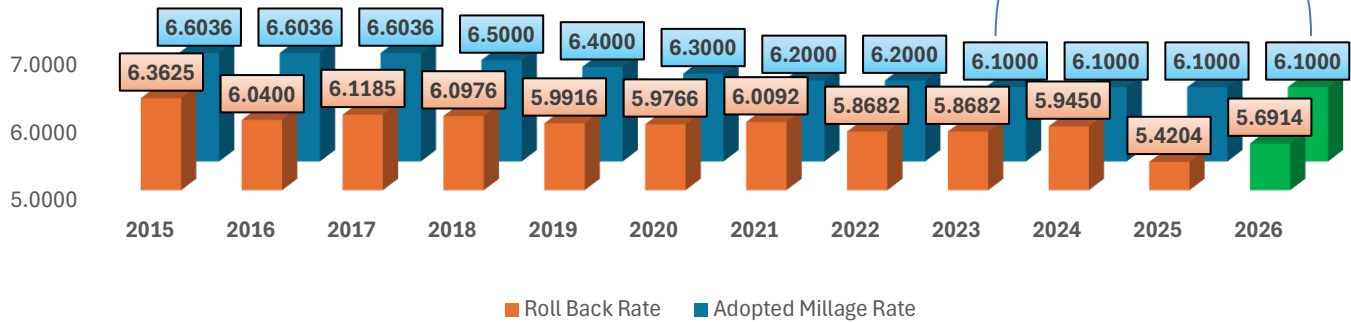
CITY OF NORTH MIAMI BEACH, FLORIDA

REVENUE FORECASTING (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Citywide Millage Rate History


City Millage Rate at 6.1000 has remained consistent the last 4 years!



County Wide Millage Rate Comparison

Millage Code	Municipalities or County Areas	City/ Unincorporated Millages			School Millages			Regional Millages				County Wide Millages				Other	Total Millage 2025	Total Millage 2024
		City/ UMSA Millage	Debt Service	Misc. Millage	Operating Millage	Voted Operating	Debt Service	So Fla Wtr Mgmt	Evr Proj	Okeechobee Basin	FIND	County Millage	Debt Service	Fire & Rescue	Library	Children's Trust		
0100	Miami	7.1364	0.2536		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171		0.2812	0.4638	20.0180	20.0332
0101	Miami (DDA)	7.1364	0.2536	0.3900	5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171		0.2812	0.4638	20.4080	20.4644
0200	Miami Beach	5.8702	0.2779		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171		0.2812	0.4638	18.7761	18.7913
0201	Miami Beach	5.8702	0.2779	0.7305	5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171		0.2812	0.4638	19.5066	19.5702
0300	Coral Gables	5.5590			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171		0.2812	0.4638	18.1870	18.2022
0400	Hialeah	6.3018			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171			0.4638	18.6486	18.6638
0500	Miami Springs	6.8600			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	21.8845	21.8997
0600	North Miami	7.4000			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965		0.4638	22.1433	22.1585
0700	North Miami Beach	6.1000	0.2000		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965		0.4638	21.0433	21.0817
0701	North Miami Beach		0.2000		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965		0.4638	14.9433	14.9817
0800	Opalocka	8.9797			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	24.0042	24.2027
0900	South Miami	3.9500			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965		0.4638	18.9745	18.9897
1000	Homestead	5.9604	0.2446		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965		0.4638	20.9483	20.9961
1100	Miami Shores	7.8000	0.1331		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965		0.4638	22.6764	22.7044
1200	Bal Harbour	2.1439			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965		0.4638	16.8872	16.9024
1300	Bay Harbor Island	3.4583			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	18.4828	18.2125
1400	Surfside	4.0000			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965		0.4638	18.7433	18.7585
1500	West Miami	5.9000			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	20.9245	20.9597
1600	Florida City	6.4304			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	21.4549	21.3477
1700	Biscayne Park	9.4000			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	24.4245	24.4397
1800	El Portal	8.3000			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	23.3245	23.3397
1900	Golden Beach	7.8000	0.6000		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	23.4245	23.4397
2000	Pinecrest	3.8600			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	18.8845	17.3897
2100	Indian Creek	5.9000			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	20.9245	20.9397
2200	Medley	3.8500			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	18.8745	18.2397
2300	North Bay Village	5.7062	1.1666		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	21.8973	21.9125
2400	Key Biscayne	3.0777			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171		0.2812	0.4638	15.7057	15.6226
2500	Sweetwater	3.5634			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	18.5879	18.6031
2600	Virginia Gardens	4.8500			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	19.8745	19.8897
2700	Hialeah Gardens	4.6782			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	19.7027	19.7179
2800	Aventura	1.7261			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	16.7506	16.7658
3000	Uninc. County	1.9090			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	16.9335	16.9487
3100	Sunny Isles	1.7000			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	16.7245	16.8397
3200	Miami Lakes	2.6372			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	17.6617	17.1129
3300	Palmetto Bay	2.3500			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	17.3745	17.3897
3400	Miami Gardens	6.9363	0.4331		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	22.3939	22.4522
3500	Doral	1.7166	0.4810		5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	17.2221	17.2373
3600	Cutler Bay	3.0432			5.4990	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4171	2.3965	0.2812	0.4638	18.0677	17.8729

CITY OF NORTH MIAMI BEACH, FLORIDA
REVENUE FORECASTING (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Fiscal Impact on Average Homestead Property			
Based on the average taxable value of the City of North Miami Beach			
			
	Fiscal Year 2025	Fiscal Year 2026	Change
Assessed Property Taxable Value	\$159,720	\$164,512	\$4,792
Millage Rate	6.1000	6.1000	0.0000
Property Tax: <i>(Assessed Property Taxable Value ÷ 1,000 x Millage rate)</i>	\$974.29	\$1,003.52	\$29.23

Note: Assessed Property Taxable Value (Source: Miami-Dade County Property Appraiser)

- An increase of \$29.23 annually or \$2.44 monthly

Taxable Value and Ad - Valorem Revenue Impact	
Current Year Adjusted Taxable Value	\$ 5,670,174,280
Current Year Net New Taxable Value (new construction, additions & rehabilitative improvements)	33,067,585
Current Year Gross Taxable Value for Operating Purpose	5,703,241,865
Mill Value (taxable value divided by 1,000)	5,703,242
Tentative Operating Millage	6.1000
Ad Valorem Collection at 100%	\$ 34,789,775

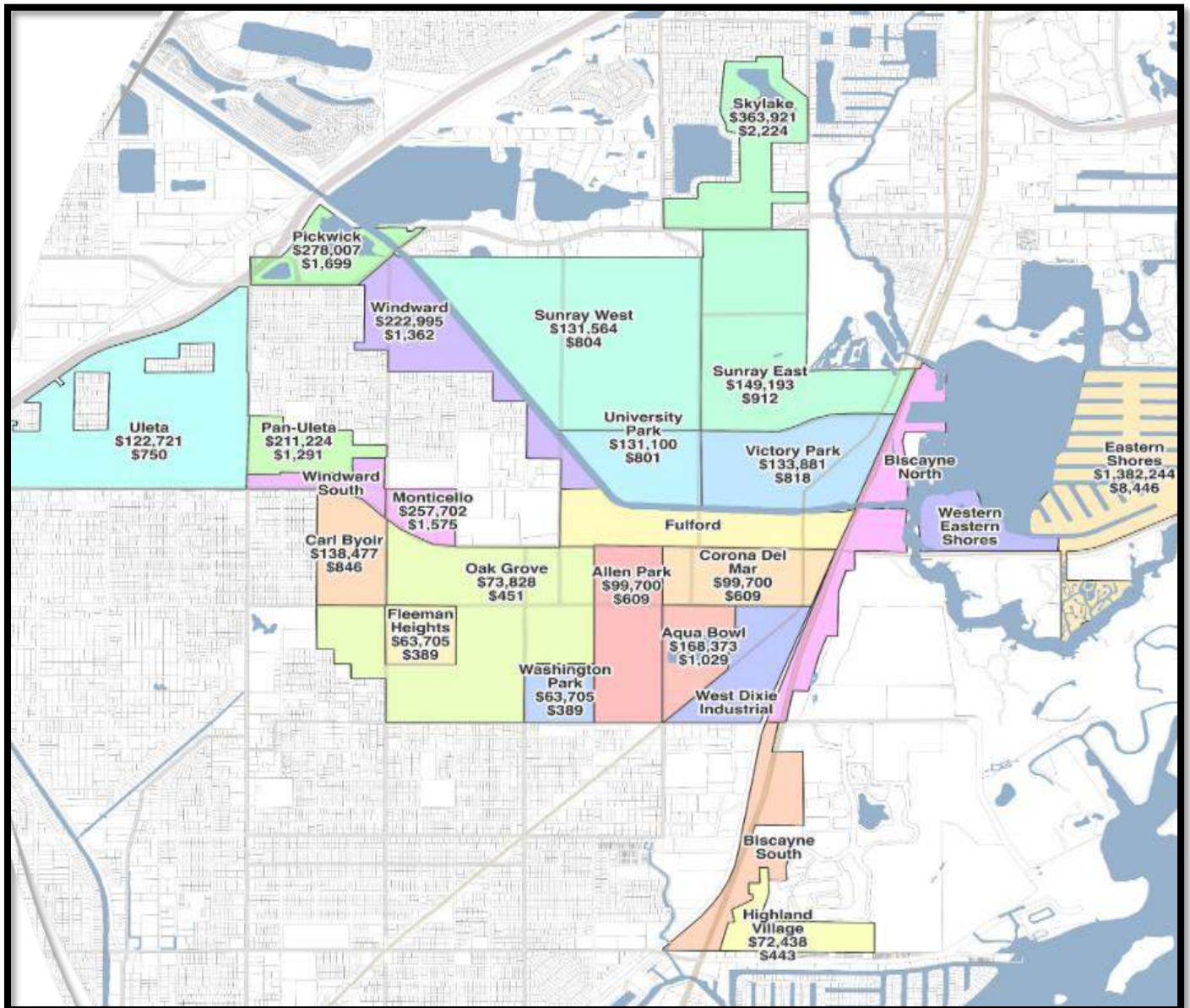
CITY OF NORTH MIAMI BEACH, FLORIDA

REVENUE FORECASTING (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Taxable Values by Neighborhood

The map below shows: Name of neighborhood, Median Single Home Taxable Value, Estimated property tax without a homestead exemption



FINANCIAL SCHEDULES



CITY OF NORTH MIAMI BEACH, FLORIDA
MAJOR REVENUE SOURCES
FISCAL YEAR ENDING SEPTEMBER 30, 2026

GOVERNMENTAL FUNDS

General Fund

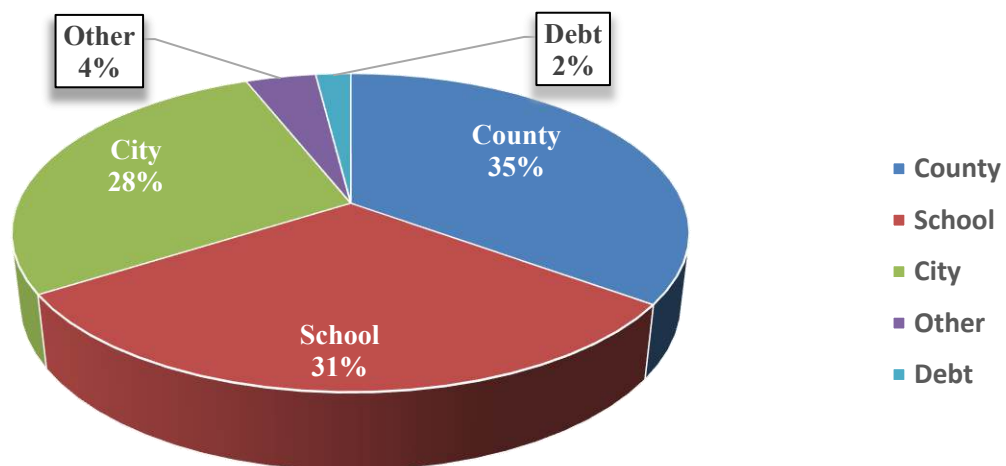
Ad Valorem Property Taxes

The City's property tax is levied every October 1st, on the assessed value listed as of the prior January 1, for all real and personal property located in the City. Property taxes are based on a millage rate (one mill is the equivalent of \$1 per \$1,000 of assessed value or 0.001), which is applied to the total taxable value of all real property and certain tangible personal property. The Miami-Dade County Property Appraiser establishes assessed values and delivers the Certified Taxable Value of each property to the City on or before July 1st of each year. The gross taxable value on January 1, 2025, upon which the FY 2025-2026 levy was based, is approximately \$5.7 billion.

Depending upon policies established by the City Commission, revenue from Ad Valorem taxes may be used to fund both operating costs and capital projects. The City is permitted by state law to levy taxes up to 10 mills of assessed valuation for the General Fund. State constitutional provisions exist for raising the millage rate above the 10-mil cap by local referendum and for debt service or provision of municipal-type services within the City. The adopted operating millage rate for Fiscal Year 2026 is 6.1000 per \$1,000 of taxable value which is the same as the prior fiscal year's operating millage rate. The adopted debt service millage rate is 0.2000 per \$1,000 of taxable value which is a reduction of 0.0232 from Fiscal Year 2025 debt service millage rate of 0.2232.

Besides the City of North Miami Beach, other agencies levy taxes on the property values established by the Property Appraiser. The following graph displays the allocation of property taxes levied by the various agencies for the previous fiscal year.

Allocation of Ad Valorem Tax Dollars



CITY OF NORTH MIAMI BEACH, FLORIDA
MAJOR REVENUE SOURCES (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

General Fund (continued)

Where Your Property Tax Dollar Goes



Other Taxes

This line item includes Local Option Gas Taxes, Communication Services Taxes, and Franchise Fees among others. In addition, the General Fund receives 10% of net utility revenues in the form of utility service taxes as authorized by the Florida Constitution under home rule authority.

Licenses and Permits

The City charges its customers a fee to operate a business within the City of North Miami Beach city limits. Also, included are charges for construction permits.

Intergovernmental Revenues

Intergovernmental Revenues are assessed and collected by the State of Florida then allocated and returned to the municipalities and counties. The largest portion of State Shared Revenues is sales tax. The current sales tax rate in Miami-Dade County, Florida is 7.0% and is levied upon retail and motor vehicle sales, rental property, and administration fees to entertainment facilities.

Charges for Services

This line item includes rentals of park facilities, proceeds from admissions to special events, tuition for summer camps, fees charged for public records and public hearings, off duty police officers and similar charges for the performance of specific tasks or the production of specific documents.

Fines and Forfeitures

These revenues reflect the collection of various fines such as those imposed for traffic tickets, parking tickets and code enforcement actions.

CITY OF NORTH MIAMI BEACH, FLORIDA
MAJOR REVENUE SOURCES (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Other Revenue

Revenues under this line item include lease payments on rental property, proceeds from certain insurance, legal and negotiated settlements, investment income and other miscellaneous revenue.

Interfund Transfers

Unless otherwise noted transfers are made from the enterprise funds to the General Fund to cover the enterprise fund's proportionate share of costs related to administrative services provided by the General Fund.

Special Revenue Funds

Governmental Impact Fees

The city collects these fees during the building permit process. A multiplier of the building square footage is charged to mitigate the impact from new developments. Separate impact fees are charged for Public Safety and Parks and Recreation.

Transit Surtax Fund

Revenues for the fund are based on a one half of one percent discretionary sales surtax on all transactions occurring in Miami-Dade County. Sales, use, rentals, and admissions are subject to the tax. Surtax proceeds may only be expended for transportation and transit purposes.

Community Redevelopment Agency (CRA)

The CRA is funded using tax increment financing (TIF) which is derived from a portion of county and city ad valorem taxes levied on properties within the designated area. These funds are used to combat neighborhood deterioration and eliminate blight in the designated CRA area.

Debt Service Funds

The revenue for these funds is provided by transfers from other funds, or debt service ad valorem taxes.

Capital Project Fund

The revenue for this fund is provided by transfers from other funds.

PROPRIETARY FUNDS

Enterprise Funds

The enterprise funds derive their operating revenue from user charges. Other revenue sources (non-operating) include investment income, proceeds from certain insurance, legal and negotiated settlements and other miscellaneous revenue.

Internal Service Funds

Internal Service Funds' revenues are derived from allocations from user departments. Every City fund that pays salary and benefits contributes to the Liability Self-Insurance and Workers' Compensation Funds. Costs associated with the Information Technologies (IT) Fund are allocated to user funds based on time and effort expended by the IT Fund.

CITY OF NORTH MIAMI BEACH, FLORIDA
MAJOR REVENUE AND EXPENDITURE FORECASTING
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Financial Forecast

Financial forecasts are the foundation of a long-term financial plan. The City of North Miami Beach prepares a five-year forecast to effectively determine future levels of service, methods of funding and to update both short-term and long-term financial plans to align with the City's current strategic goals. Although the City legally adopts its budget on an annual basis, the process includes discussions regarding multi-year financial planning based on the City's Strategic Plan and Capital Improvement Program. This forecast of major General, Special, and Enterprise Fund revenues and expenditures includes the FY 2025 projected actuals through FY 2030. The forecast consists of numerous assumptions such as demographics, economic scenarios, growth rate assumptions, changes in CPI, historical growth trends/actuals, and projected negotiated rates; related to revenues and expenditures/expenses in the current budget year and beyond. The forecast for the first 2 - 4 years is based upon recent trends and specific expectations. The forecast for the remaining years is less tactical and more mathematical and is based primarily upon estimates. As revenue and expenditure trends change overtime adjustments in projections are likely. The City will address these changes annually during the budget development process to ensure continuity of the City's operation.

MAJOR REVENUES FORECAST

GENERAL FUND	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
AD VALOREM TAXES	\$ 31,255,756	\$ 34,789,775	\$ 36,877,200	\$ 38,703,900	\$ 40,216,100	\$ 41,366,500
OTHER TAXES AND REVENUES	\$ 19,212,991	\$ 19,119,803	\$ 19,311,000	\$ 19,600,700	\$ 19,992,700	\$ 20,492,500
LICENSES, PERMITS, AND FRANCHISE FEES	\$ 2,305,660	\$ 2,643,492	\$ 2,841,200	\$ 3,053,700	\$ 3,282,100	\$ 3,527,600
INTERGOVERNMENTAL	\$ 8,769,568	\$ 8,843,974	\$ 8,888,200	\$ 8,977,100	\$ 9,111,800	\$ 9,294,000
CHARGES FOR SERVICES	\$ 2,296,002	\$ 1,504,553	\$ 1,506,100	\$ 1,507,600	\$ 1,509,100	\$ 1,510,600
FINES AND FORFEITURES	\$ 1,555,300	\$ 1,315,000	\$ 1,328,200	\$ 1,348,100	\$ 1,375,100	\$ 1,409,500
SPECIAL REVENUE FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
TRANSIT SURTAX	\$ 4,362,942	\$ 4,529,414	\$ 4,702,400	\$ 4,882,000	\$ 5,068,500	\$ 5,262,100
COMMUNITY REDEVELOPMENT AGENCY	\$ 12,084,983	\$ 11,722,712	\$ 11,262,400	\$ 11,692,600	\$ 12,139,300	\$ 12,603,000
OTHER REVENUES	\$ 2,565,018	\$ 2,470,829	\$ 2,199,500	\$ 2,283,500	\$ 2,370,700	\$ 2,461,300
ENTERPRISE FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
STORMWATER	\$ 3,315,621	\$ 2,087,177	\$ 2,108,000	\$ 2,150,200	\$ 2,214,700	\$ 2,303,300
WATER	\$ 45,377,168	\$ 53,657,633	\$ 55,213,700	\$ 56,980,500	\$ 58,974,800	\$ 61,215,800
WASTEWATER	\$ 15,964,128	\$ 16,990,714	\$ 17,042,600	\$ 17,042,600	\$ 17,042,600	\$ 17,042,600
BUILDING	\$ 5,890,159	\$ 6,337,742	\$ 6,959,100	\$ 7,948,400	\$ 7,948,400	\$ 7,948,400
SOLID WASTE	\$ 6,064,641	\$ 6,062,549	\$ 6,063,300	\$ 6,065,900	\$ 6,070,300	\$ 6,076,500

MAJOR EXPENDITURE FORECAST

FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
GENERAL FUND	\$ 79,902,236	\$ 87,769,560	\$ 92,501,300	\$ 97,487,100	\$ 102,741,700	\$ 108,279,500
SPECIAL REVENUE FUNDS	\$ 19,012,943	\$ 18,722,955	\$ 19,009,400	\$ 19,395,300	\$ 19,886,000	\$ 20,488,500
STORMWATER	\$ 3,315,621	\$ 2,087,177	\$ 2,110,100	\$ 2,143,900	\$ 2,188,900	\$ 2,245,800
WATER	\$ 45,377,168	\$ 53,657,633	\$ 54,194,200	\$ 55,007,100	\$ 56,107,200	\$ 57,509,900
WASTEWATER	\$ 15,964,128	\$ 16,990,714	\$ 17,160,600	\$ 17,418,000	\$ 17,766,400	\$ 18,210,600
BUILDING	\$ 5,890,159	\$ 6,337,742	\$ 6,401,100	\$ 6,497,100	\$ 6,627,000	\$ 6,792,700
SOLIDWASTE	\$ 6,064,641	\$ 6,062,549	\$ 6,063,300	\$ 6,065,900	\$ 6,070,300	\$ 6,076,500

GOVERNMENT-WIDE



CITY OF NORTH MIAMI BEACH, FLORIDA
GOVERNMENT-WIDE REVENUES
FISCAL YEAR ENDING SEPTEMBER 30, 2026

The following pages provide a summary of the governmental-wide revenues and expenses of budgeted funds. Fiscal year 2024 actual values may differ from amounts in the Annual Comprehensive Financial Report because of funds that are not part of the budget.

BUDGET SUMMARY					
REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
AD VALOREM TAXES	\$ 27,994,015	\$ 31,255,756	\$ 31,255,756	\$ 34,789,775	\$ 3,534,019
LOCAL OPTION TAXES	1,680,914	751,558	751,558	867,716	116,158
UTILITY SVC TAXES	4,607,625	4,430,719	4,430,719	4,603,278	172,559
COMMUN SVC TAXES	2,069,194	2,000,000	2,000,000	2,172,809	172,809
OTHER TAXES, FEES AND REVENUES	12,264,041	8,216,861	8,923,939	9,301,278	1,084,417
FRANCHISE FEES	4,791,164	4,388,942	4,388,942	4,664,473	275,531
IMPACT FEES	-	-	-	-	-
SPECIAL ASSESSMENTS	10,403,974	10,498,243	10,498,243	9,603,454	(894,789)
STATE SHARED REVENUE	6,777,719	6,631,856	6,631,856	6,780,854	148,998
LOCAL SHARED REVENUE	93,634	118,000	118,000	74,000	(44,000)
CHARGES FOR SERVICES	1,517,974	2,296,002	1,588,924	1,504,553	(791,449)
COURT JUDGEMNT/FINES	1,606,996	1,430,000	1,430,000	1,210,000	(220,000)
LIBRARY FINES	3,446	2,300	2,300	3,000	700
LOCAL ORD FINES	119,051	123,000	123,000	102,000	(21,000)
RENTS & ROYALTIES	171,731	99,500	99,500	95,882	(3,618)
FIXED ASSET DISPOSIT	-	5,000	5,000	-	(5,000)
DONATIONS	1,345	-	-	-	-
APPROPRIATIONS OF PRIOR YEAR BALANCES	-	7,654,499	8,482,499	11,996,488	4,341,989
GENERAL FUND REVENUE TOTALS	\$ 74,102,822	\$ 79,902,236	\$ 80,730,236	\$ 87,769,560	\$ 7,867,324

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
GOVERNMENTAL IMPACT FEES	\$ 884,525	\$ 682,010	\$ 682,010	\$ 681,610	\$ (400)
TRANSIT SURTAX	2,712,383	4,362,942	4,362,942	4,529,414	166,472
COMMUNITY REDEVELOPMENT AGENCY	5,224,315	12,084,983	12,084,983	11,722,712	(362,271)
LOCAL OPTION GAS TAX	-	798,208	798,208	567,210	(230,998)
EASTERN SHORES SECURITY	626,792	805,696	805,696	940,706	135,010
EASTERN SHORES 1ST ADDITION SECURITY	209,276	279,104	279,104	281,303	2,199
SPECIAL REVENUE FUNDS TOTAL	\$ 9,657,291	\$ 19,012,943	\$ 19,012,943	\$ 18,722,955	\$ (289,988)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
AD VALOREM TAXES	\$ 1,857,369	\$ 1,236,438	\$ 1,236,438	\$ 1,088,236	\$ (148,202)
INT & OTH EARNINGS	535	-	-	-	-
INTERFUND TRANSFERS	768,952	1,800,000	1,800,000	2,596,766	796,766
DEBT PROCEEDS	9,070,000	-	-	-	-
DEBT SERVICE FUNDS TOTAL	\$ 11,696,856	\$ 3,036,438	\$ 3,036,438	\$ 3,685,002	\$ 648,564

CAPITAL PROJECT FUND TOTAL	\$ -	\$ 9,813,300	\$ 34,813,300	\$ 35,520,533	\$ 25,707,233
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CITY OF NORTH MIAMI BEACH, FLORIDA
GOVERNMENT-WIDE REVENUES (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY					
ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
LIABILITY SELF INSURANCE TOTAL	\$ 4,955,822	\$ 4,938,363	\$ 4,938,363	\$ 5,894,965	\$ 956,602
WORK COMP SELF INSURANCE TOTAL	984,675	1,051,000	1,051,000	1,076,000	25,000
INFORMATION TECHNOLOGY TOTAL	5,336,853	6,016,179	6,016,179	6,635,626	619,447
UTILITY CUSTOMER SERVICE TOTAL	3,968,664	4,162,031	4,162,031	3,743,905	(418,126)
INTERNAL SERVICES FUNDS TOTAL	\$ 15,246,014	\$ 16,167,573	\$ 16,167,573	\$ 17,350,496	\$ 1,182,923

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CHARGES FOR SERVICES	\$ 1,593,549	\$ 1,543,959	\$ 1,558,959	\$ 1,686,982	\$ 143,023
OTHER REVENUES	63,941	25,000	10,000	32,000	7,000
APPROPRIATIONS OF PRIOR YEAR BAL	-	1,746,662	1,746,662	368,195	(1,378,467)
STORM WATER REVENUES TOTAL	\$ 1,657,489	\$ 3,315,621	\$ 3,315,621	\$ 2,087,177	\$ (1,228,444)

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CHARGES FOR SERVICES	\$ 43,625,501	\$ 40,577,380	\$ 40,577,380	\$ 44,315,000	\$ 3,737,620
OTHER REVENUES	8,217,615	1,097,691	1,097,691	583,691	(514,000)
APPROPRIATIONS OF PRIOR YEAR BAL	-	3,702,097	3,702,097	8,758,942	5,056,845
WATER REVENUES TOTAL	\$ 51,843,116	\$ 45,377,168	\$ 45,377,168	\$ 53,657,633	\$ 8,280,465

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CHARGES FOR SERVICES	\$ 11,013,798	\$ 10,707,943	\$ 10,707,943	\$ 12,055,000	\$ 1,347,057
OTHER REVENUES	1,001,395	771,122	771,122	790,000	18,878
APPROPRIATIONS OF PRIOR YEAR BAL	-	4,485,063	4,485,063	4,145,714	(339,349)
WASTEWATER REVENUES TOTAL	\$ 12,015,193	\$ 15,964,128	\$ 15,964,128	\$ 16,990,714	\$ 1,026,586

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
FIREFLOW FUND	\$ 1,370,160	\$ 4,082,039	\$ 4,082,039	\$ 3,500,000	\$ (582,039)
WATER INPLANT FUND	1,843,918	3,529,000	3,529,000	3,000,000	(529,000)
SEWER INPLANT FUND	224,479	214,400	214,400	600,000	385,600
PROPRIETARY IMPACT FEES TOTAL	\$ 3,438,557	\$ 7,825,439	\$ 7,825,439	\$ 7,100,000	\$ (725,439)

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CHARGES FOR SERVICES	\$ 4,751,918	\$ 5,549,375	\$ 5,549,375	\$ 5,626,750	\$ 77,375
OTHER REVENUES	501,455	100,700	100,700	-	(100,700)
APPROPRIATIONS OF PRIOR YEAR BAL	-	240,084	240,084	710,992	470,908
BUILDING TOTAL REVENUES	\$ 5,253,373	\$ 5,890,159	\$ 5,890,159	\$ 6,337,742	\$ 447,583

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CHARGES FOR SERVICES	\$ 5,136,078	\$ 5,091,901	\$ 5,091,901	\$ 5,108,897	\$ 16,996
OTHER REVENUES	1,113,808	972,740	972,740	953,652	(19,088)
SOLID WASTE TOTAL REVENUES	\$ 6,249,886	\$ 6,064,641	\$ 6,064,641	\$ 6,062,549	\$ (2,092)

ENTERPRISE FUND TOTAL	\$ 80,457,614	\$ 84,437,156	\$ 84,437,156	\$ 92,235,815	\$ 7,798,659
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ALL FUND TOTAL	\$ 191,160,598	\$ 212,369,646	\$ 238,197,646	\$ 255,284,361	\$ 42,914,715
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CITY OF NORTH MIAMI BEACH, FLORIDA
GOVERNMENT-WIDE EXPENSES
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

GENERAL FUND	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
MAYOR & COMMISSION	\$ 1,018,046	\$ 1,476,478	\$ 1,488,361	\$ 1,614,289	\$ 137,811
CITY ATTORNEY	972,631	870,000	870,312	870,000	-
CITY CLERK	546,170	937,742	937,742	822,050	(115,692)
CITY MANAGER	1,150,128	1,397,175	1,358,997	1,570,540	173,365
COMMUNICATIONS	432,933	372,729	383,729	665,538	292,809
ECONOMIC DEVELOPMENT	-	81,407	581,407	985,092	903,685
PROCUREMENT MANAGEMENT	505,125	783,455	830,792	786,845	3,390
COMMUNITY DEVELOPMENT	1,650,328	2,602,476	2,990,364	2,578,447	(24,029)
HUMAN RESOURCES & RISK	649,565	1,018,395	1,018,395	875,883	(142,512)
FINANCE	2,021,861	2,664,932	2,753,173	2,722,966	58,034
POLICE	31,155,687	30,940,533	31,123,129	32,269,673	1,329,140
LIBRARY	1,763,313	2,527,151	2,595,354	2,539,902	12,751
PARKS & RECREATION	7,938,072	6,720,631	7,066,707	7,128,245	407,614
PUBLIC WORKS	7,919,080	9,218,353	9,738,682	10,716,373	1,498,020
NON-DEPARTMENTAL	11,141,733	18,290,779	18,432,127	21,623,717	3,332,938
GENERAL FUND TOTAL	\$ 68,864,671	\$ 79,902,236	\$ 82,169,271	\$ 87,769,560	\$ 7,867,324

SPECIAL RENENUE FUNDS	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
GOVERNMENT IMPACT FEES	\$ 839,089	\$ 682,010	\$ 1,123,280	\$ 681,610	\$ (400)
TRANSIT SURTAXES	2,836,119	4,362,942	4,633,696	4,529,414	166,472
LOCAL OPTION GAS TAX	2,608,149	12,084,983	11,348,601	11,722,712	(362,271)
COMMUNITY REDEVOLPMENT AGENCY	-	798,208	798,208	567,210	(230,998)
EASTERN SHORES SECURITY SPECIAL TAXING DISTRICT	627,662	805,696	806,183	940,706	135,010
EASTERN SHORES FIRST ADDITION SECURITY GUARD SPECIAL TAXING DISTRICT	198,513	279,104	279,104	281,303	2,199
SPECIAL RENENUE FUNDS TOTAL	\$ 7,109,532	\$ 19,012,943	\$ 18,989,072	\$ 18,722,955	\$ (289,988)

DEBT SERVICE FUND	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
PRINCIPAL	\$ 1,723,344	\$ 1,133,116	\$ 1,133,116	\$ 2,025,000	\$ 891,884
INTEREST & OTHER CHARGES	139,242	1,903,322	1,903,322	1,660,002	(243,320)
OTHER SERVICE COSTS	61,544				
DEBT SERVICE FUNDS TOTAL	\$ 1,924,130	\$ 3,036,438	\$ 3,036,438	\$ 3,685,002	\$ 648,564

CAPITAL PROJECT FUNDS	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CAPITAL OUTLAY	\$ -	\$ 9,813,300	\$ 34,813,300	\$ 35,520,533	\$ 25,707,233
CAPITAL PROJECT FUNDS TOTAL	\$ -	\$ 9,813,300	\$ 34,813,300	\$ 35,520,533	\$ 25,707,233

CITY OF NORTH MIAMI BEACH, FLORIDA
GOVERNMENT-WIDE EXPENSES (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

INTERNAL SERVICE FUNDS	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
LIABILITY SELF-INSURANCE	\$ 4,290,426	\$ 4,938,363	\$ 4,996,452	\$ 5,894,965	\$ 956,602
WORKERS COMP	458,231	1,051,000	1,069,831	1,076,000	25,000
INFORMATION TECHNOLOGY	4,777,640	6,016,179	6,186,108	6,635,626	619,447
UTILITY CUSTOMER SERVICE	2,661,100	4,162,031	4,670,227	3,743,905	(418,126)
INTERNAL SERVICE FUNDS TOTAL	\$ 12,187,397	\$ 16,167,573	\$ 16,922,619	\$ 17,350,496	\$ 1,182,923

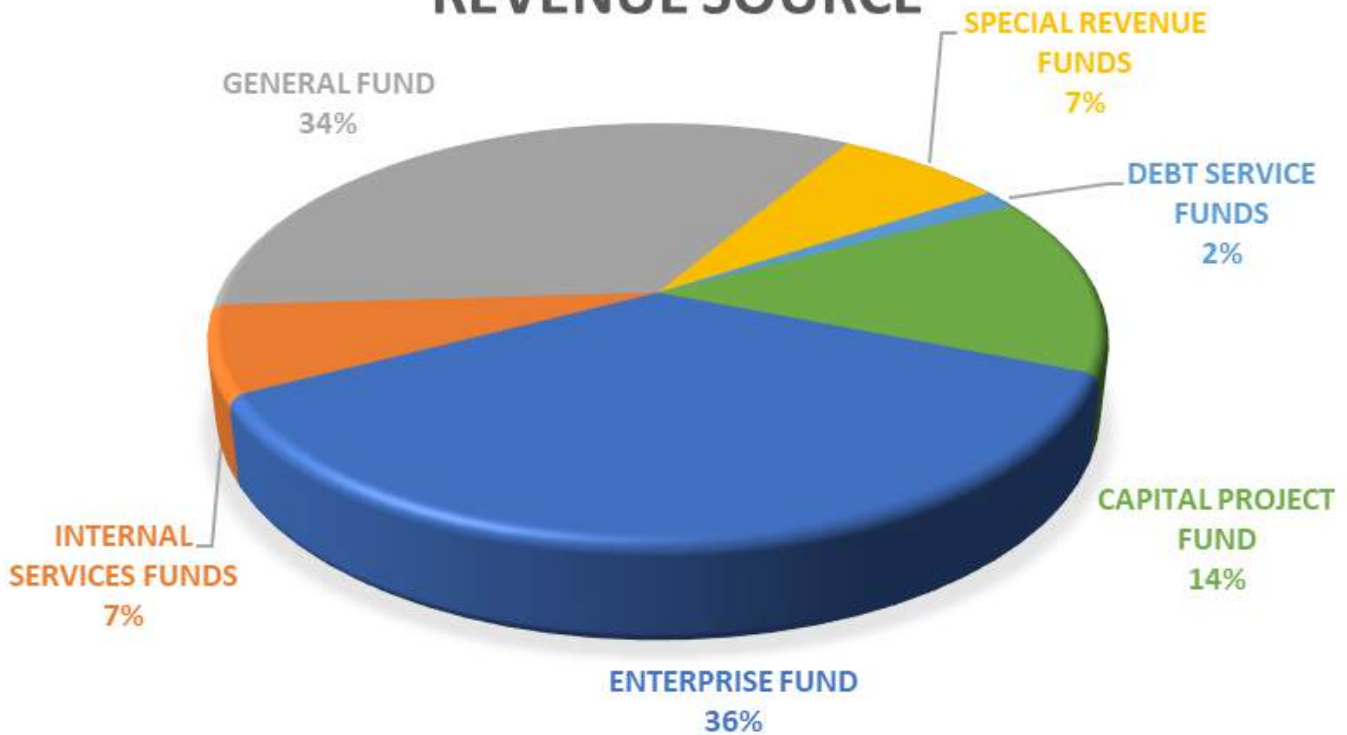
ENTERPRISE FUND	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
STORM WATER	\$ 2,737,641	\$ 3,315,621	\$ 3,433,158	\$ 2,087,177	\$ (1,228,444)
WATER	32,814,118	45,377,168	46,262,698	53,657,633	8,280,465
WASTE WATER	3,336	7,825,439	8,004,986	7,100,000	(725,439)
PROPRIETARY IMPACT FEES	12,489,251	15,964,128	24,388,080	16,990,714	1,026,586
BUILDING	4,511,608	5,890,159	6,173,379	6,337,742	447,583
SOLID WASTE	6,232,125	6,064,641	6,132,654	6,062,549	(2,092)
ENTERPRISE FUND TOTAL	\$ 58,788,080	\$ 84,437,156	\$ 94,394,956	\$ 92,235,815	\$ 7,798,659

ALL FUNDS TOTAL	\$ 148,873,810	\$ 212,369,646	\$ 250,325,655	\$ 255,284,361	\$ 42,914,715
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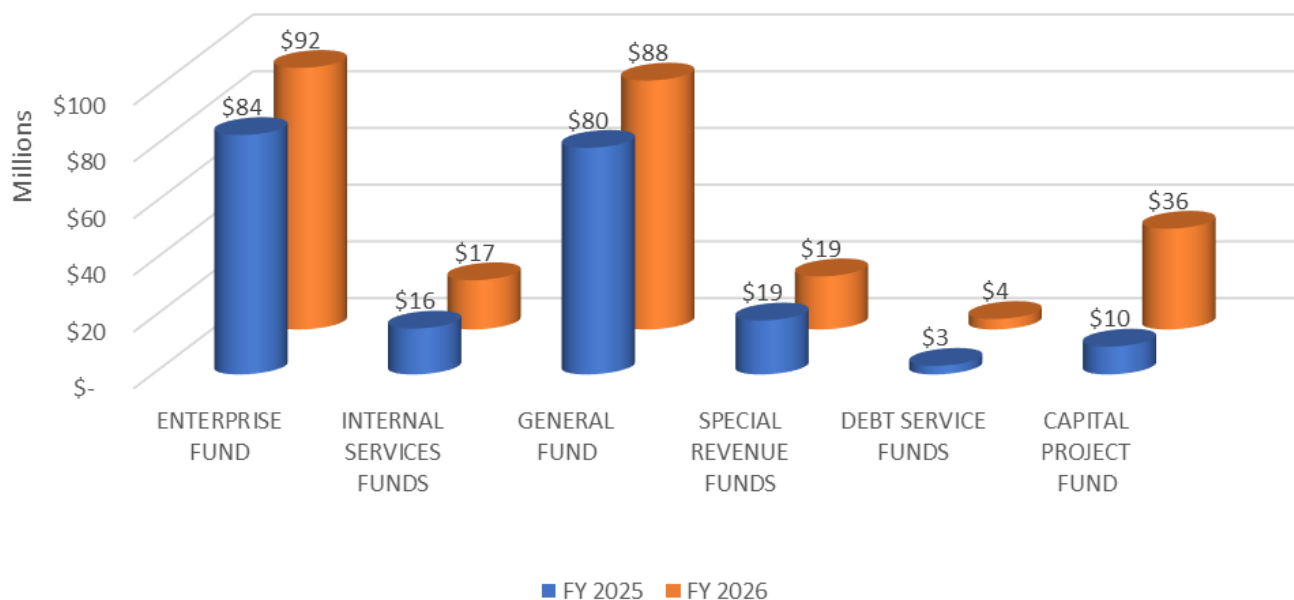


CITY OF NORTH MIAMI BEACH, FLORIDA
GOVERNMENT-WIDE SUMMARY
 FISCAL YEAR ENDING SEPTEMBER 30, 2026

REVENUE SOURCE



EXPENDITURE COMPARISON



CITY OF NORTH MIAMI BEACH, FLORIDA
SUMMARY OF CHANGES IN FUND BALANCES
FISCAL YEAR ENDING SEPTEMBER 30, 2026

The following summary represents the estimated changes in fund balances of all budgeted funds

	Estimated Net Position/Fund Balance @ 9/30/2024	FY 2025 Expected Revenues	FY 2025 Estimated Appropriations of Net Position / Fund Balance	FY 2025 Expected Expenditures	FY 2025 Estimated Change in Net Position / Fund Balance	Estimated Net Position / Fund Balance @ 9/30/2025
GOVERNMENTAL FUNDS						
General Fund	\$ 54,259,890.00	\$ 72,247,737.00	\$ -	\$ 70,228,460.00	\$ 2,019,277.00	\$ 56,279,167.00
Governmental Impact Fee Fund	2,093,947.00	682,010.00	-	682,010.00	-	2,093,947.00
Transit Surtax Fund	1,601,891.00	2,594,685.00	543,985.00	3,138,670.00	(543,985.00)	1,057,906.00
Community Redevelopment Agency	6,995,803.00	6,003,930.00	3,975,562.00	9,979,492.00	(3,975,562.00)	3,020,241.00
Debt Service Funds - Consolidated	9,199,345.00	3,036,438.00	-	3,036,438.00	-	9,199,345.00
Capital Project Fund	220,961.00	9,813,300.00	-	9,813,300.00	-	220,961.00
ENTERPRISE FUNDS						
Stormwater Fund	\$ 4,555,417.00	\$ 1,568,959.00	\$ 1,746,662.00	\$ 3,315,621.00	\$ (1,746,662.00)	\$ 2,808,755.00
Water Fund	138,541,040.00	41,970,675.00	3,406,493.00	45,377,168.00	(3,406,493.00)	135,134,547.00
Wastewater Fund	33,979,930.00	11,479,065.00	4,485,063.00	15,964,128.00	(4,485,063.00)	29,494,867.00
Building Permit Fund	7,561,182.00	5,650,075.00	240,084.00	5,890,159.00	(240,084.00)	7,321,098.00
Solid Waste Fund	(1,467,153.00)	6,064,641.00	-	6,064,641.00	-	(1,467,153.00)
INTERNAL SERVICE FUNDS						
Liability Self-Insurance Fund	\$ 665,395.00	\$ 4,938,363.00	\$ -	\$ 3,797,119.64	\$ 1,141,243.36	\$ 1,806,638.36
Worker's Compensation fund	3,366,346.00	1,051,000.00	-	1,051,000.00	-	3,366,346.00
Customer Service	1,135,673.00	4,162,031.00	-	4,162,031.00	-	1,135,673.00
Information Technology	1,643,379.00	6,016,179.00	-	6,016,179.00	-	1,643,379.00



GENERAL FUND



CITY OF NORTH MIAMI BEACH, FLORIDA
GENERAL FUND SUMMARY
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
AD VALOREM TAXES	\$ 27,994,015	\$ 31,255,756	\$ 31,255,756	\$ 34,789,775	\$ 3,534,019
LOCAL OPTION TAXES	1,680,914	751,558	751,558	867,716	116,158
UTILITY SVC TAXES	4,607,625	4,430,719	4,430,719	4,603,278	172,559
COMMUN SVC TAXES	2,069,194	2,000,000	2,000,000	2,172,809	172,809
OTHER TAXES, FEES AND REVENUES	12,264,041	8,216,861	8,923,939	9,301,278	1,084,417
FRANCHISE FEES	4,791,164	4,388,942	4,388,942	4,664,473	275,531
IMPACT FEES	-	-	-	-	-
SPECIAL ASSESSMENTS	10,403,974	10,498,243	10,498,243	9,603,454	(894,789)
STATE SHARED REVENUE	6,777,719	6,631,856	6,631,856	6,780,854	148,998
LOCAL SHARED REVENUE	93,634	118,000	118,000	74,000	(44,000)
CHARGES FOR SERVICES	1,517,974	2,296,002	1,588,924	1,504,553	(791,449)
COURT JUDGEMNT/FINES	1,606,996	1,430,000	1,430,000	1,210,000	(220,000)
LIBRARY FINES	3,446	2,300	2,300	3,000	700
LOCAL ORD FINES	119,051	123,000	123,000	102,000	(21,000)
RENTS & ROYALTIES	171,731	99,500	99,500	95,882	(3,618)
FIXED ASSET DISPOSIT	-	5,000	5,000	-	(5,000)
DONATIONS	1,345	-	-	-	-
APPROPRIATIONS OF PRIOR YEAR BALANCES	-	7,654,499	8,482,499	11,996,488	4,341,989
TOTAL REVENUES	\$ 74,102,822	\$ 79,902,236	\$ 80,730,236	\$ 87,769,560	\$ 7,867,324

BUDGET SUMMARY

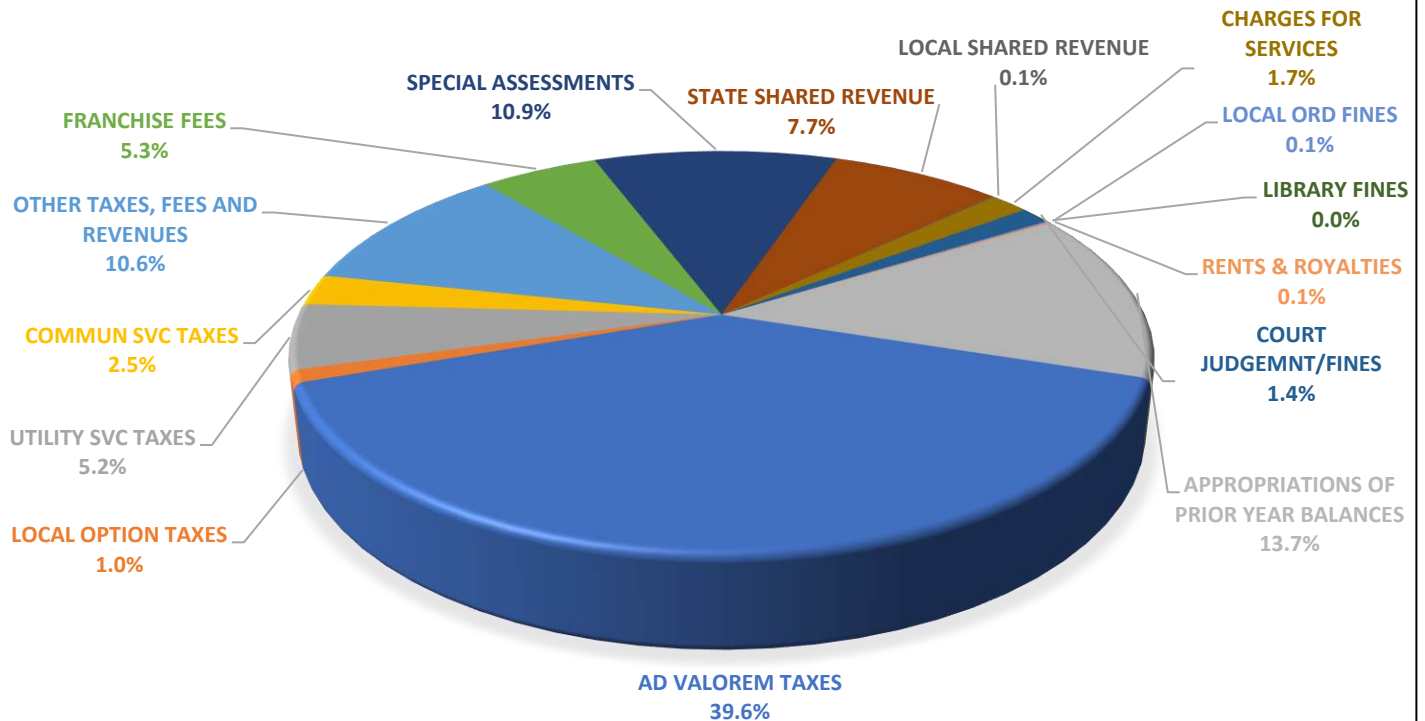
EXPENDITURES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
MAYOR & COMMISSION	\$ 1,018,046	\$ 1,476,478	\$ 1,488,361	\$ 1,614,289	\$ 137,811
CITY ATTORNEY	972,631	870,000	870,312	870,000	-
CITY CLERK	546,170	937,742	937,742	822,050	(115,692)
CITY MANAGER	1,150,128	1,397,175	1,358,997	1,570,540	173,365
COMMUNICATIONS	432,933	372,729	383,729	665,538	292,809
ECONOMIC DEVELOPMENT	-	81,407	581,407	985,092	903,685
PROCUREMENT MANAGEMENT	505,125	783,455	830,792	786,845	3,390
COMMUNITY DEVELOPMENT	1,650,328	2,602,476	2,990,364	2,578,447	(24,029)
HUMAN RESOURCES & RISK	649,565	1,018,395	1,018,395	875,883	(142,512)
FINANCE	2,021,861	2,664,932	2,753,173	2,722,966	58,034
POLICE	31,155,687	30,940,533	31,123,129	32,269,673	1,329,140
LIBRARY	1,763,313	2,527,151	2,595,354	2,539,902	12,751
PARKS & RECREATION	7,938,072	6,720,631	7,066,707	7,128,245	407,614
PUBLIC WORKS	7,919,080	9,218,353	9,738,682	10,716,373	1,498,020
NON-DEPARTMENTAL	11,141,733	18,290,779	18,432,127	21,623,717	3,332,938
TOTAL EXPENDITURES	\$ 68,864,671	\$ 79,902,236	\$ 82,169,271	\$ 87,769,560	\$ 7,867,324

CITY OF NORTH MIAMI BEACH, FLORIDA

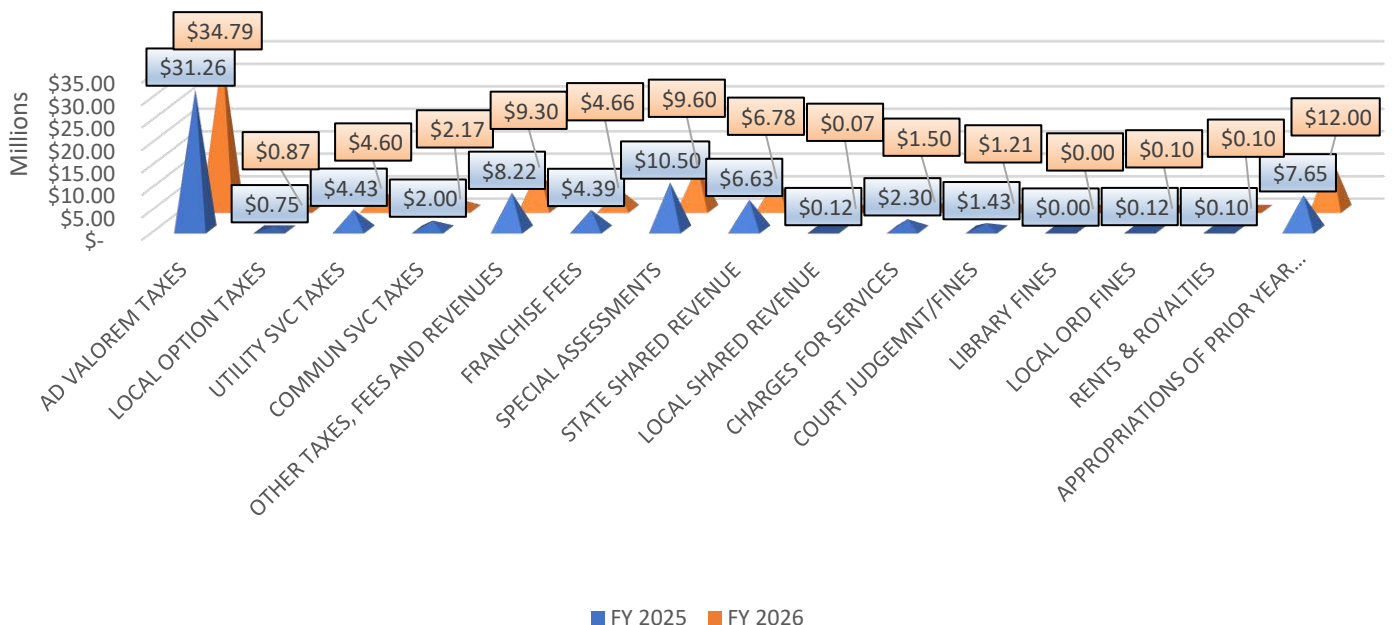
GENERAL FUND REVENUES

FISCAL YEAR ENDING SEPTEMBER 30, 2026

FY 2026 GENERAL FUND REVENUES



REVENUE COMPARISON FY 2025 VS FY 2026

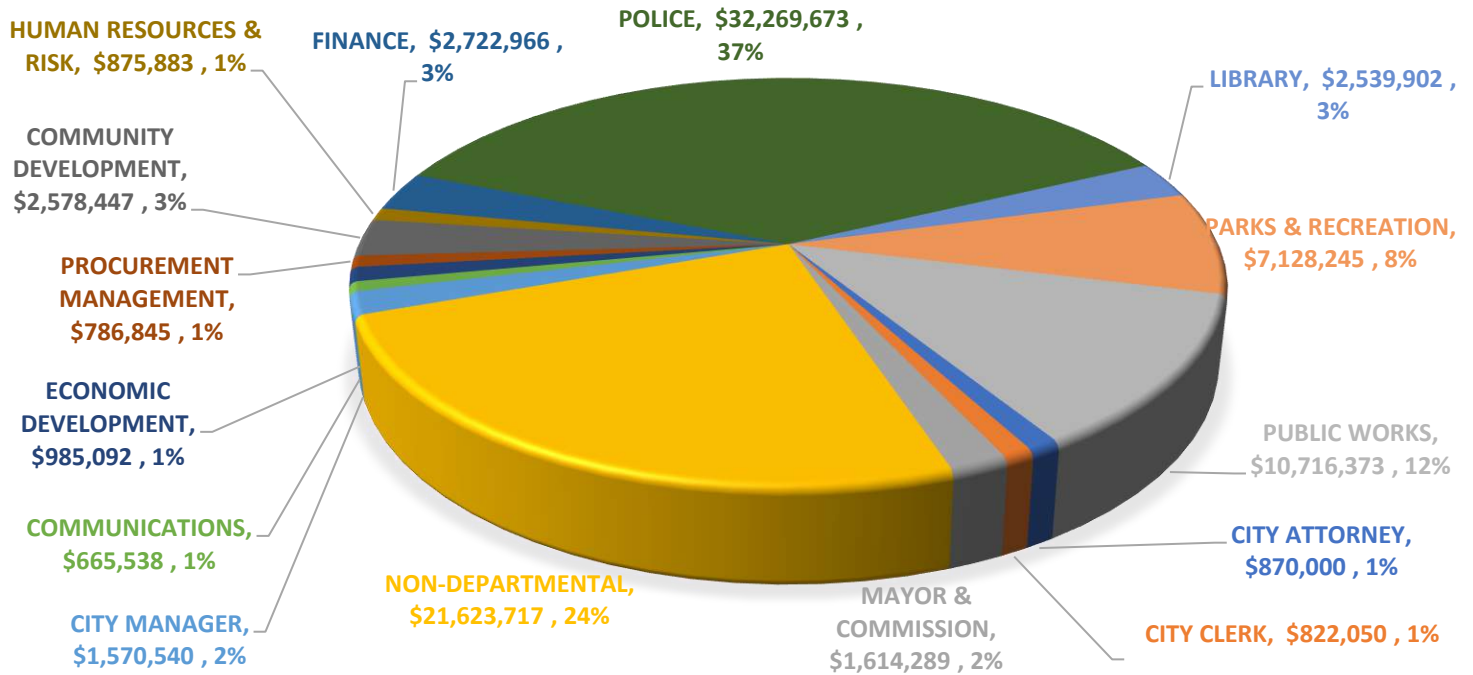


CITY OF NORTH MIAMI BEACH, FLORIDA

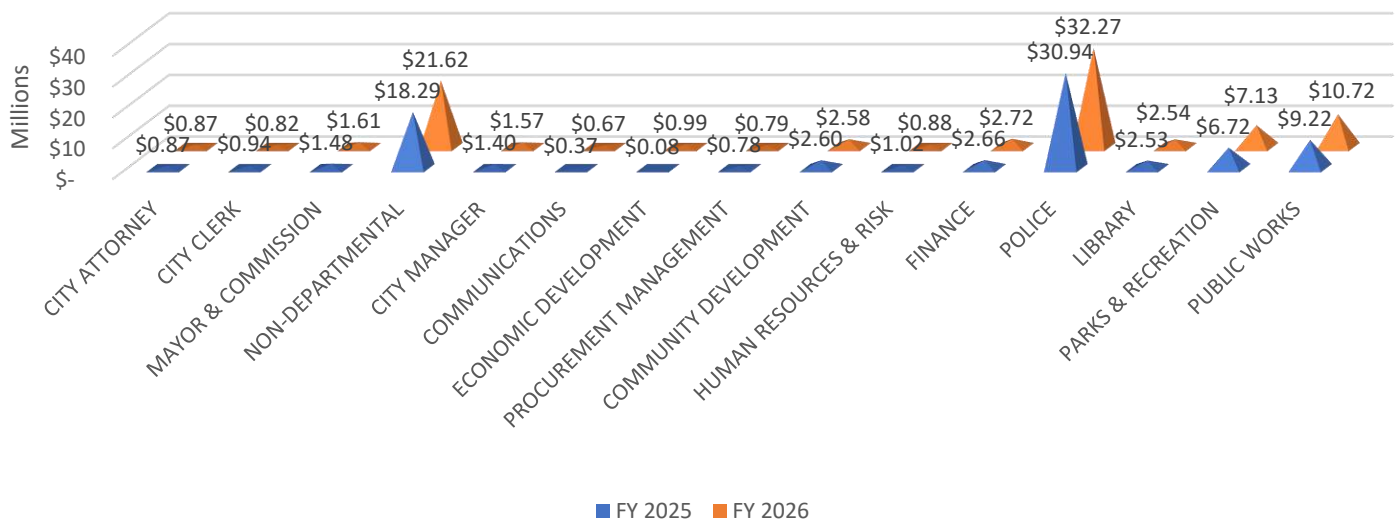
GENERAL FUND EXPENDITURES

FISCAL YEAR ENDING SEPTEMBER 30, 2026

GENERAL FUND EXPENDITURES BY DEPARTMENT



GENERAL FUND EXPENDITURE COMPARISON





DEPARTMENTAL BUDGETS



CITY OF NORTH MIAMI BEACH, FLORIDA
MAYOR AND COMMISSION
FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

The City of North Miami Beach is governed by a Mayor, and six City Commission members are elected on a non-partisan basis. They are elected at large by all qualified electors of the City. The elections are held every two years in November. The terms are for four years and limited to two terms. The Vice-Mayor designation is rotated on a quarterly basis.

The Mayor presides over all City Commission meetings, has a voice and vote in the proceedings, and serves as chair of the Commission. In the absence of the Mayor, the Mayor assumes the Mayor's responsibilities. The City Commission enacts local legislation, adopts budgets, determines policies, and appoints the personnel required by the charter.

Regular City Commission meetings are held on the third Tuesday of each month at 6:00 p.m. The public is welcome and encouraged to participate in all public meetings.

GOALS AND MEASUREMENTS

Great Place to Live: Beautiful, Safe and Livable

Create pride in the community so that families want to live in North Miami Beach by protecting or enhancing property values and providing a sense of safety in homes, in neighborhoods and throughout the community. Promote green initiatives.

Financially Sound City Government

Provide an affordable City for families by acting in a financially responsible manner and planning for a sustainable future by engaging a quality workforce dedicated to serving the North Miami Beach community and to delivering services in a cost effective and efficient manner in order to provide the most value for the cost of taxes and fees.

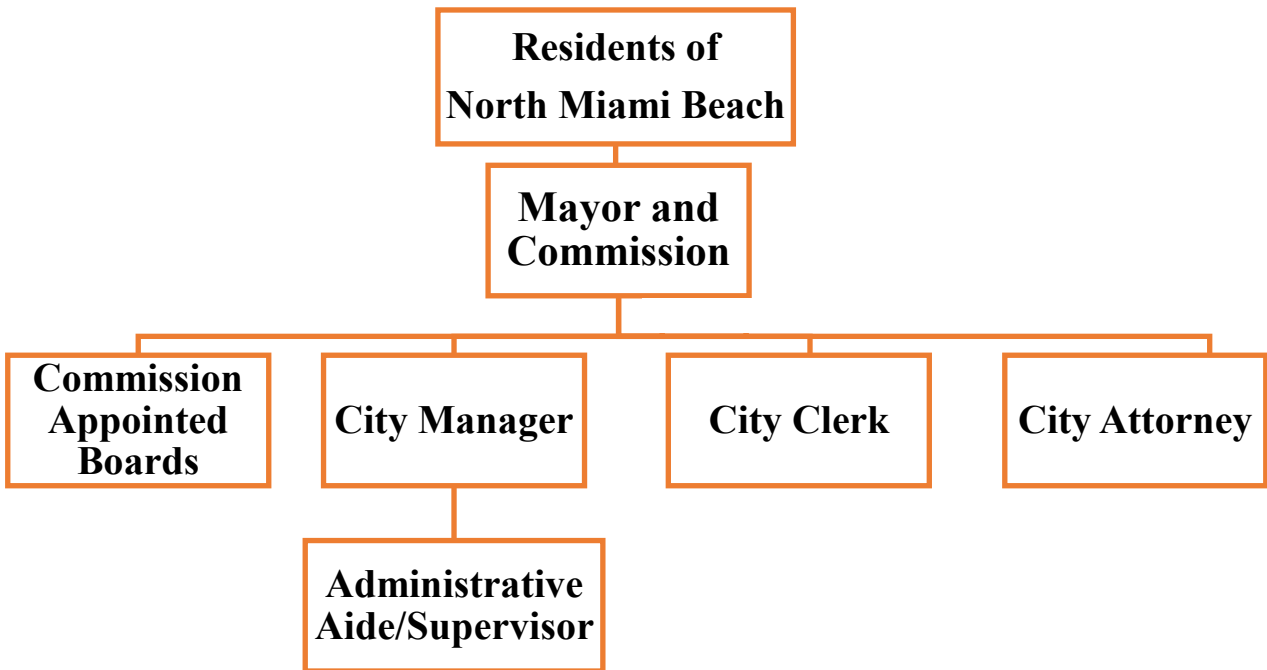
High Performing City Organization Providing Exceptional Customer Services

Provide top quality, responsive and reliable services to customers by listening to community needs, focusing on personal service delivery, utilizing efficient and effective systems and processes and evaluating the level of satisfaction with services. Deliver consistent messages, actions and services across all City departments.

Vibrant Downtown and Major Corridors

Become a destination for residents, retail, restaurants and entertainment by protecting property values, providing business opportunities, creating beautiful and inviting areas that are convenient for services and shopping and promote pride in the community.

CITY OF NORTH MIAMI BEACH, FLORIDA
MAYOR AND COMMISSION (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



<u>BUDGET SUMMARY</u>					
ACCOUNT DESCRIPTION	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES & BENEFITS	\$ 725,449	\$ 899,713	\$ 899,713	\$ 914,524	\$ 14,811
OPERATING EXPENSES	292,559	482,265	539,086	605,265	123,000
NON OPERATING EXPENSES	37	94,500	49,562	94,500	-
MAYOR & COUNCIL TOTAL	\$ 1,018,046	\$ 1,476,478	\$ 1,488,361	\$ 1,614,289	\$ 137,811

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY CLERK

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Office of the Clerk Description

The North Miami Beach Office of the Clerk serves as the central administrative hub within the city providing critical support to the City's elected officials, various departments, and residents. It is responsible for a wide range of essential functions to support the efficient operation of local government.

As the primary point of contact for official records, legislative processes, elections, and public inquiries, the Office of the Clerk plays a pivotal role in promoting transparency, accountability, and civic engagement. It maintains the impartial liaison between the City Commission, City staff, and the public while providing high quality, effective and efficient public service to ensure the office integrity and public trust.

Department Description

The office of the Clerk is the custodian of public records. It maintains records of all proceedings of the City Commission and official documents of the City and provides information to the public or upon request of those documents. It keeps documentation filed for compliance with state and county ethics laws and ensures accessibility to public records to all under Florida Sunshine Law.

The Office directs the records management program for all City records and is essentially the Records Management Liaison Officer for the City while assisting all persons, upon request, in accessing nonexempt City records, regardless of actual custodian of said City records, in conformance with the State of Florida Public Records Law, Chapter 199, Florida Statutes.

As per the City Charter, Section 3.12, the City Clerk is the custodian of the seal. The Clerk is also responsible for giving notice of meetings of the City Commission, keeping minutes of its proceedings, authenticating by signatures on record in full in the book, or another acceptable permanent record format, for the purpose of recording Ordinances and Resolutions of the Commission.

Additionally, the City Clerk's office assists departments and appointed boards with respect to the proper conduct of public meetings. The City Clerk's Office also supports the City Commission and conducts City elections in administrative matters, supervises municipal elections and performs such duties as required by the City Chapter, by Ordinance or City Commission.

Office of the Clerk

Administration Division Description

Fiscal year 2025 Major Projects and Initiative

- Coordinated (19) appointments to City Boards/Committees

CITY OF NORTH MIAMI BEACH, FLORIDA
CITY CLERK (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

- Published agenda items timely (34)
- Maintained our Florida Certified Records Manager (FCRM) designation from the Florida Records Management Association (FRMA).
- Participated in virtual courses through Udemy.com that covered topics including leadership, management, emotional intelligence, and customer service.
- Distributed information to the Department Record Coordinators, to keep them abreast of the latest developments in the world of municipal records. We communicate with every Department to ensure compliance with Records Management law.
- Adjudicate Special Magistrate Red light Camera Cases (105).
- Recorded Release of Liens – Highland Village Sewer (3-4)

Fiscal year 2025 Major Project Projections

- Laserfiche Electronic Records Management - Laserfiche is the leading global provider of intelligent content management and business process automation. It enables organizations drastically transform them into digital businesses.
- Upgrade the public records request platform, JustFOIA. To enable electronic payment of requests and efficient processing of requests for emails.

Fiscal year 2026 Major Project Projections

- Laserfiche Electronic Records Management - Laserfiche is the leading global provider of intelligent content management and business process automation. It enables organizations drastically transform them into digital businesses.
- Upgrade the public records request platform, JustFOIA (Freedom of Information Act). To enable electronic payment of requests and efficient processing of requests for emails.

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY CLERK (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Strategic Plan Goal, Core Programs, Performance Measures, and Division Alignment				
Strategic Plan Goal	Core Programs	Performance Measures	Division	Reporting Frequency
Goal 4 - Maintain a High Performing City Organization that is Focused on Excellent Customer Service	Public Records Requests and Records Keeping (Public Information and Transparency)	Volume of public records requests received and processed	Office of the City Clerk	FY/ Annually
	Elections Administration	Notification of election dates and times and polling locations	Office of the City Clerk	FY/ Annually
	Meeting Management and Legislative Support	Frequency of Commission meetings/workshops	Office of the City Clerk	FY/ Annually
		Number of resolutions and ordinances passed	Office of the City Clerk	FY/ Annually
	Notary Services and Document Certification	Notarized documents	Office of the City Clerk	FY/ Annually
		Attestations (official municipal documents)	Office of the City Clerk	FY/ Annually
	Oaths of Office and Ceremonial Roles	Oaths of office and ceremonial events	Office of the City Clerk	FY/ Annually
	Adjudication of Red-Light Camera Hearings	Attended scheduled hearings and entering/processing adjudicated of cases	Office of the City Clerk	FY/ Annually
Goal 7. Financially Sound Government	Budget Against Actual	Actual budget vs. budgeted	Office of the City Clerk	FY/ Annually

CITY OF NORTH MIAMI BEACH, FLORIDA

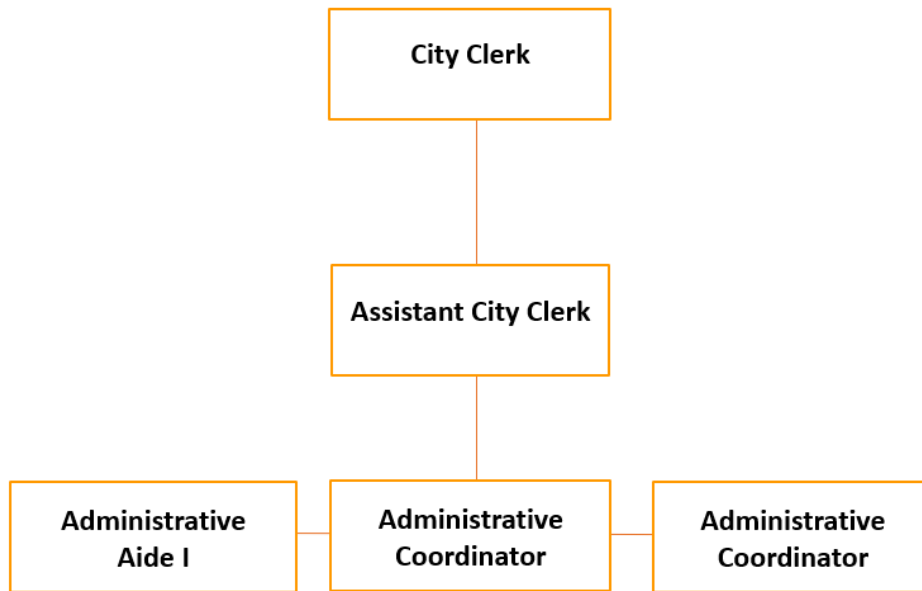
CITY CLERK (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Performance Measure:	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	FY 2026 Projection
Public Records Requests Volume (in JustFOIA)	1,034	1,343	1,400 – 1,600	1,675+	1,700+
Public Records Request Response Time (days)	14.5	17.25	9.25	< 8	< 8
Commission Meetings	10	14	12	11	12
Special Commission Meetings	3	0	1 – 5	5	1 – 5
Commission Conference Meetings	8	7	6 – 12	9	12
Commission Workshops	0	9	1 – 4	0	1 – 6
Budget Workshops	1	2	4	3	2 – 4
Budget Hearings	2	2	2	2	2
Notarized documents	38	76	75 – 125	125 – 150	125 – 150
Oats of Office	N/A	N/A	23	13	15 – 20
Number of Hearings attended	12	12	12	11	12
Number of Cases entered	140	157	150-170	105	100 – 175



CITY OF NORTH MIAMI BEACH, FLORIDA
CITY CLERK (continued)
 FISCAL YEAR ENDING SEPTEMBER 30, 2026



BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 384,571	\$ 612,722	\$ 612,722	\$ 668,550	\$ 55,828
OPERATING EXPENSES	161,599	325,020	293,020	153,500	(171,520)
CAPITAL OUTLAYS	-	-	32,000	-	-
CITY CLERK TOTAL	<u>\$ 546,170</u>	<u>\$ 937,742</u>	<u>\$ 937,742</u>	<u>\$ 822,050</u>	<u>\$ (115,692)</u>

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY ATTORNEY

FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

The City Attorney is appointed by the City Commission and has the following duties and powers:

- Act as the legal advisor for the City and all its officers in all matters relating to their official powers and duties.
- Prepare or review all ordinances, resolutions, contracts, bonds and other documents in which the City is concerned and shall endorse on each his/her approval of the form, language, and execution.
- Prosecute or defend on behalf of the City, all complaints, suits, and controversies in which the City is a party, before any administrative body, court, or other legally constituted tribunal.
- Attend all meetings of the City Commission and designated Boards and Committees.
- Recommend to the City Commission for adoption, such measures as he/she may deem necessary or expedient.
- Render opinions and/or reports on legal matters affecting the City.
- Perform such other professional duties as may be required by Charter, ordinance, resolution, or direction of the City Commission.
- Manage the City Attorney's Office.
- With City Commission approval, retain outside counsel in any matter in which the City of North Miami Beach has an interest, and pay the compensation of such counsel.

The law firm of Greenspoon Marder, LLP, currently serves as the City Attorney.

As part of the scope of services, the firm receives and investigates claims filed against the City, participates in meetings for the City Commission, Planning and Zoning Board, Code Enforcement Board, Public Utilities Commission, and Technical Review Advisory Committee. The City Attorney's office reviews all contracts and transactional documents for legal sufficiency, coordinates litigation handled by outside counsel, and works with staff of all Departments of the City on day-to-day matters involving the operations of the City. The City Attorney prepares resolutions and ordinances to implement legislative policies and goals of the City Commission.

BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
OPERATING EXPENSES	\$ 971,355	\$ 870,000	\$ 870,312	\$ 870,000	\$ -
DEBT SERVICE	1,276	-	-	-	-
CITY ATTORNEY TOTAL	\$ 972,631	\$ 870,000	\$ 870,312	\$ 870,000	\$ -

CITY OF NORTH MIAMI BEACH, FLORIDA
CITY MANAGER
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Executive Summary

The City Manager's Office is committed to leading the city towards a brighter future by prioritizing the well-being of our residents, fostering a resilient and adaptable economy, and enhancing the experiences of businesses and visitors. With a dedicated team of eight full-time employees and a budget of \$1,570,540, our mission is to provide strategic leadership, effective departmental coordination, and robust implementation of City Commission policies.

Our approach centers around five key initiatives:

1. **Strategic Planning for a Thriving Community:** We are focused on long-term community well-being by collaborating with stakeholders to ensure that essential services, vibrant communities, and healthy living options reflect the priorities of our residents.
2. **Communications for an Engaged Community:** By employing a multi-channel approach, we aim to enhance transparency and foster a sense of ownership among residents, businesses, and visitors through active engagement and clear communication.
3. **Economic Development for Resiliency and Growth:** This initiative is dedicated to attracting diverse businesses, supporting entrepreneurs, and developing a skilled workforce, all of which contribute directly to the economic resilience of North Miami Beach.
4. **Data-Driven Performance Management:** We utilize data analysis to assess the impacts of our initiatives, ensuring that resources are strategically allocated, and programs are continuously refined to meet the evolving needs of the community.
5. **Financial Sustainability for a Healthy and Thriving Community:** Maintaining financial stability is critical to supporting ongoing investments in essential services and infrastructure, providing a strong foundation for economic development and community well-being.

Our strategic goals include creating a safe, clean, and beautiful community; elevating the quality of life through sustainable and affordable placemaking; providing innovative digital services; and advancing culture and the arts while revitalizing our downtown and major corridors.

Through detailed action plans, performance measures, and stakeholder engagement, the City Manager's Office is dedicated to ensuring that North Miami Beach remains a vibrant and resilient community. Our comprehensive approach ensures that the city continues to thrive, providing a high quality of life for all residents, businesses, and visitors.

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY MANAGER (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

City Manager's Office Description

The City Manager's Office of North Miami Beach is dedicated to advancing the city's future by ensuring a high quality of life for residents, fostering economic resilience, and creating a welcoming environment for businesses and visitors. With a team of seven full-time employees and a budget of \$1,676,499, our office plays a pivotal role in driving the strategic vision of the city through leadership, coordination, and the effective implementation of City Commission policies.

Mission and Vision

Mission: Our mission is to lead North Miami Beach towards a prosperous future by prioritizing the well-being of residents, enhancing economic resilience, and ensuring sustainable growth. We are committed to efficient governance, strategic planning, and effective resource management to achieve these goals.

Vision: We envision a vibrant, inclusive community where every resident enjoys a high quality of life, and the economy thrives with diversity and innovation. Through collaboration and transparency, we aim to build a resilient city that prospers amidst challenges and opportunities.

Strategic Goals

To achieve our mission and vision, the City Manager's Office is focused on the following strategic goals:

1. **Enhancing Well-Being:** We invest in essential services, infrastructure, and programs that promote health, safety, and community strength, benefiting residents, businesses, and visitors alike.
2. **Building Economic Resilience:** We foster a diverse and dynamic economy by attracting businesses, supporting entrepreneurship, and developing a skilled workforce that meets the needs of our community.
3. **Promoting Sustainable Development:** Our approach integrates social, economic, and environmental sustainability, ensuring that North Miami Beach grows in a balanced and responsible manner.

Core Responsibilities

The City Manager's Office is responsible for providing strategic direction, overseeing departmental performance, and ensuring the efficient allocation of resources to initiatives that benefit the entire community. Key responsibilities include:

- **Executive Leadership:** The City Manager serves as the Chief Administrative Officer, making strategic decisions that elevate the well-being of residents and bolster economic resilience.
- **Interdepartmental Coordination:** We facilitate collaboration across departments to ensure unified efforts in delivering services and achieving strategic goals.
- **Policy Implementation:** We execute City Commission policies with a focus on tangible benefits, such as promoting environmental sustainability and supporting economic growth.

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY MANAGER (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

- **Budget Management:** Our office oversees the city's budget, strategically allocating resources to support essential services and infrastructure development.
- **Public Representation:** We advocate for North Miami Beach on local, regional, and national platforms, securing funding and attracting new businesses to the community.
- **Performance Management:** We ensure that all departments and staff achieve goals aligned with the city's strategic direction, using data-driven approaches to track and enhance performance.

Strategic Initiatives

Aligned with our strategic goals, the City Manager's Office implements a range of initiatives aimed at enhancing well-being and building economic resilience:

1. **Strategic Planning for a Thriving Community:** Focuses on long-term community well-being through stakeholder collaboration and strategic development.
2. **Communications for an Engaged Community:** Enhances transparency and engagement through multi-channel communication strategies.
3. **Economic Development for Resiliency and Growth:** Attracts diverse businesses, develops a skilled workforce, and supports entrepreneurs to strengthen the local economy.
4. **Data-Driven Performance Management:** Uses data analytics to assess the impact of initiatives and ensure effective resource allocation.
5. **Financial Sustainability for a Healthy and Thriving Community:** Maintains financial stability to support ongoing investments in essential services and infrastructure.

Commitment to the Community

The City Manager's Office is deeply committed to engaging with the community and stakeholders throughout the implementation of these initiatives. We strive to ensure that our efforts align with the needs and aspirations of North Miami Beach's residents, businesses, and visitors, fostering a thriving, resilient, and inclusive community for all.

Mission

The mission of the City Manager's Office of North Miami Beach is to lead the city toward a prosperous future by prioritizing the well-being of our residents, fostering economic resilience, and enhancing the overall quality of life. We are committed to efficient governance, strategic planning, and effective resource management to ensure sustainable growth and development for our community.

Vision

Our vision is to create a vibrant, inclusive community where every resident enjoys a high quality of life, and the economy thrives with diversity and innovation. We strive to be a leader in sustainability, economic vitality, and cultural enrichment, attracting diverse businesses and nurturing a skilled workforce. Through collaboration and transparency, we aim to build a resilient city that not only meets today's challenges but also embraces future opportunities.

CITY OF NORTH MIAMI BEACH, FLORIDA

CITY MANAGER (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Values

1. Integrity: We uphold the highest standards of honesty, transparency, and ethical conduct in all our actions and decisions, ensuring trust and accountability in our governance.
2. Service Excellence: We are dedicated to providing responsive, efficient, and high-quality services that meet the needs of our residents, businesses, and visitors, continually striving to exceed expectations.
3. Collaboration: We foster strong partnerships within city departments and with external stakeholders, working together to achieve common goals and maximize the positive impact on our community.
4. Innovation: We embrace creativity and forward-thinking approaches to address challenges, improve service delivery, and enhance the quality of life in North Miami Beach.
5. Community Engagement: We prioritize meaningful engagement with our residents and stakeholders, seeking input and feedback to inform our decisions and ensure that our initiatives reflect the community's needs and aspirations.

Sustainability: We are committed to environmental stewardship and sustainable practices that promote the long-term health and resilience of our city, ensuring a thriving future for generations to come.

Key Accomplishments

The City Manager's Office of North Miami Beach has played a pivotal role in advancing the city's strategic goals through effective leadership, coordination, and policy implementation. While the accomplishments across various departments are numerous, the following highlights reflect the direct contributions and strategic oversight provided by the City Manager's Office:

1. Development and Launch of the Strategic Plan

The City Manager's Office spearheaded the creation and implementation of the city's Strategic Plan, a foundational document that sets the direction for North Miami Beach's long-term growth and sustainability. This plan was developed through extensive stakeholder engagement, aligning city resources with community priorities, and establishing measurable objectives to guide ongoing and future initiatives.

2. Economic Development Plan

Under the guidance of the City Manager's Office, North Miami Beach introduced a comprehensive Economic Development Plan designed to attract investment, support local businesses, and foster a dynamic economic environment. This plan includes targeted strategies to identify key economic sectors, offer incentives for business growth, and enhance workforce development programs, all aimed at building a resilient and diverse economy.

CITY OF NORTH MIAMI BEACH, FLORIDA
CITY MANAGER (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

3. Implementation of Program-Based Budgeting

The City Manager's Office successfully introduced program-based budgeting, aligning financial resources with the city's strategic priorities. This approach has improved transparency, accountability, and efficiency in fiscal management, ensuring that every dollar spent directly supports the city's goals. The transition to program-based budgeting has also facilitated better understanding of how budget decisions impact service delivery and community outcomes.

4. Enhanced Community Engagement

Through proactive communication strategies and the expansion of digital platforms, the City Manager's Office has significantly improved resident engagement and transparency. Initiatives such as virtual town hall meetings, interactive online forums, and the development of a mobile app for city services have made it easier for residents to participate in local governance and provide feedback.

5. Advancements in Sustainability Initiatives

The City Manager's Office has been instrumental in promoting environmental sustainability across the city. Key achievements include the implementation of energy-efficient building codes, expansion of green spaces, and the initiation of renewable energy projects. These efforts have positioned North Miami Beach as a leader in sustainability, attracting eco-conscious businesses and residents.

6. Successful Coordination of Interdepartmental Projects

The City Manager's Office has excelled in facilitating collaboration across city departments, ensuring that complex, multi-faceted projects are executed efficiently and effectively. Notable examples include the revitalization of downtown and major corridors, as well as the successful implementation of city-wide infrastructure improvements that enhance both safety and aesthetic appeal.

7. Strengthened Financial Position

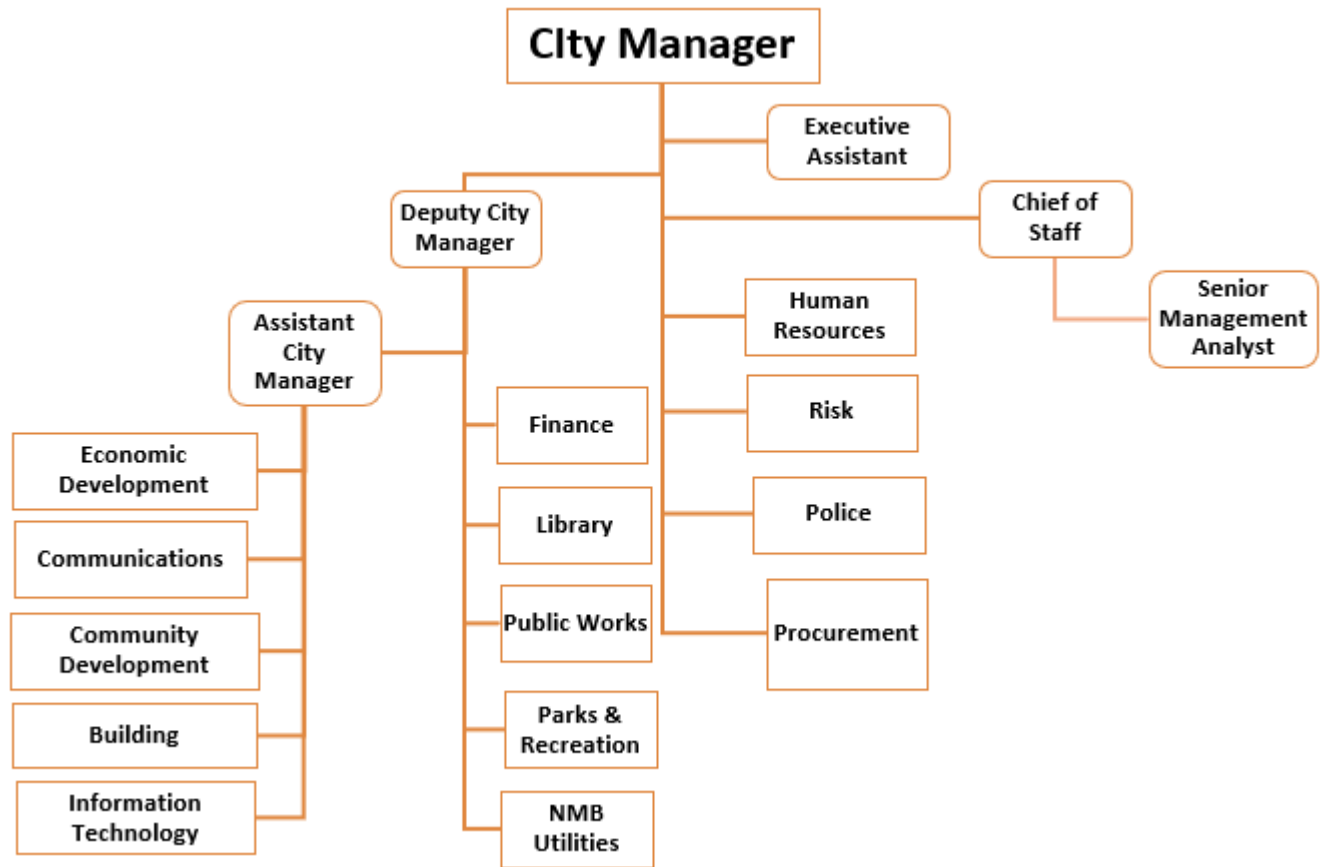
Through prudent fiscal management and strategic resource allocation, the City Manager's Office has strengthened the city's financial position, maintained healthy reserve funds and achieving a high level of budgetary compliance. This financial stability has enabled sustained investment in essential services and infrastructure, supporting the city's long-term growth and resilience.



CITY OF NORTH MIAMI BEACH, FLORIDA

CITY MANAGER (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026



BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 921,335	\$ 1,185,526	\$ 1,133,766	\$ 1,301,241	\$ 115,715
OPERATING EXPENSES	225,720	111,649	213,557	169,299	57,650
NON OPERATING EXP	1,133	100,000	11,674	100,000	-
DEBT SERVICE	1,939	-	-	-	-
CITY MANAGER TOTAL	\$ 1,150,128	\$ 1,397,175	\$ 1,358,997	\$ 1,570,540	\$ 173,365

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNICATIONS
FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

The Office of Communications is committed to providing excellent municipal services to the citizens of North Miami Beach through the communication of the City's Strategic Vision in a clear, accurate, and consistent voice engaging residents across multiple communication channels. The Division will work to integrate various department initiatives into marketing plans by building a cohesive message throughout all marketing and communications efforts.

The Division will focus on generating positive messages, enhancing, and implementing city- wide branding strategies, image development, communication efforts, and public information dissemination for all media outlets. Through the centralized information, communications, marketing, and promotions portal, the Division will optimize the City's media capital and identify resources to position North Miami Beach for tourism and business attraction and retention.

Goals and Objectives

Primary Goals:

- **Increase Community Engagement:**
 - Objective: Convert more residents into active participants on social media, other digital platforms, and at city events.
 - Tactics:
 - Shift the city's social media culture by helping residents feel comfortable engaging with the city on social media. This includes providing banners with social media info at events and setting up a communications table to gather feedback and educate residents on the city's communication efforts. It requires that the city adopt social media practices that are engaging and make our communications feel human rather than bureaucratic.
 - Implement targeted social media campaigns that highlight key events, programs, and services.
- **Enhance Transparency:**
 - Objective: Improve access to city information by launching a re-designed, user-friendly website and increasing the distribution of digital newsletters.
 - Tactics:
 - Redesign the city's website to ensure all departmental initiatives, services, and projects are easily accessible. Each department will have dedicated sections to showcase its updates and services. This project is currently in progress.
 - Ensure that departments such as Public Works and Economic Development have a transparent communication process that highlights project timelines, public updates, and opportunities for community feedback.
 - Create monthly topic-focused newsletters featuring citywide updates, spotlighting the contributions and achievements of various departments, and providing useful information to readers.
 - Work with each department to communicate real-time updates via social media and newsletters to inform the public about important developments and policy changes.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNICATIONS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

- Modernize the City's Branding:
 - Objective: Begin the rebranding process with new fonts, color schemes, and messaging that reflect the city's forward-looking vision. A public workshop will be held to gather input on these elements, allowing constituents to contribute to the development of the city's new identity and ensure community-wide support for the rebranding initiative.
 - Tactics:
 - Collaborate with all departments to align their programs with the city's new brand identity. Each department will be responsible for updating its communications to reflect the new branding.
 - Train all communication staff across different departments to ensure that each one consistently follows the updated brand guidelines in all internal and external communications.
 - Promote rebranding efforts across all communication channels (website, social media, newsletters) to ensure the city and its departments present a unified and modern image that reflects NMB's future vision

Key Performance Indicators (KPIs)

To measure the effectiveness of the communication strategy, the following KPIs should be tracked. These metrics will help evaluate community engagement, content impact, and the overall success of the city's communications efforts.

1. Social Media Engagement:

- **Metric:** Monitor growth in followers, likes, shares, comments, and overall engagement rates across platforms like Facebook, Instagram, and Twitter.
- **Goal:** Aim for a 1-2% monthly growth in followers and engagement, based on industry standards for government social media performance ([GovLoop](#), [ClearPoint](#))
- **Detail:** Engagement metrics provide insight into how well residents are interacting with the city's content. Social media activity should reflect a consistent increase in interaction, particularly in comments and shares, which indicate deeper community involvement. Use this data to optimize content strategies and identify the best posting schedules ([GovLoop](#), [American City and County](#))

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNICATIONS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

2. Website Traffic:

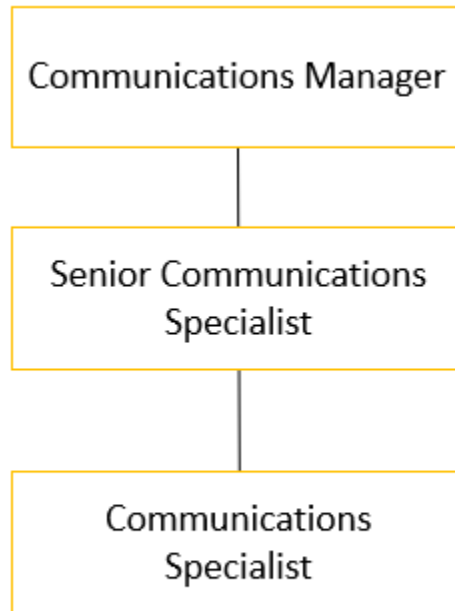
- **Metric:** Measure the number of visitors, unique visitors, bounce rates, time spent on pages, and the number of document downloads from the city website.
- **Goal:** Increase traffic by 5-10% annually, with a bounce rate below 50%, and ensure document downloads (permits, registrations) are increasing ([ClearPoint](#), [GovLoop](#))
- **Detail:** Website metrics help track how well residents are served by the online presence. High bounce rates indicate users are not finding what they need, while more time spent on pages and document downloads will signal success in providing useful information.

3. Newsletter Performance:

- **Metric:** Track open rates, click-through rates (CTR), and subscriber growth for digital newsletters.
- **Goal:** Achieve an open rate of approximately 20% , with a CTR of 3-5%, aligning with industry standards for government newsletters ([ClearPoint](#), [GovLoop](#))
- **Detail:** A strong open rate indicates engaging subject lines, while a high CTR suggests that residents are interacting with the content. Monitor unsubscribe rates and adjust content based on audience preferences to ensure continued growth in the subscriber base.

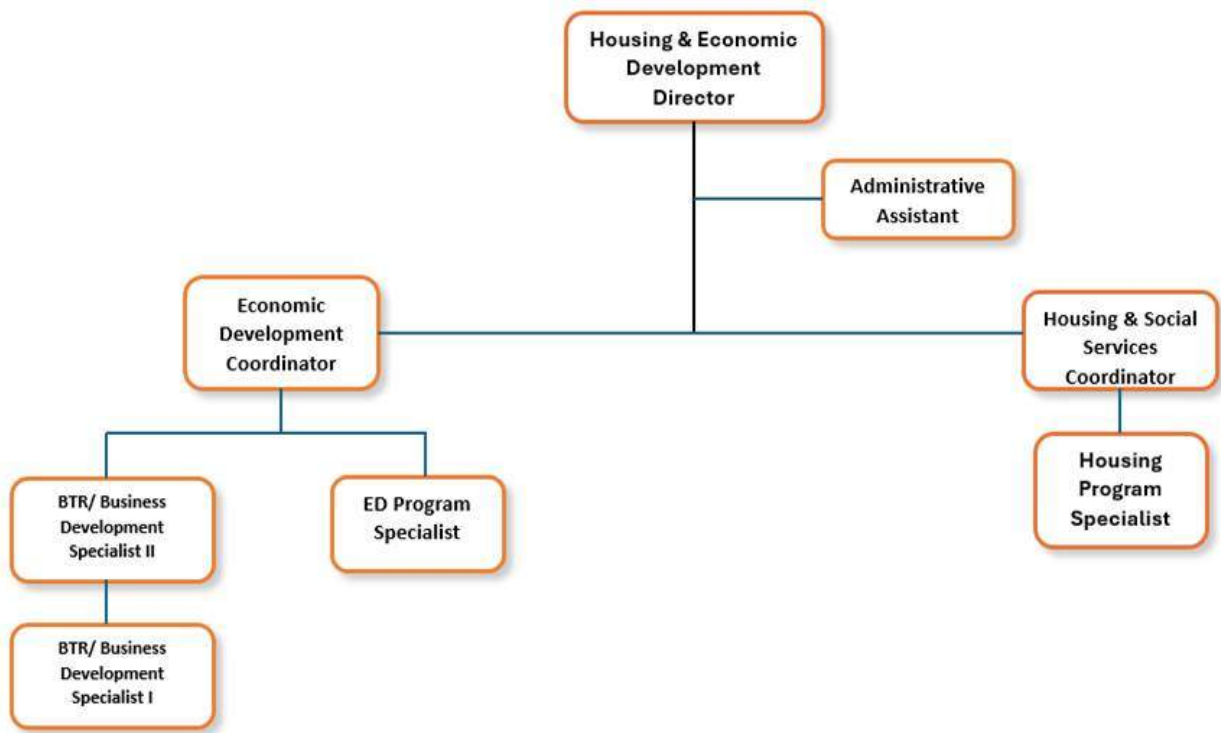


CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNICATIONS (continued)
 FISCAL YEAR ENDING SEPTEMBER 30, 2026



<u>BUDGET SUMMARY</u>					
ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 231,738	\$ 99,229	\$ 188,829	\$ 297,038	\$ 197,809
OPERATING EXPENSES	201,195	273,500	194,900	368,500	95,000
COMMUNICATIONS TOTAL	\$ 432,933	\$ 372,729	\$ 383,729	\$ 665,538	\$ 292,809

CITY OF NORTH MIAMI BEACH, FLORIDA
ECONOMIC DEVELOPMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2026



BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ -	\$ 71,407	\$ 71,407	\$ 460,092	\$ 388,685
OPERATING EXPENSES	-	10,000	510,000	525,000	515,000
ECONOMIC DEVELOPMENT TOTAL	\$ -	\$ 81,407	\$ 581,407	\$ 985,092	\$ 903,685

CITY OF NORTH MIAMI BEACH, FLORIDA
PROCUREMENT MANAGEMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Procurement Management Department Description

The Department has 7 FTE's and a budget of \$530,448.00. (1 FTE 100% funded by NMB Water Department)

The Procurement Management Department (Department) is charged with the responsibility of providing service, staff, and line support functions to city departments.

In its service function, the Department is given the power, duty, authority, and responsibility to purchase or contract for all commodities, equipment, and services on behalf of the City of North Miami Beach. The Department also oversees the administration of the Procurement Cards (P-Cards).

In its staff function, the Department provides guidance to city departments, without the connotation of authority, on matters such as but not limited to cost savings and cost avoidance opportunities, market conditions, and new policies, regulations or legislation that affect the procurement function.

The Department's value-added services include but are not limited to determining the correct procurement method required, soliciting, opening, evaluating and awarding of bids/RFPs and disposal of surplus, confiscated and/or abandoned equipment.

The Procurement Management Department is dedicated to providing exemplary support to City departments and suppliers without favoritism or arbitrariness. The Department uses a best-value approach while maintaining the highest ethical and legal standards to ensure a fair and transparent process. The Department monitors performance and strives for continuous improvement by implementing best practices and innovative methods with the goal of realizing cost savings and improved operational efficiency. The Department coordinates the preparation of bid specifications, reviews and awards and works closely with the offices of the Charter Officers and City departments to ensure efficient and transparent procurement services in accordance with best practices.

Accomplishments:

- Earned the 2025 Achievement of Excellence in Procurement from the National Institute of Procurement
- Education / Certification:
 - All Professional Procurement Staff are industry Certified
 - 2 Certified Professional Public Buyers
 - 1 NIGP Certified Procurement Professional
 - 3 NIGP Certified Public Procurement Associate
 - 2 Florida Certified Contract Managers



CITY OF NORTH MIAMI BEACH, FLORIDA
PROCUREMENT MANAGEMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2024

- Integrated Technology
 - E-Procurement: Amazon
 - Vendor Access Portal
- Established a Purchase Card Quality Assurance Program/Process

Departmental Goals:

GOAL 1 - PROCESS IMPROVEMENT

Objectives:

- Eliminate waste: removing or consolidating any phase of the procurement process that does not add value to the City's key stakeholders will be considered for elimination to reduce costs and time.
- Reduce City commission change orders
- Strategies: Conduct an analysis of key spend per department for cost and time savings. Develop strong forecasts.
- Update Purchasing and Procedures Manual (March 2015) to reflect latest best practices procurement procedures. Enhance procurement forms for clarity and functionality.
- Focus on incorporating cost effective and goal-oriented processes. The purpose is to eliminate non-value-added activities or those activities that generate zero or negative return on the process and can be eliminated without impairing the process. (e.g., sole source process, change order threshold, requirements analysis for new solicitations and develop City-wide procedure to secure procurement related financial documents such as bid and performance bonds).
- Provide quarterly procurement training to City employees (PMD & NIGP)
- Provide procurement training as an on-boarding tool for all new city employees that will have procurement responsibilities on behalf of their department.

GOAL 2 – Our Goal To Be Proactive, Informative, Transformative and Consistent In How We Carry out Our Procurement Mission

Objectives:

- To modify, develop and implement adaptable purchase card (pcard) policy & procedures, with compliance measures.
- To increase compliance and cost savings by limiting Purchase Card spend.
- To establish SOP's for all purchasing and travel

Strategies:

CITY OF NORTH MIAMI BEACH, FLORIDA
PROCUREMENT MANAGEMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2024

- Modify, educate and enforce policy and procedures.
- Modify Purchasing and Procedures Manual to reflect latest best practices procurement procedures.
- the Purchase Card Policies to adapt to current City needs, market conditions and technology.
- Implement mandatory Purchase Card training with the Procurement Division prior to card issuance.
- Provide quarterly policy reminders to all PCard holders.
- Record and take corrective action for non-compliant spend patterns.

GOAL 3 – Develop And Utilize E-Procurement/E-Commerce And Technology To Enhance Procurement Efficiencies

Objectives:

To improve each phase of the procurement process by streamlining internal and external processes for efficiency purposes.

Strategies:

- Implement automated vendor registration
- Implement contract management module within MUNIS
- Implement “Punch Out” process within ERP system for high volume, important spend (Ex. Amazon, Home Depot, etc.)
- Educate and empower departments with online tools
- Provide access to Department Directors or their designee to the contract notification dashboard module so that they can see when contracts warrant renewals, re-solicitations, or cessation.
- Provide department access through Inside NMB to Cooperative purchase opportunities.



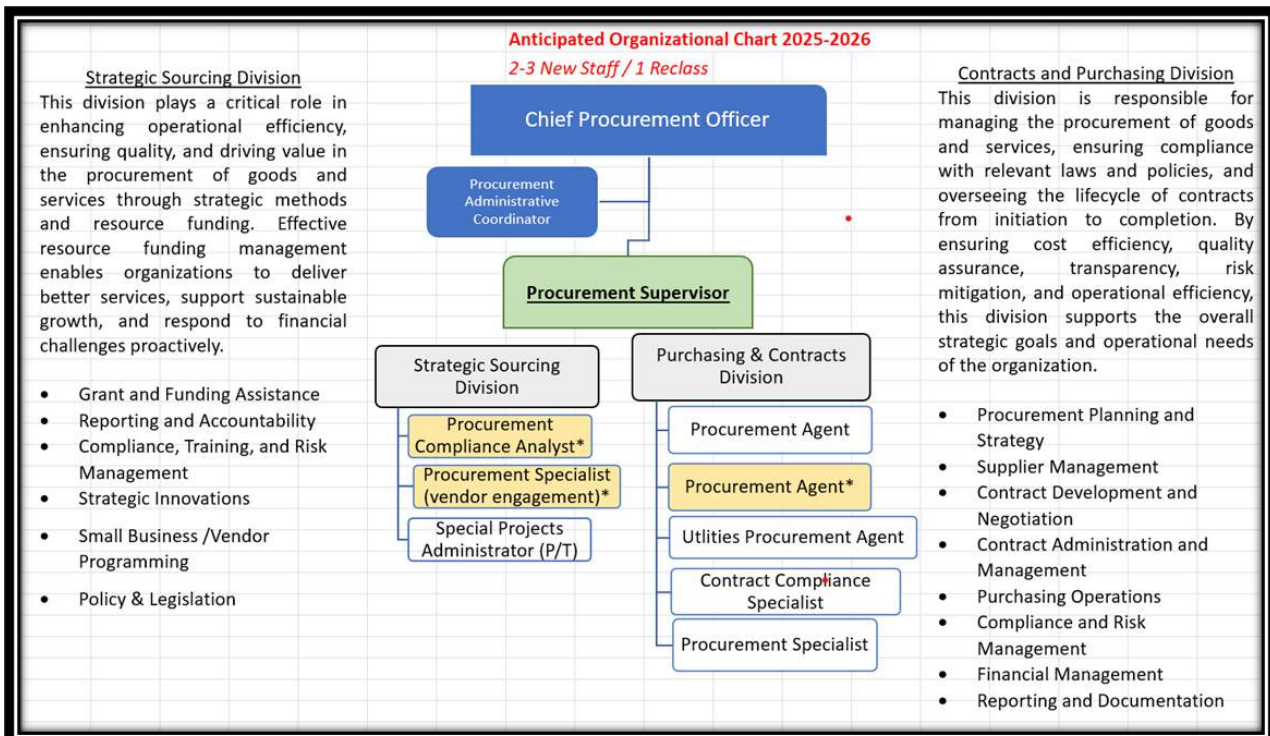
CITY OF NORTH MIAMI BEACH, FLORIDA
PROCUREMENT MANAGEMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2024

Strategic Plan Goals, Core Programs, Performance Measures, and Division Alignment				
Strategic Plan Goal	Core Processes/ Program	Performance Measures	Department	Reporting Frequency
Goal 1: Provide Innovative Digital Services	Seek Procurement enhancements through technology	Number of online vendor registrations completed	Procurement Management	FY/Annually
		Number of virtual trainings published online (vendor/client department)	Procurement Management	FY/Annually
		Number of E-procurement purchase tools implemented	Procurement Management	FY/Annually
Goal 2: Maintain a High Performing City Organization that is Focused on Excellent Customer Service	Provide Quality Customer Service & Vendor Management	Number of vendor performance surveys completed through vendor management program	Procurement Management	FY/Semi-Annually
		Number of client department trainings and 1-on-1 sessions	Procurement Management	FY/Semi-Annually
Goal 3: Financially Sound Government	Establish & Update Policies & Procedures Management, Monitor Procurement Card Activities & Education	Number of modernized policies/procedures	Procurement Management	FY/Annually
		Number (Percentage) of Purchase Card transactions vs. alternative purchase options	Procurement Management	FY/ Semi-Annually
		Number of Training Hours Provided	Procurement Management	FY/ Quarterly



CITY OF NORTH MIAMI BEACH, FLORIDA
PROCUREMENT MANAGEMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Target
Number of online vendor registrations completed	1,778	1,000	875	1,000	1,000
Number of virtual trainings published online (vendor/client department)	N/A	N/A	N/A	2	3
Number of E-procurement purchase tools implemented	N/A	N/A	1	2	2
Number of vendor performance surveys completed through vendor management program	N/A	N/A	N/A	2	3
Number of client department trainings and 1-on-1 sessions	2	3	3	12	12
Number of modernized policies/procedures	0	3	3	4	5
Number (Percentage) of Purchase Card transactions vs. alternative purchase options	N/A	N/A	20%	50%	65%
Number of Training Hours / CEU's received by PMD Staff	100	125	130	150	175
Number of Training Hours Provided to Client Departments		4	5	8	12



CITY OF NORTH MIAMI BEACH, FLORIDA
PROCUREMENT MANAGEMENT (continued)
 FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 439,697	\$ 713,755	\$ 713,755	\$ 733,645	\$ 19,890
OPERATING EXPENSES	65,428	69,700	117,037	53,200	(16,500)
PROCUREMENT MANAGEMENT TOTAL	\$ 505,125	\$ 783,455	\$ 830,792	\$ 786,845	\$ 3,390



CITY OF NORTH MIAMI BEACH, FLORIDA

COMMUNITY DEVELOPMENT

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Community Development Department Description

The Community Development Department includes three divisions: Planning & Zoning, Code Compliance, and Business Tax Receipts. These divisions work together to ensure compliance with the City of North Miami Beach Comprehensive Plan, Zoning and Land Development Code (ZLDC – Chapter XXIV), and other relevant chapters of the Code of Ordinances. The Community Development Department plans for and manages the development and redevelopment of the city, engaging in planning efforts to shape, preserve, and enhance the existing urban fabric of the community and its unique neighborhoods while protecting the public health, safety, and welfare of its residents and businesses through the implementation and enforcement of the city codes.

Planning and Zoning Description

The Planning and Zoning Division of the City of North Miami Beach, as required by Florida Statute Chapter 163, is responsible for the maintenance and update of the City Comprehensive Plan and Land Development Regulations. The Division is dedicated to ensuring that growth within the city is well-structured and aligned with the community's long-term vision. The division plays a critical role in shaping the city's future through the administration of zoning regulations, the review of development applications, and the execution of planning initiatives that enhance economic sustainability, environmental resilience, and quality of life.

Core Functions of the Division

- **Comprehensive Plan Maintenance and Updates:** The division ensures the City of North Miami Beach Comprehensive Plan remains current and compliant with Florida Statutory requirements while also reflecting evolving economic and demographic trends.
- **Implementation of Planning Goals and Policies:** The division oversees the application of the Comprehensive Plan's objectives in municipal projects and city planning initiatives.
- **Management of City-Initiated Planning Studies:** Key studies include the Sustainability Master Plan, Impact Fee Study, Housing Study, 151st Street Transit Station Area Master Plan, and Comprehensive Plan updates.
- **Development Review and Zoning Compliance:** Ensuring all new developments adhere to the city's Zoning and Land Development Code regulations while aligning with the Comprehensive Plan's objectives.
- **Floodplain Management and Coordination:** Working with the Building Department, County Emergency Management, and the FEMA Community Rating System (CRS) to enhance floodplain resilience.
- **Regional and State Coordination:** Partnering with entities such as the Miami-Dade Transportation Planning Organization (TPO), Water Management District, adjacent municipalities, and Miami-Dade County to integrate planning efforts.
- **Interdepartmental Collaboration:**
 - Public Works: Beautification, transportation, and stormwater management planning.
 - Parks Department: Parks master planning and urban tree canopy maintenance.
 - NMB Water: Water and sewer master planning.
 - Capital Improvement: Coordination of capital projects.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY DEVELOPMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

- Building Department: Zoning reviews, fee schedule updates, and floodplain management.
- Economic Development Division: Housing and economic development programs.
- Community Redevelopment Agency (CRA): Master planning, capital projects, and redevelopment incentives.
- **Code of Ordinances Updates:** Drafting amendments to clarify zoning requirements, address emerging economic trends, and improve regulatory effectiveness.

Core Functions of the Division

The division has devoted substantial resources to zoning and land development activities, particularly the review and processing of development applications. Many applications require Technical Review of Applications for Development (TRAD) evaluation, Planning and Zoning Board recommendations, and City Commission approvals. Several applications from FY 2024-2025 remain in progress, with additional projects anticipated as part of pre-application reviews.

Project approvals once constructed will contribute to economic growth and expand the city's tax base upon completion. Additionally, division has continued process improvements, including implementing the Energov system and online submission tools to enhance application transparency and efficiency. Future process improvements will require updates to the City Code of Ordinances to refine review thresholds, establish appropriate administrative approvals, and enhance review/approval criteria.

FY 2025-2026 Planning Initiatives

The primary focus of the division in FY 2025-2026 is finalizing the citywide vision and updating the Comprehensive Plan, with implementation beginning in FY 2026-2027. This process is supported by several ongoing planning initiatives, including:

- Sustainability Master Plan
- 151st Street Station Transit-Oriented Development Master Plan
- Housing Study
- Impact Fee Study
- Building Permit and Development Application Fee Study

Additionally, the division supports other city departments by providing technical assistance on various planning initiatives. Regional coordination efforts continue through collaboration with Miami-Dade County, adjacent municipalities, and the Miami-Dade Transportation Planning Organization.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY DEVELOPMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Future Code Updates & Regulatory Enhancements

Over the past few years, the division has been actively involved in updating the City Code of Ordinances, particularly Chapter XXIV – Zoning and Land Development. These updates address zoning, land development, property maintenance, business tax receipts, and long-range planning concerns. Following the adoption of the Comprehensive Plan, the division anticipates a major overhaul of Chapter XXIV in FY 2026-2027. This update will establish a Unified Land Development Code (ULDC) aligned with the city’s long-term vision, incorporating key principles such as:

- **Resilience and Sustainability:** Enhancing environmental protections and climate adaptation strategies.
- **Strategic Housing Infill:** Encouraging diverse and affordable housing options.
- **Commercial and Mixed-Use Redevelopment:** Promoting economic revitalization.
- **Development Allowance Optimization:** Right-sizing regulations to encourage responsible growth.
- **Enhanced Site and Building Design Criteria:** Ensuring high-quality development standards.
- **Streamlined Review Processes:** Reducing regulatory burdens while protecting property rights.

By undertaking these critical initiatives, the Planning and Zoning Division remains committed to fostering a vibrant, resilient, and sustainable North Miami Beach that meets the needs of residents, businesses, and future generations.

Code Compliance Division

The Code Compliance Division, as authorized by Florida Statute Chapter 162, is responsible for enforcing the City Code to safeguard public health, safety, welfare, and the quality of life for residents, business owners, and visitors in North Miami Beach. The Division prioritizes proactive compliance efforts, conducting regular patrols across six (6) designated districts covering the entire City. These proactive measures are further supported by targeted enforcement activities, including:

- **Bandit Sign Sweeps:** Removal of unauthorized signage.
- **Litter and Illegal Dumping Sweeps:** Addressing unsanctioned waste disposal.
- **Local Business Tax Receipt (BTR) Compliance Checks:** Ensuring businesses adhere to licensing requirements.
- **Complaint Investigations:** Responding to concerns from residents, other governmental agencies, and City departments.

When a violation is identified, Code Compliance staff adhere to Florida Statute and local ordinances to ensure due process, which includes:

- Providing notice to the property owner of the violation.
- Allowing adequate time for the property owner to correct the issue.
- Preparing evidence to support legal action when necessary.
- Testifying before the Special Magistrate, Code Enforcement Board, and district courts as required.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY DEVELOPMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

While ensuring due process, the Division's primary objective is to achieve voluntary compliance with the City's regulatory standards.

Organizational Structure & Staffing

The Code Compliance Division includes a dedicated team of supervisory and administrative staff who provide leadership, enforce due process requirements, and support in-field Code Compliance Officers. The Division consists of six (6) full-time Code Compliance Officer positions, with:

- One position fully funded by the Community Redevelopment Agency (CRA) to enhance oversight within the CRA district.
- Partial funding from the Building Department's enterprise fund to enhance patrols and coordination regarding building-related violations.

FY 2025-2026 Initiatives & Goals

TRAINING & PROFESSIONAL DEVELOPMENT

The Division aims to implement a comprehensive training and professional development program through the **Florida Association of Code Enforcement (FACE)**. This program provides structured training courses and examinations leading to the **Certified Code Enforcement Professional (CEP)** designation. Additional benefits include:

- Leadership training and continuing education for recertification.
- Enhanced operational efficiency, safety, and professionalism among staff.
- Clear employee retention metrics, career progression pathways, and succession planning for supervisory roles.

STRENGTHENING LITTER & ILLEGAL DUMPING ENFORCEMENT

Building on FY 2024-2025 efforts, the Division has worked closely with the **Sanitation Division of the Public Works Department** to tackle littering and illegal dumping. This collaboration has highlighted statutory limitations, outdated ordinances, and contractual constraints with private sanitation providers. Looking forward, the Division seeks to expand partnerships with the **Police Department and the Sanitation Division** to establish an **Illegal Dumping Task Force**, further reducing these environmental and public nuisance concerns.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY DEVELOPMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

ENHANCED CODE COMPLIANCE STRATEGIES

The Division will continue its proactive approach to code compliance through:

- Regular **night sweeps** and **weekend patrols** to address after-hours violations.
- Strengthening **rental unit inspections** and **short-term rental monitoring** to improve compliance.
- Streamlining **Special Magistrate agendas** to expedite case processing and resolution.

By implementing these initiatives, the Code Compliance Division will enhance efficiency, promote voluntary compliance, and foster a cleaner, safer, and more sustainable community in North Miami Beach.

Business Tax Receipt Division Description

The Business Tax Receipts (BTR) Division, as authorized by Florida Statute Chapter 162, is responsible for the issuance, renewal, billing, and collection of business tax receipts for all businesses operating within the City of North Miami Beach. The Division ensures that businesses comply with applicable city, county, state, and federal regulations governing their respective industries. Businesses may be subject to zoning, environmental, health, building, and development codes to operate lawfully within the City.

The Division oversees more than 3,600 businesses, ensuring compliance with licensing requirements and facilitating eligibility for business grants. By maintaining an accurate and up-to-date licensing process, the

FY 2024-2025 Achievements

Division supports the City's economic growth while fostering a business-friendly environment. In FY 2024-2025, the Division successfully implemented BTR processing through **Energov**, including an **online portal** for applications and payments. This digital transition has streamlined the application process, reduced errors, and improved overall compliance within the business community. Additionally, the Division expanded its workforce by hiring additional **BTR specialists and inspection staff**, enhancing customer service and improving enforcement efforts against non-compliant businesses.

FY 2025-2026 Initiatives & Goals

Moving into FY 2025-2026, the BTR Division will continue prioritizing compliance, revenue collection, and customer service through a multifaceted approach:

- **Enhanced Online Access and Automation:** Further refinements to the Energov system to simplify applications, renewals, and payment processing.
- **Proactive Compliance and Field Support:** Expanding field inspections to identify and address unlicensed businesses, ensuring fair enforcement.
- **Customer Service Improvements:** Strengthening in-office and field-based support for business owners, offering guidance on compliance requirements.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY DEVELOPMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

- **Review & Modernization of City Code:** Evaluating Chapter XXII of the **City Code of Ordinances** to align business classifications with Florida Statutes and Chapter XXIV Zoning and Land Development standards. This review aims to modernize regulations, clarify allowable business uses, and streamline application review processes.

Through these initiatives, the Business Tax Receipts Division will improve efficiency, foster greater compliance, and enhance North Miami Beach's reputation as a business-friendly city while ensuring businesses operate within the regulatory framework.

Real Estate Division Description

The **Real Estate Division** is responsible for the strategic management, acquisition, disposition, and maintenance coordination of city-owned properties. By ensuring the efficient use of municipal real estate assets, the division supports community development, economic growth, and the expansion of public amenities.

Core Functions of the Division

1. **Property Certification and Inventory Management** – Conducts annual certification of the City's properties to the County and maintains an up-to-date inventory of city-owned assets.
2. **Coordination of Property Maintenance** – Works closely with the Public Works Department to ensure proper maintenance and stewardship of city-owned properties.
3. **Acquisition and Disposition of City Property** – Serves as the lead agency for property appraisals, acquisitions, and dispositions, ensuring alignment with the city's development goals and financial interests.
4. **Affordable and Workforce Housing Initiatives** – Identifies and maintains a list of available properties suitable for affordable and workforce housing development in accordance with the **Live Local Act** requirements.
5. **Revenue Generation and Asset Optimization** – Maximizes the value of city-owned properties through strategic investments, lease agreements, and property appreciation opportunities.
6. **Right-of-Way Management and Surplus Property Disposal** – Coordinates and processes right-of-way applications while overseeing the appraisal and disposition of surplus properties.
7. **Parks and Open Space Acquisition** – Collaborates with the **Parks Department, Purchasing Department, and City Manager's Office** to acquire new parklands and expand public open spaces as needed.

By leveraging city-owned assets effectively, the **Real Estate Division** plays a crucial role in enhancing urban development, housing opportunities, and community spaces while optimizing municipal resources for long-term sustainability.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY DEVELOPMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Strategic Plan Goal	Core Processes	Core Program	Performance Measures	Division	Reporting Frequency
Safe, Beautiful, Clean Community	Modernization of Comprehensive Plan	Maintain High Standards of Development through Planning	Updated Comp Plan, and Review as needed, plus EAR report every 5-7 years.	Planning	Annual
	Modernization of Zoning Code	Maintain High Standards of Development through Planning	Updated Zoning Code and Zoning Code review Conducted Annually	Planning	Annual
	Promote Quality Development in 151st Street TOD area	Maintain High Standards of Development through Planning	Site Plans Applications meeting standards in TOD Area, after adoption of new TOD regulations	Planning	Annual
	Promote Economic Opportunity and Resilience Through Zoning Code	Maintain High Standards of Development through Planning	Site Plan Approvals	Planning	Annual
	Maintain a system of proactive Code Compliance patrols	Maintain High Standards of Community Quality Through Code Compliance	# of Code Compliance interactions that lead to voluntary compliance prior issuance of a violation	Code Compliance	Monthly
	Encourage Code Compliance Through Board and Special Magistrate Processes, including programs for Voluntary Compliance	Maintain High Standards of Community Quality Through Code Compliance	% of cases at Magistrate, % Voluntary Compliance before Magistrate	Code Compliance	Monthly
	Conduct Specialized Alleyway and Sanitation Patrols to Ensure Community Cleanliness	Maintain High Standards of Community Quality Through Code Compliance	# of Code Compliance Citations (Regular Patrols)	Code Compliance	Monthly
	Maintain Annual Rental Inspection Program in Conjunction with the Building Department to Ensure Code Compliant Rental Units	Maintain High Standards of Community Quality Through Code Compliance	Rental Inspections Completed	Code Compliance	Quarterly

CITY OF NORTH MIAMI BEACH, FLORIDA

Strategic Plan Goal	Core Processes	Core Program	Performance Measures	Division	Reporting Frequency
Elevate Quality of Life	Conduct Specialized Alleyway and Sanitation Patrols to Ensure Community Cleanliness	Maintain High Standards of Community Quality Through Code Compliance	# of Code Compliance Citations (Regular Patrols)	Code Compliance	Monthly
	Maintain Annual Rental Inspection Program in Conjunction with the Building Department to Ensure Code Compliant Rental Units	Maintain High Standards of Community Quality Through Code Compliance	Rental Inspections Completed	Code Compliance	Quarterly
	Ensure compliance with Short Term Rental program to protect neighborhood character	Maintain High Standards of Community Quality Through Code Compliance	Existence of Program; code enforcement actions (reported as a subset of overall code enforcement KPI)	Code Compliance	Quarterly
	Utilize Foreclosure Registration Program to Ensure Bank Owned Properties are being maintained	Maintain High Standards of Community Quality Through Code Compliance	Existence of Program	Code Compliance	Annually
Provide Digital Services	Ensure Digital Options for Application and Renewal of Licenses, Site Plan Approvals, and Permits	Ensure Open and Transparent Government that will Drive Investment and Economic Opportunities, and Support Voluntary Code and Business Tax Receipt Compliance	# of Online BTR Renewals/# (%) of Site Plan and Permit Applications	BTR and Planning	Monthly
Focus on Excellent Customer Service	Maintain a Quality Review Process through Staffing and Procedures for Development Application Reviews and Permit Applications	Maintain High Standards of Development through Planning	# of days for Completeness Check; # of days to clear TRAD; # of days to clear permit	Planning	Monthly
	Streamline Public Records and Assistance Requests	Ensure Open and Transparent Government that will Drive Investment and Economic Opportunities, and Support Voluntary Code and Business	Days to Respond to Public Records Requests	Department-wide	Quarterly

CITY OF NORTH MIAMI BEACH, FLORIDA

Strategic Plan Goal	Core Processes	Core Program	Performance Measures	Division	Reporting Frequency
		Tax Receipt Compliance			
	Revise and Regularly Update Public Access to Information	Ensure Open and Transparent Government that will Support Voluntary Code and Business Tax Receipt Compliance	# of Website Updates/Frequency of Updates	Department-wide	Quarterly
Revitalize Downtown Major Corridors	Modernization of Comprehensive Plan	Maintain High Standards of Development through Planning	Updated Comp Plan in FY 2025-2026, and Review as needed, EAR report every 7 years.	Planning	Annual
	Modernization and Tailoring of Zoning Code to Meet NMB's Immediate Needs	Maintain High Standards of Development through Planning	Updated Zoning Code and Zoning Code review Conducted Annually	Planning	Annual
	Promote Quality Development in 151st Street TOD area	Maintain High Standards of Development through Planning	Site Plans Applications meeting standards in TOD Area	Planning	Annual
	Evaluate and Coordinate on Maintenance of City Real Estate Assets	Ensure City Real Estate and Assets are Maintained to Maximize Public Benefit	Annual Certification to County of City owned properties; maintenance of list of properties	Real Estate Development	Biennial

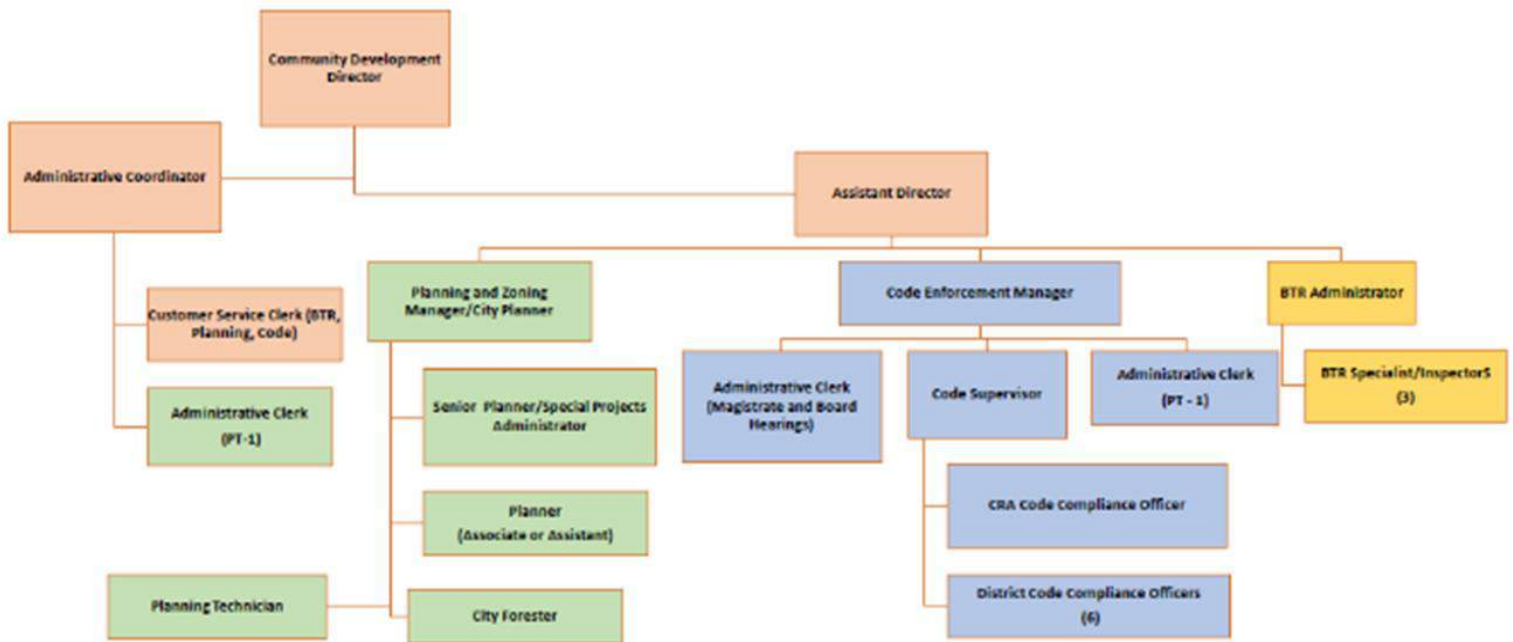


CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY DEVELOPMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Performance Measures:	Actual 2021	Actual 2022	Actual 2023	Projected 2024	Target 2025
Average Days for Complete Completeness Review to Schedule for TRAD	10	7	3.5	2.2	2
Average days to Clear TRAD	N/A	N/A	205	120	120
# of Permit Applications and Inspections	N/A	1192	*976 (as of 8/9/24)	1200	1200
Total Cases (Proactive/Complaint Driven)	N/A	1986	2040	2100	2100
# of Magistrate Hearings	12	11	10	12	12
# of Code Board Hearings	12	10	9	10	10
Total Business Tax Receipts	N/A	N/A	3011	4000	4200
Business Tax Receipts – Capture rate	N/A	N/A	21%	60%	85%
Annual On Time Renewals (%)	NA	NA	15%	60%	85%
Field Inspections Completed	0	300	150	1500	2500
% Compliance with DERM and County Requirements	30%	30%	20%	100%	100%
Average Days to Process New Applications	N/A	N/A	12	5	3
% of Renewals Done Online	N/A	N/A	N/A	30%	50%
CRS	8	7	7	7	7
Tree Canopy	NA	NA	30%*	30*	30*



CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY DEVELOPMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 121,656	\$ 987,966	\$ 947,300	\$ 939,620	\$ (48,346)
OPERATING EXPENSES	743,486	419,444	941,315	472,200	52,756
PLANNING & ZONING TOTAL	\$ 865,142	\$ 1,407,410	\$ 1,888,615	\$ 1,411,820	\$ 4,410

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 607,603	\$ 710,987	\$ 670,321	\$ 674,290	\$ (36,697)
OPERATING EXPENSES	60,014	82,320	75,537	66,100	(16,220)
CODE COMPLIANCE TOTAL	\$ 667,617	\$ 793,307	\$ 745,858	\$ 740,390	\$ (52,917)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 112,287	\$ 390,259	\$ 348,391	\$ 412,337	\$ 22,078
OPERATING EXPENSES	5,281	11,500	7,500	13,900	2,400
BUSINESS TAX RECEIPT TOTAL	\$ 117,569	\$ 401,759	\$ 355,891	\$ 426,237	\$ 24,478

COMMUNITY DEVELOPMENT TOTAL	\$ 1,650,328	\$ 2,602,476	\$ 2,990,364	\$ 2,578,447	\$ (24,029)
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CITY OF NORTH MIAMI BEACH, FLORIDA

HUMAN RESOURCES

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Human Resources Department Summary

The Human Resources Department plays a crucial role as a strategic collaborator to all organizational departments. Its primary aim is to offer a comprehensive array of services that contribute to achieving organizational goals concerning employees, culture, and productivity. These services encompass talent acquisition, talent management, employee relations, labor relations, classification and compensation management, records management, organizational development and learning, succession planning, legal compliance, and litigation avoidance.

In our capacity as strategic partners, we collaborate closely with each department, ensuring that the City cultivates, sustains, and continuously improves a positive work environment that promotes excellence, productivity, and camaraderie across all organizational levels.

The department is comprised of 5 budgeted positions. As indicated in the Position Detail, 5 full-time employees are general-funded.

The major programs provided in the General Fund are:

Talent Acquisition Employment Administration Description

Talent acquisition refers to the strategic and ongoing process of identifying, attracting, and acquiring skilled individuals to meet an organization's current and future workforce needs. This involves activities such as recruitment, sourcing, interviewing, and onboarding to ensure the organization attracts and retains top talent.

Key Aspects of Talent Acquisition:

1. Recruitment: Actively seeking and attracting candidates for job openings through various channels.
2. Sourcing: Identifying potential candidates through our applicant tracking system, networking, and other means.
3. Interviewing: Assessing candidates through interviews and evaluations to determine their suitability for the organization.
4. Onboarding: Integrating new hires into the organization through orientation and training programs.
5. Succession Planning: A strategic process that organizations employ to identify, nurture, and develop individuals within the organization to fill key leadership roles when they become vacant. The goal is to ensure a smooth transition of leadership and maintain organizational continuity.

CITY OF NORTH MIAMI BEACH, FLORIDA
HUMAN RESOURCES (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Employment Administration:

Employment administration involves the management of various tasks related to the employment lifecycle, ensuring compliance with regulations and the smooth functioning of HR processes. It encompasses activities including hiring, onboarding processes, orientation and maintaining personnel records, Maintaining accurate and up-to-date employee records, including personal information, performance evaluations, and training history.

Employee and Labor Relations Description

Employee and labor relations administration involves managing the relationships between employers and employees, addressing workplace issues, and ensuring compliance with labor laws and regulations. The Focus is on fostering positive employer-employee relationships, resolving conflicts, and maintaining a fair and productive work environment. Key aspects of employee and labor relations administration include:

1. **Communication:** Establishing effective communication channels between management and employees to facilitate understanding, transparency, and collaboration.
2. **Policy Development and Compliance:** Creating, revising, and enforcing workplace policies in accordance with labor laws, ensuring a fair and consistent approach to employment practices.
3. **Conflict Resolution:** Addressing workplace conflicts and disputes through mediation, negotiation, or formal grievance procedures to maintain a harmonious work environment.
4. **Collective Bargaining:** Managing negotiations between employers and labor unions to establish terms and conditions of employment, such as wages, benefits, and working hours.
5. **Workplace Investigations:** Conducting thorough investigations into complaints of harassment, discrimination, or other workplace misconduct to ensure a safe and respectful work environment.
6. **Employee Representation:** Working with employee unions or civil service board, to address concerns and/or negotiate employment terms on behalf of the workforce.
7. **Dispute Resolution:** Implementing processes for resolving disputes, whether through internal procedures, alternative dispute resolution methods, or legal avenues when necessary.

Effective employee and labor relations involve fostering a positive and productive workplace through open communication, fairness respect, and employee engagement.

CITY OF NORTH MIAMI BEACH, FLORIDA
HUMAN RESOURCES (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Staff Development and Training Description

Staff development and training administration involves the strategic planning, coordination, and implementation of programs to enhance the skills, knowledge, and abilities of employees within an organization. The goal is to foster professional growth, improve performance, and align individual development with organizational objectives. Key aspects of employee development and training administration include:

1. Needs Assessment: Identifying the skills and knowledge gaps within the workforce through assessments, performance evaluations, and feedback mechanisms.
2. Strategic Planning: Aligning training initiatives with organizational goals and objectives to ensure that employee development contributes to overall business success.
3. Program Design: Creating structured training programs, workshops, seminars, and online courses that address specific learning objectives and cater to diverse learning styles.
4. Implementation: Coordinating the delivery of training programs, whether through in-house trainers, external resources, or e-learning platforms, ensuring accessibility and effectiveness.
5. Skill Development: Focusing on enhancing both technical and soft skills, including leadership, communication, problem-solving, and industry-specific competencies.
6. Career Development: Providing resources and opportunities for employees to plan and advance in their careers within the organization, including mentorship and coaching programs.
7. Evaluation and Feedback: Assessing the effectiveness of training programs through participant feedback, performance metrics, and key performance indicators to continuously improve and tailor future initiatives.
8. Technology Integration: Leveraging technological tools and e-learning platforms to streamline training administration, track progress, and provide accessible learning resources.
9. Compliance Training: Ensuring that employees receive necessary training to comply with industry regulations, safety standards, and legal requirements.
10. Succession Planning Integration: Aligning training and development efforts with succession planning to prepare employees for future leadership roles within the organization.

CITY OF NORTH MIAMI BEACH, FLORIDA
HUMAN RESOURCES (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Effective employee development and training administration contribute to a skilled, engaged, and adaptable workforce, leading to improved organizational performance and employee satisfaction. It is an essential element of talent management and supports the continuous learning and growth of individuals within the workplace.

FY 2026 GOALS

- Ongoing efforts to enhance processes by initiating and completing deployment of the Tyler Munis and NEOGOV integration, aiming to improve efficiency and reduce errors when entering new hires or making changes in official records.
- Establish HR/Finance bi-weekly position control meeting. Organize and validate Tables of Organization, Position Numbers, FTEs, and Consistent Budget Rules for shared positions. Create a Salary Policy and Classification Review process.
- Advocate for moving to a bi-weekly payroll to increase efficiencies, productivity, reduce manpower and total hours dedicated to unnecessary retro-pay (22-37% of the weekly staff time in HR/Finance); allow for greater benefit options for part-time employees and better oversight of funds/budgets and monies. Best practice not to have a weekly payroll.
- Create SuperUsers of NeoGov and LaserFiche and Integrate Systems.
- Review all City Employee Position Descriptions (More than 15 years since prior review).
- Ensure ADA/EEOC compliance.
- Audit positions for required licenses.
- Professionalize Human Resources and earn credibility and trust among employees. Credentialing.
- Implement a new electronic system for training and communication with employees and applicants. These systems will allow for development of safety training and professional development of our workforce, and the efficient dissemination, acknowledgement, and engagement of current and prospective employees. Use AI and Metaverse for Penelope Policy. Conduct live orientation and automate onboarding/offboarding.
- Conduct monthly review with benefit providers.
- Develop, promote, and retain the most qualified and motivated individuals to perform the duties and responsibilities required to make the City of North Miami Beach the best in class.
- Identify and provide training opportunities for department staff to develop the skills and knowledge required for successful performance in public sector human resources. Offer G.E.D. for staff who have no verification. Provide Front-Line, First-Time Supervisory Training- Supervising For Excellence [Modules include Myers-Briggs Type Indicator Development Activities, Peer to Supervisor Transition, Conflict Resolution, Situational Leadership/Delegation, Discipline & Dispute Resolution, Grievance

CITY OF NORTH MIAMI BEACH, FLORIDA
HUMAN RESOURCES (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

- Process, Performance Evaluation, Listening Skills, Discrimination & Harassment, Rewarding & Recognizing Team, Team Building].
- Create HRIS (Human Resources Information System) capacity/function that will assist in implementing and optimizing the HR software's and HR module of Tyler Munis and all systems as well as aid in enhancing data analysis skills of HR Team.
- Implement College level Internship Programs.
- Develop and implement job fairs with on-site interviews in conjunction with our fellow departments.
- Introduce Penelope Policy to highlight and reiterate City policies.
- Create and Issue Handbooks to all City Staff (More than 20 years since City has had Handbooks).
- Have In-Field Policy Chats for field staff.
- Manage FMLA in-house and train supervisors re: confidentiality.
- Audit all HR files for completeness (I9, Background Screening, Drug Tests, Acknowledgements).
- Implement Leadership Challenge with HR Team.
- Reintroduce Performance Management.
- Implement Probationary Progress Reviews for all new staff. Provide support to departments. Q1
- Implement tracking of training hours. Q3
- Partner with Florida State University to provide on-site Certified Public Manager certification (2-year) training program for our next generation leaders. Q1
- Create and Deliver Customer Service CX Training, Harassment, and Civility to support the City's Strategic Plan. Q1
- Partner with local community school to offer G.E.D. training for staff. Q2
- Create and maintain strategic partnerships with educational institutions to generate reduced pricing on programs for City employees. Q1
- Providing Supervisor Development and Training Programs for first-time supervisors. (SFE, Integration, Leadership Academy II, Data Analytics 101 for Critical Few Indicators. Q2
- Implement succession planning program to identify employees that are planning to retire and to coordinate cross-training efforts between the incumbent and successor. Q2
- Pair employees with experienced mentors or coaches who can provide guidance, support, and feedback on their professional development journey. [2026/27]
- Encourage mentorship relationships that foster knowledge sharing, skill transfer, and career guidance. [2026/27]

CITY OF NORTH MIAMI BEACH, FLORIDA
HUMAN RESOURCES (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

- Establish Open Communication Channels Q1:
- Implement an open-door policy where employees feel comfortable expressing their concerns.
- Provide multiple channels for employees to communicate their concerns, such as one- on-one meetings, suggestion boxes, and anonymous feedback systems.
- Bring EAP providers on-site; train Supervisors on how to positively use EAP for supervisory referrals.
- Conduct Labor Relations check-ups with all supervisors across the City twice yearly. Q3
- Provide Timely Feedback and Support Q1:
- Regularly check in with employees to solicit feedback on their work experiences and address any concerns proactively. Site visits at least quarterly to all locations.
- Offer ongoing support and guidance to employees facing challenges, providing resources and assistance as needed.
- Monitor EAP usage and type.
- Increase use of Supervisory Referrals for EAP services.
- Address Issues Promptly and Effectively Q1:
- Take prompt action to address employees' concerns, investigating issues thoroughly and implementing appropriate solutions. Counseling and Discipline to occur within 21 days of event.
- Involve relevant stakeholders, such as HR, in resolving more complex or sensitive concerns.
- Foster a Culture of Trust and Transparency Q1:
- Build trust with employees by being transparent about decisions, policies, and organizational changes.
- Encourage open dialogue and honest communication, creating a culture where employees feel valued and respected.
- Provide Training and Development Opportunities Q2:
- Offer training sessions on financial wellness, Principles and Practices of Effective Dispute Resolution.
- Review EAP Usage reports to tackle issues; i.e. Return to Work Agreements.
- Ensure the Civil Service Board is fully constituted in 2025 and provide a public workshop.
- Recognize and Appreciate Employees Q1:
- Recognize employees' contributions and efforts in addressing concerns and contributing to a positive work environment. The City will institute on-site public recognition events that will be shared city-wide.
- Celebrate achievements and milestones, reinforcing a culture of appreciation and recognition

CITY OF NORTH MIAMI BEACH, FLORIDA

HUMAN RESOURCES (continued)

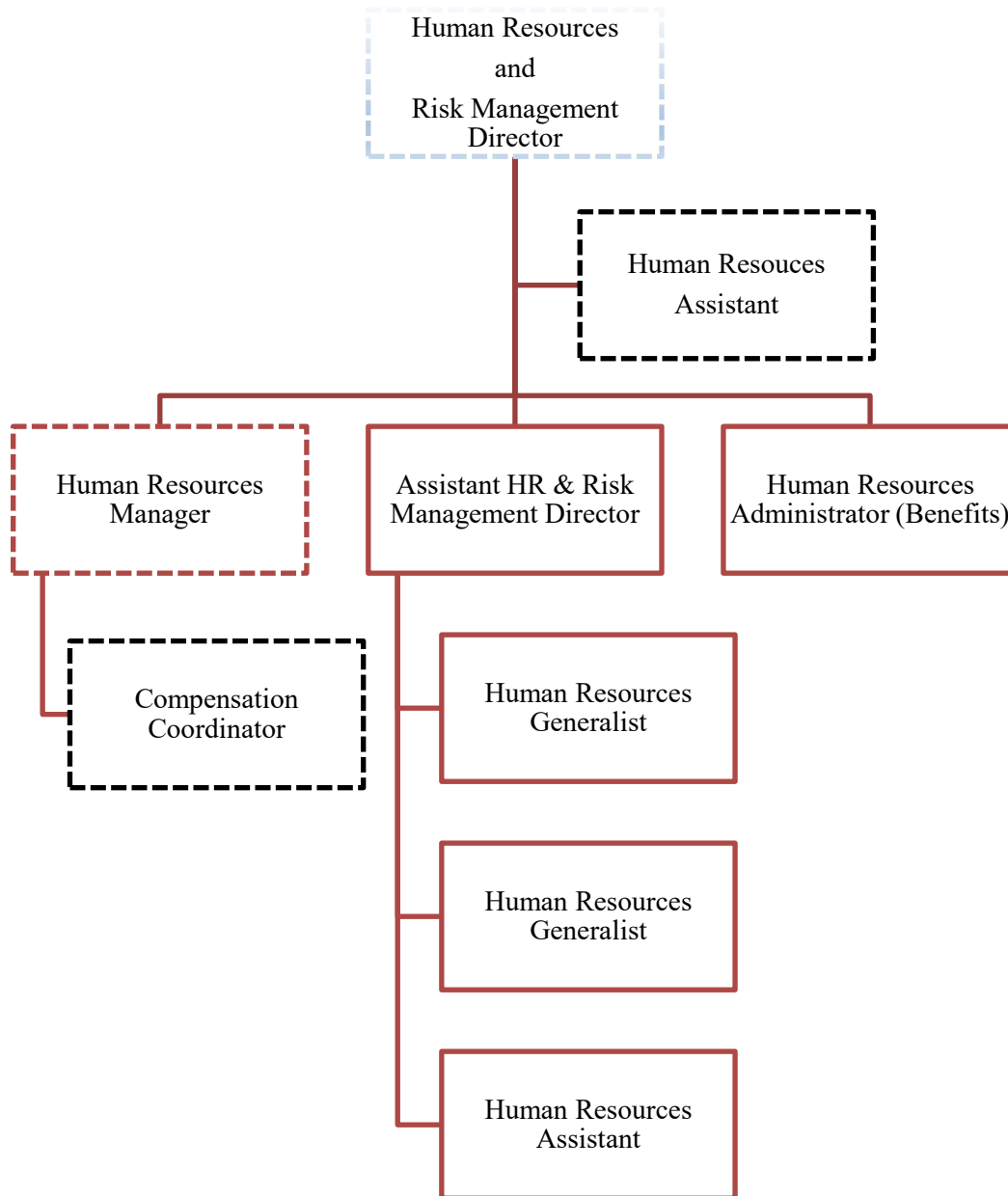
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Strategic Plan Goals, Core Programs, Performance Measures, and Division Alignment				
Strategic Plan Goal	Core Processes/ Program	Performance Measures	Division	Reporting Frequency
High Performing City Organization providing Great Customer Services	Attract and Retain Talent	Average number of working days to complete an active recruitment	Talent Acquisition & Employment Administration	FY/Annually
		Percentage of those hired who have successfully completed their initial probationary period	Talent Acquisition & Employment Administration	FY/ Annually
		Citywide vacancy rate	Talent Acquisition & Employment Administration	FY/Monthly
High Performing City Organization providing Great Customer Services	Train Employees	Citywide percent of employees receiving compliance training	Employee Development and Training	FY/ Annually
		Average number of training hours per employee	Employee Development and Training	FY/Annually
High Performing City Organization providing Great Customer Services.	Manage Employees' Concerns	Percentage of Grievances. Grievances resolved or processed timely.	Employee and Labor Relations	FY/Monthly

CITY OF NORTH MIAMI BEACH, FLORIDA

HUMAN RESOURCES (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026



BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 478,035	\$ 686,145	\$ 686,145	\$ 621,883	\$ (64,262)
OPERATING EXPENSES	169,411	332,250	332,250	254,000	(78,250)
NON OPERATING EXP	66	-	-	-	-
DEBT SERVICE	2,053	-	-	-	-
HUMAN RESOURCES & RISK TOTAL	\$ 649,565	\$ 1,018,395	\$ 1,018,395	\$ 875,883	\$ (142,512)

CITY OF NORTH MIAMI BEACH, FLORIDA
FINANCE DEPARTMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Finance Department Description

Finance is responsible for the proper accounting of City funds and compliance with applicable laws and regulations through the adoption and application of policies and procedures that limit physical access, segregate the duties of initiation, processing, and approval of transactions, clearly define levels of authority, and requires continuing professional education.

Finance provides financial management and policy support, analytical services, and financial information to the City Manager, departments, the public, and other agencies. Finance monitors spending and ensures appropriate use of city funds. Finance provides management oversight of key financial services involving budget preparation and compliance, financial accounting and reporting, payroll, accounts payable, treasury management, accounts receivable, special projects, and grants accounting. Finance also complies with applicable regulatory and governing bodies.

Financial Administration

Finance Administration provides the department's strategic direction, ensures efficient management of the City's financial resources, and serves as a bridge between departments, City officials, and external stakeholders. Finance Administration protects and enhances the city's financial well-being and provides sound financial support of city decision-making.

Budget Administration

Budget Administration ensures sound financial practices with the strategic allocation and utilization of resources. Budget Administration also serves as a focal point between departments in the preparation of the City's Annual Operating and Capital Improvement budgets.

Accounting, Reporting, and Revenue Enhancement

Accounting, Reporting, and Revenue Enhancement provide accurate, complete, and timely recording of financial data, ensures that City resources are collected, invested, and distributed as required for payroll, debt management, accounts payable, other City obligations, tracks and maintains accounting records, tracks physical assets purchased by the city, and collects and processes cash receipts.

Grants and Special Projects Management

Grants and Special Projects Management provides support for planning and implementation of city-wide projects as well as supports city-wide grant opportunities.

CITY OF NORTH MIAMI BEACH, FLORIDA
FINANCE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

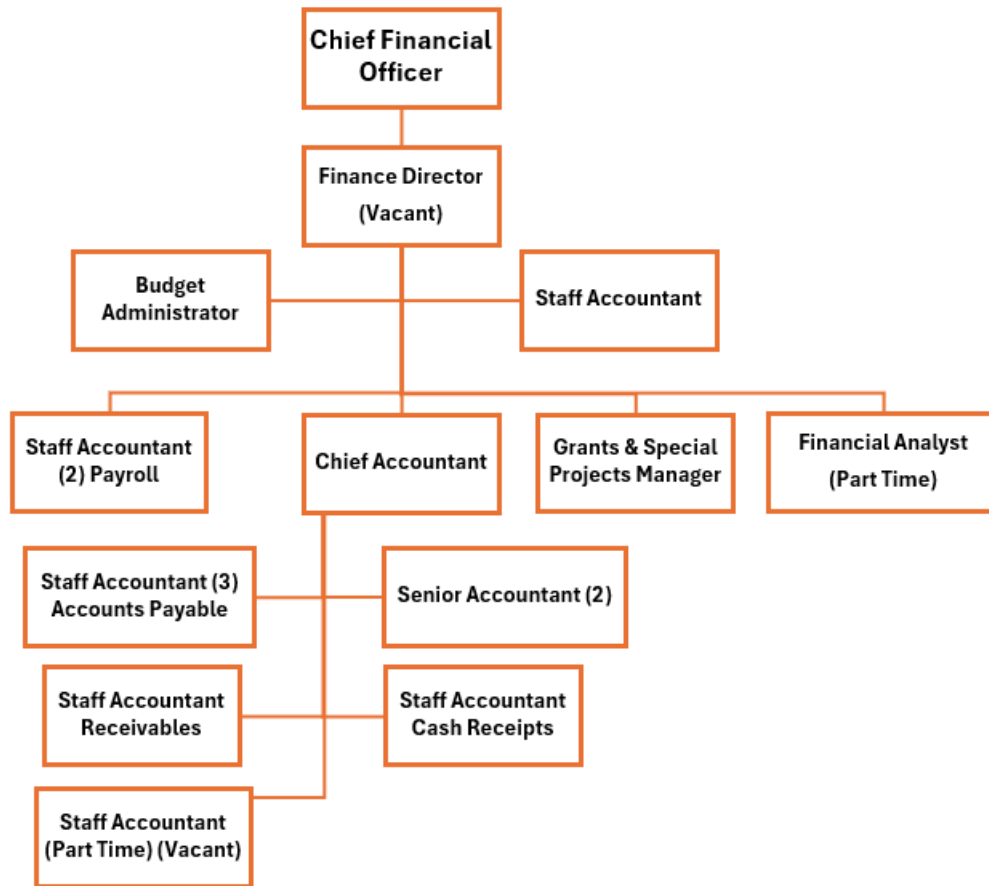
Strategic Plan Goals	Core Programs	Performance Measures	Division	Reporting Frequency
Financially Sound Government	Financial Administration	Timeliness of financial reporting	N/A	Quarterly / Annually
		Unqualified audit opinion	N/A	Annually
		Certificate of Achievement for Excellence in Financial Reporting	N/A	Annually
		Financial health (Emergency reserves to accommodate unforeseen expenses)	N/A	Annually
		Public records request	N/A	Bi-weekly
	Budget Administration	Budgetary compliance <ul style="list-style-type: none"> Timely annual operating budget Efficient allocation of financial resources 	N/A	Annually & Continuous
		(Truth in Millage) TRIM compliance reporting	N/A	Annually
	Accounting, Reporting, and Revenue Enhancement	Vendor payment processing and revenue recording	N/A	Weekly

CITY OF NORTH MIAMI BEACH, FLORIDA
FINANCE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Performance Measures:	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Target 2027
Timeliness of Financial Reporting	100%	100%	100%	100%	100%	100%
Unqualified Audit Opinion	100%	100%	100%	100%	100%	100%
Certificate of Achievement for Excellence in Financial Reporting	100%	100%	100%	100%	100%	100%
Budgetary Compliance	100%	100%	100%	100%	100%	100%
TRIM Compliance Reporting	100%	100%	100%	100%	100%	100%
Financial Health	100%	100%	100%	100%	100%	100%
Vendor Payment Processing and Revenue Recording	N/A	N/A	100%	100%	100%	100%
Public Records Request	N/A	100%	100%	100%	100%	100%



CITY OF NORTH MIAMI BEACH, FLORIDA
FINANCE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 1,676,029	\$ 2,263,832	\$ 2,263,832	\$ 2,293,966	\$ 30,134
OPERATING EXPENSES	345,832	401,100	439,401	429,000	27,900
CAPITAL OUTLAYS	-	-	49,940	-	-
FINANCE DEPARTMENT TOTAL	\$ 2,021,861	\$ 2,664,932	\$ 2,753,173	\$ 2,722,966	\$ 58,034

CITY OF NORTH MIAMI BEACH, FLORIDA
POLICE DEPARTMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Police Department Description

The Department has 155 FTE's and a budget of \$33.5M

The North Miami Beach Police Department (NMBPD) is a professional law enforcement organization that prides itself on delivering the highest level of quality service to more than 43K residents (per United States Census) and nearly 4K businesses. The NMBPD will continue to work in partnership with various departments within the City and with community leaders. The NMBPD will also strive to ensure a safe environment for all residents, visitors, and business owners within the City's jurisdiction. The NMBPD is committed to accomplishing its mission to protect the lives and properties of all citizens within the jurisdiction by treating every citizen with courtesy, professionalism, and respect. The NMBPD is also committed to enforcing the laws impartially, fighting crime both through deterrence and the relentless pursuit of criminals.

In order to build public trust and legitimacy, the NMBPD has established a culture of transparency and accountability. In addition, the NMBPD has made great strides to mirror the community we serve. Our belief is that a multicultural law enforcement agency that can understand and connect with the diversity of issues in a community is more effective at policing.

Since 1991, the NMBPD has had a longtime commitment to professional accreditation when NMBPD was first accredited by the Commission on Accreditation for Law Enforcement Agencies, Inc., (CALEA). The NMBPD was the first agency in Miami Dade County to achieve this award and has since maintained professional excellence through the Commission for Florida Law Enforcement Accreditation, Inc., (CFA).

Today, the Excelsior Recognition Program recognizes some of the finest criminal justice agencies in the State of Florida and demonstrates a level of commitment to the Florida accreditation process, unparalleled in the criminal justice profession. With the continued hard work and commitment involved in the accreditation process, the NMBPD is proud to be the ONLY law enforcement agency that has been recognized with attaining the Excelsior status four (4) consecutive times.



CITY OF NORTH MIAMI BEACH, FLORIDA
POLICE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Administration Division Description

The Administration Division (AD) of the NMBPD takes on multiple and diverse tasks at our agency. The AD encompasses the Office of the Chief which directs the activities of the North Miami Beach Police Department (NMBPD).

The Training Division is responsible for ensuring officers complete all mandatory courses required by the Florida Criminal Justice Standards and Training Commission, Florida State Statutes, the Florida Department of Law Enforcement and the NMBPD. The training division is responsible for recruiting, training and developing the employees of NMBPD.

The finance section is responsible for the coordination of NMBPD's fiscal management, including the procurement of assets department-wide, Budgeting, Accounts Payable, Payroll and Off-Duty management.

In addition, members of the AD are responsible for police communications, records management, false alarms, fleet management, asset forfeiture, firearms, building maintenance, body worn cameras equipment, police radio systems, red light camera program, special taxing districts, accreditation, mental health counseling, grants management and property quartermaster and internal affairs.

Operations Division Description

The Operations Division encompasses road patrol along with many other specialty units. The Specialty Units included within the operations division are the Special Response Team (SRT), K9 Unit, Field Training Officer (FTO) Program, Rapid Deployment Squad (RDS), Honor Guard, Reserve Officer Program, and the Crisis Negotiation Team (CNT). These units are trained and equipped to respond to and/or handle simple calls for service and can effectively handle complex situations where more specialized training is required.

The Operations Division is made up of one (1) Major, two (2) Captains, eight (8) Sergeants, forty-two (45) officers. Road patrol is broken down into three (3) separate shifts which include dayshift (7 AM to 5 PM), afternoon shift (2 PM to 12 AM), and midnight shift (9:30 PM to 7:30 AM). The shift hours allow for a transition period before a complete shift change. Currently, the road patrol officer minimum requirement is six (6) officers per shift which allows for 1 officer to be assigned to each of the 6 zones. That officer is responsible for anything that occurs in that zone for the duration of their tour of duty. This also includes being knowledgeable of all crime trends within their assigned zone.

Officers are provided with a daily roll call briefing where they are educated on current events within the city of North Miami Beach. Officers' uniform and equipment are inspected prior to the commencement of their shift. Officers are then assigned their respective zones and released to start their tour of duty.

CITY OF NORTH MIAMI BEACH, FLORIDA
POLICE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Community Partnership Division Description

It is the policy of the North Miami Beach Police Department (NMBPD) to maintain an ongoing awareness of community needs and enhance the quality of life for those who live and work in the community. This is done by maintaining liaison with the citizenry, identifying/resolving community problems, and designing/implementing innovative projects.

The NMBPD Community Partnership Division (CPD) focuses on fostering collaboration and building relationships with various stakeholders, including residents, community organizations and businesses. The primary goal of the CPD is to enhance public safety, address community concerns, and promote positive relationships between law enforcement and the community they serve.

The members of the CPD are responsible for the Community Policing Unit, Traffic Unit, Traffic Homicide Investigations, Marine Patrol, Dive Underwater Search & Recovery, Bike Patrol, Mobile Command Post, Crime Prevention, Police Athletic League (PAL), Police Explorers, Critical Incident Stress Management (CISM) Unit, Peer Support, Risk Protection Orders (RPO), Police Chaplaincy Program, Social Media Unit, City Events, School Crossing Guard Program, City Security Guard Program.

Investigation Division Description

The Investigations Division (ID) of the NMBPD is composed of the Detective Unit, Criminal Analysis Unit, Victim/Witness Section, Tactical Investigations Unit, Crime Scene Unit, and various Task Forces. The function of the ID is to provide administrative and operational programs that result in efficient and effective criminal investigations. The role and responsibility of the ID is to conduct preliminary, follow-up, and special subject investigations, as conditions require. This process includes establishing an information based on criminal activity, encompassing the identification and apprehension of offenders.

The Detective Unit specializes in handling a wide range of cases, including homicides, sexual batteries, robberies, general investigations, auto thefts, economic crimes, child abuse, domestic/dating violence, missing persons, and bomb/arson cases. Their duties involve conducting thorough investigations, gathering evidence, interviewing witnesses, and collaborating with other units to bring perpetrators to justice, ensuring the safety and security of the community.

The Criminal Analysis Unit supports the Detective Unit by providing strategic insights and investigative leads through in-depth analysis of criminal activities and patterns. Additionally, they meticulously track crime statistics to inform resource allocation and optimize law enforcement efforts, enhancing overall effectiveness in addressing community safety concerns.

CITY OF NORTH MIAMI BEACH, FLORIDA
POLICE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

The Victim/Witness Advocate is responsible for providing comprehensive support and resources to victims of domestic and dating violence, sexual battery, and child abuse; ensuring their needs are addressed and their rights are protected throughout legal proceedings. The Victim Advocate offers emotional support, facilitate access to services, and guide victims through the criminal justice system, empowering them to navigate the process with dignity and understanding.

The Tactical Investigations Unit (TIU) is tasked with proactively addressing crime patterns by employing surveillance, stakeouts, and directed patrol techniques to apprehend criminals or displace criminal activity. Specializing in addressing street level crimes such as prostitution, gambling, and narcotics dealing, the TIU also collaborates with other units, including the Tactical Apprehension Team (TAT), to combat organized crime and racketeering while utilizing specialized equipment and tactics for effective investigations.

The Crime Scene Unit is responsible for processing crime scenes according to standard operating procedures and the Florida Department of Law Enforcement Crime Laboratory guidelines. The crime scene technicians guide officers on the evidentiary value of items, collect and preserve evidence utilizing proper techniques and equipment, and ensure the chain of custody is maintained through appropriate documentation and storage procedures. Additionally, they collect known samples for comparison, create detailed crime sketches and photographs, mark evidence for identification, and complete property receipts listing all collected items for further analysis.

Task Force Detectives are integral to multi-agency collaborations, including the Drug Enforcement Agency, Federal Bureau of Investigations, Secret Service, Department of Homeland Security, Internal Revenue Service, and the Miami-Dade State Attorneys' Office

Human Trafficking Task Force. Their duties encompass conducting joint investigations, sharing intelligence, and coordinating efforts to combat various criminal activities such as drug trafficking, human trafficking, financial crimes, and threats to national security, ensuring practical interagency cooperation and maximizing law enforcement impact.



CITY OF NORTH MIAMI BEACH, FLORIDA
POLICE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Accomplishments

- Timely completion of financial reporting
- Implemented financial management and reporting systems to include:
 - DebtBook
 - ResourceX
- Awarded the Certificate of Achievement from the Government Finance Officers Association (GFOA) for Excellence in Financial Reporting, Annual Comprehensive Financial Reporting (ACFR), for the 36th consecutive year
- Awarded the Distinguished Budget Award for Excellence in Budget Reporting for the 8th consecutive year
- Successfully processed 52 payrolls for approximately 500 employees
- Completed quarterly IRS 941 Payroll Tax Returns
- Processed over 10,000 invoices for vendor payments totaling over \$65M million
- Submitted the quarterly State Unemployment Report (RT-6)
- Conducted trainings on Accounts Payable (AP) process



CITY OF NORTH MIAMI BEACH, FLORIDA
POLICE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Strategic Plan Goals, Core Programs, Performance Measures, and Division Alignment				
Strategic Plan Goal	Core Processes/ Program	Performance Measures	Division	Reporting Frequency
Goal 1: Safety and Well-Being	Reduce Crime	Priority Calls	Operations, Investigations and Community Partnership	FY/Annually
		Crime Rate	Operations and Investigations	FY/Annually
Goal 1: Safety and Well-Being	Solve Cases through active investigations to improve public safety	Crime Clearance Rate	Investigations	FY/Annually
Goal 1: Safety and Well-Being		Citations	Operations and Community Partnership	FY/Annually
		Arrests	Operations, Investigations and Community Partnership	FY/Annually
	Ensure safe and secure environment for residents, visitors and business	Calls for Service (CFS)	Operations	FY/Annually
Goal 2: Excellence in Service and Integrity and Accountability	Hire, train, retain, Staff to ensure public safety	Vacancy Rate (Sworn Personnel)	Administration	FY/Annually
		Vacancy Rate (Professional Staff)	Administration	FY/Annually

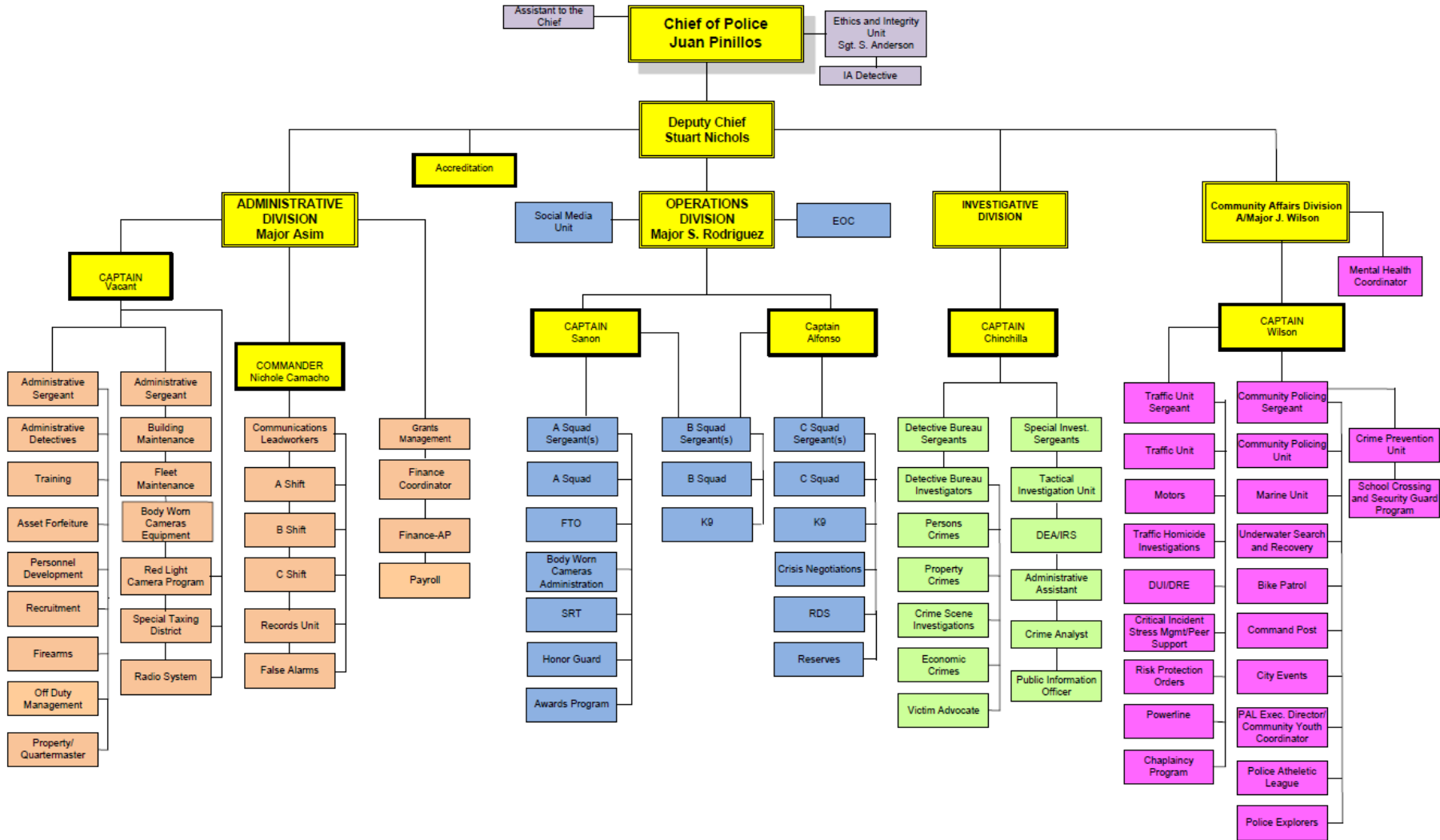
CITY OF NORTH MIAMI BEACH, FLORIDA
POLICE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Performance Measures:	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected
Response Time Priority Calls	3.25	3.25	3.58	3.50	≥2%
Crime Clearance Rate	10.7	20.8	26.5	28%	32%
Crimes Against Persons	625.0 (UCR)	1,932.70	1,794.60	N/A	1,700.00
Citations	4,328	3,495	6,897	7,395	20%
Arrests	896	839	1,116	820	5%
Calls for Service	89,122	96,920	101,730	86,842	N/A
Hiring Sworn Personnel	9	12	8	8	≥10
Hiring Professional Staff	0	3	7	2	≥2



CITY OF NORTH MIAMI BEACH, FLORIDA
POLICE DEPARTMENT (continued)
 FISCAL YEAR ENDING SEPTEMBER 30, 2026

North Miami Beach Police Department



Effective
8/1/2025

CITY OF NORTH MIAMI BEACH, FLORIDA
POLICE DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 10,837,278.28	\$ 4,601,311.00	\$ 4,593,311.00	\$ 3,419,057.00	\$ (1,182,254.00)
OPERATING EXPENSES	653,107	854,483	920,407	997,740	143,257
CAPITAL OUTLAYS	717,678	-	67,489	-	\$ -
POLICE ADMINISTRATION TOTAL	\$ 12,208,063	\$ 5,455,794	\$ 5,581,207	\$ 4,416,797	\$ (1,038,997)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 11,007,640.24	\$ 15,094,477.00	\$ 15,094,477.00	\$ 16,675,694.00	\$ 1,581,217.00
OPERATING EXPENSES	450,954	883,714	1,010,639	1,111,870	228,156
UNIFORM SERVICES TOTAL	\$ 11,458,594	\$ 15,978,191	\$ 16,105,116	\$ 17,787,564	\$ 1,809,373

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 605,220.05	\$ 587,218.00	\$ 587,218.00	\$ 648,834.00	\$ 61,616.00
OPERATING EXPENSES	202,774	243,800	243,800	215,670	(28,130)
CRIME PREVENTION & COMM POLICE TOTAL	\$ 807,994	\$ 831,018	\$ 831,018	\$ 864,504	\$ 33,486

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 1,605,192.85	\$ 1,780,240.00	\$ 1,780,240.00	\$ 1,659,726.00	\$ (120,514.00)
OPERATING EXPENSES	13,270	12,950	20,950	23,860	10,910
COMMUNICATIONS TOTAL	\$ 1,618,462	\$ 1,793,190	\$ 1,801,190	\$ 1,683,586	\$ (109,604)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 2,673,724.52	\$ 3,743,869.00	\$ 3,646,578.00	\$ 4,109,964.00	\$ 366,095.00
OPERATING EXPENSES	12,627	20,900	15,900	36,850	15,950
DETECTIVE BUREAU TOTAL	\$ 2,686,351	\$ 3,764,769	\$ 3,662,478	\$ 4,146,814	\$ 382,045

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 269,437	\$ 371,432	\$ 371,432	\$ 380,531	\$ 9,099
OPERATING EXPENSES	2,101	7,400	1,400	8,000	600
CRIME SCENE TOTAL	\$ 271,537	\$ 378,832	\$ 372,832	\$ 388,531	\$ 9,699

CITY OF NORTH MIAMI BEACH, FLORIDA

POLICE DEPARTMENT (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 1,771,045	\$ 2,387,095	\$ 2,387,095	\$ 2,485,679	\$ 98,584
OPERATING EXPENSES	5,867	8,000	8,000	9,000	1,000
SPECIAL INVESTIGATION TOTAL	\$ 1,776,912	\$ 2,395,095	\$ 2,395,095	\$ 2,494,679	\$ 99,584

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 33,672	\$ 66,844	\$ 66,844	\$ 167,998	\$ 101,154
OPERATING EXPENSES	290,646	276,800	298,586	313,200	36,400
RED-LIGHT CAMERA ENFORCEMENT TOTAL	\$ 324,318	\$ 343,644	\$ 365,430	\$ 481,198	\$ 137,554

POLICE DEPARTMENT TOTAL	\$ 31,155,687	\$ 30,940,533	\$ 31,123,129	\$ 32,269,673	\$ 1,329,140
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CITY OF NORTH MIAMI BEACH, FLORIDA

LIBRARY

FISCAL YEAR ENDING SEPTEMBER 30, 2026

The Lafe Allen Public Library commonly named the NMB Discovery Library Description

The Lafe Allen Public Library (NMB Discovery Library) provides access to services and programs that promote literacy, learning, education, arts, cultural and recreational activities, training, existing and new technologies, and life-long learning, each of which serves to enrich the lives of North Miami Beach residents. NMB Discovery Library, delivers services and programs via 1 physical location, 1 mobile location and access to online services via the internet that allows usage of digital content.

NMB Discovery Library is the learning hub for the community. It is a place for the community to come discover, create, grow, gain critical skills, cultural, nurture health, information, financial, personal development and various types of literacy skills. It is also a place to connect with community through civil engagement that provides a sense of well-being and belonging to its community members.

Its mission is to “Inspire and provide the tools for success!” - Inspire Lifelong Learning, Advance Knowledge, the Arts, Technology Innovation, Community Well-being and Creating surprising and extraordinary spaces, educational and services opportunities that strengthen and enriches the life of the community through literacy and discovery.” While being the catalyst for innovation, culture, arts, education, and personal success.

The Library is satisfactorily meeting the community’s needs and the Florida Public Library Standards in the areas of hours of service, outcome-based programs, number of programs offered, types of programs offered by age groups, cultural programs offered, technology, innovative programs for seniors, number in attendance, percentage of community registered for a card and amount of visitors per year.

Administration Functions

The administration of the NMB Discovery Library encompasses a wide range of tasks essential for the effective operation and management of the library, requiring strong leadership, organizational skills, and a commitment to serving the needs of the community. This involves managing the library's budget, allocating funds for various activities such as acquisitions, programs, and staff salaries, and ensuring financial sustainability.

It provides Library Services. This includes public services such as selecting, acquiring, cataloging, and maintaining library materials such as books, periodicals, electronic resources, web pages, newsletters, event planning, outreach coordination, grants planning and administration, and multimedia development to ensure that the collection meets the needs and interests of the community.

CITY OF NORTH MIAMI BEACH, FLORIDA

LIBRARY (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Technology Management: Administrators oversee the implementation and maintenance of technology infrastructure, including computers, software systems, online catalogs, databases, webpage, service connections and problem solving and digital resources. The administrators ensure we have working services, staff is knowledgeable in innovative technology and implement ALA measures that maintains staff professional development. They ensure that the library's technology meets the needs of patrons and staff and develop classes for the community in-house and for outreach events.

Policy Development and Implementation: Administrators develop library policies and procedures related to areas such as circulation, collection development, program development, patron behavior, privacy, technology implementation and internet access. They ensure that policies are communicated effectively and followed consistently.

Strategic Planning: Administrators participate in long-term strategic planning to set goals, hire outside counsel to provide assessment and overview of trends and community needs, define priorities, and guide the future direction of the library based on ALA and Florida Public Library Standards. They continuously conduct community needs assessments, gather input from stakeholders, and develop strategic initiatives to ensure services meet the needs of the changing concerns and demographics in the community.

Partnerships and Collaborations: Administrators establish and maintain partnerships with other organizations, such as schools, community groups, chambers of commerce, academic organizations, museums and businesses, to leverage resources, expand services, and enhance the impact of the library.

Compliance and Reporting: Administrators ensure that the library complies with relevant state laws, regulations, Florida Public Library Standards and ALA accreditation standards. They also prepare reports for funding agencies, the State of Florida Library Division, Florida Department of State, Institute of Museums and Library, other government bodies, and stakeholders.

Community Outreach and Community Event Programming: Administrators develop and coordinate library programs, events, and outreach activities to engage the community and promote literacy, education, community classes, surveys, passport services and cultural enrichment and ensure that cultural programming is celebrating the various groups represented in our community. They also upkeep their cultural and art certifications and provide the relevant engagement needed to satisfy federal regulations and mandates on culture, natural learning spaces, education and health.

Facilities Management: This involves overseeing the maintenance, cleanliness, and security of the library building and grounds. This function includes space planning and renovations to optimize the use of library space.

Functional Administration- Core services include planning and administering the budget. Conducting research and documentation needed for purchases, complying with the Purchasing guidelines, initiating purchase order requests and processing payments. Administering grant funding, donations and reporting to state surveys and grants reporting, completing special projects as well as managing the payroll and staffing requests, evaluations, upkeep of calendars, staff scheduling, maintaining KPI reporting, receiving, sorting and responding to correspondence as needed.

CITY OF NORTH MIAMI BEACH, FLORIDA

LIBRARY (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Library Services

The Library Department strives to enhance the quality of life of the residents of North Miami Beach by offering a welcoming, safe, accessible clean and comfortable environment that is conducive to personal study, entrepreneurial development, a safe third space, child development and perusing through reading and learning materials as well as programming, displays and programming that enhances engagement. The Library is responsible for providing year-round educational, cultural, health and cognitive driven programs, technology and informational programs that respond to the needs of toddlers to youth, parents and seniors, that is all age groups. Most recently the State of Florida has effectively charged libraries with senior mental health programing, dementia testing, and social workers in libraries as an extension of health and lifelong learning in the communities. The Department collaborates with academic institutions to provide academic development, USCIS to support New Americans programs and with ALA and IMLS to ensure that its cultural programs deliver educational components that elevate the culture represented and builds understanding and cohesion in the community. Programs must also deliver opportunities that are not accessible to all the community due to distance or economic disparities. The coordination of special events by the library must include these components as well as outreach opportunities that increase the library exposure and information of offerings of educational and cultural programs. Library services should be open to the public during hours that are convenient to the various age and needs groups. From morning hours for small children, older adults, home schooled and two session schools and entrepreneurs to after school support, student tutoring, teen engagement and evening classes and services for families and working adults. Libraries partner with FEMA and the State department during emergencies to ensure access to connectivity and on-hand support for applicants in need. Library facilities include the stand-alone City library, Book Mobile, and the joint use amphitheater facility maintained by the Parks Department.



CITY OF NORTH MIAMI BEACH, FLORIDA

LIBRARY (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Strategic Plan Goals, Core Programs, Performance Measures, and Division Alignment				
Strategic Plan Goal	Core Processes/ Program	Performance Measures	Division	Reporting Frequency
Goal 2- Elevate the quality of life of our residents by Improving resilience, sustainability and affordable placemaking	Provide Adequate library books and materials to the collection	Collection size and age	Professional Services/Public Services	FY/Annually
		Cataloging Process and Reserves Delivery	Professional Services and Public Services	FY/Quarterly
		Book Mobile stops in the community and events per month.	Outreach and Marketing/ Public Services/ Professional Services	FY/Annually
		Increase eContent for remote access	Professional Services/ Public Services	FY/ Annually
		Number of Library Visitors	Professional Services/ Outreach Marketing and Cultural Programming/ Public Services	FY/ Annually
Goal 4: Maintain a High Performing City Organization that is focused on Excellent Customer Service	Provide quality classes, workshops, services, cultural experiences and access through in person and online service opportunities	Class Attend, Learning Outcomes or Satisfaction Survey	Professional Services and Satisfaction Surveys	FY/Annually
		Computer and WiFi Sessions	Public Services, Professional Services/ IT	FY/Annually
		Provide Inviting and User Accessible Library Webpage and increase Access and Online presence by measuring visitors to the page and engagement	Professional Services/Public Services	FY Annually
		Library of Things implementation and circulation of items that increase ROI of library services.	Professional Services/ Public Services	
		Circulation of Library Collection numbers and ROI to the community	Professional Services/ Public Services/ Outreach Marketing and Cultural Programming	
		Number of Library located in the designated downtown and major corridor area and City Hosted	Library Outreach Marketing and Cultural Events Programming/	FY/Annually

CITY OF NORTH MIAMI BEACH, FLORIDA

		Cultural events hosted by a cultural entity (Library) that promotes the arts and access to cultural programming. Measure ROI based on expenses and attendance	Professional Services	
Goal 5: Advance Culture and the Arts Goal 4: Build a Healthy and Engaging Community Goal 6: Revitalize Downtown and Major Corridors Goal 7: Financially Sound Government	Provide Library/ City hosted Cultural Events that promote the arts and appreciation of our multicultural community as per federal mandates- IMLS	Collaborative programs and in-kind services with cultural entities that result in programs within our city and within easy access to our residents. Number of Inter-Library Loans, Number of exhibits and programming in collaboration with other cultural entities.	Professional Services/ Outreach Marketing and Cultural Events Programming	
	Collaborate with other Museum and Academic Facilities to Deliver IMLS recognized programs and materials that improve cultural arts access to the community	Number of Library Outreach and Marketing campaigns to increase engagement, information and library users. Engagement numbers.	Library Outreach Marketing and Cultural Events Programming	FY/ Annually
Goal 4: Build a Healthy and Engaging Community	Provide Outreach programming and marketing services at various venues, schools and fairs to increase awareness of library services	Provide Pop up Library Services throughout the community and educational facilities. Service Delivery	Public Services/ Professional Services/ Outreach Marketing and Cultural Events Programming	
Goal 4: Build a Healthy and Engaging Community	Meet the Community where they are	Social Media Engagement and followers	Professional Services/ Public Services/ Outreach and Marketing and Cultural Events Programming	
		Electronic, Electrical Board, and in person Marketing of Library Services and programming- material creation	Professional Services/ Outreach and Marketing and Cultural Programming Services	
		Laptop and tablet circulation program- number of users	Public Services, Professional Services	
		Technology, Media Lab Classes and	Professional Services/	

CITY OF NORTH MIAMI BEACH, FLORIDA

		Content Creation that results in improved connectivity and employable skills- Class attendance and satisfaction.	Outreach Services/ Special Projects	
Goal 3: Provide Innovative Digital Services	Provide innovative technology access and education that delivers digital equity	Online access to library services, databases, Digitized Archives and streaming services.	Professional Services/ IT	
		Digitization classes and technology for community access to preservation. Access count	Professional Services/ Public Services	
		Digitize, safeguard, and create searchable accessible files from Historical Archives- material processed	Professional Services	
		Individualize support for technology, government services, job application and personal needs service application. Contact Count	Public Services	
		Implement Library App and Use Instruction- Usage Count	Professional Services/ Public Services	
		Professional Support for the community measure by staff per capita as per FL Library Standards-.2	Professional Services	
		Hot-Spot Lending Program- Circulation numbers	Public Services, Professional Services	
		Supporting Professionals and paraprofessional staff FTE to support library services as per FL Library Standards - .4 per capita	Public Services/ Outreach Marketing and Cultural Services/ Special Projects	
		Library Public Service Hours of 55 or more hours per week with morning, evening and weekend hours.	Professional Services/ Public Services/ Outreach Services	
Goal 2: Elevate the quality of life for residents by improving resilience, sustainable and affordable place making. Goal 4: Maintain a High Performing City Organization that is focused on Excellent Customer Service	Provide Access to Library Services	Library Facility, sustainable, outdoor natural spaces, meeting spaces within easy access to the community- Under 2 miles	Professional Services/ Public Services/ Facilities	
		Passport Services with less than 2 weeks waiting period- Service Count	Public Services	
		Facility Parking Access for Library and Programming Use as per FL Library Standards Facility Size .8 per capita	Professional Services/ Facilities	

CITY OF NORTH MIAMI BEACH, FLORIDA

		200 parking spaces during all service hours.		
		Surveys and Feedback that result in customer satisfaction with access, facility and services	Professional Services/ Customer Services/ Outreach and Cultural Events.	
		Surveys, comments and maintenance supervision- Outcome and observation measures	Public Services	
		Number of searches and support to the community	Professional Services	
<p>Goal 4: Maintain a High Performing City Organization that is focused on Excellent Customer Service</p> <p>Goal 1: Safe, Clean, and Beautiful Community</p>	Provide Excellent Customer Service	<p>Provide services in a manner that results in high customer service ratings for inhouse and online services.</p> <p>Provide sufficient staffing to meet the demands of the community services provided.</p>	Professional Services, Public Services and Outreach Marketing and Cultural Events Programming	
	Maintain a manicured, inviting and clean facility	<p>A high traffic public facility conducts preventative maintenance and upkeep to ensure safety and cleanliness are part of our community services.</p> <p>Number of times public areas and bathroom facilities are cleaned.</p>	Public Services	
	Reference, Entrepreneurial and Research Services	<p>Provide professional services to small businesses, researchers and entrepreneurs that support economic development, market analysis and information that provide wellbeing in the community.</p> <p>Numbers of queries served.</p>	Professional Services	

CITY OF NORTH MIAMI BEACH, FLORIDA

LIBRARY (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

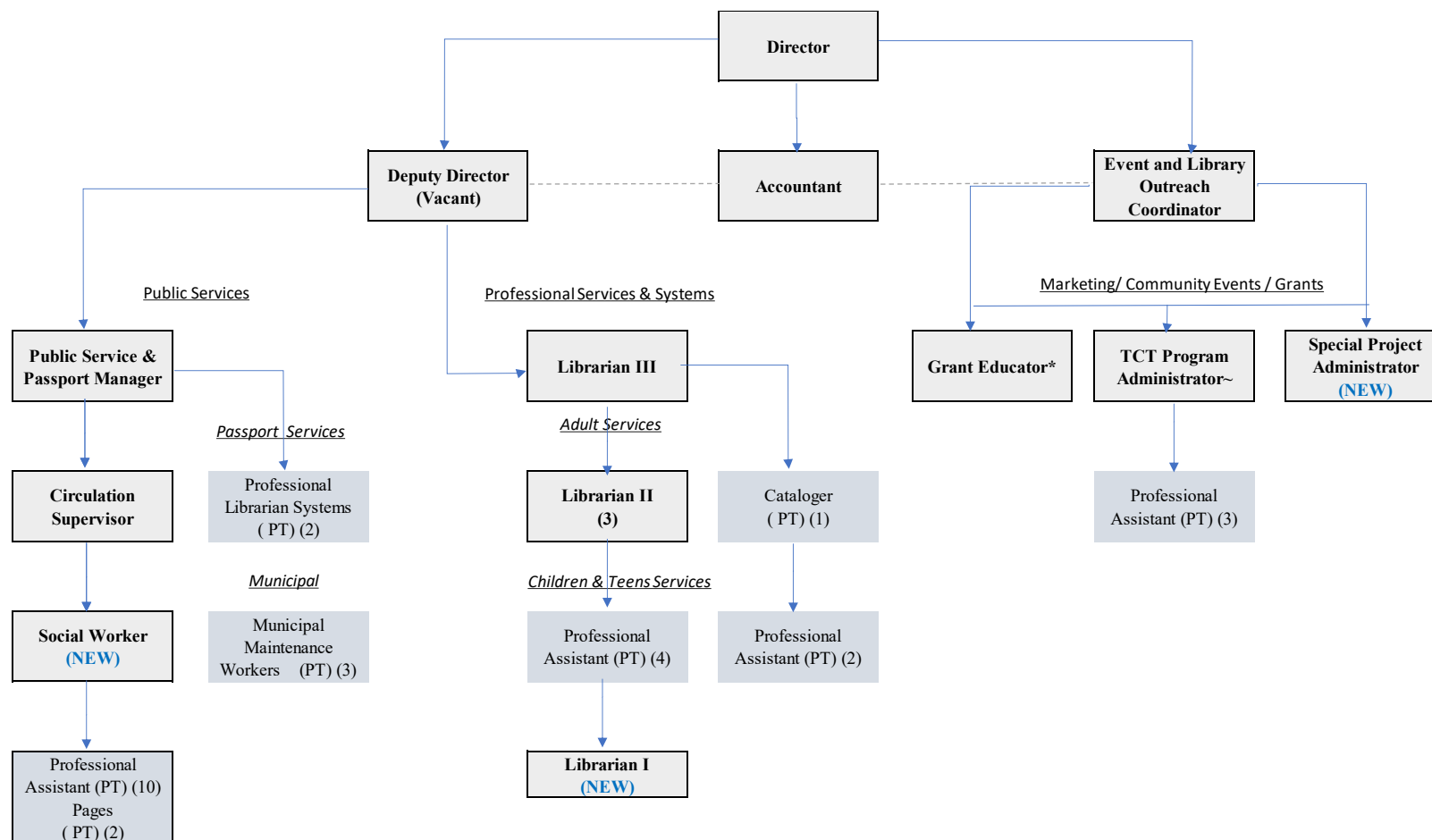
Performance Measures:	Actual 2021	Actual 2022	Actual 2023	Projected 2024	Target 2025
Collection Statistics - Size		45,135	45,135	60,932	
Collection Statistics - Digital collection				56	
Collection Statistics - Turnover rate	12	10	8.9	8.5	8
Electronic Databases		57	56	65	66
WIFI and Computer Sessions		41,854			
Cataloging Services provided			306,392	306,392	261,000
Visitors Statistics - Workshops attendance				54,963	87,500
Visitors Statistics - Hours open to public			50	48	60
Visitors Statistics - Bookmobile stops per week				0	1
C Library Webpage Statistics				6,896	TBD
Parking Access Provided	62	60	50	48	50
Number of Passports Issued and Waiting period	93%	82%	2,488	2,360	≥94%
Times cleaning rotations are completed	100	100	100	99	90
Satisfaction Survey			88%	≥88%	≥94%
Reference and Entrepreneurial Research Services count	93%	82%	88%	≥88%	≥94%



CITY OF NORTH MIAMI BEACH, FLORIDA

LIBRARY (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026



Summary

of FTEs: 13
of PTs: 27

Notes:

- * Grant Subsidy 50%
- ~ Grant Subsidy 25%

CITY OF NORTH MIAMI BEACH, FLORIDA

LIBRARY (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 1,180,353	\$ 1,791,064	\$ 1,791,064	\$ 1,813,292	\$ 22,228
OPERATING EXPENSES	492,311	656,087	544,732	641,910	(14,177)
CAPITAL OUTLAYS	87,840	80,000	259,558	84,700	4,700
DEBT SERVICE	1,615	-	-	-	-
TRANSFERS	1,194	-	-	-	-
LIBRARY TOTAL	\$ 1,763,313	\$ 2,527,151	\$ 2,595,354	\$ 2,539,902	\$ 12,751



CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Parks and Recreation Department Description

The Department has 35 FTE's and several part-time and seasonal employees with a current budget of \$6,720,631.00.

The Parks and Recreation Department offers a wide range of parks, programs, and activities to meet the health, recreation, and leisure needs of the community. The Department promotes health and fitness, stimulates social interaction, and fosters community engagement to enhance quality of life.

The Parks and Recreation Department's Mission Statement:

We are committed to providing excellent customer service, recreational opportunities, and beautiful parks and facilities that enhance the quality of life, to all who live, work, and play in our diverse, vibrant, and historic community.

The Parks and Recreation Department's Vision:

- Provide beautiful, vibrant, and dynamic parks and facilities
- Provide safe quality recreational opportunities for all ages
- Maintain a highly skilled and trained workforce
- Work as a team with One Vision, One Mission, and as One City

The Parks and Recreation Department's Values:

- Maintain Parks & Recreation as a world-class department
- Conduct business with honesty, integrity, and dedication
- Serve with respect and dignity
- Work together as a team of well-trained professionals
- Make a positive difference with a can-do attitude

The Division has 10 FTE's and a few part-time employees with a budget of \$1,501,108.

Administration Division

The Parks and Recreation Administration Division provides the leadership and framework to acquire, operate, and maintain the City's system of public places, including its parks, open spaces, community centers, ball fields, playgrounds, programs, maintenance, capital projects and more. The Parks and Recreation Administration also houses the Special Events Division that provides city-wide, internal, and external, events and marketing, including departmental event and marketing needs.

The Division has 9 FTE's and several part-time and seasonal staff with a budget of \$2,309,157.

Recreation Division

The Recreation Division strives to enhance the quality of life in North Miami Beach by offering a wide variety of high quality, safe, accessible, and affordable recreational activities to meet the year-round leisure needs of the community and visitors of all ages. The Division is responsible for conducting youth, adult, senior, athletic, teen, programs and provides licensed after-school care

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

programs, summer camps, adult fitness and wellness programs. In addition, the Division manages the Highland Village, Washington Park, and Uleta Park community centers as well as the YES and McDonald Centers and provides support for community and special event coordination and management of the City's recreation programs.

Aquatic Division

The Division has 5 FTE's and several part-time employees with a budget of \$1,054,633.

The Aquatics Division plays a crucial role in managing and maintaining aquatic facilities at the Kevin R. Sims Aquatic Center at Victory Park, The Washington Park Pool, and the Uleta Park Pool. The aquatic division oversees the operation, maintenance, and safety of all aquatic facilities. This includes ensuring pools are properly maintained and equipped with necessary safety measures. The division also develops and implements programs such as learn to swim classes, recreational and competitive swimming teams, water fitness activities and more.

Culture Division

The Division has 4 FTE's and a part-time employee with a budget of \$382,261.

The Culture Division is responsible for the management of the Julius Littman Theater and the Senator Margolis Amphitheater providing well-maintained and accessible facilities for the public. The Culture Division organizes and promotes various events including but not limited to art exhibitions, theater performances, concerts, and city sponsored events. The Division aims to enrich the community's cultural life and provide opportunities for residents to engage in the arts.

Maintenance Division

The Division has 7 FTE's and some part-time employees with a budget of \$1,400,334.

The Maintenance Division plays a crucial role in ensuring the upkeep, cleanliness, and safety of our public parks and recreational facilities. The division is responsible for ensuring all park facilities are clean, functional, and safe for the public. The Maintenance Division is tasked with but not limited to inspections, repair and maintenance of park equipment including playgrounds, benches, fences, fields, trash and litter removal, overseeing tree trimming, landscaping and more. The Maintenance Division provides emergency response services when required and is a crucial part of city-wide events, providing logistics and the set up and breakdown of event equipment.

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

FY 25 Department Achievements

1. Washington Park Phase 1 Groundbreaking and Infrastructure Enhancements

Project/Initiative:

Washington Park Phase 1

Description:

Washington Park is one of North Miami Beach's most cherished community spaces, serving as a hub for recreational activities, youth programs, and neighborhood gatherings. Over the years, the park's facilities had aged, and infrastructure improvements became necessary to ensure its long-term sustainability.

Phase 1 of this redevelopment plan includes activating Lucinda Neal Park, green space adjacent to Washington Park, to serve as the site for constructing a new water pump station and force main to support future community center facilities. The groundbreaking event marked the official launch of this major infrastructure project, setting the stage for future phases, including expanded recreational facilities, modernized playgrounds, and a new multipurpose community center.

This initiative aligns with the city's long-term vision to revitalize public spaces, enhance environmental sustainability, and create a safer, more engaging environment for residents of all ages.

Goals Achieved:

- Successfully hosted the groundbreaking ceremony in December 2024, marking the official start of the redevelopment project.
- Laid the foundation for expanded recreational spaces and enhanced community engagement.
- Initiated construction of a new water pump station and force main to ensure adequate water supply for the planned community center.
 - **Impact:**
- **Improved Infrastructure:** The new pump station and force main will ensure a steady water supply for future facilities.
- **Long-Term Growth:** Phase 1 lays the groundwork for further expansion, enhancing the park's usability for future generations.
 - **Timeline:**
 - Start Date: December 2024
 - Completion Date: Ongoing
 - **Budget:**
- Total Budget for both Phases: \$27,933,683

Partnerships:

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

- Collaboration with Southern Underground Industries

Challenges Overcome:

- Addressed logistical hurdles related to integrating new infrastructure within an existing urban space.
- Overcame delays due to funding challenges, leading to difficult conversations within the community.

Future Plans:

- Complete Phase 1 infrastructure by late 2025.
- Design and planning for additional park amenities in Phase 2.
- Develop a new Washington Park Community Center to offer expanded recreational services.

2. Kevin R. Simms Aquatic Center LED Lighting Upgrade

Project/Initiative:

LED Lighting Integration at Aquatic Center

Description:

The Kevin R. Simms Aquatic Center is one of the most popular recreational facilities in North Miami Beach, offering swim lessons, water aerobics, competitive swim training, and open swim sessions. However, the outdated lighting system limited evening programming, making it difficult for residents to enjoy the facility after sunset.

To address this, the city invested in a state-of-the-art Musco LED lighting system, which improves visibility and safety while enhancing energy efficiency, cutting costs by nearly 40%. The upgrade includes a smart control system that allows staff to manage lighting remotely via an app, optimizing power usage and extending the lifespan of the fixtures.

This improvement directly benefits local swim teams, residents who prefer evening exercise, and event organizers who can now host nighttime competitions and special programming. With this enhancement, the Aquatic Center is better positioned to serve the growing needs of the community while reducing operational costs.

Goals Achieved:

- Replaced outdated lighting with energy efficient Musco LED sports lighting.
- Installed a smart control system to allow remote scheduling and monitoring of lighting usage.
- Improved visibility and safety for nighttime swimming, training, and events.
- Reduced operational costs by up to 40% through energy savings.

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Impact:

- **Enhanced Safety:** Improved nighttime visibility ensures safer swimming and training conditions.
- **Extended Facility Hours:** The pool can now accommodate more evening programs, increasing accessibility.
- **Cost Savings:** The energy-efficient LED system significantly lowers electricity and maintenance costs.

Timeline:

- Start Date: April 2025
- Completion Date: July 2025

Budget:

- Total Budget: \$96,000

Partnerships:

- Collaboration with Musco Sports Lighting, LLC.

Challenges Overcome:

- Addressed compatibility concerns with existing electrical systems.
- Implemented staff training on app-based lighting control.
- **Future Plans:**
- Introduce new nighttime swim programs and aquatic fitness classes.
- Explore additional energy-efficient upgrades for park facilities.

3. Julius Littman Theater Lighting Upgrade

Project/Initiative:

Theater Lighting Upgrades

Description:

The Julius Littman Performing Arts Theater is a cultural cornerstone of North Miami Beach, hosting local performances, concerts, theatrical productions, and community events. Over the years, the theater's lighting system had become outdated, limiting the production quality of performances and increasing maintenance costs.

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

To address this, the city invested in a modern stage lighting system that offers greater flexibility, efficiency, and enhanced visual effects. The upgrade significantly improves stage visibility, ambiance, and dynamic lighting options, creating a more professional experience for both performers and audiences.

This improvement is expected to attract more productions and rental bookings, increasing the theater's revenue while positioning it as a leading venue for performing arts. Additionally, the energy-efficient lighting reduces power consumption and maintenance needs, making it a sustainable investment for the future.

Goals Achieved:

- Replaced outdated theater lighting with modern lighting fixtures.
- Improved production quality for performances and events.
- Increased the theater's rental appeal, attracting more organizations and productions.
- Reduced maintenance costs and energy consumption.

Impact:

- **Enhanced Audience Experience:** High-quality lighting improves the visual appeal of performances.
- **Increased Revenue:** The theater can now attract more bookings from professional productions.
- **Lower Maintenance Costs:** New lighting requires less frequent replacements, reducing upkeep expenses.

Timeline:

- Start Date: April 2025
- Completion Date: June 2025

Budget:

- Total Budget: \$50,000

Partnerships:

- The lights were procured through multiple state-of-the-art theater lighting production vendors.

Challenges Overcome:

- Upgraded lighting while maintaining an active theater schedule.
- Ensured proper training for staff on new equipment.

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Future Plans:

- Explore additional audio-visual enhancements.
- Expand theater programming and increase event bookings.

4. Facility Reservation Module Launch on RecTrac

Project/Initiative:

Integration of Facility Reservations on RecTrac

Description:

For years, residents and organizations had to visit the Parks and Recreation office in person to reserve facilities such as community centers, athletic fields, and meeting rooms. The manual process often led to delays, scheduling conflicts, and inefficiencies.

Recognizing the need for modernization, the department launched a new online Facility Reservation Module through RecTrac, a widely used parks and recreation management software. This digital platform enables users to check availability, book facilities, make payments, and receive confirmations entirely online.

The launch of this module represents a major step toward enhancing accessibility, streamlining administrative processes, and improving customer service. The system not only benefits residents but also increases facility usage and revenue generation by making reservations more convenient. The long-term goal is to expand the system to include sports field scheduling, event rentals, and automated features.

Goals Achieved:

- Fully integrated the Facility Reservation Module into RecTrac.
- Allowed residents and organizations to reserve city facilities online.
- Improved administrative efficiency by reducing manual booking processes.
- Increased accessibility and convenience for community members.

Impact:

- **Greater Accessibility:** Residents can now reserve facilities 24/7 from any device.
- **Improved User Experience:** The streamlined system makes the process faster and easier.
- **Higher Facility Utilization:** With an easier booking process, more residents and organizations can take advantage of available spaces.
- **Administrative Efficiency:** Staff can now focus on other tasks instead of manual reservation management.

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Timeline:

- Start Date: December 2024
- Go Live Date: June 2025

Budget:

- The IT Department covers the annual fee for city-wide licensing of RecTrac software services.

Partnerships:

- Collaboration with Vermont Systems, Inc.

Challenges Overcome:

- User adoption and training for staff and residents.
- Technical troubleshooting during the early implementation and software build phase.

Future Plans:

- Continue to expand the software's capabilities and integrate additional features, such as key entry for recreational facilities like Allen Park Gym and Open Gym at both Uleta and Allen Park.

5. Afterschool Participation

Project/Initiative:

Afterschool Program Expansion

Description:

The Afterschool Program in North Miami Beach has been a flagship initiative, providing structured educational and recreational activities for children across multiple community centers. The program focuses on academic support, arts enrichment, physical fitness, and play.

With the growing demand for safe, engaging, and affordable afterschool options, the program has expanded to serve over 500 students annually. Students receive homework assistance, participate in enrichment activities, and engage in structured recreational programs that promote social development and physical well-being.

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

By keeping children engaged in positive, structured activities, the Afterschool Program has become a key component of the city's youth development strategy, reducing idle time and fostering personal growth. The goal for the future is to expand programming, enhance family engagement, and introduce new initiatives for youth.

Goals Achieved:

- Expanded the afterschool program to serve over 500 students annually.
- Strengthened partnerships with local schools to enhance educational support.
- Integrated educational, arts, and physical fitness into daily programming.
- Increased parent engagement through workshops and special events.

Impact:

- **Increased Parental Peace of Mind:** Providing a secure environment and dependable afterschool care options.
- **Enhanced Social Skills and Self-Confidence:** Participants develop through sports, arts, and community engagement.
- **Contributed to Community Well-being:** The program fosters positive youth development and promotes civic engagement.

Timeline:

- Ongoing throughout the Academic Year (August 2024 – June 2025)

Budget:

- Included in the Parks and Recreation Department's annual budget.

Partnerships:

- Collaboration with local elementary schools: Sabal Palm, Greynolds Park, Ojus, Oak Grove, and Fulford.

Challenges Overcome:

- Adapting programs to meet diverse participant needs and interests while maintaining cohesion.

Future Plans:

- Expand program offerings and outreach

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

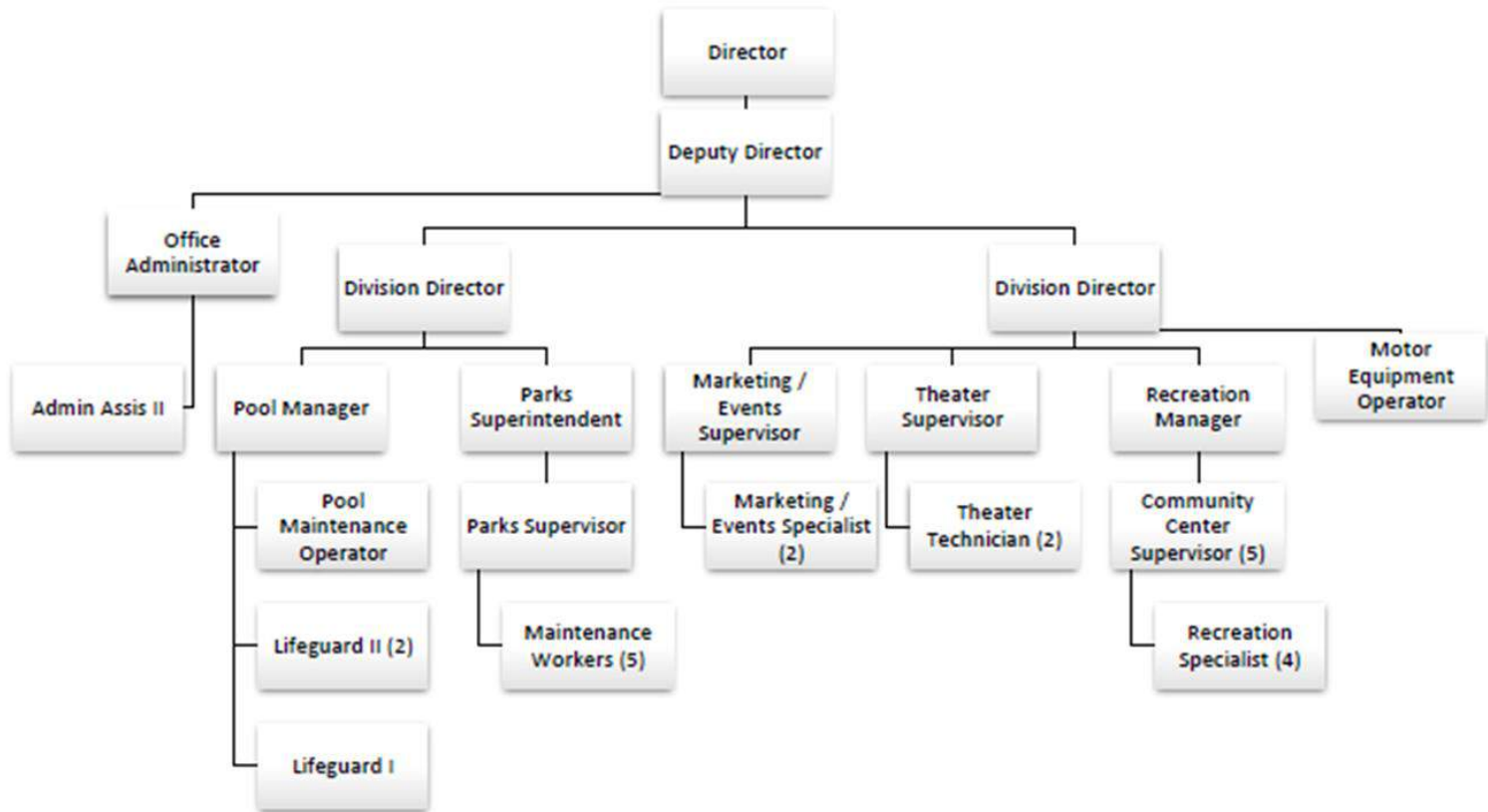
Strategic Plan Goals, Core Programs, Performance Measures, and Division Alignment			
Strategic Plan Goal	Core Processes/ Program	Performance Measures	Division
Goal 1: Safe, Clean, and Beautiful Community	Community Recreation Initiative	Afterschool and Summer Camp Participation Numbers	Recreation
Goal 2: Elevate the Quality of Life for Residents by Improving Resilience, Sustainable, and Affordable Placemaking		Swim Lessons Participation Numbers	Aquatics
Goal 1: Safe, Clean, and Beautiful Community	Park Beautification and Maintenance	Park Maintenance Report Card Index	Maintenance
Goal 2: Elevate the Quality of Life for Residents by Improving Resilience, Sustainable, and Affordable Placemaking.			
Goal 5: Advance Culture and the Arts.	Cultural Enrichment Initiatives	Total reservations for the Julius Littman Theater and Gwen Margolis Amphitheater	Cultural Programs: Theater

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Performance Measures:	Actual 2023	Projected 2024	Actual 2025	Target 2026
The total number of Afterschool Program participants compared to the total number previous year participants	253	317	≥5%	≥10%
The total number of Summer Camp Program participants compared to the total number previous year participants	465	575	≥5%	≥10%
Aquatic Lessons Engagement Growth Metric: Measures the effectiveness of aquatic lesson programs by tracking the percentage growth in the number of participants.	New KPI	New KPI	5% Increase	≥10%
Park Maintenance Report Card Index: Will measure Cleanliness, Landscaping, Amenities and Overall Appearance for each Facility.	New KPI	New KPI	2.5	<2.0
Follower Growth Rate: Measures the percentage increase in our social media followers when compared to last fiscal year	New KPI	New KPI	10% Improvement	≥15%
Availability Index: Measure the number of total reservations for the Julius Littman Theater and Gwen Margolis Amphitheater	New KPI	New KPI	≥10% Increase	≥10% Increase



CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 869,386	\$ 1,088,568	\$ 1,088,568	\$ 1,363,094	\$ 274,526
OPERATING EXPENSES	467,990	412,540	414,040	458,020	45,480
CAPITAL OUTLAYS	1,909,224	-	320,146	-	-
NON OPERATING EXP	7,399	-	8,000	-	-
DEBT SERVICE	3,903	-	-	-	-
ADMINISTRATION TOTAL	\$ 3,257,902	\$ 1,501,108	\$ 1,830,754	\$ 1,821,114	\$ 320,006

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 669,925	\$ 798,831	\$ 798,831	\$ 804,076	\$ 5,245
OPERATING EXPENSES	292,612	255,802	297,802	267,152	11,350
NON OPERATING EXP	2	-	-	-	-
DEBT SERVICE	244	-	-	-	-
AQUATICS TOTAL	\$ 962,783	\$ 1,054,633	\$ 1,096,633	\$ 1,071,228	\$ 16,595

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
OPERATING EXPENSES	\$ 68,751	\$ 69,150	\$ 69,150	\$ 68,250	\$ (900)
TENNIS CENTER TOTAL	\$ 68,751	\$ 69,150	\$ 69,150	\$ 68,250	\$ (900)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 469,372	\$ 516,046	\$ 516,046	\$ 460,906	\$ (55,140)
OPERATING EXPENSES	66,169	65,962	65,962	65,962	-
MCDONALD/SILVER YES CENTERS TOTAL	\$ 535,541	\$ 582,008	\$ 582,008	\$ 526,868	\$ (55,140)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
OPERATING EXPENSES	\$ 4,332	\$ 3,988	\$ 3,988	\$ 3,420	\$ (568)
RESOURCE CENTERS AND PROGRAMMING TOTAL	\$ 4,332	\$ 3,988	\$ 3,988	\$ 3,420	\$ (568)

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 480,265	\$ 550,584	\$ 550,584	\$ 643,673	\$ 93,089
OPERATING EXPENSES	962,583	849,750	864,250	889,300	39,550
BUILDING MAINTENANCE TOTAL	\$ 1,442,848	\$ 1,400,334	\$ 1,414,834	\$ 1,532,973	\$ 132,639

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 250,004	\$ 336,761	\$ 336,761	\$ 392,764	\$ 56,003
OPERATING EXPENSES	42,701	45,500	42,500	44,000	(1,500)
CULTURAL PROGRAMS TOTAL	\$ 292,705	\$ 382,261	\$ 379,261	\$ 436,764	\$ 54,503

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 225,237	\$ 255,779	\$ 255,779	\$ 232,253	\$ (23,526)
OPERATING EXPENSES	45,175	60,050	60,050	57,350	(2,700)
NON OPERATING EXP	2	-	-	-	-
DEBT SERVICE	244	-	-	-	-
ALLEN PARK & ATHLETICS TOTAL	\$ 270,658	\$ 315,829	\$ 315,829	\$ 289,603	\$ (26,226)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 210,145	\$ 137,986	\$ 137,986	\$ 143,726	\$ 5,740
OPERATING EXPENSES	30,918	58,352	35,352	58,252	(100)
NON OPERATING EXP	246	-	-	-	-
HIGHLAND VILLAGE COMMUNITY CENTER TOTAL	\$ 241,309	\$ 196,338	\$ 173,338	\$ 201,978	\$ 5,640

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 269,910	\$ 342,921	\$ 342,921	\$ 335,473	\$ (7,448)
OPERATING EXPENSES	63,565	71,182	65,182	70,832	(350)
DEBT SERVICE	246	-	-	-	-
ULETA COMMUNITY CENTER TOTAL	\$ 333,720	\$ 414,103	\$ 408,103	\$ 406,305	\$ (7,798)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 148,930	\$ 174,799	\$ 174,799	\$ 182,536	\$ 7,737
OPERATING EXPENSES	25,007	43,972	43,972	31,772	(12,200)
WASHINGTON PARK COMMUNITY CENTER TOTAL	\$ 173,937	\$ 218,771	\$ 218,771	\$ 214,308	\$ (4,463)

CITY OF NORTH MIAMI BEACH, FLORIDA
PARKS AND RECREATION DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 66,929	\$ 55,068	\$ 55,068	\$ 51,154	\$ (3,914)
OPERATING EXPENSES	8,612	9,960	9,960	9,660	(300)
BLAST/ULETA PLAYSCHOOL TOTAL	\$ 75,541	\$ 65,028	\$ 65,028	\$ 60,814	\$ (4,214)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ -	\$ 33,716	\$ 33,716	\$ 31,320	\$ (2,396)
OPERATING EXPENSES	1,382	3,000	3,000	2,900	(100)
CARE/ALLEN PARK CAMP TOTAL	\$ 1,382	\$ 36,716	\$ 36,716	\$ 34,220	\$ (2,496)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 63,750	\$ 114,159	\$ 114,159	\$ 113,100	\$ (1,059)
OPERATING EXPENSES	2,597	3,000	3,000	2,900	(100)
STAR (WP) AFTERSCHOOL TOTAL	\$ 66,347	\$ 117,159	\$ 117,159	\$ 116,000	\$ (1,159)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 115,616	\$ 219,154	\$ 219,154	\$ 203,580	\$ (15,574)
OPERATING EXPENSES	13,853	17,700	19,630	18,200	500
NON OPERATING EXP	11	-	-	-	-
DEBT SERVICE	1,188	-	-	-	-
YES CENTER AFTERSCHOOL TOTAL	\$ 130,669	\$ 236,854	\$ 238,784	\$ 221,780	\$ (15,074)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 19,730	\$ 24,351	\$ 24,351	\$ 22,620	\$ (1,731)
OPERATING EXPENSES	59,920	102,000	92,000	100,000	(2,000)
SENIOR CENTER TOTAL	\$ 79,650	\$ 126,351	\$ 116,351	\$ 122,620	\$ (3,731)

PARKS & RECREATION TOTAL	\$ 7,938,072	\$ 6,720,631	\$ 7,066,707	\$ 7,128,245	\$ 407,614
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CITY OF NORTH MIAMI BEACH, FLORIDA
PUBLIC WORKS DEPARTMENT
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Department Overview

Public Works Department consists of nine divisions, 71 positions with an operating & salaries budget of \$23,117,153; (\$9,946,081 General Fund, \$13,171,072 Enterprise Fund).

The Public Works Department takes pride in providing essential services to approximately 43,500 City residents using applied best management practices and modern technology. We take into consideration the well-being and quality of life of our residents and strive to ensure environmental protection through efficient and cost-effective project management. The Public Works Department is responsible for:

- Maintenance of Streets, Roadways, Bridges and Alleys
- Maintenance of all Public Right-of-Ways and all Public Facilities
- Management of Citywide Beautification Projects in the right-of-way
- Stormwater Utility Management
- Management of NMB Line Trolley and on-demand transportation services (Freebie)
- Maintenance of all Citywide Fleet & Equipment assets
- Solid Waste
- Engineering

The stormwater utility is managed by Public Works under the municipal separate storm sewer system permit The Florida Department of Environmental Protection oversees the city's compliance with the National Pollutant Discharge Elimination System (NPDES) Stormwater Program.

The department is responsible for managing and administering Engineering permits, which include driveway, paving, and right-of-way permits. The department is committed to delivering excellent level of service to meet the expectations of residents and business owners.

In FY261 the Department looks to restructure and improve performance in the Engineering, Stormwater, Facilities, Fleet and Administration Divisions. Department will prioritize the following core programs:

Beautification

- Streets & Alleyway Cleanup, Tree trimming, Mowing, Irrigation, Pressure Cleaning, Painting, and litter Pick.
- Dedicated Litter Picking Routes passed through twice per week
- Citywide pavement and sidewalk repairs from assessment
- 163rd Street Beautification + Hanford Blvd
- Illegal Dumping Task Force (Cameras, Fee Schedule, Alleyway Closures)

Flood Prevention

- As built drawings, records management
- Highland Village Phase I (Backflow preventers + Additional piping), Phase II (Design) more pipes so pump station can keep up with flow
- NW Drainage system for NE 10th Avenue (installation of drainage pipelines, exfiltration trenches and drainage structures (catch basins)
- Daily drain cleaning + Community Educational Material + Permits
- EPA Grant (\$1.2 Million-Engineering Group)

Safe Streets

- City Wide Traffic Calming Manual Policy (Engineering Group)
- Street Light Improvements (Engineering Group)
- Citywide Traffic Calming Study (WGI)
- Traffic Calming Projects Program Management (Intake, Resident Consent Forms, Study, Design & Construction)
- Road repairs, striping & resurfacing (Prioritize from Citywide condition assessment) (WGI)
- Sidewalk repairs (WGI)

CITY OF NORTH MIAMI BEACH, FLORIDA

PUBLIC WORKS DEPARTMENT (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Mobility for Residents, Tourist & Visitors

- Optimize NMB Line Operation Contract: New Fleet, Outreach, Real time route data, Surveys, Community based outreach of all mobility options
- Installation of shelters post new NMB Line route changes (10 Shelters).
- Contract Management of Freebee service (Currently have 10 Tesla + 1 ADA Van)
- Local outreach to inform of Metro Connect County on Demand transportation service (3 vehicles)

Smart City/Digital Services/Innovation

- Integration of Fleet Work Order System
- Stormwater work order solution
- Real-time trolley tracking enhancing the accessibility and usability of the trolley system
- Dashboard and KPIs
- Field Mobile Devices, Tablets, Capturing real time data and KPIs

Maintenance of Public Spaces & Facilities, Deliver Excellent Customer Service

- Pressure wash and provide other needed maintenance throughout various park areas and along City Trolley stops to better improve the quality of life for residents.
- Condition Assessments for Electrical Capacity, Plumbing, Doors, Windows, Walls, Building Restoration
- Neighborhood Signs, Flag Poles

A few major accomplishments this year include:

- Highland Village Drainage Improvement Phase I design complete (Installation of Backflow Preventor)
- Mishcon Park Field Synthetic Turf System project. This project involved the construction of a new football and baseball field, complete with a new drainage system, with a total cost of \$2.8 million.
- Allen Park Roof Replacement
- The 4way Stop ADA ramps (171st/NE 3 Ct)
- 15th Ave Bridge Repair (Structural Joint Restoration)
- Integration of New Capital Improvement Plan Project Management Software
- Integration of new Electronic Work Order System (Beautification, Facilities, Streets)
- New Solid Waste Processes, quicker response and resolutions, reduced complaints
- Neighborhood Cleanups in Government Center, Sunray East, Winward, Monticello, Fulford, Washington Park, Eastern Shores and working towards Sunray West
- NE 163rd Street and 164th Street medians landscaping and irrigation upgrades
- Installation of temporary speed humps
- Western Eastern Shores drainage repairs (broken line connected to sea wall repair, installed new pipe)
- Skylake road resurfacing and Oak Grove Restriping

CITY OF NORTH MIAMI BEACH, FLORIDA
PUBLIC WORKS DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

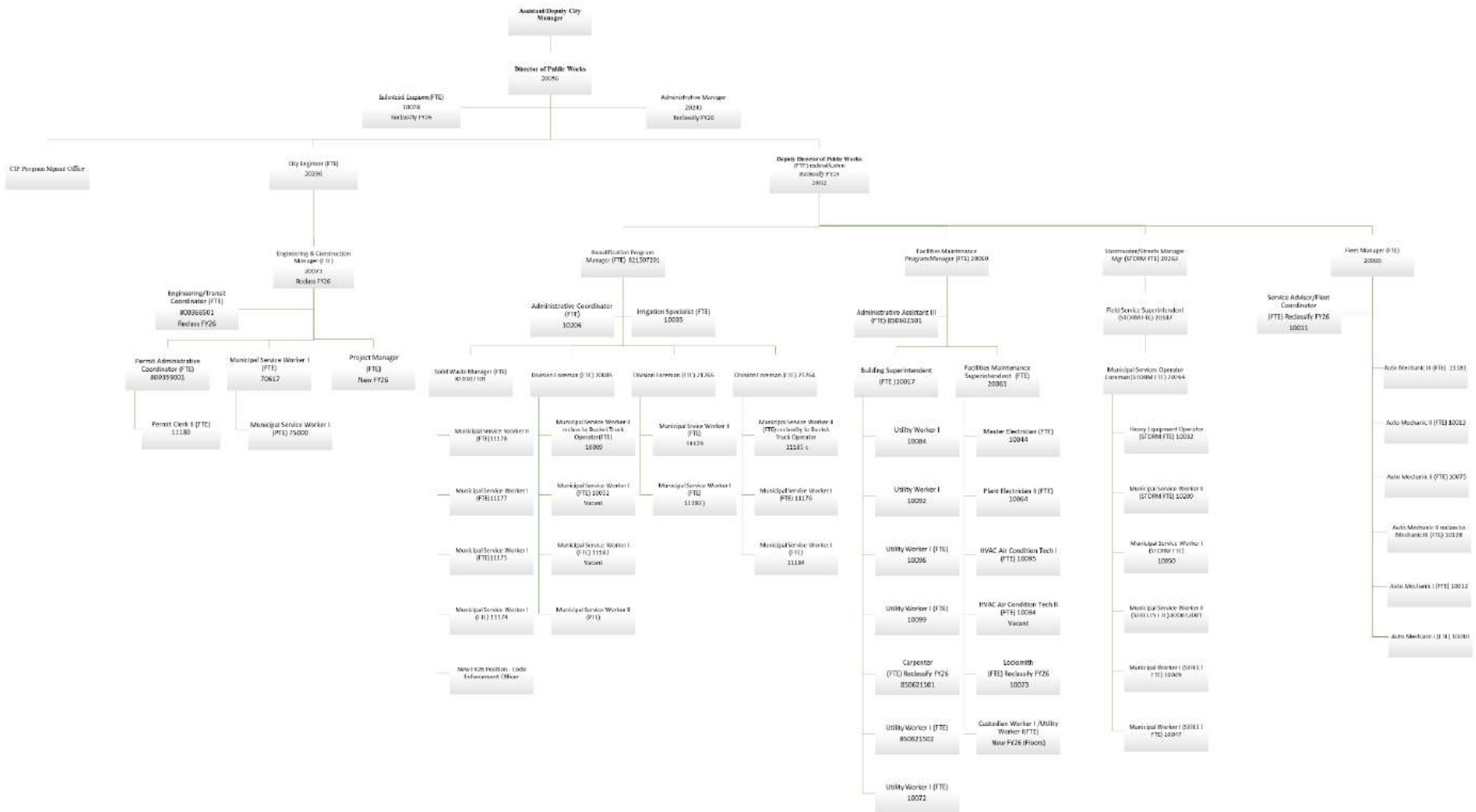
City Wide Strategic Plan Alignment				
Strategic Plan Goals Alignment	Core Processes/ Programs	Performance Measures	Division/ Program	Reporting Frequency
Safe, Clean and Beautiful	Beautification - Citywide Street and Alleyway Clean-up	# of Missed Pick Ups	Solid Waste	FY/Monthly
		# of Shopping Carts Removed	Beautification	FY/Monthly
		# Bags of Litter Picked Up	Beautification	FY/Monthly
		# of Trees Trimmed	Beautification	FY/Monthly
		Street Miles Swept	Streets	FY/Quarterly
	Flood Prevention	% of Drain & Catch Basin Cleaning/Inspections Completed	Stormwater	FY/Quarterly
	Safe Streets	Condition Assessment Metrics (% Good, Fair, Poor) Replaced + # Serviced	Fleet	FY/Quarterly
		# of Traffic Calming Projects Completed	Transportation	FY/Every 3 Years
Elevate Quality of Life/Affordable Placemaking	Elevate Quality of Life/Affordable Placemaking	Number of Bus Shelters serviced (graffiti removal, cleaned, repaired)	Transit	FY/Monthly
		NMB Line & Freebee Ridership Counts	Transit	FY/Monthly
	Sustainability/Zero emissions	Number of Electric/Hybrid Vehicles	Fleet	FY/Annually
Provide innovative digital services	Fleet Management Systems, Operations Work Order Systems, Updated Public Works Website, Transparency of Information to Public, Innovate Digital Solutions, Data Driven Operation, Strategic Plans, KPIs and performance dashboards	Number of integrated applications. Measure Operational Cost Avoidance. Customer Service Survey(s)	Administration	FY/Annually
Maintain a high performing City Organization that is focused on excellent customer service	Resident programs, Service/Operations/Public Right-of-Way/Buildings/Community Signage/Housekeeping of City Facilities	Customer Service Survey (internal & external customers)	Administration	FY/Annually
		# of PW Complaints	Administration	FY/Monthly
		# Service Work Orders Completed	Facilities Maintenance	FY/Monthly

CITY OF NORTH MIAMI BEACH, FLORIDA
PUBLIC WORKS DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Performance Measures:	Actual 2021	Actual 2022	Actual 2023	Projected 2024	Target 2025
Linear feet of drain cleaned	16,171	15,000	4,615	6,000	7,000
Miles of Street Swept	Unavailable	673	836	500	840
# of Neighborhood or Community Clean-up Activities	Unavailable	673	836	950	1,400
# of Traffic Calming Projects Completed	Unavailable	Unavailable	Unavailable	3	5
NMB Trolley Ridership Count	79,410	129,143	153,586	155,000	160,000
Freebie Ridership Count	N/A	33,000	40,666	43,000	46,000
% Fleet Good Condition	Unavailable	Unavailable	Unavailable	14%	20%
% of Trees Trimmed	Unavailable	Unavailable	1,031	1,200	1,300



CITY OF NORTH MIAMI BEACH, FLORIDA
PUBLIC WORKS DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



CITY OF NORTH MIAMI BEACH, FLORIDA
PUBLIC WORKS DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 702,823	\$ 1,180,453	\$ 1,055,453	\$ 1,262,524	\$ 82,071
OPERATING EXPENSES	62,069	42,090	353,231	40,000	(2,090)
ADMINISTRATION TOTAL	<u>\$ 764,893</u>	<u>\$ 1,222,543</u>	<u>\$ 1,408,684</u>	<u>\$ 1,302,524</u>	<u>\$ 79,981</u>

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 178,852	\$ 196,911	\$ 196,911	\$ 213,382	\$ 16,471
OPERATING EXPENSES	914,370	952,300	1,039,910	1,095,050	142,750
STREETS & ALLEYS TOTAL	<u>\$ 1,093,223</u>	<u>\$ 1,149,211</u>	<u>\$ 1,236,821</u>	<u>\$ 1,308,432</u>	<u>\$ 159,221</u>

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 102,821	\$ -	\$ -	\$ 1,482,742	\$ 1,482,742
OPERATING EXPENSES	961,574	1,247,350	1,199,732	1,343,320	95,970
CAPITAL OUTLAYS	-	-	70,200	-	-
BEAUTIFICATION TOTAL	<u>\$ 1,064,395</u>	<u>\$ 1,247,350</u>	<u>\$ 1,269,932</u>	<u>\$ 2,826,062</u>	<u>\$ 1,578,712</u>

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 1,093,144	\$ 1,511,403	\$ 1,511,403	\$ 1,501,993	\$ (9,410)
OPERATING EXPENSES	1,003,814	1,319,679	1,360,907	1,400,659	80,980
FACILITY MANAGEMENT TOTAL	<u>\$ 2,096,957</u>	<u>\$ 2,831,082</u>	<u>\$ 2,872,310</u>	<u>\$ 2,902,652</u>	<u>\$ 71,570</u>

CITY OF NORTH MIAMI BEACH, FLORIDA
PUBLIC WORKS DEPARTMENT (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 333,022	\$ 735,731	\$ 549,590	\$ 590,047	\$ (145,684)
OPERATING EXPENSES	65,161	336,000	390,239	191,700	(144,300)
CAPITAL OUTLAYS	1,485,786	131	310,474	-	(131)
CAPITAL IMPROVEMENTS TOTAL	\$ 1,883,969	\$ 1,071,862	\$ 1,250,303	\$ 781,747	\$ (290,115)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 458,645	\$ 771,047	\$ 771,047	\$ 610,298	\$ (160,749)
OPERATING EXPENSES	453,489	925,258	889,585	984,658	59,400
CAPITAL OUTLAYS	31,191	-	40,000	-	-
FLEET MANAGEMENT TOTAL	\$ 943,324	\$ 1,696,305	\$ 1,700,632	\$ 1,594,956	\$ (101,349)

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
OPERATING EXPENSES	\$ 72,319	\$ -	\$ -	\$ -	\$ -
MOTOR POOL INVENTORY TOTAL	\$ 72,319	\$ -	\$ -	\$ -	\$ -

PUBLIC WORKS TOTAL	\$ 7,919,080	\$ 9,218,353	\$ 9,738,682	\$ 10,716,373	\$ 1,498,020
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CITY OF NORTH MIAMI BEACH, FLORIDA
NON-DEPARTMENTAL
FISCAL YEAR ENDING SEPTEMBER 30, 2026

The Governmental Non-Departmental account is a General Fund (GF) ‘catch-all’ account that contains expenses that are not specific to any one department. Expenses are shared by several or all General Fund departments. The following are the key expenses in this account:

- In-house mail delivery services
- GF employees leave payouts
- Various GF employee retirement contributions
- City advisory board support
- Utility costs for City Hall
- City donations
- Consolidated Information Technology costs
- Ad valorem transfer to the Community Redevelopment Agency
- GF insurance costs
- GF employee Classification and Compensation Study pay range change
- GF employee education reimbursements

BUDGET SUMMARY

ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 2,903,871	\$ 1,519,641	\$ 1,507,641	\$ 1,965,000	\$ 445,359
OPERATING EXPENSES	3,411,588	3,841,222	4,088,722	4,751,178	909,956
CAPITAL OUTLAYS	54,471	-	5,848	-	-
NON OPERATING EXP	-	100,000	-	100,000	-
TRANSFERS	4,771,803	12,829,916	12,829,916	14,807,539	1,977,623
NON-DEPARTMENTAL TOTAL	\$ 11,141,733	\$ 18,290,779	\$ 18,432,127	\$ 21,623,717	\$ 3,332,938



SPECIAL REVENUE FUNDS

CITY OF NORTH MIAMI BEACH, FLORIDA
GOVERNMENTAL IMPACT FEES FUND
FISCAL YEAR ENDING SEPTEMBER 30, 2026

The Governmental Impact Fees Fund is used to account for the fees required of developers to pay for their proportionate share of the cost of capital facilities necessary to accommodate their development. The fees are collected for the City's Parks and Recreation and Police Departments and may only be spent on capital improvements for those departments. This fund is consolidated into the General Fund for financial statement presentation.

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
PARKS IMPACT FEES	\$ 783,986	\$ 1,785	\$ 1,785	\$ 1,785	\$ -
PRIOR YEAR CARRYOVER	-	676,825	676,825	559,425	(117,400)
PUBLIC SAFETY IMPACT FEE-COMME	7,261	-	-	24,000	24,000
PUBLIC SAFETY IMPACT FEE-RESID	93,278	-	-	93,000	93,000
PUBLIC SAFETY IMPACT FEES	-	3,400	3,400	3,400	-
TOTAL REVENUES	\$ 884,525	\$ 682,010	\$ 682,010	\$ 681,610	\$ (400)

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
IMPROVEMENTS OTHER THAN BLDG	\$ 721,977	\$ 185,000	\$ 228,941	\$ 185,000	\$ -
MACHINERY AND EQUIPMENT	117,112	497,010	894,339	496,610	(400)
TOTAL EXPENSES	\$ 839,089	\$ 682,010	\$ 1,123,280	\$ 681,610	\$ (400)



CITY OF NORTH MIAMI BEACH, FLORIDA
LOCAL OPTION GAS TAX FUND (LOGT)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
LOCAL OPT GAS TAX 1-6 CENT	\$ -	\$ 798,208	\$ 798,208	\$ 567,210	\$ (230,998)
TOTAL REVENUES	\$ -	\$ 798,208	\$ 798,208	\$ 567,210	\$ (230,998)

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
IMPROVEMENTS OTHER THAN BLDG	\$ 798,208	\$ 798,208	\$ 567,210	\$ 185,000	\$ (613,208)
TOTAL EXPENSES	\$ 798,208	\$ 798,208	\$ 567,210	\$ 185,000	\$ (613,208)



CITY OF NORTH MIAMI BEACH, FLORIDA
TRANSIT SURTAX FUND
FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

Transit Division (Division of Public Works)

The Transit Surtax Fund is a special revenue fund used to account for the City's portion of the Miami-Dade County one-half percent sales tax approved by voters in November 2002. The funds are for Transit and Transportation related expenses. At least twenty percent of the funds must be used for transit purposes.

The NMB Line offers five trolley routes, providing free, reliable and comfortable transportation, six days per week to access desired destinations in the city and immediate hotspots such as Aventura Mall, Golden Glades Interchange, Florida International University (Biscayne campus) and more.

All NMB Line trolleys are in full compliance with American with Disabilities Act requirements.

Pro Transportation Inc is contracted to provide coordination, management, operation, and maintenance of the City's fixed route trolley transportation services, including fleet maintenance, fuel and physical facilities including office facilities and garage required for operation and maintenance of the service.

Transportation Division (Division of Public Works)

The Transit Surtax Fund is used to account for the City's portion of Transportation related expenses. The transportation projects include traffic calming studies, design, permitting and construction.



CITY OF NORTH MIAMI BEACH, FLORIDA
TRANSIT SURTAX FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2024

<u>BUDGET SUMMARY</u>					
REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CARRYOVER FROM PRIOR YEARS	\$ -	\$ 769,767	\$ 769,767	\$ 1,976,073	\$ 1,206,306
TRANSIT SYSTEM SURTAX	2,712,383	2,594,685	2,594,685	2,553,341	(41,344)
FEDERAL GRANTS	-	250,000	250,000	-	(250,000)
OTHER MISC REVENUES	-	748,490	748,490	-	(748,490)
PUBLIC SAFETY IMPACT FEES	-	3,400	3,400	3,400	-
TOTAL REVENUES	\$ 2,712,383	\$ 4,366,342	\$ 4,366,342	\$ 4,532,814	\$ 166,472

EXPENSES TRANSPORTATION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
OPERATING EXPENSES	\$ 49,350	\$ 180,600	\$ 201,974	\$ 120,000	\$ (60,600)
CAPITAL OUTLAYS	168,274	441,820	691,201	565,928	124,108
TRANSFERS	134,434	134,434	134,434	138,000	3,566
TRANSIT TOTAL	\$ 352,058	\$ 756,854	\$ 1,027,608	\$ 823,928	\$ 67,074

TRANSIT	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 113,953	\$ 150,132	\$ 150,132	\$ 161,252	\$ 11,120
OPERATING EXPENSES	2,370,108	3,455,956	3,455,956	3,288,900	(167,056)
TRANSIT TOTAL	\$ 2,484,062	\$ 3,606,088	\$ 3,606,088	\$ 3,450,152	\$ (155,936)

SPECIAL PROJECTS & GRANTS	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
TRANSFERS	-	-	-	255,334	255,334
SPECIAL PROJECTS & GRANTS	\$ -	\$ -	\$ -	\$ 255,334	\$ 255,334

TOTAL EXPENSES	\$ 5,548,502	\$ 8,729,284	\$ 9,000,038	\$ 9,062,228	\$ 332,944
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Note: Transit Surtax is a division within Public Works. Please refer to Public Works Organizational Chart on page 159 for the reporting structure.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY REDEVELOPMENT AGENCY (CRA)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

CRA Board of Directors:

<i>Board Chair</i>	Evan Piper
<i>Board Vice-Chair</i>	McKenzie Fleurimond
<i>Member</i>	Jay Chernoff
<i>Board Member</i>	Daniela Jean
<i>Board Member</i>	Fortuna Smukler
<i>Board Member</i>	Phyllis Smith
<i>Board Member</i>	Michael Joseph

CRA Staff:

<i>Executive Director</i>	Adam Old & Jason Walker, Florida Strategic Partners
<i>CRA Attorney</i>	Steven Zelkowitz, Taylor English, LLP
<i>CRA Specialist</i>	Osline Pierre
<i>CRA Office Administrator</i>	Diana De La Cruz

SERVICES, FUNCTIONS AND ACTIVITIES

In 2005, the City and County created the North Miami Beach Community Redevelopment Agency (CRA), a dependent special district governed by Florida Statute Chapter 163, Part III, Chapter 189, the CRA Redevelopment Plan, and the interlocal agreement between the CRA, City, and Miami-Dade County. The CRA's goals are to improve property values, eliminate and prevent the spread of blight, improve infrastructure, and reduce incidents of crime within the Redevelopment Area. The work program for the CRA is defined in the Community Redevelopment Plan (Plan) where comprehensive strategies were formulated to promote redevelopment and rehabilitation of the commercial and neighborhood areas. The Plan provides for a series of activities over the lifespan of the CRA that should be catalysts for the revitalization of the area into a more prosperous part of the City.

The Redevelopment Area consists of approximately 468 acres and contains commercial, institutional, recreational, mixed-use, and multi-family and single-family residential uses. The commercial corridor-based boundaries, as well as the planned zoned intensity of the CRA means it receives substantial TIF revenues from the City. The CRA also captures the County's incremental TIF revenues this area for use within the CRA boundaries for use in redevelopment projects, as planned by the board.

Although the CRA Board governs the CRA, the City and County retain other CRA powers such as approval of the annual budget, amending the Redevelopment Plan, approval of long-term debt such as loans and bonds, and other powers, which was described in the 2005 Interlocal Agreement between the BCC, City, and CRA. The CRA is a dependent special district that may only take on projects and programs that have been previously approved in the Redevelopment Plan.

The latest amendment of the North Miami Beach CRA Redevelopment Plan was adopted by the BCC on March 7th, 2017, through Resolution R-213-17. Unless extended, the lifetime of the CRA will sunset on October 11th, 2028. The CRA Board has approved an Assessment of Need to begin the Extension process.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY REDEVELOPMENT AGENCY (CRA) (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

FY 2026 PROJECTED REVENUES

Based on the Countywide Millage of:		4.574
\$884,327,980	- Preliminary 2025 taxable value of Tax Increment District	
\$235,289,177	- Taxable value in Base Year – 2004	
\$649,038,803	- Value of increment	
\$2,820,268	- County Revenue	
\$(130,139)	- decrease for 2023 adjustment	
\$2,690,129	County Revenue payable to CRA by December 31, 2025	
Based on the City Millage of:		6.100
\$884,327,980	- Preliminary 2025 taxable value of Tax Increment District	
\$235,289,177	- Taxable value in Base Year – 2004	
\$649,038,803	- Value of increment	
\$3,761,180	City Revenue payable to CRA	
\$6,339,726	TOTAL Estimated TIF Revenue payable to CRA	

NARRATIVE AND MEASUREMENTS

Grant Programs

In FY2025 the CRA continued its incentive granting in accordance with its Standard Operating Procedures and the City's procurement procedures. The CRA also amended and updated its mutual cooperation agreement with the City of North Miami Beach departments. The CRA will continue to provide financial resources to residential and commercial property owners through its revamped grant incentive programs.

Business Assistance Grants

The CRA's Microgrant program addressing a number of business needs within the CRA. This grant provides a mixed package of assistance to property owner with a match, and encourages business owners to improve their commercial sites through exterior enhancements, public lighting, cameras, parking improvements and other minor upgrades elements like windows, doors, paint, and design elements.

Façade Improvement Grants

The CRA will provide financial assistance to property and business owners to improve their commercial sites through exterior enhancements, covering elements like windows, doors, paint, and design elements.

Strategic Improvement Program (SIP) Grants

The SIP program serves as a catalyst to stimulate private investment, reduce financial gaps in development projects, and support the growth of new economic generator activities within mixed-use environments. The program covers expenses for impact/building permit fees, site improvements, building improvements, and other brick and mortar tenant improvements.

Wastewater Connection Grants

The program aims to improve older properties on septic by connecting them to the sewer system, thereby increasing property values, public health, and business expansion opportunities.

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY REDEVELOPMENT AGENCY (CRA) (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Strategic Project Implementation

The CRA is in the process of implementing activities and projects as outlined in its adopted Strategic Finance Action Plan which identifies opportunities of investment and resources in the CRA's redevelopment area. These projects include:

Snake Creek Promenade

– In the Concept Development stage of this project, including enhancements to parks on either side and multimodal path between.

Hanford Boulevard improvements

– The CRA passed the Kit of Parts zoning ordinance, and two TIF Agreements with large developments on Hanford Blvd.

Singer Building Improvements

– The CRA has invested in the Purchase of the Singer Building and is Investigating costs to improve the Singer Building renovate and redevelop the property.

Library Art Plaza

– This project is in Concept Development for a community plaza space adjacent to the Library where unique art pieces will activate a connector to between the library and the Snake Creek Promenade.

Tree Planting Program

– This is a new program to enhance the right of way in the CRA with Tree Plantings and other pedestrian enhancements.

Multimodal improvements 163rd Street.

– a new Project to improve multimodal safety and traffic of 163rd Street. This is in the early design stages and will need coordination with Public Works and FDOT.

Housing Affordability programs

– We are expecting to roll out several new programs this year to eliminate slum conditions and address housing affordability targeted to residents of the CRA in North Miami Beach.

Corona Del Mar Septic to Sewer Phase II & III

– The CRA is working with NMB Water to finish the residential connections from Corona Del Mar Septic to Sewer Phase II and has funded a third phase of the Corona Del Mar Septic to Sewer program at \$1.45M dollars, to attach the entire 163rd Street businesses and shops to sewer and facilitate abandoning of septic tanks.

Performance Measurements	FY 2023	FY 2024	FY 2025	FY 2026 Projection
Housing Affordability Projects	0	3	0	2
Small Business Development Workshops	8	5	2	1
Business Grant Incentive Programs	4	3	3	4
Capital Improvement Projects	0	3	4	5
Annual TIF Revenue	\$3,483,971	\$ 5,140,139	\$6,059,957	\$6,339,726

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY REDEVELOPMENT AGENCY (CRA) (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

TAX INCREMENT HISTORY

The Taxing Authorities which are obligated to make annual deposits into the CRA Trust Fund include the City of North Miami Beach and Miami-Dade County. The following table provides a 5-year summary of tax increment revenue collections¹ for the CRA segmented by Taxing Authority.

TAX INCREMENT REVENUE COLLECTIONS

TAX ROLL YEAR	FISCAL YEAR	CITY OF NORTH MIAMI BEACH TIF	MIAMI-DADE COUNTY TIF	TOTAL TIF REVENUE	% CHANGE OVER PRIOR YEAR
2025	2026	\$ 3,759,103	\$ 2,555,623	\$ 6,314,726	4.2%
2024	2025	\$ 3,439,423	\$ 2,489,507	\$ 6,059,957	17.8%
2023	2024	\$ 2,973,316	\$ 2,166,821	\$ 5,140,139	47.5%
2022	2023	1,936,184	1,547,787	3,483,971	10.2%

FY 2026 BUDGET NARRATIVE

Salaries and Related Costs

The CRA Board will retain two private firms to fill the positions of CRA Executive Director and CRA Attorney. The CRA Specialist position has been filled, focusing on community outreach, grants, and other aid. *Salaries and Related Costs will total \$350,482 in FY 2026.*

Operating Expenses

Operating costs includes many of the costs to run the day-to-day business of the CRA other than Salaries. Conferences, Memberships, Advertising, Property Insurance Premiums, as well as Professional Services through which the CRA funds not only the Attorney and Executive Director positions, but also the outside consultants and services related to CRA Operating. *Operational Costs will be funded at \$1,899,581.*

Security Enhancements

In an ongoing cooperation the CRA aims to proactively address crime as the City adds new residents and urbanizes, the CRA has passed a resolution approving a *\$300,000 Community Policing Program* to improve policing within the Redevelopment.

Administrative Costs

The CRA receives assistance in carrying out its duties from the City and the County, and those costs are reimbursed to each taxing authority, based on interlocal cooperation agreements.

<i>Interlocal Cooperation Agreement with City NMB</i>	<i>\$475,911</i>
<i>County 1.5% Administrative Fee</i>	<i>\$ 44,000</i>

¹ Table represents budget forecast for fiscal year 2025 and actual tax increment revenue collections for all other years. These figures may differ from calculated tax increment revenues based on most recent reported taxable values (DR-420TIF) due to revenue adjustments to reflect fluctuations in prior-year taxable values (and associated tax increment revenues).

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY REDEVELOPMENT AGENCY (CRA) (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Capital Outlays

The CRA is focusing on a number of Capital Improvement Projects within its boundaries, including significant funding for the renovation and rehabilitation of the 1960s Singer Building where the CRA offices will be located, redesigns for several parks including the, Designing an update and improving the infrastructure of Snyder Tennis Center, and smaller projects that will enhance the quality of life and vibrancy of the CRA Area.

<i>Singer Building - CRA Office Building Rehab</i>	<i>\$600,000</i>
<i>Snake Creek Canal Design & Construction</i>	<i>\$1,500,000</i>
<i>Library Art Plaza Design & Construction</i>	<i>\$200,000</i>
<i>Taylor Park Phase I</i>	<i>\$250,000</i>
<i>Tennis Center Enhancements Design</i>	<i>\$200,000</i>

Grants and Aids

Housing Affordability

Categorized in Grants and Aids: following one recommendation from the 2015 Miami-Dade County Grand Jury Report that 10% of annual TIF revenues of each CRA of a certain size be set aside each year to for housing affordability, funds have been set aside to serve that pressing need. We have had several developers inquire about affordable housing projects in the Fulford Town Center area.

<i>FY 2020 – FY 2025 Affordability 10%</i>	<i>\$2,299,958</i>
<i>FY 2026 Housing Affordability 10%</i>	<i>\$634,395</i>

Business and Residential Grants

The CRA will continue serving the community and redeveloping the neighborhood with its business improvement grants. During the course of the year CRA anticipates bringing programmatic changes to each program to allow them to be even more effective and accessible to businesses within the CRA. In a bid to ensure maximum flexibility, this funding will be accessible to all incentive programs offered by the CRA. The CRA anticipates bringing a new grant including a Residential Improvement Grant. Anticipated allotments for each program are as follows:

<i>Façade & Business Site Improvement Program</i>	<i>\$250,000</i>
<i>Strategic Investment Program (SIP)</i>	<i>\$550,000</i>
<i>Microgrant Program</i>	<i>\$100,000</i>
<i>Wastewater Connection Grant Program</i>	<i>\$500,000</i>
<i>Residential Grant (new)</i>	<i>\$200,000</i>

TIF Incentive Development Agreements

TIF Incentive Agreements exchange property tax increment generated from the construction of a new building, for community benefits from the developer. Several TIF Incentive Agreements between the CRA and different developers are signed, and more are being negotiated.

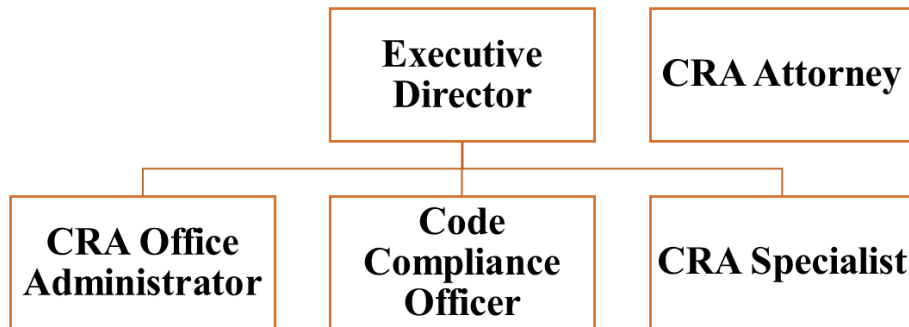
<i>Lazul TIF Incentive</i>	<i>\$ 600,000</i>
<i>Aura NMB TIF Incentive</i>	<i>\$0 (will get C.O. 2025)</i>
<i>NMB Place TIF Incentive</i>	<i>\$0 (In permitting)</i>

Branding & Informational Programs

The CRA will strive to beautify and promote the CRA area to attract new businesses and residents and increase tax values within the area. Included is the Library Plaza, as well as funding to redo the CRA's website to be more user friendly and accessible.

<i>Wayfinding & Signage</i>	<i>\$125,000</i>
<i>Website Redesign</i>	<i>\$18,000</i>
<i>CRA Marketing</i>	<i>\$25,000</i>

CITY OF NORTH MIAMI BEACH, FLORIDA
COMMUNITY REDEVELOPMENT AGENCY (CRA) (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CARRYOVER FROM PRIOR YEARS	\$ -	\$ 6,081,053	\$ 6,081,053	\$ 5,382,986	\$ (698,067)
INTERGOVERNMENTAL	5,140,137	5,928,930	5,928,930	6,314,726	385,796
INT & OTH EARNINGS	84,178	75,000	75,000	25,000	(50,000)
TOTAL REVENUES	\$ 5,224,315	\$ 12,084,983	\$ 12,084,983	\$ 11,722,712	\$ (362,271)

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 252,271	\$ 322,826	\$ 322,826	\$ 350,482	\$ 27,656
OPERATING EXPENSES	543,153	1,949,650	1,930,313	1,789,581	(160,069)
CAPITAL OUTLAYS	90,200	4,968,607	3,310,709	3,672,385	(1,296,222)
NON OPERATING EXP	656,775	4,499,958	4,765,810	5,434,353	934,395
TRANSFERS	1,065,750	343,942	1,018,942	475,911	131,969
TOTAL EXPENSES	\$ 2,608,149	\$ 12,084,983	\$ 11,348,601	\$ 11,722,712	\$ (362,271)

CITY OF NORTH MIAMI BEACH, FLORIDA
GUARDHOUSE FUNDS (EASTERN SHORES)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

The Guardhouse Funds were established to account for revenues and expenditures associated with activities of the Eastern Shores Security Special Taxing District and the Eastern Shores First Addition Security Guard Special Taxing District. During fiscal year 2018, the City assumed responsibility for the administration of the special taxing districts from Miami-Dade County. Fiscal year 2019 is the first full year of operation by the City.

BUDGET SUMMARY

EASTERN SHORES 35 AVE GUARDHOUSE OPERATIONS REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
NON AD VALOREM ASSESSMENTS	\$ 626,067	\$ 805,696	\$ 805,696	\$ 940,706	\$ 135,010
INT & OTH EARNINGS	725	-	-	-	-
TOTAL REVENUES	\$ 626,792	\$ 805,696	\$ 805,696	\$ 940,706	\$ 135,010

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 376,151	\$ 424,357	\$ 424,357	\$ 576,660	\$ 152,303
OPERATING EXPENSES	251,510	365,901	366,388	348,591	(17,310)
NON OPERATING EXP	-	15,438	15,438	15,455	17
TOTAL EXPENSES	\$ 627,662	\$ 805,696	\$ 806,183	\$ 940,706	\$ 135,010

EASTERN SHORE FIRST ADDITION 164TH ST FYAEDHOUSE OPERATIONS REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CARRYOVER FROM PRIOR YEARS	\$ -	\$ 69,044	\$ 69,044	\$ 74,743	\$ 5,699
NON AD VALOREM ASSESSMENTS	208,942	206,560	206,560	206,560	-
INT & OTH EARNINGS	334	3,500	3,500	-	(3,500)
TOTAL REVENUES	\$ 209,276	\$ 279,104	\$ 279,104	\$ 281,303	\$ 2,199

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 26,155	\$ 25,585	\$ 25,585	\$ 27,584	\$ 1,999
OPERATING EXPENSES	172,359	233,519	233,519	233,719	200
NON OPERATING EXP	-	20,000	20,000	20,000	-
TOTAL EXPENSES	\$ 198,513	\$ 279,104	\$ 279,104	\$ 281,303	\$ 2,199

DEBT SERVICE FUNDS



CITY OF NORTH MIAMI BEACH, FLORIDA

DEBT SERVICE FUNDS

FISCAL YEAR ENDING SEPTEMBER 30, 2026

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Long-term obligations related to governmental funds are reported in debt service funds.

Types of Debt Authorized

A.1. Long-term Debt

Under the governance and guidance of Federal laws, the Internal Revenue Code, Florida Statutes and the City's Charter, ordinances and resolutions, the City may periodically enter into debt obligations that finance the construction, rehabilitation, or acquisition of infrastructure and other assets or refinance existing debt obligations for the purpose of meeting its governmental obligations to its citizens and stakeholders.

It is the City's desire and direction to assure that such debt obligations are issued and administered in an effective manner that achieves a long-term financial advantage to residents and stakeholders while making every effort to maintain and improve the City's credit ratings and reputation in the investment community.

A.2. Conduit Debt

The City may desire to issue debt obligations on behalf of external agencies or authorities for the purpose of construction or acquisition of infrastructure and other assets which further the strategic priorities of City government. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project and the financial solvency of the borrower and take all reasonable precautions to ensure the public purpose and financial viability of such transactions.

A.3. Short-term Debt

The City shall not issue debt obligations or utilize debt proceeds to finance current operations of City government except under the following conditions:

Short-term debt obligations (i.e. debt obligations maturing in less than one year) may be issued in anticipation of particular revenues such as taxes or grants, and such revenues may be pledged for repayment of the debt obligation. Specifically, short-term debt obligations allow the City to cover periods of cash shortfalls resulting from a mismatch between the timing of revenues and timing of expenditures.

Within the context of this Policy, short-term debt obligations do not constitute the financing of current operations as the underlying obligation is fully repaid within one year.

Interim debt obligations may be issued to finance projects or portions of projects for which the City ultimately intends to issue long-term debt. Interim debt obligations offer the City the ability to secure financing more quickly than a traditional bond issuance and thus provide

CITY OF NORTH MIAMI BEACH, FLORIDA

DEBT SERVICE FUNDS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

the City a measure of flexibility in responding to urgent situations. A takeout financing plan (i.e. plan for conversion of the interim debt through a long-term financing) shall be approved by the City Manager before an interim debt obligation is presented to the City Commission for authorization.

A.4. Fixed vs. Variable Rate Debt

The City may utilize a mix of fixed and variable rate debt obligations to lower overall borrowing costs. Variable rate debt obligations represent securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of the securities. It is often appropriate to issue variable rate debt obligations to diversify the debt portfolio, improve the match of assets to liabilities, and provide for lower overall borrowing costs. The relative proportion of variable rate debt obligations should not exceed 25% of the City's total outstanding debt obligations at the time of issuance. Periodic reviews of all outstanding variable rate debt obligations shall be undertaken annually to determine refunding opportunities (e.g. conversion to fixed rate debt obligations) within the context of this Policy.



CITY OF NORTH MIAMI BEACH, FLORIDA

DEBT SERVICE FUNDS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

FUND #	ACCOUNT DESCRIPTION	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026
218	TRF FROM CRA	\$ 768,418	\$ -	\$ -	\$ -
	REVENUES Total	768,418	-	-	-
	PRINCIPAL	-	-	-	-
	EXPENSES Total	-	-	-	-
	CRA 2007A BOA DEBT SERVICES NET	\$ 768,417.52	\$ -	\$ -	\$ -
220	PROPERTY TAX REVENUE	\$ 1,078,157	\$ 1,236,438	\$ 1,236,438	\$ 1,088,236
	REVENUES Total	1,078,157	1,236,438	1,236,438	1,088,236
	PRINCIPAL	960,000	1,133,116	1,133,116	1,000,000
	INTEREST AND OTHER CHARGES	121,772	103,322	103,322	88,236
	EXPENSES Total	1,081,772	1,236,438	1,236,438	1,088,236
	SERIES 2011 GOB DEBT SERVICE NET	\$ 3,614.97	\$ -	\$ -	\$ -
221	AD VALOREM TAXES	\$ 779,212	\$ -	\$ -	\$ -
	REVENUES Total	779,212	-	-	-
	PRINCIPAL	760,000	-	-	-
	INTEREST AND OTHER CHARGES	20,814	-	-	-
	EXPENSES Total	780,814	-	-	-
	SERIES 2012 GOB DEBT SERVICE NET	\$ 1,601.86	\$ -	\$ -	\$ -
223	DEBT PROCEEDS	\$ 9,070,000	\$ -	\$ -	\$ -
	INTEREST AND OTHER CHARGES	535	-	-	-
	TRF FROM GENERAL FUND	-	800,000	800,000	1,115,266
	REVENUES Total	9,070,535	800,000	800,000	1,115,266
	PRINCIPAL	-	-	-	685,000
	INTEREST AND OTHER CHARGES	58,200	800,000	800,000	430,266
	EXPENSES Total	58,200	800,000	800,000	1,115,266
	2024 SPECIAL BANK NOTE	\$9,012,334.87	\$ -	\$ -	\$ -

CITY OF NORTH MIAMI BEACH, FLORIDA

DEBT SERVICE FUNDS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Note 10 – Long-term Debt

The following schedule provides a summary of the changes in long-term debt for the fiscal year:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds and notes payable:					
General obligation bonds and notes	\$ 10,695,000	\$ -	\$ (1,685,000)	\$ 9,010,000	\$ 1,700,000
Notes payable CRA - Nontaxable	749,999	-	(749,999)	-	-
Total bonds and notes payable	11,444,999	-	(2,434,999)	9,010,000	1,700,000
Lease Liability	203,572	-	(171,448)	32,124	12,747
Subscription Liability	-	2,664,450	(916,173)	1,748,277	952,180
Net pension liability	61,817,692	34,624,394	(5,351,046)	91,091,040	-
Estimated claims	2,812,000	1,247,000	(753,000)	3,306,000	1,182,000
Compensated absences	3,070,051	1,358,388	(976,046)	3,452,393	685,702
Other post-employment benefit liability	4,147,893	838,386	(1,050,573)	3,935,706	-
Governmental activities long-term liabilities	<u>\$ 83,496,207</u>	<u>\$ 40,732,618</u>	<u>\$ (11,653,285)</u>	<u>\$ 112,575,540</u>	<u>\$ 4,532,629</u>
Business-type activities:					
Revenue bonds	\$ 87,570,000	\$ -	\$ (4,090,000)	\$ 83,480,000	\$ 4,170,000
Premium on Revenue bonds	9,199,291	-	(507,850)	8,691,441	507,850
Total revenue bonds payable	96,769,291	-	(4,597,850)	92,171,441	4,677,850
Notes payable - Stormwater	11,576,076	-	(836,015)	10,740,061	857,826
State Revolving Loans - Water	5,019,054	-	(418,216)	4,600,838	426,630
Total bonds and loans	113,364,421	-	(5,852,081)	107,512,340	5,962,306
Subscription liability	-	300,365	(185,107)	115,258	81,038
Lease Liability	1,042,282	24,661	(273,221)	793,722	266,598
Net pension liability	7,360,548	12,203,202	(316,601)	19,247,149	-
Compensated absences	584,959	277,787	(71,181)	791,565	187,644
Other post-employment benefit liability	790,076	159,693	(200,110)	749,659	-
Business-type activities long-term liabilities	<u>\$ 123,142,286</u>	<u>\$ 12,965,708</u>	<u>\$ (6,898,301)</u>	<u>\$ 129,209,693</u>	<u>\$ 6,497,586</u>

There are several limitations and restrictions contained in the various bond indentures. As of September 30, 2023, the City complies, in all material respects, with significant covenants and restrictions. Interest and principal payments have been made timely on all debt obligations.

Bonds Payable

On January 29, 2020, the Water Utility issued \$40,030,000 par amount of Water Revenue Bonds, Series 2020A at a premium of \$10,267,112 and \$39,945,000 par amount of Taxable Water Revenue Refunding Bonds, Series 2020B at coupon rates of 5%. The proceeds of Series A will be used to invest in the Utility's five-year Capital Improvement Plan. The proceeds of Series B were transferred to TD Bank, N.A. to provide for the escrow requirements for the partial redemption of the Water Revenue Refunding Bonds, Series 2012.

On June 25, 2020, the Water Utility was awarded a loan from the United States Government under the Water Infrastructure and Finance Innovation Act (WIFIA) administered by the Environmental Protection Agency. The loan was issued at an amount not to exceed \$44,204,486 and will be used for the Norwood Water Treatment Plant Upgrade and Transmission Main Improvements and Replacement Projects. The loan is secured by the Water Utility operating revenues, requires a 51% match and carries an interest rate of 1.36%. Interest becomes payable upon the first drawdown. The principal payback period begins five years after completion of the project which is estimated to be August 1, 2025. The first of 30 annual installments are due on August 1, 2031.

On February 22, 2022, the City issued a \$9,190,000 General Obligation Refunding Note, Series 2022 for the current refunding of the Series 2011 promissory note. The Note bears interest at a fixed rate of 1.52% and matures on September 30, 2030. The Series 2011 promissory refunding resulted in an economic gain of approximately \$1,190,000.

CITY OF NORTH MIAMI BEACH, FLORIDA
DEBT SERVICE FUNDS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Note 10 – Long-term Debt (continued)

Bonds Payable (continued)

Bond issues authorized and outstanding as of September 30, 2023, are summarized as follows:

<u>General Obligation Bonds and Notes</u>	<u>Principal Outstanding</u>
\$8,190,000 General Obligation Refunding Bond, Series 2012 Capital Appreciation and term bonds; secured by revenues pledged from voted debt millage; due in annual installments of \$585,000 to \$760,000 from May 1, 2013 to May 1, 2024; interest at 2.08%. The bond agreement includes a provision that in an event of default all amounts will immediately due and payable including interest to the bondholders.	\$ 760,000
\$9,190,000 TD Bank, N.A., General Obligation Refunding Note, Series 2022, secured by revenues pledged from voted debt millage; due in annual installments of \$940,000 to \$1,100,000 from September 30, 2023 to September 30, 2030; interest at 1.520%. The note agreement includes a provision that in an event of default all amounts will immediately due and payable including interest and the Default Rate.	8,250,000
Total General Obligation Bonds and Notes	\$ 9,010,000
 <u>Revenue Bonds and Notes</u>	
Water Utility System	
\$40,030,000 Water Revenue Bonds, Series 2020A; secured by revenues pledged from gross revenues, less operating expenses of the water utility; due in annual installments of \$220,000 to \$3,345,000 beginning August 1, 2021 to August 1, 2049; coupon interest at 5.0%; issued at a premium of \$10,267,112.55. The bond agreement includes a provision that in an event of default all amounts will immediately due and payable including interest to the bondholders.	39,575,000
\$39,945,000 Water Revenue Refunding Bonds, Series 2020B; secured by revenues pledged from gross revenues, less operating expenses of the water utility; due in annual installments of \$980,000 to \$4,250,000 beginning August 1, 2020 to August 1, 2032; interest at 1.816% to 2.656%. The bond agreement includes a provision that in an event of default all amounts will immediately due and payable including interest to the bondholders.	34,755,000
Total Water Utility System Revenue Bonds	74,330,000
Sewer Utility System	
\$11,000,000 Sewer Utility Revenue Note, Series 2020; secured by revenues pledged from gross revenues, less operating expenses of the water utility; due in annual installments of \$600,000 to \$885,000 beginning August 1, 2021 to August 1, 2035; interest at 2.820%. The note agreement includes a provision that in an event of default all amounts will immediately due and payable including interest and the Default Rate.	9,150,000
Total Revenue Bonds and Notes	\$ 83,480,000

CITY OF NORTH MIAMI BEACH, FLORIDA
DEBT SERVICE FUNDS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Note 10 – Long-term Debt (continued)

Bonds Payable (continued)

Debt Service Requirements

Debt service requirements to maturity for each bond series on September 30, 2023, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Obligation Refunding Bond, Series 2012			
2024	\$ 760,000	\$ 19,212	\$ 779,212
	<u>\$ 760,000</u>	<u>\$ 19,212</u>	<u>\$ 779,212</u>
Chase Bank, N.A. Promissory Note Series 2022			
2024	\$ 960,000	\$ 118,104	\$ 1,078,104
2025	985,000	103,322	1,088,322
2026	1,000,000	88,236	1,088,236
2027	1,025,000	72,846	1,097,846
2028	1,040,000	57,152	1,097,152
2029-2031	3,240,000	74,480	3,314,480
	<u>\$ 8,250,000</u>	<u>\$ 514,140</u>	<u>\$ 8,764,140</u>
Water Revenue Bonds 2020A Series:			
2024	\$ -	\$ 1,978,750	\$ 1,978,750
2025	-	1,978,750	1,978,750
2026	-	1,978,750	1,978,750
2027	-	1,978,750	1,978,750
2028	-	1,978,750	1,978,750
2029-2033	1,530,000	9,893,750	11,423,750
2034-2038	8,890,000	8,665,250	17,555,250
2039-2043	11,335,000	6,210,750	17,545,750
2044-2048	14,475,000	3,078,000	17,553,000
2049	3,345,000	167,250	3,512,250
	<u>\$ 39,575,000</u>	<u>\$ 37,908,750</u>	<u>\$ 77,483,750</u>
Water Revenue Refunding Bonds 2020B Series:			
2024	\$ 3,520,000	\$ 829,947	\$ 4,349,947
2025	3,595,000	758,808	4,353,808
2026	3,670,000	684,356	4,354,356
2027	3,755,000	603,212	4,358,212
2028	3,845,000	516,434	4,361,434
2029-2032	16,370,000	1,080,582	17,450,582
	<u>\$ 34,755,000</u>	<u>\$ 4,473,339</u>	<u>\$ 39,228,339</u>

CITY OF NORTH MIAMI BEACH, FLORIDA
DEBT SERVICE FUNDS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Note 10 – Long-term Debt (continued)

Bonds Payable (continued)

Debt Service Requirements (continued)

Debt service requirements to maturity for each bond series on September 30, 2023, are as follows:

Sewer Revenue Bonds	Principal	Interest	Total
2020 Series:			
2024	\$ 650,000	\$ 258,030	\$ 908,030
2025	670,000	239,700	909,700
2026	690,000	220,806	910,806
2027	710,000	201,348	911,348
2028	725,000	181,326	906,326
2029-2033	3,960,000	587,124	4,547,124
2034-2035	1,745,000	74,166	1,819,166
	<u>\$ 9,150,000</u>	<u>\$ 1,762,500</u>	<u>\$ 10,912,500</u>

State Revolving Loan - Program

In 2009, the City began participating in the Revolving Loan Program administered by the State of Florida. This program provides funding for local governments from the Department of Environmental Protection for the construction of wastewater pollution control facilities and public water systems. The loans require semi-annual principal and interest payments and have repayment terms of 20 years with fixed interest rates. Capitalized interest has been included in the loan amount. Primary terms of each agreement are provided as follows:

State Revolving Loans - Water	Principal Outstanding
\$450,226 State Revolving Fund Loan Agreement, Number DW130102; secured by revenues pledged from the gross revenues less operating expenses and senior debt obligations of the Water System; due in semi-annual installments of \$14,592 from February 15, 2011 to August 15, 2031; interest at 2.71%.	\$ 184,941
\$9,575,484 State Revolving Fund Loan Agreement, Number DW130103; secured by revenues pledged from the gross revenues less operating expenses and senior debt obligations of the Water System; due in semi-annual installments of \$216,745 from October 15, 2012 to April 15, 2032; interest at 2.58%.	3,462,809
\$10,343,267 State Revolving Fund Loan Agreement, Number DW130130; secured by revenues pledged from the gross revenues less operating expenses and senior debt obligations of the Water System; due in semi-annual installments of \$334,210 from April 15, 2016 to October 15, 2035; interest at 3.06%.	7,092,310
Total Water State Revolving Loans	<u>\$ 10,740,060</u>

CITY OF NORTH MIAMI BEACH, FLORIDA
DEBT SERVICE FUNDS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Note 10 – Long-term Debt (continued)

Bonds Payable (continued)

Debt Service Requirements (continued)

Debt service requirements to maturity for each state revolving loan for water on September 30, 2023, are as follows:

	Principal	Interest	Total
DW 130102 (Water)			
2024	\$ 24,335	\$ 4,848	\$ 29,183
2025	24,999	4,184	29,183
2026	25,681	3,502	29,183
2027	26,382	2,801	29,183
2028	27,102	2,082	29,184
2029-2030	56,442	1,926	58,368
	<u>\$ 184,941</u>	<u>\$ 19,343</u>	<u>\$ 204,284</u>
DW 130103 (Water)			
2024	\$ 346,595	\$ 86,896	\$ 433,491
2025	355,570	77,920	433,490
2026	364,778	68,712	433,490
2027	374,225	59,265	433,490
2028	383,917	49,574	433,491
2029-2032	1,637,724	96,250	1,733,962
	<u>\$ 3,462,809</u>	<u>\$ 438,617</u>	<u>\$ 3,901,414</u>
DW 130130 (Water)			
2024	\$ 486,895	\$ 181,526	\$ 668,421
2025	499,637	168,785	668,422
2026	512,715	155,707	668,422
2027	526,138	142,283	668,421
2028	539,917	128,504	668,421
2029-2033	2,919,368	422,737	3,342,105
2034-2036	1,607,640	63,413	1,671,053
	<u>\$ 7,092,310</u>	<u>\$ 1,262,955</u>	<u>\$ 8,355,265</u>

	Principal Outstanding
State Revolving Loans - Sewer	
\$1,195,062 State Revolving Fund Loan Agreement, Number WW130100; secured by revenues pledged from the gross revenues less operating expenses and senior debt obligations of the Sewer System; due in semi-annual installments of \$35,977 from May 15, 2011 through November 15, 2030; interest at 1.94%.	\$ 499,989
\$366,668 State Revolving Fund Loan Agreement, Number WW130101; secured by revenues pledged from the gross revenues less operating expenses and senior debt obligations of the Sewer System; due in semi-annual installments of \$11,046 from May 15, 2011 through November 15, 2030; interest at a combined rate of 1.86%.	154,014
\$3,752,982 State Revolving Fund Loan Agreement, Number WW130110; secured by revenues pledged from the gross revenues less operating expenses and senior debt obligations of the Sewer System; due in semi-annual installments of \$103,762 from March 15, 2013 through September 15, 2032; interest at 2.10%.	1,693,769

CITY OF NORTH MIAMI BEACH, FLORIDA
DEBT SERVICE FUNDS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Note 10 – Long-term Debt (continued)

State Revolving Loans - Program (continued)

Debt Service Requirements (continued)

	Principal Outstanding
State Revolving Loans - Sewer (continued)	
\$365,234 State Revolving Fund Loan Agreement, Number WW745080; secured by revenues pledged from the gross revenues less operating expenses and senior debt obligations of the Sewer System; due in semi-annual installments of \$11,385 from March 15, 2014 to September 15, 2033; interest at 2.05%.	204,927
\$3,247,685 State Revolving Loan Agreement, Number WW 745081; secured by revenues pledged from the gross revenues less operating expenses and senior debt obligations of the Sewer System; due in semi-annual installments of \$96,012 from November 15, 2015 through May 15, 2035.	2,048,140
Total Sewer State Revolving Loans	<u>\$ 4,600,839</u>

Debt service requirements to maturity for each state revolving loan for sewer on September 30, 2023, are as follows:

	Principal	Interest	Total
WW 130100 (Sewer)			
2024	\$ 62,557	\$ 9,398	\$ 71,955
2025	63,776	8,178	71,954
2026	65,020	6,935	71,955
2027	66,287	5,668	71,955
2028	67,602	4,354	71,956
2029-2031	174,747	5,140	179,887
	<u>\$ 499,989</u>	<u>\$ 39,673</u>	<u>\$ 539,662</u>
WW 130101 (Sewer)			
2024	\$ 19,323	\$ 2,769	\$ 22,092
2025	19,683	2,409	22,092
2026	20,051	2,042	22,093
2027	20,425	1,668	22,093
2028	20,813	1,280	22,093
2029-2031	53,719	1,513	55,232
	<u>\$ 154,014</u>	<u>\$ 11,681</u>	<u>\$ 165,695</u>
WW 130110 (Sewer)			
2024	\$ 172,858	\$ 34,666	\$ 207,524
2025	176,507	31,017	207,524
2026	180,233	27,291	207,524
2027	184,038	23,486	207,524
2028	187,924	19,600	207,524
2029-2032	792,209	37,890	830,099
	<u>\$ 1,693,769</u>	<u>\$ 173,950</u>	<u>\$ 1,867,719</u>

CITY OF NORTH MIAMI BEACH, FLORIDA
DEBT SERVICE FUNDS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Note 10 – Long-term Debt (continued)

State Revolving Loans - Program (continued)

Debt Service Requirements (continued)

	Principal	Interest	Total
WW 745080 (Sewer)			
2024	\$ 18,663	\$ 4,106	\$ 22,769
2025	19,048	3,721	22,769
2026	19,441	3,329	22,770
2027	19,841	2,928	22,769
2028	20,250	2,520	22,770
2029-2033	107,684	6,166	113,850
	<u>\$ 204,927</u>	<u>\$ 22,770</u>	<u>\$ 227,697</u>
WW 745081 (Sewer)			
2024	\$ 153,230	\$ 38,794	\$ 192,024
2025	156,202	35,822	192,024
2026	159,231	32,793	192,024
2027	162,319	29,705	192,024
2028	165,523	26,501	192,024
2029-2033	777,291	86,816	864,107
2034-2035	474,343	5,715	480,058
	<u>\$ 2,048,139</u>	<u>\$ 256,146</u>	<u>\$ 2,304,285</u>

Notes Payable

Pledged Revenues

An evaluation of the sufficiency of pledged revenues for all the City's long-term debt for fiscal year ending September 30, 2023, follows:

Issue	Revenue Source	Ratio
General Obligation Bonds and Notes		
Series 2011	Voted debt millage	0.41
Series 2012	Voted debt millage	0.41
Revenue Bonds		
Series 2012	Gross revenue less operating expenses	15.83
Series 2020A*	Gross revenue less operating expenses	6.27
Series 2020B	Gross revenue less operating expenses	2.85
Sewer Revenue 2020	Gross revenue less operating expenses	2.25
State Revolving Loans:		
DW Series	Gross revenue less operating expenses and senior debt obligations	10.96
WW Series	Gross revenue less operating expenses and senior debt obligations	3.97

Leases and Subscription

A lease is defined as a contractual agreement that conveys control of the right-to-use (RTU) of another entity's nonfinancial assets for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction. The City may be the lessee or the lessor in nonfinancial assets with lease contracts that include land, buildings, building improvements, vehicles, machinery, and equipment.

CITY OF NORTH MIAMI BEACH, FLORIDA
DEBT SERVICE FUNDS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Note 10 – Long-term Debt (continued)

Leases and Subscription (continued)

In compliance with GASB Statement No. 87, Leases, when the City is the lessor, the City recognized accrued interest payable as a lessee and recognized lease receivable, accrued interest receivable, deferred inflows of resources related to leases, lease revenues, and interest received from leases as a lessor. When the City is the lessee, the City recognized the RTU assets with related accumulated amortization, lease liabilities, lease expense and amortization expense.

The City has a variety of variable payment clauses within its lease arrangements. Components of variable payments that are fixed in substance are included in the measurement of the lease liability, while variable payments based on the usage of the underlying asset are excluded from this liability.

Contracts with maximum terms of twelve months or less, those with termination clauses by either party without notice periods or leases that transfer ownership of the underlying assets, are excluded from GASB Statement No. 87. Due to being under one primary government reporting legal entity, the leases amongst City departments are excluded from GASB Statement No. 87 because the control is not conveyed to another legal entity.

As of September 30, 2023, the City had various leases valued at \$1,381,771, and accumulated amortization totaling \$548,691 for the Governmental and Business-Type Activities.

Amount of subscription assets by major classes of underlying asset:

Year Ending September 30,	Lease Asset Value	Accumulated Amortization
Equipment	\$ 122,365	\$ 51,287
Vehicles	1,259,407	497,407
Total Lease	<u>\$ 1,381,772</u>	<u>\$ 548,694</u>

Principal and Interest Requirements to Maturity:

Year Ending September 30,	Principal Due	Interest Due	Total Debt Service
Governmental Activities:			
2024	\$ 12,427	\$ 167	\$ 12,594
2025	9,440	62	9,502
2026	5,156	37	5,193
2027	5,101	23	5,124
Total	<u>\$ 32,124</u>	<u>\$ 289</u>	<u>\$ 32,413</u>
Business-type Activities:			
2024	\$ 266,599	\$ 2,377	\$ 268,976
2025	264,535	1,607	266,142
2026	258,400	851	259,251
2027	4,187	112	4,299
Total	<u>\$ 793,721</u>	<u>\$ 4,947</u>	<u>\$ 798,668</u>

CITY OF NORTH MIAMI BEACH, FLORIDA
DEBT SERVICE FUNDS (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Note 10 – Long-term Debt (continued)

Leases and Subscription (continued)

City as Lessor

The City leases the use of a Communication Site located at 19150 NW 8th Ave. An initial lease receivable was recorded in the amount of \$63,255. The Land estimated useful life was 0 months as of the contract commencement. The lessee is required to make annual fixed payments of \$31,740. The lease has an interest rate of 0.3280%. As of September 30, 2023, the value of the lease receivable was \$0. The value of the deferred inflow of resources was \$7,029 and the City recognized lease revenue of \$24,486 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

Lease Receivable as of commencement date:

October 1, 2022	Additions	Reductions	September 30, 2023
19150 NW 8th Ave.	\$ 31,636	\$ 31,636	-
Total Lease	\$ 31,636	\$ 31,636	-

Subscription Based Information Technology Arrangements (SBITA)

The City implemented GASB Statement No. 96, Subscription-Based Information Technology Arrangements effective on October 1, 2022. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The City recorded the subscription for the use of several software with varying expiration dates ranging from fiscal years ending September 30, 2024, through September 30, 2033. An initial subscription liability was recorded in the amount of \$2,964,815. As of September 30, 2023, the value of the subscription liability is \$1,863,535. The City is required to make annual payments that vary for each year.

As of September 30, 2023, North Miami Beach, FL had 21 active subscriptions. The subscriptions have payments that range from \$0 to \$425,000 and interest rates that range from 2.8470% to 3.4830%. As of September 30, 2023, the total combined value of the subscription liability is \$1,863,535. The combined value of the right to use asset, as of September 30, 2023 of \$3,059,080 with accumulated amortization of \$824,520 is included within the Subscription Class activities table found below.

Principal and Interest Requirements to Maturity:

Year Ending September 30,	Principal Due	Interest Due	Total Debt Service
Governmental Activities:			
2024	\$ 952,180	\$ 57,196	\$ 1,009,376
2025	230,846	25,638	256,484
2026	147,106	18,344	165,450
2027	151,567	13,883	165,450
2028	40,715	9,285	50,000
2029-2033	225,861	24,139	250,000
Total	\$ 1,748,275	\$ 148,485	\$ 1,896,760
Business-type Activities:			
2024	\$ 81,038	\$ 3,795	\$ 84,833
2025	34,220	1,114	35,334
Total	\$ 115,258	\$ 4,909	\$ 120,167

CAPITAL PROJECT FUND



CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL PROJECTS FUND
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY					
ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
DEBT PROCEEDS	\$ -	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000
SPECIAL OBLIGATION BOND FY2024 REVENUES	\$ -	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000
ACCOUNT DESCRIPTION	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
FEDERAL GRANTS	-	3,500,000	3,500,000	-	(3,500,000)
LOCAL GRANTS	-	750,000	750,000	-	(750,000)
STATE GRANTS	-	200,000	200,000	-	(200,000)
INTERFUND TRANSFERS	\$ -	\$ 5,363,300	\$ 5,363,300	\$ 10,520,533	\$ 5,157,233
GENERAL CAPITAL PROJECTS FUND REVENUES	\$ -	\$ 9,813,300	\$ 9,813,300	\$ 10,520,533	\$ 707,233
CAPITAL PROJECT FUND REVENUE TOTALS	\$ -	\$ 9,813,300	\$ 34,813,300	\$ 35,520,533	\$ 25,707,233
CAPITAL OUTLAYS EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
WASHINGTON PARK COMM CENTER	\$ -	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000
SPECIAL OBLIGATION BOND FY2024 EXPENSES	\$ -	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000
CAPITAL OUTLAYS EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
PUBLIC WORKS	\$ -	\$ 9,378,300	\$ 8,145,000	\$ 10,520,533	\$ 1,142,233
PARKS & RECS ADMINISTRATION	-	435,000	435,000	-	(435,000)
POLICE ADMINISTRATION	-	-	1,233,300	-	-
GENERAL CAPITAL PROJECTS FUND EXPENSES	\$ -	\$ 9,813,300	\$ 9,813,300	\$ 10,520,533	\$ 707,233
CAPITAL PROJECT FUND EXPENSE TOTALS	\$ -	\$ 9,813,300	\$ 34,813,300	\$ 35,520,533	\$ 25,707,233





ENTERPRISE FUNDS



CITY OF NORTH MIAMI BEACH, FLORIDA

STORMWATER FUND

FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

Stormwater management, a part of Public Works, is critical to ensure the protection of natural resources. Stormwater runoff is a major source of pollution. The presence of these pollutants can have devastating effects on aquatic species and may also impact recreational activities. As authorized by the Clean Water Act, the U.S. Environmental Protection Agency (EPA) instituted the National Pollutant Discharge Elimination System (NPDES) to control the level of pollutant loads to surface waters. The Stormwater enterprise fund constructs, maintains and upgrades drainage system according to Best Management Practices (BMP's) to comply with the NPDES standards for stormwater discharges.

To support fiscal sustainability and providing for a sustainable future, the Stormwater Master Plan balances the competing objectives of investment in infrastructure and maintaining reasonable fees. Stormwater division focus is on continuously evaluating operations to increase productivity, reduce costs and enhance customer service. The Department strives for a high level of customer satisfaction and to improve responsiveness to the community.

The Stormwater Enterprise Fund is used to account for the costs associated with the management, construction, maintenance, regulation compliance, and improvements of the Stormwater systems within the City. As an enterprise fund, it must be self-supporting through user fees charged for services. Storm Water Division Primary Responsibilities:

- Street sweeping.
- Storm drain and outfall maintenance.
- Stormwater pump station maintenance and repair.
- Right-of-Way Flood Control.
- Lake Water cleaning and maintenance.
- Maintain an updated and accurate As-built plan using Global Information System (GIS)



CITY OF NORTH MIAMI BEACH, FLORIDA
STORMWATER FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CARRYOVER FROM PRIOR YEARS	\$ -	\$ 1,746,662	\$ 1,746,662	\$ 368,195	\$ (1,378,467)
CHARGES FOR SVCS-PW	1,593,549	1,543,959	1,558,959	1,686,982	143,023
OTHER INCOME	63,941	25,000	10,000	32,000	7,000
TOTAL REVENUES	\$ 1,657,489	\$ 3,315,621	\$ 3,315,621	\$ 2,087,177	\$ (1,228,444)

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 1,484,452	\$ 1,978,070	\$ 1,993,070	\$ 752,521	\$ (1,225,549)
OPERATING EXPENSES	717,801	974,210	1,031,387	1,098,857	124,647
CAPITAL OUTLAYS	-	-	55,220	-	-
NON OPERATING	535,388	363,341	353,481	235,799	(127,542)
TOTAL EXPENSES	\$ 2,737,641	\$ 3,315,621	\$ 3,433,158	\$ 2,087,177	\$ (1,228,444)

Note: Stormwater is a division within Public Works. Please refer to Public Works Organizational Chart on page 159 for the reporting structure.



CITY OF NORTH MIAMI BEACH, FLORIDA

WATER FUND

FISCAL YEAR ENDING SEPTEMBER 30, 2026

NMB Water Description

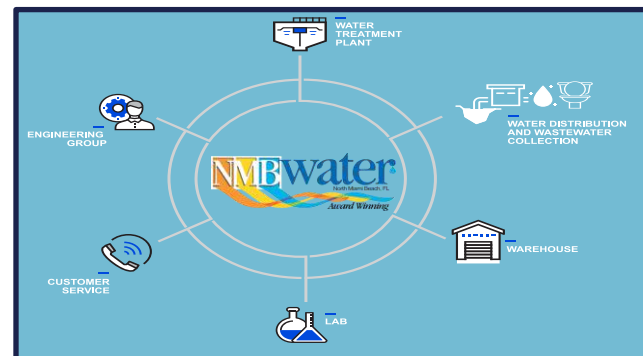
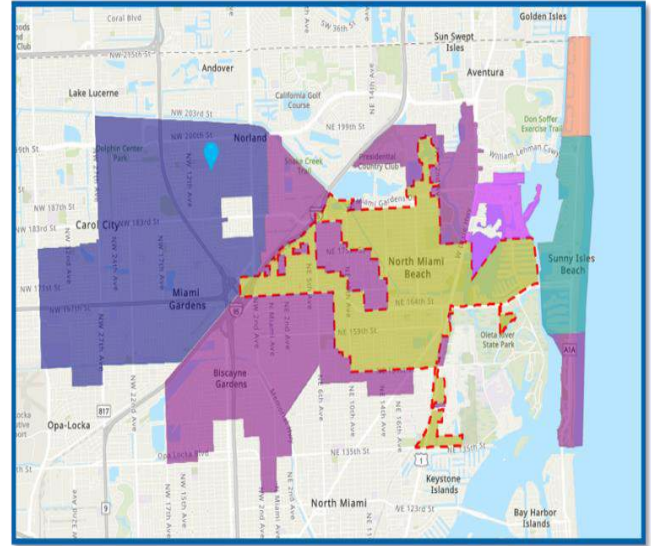
The NMB Water Department has 124 FTEs and a budget of \$48,617,882.00.

NMB Water is the water and sewer regional utility owned and operated by the City of North Miami Beach, which provides water to more than 175,000+ customers. The utility serves customers in northern Miami-Dade County including North Miami Beach, Miami Gardens, Aventura, Sunny Isles Beach, Golden Beach, and portions of unincorporated Miami-Dade County. In addition, NMB Water provides wastewater collections to a portion of the city and mainly Miami Gardens.

NMB Water's vision is to deliver high-quality, safe, and reliable drinking water and wastewater collection by providing excellent operations and stewardship of utility assets and unequalled responsiveness to customers.

To deliver NMB Water's vision, it is required to prioritize:

- Maintain **operational reliability** through zero preventable accidents or injuries, no security breaches, preventive maintenance, business continuity planning, emergency preparedness, and response planning.
- Ensure 100% **regulatory compliance** to safeguard public health and the environment.
- Achieve **customer satisfaction** through accurate billing, responsive call centers, and service improvements.
- Improved **organizational development** through employee training, career advancement, and succession planning; strategic master planning; water quality engineers; accounting and management systems; SOPs; latest industry best practices across the utility; accurate and timely management reports and accountability.
- Implement **Smart Utilities** to optimize operations and address metering infrastructure failures causing revenue loss.



This is achieved through nine (9) divisions, which are responsible for ensuring water production facilities supply clean and safe water in a reliable manner. The divisions also include a secure collection of wastewaters, services to developers that want to construct within the NMB Water service area, and billing and collection for services provided.

900 - Water Administration Division Description

The Division has 16 FTE's and a budget of \$24,749,582.

The Water Administration Division formulates and establishes departmental policy; directs overall operations and maintenance. The Division also includes management of the Capital Improvement Program, financial, procurement, operating and capital budget coordination and funding, communication and community outreach and claims and safety.

CITY OF NORTH MIAMI BEACH, FLORIDA
WATER FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

901 – Quality Control Division

The Division has 4 FTE's and a budget of \$621,569.00.

The Quality Control Division is responsible for ensuring compliance with all local, state and federal regulations. This includes sampling for WTP compliance at Norwood, laboratory services for water distribution, and water quality compliance and reporting.

904/909 – Water Production / Maintenance Division

The Division has 29 FTE's and a budget of \$15,426,080.00.

The Water Production Division is responsible for operating the Norwood Water Treatment Plant located at 19150 NW 8th Avenue, Miami Gardens, Florida 33169. The water treatment plant has a permitted capacity by the Health Department of 41.5 million gallons per day (MGD) (including bypass flows). This water treatment facility has three major treatment processes: lime softening plant (15MGD), Nanofiltration (14MGD) and reverse osmosis (9MGD). The water is supplied through 20 wells installed in the Biscayne and Upper Floridan aquifer. The Biscayne aquifer underlies NMB Water as the local water table aquifer and is the source of groundwater for 16 of NMB Water's wells. Four wells are installed in the Upper Floridan aquifer, a deep confined aquifer. Finally, the Division is responsible for water demand and production for the customer service area.

909 – Utility Control and Maintenance Division – Combined with Water Production for FY26

The Division has 0 FTE's and a budget of \$0.

The Utility Control and Maintenance is responsible of system monitoring software, as well as perform preventive and corrective maintenance of equipment used for water production and wastewater collection. The Division is charged with the essential maintenance of the facility's industrial infrastructure, including 20 Raw Water Wells, 3 Lime Silos, 2 Hydrotreaters (10 MGD & 5 MGD), 7 Membrane Skids, 3 Mass Water Storage Tanks (5 MG, 2MG, and 2MG), 5 Static Emergency Generators (2.5 MW, 2.0 MW, 1.5 MW, 750 kW, and 500 kW), and a myriad of pumps, motors, instrumentation equipment, and vehicles. The Supervisory Control and Data Acquisition (SCADA) & Electrical team's assists with Lift Station emergencies and the 24/7 emergency response commitment highlight a comprehensive approach to maintaining water quality and safety. This includes managing a diverse array of chemicals, pumps, pipes, valves, and more, reflecting a commitment to the highest operational standards.

908/910 – Distribution and Collection Division

The Division has 34 FTE's and a budget of \$18,627,844.00.

The Distribution and Collection Division is responsible of ensuring continuous, reliable potable water service to our customers and for the management and operation of the utility's wastewater collection infrastructure.

NMB Water's transmission and distribution system is comprised of more than 550 miles of water mains ranging from 2 to 36-inches of cast or ductile iron, asbestos cement, galvanized steel and more than 2,900 fire hydrants.

NMB Water's gravity wastewater collection system is comprised of 37 lift station service areas (basins), over 85 miles of gravity sewer mains, and nearly 1,900 manholes. Of the 37 lift stations in service only ten (10) stations lie within the North Miami Beach city limits. The remaining 25 stations are in the City of Miami Gardens and service the residents and businesses thereof. NMB Water's system also includes a low-pressure wastewater collection and transmission system that consists of 61 grinder pump stations and approximately 4.7 miles of low-pressure force mains. The population served by the wastewater system is approximately 46,500.

CITY OF NORTH MIAMI BEACH, FLORIDA
WATER FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

912 – Engineering and Infrastructure Division

The Division has 13 FTE's and a budget of \$1,377,347.00.

The Engineering and Infrastructure Division is responsible for intake, administering and processing of plans for impact fee assessment/collection and for new utilities connections within the water and wastewater service area; associated Developer agreements and conveyance documents; NMB Water utility locations management (Sunshine 811).

In addition, provides services for GIS management, leakage detection monitoring/planning, hydrant flushing planning, backflow inspections, and provides technical services in project inspections, donations, and impact reviews.

915 – Materials Control & Equipment (Ops Center/Warehouse) Division

The Division has 4 FTE's and a budget of \$511,488.00.

The Materials Control and Equipment Division is Responsible of acquiring, storing, and performing inventory control for all the parts, supplies, and equipment utilized by NMB Water. This is also the central location for receiving fuel deliveries from suppliers and distribution of fuel to city employees, such as unleaded gas and diesel fuel.

916 – Customer Services Division

The Division has 21 FTE's and a budget of \$3,717,274.00.

The Customer Services Division is responsible for providing services for meter reading and maintenance, billing for water, stormwater, and trash collection, money-collection, and call center for the City and NMB Water customers.

In addition, the Division is responsible for the maintenance and functionality of the Automated Meter Infrastructure (AMI) network. This technology is vital for accurately measuring water usage and is integral to our mission of providing reliable billing services.



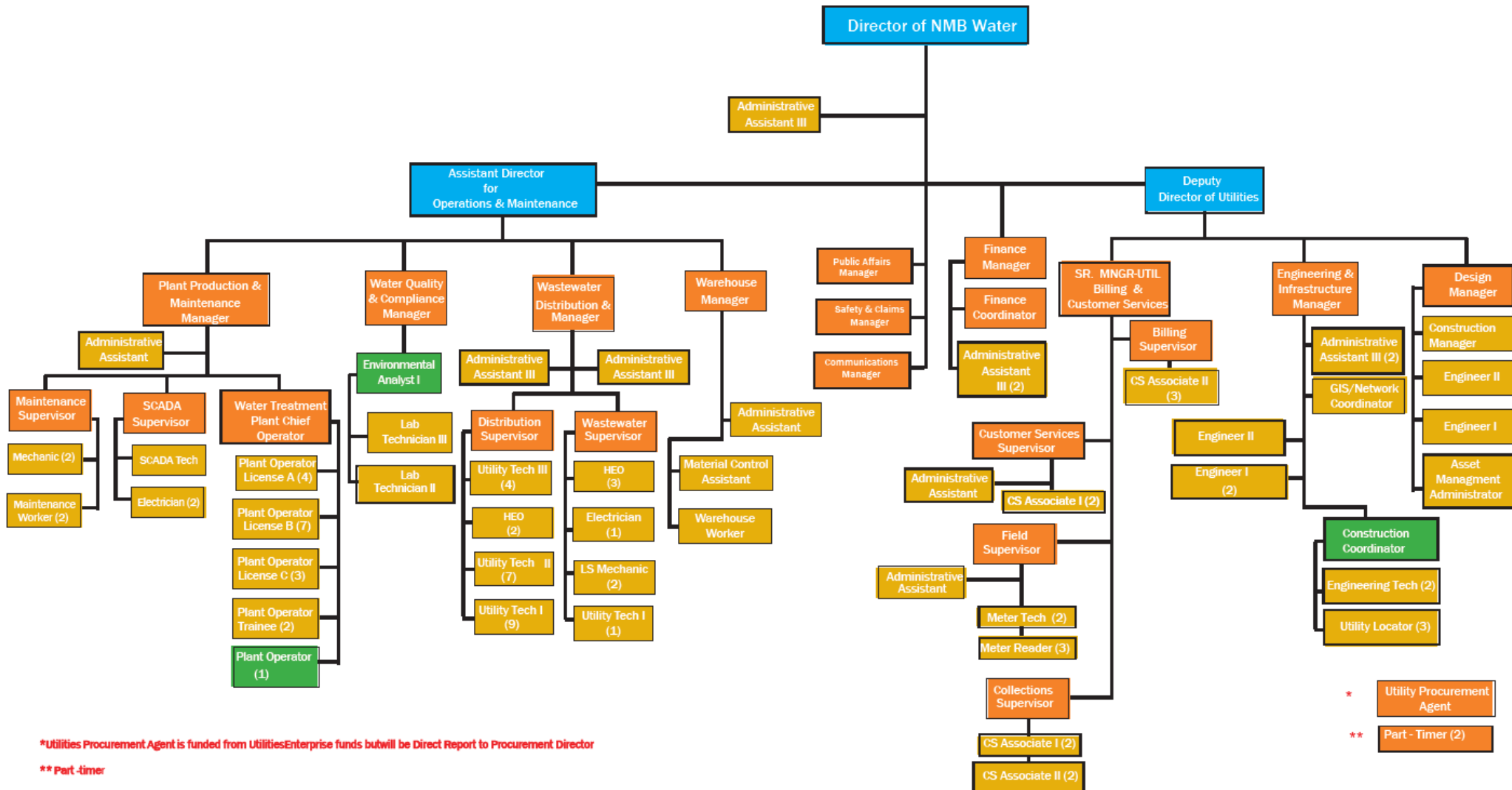
CITY OF NORTH MIAMI BEACH, FLORIDA

WATER FUND (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

City Wide Strategic Plan Alignment				
Strategic Plan Goals Alignment	Core Programs	Performance Measures	Division	Reporting Frequency
Safe, Clean, and Beautiful Community	Continuity of clean water and sewer services in the entire customer service area.	Water Quality Parameters	Quality Control	Monthly
		Water into Distribution	Water Production	Monthly
		Water Distribution & Wastewater System Integrity	Distribution and Collection	Monthly
		Water Distribution Maintenance	Utility Control and Maintenance	Monthly
		Infrastructure Coordination	Engineering and Infrastructure	Monthly
		Inventory Accuracy	Warehouse	Monthly
Provide Innovative Digital Services	Advancement of Digital Transformation for the Utility	Utilize advanced diagnostics and predictive maintenance tools powered by AI to foresee and mitigate equipment failures.	Utility Control and Maintenance	Quarterly
		Preventative Hours to Corrective Maintenance Hours	Utility Control and Maintenance	Monthly
Maintain a High Performing City Organization that is Focused on Excellent Customer Service	Continuity of clean water and sewer services in the entire customer service area.	Average call wait time	Customer Services	Monthly
		Customer Service Complaints		Monthly
		Abandoned Call Ratio		Monthly
		Billing Accuracy		Quarterly
	Organizational Development	Employee Training	Administration	Monthly
		Health and Safety Severity Rate		Monthly
		Staffing Levels		Quarterly
Financially Sound Government	Financial Stability	Debt Service Coverage Ratio	Administration	Quarterly
		Operating Ratio		Quarterly
		Delinquency Rate	Customer Services	Monthly
		Meter Function		Monthly
		Estimated Billing Rate		Quarterly

CITY OF NORTH MIAMI BEACH, FLORIDA
WATER FUND (continued)
 FISCAL YEAR ENDING SEPTEMBER 30, 2026



CITY OF NORTH MIAMI BEACH, FLORIDA
WATER FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CARRYOVER FROM PRIOR YEARS	\$ -	\$ 3,702,097	\$ 3,702,097	\$ 8,758,942	\$ 5,056,845
SERVICE REVENUES	43,625,501	40,577,380	40,577,380	44,315,000	3,737,620
OTHER INCOME	8,217,615	1,097,691	1,097,691	583,691	(514,000)
TOTAL REVENUES	\$ 51,843,116	\$ 45,377,168	\$ 45,377,168	\$ 53,657,633	\$ 8,280,465

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 3,942,536	\$ 2,122,907	\$ 2,122,907	\$ 1,837,635	\$ (285,272)
OPERATING EXPENSES	7,278,168	14,911,804	15,260,780	15,352,772	440,968
CAPITAL OUTLAYS	-	-	77,485	-	-
NON OPERATING EXPENSES	9,531,223	6,977,860	6,977,860	7,680,201	702,341
WATER ADMINISTRATION TOTAL EXPENSES	\$ 20,751,927	\$ 24,012,571	\$ 24,439,032	\$ 24,870,608	\$ 858,037

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 190,969	\$ 261,088	\$ 261,088	\$ 417,210	\$ 156,122
OPERATING EXPENSES	137,504	131,300	156,724	292,900	161,600
CAPITAL OUTLAYS	-	-	102,218	81,500	81,500
QUALITY CONTROL TOTAL EXPENSES	\$ 328,474	\$ 392,388	\$ 520,030	\$ 791,610	\$ 399,222

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 1,542,731	\$ 1,696,091	\$ 1,696,091	\$ 3,170,781	\$ 1,474,690
OPERATING EXPENSES	5,336,200	8,838,997	8,875,714	11,084,335	2,245,338
CAPITAL OUTLAYS	-	2,336,926	2,454,070	1,710,000	(626,926)
NON OPERATING EXP	7,227	-	-	2,315,000	2,315,000
WATER PRODUCTION TOTAL EXPENSES	\$ 6,886,158	\$ 12,872,014	\$ 13,025,875	\$ 18,280,116	\$ 5,408,102

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CAPITAL OUTLAYS	\$ -	\$ 187,890	\$ 261,597	\$ 187,890	\$ -
PLANT/SYSTEM SECURITY TOTAL EXPENSES	\$ -	\$ 187,890	\$ 261,597	\$ 187,890	\$ -

CITY OF NORTH MIAMI BEACH, FLORIDA
WATER FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 2,080,593	\$ 1,804,970	\$ 1,804,970	\$ 2,076,110	\$ 271,140
OPERATING EXPENSES	236,944	1,696,000	804,642	2,383,000	687,000
CAPITAL OUTLAYS	-	50,000	1,009,563	60,000	10,000
NON OPERATING EXP	-	-	-	3,000,000	3,000,000
WATER DISTRIBUTION TOTAL EXPENSES	\$ 2,317,538	\$ 3,550,970	\$ 3,619,175	\$ 7,519,110	\$ 3,968,140

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 851,484	\$ 980,910	\$ 980,910	\$ -	\$ (980,910)
OPERATING EXPENSES	474,081	781,606	982,177	-	(781,606)
CAPITAL OUTLAYS	-	755,500	594,110	-	(755,500)
UTILITY CONTROL SYSTEMS MGMT TOTAL EXPENSES	\$ 1,325,565	\$ 2,518,016	\$ 2,557,197	\$ -	\$ (2,518,016)

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 887,611	\$ 1,060,771	\$ 1,060,771	\$ 1,264,937	\$ 204,166
OPERATING EXPENSES	84,648	222,300	218,774	175,000	(47,300)
CAPITAL OUTLAYS	-	15,000	15,000	55,000	40,000
ENGINEERING TOTAL EXPENSES	\$ 972,259	\$ 1,298,071	\$ 1,294,545	\$ 1,494,937	\$ 196,866

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 184,726	\$ 306,748	\$ 306,748	\$ 308,962	\$ 2,214
OPERATING EXPENSES	47,471	238,500	238,500	194,400	(44,100)
CAPITAL OUTLAYS	-	-	-	10,000	10,000
MATERIALS CONTROL & EQUIPMENT TOTAL EXPENSES	\$ 232,198	\$ 545,248	\$ 545,248	\$ 513,362	\$ (31,886)

WATER FUND TOTAL EXPENSES	\$ 32,814,118	\$ 45,377,168	\$ 46,262,698	\$ 53,657,633	\$ 8,280,465
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CITY OF NORTH MIAMI BEACH, FLORIDA

WASTEWATER FUND

FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

The Wastewater Fund is managed by North Miami Beach Water Utilities. The wastewater collection system dates to the early 1950's. Today, there are 34 wastewater pump stations, 32.52 miles of force mains, 65 grinder pump stations, 4.73 miles of low-pressure force main and over 85 miles of gravity sanitary sewer lines and 1,888 manholes in the wastewater collection system. In addition to the traditional wastewater collection system of gravity lines flowing into a master pumping station. Of the 34 lift stations in service only eight (8) stations lie within the North Miami Beach city limits. The remaining 26 stations are in the City of Miami Gardens and service the residents and businesses thereof. The wastewater collection system is interconnected with Miami- Dade Water and Sewer Department for treatment and disposal.

(Strategic goal alignment and performance measures can be found within Water Fund - Water Utilities)

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CARRYOVER FROM PRIOR YEARS	\$ -	\$ 4,485,063	\$ 4,485,063	\$ 4,145,714	\$ (339,349)
SERVICE REVENUES	11,013,798	10,707,943	10,707,943	12,055,000	1,347,057
OTHER INCOME	1,001,395	771,122	771,122	790,000	18,878
TOTAL REVENUES	\$ 12,015,193	\$ 15,964,128	\$ 15,964,128	\$ 16,990,714	\$ 1,026,586

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 2,646,112	\$ 2,934,442	\$ 2,934,442	\$ 2,237,374	\$ (697,068)
OPERATING EXPENSE	7,107,776	10,204,450	8,928,466	8,826,979	(1,377,471)
CAPITAL OUTLAYS	-	700,000	10,399,936	665,000	(35,000)
OTHER INCOME	2,735,364	2,125,236	2,125,236	5,261,361	3,136,125
TOTAL EXPENSES	\$ 12,489,251	\$ 15,964,128	\$ 24,388,080	\$ 16,990,714	\$ 1,026,586

Note: Wastewater is a division within Water. Please refer to the Water Organizational Chart on page 159 for the reporting structure.

CITY OF NORTH MIAMI BEACH, FLORIDA
PROPRIETARY IMPACT FEES FUNDS
CONSOLIDATED
FISCAL YEAR ENDING SEPTEMBER 30, 2026

The Proprietary Impact Fees Funds are used to account for the fees required of developers to pay for their proportionate share of the cost of capital facilities necessary to accommodate the development. The fees are collected for the City's water plant, fireflow demand and specific types of wastewater installations and may only be expended for the cost of upgrades and expansion of those systems. The Water In-Plant Fund and the Fireflow Fund are consolidated into the Water Fund for financial statement presentation. The Wastewater In- Plant Fund is consolidated into the Wastewater Fund for financial statement presentation. All three funds have been consolidated for presentation in this document.

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
FIREFLOW FUND	\$ 1,370,160	\$ 4,082,039	\$ 4,082,039	\$ 3,500,000	\$ (582,039)
WATER INPLANT FUND	1,843,918	3,529,000	3,529,000	3,000,000	(529,000)
SEWER INPLANT FUND	224,479	214,400	214,400	600,000	385,600
TOTAL REVENUES	\$ 3,438,557	\$ 7,825,439	\$ 7,825,439	\$ 7,100,000	\$ (725,439)

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
FACILITY MANAGEMENT	\$ 36,546	\$ -	\$ -	\$ -	\$ -
SEWER INPLANT	3,336	214,400	214,400	600,000	385,600
WATER FIREFLOW	-	4,082,039	4,082,039	3,500,000	(582,039)
WATER INPLANT	-	3,529,000	3,708,547	3,000,000	(529,000)
TOTAL EXPENSES	\$ 39,882	\$ 7,825,439	\$ 8,004,986	\$ 7,100,000	\$ (725,439)



CITY OF NORTH MIAMI BEACH, FLORIDA

BUILDING PERMIT FUND

FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

The Building Department regulates and manages the administration of building permit applications, issuance of all building and trade permits, verification of compliance with the Florida Building Code and enforcement of codes promulgated by regulatory agencies such as the Hotel and Restaurant Commission, Miami-Dade County Department of Environmental Resources Management (DERM), State Departments of Health and Professional Regulation, Board of Adjustment and the U.S. Army Corp of Engineers. Building, plumbing, electrical and mechanical officials inspect new and existing structures for compliance.

Inspections, Permitting & Administrative:

On a daily basis, the inspectors act as both inspectors and plans-examiners, reviewing architectural plans, surveys and calculations provided for intended construction purposes. There are over 150 reviews conducted each week by the plans-examiners, who are certified in the trades of Structural, Building, Mechanical, Electrical and Plumbing; and who ensures the compliance of the Florida Building Code.

Equally, there are over 200 field inspections conducted weekly by the department's inspectors, who meet with contractors, homeowners and businessowners alike to be sure the plans they approved are followed, as well as the assurance of safety protocols. These inspections are relative to the following construction job types: Buildouts, Interior Remodeling, Demolition, Roofs, New Single-Family Residence, New Commercial Buildings and Multi-Family Occupancies, Signs, Docks/Seawalls, Pool, Fence, Shed, Driveway, Windows & Doors, A/C, etc.

The Permitting team, which strives for a more perfect customer service outcome, screens the permit application packages submitted by NMB customers, and issues permits as they are approved. It also manages the contractor registration, inspection requests, violation administration, building certificates issuance, record requests, etc.

The administrative staff is responsible for recruitment, staff training and development, policies and procedures, fiscal management, payroll, finance and procurement.

Digital Technology & File Management Description

Scanning Equipment & Digital Services

The Building Department and the Information Technology Department (at the start of 2024) introduced a new way of reviewing permit plans, thru Avolve Project Dox, allowing inspectors to digitally review plans and provide customers with a quick response. It allows simultaneous reviews by multiple disciplines having a realistic effect on the turnaround time. Customers can respond digitally, and the permit can be issued equally in the same fashion.

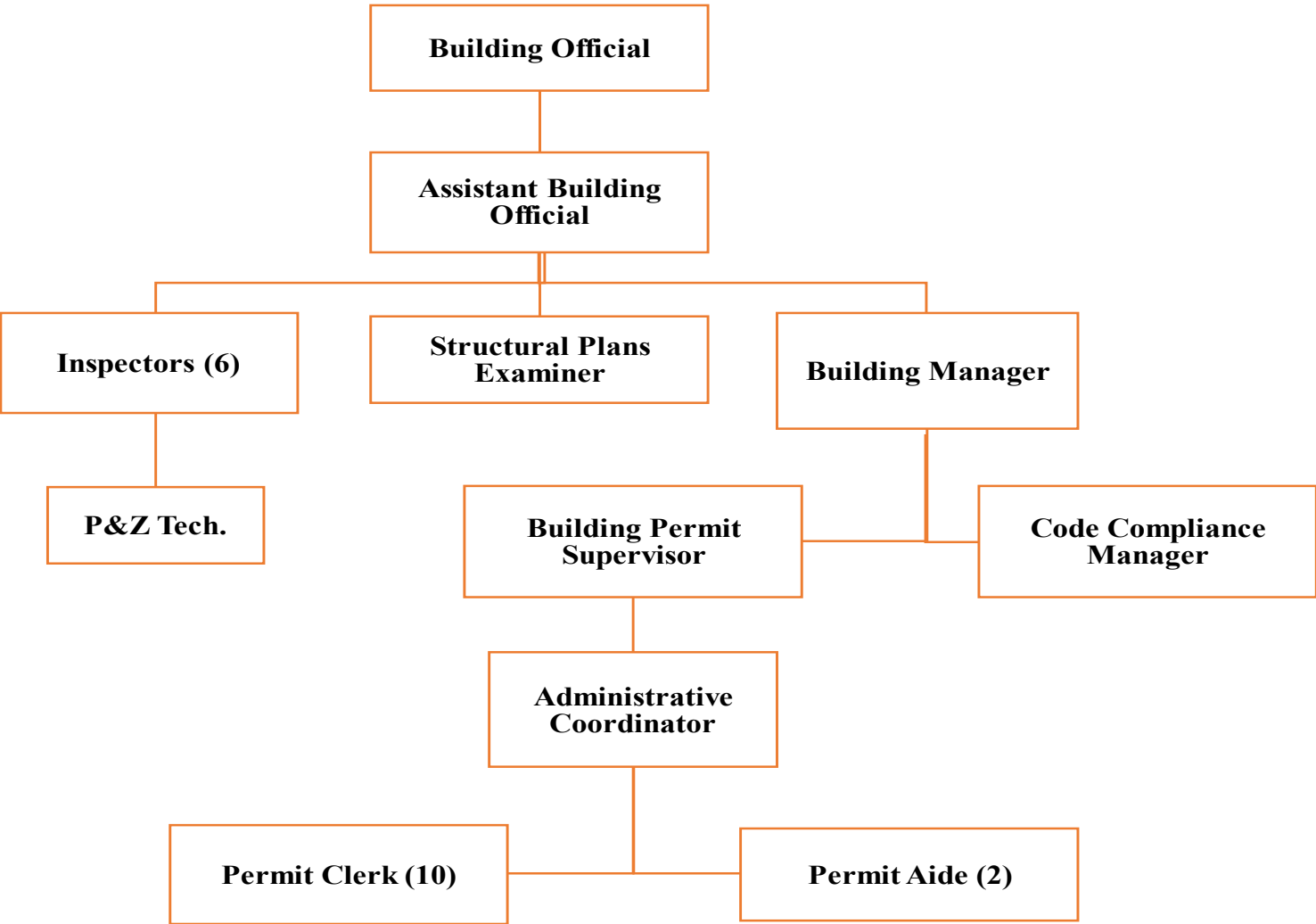
New scanning devices were ordered to help in the digitalization and archiving of hundreds of existing paper files. This will increase the revenue stream, in that the 3rd party companies the department currently uses (MCCI and Thomas Printworks), will no longer be a viable factor in providing service to NMB customers.

CITY OF NORTH MIAMI BEACH, FLORIDA
BUILDING FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

City Wide Strategic Plan Alignment				
Strategic Plan Goal	Core Processes	Performance Measures	Division (Informal)	Reporting Frequency
Safe, Clean, and Beautiful Community	Review plans to be sure of compliance of the Florida Building Code & Issue Permits Accordingly.	Number of Reviews	Review & Inspection	FY/Annually
		Number of Permits Issued		FY/Annually
	Verify/Manage Property Safety Protocols (including Miami-Dade County Fire)	Number of Inspections		FY/Annually
	Building Recertification Compliance	Number of Recertification (PROCESSED)	Violations Administration	FY/Annually
Provide Innovative Digital Services	Modernize the way permitting is conducted. Thru... - E_PLAN Review - Online Permit Submittals - Online Contractor Registration	a. e-PLAN Review o Average Turnaround Time	Permitting & Administration	FY/Annually
		b. Online Permit o Number Submitted		FY/Annually
		c. Online Contractor Registration o Number Submitted o Number Issued		FY/Annually
				FY/Annually
Maintain a High Performing City Organization that is Focused on Excellent Customer Service	Committed to Customers	Number of Returned Customers	Department Wide	FY/Annually
		Revenue generated from Building related activities		FY/Annually

Performance Measures:	Actual 2022	Actual 2023	Projected 2024	Target 2025
Number of Reviews	7,643	6,736	3,244	6700
Number of Permits Issued	3,036	2,593	1,296	2500
Number of Inspections	8,433	9,780	4,501	9700
Number of Recertification (PROCESSED)	LEGACY DATA UNAVAILABLE	118	42	80
a. e-PLAN Review o Average Turnaround Time	VARIED	VARIED	SFR: Within 15 Days of Submission	SFR: Within 10 Days of Submission
b. Online Permit Submittals (~): o Number Submitted	N/A	N/A	58	60
c. Online Contractor Registration o Number Submitted o Number Issued	N/A	N/A	799	800
Number of Returned Customers	75%	75%	75%	75%
Revenue generated from Building related activities	\$4,005,638.13	\$6,031,280.21	\$1,578,550.49	\$5,764,193.00

CITY OF NORTH MIAMI BEACH, FLORIDA
BUILDING FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



CITY OF NORTH MIAMI BEACH, FLORIDA
BUILDING FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CARRYOVER FROM PRIOR YEARS	\$ -	\$ 240,084	\$ 240,084	\$ 710,992	\$ 470,908
SERVICE REVENUES	4,751,918	5,549,375	5,549,375	5,626,750	77,375
OTHER INCOME	501,455	100,700	100,700	-	(100,700)
TOTAL REVENUES	\$ 5,253,373	\$ 5,890,159	\$ 5,890,159	\$ 6,337,742	\$ 447,583

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 2,443,830	\$ 2,869,904	\$ 2,869,904	\$ 3,465,680	\$ 595,776
OPERATING EXPENSES	844,925	1,216,618	1,360,410	692,202	(524,416)
CAPITAL OUTLAYS	-	478,232	617,660	355,480	(122,752)
NON OPERATING	1,222,852	1,325,405	1,325,405	1,824,380	498,975
TOTAL EXPENSES	\$ 4,511,608	\$ 5,890,159	\$ 6,173,379	\$ 6,337,742	\$ 447,583



CITY OF NORTH MIAMI BEACH, FLORIDA
SOLID WASTE FUND
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SERVICE REVENUES	\$ 5,136,078	\$ 5,091,901	\$ 5,091,901	\$ 5,108,897	\$ 16,996
OTHER INCOME	1,113,808	972,740	972,740	953,652	(19,088)
TOTAL REVENUES	\$ 6,249,886	\$ 6,064,641	\$ 6,064,641	\$ 6,062,549	\$ (2,092)

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 61,425	\$ 156,020	\$ 156,020	\$ 147,496	\$ (8,524)
OPERATING EXPENSES	5,536,881	5,284,146	5,352,159	5,307,013	22,867
CAPITAL OUTLAYS	-	60,000	60,000	-	(60,000)
NON OPERATING	633,819	564,475	564,475	608,040	43,565
TOTAL EXPENSES	\$ 6,232,125	\$ 6,064,641	\$ 6,132,654	\$ 6,062,549	\$ (2,092)

Note: Solid Waste is a division within Public Works. Please refer to Public Works Organizational Chart on page 159 for the reporting structure.

INTERNAL SERVICE FUNDS

CITY OF NORTH MIAMI BEACH, FLORIDA
RISK MANAGEMENT
LIABILITY SELF-INSURANCE FUND & WORKERS' COMPENSATION FUND
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Risk Management Department Summary

The Risk Management Division is responsible for protecting the physical, financial, and personnel assets of the City of North Miami Beach through the identification and analysis of risk in operations and contracts, the implementation of loss control programs, and the selection of risk transfer and financing techniques. Our primary mission is to support the City in delivering services to our community and our employees by helping to provide a safe environment for them to live in, work and play.

The Division administers the City's medical, dental, vision, life insurance, and other voluntary insurance options. The Division also administers the insurance programs covering property, liability, and worker's compensation. The Division also administers the City's safety and wellness programs and ensures that the City is in compliance with local, state, and federal laws. The major services provided by the Division include insurance coverage acquisition, contract review, safety program development, employee safety training and education, claims management, and minimizing loss potential by advising user groups on risk identification, evaluation, and control.

In support of Strategic Goal 2 – Financially Sound Government continue to refine assertive claims handling and premium negotiation strategies to reduce claims costs and maintain adequate yet cost effective insurance coverage for the City.

The major programs provided in the Fund are:

Workers' Compensation Description

Workers' compensation is a form of insurance that provides wage replacement and medical benefits to employees who suffer work-related injuries or illnesses. It is designed to protect both employees and employers by covering medical expenses and lost wages for injured workers, while also shielding employers from potential lawsuits related to workplace injuries.

Relating workers' compensation to the Financially Sound Government strategic goal involves several key aspects:

1. **Financial Stability:** By implementing workers' compensation insurance, governments can mitigate the financial risks associated with workplace injuries. This helps maintain stability in government finances by providing a predictable mechanism for handling workplace injury claims without relying solely on budget allocations.
2. **Cost Management:** Effective management of workers' compensation claims and premiums is essential for maintaining a financially sound government. This includes strategies such as proactive risk management, safety training programs, and efficient claims handling to minimize costs associated with workplace injuries.
3. **Compliance:** Adhering to workers' compensation laws and regulations ensures that governments operate within legal boundaries and avoid potential penalties or fines. Compliance with these laws contributes to the overall financial health of the government by preventing costly legal disputes and liabilities.

CITY OF NORTH MIAMI BEACH, FLORIDA
RISK MANAGEMENT
LIABILITY SELF-INSURANCE FUND & WORKERS' COMPENSATION FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

4. Resource Allocation: By appropriately funding workers' compensation programs, governments can allocate resources efficiently to address the needs of injured workers while also maintaining other essential services and programs. This ensures that financial resources are distributed effectively to support both employees and the broader community.

In summary, workers' compensation plays a crucial role in achieving the Financially Sound Government strategic goal by promoting financial stability, cost management, compliance with laws and regulations, and efficient resource allocation. It helps governments maintain fiscal responsibility while fulfilling their duty to protect the well-being of employees and uphold workplace safety standards.

Group Health Insurance Program(s) Description

Health insurance is a form of coverage that provides financial protection against medical expenses incurred by individuals due to illness or injury. It typically covers costs such as hospital stays, doctor visits, prescription medications, and preventive care services. Health insurance can be provided by employers, government programs, or purchased individually from private insurers.

Relating health insurance to the Financially Sound Government strategic goal involves several key considerations:

1. Cost Containment: Effective management of health insurance costs is essential for maintaining the financial health of government entities. This includes negotiating favorable terms with insurance providers, implementing cost-saving measures such as wellness programs and preventive care initiatives, and exploring options for controlling healthcare expenditures without compromising the quality of care.
2. Budget Planning: Health insurance premiums represent a significant portion of government expenditures, so careful budget planning is necessary to ensure that funds are allocated appropriately. By accurately forecasting healthcare costs and developing sustainable budgeting strategies, governments can maintain financial stability and avoid unexpected budget shortfalls.
3. Employee Retention and Recruitment: Offering competitive health insurance benefits is crucial for attracting and retaining talented employees in government positions. By providing comprehensive coverage options and promoting employee wellness, governments can enhance job satisfaction and productivity, ultimately reducing turnover and recruitment costs.
4. Fiscal Responsibility: Managing health insurance programs responsibly demonstrates a commitment to fiscal accountability and transparency. This involves regularly evaluating the cost-effectiveness of health insurance offerings, identifying opportunities for cost savings or efficiency improvements, and ensuring that taxpayer dollars are spent wisely to meet the healthcare needs of government employees and their families.

CITY OF NORTH MIAMI BEACH, FLORIDA
RISK MANAGEMENT
LIABILITY SELF-INSURANCE FUND & WORKERS' COMPENSATION FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Wellness Program Description

A wellness program is a coordinated set of activities and initiatives designed to promote the health and well-being of employees. These programs often include elements such as health screenings, fitness challenges, nutrition education, stress management workshops, and incentives for healthy behaviors. The goal of wellness programs is to improve employees' overall health, reduce healthcare costs, increase productivity, and enhance job satisfaction.

Relating wellness programs to the Financially Sound Government strategic goal involves several key aspects

1. **Healthcare Cost Reduction:** Wellness programs aim to prevent and manage chronic diseases, reduce healthcare utilization, and lower healthcare costs for both employees and employers. By promoting healthy lifestyles and preventive care, governments can mitigate the financial burden of medical expenses and maintain fiscal responsibility.
2. **Productivity Improvement:** Healthy employees are more productive, engaged, and present at work. Wellness programs can help reduce absenteeism, presenteeism (working while sick), and disability claims by addressing health issues early and providing resources to support employees' physical and mental well-being. This leads to increased productivity and cost savings for government agencies.
3. **Employee Retention and Recruitment:** Offering wellness programs can enhance the attractiveness of government employment and improve employee satisfaction and loyalty. Employees are more likely to stay with organizations that prioritize their health and well-being, reducing turnover costs and recruitment expenses for governments.
4. **Long-Term Cost Savings:** Investing in wellness programs can yield long-term cost savings by preventing or delaying the onset of chronic diseases, reducing the need for expensive medical interventions, and improving overall population health. By focusing on preventive care and wellness promotion, governments can reduce future healthcare expenditures and maintain financial sustainability.

In summary, wellness programs play a critical role in achieving the Financially Sound Government strategic goal by reducing healthcare costs, improving productivity, enhancing employee retention and recruitment, and generating long-term cost savings. By prioritizing employee health and well-being, governments can create healthier, more engaged workforces while ensuring fiscal responsibility and sustainability.

CITY OF NORTH MIAMI BEACH, FLORIDA

RISK MANAGEMENT

LIABILITY SELF-INSURANCE FUND & WORKERS' COMPENSATION FUND (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Strategic Plan Goals, Core Programs, Performance Measures, and Division Alignment				
Strategic Plan Goal	Core Processes/ Program	Performance Measures	Division	Reporting Frequency
Strategic Goal 2 – Financially Sound Government	Employee Safety and Education	Number of claims paid through subrogation/CAO	Workers' Compensation	FY/Annually
		Percentage of WC claims closed	Workers' Compensation	FY/ Annually
		Citywide number of on-the job injuries (Workers' Compensation Claims filed)	Workers' Compensation	FY/ Annually
Strategic Goal 2 – Financially Sound Government	Insurance Programs	Number of liability claims received.	Insurance Programs	FY/Annually
Strategic Goal 2 – Financially Sound Government	Insurance Programs	Number of liability claims closed.	Insurance Programs	FY/Annually
Strategic Goal 2 – Financially Sound Government	Wellness Program	Number of Wellness events held per year	Wellness Program	FY/Annually

CITY OF NORTH MIAMI BEACH, FLORIDA

RISK MANAGEMENT

LIABILITY SELF-INSURANCE FUND & WORKERS' COMPENSATION FUND (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

1. Resource Allocation: By appropriately funding workers' compensation programs, governments can Risk Management Division Description Workers' Compensation Description 4 allocate resources efficiently to address the needs of injured workers while also maintaining other essential services and programs. This ensures that financial resources are distributed effectively to support both employees and the broader community.

In summary, workers' compensation plays a crucial role in achieving the Financially Sound Government strategic goal by promoting financial stability, cost management, compliance with laws and regulations, and efficient resource allocation. It helps governments maintain fiscal responsibility while fulfilling their duty to protect the well-being of employees and uphold workplace safety standards.

Insurance Programs

Health insurance is a form of coverage that provides financial protection against medical expenses incurred by individuals due to illness or injury. It typically covers costs such as hospital stays, doctor visits, prescription medications, and preventive care services. Health insurance can be provided by employers, government programs, or purchased individually from private insurers.

Relating health insurance to the Financially Sound Government strategic goal involves several key considerations:

1. Cost Containment: Effective management of health insurance costs is essential for maintaining the financial health of government entities. This includes negotiating favorable terms with insurance providers, implementing cost-saving measures such as wellness programs and preventive care initiatives, and exploring options for controlling healthcare expenditures without compromising the quality of care.
2. Budget Planning: Health insurance premiums represent a significant portion of government expenditures, so careful budget planning is necessary to ensure that funds are allocated appropriately. By accurately forecasting healthcare costs and developing sustainable budgeting strategies, governments can maintain financial stability and avoid unexpected budget shortfalls.
3. Employee Retention and Recruitment: Offering competitive health insurance benefits is crucial for attracting and retaining talented employees in government positions. By providing comprehensive coverage options and promoting employee wellness, governments can enhance job satisfaction and productivity, ultimately reducing turnover and recruitment costs.

CITY OF NORTH MIAMI BEACH, FLORIDA

RISK MANAGEMENT

LIABILITY SELF-INSURANCE FUND & WORKERS' COMPENSATION FUND (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

4. **Fiscal Responsibility:** Managing health insurance programs responsibly demonstrates a commitment to fiscal accountability and transparency. This involves regularly evaluating the cost-effectiveness of health insurance offerings, identifying opportunities for cost savings or efficiency improvements, and ensuring that taxpayer dollars are spent wisely to meet the healthcare needs of government employees and their families, Safety Training and Awareness

Wellness Program

A wellness program is a coordinated set of activities and initiatives designed to promote the health and well-being of employees. These programs often include elements such as health screenings, fitness challenges, nutrition education, stress management workshops, and incentives for healthy behaviors. The goal of wellness programs is to improve employees' overall health, reduce healthcare costs, increase productivity, and enhance job satisfaction.

Relating wellness programs to the Financially Sound Government strategic goal involves several key aspects

1. **Healthcare Cost Reduction:** Wellness programs aim to prevent and manage chronic diseases, reduce healthcare utilization, and lower healthcare costs for both employees and employers. By promoting healthy lifestyles and preventive care, governments can mitigate the financial burden of medical expenses and maintain fiscal responsibility.
2. **Productivity Improvement:** Healthy employees are more productive, engaged, and present at work. Wellness programs can help reduce absenteeism, presenteeism (working while sick), and disability claims by addressing health issues early and providing resources to support employees' physical and mental wellbeing. This leads to increased productivity and cost savings for government agencies.
3. **Employee Retention and Recruitment:** Offering wellness programs can enhance the attractiveness of government employment and improve employee satisfaction and loyalty. Employees are more likely to stay with organizations that prioritize their health and well-being, reducing turnover costs and recruitment expenses for governments.
4. **Long-Term Cost Savings:** Investing in wellness programs can yield long-term cost savings by preventing or delaying the onset of chronic diseases, reducing the need for expensive medical interventions, and improving overall population health. By focusing on preventive care and wellness promotion, governments can reduce future healthcare expenditures and maintain financial sustainability.

CITY OF NORTH MIAMI BEACH, FLORIDA

RISK MANAGEMENT

LIABILITY SELF-INSURANCE FUND & WORKERS' COMPENSATION FUND (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

In summary, wellness programs play a critical role in achieving the Financially Sound Government strategic goal by reducing healthcare costs, improving productivity, enhancing employee retention and recruitment, and generating long-term cost savings. By prioritizing employee health and well-being, governments can create healthier, more engaged workforces while ensuring fiscal responsibility and sustainability

City Wide Strategic Plan Alignment				
Strategic Plan Goals Alignment	Core Processes/ Programs	Performance Measures	Division/ Program	Reporting Frequency
Financially Sound Government	Employee Safety and Education	Number of claims paid through subrogation	Workers' Compensation	FY/Annually
		Percentage of WC claims closed	Workers' Compensation	FY/Annually
		Citywide number of on-the job injuries (Workers' Compensation Claims filed)	Workers' Compensation	FY/Annually
	Insurance Programs	Number of liability claims received	Insurance Programs	FY/Annually
	Wellness Program	Number of Wellness events held per year	Wellness Program	FY/Annually

Performance Measures:	Actual 2023	Projected 2024	Target 2025
Number of claims closed	N/A	3	4
Percentage of WC claims closed	93%	30%	50%
Citywide number of on-the job injuries (Workers' Compensation Claims filed)	45	24	12
Number of liability claims received	37	7%	5%
Number of Wellness events held per year	5	12	12

CITY OF NORTH MIAMI BEACH, FLORIDA
RISK MANAGEMENT
LIABILITY SELF-INSURANCE FUND
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
OTHER REVENUE	\$ 95,046	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM:					
WATER FUND	1,701,272	1,728,428	1,728,428	2,063,238	334,810
SEWER FUND	486,077	493,836	493,836	589,496	95,660
GENERAL FUND	1,798,487	1,827,193	1,827,193	2,181,137	353,944
BUILDING FUND	680,509	691,371	691,371	825,295	133,924
STORMWATER FUND	194,431	197,535	197,535	235,799	38,264
TOTAL REVENUES	\$ 4,955,822	\$ 4,938,363	\$ 4,938,363	\$ 5,894,965	\$ 956,602

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 621,265	\$ 497,675	\$ 897,675	\$ 963,630	\$ 465,955
OPERATING EXPENSES	3,669,162	3,440,688	3,853,777	3,931,335	490,647
NON OPERATING EXP	-	1,000,000	245,000	1,000,000	-
TOTAL EXPENSES	\$ 4,290,426	\$ 4,938,363	\$ 4,996,452	\$ 5,894,965	\$ 956,602

Note: Risk Management-Liability Self Insurance is a division within Human Resources. Please refer to Human Resources Organizational Chart on page 115 for the reporting structure.



CITY OF NORTH MIAMI BEACH, FLORIDA
RISK MANAGEMENT
WORKERS' COMPENSATION FUND
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
OTHER REVENUE	\$ -	\$ 121,499	\$ 121,499	\$ 70,235	\$ (51,264)
TRANSFER FROM:					-
GENERAL FUND	635,047	635,904	635,904	741,757	105,853
CRA	1,511	424	424	468	44
TRANSIT SURTAX	221	119	119	5,345	5,226
OTHER INT SERVICE FUND	518	424	424	718	294
STORMWATER FUND	33,821	79,175	79,175	39,766	(39,409)
WATER FUND	228,490	113,966	113,966	142,071	28,105
SEWER FUND	27,481	42,798	42,798	30,375	(12,423)
BUILDING FUND	29,768	18,478	18,478	21,563	3,085
SOLID WASTE FUND	11,662	22,331	22,331	8,363	(13,968)
IT FUND	1,101	2,084	2,084	2,358	274
CUSTOMER SVCS	15,055	13,798	13,798	12,981	(817)
TOTAL REVENUES	\$ 984,675	\$ 1,051,000	\$ 1,051,000	\$ 1,076,000	\$ 25,000

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
OPERATING EXPENSES	\$ 458,231	\$ 1,051,000	\$ 1,069,831	\$ 1,076,000	\$ 25,000
TOTAL EXPENSES	\$ 458,231	\$ 1,051,000	\$ 1,069,831	\$ 1,076,000	\$ 25,000



CITY OF NORTH MIAMI BEACH, FLORIDA
INFORMATION TECHNOLOGY FUND
FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

The Information Technology (IT) Department plays a vital role in supporting all City departments through the management and advancement of computing and communications infrastructure. With 14 full-time employees (FTEs) and a budget of \$6,635,626, the department oversees a wide array of services, including technical project management, system design, software development, equipment deployment, training, and telecommunications oversight. Its mission is not only to maintain current operations but to ensure that the City's technological landscape continues to evolve securely, efficiently, and in alignment with broader organizational goals.

The Information Technology Department is responsible for development, implementation and maintenance of information systems and technology for all City departments. Through collaboration with departments, IT provides the highest quality, most cost-effective technical support and services that are critical in meeting the needs of city staff and the residents they serve. These services include contract management, infrastructure evaluation, public utilities communication systems, and administration of the City's telephone services, radio networks, and Channel 77—the City's Public Access channel. The department ensures stable, secure network management, robust IT help desk support, and timely software and hardware maintenance across the enterprise.

Beyond operational duties, the department also serves as a key enabler of strategic initiatives by conducting risk assessments, managing stakeholder communications, and upholding strong data governance policies. These efforts include planning for data storage, backup and recovery, ensuring data integrity, and guiding new technology adoption with a focus on resiliency and continuity.

As the department undergoes a strategic transition, this business plan provides a roadmap to preserve institutional knowledge, ensure uninterrupted service delivery, and position the department for future success. The transition will emphasize continuity, internal capacity building, and alignment with citywide strategic priorities such as operational excellence, digital transformation, and increased resiliency.

Department Mission and Core Functions

Mission:

The Information Technology (IT) Department is responsible for the development, implementation and maintenance of information systems and technology for all City departments. Through collaboration with departments, IT provides the highest quality, most cost-effective technical support and services that are critical in meeting the needs of city staff and the residents they serve.

Core Functions:

- Network and infrastructure management
- Cybersecurity and data protection
- Help desk and end-user services (including application support)
- Systems integration
- Business intelligence and data analytics
- Project management and technology procurement

CITY OF NORTH MIAMI BEACH, FLORIDA
INFORMATION TECHNOLOGY FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Department Future Goals and Vision

The information technology department continues to enhance and adapt to the changing needs of the City departments we support. In order to do that we have set overarching goals for the department to serve as a vision moving forward. Those goals include:

1. Leadership succession and realignment of team roles
2. Implementation of new modules for ERP (MUNIS) and increase adoption of document management system forms (Laserfiche)
3. Strengthening of cybersecurity protocols and incident response planning
4. Cloud migration of select services
5. Enhanced end-user training and customer support models
6. Implementation of Ai Tools to improve City Departments operational efficiency
7. Increase IT's Participation and collaboration with NMB Water's Technology Roadmap and Initiatives
8. Reduce Telecommunications and Software expenses by consolidating systems and services throughout City Departments
9. Establishment of a formal IT Steering Committee

IT Management Priorities

1. Business Continuity: Maintain uninterrupted delivery of IT services during periods of uncertainty and emergencies.
2. Operational Resilience: Bolster cybersecurity, infrastructure redundancy, and disaster recovery.
3. Talent Development: Train and upskill staff for future roles and technologies.
4. Service Optimization: Improve workflows and support through system upgrades and automation.
5. Stakeholder Engagement: Improve communication and collaboration with internal departments.
6. Innovation & Modernization: Explore new technologies to support smart government initiatives.



CITY OF NORTH MIAMI BEACH, FLORIDA
INFORMATION TECHNOLOGY FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

Strategic Plan Goals, Core Programs and Performance Measures

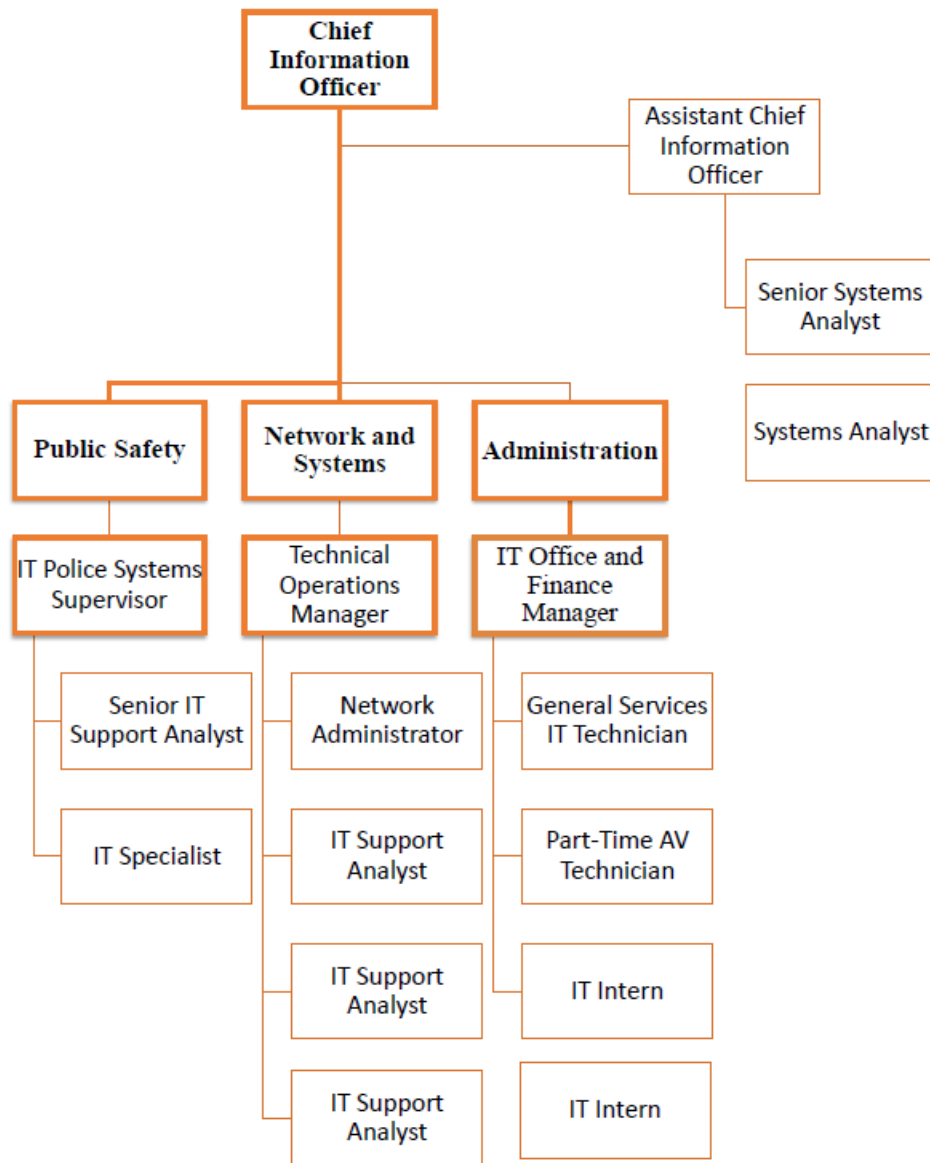
Strategic Goal	Program Goal	Core Process	Performance Measures	Reporting Frequency
3 Providing Innovative Digital Services to Residents	1 Provide Support to Public Safety	Police Systems Maintenance	Network Reliability	Monthly
			Technology adaption and innovation	
		City Surveillance	Event Detection Accuracy	
3 Providing Innovative Digital Services to Residents	2 Provide Support and Training to City Departments	Cyber Security	Training Completion / MFA Adoption	Monthly
		Systems Maintenance	Unplanned Outages	
		ERP Support	Issue Resolution Time / Incident Escalation	
3 Providing Innovative Digital Services to Residents	3 Providing Innovative Solutions for Resident Interaction	Mobile App	Inquiries / Complaints / Request Receipts	Monthly
		EDMS	Permits / Plans Received	
		Electronic Plan Review	Permits / Plans Received	
		Smart City Initiatives	E-Government Adoption	
3 Providing Innovative Digital Services to Residents	4 Provide Reliable Communication Citywide	Digital Displays	Community Outreach Events	Monthly
		SDI(WAN) Wire Area Network	Uptime	
		Internet	Uptime	
		Phone Communications	Outgoing Calls	
		Website	Number of Visitors	

CITY OF NORTH MIAMI BEACH, FLORIDA
INFORMATION TECHNOLOGY FUND (continued)
 FISCAL YEAR ENDING SEPTEMBER 30, 2026

Performance Measures:	Projected 2025	Target 2026
Network Systems Up-time	99.90%	100%
Backup Completion Rate	100%	100%
Successful Backup Tests	> 90%	100%
Data Recovery Effectiveness	95%	100%
Number of pages accessed	> 1000	> 5000
Number of website chat interactions	100	500
Number of incoming calls answered	95%	100%
Number of calls dropped	5%	1%
Hold Time	Less than 5 minutes	2 minutes or less
Call resolution time	Less than 10 minutes	Less than 5 minutes
Number of Cyber Security Training Engagements completed	10	12
In-Person Cyber Security Training Attended per quarter	1	4
Phishing Test Fails	3	1
Projects completed on-time	90%	100%
Projects completed within budget	95%	100%
New Projects initiated	3	5



CITY OF NORTH MIAMI BEACH, FLORIDA
INFORMATION TECHNOLOGY FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



CITY OF NORTH MIAMI BEACH, FLORIDA
INFORMATION TECHNOLOGY FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026

BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CARRYOVER FROM PRIOR YEARS	\$ -	\$ -	\$ -	\$ 624,000	\$ 624,000
IT CHARGES - BUILDING PERMIT	533,685	601,618	601,618	306,202	(295,416)
IT CHARGES - GENERAL FUND	3,042,006	3,429,222	3,429,222	3,989,178	559,956
IT CHARGES - SEWER	266,843	300,809	300,809	325,299	24,490
IT CHARGES - STORMWATER	53,369	60,162	60,162	103,269	43,107
IT CHARGES - WATER	1,440,950	1,624,368	1,624,368	1,254,801	(369,567)
CS CHARGES - SOLID WASTE	-	-	-	32,877	32,877
TOTAL REVENUES	\$ 5,336,853	\$ 6,016,179	\$ 6,016,179	\$ 6,635,626	\$ 619,447

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 2,058,347	\$ 1,696,754	\$ 1,696,754	\$ 1,909,152	\$ 212,398
OPERATING EXPENSES	2,612,040	3,928,725	4,082,378	4,531,474	602,749
CAPITAL OUTLAYS	-	337,000	406,977	195,000	(142,000)
NON OPERATING EXP	107,254	53,700	-	-	(53,700)
TOTAL EXPENSES	\$ 4,777,640	\$ 6,016,179	\$ 6,186,108	\$ 6,635,626	\$ 619,447



CITY OF NORTH MIAMI BEACH, FLORIDA

CUSTOMER SERVICE FUND

FISCAL YEAR ENDING SEPTEMBER 30, 2026

SERVICES, FUNCTIONS AND ACTIVITIES

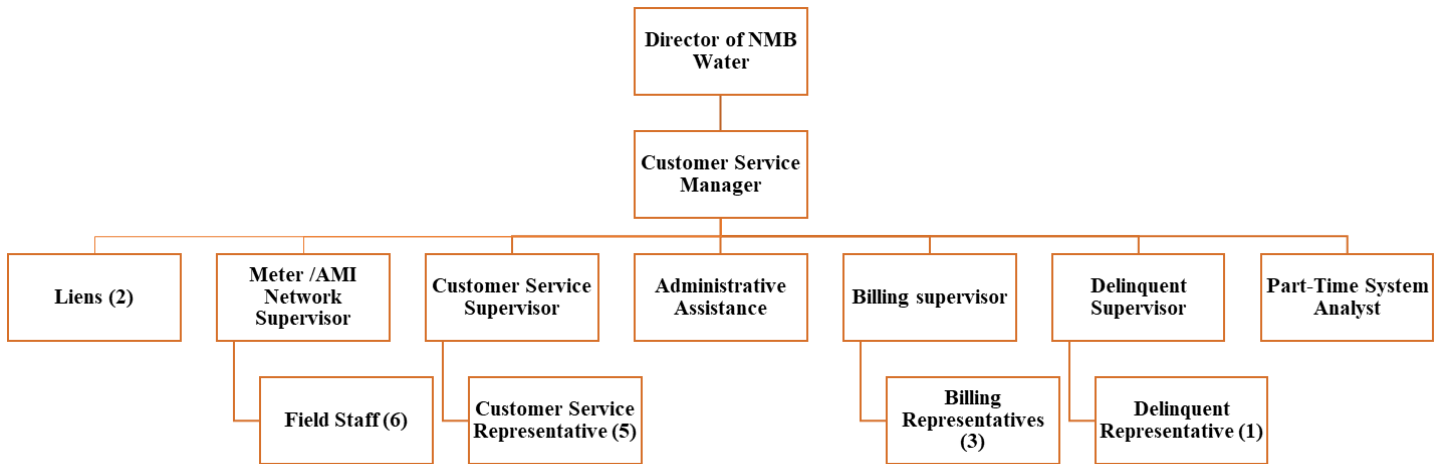
The Customer Services Division, part of the Water Utilities Department, is responsible for providing services for meter reading and maintenance, billing for water, stormwater, and trash collection, money-collection, and call center for the City and NMB Water customers.

In addition, the Division is responsible for the maintenance and functionality of the Automated Meter Infrastructure (AMI) network. This technology is vital for accurately measuring water usage and is integral to our mission of providing reliable billing services.

(Strategic Goals Alignment for this division are included with the Water Utilities Department under the Water Fund)



CITY OF NORTH MIAMI BEACH, FLORIDA
CUSTOMER SERVICE FUND (continued)
FISCAL YEAR ENDING SEPTEMBER 30, 2026



BUDGET SUMMARY

REVENUES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
CS CHARGES - WATER	\$ 2,914,190	\$ 3,000,816	\$ 3,000,816	\$ 2,749,149	\$ (251,667)
CS CHARGES - SEWER	714,756	736,003	736,003	674,277	(61,726)
CS CHARGES - SOLID WASTE	231,373	238,251	238,251	218,270	(19,981)
CS CHARGES - STORMWATER	108,345	111,565	111,565	102,209	(9,356)
LIEN FILING FEE REIMBURSEMENT	-	30,000	30,000	-	(30,000)
MISC COLLECTIONS CHARGES	-	45,396	45,396	-	(45,396)
TOTAL REVENUES	\$ 3,968,664	\$ 4,162,031	\$ 4,162,031	\$ 3,743,905	\$ (418,126)

EXPENSES	ACTUALS FY 2024	ADOPTED BUDGET FY 2025	REVISED BUDGET FY 2025	PROPOSED BUDGET FY 2026	VARIANCE
SALARIES AND RELATED	\$ 1,688,017	\$ 2,358,155	\$ 2,358,155	\$ 2,307,624	\$ (50,531)
OPERATING EXPENSES	955,239	1,244,771	1,255,361	1,330,400	85,629
CAPITAL OUTLAYS	-	500,000	1,008,196	-	(500,000)
NON OPERATING EXP	17,843	59,105	48,515	105,881	46,776
TOTAL EXPENSES	\$ 2,661,100	\$ 4,162,031	\$ 4,670,227	\$ 3,743,905	\$ (418,126)

CITYWIDE CAPITAL IMPROVEMENTS



CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP)
FISCAL YEAR ENDING SEPTEMBER 30, 2026
SERVICES, FUNCTIONS AND ACTIVITIES

The Capital Improvements Projects (CIP) Division holds the responsibility for the City's multi-million-dollar project portfolio. The division oversees projects that include Facility Renovation, Stormwater Management, Roadway and Traffic Calming Infrastructure, Landscape, Parks, Community Centers, Equipment Acquisitions and Masterplan Studies and Development. Project oversight responsibilities include design development, project management and construction execution of all city projects.

The CIP Division contributes to the City's Strategic goals through the management of projects across multiple City departments including Parks and Recreation, Police, Library, and Public Works. Meanwhile, partnering with Water, IT and Miami-Dade County for the betterment of the City.



CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
LOGT	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ 465,000
Public Works	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ 465,000
Traffic Calming - NE 163-165 St & NE 26 Ave (2024)	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Traffic Calming - NE 2 AVE (2024) - Construction	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Traffic Engineering Services	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
ARPA/LOGT	\$ 379,602	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,379,602
Public Works	\$ 379,602	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,379,602
City Wide Restriping and resurfacing	\$ 379,602	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,379,602
Beautification IMPACT	\$ 382,000	\$ 187,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 830,000
Public Works	\$ 382,000	\$ 187,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 830,000
Beautification Trailer Replacement, Asset # 8084	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Beautification Trailer Replacement, Asset # 8299	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
New Chipper Truck Purchase (Beautification) - Beautification Master Plan	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Vehicle Purchase (New) - Beautification - Master Plan - 1 of 2 new F-350 (New Employees)	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Vehicle Purchase (New) - Beautification Master Plan -1 of 2 new RAM 1500	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Vehicle Purchase (New) - Beautification Master Plan -1 of 6 new F-250 Trucks	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 435,000
BUILDING	\$ -	\$ 453,300	\$ 425,000	\$ 425,000	\$ -	\$ 1,303,300
Building Department	\$ -	\$ 425,000	\$ 425,000	\$ 425,000	\$ -	\$ 1,275,000
PSA New Workstation Cubicles (PSA Space Optimization)	\$ -	\$ 425,000	\$ 425,000	\$ 425,000	\$ -	\$ 1,275,000
Public Works	\$ -	\$ 28,300	\$ -	\$ -	\$ -	\$ 28,300
PSA Roof Repair	\$ -	\$ 28,300	\$ -	\$ -	\$ -	\$ 28,300

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
CITT	\$ 380,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 410,000
Public Works	\$ 380,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 410,000
Smart Benches	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Traffic Calming - 149th - 159th & 12th Ave -Study	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Traffic Calming - 169th St/NE 6-8 Ave - Study	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Traffic Calming - NE 160-163 ST & NE 9 CT (2025)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
CITT/ General Fund	\$ -	\$ -	\$ 76,000	\$ -	\$ -	\$ 76,000
Public Works	\$ -	\$ -	\$ 76,000	\$ -	\$ -	\$ 76,000
NMB Line Mobile App + ETA Screens + Smart City Initiative (Dynamic Trackers)	\$ -	\$ -	\$ 76,000	\$ -	\$ -	\$ 76,000
CITT/General Fund	\$ 580,000	\$ -	\$ -	\$ -	\$ -	\$ 580,000
Public Works	\$ 580,000	\$ -	\$ -	\$ -	\$ -	\$ 580,000
Traffic Calming - NE 168 ST & NE 20 AVE (2025) - Construction	\$ 580,000	\$ -	\$ -	\$ -	\$ -	\$ 580,000
CRA	\$ 3,675,000	\$ 9,450,000	\$ 5,950,000	\$ 22,650,000	\$ 100,000	\$ 41,825,000
City Managers Office	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Centennial Park	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Parks & Recreation	\$ -	\$ -	\$ 500,000	\$ 2,550,000	\$ -	\$ 3,050,000
Taylor Park Design and Construction	\$ -	\$ -	\$ 500,000	\$ 2,550,000	\$ -	\$ 3,050,000
Public Works	\$ 3,325,000	\$ 9,450,000	\$ 5,450,000	\$ 20,100,000	\$ 100,000	\$ 38,425,000
163rd Street Canopy and Landscape Maintenance	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000
163rd Street Redesign (Bike Path, Street Safety, Traffic Congestion)	\$ 400,000	\$ 5,000,000	\$ 5,000,000	\$ 20,000,000	\$ -	\$ 30,400,000
Hanford Blvd Revitalization (Streetscape Enhancements)	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ 1,050,000
Harriet Tubman Streetscape Improvements (county project)	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Sidewalk and ADA Upgrades	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Snake Creek Canal Promenade	\$ 1,500,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 5,500,000
Wayfinding Signs	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
CRA/FDOT GRANT						
General Fund	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Public Works	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
HWY 826/ NW167rd ST ENTRYWAY & SUNNY ISLES DRAWBRIDGE AREA BEAUTIFICATION	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
DEO	\$ 5,850,000	\$ -	\$ -	\$ -	\$ -	\$ 5,850,000
NMB Water	\$ 5,850,000	\$ -	\$ -	\$ -	\$ -	\$ 5,850,000
Pinetree Park South	\$ 5,850,000	\$ -	\$ -	\$ -	\$ -	\$ 5,850,000
General Fund	\$ 6,000,533	\$ 26,265,700	\$ 41,125,200	\$ 22,275,200	\$ 9,087,500	\$ 104,754,133
Building Department	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Impact Windows and Doors PSA1st floor	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Community Development	\$ 24,000	\$ 47,000	\$ -	\$ -	\$ -	\$ 71,000
Vehicle Purchase (New), 1 new, Chevy Malibu, For Zoning Inspections	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Vehicle Purchase (Replacement) - Community Development, Code Compliance	\$ -	\$ 47,000	\$ -	\$ -	\$ -	\$ 47,000
Library	\$ 508,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 542,500
Centennial Archive Display	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
Passport Office	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Remote Library Locker for Uleta	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ 43,000
Restroom Remodel-Library (Construction)	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Vehicle Purchase (New) - Qty 1, Passenger Van	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
VehicleLease (New) - Qty 2 Ford Escape for Community Engagements & Errands, Employees using personal vehicle	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
General Fund (Continued)						
Parks & Recreation	\$ 560,000	\$ 7,674,000	\$ 5,430,000	\$ 6,830,000	\$ 1,105,000	\$ 21,599,000
Allen Park Community Center - Windows/Doors	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Allen Park Construction	\$ -	\$ 4,720,000	\$ -	\$ -	\$ -	\$ 4,720,000
Barry Cohen Complex Restroom Renovation/Snake Creek Canal	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Barry Silverman Park Upgrade	\$ -	\$ 500,000	\$ 400,000	\$ -	\$ -	\$ 900,000
City-wide Water Fountain Upgrades and New Installations	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 40,000
Equipment Purchase (New) - 12 feet enclosed trailer, Parks & Rec	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000
Fulford Upgrade and Park Improvements	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Hazel Crawford Resource Center Ext. Wall Restoration	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Highland Village Community Center Ext. Wall Restoration	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Highland Village Park Design	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
Highland Village Plaza & Fitness Equipment	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Highland Village Plaza Outdoor Gym (New)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Hosea C. Sauls Park Fitness Equipment	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
Improvements to Parks and Recreation/ Yes Center Front Entrance Beautification	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Julius Littman Theater Construction	\$ -	\$ -	\$ 2,700,000	\$ 1,500,000	\$ -	\$ 4,200,000
Julius Littman Theater Design	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	\$ 450,000
Kevin R. Sims Aquatic Center Splash Pad	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 450,000
Little Lagoon Water Playground Resurfacing	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
McDonald, Yes, Silverman, Tennis Center - Windows/Doors	\$ -	\$ -	\$ -	\$ 425,000	\$ -	\$ 425,000
Mishcon Park Phase II Upgrades Site Improvements	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -	\$ 190,000
MLK Park Construction	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ 900,000
MLK Park Design	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000
Park Restoration/Rehabilitation - Arbor Day	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 240,000
Parks and Recreation City-Wide Park general amenities	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 75,000
Passive Park on the Canal Upgrade and Fitness Equipment	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Patricia Mishcon Park Ext. Wall Restoration	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
General Fund (Continued)						
Parks & Recreation (Continued)						
Snyder Tennis Center Ext. Wall Restoration	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Snyder Tennis Center Roof Replacement	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Uleta and Hazel Windows and Doors	\$ -	\$ -	\$ -	\$ -	\$ 380,000	\$ 380,000
Uleta Park Construction	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
Uleta Park Design	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000
Uleta Park Roof Repair Main Building	\$ -	\$ 25,000	\$ 615,000	\$ -	\$ -	\$ 640,000
Uleta Park Roof Repair Pool Office	\$ -	\$ 25,000	\$ 150,000	\$ -	\$ -	\$ 175,000
Vehicle Purchase (Replacement) - Cargo Van, #7078 Out of Life, Parks & Rec	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ 39,000
Vehicle Purchase (Replacement) - Parks & Rec, #779 Out of Life	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Vehicle Purchase (Replacement) - Parks & Rec, #782 Out of Life	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ 36,000
Vehicle Purchase (Replacement) - Parks & Rec, #9179 Out of Life	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Vehicle Purchase (Replacement) - Parks & Rec, #9436 Out of Life	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Victory Park Pool Roof Replacement (Tot Lot)	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Victory Pool Heater Replacement	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
Police Department	\$ 2,243,300	\$ 5,133,300	\$ 2,428,300	\$ 2,233,300	\$ 200,000	\$ 12,238,200
Asset Purchase - Police Boat (2025)	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
Asset Purchase - Police Radios 5 Year Replacement Plan (Out of Life) (2025)-Contract Obligation**	\$ 433,300	\$ 433,300	\$ 433,300	\$ 433,300	\$ -	\$ 1,733,200
Bathroom Renovations 1 Floor lobby (Police Department)	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Bathroom Renovations 2nd Floor (Police Department)	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000
Command Post	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
EOC Backup Generator (500 KW Portable Generator)	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Gym Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
New Work Station Cubicles (Police Department)	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000
Optics for Special Response Team's (SRT) snipers	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
PD 1st AND 2nd FLOOR PANEL ADDITION	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Police Department Garage Motor Pool Roof Replacement	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000
Police Department Parking Garage Study	\$ 75,000	\$ 350,000	\$ 375,000	\$ -	\$ -	\$ 800,000
Police Department Roof Replacement	\$ -	\$ 1,095,000	\$ -	\$ -	\$ -	\$ 1,095,000
Police Employee Elevator	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000
Real Time Crime Center (RTCC)	\$ 510,000	\$ -	\$ -	\$ -	\$ -	\$ 510,000
Vehicle Lease (New) - Police Vehicles - Contract Obligation**	\$ 1,200,000	\$ 1,400,000	\$ 1,600,000	\$ 1,800,000	\$ -	\$ 6,000,000
Public Affairs	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Vehicle Purchase (New) - Public Affairs, Qty 1, Equinox (current vehicle repurpose to fleet pool)	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
Public Works	\$ 2,624,733	\$ 13,402,900	\$ 32,908,400	\$ 13,203,400	\$ 7,774,000	\$ 69,913,433
Allen Park Gym - RTU 1 Lower Roof Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Allen Park Gym - RTU 1 Replacement	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Allen Park Gym - RTU 2 Lower Roof Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Allen Park Gym - RTU 2 Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Allen Park Gym - RTU 3 Lower Roof Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Allen Park Gym - RTU 3 Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Allen Park Gym - RTU 4 Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Allen Park Gym - Split Unit #1	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Allen Park Gym - Split Unit #2	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Bus Shelter Installation	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Chamber of Commerce Hanna House - Exterior Walls Project	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ 23,000
Chamber of Commerce Shingle Roof Replacement	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
CITY HALL - EXTERIORS NORTH	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
CITY HALL - EXTERIORS SOUTH	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ 225,000
City Hall 1st Floor including Theater- Windows/Doors	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
City Hall AHU-1 Replacement	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
City Hall AHU-2 Replacement	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
CITY HALL CHILLER REPLACEMENT	\$ -	\$ -	\$ -	\$ 500,000	\$ 750,000	\$ 1,250,000
City Hall Club House Exterior Restoration	\$ -	\$ 94,000	\$ -	\$ -	\$ -	\$ 94,000
City Hall Club House Roof Replacement	\$ -	\$ 192,500	\$ -	\$ -	\$ -	\$ 192,500
City Hall Exterior	\$ -	\$ 550,000	\$ -	\$ -	\$ -	\$ 550,000
CITY HALL TRANSFORMER REPLACEMENT	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Citywide collapse drainage	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 475,000
Citywide Facilities Condition Inventory and Assessment Study (interior building condition)	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
Public Works (Continued)						
Clerk's Office (A/C Replacement) - City Hall 1st Floor Unit	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
CLUB HOUSE - CITY HALL - AHU	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
CONDITION ASSESSMENT FOR APPROXIMATELY BUILDINGS FOR ELECTRICAL AND PLUMBING FOR ALL GENERAL FUND FACILITIES	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Construction - City Hall 3rd and 4th FL Restroom (2025)	\$ -	\$ 274,000	\$ 274,000	\$ 274,000	\$ -	\$ 822,000
Drainage Improvement Project (10 Ave. from N. Miami Beach Blvd-161 Ter., Oak Grove)	\$ 300,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 850,000
Eastern Shores Median Landscaping Lights	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ 150,000
Equipment Purchase - Back-Up Compressor for Fleet Shop (2025)	\$ 13,234	\$ -	\$ -	\$ -	\$ -	\$ 13,234
Equipment Purchase - Fleet Shop Floor Lifts (2025)	\$ 86,263	\$ -	\$ -	\$ -	\$ -	\$ 86,263
FIRE PANEL INSTALLATON - BEAUTIFICATION	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
FIRE PANEL INSTALLATON - FLEET	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Fleet Management Ext. Wall Restoration	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Fleet Management Roof Replacement	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ 280,000
FY25 CIP Spend-Scope Creep	\$ 94,936	\$ -	\$ -	\$ -	\$ -	\$ 94,936
Hana Roof Replacement	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Horizontal Boring Median Project	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000
Kitchen Renovation and Remodel (Police Department)	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Library - AHU-1 Replacement	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Library - AHU-3 Annex Replacement	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Library Generator (Asset Purchase & Installation)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Operation Center Drainage	\$ -	\$ 563,000	\$ -	\$ -	\$ -	\$ 563,000
Performing Arts Theater Club House - North AHU Replacement	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000
Performing Arts Theater Club House - South AHU Replacement	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000
Pressure Cleaner Trailer	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000
PSA AHU REPLACEMENT	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
PSA AHU REPLACEMENT SPLIT 2 CU	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Public Safety/Fire Dept. Exterior Wall Restoration	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
PW Pool Vehicle Annual Lease (Faciltiies)	\$ -	\$ 8,300	\$ 8,300	\$ 8,300	\$ -	\$ 24,900
Singer Building Rehabilitation	\$ -	\$ 1,500,000	\$ 6,750,000	\$ 8,000,000	\$ -	\$ 16,250,000

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
Public Works (Continued)						
Solid Waste - Exterior Walls Restoration	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
Stormwater Master Plan Update	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Tire Shop Expansion	\$ -	\$ 38,000	\$ -	\$ -	\$ -	\$ 38,000
Traffic Calming - NE 171 ST & NE 7 AVE (2025)	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Traffic Calming - NE 175 ST & NE 5 AVE (2023) - Study	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 250,000
Traffic Calming - Pan Uleta -651 NE 168th St (2024) - Construction	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Traffic Calming - Texas U-turn Study (163rd & 35th Ave)	\$ -	\$ 1,500,000	\$19,750,000	\$ -	\$ -	\$21,250,000
Traffic Calming devices - Citywide	\$ 125,000	\$ -	\$ 165,000	\$ -	\$ 165,000	\$ 455,000
Uleta Roof Replacement	\$ -	\$ 640,000	\$ -	\$ -	\$ -	\$ 640,000
Urban Forestry Master Plan. Trees replace and Beautification FY26	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 600,000
Vehicle Lease (New) - New Fleet Pool Vehicle	\$ -	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	\$ 28,500
Vehicle Lease (New) - Qty 1 Chevy Malibu, PW Fleet, #473 Out of Life, pick up parts - deliver mail- transport personnell	\$ -	\$ 8,300	\$ 8,300	\$ 8,300	\$ -	\$ 24,900
Vehicle Lease (New), Qty 1 PW City Engineer	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	\$ -	\$ 33,200
Vehicle Purchase (Replacement)- Fleet Emergency Road Call Vehicle (Out of Life), #8926, F-250	\$ -	\$ 77,000	\$ -	\$ -	\$ -	\$ 77,000
Vehicle Purchase (Replacement), Qty 1 Ford F-150, Use with Crane to lift heavy parts, #8925 Out of life	\$ -	\$ 83,000	\$ -	\$ -	\$ -	\$ 83,000
Vehicle Purchase (Replacement), Qty 1 Chevy 2500 Utility Truck, PW Facilities, Out of Life	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ 110,000
Vehicle Purchase (Replacement), Qty 1 Ford F-150, #8307, Out of Life Truck	\$ -	\$ 37,000	\$ -	\$ -	\$ -	\$ 37,000
Vehicle Purchase (Replacement), Qty 1 Ford F-250 w/lift gate. Replace #8313 Out of Life	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ 42,000
Vehicle Purchase (Replacement), Qty1 Chevy 2500 Cargo Van, PW Facilities, Replace Van #8600 (Ouf of Life)	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
Vehicle Replacement Plan (Citywide)	\$ -	\$ 2,310,000	\$ 4,080,000	\$ 3,275,000	\$ 6,214,000	\$15,879,000
Victory Pool Park Ext. Wall Restoration	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Victory Pool Park Roof Replacement (Pool House)	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
GRANTS (OTHER)	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000
Public Works	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000
Highland Village Drainage Improvements Short Term Solution (Phase 1 of 3)	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ 650,000
Pedestrian Crossing at NE 15 Ave & NE 165 St	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
IT SP REV FUND	\$ 485,287	\$ 290,287	\$ 330,287	\$ 125,287	\$ 125,287	\$ 1,356,437
Community Development	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Floodplain	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Information Technologies	\$ 320,000	\$ 265,000	\$ 305,000	\$ 100,000	\$ 100,000	\$ 1,090,000
Dynamic Trackers - Shelters Display	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 120,000
IT Space Optimization - Technology Wing	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
NUTANIX (Virtualization Infrastructure Replacement)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 30,000	\$ 30,000	\$ 660,000
PLACER AI	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000
PLACER AI GEOFENCING TECHNOLOGY	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Vehicle Purchase (Replacement) - IT, Qty 2, GMC Terrain SUVs (\$34k/each), 1 FY26 & 1 FY27	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ 70,000
Library	\$ 33,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 45,000
DRIVING SIMULATOR	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
Drone Technology	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
EXTERIOR LED VIDEO WALL	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
Hotspot for City Residents	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ 21,000
RECORDING SOUND BOOTH	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
NMB Water	\$ 5,108	\$ 5,108	\$ 5,108	\$ 5,108	\$ 5,108	\$ 25,540
INFOWATER HYDRAULIC SOFTWARE	\$ 5,108	\$ 5,108	\$ 5,108	\$ 5,108	\$ 5,108	\$ 25,540
Public Works	\$ 92,179	\$ 17,179	\$ 17,179	\$ 17,179	\$ 17,179	\$ 160,897
DYNAMIC TRACKERS - GPS TRACKER AND APP FOR TROLLEYS	\$ 17,179	\$ 17,179	\$ 17,179	\$ 17,179	\$ 17,179	\$ 85,897
URBAN SDK	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
NMB Water Enterprise	\$ -	\$ 1,270,000	\$ -	\$ -	\$ -	\$ 1,270,000
Public Works	\$ -	\$ 1,270,000	\$ -	\$ -	\$ -	\$ 1,270,000
Operations Center Ext. Wall Restoration	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Operations Center Roof Replacement	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -	\$ 1,150,000
SEWER ENTERPRISE	\$ 3,115,000	\$ 2,750,000	\$ 3,040,000	\$ 2,500,000	\$ 3,000,000	\$14,405,000
NMB Sewer	\$ 100,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,100,000
Grinder Pump System Enhancement & Strategic Relocation Project	\$ 100,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,100,000

CITY OF NORTH MIAMI BEACH, FLORIDA
CAPITAL IMPROVEMENT PROGRAM (CIP) (continued)

FUND / DEPARTMENT / PROJECT	FY26	FY27	FY28	FY29	FY30	5 YEAR TOTALS
NMB Water	\$ 3,015,000	\$ 2,250,000	\$ 2,540,000	\$ 2,500,000	\$ 3,000,000	\$ 13,305,000
Lift Station Infrastructure Rehabilitation & Modernization Program	\$ 750,000	\$ 750,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,500,000
NEW VACTOR TRUCK	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000
Residential Sewer Study – Wellfield Proximity & Impact Analysis	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Wastewater Collection System Inflow & Infiltration Reduction Initiative	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 8,000,000
WASTEWATER FACILITY IMPROVEMENT CARPET REPLACEMENT RENOVATION AND PAINTING	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000
Wastewater Sewer Plant Ext. Wall Restoration	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
SOLID WASTE	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
Public Works	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
Vehicle Purchase (New), Qty 2, Ford F-250, PW Solid Waste, Clean team expansion Litter Picking & Code Enforcement	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
STORM	\$ 545,000	\$ 3,785,000	\$ 5,785,000	\$ 1,335,000	\$ -	\$ 11,450,000
Public Works	\$ 545,000	\$ 3,785,000	\$ 5,785,000	\$ 1,335,000	\$ -	\$ 11,450,000
154th St Drainage Improvement	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
Drainage Improvement Project (167 St.- 151 Ter. from 10 - 8 Ave., Oak Grove)	\$ -	\$ -	\$ 300,000	\$ 850,000	\$ -	\$ 1,150,000
Highland Village Drainage Improvements Long-Term Solution Study & Design (Phase 2 of 3)	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Highland Village Drainage Improvements Long-Term Solution Study & Design (Phase 3 of 3)	\$ -	\$ 2,300,000	\$ 3,000,000	\$ -	\$ -	\$ 5,300,000
PW Sweeper Replacement Asset#8087 (Lease to Own) - Contract Obligation**	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	\$ 620,000
PW Vac Truck (Lease to Own FY24) - Contract Obligation**	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	\$ 620,000

CITY OF NORTH MIAMI BEACH, FLORIDA

PW Vac Truck Replacement Asset#8300 (Lease to Own)	\$	175,000	\$	175,000	\$	175,000	\$	175,000	\$	-	\$	700,000
Vehicle Purchase (Replacement), #8062 Qty 1, F250 Trucks	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	60,000
STORM TBD	\$	-	\$	3,346,060	\$	3,346,060	\$	3,346,060	\$	5,346,060	\$	15,384,240
Public Works	\$	-	\$	3,346,060	\$	3,346,060	\$	3,346,060	\$	5,346,060	\$	15,384,240
Drainage at I-95 Industrial Area	\$	-	\$	-	\$	-	\$	-	\$	2,000,000	\$	2,000,000
Drainage at Pan Uleta	\$	-	\$	537,564	\$	537,564	\$	537,564	\$	537,564	\$	2,150,256
Drainage at Pickwick	\$	-	\$	527,496	\$	527,496	\$	527,496	\$	527,496	\$	2,109,984
Drainage at ULETA	\$	-	\$	2,281,000	\$	2,281,000	\$	2,281,000	\$	2,281,000	\$	9,124,000
TBD	\$	1,000,000	\$	14,030,005	\$	35,569,055	\$	10,019,875	\$	9,929,875	\$	70,548,810
NMB Sewer	\$	1,000,000	\$	-	\$	-	\$	-	\$	-	\$	1,000,000
Snake Creek - Installation of a new 12-inch water main	\$	1,000,000	\$	-	\$	-	\$	-	\$	-	\$	1,000,000
Public Works	\$	-	\$	14,030,005	\$	35,569,055	\$	10,019,875	\$	9,929,875	\$	69,548,810
City Wide Sidewalk Replacement	\$	-	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	400,000
Drainage - City Center North	\$	-	\$	-	\$	980,000	\$	3,000,000	\$	3,000,000	\$	6,980,000
Drainage - City Center South	\$	-	\$	-	\$	130,000	\$	650,000	\$	-	\$	780,000
Drainage - Sky Lake	\$	-	\$	-	\$	600,000	\$	1,200,000	\$	-	\$	1,800,000
Drainage - Sunray East	\$	-	\$	1,920,000	\$	9,600,000	\$	-	\$	-	\$	11,520,000
Drainage - Sunray West	\$	-	\$	4,200,000	\$	21,000,000	\$	-	\$	-	\$	25,200,000
Drainage - West Eastern Shores	\$	-	\$	-	\$	110,000	\$	550,000	\$	-	\$	660,000
Drainage Allan Park	\$	-	\$	1,875,149	\$	937,574	\$	937,574	\$	937,574	\$	4,687,871
Drainage at Eastern Shores	\$	-	\$	-	\$	-	\$	1,540,000	\$	3,850,000	\$	5,390,000
Drainage Improvement Project (Balance., Oak Grove)	\$	-	\$	2,042,301	\$	2,042,301	\$	2,042,301	\$	2,042,301	\$	8,169,204
Drainage West Dixie Industrial	\$	-	\$	765,123	\$	-	\$	-	\$	-	\$	765,123
Traffic Calming - Highland Village	\$	-	\$	250,000	\$	-	\$	-	\$	-	\$	250,000
Traffic Calming - NE 135 ST & NE 22 -25 Ave, Highland Village (2024)	\$	-	\$	-	\$	69,180	\$	-	\$	-	\$	69,180
Traffic Calming - NE 155 ST & NE 12 AVE (2018)	\$	-	\$	710,000	\$	-	\$	-	\$	-	\$	710,000

CITY OF NORTH MIAMI BEACH, FLORIDA

Traffic Calming - NE 157 TERR - 161 ST & NE 18 AVE (2024)	\$	-	\$	170,000	\$	-	\$	-	\$	-	\$	170,000
Traffic Calming - NE 157th Terr & 18th Ave (2024)	\$	-	\$	100,000	\$	-	\$	-	\$	-	\$	100,000
Traffic Calming - NE 159 St & 13 Ave/Miami Dr	\$	-	\$	700,000	\$	-	\$	-	\$	-	\$	700,000
Traffic Calming - NE 15th Ave Crosswalk (2024)	\$	-	\$	57,432	\$	-	\$	-	\$	-	\$	57,432
Traffic Calming - NE 168th - 171st & 21st Ave (2024)	\$	-	\$	110,000	\$	-	\$	-	\$	-	\$	110,000
Traffic Calming - NE 170-171 ST & NE 14-15 AVE (2024)	\$	-	\$	130,000	\$	-	\$	-	\$	-	\$	130,000
Traffic Calming - NE 171 ST & NE 20 AVE (2025)	\$	-	\$	150,000	\$	-	\$	-	\$	-	\$	150,000
Uleta Repaving Project	\$	-	\$	750,000	\$	-	\$	-	\$	-	\$	750,000
WATER ENTERPRISE	\$	32,849,381	\$	40,100,000	\$	85,000,000	\$	83,500,000	\$	3,500,000	\$	244,949,381
NMB Water	\$	32,774,500	\$	39,850,000	\$	85,000,000	\$	83,500,000	\$	3,500,000	\$	244,624,500
2" Water Main & Service Line Replacement Program	\$	-	\$	500,000	\$	500,000	\$	500,000	\$	500,000	\$	2,000,000
207th St. Repump Station – Phase 1 Improvements	\$	65,000	\$	-	\$	-	\$	-	\$	-	\$	65,000
Access Control System Improvement	\$	350,000	\$	-	\$	-	\$	-	\$	-	\$	350,000
Advanced Metering Infrastructure Improvement	\$	15,000,000	\$	-	\$	-	\$	-	\$	-	\$	15,000,000
Biscayne Aquifer Well Expansion	\$	1,500,000	\$	-	\$	1,500,000	\$	-	\$	-	\$	3,000,000
BLOCK DIGESTION SYSTEM	\$	8,500	\$	-	\$	-	\$	-	\$	-	\$	8,500
BULK TANK TRANSFER PUMP AND MOTOR REPLACEMENT (1 PER YEAR X 5)	\$	460,000	\$	-	\$	-	\$	-	\$	-	\$	460,000
DISCRETE ANALYZER	\$	53,000	\$	-	\$	-	\$	-	\$	-	\$	53,000
Equipment Replacement #8053, Norwood Water Plant	\$	45,000	\$	-	\$	-	\$	-	\$	-	\$	45,000
Equipment Replacement #9793, Utility Construction	\$	190,000	\$	-	\$	-	\$	-	\$	-	\$	190,000
Equipment Replacement #9798, Utility Construction	\$	75,000	\$	-	\$	-	\$	-	\$	-	\$	75,000
Equipment Replacement #9953, Utility Construction	\$	160,000	\$	-	\$	-	\$	-	\$	-	\$	160,000
FACILITY MAINTENANCE & REPAIR INTERIOR EXTERIOR WTP BUILDINGS & LIGHTING & PAINTING	\$	350,000	\$	-	\$	-	\$	-	\$	-	\$	350,000
Fiber Optic Network Condition Assesment and Replacement	\$	100,000	\$	350,000	\$	-	\$	-	\$	-	\$	450,000

CITY OF NORTH MIAMI BEACH, FLORIDA

Fireflow Capacity Enhancement & Infrastructure Upgrade Projects	\$	500,000	\$	500,000	\$	500,000	\$	500,000	\$	500,000	\$	2,500,000
Force Main Rehabilitation & Resiliency Program	\$	500,000	\$	500,000	\$	500,000	\$	500,000	\$	500,000	\$	2,500,000
HVAC SYSTEM REPAIRS AND LANDSCAPING IMPROVEMENTS	\$	150,000	\$	-	\$	-	\$	-	\$	-	\$	150,000
LIFT GATES 2 UNITS	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	60,000
Lime Treatment Demolition & Advanced Treatment Process Implementation	\$	4,000,000	\$	36,000,000	\$	80,000,000	\$	80,000,000	\$	-	\$	200,000,000
NORWOOD - GRAVITY - AH 2 SPLIT	\$	200,000	\$	-	\$	-	\$	-	\$	-	\$	200,000
NORWOOD - PARKWAY - AHU REPLACEMENT	\$	70,000	\$	-	\$	-	\$	-	\$	-	\$	70,000
Norwood Exterior Walls	\$	788,000	\$	-	\$	-	\$	-	\$	-	\$	788,000
Norwood Fire Alarm (System Upgrade)	\$	70,000	\$	-	\$	-	\$	-	\$	-	\$	70,000
Norwood Lab AC	\$	150,000	\$	-	\$	-	\$	-	\$	-	\$	150,000
Pinetree Park North	\$	5,850,000	\$	-	\$	-	\$	-	\$	-	\$	5,850,000
SHRINK WRAP MACHINE	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	10,000
Water Main Annual Replacement and Improvement Program	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$	5,000,000
Water Purification System	\$	20,000	\$	-	\$	-	\$	-	\$	-	\$	20,000
WELL MOTORS AND PUMPS	\$	750,000	\$	-	\$	-	\$	-	\$	-	\$	750,000
Wellfield Infrastructure Assessment & Rehabilitation	\$	300,000	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$	4,300,000
Public Works	\$	74,881	\$	250,000	\$	-	\$	-	\$	-	\$	324,881
Operations Center Phase 2 Shade Structure	\$	74,881	\$	-	\$	-	\$	-	\$	-	\$	74,881
PSA/Fire Dept. Exterior Wall Restoration	\$	-	\$	250,000	\$	-	\$	-	\$	-	\$	250,000
Grand Total	\$	55,706,803	\$	103,952,352	\$	181,263,602	\$	146,763,422	\$	31,675,722	\$	519,361,903



RESOLUTIONS

CITY OF NORTH MIAMI BEACH, FLORIDA

RESOLUTIONS

FISCAL YEAR ENDING SEPTEMBER 30, 2026

TENTATIVE RESOLUTION TO BE PROPOSED ON SEPTEMBER 28TH.

MILLAGE RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE MAYOR AND COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, ESTABLISHING AND ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR THE CITY OF NORTH MIAMI BEACH FOR FISCAL YEAR 2025 - 2026 IN THE AMOUNT OF 6.1000 MILLS, WHICH IS 7.18% HIGHER THAN THE ROLLED-BACK RATE, TO BALANCE THE GENERAL FUND; ESTABLISHING THE ROLLED BACK RATE TO BE 5.6914 MILLS; ESTABLISHING THE DEBT SERVICE MILLAGE RATE AT 0.2000 MILLS; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 15, 2025, the City Commission held a public hearing to consider any adjustment of its proposed millage rate, to adopt a tentative millage rate, and to adopt a tentative operating budget for Fiscal Year 2025-2026 ("FY 2025-2026"), in accordance with Section 200.065(2)(c), Florida Statutes; and

WHEREAS, on September 09, 2025, the City Commission will hold a public hearing to consider any adjustment of its tentative millage rate, to adopt a final millage rate, confirm its rolled-back rate and to adopt a final operating budget for FY 2025-2026, in accordance with Section 200.065(2)(d), Florida Statutes; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City has been certified by the County Property Appraiser.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA:

Section 1. **Recitals.** The above Recitals are confirmed, adopted, and incorporated herein and made a part hereof by this reference.

Section 2. **Adopted Tentative Millage.** The Fiscal Year 2025-2026 tentative operating millage rate for the City of North Miami Beach to balance the City Budget for Fiscal

CITY OF NORTH MIAMI BEACH, FLORIDA

RESOLUTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Year FY 2025-2026 is hereby established at 6.100 mills, which is \$6.1000 per \$1,000.00 of assessed property within the City.

Section 3. **Rolled-Back Rate Established.** The rolled-back rate for the City is hereby established at 5.6914 mills. The tentative millage rate is 0.4086 mills, or 7.18% higher than the rolled-back rate.

Section 4. **Adopted Proposed Voted Debt Service Millage.** The Fiscal Year 2025-2026 tentative voted debt service millage for the City of North Miami Beach is hereby established at 0.2000 mills.

Section 5. **Aggregate Millage.** The aggregate tentative millage rate of 6.3000 (a combined total millage of 6.1000 mills for operating and 0.2000 mills for debt service) is subject to a second and final public budget hearing.

Section 6. **Implementation.** The City Manager, City Attorney, and City Clerk are hereby authorized to take such further action as may be necessary to implement the purpose and provision of this Resolution.

Section 7. **Effective Date.** This Resolution will take effect immediately upon its adoption.

The motion to adopt the tentative Millage Rate and Debt Service Millage Rate was offered by _____, seconded by _____.

CITY OF NORTH MIAMI BEACH, FLORIDA

RESOLUTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

APPROVED AND ADOPTED by the City of North Miami Beach City Commission at the at
the Public Budget Hearing assembled on this the **9th day of September, 2025**

ATTEST:

ANDRISE BERNARD, MMC
CITY CLERK

(CITY SEAL)

MICHAEL JOSEPH
MAYOR

APPROVED AS TO FORM & LANGUAGE
& FOR EXECUTION

JOSEPH GELLER
CITY ATTORNEY

CITY OF NORTH MIAMI BEACH, FLORIDA

RESOLUTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

TENTATIVE RESOLUTION TO ADOPT BUDGET

RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, ADOPTING THE TENTATIVE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AUTHORIZING THE EXPENDITURE OF FUNDS APPROPRIATED IN THE BUDGET; ACKNOWLEDGING THE LEVY AND COLLECTION OF TAXES ON REAL AND PERSONAL PROPERTY AND OTHER REVENUES NECESSARY TO MEET THE EXPENDITURES PROVIDED IN THE BUDGET; PROVIDING FOR TRANSMITTAL BY THE CITY CLERK; CONFIRMING ADDITIONAL POWERS AND CONDITIONS; AUTHORIZING ENCUMBRANCES AND CARRY FORWARD; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to Chapter 166, *Florida Statutes* and Section 1.4 of the Charter of the City of North Miami Beach (“City”), the City shall have all available governmental, corporate, and proprietary powers and may exercise them except when prohibited by law; and

WHEREAS, pursuant to Section 200.065, *Florida Statutes*, the Miami-Dade County Property Appraiser has certified the taxable value within the City for the year 2025, which includes all real property within the City; and

WHEREAS, the Notice of Proposed Property Taxes (“TRIM Notice”) advertised the Tentative Budget Public Hearing for September 09, 2025, at 6:00 P.M.; and

WHEREAS, the City Manager has submitted to the City Commission a tentative budget for Fiscal Year 2025-2026 (“Tentative Budget”) showing estimates of revenues and expenditures, together with the character and object of expenditures and an estimate of all municipal projects pending or to be undertaken; and

WHEREAS, copies of the Tentative Budget have been made available for public inspection on the City's website pursuant to Section 166.241, *Florida Statutes*; and

WHEREAS, the Tentative Budget, sets forth the appropriations, transfers, and revenue estimates for the General Fund Budget for Fiscal Year 2026 in the amount of \$87,769,560; and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals to total appropriations for expenditures and reserves; and

WHEREAS, the City, on September 09, 2025, held the Tentative Budget Public Hearing as required by Florida Statute 200.065; and

WHEREAS, the City Commission has reviewed the Tentative Budget, considered an estimate of the necessary expenditures contemplated for in the Tentative Budget, and calculated with a proposed millage rate levy of 6.1000 mills to provide the necessary funds for such expenditures; and

WHEREAS, from time to time during the normal conduct of the City's operations, situations arise requiring amendments or modifications of the City's annual adopted budget; and

CITY OF NORTH MIAMI BEACH, FLORIDA

RESOLUTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

WHEREAS, the City Commission desires to allow the City Manager the flexibility to adjust the City's annual adopted budget, when necessary, without further action by the City Commission, subject to the limitations contained herein and State law; and

WHEREAS, the Mayor and City Commission determine it is in the best interests of the City to approve the Tentative Budget attached as Exhibit "A." and Tentative Budget summary Exhibit "B"

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, AS FOLLOWS:

Section 1. The foregoing whereas clauses are true and correct and adopted as the legislative and administrative findings of the City Commission and made a specific part of this Resolution; all exhibits attached hereto are made a specific part of this Resolution.

Section 2. The Tentative Budget of the City of North Miami Beach, Florida, for the Fiscal Year commencing October 1, 2025, and ending September 30, 2026, inclusive of the Public Utilities Budget, attached as Exhibit "A" is approved and adopted. A copy of the Tentative Budget is also available on the City's website.

Section 3. A public meeting and hearing will be held on September 29, 2025, at 6:00 PM at City Hall of the City of North Miami Beach, Florida located at 17011 NE 19th Avenue, North Miami Beach, FL 33162 to consider and adopt the Final City Budget for fiscal year 2025-2026

Section 4. The City Manager, City Clerk, and City Attorney are hereby authorized and directed to implement the provisions of this Resolution and to take all necessary administrative actions as may be appropriate by their position to execute the purpose of this Resolution.

Section 5. All Resolutions or parts of Resolutions in conflict with this Resolution are repealed to the extent of such conflict.

Section 6. Any scrivener or typographical errors that do not affect intent may be corrected with notice to, and the authorization of the City Attorney and City Manager without further process.

Section 7. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

Section 8. This Resolution shall take effect immediately upon adoption.

CITY OF NORTH MIAMI BEACH, FLORIDA

RESOLUTIONS (continued)

FISCAL YEAR ENDING SEPTEMBER 30, 2026

APPROVED AND ADOPTED by the City of North Miami Beach City Commission at the regular meeting assembled this **9th day of September 2025**.

ATTEST:

ANDRISE BERNARD, MMC
CITY CLERK

MICHAEL JOSEPH
MAYOR

(CITY SEAL)

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE USE
AND RELIANCE OF THE CITY OF NORTH MIAMI BEACH ONLY:

JOSEPH GELLER
CITY ATTORNEY

CITY OF NORTH MIAMI BEACH, FLORIDA



CITY OF NORTH MIAMI BEACH FY 2025-2026 TENTATIVE OPERATING BUDGET EXHIBIT "B"

Fund	Description	Expenses	Revenue	Difference
010	GENERAL FUND	87,769,560.00	(87,769,560.00)	0.00
030	LIABL SELF INSURANCE	5,894,965.00	(5,894,965.00)	0.00
050	WORK COMP SELF INSUR	1,076,000.00	(1,076,000.00)	0.00
060	GOVERNMENTAL IMPACT FUND	681,610.00	(681,610.00)	0.00
103	TRANSIT SURTAX FUND	4,529,414.00	(4,529,414.00)	0.00
104	COMMUNITY REDEVELOPMENT FUND	11,722,712.00	(11,722,712.00)	0.00
108	LOCAL OPTION GAS TAX	567,210.00	(567,210.00)	0.00
135	35TH AVE GUARDHOUSE-OPERATIONS	940,706.00	(940,706.00)	0.00
164	164TH ST GUARDHOUSE-1ST ADDITI	281,303.00	(281,303.00)	0.00
216	2013 BONDS AKA 2003B	0.00	0.00	0.00
217	2005C BOND DEBT SERVICE	0.00	0.00	0.00
218	CRA 2007A BOA DEBT SERVICE	0.00	0.00	0.00
220	SERIES 2011 JPM CHASE DEBT SVC	1,088,236.00	(1,088,236.00)	0.00
221	SERIES 2012 JPM CHASE DEBT SVC	0.00	0.00	0.00
223	2024 BANK NOTE	1,115,266.00	(1,115,266.00)	0.00
224	2024 SPECIAL OBLIGATION BOND	1,481,500.00	(1,481,500.00)	0.00
390	ALLEY RESTORATION PROGRAM	0.00	0.00	0.00
391	SPECIAL OBLIGATION BOND FY2024	25,000,000.00	(25,000,000.00)	0.00
399	GENERAL CAPITAL PROJECTS FUND	10,520,533.00	(10,520,533.00)	0.00
400	STORMWATER MANAGEMENT UTILITY	2,087,177.00	(2,087,177.00)	0.00
410	WATER OPERATIONAL FUND	53,657,633.00	(53,657,633.00)	0.00
420	FIREFLOW FUND	3,500,000.00	(3,500,000.00)	0.00
430	WATER INPLANT FUND	3,000,000.00	(3,000,000.00)	0.00
450	SEWER OPERATIONAL FUND	16,990,714.00	(16,990,714.00)	0.00
460	SEWER INPLANT FUND	600,000.00	(600,000.00)	0.00
471	BUILDING PERMIT FUND	6,337,742.00	(6,337,742.00)	0.00
474	GARBAGE/SOLID WASTE DISPOSAL	6,062,549.00	(6,062,549.00)	0.00
500	INFORMATION TECHNOLOGY FUND	6,635,626.00	(6,635,626.00)	0.00
510	UTILITY CUSTOMER SERVICE FUND	3,743,905.00	(3,743,905.00)	0.00
Total		255,284,361.00	(255,284,361.00)	0.00

APPENDIX

CITY OF NORTH MIAMI BEACH, FLORIDA

ABBREVIATIONS AND ACRONYMS

FISCAL YEAR ENDING SEPTEMBER 30, 2026

ACFR	Annual Comprehensive Financial Report
CITT	Citizens Independent Transit Trust
BTR	Business Tax Receipt
CIP	Capital Improvement Program
CDMP	Comprehensive Development Master Plan
CMO	City Manager's Office
CPI	Consumer Price Index
CRA	Community Redevelopment Agency
EEOC	Equal Employment Opportunity Council
ERP	Enterprise Resource Planning
FDLE	Florida Department of Law Enforcement
FLUM	Future Land Use Map
FTP	Full-Time Permanent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GF	General Fund
GSA	General Services Administration
ICMA	International City Managers Association
ISF	Internal Service Fund
ITB	Invitation to Bid
LETF	Law Enforcement Trust Fund
MGD	Million gallons per day
O&M	Operating and Maintenance
PAT	Performing Arts Theater
PMD	Procurement Management Division
PT	Part-time
RFP	Request for Proposal
RFQ	Request for Qualifications
RR&I	Repair, Replacement and Improvement
SFBC	South Florida Building Code
TIF	Tax Increment Funds
TIP	Transportation Improvement Plan
TRIM	Truth in Millage
YES	Youth Enrichment Service

CITY OF NORTH MIAMI BEACH, FLORIDA

GLOSSARY OF TERMS

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Account - Formal record that represents, money, a unit of measurement, or a transaction.

Accounting Period - A period of time (e.g. one month, one year) where the City determines its financial position and results of operations.

Accrual Basis - Method of accounting that recognizes revenue when earned, rather than when collected. Expenses are recognized when incurred rather than when paid.

Ad Valorem (Property) Tax - A local tax levied on the assessed value of real and personal property. The term "Ad Valorem" means "according to the value of."

Adopted budget - The Adopted Budget after having been officially approved by the City Council.

Advisory Committees - Usually established at the request of the Council, these local government committees deal with issues and problems which are deemed worthy of special consideration and advisement; may be made up of citizens and City Council members; unlike boards and commissions, these committees lack the power to make or administer policy.

Annexation - The process by which an unincorporated area becomes an incorporated part of the City. Regulations governing annexation are established by state statute.

Annual Budget - Annual financial plan of financial operation embodying an estimate of proposed expenditures for a fiscal year and the proposed means of financing them.

Annual Comprehensive Financial Report - provides a complete overview of an organization's financial activities during a fiscal year

Appropriation - A specific amount of money (revenues) authorized by City Council for the purchase of goods and services.

Appropriated Fund Balance - The amount of surplus funds available to finance operations of that same fund in a subsequent year or years.

American Rescue Plan Act (ARPA) - Funding provided under provides a unique opportunity for state and local governments to make strategic investments in long-lived assets, rebuild reserves.

Balanced Budget - A budget in which planned funds available equal planned expenditures.

Boards and Commissions - Government appointed citizen groups which are sometimes assigned significant powers of policy-making and/or administration; for example, Planning and Zoning Boards, Code Enforcement Boards, and Civil Service Boards.

Bond - A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

APPENDIX A

CITY OF NORTH MIAMI BEACH, FLORIDA

GLOSSARY OF TERMS

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Bond Covenants - Agreements made to assure bond holders that sufficient money will be available to pay bonds.

Bond Funds - Resources derived from issuance of bonds for specific purposes.

Bond Referendum - An election held to ascertain if the electorate agrees with the issuance of certain bonds (debt incurring instruments) for financing a particular local need or program.

Bond Refinancing - The early repayment of existing bonds with newly issued bonds to obtain more favorable interest rates and/ or bond covenants.

Budget - A financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which can be spent.

Budget Calendar - A schedule of key dates which the City follows in the preparation, adoption, and administration of the budget.

Budget Message - The Budget Message, written by the City Manager and included in the opening section of the budget book, provides a summary of the most important aspects of the budget, changes from previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

Business Tax Receipt - A tax charged for the privilege of engaging in or managing any business, profession or occupation within the jurisdiction of a particular local government.

Capital Budget - A financial plan that reflects the current budget year expenditures required to implement a city's capital program (construction and public works projects) and the method for financing such projects.

Capital Equipment - Equipment with an expected useful life of more than one year such as buildings, motor vehicles, computers and furniture.

Capital Expenditures - Money spent to acquire or upgrade physical assets such as buildings and machinery.

Capital Improvement Program - A projection of capital expenditures over the coming years that includes the method of financing.

Capital Project - Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life.

Capital Outlay - Expenditures which result in the acquisition or addition to fixed assets.

Contractual Services - Professional services rendered to the City by private firms, individuals, or other governmental agencies.

APPENDIX A

CITY OF NORTH MIAMI BEACH, FLORIDA

GLOSSARY OF TERMS

FISCAL YEAR ENDING SEPTEMBER 30, 2026

Charter - The basic law, or constitution, of the City government issued by the State Legislature and approved by a vote of the citizens.

City - An incorporated municipality in the United States with definite boundaries and legal powers set forth in a charter granted by the state or in some instances a county.

City Council - The governing body of the City of North Miami Beach.

City Council Member - A member of the City Council, the policy-making body of City government; elected by the voters of the City of North Miami Beach.

City Manager - Appointed management official responsible for the overall operation of the City government, under the jurisdiction of the City Council; found only with the Council-City Manager form of government.

City Planning and Zoning Board - A group of citizens appointed by the elected City officials to develop and implement plans for the City's future.

Code Enforcement Board - A citizens' board that is appointed by the elected officials of the City government to hear violations of codes and ordinances that would otherwise be heard by a County Court Judge.

Codification - The process of regularly integrating new ordinances into the existing body of City or County government law in a systematic fashion.

Confiscated Property - Confiscation is the taking of private property for public use without compensation. It may occur legally when the government seizes property used in illegal practices.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Cost Allocation - A method used to charge a fair share of certain costs.

Debt Service - The payment of principal and interest on borrowed funds such as bonds.

Deficit - The excess of liabilities over assets - or expenditures over revenues - in a fund over an accounting period.

Department - An organizational unit responsible for carrying out a major governmental function.

Depreciation - The decrease in value of physical assets due to use or the passage of time.

APPENDIX A

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Division - A further breakdown of a department for specific activities or programs within the department

Election – The selection of a person or persons for office by vote; or a public vote upon an issue or proposition.

Employee Benefits - Various non-wage compensation provided by the City to employees in addition to their normal wages or salaries.

Enterprise Fund - A self-supporting fund designed to account for activities supported by user charges; examples are Water, Wastewater and Solid Waste funds.

Expenditure - The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.

Fee - A charge imposed upon users of a particular governmental service (such as a user's fee), upon developers (such as an impact fee) or upon private parties for the right to conduct certain businesses within an area (such as a franchise fee).

Financial Policy - A government's guidelines with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments.

Fines and Forfeitures - Receipts from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty.

Fiscal Year - Any period of 12 consecutive months designated as the budget year. The City of North Miami Beach's budget year begins October 1 and ends September 30, the same as all municipal governments in Florida.

Fixed Assets - Assets of a long-term character which are intended to be held or used with a minimum cost of \$500 such as land, buildings, machinery, equipment and improvements.

Forfeiture - The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may make a claim for it, resulting in confiscation of the property.

Franchise Agreement - An agreement reached between a private business and a government, where the private company is granted an exclusive privilege to provide a service to the citizens served by that government.

Franchise Fees - A fee assessed on a business, usually a public utility, in return for giving them the exclusive right to operate inside the City limits.

APPENDIX A

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Fund - A group of related accounts that is used to maintain control over resources that have been segregated for specific activities or a specific purpose.

Fund Balance - The difference between governmental fund assets and liabilities.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Garbage Collection - A basic service of City government that involves "on-site" pick-up of garbage and trash (solid waste), transporting it to disposal facilities; one operation of a solid waste refuse system.

General Election - An election held on the first Tuesday after the first Monday in November, in the even-numbered years, for the purpose of filling national, state, county and district offices and for voting on constitutional amendments not otherwise provided for by law

General Fund - A fund supported by revenues, such as property taxes, not designated by law for a special purpose. Some of the departments that are part of the General Fund include Police, Administration, Public Works and Recreation.

General Law - A legislative act which is intended to have statewide application.

Goal - An attainable target; an organization's vision of the future.

Goals and Objectives - A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each City department during a one-year period.

Grant - A contribution made by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Home Rule - Local self-government (self-rule) by the people with limited interference by another level of government, within the parameters of the law.

Homestead Exemption - A deduction from the total taxable assessed value of a residence occupied by the owner in the State of Florida. The maximum exemption is \$50,000 for all property owners who qualify.

CITY OF NORTH MIAMI BEACH, FLORIDA

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Impact Fees - Fees charged by local governments to developers as a total or partial reimbursement for the cost of providing additional facilities or services needed as a result of new development (e.g., wider roads, new sewers, more parks and police, etc.).

Incorporation - The legal act taken when a community adopts a charter and becomes a municipality (in Florida, a city, town or village).

Infrastructure - Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

Inter-fund Transactions - Payments from one fund to another fund, primarily for work or services provided.

Intergovernmental Relations - The connection or involvement of one or more governments with each other; the relationship possibilities take many forms, with both positive and negative results, and may include an overlap of power or jurisdiction prescribed by law, an agreement to mutually share certain services, a shared taxing source, land issues, one or more intergovernmental committees, a cooperative partnership for a specific project and duplicative services, to name a few examples.

Intergovernmental Revenue - Often referred to as "revenue sharing" is revenue collected by one government and shared with other governmental units.

Inter-local Agreement - A contract between two governments where one government agrees to provide one or more goods or services to the citizens served by the other government for an established fee.

Levy - The imposition of a tax, stated in terms of "millage," by a governmental body authorized by law to impose ad valorem taxes.

Liabilities - Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

Line Item Budgeting - A budget development process that uses individual expenditure categories, such as the various types of salaries, fringe benefits, goods, services, and operation and maintenance costs.

Local Option Tax - Each County, subject to a referendum, may levy a tax of 1 cent per gallon on fuels which are subject to tax pursuant to Chapter 206.

CITY OF NORTH MIAMI BEACH, FLORIDA

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Mandate - A State or Federal law that requires local governments to expand existing, or implement new programs and services; if no funding is provided to implement the law, it is referred to as an unfunded mandate.

Mayor - The presiding officer of City Council, the policy-making body of the City; at one extreme, may be solely a ceremonial figure and, at the other extreme, may be the chief executive of the City, may be elected or appointed.

Mills/Millage Rate - The rate of taxation as it applies to ad valorem property taxes; one mill is equivalent to \$1 per \$1,000 of taxable value.

Miscellaneous Revenue - Irregular or non-recurring local government revenue sources, such as permit fees, non- occupational license fees, rents, royalties, special assessments, the sale of assets and insurance settlements.

Operating Budget - An annual spending plan that uses projected revenues to fund city government operations for a given fiscal year.

Ordinance - A law of a permanent nature passed by a city or county and enforceable within that government's respective boundaries. (Note: Non-charter county government ordinances, which conflict with ordinances of a city within that county, are not effective within the boundaries of that city to the extent of the conflict.)

Primary Election – An election held, preceding the general election, for the purpose of nominating a party nominee to be voted for in the general election to fill a national, state, county or district office. The first primary is a nomination election only. The second primary is a nomination or elimination election.

Privatization - A contract between a government and a private business, where the private entity agrees to provide one or more government services for an established fee.

Program Budgeting - A budget development process where various programs and service alternatives are selected and prioritized in order to fund the total cost of goals established by the city or county officials.

Property Tax - A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Public Office- Any federal, state, county, city, school, or other district office or position which is filled by vote of the electors.

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Reserve for Vacancies - Anticipated saving resulting from authorized positions being temporarily vacant. Estimated vacancies are subtracted from the amount budgeted for salaries.

Public Services - A category of basic city services provided to citizens, which includes transportation and public works, sanitation, solid and liquid waste management, air quality, toxic and hazardous waste disposal, surface water management, parks, public recreational services, libraries, water purification, sewage treatment, cable television, airports, ports, harbors, public cemeteries and golf courses.

Recurring Expense - Expenses which continue from year to year, where a similar amount can be expected annually. Examples include personnel expenses, and charges for utilities. Non-recurring expenses comprise those that exist only for a limited period, or whose amounts vary considerably from one year to the next. Examples of non-recurring expenses include grants to private organizations or other governments, and one-time expenses for special projects.

Recurring Revenue - Revenue sources which continue from year to year, and where a similar amount can be expected annually. Examples include property taxes, utility taxes and business tax receipts. Non-recurring revenues comprise sources that exist only for a limited period of time, or whose amounts vary considerably from one year to the next. Examples of non-recurring revenue include proceeds from grants and the sale of land.

Recycling - Any process by which solid waste is collected, separated, or processed and reused, or returned to use in the form of raw materials or products; includes such items as aluminum cans, glass, newspapers and plastics.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - An expression of a local governing body concerning matters of a temporary nature, or a method for the disposition of a particular item of the administrative business of the local governing body.

Resource Recovery - Also known as "waste-to-energy," a process where solid waste is burned in incinerators to produce electrical energy.

Recall Election - An election for the purpose of removing a member of the governing body of a city or charter county government.

Revenue - Income derived from taxes, fees, and charges. In the broader sense, "revenue" refers to all government income, regardless of source, used to fund services.

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Risk Management - The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Road Right-of-Way - The width of property necessary for vehicle access, roadway drainage, sidewalks, bike paths and safety buffers associated with a transportation corridor; has multiple uses, such as utilities, transportation drainage and access to property.

Rolled-back Millage Rate - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year excluding taxes from new construction.

Sales Tax - A 7% tax levied by the State on most goods and services. The City of North Miami Beach currently receives a percentage of the state sales tax collected in Miami-Dade County.

Self-Insurance - The underwriting of one's own insurance rather than purchasing coverage from a private provider.

Sewage - Dirty, used water (wastewater) that is poured down the drain, including dirty dish water, water from the shower or bathtub, or waste from the toilet.

Solid Waste - Under Florida law, includes "garbage, refuse, yard trash, clean debris, white goods (large appliances), special wastes, ashes, sludge, or other discarded material, including solid, liquid, semisolid, or containing gaseous material resulting from domestic, industrial, commercial, mining, agricultural, or governmental operations."

Solid Waste Management - The process by which solid waste is collected, transported, stored, separated, processed, or disposed of in any other way, according to an orderly, purposeful and planned program.

Solid Waste Management Act, 1988 Florida - Significant state legislation affecting the management of solid waste by counties and cities; encourages cooperation of two local governmental entities in consolidating solid waste management efforts to promote recycling and reduce the amount of solid waste disposed of in landfills and incinerators.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt properties in the affected area will also have to pay the special assessment.

Special Election - An election called for the purpose of voting on a party nominee to fill a vacancy in a national, state, county or district office.

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Special Taxing District - A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or a special assessment fee pays for these services. Typically, districts include schools, park maintenance, street lighting, or security guard districts.

Stormwater Utility Fee - A fee assessed on real property established and imposed to finance design, installation, and maintenance of Stormwater Management Systems.

Strategic Planning - Development of a plan of action, including specific lobbying steps to take within an established time frame, to achieve a particular goal or goals.

"Straw-ballot" Referendum - An election by which local officials may obtain a non-binding expression of public opinion regarding a public issue.

Surplus - The portion of the fund balance, which is not reserved for specific purposes or obligations.

Tax - A charge in money imposed by government on individuals, organizations or property to raise revenue to support the operation of government and the provision of services (as contrasted with the definition of "fee").

Tax Base - Total assessed valuation of real property within the City.

Tax Levy - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Taxable Value - The assessed value less homestead and other exemptions, if applicable.

TRIM - The Florida Truth in Millage Act establishes a formal process whereby the ad valorem (property) tax millage is established during the local government budget process. The TRIM process requires a specific method of tax rate calculation, notice (printed form), and advertisement and proceedings for public hearings (Chapter 200, Florida Statutes).

User Charges/User Fees - The payment of a fee for direct receipt of a public service by the party benefiting from the service, such as water and sewer service.

Utility Tax - A tax levied by cities on the consumers of various utilities such as electricity, telephone, or gas.

Zoning - The division of a city or county into areas (zones) in which the use of the land is restricted by law (zoning ordinances).





CITY OF NORTH MIAMI BEACH

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