City of Okeechobee

55 SE Third Avenue
Okeechobee, FL 34974

August 4, 2026
5:00 PM

List of Exhibits

Mayor
Dowling R. Watford, Jr.
Vice Mayor
Monica Clark
Council Members
Noel Chandler
Bob Jarriel
David McAuley

Exhibit 1	July 7, 2026, City Council Minutes
Exhibit 2	July 21, 2026, City Council Minutes
Exhibit 3	Public Works Department Update
Exhibit 4	CRI Audit Engagement Letter
Exhibit 5	CRI Assurance Engagement Letter
Exhibit 6	Proposed 2026-2027 Budget

Exhibit 1
08/04/2026

CITY OF OKEECHOBEE, FLORIDA
JULY 7, 2026, REGULAR CITY COUNCIL MEETING
DRAFT MINUTES

I. CALL TO ORDER

Mayor Watford called the regular meeting of the City Council for the City of Okeechobee to order on July 7, 2026, at 6:00 P.M. in the City Council Chambers, located at 55 Southeast 3rd Avenue, Room 200, Okeechobee, Florida. The invocation was offered by Pastor Matt Bowen of Christ Fellowship; followed by the Pledge of Allegiance led by Council Member McAuley.

II. ATTENDANCE

Deputy City Clerk Katie Rogers called the roll. Members physically present to establish a quorum: Mayor Dowling R. Watford, Jr., Vice Mayor Monica M. Clark, Council Members Noel A. Chandler, Robert “Bob” Jarriel, and David R. McAuley.

III. AGENDA AND PUBLIC COMMENTS

A. Mayor Watford announced there is one modification to the published agenda: add New Business item V.H., Exhibit 9. Exhibits 10 and 11 were added and noted with their items.

B. Motion by Council Member Jarriel, seconded by Vice Mayor Clark to adopt the agenda as amended. **Motion Carried Unanimously**.

C. No comment cards were received for public participation for issues not on the agenda.

IV. CONSENT AGENDA

A. Motion by Council Member McAuley, seconded by Council Member Jarriel to dispense with the reading and approve June 16, 2026, Minutes [as presented in **Exhibit 1**].
Motion Carried Unanimously.

V. NEW BUSINESS

A. Due to the amount of media attention and misinformation circulated surrounding State Constitutional Amendment No. 3, titled “Homestead Tax Exemptions, Property Assessments, and Spending Restrictions” that is on the ballot for November 3, 2026, Election, staff thought it prudent to have Mr. Mickey Bandi, Okeechobee County Property Appraiser, provide a presentation on the impacts to the City and County’s ad valorem revenues, and clarify that homestead property owners will no longer have to pay property taxes. **Exhibit 2** contained a copy of the powerpoint slides he used during his presentation.

Mr. Bandi gave an overview of his authority, responsibilities, and office staffing changes since he was elected to the Office. He summarized how assessed and taxable value, applying millage rates, and ad valorem taxes are determined and administered through the property tax structure. The various amendments over the years adopted by the State Legislators or previous Constitutional Amendments approved by the Voters, that have changed this property tax structure by expanding homestead exemptions (on residential properties) as well as maximum caps on the amount commercial and non-homestead property taxes could increase annually. To provide fiscal impacts, he presented historical data for the City, County, and School taxable values of properties from 2006 through 2026. A comparison of the types of properties that make up the City versus the County. Then a county-wide sales prices of single-family homes and mobile homes. The follow paragraphs provide a summary of the main differences should Amendment No. 3 pass, as well as what will not change:

Homestead Tax Exemptions on Ad Valorem Taxes. Primary homeowners currently receive an exemption deducted from their homes assessed value up to $50,000.00 of which only $25,000.00 of the exemption is used to reduce School taxes. Additionally, some homesteaded property owners qualify for additional personal exemptions. What will not change is the $25,000.00 exemption for School District taxes; and existing personal exemptions (they will be added to the homestead limits). What will change for the 2027 tax year, the non-school tax exemption increases from $50,000.00 to $150,000.00. For the 2028 tax year, the non-school tax exemption increases from $150,000.00 to $250,000.00. For the 2029 tax year and thereafter, increases will automatically adjust upward based on inflation for the non-school tax exemption.

Non-Homestead Properties on Ad Valorem Taxes. Rental units, vacation homes, commercial buildings, or vacant lands annual taxable value cannot increase more than 10 percent per tax year for non-school taxes. What will change is the annual percentage cap will decrease to 5 percent for non-school taxes. There are no changes to non-ad valorem taxes (also known as special assessments) for specific services such as fire rescue, garbage collection, emergency medical services and so on. These assessments will continue to be paid by the property owners through their property taxes.

V. NEW BUSINESS CONTINUED

A. Continued. New Florida Residents currently qualify for the standard homestead exemptions immediately upon declaring primary residency. What will change is that anyone establishing Florida residency after December 31, 2026, will qualify for a small exemption amount and must live in Florida as full-time resident for five years before getting the expanded exemptions.

How local government revenue is budgeted and spent. Currently counties, municipalities, and school board districts set their millage rates based on their local budget and can allocate property tax revenues toward any legal program or general expenses. What will change is, ad valorem property tax revenues will be restricted to be used for what will be "defined core services" (such employee retirement benefits, essential administrative operations, public safety, public schools/education, infrastructure, natural resources and flood control, and existing debt service).

Mr. Bandi noted an issue with property owners either not recording deeds in the official records or not notifying the Property Appraisers office that property does not qualify for homestead exemptions or other provisions as it is bought and/or sold. This notice to his Office is required by law. When properties are discovered that the owner did not pay the correct taxable value, a homestead tax lien is placed on the property. One of the slides within Exhibit 2 provided the data of the number of liens and total amount of liens placed on properties county-wide from 2003 to date. This is tax revenue lost to the City and/or County. Mr. Bandi and a majority of Property Appraisers across the State believe this issue will increase should Amendment No. 3 pass, because of the new homestead limits which means less owed in property taxes.

Another issue catching the attention of the State Legislators are counties and municipalities who have preemptively begun to adopt new or additional non-Ad Valorem Special Assessments to replace traditional Ad Valorem Tax Assessments as a means to recoup loss revenues from the new exemption limits and stricter spending of the property tax revenues. Further, Property Appraisers have been warned by the State to ensure properties are not intentionally assessed erroneously to counteract the impact of Amendment No. 3. **No action taken, this item was for informational purposes only**.

B. Finance Director Mr. Taylor Connell provided an overview of Legislative issues and Amendment No. 3 with their potential fiscal impact on the City, **Exhibit 3**. Constitutional Amendment No. 3, also known as "The Property Tax Reform," is on the November 3, 2026, ballot, and will require a 60 percent State-wide approval by the voters. Should it pass, it could significantly reduce future property tax revenues and slow long-term revenue growth (see pages two and three of Exhibit 3 for details).

Senate Bill (SB) 4F will go into effect should Amendment No. 3 pass, it will revise how millage rates are calculated by removing the allowance for changes due to growth of cities and places the maximum levy back to the standard roll-back rate; and would require a four-fifths vote by the City Council to exceed the roll-back rate.

House Bill (HB) 1329, effective January 1, 2027, requires the City to: Post to the website, at least five days before both Public Hearings, the proposed Budget, and proposed Budget Amendments throughout the year, and remain posted for at least 45 days. Post to the website, within five days of approval, the adopted Budget or adopted Budget Amendments, and must remain for at least five years. The posted Budgets will be required to contain more detailed content, additional summary information, narrative analysis with graphs, and an organization chart or staffing summary. Hold annually, at least 14 days before the final Public Hearing adopting the Budget, a Public Workshop (known as a Budget Reduction Exercise), identifying a hypothetical 10 percent reduction in expenditures for the General Fund without cutting essential services. Post to the website, by January 30th every year, a Budget Development Calendar for the upcoming Fiscal Year (FY) laying out expected deadlines for proposed and tentative Budget requests, Workshops, Public Hearings, and the required Budget Reduction Exercise. Post to the website quarterly, an Employee Compensation Summary, including all City employee names, job titles, and salary. Adds new requirements for a demonstrated-need study and declarations to increase impact fees beyond ordinary phase-in limits as originally adopted; prohibits increasing impact fee rates by more than 100 percent in a four-year period; additional specific requirements related to impact fee requests for refunds; and expirations for specific interlocal agreements related to impact fees. Requires all website posts be in a user-friendly, downloadable format, that meets Americans with Disabilities Act requirements.

The other topics were presented by incoming City Administrator Ms. Denise Whitehead. HB 1389 "Affordable Housing," effective July 1, 2026, expands the Live Local Act by prioritizing affordable housing production essentially reducing the City's regulations on qualifying developments. City staff will have less flexibility when reviewing developments and rely more objectively than discretionarily on Future Land Use decisions. Staff may encounter additional affordable housing applications.

V. NEW BUSINESS CONTINUED

B. Continued. The Land Development Regulations (LDRs) may need to be amended to coordinate with the new language. HB 967 requires the City to accept electronic payment systems and allow online payments by January 1, 2027.

Bills which failed in the 2026 Legislative Session, but need to be monitored during the 2027 Session, were SB 948 "Florida Starter Homes Act," which is the legislator's effort to increase the housing supply by limiting local regulations. It could increase residential development applications and require amendments to the City's LDRs. SB 1444 "Religious Gatherings and Home-Based Business Act" expanded the State's preemption over local land use regulations. It could regulate religious gatherings, certain home occupations, and parking standards associated with these uses which would reduce the City's flexibility when addressing the issues and require Planning and Code Enforcement staff to monitor City Ordinances for consistency purposes.

[An additional page was distributed at the meeting and added into Exhibit 3]. **No action taken, this item was for informational purposes only**.

C. Motion by Council Member Jarriel, seconded by Vice Mayor Clark to approve naming Council Member David McAuley as the Voting Delegate for the Florida League of Cities Annual Conference on August 13 through 15, 2026 [as presented in **Exhibit 4**].
Motion Carried Unanimously.

D. Motion by Council Member Chandler, seconded by Council Member Jarriel to approve a Contract Change Order [No. 1] for installation of Street Light Conduits and Hand Boxes in Park Street Commerce Center by B&B Site Development, Inc. in the amount of $17,996.00 [as presented in **Exhibit 5**].
Motion Carried Unanimously.

E. Motion by Council Member McAuley, seconded by Council Member Chandler to approve the renewal of Public Risk Management (PRM) Group Health Insurance for FY 2026-27 with a maximum cost to the City of $1,142.00 per employee, per month, for employee premiums only [as presented in **Exhibit 6**].
Motion Carried Unanimously.

F. Motion by Council Member Chandler, seconded by Council Member McAuley to continue to contribute $300.00 per employee per month for FY 2026-27 towards dependent health insurance premiums [with PRM, as presented in **Exhibit 7**].
Motion Carried Unanimously.

G. Police Chief Donald Hagan, provided an overview of current and anticipated budgetary needs related to the School Resource Officer (SRO) Program, **Exhibit 8**. There are currently four schools located within the City Limits. Two are public, Central Elementary School (CES) and Okeechobee Freshman Campus soon to be renamed Okeechobee Achievement Academy (OAA), and two are private, Okeechobee Christian Academy (OCA) and Rock Solid Christian Academy (RSCA). Chief Hagan and Okeechobee County Sheriff Noel Stephen have been collaborating on the City Police Department again providing the SRO at either CES or OAA.

Public schools are required by FS 1006.12 to establish or assign one or more SROs at each school facility within the District, including charter schools. Previously, the City entered into an Agreement with the Okeechobee County School Board to provide funding for 50 percent of the cost of the SROs assigned to CES and OAA. Since the 2023-24 school year, these schools have been staffed by the Okeechobee County Sheriff Office (OCSO).

Private schools have the option of providing an SRO under FS 1002.01(20) and are responsible for the full cost of all training. The City Police Department provides one SRO through an Agreement with OCA, the cost for the 2026-27 school year is $100,079.59. City staff has completed an analysis of the actual cost to provide the SRO to OCA at approximately $120,000.00. RSCA has an Areement with the OCSO for their SRO.

Sheriff Stephen, who was in attendance, is asking the City to again staff at least one of the two public schools for the 2027-28 school year. Only one City Officer, who is new to Law Enforcement, has shown interest in becoming an SRO. There are concerns with putting a new officer in a school due to the nature of the job. There are also concerns about forcing Officers into schools who do not want to be there. For the City to comply with the OCSO request, a new SRO would need to be on staff by May 2027 to go through training before the school year begins. The State provides grants to help fund the Program, but the amount fluctuates per year. These grant funds are then divided equally between all SROs.

V. NEW BUSINESS CONTINUED

G. Continued. Ultimately, it is the obligation of the School Board to provide protective services, either by negotiations with local Law Enforcement or hiring a private security company. The majority of the City Council was concerned with the budget issue this creates.
No action taken, this item was for informational purposes and will be consider during the FY 2026-27 Budget adoption.

H. ITEM ADDED: The Chamber of Commerce building was flooded with approximately two to three inches of standing water caused by a high-pressure water pipe bursting in the men's restroom. Public Works staff began the water removal and clean-up. However, due to the amount of damage, an estimate was obtained to mediate and restore the facility for $11,000.00. This includes replacing the flooring. Public Works Director Willie Hall stated he believes the flooring should be salvageable due to the quick response and initial clean-up; however, the dry wall will have to be replaced about 14 to 16 inches from the floor up, requiring an estimated 16 sheets of drywall. The itemized cost analysis from Public Works staff, with a 15 percent buffer, included for any additional findings, for $586.50, was added to the official Minute File, labeled as **Exhibit 9**. Director Hall is confident his team can get the work done within two and a half weeks. Their plan is to do the repairs in phases, allowing the Chamber staff to continue operating during the renovations. Additionally, Ms. Whitehead explained it is more cost effective to do the repairs in house rather than making an insurance claim as the deductible is more than the estimated repair costs from Public Works. This is subject to change depending on any findings during repairs.
No action taken, this item was for informational purposes only; the repair costs are anticipated to be within the limits the City Administrator is authorized to approve.

VI. CITY ATTORNEY UPDATE

A copy of the update, read by Assistant City Attorney Stephen Conteagüero, was added to the official Minute File, labeled as **Exhibit 10**.

- Attended the June 17, 2026, Planning Board meeting remotely.
- Advised he will be attending a meeting next week to finalize the removal of the City's Technical Review Committee from under the purview of the Sunshine Law requirements.

VII. CITY ADMINISTRATOR UPDATE

- In the absence of Administrator Ritter, there was no City Administrator Update.

VIII. COUNCIL COMMENTS

- Council Member Chandler shared he and his wife celebrated 57 years of marital bliss on July 5, 2026, and she is proud to be married to him; however, he is glad the weekend is over.
- Council Member Jarriel said it is nice to receive information and input from the County staff.
- Council Member McAuley added he is glad the [Independence Day] holiday weekend is behind us.
- Vice Mayor Clark shared that she recently celebrated her 45th wedding anniversary and hopes to make it to 57 years!
- Mayor Watford stated that he received a letter from Senator Scott, offering best wishes to the City as we celebrate America's 250th birthday, a copy of the letter has been incorporated into the official Minute File, labeled **Exhibit 11**. He also complemented the hosts and staff for the Fourth of July Celebration held at the Okeechobee County Agri-Civic Center.

IX. ADJOURNMENT

There being no further items, Mayor Watford adjourned the meeting at 7:25 P.M.

Submitted By:

____

Lane Gamiotea, CMC, City Clerk

Please take notice and be advised that when a person decides to appeal any decision made by the City Council with respect to any matter considered at this meeting, s/he may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. City Clerk media are for the sole purpose of backup for official records of the Clerk.

Exhibit 2
08/04/2026

CITY OF OKEECHOBEE, FLORIDA
JULY 21, 2026, REGULAR CITY COUNCIL MEETING
DRAFT MINUTES

I. CALL TO ORDER

Mayor Watford called the regular meeting of the City Council for the City of Okeechobee to order on July 21, 2026, at 6:00 P.M. in the City Council Chambers, located at 55 Southeast 3rd Avenue (AVE), Room 200, Okeechobee, Florida (FL). The invocation was offered by Mayor Watford; followed by the Pledge of Allegiance led by Vice Mayor Clark.

II. ATTENDANCE

City Clerk Lane Gamiotea called the roll. Members physically present to establish a quorum: Mayor Dowling R. Watford, Jr., Vice Mayor Monica M. Clark, Council Members Noel A. Chandler, Robert "Bob" Jarriel, and David R. McAuley.

III. AGENDA AND PUBLIC COMMENTS

A. One modification was made to the published revised agenda, New Business item VII.E. was withdrawn. Additional pages were added to Exhibit 7; Exhibits 10, 11, and 12 were added and noted with their items.

B. Motion by Council Member Jarriel, seconded by Council Member McAuley to adopt the published revised agenda as amended. **Motion Carried Unanimously**.

C. No comment cards were received for public participation for issues not on the agenda. However, Mrs. Amy Fipps was offered the floor by Mayor Watford. She introduced herself as the newest Executive Director for the Economic Council of Okeechobee (ECO) and stated she is looking forward to working with the City Council and staff in the future.

IV. CONSENT AGENDA

A. Motion by Vice Mayor Clark, seconded by Council Member Jarriel to approve the June 2026 Warrant Register [in the amounts of General Fund, $522,616.38; Appropriations Grant Fund, $238,1185.90; Other Grant Capital Fund, $163,247.92; Capital Improvement Projects Fund, $19,798.00; and Public Facilities Improvement Fund, $9,386.10; as presented in **Exhibit 1**].
Motion Carried Unanimously.

V. MAYOR WATFORD OPENED THE TRANSMITTAL PUBLIC HEARING FOR COMPREHENSIVE PLAN AMENDMENTS AT 6:06 P.M.

A. Motion by Council Member Jarriel, seconded by Council Member Chandler to read by title only, proposed Ordinance No. 1330, providing Text Amendments to the Comprehensive Plan Future Land Use (FLU) Element Policy 2.1, the Mixed Use Planned Unit Development (PUD) classifications on the FLU Map, and the Commercial Use designations, City initiated Application No. 26-001-CPA [as presented in **Exhibit 2**].
Motion Carried Unanimously.

City Clerk Gamiotea read into the record the title of proposed Ordinance No. 1330 as follows: "**AN ORDINANCE OF THE CITY OF OKEECHOBEE, FL, UPDATING THE FLU ELEMENT OF THE CITY'S COMPREHENSIVE PLAN FLU POLICY NUMBER 2.1 TO AMEND THE MIXED USE RESIDENTIAL LAND USE DESIGNATION AND THE COMMERCIAL LAND USE DESIGNATION, APPLICATION NO. 26-001-CPA; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE**."

Motion by Council Member Chandler, seconded by Council Member Jarriel to approve for Transmittal to the State for Expedited Review, proposed Ordinance No. 1330.

Attending remotely, City Planner Ben Smith of Morris-Depew and Associates, 2914 Cleveland AVE, Fort Myers, FL 33901, reviewed the highlights of the Planning Staff Report. The Planning Board and Planning Staff determined the Application is in the best interest of the City. The proposed Amendments, in conjunction with companion Land Development Regulations (LDR) Text Amendments to the PUD Zoning Districts, are intended to streamline, clarify, and modernize the City's policies and Codes for PUDs. The proposed language is significantly more concise and is expected to provide the flexibility that was originally intended for this land use category. Residential land uses are permitted but not required. Commercial land uses are permitted but not required. Mixed Use is now encouraged and incentivized, though not required.

V. TRANSMITTAL PUBLIC HEARING CONTINUED

A. Continued. The Commercial FLU category allows a higher Floor Area Ratio (FAR) of 3.0 than the Mixed Use FLU category and the Multi-Family Residential FLU category allows higher standard density of 10 dwelling units per acre than the Mixed Use FLU category. The minimum acreage requirement is removed. Maximum standard density remains at 7.5 dwelling units per gross acre. An opportunity for bonus density is contemplated, with implementation details that would need to be accomplished within the LDRs. Maximum non-residential intensity remains at 0.35 FAR. Requirements related to stormwater management, open space, and other specific design considerations will be regulated by the LDRs as well as applicable State and Federal requirements.

Vice Mayor Clark made a motion, seconded by Council Member Jarriel to amend proposed Ordinance No. 1330, Exhibit A, Policy 2.1, under paragraph c), to delete the proposed added language in paragraph 5., and amend under d) paragraph 3., removing the words "and Mixed Use future land use" and changing 395 acres to 355. The sentence will read: "The combined total area within the City of Okeechobee designated Commercial FLU shall not be reduced to less than 355 acres."
Motion to Amend Carried Unanimously.

Roll Call Vote: Chandler – Yea, Clark – Yea, Jarriel – Yea, McAuley – Yea, Watford – Yea.
Motion Carried as Amended.

MAYOR WATFORD CLOSED THE TRANSMITTAL PUBLIC HEARING AT 6:41 P.M.

VI. MAYOR WATFORD OPENED THE PUBLIC HEARING FOR LDR AMENDMENTS AT 6:41 P.M.

A. Motion by Vice Mayor Clark, seconded by Council Member Jarriel to read by title only, proposed Ordinance No. 1329, providing for Text Amendments to the LDRs Definitions Section 66-1, Mixed-Use and Residential PUDs and their Permitted Uses, Code Sections to be amended are 90-416 through 90-419, and 90-428 through 90-434, as requested in Application No. 25-001-TA submitted by Erin Lees of WGI, Inc., on behalf of the Applicant, Edison Real Estate Partners, LLC [as presented in **Exhibit 3**].
Motion Carried Unanimously.

City Clerk Gamiotea read into the record the title of proposed Ordinance No. 1329 as follows: "**AN ORDINANCE OF THE CITY OF OKEECHOBEE, FL; PROVIDING FOR AMENDMENT TO PART II OF THE CITY OF OKEECHOBEE CODE OF ORDINANCES, SUBPART B - LDRS, WITHIN CHAPTER 66 - GENERAL PROVISIONS, SPECIFICALLY AMENDING SECTION 66-1. - DEFINITIONS PROVIDING FOR AMENDMENTS TO CHAPTER 90 - ZONING, ARTICLE III. - DISTRICTS AND DISTRICT REGULATIONS, DIVISION 13. - RESIDENTIAL PUD DISTRICT SPECIFICALLY AMENDING SECTIONS 90-416. - GENERALLY AND 90-417. - PERMITTED USES, RENAMING AND AMENDING SECTION 90-418. - FROM DIMENSIONAL TO DEVELOPMENT STANDARDS, AMENDMENT TO SECTION 90-419(1). - ADDITIONAL REGULATIONS; PROVIDING FOR FURTHER AMENDMENTS TO SAID CHAPTER 90, DIVISION 14. - REGULATIONS APPLICABLE TO ALL MIXED USE PUD AND RESIDENTIAL PUD DISTRICTS, SPECIFICALLY AMENDING SECTIONS 90-428. - GENERAL DEVELOPMENT REVIEW STANDARDS, 90-429. - PETITION REQUIREMENTS FOR REZONING TO PUD-M OR PUD-R DISTRICT, 90-430. - OTHER REQUIREMENTS AND CONDITIONS, 90-431. - STATUS OF AN APPROVED PUD-M OR PUD-R DEVELOPMENT, 90-432. - REVIEW AND APPROVAL PROCESS FOR REZONING PUD-M AND PUD-R ZONING DISTRICTS, 90-433. - AMENDING AN APPROVED PLANNED DEVELOPMENT, AND ADDING SECTION 90-434. - DEVIATIONS, AS SUBMITTED IN LDR TEXT AMENDMENT APPLICATION NO. 25-001-TA; PROVIDING FOR CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE**."

Motion by Council Member Chandler, seconded by Council Member Jarriel to approve the first reading, and set August 18, 2026, as the final Public Hearing adoption date for proposed Ordinance No. 1329.

City Planner Smith reviewed the highlights of the Planning Staff Report. The Applicant, current property owner of the Blue Heron Golf and Country Club amenities, and multiple residents of Blue Heron were in attendance.

Mr. Frank Irby, of 1385 SE 23rd Street, Okeechobee, FL 34974, asked (in Ordinance No. 1329, pages 3 and 4, Code Section 90-418, Development Standards) whether the minimum 12-foot separation between buildings in paragraph (6) conflicted with the requirements in paragraph (5). The answer was that the setbacks from the lot line would have to be met as well as the distance between more than one building on a lot/parcel. Mr. Irby asked, (on page 5, Code Section 90-428, General Development Review Standards) paragraph (2), who would decide whether the new development was compatible and its relationship with adjacent property? Mayor Watford responded the Planning Board and ultimately the City Council.

VI. PUBLIC HEARING FOR LDR AMENDMENTS CONTINUED

A. Continued. Planner Smith added, the Florida Statutes were recently amended, preempting what local governments can do/require in the name of compatibility. Planner Smith also confirmed Mr. Irby was correct in his understanding that under the PUD zoning, there cannot be deviations in density.

Vice Mayor Clark made a motion, seconded by Council Member Jarriel to amend proposed Ordinance No. 1329, Section 3, Code Section 90-418, to insert the appropriate language that will require any single family or multi-family dwelling unit to be at least 1,000 sq. ft. in size.
Motion to Amend Carried Unanimously.

Roll Call Vote: Chandler – Yea, Clark – Yea, Jarriel – Yea, McAuley – Yea, Watford – Yea.
Motion Carried as Amended.

B. Motion by Council Member Chandler, seconded by Vice Mayor Clark to read by title only, proposed Ordinance No. 1328, providing Text Amendments to the LDRs Mixed Use PUDs and the Permitted Uses, Code Sections to be amended are 90-401 through 90-415, as requested in City initiated Application No. 26-001-TA [as presented in **Exhibit 4**].
Motion Carried Unanimously.

City Clerk Gamiotea read into the record the title of proposed Ordinance No. 1328 as follows: "**AN ORDINANCE OF THE CITY OF OKEECHOBEE, FL; PROVIDING FOR AMENDMENT TO PART II OF THE CITY OF OKEECHOBEE CODE OF ORDINANCES, SUBPART - B LDRS, WITHIN CHAPTER 90 - ZONING, ARTICLE III. - DISTRICTS AND DISTRICT REGULATIONS, DIVISION 12. - MIXED-USE PUD DISTRICT BY SPECIFICALLY AMENDING SECTIONS 90-401. - GENERALLY AND 90-402. - PERMITTED USES, DELETE SECTION 90-403. - CUSTOMARY ACCESSORY USES, RENUMBER AND RENAME SECTION 90-404 FROM DIMENSIONAL REQUIREMENTS TO 90-403. - DEVELOPMENT STANDARDS, RENUMBER SECTION 90-405 TO 90-404. - ADDITIONAL REGULATIONS, AND RENUMBER SECTION 90-406 THROUGH 90-415 TO 90-405 THROUGH 90-415. - RESERVED, AS SUBMITTED IN LDR TEXT AMENDMENT APPLICATION NO. 26-001-TA; PROVIDING FOR CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE**."

Motion by Council Member McAuley, seconded by Council Member Chandler to approve the first reading, and set August 18, 2026, as the final Public Hearing adoption date for proposed Ordinance No. 1328.

City Planner Smith reviewed the highlights of the Planning Staff Report. There were no comments from the Public.

Roll Call Vote: Chandler – Yea, Clark – Yea, Jarriel – Yea, McAuley – Yea, Watford – Yea.
Motion Carried Unanimously.

MAYOR WATFORD CLOSED THE PUBLIC HEARING FOR LDR AMENDMENTS AT 7:26 P.M.

VII. NEW BUSINESS

A. Mrs. Kaylee King, President of the Okeechobee County Economic Development Corporation (OCEDC), presented a quarterly update which included a brief overview of their mission, purpose, and membership. Activity in the second quarter of this year included attending 35 business meetings, 27 active projects, 11 speaking engagements and events, one site visit, and obtaining a new grant matrix. Ongoing projects include Business Retention and Expansion Program, the Okeechobee Junior Leadership Program, the annual Okeechobee Touch-a-Truck event, as well as continuing its membership with the Culture of Collaboration and Christmas in Okeechobee. The OCEDC is currently updating their website by enabling interactive elements and will also be updating their Strategic Plan this Fall. Lastly, the OCEDC has two Requests for Information pending with corporations looking to expand into FL. A copy of the powerpoint slides was provided in **Exhibit 5**.
No action taken, this item was for informational purposes only.

MAYOR WATFORD RECESSED THE MEETING AT 7:50 P.M. AND RECONVENED AT 7:58 P.M.

B. Motion by Council Member Jarriel, seconded by Council Member McAuley to approve the Budget Calendar for the Fiscal Year (FY) 2026-27 setting the maximum millage rate at a City Council Special Meeting on July 29, 2026, at [commencing at] 5:01 P.M. [or as soon thereafter]; [hold] a Budget Workshop on August 4, 2026, following the City Council Regular Meeting commencing at 5:00 P.M. [or as soon thereafter]; (IF NECESSARY hold) a Budget Workshop on August 18, 2026, following the City Council Regular Meeting commencing at 6:00 P.M. [or as soon thereafter]; [hold] the First Budget Public Hearing on September 1, 2026, [commencing] at 6:00 P.M. [or as soon thereafter] during the City Council Regular Meeting; reschedule the September 15, 2026, City Council Regular Meeting;

VII. NEW BUSINESS CONTINUED

B. Continued. and conduct the Final Budget Public Hearing on September 21, 2026, [commencing] at 6:00 P.M. [or as soon thereafter], during the rescheduled Regular Meeting, [as presented in **Exhibit 6**]. **Motion Carried Unanimously**.

C. Finance Director Mr. Taylor Connell provided an encouraging overview of the City's 2,835 parcel tax base by type of use, adopted millage rates, and how we - the City - compared to similar municipalities. The largest portion of the City's parcel tax base is residential, approximately 63 percent. Within the residential properties, taxable assessments remain concentrated within the lower to moderate value ranges (see chart on page 2, Exhibit 7). Approximately 88 percent of the residential parcels have a taxable value below $250,000.00. The data reflects a broad residential tax base that continues to support long-term financial stability for the City. Commercial properties make up almost 18 percent. The broad range of values (see chart on page 3, Exhibit 7) reflects a diverse, healthy commercial sector, and reduces the reliance on any single property type.

Over the past five years, the City's taxable value has increased steadily from $351,992,688.00 in 2021 to $568,609,684.00 in 2026, an overall increase of approximately 61.5 percent. During the same period, the City Council has consistently reduced the millage rate from 7.6018 mills in 2021 to 5.9602 in 2025, an overall decrease by 21.6 percent.

Our Property values have grown at a pace similar in the rest of the State. However, the City has reduced its millage rate much more aggressively, by 19.1 percent compared to the statewide municipal average of only 3 percent, more than any comparable municipality reviewed by staff. This demonstrates the City's continued commitment to responsible financial management and a commitment to balancing growth with tax relief for property owners.

City staff identified 20 other municipalities of similar populations and community characteristics to create a peer group for analysis. The comparison of the data showed 14 of those cities adopted higher millage rates, while six adopted lower rates. This places the City in the lower half of the peer group, indicating the City's tax rate is comparatively modest relative to similar sized municipalities. It also illustrates the wide range of tax rates among comparable cities. While the millage rate does not account for differences in taxable value, service levels, infrastructure obligations, pension costs, debt service or other local fiscal conditions, it does provide a useful benchmark to evaluate the City's tax position. He then provided a spreadsheet that showed the top 20 municipalities in the State that lowered their millage rate between 2021 to 2025. The City ranked 14th, further when compared of all the 411 other municipalities in the State, the City reduced its millage rate more than 96.6 percent than the other cities. When compared to the peer group, eight cities had no change in their millage rate between 2021 and 2025; six increased their millage rate, the City of Avon Park was the highest from 2.24 to 6.00 mills, a 167.9 percent increase. Of the seven who reduced their millage, we were the most reduced. Mr. Connell, read into the record, a quote by Avon Park's Deputy Mayor, Mr. Jim Barnard, that was in a news article "We are basically in a situation now where we are trying to catch up from past administrations that had taxes so low we could no longer maintain the City's streets and maintenance on vehicles or even keep employees. We are trying to catch up from mistakes that I think were mistakes in the past. One thing I hate to do is to raise taxes because it raises taxes on myself and I don't like that either."

Finance Director Connell stated in closing, the City has continually lowered its millage rate since 2021 while also improving and maintaining FLAGLER PARK, Centennial Park, and the City's infrastructure, showing it can be accomplished. However, we need to keep the words of Avon Park's Deputy Mayor in mind as a cautionary tale. The City staff will be recommending the maximum Millage Rate advertisement to be at the current rate, 5.9602.

[The two pages distributed at the meeting, and news article were added to the materials provided in **Exhibit 7**]. **No action was taken, this was for informational purposes in relation to the action to be taken at the Special Meeting on July 29, 2026, as well as the Budget Workshops and Public Hearings**.

D. City Administrator, Ms. Denise Whitehead, presented information for the upcoming Budget Workshops in August, and Public Hearings in September, **Exhibit 8**. The proposed Budget for FY 2026-27 is being developed based on a millage rate of 5.9602 (current rate). This can be amended as necessary while working through the Budget process by City Council direction. Additionally, the proposed Budget is being developed with the following anticipated costs: a 2.5 percent Salary Cost-of-Living-Adjustment effective October 1, 2026, and an up to 2 percent Merit Salary increase effective June 1, 2027, with the proper Evaluation, for all employees excluding the Mayor and City Council. A 5.71 percent contribution for the General Employees' Retirement System and a 14.99 percent contribution for the Municipal Police Officers' and Firefighters' Pension.

VII. NEW BUSINESS CONTINUED

D. Continued. A 2 percent increase in Life and Health Insurance coverage. The Property Liability and Workers' Compensation Insurance premiums remained the same at $219,000.00 and $154,000.00 respectively. Add two new positions in the Police Department, an Evidence/Crime Scene Technician with a Pay Grade of 105 and starting salary of $50,194.35, and a second School Resource Officer (SRO) with a starting salary of $54,490.80. The SRO position will only be partially budgeted for in FY 2026-27, as the position will not start until July 2027.

Capital Improvement requests for $10,000.00 or more: $17,000.00 for Finance Department office renovations; $40,000.00 for City Hall landscaping; $10,000.00 for upgrades to the lighting in the City Hall parking area (along North Park Street); four new Police vehicles, $190,000.00 and $28,000.00 for vehicle equipment; $13,000.00 for security upgrades at the entrance of the Cleveland Lamb Public Works Facility; $25,000.00 for City-wide software updates; and $1,000,000.00 for the ongoing Roadway Improvements throughout the City.

The floor was opened for questions on the above proposed items, there were none. Administrator Whitehead asked the City Council to contact her or Finance Director Connell with any questions prior to the July 29, 2026, Special Meeting.

E. The motion to approve a Right-of-Way Dedication by Park Street Property Owners Association, Inc., to the City, a Roadway Tract, PARK STREET COMMERCE CENTER, Plat Book 8, Page 91, Okeechobee County public records, was withdrawn by Assistant City Attorney Stephen Conteagüero, via email, citing documents were not provided by the requestor. A copy of the email has been added to the official Minute File, labeled **Exhibit 10**.

F. Motion by Council Member Jarriel, seconded by Council Member McAuley to approve an Agreement with Fetterman Law [for Risk Protection Order Services for the Police Department. The document provided in **Exhibit 9** is not the final to be executed, as it was revised by the City Attorney; the fees could be lower, the amount provided is the maximum the services will cost; and the signature block will be corrected to reflect City Administrator as the signee].
Motion Carried Unanimously.

VIII. CITY ATTORNEY UPDATE

A copy of the written update, as read by Assistant City Attorney Conteagüero, who attended remotely, was added to the official Minute File, labeled as **Exhibit 11**.

- The Fetterman Law Agreement was reviewed for legal sufficiency.
- The meeting with Planning Staff regarding the removal of the Technical Review Committee (TRC) from under the purview of Sunshine Law requirements went well. Amendments are still coming to make this change to the Code.
- Advised he is working with the property owners of the Park Street Commerce Center on the Right-of-Way Roadway Tract Dedication to the City. There was a hold-up with their mortgage, which is what caused the item to be withdrawn from tonight's agenda.

IX. CITY ADMINISTRATOR UPDATE

- Thanked the Public Works staff for their diligent work at the Chamber of Commerce. She advised that more material had to be replaced than originally anticipated, so adding the small buffer into their work estimate has been beneficial.
- Also gave a public kudos to Public Works staff Wade Wheeler, Brandon Suer, Mick Lizzano, and Kevin Boswell, she received a call from a citizen commending their good work in his neighborhood.
- Advised the TRC restructuring will be brought to the City Council as well as updates to the City's Drug Use Policy for review.
- Distributed a one-page quote for proposed lighting for the 100 Year Building Celebration and additional Christmas Lighting options for City Hall from the current vendor, Shellard Lighting Designs, LLC. Administrator Whitehead asked the City Council for a consensus whether or not to incorporate any of the options so it could be included in the proposed Budget for the August 4, 2026, Workshop. The majority of the City Council noted their interest in the 100 Years lighting. It was unclear whether there was a majority consensus for uplighting on the City Hall building, but there was a clear majority that did not want to incur the costs to have the lamp posts in the City Hall parking lot along North Park Street with lighted decorations. [The page has been added to the official Minute File and labeled **Exhibit 12**].
- Reminded the City Council that the Special Meeting, scheduled for July 29, 2026, begins at 5:01 P.M., as well as Okeechobee Mainstreet's Christmas in July event being held at OK Corral Gun Club from 5:00 to 7:00 P.M., and the Ribbon Cutting Ceremomy at the new Okeechobee High School at 6:00 P.M. August 4, 2026, will be the first Budget Workshop, this meeting will begin at 5:00 P.M.
- Extended her gratitude to City staff for the warm welcome she received.

IX. COUNCIL COMMENTS

- Council Member Chandler stated tonight's meeting was very informative, and that staff keeps the City Council looking sharp and out of trouble.
- Council Member Jarriel agreed with Council Member Chandler.
- Council Member McAuley stated all is well with him.
- Vice Mayor Clark noted the effect Amendment No. 3 will have on the City and the ECO needs to make sure citizens are well informed.
- Mayor Watford stated he was glad Council Member Jarriel was doing better and then thanked all who helped arrange, kept the secret, and attended City Administrator Gary Ritter's Surprise Retirement Party.

X. ADJOURNMENT

There being no further items, Mayor Watford adjourned the meeting at 8:47 P.M.

Submitted By:

____

Lane Gamiotea, CMC, City Clerk

Please take notice and be advised that when a person decides to appeal any decision made by the City Council with respect to any matter considered at this meeting, s/he may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. City Clerk media are for the sole purpose of backup for official records of the Clerk.

Exhibit 3
08/04/2026

PUBLIC WORKS
SEMI-ANNUAL REVIEW
January- June 2026

Executive Summary

During the first half of 2026, the City of Okeechobee Public Works Department completed **more than 250 work orders**, improving streets, sidewalks, drainage systems, City facilities, and public safety. The department has also supported major community events, and continue providing responsive, high-quality service to residents. Moving forward, Public Works remains committed to maintaining and improving City infrastructure while delivering dependable service to the community.

Infrastructure Improvements

Citywide pothole repairs and sidewalk improvements.
Drainage ditch maintenance and culvert inspections.
Roadway striping, pavement markings, crosswalk upgrades, and sign replacement.
Responded to resident requests involving drainage and roadway maintenance.

Tree trimming






Improved roadways

Resurfacing at the industrial park

Public Safety

Adding Rumble Strips on NW 9th street

Installing Handicap Rails on Park Street

Repairing Sidewalks

City of Okeechobee Public Works Department

Adding Stop Ahead Markings to a heavy traffic area and following up on our Monthly street sweeping on 441 and HWY 70

Community Event Support

- Speckled Perch Festival & Parade – Road Closure, event prep, traffic control and cleanup support
- Battle of Okeechobee – Trailor Transport, and waste management
- Touch A Truck – Equipment Transport for display for the event at the Ag Center
- Jr Leadership Camp – Educate Youth on what Public Works is all about, and show how the equipment is used

Looking Ahead

- Continue improving streets and sidewalks.
- Strengthen drainage infrastructure.
- Enhance public safety.
- Support community events.
- Deliver responsive customer service.
- Preserve City assets through proactive maintenance.

Thank You

“Public Works will continue to be dedicated to Maintaining, Improving, and Serving Our Community."


End of Presentation
ANY QUESTIONS?
memecreator.org

CARR, RIGGS & INGRAM, L.L.C.

To Management and Those Charged with Governance
of City of Okeechobee

This Engagement Letter and its attachments, if any, are governed by the Master Services Agreement 2.0 or 2.1 ("MSA") between Carr, Riggs & Ingram, L.L.C. ("CRI CPA", "we", "us", or "our") and the Client; the terms of which are hereby incorporated into this Engagement Letter by reference. By executing this Engagement Letter, the parties agree to and intend to be bound by the terms of the MSA.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which CRI CPA and CRI Advisors, LLC ("CRI Advisors" or "Advisors") provide professional services. CRI CPA, CRI Advisors, Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the term "CRI," and terms of similar import, denote the alternative practice structure conducted by CRI CPA, CRI Advisors, their subsidiaries and affiliates, as appropriate.

This Engagement Letter confirms and specifies the terms of our engagement and clarifies the nature and extent of the services we will provide for City of Okeechobee ("Client", "Entity", "you", or "your") as of and for the year ended September 30, 2026 (the "Selected Period(s)"). Except as otherwise expressly set forth herein, this Engagement Letter only governs attest services, provided to you by CRI CPA. Except as otherwise expressly set forth herein, any non-attest services, including any non-attest services provided by CRI Advisors or any other entities within the Carr, Riggs & Ingram alternative practice structure, will be governed by (a) separate Engagement Letter(s) between such entity and the Client.

In connection with the alternative practice structure, CRI Advisors maintains custody of client files for CRI CPA and CRI Advisors. By executing this engagement letter, you hereby consent to the transfer to CRI Advisors of all your client files, work papers and work product. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to transfer such files and records.

A. SCOPE AND OBJECTIVES

We will audit the financial statements and the disclosures, which collectively comprise the basic financial statement(s) of the Entity for the Selected Period(s) ended for the following: governmental activities, aggregate remaining fund information, each major fund and the related disclosures to the financial statements, otherwise known as the notes to the financial statements (collectively, the "Financial Statements").

The Financial Statements are prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") (the "Selected Basis").

We will perform an audit engagement with respect to the Financial Statements of the Entity. As and if applicable and indicated in the following paragraphs, we will also perform the appropriate procedures related to either supplementary information ("Supplementary Information") and/or required supplementary information ("RSI").

The objectives of our audit are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your Financial Statements are fairly presented, in all material respects, in conformity with the Selected Basis. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States ("GAGAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the Financial Statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the Financial Statements in accordance with GAGAS.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

The Selected Basis provides for certain RSI, such as management's discussion and analysis ("MD&A"), to supplement Entity's Financial Statements. Such information, although not a part of the Financancial Statements, is required by the Governmental Accounting Standards Board ("GASB") who considers it to be an essential part of the financial reporting for placing the Financial Statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Entity's RSI in accordance with GAAS. These limited proceedures will consist of inquires of management regarding methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the Financial Statements, and other knowledge we obtained during our audit of the Financial Statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. This RSI is required by the Selected Basis and will be subjected to certain limited procedures, but will not be audited: MD&A, Budgetary Comparison Schedules, Budgetary Notes to Required Supplementary Information, Required Pension Supplementary Information, and Required Other Postemployment Benefit Supplementary Information.

We have also been engaged to report on Supplementary Information other than RSI that accompanies the Entity's Financial Statements. We will subject the following Supplementary Information to the auditing procedures applied in our audit of the Financial Statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Financial Statements or to the Financial Statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the Financial Statements as a whole in a separate written report accompanying our auditor's report on the Financial Statements or in a report combined with our auditor's report on the Financial Statements: Schedule of Expenditures of Federal Awards and related notes.

In connection with our audit of the Financial Statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic Financial Statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Other information will include: the following: Listing of City Officials.

B. OUR RESPONSIBILITIES

We will conduct our audit in accordance with GAAS and GAGAS. We will also conduct our audit in accordance with the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance. We will include tests of your accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and GAGAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the Financial Statements and determine whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Entity or to acts by management or employees acting on behalf of the Entity. Because the determination of waste and abuse is subjective, GAGAS do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the Financial Statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the Financial Statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the Financial Statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the Financial Statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards and the Uniform Guidance.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls and improper revenue recognition due to fraud.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

C. AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the Financial Statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Entity's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Our audit does not relieve you of your responsibilities.

D. OTHER SERVICES

We will only perform the following non-attest services for the Entity, based upon information provided by you and in accordance with professional standards:

- Assist management in preparing the Financial Statements
- Assist management in preparing the RSI
- Assist management in preparing the Supplementary Information
- Assist management in preparing Other Information.
- Assist management by preparing, proposing and/or recording the following **client-approved** activities and/or journal entries: GASB 34 full-accrual journal entries, assist with preparation and submission of the data collection form, and other journal entries and activities, such as financial statement presentation or closing entries.

These non-audit services do not constitute an audit under GAGAS and such services will not be conducted in accordance with GAGAS.

For any non-attest services provided by CRI, you agree to assume all management responsibilities for these non-attest services and any other non-attest services we provide; oversee the services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The non-attest services, if any, are limited to those previously defined in this letter, or as identified in a separate Engagement Letter. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

E. CLIENT RESPONSIBILITIES

In addition to your responsibilities identified in the MSA, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:

- designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met

- following laws and regulations

- ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements

- ensuring that management and financial information is reliable and properly reported

- implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements

- the selection and application of accounting principles; for the preparation and fair presentation of the Financial Statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the Selected Basis, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements)

- identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information

- the preparation and fair presentation of the Financial Statements in conformity with the Selected Basis

- making drafts of Financial Statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers)

- evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern within one year after the date that the financial statements are available to be issued

- providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the Financial Statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence (4) if applicable, you will provide us with the final version of all documents comprising the annual report which includes other information, prior to the date of our auditor's report. If the final version of these documents are not available prior to the date of our auditor's report, they will be provided as soon as practical and the Entity will not issue the annual report prior to providing them to the auditor (5) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance

- required written representations from you about the Financial Statements and related matters,at the conclusion of our audit

- required written representations that (1) you are responsible for presentation of the Supplementary Information in accordance with GAAP; (2) you believe the Supplementary Information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the Supplementary Information.

- required written representations from you about compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and GAGAS, at the conclusion of our audit

- required written representations from you about compliance with schedule of expenditures of federal awards and federal award programs, at the conclusion of our audit

- adjusting the Financial Statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the Financial Statements taken as a whole

- the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the Financial Statements

- informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants

- identifying and ensuring that the government complies with applicable contracts, agreements, and grants

- taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report

- evaluating and monitoring noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; taking prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly following up and taking corrective action on reported audit findings; and preparing a summary schedule of prior audit findings and a separate corrective action plan

- identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance

- agreeing to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards

- agreeing to make the audited Financial Statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon

- acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards

- preparation of the Supplementary Information, as applicable, in conformity with the Selected Basis. You agree to include our report on the Supplementary Information in any document that contains, and indicates that we have reported on, the Supplementary Information and to include the audited Financial Statements with any presentation of the Supplementary Information that includes our report thereon

- if publishing Financial Statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document

- disclosing the date through which subsequent events have been evaluated and whether that date is the date the Financial Statements were issued or were available to be issued

- informing, in writing, the engagement partner before entering into any substantive employment discussions with any CRI CPA or CRI Advisors personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct

- informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time

- informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time

- establishing and maintaining a process for tracking the status of audit findings and recommendations

- identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies

- providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information

F. ENGAGEMENT ADMINISTRATION

We understand that your employees will prepare all confirmations and schedules we request and will locate any documents selected by us for testing. A request list of information we expect to need for our audit will be provided to you. Your prompt attention to and timely return of the requested items will significantly contribute to the efficiency of our audit process.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including Financial Statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the Financial Statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In accordance with certain regulations, we, as your auditors, are required to make the following commitments:

- The documentation for this engagement is the property of CRI and constitutes confidential information. However, we may be requested to make certain documentation available to regulators, federal or state agencies, governmental agencies, etc. ("regulators" or "agencies") pursuant to authority given to it by law or regulation. If requested, access to such documentation will be provided under the supervision of CRI CPA personnel. Furthermore, upon request, we may provide copies of selected documentation to these regulators or agencies. These regulators or agencies may intend, or decide, to distribute the copies or information contained therein to others.

- We will file a copy of our most recent peer review report with any applicable regulators or agencies.

- As appropriate, we may meet with those charged with governance before the audit report(s) are filed with any required regulators or agencies.

The information that we obtain in auditing is confidential, as required by the AICPA Code of Professional Conduct. Therefore, your acceptance of this Engagement Letter will serve as your advance consent to our compliance with above commitments.

G. REPORTING

As part of our engagement, we will issue a written report upon completion of our audit of the Entity's Financial Statements. Our report will be addressed to management, those charged with governance, or both, as appropriate, of the Entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance.

We will also provide a report (that does not include an opinion) on internal control related to the Financial Statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the Financial Statements as required by GAGAS. The report on internal control and on compliance and other matters will state: (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with GAGAS in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. The report(s) will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in GAGAS may not satisfy the relevant legal, regulatory, or contractual requirements.

H. TERMINATION

If for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We reserve the right and sole discretion to withdraw for any reason from this engagement immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by this Engagement Letter and will constitute completion of this engagement.

Our engagement with you will terminate upon the earlier of our delivery of your report or withdrawal. In either case, you agree to compensate us for our services, fees, and costs to the date of withdrawal.

I. OUR FEES

We estimate that our fees for these services will be $36,600 for the year ending September 30, 2026. Our fees will include an additional $5,000 per major program that requires an audit if a Federal or State Single Audit is required. By mutual agreement of both parties, this contract may be extended beyond this contract period.

Our professional fees for the services described in this engagement letter will be based on the actual time incurred by our professionals at standard hourly rates plus out-of-pocket expenses, such as travel, meals, services from other professionals, and direct administrative costs (courier services, report preparation, copying). We may also charge a fee for applications, subscriptions, hosting, or technology we utilize in providing services to you, but you will be notified in advance of such fees, if any.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances (such as, but not limited to, difficulty or delays in obtaining requisite responses to necessary or required procedures, significant changes to promulgated standards, time incurred for financial statement adjustment(s) and the related procedures required, or significant changes to your organization or its internal control structure) will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

CLIENT ACKNOWLEDGEMENT(S)

If you acknowledge and agree with the terms of our agreement as described in this Engagement Letter, please indicate by executing.

Very truly yours,

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

APPROVED BY:

CITY OF OKEECHOBEE

____
Dowling R. Watford, Jr., Mayor

ATTEST:

____
Lane Gamiotea, CMC, City Clerk

REVIEWED FOR LEGAL SUFFICIENCY:

____
Stephen Conteaguero, City Attorney
Nason Yeager Gerson Harris & Fumero, P.A.

CARR, RIGGS & INGRAM, L.L.C.

This attachment is governed by the related Engagement Letter between Carr, Riggs & Ingram and the Client; the terms of which are hereby incorporated into this attachment by reference. By executing the Engagement Letter, the parties agree to and intend to be bound by the terms of this attachment. This attachment lists the Florida State Single Audit services we are to provide in conjunction with other services in the Engagement Letter for the Entity:

- Our objectives will include internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with state statutes, regulations, and the terms and conditions of state projects that could have a direct and material effect on each major program in accordance with the Audit Requirements for State Financial Assistance ("Florida Single Audit Act").

- We will conduct our audit in accordance with generally accepted auditing standards ("GAAS"); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("GAGAS"); the Florida Single Audit Act; and Chapter 10.550, Rules of the Auditor General, and will include tests of accounting records, a determination of major program(s) in accordance with Florida Single Audit Act, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and GAGAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

- Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the Financial Statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

- As required by the Florida Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major state project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Florida Single Audit Act.

- An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Florida Single Audit Act.

- The Florida Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes, regulations, and the terms and conditions of state financial assistance awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *State Projects Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Entity's major programs. For state financial assistance programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Florida Single Audit Act.

- In addition to your responsibilities identified in the MSA and Engagement Letter, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:
    - designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met

    - ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements

    - the selection and application of accounting principles; for the preparation and fair presentation of the Financial Statements, schedule of expenditures of state financial assistance, and all accompanying information in conformity with the Selected Basis, and for compliance with applicable laws and regulations (including state statutes), rules, and the provisions of contracts and grant agreements (including award agreements)

    - identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information

    - making drafts of the schedule of expenditures of state financial assistance, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers)

    - providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the schedule of expenditures of state financial assistance, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Florida Single Audit Act

    - require certain written representations from you about the schedule of expenditures of state financial assistance; state projects; compliance with laws, regulations, contracts, and grant agreements; and related matters

    - evaluating and monitoring noncompliance with state statutes, regulations, and the terms and conditions of state projects; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan

  - identifying all state financial assistance received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of state financial assistance (including notes and noncash assistance received, such as lost revenues, if applicable) in conformity with the Florida Single Audit Act

  - agreeing to include our report on the schedule of expenditures of state financial assistance in any document that contains, and indicates that we have reported on, the schedule of expenditures of state financial assistance

  - agreeing to include the audited financial statements with any presentation of the schedule of expenditures of state financial assistance that includes our report thereon

  - acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of state financial assistance in accordance with the Florida Single Audit Act; (2) you believe the schedule of expenditures of state financial assistance, including its form and content, is stated fairly in accordance with the Florida Single Audit Act; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of state financial assistance.

- We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Those Charged with Governance of Entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance.

- The Florida Single Audit Act report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Florida Single Audit Act. The report will state that the report is not suitable for any other purpose.

Exhibit 5
08/04/2026

CARR, RIGGS & INGRAM, L.L.C.

To Management and Those Charged with Governance

of City of Okeechobee

This Engagement Letter and its attachments, if any, are governed by the Master Services Agreement 2.0 or 2.1 (“MSA”) between Carr, Riggs & Ingram, L.L.C. (“CRI CPA”, “we”, “us”, or “our”) and the Client; the terms of which are hereby incorporated into this Engagement Letter by reference. By executing this Engagement Letter, the parties agree to and intend to be bound by the terms of the MSA.

"Carr, Riggs & Ingram" and “CRI” are the brand names under which CRI CPA and CRI Advisors, LLC (“CRI Advisors” or “Advisors”) provide professional services. CRI CPA, CRI Advisors., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the term "CRI," and terms of similar import, denote the alternative practice structure conducted by CRI CPA, CRI Advisors, their subsidiaries and affiliates, as appropriate.

This Engagement Letter confirms and specifies the terms of our engagement and clarifies the nature and extent of the services we will provide for City of Okeechobee (“Client”, "Entity", “you”, or “your”) as of September 30, 2026 (the “Selected Period”). Except as otherwise expressly set forth herein, this Engagement Letter only governs attest services, provided to you by CRI CPA. Except as otherwise expressly set forth herein, any non-attest services, including any non-attest services provided by CRI Advisors or any other entities within the Carr, Riggs & Ingram alternative practice structure, will be governed by (a) separate Engagement Letter(s) between such entity and the Client.

In connection with the alternative practice structure, CRI Advisors maintains custody of client files for CRI CPA and CRI Advisors. By executing this engagement letter, you hereby consent to the transfer to CRI Advisors of all your client files, work papers and work product. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to transfer such files and records.

A. SCOPE AND OBJECTIVES

For the purposes of this Engagement Letter, the subject matter consists of the following: compliance with Florida Statute 218.415 Local Government Investment Policies (collectively referred to as the "Subject Matter").

We will examine the Subject Matter of the Entity as of the Selected Period.

The objectives of our examination are to (1) obtain reasonable assurance about whether the Subject Matter is free from material misstatement based on the Selected Criteria; and (2) to express an opinion as to whether the Subject Matter is fairly stated, in all material respects.

B. OUR RESPONSIBILITIES

Our examination will be conducted in accordance with attestation standards established by the AICPA. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We will plan and perform the examination to obtain reasonable assurance about whether the Subject Matter is free from material misstatement, based on the Selected Criteria. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

Our examination does not relieve you of your responsibilities.

C. OTHER SERVICES

For any non-attest services provided by CRI, you agree to assume all management responsibilities for these non-attest services and any other non-attest services we provide; oversee the services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The non-attest services, if any, are limited to those previously defined in this letter, or as identified in a separate Engagement Letter. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

D. CLIENT RESPONSIBILITIES

In addition to your responsibilities identified in the MSA, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:

- the presentation of the Subject Matter in accordance with the Selected Criteria
- selecting the Selected Criteria
- determining the Selected Criteria are suitable, will be available to intended users, and are appropriate for the purpose of the engagement
- a written assertion about whether the Subject Matter is presented in accordance with the Selected Criteria; failure to provide such assertion may result in withdrawal from our engagement
- providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the Subject Matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the Entity from whom we determine it necessary to obtain evidence
- required written representations from you in the form of a representation letter, at the conclusion of the engagement
- informing, in writing, the engagement partner before entering into any substantive employment discussions with any CRI CPA or CRI Advisors personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct
- informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time
- informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time
- the accuracy and completeness of that information required for our examination

E. ENGAGEMENT ADMINISTRATION

We understand that you will provide us with the information required for our examination. A request list of information we expect to need for our examination will be provided to you. Your prompt attention to and timely return of the requested items will significantly contribute to the efficiency of our examination process.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

In accordance with certain regulations, we, as your examiners, are required to make the following commitments:

- The documentation for this engagement is the property of CRI and constitutes confidential information. However, we may be requested to make certain documentation available to regulators, federal or state agencies, governmental agencies, etc. ("regulators" or "agencies") pursuant to authority given to it by law or regulation. If requested, access to such documentation will be provided under the supervision of CRI CPA personnel. Furthermore, upon request, we may provide copies of selected documentation to these regulators or agencies. These regulators or agencies may intend, or decide, to distribute the copies or information contained therein to others.

- We will file a copy of our most recent peer review report with any applicable regulators or agencies.

- As appropriate, we may meet with those charged with governance before the examination report is filed with any required regulators or agencies.

The information that we obtain in this examination is confidential, as required by the AICPA Code of Professional Conduct. Therefore, your acceptance of this Engagement Letter will serve as your advance consent to our compliance with above commitments.

F. REPORTING

As part of our engagement, we will issue a written report upon completion of our examination. Our report will be addressed to management, those charged with governance, or both, as appropriate, of the Entity. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance.

G. TERMINATION

If for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We reserve the right and sole discretion to withdraw for any reason from this engagement immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by this Engagement Letter and will constitute completion of this engagement.

Our engagement with you will terminate upon the earlier of our delivery of your report or withdrawal. In either case, you agree to compensate us for our services, fees, and costs to the date of withdrawal.

H. OUR FEES

The fee for the examination is included with the fee in the City's audit.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances (such as, but not limited to, difficulty or delays in obtaining requisite responses to necessary or required procedures, significant changes to promulgated standards, time incurred for financial statement adjustment(s) and the related procedures required, or significant changes to your organization or its internal control structure) will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

CLIENT ACKNOWLEDGEMENT(S)

If you acknowledge and agree with the terms of our agreement as described in this Engagement Letter, please indicate by executing.

Very truly yours,

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

APPROVED BY:

CITY OF OKEECHOBEE

____
Dowling R. Watford, Jr., Mayor

ATTEST:

____
Lane Gamiotea, CMC, City Clerk

REVIEWED FOR LEGAL SUFFICIENCY:

____
Stephen Conteaguero, City Attorney
Nason Yeager Gerson Harris & Fumero, P.A.

Exhibit 6
08/04/2026

City of Okeechobee
PROPOSED BUDGET

Fiscal Year

2026/2027

CONTENTS

2 .... Elected Officials & Administration

3 .... Message from the City Administrator

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11 .... General Fund Overview

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42 .... Grant Funds

46 .... Law Enforcement Special Fund

FISCAL YEAR 26/27 – PROPOSED

ELECTED OFFICIALS

AND ADMINISTRATION

The City of Okeechobee's City Council is made up of five representatives who reside within the city limits. They are elected at large, not by districts, to four year terms. Each even numbered year on General Election Day in November, the City's registered voters may elect or re-elect two or three City Council Members to represent them in their City government.

The City Clerk is an elected official serving a four year term and provides a wide array of services to our citizens. The City Clerk is a Charter Officer, the official records custodian of all public documents, and the City Elections Coordinator. In January 2027 the position of the City Clerk will transition from an elected position to one appointed by the City Council.

Vice Mayor	Councilmember	Mayor	Clerk	Councilmember	Councilmember
Monica Clark	**David McAuley**	**Dowling Watford Jr.**	**Lane Gamiotea**	**Bob Jarriel**	**Noel Chandler**

Administration:

City Administrator **Denise Whitehead**	Finance **Taylor Connell**	General Services **Tammy Parker**	Police Chief **Donald Hagan**
Public Works **Willie Hall**	Human Resources **Heather Prince**	Executive Assistant **Jacqueline Boer**	

MISSION STATEMENT:

The mission of the City of Okeechobee is to provide accommodating services that enhance the quality of life for our citizens and businesses in a fiscally sound manner.

VISION STATEMENT:

The City of Okeechobee will maintain a vibrant and prosperous community built on our heritage, history, unique character, and small-town atmosphere.

Message from the CITY ADMINISTRATOR

The Fiscal Year 2026-2027 Budget reflects a period of transition, progress, and opportunity for the City of Okeechobee.

This budget builds upon the strong foundation established under former City Administrator Gary Ritter. During his tenure, the City invested in critical infrastructure, strengthened public facilities, secured significant grant funding, enhanced community spaces, and supported economic development. We also recognize the retirement of two longtime department directors whose dedication and service helped shape our organization, while welcoming new leadership in Finance and General Services.

As I begin my service as City Administrator, I am honored to work alongside the Mayor, City Council, City staff, and residents to continue moving Okeechobee forward. Having served this community for many years, I understand both the challenges we face and the opportunities that lie ahead.

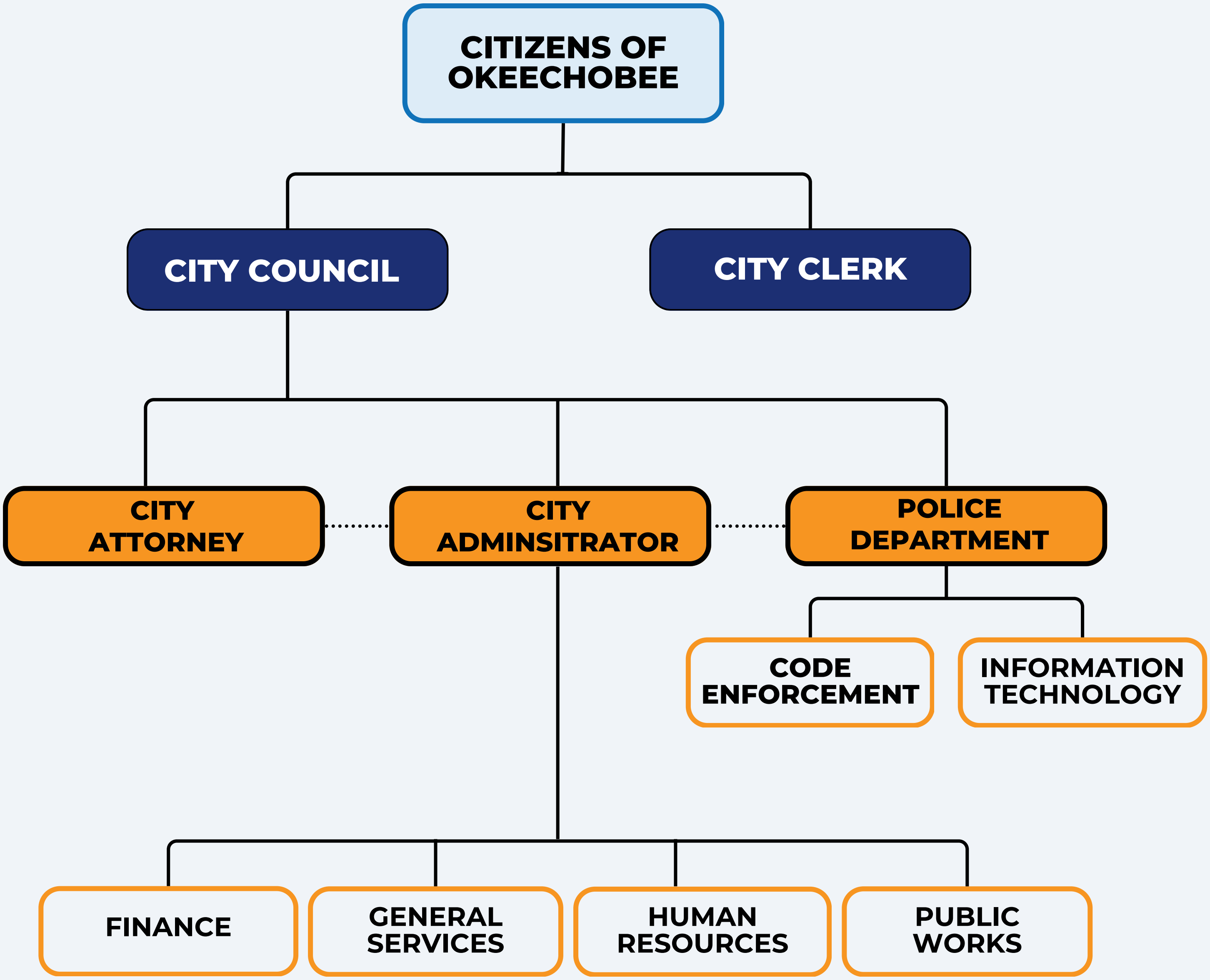
Like many Florida municipalities, we are closely monitoring potential changes to property tax legislation and other factors that may affect future revenues. These uncertainties reinforce the importance of responsible financial planning, operational efficiency, and sound stewardship of public resources.

Over the coming year, our priorities include modernizing City operations, improving organizational efficiency, enhancing customer service, and strengthening communication with the public. This budget book reflects those priorities by presenting a clear, transparent, and accessible view of how public funds are invested to serve our community.

The City of Okeechobee has a proud history, dedicated employees, and a bright future. I am grateful to the Mayor and City Council for their leadership, our employees for their commitment to public service, and our residents for their continued trust and support. Together, we will continue building a stronger Okeechobee for generations to come.

Denise Whitehead
City Administrator

ORGANIZATIONAL CHART



PURPOSE OF THE BUDGET

The City budget is our plan for how we will use public dollars to serve the community. It outlines the money we expect to receive (revenues), how we intend to spend it (expenditures) and how we prepare for the future. This plan helps us deliver essential services - like public safety, roads, parks, and utilities - while ensuring we use tax dollars responsibly and transparently.

Another way to think about the City Budget is to compare it to a household budget, but on a larger scale. Just as families decide how to cover their needs, prepare for repairs, and save for the future, the city does the same. We balance priorities, maintain what we already have, invest in improvements, and stay ready for unexpected needs such as hurricanes. This approach helps us live within our means while still moving the community forward.

Most importantly, the City Budget is how we turn community priorities into real progress. It reflects what matters to our residents—safety, infrastructure, quality of life, and responsible growth. By planning how we allocate resources, we provide strong services today while building a better city for tomorrow. In this way, the budget becomes more than numbers; it becomes the roadmap for our shared future.

LOCAL ECONOMY OUTLOOK

City of Okeechobee 2026 - 2027

The following information provides an overview of key demographic and economic indicators for the City of Okeechobee that support the FY 2026 budget. These trends highlight changes in population, business activity, employment, income, and housing, providing context for the City's current financial position and future planning efforts.

POPULATION

5,731

+9.3% since 4/1/20
Median Age: 38.4

NET NEW BUSINESSES

+25

91 opened | 66 closed
+34% net increase since FY 2024

EMPLOYMENT GROWTH

+17%

Top Industries: 1. Education & Health Care, 2. Retail Trade, 3. Construction

MEDIAN HOUSEHOLD INCOME

$57,044

+13.3% from prior year

MEDIAN PROPERTY VALUE

$197,700

Median Rent: $1,061 | +5.5% 1-yr growth
Ownership Rate: 55.1% | 2,273 housing units

BUDGET IN BRIEF

PROPERTY TAX INFORMATION

The City's millage rate is the property tax rate applied to property within city limits. It is an ad valorem tax, which means it is based on the property's value. The County Property Appraiser determines each property's taxable value. Property taxes are calculated using the millage rate, which is charged per $1,000 of taxable value.

Formula: (Taxable Value ÷ 1,000) × Millage Rate = Property Tax

If your home's taxable value is $100,000 and the millage rate is 1.0, your city property tax would be $100. A homestead exemption reduces the taxable value of the property.

Property Taxes account for nearly 40% of the City's total operating revenue which funds public safety, general city governmental operations, and some city infrastructure projects.

Taxable Value Has Increased

+61.5% from 2021 to 2026

2021	$351,992,688
2022	$396,381,129
2023	$465,382,664
2024	$494,865,581
2025	$556,488,458
2026	**$568,609,684**

The City of Okeechobee has seen taxable property value within city limits increase for at least **11 consecutive years**.

Millage Rate Has Decreased

-21.6% from 2021 to 2025

2021	7.6018
2022	6.8987
2023	6.3556
2024	6.1602
2025	5.9602
Projected 2026	**5.9602**

The City Council has **decreased the millage rate in 4 consecutive years** and has **not raised the millage rate in 10 consecutive years.**

Homestead Exemption Breakdown

Of the City's adjusted taxable value of $568,609,684 approximately 18.5% or $105,308,194 is attributable to properties receiving a homestead exemption. Among these homesteaded properties:

66% are valued below $150,000
91% are valued below $250,000
99.7% are valued below $500,000

FISCAL YEAR 26/27 – PROPOSED

BUDGET IN BRIEF

GENERAL FUND

FY 2027 General Fund Balance

$4,342,502

The City operates a balanced budget meaning it does not spend more than it collects.

Zero Debt

$0

The City of Okeechobee maintains zero long-term debt obligations.

Solid Waste Update

Assessment Fee increases by $13.56

New Total: $425.76/year

Per contractual obligations with the City's solid waste vendor

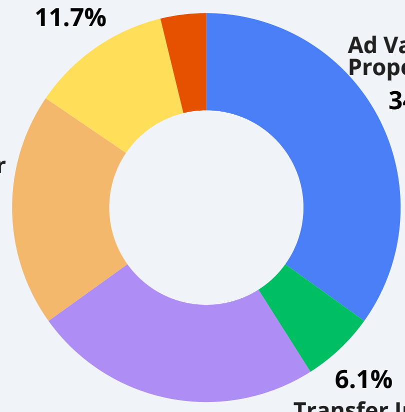
Staffing

65

The City has 59 Full-Time employees and an additional 6 Part-Time employees

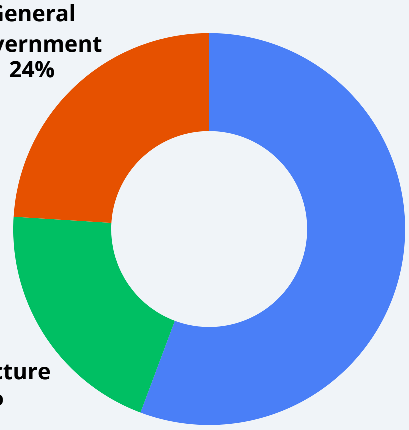
Projected Revenues: $9,237,580

Ad Valorem Property Taxes	$3,219,576	34.9
State Revenue Sharing	$2,227,250	24.1
Charges for Services	$1,795,080	19.4
Other Fees & Revenues	$1,078,550	11.7
Transfer In From Other Funds	$567,124	6.1
Uses of Money & Property	$350,000	3.8



Projected Expenditures: $9,237,580

Law Enforcement	$4,051,130	43.9%
Public Works	$1,874,550	20.3%
Fire & Public Safety	$1,084,500	11.8%
General Services	$713,700	7.7%
Financial Services	$388,900	4.2%
City Clerk	$387,250	4.2%
Executive	$308,450	3.3%
Legislative	$176,250	1.9%
Legal Council	$140,950	1.5%
Human Resources	$112,150	1.2%



FISCAL YEAR 26/27 – PROPOSED

BUDGET IN BRIEF

ALL FUNDS BUDGET

Planned Infrastructure Projects
$1,545,000
Dedicated to improving City roads and sidewalks

Grants Awarded
$2,022,500
The City has active awards for Forestry Grant and Public Safety Building Hardening Grant

Est. Reserve Funds
$7,514,576
The City's Reserve Fund Balance Policy requires emergency & operating funds

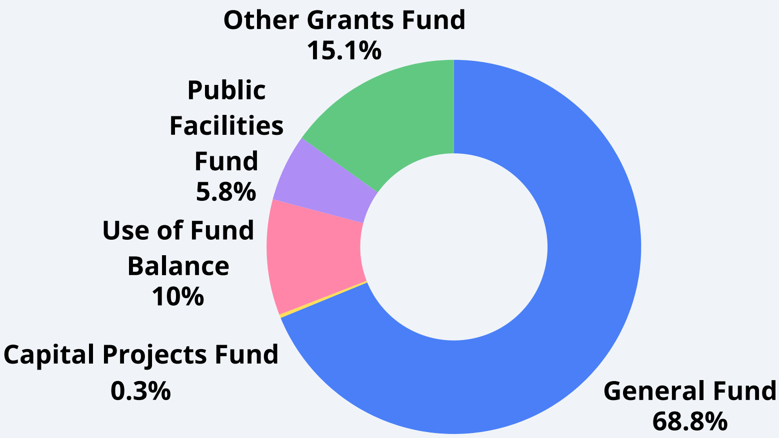
Flagler Parks
$175,000
The City is committed to maintaining & improving Flagler Parks for residents to enjoy

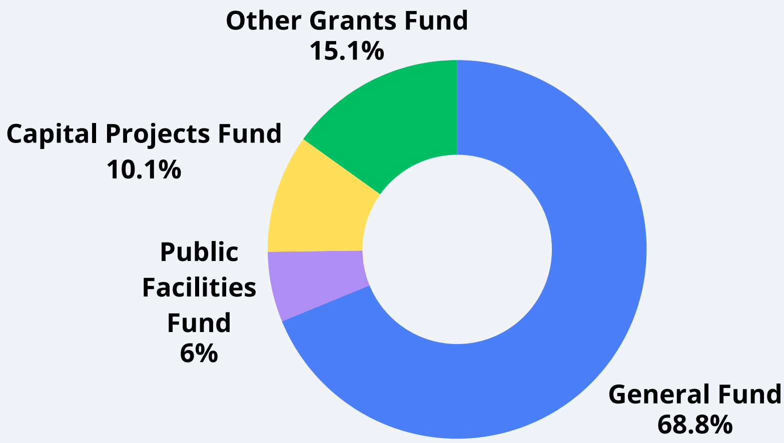
Est. Total Revenues: $13,434,580

General Fund	$9,237,580	68.8
Other Grant Funds	$2,022,500	15.1%
Public Facilities Fund	$785,000	5.8%
Capital Projects Fund	$40,000	0.3%
Law Enf. Spec. Fund	$1,000	0.0%
Use of Fund Balance	$1,348500	10

Est. Total Expenditures: $13,434,580

General Fund	$9,237,580	68.8%
Other Grant Funds	$2,022,500	15.1%
Public Facilities Fund	$812,500	6.0%
Capital Projects Fund	$1,356,000	10.1%
Law Enf. Spec. Fund	$6,000	0.0%





RECENT ACCOMPLISHMENTS

The City of Okeechobee continues to leverage state grant funding to invest in critical infrastructure, public facilities, and community enhancements. During fiscal year 2025-2026, the City secured several new grant awards while advancing projects funded in prior years.

- $1.2 million: City Hall exterior renovations (ongoing)
- $2.0 million: Public Safety Building exterior renovations (ongoing)
- $240,000: Stormwater drainage improvements for Taylor Creek/SE 8th Avenue (completed)
- $1.2 million: Roadway improvements at the Okeechobee Commerce Center (completed)
- $22,500: Community forestry improvements (upcoming)
- $50,000: City Park holiday lighting and Christmas decorations (ongoing)

FUTURE DIRECTIONS

The City of Okeechobee remains committed to pursuing external funding opportunities that reduce the burden on local taxpayers while supporting infrastructure improvements, public safety, economic development, and quality of life initiatives.

Fiscal Year 27 Proposed Budget
General Fund Summary

General Fund Revenues & Expenditures	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
F/Y Beginning Fund Balance	$ 4,342,501	$ 4,342,502	$ 4,342,502	$ 4,342,502	0.00%
Revenues					
Ad Valorem Tax	$ 2,861,063	$ 3,036,958	$ 3,178,258	$ 3,219,576	1.28%
Other Fees	$ 978,275	$ 1,121,498	$ 895,672	$ 978,500	8.46%
Intergovernmental	$ 2,376,980	$ 2,310,581	$ 2,172,072	$ 2,227,250	2.48%
Charges for Services	$ 1,781,867	$ 1,985,957	$ 1,741,818	$ 1,795,080	2.97%
Fines, Forfeitures & Penalties	$ 30,639	$ 23,164	$ 31,000	$ 25,300	-22.53%
Uses of Money & Property	$ 570,657	$ 490,330	$ 350,000	$ 350,000	0.00%
Other Revenues	$ 111,395	$ 88,878	$ 71,900	$ 74,750	3.81%
Gen Fund Rev. Less Transfer In	$ 8,710,876	$ 9,057,366	$ 8,440,720	$ 8,670,456	2.65%
Transfers In					
Public Facilities Fund	$ 350,000	$ 350,000	$ 350,000	$ 350,000	0.00%
Capital Proj/Improvement Fund	$ -	$ -	$ 41,558	$ 217,124	80.86%
Total General Fund Revenues	**$ 9,060,876**	**$ 9,407,366**	**$ 8,832,278**	**$ 9,237,580**	**4.39%**
Expenditures					
Legislative	$ 175,253	$ 157,201	$ 179,545	$ 176,000	-2.01%
Executive	$ 240,411	$ 236,379	$ 294,575	$ 308,450	4.50%
Human Resources	$ 59,389	$ 79,821	$ 92,801	$ 112,150	17.25%
City Clerk	$ 283,498	$ 299,721	$ 329,617	$ 387,250	14.88%
Financial Services	$ 343,778	$ 326,086	$ 403,048	$ 388,900	-3.64%
Legal Council	$ 119,089	$ 119,076	$ 141,400	$ 140,950	-0.32%
General Services	$ 525,072	$ 575,796	$ 723,015	$ 713,700	-1.31%
Law Enforcement	$ 3,182,203	$ 3,385,073	$ 3,806,284	$ 4,051,130	6.04%
Fire & Public Safety	$ 864,458	$ 928,347	$ 1,011,124	$ 1,084,500	6.77%
Road & Street Facilities	$ 1,605,826	$ 1,615,767	$ 1,850,869	$ 1,874,550	1.26%
Total General Fund Expenditures	**$ 7,398,977**	**$ 7,723,267**	**$ 8,832,278**	**$ 9,237,580**	**4.39%**
Transfers Out					
Capital Fund	**$ 109,094**	**$ 940,791**	**$ -**	**$ -**	**0.00%**
F/Y Ending Fund Balance	$ 5,376,119	$ 4,342,502	$ 4,342,502	$ 4,342,502	0.00%

Notes
Using current 5.9602 Millage Rate
CPI - Cost of Living: 3.5% as of June 2026 YOY
Employee Payouts: Around $53,550

Fiscal Year 27 Proposed Budget
Revenue Summary

Account	General Fund Revenues	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
Taxes	Est. using 5.9602 Millage Rate					
311-1000	Ad Valorem Tax	$ 2,861,063	$ 3,036,958	$ 3,178,258	$ 3,219,576	1.28%
	Total	**$ 2,861,063**	**$ 3,036,958**	**$ 3,178,258**	**$ 3,219,576**	**1.28%**
Other Fees & Revenues						
312-5100	Fire Insurance Premium	$ -	$ 68,427	$ -	$ -	
312-5200	Casualty Ins. Prem. Tax	$ 115,793	$ 137,232	$ 103,000	$ 120,000	14.17%
314-1000	Utility Tax-Electric	$ 720,716	$ 761,553	$ 657,372	$ 725,000	9.33%
314-4000	Utility Tax/Natural Gas	$ 27,365	$ 23,375	$ 27,000	$ 22,500	-20.00%
314-8000	Utility Tax/Propane	$ 33,660	$ 32,493	$ 30,300	$ 31,000	2.26%
316-0000	Business Tax Receipt	$ 75,834	$ 73,209	$ 74,000	$ 70,000	-5.71%
319-0000	Public Service Fee	$ 4,907	$ 25,209	$ 4,000	$ 10,000	60.00%
	Total	**$ 978,275**	**$ 1,121,498**	**$ 895,672**	**$ 978,500**	**8.46%**
Intergovernmental Revenues						
335-1210	SRS Cigarette Tax	$ 242,499	$ 244,097	$ 235,615	$ 240,000	1.83%
335-1400	Mobile Home Licenses	$ 10,323	$ 10,666	$ 9,500	$ 9,500	0.00%
335-1500	Alcoholic Beverage License	$ 12,013	$ 8,444	$ 6,000	$ 7,000	14.29%
335-1800	1/2 Cent Sales Tax	$ 531,372	$ 512,882	$ 490,932	$ 500,000	1.81%
312-6000	1 Cent Sales Surtax	$ 1,144,951	$ 1,181,056	$ 1,142,425	$ 1,150,000	0.66%
315.0000	Communications Serv. Tax	$ 319,514	$ 328,841	$ 282,700	$ 315,000	10.25%
337-2000	Public Safety - SRO Prog.	$ 108,764	$ 17,100	$ -	$ -	-
338-2000	County Business Licenses	$ 7,544	$ 7,495	$ 4,900	$ 5,750	14.78%
	Total	**$ 2,376,980**	**$ 2,310,581**	**$ 2,172,072**	**$ 2,227,250**	**2.48%**
Charges for Current Services						
322-0000	Building/Inspections Fees	$ 178,123	$ 317,748	$ 187,500	$ 175,000	-7.14%
322-1000	Exception & Zoning Fees	$ 11,318	$ 38,479	$ 10,000	$ 12,500	20.00%
323-1000	Franchise-Electric	$ 543,237	$ 571,321	$ 507,000	$ 525,000	3.43%
323-4000	Franchise-Natural Gas	$ 21,199	$ 22,024	$ 18,700	$ 21,000	10.95%
323-7000	Franchise-Solid Waste	$ 224,778	$ 230,938	$ 204,500	$ 235,000	12.98%
329-0000	Plan Review Fees	$ 51,598	$ 20,715	$ 5,000	$ 20,000	75.00%
329-1000	Lien Search Fees	$ 1,425	$ 1,440	$ 800	$ 1,000	20.00%
329-2000	Special Event Fees	$ 350	$ 1,600	$ 175	$ 500	65.00%
341-4000	Photocopies	$ -	$ -	$ 100	$ -	-
329-3000	Building Plan Review Fees	$ 624	$ -	$ 20,000	$ -	-
341-2000	Alley/Street Closing Fees	$ -	$ -	$ 600	$ -	-
342-1000	Public Safety - SRO OCA	$ 85,154	$ 88,112	$ 96,983	$ 100,080	3.09%
342-2000	Special Details	$ 26,990	$ 24,175	$ 25,000	$ 20,000	-25.00%
343-4010	Solid Waste Collect. Fees	$ 637,071	$ 669,405	$ 665,460	$ 685,000	2.85%
	Total	**$ 1,781,867**	**$ 1,985,957**	**$ 1,741,818**	**$ 1,795,080**	**2.97%**

Fiscal Year 27 Proposed Budget
Revenue Summary Cont.

Account	General Fund Revenues	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
Fines, Forfeitures & Penalties						
351-1000	Court Fines	$ 19,345	$ 12,889	$ 19,000	$ 15,000	-26.67%
351-2000	Radio Comm. Fee	$ 8,310	$ 6,734	$ 8,800	$ 7,500	-17.33%
351-3000	Law Enforcement Education	$ 2,079	$ 1,836	$ 2,000	$ 1,800	-11.11%
351-4000	Investigation Cost Reimburse.	$ 905	$ 1,705	$ 1,200	$ 1,000	-20.00%
	Total	**$ 30,639**	**$ 23,164**	**$ 31,000**	**$ 25,300**	**-22.53%**
Uses of Money & Property						
361-1000	Interest Earnings	$ 570,657	$ 490,330	$ 350,000	$ 350,000	0.00%
	Total	**$ 570,657**	**$ 490,330**	**$ 350,000**	**$ 350,000**	**0.00%**
Other Revenues						
341-5000	Admin Fees - BOCC Impact Fee	$ -	$ -	$ -	$ 5,000	100.00%
343-9000	DOT Hwy Maint.Landscape	$ 8,304	$ 8,304	$ 8,600	$ 8,800	2.27%
343-9100	DOT Master Traffic Signal Maint.	$ 27,153	$ 27,947	$ 28,500	$ 28,700	0.70%
369-1000	Miscellaneous	$ 33,976	$ 11,937	$ 17,200	$ 10,000	-72.00%
369-4000	Code Enforcement Fine	$ 19,515	$ 38,055	$ 15,500	$ 20,000	22.50%
369-5000	Police Accident Reports	$ 2,447	$ 2,635	$ 2,100	$ 2,250	6.67%
	Total	**$ 111,395**	**$ 88,878**	**$ 71,900**	**$ 74,750**	**3.81%**
Other Revenues & Transfers In						
	Capital Project Improvements	$ -	$ -	$ 41,558	$ -	0.00%
	Public Facilities Improvement	$ 350,000	$ 350,000	$ 350,000	$ 350,000	100.00%
	Total	**$ 350,000**	**$ 350,000**	**$ 391,558**	**$ 350,000**	**89.39%**

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FISCAL YEAR 26/27 – PROPOSED

LEGISLATIVE

(0511) GENERAL FUND

OVERVIEW

The Legislative Department provides the resources necessary for the City Council to fulfill its responsibilities as the City's governing body. The department's budget supports elected officials in reviewing and adopting ordinances, resolutions, and policies, while providing funding for legislative activities, professional development, and community partnerships that advance the City's strategic priorities.

Dowling Watford Jr., Mayor
Monica Clark, Vice Mayor
David McAuley, Councilmember
Bob Jarriel, Councilmember
Noel Chandler, Councilmember

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$81,900	$94,100	$0

FY 26/27 PRIORITIES

PROVIDE EFFECTIVE GOVERNANCE

Adopt policies and budgets that support the City's strategic priorities and fiscal stability.

PROMOTE TRANSPARENCY

Ensure open government through accessible public meetings and citizen engagement.

EXERCISE FISCAL OVERSIGHT

Provide responsible oversight of City operations and the effective use of public funds.

AT A GLANCE

- Supports the five Council Members
- Supports effective governance and policy leadership
- Includes funding for the Okeechobee Education Foundation
- Includes funding for the Okeechobee County Economic Development Corporation

General Fund - 001

Fiscal Year 27 Proposed Budget

Account 0511	Legislative Personnel Services	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
1100	Executive Salaries	$ 52,365	$ 54,146	$ 55,771	$ 58,000	3.84%
2100	FICA	$ 3,961	$ 4,087	$ 4,267	$ 4,500	5.18%
2200	Retirement	$ -	$ 159	$ 1,200	$ 1,500	20.00%
2300	Life & Health Insurance	$ 21,304	$ 13,554	$ 28,600	$ 17,500	-63.43%
2400	Workers Compensation	$ 330	$ 354	$ 497	$ 400	-24.25%
Total		$ 77,960	$ 72,300	$ 90,335	$ 81,900	-10.30%

Account 0511	Legislative Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ -	$ -	$ -	$ 30,000	100.00%
3400	Other Contractual Services	$ 25,000	$ 25,640	$ 28,360	$ 4,500	-530.22%
4000	Travel & Per Diem	$ 597	$ 1,271	$ 2,500	$ 2,500	0.00%
4100	Communications	$ 600	$ 600	$ 1,800	$ 1,800	0.00%
4500	Insurance	$ 4,532	$ 4,990	$ 4,950	$ 4,900	-1.02%
4609	R&M Equipment	$ 1,380	$ 3,500	$ 2,700	$ 1,500	-80.00%
4901	Education	$ 900	$ 1,500	$ 1,500	$ -	-
4909	Miscellaneous	$ 84	$ 2,000	$ 2,000	$ 2,000	0.00%
5400	Books, Publications, Etc.	$ 200	$ 1,400	$ 1,400	$ 1,400	0.00%
5500	Training & Education	$ -	$ -	$ -	$ 1,500	100.00%
8100	Shared Ser/Education Foun.	$ 4,000	$ 4,000	$ 4,000	$ 4,000	0.00%
8202	Local Community Request	$ 40,000	$ 40,000	$ 40,000	$ 40,000	0.00%
559-8300	Partnership Grant	$ 20,000	$ -	$ -	$ -	-
Total		$ 97,293	$ 84,901	$ 89,210	$ 94,100	5.20%

Department Total	**$ 175,253**	**$ 157,201**	**$ 179,545**	**$ 176,000**	**-2.01%**

EXECUTIVE

(0512) GENERAL FUND

OVERVIEW

The Executive Department provides leadership and administrative oversight for City operations by implementing the policies and priorities established by the City Council. The department coordinates municipal services, oversees daily operations, supports strategic planning, and promotes responsive, transparent, and fiscally responsible government.

LEADERSHIP

Denise Whitehead

City Administrator

TEAM SIZE

2 Full Time Employees

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$234,250	$74,200	$0

FY 26/27 PRIORITIES

IMPLEMENT COUNCIL PRIORITIES

Carry out the policies and strategic direction established by the City Council.

ENHANCE ORGANIZATIONAL PERFORMANCE

Improve operational efficiency, accountability, and customer service across all City departments.

PROMOTE FISCAL RESPONSIBILITY

Ensure effective financial management and responsible stewardship of public resources.

AT A GLANCE

- Implements City Council priorities
- Oversees daily City operations
- Coordinates City departments
- Leads strategic initiatives
- Promotes transparent and accountable government

Fiscal Year 27 Proposed Budget

Account 0512	Executive Personnel Services	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
1100	Executive Salaries	$ 105,841	$ 106,648	$ 117,406	$ 125,000	6.08%
1200	Regular Salaries	$ 41,398	$ 48,741	$ 51,200	$ 53,250	3.85%
2100	FICA	$ 11,187	$ 11,854	$ 12,200	$ 14,000	12.86%
2200	Retirement	$ 140	$ 4,379	$ 7,200	$ 10,500	31.43%
2300	Life & Health Insurance	$ 48,269	$ 46,548	$ 48,400	$ 30,000	-61.33%
2400	Workers Compensation	$ 1,251	$ 1,197	$ 1,578	$ 1,500	-5.20%
Total		$ 208,086	$ 219,367	$ 237,984	$ 234,250	-1.59%

Account 0512	Executive Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ -	$ -	$ -	$ 17,500	100.00%
3400	Other Contractual Services	$ 15,938	$ 1,783	$ 28,800	$ 5,000	-476.00%
4000	Travel & Per Diem	$ -	$ 75	$ 1,500	$ 2,000	25.00%
4100	Communications	$ 3,698	$ 3,467	$ 4,100	$ 4,000	-2.50%
4400	Rentals & Leases	$ 3,011	$ 3,192	$ 3,900	$ 3,500	-11.43%
4500	Insurance	$ 4,348	$ 4,492	$ 7,401	$ 7,200	-2.79%
4600	R&M Vehicles	$ 84	$ 80	$ 1,500	$ 500	-200.00%
4609	R&M Equipment	$ 1,332	$ 984	$ 3,300	$ 1,500	-120.00%
4901	Education	$ 86	$ 50	$ 500	$ -	-
4909	Miscellaneous	$ 556	$ 265	$ 500	$ 500	0.00%
5100	Office Supplies	$ 270	$ 167	$ 800	$ 500	-60.00%
5200	Operating Supplies	$ 777	$ 289	$ 1,400	$ 25,750	94.56%
5201	Fuel & Oil	$ 1,251	$ 1,095	$ 1,890	$ 2,250	16.00%
5400	Books, Publications, Etc.	$ 974	$ 1,073	$ 1,000	$ 2,000	50.00%
5500	Training & Education	$ -	$ -	$ -	$ 2,000	100.00%
Total		$ 32,325	$ 17,012	$ 56,591	$ 74,200	23.73%

Department Total	**$ 240,411**	**$ 236,379**	**$ 294,575**	**$ 308,450**	**4.50%**

FISCAL YEAR 26/27 – PROPOSED

HUMAN RESOURCES

(1512) GENERAL FUND

OVERVIEW

The Human Resources Department supports the City's workforce by overseeing recruitment, employee relations, benefits administration, compensation, training, and policy compliance. The department is committed to attracting, developing, and retaining a qualified workforce while fostering a positive, safe, and productive workplace.

LEADERSHIP

Heather Prince

HR Generalist

TEAM SIZE

1 Full Time Employee

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$84,150	$28,000	$0

FY 26/27 PRIORITIES

RECRUIT AND RETAIN TALENT

Attract, develop, and retain a skilled and engaged workforce.

STRENGTHEN HUMAN RESOURCES PROGRAMS

Update employee handbooks, personnel policies, and departmental procedures to ensure consistency, compliance, and operational effectiveness.

SUPPORT EMPLOYEE DEVELOPMENT AND COMPLIANCE

Promote training, leadership development, and employment practices that comply with applicable laws and regulations.

AT A GLANCE

- Recruits and retains employees
- Administers employee benefits
- Supports employee relations
- Coordinates training and development
- Ensures personnel policy compliance

General Fund - 001

Fiscal Year 27 Proposed Budget

Account 1512	Human Resources Personnel Services	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
1200	Regular Salaries	$ 35,181	$ 53,982	$ 56,700	$ 59,500	4.71%
2100	FICA	$ 2,671	$ 4,096	$ 4,328	$ 5,000	13.44%
2200	Retirement	$ -	$ 233	$ 1,400	$ 4,000	65.00%
2300	Life & Health Insurance	$ 10,088	$ 13,308	$ 14,200	$ 15,000	5.33%
2400	Workers Compensation	$ 354	$ 305	$ 795	$ 650	-22.31%
	Total	$ 48,294	$ 71,924	$ 77,423	$ 84,150	7.99%

Account 1512	Human Resources Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ -	$ -	$ -	$ 3,000	100.00%
3400	Other Contractual Services	$ 5,000	$ 357	$ 550	$ 550	0.00%
4000	Travel & Per Diem	$ 550	$ 834	$ 1,500	$ 1,500	0.00%
4100	Communications	$ -	$ 674	$ 1,800	$ 2,000	10.00%
4500	Insurance	$ -	$ 1,603	$ 2,428	$ 2,200	-10.36%
4609	R&M Equipment	$ 853	$ 636	$ 3,000	$ 12,750	76.47%
4901	Education	$ 1,442	$ 880	$ 1,500	$ -	-
4909	Miscellaneous	$ 177	$ 482	$ 500	$ 1,000	50.00%
5100	Office Supplies	$ 1,291	$ 493	$ 1,000	$ 500	-100.00%
5200	Operating Supplies	$ 344	$ 353	$ 1,500	$ 1,000	-50.00%
5400	Books, Publications, Etc.	$ 1,438	$ 1,585	$ 1,600	$ 2,000	20.00%
5500	Training & Education	$ -	$ -	$ -	$ 1,500	100.00%
	Total	$ 11,095	$ 7,897	$ 15,378	$ 28,000	45.08%

Department Total	**$ 59,389**	**$ 79,821**	**$ 92,801**	**$ 112,150**	**17.25%**

FISCAL YEAR 26/27 – PROPOSED

CITY CLERK

(2512) GENERAL FUND

OVERVIEW

The City Clerk's Office serves as the official records custodian for the City and provides legislative and administrative support to the City Council. The department is responsible for City elections, advertisements and notices, citizen boards, records management, public records compliance, meeting administration, and maintaining the official actions and historical records of the City while promoting transparency and accountability in local government.

LEADERSHIP

Lane Gamiotea, CMC

City Clerk

TEAM SIZE

3 Full Time Employees

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$302,900	$84,350	$0

FY 26/27 PRIORITIES

SUPPORT THE CLERK TRANSITION

Successfully recruit, appoint, and onboard the City's first appointed City Clerk while ensuring continuity of operations.

ENHANCE RECORDS MANAGEMENT

Strengthen records management and public records processes to improve efficiency, accessibility, and compliance with Florida law.

SUPPORT TRANSPARENT GOVERNMENT

Provide accurate legislative support and maintain timely public access to City Council records and information.

AT A GLANCE

- Maintains official City documents
- Maintains the City Code and Maps
- Document all action taken by City Council
- Administers public records requests
- Oversees records management, retention & destruction
- Elections Coordinator, Qualifying and Filing Officer

General Fund - 001

Fiscal Year 27 Proposed Budget

Account 2512	City Clerk Personnel Services	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
1100	Executive Salaries	$ 84,439	$ 85,361	$ 89,200	$ 128,000	30.31%
1200	Regular Salaries	$ 75,001	$ 87,922	$ 90,000	$ 94,000	4.26%
1400	Overtime	$ 631	$ 832	$ 1,500	$ 1,000	-50.00%
1510	Longevity Incentive	$ 4,950	$ -	$ -	$ -	-
2100	FICA	$ 12,518	$ 12,583	$ 13,810	$ 17,500	21.09%
2200	Retirement	$ (103)	$ 583	$ 4,370	$ 13,000	66.38%
2300	Life & Health Insurance	$ 41,151	$ 41,262	$ 45,900	$ 47,500	3.37%
2400	Workers Compensation	$ 1,107	$ 1,163	$ 1,955	$ 1,900	-2.89%
Total		$ 219,694	$ 229,706	$ 246,735	$ 302,900	18.54%

Account 2512	City Clerk Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ -	$ -	$ -	$ 1,250	100.00%
3103	Code Books	$ 7,578	$ 6,633	$ 4,200	$ 4,500	6.67%
3400	Other Contractual Services	$ 12,755	$ 11,789	$ 33,200	$ 30,000	-10.67%
4000	Travel & Per Diem	$ 1,217	$ 3,159	$ 4,050	$ 4,000	-1.25%
4100	Communications	$ 4,627	$ 4,382	$ 5,850	$ 4,750	-23.16%
4500	Insurance	$ 9,820	$ 8,436	$ 8,732	$ 7,750	-12.67%
4609	R&M Equipment	$ 10,443	$ 7,095	$ 2,800	$ 2,000	-40.00%
4900	Advertising/Other Charges	$ 11,293	$ 20,137	$ 16,200	$ 16,200	0.00%
4901	Education	$ 1,953	$ 975	$ 2,350	$ -	-
4909	Miscellaneous/Election	$ 1,824	$ 4,161	$ 2,000	$ 6,000	66.67%
5100	Office Supplies	$ 654	$ 1,792	$ 2,000	$ 2,000	0.00%
5200	Operating Supplies	$ 71	$ 72	$ -	$ 1,700	100.00%
5400	Books, Publications, Etc.	$ 1,569	$ 1,384	$ 1,500	$ 1,700	11.76%
5500	Training & Education	$ -	$ -	$ -	$ 2,500	100.00%
Total		$ 63,804	$ 70,015	$ 82,882	$ 84,350	1.74%

Department Total	**$ 283,498**	**$ 299,721**	**$ 329,617**	**$ 387,250**	**14.88%**

FISCAL YEAR 26/27 – PROPOSED

FINANCE

(0513) GENERAL FUND

OVERVIEW

The Finance Department safeguards the City's financial resources by providing accurate financial reporting, budgeting, accounting, payroll, supports department purchasing, cash management services, and local Business Tax Receipts. The department promotes fiscal responsibility, transparency, and accountability while supporting informed decision-making and the efficient delivery of municipal services.

LEADERSHIP

Taylor Connell

Finance Director

TEAM SIZE

3 Full-Time Employees

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$268,350	$120,550	$20,000

FY 26/27 PRIORITIES

ENHANCE BUDGET TRANSPARENCY

Produce a budget book that is informative, transparent, and engaging.

STRENGTHEN INTERNAL COLLABORATION

Foster stronger partnerships and collaborations across all City departments.

MODERNIZE DEPARTMENT OPERATIONS

Improve department facilities and technology to enhance efficiency and customer service.

DELIVER EXCEPTIONAL CUSTOMER SERVICE

Deliver responsive, accurate, and professional service to residents, businesses, and City departments.

AT A GLANCE

- 3 Full-Time Employees
- Oversees the City's annual operating budget
- Manages payroll, accounting, and financial reporting
- Ensures compliance with state and federal financial requirements
- Manages local Business Tax Receipts

General Fund - 001

Fiscal Year 27 Proposed Budget

Account 0513	Finance Personnel Services	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
1100	Executive Salaries	$ 80,166	$ 84,754	$ 107,200	$ 80,000	-25.37%
1200	Regular Salaries	$ 87,723	$ 96,605	$ 99,100	$ 115,000	16.04%
1510	Longevity Incentive	$ -	$ 506	$ 2,755	$ -	-100.00%
2100	FICA	$ 12,814	$ 13,853	$ 14,900	$ 14,750	-1.01%
2200	Retirement	$ (58)	$ 441	$ 4,050	$ 11,500	183.95%
2300	Life & Health Insurance	$ 42,880	$ 40,077	$ 42,500	$ 45,000	5.88%
2400	Workers Compensation	$ 1,348	$ 1,409	$ 2,190	$ 2,100	-4.11%
	Total	$ 224,873	$ 237,645	$ 272,695	$ 268,350	-1.59%

Account 0513	Finance Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ -	$ -	$ -	$ 1,250	100.00%
3200	Accounting & Audit	$ 39,000	$ 34,700	$ 46,500	$ 46,750	0.53%
3400	Other Contractual Services	$ 32,319	$ 7,251	$ 6,200	$ 5,750	-7.83%
4000	Travel & Per Diem	$ 1,713	$ 2,298	$ 3,800	$ 3,500	-8.57%
4100	Communications	$ 4,027	$ 4,082	$ 4,200	$ 4,250	1.18%
4500	Insurance	$ 9,309	$ 9,617	$ 10,203	$ 9,050	-12.74%
4609	R&M Equipment	$ 18,973	$ 17,054	$ 41,100	$ 30,000	-37.00%
4901	Education	$ 575	$ 652	$ 3,200	$ -	-
4909	Miscellaneous	$ 1,072	$ 313	$ 300	$ 250	-20.00%
5100	Office Supplies	$ 1,441	$ 1,707	$ 1,800	$ 1,750	-2.86%
5200	Operating Supplies	$ 10,084	$ 10,437	$ 12,550	$ 12,500	-0.40%
5400	Books, Publications, Etc.	$ 392	$ 330	$ 500	$ 500	0.00%
5500	Training & Education	$ -	$ -	$ -	$ 5,000	100.00%
	Total	$ 118,905	$ 88,441	$ 130,353	$ 120,550	-8.13%

Department Total	**$ 343,778**	**$ 326,086**	**$ 403,048**	**$ 388,900**	**-3.64%**

FISCAL YEAR 26/27 – PROPOSED

LEGAL SERVICES

(0514) GENERAL FUND

OVERVIEW

The Legal Services Department provides funding for the City's contracted legal counsel and related professional services. The department supports the City Council and staff by ensuring legal compliance, managing legal risk, and providing timely guidance on municipal operations, contracts, ordinances, and regulatory matters.

Nason Yeager
GERSON HARRIS & FUMERO, P.A.
ATTORNEYS AT LAW | Est. 1960

John J. Fumero
Attorney at Law

Stephen L. Conteaguero
Attorney at Law

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$0	$140,950	$0

FY 26/27 PRIORITIES

PROVIDE TRUSTED LEGAL COUNSEL

Ensure timely and effective legal guidance for the City Council and staff.

SUPPORT LEGAL COMPLIANCE

Promote compliance with applicable laws while reducing organizational risk.

MANAGE LEGAL RESOURCES

Maintain cost-effective legal and professional services that support City operations.

AT A GLANCE

- Funds contracted City Attorney
- Supports legal compliance
- Reviews contracts and ordinances
- Provides legal guidance

General Fund - 001

Fiscal Year 27 Proposed Budget

Account 0514	Legal Personnel & Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ 118,800	$ 118,800	$ 118,800	$ 118,800	0.00%
3101	Professional Services (Code, Etc.)	$ -	$ -	$ 10,000	$ 10,000	0.00%
3300	Legal Cost	$ -	$ -	$ 10,000	$ 10,000	0.00%
4000	Travel & Per Diem	$ -	$ -	$ 1,000	$ 750	-33.33%
4609	R&M Equipment	$ 289	$ 276	$ 800	$ 750	-6.67%
4901	Education	$ -	$ -	$ 500	$ -	-
5100	Office Supplies	$ -	$ -	$ 300	$ 150	-100.00%
5500	Training & Education	$ -	$ -	$ -	$ 500	100.00%
Total		$ 119,089	$ 119,076	$ 141,400	$ 140,950	-0.32%

Department Total	**$ 119,089**	**$ 119,076**	**$ 141,400**	**$ 140,950**	**-0.32%**

GENERAL SERVICES

(0519) GENERAL FUND

OVERVIEW

The General Services Department supports responsible growth and development by providing planning, building, and permitting services that protect public safety while promoting a vibrant and sustainable community. The department works with residents, businesses, contractors, and developers to ensure projects comply with applicable codes, regulations, and the City's long-term vision.

LEADERSHIP

Tammy Parker

General Services Director

TEAM SIZE

3 Full Time Employees

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$232,100	$481,600	$51,000

FY 26/27 PRIORITIES

STAFF DEVELOPMENT

Promote professional development to enhance knowledge and efficiency.

FOSTER TEAMWORK

Maintain a collaborative workplace focused on serving the community.

MODERNIZE OPERATIONS

Implement permitting software, enhance GIS capabilities, and streamline departmental procedures.

AT A GLANCE

- Administers building permits
- Provides planning and zoning services
- Conducts building inspections
- Reviews development proposals
- Ensures code compliance

General Fund - 001

Fiscal Year 27 Proposed Budget

Account 0519	General Services Personnel Services	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
1100	Executive Salaries	$ -	$ 61,964	$ 82,028	$ 70,000	-17.18%
1200	Regular Salaries	$ 136,954	$ 85,993	$ 88,000	$ 90,000	2.22%
1300	Other Salaries	$ -	$ -	$ 900	$ -	-
1400	Overtime	$ -	$ -	$ 3,000	$ -	-
2100	FICA	$ 10,394	$ 11,254	$ 11,970	$ 12,000	0.25%
2200	Retirement	$ (76)	$ 681	$ 3,700	$ 9,500	61.05%
2300	Life & Health Insurance	$ 43,813	$ 39,891	$ 42,300	$ 45,000	6.00%
2400	Workers Compensation	$ 968	$ 1,020	$ 1,097	$ 1,100	0.27%
2500	Unemployment	$ -	$ -	$ -	$ 4,500	100.00%
	Total	$ 192,053	$ 200,803	$ 232,995	$ 232,100	-0.39%

Account 0519	General Services Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ 142,050	$ 174,793	$ 224,900	$ 240,000	6.29%
3400	Other Contractual Services	$ 108,006	$ 120,182	$ 154,700	$ 145,000	-6.69%
3401	Public Meeting Contract Cost	$ 3,851	$ 3,701	$ 4,200	$ -	-
4000	Travel & Per Diem	$ 2,430	$ 2,500	$ 4,960	$ 4,000	-24.00%
4100	Communications	$ 4,077	$ 3,782	$ 6,100	$ 5,000	-22.00%
4200	Freight & Postage Services	$ -	$ -	$ -	$ 5,500	100.00%
4300	Utilities	$ 6,541	$ 6,992	$ 8,500	$ 7,500	-13.33%
4400	Rentals & Leases	$ 3,953	$ 4,127	$ 4,470	$ 4,400	-1.59%
4500	Insurance	$ 27,581	$ 28,493	$ 23,490	$ 22,000	-6.77%
4600	R&M Vehicles	$ 655	$ -	$ -	$ -	-
4609	R&M Building & Equipment	$ 20,393	$ 14,790	$ 27,900	$ 30,000	7.00%
4901	Education	$ 153	$ 779	$ 1,300	$ -	-
4909	Miscellaneous	$ 529	$ 376	$ 1,000	$ 1,000	0.00%
5100	Office Supplies	$ 2,655	$ 2,395	$ 3,800	$ 3,000	-26.67%
5200	Operating Supplies	$ 1,992	$ 2,651	$ 4,500	$ 6,500	30.77%
5203	Surcharges remitted for permits	$ 4,040	$ 5,211	$ 13,000	$ 5,000	-160.00%
5204	Postage & Supplies	$ 4,017	$ 4,122	$ 7,000	$ -	-
5400	Books, Publications, Etc.	$ 96	$ 99	$ 200	$ 700	71.43%
5500	Training & Education	$ -	$ -	$ -	$ 2,000	100%
	Total	$ 333,019	$ 374,993	$ 490,020	$ 481,600	-1.75%

Department Total	**$ 525,072**	**$ 575,796**	**$ 723,015**	**$ 713,700**	**-1.31%**

FISCAL YEAR 26/27 – PROPOSED

POLICE DEPARTMENT

(0521) GENERAL FUND

OVERVIEW

The Police Department is committed to protecting life and property through professional law enforcement, crime prevention, and community partnerships. The department provides responsive public safety services while fostering trust, accountability, and a safe environment for residents, businesses, and visitors.

LEADERSHIP

Donald Hagan

Chief of Police

TEAM SIZE

27 Full Time Employees

1 Part Time Employee

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$3,436,480	$614,650	$235,000

FY 26/27 PRIORITIES

PROTECT PUBLIC SAFETY

Provide proactive law enforcement and emergency response services.

STRENGTHEN COMMUNITY PARTNERSHIPS

Build trust through community engagement, crime prevention, and public outreach.

SUPPORT PROFESSIONAL EXCELLENCE

Invest in training, technology, and equipment to enhance public safety and operational effectiveness.

AT A GLANCE

- Provides 24/7 law enforcement
- Responds to emergency calls
- Conducts criminal investigations
- Promotes crime prevention
- Builds community partnerships

General Fund - 001

Fiscal Year 27 Proposed Budget

521**Police Department**

Account 0521	Police Department Personnel Services	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
1100	Executive Salaries	$ 95,669	$ 96,099	$ 100,500	$ 104,000	3.37%
1200	Regular Salaries	$ 1,628,761	$ 1,734,256	$ 1,883,800	$ 1,895,480	0.62%
1201	Holiday Pay	$ 9,311	$ 10,223	$ 10,800	$ 11,500	6.09%
1202	Officers Holiday Pay	$ 28,244	$ 26,497	$ 31,900	$ 33,000	3.33%
1203	Code Enf. Regular Salaries	$ -	$ -	$ -	$ 104,000	100.00%
1300	Other Salary	$ 18,529	$ 19,086	$ 30,000	$ 30,000	0.00%
1400	Overtime Pay	$ 514	$ 1,353	$ 3,400	$ 3,300	-3.03%
1402	Dispatch Overtime Pay	$ 8,467	$ 21,628	$ 11,500	$ 12,000	4.17%
1403	Officers Overtime Pay	$ 114,979	$ 122,035	$ 108,900	$ 112,500	3.20%
1404	Officer OT Special Detail	$ 22,044	$ 13,944	$ 40,000	$ 40,000	0.00%
1501	Auxilary Pay	$ 1,200	$ 1,200	$ 1,200	$ 1,200	0.00%
1510	Longevity Incentive	$ -	$ 3,050	$ -	$ 5,100	100.00%
1520	Officers Longevity Incentive	$ 2,169	$ -	$ 4,200	$ -	-
1540	Career Education	$ 16,072	$ 13,912	$ 16,900	$ 16,900	0.00%
2100	FICA	$ 146,734	$ 154,020	$ 166,173	$ 185,000	10.18%
2200	Retirement	$ 130,879	$ 189,376	$ 220,325	$ 310,000	28.93%
2300	Life & Health Insurance	$ 435,273	$ 397,369	$ 451,800	$ 455,000	0.70%
2400	Workers Compensation	$ 101,956	$ 109,467	$ 118,016	$ 113,500	-3.98%
2500	Unemployment	$ -	$ -	$ 3,500	$ 4,000	12.50%
Total		$ 2,760,801	$ 2,913,515	$ 3,202,914	$ 3,436,480	6.80%

General Fund - 001

Fiscal Year 27 Proposed Budget

Account 0521	Police Department Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ 59,402	$ 63,772	$ 56,500	$ 45,000	-25.56%
3101	Code Enf. Professional Services	$ -	$ -	$ -	$ 2,000	100.00%
3400	Other Contractual Services	$ 15,382	$ 38,492	$ 55,100	$ 30,000	-83.67%
3401	Code Enf. Contractual Services	$ -	$ -	$ -	$ 3,000	100.00%
3500	Investigation Fees	$ -	$ -	$ -	$ 5,000	100.00%
4000	Travel & Per Diem	$ 2,777	$ 2,819	$ 11,000	$ 8,000	-37.50%
4001	Code Enf. Travel & Per Diem	$ -	$ -	$ -	$ 500	100.00%
4100	Communications	$ 47,898	$ 54,346	$ 71,000	$ 65,000	-9.23%
4200	Freight & Postage Services	$ -	$ -	$ -	$ 350	100.00%
4300	Utilities	$ 17,654	$ 16,741	$ 22,400	$ 20,000	-12.00%
4400	Rentals & Leases	$ 2,991	$ 3,192	$ 4,000	$ 4,000	0.00%
4500	Insurance	$ 77,986	$ 80,564	$ 101,150	$ 99,750	-1.40%
4600	R&M Vehicles	$ 28,115	$ 30,350	$ 40,000	$ 40,000	0.00%
4601	Code Enf. R&M Vehicles	$ -	$ -	$ -	$ 750	100.00%
4609	R&M Equipment	$ 26,850	$ 34,870	$ 46,900	$ 87,000	46.09%
4700	Printing	$ 963	$ 454	$ 2,000	$ 1,000	-100.00%
4901	Education - Restricted	$ 4,504	$ 1,623	$ 12,000	$ 12,000	0.00%
4902	Education - Non-Restricted	$ 425	$ 2,356	$ 4,900	$ 4,900	0.00%
4903	Code Enf. Miscellaneous	$ 7,703	$ 8,841	$ 7,500	$ 500	-1400.00%
4909	Miscellaneous	$ 1,741	$ 623	$ 2,000	$ 2,000	0.00%
5100	Office Supplies	$ 2,529	$ 1,424	$ 5,000	$ 4,000	-25.00%
5101	Detective Supplies	$ 2,859	$ 1,630	$ 3,100	$ 3,000	-3.33%
5102	Investigation Fees	$ 645	$ 1,357	$ 2,700	$ -	-
5200	Operating Supplies	$ 11,417	$ 22,114	$ 18,000	$ 21,500	16.28%
5201	Fuel & Oil	$ 77,054	$ 75,363	$ 102,370	$ 106,500	3.88%
5202	Operating Supplies (Tires)	$ 9,604	$ 5,523	$ 7,500	$ 7,500	0.00%
5203	Uniforms/Patches	$ 21,130	$ 22,866	$ 24,550	$ 25,500	3.73%
5204	Code Enf. Uniforms	$ -	$ -	$ -	$ 1,200	100.00%
5205	Code Enf. Operating Supplies	$ -	$ -	$ -	$ 9,500	100.00%
5400	Books, Publications, Etc.	$ 1,773	$ 2,238	$ 3,700	$ 3,700	0.00%
5501	Code Enf. Training & Education	$ -	$ -	$ -	$ 1,500	100.00%
	Total	$ 421,402	$ 471,558	$ 603,370	$ 614,650	1.84%

Department Total	**$ 3,182,203**	**$ 3,385,073**	**$ 3,806,284**	**$ 4,051,130**	**6.04%**

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FISCAL YEAR 26/27 – PROPOSED

FIRE & PUBLIC SAFETY

(0522/0529) GENERAL FUND

OVERVIEW

The Fire & Public Safety Budget provides funding to support contracted fire protection services, fulfill legacy retirement obligations, and maintain public safety facilities. This budget line ensures residents continue to receive high-quality fire and emergency response services through the City's partnership with Okeechobee County while supporting emergency preparedness and operational continuity.

Fire Contractual Services provided by Okeechobee County Fire Rescue

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$55,000	$1,029,500	$0

FY 26/27 PRIORITIES

SUPPORT FIRE PROTECTION SERVICES

Maintain funding for contracted fire and emergency response services.

MAINTAIN PUBLIC SAFETY FACILITIES

Preserve and improve facilities that support emergency operations and City services.

ENSURE FISCAL STEWARDSHIP

Responsibly manage contractual obligations and legacy retirement commitments.

AT A GLANCE

- Funds fire service contract
- Supports firefighter retirement obligations
- Maintains public safety facilities
- Supports emergency preparedness
- Promotes regional partnerships

General Fund - 001

Fiscal Year 27 Proposed Budget

Account 0522 / 0529	Fire & Public Safety Personnel Services	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
2200	Retirement	$ 49,500	$ 68,427	$ 51,000	$ 55,000	7.27%
2300	Life & Health Insurance	$ 200	$ -	$ -	$ -	-
	Total	$ 49,700	$ 68,427	$ 51,000	$ 55,000	7.27%

Account 0522 / 0529	Fire & Public Safety Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ -	$ -	$ -	$ 2,000	-
3400	Fire Contractual Services	$ 767,836	$ 814,113	$ 895,620	$ 975,000	8.14%
3401	Other Contractual Services	$ -	$ 7,973	$ 9,013	$ 7,500	-20.17%
4100	Communications	$ -	$ 1,597	$ 4,200	$ 3,500	-20.00%
4300	Utilities	$ 6,873	$ 7,707	$ 8,700	$ 8,000	-8.75%
4500	Insurance	$ 22,600	$ 23,347	$ 25,801	$ 22,000	-17.28%
4609	R&M Building & Equipment	$ 16,919	$ 4,547	$ 15,190	$ 10,000	-51.90%
4909	Miscellaneous	$ 475	$ -	$ -	$ -	-
5200	Operating Supplies	$ 55	$ 636	$ 1,600	$ 1,500	-6.67%
	Total	$ 814,758	$ 859,920	$ 960,124	$ 1,029,500	6.74%

Department Total	**$ 864,458**	**$ 928,347**	**$ 1,011,124**	**$ 1,084,500**	**6.77%**

City of Okeechobee
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FISCAL YEAR 26/27 – PROPOSED

PUBLIC WORKS

(0541) GENERAL FUND

OVERVIEW

The Public Works Department maintains and improves the City's infrastructure through the maintenance of streets, drainage systems, parks, rights-of-way, and City-owned facilities. The department is committed to providing safe, reliable, and cost-effective public services that enhance the quality of life for residents, businesses, and visitors.

LEADERSHIP

Willie Hall

Public Works Director

TEAM SIZE

10 Full Time Employees

FY 26/27 BUDGET SUMMARY

PERSONNEL	OPERATING	CAPITAL
$829,500	$1,045,050	$25,000

FY 26/27 PRIORITIES

MAINTAIN PUBLIC INFRASTRUCTURE

Preserve and improve the City's streets, drainage systems, parks, and public facilities.

ENHANCE OPERATIONAL EFFICIENCY

Deliver cost-effective services through preventative maintenance and efficient resource management.

PROVIDE EXCEPTIONAL SERVICE

Respond to community needs with reliable, timely, and professional service.

AT A GLANCE

- Maintains streets and drainage
- Maintains parks and rights-of-way
- Maintains City facilities
- Supports public safety
- Responds to infrastructure needs

General Fund - 001

Fiscal Year 27 Proposed Budget

Account 0541	Public Works Personnel Services	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
1100	Executive Salaries	$ 59,892	$ 5,204	$ 66,300	$ 68,750	3.56%
1200	Regular Salaries	$ 463,525	$ 512,736	$ 468,452	$ 475,000	1.38%
1300	Other Salaries	$ -	$ -	$ 2,500	$ -	-
1400	Overtime	$ 11,215	$ 9,297	$ 15,000	$ 12,500	-20.00%
1510	Longevity Incentive	$ -	$ 3,074	$ -	$ -	-
2100	FICA	$ 38,538	$ 40,003	$ 37,760	$ 42,000	10.10%
2200	Retirement	$ (207)	$ 2,200	$ 11,236	$ 32,000	64.89%
2300	Life & Health Insurance	$ 152,047	$ 139,275	$ 158,100	$ 160,000	1.19%
2400	Workers Compensation	$ 31,921	$ 34,714	$ 35,497	$ 34,750	-2.15%
2500	Unemployment	$ -	$ -	$ 4,500	$ 4,500	0.00%
	Total	$ 756,931	$ 746,503	$ 799,345	$ 829,500	3.64%

Account 0541	Public Works Operating Expenses	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
3100	Professional Services	$ -	$ -	$ 5,000	$ 5,000	0.00%
3400	Other Contractual Services	$ 11,482	$ 3,577	$ 62,990	$ 57,500	-9.55%
3401	Garbage Collection Fee	$ 643,273	$ 613,755	$ 665,460	$ 685,000	2.85%
4000	Travel & Per Diem	$ 504	$ 114	$ 2,000	$ 1,250	-60.00%
4100	Communications	$ 9,313	$ 13,264	$ 15,500	$ 15,500	0.00%
4300	Utilities	$ 27,235	$ 49,360	$ 40,700	$ 35,000	-16.29%
4400	Rentals & Leases	$ 3,624	$ 3,321	$ 4,000	$ 4,000	0.00%
4500	Insurance	$ 50,228	$ 48,651	$ 49,337	$ 46,500	-6.10%
4600	R&M Vehicles	$ 2,916	$ 7,331	$ 7,500	$ 5,000	-50.00%
4605	R&M Parks	$ 17,724	$ 11,238	$ 29,400	$ 30,000	2.00%
4608	Demolition & Cleanup Cost	$ -	$ 25,000	$ 10,000	$ 10,000	0.00%
4609	R&M Building & Equipment	$ 39,100	$ 45,392	$ 60,000	$ 55,000	-9.09%
4901	Education	$ 279	$ 2,156	$ 7,762	$ -	-
4909	Miscellaneous	$ -	$ -	$ 350	$ 500	30.00%
5100	Office Supplies	$ 264	$ 471	$ 800	$ 800	0.00%
5200	Operating Supplies	$ 7,250	$ 6,247	$ 14,000	$ 12,500	-12.00%
5201	Fuel & Oil	$ 28,937	$ 31,036	$ 58,725	$ 60,000	2.13%
5202	Operating Supplies (Tires)	$ -	$ 778	$ 5,000	$ 5,000	0.00%
5203	Uniforms	$ 6,766	$ 6,901	$ 7,000	$ 7,000	0.00%
5204	Dumping Fees	$ -	$ 172	$ 1,500	$ 1,000	-50.00%
5205	Mosquito Control	$ -	$ -	$ 3,500	$ -	-
5400	Books, Publications, Etc.	$ -	$ 500	$ 1,000	$ 1,000	0.00%
5500	Training & Education	$ -	$ -	$ -	$ 7,500	100.00%
	Total	$ 848,895	$ 869,264	$ 1,051,524	$ 1,045,050	-0.62%
	Department Total	**$ 1,605,826**	**$ 1,615,767**	**$ 1,850,869**	**$ 1,874,550**	**1.26%**

FISCAL YEAR 26/27 – PROPOSED

PUBLIC FACILITY FUND

(301) PUBLIC FACILITY FUND

OVERVIEW

The Public Facility Fund supports the maintenance and improvement of the City's transportation infrastructure, public facilities, and streetscapes through dedicated transportation-related revenues. The fund provides resources for roadway maintenance, beautification, landscaping, sidewalk improvements, and other capital and operational projects that enhance safety, mobility, and the appearance of the community.

FY 26/27 BUDGET SUMMARY

ESTIMATED REVENUES	EXPENDITURES
$787,500	$812,500

PROJECTED FUND BALANCE

FY 26/27 PRIORITIES

MAINTAIN PUBLIC INFRASTRUCTURE

Preserve and improve roadways, sidewalks, and public facilities.

ENHANCE COMMUNITY APPEARANCE

Invest in beautification and landscaping that enhance the City's public spaces.

MAXIMIZE DEDICATED REVENUES

Responsibly invest transportation funding to improve safety and long-term infrastructure.

AT A GLANCE

- Maintains roads and sidewalks
- Supports beautification projects
- Funds landscaping services
- Improves traffic safety features
- Invests dedicated fuel tax revenues

Fiscal Year 27 Proposed Budget

Account 301	Public Facility Fund Revenues & Expenditures	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
F/Y Beginning Fund Balance		$ 864,400	$ 526,192	$ 537,452	$ 419,982	-27.97%
	Revenues					
313-4100	Local Option Gas Tax	$ 425,662	$ 426,756	$ 412,000	$ 410,000	-0.49%
313-4200	Local Alter, Fuel User Fee	$ 256,799	$ 259,320	$ 236,000	$ 235,000	-0.43%
335-1220	SRS Eight Cent Motor Fuel	$ 52,698	$ 53,062	$ 49,630	$ 50,000	0.74%
312-3000	Ninth Cent Fuel Tax	$ 73,171	$ 73,785	$ 69,000	$ 68,000	-1.47%
335-4100	Motor Fuel Tax Rebate	$ 2,451	$ 2,348	$ 1,400	$ 2,000	30.00%
334-4900	SCOP Funding	$ 270,506	$ 64,445	$ -	$ -	-
361-1000	Interest Earnings	$ 31,891	$ 19,757	$ 26,700	$ 22,500	-18.67%
369-1000	Miscelaneous	$ 31,815	$ 1,000	$ -	$ -	-
	Total Revenues	**$1,144,993**	**$ 900,473**	**$ 794,730**	**$ 787,500**	**-0.92%**
	Expenditures					
549-3100	Public Fac.-Professional Ser.	$ 17,767	$ 1,500	$ 58,000	$ 20,000	-190.00%
549-3400	Public Fac. Contractual Services	$ 100,000	$ 100,000	$ 133,000	$ 125,000	-6.40%
549-4300	Public Fac. Utilities	$ 66,726	$ 69,061	$ 80,000	$ 80,000	0.00%
549-4609	Repair & Maintenance	$ 3,986	$ 5,094	$ 41,200	$ 30,000	-37.33%
549-4909	Misc. Park Holiday Lights	$ 7,500	$ 3,823	$ 5,000	$ 7,500	33.33%
549-5300	Public Fac. Road & Materials	$ 101,960	$ 55,812	$ 130,000	$ 120,000	-8.33%
549-6300	Public Fac. Improvements	$ 258,484	$ 326,995	$ 460,000	$ 425,000	-8.24%
549-6301	SCOP Improvements	$ 301,456	$ -	$ -	$ -	-
549.6302	Public Fac. Beautification	$ -	$ -	$ 5,000	$ 5,000	0.00%
549-6400	Public Fac. Machinery & Equip	$ 215,484	$ -	$ -	$ -	-
	Total Expenditures	**$1,073,363**	**$ 562,285**	**$ 912,200**	**$ 812,500**	**-12.27%**
	Transfer to General Fund	**$ 350,000**	**$ 350,000**	**$ 350,000**	**$ 350,000**	**0.00%**
F/Y Ending Fund Balance		**$ 586,030**	**$ 514,380**	**$ 69,982**	**$ 44,982**	**-35.72%**

CAPITAL PROJECTS

(304) CAPTIAL PROJECTS FUND

OVERVIEW

The Capital Projects Fund provides funding for the replacement, improvement, and expansion of the City's capital assets and infrastructure. The fund supports major equipment purchases, facility improvements, technology upgrades, vehicle replacements, park enhancements, and other long-term investments that improve municipal services and protect the City's assets.

FY 26/27 BUDGET SUMMARY

ESTIMATED REVENUES

$40,000

EXPENDITURES

$1,356,000

PROJECTED FUND BALANCE

FY 26/27 PRIORITIES

INVEST IN CITY ASSETS

Replace and improve equipment, vehicles, facilities, and technology.

SUPPORT CAPITAL IMPROVEMENTS

Fund projects that enhance infrastructure, parks, and public facilities.

PLAN FOR THE FUTURE

Prioritize capital investments that improve efficiency and support long-term community needs.

AT A GLANCE

- Replaces vehicles and equipment
- Funds facility improvements
- Supports technology upgrades
- Invests in parks and infrastructure
- Completes major capital projects

Account 304	Capital Projects Revenues & Expenditures	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed	% Change vs. FY26 Amended
F/Y Beginning Fund Balance		**$3,400,500**	**$4,123,849**	**$3,981,612**	**$2,508,367**	**-58.73%**
Revenues						
364-1000	Disposition of Fixed Assets	$ 703,510	$ 605,092	$ -	$ 40,000	-
361-1000	Interest Earnings	$ (20)	$ 50	$ -	$ -	-
369-1000	Miscellaneous	$ -	$ -	$ -	$ -	-
369-1000	Grant Reimbursement	$ 250,000	$ -	$ -	$ -	-
Total Revenues		$ 953,490	$ 605,142	$ -	$ 40,000	-
Expenditures						
511-6400	Council Capital	$ 579	$ -	$ -	$ -	-
512-6400	Administration Capital	$ 4,406	$ -	$ 1,000	$ -	-
513-6400	Finance Capital	$ 870	$ 1,376	$ 1,000	$ 20,000	95.00%
519-6400	General Services Capital	$ -	$ -	$ 68,900	$ 51,000	-35.10%
521-6400	Law Enforcement Capital	$ 263,218	$ 212,602	$ 405,050	$ 235,000	-72.36%
529-6400	Public Safety Capital	$ -	$ 5,476	$ 274,500	$ -	-
541-6400	Public Works Capital	$ 11,394	$ 65,924	$ 59,500	$ 25,000	-138.00%
541-6401	Parks Capital Improvement	$ 44,165	$ -	$ -	$ -	-
549-6400	Other Capital (Pub Safety, Transp	$ -	$ (11,523)	$ -	$ -	-
549-6401	Parks Capital Improvement	$ 15,767	$ 14,764	$ 15,600	$ 15,000	-4.00%
549-6402	Median Replacement & Row	$ -	$ -	$ 5,000	$ -	-
549-6403	Tree Program	$ 1,060	$ -	$ 10,000	$ 10,000	0.00%
549-6404	Infrastructure	$ 539,579	$ 11,523	$ 1,079,500	$ 1,000,000	-7.95%
1512-6400	Human Resources Capital	$ 4,345	$ -	$ -	$ -	-
2512-6400	Clerks Capital	$ -	$ 42,374	$ 2,200	$ -	-
Total Expenditures		**$ 885,383**	**$ 342,516**	**$1,922,250**	**$1,356,000**	**-41.76%**
Other Revenues And Transfers In						
Other Transfer In		$ 1,177,272	**$ -**	**$ -**	**$ -**	**-**
Total Tansfers In		**$1,177,272**	**$ -**	**$ -**	**$ -**	-
Transfer Out To Other Funds		$ 3,400	$ -	$ -	$ -	
Transfer Out/In To General Fund		$ -	$ -	$ 41,558	$ 217,124	
Total Transfers Out		**$ 3,400**	**$ -**	**$ 41,558**	**$ 217,124**	
F/Y Ending Fund Balance		**$4,642,479**	**$4,386,475**	**$2,017,804**	**$ 975,243**	**-106.90%**

Capital Fund Overview

Account #	Account Name	Description	Amount
513-6400	Finance Capital		
		Interior Renovation	$17,000.00
		Office Furniture	$3,000.00
519-6400	General Services Capital		
		Director Computer	$1,000.00
		Landscape City Hall	$40,000.00
		Replace Light Poles & Globes	$10,000.00
521-6400	Law Enforcement Capital		
		Cars x4	$195,000.00
		Equipment for cars x4	$30,000.00
		Laptops x4	$4,000.00
		Tasers	$3,500.00
		Radars	$2,500.00
541-6400	Public Works Capital		
		16ft Utility Trailer for Mowers	$5,000.00
		Security Scan Entry Doors	$13,000.00
		Office Furniture x2 & Upgrade Restroom	$7,000.00
549-6404	Infrastructure		
		Road Improvements	$1,000,000.00

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GRANT CAPITAL FUNDS (305, 307, 309)

OVERVIEW

The Grant Capital Fund accounts for grant-funded capital projects and ensures that grant revenues and expenditures are tracked separately from other City funds. The fund supports infrastructure, economic development, and other community improvement projects financed through state, federal, and other external funding sources while promoting transparency and accountability in grant management.

FY 26/27 PRIORITY

MAXIMIZE EXTERNAL FUNDING:

Effectively manage grant-funded projects to deliver community improvements while ensuring compliance with grant requirements.

AT A GLANCE

- Tracks grant-funded capital projects
- Separates grant revenues and expenditures
- Supports infrastructure improvements
- Funds economic development projects
- Includes industrial, appropriation, and other grant programs

Account 305	Industrial Development Grant Fund Revenues & Expenditures	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed
	Revenues				
332-1000	American Rescue Plan Act Funds	$ 1,409,246	$ 1,571,023	$ 21,508	$ -
	Total Revenues	$ 1,409,246	$ 1,571,023	$ 21,508	$ -

	Expenditures				
538-3100	Professional Services	$ 30,000	$ 95,500	$ -	$ -
538-6300	Stormwater Infrastructure	$ 1,379,246	$ 1,475,523	$ 21,508	$ -
	Total Expenditures	$ 1,409,246	$ 1,571,023	$ 21,508	$ -

Account 307	Appropriations Grant Fund Revenues & Expenditures	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed
Revenues					
334-3900	Appropriation Funds	$ -	$ 240,000	$ 1,200,000	$ -
381-0000	Transfer In-Cap Fund Reserves	$ 3,400	$ -	$ -	$ -
	Total Revenues	$ 3,400	$ 240,000	$ 1,200,000	$ -
Expenditures					
559-4909	Administrative Services	$ 2,700	$ -	$ -	$ -
559-6300	Street Improvements/Additions	$ -	$ 192,000	$ 1,200,000	$ -
	Total Expenditures	$ 2,700	$ 192,000	$ 1,200,000	$ -

Fiscal Year 27 Proposed Budget

Account 309	Other Grant Capital Revenues & Expenditures	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed
Revenues					
334-2000	State Grants - Public Safety	$ -	$ -	$ 28,485	$ 1,971,515
334-9000	State Grants	$ -	$ 1,200,000	$ 1,039,000	$ -
381-0000	Transfer In From General Fund	$ 203,500	$ -	$ -	$ -
Total Revenues		**$ 203,500**	**$ 1,200,000**	**$ 1,067,485**	**$ 1,971,515**
Expenditures					
519-3100	Professional Services	$ 185,500	$ 250,000	$ -	$ -
519-4901	Grant Administration	$ 18,000	$ 42,000	$ -	$ -
519-4902	Administrative Services	$ -	$ 8,000	$ -	$ -
519-6400	Construction/Renovation	$ -	$ 564,750	$ 1,015,000	$ -
522-6400	Public Safety Renovation	$ -	$ -	$ 28,485	$ 1,971,515
Total Expenditures		**$ 203,500**	**$ 864,750**	**$ 1,043,485**	**$ 1,971,515**

Grant Project related to:
City Hall Hardening & Public Saftety Hardening

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FISCAL YEAR 26/27 – PROPOSED

LAW ENFORCEMENT

(601) SPECIAL FUND

OVERVIEW

The Law Enforcement Special Fund accounts for restricted revenues received through law enforcement forfeiture activities in accordance with Florida law. These funds are dedicated to enhancing public safety by supporting specialized equipment, technology, training, and other law enforcement initiatives that supplement the Police Department's operational needs.

FY 26/27 PRIORITY

ENHANCE PUBLIC SAFETY

Invest restricted forfeiture funds in equipment, technology, and training that strengthen law enforcement capabilities and improve officer and community safety.

AT A GLANCE

- Accounts for restricted forfeiture funds
- Supports specialized law enforcement equipment
- Funds technology enhancements
- Supplements public safety initiatives
- Invests in officer safety and training

Fiscal Year 27 Proposed Budget

601 'Account	Law Enforcement Special Fund Revenues & Expenditures	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Amended	Fiscal Year 2027 Proposed
F/Y Beginning Fund Balance		$ 21,000	$ 11,200	$ 12,900	$ 12,900
Revenues					
354.1000	Fines Local Ordinance Violation	$ 600	$ 1,000	$ 1,000	$ 1,000
Total Revenue		**$ 600**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Expenditures					
529.4909	Law Enf. Special Misc.	$ 9,900	$ 1,000	$ -	$ 1,000
529.52	Law Enf Special Education Mat.	$ 500	$ -	$ -	$ -
549.64	Law Enf. Spec. Mach. & Equip.	$ -	$ 5,000	$ 5,000	$ 5,000
Total Expenditures		**$ 10,400**	**$ 6,000**	**$ 5,000**	**$ 6,000**
F/Y Ending Fund Balance		$ 11,200	$ 6,200	$ 8,900	$ 7,900