



The City Of  
**PEMBROKE PINES**  
Florida

## 2024-25 Proposed Budget



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# BUDGET BOOK FORMAT

The budget consists of the following sections:

## Budget Summary Information

1. Budget Message
2. [Budget Overview](#)
3. Fund Summaries

## General Fund Information

4. General Fund Revenues
5. General Government
6. Public Safety
7. Public Services
8. Recreation and Cultural Arts
9. Non-Departmental

## Funds Other than General Fund

10. Special Revenue
11. Debt Service
12. Capital Projects
13. Enterprise
14. Internal Service
15. Pension
16. Permanent

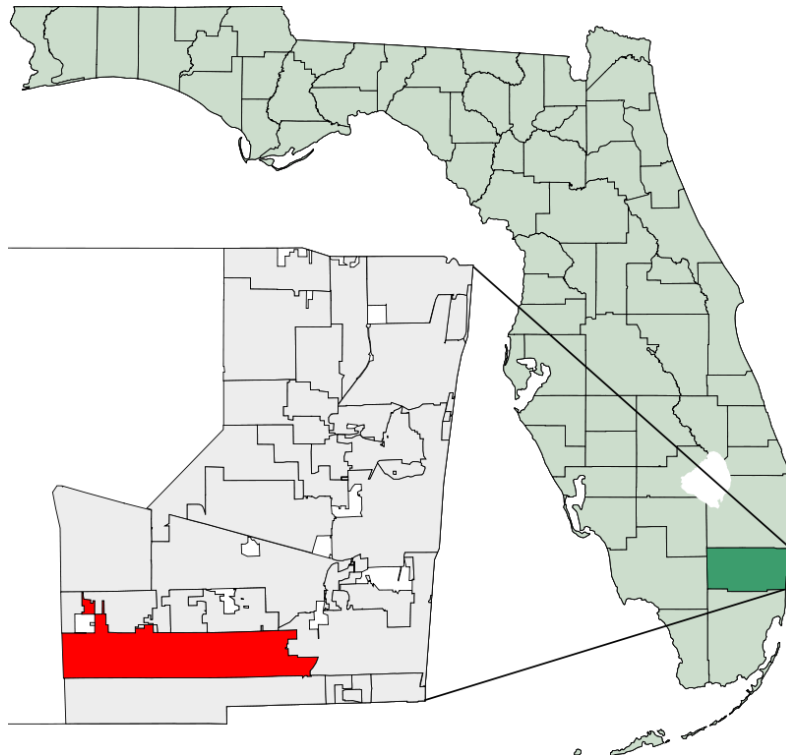
## Detailed Information

17. 5-Year Capital Improvement Program
18. Revenue Detail
19. Expenditure Detail
20. Appendix

It should be noted that, due to rounding, the percentages related to the components of some charts and graphs may not add up to 100% in this document.

## City Location

The City is situated six miles southwest of the Fort Lauderdale/Hollywood International Airport, 16 miles north of Miami, and 35 miles south of Boca Raton. It consists of 34.8 square miles located in southwest Broward County. Adjacent to Pembroke Pines are the cities of Miramar, Hollywood, and Cooper City, as well as the towns of Davie and Southwest Ranches.



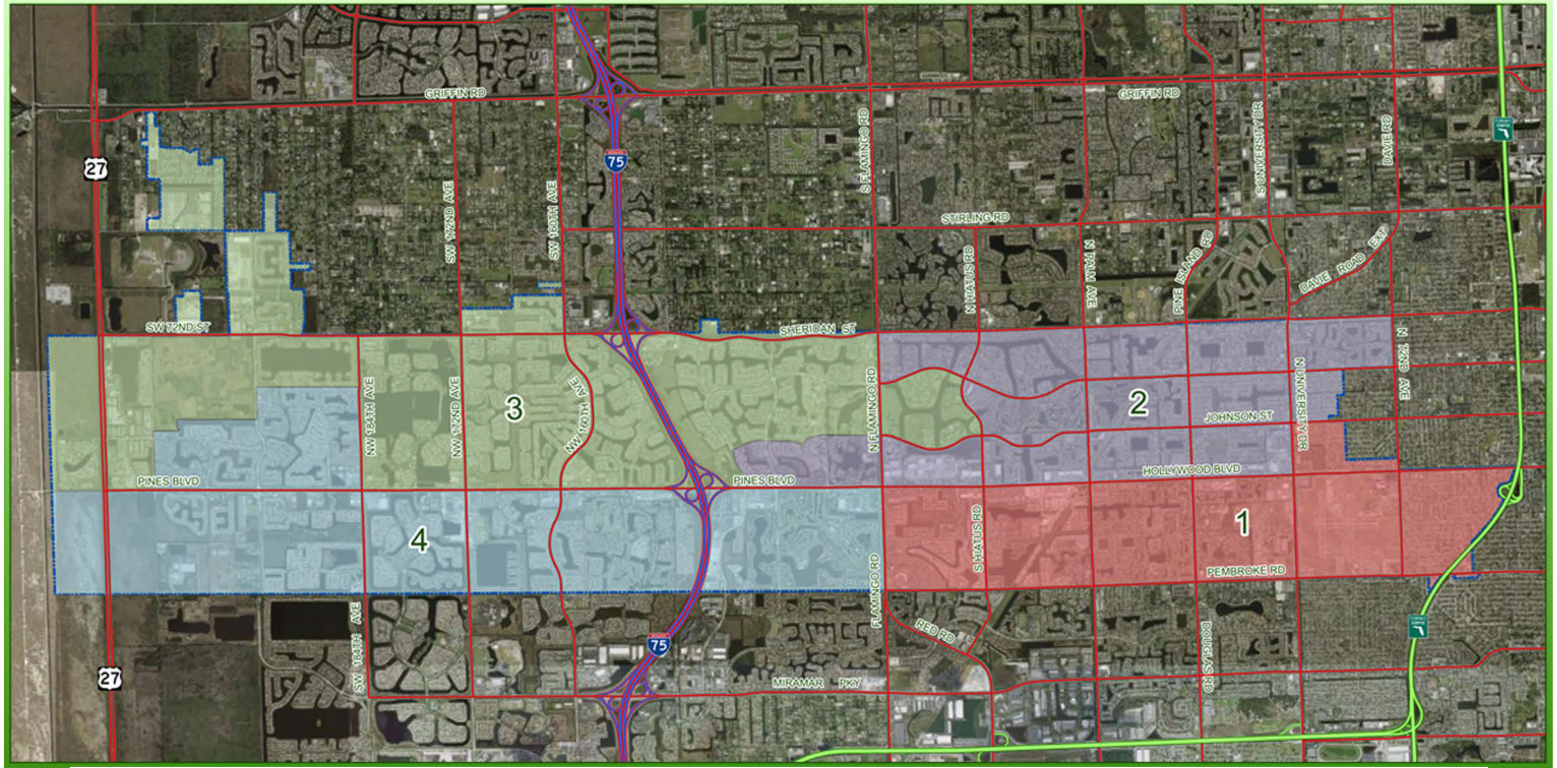
Source: wikipedia.org



THE CITY OF

# PEMBROKE PINES

## City Commission Districts Map



Map drawn by: Florida Atlantic University

Map adopted: March 16, 2022

Ordinance: 1986



**Mayor**  
**Angelo Castillo**



**Vice Mayor**  
**District 1**  
**Thomas Good Jr.**



**Commissioner**  
**District 2**  
**Jay D. Schwartz**



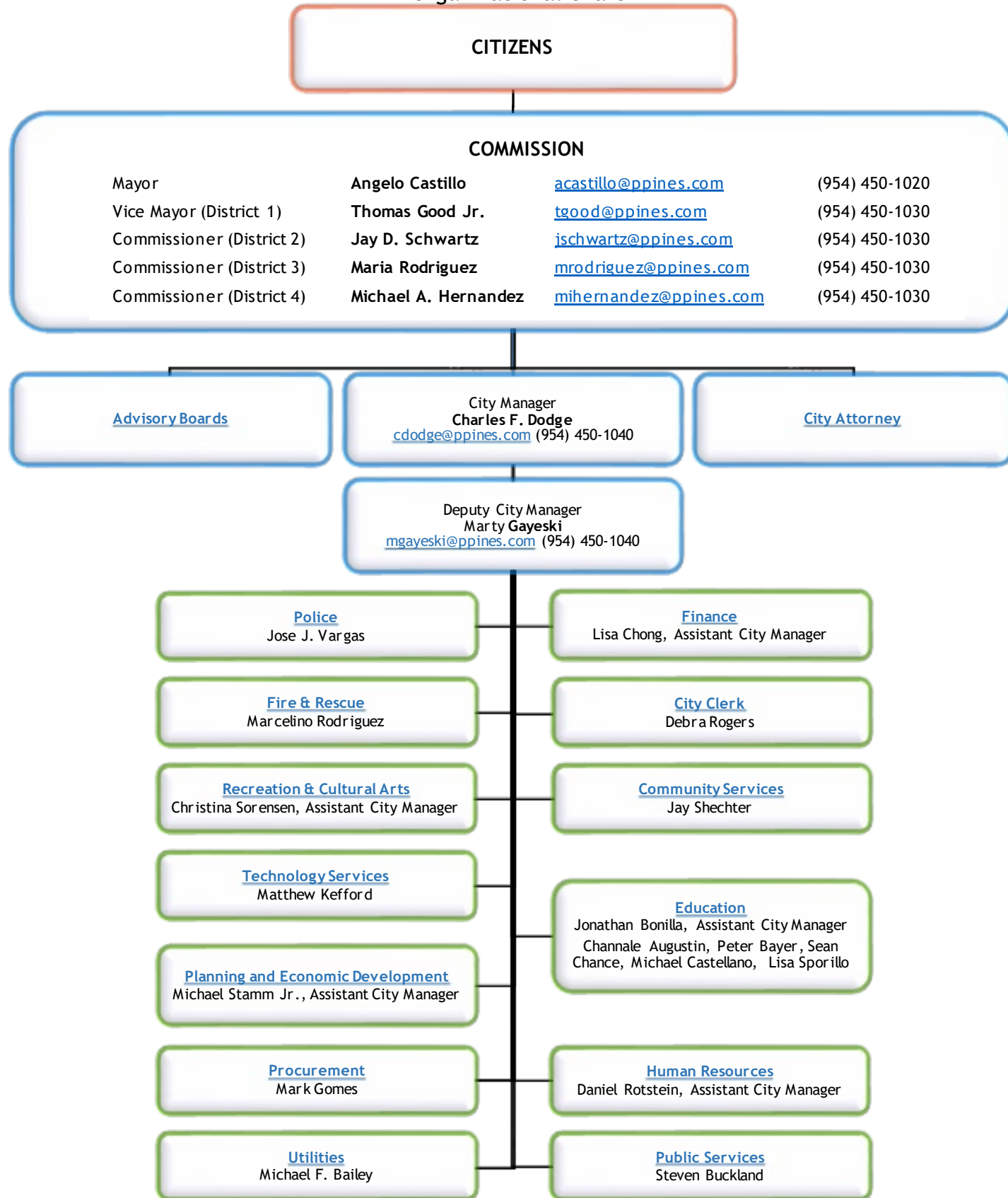
**Commissioner**  
**District 3**  
**Maria Rodriguez**



**Commissioner**  
**District 4**  
**Michael Hernandez**

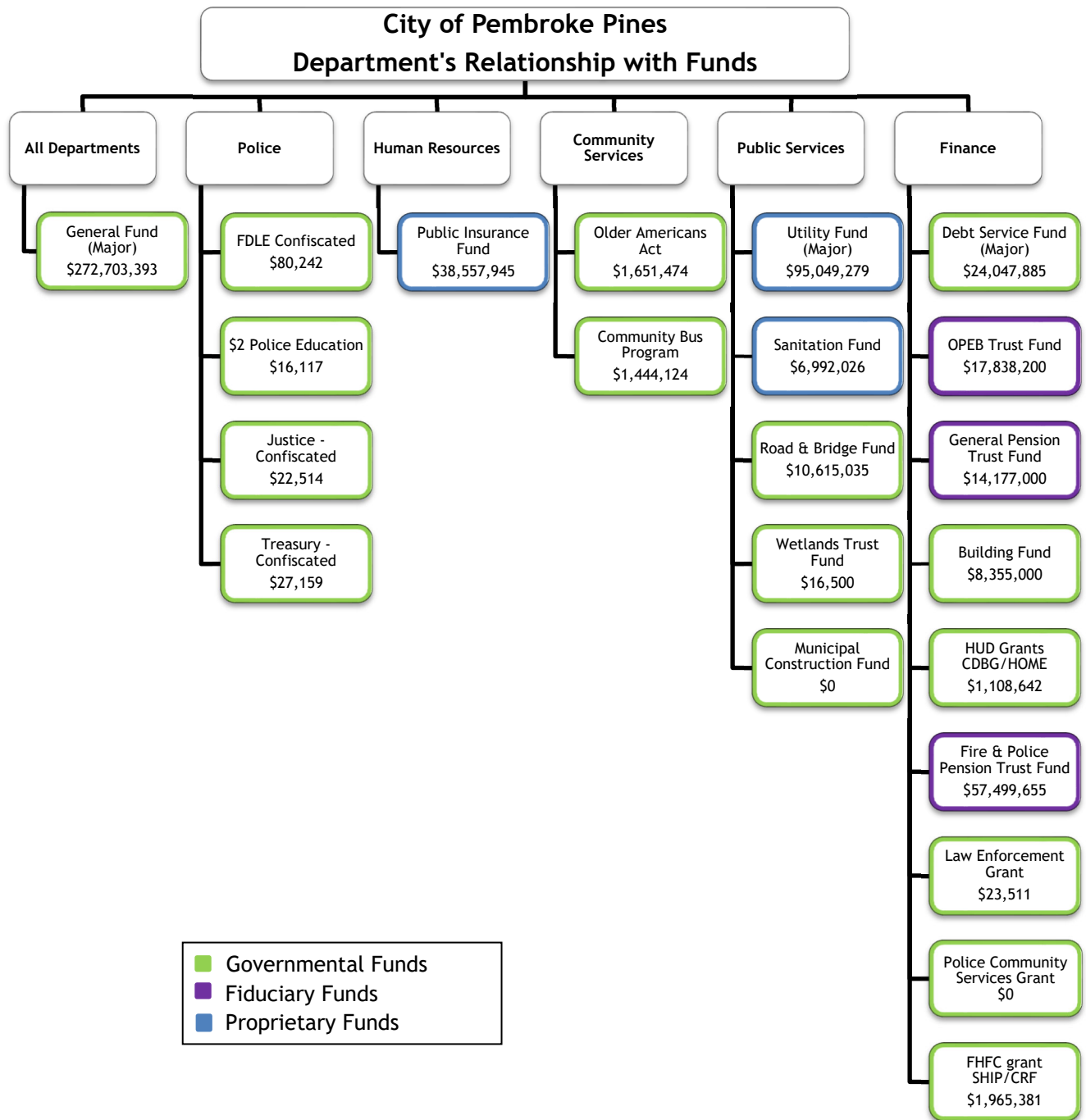
## CITY OF PEMBROKE PINES

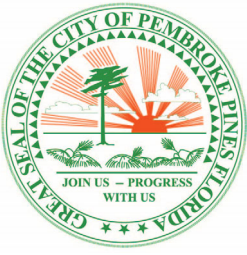
## Organizational Chart



■ Legislative and Executive  
■ Departments







## PEMBROKE PINES CITY COMMISSION

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July 31, 2024

Honorable Mayor and Commissioners:

In accordance with the City's Charter, it is my pleasure to present the 2024-25 Proposed Budget for your review. The budget will be formally presented at the First Budget Hearing on September 4, 2024, and adoption is scheduled for September 18, 2024.

The proposed budget was prepared in an economic climate that has stabilized compared to last year. However, economic disruption still exists and there is uncertainty about the impact of the national election, future Federal Reserve actions, and other exogenous factors. Although there has been some softening, inflation remains high in South Florida. According to the Bureau of Labor Statistics (BLS), the 12-month percent change in the CPI-U, all index, for the Miami-Fort Lauderdale-West Palm Beach metropolitan area has been consistently above 4.0% since April 2021, reaching a peak of 10.2% in August 2022. It has since declined to 3.5% in June 2024 compared to the national level of 3.0%. Increases in the housing inventory and decline in rental prices are a major part of the decrease as housing accounts for more than 33.0% of the CPI. Per Property Appraiser data, as of July 2024, the average market value of a Pembroke Pines single-family home was \$538K, a 57.5% increase over 2020. The median market value in July 2024 is \$514K, which is 6.8% higher than a year ago. According to Zillow, as of July 2024, Pembroke Pines' median rent for all bedrooms is \$2,750 down by 1.8% from a year ago. Pembroke Pines' median rent is 27.9% above the national median monthly rent.

Since March 2022, the Federal Reserve has implemented 11 consecutive interest rate hikes with the goal of cutting inflation, as measured by the Department of Commerce's personal consumption expenditures (PCE) index, to 2.0% and maximizing employment. Since the last increase to 5.5%, the highest level in 22 years, in July 2023 the rate has not been adjusted. Future Federal Reserve actions are uncertain at this point however some pundits predict a rate cut in the short term. BLS data shows Pembroke Pines' unemployment rate at 3.0% or 2,997 in April 2024, about seventy basis points higher than a year ago due to the increase in the labor force being greater than the increase in employment. However, the rate has been consistently below 4.0% since October 2021 and is below both the state and national average of 3.3% and 3.9%, respectively.

After the 8.9% dip in 2019-20, local government sales tax revenue experienced double-digit growth of 20.2% and 19.8% in 2020-21 and 2021-22, respectively. However, in 2022-23 growth was a mere 4.3%. The Office of Economic and Demographic Research expects sales tax revenue to decline in 2024-25 due to elevated use of credit and strong inflationary pressures on households. Local option fuel tax receipts have rebounded and are on par with pre-pandemic levels but may be negatively impacted by the increased use of electric vehicles. Preparation of this budget takes into consideration supply chain disruptions and assumes moderation in inflation and deceleration in sales tax growth.

The 2024-25 Proposed Budget and Five-Year Capital Improvement Plan reflects the City's continued focus on providing essential services in a financially prudent manner. In addition, it exhibits the City's commitment to maintaining vital infrastructure. Higher prices continue to exert upward pressure on wages, the cost of equipment and supplies, as well as capital projects. However, rising real property values and interest rates have helped to counterbalance those increases. In the General Fund, the City's main operating fund, the year-over-year projected increase in property tax and interest/investment earnings covers 68.7% of the increase in expense.

The 2024-25 Proposed Budget for all funds is \$552.2 million, of which \$378.4 million, or 68.5%, pertains to the General Fund, the Road and Bridge Fund, and the Utility Fund. The other \$173.8 million is associated mainly with the trust funds for post-employment benefits, the Public Insurance Fund, and the Debt Service Fund.

The General Fund, 2024-25 Proposed Budget is \$272.7 million, an increase of \$20.0 million, or 7.9% over the 2023-24 Adopted Budget. The significant sources of revenue increases are \$7.6 million in property tax, \$3.5 million in interest earnings, \$2.7 million in fire protection assessment, \$2.4 million in appreciation of investments, and \$2.2 million in administrative fees. The increase in property tax is attributable to the \$1.5 billion or 8.4% growth in taxable value, which is a slight decrease from the prior year's growth of 9.0%. Based on data from the Property Appraiser, Pembroke Pines has the fifth largest taxable value in Broward County and gained the fifth largest increase in absolute terms despite having the thirteenth largest new construction value. The latter was \$114.8 million in 2023, a \$82.4 million or 254.5% increase over 2022. Notwithstanding, new construction only represents 7.9% of the overall year-over-year increase in taxable value. This highlights the primary sources of growth as the 3.0% increase in Save Our Homes value of homesteaded properties, the reset of value at resale, and the rising value of non-homesteaded properties.

The 2024-25 proposed operating millage rate is 5.6690, the same as the 2023-24 adopted rate, while the proposed debt service millage rate is 0.3208, which is 0.0202 mills below the 2023-24 adopted rate resulting, in a lower aggregate millage rate of 5.9898. Pembroke Pines property tax on the median residential property with a taxable value of \$202,450 is estimated at \$1,152 for 2024 compared to \$1,067 in 2023, and the increase is due entirely to the rise in the median residential property taxable value.

All the proposed fire assessment rates are higher than the current rates due to the \$3.2 million increase in net expenditures which stems mainly from a \$4.6 million increase in personnel costs associated primarily with labor negotiations. Revenue increases of \$0.8 million in fire inspection fees and \$0.6 million in fire insurance premium tax partially offsets the increase in cost. The proposed residential rate is \$406.71, an increase of \$32.76 or 8.8% per unit. The proposed non-residential square foot rates are: \$0.6326 for commercial, \$0.1196 for industrial, and \$0.5506 for institutional which translates to increases of 7.9%, 9.02%, and 7.0%, respectively.

The \$20.0 million growth in appropriations in the General Fund reflects the higher cost of doing business with operating (including personnel), accounting for \$19.6 million or 97.8% of that increase. This budget provides funding for the City's ongoing labor commitments, necessary repairs and maintenance, and replacement of certain essential capital items.

The public safety budget increased by \$12.4 million or 8.0%. The Police Department will enhance services by hiring five additional full-time City positions: two Forensic Examiners, an Economic Crimes Investigator, and two Police Service Aides for code compliance. Additionally, to improve efficiency and reduce maintenance costs, the City will replace several vehicles, including 18 patrol cars, one aerial platform fire engine, and one ambulance. The budget for public safety also provides funding for other equipment, such as external defibrillator devices, ballistic shields, speed trailers, and radios.

The second largest increase is in the general government category, with a \$9.1 million or 16.5% increase. Appropriations include but are not limited to resurfacing of roads at the Senator Howard C. Foreman Human Services Campus (HCF), conversion of HCF's medium voltage electrical distribution system to a Florida Power and Light distribution system, generators, and mini-split air conditioning units for the technology rooms at the schools, Phase II of the Polk Building remodel for the Utility Department, Geographic Information System

(GIS) team, and a secondary Emergency Operations Center (EOC), replacement of Cisco edge switches throughout the City, as well as installation of a cellular Distributed Antenna System (DAS) for City Center and the main Public Services building.

The aforementioned \$21.5 million increase in appropriations for public safety and general government is partially offset by a \$1.8 million reduction in human services. The latter is tied to closure of the early development center located in the western part of the City. The underutilized space will be converted to classrooms for students at our West Charter Elementary School.

The \$10.6 million Road and Bridge Fund Proposed Budget for 2024-25 is 26.6% or \$2.2 million above the 2023-24 Adopted Budget. The growth is mainly attributable to the increase in appropriations for road resurfacing projects. Five such projects are planned with the largest being: (1) Pembroke Lakes Section 3 at NW 118th Avenue, (2) Johnson Street from Palm Avenue to Hiatus Road, and (3) the Trails and SW 199<sup>th</sup> Avenue from SW 54<sup>th</sup> Place north. The Proposed Budget also has appropriations for managing public right of ways, landscape maintenance, pressure washing of sidewalks and medians along the City's major roads, litter control for right away areas/swales, drainage rehabilitation, and street lighting. This fund is balanced with a \$1.4 million transfer from the General Fund and \$1.7 million of fund balance.

The Utility Fund 2024-25 Proposed Budget of \$95.0 million is \$13.5 million above the 2023-24 Adopted Budget due mainly to increases of \$5.4 million and \$8.1 million in the operating (excluding personnel) and capital budgets, respectively. The \$21.7 million budget for capital supports the City's goal of maintaining the utility infrastructure at a level that protects capital investment, minimizing future maintenance and replacement costs, as well as maximizing the use of new technologies. It contains 71.8% of the necessary items and projects delineated in the 5-year Capital Improvement Plan. Capital appropriations for water and wastewater services amount to \$13.6 million and \$7.3 million, respectively. Major projects include improvements in the water distribution system in the Sunswept neighborhood, completion of the electrical distribution system replacement at the Water Treatment Plant, Phase 1 of replacing the electrical equipment at the Wastewater Treatment Plant, rehabilitation of wastewater treatment Unit 4, and replacement of one of the two water storage tank at Holly Lake Booster Pump Station. The capital budget is mainly funded by debt proceeds. Water and sewer rates will increase by 5.32% based on the April change in the water and sewerage maintenance CPI index. The monthly increase is \$2.44 (exclusive of tax) on 3,000 gallons of consumption.

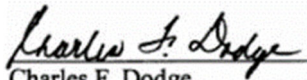
In the upcoming months, we will roll out our strategic plan. This initiative, which is the brainchild of Mayor Castillo, is a roadmap for Pembroke Pines' future. It merges the Transportation Master Plan, the Economic Development Strategic Plan, the Parks and Recreation Master Plan, and the Public Art Master Plan into one cohesive strategic document focusing on sustainable growth, improved infrastructure, robust economic development, and enhancing quality of life. The projects outlined in the plan will be funded through diverse financial sources, including federal and state grants, voter-approved general obligation bonds, and bank loans. Where mutually beneficial, Public-Private Partnerships (PPS) will also be leveraged. This plan will be underpinned by community engagement and set a new standard of excellence.

During fiscal year 2024-25, the City will celebrate its 65th anniversary. The City has transformed from a rural village into a prominent South Florida suburb that over 171,000 residents proudly call home. Over the years, we built one of the largest city-owned and operated charter school systems in the nation, with approximately 5,000 students enrolled at eight campuses. Our city is also unique as the only Broward city that owns affordable housing units. Our social services are extensive and are anchored by programs at the 53,000-square-foot Carl Shechter SWFP Community Center (SWFP). Our recreational and cultural facilities and events have blossomed, with the great hall being the crown jewel that hosts graduations, conventions, trade shows, concerts, and other events. We take pride in our public safety services, having a class one Fire Department and an effective Police Department. Additionally, in the recent past, we weathered economic hardships, including the 2008 financial crisis and the challenges brought by the recent pandemic. Throughout the years, the city has shown a strong commitment to its residents, consistently providing excellent services and prudently managing public funds.



I would like to thank both past and present members of the City Commission and the various boards as well as employees and business partners for their dedicated service throughout the years. I am confident that with the present leadership, the city will continue its tradition of innovation. We will work together to improve the city's infrastructure and continue to provide services of the highest caliber in a financially sustainable manner.

Sincerely,

  
Charles F. Dodge  
City Manager

cfd

## BUDGET-IN-BRIEF

The challenge in preparing this budget is managing the increasing operating and capital replacement costs arising from the protracted period of high inflation, while keeping taxes and fees affordable as well as maintaining the quality and level of services. In this regard, increasing property values and interest rates, both consequences of the inflationary economic environment, have boosted revenues. In addition, debt financing will be used to fund certain utility projects. Unlike the 2023-24 Adopted Budget, Federal funding through the American Rescue Plan Act (ARPA) is no longer a source of revenue. Prioritization of capital projects helped to balance the General and Utility funds. It is within this framework that the 2024-25 Proposed Budget was compiled.

The all funds Proposed Budget for 2024-25 is \$552.2 million, which is \$34.4 million above the 2023-24 Adopted Budget. The City's operating funds (the General Fund, the Road and Bridge Fund, and the Utility Fund) increased by \$35.7 million, while the non-operating funds decreased by \$1.4 million. The table below provides a recap of the year-over-year changes by fund. The 2024-25 Proposed Budget highlights, including changes from the prior year, are discussed in this subsection.

### Expenditure Budget - All Funds Proposed 2024-25 Compared to Adopted 2023-24 (in \$'000)

| Fund                                | 2023-24           | 2024-25        | Change from 2023-24 |             |
|-------------------------------------|-------------------|----------------|---------------------|-------------|
|                                     | Adopted           | Proposed       | \$                  | %           |
| General Fund                        | \$ 252,688        | \$ 272,703     | \$ 20,015           | 7.9%        |
| Road & Bridge Fund                  | 8,384             | 10,615         | 2,231               | 26.6%       |
| Utility Fund                        | 81,546            | 95,049         | 13,503              | 16.6%       |
| Debt Service Fund                   | 23,906            | 24,048         | 142                 | 0.6%        |
| Public Insurance Fund               | 37,272            | 38,558         | 1,286               | 3.5%        |
| General Pension Trust Fund          | 13,852            | 14,177         | 325                 | 2.3%        |
| Fire & Police Pension Trust Fund    | 62,468            | 57,500         | (4,968)             | -8.0%       |
| Other Post Employment Benefits Fund | 16,612            | 17,838         | 1,226               | 7.4%        |
| All Other Funds                     | 21,113            | 21,703         | 590                 | 2.8%        |
| <b>Total Expenditures</b>           | <b>\$ 517,841</b> | <b>552,191</b> | <b>\$ 34,350</b>    | <b>6.6%</b> |

### General Fund

The 2024-25 Proposed General Fund Revenue Budget of \$272.7 million is \$20.0 million or 7.9% greater than the 2023-24 Adopted Budget, as shown in the table below.

### General Fund Revenues by Category (in \$'000)

| Description               | 2023-24           | 2024-25           | Change from 2023-24 |             |
|---------------------------|-------------------|-------------------|---------------------|-------------|
|                           | Adopted           | Proposed          | \$                  | %           |
| Taxes                     | \$ 115,420        | \$ 126,265        | \$ 10,845           | 9.4%        |
| Permits, Fees & Licenses  | 50,834            | 53,931            | 3,097               | 6.1%        |
| Intergovernmental Revenue | 23,993            | 21,041            | (2,952)             | -12.3%      |
| Charges for Services      | 43,428            | 45,954            | 2,526               | 5.8%        |
| Fines & Forfeitures       | 503               | 420               | (83)                | -16.5%      |
| Miscellaneous Revenues    | 18,257            | 25,092            | 6,835               | 37.4%       |
| Other Sources             | 253               | -                 | (253)               | -100.0%     |
| <b>Total Revenues</b>     | <b>\$ 252,688</b> | <b>\$ 272,703</b> | <b>\$ 20,015</b>    | <b>7.9%</b> |

- The \$10.8 million increase in taxes is mainly attributable to a \$7.6 million increase in property tax, which provided funding for increased public service costs.
- The increase in permits, fees, and licenses amounts to \$3.1 million, with the majority attributed to a \$2.7 million increase in fire assessment. This assessment is intended to cover the additional costs associated with labor negotiations.
- The intergovernmental revenue shows a net decrease of \$3.0 million due to non-recurring ARPA funding.
- The \$2.5 million increase in charges for services includes mainly \$2.2 million in administrative fees due to higher cost of administration, \$0.8 million in fire inspection fees resulting from a modified fire prevention fee schedule, and \$0.6 million for public safety services that will be provided to the City's Charter Schools. These increases are partially offset by a \$1.7 million reduction in early development center fees due to the closure of the site that is in the western section of the city.
- Miscellaneous revenues reflect a \$6.8 million increase and include mainly \$5.8 million in interest and investment associated with favorable interest rates and market conditions.

The \$272.7 million 2024-25 Proposed General Fund Expenditure Budget (including transfers) is \$20.0 million or 7.9% above the 2023-24 Adopted Budget, as shown in the table below. The year-over-year increase is attributable mainly to growth in appropriations for public safety and general government and partially offset by the reduction in human services.

### General Fund Expenditures by Function (in \$'000)

| Category                  | 2023-24           | 2024-25           | Change from 2023-24 |             |
|---------------------------|-------------------|-------------------|---------------------|-------------|
|                           | Adopted           | Proposed          | \$                  | %           |
| General Government        | \$ 55,169         | \$ 64,284         | \$ 9,115            | 16.5%       |
| Public Safety             | 153,979           | 166,373           | 12,394              | 8.0%        |
| Physical Environment      | 3,320             | 3,497             | 177                 | 5.3%        |
| Economic Environment      | 10,083            | 9,545             | (538)               | -5.3%       |
| Human Services            | 5,352             | 3,570             | (1,782)             | -33.3%      |
| Culture-Recreation        | 24,785            | 25,434            | 649                 | 2.6%        |
| <b>Total Expenditures</b> | <b>\$ 252,688</b> | <b>\$ 272,703</b> | <b>\$ 20,015</b>    | <b>7.9%</b> |

The General Government category comprising the City's administrative departments showed a \$9.1 million increase mainly attributable to increases of \$7.9 million and \$1.0 million in appropriations for operating (non-personnel) and capital, respectively. Increases in operating expenses primarily include (a) \$4.5 million for contingencies, (b) \$2.4 million for repair and maintenance, and (c) \$1.1 million for operating supplies. These increases are partially offset by a \$0.6 million reduction in property and liability insurance. The electrical redundancy system for the information technology rooms at the Charter Schools is the largest capital project at \$1.1 million.

Public safety represents 61.0% of the 2024-25 Proposed Expenditure Budget (including transfers) and shows a \$12.4 million or 8.0% increase over the 2023-24 Adopted Budget. The increase mainly consists of \$10.9 million for personnel and \$1.4 million for operating. Increases for personnel include (a) \$5.6 million for full-time salaries, (b) \$1.4 million for City contributions to the Fire and Police Pension Trust Fund, and (c) \$0.7 million for health insurance. The increases in operating comprise (a) \$0.5 million for contractual services of which \$0.3 million pertains to contract employees, (b) \$0.5 million for operating supplies, and (c) \$0.2 million for training.

The human services function has a year-over-year decrease of \$1.8 million or 33.3%. This decrease is associated with the closure of the early development center on the City's west side. The Charter Middle School will use the underutilized classrooms, resulting in an increase in the level of education service provided. The only remaining city-operated early development center is located in the central part of the City and it has a proposed budget of \$1.9 million.

### Road and Bridge Fund

The Road and Bridge Fund 2024-25 Proposed Budget is \$10.6 million, which is \$2.2 million, or 26.6%, above the 2023-24 Adopted Budget. The year-over-year increase in revenues and other funding sources is tied mainly to a \$1.5 million increase in the use of fund balance, \$0.4 million of grant funding for the mobility hub, and \$0.2 million in interest earnings. The 2024-25 Budget is balanced with a \$1.4 million transfer from the General Fund and \$1.5 million from using the fund balance.

The \$2.2 million net increase in the expenditure budget (including transfers) emanates mainly from increases of \$1.6 million for operating (non-personnel), \$0.4 million for capital, and \$0.2 million for transfers to the Community Bus Fund. Increases in the operating budget consist primarily of repairs and maintenance road resurfacing of \$1.7 million and contractual services of \$0.5 million. These increases were partially offset by a \$0.6 million reduction in appropriations for the repair and maintenance of various catch basins and \$0.1 million in property and liability insurance.

Fiscal Year 2024-25 Proposed Budget includes the following road resurfacing projects (1) Pembroke Lakes Section 3 at NW 118th Avenue, (2) Johnson Street from Palm Avenue to Hiatus Road, and (3) the Trails and SW 199th Avenue from SW 54th Place north, (4) NW 172nd Avenue from Pines Boulevard to NW 9th Street, and (5) NW 125th Avenue from Taft Street to Sheridan Street. The only capital item is a new concrete fence on Palm Avenue north and south of 7th Avenue (Tanglewood).

### Utility Fund

The 2024-25 Proposed Utility Fund Budget for revenue and other sources stands at \$95.0 million, which is \$13.5 million or 16.6% above the 2023-24 Adopted Budget. As shown in the table below, three of the four revenue categories have year-over-year changes.

**Utility Fund Revenues by Category**  
(in \$'000)

| Description              | 2023-24<br>Adopted | 2024-25<br>Proposed | Change from 2023-24 |              |
|--------------------------|--------------------|---------------------|---------------------|--------------|
|                          |                    |                     | \$                  | %            |
| Permits, Fees & Licenses | \$ 15              | \$ 15               | \$ -                | 0.0%         |
| Charges for Services     | 66,865             | 70,157              | 3,292               | 4.9%         |
| Miscellaneous Revenues   | 966                | 2,589               | 1,623               | 168.0%       |
| Other Sources            | 13,700             | 22,288              | 8,588               | 62.7%        |
| <b>Total Revenues</b>    | <b>\$ 81,546</b>   | <b>\$ 95,049</b>    | <b>\$ 13,503</b>    | <b>16.6%</b> |

The \$3.3 million increase in charges for services stems primarily from the 5.32% increase in water and sewer rates that are effective October 1, 2024. Annual rate adjustments are based on April 12-month water and sewerage maintenance CPI change, or a 3.0% minimum as stipulated in the City's Code of Ordinances. Meanwhile, the \$1.6 million increase in miscellaneous revenues is linked to interest and investment earnings. The \$8.6 million increase in other sources is tied to debt proceeds of \$20.0 million, which is partially offset by a \$11.5 million reduction in the use of fund balance. Debt proceeds will fund 92.1% of capital expenses.

The \$13.5 million growth in the budget for expenditure is primarily attributable to increases of \$5.4 million and \$8.1 million in the operating (non-personnel) and capital budgets, respectively. The following table compares the 2024-25 Proposed Budget to the prior year's Adopted Budget.

### Utility Fund Expenditures by Category (in \$'000)

| Category                  | 2023-24          | 2024-25          | Change from 2023-24 |              |
|---------------------------|------------------|------------------|---------------------|--------------|
|                           | Adopted          | Proposed         | \$                  | %            |
| Personnel                 | \$ 3,205         | \$ 3,223         | \$ 18               | 0.6%         |
| Operating                 | 63,607           | 69,004           | 5,397               | 8.5%         |
| Capital                   | 13,616           | 21,714           | 8,098               | 59.5%        |
| Debt Service              | 1,054            | 1,042            | (12)                | -1.1%        |
| Grants & Aid              | 64               | 66               | 2                   | 3.1%         |
| <b>Total Expenditures</b> | <b>\$ 81,546</b> | <b>\$ 95,049</b> | <b>\$ 13,503</b>    | <b>16.6%</b> |

The increase in appropriations for operating items includes mainly: (a) \$2.7 million for interfund charges, primarily administrative fees, (b) \$1.0 million for utility services, mostly wastewater treatment charges, (c) \$0.9 million for operating supplies, and (d) \$0.8 million for contract services. A \$0.5 million reduction in property and liability insurance partially offset these increases.

The \$21.7 million 2024-25 Proposed Budget for capital includes equipment and upgrades necessary to maintain the structural integrity and smooth operation of the water and sewer system. Appropriations for capital items mainly consist of (a) \$6.5 million for water distribution system improvements in the Sunswept neighborhood, (b) \$3.3 million for completion of the electrical distribution system replacement at the Water Treatment Plant, (c) \$1.8 million for replacement of electrical equipment at the Wastewater Treatment Plant, (d) \$1.7 million for rehabilitation of Wastewater Treatment Unit #4, and (e) \$1.4 million for replacing one of the two water storage tanks at Holly Lake Booster Pump Station (Phase 1).

## Other Funds

### Pension and Other Post-Employment Benefit Trust Funds

The funds for retiree pension, health, and life insurance benefits, which include the General Pension Trust Fund, the Fire and Police Pension Trust Fund, and the Other Post-Employment Benefits Fund, have an aggregate 2024-25 Proposed Budget of \$89.5 million. Compared to the 2023-24 Adopted Budget of \$92.9 million, this is a decrease of \$3.4 million or 3.7%. The decrease is mainly due to a \$5.5 million decline in the appropriation for pension benefits partially offset by increases of \$1.1 million in health claims and \$0.8 million in professional services.

### All Other Funds

The "All Other Funds" group consists primarily of special revenue funds, including grants and confiscated funds. The only exceptions are the Sanitation Fund and the Wetlands Trust Fund which are classified as enterprise and permanent funds, respectively. This group's 2024-25 Proposed Budget stands at \$21.7 million and is \$0.6 million or 2.8% above the 2023-24 Adopted Budget.

The increase is mainly attributable to the Sanitation, FHFC grants SHIP/CRF, and Community Bus Funds.

- The \$0.8 million increase in the Sanitation Fund is due to increased rates for the disposal of residential solid waste and collection of residential bulk waste.
- The Budget for the FHFC grants SHIP/CRF is based on the State Housing Initiative Partnership allocation for the state fiscal year which varies year over year.
- The \$0.3 million increase in the Community Bus Fund is mainly tied to insurance for the buses and is funded with a transfer from the Road and Bridge Fund.

These increases are partially offset by a \$0.7 million decrease in the Building Fund. This decrease is associated with a deceleration in building activity. The table below shows the year-over-year changes by fund for this group.

**Expenditure Budget - All Other Funds**  
**Proposed 2024-25 Compared to Adopted 2023-24**  
(in \$'000)

| Fund                      | 2023-24          | 2024-25          | Change from 2023-24 |             |
|---------------------------|------------------|------------------|---------------------|-------------|
|                           | Adopted          | Proposed         | \$                  | %           |
| Wetlands Trust Fund       | \$ 17            | \$ 17            | \$ -                | 0.0%        |
| Building Fund             | 9,084            | 8,355            | (729)               | -8.0%       |
| FHFC grants SHIP/CRF      | 1,636            | 1,965            | 329                 | 20.1%       |
| HUD Grants CDBG/HOME      | 1,277            | 1,109            | (168)               | -13.2%      |
| Law Enforcement Grant     | 24               | 24               | -                   | 0.0%        |
| Community Bus Program     | 1,185            | 1,444            | 259                 | 21.9%       |
| Treasury - Confiscated    | 12               | 27               | 15                  | 125.0%      |
| Justice - Confiscated     | 10               | 23               | 13                  | 130.0%      |
| \$2 Police Education      | 13               | 16               | 3                   | 23.1%       |
| FDLE - Confiscated        | 101              | 80               | (21)                | -20.4%      |
| Older Americans Act       | 1,532            | 1,651            | 120                 | 7.8%        |
| Sanitation Fund           | 6,223            | 6,992            | 769                 | 12.4%       |
| <b>Total Expenditures</b> | <b>\$ 21,113</b> | <b>\$ 21,703</b> | <b>\$ 590</b>       | <b>2.8%</b> |



## Economic Analysis

Although another year has passed, inflation remains one of the top issues afflicting the nation. In a recent survey by the Pew Research Center on the country's biggest problems, 62% of survey takers responded that inflation is a major issue for the nation. Although that percentage is slightly down from the 65% reported in Pew Research Center's 2023 survey and the 70% reported in its 2022 survey, inflation still ranked as the country's top issue in Pew Research Center's 2024 survey.

Inflation is the rate at which the prices of products and services increase over a given period. Inflation erodes purchasing power. Thus, when inflation rises, one can expect to pay more for consumer goods and services, such as used cars and car rentals, furniture, airline fares, hotels, medical services, and everyday essentials like groceries and gas. A modest inflation level, at around 2%, is normal during a healthy economy; however, when inflation gets too high and outpaces wage growth, the economy can begin to struggle.

South Florida has been one of the areas hit the hardest by inflation. In a report by WalletHub on the cities where inflation is rising the most, the Miami-Fort Lauderdale-West Palm landed within the top 10 positions on the list. In the report, WalletHub compared 23 major Metropolitan Statistical Areas across two key metrics related to the Consumer Price Index. The report showed that the Miami-Fort Lauderdale-West Palm Beach metro area had the third largest year-over-year increase in inflation for the 12 months ending in April 2024, with a rise of 4.5%. The report also showed that the Miami-Fort Lauderdale-West Palm Beach metro area had a 1.0% increase in inflation when comparing the rate for April 2024 to the rate two months prior.

In South Florida, inflation is impacting certain spending categories more than others. In the Miami-Fort Lauderdale-West Palm Beach area, the price of apparel and housing-related expenses have increased by 9.2% and 5.3%, respectively, from April 2023 to April 2024. In contrast, the cost of medical care and food and beverages increased by 1.0% and 1.4%, during the same period, respectively. In Pembroke Pines, the median monthly rent price is 28.0% higher than the national median.

Florida is one of the top travel destinations globally, relying on tourism to drive its economy more than any other state. According to Florida's official tourism agency VISIT FLORIDA, Florida had 40.6 million visitors during the first quarter of 2024, which represented a total year-over-year increase in visitors of 1.2%. The first quarter increase is attributable to a .02% increase in domestic tourists, which makes up the bulk of Florida's visitors, a 6.9% increase in Canadian tourists, and an 18.4% in overseas tourists. With rising gas prices, airfares, and hotel prices, there has been a concern about whether inflation will negatively impact the growth of Florida's tourism in the coming months.

### Gross Domestic Product

Real gross domestic product (GDP) increased in 39 states and the District of Columbia in the first quarter of 2024, as real GDP for the nation increased at an annual rate of 1.4%, according to statistics released by the U. S. Department of Commerce's Bureau of Economic Analysis (BEA) on June 28, 2024. Private goods-producing industries decreased 1.1%, private services-producing industries increased 1.9%, and government increased 2.3%. During this period, Florida's real GDP increased by 3.0%.

The retail trade; construction; health care and social assistance; and finance and insurance industries were the leading contributors to the nation's increase in real GDP. Those industries increased by .65, .43, .24, and .20 percent, respectively. The retail trade industry contributed to the increase in all 50 states and the District of Columbia. However, the construction; health care and social assistance; and finance and insurance industries only contributed to the increase in some of the states.

In 2023, Florida's real GDP increased by 5.0% compared to the previous year, while the national change was 2.5%. Florida's largest contributor to growth in real GDP was the retail trade industry. This industry accounted for .99% of the total GDP growth. The second largest contributor to real GDP growth was the professional and business service industry, which accounted for .92% of the total increase in real GDP.

In 2022, Broward County's current-dollar GDP was \$146.7 billion. Broward County accounted for approximately 10.2% of Florida's real GDP, ranking as the 2nd most significant contributor to real GDP. In 2022, Broward County's real GDP grew 4.6%; the 2021-2022 state change was 4.6%.

In 2022, the Miami-Fort Lauderdale-Pompano Beach metropolitan statistical area's (MSA) real GDP grew by 4.9%. It ranked 12th among MSAs and accounted for 2.1% of the U.S. metropolitan portion total. In 2022, services-producing industries produced the largest portion of Miami-Fort Lauderdale-Pompano Beach's GDP, while government and goods-producing industries produced the second and third largest portion of GDP, respectively.

## Real Estate

Real estate pricing and development are primarily driven by factors such as a property's location, area development limitations, access to and sustainability of mortgage rates, personal and household income, as well as supply and demand trends as influenced by the dynamics of the local and national economy, to name a few. Some key performance indicators of these effects to be considered include rates of homeownership, mortgage delinquencies and foreclosures, per capita and household incomes, building permit issuances, construction expenditures, population growth, and property values.

According to the Federal Housing Finance Agency (FHFA), U.S. house prices rose 6.3% over the year ending April 2024. The FHFA's U.S. House Price Index Quarterly Report, which measures the changes in single-family home values in all 50 states, showed that 97 of the top 100 largest metro areas experienced home price gains between the first quarter of 2023 and the first quarter of 2024. The report also showed that three metro areas in Florida experienced double-digit year-over-year price increases. Those metro areas were West Palm Beach-Boca Raton-Boynton Beach whose year-over-year increase was 14%, Miami-Miami Beach-Kendall with an increase of 11.7%, and Fort Lauderdale-Pompano Beach-Sunrise with an increase of 10.5%. In the FHFA HPI Top 100 Metro Area Rankings, the West Palm Beach-Boca Raton-Boynton Beach, Miami-Miami Beach-Kendall, and Fort Lauderdale-Pompano Beach-Sunrise metro areas ranked 3<sup>rd</sup>, 8<sup>th</sup>, and 12<sup>th</sup>, respectively.

The latest U.S. Census Bureau (USCB) shows that the homeownership rate in the United States slightly decreased from 65.4% in 2021 to 65.2% in 2022. The homeownership rate is the proportion of occupied households that the homeowners occupy.

In Florida, the homeownership rate experienced a slight decline from 67.4% in 2021 to 67.2% in 2022. Broward County's homeownership rate also experienced a decrease, from 63.3% in 2021 to 62.6% in 2022. While the City of Pembroke Pines' rate increased from 69.1% in 2021 to 73.7% in 2022.

Per capita personal and household income in Florida has been slowly increasing since the late-2000s. According to a report published on March 29, 2024, by the U.S. Department of Commerce Bureau of Economic Analysis, in 2023, Florida had a per capita personal income (PCPI) of \$68,248. This PCPI ranked 17th in the United States and was 99.6% of the national average of \$68,531. The 2023 PCPI reflected an increase of 5.3% from 2022. The 2022-2023 national change was 4.7%.

In 2013, the PCPI of Florida was \$40,733 and ranked 30th in the United States. The 2013-2023 compound annual growth rate of PCPI was 5.3%. The compound annual growth rate for the nation was 4.4%. According to USCB, the per capita income in 2022 increased to \$40,278 in Florida and \$39,729 in Broward County. In Pembroke Pines, per capita income slightly decreased to \$37,346. The combined median household income in Pembroke Pines was calculated to be \$79,144 as opposed to Broward County's \$70,978 and Florida's \$69,303. Income plays a vital role in determining the health of a given real estate market as it can shed light upon residents' ability to sustain themselves and maintain their mortgage obligations. A more robust city income level suggests a greater potential resiliency for the City of Pembroke Pines in the face of possible future market fluctuations, cyclical or otherwise.

Considering mortgage delinquency and foreclosure rates when evaluating a given real estate market is essential as it can be an early indicator of its overall health. According to recent data published in June 2024 by the Consumer Financial Protection Bureau (CFPB), Florida's mortgage delinquency rate, homeowners being 30 to 89 days delinquent on a payment, increased from 1.0% in December 2022 to 1.7% in December 2023. In Broward County, the mortgage delinquency rate increased from 1.2% in December 2022 to 1.9% in December 2023. The Miami-Fort Lauderdale-West Palm Beach metro area also experienced an increase in mortgage delinquency rate from 1.1% in December 2022 to 1.8% in December 2023.

The City of Pembroke Pines' population has progressively grown by 8.4% over ten years, an average of about 1% year-over-year, from 157,905 in 2014 to 171,222 in 2023. Broward County currently has an estimated population of more than 2.0 million as of April 2023. Generally, increases in population levels over a relatively brief period can heighten the demand for property in a given area and drive up prices. Particularly, the influence of population growth on household property demand and pricing is more acutely shaped.

In July 2024, the USCB and the U.S. Department of Housing and Urban Development (HUD) jointly announced that 1,446,000 building permits were issued nationwide for privately owned housing units in June 2024, which was 3.1% lower than the June 2023 amount of 1,493,000. Single-family home building permits in June 2024 were issued at an annual rate of 934,000, which was 1.3% lower than the June 2023 rate of 946,000.

The City of Pembroke Pines experienced fluctuating levels of permit activity over the past ten years. The table below shows the ten-year history of building permits, the valuation of construction, and the gross assessed value of properties in Pembroke Pines from 2014 to 2023. In 2023, the total number of permits issued by the City increased by 9.9% from 8,852 in 2022 to 9,731 in 2023. The value of construction over the past year increased by 37.9% or \$89.7 million while the gross assessed value of overall properties increased by 15.4%, or \$3.5 billion.

**City of Pembroke Pines, Florida**  
Property Value and Construction (1)  
Last Ten Fiscal Years

| <u>Year</u> | <u>Total<br/>Permits<br/>Issued</u> | <u>Miscellaneous</u>          |                  | <u>Residential</u>         |                  | <u>Commercial</u>          |                  | <u>Total<br/>Value of<br/>Construction</u> | <u>Gross<br/>Assessed<br/>Value (3)</u> |
|-------------|-------------------------------------|-------------------------------|------------------|----------------------------|------------------|----------------------------|------------------|--------------------------------------------|-----------------------------------------|
|             |                                     | <u>Permits<br/>Issued (2)</u> | <u>Valuation</u> | <u>Number<br/>of Units</u> | <u>Valuation</u> | <u>Number<br/>of Units</u> | <u>Valuation</u> |                                            |                                         |
| 2014        | 10,536                              | 10,123                        | \$ 291,394,500   | 288                        | \$ 16,034,771    | 125                        | \$ 12,769,448    | \$ 320,198,718                             | \$ 13,145,675,871                       |
| 2015        | 6,524                               | 6,439                         | 61,378,888       | 77                         | 37,513,118       | 8                          | 576,143,798      | 675,035,804                                | 14,806,865,492                          |
| 2016        | 7,264                               | 7,110                         | 114,938,007      | 134                        | 21,478,982       | 20                         | 103,170,457      | 239,587,447                                | 16,053,238,879                          |
| 2017        | 8,439                               | 8,157                         | 38,724,193       | 262                        | 87,600,661       | 20                         | 191,951,039      | 318,275,894                                | 17,578,628,055                          |
| 2018        | 11,306                              | 11,015                        | 119,728,157      | 270                        | 114,184,101      | 21                         | 72,069,999       | 305,982,258                                | 18,793,239,672                          |
| 2019        | 9,518                               | 9,429                         | 181,225,989      | 73                         | 11,566,937       | 16                         | 54,249,012       | 247,041,938                                | 19,824,761,886                          |
| 2020        | 7,975                               | 7,910                         | 141,213,682      | 58                         | 5,547,050        | 7                          | 11,365,470       | 158,126,202                                | 21,175,209,482                          |
| 2021        | 11,597                              | 11,585                        | 242,164,450      | -                          | -                | 12                         | 21,224,386       | 263,388,836                                | 21,820,008,281                          |
| 2022        | 8,852                               | 8,736                         | 288,988,217      | 20                         | 216,683,131      | 96                         | 19,909,411       | 236,592,542                                | 22,941,229,131                          |
| 2023        | 9,731                               | 9,547                         | 225,948,547      | 7,727                      | 166,281,024      | 2,004                      | 160,015,056      | 326,296,079                                | 26,464,598,161                          |

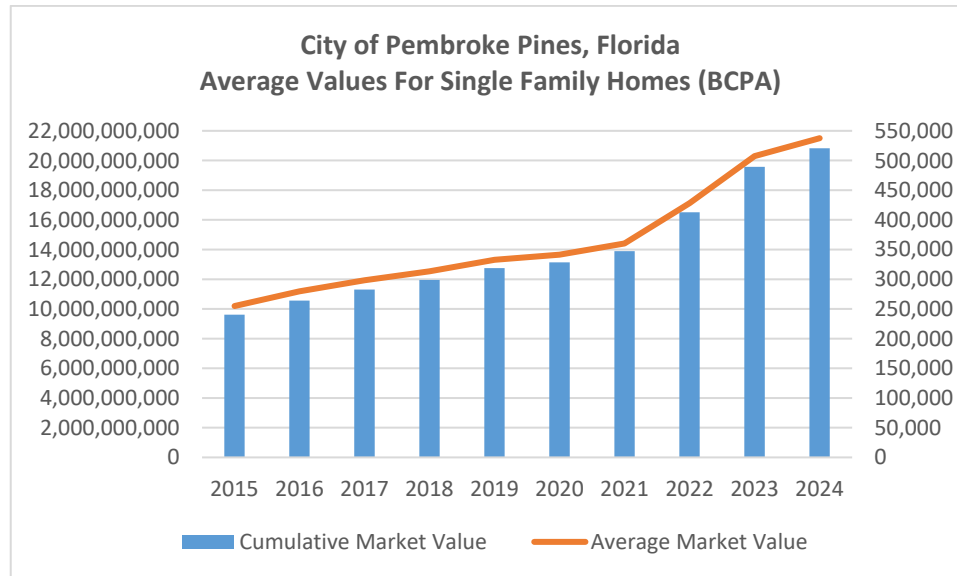
(1) Source: City of Pembroke Pines Building Department.

(2) Miscellaneous permits include remodeling, partitioning, and interior completions.

(3) Assessed value certified by Broward County Property Appraiser at 100% of estimated market value ("just value") as required by State Statute.

According to the Broward County Property Appraiser (BCPA), the average market value for a single-family home in the City of Pembroke Pines is \$537,608 as of July 2024, which increased by 6.0% from \$507,340 in

July 2023. The City's cumulative property value for single-family homes as of July 2024 amounted to \$20.8 billion, a 6.4% increase from the prior year.



The real estate market in Pembroke Pines has been moving steadily upward in recent years with positive reinforcement in the construction sector in South Florida.

## Unemployment

The unemployment rate is based on the total unemployed labor force actively seeking employment and willing to work. According to a report published by The Greater Fort Lauderdale Alliance dated June 27, 2024, Florida's seasonally adjusted unemployment rate was 3.3% in May 2024, up 0.1% from the April 2024 rate, and up 0.5% from a year ago. There were 361,000 jobless Floridians out of a labor force of 11,081,000. The U.S. unemployment rate was 4.0% in May 2024.

Florida's seasonally adjusted total nonagricultural employment was 9,951,600 in May 2024, increasing 6,000 jobs (+0.1%) over the month. The state gained 222,200 jobs over the year, an increase of 2.3%. Nationally, the number of jobs rose 1.8% over the year.

In May 2024, nonagricultural employment in the Ft. Lauderdale-Pompano Beach-Deerfield Beach metro division was 932,200, an increase of 21,100 jobs (+2.3) over the year. Nonagricultural employment had a month-to-month increase of 300.

Broward County's job report indicated a 2.8% unemployment rate in May 2024. This rate was 0.2% lower than the region's year-ago rate of 3.0%. The labor force was 1,091,105, up 7,662 (+0.7%) over the year. There were 31,039 unemployed residents in the region.

In May 2024, the Fort Lauderdale-Pompano Beach-Deerfield Beach metro area's Trade, Transportation, and Utilities; Government; and Other Services industries had the highest annual job growth compared to all the metro areas in the state. Also, the Other Services industry grew faster in the metro division than statewide between the period of May 2023 to May 2024.

Most industries in the Fort Lauderdale-Pompano Beach-Deerfield Beach metro division gained jobs over the year, except for the Professional and Business Services (-1,500 jobs), Manufacturing (-1,100 jobs), Financial Activities (-800 jobs), and Information (-500 jobs) industries. The top two industries were Trade, Transportation, and Utilities (+6,500 jobs, +3.2%) and Education and Health Services (+5,000 jobs, +4.2%). Also, half of the industries in the Fort Lauderdale-Pompano Beach-Deerfield Beach metro division gained jobs over the month.

The preliminary unemployment rate for the City of Pembroke Pines in May 2024 was 2.8%. City of Pembroke Pines' top ten employers consisted of a variety of industries including medical facilities and supermarkets, both of which are categorized as essential businesses when the government shuts down most of the economy.

## Consumer Price Index

The Consumer Price Index (CPI) measures the average change in prices over time of goods and services purchased by households (consumer spending). In calculating the index, price changes for various items (food, energy, commodities, and services) people buy for their day-to-day living are averaged together. According to BLS, the CPI for the Miami-Fort Lauderdale-West Palm Beach metropolitan area increased by 3.5% from June 2023 to June 2024.

## Summary

At the time of the preparation of this budget, the nation's economy was facing heightened inflation. This has caused significant increases in the prices of many products, which made it more costly for the City to deliver some of its services. This increase was partially offset by a \$1.5 billion or 8.4% growth in taxable value, which increased tax revenue. City administration has developed this budget to maintain the City's financial stability and minimize the impact on services delivered.

According to EDR, population growth is the state's primary generator of economic growth, fueling both income and employment growth. Florida experienced population growth of 367,730 or 1.62% between the period of April 1, 2023 and April 1, 2024, bringing Florida's population across the 23 million resident mark for the first time. Most of Florida's population growth during that period was attributable to net domestic migration. Florida is currently the third most populous state, behind California and Texas.

The influx of residents in Florida has put a strain on the housing market. Since the demand for homes in Florida has grown faster than its supply, Florida's housing prices have increased. Housing is one of the most significant categories in the CPI calculation. For the average household, housing is the largest expense, and therefore accounts for more than one-third of the weight in the computation of the CPI, the most weight of any category. Thus, the increase in housing prices has played a substantial role in the increase of Florida's inflation rate.

In 2023, Florida's economy outperformed the nation's economy. Florida's GDP was double the national GDP and Florida's unemployment rate was lower than the national unemployment rate. According to TD Economics, Florida's outperformance gap is expected to shrink in the coming years.

## LONG-RANGE ECONOMIC PLANNING

Pembroke Pines uses long-range policy and planning processes to guide its decision making with the objective of achieving economic and environmental sustainability. In 2014 the City formalized two complimentary plans, the Economic Development Strategic Plan (EDSP) and the Green Plan, to stimulate economic development and promote sustainability. Both plans were updated in 2023. The Green Plan update has already been approved by the City Commission and the EDSP is pending adoption. The City also approved a transportation master plan (TMP), that outlined a 20-year roadmap for improving the City's Transportation system. During the upcoming months, the essential elements from these plans will roll into the city's strategic plan to provide a comprehensive blueprint for the future. These plans establish objectives that emphasize what we as a community want to achieve during the next few years and are underpinned by our long-term municipal goals, which are shown below.

| Overall Long-Term Municipal Goals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The City of Pembroke Pines has developed the following goals for programs and services to guide the budget development process:</p> <ol style="list-style-type: none"> <li>1. Promote and preserve the health, safety, and welfare of the community.</li> <li>2. Promote and pursue a positive economic environment.</li> <li>3. Provide and encourage diverse recreational, educational, and cultural opportunities, and maintain a full range of municipal services.</li> <li>4. Provide a positive work environment that encourages teamwork, initiative, productivity, and individual development.</li> <li>5. Pursue and demonstrate a commitment to excellence in leadership and management skills to instill confidence in the integrity of City government.</li> <li>6. Preserve and promote the ecological and environmental quality within the City.</li> </ol> |

### Economic Development Strategic Plan 2014-2019

The 2014-2019 Economic Development Strategic Plan (EDSP) was adopted by the City Commission on September 17, 2014, by Resolution No. 3431. Beginning in late 2022, the Planning and Economic Development Department began to work on an update to the City's EDSP. Staff anticipates adoption of the EDPS 2.0 in late 2024. Nonetheless, the original plan was intended to guide the City's economic development activities over the five-year period. It calls for a focus on programs to support new business recruitment and retention of existing businesses as well as promote economic diversification. The updated plan will build on the goals established within the original plan and guide the city over the next ten years. The following concepts reveal various approaches the City has taken as well as provide summaries of development related projects within various sectors throughout the City.

#### ***Land Development Code Update***

The City's Zoning Code was established nearly 50 years ago and had typically Euclidian standards for development.

In 2019, the City's Planning and Economic Development Department began a comprehensive rewrite of the Code. The City reorganized and simplified the City's land development regulations, providing an easier avenue for both businesses and residents to redevelop their properties. Beginning in January 2020 and proceeding through December 2020, Planning and Economic Development Staff brought individual articles from the new land development code to both the City Commission and Planning and Zoning Board for review and comments. The Land Development Code (LDCs) was ultimately approved by Commission on April 21, 2021. Planning and Economic Development staff revisited the LDCs and made amendments to the documents in June 2022 and again in June 2024.



## City Facilitated Development

### *City Center*

The City has a history of strategic real estate transactions and has partnered with the development community to build projects that add to the City's tax base as well as protect and enhance the quality of life for its residents. Development of the City Center is a major component of the EDSP and is pivotal to promoting the business identity of the City. Completion of the 165-acre mixed-use City Center (located at the southwest corner of Pines Boulevard and Palm Avenue) is progressing. The 27.2 acres that were sold to Mill Creek Residential Trust (MCRT) is fully developed with 700 multi-family units that are being leased. In addition, the 365 luxury rental units that were built by the Related Group on a +/-11-acre City Center parcel are currently being leased as well. The remaining +/-46 developable acres of the City Center property were sold to Terra World, LLC. The development features 387 residential units and 265,000 square feet of commercial/retail and office use. Terra is developing the project in four phases. Phase 1 (17 acres), consists of 150,000 square feet of commercial use, was completed in late 2018 and was subsequently sold to TA Realty, LLC for \$80 million. Phase 1 is anchored by a Publix Grocery store and a Cooper's Hawk Winery and provides a mix of retail shops and restaurant space. Phase 2A of the project was completed in early 2020 and features 387 rental apartment units. Phase 2B features approximately 120,000 square feet of commercial use. The main buildings of phase 2B were completed in summer 2020 with individual tenants beginning their buildouts. The main tenants of this phase include Chuy's Tex-Mex restaurant, McAlister's Deli, and Hobby Lobby. Construction of this phase was impacted by the COVID-19 pandemic. Phase 3 of the project is the redevelopment of a portion of the former City Hall parcel (+/-9.5 acres). In 2022 the City demolished the former City Hall building and closed with Terra World on the +/-6.5 acre northern city hall parcel. Davie Medical Space is proposing to construct up to 120,000 square feet of medical office space including a stand-alone emergency room that will be operated by Healthcare Corporation of America (HCA). In the 1<sup>st</sup> quarter of 2025, the City anticipates closing on the last piece of the former City Hall property. Terra is proposing to develop up to 90 housing units on approximately 3 acres.

The City sold 3.15 acres of the former City Hall parcel to Providence One, who constructed a 135 bed assisted living and memory care facility. The City and Providence One closed on the transaction in February 2022, this project was delayed by the pandemic, but the developer opened the facility in Spring 2024.

Apart from the commercial and residential developments, a multi-purpose civic center, named the Charles F. Dodge City Center, was built at the City Center site. The development of the civic center is a City project, which was financed by General Obligation Bonds and proceeds from the sale of land. The Charles F. Dodge City Center consists of three buildings: (a) a commission chamber, (b) an art gallery, and (c) a combined city hall and great hall. The new city hall houses all the departments that were located at the old city hall as well as the emergency operations center (EOC). The impressive 24,000-square-foot great hall offers room for approximately 3,200 guests seated for concerts, 1,300 guests for large classroom/lecture type events, 1,140 guests for banquet style events, and space for over 160 exhibits for convention type shows. The design for the area surrounding the civic center site consists of a 1-acre central plaza that will connect the civic center to nearby restaurants/retail, a boardwalk around the adjacent lake and parking area, as well as an 11,000-square-foot stand-alone art gallery.

### *Broward Correctional Institute Property*

The annexation of Broward Correctional Institution Property, which was purchased by the City and resold to Core5 Industrial Development, was finalized in September 2015. Core5 Industrial is developing a 750,000-square-foot industrial park on this 66-acre parcel. The first building consisting of approximately 225,000 square feet was completed and sold to Sheridan Street Real Estate Investments for \$35 Million in February 2019. The second building with approximately 250,000 square feet was completed and sold to Sheridan Street Real Estate Investments B in January 2020. The remaining land was sold in March 2020 and the owner is creating a development plan for the final building. Subsequently, the northern building was resold to an industrial real estate firm, Sagard Real Estate for over \$58 million dollars in December 2021. They have leased Building B to All Glass Production, LLC who is building out the 250,000 square foot space as an impact windows and glass company that will employ over 600 people. . Summit Real Estate Group acquired building A and the development rights for building C which they hope to deliver in the first quarter of 2024. Summit is proposing

to increase the size of the future building C by 10,000 square feet up to 280,000 square feet. The development of this property is helping to diversify the City's economy by adding a new corporate headquarters as well as distribution and manufacturing space.

### ***16000 Pines Market***

In addition, the 27-acre South Florida Processing and Distribution Center was purchased by the City and placed under contract with Terra World, LLC for a mixed-use development called 16000 Pines Market. Terra closed on the northern 13 acres of the property and constructed a new post office per the approved redevelopment plan. Terra demolished the 340,000-square-foot building and completed the development of a 120,000-square-foot commercial center with retail, office, and restaurant space. The second phase of the project was approved by City Commission on February 17, 2021, and includes the development of 165 residential townhome units with direct connectivity to the commercial space. The townhome project, Sunset Pines, was developed by Lennar. Townhome units within the project sold for between \$500,000 and \$700,000. The 27-acre redevelopment will add new properties to the City's tax roll, generate new revenues and bring uses to the highly visible corner that are more compatible with adjacent uses.

## **Key Projects**

### ***Office Sector***

As the City approaches build out, there has been a push consistent with the first EDSP to bring new industries and employment opportunities to the City. The development of the Pembroke Pointe office park consisting of the Duke Building and Edison Buildings is providing new homes for corporate headquarters and large office users. Upon completion the project will feature nearly 300,000 square feet of Class A environmentally friendly office space in a campus style setting along the highly visible I-75 corridor. The TPA Group is in the process of leasing building one of the Edison. The TPA Group has contracted with Baptist Health to develop a medical office space on the second office pad. In addition, TPA Group will be developing 350 apartment units to improve the live, work, and play approach within the corridor. The overall plan includes future office as well as hotel rooms. Two smaller office projects within the corridor were issued their Certificate of Occupancy in early 2023. New office construction is helping to diversify the City's economy and was a primary goal of the EDSP.

### ***Industrial Sector***

In addition to the South Florida Distribution Center, new industrial and warehouse spaces are being developed. In 2018, the 170,000-square-foot Bergeron Distribution Facility was built and is now home to both distribution and light manufacturing tenants. The project is part of the over 300-acre Bergeron Park of Commerce, which is fully leased. Sheridan Palms industrial park has completed the second phase, adding an additional 75,000 square feet to the Sheridan Street Industrial Corridor. Waste Management is also developing a 120,000 square foot recycling facility as part of the Reuter development site. The development will require a 70-million-dollar investment from Waste Management and will streamline recycling services in the region. Since the approval of the first EDSP, the City has approved nearly 1 million square feet of new industrial development and industrial tenants are occupying hundreds of acres that previously had agricultural tax exemptions.

### ***Health Care Sector***

In the medical sector, the Memorial Health care system - completed their 1,500-space parking garage to complement their new bed tower and graduate medical school facility. The City's expanding health care sector is providing essential facilities that support our residents as well as create new high paying jobs in the community. The City Commission at its June 16, 2021, meeting approved a southern expansion of the Memorial West Hospital Campus, allowing for the redevelopment of a former Petco/Toys R' us commercial site into a 120,000 square foot state of the art Memorial Hospital West Cancer Institute that opened in early 2024. It is anticipated that the new facility will bring new high paying jobs and provide crucial medical services to the area.

## Green Plan

The Green Plan Update was adopted by the City Commission on April 4, 2023, by Resolution No. 3815. The 2014 Green Plan established a framework of goals and objectives that have been designed to assist in guiding City officials and staff in making decisions to protect the environment for the betterment of the community. The 2022 Green Plan Update aims to evaluate the City's progress since the establishment of the 2014 Green Plan while updating goals and objectives for the future. The Green Plan Update is not intended to fully replace the 2014 Green Plan, rather to compliment the original document, as many of the goals and values in the 2014 Green Plan still apply today. The objective of this document continues to be to guide City leadership and engage and educate our community in proactive sustainable solutions. It is a platform that will be used to move the City towards responsible growth and success through collaboration and cooperation of all City leaders and the community.

The Green Plan Update retains the same City mission "to provide a quality of life that will foster the desire to live, work, play, raise a family, and retire." For continuity purposes, the format of the Green Plan Update remains with the same chapters as adopted in the 2014 plan with the addition of *reuse* to Chapter 4 due to the change in recycling policies:

- Chapter 1: Natural Resources & Environmental Design
- Chapter 2: Energy Efficiency & Conservation
- Chapter 3: Built Environment & Transportation
- Chapter 4: Waste Reduction, Reuse & Recycling
- Chapter 5: Community Outreach & Empowerment
- Chapter 6: Leadership & City Operation

Additionally, in reviewing the 2014 Green Plan, the Environmental Advisory Board (EAB) was presented by staff a decision matrix which included a list of the existing objectives by chapter, as well as a staff recommendation on whether to remove, retain or update that objective.

At the suggestion of the EAB, staff modified specific goals and objectives within each chapter to correspond directly to the triple bottom line, which was only broadly referenced within the 2014 Green Plan. The triple bottom line is a transformative structure for organizations to follow to help move them towards a regenerative and more sustainable future through the process of benchmarking and setting goals based on the three principles.

The three principles of the Triple Bottom Line are:

- Environmental: Natural Resources, environmental management, pollution prevention
- Social: Standard of living, providing equal opportunity
- Economic: Cost savings, economic growth, research and development

## Green Plan - Goals and Recommendations

### Chapter 1: Natural Resources & Environmental Design

#### Environmental

**Goal:** Maintain an exceptional environmental quality of life for the City.

#### Recommendations:

1. Develop a courtesy landscape inspection program for non-residential properties on a three-to-four-year rotation. Courtesy inspections will review existing landscape conditions for compliance and recommend improvements where applicable.
2. Prioritize the planting of Southeast Florida Native species throughout the City.
3. Evaluate 2009 tree canopy commitment (30% increase by 2030) and consider an increase to the canopy standard by measuring the current canopy through the iTree program, if feasible.

4. Review & update the City's preferred planting list annually based on the species that thrive within the city to encourage resiliency in the natural environment.
5. Reevaluate the "right tree, right place" planting standard in the landscape code to reflect changes in practice, if applicable.
6. Create and maintain a tree inventory for all City property and public spaces utilizing Geographic Information System (GIS) map.
7. Review current LDC standards for open space, parking, buffer yards, and local roadways to identify ways to reduce impervious areas and enhance green spaces.
8. Promote the use of Landscape Mitigation Plans as a tool to encourage impacted communities which may be experiencing adverse effects due to improper plantings.
9. Resume collaboration with the Broward County Sheriff's Office to maintain proper disposal of medical waste & provide statistics as to the accomplishments of disposal yearly.

## Chapter 1: Natural Resources & Environmental Design

### Social

**Goal:** Encourage the beautification of the City through enhancing the natural environment and educating the community.

### Recommendations:

1. Explore certification of Chapel Trail Nature Preserve as a Great Florida Birding & Wildlife Trail.
2. Create an interactive GIS map accessible to all citizens for local parks and non-motorized paths to be provided on the City website in collaboration with City GIS personnel.
3. Support the findings of the Parks Master Plan in collaboration with the Recreational & Cultural Arts Department to enhance the quality of the areas highlighted through the findings for the residents of the City.
4. Encourage property owners to obtain the National Wildlife Federation (NWF) certification for their properties. Work to achieve 15 new NWF homes and 5 common areas within each calendar year.
5. Create a citywide campaign to educate the residents on sustainable gardening and landscaping practices.

## Chapter 1: Natural Resources & Environmental Design

### Economic

**Goal:** Encourage environmental improvements that result in cost savings, economic growth, and promote environmental enhancements.

### Recommendations:

1. Work to achieve efficiency based on the Naturescape Irrigation Services (NIS) recommendations provided, Post yearly NIS studies on the City's website.
2. Build upon the successes of the 2021 LDC update by continuing to monitor, evaluate and suggest new updates where applicable & feasible to encourage and identify green standards & uses currently not listed within the Code.
3. Evaluate new and existing uses in the LDC that may have adverse environmental impacts. Consider requiring the Special Exception process for these uses in the zoning code.
4. In partnership with Broward County MPO, future greenway projects will include the City Center and Washington Street mobility hub with the goal to encourage reinvestment into adjacent properties. Currently, the Flamingo Road greenway is being expanded.
5. Consider reviewing abandoned/underutilized parcels for green space to bring reinvestments back into these properties.

## Chapter 2: Energy Efficiency & Conservation

### Environmental

**Goal:** Encourage and promote energy conservation and renewable energy sources throughout the City and for residents.

**Recommendations:**

1. Encourage applicants of new projects or qualifying upgrades to obtain green certifications through the Development Review Process (DRC).
2. Identify possible improvements to be made to the Land Development Code (LDC) with emphasis on the sustainability table and the landscape section to add additional energy efficiency and conservation elements.
3. Report on all new applications and permits related to the installation of renewable energy; provide to the EAB Board on a regular basis.
4. Explore adding solar energy language to the Sustainability Section of the LDC. Staff to encourage the incorporation of these principles through the DRC.
5. Expand requirements in the LDC sustainability section to require applicants who apply for building expansion applications to submit sustainability statements that identify green practices within the project, where applicable.
6. Consider using solar energy for municipal operations that include flashing beacons, traffic control lights, lighting for lift stations, etc., where applicable.
7. Convert all City lighting to LED. Consider wildlife that may be present in the area when determining lighting color.

## Chapter 2: Energy Efficiency & Conservation

### Social

**Goal:** Promote the installation of energy efficient upgrades within the community.

**Recommendations:**

1. Encourage the use of energy star appliances and energy efficient light fixtures by creating a dedicated section on the City's website to educate the citizens on the benefits of these upgrades.
2. Continue to evaluate City facilities and budget for regular upgrades that improve the energy efficiency of the building.
3. Promote energy efficiency through infographics/displays at City events with the collaboration of FPL, Broward County, and other entities.
4. Have City personnel attend Broward County's Water Matters Day.

## Chapter 2: Energy Efficiency & Conservation

### Economic

**Goal:** Promote energy conservation that results in economic savings for the citizens and City.

**Recommendations:**

1. Consider partnering with energy cooperatives with the goal of reducing the cost for residents in purchasing alternative energy sources.
2. Continue to review opportunities for the purchasing of new office equipment that result in energy efficiency and cost savings over the lifetime of the equipment.
3. Identify potential grants for green projects within the City to reduce energy consumption.
4. Continue the practice of third-party energy audits of city properties to obtain efficiencies and lower costs overall.
5. In an effort to reduce greenhouse gas emissions, encourage Electric Vehicle Charging (EVC) stations and carpool parking spaces as part of the review process for new developments.

**Chapter 3: Built Environment & Transportation****Environmental**

**Goal:** Improve the built environment with the focus on sustainability and Smart Growth principles.

**Recommendations:**

1. Staff to emphasize sustainability through the site plan review process. All sustainable practices utilized by the applicant shall be reported to the various applicable review boards.
2. Partner with government agencies to determine additional opportunities for bike lane additions. Perform an analysis to help identify these areas based on needs/demands of the community.
3. Identify areas where pedestrian/vehicular connectivity can be increased to alleviate traffic from adjacent roadways when considering development applications.

**Chapter 3: Built Environment & Transportation****Social**

**Goal:** In aiming to build a healthy community, educate and include the residents in the improvements

being made in relation to the built environment and transportation throughout the City.

**Recommendations:**

1. Educate the citizens on the negative impact of Volatile Organic Compounds (VOCs) found in everyday household items utilizing city social media platforms, City website, and City events; and encourage city operations to restrict or limit the use of VOC's where feasible.
2. Work with Broward County Transportation to determine bus route efficiencies. Continue to evaluate potential transit additions throughout the City to increase mobility.
3. Promote the Pines Shuttle program through City media platforms and improve the accessibility of the schedule of the routes to citizens through the exploration of utilizing other tools, such as the formation of a City phone application.
4. Support the recently approved design FDOT I-75 park & ride project through the education of residents on the improvements this project will bring to the City. Assist further through the permitting process of the project.
5. Identify areas and prioritize improvements to be made for ADA access in older areas of the City through the Development Review Process.
6. Utilize City digital displays and web page to promote alternative transportation methods to encourage the reduction of carbon emissions and air pollution.
7. Work with Broward's MPO to identify corridors that can be converted to complete streets to improve the built environment through improved mobility and access.

**Chapter 3: Built Environment & Transportation****Economic**

**Goal:** Seek to enhance the City's built environment and transportation that result in economic benefits for the City.

**Recommendations:**

1. In collaboration with the Affordable Housing Advisory Committee (AHAC) evaluate and identify under-utilized properties to redevelop into affordable housing projects in support of the built environment for the community.
2. Search for funding opportunities to support future transportation improvements/additions.
3. Continue to identify opportunities for redevelopment along major corridors that are feasible for new housing opportunities near multi-modal locations.
4. Identify parcels that may be vacant or in need of redevelopment along the University/Pines corridor to spur reinvestment at adjacent properties.
5. Work with the City's Bus Shelter provider to identify locations in need of new shelters; Find funding sources or new partnerships for construction of new shelters.

#### Chapter 4: Waste Reduction, Reuse & Recycling

##### Environmental

**Goal:** Reduce the City's environmental impact through the support and encouragement of the 5 R's: refuse, reduce, reuse, repurpose, and rot.

**Recommendations:**

1. Invest in the wastewater treatment processing upgrades to increase the amounts of high-quality fertilizer (Class AA biosolids). Explore reuse options to distribute the fertilizer to residents and/or other entities.
2. Create an educational campaign on the implementation of the five R's in households to promote the reduction of waste to a landfill. Promote the education of the five R's through City website, City Connect, and social media.
3. City to collaborate with local, state, and regional governments to identify waste disposal alternatives for recyclable materials. Evaluate whether the City's current practices can meet the Environmental Protection Agency's (EPA) nationwide goal of recycling 50% of waste across the nation by 2030.
4. Continue the City's partnership with waste disposal contractors who demonstrate the protection and preservation of the environment.

#### Chapter 4: Waste Reduction, Reuse & Recycling

##### Social

**Goal:** Educate and encourage the residents & businesses to engage in different methods of waste reduction, reuse, and recycling.

**Recommendations:**

1. Promote and offer the opportunity for the donation of secondhand items by residents to local organizations at City events. Continue to provide access for donation bins to staff during the holidays.
2. Promote residential composting.
3. Partner with schools/houses of worship to promote the donation of secondhand goods and clothing in good condition.
4. Consider a permanent drop-off location for secondhand items at City Hall and other city locations where feasible.
5. Utilize City website / social media to report updates on policies related to recycling.
6. Partner with HOA's to increase the number and regularity of community wide garage sales.

#### Chapter 4: Waste Reduction, Reuse & Recycling

##### Economic

**Goal:** Expand collaborations throughout the City that aim to support waste reduction that have economic savings in waste disposal.

**Recommendations:**

1. Create a City partnership program with local food vendors and restaurants for the donation of foods near the end of their shelf life to aid those with economic hardships.
2. City staff to consider the full life cycle of goods and products when making purchases, with the aim of reducing waste and having an economic saving in the long term.
3. Campaign to reduce the use of flushable wipes to help decrease the maintenance cost for the wastewater plant.
4. Explore economic impacts of converting biosolids produced at the wastewater treatment plant to fertilizer for local use.



## Chapter 5: Community Outreach & Empowerment

### Environmental

**Goal:** Provide opportunities to the residents of Pembroke Pines that foster a sustainable and environmentally conscious community.

**Recommendations:**

1. In addition to the Adopt-A-Canal program, identify other potential waterway maintenance and natural environmental protection programs to incorporate into the community.
2. Reestablish the Natalie Belmonte Great Yards Award contest, post covid.
3. Explore additional contests or challenges to promote within the community to engage residents in green practices like National Bike Day, National Million Pollinator Challenge, etc.
4. Encourage schools in the City to participate in the Broward County NatureScape School Partnership.

## Chapter 5: Community Outreach & Empowerment

### Social

**Goal:** Provide educational outlets and opportunities to residents that build their environmental knowledge.

**Recommendations:**

1. Develop a voluntary sign-up distribution list on the City website that is used to share City sustainability news, updates, and events through a Green Newsletter.
2. Develop a sustainability page on the City's website that highlights the City's green plan efforts and elements.
3. Encourage residents to use reusable items such as shopping bags, straws, and containers through the creation and promotion of a City reuse campaign.
4. Coordinate guest speakers to educate Boards and the public on environmental issues.
5. Promote and sponsor regional environmental related seminars or events.
6. Work with vendors of farmers markets to identify new areas for additional markets in support of local purchasing. Implement farmers markets to be located in areas in the City where access to healthy foods may be limited.
7. Work with Pines Village and other eastern communities to ensure they have input as to the redevelopment of the east side & other impacted areas of the City.

## Chapter 5: Community Outreach & Empowerment

### Economic

**Goal:** Encourage the City's local businesses to foster a sustainable environment for their business.

**Recommendations:**

1. Partner with the Miramar Pembroke Pines Regional Chamber of Commerce to encourage & identify businesses who have incorporated green practices in their operations.
2. Promotion of "buy local, shop local" on the City website and other City social media platforms.
3. Highlight a local business and their green practices in the City newspaper.
4. General outreach to local business owners to educate them on the potential financial benefits of going "Green".
5. Work with city departments to further develop "green initiative" categories in evaluating the purchasing of environmentally preferred materials and resources where feasible.

**Chapter 6: Leadership & City Operations****Environmental**

**Goal:** Consider environmental impacts within City Operations.

**Recommendations:**

1. In conjunction with the Procurement Department, standardize the practice of environmentally friendly purchasing throughout City operations through the expansion of the “green initiative category”.
2. Work to retrofit City owned and operated buildings with an eye towards green building upgrades and enhancements. Prioritize list of improvements based on the age and/or inefficiency of facilities.
3. Utilize green building techniques during the construction of City buildings and facilities.
4. Explore additional certifications the City can obtain that encourage environmental efficiencies and conservation.
5. Evaluate the benefits of installing Electrical Vehicle (EV) charging stations at City owned buildings and parks.
6. Encourage the swap of chemical-based cleaning products for natural cleaning products when cleaning City facilities.

**Chapter 6: Leadership & City Operations****Social**

**Goal:** Make environmental decisions related to City Operations that have a positive impact on the residents of the community.

**Recommendations:**

1. Utilize solar components to enhance city signs, bus shelters, and utilities where feasible.
2. Work with the Recreation & Cultural Arts Department to identify additional City property for certification through the National Wildlife Federation (NWF).
3. Create an annual summary report outlining the City’s environmental accomplishments.
4. Work with the Miramar Pembroke Pines Regional Chamber of Commerce to create incentives for companies to go “Green”. Create an educational campaign to support the incentive of companies to go “Green”.

**Chapter 6: Leadership & City Operations****Economic**

**Goal:** Review City Operations to identify ways that encourage economic development and create efficiencies through environmental improvements.

**Recommendations:**

1. Form a list of standards or requirements for developments/businesses to reach, to be named as a City designated “Green Business”. Promote the developments and businesses who qualified based on the standards created on the City’s website.
2. Support the expansion of new buildings/businesses within the City dedicated to recycling and reuse efforts.
3. Provide a status report on the estimated savings in paper and fuel saved through the Development Hub system, which enables City functions such as permitting to be completed online.
4. Examine the financial impact of upgrading the City fleet to utilizing vehicles that use alternative fuel sources.
5. Determine if there are grants available for the City to install EV stations at City owned buildings.

## BUDGET CALENDAR

### JANUARY 2024

- Departments begin planning, setting goals, and determining capital needs for the upcoming fiscal year and start to prepare budgets

### FEBRUARY 2024

- Enable budget module for departmental input
- Finance forecasts status quo personnel expenses
- Departments submit revenue, debt service, personnel, and new program estimates and narratives to Finance
- Departments submit operating and capital expenses
- Departments request new positions and reclassifications
- Performance Measures and Narratives submitted by departments
- HR/Risk Mgt Director/Assist CM reviews salaries and benefits budgets

### MARCH 2024

- Budget staff reviews and revises narratives as appropriate

### APRIL – JULY 2024

- City Manager reviews revenues, new programs, and debt service and meets with department directors and Finance to review the proposed budgets
- Finance submits draft of budget book to City Manager for review
- City Commission [Budget Visioning Workshop](#) (on 6/04/24)
- Complete 5-year Capital Improvement Program

### AUGUST 2024

- Commission establishes Maximum Millage Rate to advertise in the property-tax TRIM Notice
- Finalize Proposed Budget and publish book on the internet
- City Manager submits the Proposed Budget to City Commission
- Finance re-examines revenue and expenditure estimates and makes any necessary changes
- City Commission public workshop on the Proposed Budget

### SEPTEMBER 2024

- 04 [First Public Budget Hearing](#)
- 12 [Fire Assessment Hearing](#)
- 18 [Second and Final Budget Hearing](#) – adopt millage rate and Budget  
Upload Adopted Budget into the accounting system

### OCTOBER 2024

- 01 Adopted Budget for Fiscal Year 2025 goes into effect  
Publish [Adopted Budget Book](#) on the City's website

### NOVEMBER 2024

- 06 Commission approves [Budget Amendment for fiscal year ending 9/30/2024](#)

**Note:**

Budget monitoring occurs year round

# INTRODUCTION TO THE BUDGET PROCESS

## Budget Preparation/Development

1. During January, departments begin planning for the upcoming fiscal year and begin to prepare budgets.
2. During February, enable departmental access to the budget module to facilitate data input for the ensuing fiscal period. The budget module provides the following tools that support the preparation and completion of the budget:
  - a. Defined object codes required by the State Uniform Accounting System.
  - b. A numerical listing of accounts.
  - c. A current personnel roster.
  - d. Computer-generated budget worksheets showing actual revenue and expenditures for the prior and current years, the prior and current year working budgets, the current year adopted budget, and a status quo personnel cost projection.
3. Each individual department prepares a proposed budget comprised of the following:
 

|                                                                                                                                                                                |                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ol style="list-style-type: none"> <li>a. Mission</li> <li>b. Goals</li> <li>c. Objectives</li> <li>d. Major Functions and Activities</li> <li>e. Budget Highlights</li> </ol> | <ol style="list-style-type: none"> <li>f. Current-year Accomplishments</li> <li>g. Performance Measures</li> <li>h. Organizational Chart</li> <li>i. Revenue and/or Expenditure projections by line item</li> </ol> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
4. During February and March, the Finance Department reviews the information for accuracy and proper form in preparation for City Manager review.
5. During the months of April and May, the City Manager, the Department Directors, and Finance personnel review the proposed budget and make any necessary revisions.
6. No later than sixty days prior to the close of the current fiscal year, the City Manager submits to the City Commission a budget estimate of the expenditures and revenues of all City departments and divisions for the fiscal year commencing October 1<sup>st</sup>.
7. In August, the Commission holds public workshops and special meetings to review the proposed budget.

## Budget Adoption

8. Two public hearings are conducted at the City Commission Chambers to provide all interested persons the opportunity to ask questions about the budget, especially the reason for any increase in ad valorem tax revenues. The commission-approved adopted budget is integrated into the accounting software system and is effective October 1<sup>st</sup>. It establishes the legal authority to incur expenditures up to the appropriated amount.
9. Section 30.30(F) of the Code of Ordinances requires a majority affirmative vote of the quorum to adopt the budget which, prior to October 1<sup>st</sup>, is legally enacted through passage of an Ordinance. The budget is adopted at the fund level, which is the legal level of budgetary control. Section 5.06 of the City Charter provides that no officer, department, or agency may legally expend or contract to expend amounts in excess of the amounts appropriated for that general classification of expenditures.

## Budget Amendment

10. The adopted budget may be amended as follows:

- a. The City Manager and Finance Director approve interdepartmental line-item adjustments as well as adjustments within a department or a division. Such adjustments should not change the total appropriation of any fund.
- b. The City Commission approves budget adjustments that transfer monies from fund to fund.
- c. The City Commission may approve supplemental revenue and expenditure budget amounts during the year. Such changes are reflected in an amended budget ordinance, which is adopted within sixty days of the end of that fiscal year. The adopted amended budget ordinance is posted to the City's website within five days after adoption in accordance with F.S. 166.241(5).

## Budget Monitoring/Control

The budget is monitored monthly to track variances between actual and budgeted amounts. Significant variances are investigated and compared to the prior year. Revisions are made to cover unacceptable variances. In addition, budget staff reviews personnel changes and Commission agendas for any budget/financial impact.

Accounting for encumbrances provides a means of monitoring and controlling the budgetary process. Encumbrances do not constitute expenditures or liabilities in the current year and are disclosed in the notes to the financial statements. According to Section 5.07 of the City Charter all appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered. All lapsed appropriations shall be used by the City Manager in appropriating money for the budget of the next fiscal year.

The hierarchy for reporting and budgetary control is as follows:

- a. Fund      b. Function      c. Division      d. Project      e. Object Code

## Capital Budget Process

The City Manager and the various Department Directors submit capital plans, which are incorporated as part of the Five-Year Capital Improvement Program (see 5-Year Capital Improvement section). The source of funding is identified five years before the actual expenditures are made. The Department Directors are also responsible for preparing the annual budget to operate new facilities. Capital expenditures are an integral part of the annual budget and follow the same approval process as the operating budget.

# FUND STRUCTURE AND BASIS OF BUDGETING

## Fund Structure

For accounting purposes, the City is not viewed as a single entity, but rather as a collection of smaller, separate entities known as funds. Funds are the control structures that ensure that public monies are spent only for those purposes authorized and within the limits authorized. Each fund is:

- ✓ classified as “major” or “non-major”
- ✓ classified as one of eight “fund types” and
- ✓ grouped according to the type of activity that is recorded in the fund

Major funds have revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all government and enterprise funds for the same item.

The City has four major funds, the General Fund, the Debt Service Fund, the Municipal Construction Fund, and the Utility Fund. Although the Debt Service Fund and the Municipal Construction Fund may not meet this criterion every year, they have been classified as major funds for consistency purposes.

The City utilizes governmental, proprietary, and fiduciary fund types:

### Governmental Fund Types

The five governmental fund types that account for the City's general government activities are the general fund, special revenue funds, debt service fund, capital projects fund, and permanent fund. The measurement focus is on determination of the flow of current financial resources, rather than the flow of economic resources.

The following are the City's governmental fund types:

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

Thirteen special revenue funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects):

- |                                                      |                                                                                     |
|------------------------------------------------------|-------------------------------------------------------------------------------------|
| 1. Road & Bridge Fund                                | 9. Law Enforcement Trust Fund - Justice Confiscated                                 |
| 2. Building Fund                                     | 10. Law Enforcement Trust Fund - \$2 Police Education                               |
| 3. FHFC Grants SHIP/CRF                              | 11. Law Enforcement Trust Fund - Florida Department of Law Enforcement (FDLE) Grant |
| 4. HUD Grants CDBG/HOME                              | 12. Older Americans Act (OAA)                                                       |
| 5. Law Enforcement Grant                             | 13. BC Transportation Surtax                                                        |
| 6. Police Community Services Grant                   |                                                                                     |
| 7. Community Bus Program                             |                                                                                     |
| 8. Law Enforcement Trust Fund - Treasury Confiscated |                                                                                     |

All the special revenue funds have appropriated fiscal year 2024-25 budgets except the BC Transportation Surtax fund and the Police Community Services Grant fund.

The debt service fund accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

The capital projects fund accounts for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds. The budget for this fund is adopted on a project length basis.

The permanent fund is used to report resources that are legally restricted to the extent that earnings, and not principal, may be spent. The Wetland Mitigation Trust is the only permanent fund.

### Proprietary Fund Types

The proprietary fund type is used to account for the City's ongoing operations and activities that are similar to those often found in the private sector. The measurement focus is on determination of the flow of economic resources. The following are the City's proprietary fund types:

Enterprise funds are used to account for operations that provide a service to citizens, financed primarily by a user charge, and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, and other purposes. There are two Enterprise Funds in the fiscal year 2024-25 Budget: the Utility Fund and the Sanitation Fund.

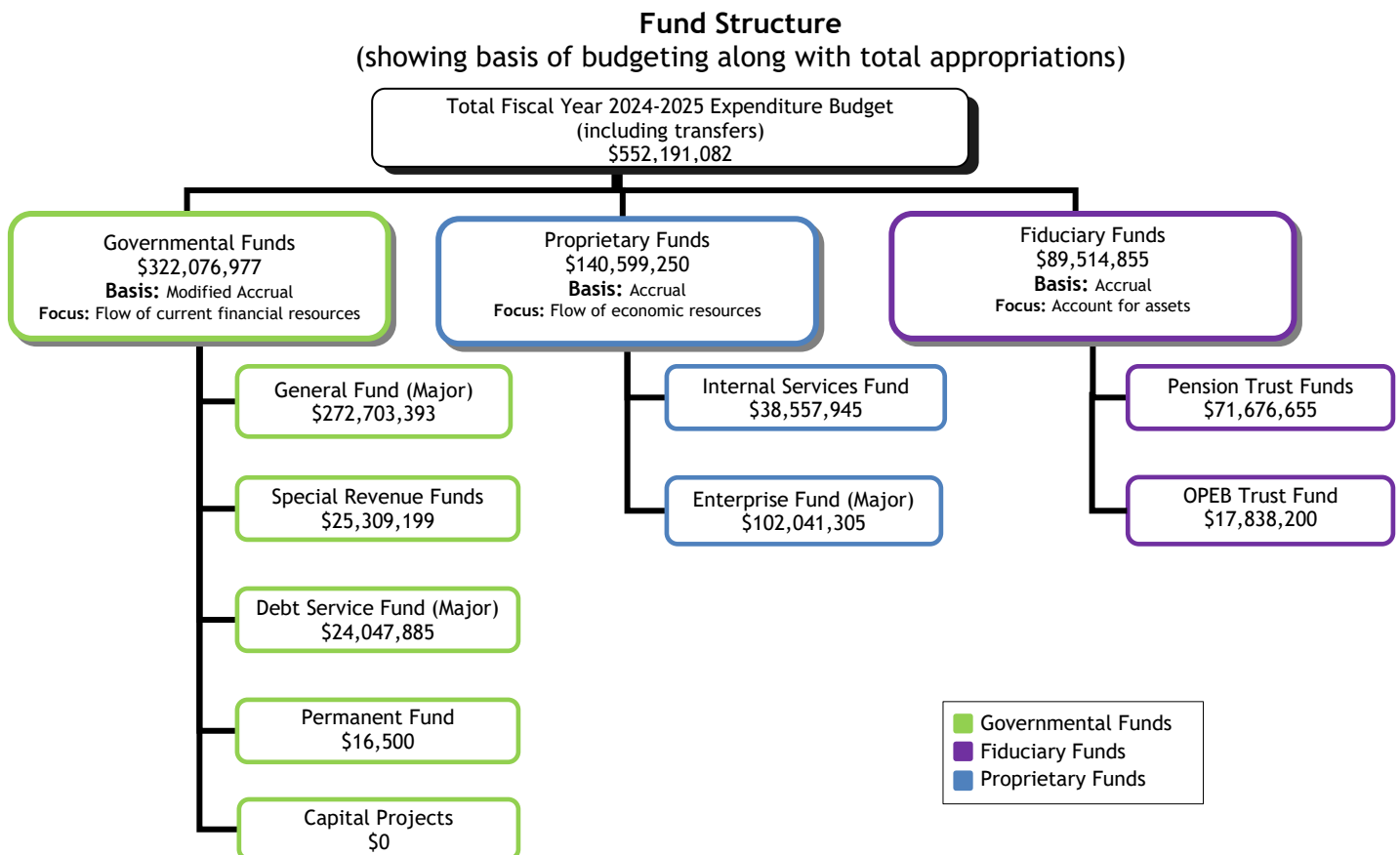
Internal service funds account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. The Public Insurance [Risk Management] Fund is the only Internal Service Fund in the fiscal year 2024-25 Budget.

### Fiduciary Fund Types

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others. The measurement focus is to account for assets. The City has two fiduciary fund types:

Pension trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of the defined benefit pension plans. The City has two pension trust funds: one for general employees' pension and one for police officers and firefighters' pension.

Other Post-Employment Benefits (OPEB) trust fund is used to report resources that are required to be held in trust for members who are beneficiaries of the City's retiree health and life insurance plan.





## Funds Excluded from the City's Budget

The City currently owns and operates four Charter Elementary Schools, three Charter Middle Schools, and one Charter High School. The schools are accounted for in four separate Special Revenue Funds of the City, which are governmental funds. The Charter Schools operate on a fiscal year basis ending June 30th. Since they were created under separate Charters, they are not included as part of the Adopted Budget of the City; however, they are included in the comprehensive annual financial reports. The Charter Schools are legally required to adopt their own separate budget.

## Basis of Budgeting versus Basis of Accounting

The budgets of the *governmental funds* (for example, the General Fund, the Road & Bridge Fund, and the Debt Service Fund) are prepared on a modified accrual basis of accounting. This means revenues must be both measurable and available to liquidate liabilities of the current period. Likewise, expenditures generally are recognized when an event or transaction is expected to draw upon current expendable resources. There are no exceptions between the basis of budgeting and the basis of accounting for the governmental funds.

Budgets for the *proprietary funds* and *fiduciary funds* are adopted on the accrual basis of accounting, which means transactions and events are recognized as revenues/gains or expenditures/losses when they occur, regardless of the timing of related cash flows. The following are exceptions to the accrual basis of accounting, in the case of proprietary funds:

- Capital outlays are budgeted as expenditures.
- Depreciation is partially budgeted.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of liabilities.

The City applies all applicable Government Accounting Standards Board (GASB) pronouncements, including, but not limited to GASB Statement No. 34, which from a budgetary perspective, requires a budget to actual comparison, showing both the original adopted budget and the final working budget.

## BUDGET DEVELOPMENT GUIDELINES

### Strategies

The long-term municipal goals, as articulated in the Long-Range Economic Planning Sub-section, determine the departmental goals and provide a point of reference for programs and services as they relate to the development of the budget.

The City's strategy for achieving these goals is to pursue a moderate course, taking into account the current state of the economy and the associated effect on revenues. To this end, a conservative approach to revenue projection has been used to minimize exposure to the vagaries of revenue fluctuation. This necessitated significant attention to revenue streams and required department directors to incorporate more direct and specific attention to their management controls, projections, and supervision of programs and projects.

A cautious approach to personnel growth has been adopted since personnel-related costs account for 57.6% of the General Fund expenditure budget. This budget reflects expenditure containment and reflects any concessions made by the two unions of the City to their collective bargaining agreements.

The City's staff complement comprises of employees hired directly by the City (authorized positions) and those hired through a private company. Below is a summary of the changes in the City-wide authorized position count, which shows a net increase of 2 full-time positions and a net decrease of 10 part-time positions. Overall, the changes are the result of aligning resources to meet existing needs and capitalizing on cost savings. All position changes are presented by division in tabular form later in this section.

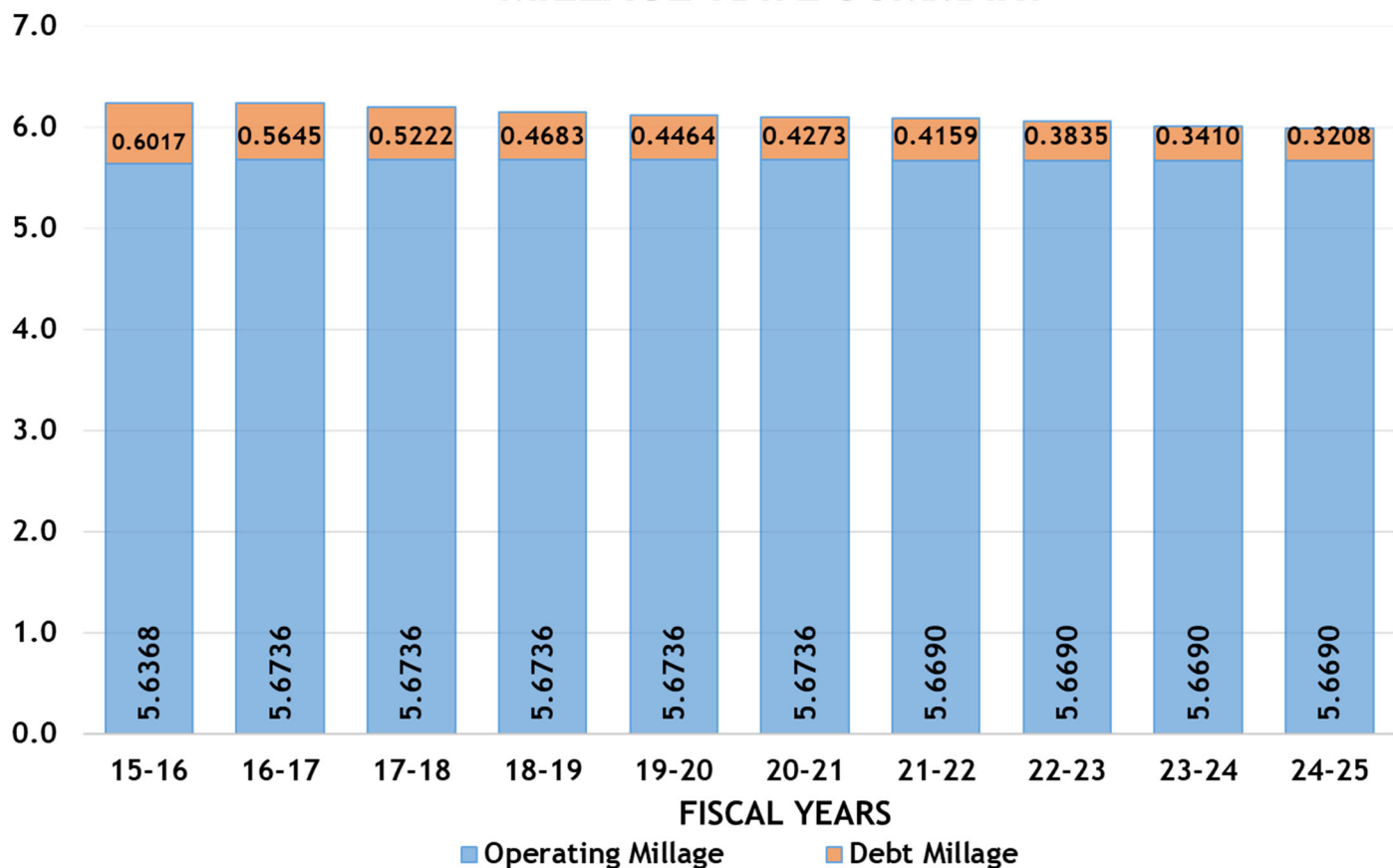
| Summary - All Funds Net Changes in Positions                                        |             |             |
|-------------------------------------------------------------------------------------|-------------|-------------|
| Deletions                                                                           | F/T         | P/T         |
| Cashier II - converted to FCS for cost savings                                      | (1)         |             |
| Clerical Spec II - converted to FCS for cost savings                                | (1)         |             |
| Senior Lifeguard - converted to FCS for cost savings                                | (1)         |             |
| PT Teacher Aide - closure of the West Campus Early Development Center               |             | (12)        |
| EDC Teacher - closure of the West Campus Early Development Center                   | (2)         |             |
| Teacher Aide - closure of the West Campus Early Development Center                  | (1)         |             |
| Projects & Research Manager - converted to FCS for cost savings                     | (1)         |             |
| Police Records Clerical Spec. - converted to FCS for cost savings                   | (1)         |             |
| Backgrounds/Selections Invest. - conversion to 2 P/T Backgrounds/Selections Invest. | (1)         |             |
| HR/Risk Mgt Director/Assist CM - department restructuring                           | (1)         |             |
| <b>Deletions Subtotal</b>                                                           | <b>(10)</b> | <b>(12)</b> |
| Additions                                                                           | F/T         | P/T         |
| Human Resources Manager - department restructuring                                  | 1           |             |
| Human Resources Director - department restructuring                                 | 1           |             |
| Risk/Benefits Director - department restructuring                                   | 1           |             |
| Assistant Payroll Manager - increased need for service                              | 1           |             |
| P/T Backgrounds Investigator - conversion of 1 FT Backgrounds/Selections Invest.    |             | 2           |
| Forensic Examiner I - increased calls for service                                   | 2           |             |
| Economic Crimes Investigator - increased calls for service                          | 1           |             |
| Police Service Aide II (Code Compliance) - increased calls for service              | 2           |             |
| <b>Additions Subtotal</b>                                                           | <b>9</b>    | <b>2</b>    |
| <b>All Funds Net Change in Positions</b>                                            | <b>(1)</b>  | <b>(10)</b> |

## Translation of Municipal Goals

The long-term municipal goals provide direction to the departments in preparing their annual operating and capital budget requests. The City has developed and approved a statement of annual budget policy, consisting of goals and guidelines that translate the long-term goals into specific budget guidelines. The budget goals as delineated below provide the framework for the overall budget process.

**Diversification of Revenue Sources:** The City's goal is to minimize increases in the millage rate. This is accomplished by finding new sources of revenue where possible and by implementing tight budgetary controls on expenditures. The City's aggregate millage is 5.9898, which is comprised of an operating millage of 5.6690 and a debt service millage of 0.3208.

### MILLAGE RATE SUMMARY



1. **Fund Balance Goal:** The City will plan the budget in such a way to retain a General Fund unassigned fund balance of not less than 10% of the total budgeted expenditures.
2. **User Fees for Services:** Fees for services will be set with the goal to recover 100 percent of costs, except in specific instances in which the City Commission determines that it is in the public interest to offset some of the cost through use of other revenues, such as general tax support. The same logic applies to services that are funded by grants. In relation to the Utility Fund, which is an enterprise fund, the water and sewer fees are updated annually by the change in the Consumer Price Index for the 12 months ending April of the current year. Other rate increases may be implemented, if approved by the City Commission. Revenues are expected to cover the cost of operations.

3. **Full Range of Municipal Services:** The City provides a full range of municipal services in order to maintain and enhance the quality of life in Pembroke Pines. The City acknowledges that the highest priority service areas relate to those that protect and enhance public safety and health.
4. **Public Safety Services:** Public safety services are a high priority. The City will ensure that services are provided in an efficient, effective manner, and through thoughtful plans, public safety needs can be met in our growing community. The budget for Police and Fire/Rescue represents 61.0% of the General Fund expenditure budget.
5. **Employee Safety/Productivity:** The City has made great strides in updating its fleet of vehicles, and in providing equipment and supplies that enhance the safety and productivity of employees. In the budget, Departments are asked to identify and to request funding to continue this policy of providing up-to-date equipment, supplies, and facilities to assure employee safety.

## Financial Policies

The City of Pembroke Pines' financial policies, compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Commission and the City administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the City in the past and have helped maintain financial stability over the course of its history. The policies are reviewed annually to ensure their continued relevance in an ever-changing environment. Minor changes have been made in wording and organization to clarify the intent of some of the policies.

## Balanced Budget Policy

In accordance with F.S. 166.241(2) the City must adopt a balanced budget where revenues and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. To the extent that revenues, Beginning Surplus/Beginning Retained Earnings, Appropriated Fund Balance/Appropriated Retained Earnings, Prior Year Bond Proceeds, and Capital Funded By Reserve, equal appropriations, the budget is considered balanced. The budget for the foregoing accounts indicates the expected change in Fund Balance.

## Operating Budget Policies

1. The City will maintain, at a minimum, an accessible cash reserve equivalent to eight weeks of operating costs.
2. As of July 1, 2010, General employees contribute towards the cost of their health insurance. Employees hired after October 1, 1991, assume the cost associated with dependent coverage.
3. No new or expanded services shall be implemented without implementing trade-offs of expenses and/or generating revenues at the same time. This applies to personnel, equipment, and any other ancillary expenses associated with the service.
4. The City shall continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet. Expansions to the fleet should be justified based on the growth of the City.
5. The City shall support capital expenditures that reduce future operating costs.

## Capitalization Threshold Policy (Effective 10/1/2022)

1. A capital asset is real or personal property that has a cost equal to or greater than an established capitalization threshold and has an estimated useful life extending beyond one year.
2. A capitalization threshold is established for the following categories: Land and land improvements, building and building improvements, infrastructure and infrastructure improvements, leasehold improvements, property under capital lease, construction work in progress, furniture and equipment, works of art and historical treasures, library resources, and intangible assets.
3. The City will report capital assets at historical cost or estimated historical cost if purchased or constructed. Donated capital assets will be recorded at acquisition value.
4. The City will depreciate capital assets over their estimated useful lives unless they are: inexhaustible, infrastructure assets reported using modified approach, or construction work in progress.

## Capital Budget Policies

1. The City has developed a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan. (Revised 11/7/2006)
2. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and systematic replacement of the capital, plant, and equipment from current revenues wherever possible.
3. The City has provided sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to service the public. It reflects a commitment to further automation and the use of available technology to improve the productivity of the City's workforce.

The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes its useful life; (2) upgrades to new technology; and (3) additional equipment necessary to service the needs of the City.

4. The City will, according to its Comprehensive Land Use Plan, try to ensure that the necessary infrastructure is in place to facilitate the orderly development of vacant lands.
5. The City will use the following criteria to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
  - a. Economic and neighborhood vitality.
  - b. Infrastructure and heritage preservation.
  - c. Capital projects that implement a component of an approved redevelopment plan.
  - d. Projects specifically included in an approved replacement schedule.
  - e. Projects that reduce the cost of operations. Projects that increase the cost of operations shall have identified trade-offs to support those additional costs.
  - f. Projects that significantly improve safety and reduce risk exposure.
  - g. Projects supporting private development must include return on investment ratios, or a fully documented cost/benefit analysis.

## Revenue Policies

1. The City will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
2. The City will attempt to obtain additional major revenue sources as a way of ensuring a balanced budget.
3. The City will establish user charges and fees at a level to recover the full cost (direct and indirect) of providing the service in the Utility and the Sanitation Funds, which are self-sustaining.
4. The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.
5. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees and charges.

## Cash Management/Investment Policies

1. The City will deposit all funds received by 2:00 PM the next day.
2. The City will manage its financial assets so as to protect the principal, provide sufficient liquidity and maximize the return on investments within an acceptable exposure to risk.
3. The City will collect revenues aggressively, including any past due amounts owed.

## Debt Management Policies (Revised 11/1/2006)

1. Authorization of projects financed by debt shall occur only after the Commission has received a report of the impact of the contemplated borrowing on the existing Capital Improvement Plan and operating budget together with a recommendation from the City Manager and the Finance Director.
2. Projects that are financed fall into one of two categories:
  - a. Projects that generate revenue and require no subsidy for payment of debt service.
  - b. Projects requiring subsidy for payment of debt service shall enhance the quality of life for the citizens of the City.
3. The City will publish and distribute an official statement for each bond issue.
4. General obligation debt will only be issued if approved by the voters in a referendum.
5. The amount of direct unlimited tax general obligation ("UTGO") debt outstanding at any time that is subject to approval by the voters should not exceed 1.5% of the City's taxable assessed valuation (see calculation in Debt Service section).
6. The amount of direct, non-self-supporting, limited tax general obligation ("LTGO") debt and lease purchase obligations outstanding at any time that are not subject to approval by the voters should not exceed 1.5% of the City's taxable assessed valuation. Furthermore, the City shall strive to limit the annual debt service requirements on these obligations to an amount that is not greater than 10% of annual General Fund and Debt Service Fund revenues. Currently the City does not have any of these types of debt instruments.
7. The City will maintain bond reserves and sinking funds as required by the various bond issues.

8. The City may issue advance refunding bonds (as defined for federal tax law purposes) when advantageous, legally permissible, prudent, and net present value savings, expressed as a percentage of the par amount of the refunding bonds, equals or exceeds 3% and is equal to or greater than \$100,000.

### **Derivative Debt Management Policy** (Revised 6/18/2014)

1. This policy was established to provide guidelines for the use and management of all interest rate exchange agreements incurred in connection with the incurrence of debt obligations.
2. Derivatives shall not be used for speculative purposes outside of prudent notes that are appropriate for the City to take.

### **Accounting, Auditing and Financial Reporting Policies**

1. An independent audit in accordance with Government Auditing Standards will be performed annually. (Revised 11/7/2006)
2. The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

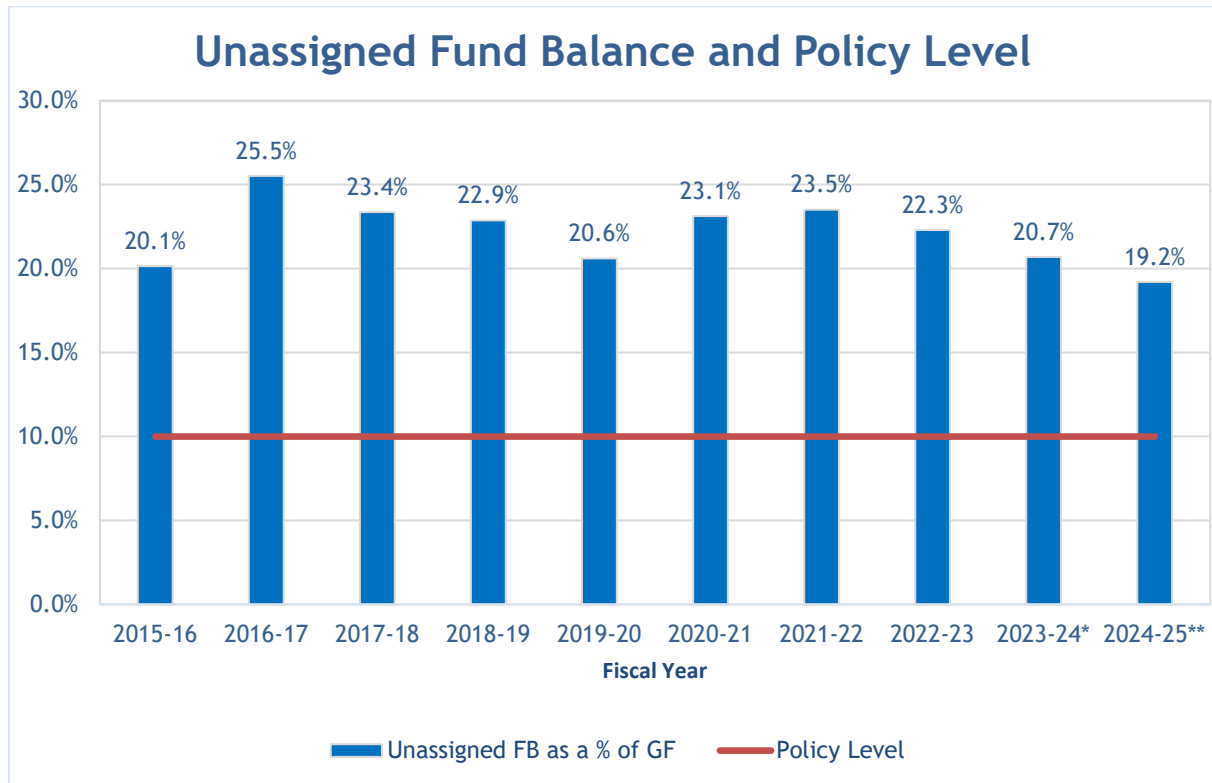
### **Procurement Policy** (Revised 5/15/2019)

1. A purchase of or contract for commodities or services that is estimated by the Chief Procurement Officer to cost more than \$25,000 shall be based on sealed competitive solicitations as determined by the Chief Procurement Officer, except as specifically provided for in Section 35.18(C) which includes exemptions such as:
  - a. Emergency purchases.
  - b. Professional services involving peculiar skill, ability, experience, or expertise.
  - c. City standard, single-source, and sole-source commodities or services.
  - d. Disaster preparedness.
  - e. Utilization of other governmental agencies' contracts.
  - f. Cooperative purchasing.
  - g. Best interest of the City.
2. City Commission approval is required when the initial purchase of, or contract for, commodities or services is in excess of \$25,000 unless it is for emergency purchases; in which case the City Manager is empowered to waive competitive bidding and authorize such purchases. These purchases are later ratified by the City Commission.



## Fund Balance Policy (Revised 9/7/2011)

1. The unassigned fund balance for the General Fund shall be not less than 10% of the total budgeted expenditures of the General Fund.
2. Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process, and the amounts of non-spendable, restricted, committed, and assigned fund balance shall also be reviewed during this process.



| Fiscal Year | Fund Balance - Unassigned | Adopted General Fund Expenditures | Unassigned FB as a % of GF | Policy Level |
|-------------|---------------------------|-----------------------------------|----------------------------|--------------|
| 2015-16     | 34,582,347                | 171,717,743                       | 20.1%                      | 10%          |
| 2016-17     | 44,470,455                | 174,251,023                       | 25.5%                      | 10%          |
| 2017-18     | 44,573,960                | 190,753,794                       | 23.4%                      | 10%          |
| 2018-19     | 45,694,277                | 199,833,387                       | 22.9%                      | 10%          |
| 2019-20     | 43,050,991                | 209,021,974                       | 20.6%                      | 10%          |
| 2020-21     | 49,137,764                | 212,438,083                       | 23.1%                      | 10%          |
| 2021-22     | 51,731,677                | 220,088,607                       | 23.5%                      | 10%          |
| 2022-23     | 52,518,309                | 235,565,607                       | 22.3%                      | 10%          |
| 2023-24*    | 52,265,344                | 252,688,386                       | 20.7%                      | 10%          |
| 2024-25**   | 52,265,344                | 272,703,393                       | 19.2%                      | 10%          |

\* Preliminary - Fund Balance Unassigned is based on prior year less 2023-24 Beginning Surplus budget.

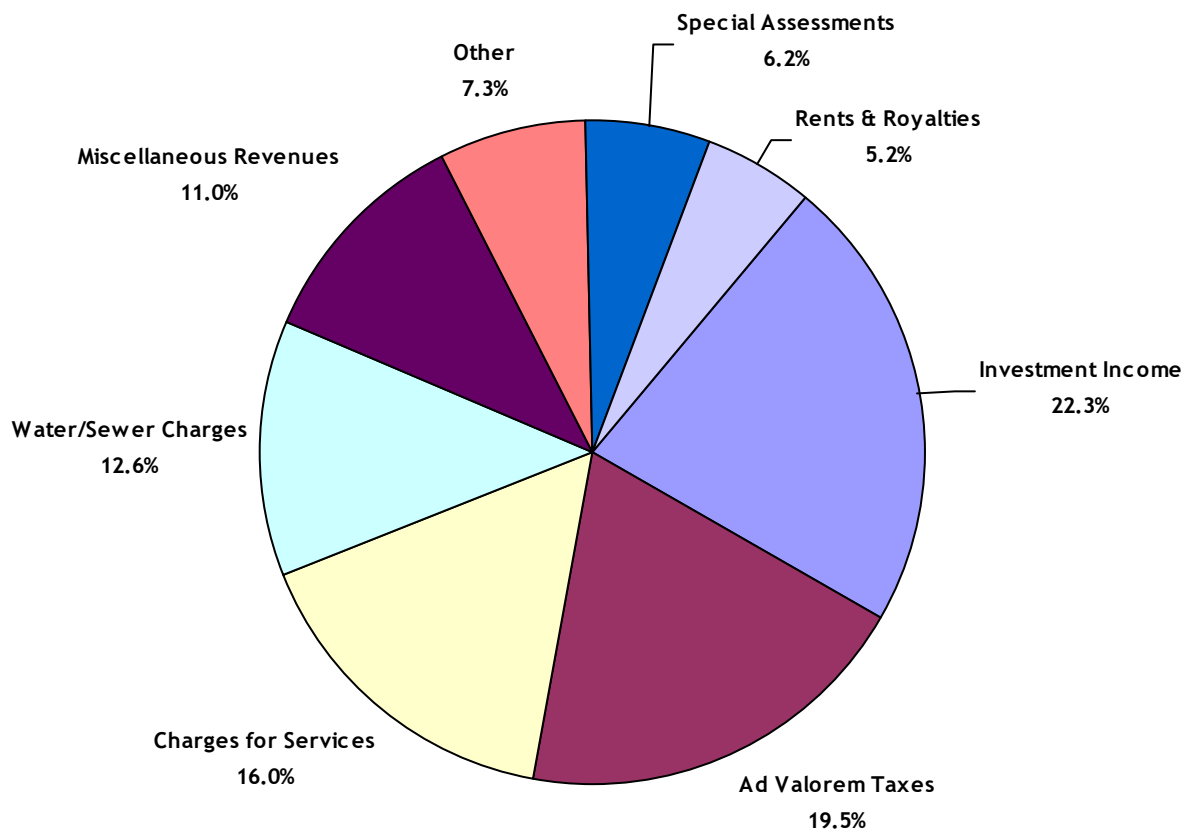
\*\* Estimate - Fund Balance Unassigned is based on prior year less 2024-25 Beginning Surplus budget.

## BASIS OF REVENUE AND EXPENDITURE ESTIMATES

The preceding guidelines are the foundation upon which (1) the annual 2024-25 budget and (2) the fiscal year 2024-25 to 2027-28 Capital Improvement Program are prepared. Estimation of revenues and expenditures are predicated on the following considerations. Also, tables and charts highlighting the major revenue and expenditure components have been provided. Due to rounding, the percentages related to the components of some charts and graphs may not add up to 100%.

### 2024-25 All Funds Revenue - By Category

Total Revenues \$552,191,082



The City focuses its efforts on strengthening and diversifying the revenue base to assure ongoing stability of income. Charges for Services are usually intended to fully recover the cost of providing those services. The City actively supports economic development activities to strengthen the sales tax base for the community. Because countywide sales tax revenues are formula driven, strong economic growth has significantly benefited other cities in the county. As the City approaches 'build-out' the budget is based upon a slightly lower growth rate.

## Basis of Revenue Estimates

The City has several sources of revenue that support the services provided to residents. Descriptions of the major revenue sources along with the pertinent forecast methodologies are provided in the following subsection. The Office of Economic & Demographic Research (EDR) estimates for State Shared Revenues, Communication Services Tax, and Local Option Gas Tax are used as the budget or combined with internal forecasts.

Although some revenue sources are impacted by unique independent variables, there are two primary variables (All Items - U.S. City Average Consumer Price Index [CPI] and population growth) that influence most of the revenue sources.

### Primary Forecast Drivers

Projected Rate of Inflation: 3.36%  
Based on the 12-month trend in Consumer Price Index (CPI)  
(All Items - U.S. City Average, Bureau of Labor Statistics)  
April 2024 compared to April 2023.

Projected Population Change: -0.05%, as of April 2023  
(Source: Florida Office of Economic & Demographic Research)

Trend analysis is the only quantitative technique currently used for forecasting revenues. The Trend Analysis described below determines the growth pattern of a particular revenue source based on the most recent 24-months of actual receipts:

**Rate of Change:** The rate of change is determined by the relationship of the most recent 12 months [1 - 12] to the previous 12 months [13 - 24]. This is the first step.

**Current Year Forecast:** The balance of the Current Year is projected by applying the rate of change developed above to the unmatched months of the prior year [Step #2]. The inherent assumption is that the rate of change in the revenue will be sustained for the rest of the current year. The result is added to the Current Year-to-Date Receipts to yield the forecast for the Current Year [Step #3]. All references to the historical trend in the following pages are based on this methodology.

**Budget Year Forecast:** The Current Year Forecast is multiplied by Forecast Drivers, such as population change, change in CPI and/or other drivers as appropriate, to project the Budget Year Revenue [Step #4].

### Step #1 - Calculation of Rate of Change:

$$\frac{\text{Most recent 12 months}}{\text{Prior 12 months}} = \frac{\text{Months \#1 through \#12}}{\text{Months \#13 through \#24}} = \text{Rate of Change}$$

### Step #2 - Calculation of Remaining months of Current Year:

$$\left( \begin{array}{c} \text{Unmatched months in} \\ \text{prior year} \end{array} \right) \times 1 + \left( \begin{array}{c} \text{Rate of} \\ \text{Change} \end{array} \right) = \begin{array}{c} \text{Balance of Current Year} \\ \text{Projection} \end{array}$$

### Step #3 - Calculation of Current Year Projection:

$$\text{Current YTD Receipts} + \text{Balance of Current Year Projection} = \text{Current Year Projection}$$

### Step #4 - Calculation of New Budget Year Projection:

$$\left( \begin{array}{c} \text{Current Year} \\ \text{Projection} \end{array} \right) \times \left( \begin{array}{c} \text{The appropriate} \\ \text{Forecast Driver[s]} \end{array} \right) = \text{New Year Projection}$$

## Major Revenue Sources

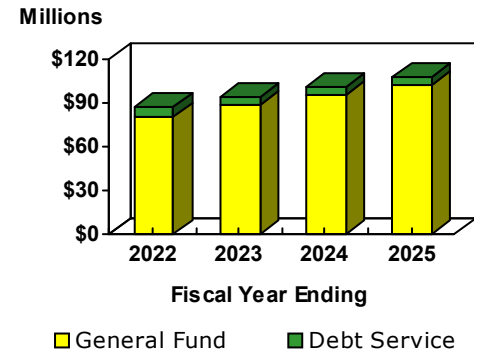
### Ad Valorem Taxes

#### Description

A tax on property paid by owners of real and personal property within the city limits. The tax is based on an assessment by the Broward County Property Appraiser of the market value of property and improvements. This revenue source is found in the General Fund for the operating millage and the Debt Service Fund for the payment of voter-approved General Obligation Bonds.

A tax rate of one mill produces one dollar of tax revenue on each \$1,000 of taxable property value.

The 2024-25 Budget is based on an operating millage of 5.6690.



#### Forecast Methodology and Analysis

The combined operating and debt service millage of 5.9898 multiplied by the taxable value, less 5% for possible adjustments to assessed values and/or discounts taken for early payment.

The total increase of \$7.7 million or 7.7% in Ad Valorem taxes for 2024-25 reflects the increase in the taxable value.

| Fiscal Year Ending | Operating Millage Rate | General Fund   | Debt Millage Rate | Debt Service Fund | Total          | % Change |
|--------------------|------------------------|----------------|-------------------|-------------------|----------------|----------|
| 2025 Budget        | 5.6690                 | \$ 101,737,188 | 0.3208            | \$ 5,757,152      | \$ 107,494,340 | 7.7%     |
| 2024 Budget        | 5.6690                 | 94,167,494     | 0.3410            | 5,664,336         | 99,831,830     | 6.8%     |
| 2023 Actual        | 5.6690                 | 87,565,264     | 0.3835            | 5,923,911         | 93,489,174     | 8.6%     |
| 2022 Actual        | 5.6690                 | 80,198,885     | 0.4159            | 5,883,245         | 86,082,130     | -        |

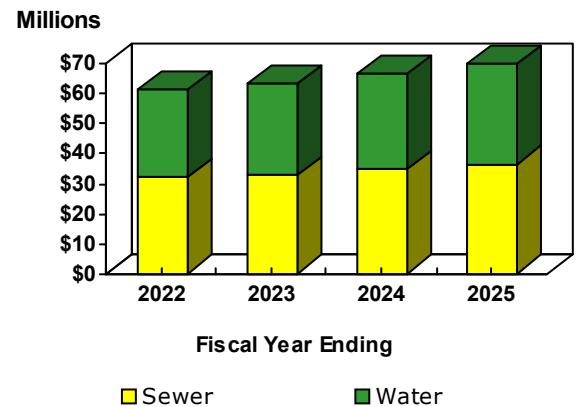
### Water & Sewer Charges

#### Description

Charges paid by residents and businesses for the use of water and sewer services. Water and sewer charges are billed monthly and include a monthly minimum charge to cover administrative costs and specified monthly minimum gallons. Consumption above the minimum is billed at a rate per one thousand gallons or any fraction thereof.

The monthly minimum charge for all residential dwelling units covers 3,000 gallons for both water & sewer charges. However, the minimum charge for commercial units covers a range from 3,000 to 50,000 gallons for water charges, depending on the size of the meter, and 3,000 gallons for sewer charges.

These revenues are accounted for in the Utility Fund.



#### Forecast Methodology and Analysis

The main factors considered in projecting these revenues are (1) historical trend, (2) estimated new connections, and (3) estimated new rates based on the change in the Consumer Price Index (Water & Sewer Maintenance Series) for the 12 months ending April of the current year, and (4) other rate increases. New rates are effective October 1st of each fiscal year.

For 2022-23 the rates increased by 4.01% while the 2023-24 projection was based on rate increases of 4.82%. The 2024-25 projection is based on rate increases of 5.32%.

In 2024-25, revenue is projected to increase by \$3.3 million or 4.9%.

| Fiscal Year Ending | Water Charges | Sewer Charges | Total         | % Change |
|--------------------|---------------|---------------|---------------|----------|
| 2025 Budget        | \$ 33,461,000 | \$ 36,293,000 | \$ 69,754,000 | 4.9%     |
| 2024 Budget        | 31,760,000    | 34,709,000    | 66,469,000    | 5.6%     |
| 2023 Actual        | 30,430,091    | 32,540,659    | 62,970,749    | 3.3%     |
| 2022 Actual        | 29,191,459    | 31,776,275    | 60,967,734    | -        |

## Interest and Other Earnings

### Description

The City pools all cash, cash equivalents and investments, except for accounts that are maintained separately in accordance with legal restrictions. Governmental & business-type investments consist of interest-bearing depository and checking accounts, money market accounts, investment in external investment pools such as the Florida Municipal Investment Trust (FMIVT) administered by the Florida League of Cities (FLOC), the State Board of Administration Florida Prime, and other investments managed by external investment managers.

The Fiduciary Funds' investments are comprised of (1) investments of the Firefighters & Police Officers Pension Trust Fund that are managed by a separate Board of Trustees, (2) the investments of the General Employees Pension Trust Fund that are invested in separate accounts offered by the Principal Financial Group, and (3) the investments of the Other Post-Employment Benefits (OPEB) Trust Fund, which are professionally managed by external investment managers.

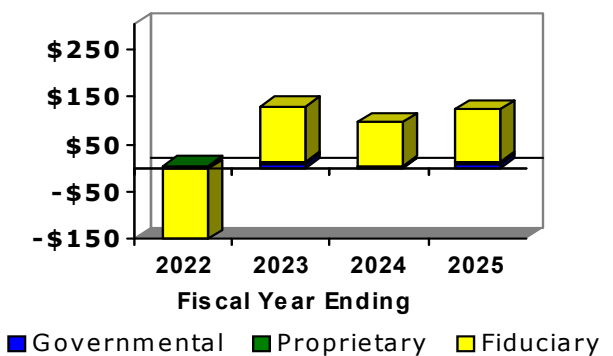
### Forecast Methodology and Analysis

The main factors in projecting these revenues are (1) the most current ending balance, and (2) the estimated rate of return.

The year-over-year changes reflect wide fluctuations in investment return on a market value basis. In addition, budget forecasts are conservative. Refer to the Performance Measures Tables of the Pension Section for the Fiduciary Funds actual rate of return.

Projections for 2024-25 reflect an increase of \$28.3 million or 29.9%. The overall increase is mainly attributable to the high interest rates. Last year's budget reflected a very conservative projection of investment income.

Millions



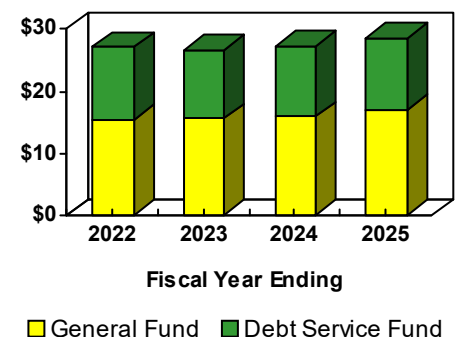
| Fiscal Year Ending | Governmental Funds | Proprietary Fund | Fiduciary Funds | Total          | % Change |
|--------------------|--------------------|------------------|-----------------|----------------|----------|
| 2025 Budget        | \$ 8,837,000       | \$ 3,721,759     | \$ 110,375,081  | \$ 122,933,840 | 29.9%    |
| 2024 Budget        | 2,498,200          | 1,327,123        | 90,840,000      | 94,665,323     | (26.2%)  |
| 2023 Actual        | 8,557,336          | 3,407,116        | 116,331,015     | 128,295,466    | (187.5%) |
| 2022 Actual        | -1,874,037         | 2,824,939        | -147,618,647    | -146,667,745   | -        |

## Rentals

### Description

The City rents its facilities (Senator Howard C. Forman Human Services Campus, apartment complexes, storage lots, parks, and fields) to businesses, religious and civic organizations, and private individuals. Rental of City facilities to businesses is contractual and is usually based on the size of the space being rented. Rental of the apartment complexes and the storage lots to individuals is also based on contracts. Rental of all other facilities is on an event basis. Rental revenues in the Debt Service Fund relate to charges to City divisions for related debt service payments.

Millions



### Forecast Methodology and Analysis

It is assumed that rentals, which are based on contracts, will be in place the following year. The revenue forecast is based on the contracts that are currently in effect along with pending new contracts. The non-contractual rental is estimated based on historical trends.

Projection for 2024-25 is 4.5% or \$1.2 million higher than 2023-24 forecast, mainly related to increases in rental rates.

| Fiscal Year Ending | General Fund  | Debt Service Fund | Total         | % Change |
|--------------------|---------------|-------------------|---------------|----------|
| 2025 Budget        | \$ 16,850,473 | \$ 11,596,970     | \$ 28,447,443 | 4.5%     |
| 2024 Budget        | 15,792,443    | 11,437,082        | 27,229,525    | 2.8%     |
| 2023 Actual        | 15,416,140    | 11,063,833        | 26,479,972    | (1.9%)   |
| 2022 Actual        | 15,257,914    | 11,739,789        | 26,997,702    | -        |

## State Shared Revenues

### Description

Taxes collected and remitted to the State of Florida are deposited in the State Revenue Sharing Trust Fund for Municipalities. The Trust Fund revenues consist of (1) Sales Tax Proceeds, (2) Municipal Gas Tax 8th Cent, (3) Special Motor and Other Tax, and (4) Local Government 1/2 Cent Sales Tax. The State uses a three-factor additive formula to determine a municipality's annual share of the fund.

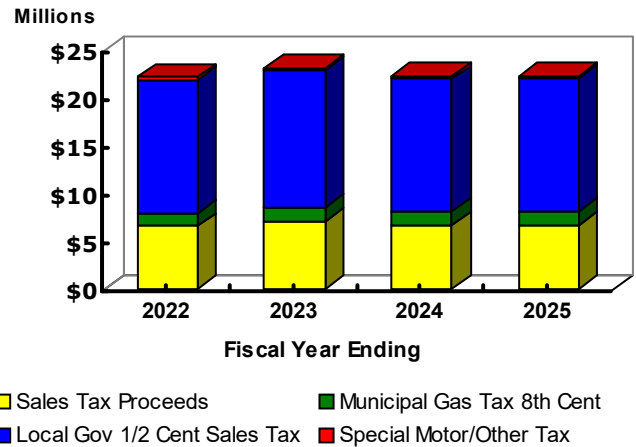
The City's share is based on the overall economic performance and the City's population. The latest population estimation from the University of Florida's Bureau of Economics and Business Research (BEBR) shows that the City's population grew to 171,222 for revenue sharing calculations.

These revenues are accounted for in the General Fund and the Road and Bridge Fund.

### Forecast Methodology and Analysis

The main factors considered in projecting these revenues are (1) historical trend, (2) estimated population increase, and (3) estimated inflation. The City also takes into consideration the EDR estimates. Please refer to the "Basis of Revenue Estimates" in this section for the projected population growth rate and projected inflation rate.

2024 Projections are based on State Estimates received as of August 23, 2024.



| Fiscal Year Ending | Sales Tax Proceeds | Municipal Gas Tax 8th Cent | Local Gov 1/2 Cent Sales Tax | Special Motor/Other Tax | Total         | % Change |
|--------------------|--------------------|----------------------------|------------------------------|-------------------------|---------------|----------|
| 2025 Budget        | \$ 6,776,000       | \$ 1,479,000               | \$ 13,898,000                | \$ 251,200              | \$ 22,404,200 | (0.2%)   |
| 2024 Budget        | 6,731,000          | 1,458,000                  | 13,919,000                   | 340,394                 | 22,448,394    | (3.5%)   |
| 2023 Actual        | 7,211,251          | 1,482,163                  | 14,296,322                   | 283,346                 | 23,273,082    | 4.4%     |
| 2022 Actual        | 6,646,683          | 1,451,668                  | 13,980,016                   | 220,045                 | 22,298,412    | -        |

## Franchise Fees

### Description

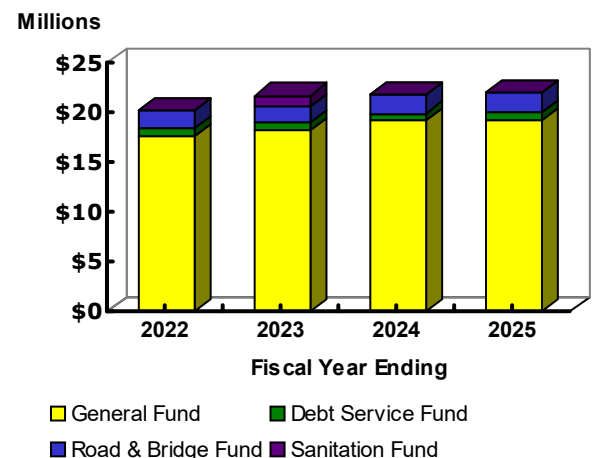
Franchise fees are established by franchise agreements between the City and private service providers of electric, natural gas, sanitation, towing, resource recovery, and recycling. This revenue is generated based on all residential, commercial, and industrial revenues collected by the provider for services within the City.

This revenue source is accounted for in the General Fund and the Debt Service Fund.

### Forecast Methodology and Analysis

The main factors considered in projecting this revenue are (1) historical trend, (2) estimated population increase, and (3) estimated inflation. Please refer to the "Basis of Revenue Estimates" in this section for the projected population growth rate and projected inflation rate.

Revenue projections for 2024-25 reflect an increase of \$0.1 million, 0.6% higher than 2023-24.



| Fiscal Year Ending | General Fund  | Road and Bridge Fund | Debt Service Fund | Sanitation Fund | Total         | % Change |
|--------------------|---------------|----------------------|-------------------|-----------------|---------------|----------|
| 2025 Budget        | \$ 19,128,334 | \$ 2,007,000         | \$ 733,666        | \$ 0            | \$ 21,869,000 | 0.6%     |
| 2024 Budget        | 19,045,074    | 1,939,000            | 745,926           | 0               | 21,730,000    | 0.8%     |
| 2023 Actual        | 18,149,533    | 1,624,498            | 744,058           | 1,035,000       | 21,553,088    | 7.3%     |
| 2022 Actual        | 17,466,516    | 1,852,932            | 760,152           | 0               | 20,079,600    | -        |

## Public Services Taxes

### Description

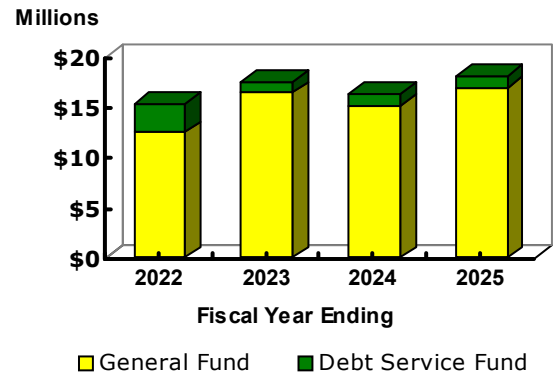
A tax levied on the purchase of electricity, natural gas, propane, and water.

This revenue is based on a contracted percentage applied to the taxable amounts charged by the seller of the service. Electrical service fuel rate adjustments have a marginal impact on this revenue. This revenue is accounted for in the General Fund and the Debt Service Fund.

### Forecast Methodology and Analysis

The main factors considered in projecting this revenue are (1) historical trend, (2) estimated population increase, and (3) estimated inflation. Please refer to the "Basis of Revenue Estimates" in this section for the projected population growth rate and projected inflation rate.

The 2024-25 revenue is projected to increase by \$1.9 million or 11.9%, mainly due to net increase in rates on public service taxes (electricity), combined with variations in consumption.



| Fiscal Year Ending | General Fund  | Debt Service Fund | Total         | % Change |
|--------------------|---------------|-------------------|---------------|----------|
| 2025 Budget        | \$ 16,958,751 | \$ 1,232,249      | \$ 18,191,000 | 11.9%    |
| 2024 Budget        | 15,197,955    | 1,061,045         | 16,259,000    | (7.1%)   |
| 2023 Actual        | 16,424,805    | 1,071,937         | 17,496,742    | 13.6%    |
| 2022 Actual        | 12,456,439    | 2,952,006         | 15,408,445    | -        |

## Fire Protection Special Assessment

### Description

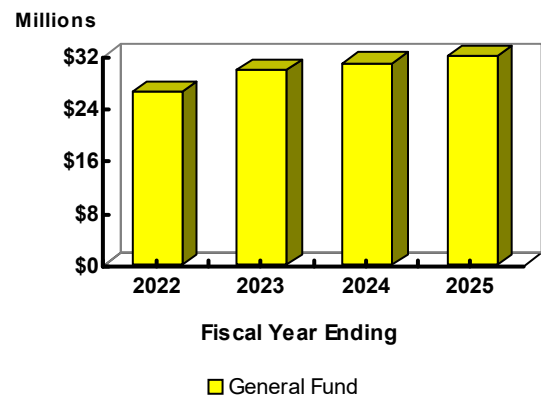
Represents a non-ad valorem assessment collected through the county's tax collector. It funds a portion of the costs associated with providing fire services.

### Forecast Methodology and Analysis

The calculation is based on applying the net assessable fire cost to the current assessment roll to generate a flat rate per residential unit and square footage rates for commercial, industrial, and institutional properties.

The proposed residential rate is \$406.71, an increase of \$32.76 per unit. The commercial rate increases from \$0.5862 to \$0.6326, industrial from \$0.1097 to \$0.1196, and institutional from \$0.5146 to \$0.5506 per square foot. Proposed rates are higher than current due to a \$3.2 million increase in the net fire expenditure budget.

2024-25 projected revenue is \$2.7 million or 8.8% higher than projected 2023-24.



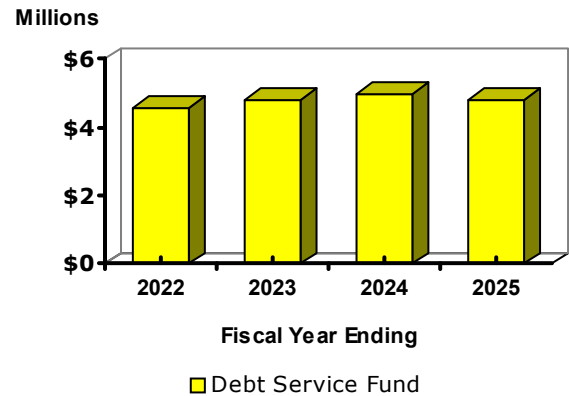
| Fiscal Year Ending | General Fund  | % Change |
|--------------------|---------------|----------|
| 2025 Budget        | \$ 33,567,848 | 8.8%     |
| 2024 Budget        | 30,851,705    | 3.4%     |
| 2023 Actual        | 29,845,585    | 12.7%    |
| 2022 Actual        | 26,484,197    | -        |



## Communication Services Tax

### Description

The Communications Services Tax took effect on October 1, 2001, and represents a combination of the former Cable Television and Telecommunication Franchise Fees as well as the Public Service Tax on telecommunications services. The State is the central collection authority for these taxes, redistributes the monies to the city according to a pre-determined percentage, and retains a 1% administrative fee.



### Forecast Methodology

The main factors considered in projecting this revenue are (1) historical trend, (2) estimated population increase, and (3) estimated inflation. The City also takes into consideration the EDR estimates and state audits. Please refer to the "Basis of Revenue Estimates" in this section for the projected population growth rate and projected inflation rate.

The 2024-25 projected revenue is 3.4% or \$0.2 million lower than the 2023-24 forecast.

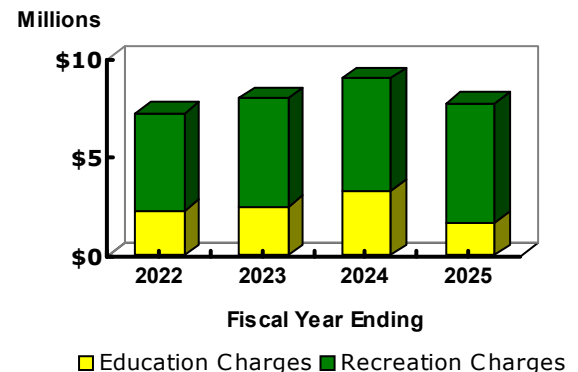
| Fiscal Year Ending | Debt Service Fund | % Change |
|--------------------|-------------------|----------|
| 2025 Budget        | \$ 4,813,000      | (3.4%)   |
| 2024 Budget        | 4,983,000         | 3.8%     |
| 2023 Actual        | 4,801,426         | 4.7%     |
| 2022 Actual        | 4,584,481         | -        |

## Education and Recreational/Cultural Charges

### Description

Includes all revenues stemming from charges for educational and recreational/cultural services performed. Educational charges include registration fees and monthly fees paid by parents to enroll their children in pre-school and after-school care. Recreational/cultural services include golf, tennis, swimming, soccer, other athletics, fitness center membership, as well as art and cultural programs.

These revenues are accounted for in the General Fund.



### Forecast Methodology and Analysis

The main factors considered in projecting these revenues are (1) historical trend, and (2) any approved rate increases.

2024-25 projected revenue is 14% or \$1.3 million lower than 2023-24 forecast. The decrease is mainly related to closing of EDC West campus.

| Fiscal Year Ending | Education Charges | Recreation Charges | Total        | % Change |
|--------------------|-------------------|--------------------|--------------|----------|
| 2025 Budget        | \$ 1,683,030      | \$ 6,038,285       | \$ 7,721,315 | (14.0%)  |
| 2024 Budget        | 3,274,436         | 5,702,312          | 8,976,748    | 12.6%    |
| 2023 Actual        | 2,460,000         | 5,512,511          | 7,972,511    | 10.8%    |
| 2022 Actual        | 2,276,933         | 4,917,432          | 7,194,365    | -        |

## Local Option Gas Tax

### Description

Pursuant to F.S. 336.025(1)(a) the county has exercised its authority in levying a 6-cent tax on every gallon of motor and diesel fuel sold in the county. The proceeds must be used for transportation expenditures.

Pursuant to F.S. 336.025(1)(b) the county has exercised its authority in levying a 3-cent tax on every gallon of motor fuel (excluding diesel fuel) sold in the county. The proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvement elements of the City's comprehensive plan.

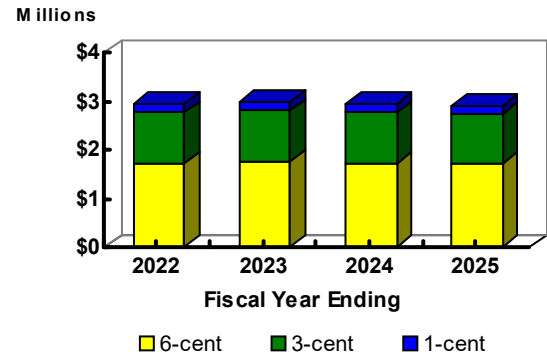
Pursuant to F.S. 336.025(1)(b)(2) the county has exercised its authority in levying a 1-cent tax on every gallon of motor fuel (excluding diesel fuel) sold in the county. The proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvement elements of the City's comprehensive plan.

These revenues are accounted for in the Road and Bridge Fund.

### Forecast Methodology and Analysis

The main factors considered in projecting these revenues are (1) historical trend, (2) estimated City population growth in relation to county growth, and (3) estimated inflation. The City also takes into consideration estimates done by the EDR. Please refer to the "Basis of Revenue Estimates" in this section for the projected population growth rate and projected inflation rate.

2024 Projections are based on State Estimates received as of August 23, 2024.



| Fiscal Year Ending | 6-cent       | 3-cent      | 1-cent     | Total        | % Change |
|--------------------|--------------|-------------|------------|--------------|----------|
| 2025 Budget        | \$ 1,708,000 | \$1,024,000 | \$ 174,000 | \$ 2,906,000 | (0.9%)   |
| 2024 Budget        | 1,723,000    | 1,034,000   | 175,000    | 2,932,000    | (1.4%)   |
| 2023 Actual        | 1,748,857    | 1,046,119   | 177,412    | 2,972,388    | 1.6%     |
| 2022 Actual        | 1,718,264    | 1,031,486   | 174,930    | 2,924,680    | -        |

## Local Business Tax

### Description

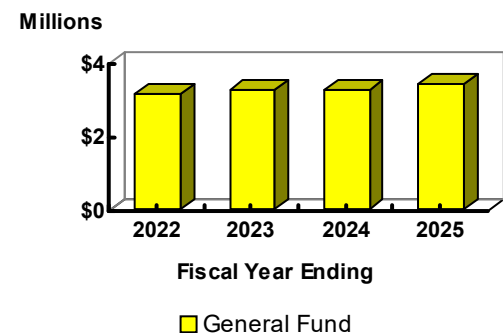
A license issued by the City as a prerequisite to conducting and maintaining a business, service, or profession. Payment is received annually and is due on or before October 1st of each year. The annual fee for the Local Business Tax receipt varies depending on the nature of the business.

The Florida Legislature enacted Chapter 2006-152 changing of references to Occupational Licenses so that the term "Occupational License Fee" was amended to read "Local Business Tax," and "Occupational License" was amended to read "Local Business Tax Receipt." Adopted City Ordinance No. 1576 complies with 2006-152.

### Forecast Methodology and Analysis

The main factor considered in projecting this revenue is historical trend.

The projected revenue for 2024-25 is estimated to increase by 4.9% or \$0.2 million.



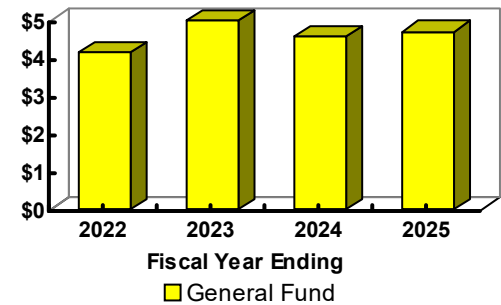
| Fiscal Year Ending | General Fund | % Change |
|--------------------|--------------|----------|
| 2025 Budget        | \$ 3,446,000 | 4.9%     |
| 2024 Budget        | 3,284,000    | -        |
| 2023 Actual        | 3,282,418    | 3.3%     |
| 2022 Actual        | 3,177,791    | -        |

## Rescue Transport Fees

### Description

This revenue is derived from charges to individuals for use of the City's emergency medical transportation services. The Fire Department handles the billing and collection from private insurance carriers, self-insured individuals, Medicare, and Medicaid.

Millions



### Forecast Methodology and Analysis

Historical number of transports multiplied by the rate for transportation fees, plus \$12.00 per mile on every call. Effective January 1, 2023, the rates are as follows: \$900 for Basic Life Support, \$900 for ALS 1 (Advanced Life Support), and \$1,000 for ALS 2. The per mile fee is calculated from the scene of the call to the destination hospital. This revenue has stabilized despite a trend toward more uninsured patients and the use of false identity and/or insurance information.

Revenue for 2024-25 is projected to increase by of \$0.1 million or 3.0%.

| Fiscal Year Ending | General Fund | % Change |
|--------------------|--------------|----------|
| 2025 Budget        | \$ 4,720,490 | 3.0%     |
| 2024 Budget        | 4,583,000    | (8.5%)   |
| 2023 Actual        | 5,006,942    | 20.5%    |
| 2022 Actual        | 4,154,313    | -        |

## Fines & Forfeitures

### Description

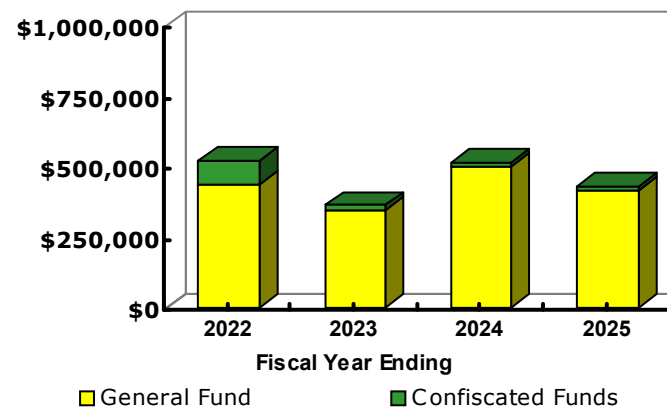
Includes revenues received from traffic citations issued and confiscation of forfeited abandoned property.

### Forecast Methodology and Analysis

The projection of fines is based on the most current available 12-month average of actual receipts.

In accordance with Florida Statutes, Treasury Confiscations cannot be budgeted until received. This contributes to the wide swings in the year-over-year changes reflected in the table below.

2024-25 revenue is projected to be 15.5% below the 2023-24 forecast.



| Fiscal Year Ending | General Fund | Confiscated Funds | Total      | % Change |
|--------------------|--------------|-------------------|------------|----------|
| 2025 Budget        | \$ 419,600   | \$ 16,117         | \$ 435,717 | (15.5%)  |
| 2024 Budget        | 503,100      | 12,546            | 515,646    | 41.1%    |
| 2023 Actual        | 347,607      | 17,924            | 365,530    | (30.5%)  |
| 2022 Actual        | 438,298      | 87,299            | 525,597    | -        |

## Employee Health Contributions

### Description

Until October 1, 1991, the City provided health insurance for all general and utility employees and their dependents at no charge. For employees hired on or after October 1, 1991, health insurance provided for dependent coverage is subject to employee contributions, per union contracts. Health insurance premiums for employee dependent coverage may be increased no more than 20% over a three-year period but no more than 10% in any one year. In addition, fire and police employees hired on or after October 1, 2008, and May 1, 2010, respectively, contribute to their health coverage. Effective July 1, 2010 and October 1, 2010, all bargaining and non-bargaining general employees began contributing to the cost of the insurance plan.

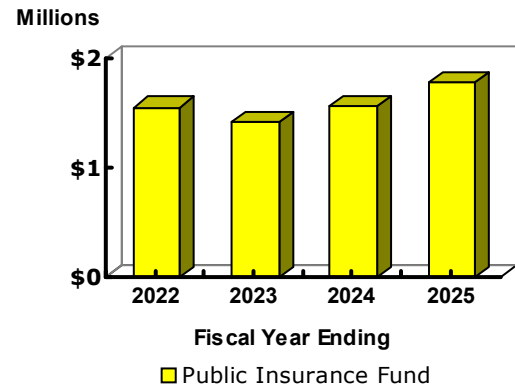
These contributions are accounted for as revenue in the Public Insurance Fund.

### Forecast Methodology

While carefully observing required confidentiality of the Health Insurance Portability and Accountability Act (HIPAA), each employee's contribution is based upon the coverage type selected.

Fluctuations in contributions reflect mainly changes in employee demographics and coverage type selected.

| Fiscal Year Ending | Public Insurance Fund | % Change |
|--------------------|-----------------------|----------|
| 2025 Budget        | \$ 1,772,926          | 14.3%    |
| 2024 Budget        | 1,551,016             | 10.5%    |
| 2023 Actual        | 1,403,307             | (9.0%)   |
| 2022 Actual        | 1,542,358             | -        |



## City Pension Contribution

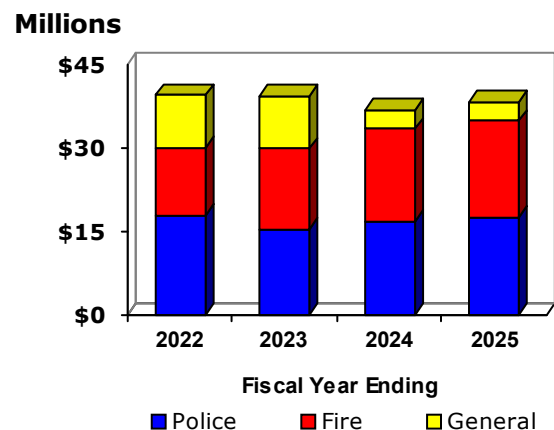
### Description

The City contributes an amount equal to or exceeding the Actuarially Determined Contribution (ADC) as determined by the actuary to the applicable Pension Trust Fund.

### Forecast Methodology and Analysis

The annual ADC as a percentage of covered payroll is multiplied by the projected payroll.

Contribution is projected to increase by \$1.4 million or 3.9% in 2024-25. This is mainly attributable to the increase in the number of active participants and covered payroll for the Police and Fire Pension Fund.



| Fiscal Year Ending | Fire          | Police        | General      | Total         | % Change |
|--------------------|---------------|---------------|--------------|---------------|----------|
| 2025 Budget        | \$ 17,257,928 | \$ 17,506,675 | \$ 3,500,000 | \$ 38,264,603 | 3.9%     |
| 2024 Budget        | 16,549,776    | 16,794,353    | 3,500,000    | 36,844,129    | (6.2%)   |
| 2023 Actual        | 14,426,166    | 15,336,369    | 9,500,343    | 39,262,878    | (0.4%)   |
| 2022 Actual        | 12,140,622    | 17,789,703    | 9,500,000    | 39,430,325    | -        |

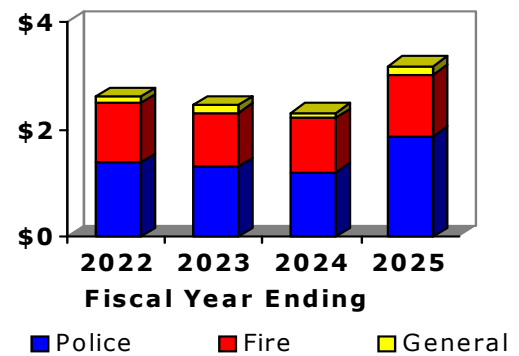
## Employee Pension Contribution

### Description

Contractually required employee pension contributions are based upon the specified percentage of each employee's annual pensionable wage, in accordance with their union contract.

This is accounted for as a revenue in the General Employees' Pension Fund and the Police & Fire Pension Trust Fund.

Millions



### Forecast Methodology and Analysis

Projection factors include (1) the projected salary multiplied by the (2) required percentage of pensionable wages: General Employees pay 7.25%, while Fire & Police employees contribute 10.4%. Effective July 1, 2010, the General Employees' Pension Plan (GEPP) was frozen for all collective bargaining unit members, and no additional benefits are being accrued for those employees. Effective October 1, 2014, GEPP was also closed to all new bargaining and non-bargaining general employees.

Employees working while in the Deferred Retirement Option Program (DROP) are not required to contribute to the pension. The employee contribution for Police Benevolent Association (PBA) employees hired on/or after May 1, 2010 was reduced from 10.4% to 7.0%.

The 2024-25 increase of \$0.9 million or 37.5% is mainly attributable to the increase in the number of active participants and salaries for the Police and Fire Pension Fund.

| Fiscal Year Ending | Fire         | Police       | General    | Total        | % Change |
|--------------------|--------------|--------------|------------|--------------|----------|
| 2025 Budget        | \$ 1,144,843 | \$ 1,860,280 | \$ 162,531 | \$ 3,167,654 | 37.5%    |
| 2024 Budget        | 992,476      | 1,193,499    | 116,953    | 2,302,928    | (5.2%)   |
| 2023 Actual        | 1,003,625    | 1,298,178    | 127,556    | 2,429,359    | (6.6%)   |
| 2022 Actual        | 1,096,106    | 1,373,651    | 131,422    | 2,601,178    | -        |

### Major Revenues % Total 2024-25 Revenue Budget

| Description                               | 2024-25 Budget | % of Total |
|-------------------------------------------|----------------|------------|
| Interest & Other Earnings                 | 122,933,840    | 22.3%      |
| Ad Valorem Taxes                          | 107,494,340    | 19.5%      |
| Water & Sewer Charges                     | 69,754,000     | 12.6%      |
| City Pension Contribution                 | 38,264,603     | 6.9%       |
| Fire Protection Special Assessment        | 33,567,848     | 6.1%       |
| Rentals                                   | 28,447,443     | 5.2%       |
| State Shared Revenues                     | 22,404,200     | 4.1%       |
| Franchise Fees                            | 21,869,000     | 4.0%       |
| Bond Proceeds                             | 20,000,000     | 3.6%       |
| Public Services Taxes                     | 18,191,000     | 3.3%       |
| Education & Recreational/Cultural Charges | 7,721,315      | 1.4%       |
| Communication Services Tax                | 4,813,000      | 0.9%       |
| Rescue Transport Fees                     | 4,720,490      | 0.9%       |
| Local Business Tax                        | 3,446,000      | 0.6%       |
| Employee Pension Contribution             | 3,167,654      | 0.6%       |
| Local Option Gas Tax                      | 2,906,000      | 0.5%       |
| Employee Health Contributions             | 1,772,926      | 0.3%       |
| Fines & Forfeitures                       | 435,717        | 0.1%       |

**Total Major Revenues \$ 511,909,376 92.7%**

**Total Revenues \$ 552,191,082**

## Basis of Expenditure Estimates

### Personnel Services

**Description** This category includes expenditures for City employees' base wages and salaries plus expenditures for other forms of employee compensation and benefits: life and health insurance, social security, workers' compensation, retirement contributions, longevity pay, overtime, and special duty/status pay. The Budget Office of the Finance Department calculates the personnel cost based on the staffing requested by each department.

**Significant Assumptions** The personnel services budget is based on the following:

- ◆ Anniversary merit increase of 5% based on approved pay plans for Firefighters and Police Officers, an additional merit increase of 6% on 10/1/24 for Police Officers, and an anniversary merit increase of 4% for general full-time employees.
- ◆ Workers' Compensation - The rates for each employment classification times a modification factor to fund the budgeted cost.

### Operating Expenses

**Description** This category includes expenditures that are not classified as personnel, capital outlay, or capital projects. Operating expenses include such items as office supplies, postage, utilities, travel and training, dues and memberships, fuel, telephone, and advertising to name a few. Expenditures of certain funds also include indirect costs (for services provided by the General Fund), based on a Citywide cost allocation plan.

**Significant Assumptions** Projected increases (and decreases) are based on a departmental level decision-making process.

The Departments were given two guidelines: (1) No submission of estimates for Travel & Conference (may include funds for tolls, mileage reimbursements, meals, and parking), Training College Classes - Education, or Membership/dues/subscriptions unless specifically required for mandated certification; and (2) to submit detailed, justified budget requests relative to new programs and activities. They were given flexibility over allocation in the various line items.

Expenditures were then adjusted to reflect management priorities and to reflect updated information on costs.

### Capital Outlay

**Description** This category includes expenditures for capital items, with an initial individual cost of \$5,000 or more, and an estimated useful life in excess of one year. Subject to the City Manager's approval, year-end encumbrances for capital items are re-appropriated in the subsequent year's revised budget.

**Significant Assumptions** Projected expenditures are based on the estimated cost of each capital item.

Funding for most of the capital expenditures is identified within the department's target budget. Capital outlays are ranked in the order of management priorities.

### Capital Projects

**Description** This category includes expenditures for construction.

**Significant Assumptions** Projected expenditures are based on an estimated cost to completion.

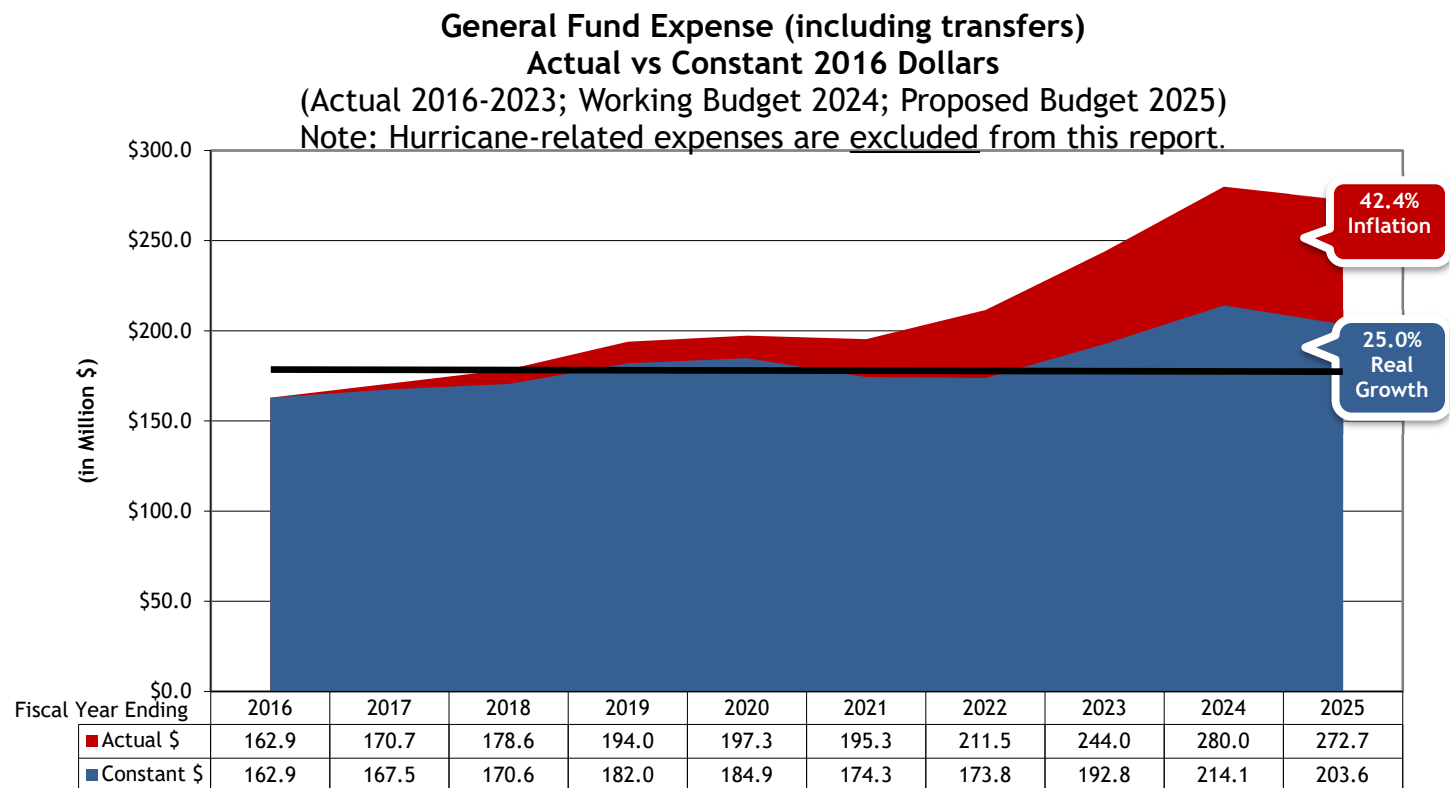
## General Fund 10-Year Expenditure Analysis

**Growth in Constant 2016 Dollars:** Consistent with guidelines, expenditure containment has been one of the underpinning principles of the budget development process. Over the 10-year period, 2015-16 to 2024-25, the General Fund budget shows a total growth of \$109.8 million or 67.4%. Using 2016 constant dollars to account for the impact of inflation, the real growth was \$40.7 million or 25.0%, with the remaining \$69.1 million or 42.4% growth due to inflation. The 25.0% real growth over the ten-year period correlates to an average annual growth rate of approximately 2.5%.

The actual \$109.8 million increase is attributable to rising operating expenditures of \$60.0 million (+142.4%), \$3.5 million (+54.5%) in capital expenditures, \$44.6 million (+39.6%) in personnel expenses, and \$1.7 million (+92.2%) in other expenditures.

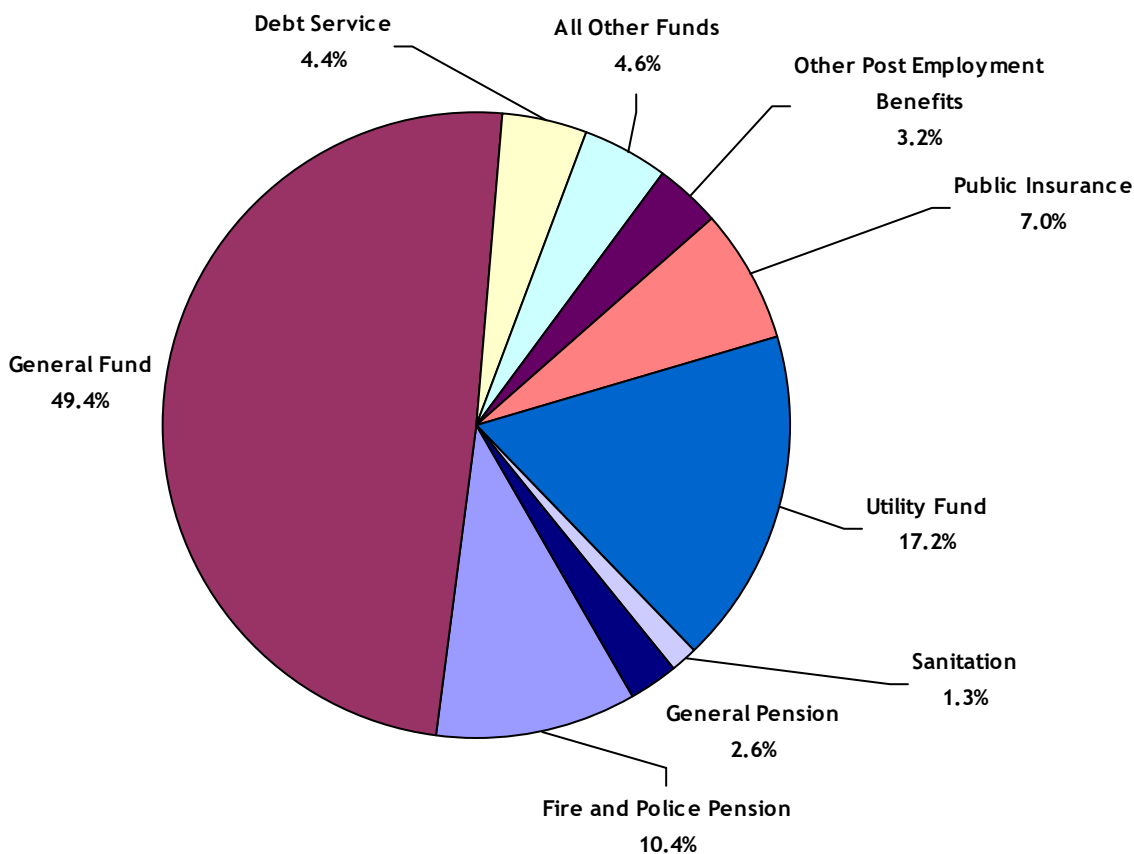
The \$60.0 million unadjusted increase in operating expenditure reflects mainly a change in service delivery as many City jobs were transitioned to contractual services in response to the real estate crash of 2008-2009. Other components of the increase include the operating expenses to run and maintain the City Hall Civic Center, as well as repair and maintenance services.

The \$3.5 million increase in capital expenditures is due to the replacement of vehicles in the Public Safety departments, various types of equipment, and building improvements.



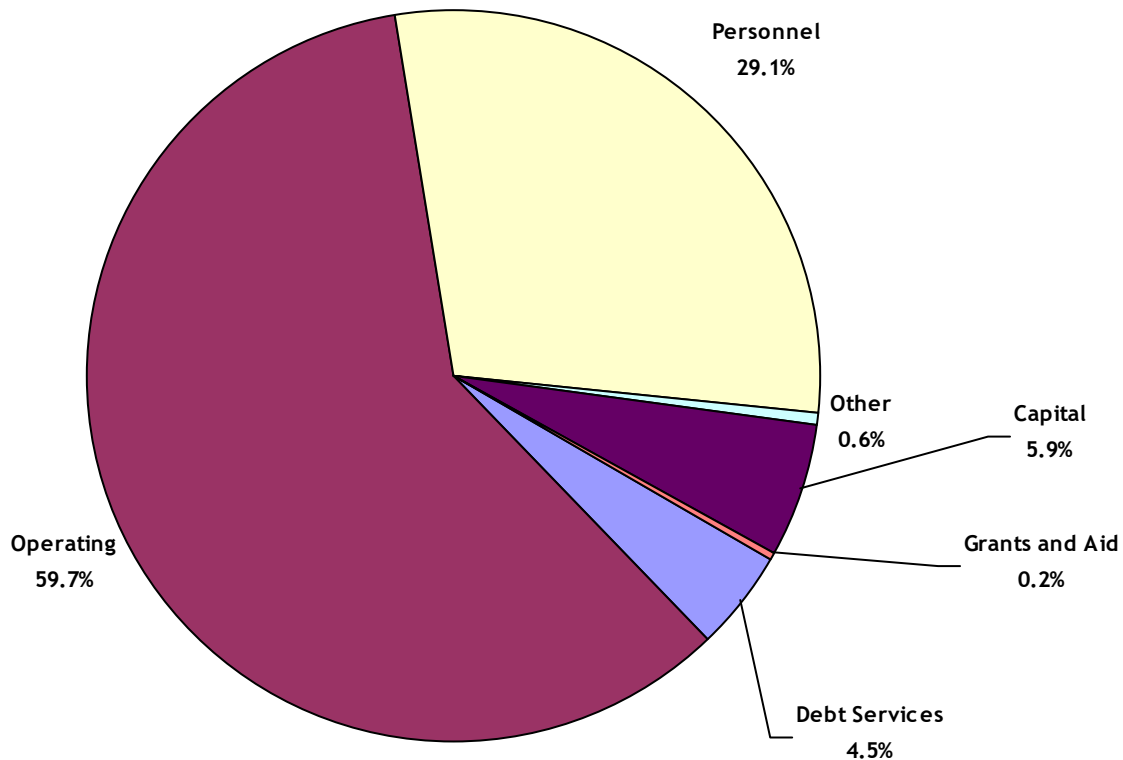


### Expenditures By Fund



**Total Expenditures \$552,191,082**

### Expenditures By Category



## PERSONNEL REPORTS

### Position Changes 2024-25 Budget as Compared to 2023-24 Adopted Budget

Full Time      Part Time

#### 001 General Fund

##### 0201 City Manager

|                               |      |   |
|-------------------------------|------|---|
| 512499 Deputy City Manager    | -0.5 | - |
| 512516 Assistant City Manager | 0.5  | - |

**0201 City Manager**      -      -

##### 0202 Human Resources

|                                       |    |   |
|---------------------------------------|----|---|
| 512014 Risk Mgmt/Benefits Supervisor  | -1 | - |
| 512022 HR/Risk Mgt Director/Assist CM | -1 | - |
| 512440 Human Resources Director       | 1  | - |
| 512790 Human Resources Manager        | 1  | - |

**0202 Human Resources**      -      -

##### 1001 City Clerk

|                                  |    |   |
|----------------------------------|----|---|
| 512109 Administrative Supervisor | 1  | - |
| 512620 Cashier II                | -1 | - |
| 512684 Clerical Spec II          | -1 | - |

**1001 City Clerk**      -1      -

##### 2001 Finance

|                                  |   |   |
|----------------------------------|---|---|
| 512039 Assistant Payroll Manager | 1 | - |
|----------------------------------|---|---|

**2001 Finance**      1      -

##### 3001 Police

|                                       |    |   |
|---------------------------------------|----|---|
| 512042 Projects & Research Manager    | -1 | - |
| 512088 Media Relations Manager        | -1 | - |
| 512092 Senior Media Relations Manager | 1  | - |
| 512115 Police Captain                 | 1  | - |
| 512174 Division Major                 | -3 | - |

## Position Changes 2024-25 Budget as Compared to 2023-24 Adopted Budget

|  | Full Time | Part Time |
|--|-----------|-----------|
|--|-----------|-----------|

**001 General Fund****3001 Police**

|                                       |    |   |
|---------------------------------------|----|---|
| 512280 Help Desk Technician II        | 1  | - |
| 512425 Police Officer                 | -8 | - |
| 512436 Police Officer - Tier 3        | 5  | - |
| 512525 Administrative Assistant I     | -1 | - |
| 512625 Field Training Officer -Tier 3 | 3  | - |
| 512643 Help Desk Technician I         | -1 | - |
| 512713 Forensic Examiner II           | 1  | - |
| 512714 Forensic Technician            | 2  | - |
| 512723 Systems Administrator          | -1 | - |
| 512732 Systems Administrator II       | 1  | - |
| 512800 Assistant Police Chief         | 2  | - |
| 512803 Police Records Clerical Spec.  | -1 | - |
| 512882 Economic Crimes Investigator   | 1  | - |
| 512896 Police Payroll Specialist III  | 1  | - |
| 512897 Police Training Coordinator    | 1  | - |
| 512939 Forensic Video Examiner        | -1 | - |
| 512978 Backgrounds/Selections Invest. | -1 | - |
| 512988 Police Payroll Specialist I    | -1 | - |
| 513417 P/T Backgrounds Investigator   | -  | 2 |

**3001 Police 09007 Code Compliance**

|                                |    |   |
|--------------------------------|----|---|
| 512985 Police Service Aide I   | 2  | - |
| 512986 Police Service Aide II  | -1 | - |
| 512987 Police Service Aide III | 1  | - |

**3001 Police**

|   |   |
|---|---|
| 2 | 2 |
|---|---|

**4003 Fire/Rescue**

|                                    |    |   |
|------------------------------------|----|---|
| 512525 Administrative Assistant I  | 1  | - |
| 512528 Administrative Assistant II | -1 | - |
| 512684 Clerical Spec II            | -1 | - |

## Position Changes 2024-25 Budget as Compared to 2023-24 Adopted Budget

|  | Full Time | Part Time |
|--|-----------|-----------|
|--|-----------|-----------|

**001 General Fund**

|                         |    |   |
|-------------------------|----|---|
| <b>4003 Fire/Rescue</b> | -1 | - |
|-------------------------|----|---|

**5002 Early Development Centers 00208 Charter EDC - West**

|                        |    |     |
|------------------------|----|-----|
| 512143 EDC Teacher     | -4 | -   |
| 512780 Teacher Aide    | -1 | -   |
| 513551 PT Teacher Aide | -  | -12 |

**5002 Early Development Centers 00209 Charter EDC - Central**

|                                       |    |     |
|---------------------------------------|----|-----|
| 512143 EDC Teacher                    | 2  | -   |
| <b>5002 Early Development Centers</b> | -3 | -12 |

**6001 General Gvt Buildings**

|                                   |      |   |
|-----------------------------------|------|---|
| 512532 Accountant II              | -0.5 | - |
| 512642 Accounting Supervisor      | 0.5  | - |
| <b>6001 General Gvt Buildings</b> | -    | - |

**6005 Procurement**

|                                       |    |   |
|---------------------------------------|----|---|
| 512482 Assistant Procurement Director | -1 | - |
| 512488 Assistant Purchasing Manager   | 1  | - |
| <b>6005 Procurement</b>               | -  | - |

**7001 Recreation & Cultural Arts**

|                                            |    |   |
|--------------------------------------------|----|---|
| 512215 Senior Lifeguard                    | -1 | - |
| <b>7001 Recreation &amp; Cultural Arts</b> | -1 | - |

**9002 Planning&Economic Development**

|                                               |   |    |
|-----------------------------------------------|---|----|
| 513426 PT Planning Administrator              | - | -1 |
| 513427 PT Zoning Administrator                | - | 1  |
| <b>9002 Planning&amp;Economic Development</b> | - | -  |

## Position Changes 2024-25 Budget as Compared to 2023-24 Adopted Budget

|  | Full Time | Part Time |
|--|-----------|-----------|
|--|-----------|-----------|

**001 General Fund**

|                        |    |     |
|------------------------|----|-----|
| 001 General Fund Total | -3 | -10 |
|------------------------|----|-----|

**471 Utility Fund****6010 Utilities Admin Services**

|                                       |      |   |
|---------------------------------------|------|---|
| 512028 Utilities Customer Service Mgr | 1    | - |
| 512109 Administrative Supervisor      | -1   | - |
| 512499 Deputy City Manager            | -0.5 | - |
| 512516 Assistant City Manager         | 0.5  | - |
| 512532 Accountant II                  | -0.5 | - |
| 512642 Accounting Supervisor          | 0.5  | - |

|                               |   |   |
|-------------------------------|---|---|
| 6010 Utilities Admin Services | - | - |
|-------------------------------|---|---|

|                        |   |   |
|------------------------|---|---|
| 471 Utility Fund Total | - | - |
|------------------------|---|---|

**504 Public Insurance Fund****0203 Self Insurance 00401 Administration**

|                                      |   |   |
|--------------------------------------|---|---|
| 512014 Risk Mgmt/Benefits Supervisor | 1 | - |
| 512439 Risk/Benefits Director        | 1 | - |

|                     |   |   |
|---------------------|---|---|
| 0203 Self Insurance | 2 | - |
|---------------------|---|---|

|                                 |   |   |
|---------------------------------|---|---|
| 504 Public Insurance Fund Total | 2 | - |
|---------------------------------|---|---|

|                            |    |     |
|----------------------------|----|-----|
| Total Change for All Funds | -1 | -10 |
|----------------------------|----|-----|

## Position History By Department

|                                                          | 2021-22<br>Actual |            | 2022-23<br>Actual |            | 2023-24<br>Adopted Budget |            | 2024-25<br>Budget |           |
|----------------------------------------------------------|-------------------|------------|-------------------|------------|---------------------------|------------|-------------------|-----------|
|                                                          | FT                | PT         | FT                | PT         | FT                        | PT         | FT                | PT        |
| 0100 City Commission                                     | 1                 | 6          | 1                 | 6          | 1                         | 6          | 1                 | 6         |
| 0201 City Manager                                        | 2.5               | -          | 2.5               | -          | 2.5                       | -          | 2.5               | -         |
| 0202 Human Resources                                     | 2                 | -          | 2                 | -          | 2                         | -          | 2                 | -         |
| 1001 City Clerk                                          | 8                 | 3          | 8                 | 3          | 8                         | 3          | 7                 | 3         |
| 2001 Finance                                             | 9                 | -          | 9                 | -          | 10                        | -          | 11                | -         |
| 2002 Technology Services                                 | 16                | -          | 16                | -          | 16                        | -          | 16                | -         |
| 3001 Police                                              | 356               | 4          | 356               | 4          | 373                       | 16         | 373               | 18        |
| 3001 Police 00303 SRO program                            | -                 | 22         | -                 | 21         | -                         | -          | -                 | -         |
| 3001 Police 09007 Code Compliance                        | 17                | -          | 19                | -          | 20                        | -          | 22                | -         |
| 4003 Fire/Rescue                                         | 211               | -          | 211               | -          | 211                       | -          | 210               | -         |
| 4003 Fire/Rescue 00678 Fire Prevention                   | 9                 | -          | 9                 | -          | 9                         | -          | 9                 | -         |
| 5002 Early Development Centers 00208 Charter EDC - West  | 5                 | 12         | 5                 | 12         | 5                         | 12         | -                 | -         |
| 5002 Early Development Centers 00209 Charter EDC - Centr | 8                 | 12         | 8                 | 12         | 8                         | 12         | 10                | 12        |
| 6001 General Gvt Buildings                               | 4                 | -          | 4                 | -          | 4                         | -          | 4                 | -         |
| 6004 Grounds Maintenance                                 | 2                 | -          | 2                 | -          | 2                         | -          | 2                 | -         |
| 6005 Procurement                                         | 2                 | -          | 2                 | -          | 2                         | -          | 2                 | -         |
| 6006 Engineering                                         | 2                 | -          | 2                 | -          | 2                         | -          | 2                 | -         |
| 7001 Recreation & Cultural Arts                          | 19                | 56         | 17                | 54         | 17                        | 54         | 16                | 54        |
| 8001 Community Services                                  | 1.5               | -          | 1.5               | -          | 1.5                       | -          | 1.5               | -         |
| 8002 Housing Division                                    | 0.25              | -          | 0.25              | -          | 0.25                      | -          | 0.25              | -         |
| 8002 Housing Division 00603 Rental - Pines Place         | 0.25              | -          | 0.25              | -          | 0.25                      | -          | 0.25              | -         |
| 9002 Planning&Economic Development                       | 4                 | 1          | 3                 | 1          | 3                         | 1          | 3                 | 1         |
| <b>001 General Fund</b>                                  | <b>679.5</b>      | <b>116</b> | <b>678.5</b>      | <b>113</b> | <b>697.5</b>              | <b>104</b> | <b>694.5</b>      | <b>94</b> |
| 3015 Victims of Crime Act Grant                          | -                 | 1          | -                 | 1          | -                         | 1          | -                 | 1         |
| <b>122 Law Enforcement Grant</b>                         | <b>0</b>          | <b>1</b>   | <b>0</b>          | <b>1</b>   | <b>0</b>                  | <b>1</b>   | <b>0</b>          | <b>1</b>  |
| 6010 Utilities Admin Services                            | 8.5               | -          | 8.5               | -          | 8.5                       | -          | 8.5               | -         |
| <b>471 Utility Fund</b>                                  | <b>8.5</b>        | <b>0</b>   | <b>8.5</b>        | <b>0</b>   | <b>8.5</b>                | <b>0</b>   | <b>8.5</b>        | <b>0</b>  |
| 0203 Self Insurance 00401 Administration                 | 1                 | -          | 1                 | -          | 1                         | -          | 3                 | -         |

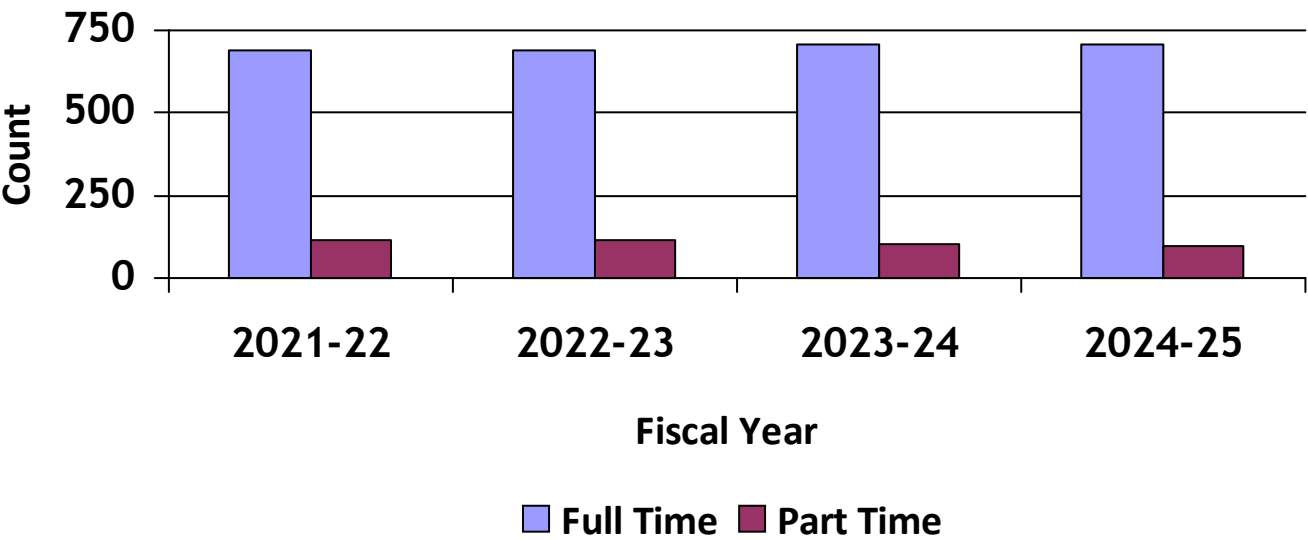
Position History By Department

|                           | 2021-22 |    | 2022-23 |    | 2023-24        |    | 2024-25 |    |
|---------------------------|---------|----|---------|----|----------------|----|---------|----|
|                           | Actual  |    | Actual  |    | Adopted Budget |    | Budget  |    |
|                           | FT      | PT | FT      | PT | FT             | PT | FT      | PT |
| 504 Public Insurance Fund | 1       | 0  | 1       | 0  | 1              | 0  | 3       | 0  |

|                 |     |     |     |     |     |     |     |    |
|-----------------|-----|-----|-----|-----|-----|-----|-----|----|
| Total All Funds | 689 | 117 | 688 | 114 | 707 | 105 | 706 | 95 |
|-----------------|-----|-----|-----|-----|-----|-----|-----|----|

|                                                                  | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|------------------------------------------------------------------|---------|---------|---------|---------|
| Total Full Time Equivalents (FTE): *                             | 747.5   | 745     | 759.5   | 753.5   |
| * A part-time position is treated as 50% of a full-time position |         |         |         |         |

Position Count History



## COMMUNITY PROFILE

### CITY GOVERNMENT

|                       |                      |
|-----------------------|----------------------|
| Date of Incorporation | January 19th, 1960   |
| Date of City Charter  | July 29th, 1961      |
| Form of Government    | Commission / Manager |

### DEMOGRAPHICS

|                          |                                                                                            |
|--------------------------|--------------------------------------------------------------------------------------------|
| Land Area - Square Miles | 34.8                                                                                       |
| Location                 | In the Southeast of Florida next to Miramar, Hollywood, Cooper City, and the Town of Davie |
| Elevation                | 7 feet above sea level                                                                     |

### Climate in Fahrenheit Jan. 1913 - Dec. 2023)

Source: NE Regional Climate Center- Cornell University (Ft. Lauderdale)

|                                       |       |
|---------------------------------------|-------|
| Average minimum temperature (F)       | 67.83 |
| Average maximum temperature (F)       | 83.80 |
| Average annual temperature (degrees)  | 75.99 |
| Average annual precipitation (inches) | 60.22 |

### Future Land Use Designation (2023) (%)

Source: City of Pembroke Pines Planning Department

|                                                                |        |
|----------------------------------------------------------------|--------|
| Recreation & Open Space/Conservation/<br>Commercial Recreation | 8%     |
| Residential                                                    | 68%    |
| Agricultural                                                   | 6%     |
| Commercial                                                     | 9%     |
| Industrial                                                     | 3%     |
| Community Facility                                             | 3%     |
| Transportation / Utility                                       | 3%     |
|                                                                | 100%   |
| Total Planning Area (acres)                                    | 22,541 |

### Elections

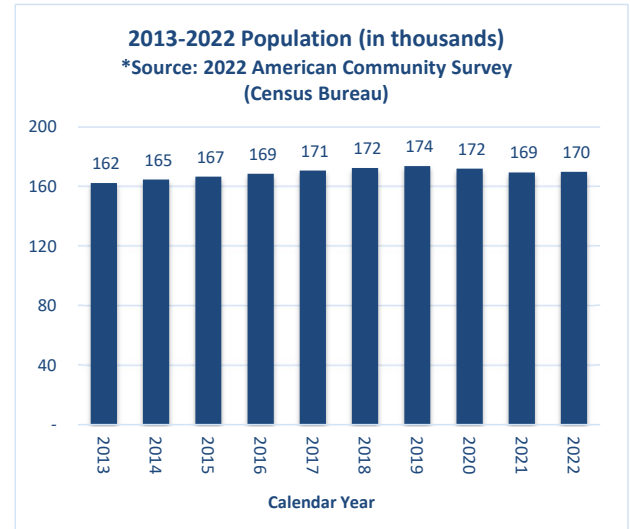
Source: Broward County Supervisor of Elections

|                                                      |         |
|------------------------------------------------------|---------|
| Active Voters (July 2024) - All City Districts       | 103,212 |
| Votes Cast March 2024 Mayoral Election - City Wide   | 15,167  |
| % Voting March 2024 Mayoral Election - City Wide     | 14.69%  |
| Votes Cast March 2024 City Districts 2 & 3 Elections | 8,043   |
| % Voting March 2024 City Districts 2 & 3 Elections   | 7.79%   |

### Racial and Ethnic Composition

\*Source: 2022 American Community Survey (Census Bureau)

|                                  |         |         |
|----------------------------------|---------|---------|
| Hispanic or Latino (of any race) | 49.71%  | 84,446  |
| Not Hispanic or Latino:          |         |         |
| White                            | 24.00%  | 40,762  |
| Black or African American        | 17.01%  | 28,892  |
| Asian                            | 5.45%   | 9,252   |
| Other                            | 3.84%   | 6,523   |
|                                  | 100.00% | 169,875 |



### Median Age

\*Source: 2022 American Community Survey (Census Bureau)

|      |      |
|------|------|
| 2022 | 43.1 |
|------|------|

### Age Composition

\*Source: 2022 American Community Survey (Census Bureau)

|               |        |         |
|---------------|--------|---------|
| Under 5 years | 4.3%   | 7,366   |
| 5-9 years     | 4.4%   | 7,484   |
| 10-14 years   | 6.9%   | 11,745  |
| 15-19 years   | 5.1%   | 8,657   |
| 20-24 years   | 6.2%   | 10,593  |
| 25-34 years   | 11.5%  | 19,494  |
| 35-44 years   | 14.2%  | 24,186  |
| 45-54 years   | 12.7%  | 21,626  |
| 55-59 years   | 6.9%   | 11,744  |
| 60-64 years   | 7.3%   | 12,439  |
| 65 + years    | 20.3%  | 34,541  |
|               | 100.0% | 169,875 |

### Gender Composition

\*Source: 2022 American Community Survey (Census Bureau)

|        |        |         |
|--------|--------|---------|
| Male   | 48.7%  | 82,726  |
| Female | 51.3%  | 87,149  |
|        | 100.0% | 169,875 |

### Housing Tenure [Occupied Housing Units]

\*Source: 2022 American Community Survey (Census Bureau)

|                 |        |        |
|-----------------|--------|--------|
| Owner-occupied  | 73.7%  | 46,202 |
| Renter-occupied | 26.3%  | 16,483 |
|                 | 100.0% | 62,685 |

|                                    |      |
|------------------------------------|------|
| <u>Average Household (persons)</u> | 2.76 |
|------------------------------------|------|

\*Source: 2022 American Community Survey (Census Bureau)



**DEMOGRAPHICS** (continued)**Educational Attainment - Population 25 years and over (%)**

\*Source: 2022 American Community Survey (Census Bureau)

|                                  |         |        |
|----------------------------------|---------|--------|
| Less than High School Diploma    | 8,577   | 6.92%  |
| High School Diploma              | 30,868  | 24.89% |
| Some college, no degree          | 21,495  | 17.33% |
| Associates Degree                | 14,322  | 11.55% |
| Bachelor's Degree                | 31,606  | 25.48% |
| Graduate or Professional Degree  | 17,162  | 13.84% |
| Total Population 25 years & over | 124,030 | 100.0% |

**Household Income**

\*Source: 2022 American Community Survey (Census Bureau)

|                         |          |
|-------------------------|----------|
| Less than \$24,999      | 14.8%    |
| \$25,000-\$49,999       | 16.7%    |
| \$50,000-\$74,999       | 15.3%    |
| \$75,000-\$99,999       | 14.1%    |
| \$100,000 +             | 39.1%    |
| Total Households        | 100.0%   |
| Median Household Income | \$79,144 |

**ECONOMICS****Principal Property Owners** (2023 Collection Year)

| Source: Broward County Property<br>Appraiser's Tax Roll | Taxable Assessed<br>Value<br>(in 1000's) | % of Total Taxable<br>Assessed Value |
|---------------------------------------------------------|------------------------------------------|--------------------------------------|
| NXRT Pembroke LLC                                       | \$ 304,767                               | 1.90%                                |
| City Center On 7 Lessor LLC                             | 203,986                                  | 1.27%                                |
| FR Pembroke Gardens LLC                                 | 152,653                                  | 0.95%                                |
| Pembroke Lakes Mall LTD                                 | 145,715                                  | 0.91%                                |
| Pembroke Pines Owner LLC                                | 110,138                                  | 0.69%                                |

**Unemployment Rate (%)**

Source: Florida Dept. of Labor for Pembroke Pines

|        |      |        |      |
|--------|------|--------|------|
| FY2023 | 2.5% | FY2018 | 3.2% |
| FY2022 | 2.7% | FY2017 | 4.0% |
| FY2021 | 4.5% | FY2016 | 4.3% |
| FY2020 | 6.9% | FY2015 | 4.9% |
| FY2019 | 3.0% | FY2014 | 4.9% |

**Per Capita Income - using inflation-adjusted dollars**

\*Source: 2022 American Community Survey (Census Bureau)

|      |           |      |           |
|------|-----------|------|-----------|
| 2022 | \$ 37,346 | 2019 | \$ 31,131 |
| 2021 | \$ 37,580 | 2018 | \$ 28,751 |
| 2020 | \$ 32,311 | 2017 | \$ 31,358 |

**Occupation Composition**

\*Source: 2022 American Community Survey (Census Bureau)

|                                                                |        |
|----------------------------------------------------------------|--------|
| Management, business, science, and arts<br>occupations         | 38,790 |
| Service occupations                                            | 11,829 |
| Sales and office occupations                                   | 21,812 |
| Natural resources, construction, & maintenance<br>occupations  | 5,485  |
| Production, Transportation, and Material<br>Moving occupations | 5,140  |
|                                                                | 83,056 |

**Total Value of  
Construction****Building Permits**

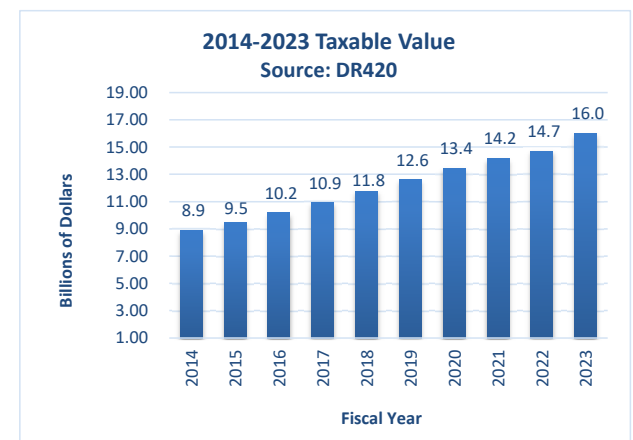
Source: Calvin Giordano &amp; Associates, Inc.

|        |        |                |
|--------|--------|----------------|
| FY2023 | 9,731  | \$ 326,296,079 |
| FY2022 | 8,852  | \$ 236,592,542 |
| FY2021 | 11,597 | \$ 263,388,836 |
| FY2020 | 7,975  | \$ 158,126,202 |
| FY2019 | 9,518  | \$ 247,041,938 |
| FY2018 | 11,306 | \$ 305,982,258 |
| FY2017 | 8,439  | \$ 318,275,894 |
| FY2016 | 7,264  | \$ 239,587,447 |
| FY2015 | 6,524  | \$ 675,035,804 |
| FY2014 | 10,536 | \$ 320,198,718 |

**Industrial Composition - Civilian employed, 16 years and over**

\*Source: 2022 American Community Survey (Census Bureau)

|                                                                                    |        |
|------------------------------------------------------------------------------------|--------|
| Agriculture, forestry, fishing/hunting, and<br>mining                              | 356    |
| Construction                                                                       | 5,305  |
| Manufacturing                                                                      | 4,943  |
| Wholesale Trade                                                                    | 1,821  |
| Retail Trade                                                                       | 10,766 |
| Transportation, warehousing, and utilities                                         | 8,033  |
| Information                                                                        | 1,052  |
| Finance, insurance, real estate/rental<br>and leasing                              | 7,555  |
| Professional, scientific, management,<br>administrative and waste management svcs. | 11,593 |
| Educational, health and social services                                            | 17,157 |
| Arts, entertainment, recreation,<br>accommodation and food services                | 7,040  |
| Other services (except public admin.)                                              | 3,285  |
| Public Administration                                                              | 4,150  |
|                                                                                    | 83,056 |



**ECONOMICS** (continued)**2023 Principal Employers** Corporate Human Resource Departments

(Total Full-time and Part-time positions)

|                               |       |
|-------------------------------|-------|
| Memorial Hospital West        | 2,200 |
| City of Pembroke Pines        | 1,329 |
| Broward County Public Schools | 1,250 |
| Publix Supermarkets           | 401   |
| FPI Security Services         | 345   |
| Cano Health                   | 300   |
| Elizabeth Arden               | 277   |
| CareSpot                      | 244   |
| GMMI                          | 240   |
| Broward Parks & Recreation    | 222   |

**SERVICE STATISTICS****Water (September 30, 2023)** Source: Water Department

|                                   |        |
|-----------------------------------|--------|
| Water Accounts                    | 44,368 |
| Number of Raw Water Supply Wells  | 9      |
| Maximum Daily Pumping Limit (MGD) | 15.3   |
| Average Daily Water Pumping (MGD) | 13.5   |
| Total Daily Plant Capacity (MGD)  | 18.0   |

**Sewer (September 30, 2023)** Source: Sewer Department

|                                        |     |
|----------------------------------------|-----|
| Average Daily Treatment (MGD)          | 7.1 |
| Average Daily Treatment Capacity (MGD) | 9.5 |

**Public Works (September 30, 2023)** Sources: IT and Finance Depts.

|                                                        |        |
|--------------------------------------------------------|--------|
| Residential Solid Waste Customers                      | 38,849 |
| Resident, Commercial, and Bulk Solid Collected (tons)* | 98,246 |

\*Only tonnage collected by sanitation franchisees.

**Police Protection (December 31, 2023)** Source: Police Dept.

|                                   |        |
|-----------------------------------|--------|
| Employees (full-time)             | 390    |
| Sworn                             | 296    |
| Non-Sworn                         | 113    |
| Grant Positions                   | 1      |
| Crime Index (fiscal year)         | 2,785  |
| Crime Rate (per 1,000 population) | 16     |
| Traffic Accidents                 | 5,082  |
| Traffic/Parking Citations         | 13,284 |
| Total Calls for Police Service    | 85,581 |

**Fire Protection (December 31, 2023)** Source: Fire Dept.

|                                       |        |
|---------------------------------------|--------|
| Stations                              | 6      |
| Employees (full-time)                 | 219    |
| Structure Fires                       | 19     |
| Advance Life Support Rescue Responses | 12,111 |
| Basic Life Support Rescue Responses   | 2,951  |
| Other Rescue Calls                    | 2,851  |
| Other Emergencies                     | 5,299  |
| Fire Inspections (various kinds)      | 10,955 |
| Fire Investigations                   | 7      |

**Educational System (July 2023)** Source: Charter Schools Admin.

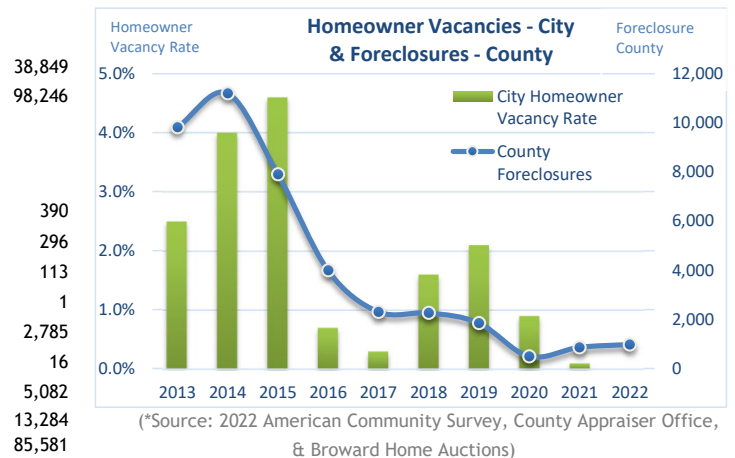
|                                         | City Charter | Other |
|-----------------------------------------|--------------|-------|
| Elementary:                             | 4            | 17    |
| Middle School:                          | 3            | 8     |
| High School:                            | 1            | 5     |
| Community College (0) /Universities (4) |              | 4     |
| Vocational/Technical Colleges           |              | 5     |

**Center for Arts (2023)** Source: Recreation Dept.

|                                       |     |
|---------------------------------------|-----|
| Number of Event Days - River of Grass | 310 |
| Theaters                              | 1   |

**Municipal Parks (September 30, 2023)** Source: Rec. Dept.

|                                      |     |
|--------------------------------------|-----|
| Developed Parks                      | 41  |
| Developed Acres                      | 975 |
| Undeveloped Acres                    | 0   |
| Swimming Pools                       | 7   |
| Recreation Centers                   | 4   |
| Lighted Ball fields                  | 39  |
| Unlighted Ball fields                | 1   |
| Lighted Tennis Courts                | 46  |
| Playgrounds                          | 26  |
| Gymnasium                            | 1   |
| Racquetball Courts/Indoor            | 0   |
| Volleyball                           | 3   |
| Hockey Rinks                         | 1   |
| Fitness Center                       | 2   |
| Pavilions/Gazeboes                   | 51  |
| Paddleball Courts                    | 25  |
| Basketball Courts (Outdoor & Indoor) | 19  |
| Football/Soccer                      | 19  |

**Proposed Fire Assessment Rates for Fiscal Year 2024-25**

| Residential Property Use Categories     | Rate Per Dwelling Unit |
|-----------------------------------------|------------------------|
| Residential Property Use Categories     | \$406.71               |
| Non-Residential Property Use Categories | Rate Per Square Foot   |
| Commercial                              | \$0.6326               |
| Industrial/Warehouse                    | \$0.1196               |
| Institutional                           | \$0.5506               |

**Property Taxable and Assessed Valuation (2024 Tax Year)**

Source: Broward County Property Appraiser [DR489]

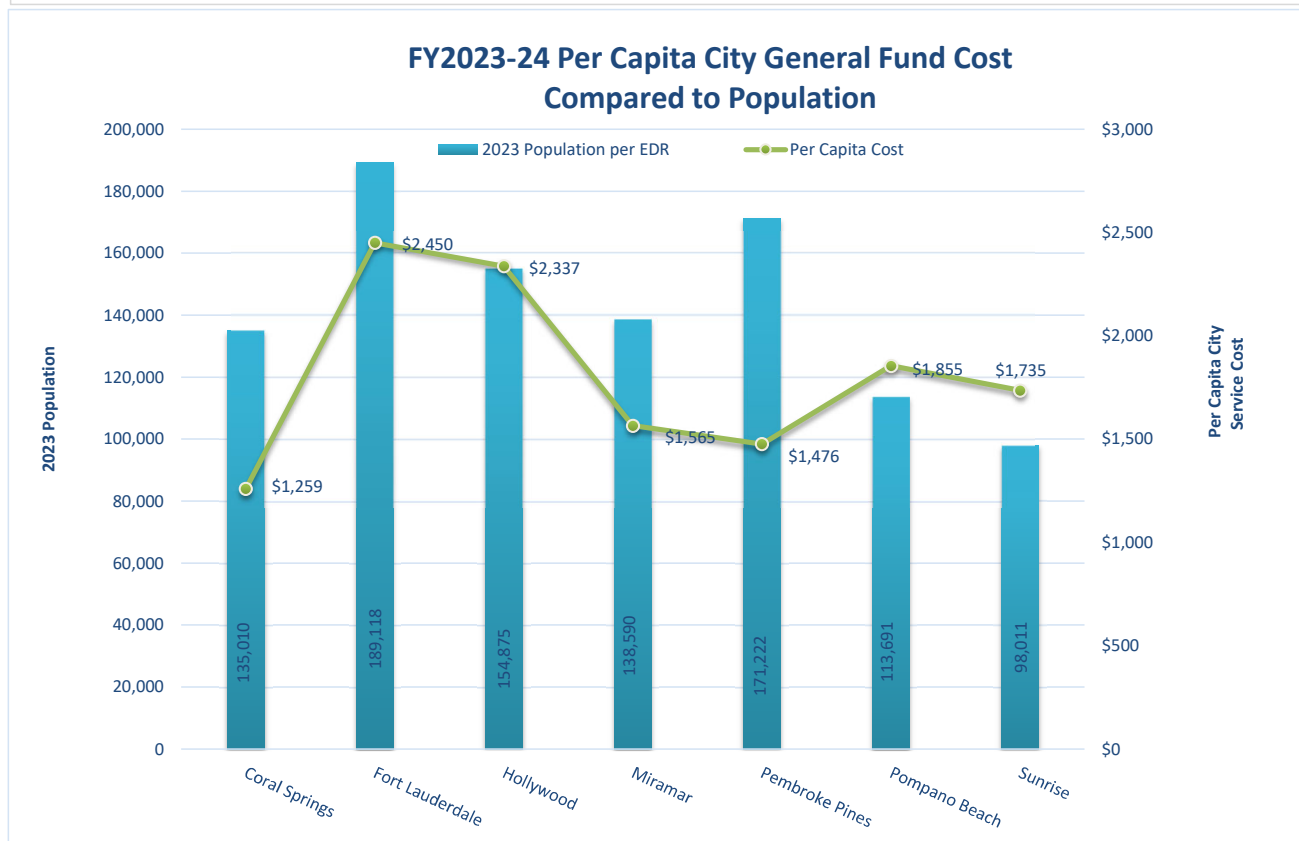
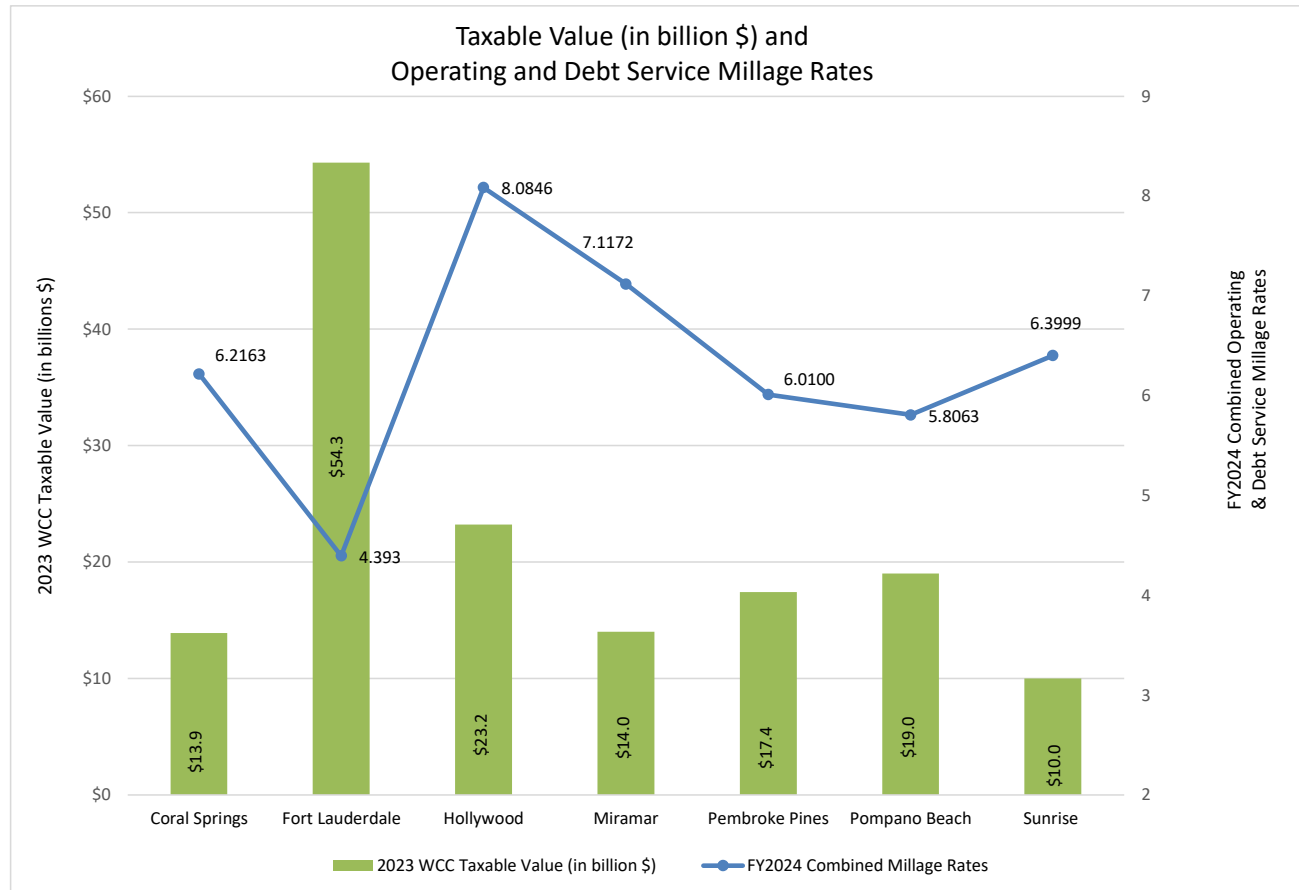
|                                 |                          |
|---------------------------------|--------------------------|
| Total Just Value                | \$ 32,730,702,833        |
| Less Assessed Value Adjustments | (9,646,500,059)          |
| Total Assessed Value            | 23,084,202,774           |
| Less Exemptions                 | (4,193,432,631)          |
| Operating Taxable Value         | <u>\$ 18,890,770,143</u> |

**Proposed Tax Rates for Fiscal Year 2024-25**

|                                   |        |
|-----------------------------------|--------|
| Local Retail Sales Tax Rate       | 7.00%  |
| Property Tax Operating Millage    | 5.6690 |
| Property Tax Debt Service Millage | 0.3208 |

## COMPARISON TO LOCAL CITIES

(Source: Local Cities Websites, State Office of Economic & Demographic Research, and Broward County Property Appraiser)



Per capita City General Fund cost is determined by taking the expenditures from each City's General Fund Adopted Budget for FY2024 and dividing by population.

Note: The History subsection in the Appendix provides additional information about the City.

## Projected Changes in Fund Balances - All Funds

|                                      |               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|--------------------------------------|---------------|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance               | \$            | 1,622,140,482     | 1,488,456,406     | 1,616,952,982     | 1,597,817,786     |               |                             |
| <u>Revenues/Sources</u>              |               |                   |                   |                   |                   |               |                             |
| Ad Valorem Taxes                     |               | 86,082,130        | 93,489,174        | 99,831,830        | 107,494,340       | 19.5%         | 7.7%                        |
| Insurance Premium Taxes              |               | 2,770,539         | 4,122,850         | 2,770,539         | 4,122,850         | 0.7%          | 48.8%                       |
| Local Option Gas Tax                 |               | 2,924,680         | 2,972,388         | 3,472,902         | 2,906,000         | 0.5%          | (16.3%)                     |
| Utility Taxes                        |               | 15,408,445        | 17,496,742        | 16,259,000        | 18,191,000        | 3.3%          | 11.9%                       |
| Communication Services Tax           |               | 4,584,481         | 4,801,426         | 4,983,000         | 4,813,000         | 0.9%          | (3.4%)                      |
| Local Business Tax                   |               | 3,177,791         | 3,282,418         | 3,284,000         | 3,446,000         | 0.6%          | 4.9%                        |
| Building Permits                     |               | 4,361,482         | 11,894,556        | 9,242,600         | 8,806,100         | 1.6%          | (4.7%)                      |
| Franchise Fees                       |               | 20,079,600        | 21,553,088        | 21,730,000        | 21,869,000        | 4.0%          | 0.6%                        |
| Special Assessments                  |               | 26,523,017        | 30,168,400        | 31,271,705        | 33,982,848        | 6.2%          | 8.7%                        |
| Charges for Services                 |               | 59,832,770        | 69,837,153        | 84,854,534        | 88,378,302        | 16.0%         | 4.2%                        |
| Intergovernmental Revenue            |               | 32,568,225        | 42,500,530        | 39,922,087        | 27,524,805        | 5.0%          | (31.1%)                     |
| Water/Sewer Charges                  |               | 60,967,734        | 62,970,749        | 66,469,000        | 69,754,000        | 12.6%         | 4.9%                        |
| Judgments, Fines & Forfeitures       |               | 525,597           | 365,530           | 515,646           | 435,717           | 0.1%          | (15.5%)                     |
| Investment Income                    | (146,667,745) |                   | 128,295,466       | 94,665,323        | 122,933,840       | 22.3%         | 29.9%                       |
| Rents & Royalties                    |               | 27,429,731        | 27,135,948        | 27,631,175        | 28,801,343        | 5.2%          | 4.2%                        |
| Miscellaneous Revenues               |               | 80,567,254        | 79,562,700        | 57,063,392        | 60,792,437        | 11.0%         | 6.5%                        |
| Debt Proceeds/Installment Purchase   |               | 8,990             | 2,245,133         | -                 | -                 | -             | -                           |
| Water/Sewer Connection               |               | 348,272           | 1,247,144         | 403,000           | 520,000           | 0.1%          | 29.0%                       |
| Interfund Transfers                  |               | 1,174,667         | 1,369,082         | 3,384,293         | 3,211,297         | 0.6%          | (5.1%)                      |
| Debt Proceeds/Installment Purchase   |               | -                 | -                 | -                 | 20,000,000        | 3.6%          | -                           |
| Appropriated Retained Earnings       |               | -                 | -                 | 21,306,116        | -                 | -             | (100.0%)                    |
| Capital Funded By Reserve            |               | -                 | -                 | 3,450,000         | 3,410,000         | 0.6%          | (1.2%)                      |
| Prior Year Bond Proceeds             |               | -                 | -                 | 807,164           | -                 | -             | (100.0%)                    |
| Non-operating Sources                |               | -                 | -                 | (16,275,064)      | (77,559,576)      | (14.0%)       | 376.6%                      |
| Beginning Retained Earnings          |               | -                 | -                 | 9,846,980         | (1,642,221)       | (0.3%)        | (116.7%)                    |
| Capital Contributions                |               | 1,768,331         | 678,568           | 544,554           | -                 | -             | (100.0%)                    |
| Total Revenues/Sources               |               | 284,435,990       | 605,989,048       | 587,433,776       | 552,191,082       | 100.0%        | (6.0%)                      |
| <u>Expenditures/Uses</u>             |               |                   |                   |                   |                   |               |                             |
| General Government                   |               | 145,947,900       | 163,832,041       | 192,832,391       | 192,357,120       | 34.8%         | (0.2%)                      |
| Public Safety                        |               | 136,135,377       | 161,241,048       | 177,077,928       | 174,897,879       | 31.7%         | (1.2%)                      |
| Physical Environment                 |               | 2,696,664         | 3,022,831         | 3,549,319         | 3,513,428         | 0.6%          | (1.0%)                      |
| Transportation                       |               | 8,289,725         | 7,409,735         | 18,876,119        | 12,225,455        | 2.2%          | (35.2%)                     |
| Economic Environment                 |               | 10,516,660        | 11,749,407        | 20,759,349        | 12,453,181        | 2.3%          | (40.0%)                     |
| Human Services                       |               | 5,123,835         | 5,896,288         | 6,950,214         | 5,221,257         | 0.9%          | (24.9%)                     |
| Culture and Recreation               |               | 20,054,965        | 23,999,233        | 34,407,023        | 25,433,572        | 4.6%          | (26.1%)                     |
| Debt Service                         |               | 25,775,786        | 27,327,022        | 24,959,665        | 25,089,660        | 4.5%          | 0.5%                        |
| Garbage/Solid Waste Control Services |               | 4,482,554         | 6,185,699         | 6,223,201         | 6,992,026         | 1.3%          | 12.4%                       |
| Water Utility Services               |               | 8,666,300         | 10,060,923        | 27,627,811        | 25,541,666        | 4.6%          | (7.6%)                      |
| Sewer-Wastewater Services            |               | 17,315,410        | 18,066,819        | 37,296,758        | 29,237,537        | 5.3%          | (21.6%)                     |
| Utility Administration               |               | 33,114,891        | 38,701,419        | 36,873,998        | 39,228,301        | 7.1%          | 6.4%                        |
| Total Expenditures/Uses              |               | 418,120,066       | 477,492,466       | 587,433,776       | 552,191,082       | 100.0%        | (6.0%)                      |
| Excess (Deficit)                     |               | (133,684,076)     | 128,496,582       | -                 | -                 | -             | -                           |
| Other Sources                        |               | -                 | -                 | (19,135,196)      | 75,791,797        | 100.0%        | (496.1%)                    |
| Ending Fund Balance                  | \$            | 1,488,456,406     | 1,616,952,982     | 1,597,817,786     | 1,673,609,583     |               |                             |
| Percent Change                       |               | -8.2%             | 8.6%              | -1.2%             | 4.7%              |               |                             |

Notes:

Details of major Y-O-Y changes in fund balance are provided in the following pages of this section.

Excess/(Deficit) within Funds is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.

**Components of Fund Balance/Retained Earnings/Net Assets -  
All Funds for 2021-22 and 2022-23**

| <u>General Fund</u>                       |           | <u>2021-22</u>     | <u>2022-23</u>     | <u>Change</u>      |
|-------------------------------------------|-----------|--------------------|--------------------|--------------------|
| Cash & Investments                        | \$        | 84,048,368         | 86,858,898         | 2,810,530          |
| Receivables                               |           | 47,388,095         | 47,509,696         | 121,601            |
| Other Assets                              |           | 50,293,122         | 77,373,577         | 27,080,456         |
| <b>Asset Total</b>                        |           | <b>181,729,584</b> | <b>211,742,171</b> | <b>30,012,587</b>  |
| Accounts Payable                          | \$        | 14,066,360         | 20,093,483         | 6,027,123          |
| Due to Other Funds                        |           | 0                  | 76,489             | 76,489             |
| Deposits                                  |           | 2,525,678          | 2,588,930          | 63,252             |
| Deferred Revenue                          |           | 14,225,900         | 7,310,854          | -6,915,046         |
| Other Liabilities                         |           | 40,734,308         | 47,353,102         | 6,618,793          |
| <b>Liability Total</b>                    |           | <b>71,552,246</b>  | <b>77,422,857</b>  | <b>5,870,611</b>   |
| Real Estate Investment and Other          | \$        | 393,962            | 443,831            | 49,868             |
| Unassigned Fund Balance                   |           | 51,710,111         | 52,519,110         | 808,999            |
| Disaster Assistance                       |           | 2,125,000          | 2,125,000          | 0                  |
| Subsequent year's budget                  |           | 46,438,735         | 71,205,268         | 24,766,533         |
| Other Equities                            |           | 9,509,530          | 8,026,106          | -1,483,424         |
| <b>Fund Balance Total</b>                 | <b>\$</b> | <b>110,177,338</b> | <b>134,319,314</b> | <b>24,141,976</b>  |
| <u>Utility Fund</u>                       |           | <u>2021-22</u>     | <u>2022-23</u>     | <u>Change</u>      |
| Cash & Investments                        | \$        | 70,113,061         | 71,573,252         | 1,460,191          |
| Receivables                               |           | 12,138,090         | 10,121,988         | -2,016,102         |
| Restricted Investments                    |           | 8,321,645          | 6,556,818          | -1,764,828         |
| Land, Buildings, Equipment & Improvements |           | 302,260,286        | 313,243,212        | 10,982,926         |
| Accumulated Depreciation                  |           | -149,208,633       | -156,200,800       | -6,992,167         |
| Construction in Progress                  |           | 19,423,218         | 25,714,812         | 6,291,593          |
| Other Assets                              |           | 31,623,629         | 16,827,360         | -14,796,269        |
| <b>Asset Total</b>                        |           | <b>294,671,297</b> | <b>287,836,640</b> | <b>-6,834,656</b>  |
| Accounts Payable                          | \$        | 5,944,268          | 1,956,031          | -3,988,237         |
| Deposits                                  |           | 4,507,702          | 4,587,198          | 79,496             |
| Deferred Revenue                          |           | 8,181,658          | 4,421,921          | -3,759,737         |
| Other Liabilities                         |           | 16,818,163         | 13,501,980         | -3,316,183         |
| <b>Liability Total</b>                    |           | <b>35,451,791</b>  | <b>24,467,130</b>  | <b>-10,984,661</b> |
| Retained Earnings - Unreserved            | \$        | 234,331,444        | 247,829,498        | 13,498,054         |
| Other Equities                            |           | 24,888,062         | 15,540,012         | -9,348,050         |
| <b>Retained Earnings Total</b>            | <b>\$</b> | <b>259,219,506</b> | <b>263,369,510</b> | <b>4,150,004</b>   |
| <u>Sanitation Fund</u>                    |           | <u>2021-22</u>     | <u>2022-23</u>     | <u>Change</u>      |
| Receivables                               | \$        | 593,844            | 660,455            | 66,611             |
| Land, Buildings, Equipment & Improvements |           | 55,974             | 55,974             | 0                  |
| Accumulated Depreciation                  |           | -4,665             | -15,859            | -11,195            |
| Other Assets                              |           | 12                 | 191,492            | 191,480            |

**Components of Fund Balance/Retained Earnings/Net Assets -  
All Funds for 2021-22 and 2022-23**

| <u>Sanitation Fund</u>                    |           | <u>2021-22</u>        | <u>2022-23</u>        | <u>Change</u>        |
|-------------------------------------------|-----------|-----------------------|-----------------------|----------------------|
| <b>Asset Total</b>                        |           | <b>645,165</b>        | <b>892,061</b>        | <b>246,896</b>       |
| Accounts Payable                          | \$        | 520,193               | 531,619               | 11,426               |
| Due to Other Funds                        |           | 517,059               | 0                     | -517,059             |
| <b>Liability Total</b>                    |           | <b>1,037,252</b>      | <b>531,619</b>        | <b>-505,633</b>      |
| Retained Earnings - Unreserved            | \$        | -392,086              | 309,133               | 701,220              |
| Other Equities                            |           | 0                     | 51,309                | 51,309               |
| <b>Retained Earnings Total</b>            | <b>\$</b> | <b>-392,086</b>       | <b>360,442</b>        | <b>752,529</b>       |
| <u><b>Pension Funds</b></u>               |           | <u><b>2021-22</b></u> | <u><b>2022-23</b></u> | <u><b>Change</b></u> |
| Cash & Investments                        | \$        | 950,513,222           | 1,037,482,940         | 86,969,719           |
| Receivables                               |           | 8,387,049             | 8,938,212             | 551,163              |
| Land, Buildings, Equipment & Improvements |           | 1,196,794             | 1,261,156             | 64,362               |
| Other Assets                              |           | 3,858,411             | 832,972               | -3,025,439           |
| <b>Asset Total</b>                        |           | <b>963,955,476</b>    | <b>1,048,515,280</b>  | <b>84,559,805</b>    |
| Accounts Payable                          | \$        | 1,685,597             | 1,116,166             | -569,431             |
| <b>Liability Total</b>                    |           | <b>1,685,597</b>      | <b>1,116,166</b>      | <b>-569,431</b>      |
| Net Assets - Reserved                     | \$        | 962,269,879           | 1,047,399,114         | 85,129,236           |
| <b>Net Assets Held In Trust Total</b>     | <b>\$</b> | <b>962,269,879</b>    | <b>1,047,399,114</b>  | <b>85,129,236</b>    |
| <u><b>Fiduciary Fund</b></u>              |           | <u><b>2021-22</b></u> | <u><b>2022-23</b></u> | <u><b>Change</b></u> |
| Cash & Investments                        | \$        | 116,460,179           | 130,959,874           | 14,499,696           |
| Receivables                               |           | 3,500,000             | 6,000,000             | 2,500,000            |
| Restricted Investments                    |           | 1,161,427             | 211,782               | -949,645             |
| Other Assets                              |           | -834,439              | -80,459               | 753,980              |
| <b>Asset Total</b>                        |           | <b>120,287,167</b>    | <b>137,091,198</b>    | <b>16,804,030</b>    |
| Accounts Payable                          | \$        | 221,542               | 238,157               | 16,615               |
| Other Liabilities                         |           | 982,584               | 813,970               | -168,614             |
| <b>Liability Total</b>                    |           | <b>1,204,126</b>      | <b>1,052,127</b>      | <b>-151,999</b>      |
| Fund Balance - Restricted                 | \$        | 119,083,041           | 136,039,071           | 16,956,029           |
| <b>Fund Balance Total</b>                 | <b>\$</b> | <b>119,083,041</b>    | <b>136,039,071</b>    | <b>16,956,029</b>    |
| <u><b>All Other Funds</b></u>             |           | <u><b>2021-22</b></u> | <u><b>2022-23</b></u> | <u><b>Change</b></u> |
| Cash & Investments                        | \$        | 41,682,273            | 40,549,385            | -1,132,888           |
| Receivables                               |           | 500,433               | 502,568               | 2,135                |
| Other Assets                              |           | 10,636,890            | 13,031,247            | 2,394,357            |
| <b>Asset Total</b>                        |           | <b>52,819,596</b>     | <b>54,083,200</b>     | <b>1,263,604</b>     |

Components of Fund Balance/Retained Earnings/Net Assets -  
All Funds for 2021-22 and 2022-23

| <u>All Other Funds</u>           |    | <u>2021-22</u>   | <u>2022-23</u> | <u>Change</u> |
|----------------------------------|----|------------------|----------------|---------------|
| Accounts Payable                 | \$ | 2,877,596        | 2,686,795      | -190,801      |
| Due to Other Funds               |    | 727,703          | 725,813        | -1,890        |
| Deposits                         |    | 245,116          | 249,826        | 4,710         |
| Deferred Revenue                 |    | 816,273          | 3,618,827      | 2,802,554     |
| Other Liabilities                |    | 10,054,180       | 11,336,409     | 1,282,229     |
| Liability Total                  |    | 14,720,868       | 18,617,670     | 3,896,802     |
| Retained Earnings - Reserved     | \$ | 6,542,229        | 6,542,229      | 0             |
| Real Estate Investment and Other |    | 452,080          | 452,080        | 0             |
| Other Equities                   |    | 31,104,420       | 28,471,221     | -2,633,199    |
| Fund Balance Total               |    | \$ 38,098,728    | 35,465,530     | -2,633,199    |
|                                  |    |                  |                |               |
| Fund Balance - All Funds         |    | \$ 1,488,456,406 | 1,616,952,982  | 128,496,576   |

## Expenditure Category Matrix For 2024-25 Budget

| Allocation of Expenditures    | Personnel Services | Operating Expenditure/ Expenses | Capital Outlay | Debt Service | Grants and Aids | Other Uses | Total       |
|-------------------------------|--------------------|---------------------------------|----------------|--------------|-----------------|------------|-------------|
| <b>General Fund</b>           |                    |                                 |                |              |                 |            |             |
| City Commission               | 630,904            | 308,891                         | -              | -            | -               | -          | 939,795     |
| City Manager                  | 717,470            | 332,080                         | -              | -            | -               | -          | 1,049,550   |
| Human Resources               | 380,619            | 395,147                         | -              | -            | -               | -          | 775,766     |
| City Attorney                 | -                  | 1,375,660                       | -              | -            | -               | -          | 1,375,660   |
| General Government            | 1,910,246          | 9,425,257                       | -              | -            | 222,162         | 2,606,571  | 14,164,236  |
| City Clerk                    | 967,490            | 726,681                         | -              | -            | -               | -          | 1,694,171   |
| Finance                       | 1,991,821          | 2,514,351                       | -              | -            | -               | -          | 4,506,172   |
| Technology Services           | 2,958,808          | 11,094,611                      | 1,286,000      | -            | -               | -          | 15,339,419  |
| Police                        | 84,100,380         | 12,807,926                      | 3,276,358      | -            | -               | -          | 100,184,664 |
| Fire/Rescue                   | 55,685,978         | 7,111,206                       | 2,790,000      | -            | 501,488         | 100,000    | 66,188,672  |
| Early Development Centers     | 875,694            | 1,033,023                       | -              | -            | -               | 177,578    | 2,086,295   |
| General Gvt Buildings         | 553,388            | 12,544,332                      | 1,621,000      | -            | -               | -          | 14,718,720  |
| Grounds Maintenance           | 484,662            | 2,999,266                       | 13,000         | -            | -               | -          | 3,496,928   |
| Procurement                   | 363,568            | 1,470,078                       | -              | -            | -               | -          | 1,833,646   |
| Engineering                   | 380,145            | 1,994,260                       | -              | -            | -               | -          | 2,374,405   |
| HCF Human Services Campus     | -                  | 3,836,227                       | -              | -            | -               | -          | 3,836,227   |
| Recreation & Cultural Arts    | 4,074,795          | 14,102,111                      | 730,210        | -            | -               | -          | 18,907,116  |
| Special Events                | -                  | 649,233                         | -              | -            | -               | -          | 649,233     |
| Golf Course                   | -                  | 3,160,131                       | 87,500         | -            | -               | -          | 3,247,631   |
| Civic & Cultural Facility     | -                  | 2,619,592                       | 10,000         | -            | -               | -          | 2,629,592   |
| Community Services            | 269,542            | 1,189,176                       | -              | -            | 24,770          | -          | 1,483,488   |
| Housing Division              | 194,381            | 9,351,073                       | -              | -            | -               | -          | 9,545,454   |
| Planning&Economic Development | 586,867            | 1,089,686                       | -              | -            | -               | -          | 1,676,553   |
| General Fund Total            | 157,126,758        | 102,129,998                     | 9,814,068      | -            | 748,420         | 2,884,149  | 272,703,393 |
| % of General Fund             | 57.6%              | 37.5%                           | 3.6%           | -            | 0.3%            | 1.1%       | 100.0%      |
| <b>Wetlands Trust Fund</b>    |                    |                                 |                |              |                 |            |             |
| Mitigation Trust              | -                  | 16,500                          | -              | -            | -               | -          | 16,500      |
| Wetlands Trust Fund Total     | -                  | 16,500                          | -              | -            | -               | -          | 16,500      |
| % of Wetlands Trust Fund      | -                  | 100.0%                          | -              | -            | -               | -          | 100.0%      |
| <b>Road &amp; Bridge Fund</b> |                    |                                 |                |              |                 |            |             |
| Maintenance                   | 86,667             | 9,523,642                       | -              | -            | -               | -          | 9,610,309   |
| Infrastructure                | -                  | -                               | 500,000        | -            | -               | -          | 500,000     |
| Transit System                | -                  | -                               | -              | -            | -               | 504,726    | 504,726     |
| Road & Bridge Fund Total      | 86,667             | 9,523,642                       | 500,000        | -            | -               | 504,726    | 10,615,035  |
| % of Road & Bridge Fund       | 0.8%               | 89.7%                           | 4.7%           | -            | -               | 4.8%       | 100.0%      |
| <b>Building Fund</b>          |                    |                                 |                |              |                 |            |             |
| Building                      | -                  | 8,355,000                       | -              | -            | -               | -          | 8,355,000   |
| Building Fund Total           | -                  | 8,355,000                       | -              | -            | -               | -          | 8,355,000   |
| % of Building Fund            | -                  | 100.0%                          | -              | -            | -               | -          | 100.0%      |
| <b>FHFC Grants SHIP/CRF</b>   |                    |                                 |                |              |                 |            |             |
| Community Development         | -                  | 1,965,381                       | -              | -            | -               | -          | 1,965,381   |
| FHFC Grants SHIP/CRF Total    | -                  | 1,965,381                       | -              | -            | -               | -          | 1,965,381   |
| % of FHFC Grants SHIP/CRF     | -                  | 100.0%                          | -              | -            | -               | -          | 100.0%      |
| <b>HUD Grants CDBG/HOME</b>   |                    |                                 |                |              |                 |            |             |
| Community Development         | -                  | 586,728                         | 355,618        | -            | -               | -          | 942,346     |
| Transportation                | -                  | 166,296                         | -              | -            | -               | -          | 166,296     |
| HUD Grants CDBG/HOME Total    | -                  | 753,024                         | 355,618        | -            | -               | -          | 1,108,642   |
| % of HUD Grants CDBG/HOME     | -                  | 67.9%                           | 32.1%          | -            | -               | -          | 100.0%      |



## Expenditure Category Matrix For 2024-25 Budget

| Allocation of Expenditures    | Personnel Services | Operating Expenditure/ Expenses | Capital Outlay | Debt Service | Grants and Aids | Other Uses | Total      |
|-------------------------------|--------------------|---------------------------------|----------------|--------------|-----------------|------------|------------|
| <b>Law Enforcement Grant</b>  |                    |                                 |                |              |                 |            |            |
| Victims of Crime Act Grant    | 23,511             | -                               | -              | -            | -               | -          | 23,511     |
| Law Enforcement Grant Total   | 23,511             | -                               | -              | -            | -               | -          | 23,511     |
| % of Law Enforcement Grant    | 100.0%             | -                               | -              | -            | -               | -          | 100.0%     |
| <b>Community Bus Program</b>  |                    |                                 |                |              |                 |            |            |
| Community Services            | -                  | 331,096                         | -              | -            | -               | -          | 331,096    |
| Transit System                | -                  | 1,113,028                       | -              | -            | -               | -          | 1,113,028  |
| Community Bus Program Total   | -                  | 1,444,124                       | -              | -            | -               | -          | 1,444,124  |
| % of Community Bus Program    | -                  | 100.0%                          | -              | -            | -               | -          | 100.0%     |
| <b>Treasury - Confiscated</b> |                    |                                 |                |              |                 |            |            |
| Treasury Confiscated          | -                  | -                               | 27,159         | -            | -               | -          | 27,159     |
| Treasury - Confiscated Total  | -                  | -                               | 27,159         | -            | -               | -          | 27,159     |
| % of Treasury - Confiscated   | -                  | -                               | 100.0%         | -            | -               | -          | 100.0%     |
| <b>Justice - Confiscated</b>  |                    |                                 |                |              |                 |            |            |
| Justice Confiscated           | -                  | -                               | 22,514         | -            | -               | -          | 22,514     |
| Justice - Confiscated Total   | -                  | -                               | 22,514         | -            | -               | -          | 22,514     |
| % of Justice - Confiscated    | -                  | -                               | 100.0%         | -            | -               | -          | 100.0%     |
| <b>\$2 Police Education</b>   |                    |                                 |                |              |                 |            |            |
| \$2 Police Education          | -                  | 16,117                          | -              | -            | -               | -          | 16,117     |
| \$2 Police Education Total    | -                  | 16,117                          | -              | -            | -               | -          | 16,117     |
| % of \$2 Police Education     | -                  | 100.0%                          | -              | -            | -               | -          | 100.0%     |
| <b>FDLE - Confiscated</b>     |                    |                                 |                |              |                 |            |            |
| FDLE                          | -                  | 12,036                          | 68,206         | -            | -               | -          | 80,242     |
| FDLE - Confiscated Total      | -                  | 12,036                          | 68,206         | -            | -               | -          | 80,242     |
| % of FDLE - Confiscated       | -                  | 15.0%                           | 85.0%          | -            | -               | -          | 100.0%     |
| <b>Older Americans Act</b>    |                    |                                 |                |              |                 |            |            |
| SW Multipurpose Center        | -                  | 1,556,189                       | -              | -            | 95,285          | -          | 1,651,474  |
| Older Americans Act Total     | -                  | 1,556,189                       | -              | -            | 95,285          | -          | 1,651,474  |
| % of Older Americans Act      | -                  | 94.2%                           | -              | -            | 5.8%            | -          | 100.0%     |
| <b>Debt Service</b>           |                    |                                 |                |              |                 |            |            |
| General Debt Service          | -                  | -                               | -              | 24,047,885   | -               | -          | 24,047,885 |
| Debt Service Total            | -                  | -                               | -              | 24,047,885   | -               | -          | 24,047,885 |
| % of Debt Service             | -                  | -                               | -              | 100.0%       | -               | -          | 100.0%     |
| <b>Utility Fund</b>           |                    |                                 |                |              |                 |            |            |
| General Debt Service          | -                  | -                               | -              | 1,041,775    | -               | -          | 1,041,775  |
| Utilities Admin Services      | 2,479,938          | 6,671,528                       | 815,000        | -            | -               | -          | 9,966,466  |
| Non-Departmental Expense      | 742,677            | 28,453,468                      | -              | -            | 65,690          | -          | 29,261,835 |
| Sewer Collection              | -                  | 5,838,273                       | 2,305,000      | -            | -               | -          | 8,143,273  |
| Sewer Treatment Plant         | -                  | 16,053,739                      | 5,040,525      | -            | -               | -          | 21,094,264 |
| Water Plants                  | -                  | 8,513,726                       | 4,987,917      | -            | -               | -          | 13,501,643 |
| Water Distribution            | -                  | 3,473,023                       | 8,567,000      | -            | -               | -          | 12,040,023 |
| Utility Fund Total            | 3,222,615          | 69,003,757                      | 21,715,442     | 1,041,775    | 65,690          | -          | 95,049,279 |
| % of Utility Fund             | 3.4%               | 72.6%                           | 22.8%          | 1.1%         | 0.1%            | -          | 100.0%     |

## Expenditure Category Matrix For 2024-25 Budget

| Allocation of Expenditures                | Personnel<br>Services | Operating<br>Expenditure/<br>Expenses | Capital<br>Outlay | Debt<br>Service | Grants and<br>Aids | Other<br>Uses | Total       |
|-------------------------------------------|-----------------------|---------------------------------------|-------------------|-----------------|--------------------|---------------|-------------|
| <b>Sanitation Fund</b>                    |                       |                                       |                   |                 |                    |               |             |
| Sanitation Services                       | -                     | 6,992,026                             | -                 | -               | -                  | -             | 6,992,026   |
| Sanitation Fund Total                     | -                     | 6,992,026                             | -                 | -               | -                  | -             | 6,992,026   |
| % of Sanitation Fund                      | -                     | 100.0%                                | -                 | -               | -                  | -             | 100.0%      |
| <b>Public Insurance Fund</b>              |                       |                                       |                   |                 |                    |               |             |
| Self Insurance                            | 380,606               | 38,177,339                            | -                 | -               | -                  | -             | 38,557,945  |
| Public Insurance Fund Total               | 380,606               | 38,177,339                            | -                 | -               | -                  | -             | 38,557,945  |
| % of Public Insurance Fund                | 1.0%                  | 99.0%                                 | -                 | -               | -                  | -             | 100.0%      |
| <b>General Pension Trust Fund</b>         |                       |                                       |                   |                 |                    |               |             |
| Post Employment Benefits                  | -                     | 14,177,000                            | -                 | -               | -                  | -             | 14,177,000  |
| General Pension Trust Fund Total          | -                     | 14,177,000                            | -                 | -               | -                  | -             | 14,177,000  |
| % of General Pension Trust Fund           | -                     | 100.0%                                | -                 | -               | -                  | -             | 100.0%      |
| <b>Fire&amp;Police Pension Trust Fund</b> |                       |                                       |                   |                 |                    |               |             |
| Post Employment Benefits                  | -                     | 57,499,655                            | -                 | -               | -                  | -             | 57,499,655  |
| Fire&Police Pension Trust Fund Total      | -                     | 57,499,655                            | -                 | -               | -                  | -             | 57,499,655  |
| % of Fire&Police Pension Trust Fund       | -                     | 100.0%                                | -                 | -               | -                  | -             | 100.0%      |
| <b>Other Post Employment Benefits</b>     |                       |                                       |                   |                 |                    |               |             |
| Post Employment Benefits                  | 8,000                 | 17,830,200                            | -                 | -               | -                  | -             | 17,838,200  |
| Other Post Employment Benefits Total      | 8,000                 | 17,830,200                            | -                 | -               | -                  | -             | 17,838,200  |
| % of Other Post Employment Benefits       | 0.0%                  | 100.0%                                | -                 | -               | -                  | -             | 100.0%      |
| <b>TOTAL</b>                              | 160,848,157           | 329,451,988                           | 32,503,007        | 25,089,660      | 909,395            | 3,388,875     | 552,191,082 |
| <b>% OF BUDGET</b>                        | 29.1%                 | 59.7%                                 | 5.9%              | 4.5%            | 0.2%               | 0.6%          | 100.0%      |

City of Pembroke Pines, Florida

Transfers Matrix 2024-25 Budget

| Fund                   | Transfer From | Transfer To |
|------------------------|---------------|-------------|
| Road & Bridge Fund     | 504,726       | 1,400,000   |
| Older Americans Act    | -             | 875,475     |
| Community Bus Program  | -             | 835,822     |
| Charter Middle Schools | -             | 177,578     |
| Public Insurance Fund  | -             | 100,000     |
| General Fund           | 2,884,149     | -           |
|                        | \$3,388,875   | \$3,388,875 |

### Projected Changes in Fund Balances - Fund 001 General Fund

The General Fund is used to account for all the financial resources of the City that are not required to be accounted for in another fund. It is the chief operating fund of the City.

|                                    |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|------------------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance             | \$ | 96,054,502        | 110,177,338       | 134,319,314       | 107,538,792       |               |                             |
| <u>Revenues/Sources</u>            |    |                   |                   |                   |                   |               |                             |
| Ad Valorem Taxes                   |    | 80,198,885        | 87,565,264        | 94,167,494        | 101,737,188       | 37.3%         | 8.0%                        |
| Insurance Premium Taxes            |    | 2,770,539         | 4,122,850         | 2,770,539         | 4,122,850         | 1.5%          | 48.8%                       |
| Utility Taxes                      |    | 12,456,439        | 16,424,805        | 15,197,955        | 16,958,751        | 6.2%          | 11.6%                       |
| Local Business Tax                 |    | 3,177,791         | 3,282,418         | 3,284,000         | 3,446,000         | 1.3%          | 4.9%                        |
| Building Permits                   |    | 496,738           | 821,993           | 507,600           | 811,100           | 0.3%          | 59.8%                       |
| Franchise Fees                     |    | 17,466,516        | 18,149,533        | 19,045,074        | 19,128,334        | 7.0%          | 0.4%                        |
| Special Assessments                |    | 26,523,017        | 30,168,400        | 31,271,705        | 33,982,848        | 12.5%         | 8.7%                        |
| Charges for Services               |    | 35,474,256        | 40,867,368        | 43,437,458        | 45,963,254        | 16.9%         | 5.8%                        |
| Intergovernmental Revenue          |    | 26,421,321        | 32,182,635        | 24,701,030        | 21,041,470        | 7.7%          | (14.8%)                     |
| Judgments, Fines & Forfeitures     |    | 438,298           | 347,607           | 503,100           | 419,600           | 0.2%          | (16.6%)                     |
| Investment Income                  |    | (2,028,173)       | 7,235,825         | 2,207,000         | 8,011,000         | 2.9%          | 263.0%                      |
| Rents & Royalties                  |    | 15,525,991        | 15,612,026        | 15,829,093        | 16,889,373        | 6.2%          | 6.7%                        |
| Miscellaneous Revenues             |    | 7,145,222         | 9,620,717         | 249,882           | 191,625           | 0.1%          | (23.3%)                     |
| Debt Proceeds/Installment Purchase |    | 8,990             | 2,245,133         | -                 | -                 | -             | -                           |
| Non-operating Sources              |    | -                 | -                 | 26,780,522        | -                 | -             | (100.0%)                    |
| Total Revenues/Sources             |    | 226,075,828       | 268,646,574       | 279,952,452       | 272,703,393       | 100.0%        | (2.6%)                      |
| <u>Expenditures/Uses</u>           |    |                   |                   |                   |                   |               |                             |
| General Government                 |    | 45,543,529        | 54,521,257        | 61,913,444        | 64,284,320        | 23.6%         | 3.8%                        |
| Public Safety                      |    | 131,727,100       | 150,026,165       | 165,216,504       | 166,373,336       | 61.0%         | 0.7%                        |
| Physical Environment               |    | 2,680,205         | 3,021,372         | 3,532,819         | 3,496,928         | 1.3%          | (1.0%)                      |
| Economic Environment               |    | 8,444,113         | 8,554,049         | 10,283,152        | 9,545,454         | 3.5%          | (7.2%)                      |
| Human Services                     |    | 3,849,242         | 4,491,864         | 5,418,697         | 3,569,783         | 1.3%          | (34.1%)                     |
| Culture and Recreation             |    | 19,452,962        | 23,525,210        | 33,587,836        | 25,433,572        | 9.3%          | (24.3%)                     |
| Debt Service                       |    | 255,841           | 364,681           | -                 | -                 | -             | -                           |
| Total Expenditures/Uses            |    | 211,952,992       | 244,504,598       | 279,952,452       | 272,703,393       | 100.0%        | (2.6%)                      |
| Excess (Deficit)                   |    | 14,122,836        | 24,141,976        | -                 | -                 | -             | -                           |
| Other Sources                      |    | -                 | -                 | (26,780,522)      | -                 | -             | (100.0%)                    |
| Ending Fund Balance                | \$ | 110,177,338       | 134,319,314       | 107,538,792       | 107,538,792       |               |                             |
| Percent Change                     |    | 14.7%             | 21.9%             | -19.9%            | 0.0%              |               |                             |

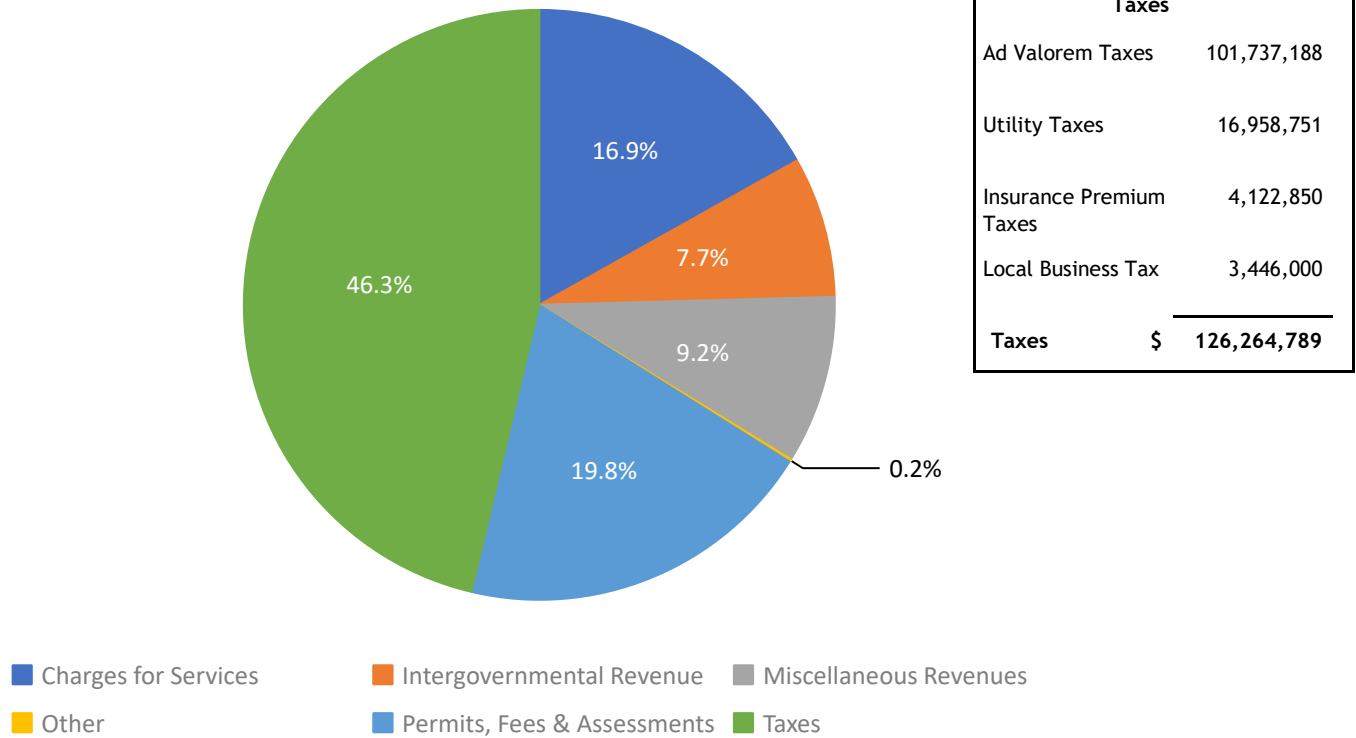
#### Notes:

In 2021-22, fund balance increased by \$14.1 million or 14.7% due primarily to expenditure budget savings of \$24.5 million vs revenue budget shortfall of \$10.4 million. In 2022-23, fund balance increased by a total of \$24.1 million or 21.9%. The increase is mainly due to \$8.05 million in higher than projected revenue and \$16.1 million in expenditure budget savings.

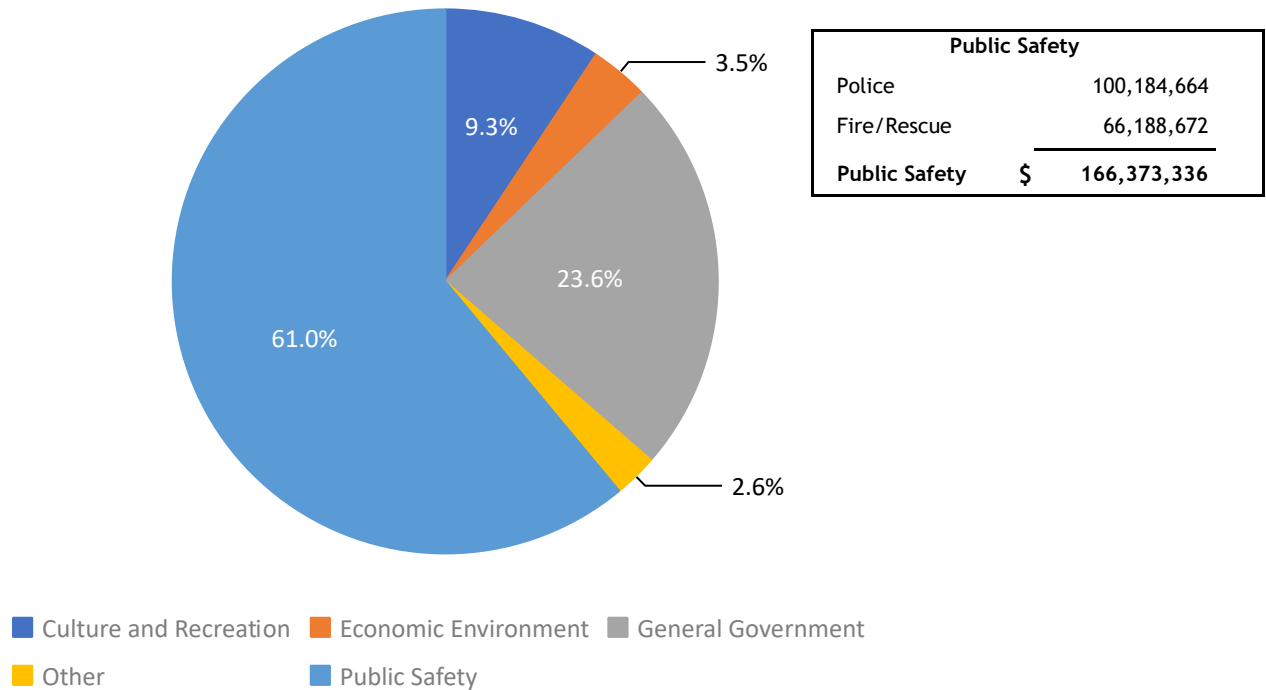
In 2023-24, fund balance is projected to decline by \$26.8 million, mainly due to \$26.5 million of prior year carryovers.

Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.

## General Fund Revenues



## General Fund Expenditures



### Projected Changes in Fund Balances - Fund 201 Debt Service Fund

The Debt Service Fund accounts for the revenues and expenditures resulting from the City's outstanding debt obligations.

|                            |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|----------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance     | \$ | 14,057,168        | 14,723,608        | 12,058,904        | 12,185,657        |               |                             |
| <u>Revenues/Sources</u>    |    |                   |                   |                   |                   |               |                             |
| Ad Valorem Taxes           |    | 5,883,245         | 5,923,911         | 5,664,336         | 5,757,152         | 23.9%         | 1.6%                        |
| Utility Taxes              |    | 2,952,006         | 1,071,937         | 1,061,045         | 1,232,249         | 5.1%          | 16.1%                       |
| Communication Services Tax |    | 4,584,481         | 4,801,426         | 4,983,000         | 4,813,000         | 20.0%         | (3.4%)                      |
| Franchise Fees             |    | 760,152           | 744,058           | 745,926           | 733,666           | 3.1%          | (1.6%)                      |
| Investment Income          |    | 123,775           | 582,016           | 141,000           | 202,000           | 0.8%          | 43.3%                       |
| Rents & Royalties          |    | 11,739,789        | 11,063,833        | 11,437,082        | 11,596,970        | 48.2%         | 1.4%                        |
| Non-operating Sources      |    | -                 | -                 | (126,753)         | (287,152)         | (1.2%)        | 126.5%                      |
| Total Revenues/Sources     |    | 26,043,448        | 24,187,180        | 23,905,636        | 24,047,885        | 100.0%        | 0.6%                        |
| <u>Expenditures/Uses</u>   |    |                   |                   |                   |                   |               |                             |
| Debt Service               |    | 25,377,008        | 26,851,884        | 23,905,636        | 24,047,885        | 100.0%        | 0.6%                        |
| Total Expenditures/Uses    |    | 25,377,008        | 26,851,884        | 23,905,636        | 24,047,885        | 100.0%        | 0.6%                        |
| Excess (Deficit)           |    | 666,440           | (2,664,704)       | -                 | -                 | -             | -                           |
| Other Sources              |    | -                 | -                 | 126,753           | 287,152           | 100.0%        | 126.5%                      |
| Ending Fund Balance        | \$ | 14,723,608        | 12,058,904        | 12,185,657        | 12,472,809        |               |                             |
| Percent Change             |    | 4.7%              | -18.1%            | 1.1%              | 2.4%              |               |                             |

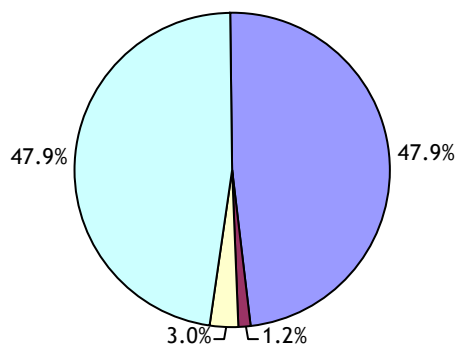
#### Notes:

The fund balance of the Debt Service Fund is the result of reserves required by the various bond covenants. Bond reserves are typically funded from proceeds of the issue. In addition, the balance includes the required sinking fund amounts used to make scheduled debt service payments. Changes in fund balance are due to refunding or extinguishment of prior debt and the issuance of new debt.

In 2022-23, fund balance decreased by \$2.7 million or 18.1% as the sinking fund was used to pay the debt service on the 2016 Public Improvement Revenue Refunding (PIRR) Bonds.

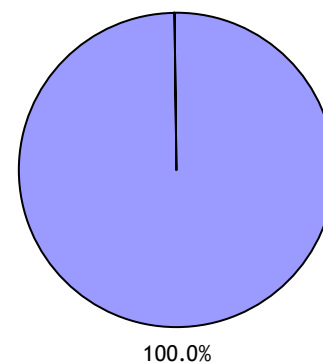
Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.

**Revenues**



■ Miscellaneous Revenues    ■ Other Sources  
■ Permits, Fees & Assessments    ■ Taxes

**Expenditures**



■ Debt Service

### Projected Changes in Fund Balances - Fund 320 Municipal Construction

The Municipal Construction Fund accounts for financial resources used in the acquisition or construction of major capital facilities such as parks, improvements to parks, housing residences, charter schools, and various public safety facilities.

|                          |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|--------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance   | \$ | 1,477,174         | 4,981,622         | 3,585,024         | 2,112,220         |               |                             |
| <u>Revenues/Sources</u>  |    |                   |                   |                   |                   |               |                             |
| Investment Income        |    | (4,978)           | 232,629           | -                 | -                 | -             | -                           |
| Miscellaneous Revenues   |    | 5,355,501         | -                 | 114,000           | 114,000           | -             | -                           |
| Prior Year Bond Proceeds |    | -                 | -                 | 807,164           | -                 | -             | (100.0%)                    |
| Non-operating Sources    |    | -                 | -                 | 665,640           | (114,000)         | -             | (117.1%)                    |
| Total Revenues/Sources   |    | 5,350,524         | 232,629           | 1,586,804         | -                 | -             | (100.0%)                    |
| <u>Expenditures/Uses</u> |    |                   |                   |                   |                   |               |                             |
| General Government       |    | 1,244,073         | 1,155,204         | 715,087           | -                 | -             | (100.0%)                    |
| Transportation           |    | -                 | -                 | 52,530            | -                 | -             | (100.0%)                    |
| Culture and Recreation   |    | 602,003           | 474,023           | 819,187           | -                 | -             | (100.0%)                    |
| Total Expenditures/Uses  |    | 1,846,076         | 1,629,227         | 1,586,804         | -                 | -             | (100.0%)                    |
| Excess (Deficit)         |    | 3,504,447         | (1,396,598)       | -                 | -                 | -             | -                           |
| Other Sources            |    | -                 | -                 | (1,472,804)       | 114,000           | 100.0%        | (107.7%)                    |
| Ending Fund Balance      | \$ | 4,981,622         | 3,585,024         | 2,112,220         | 2,226,220         |               |                             |
| Percent Change           |    | 237.2%            | -28.0%            | -41.1%            | 5.4%              |               |                             |

#### Notes:

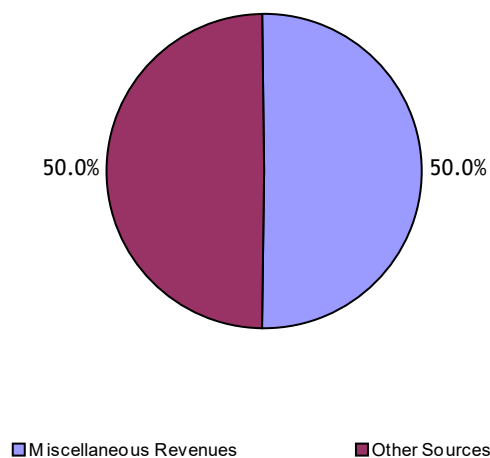
The Municipal Construction Fund is established on a project-length basis that spans multiple fiscal years and is used to account for revenues and expenditures during the construction or acquisition of major capital facilities and projects. The fund is financed mainly by market borrowings and negotiated contributions from developers and is not used to accumulate resources for future capital improvements. Reductions in ending fund balance from year to year are the result of debt proceeds that were received and recorded as revenues in prior years having been spent in one or more subsequent years.

In 2021-22, fund balance increased by \$3.5 million or 237.2%, primarily related to \$5.1 million for sale of property, partially offset by \$1.8 million of capital improvement costs. In 2022-23, fund balance decreased by \$1.4 million mainly due to capital improvement costs for ERP, Parking Lot & Community Recreation.

In 2023-24 fund balance is expected to decrease by \$1.5 million or 41.1%, primarily related to prior year carryovers.

Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.

#### Revenues



### Projected Changes in Fund Balances - Other Governmental Funds

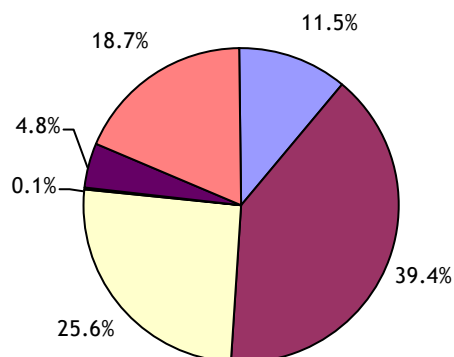
"Other Governmental Funds" excludes the General Fund, the Wetlands Mitigation Trust Fund, the Debt Service Fund, and the Municipal Construction Fund; it includes grant funds and other special revenue funds with restricted revenues. This group represents less than 3% of all the City's budgeted funds.

|                                |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|--------------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance         | \$ | 9,921,518         | 9,651,270         | 10,979,373        | 2,252,872         |               |                             |
| <b>Revenues/Sources</b>        |    |                   |                   |                   |                   |               |                             |
| Local Option Gas Tax           |    | 2,924,680         | 2,972,388         | 2,932,000         | 2,906,000         | 11.5%         | (0.9%)                      |
| Building Permits               |    | 3,804,793         | 10,873,547        | 8,720,000         | 7,980,000         | 31.5%         | (8.5%)                      |
| Franchise Fees                 |    | 1,852,932         | 1,624,498         | 1,939,000         | 2,007,000         | 7.9%          | 3.5%                        |
| Intergovernmental Revenue      |    | 5,474,839         | 6,558,158         | 15,221,057        | 6,483,335         | 25.6%         | (57.4%)                     |
| Judgments, Fines & Forfeitures |    | 87,299            | 17,924            | 12,546            | 16,117            | 0.1%          | 28.5%                       |
| Investment Income              |    | 35,338            | 506,866           | 150,200           | 624,000           | 2.5%          | 315.4%                      |
| Rents & Royalties              |    | 163,952           | 460,090           | 365,000           | 315,000           | 1.2%          | (13.7%)                     |
| Miscellaneous Revenues         |    | 257,540           | 271,411           | 273,174           | 270,057           | 1.1%          | (1.1%)                      |
| Interfund Transfers            |    | 1,074,667         | 1,269,082         | 3,284,293         | 3,111,297         | 12.3%         | (5.3%)                      |
| Non-operating Sources          |    | -                 | -                 | 8,726,501         | 1,612,893         | 6.4%          | (81.5%)                     |
| Capital Contributions          |    | -                 | -                 | 544,554           | -                 | -             | (100.0%)                    |
| Total Revenues/Sources         |    | 15,676,040        | 24,553,964        | 42,168,325        | 25,325,699        | 100.0%        | (39.9%)                     |
| <b>Expenditures/Uses</b>       |    |                   |                   |                   |                   |               |                             |
| Public Safety                  |    | 4,292,965         | 11,214,883        | 11,861,424        | 8,524,543         | 33.7%         | (28.1%)                     |
| Physical Environment           |    | 16,460            | 1,460             | 16,500            | 16,500            | 0.1%          | -                           |
| Transportation                 |    | 8,289,725         | 7,409,735         | 18,282,687        | 12,225,455        | 48.3%         | (33.1%)                     |
| Economic Environment           |    | 2,072,547         | 3,195,359         | 10,476,197        | 2,907,727         | 11.5%         | (72.2%)                     |
| Human Services                 |    | 1,274,592         | 1,404,424         | 1,531,517         | 1,651,474         | 6.5%          | 7.8%                        |
| Total Expenditures/Uses        |    | 15,946,288        | 23,225,860        | 42,168,325        | 25,325,699        | 100.0%        | (39.9%)                     |
| Excess (Deficit)               |    | (270,248)         | 1,328,103         | -                 | -                 | -             | -                           |
| Other Sources                  |    | -                 | -                 | (8,726,501)       | (1,612,893)       | 100.0%        | (81.5%)                     |
| Ending Fund Balance            | \$ | 9,651,270         | 10,979,373        | 2,252,872         | 639,979           |               |                             |
| Percent Change                 |    | -2.7%             | 13.8%             | -79.5%            | -71.6%            |               |                             |

#### Notes:

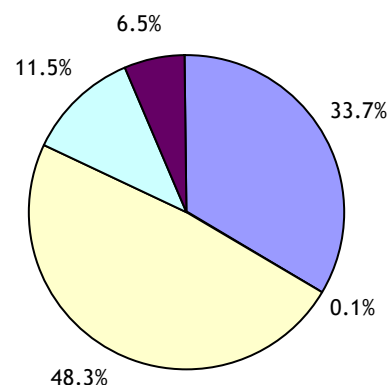
The 2022-23, fund balance increased by \$1.3 million or 13.8% due primarily to expenditure budget savings of \$18.2 million vs revenue budget shortfall of \$16.9 million. In 2023-24 fund balance is expected to decline mainly due to \$8.5 million in prior year carryovers. In 2024-25 the expected decline is due to \$1.6 million decrease in beginning surplus.

#### Revenues



■ Taxes  
■ Intergovernmental Revenue  
■ Miscellaneous Revenues  
■ Permits, Fees & Assessments  
■ Judgments, Fines & Forfeitures  
■ Other Sources

#### Expenditures



■ Public Safety  
■ Transportation  
■ Human Services  
■ Physical Environment  
■ Economic Environment



### Projected Changes in Fund Balances - Fund 471 Utility Fund

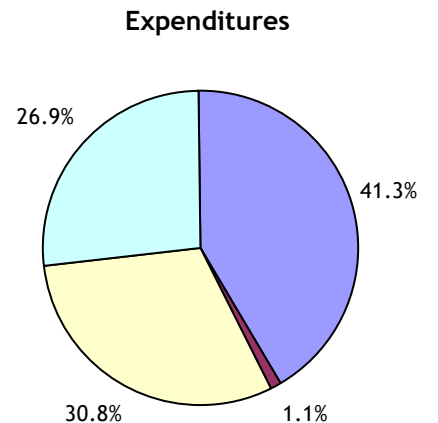
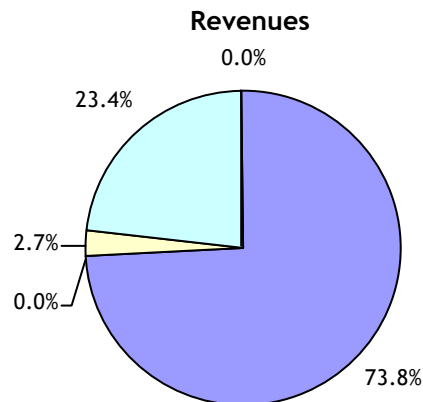
The Utility Fund accounts for all revenues and expenditures related to water and sewer services, including, but not limited to, administrative operations, maintenance, billing, and collection.

|                                    |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|------------------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance             | \$ | 250,434,252       | 259,219,506       | 263,369,510       | 228,766,414       |               |                             |
| <b>Revenues/Sources</b>            |    |                   |                   |                   |                   |               |                             |
| Building Permits                   |    | 59,951            | 199,017           | 15,000            | 15,000            | -             | -                           |
| Charges for Services               |    | 486,194           | (32,378)          | 396,000           | 403,500           | 0.4%          | 1.9%                        |
| Intergovernmental Revenue          |    | 672,065           | 3,759,737         | -                 | -                 | -             | -                           |
| Water/Sewer Charges                |    | 60,967,734        | 62,970,749        | 66,469,000        | 69,754,000        | 73.4%         | 4.9%                        |
| Investment Income                  |    | 3,802,350         | 2,596,700         | 949,000           | 2,584,000         | 2.7%          | 172.3%                      |
| Miscellaneous Revenues             |    | 35,207            | (329,907)         | 17,500            | 5,000             | -             | (71.4%)                     |
| Water/Sewer Connection             |    | 348,272           | 1,247,144         | 403,000           | 520,000           | 0.5%          | 29.0%                       |
| Debt Proceeds/Installment Purchase |    | -                 | -                 | -                 | 20,000,000        | 21.0%         | -                           |
| Appropriated Retained Earnings     |    | -                 | -                 | 21,306,116        | -                 | -             | (100.0%)                    |
| Capital Funded By Reserve          |    | -                 | -                 | 3,450,000         | 3,410,000         | 3.6%          | (1.2%)                      |
| Beginning Retained Earnings        |    | -                 | -                 | 9,846,980         | (1,642,221)       | (1.7%)        | (116.7%)                    |
| Capital Contributions              |    | 1,768,331         | 678,568           | -                 | -                 | -             | -                           |
| Total Revenues/Sources             |    | 68,140,103        | 71,089,629        | 102,852,596       | 95,049,279        | 100.0%        | (7.6%)                      |
| <b>Expenditures/Uses</b>           |    |                   |                   |                   |                   |               |                             |
| Public Safety                      |    | 115,311           | -                 | -                 | -                 | -             | -                           |
| Debt Service                       |    | 142,937           | 110,457           | 1,054,029         | 1,041,775         | 1.1%          | (1.2%)                      |
| Water Utility Services             |    | 8,666,300         | 10,060,923        | 27,627,811        | 25,541,666        | 26.9%         | (7.6%)                      |
| Sewer-Wastewater Services          |    | 17,315,410        | 18,066,819        | 37,296,758        | 29,237,537        | 30.8%         | (21.6%)                     |
| Utility Administration             |    | 33,114,891        | 38,701,419        | 36,873,998        | 39,228,301        | 41.3%         | 6.4%                        |
| Total Expenditures/Uses            |    | 59,354,850        | 66,939,618        | 102,852,596       | 95,049,279        | 100.0%        | (7.6%)                      |
| Excess (Deficit)                   |    | 8,785,254         | 4,150,010         | -                 | -                 | -             | -                           |
| Other Sources                      |    | -                 | -                 | (34,603,096)      | (1,767,779)       | 100.0%        | (94.9%)                     |
| Ending Fund Balance                | \$ | 259,219,506       | 263,369,510       | 228,766,414       | 226,998,635       |               |                             |
| Percent Change                     |    | 3.5%              | 1.6%              | -13.1%            | -0.8%             |               |                             |

#### Notes:

In 2023-24, fund balance is expected to decline by a total of \$34.6 million or 13.1%. The decline is mainly the result of a \$21.3 million carryover from prior year along with \$3.4 million of capital funded by reserves and \$9.8 million to balance the fund.

Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.



■ Charges for Services  
 ■ Intergovernmental Revenue  
 ■ Miscellaneous Revenues  
 ■ Other Sources  
 ■ Permits, Fees & Assessments

■ Utility Administration  
 ■ Debt Service  
 ■ Sewer-Wastewater Services  
 ■ Water Utility Services

### Projected Changes in Fund Balances - Fund 472 Sanitation Fund

The Sanitation Fund accounts for all billing and collection for bulk waste services and solid waste disposal fees from residential customers accounts.

|                                      |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|--------------------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance               | \$ | -                 | (392,086)         | 360,442           | 360,442           |               |                             |
| <b>Revenues/Sources</b>              |    |                   |                   |                   |                   |               |                             |
| Franchise Fees                       |    | -                 | 1,035,000         | -                 | -                 | -             | -                           |
| Charges for Services                 |    | 4,074,717         | 5,903,228         | 6,213,201         | 6,999,400         | 100.1%        | 12.7%                       |
| Miscellaneous Revenues               |    | 15,750            | -                 | 10,000            | (7,374)           | (0.1%)        | (173.7%)                    |
| Total Revenues/Sources               |    | 4,090,467         | 6,938,228         | 6,223,201         | 6,992,026         | 100.0%        | 12.4%                       |
| <b>Expenditures/Uses</b>             |    |                   |                   |                   |                   |               |                             |
| Garbage/Solid Waste Control Services |    | 4,482,554         | 6,185,699         | 6,223,201         | 6,992,026         | 100.0%        | 12.4%                       |
| Total Expenditures/Uses              |    | 4,482,554         | 6,185,699         | 6,223,201         | 6,992,026         | 100.0%        | 12.4%                       |
| Excess (Deficit)                     |    | (392,086)         | 752,529           | -                 | -                 | -             | -                           |
| Ending Fund Balance                  | \$ | (392,086)         | 360,442           | 360,442           | 360,442           |               |                             |
| Percent Change                       |    | -100.0%           | -191.9%           | 0.0%              | 0.0%              |               |                             |

#### Notes:

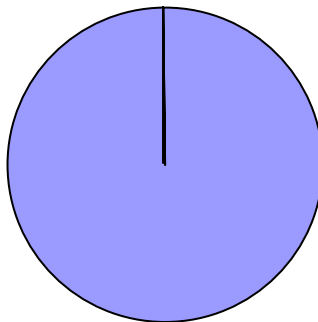
In 2021-22, fund balance decreased by \$392K mainly due to expenditure budget savings for \$74K and revenue budget shortfall of \$467K.

The 2022-23, fund balance increased by \$753K or 191.9% due primarily to expenditure budget savings of \$55K vs revenue budget surplus of \$698K.

Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.

**Revenues**

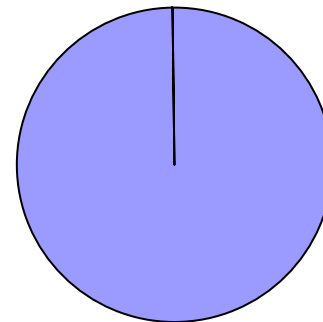
0.0%



99.9%

**Expenditures**

100.0%



■ Charges for Services      ■ Miscellaneous Revenues  
 ■ Permits, Fees & Assessments

■ Garbage/Solid Waste Control Services

### Projected Changes in Fund Balances - Fund 504 Public Insurance

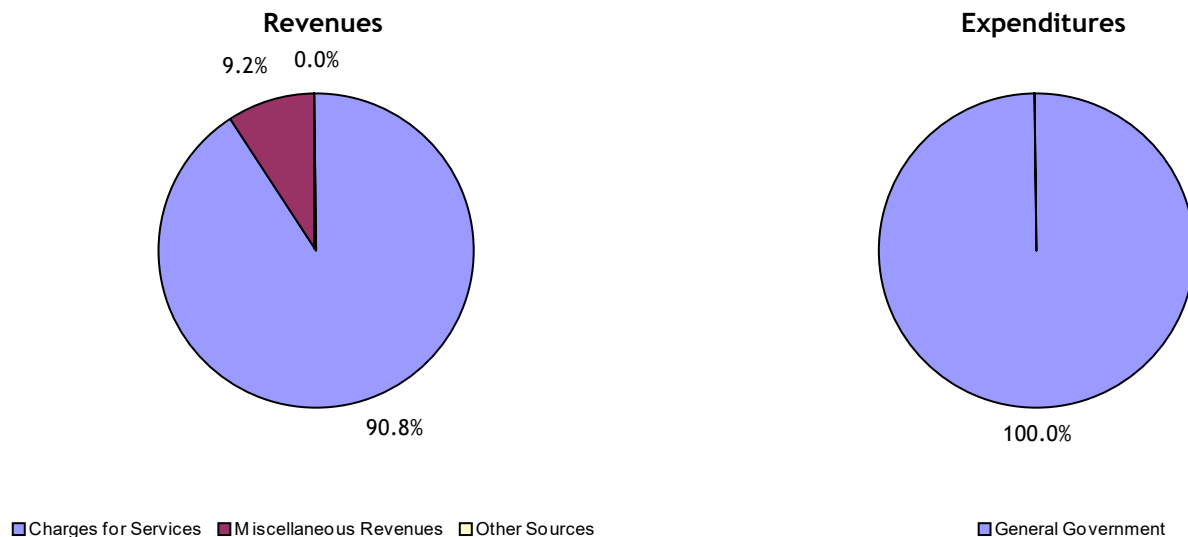
The Public Insurance Fund accounts for the receipt of intra-governmental revenues, premium payments from employees, and the payment of expenditures related to the City's self-insurance program.

|                          |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|--------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance   | \$ | 8,642,229         | 8,742,229         | 8,842,229         | 8,942,229         |               |                             |
| <b>Revenues/Sources</b>  |    |                   |                   |                   |                   |               |                             |
| Charges for Services     |    | 19,797,603        | 23,098,935        | 34,807,875        | 35,012,148        | 90.8%         | 0.6%                        |
| Investment Income        |    | (977,411)         | 810,416           | 378,123           | 1,137,759         | 3.0%          | 200.9%                      |
| Miscellaneous Revenues   |    | 6,390,095         | 4,819,445         | 2,086,240         | 2,408,038         | 6.2%          | 15.4%                       |
| Interfund Transfers      |    | 100,000           | 100,000           | 100,000           | 100,000           | 0.3%          | -                           |
| Non-operating Sources    |    | -                 | -                 | (100,000)         | (100,000)         | (0.3%)        | -                           |
| Total Revenues/Sources   |    | 25,310,287        | 28,828,796        | 37,272,238        | 38,557,945        | 100.0%        | 3.4%                        |
| <b>Expenditures/Uses</b> |    |                   |                   |                   |                   |               |                             |
| General Government       |    | 25,210,287        | 28,728,796        | 37,272,238        | 38,557,945        | 100.0%        | 3.4%                        |
| Total Expenditures/Uses  |    | 25,210,287        | 28,728,796        | 37,272,238        | 38,557,945        | 100.0%        | 3.4%                        |
| Excess (Deficit)         |    | 100,000           | 100,000           | -                 | -                 | -             | -                           |
| Other Sources            |    | -                 | -                 | 100,000           | 100,000           | 100.0%        | -                           |
| Ending Fund Balance      | \$ | 8,742,229         | 8,842,229         | 8,942,229         | 9,042,229         |               |                             |
| Percent Change           |    | 1.2%              | 1.1%              | 1.1%              | 1.1%              |               |                             |

#### Notes:

The Public Insurance Fund consists of health, life, workers' compensation, property, and casualty liability insurances, and the costs of administering those plans. All active full-time employees of the City, including Charter Schools, are eligible to participate in the health and life insurance plans. The Charter Schools obtain their property and casualty insurance policies directly from the Florida League of Cities. Internal charges to recover the net costs of this fund are distributed to the other funds; thus, no fund balance has traditionally been accumulated. However, in 2011-12 the \$6.5 million surplus was reserved in anticipation of additional expenses resulting from the Patient Protection and Affordable Care Act and from claims for workers' compensation. Further, in 2018-19, \$2.0 million was transferred from the General Fund to provide funding for a firefighter cancer benefit, which was enacted during the 2019 Legislative Session (SB 426 created 112.1816 F.S.).

Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.



### Projected Changes in Fund Balances - Fund 655 Pension - General Members

This fund accounts for the accumulation of resources used to pay retirement benefits to the City's General Employees. The City's contribution represents the amount required to maintain the actuarial soundness of the plan as calculated annually using an investment-return assumption.

|                          |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|--------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance   | \$ | 236,035,225       | 196,432,476       | 210,432,024       | 214,126,977       |               |                             |
| <b>Revenues/Sources</b>  |    |                   |                   |                   |                   |               |                             |
| Investment Income        |    | (36,833,543)      | 17,372,600        | 13,930,000        | 23,276,000        | 164.2%        | 67.1%                       |
| Miscellaneous Revenues   |    | 9,631,422         | 9,627,899         | 3,616,953         | 3,662,531         | 25.8%         | 1.3%                        |
| Non-operating Sources    |    | -                 | -                 | (3,694,953)       | (12,761,531)      | (90.0%)       | 245.4%                      |
| Total Revenues/Sources   |    | (27,202,121)      | 27,000,499        | 13,852,000        | 14,177,000        | 100.0%        | 2.3%                        |
| <b>Expenditures/Uses</b> |    |                   |                   |                   |                   |               |                             |
| General Government       |    | 12,400,628        | 13,000,950        | 13,852,000        | 14,177,000        | 100.0%        | 2.3%                        |
| Total Expenditures/Uses  |    | 12,400,628        | 13,000,950        | 13,852,000        | 14,177,000        | 100.0%        | 2.3%                        |
| Excess (Deficit)         |    | (39,602,750)      | 13,999,549        | -                 | -                 | -             | -                           |
| Other Sources            |    | -                 | -                 | 3,694,953         | 12,761,531        | 100.0%        | 245.4%                      |
| Ending Fund Balance      | \$ | 196,432,476       | 210,432,024       | 214,126,977       | 226,888,508       |               |                             |
| Percent Change           |    | -16.8%            | 7.1%              | 1.8%              | 6.0%              |               |                             |

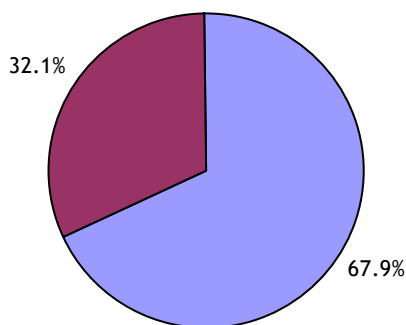
#### Notes:

Effective July 1, 2010, the General Employees' Pension Plan was frozen for all collective bargaining unit members, and no additional benefits are being accrued for those employees. New members are no longer allowed to participate in the Plan, though they can participate in a separate 401(k) plan.

In 2021-22, the fund balance decreased by \$39.6 million or 16.8%, \$36.8 million due to net decrease in investment which was partially offset by an increase of \$9.5 million City contribution. Expenditures of \$12.4 million, which include \$12.3 million in retirement benefits, further decreased fund balance.

Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.

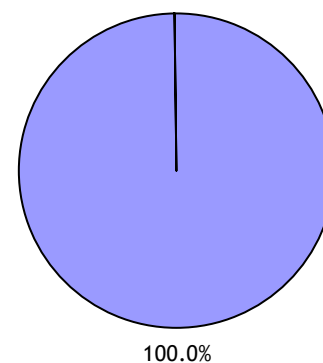
**Revenues**



■ Miscellaneous Revenues

■ Other Sources

**Expenditures**



■ General Government

### Projected Changes in Fund Balances - Fund 656 Pension - Fire & Police

This fund accounts for the accumulation of resources used to pay retirement benefits to the City's firefighters and police officers. The City's contribution represents the amount required to maintain the actuarial soundness of the plan as calculated annually using an investment-return assumption.

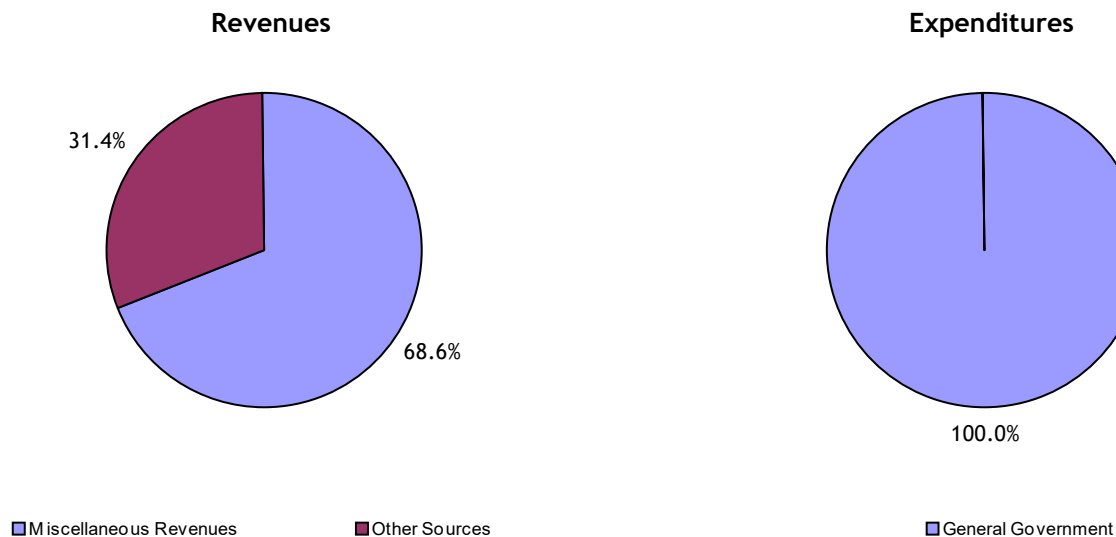
|                          |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|--------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance   | \$ | 871,502,793       | 765,837,403       | 836,967,090       | 874,779,711       |               |                             |
| <b>Revenues/Sources</b>  |    |                   |                   |                   |                   |               |                             |
| Investment Income        |    | (93,557,088)      | 86,416,038        | 61,900,000        | 64,082,081        | 111.4%        | 3.5%                        |
| Miscellaneous Revenues   |    | 35,378,802        | 36,426,771        | 38,380,643        | 41,929,560        | 72.9%         | 9.2%                        |
| Non-operating Sources    |    | -                 | -                 | (37,812,621)      | (48,511,986)      | (84.4%)       | 28.3%                       |
| Total Revenues/Sources   |    | (58,178,286)      | 122,842,809       | 62,468,022        | 57,499,655        | 100.0%        | (8.0%)                      |
| <b>Expenditures/Uses</b> |    |                   |                   |                   |                   |               |                             |
| General Government       |    | 47,487,104        | 51,713,122        | 62,468,022        | 57,499,655        | 100.0%        | (8.0%)                      |
| Total Expenditures/Uses  |    | 47,487,104        | 51,713,122        | 62,468,022        | 57,499,655        | 100.0%        | (8.0%)                      |
| Excess (Deficit)         |    | (105,665,390)     | 71,129,687        | -                 | -                 | -             | -                           |
| Other Sources            |    | -                 | -                 | 37,812,621        | 48,511,986        | 100.0%        | 28.3%                       |
| Ending Fund Balance      | \$ | 765,837,403       | 836,967,090       | 874,779,711       | 923,291,697       |               |                             |
| Percent Change           |    | -12.1%            | 9.3%              | 4.5%              | 5.5%              |               |                             |

#### Notes:

The Fire and Police Pension Fund, like that for General City employees, is a relatively young plan, which explains why pension benefit payments are low in comparison to the contributions currently being made into the plan.

In 2021-22, fund balance decreased by \$105.7 million or 12.1%. Decrease was mainly related to \$139.6 million decrease in investment value, offset by \$27.2 million in Beginning Surplus used to balance the fund. Expenditures of \$47.5 million include \$42.2 million in retirement benefits. Expenditure budget savings was \$6.5 million.

Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.



### Projected Changes in Fund Balances - Fund 657 Other Post Employment Benefits

This fund accounts for the accumulation of resources for the payment of health and life insurance benefits to retirees. The City's contribution represents the amount required to maintain the actuarial soundness of the plan as calculated annually using an investment-return assumption.

|                          |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | % of<br>Total | % Change<br>from<br>2023-24 |
|--------------------------|----|-------------------|-------------------|-------------------|-------------------|---------------|-----------------------------|
| Beginning Fund Balance   | \$ | 134,015,620       | 119,083,041       | 136,039,071       | 146,752,471       |               |                             |
| <u>Revenues/Sources</u>  |    |                   |                   |                   |                   |               |                             |
| Investment Income        |    | (17,228,016)      | 12,542,377        | 15,010,000        | 23,017,000        | 129.0%        | 53.3%                       |
| Miscellaneous Revenues   |    | 16,357,716        | 19,126,364        | 12,315,000        | 12,219,000        | 68.5%         | (0.8%)                      |
| Non-operating Sources    |    | -                 | -                 | (10,713,400)      | (17,397,800)      | (97.5%)       | 62.4%                       |
| Total Revenues/Sources   |    | (870,300)         | 31,668,741        | 16,611,600        | 17,838,200        | 100.0%        | 7.4%                        |
| <u>Expenditures/Uses</u> |    |                   |                   |                   |                   |               |                             |
| General Government       |    | 14,062,279        | 14,712,712        | 16,611,600        | 17,838,200        | 100.0%        | 7.4%                        |
| Total Expenditures/Uses  |    | 14,062,279        | 14,712,712        | 16,611,600        | 17,838,200        | 100.0%        | 7.4%                        |
| Excess (Deficit)         |    | (14,932,579)      | 16,956,029        | -                 | -                 | -             | -                           |
| Other Sources            |    | -                 | -                 | 10,713,400        | 17,397,800        | 100.0%        | 62.4%                       |
| Ending Fund Balance      | \$ | 119,083,041       | 136,039,071       | 146,752,471       | 164,150,271       |               |                             |
| Percent Change           |    | -11.1%            | 14.2%             | 7.9%              | 11.9%             |               |                             |

#### Notes:

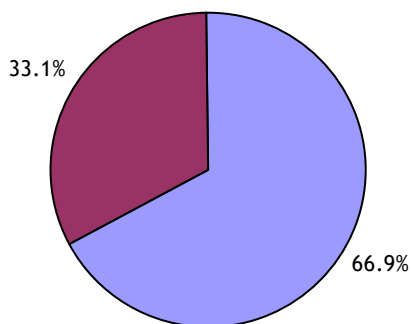
Per the GASB accounting standards required for governmental entities, the City is required to fund its health and life insurance costs for retirees over the working life of the employee, similar to that of a pension fund. The plan includes employees of the City's Charter Schools. The Other Post Employment Benefits (OPEB) Fund remains a relatively young plan, which explains why current claims are lower than the contributions being made into the plan. All full-time City employees (excluding instructional Charter School employees) are eligible to participate in the retiree health insurance plan. General bargaining employees hired after 5/1/2005 participate at their own expense. General bargaining employees hired prior to 5/1/2005 who retire after 6/30/2010 at age 55 with 10 years of service are eligible for a health insurance subsidy of \$5 per month for each year of eligible service. Full-time police employees hired on or after 10/1/2006 and fire employees hired after 4/1/06 are eligible for coverage at their own expense. Retired full-time instructional Charter School employees participate in the plan at their own expense. All full-time City employees, excluding those from the Early Development Centers and the Charter Schools, are eligible for retiree life insurance. However, police employees hired on or after 5/1/2010 and general employees hired on or after 2/1/2010 are not.

In 2021-22, fund balance decreased by \$14.9 million or 11.1%. Decrease in related to \$16.0 million in revenue shortfall & \$1.0 million in expense savings. In 2022-23, fund balance increased by \$17.0 million related to \$16.1 million in revenue budget surplus & \$873K in expense savings.

In 2024-25, fund balance is projected to increase by \$17.4 million or 11.9%.

Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding So

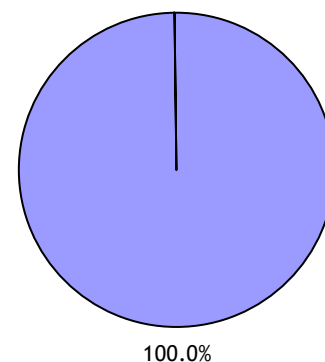
**Revenues**



■ Miscellaneous Revenues

■ Other Sources

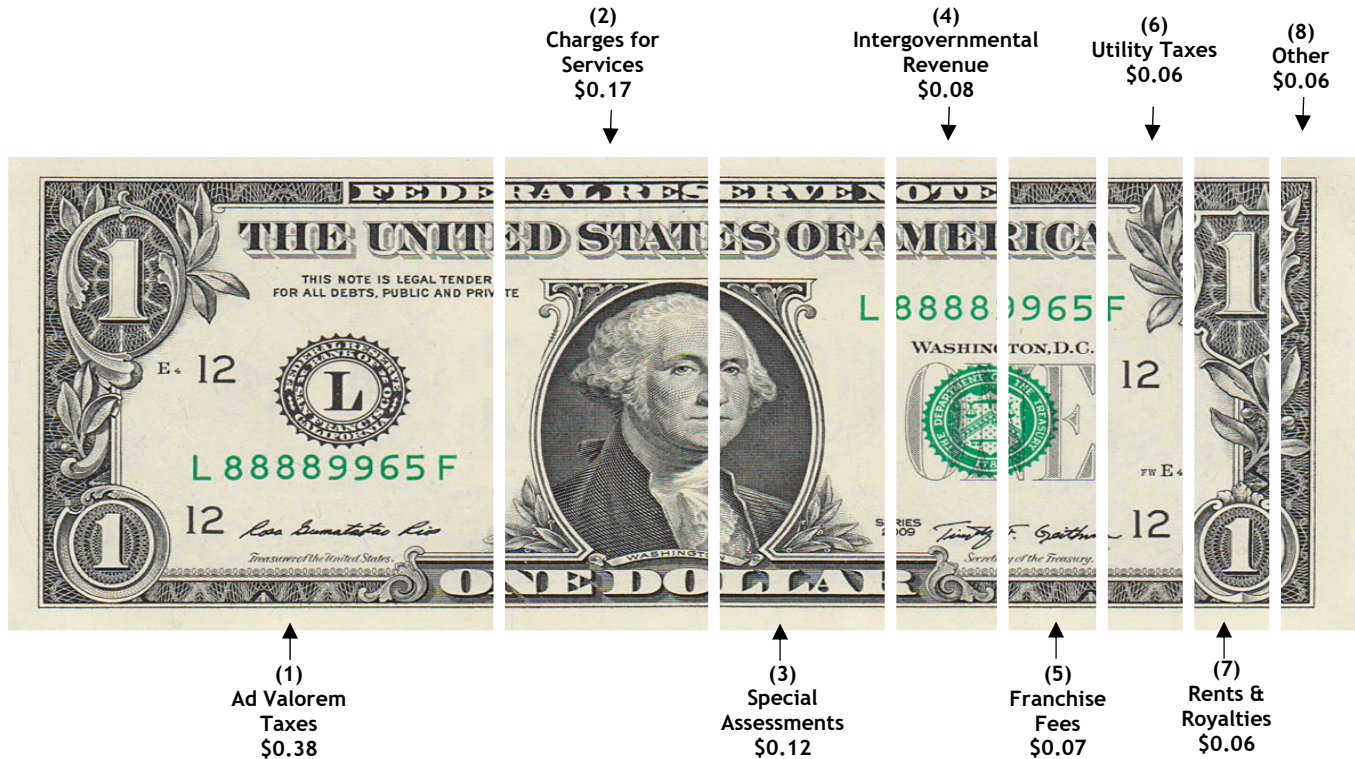
**Expenditures**



■ General Government

## SOURCE OF REVENUE DOLLARS: GENERAL FUND

### Budget 2024-25



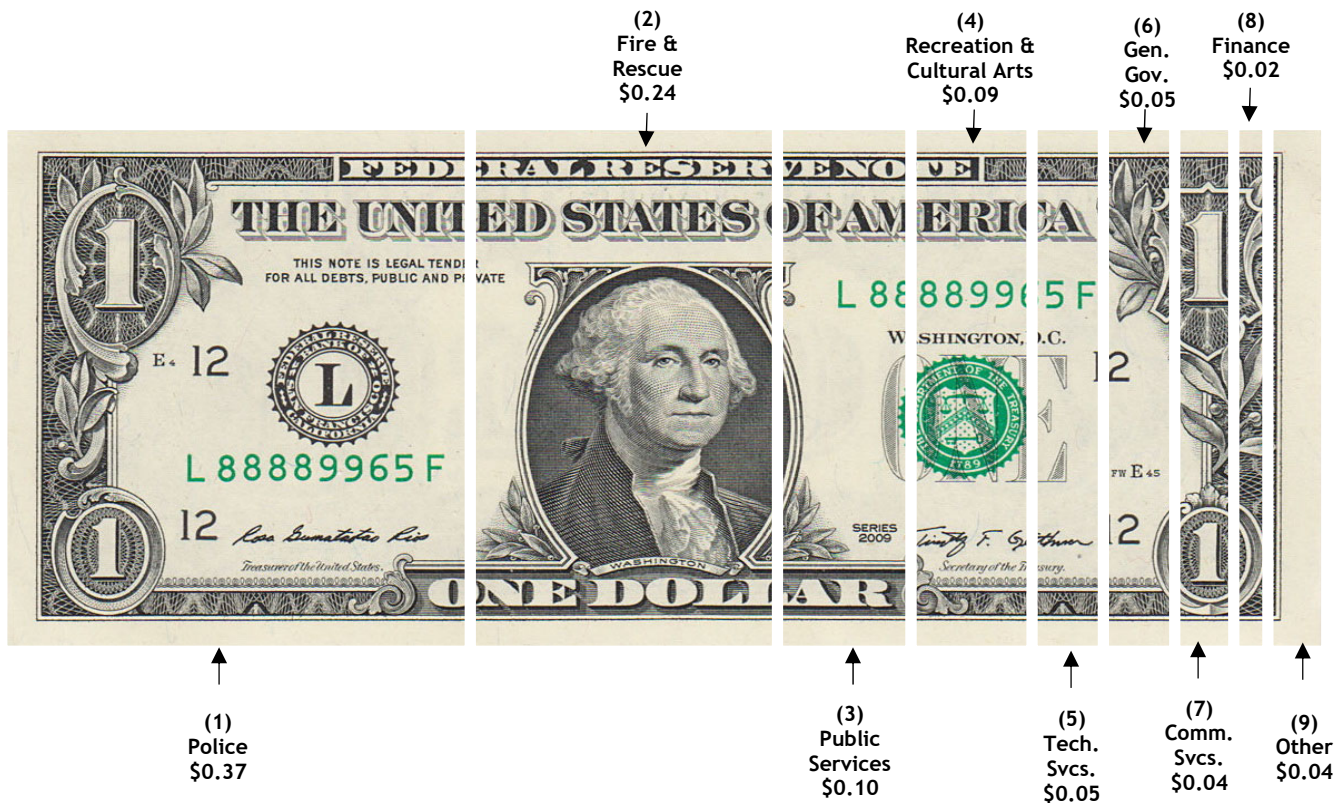
### GENERAL FUND REVENUES (including other sources)

| Revenue Category                   | 2021-22<br>Actual    | 2022-23<br>Actual    | 2023-24<br>Working<br>Budget | 2024-25<br>Budget    |
|------------------------------------|----------------------|----------------------|------------------------------|----------------------|
| (1) Ad Valorem Taxes               | \$ 80,198,885        | \$ 87,565,264        | \$ 94,167,494                | \$101,737,188        |
| (2) Charges for Services           | 35,474,256           | 40,867,368           | 43,437,458                   | 45,963,254           |
| (3) Special Assessments            | 26,523,017           | 30,168,400           | 31,271,705                   | 33,982,848           |
| (4) Intergovernmental Revenue      | 26,421,321           | 32,182,635           | 24,701,030                   | 21,041,470           |
| (5) Franchise Fees                 | 17,466,516           | 18,149,533           | 19,045,074                   | 19,128,334           |
| (6) Utility Taxes                  | 12,456,439           | 16,424,805           | 15,197,955                   | 16,958,751           |
| (7) Rents & Royalties              | 15,525,991           | 15,612,026           | 15,829,093                   | 16,889,373           |
| (8) Investment Income              | (2,028,173)          | 7,235,825            | 2,207,000                    | 8,011,000            |
| (8) Insurance Premium Taxes        | 2,770,539            | 4,122,850            | 2,770,539                    | 4,122,850            |
| (8) Local Business Tax             | 3,177,791            | 3,282,418            | 3,284,000                    | 3,446,000            |
| (8) Building Permits               | 496,738              | 821,993              | 507,600                      | 811,100              |
| (8) Judgments, Fines & Forfeitures | 438,298              | 347,607              | 503,100                      | 419,600              |
| (8) Miscellaneous Revenues         | 7,145,222            | 9,620,717            | 249,882                      | 191,625              |
| (8) Proceeds                       | 8,990                | 2,245,133            | -                            | -                    |
| (8) Appropriated Fund Balance      | -                    | -                    | 26,527,557                   | -                    |
| (8) Beginning Surplus              | -                    | -                    | 252,965                      | -                    |
|                                    | <b>\$226,075,830</b> | <b>\$268,646,574</b> | <b>\$279,952,452</b>         | <b>\$272,703,393</b> |



## USE OF REVENUE DOLLARS: GENERAL FUND

### Budget 2024-25



## GENERAL FUND EXPENDITURES (including transfers out)

| Expenditure Category            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Working<br>Budget | 2024-25<br>Budget |
|---------------------------------|-------------------|-------------------|------------------------------|-------------------|
| (1) Police                      | \$ 77,982,223     | \$ 87,659,292     | \$100,355,242                | \$100,184,664     |
| (2) Fire & Rescue               | 53,315,559        | 62,074,772        | 64,861,262                   | 66,188,672        |
| (3) Public Services             | 19,964,097        | 24,211,344        | 27,690,702                   | 26,259,926        |
| (4) Recreation & Cultural Arts  | 19,452,962        | 23,641,721        | 33,587,836                   | 25,433,572        |
| (5) Technology Services         | 8,976,739         | 11,601,016        | 16,432,643                   | 15,339,419        |
| (6) General Government          | 9,555,528         | 10,875,031        | 9,393,204                    | 14,164,236        |
| (7) Community Services          | 9,623,445         | 9,855,562         | 11,838,955                   | 11,028,942        |
| (8) Finance                     | 3,384,709         | 3,617,839         | 4,199,737                    | 4,506,172         |
| (9) Legislative/Executive/Legal | 3,220,791         | 3,502,443         | 3,514,673                    | 3,365,005         |
| (9) Education (EDCs)            | 2,669,910         | 3,197,371         | 3,862,894                    | 2,086,295         |
| (9) City Clerk                  | 1,387,203         | 1,530,488         | 1,739,897                    | 1,694,171         |
| (9) Planning                    | 1,170,862         | 1,398,341         | 1,591,913                    | 1,676,553         |
| (9) Human Resources             | 819,645           | 859,168           | 883,494                      | 775,766           |
| Disaster Relief                 | 429,318           | 480,211           | -                            | -                 |
|                                 | \$211,952,991     | \$244,504,599     | \$279,952,452                | \$272,703,393     |



# CITY COMMISSION

## Mission

To represent the public interest, promote prompt, courteous responses to citizen problems and concerns, provide clear leadership and direction, and assure the present and future fiscal integrity of the City.

## Goals

The Mayor and Commissioners of the City of Pembroke Pines are dedicated to serving the broad needs of our citizenry. We pledge to accomplish this by providing careful and responsible judgment in the exercise of our legislative duties. We also understand that we are the people's representatives in setting policies and in determining levels and priorities of programs and expenditures. Our goal is to guide the City along a path that allows for the most effective use of available resources. In this way, we can make possible a better quality of life for all, while giving each individual citizen the opportunity to be an important part of our future. Our goals are an extension of the City-wide long-term goals that are delineated in the long-range economic planning section.

## Objectives

To meet the needs and concerns of the residents and businesses of the City of Pembroke Pines with effective representation and legislation.

## Major Functions & Activities

The City is divided into four geographical districts for the purpose of electing the four Commissioners. Each Commissioner represents a specific district but votes on all issues brought before the body. Terms of service for all Commissioners are four years with only two district seats coming up for election every two years.

It is the responsibility of the Mayor and Commissioners to deliberate on all issues facing the City and then to render decisions that will establish laws, direct and influence policy,

determine levels of service, and set a path that will lead to the best quality of life for our community.

The City Commission is the deliberative body of the City government. The individual Commissioners may propose policies or procedures for consideration by the entire body. They are also charged with considering proposals from the citizens or those brought forward by the Administration.

The Mayor is elected at-large (by all districts), serves a term of four years, and presides over Commission meetings.

Individual citizens or interest groups have access to the Mayor and Commissioners through a variety of avenues. They may be heard either by making direct contact, by expressing their concerns before the City's Committees and Boards, by indirect contact through the various City departments or the City Manager's office, or through e-mail at the City's website, [www.ppines.com](http://www.ppines.com).

## Budget Highlights

The FY 2024-25 budget is \$32,288 or 3.3% lower than the working budget for FY 2023-24. These decreases are driven mainly by benefit expense.

## Accomplishments

Conducted public hearings and workshops including budget hearings, fire assessment hearings, CDBG action plan, and Consolidated Annual Performance Evaluation Report (CAPER) 2022.

Adopted thirteen ordinances and twenty-nine resolutions in order to improve the quality of life of the residents.

CITY COMMISSION

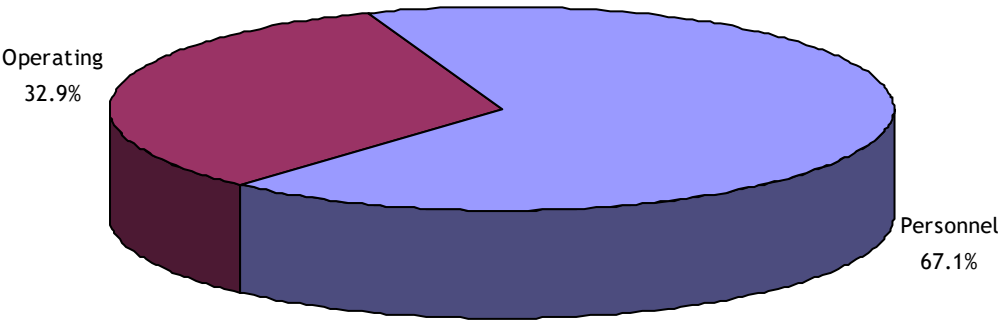
| Performance Measures                          | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|-----------------------------------------------|---------|------|---------|------|---------|---------|
|                                               | Actual  | Goal | Actual  | Goal | Goal    | Goal    |
| Outputs                                       |         |      |         |      |         |         |
| Number of ordinances adopted during the year  | 32      | 30   | 13      | 30   | 30      | 30      |
| Number of resolutions adopted during the year | 32      | 50   | 29      | 55   | 52      | 45      |

## CITY COMMISSION

|                                       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |                   |                   |                   |                   |
| Personnel                             |                   |                   |                   |                   |
| Salary                                | 368,301           | 376,457           | 383,742           | 420,648           |
| Benefits                              | 285,355           | 345,319           | 284,717           | 210,256           |
| <b>Personnel Total</b>                | <b>653,656</b>    | <b>721,776</b>    | <b>668,459</b>    | <b>630,904</b>    |
| Operating                             |                   |                   |                   |                   |
| Other Services                        | 211,160           | 227,540           | 255,000           | 255,000           |
| Travel Per Diem                       | 4,892             | 10,239            | 23,200            | 24,000            |
| Rentals and Leases                    | 646               | 649               | 3,007             | 4,000             |
| Repair and Maintenance Services       | 1,151             | 1,207             | 1,300             | 1,800             |
| Other Current Charges and Obligations | -                 | -                 | 375               | 375               |
| Office Supplies                       | 1,281             | 1,061             | 2,250             | 2,000             |
| Operating Supplies                    | 3,364             | 3,361             | 4,000             | 4,000             |
| Publications and Memberships          | 12,516            | 14,137            | 14,492            | 17,716            |
| <b>Operating Total</b>                | <b>235,011</b>    | <b>258,192</b>    | <b>303,624</b>    | <b>308,891</b>    |
| Debt Services                         |                   |                   |                   |                   |
| Principal Payments                    | -                 | 1,558             | -                 | -                 |
| <b>Debt Services Total</b>            | <b>-</b>          | <b>1,558</b>      | <b>-</b>          | <b>-</b>          |
| <b>Expenditure Total</b>              | <b>\$ 888,666</b> | <b>981,525</b>    | <b>972,083</b>    | <b>939,795</b>    |

CITY COMMISSION

Expenditure Category



| Position Title |                        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|------------------------|-------------------|-------------------|-------------------|-------------------|
| 511001         | Mayor                  | 1                 | 1                 | 1                 | 1                 |
| 511002         | Vice Mayor             | 1                 | 1                 | 1                 | 1                 |
| 511003         | Commissioner           | 3                 | 3                 | 3                 | 3                 |
| 512884         | Executive Assist       | 1                 | 1                 | 1                 | 1                 |
| 513682         | PT Executive Assistant | 1                 | 1                 | 1                 | 1                 |
| Total          |                        |                   |                   |                   |                   |
|                | Full-time              | 1                 | 1                 | 1                 | 1                 |
|                | Part-time              | 6                 | 6                 | 6                 | 6                 |

# CITY MANAGER

## Mission

The City Manager's office is dedicated to providing effective professional management of the City of Pembroke Pines. We undertake this purpose with the knowledge that we stand as the vital connecting link between the legislative body (Mayor and Commissioners) and the various City departments that provide services to our City.

## Goals

To provide capable and inspiring administrative leadership for the City staff; to make day-to-day decisions that allow for the most effective use of available resources; and, most importantly, to operate in a manner that improves and enhances the quality of life in our community.

## Objectives

Work with the Mayor and Commissioners toward accomplishing their goals for the continuing development of the City of Pembroke Pines Charter School plan.

Improve the skills and knowledge of City employees through a city-wide program of training and education.

Provide the Mayor and Commissioners with professional and comprehensive support in examining and analyzing issues of importance.

Provide professional guidance to the City Commission for the development of the land acquired.

## Major Functions & Activities

The City Manager proposes the budget and tax and fee schedules and monitors income and expenditures to assure sound fiscal policies. The City Manager sets programs and procedures that are tailored toward implementing the policies that the Mayor and Commissioners have established for the City.

The City Manager's office is the liaison between the administrative functions of the City and the

legislative body. The City Manager makes final decisions on the hiring, promotion, suspension, or termination of non-Charter personnel. The City Manager oversees the preparation of City Commission Agendas, directs and controls the activities of the City's various departmental entities, establishes an innovative and cohesive vision for the City's employees, and provides assistance to the Mayor and Commission in their efforts to plan and guide the City's future.

## Budget Highlights

The City Manager's Office, under the direction of the City Commission, successfully presented a citywide budget that addresses the needs of the residents. The City Manager was faced with comparable challenges from last year in completing the FY 2024-25 budget.

The FY 2024-25 budget is \$195,197 or 15.7% lower than the working budget for FY 2023-24. The decrease was driven by salary and benefit decreases as well as expense related to the printing of the City Connect newspaper now available in digital format.

## Accomplishments

Negotiated contracts with all bargaining units.

Continued to seek additional funding for the award-winning Charter School system.

Closed on the sale of various properties.

Held Visioning workshop that provided additional information to the City Commission.

The City's construction & property values increased by 8.39%.

# CITY MANAGER

| Performance Measures | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|----------------------|---------|------|---------|------|---------|---------|
|                      | Actual  | Goal | Actual  | Goal | Goal    | Goal    |

## Outputs

|                                |    |    |    |    |    |    |
|--------------------------------|----|----|----|----|----|----|
| Number of resolutions reviewed | 35 | 45 | 39 | 40 | 40 | 40 |
| Number of ordinances reviewed  | 34 | 30 | 14 | 55 | 60 | 50 |

## Effectiveness

|                                                                                 |         |         |         |         |         |         |
|---------------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
| % of General Fund actual revenues to budgeted revenues                          | 91.4%   | 100.0%  | 88.4%   | 100.0%  | 100.0%  | 100%    |
| % of General Fund actual expenditures to budgeted expenditures                  | 96.4%   | 100.0%  | 103.8%  | 100.0%  | 100.0%  | 100%    |
| Total direct debt as a % of property market value                               | 1.6%    | 3.0%    | 1.4%    | 3.0%    | 3.0%    | 3.0%    |
| Debt service as a % of General Fund expenditures                                | 12%     | 15%     | 11%     | 15%     | 15%     | 15%     |
| Direct debt per capita                                                          | \$1,543 | \$2,025 | \$1,458 | \$2,025 | \$2,025 | \$2,025 |
| % of principal retired in 10 years                                              | 67%     | 45%     | 73%     | 45%     | 45%     | 45%     |
| Unassigned Fund Balance as a % of annual General Fund expenditures <sup>^</sup> | 25.0%   | 28.0%   | 22.0%   | 28.0%   | 28.0%   | 28.0%   |

City run Charter School FSA/FAST Scores-Ratings for:

|                   |     |     |       |     |     |       |
|-------------------|-----|-----|-------|-----|-----|-------|
| Elementary School | 72% | 68% | 74%-A | N/A | 77% | 79%-A |
| Middle School     | 72% | 76% | 77%-A | N/A | 81% | 83%-A |
| High School       | 71% | 73% | 76%-A | N/A | 79% | 81%-A |
| FSU Elementary    | 70% | 75% | 70%-A | N/A | 76% | 78%-A |

## Efficiency

|                                                                     |         |         |         |         |         |         |
|---------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
| Adopted millage rate compared to rolled-back operating millage rate | 4.34%   | 3.00%   | 9.06%   | 3.00%   | 3.00%   | 3.00%   |
| Per Capita City Service Cost compared to prior years                | \$1,237 | \$1,000 | \$1,428 | \$1,000 | \$1,000 | \$1,000 |

<sup>^</sup> The City's Fund Balance Policy, effective September 2011, states that the minimum level of Unassigned Fund Balance at the end of each year shall not be less than 10% of the following year's projected budgeted expenditures.

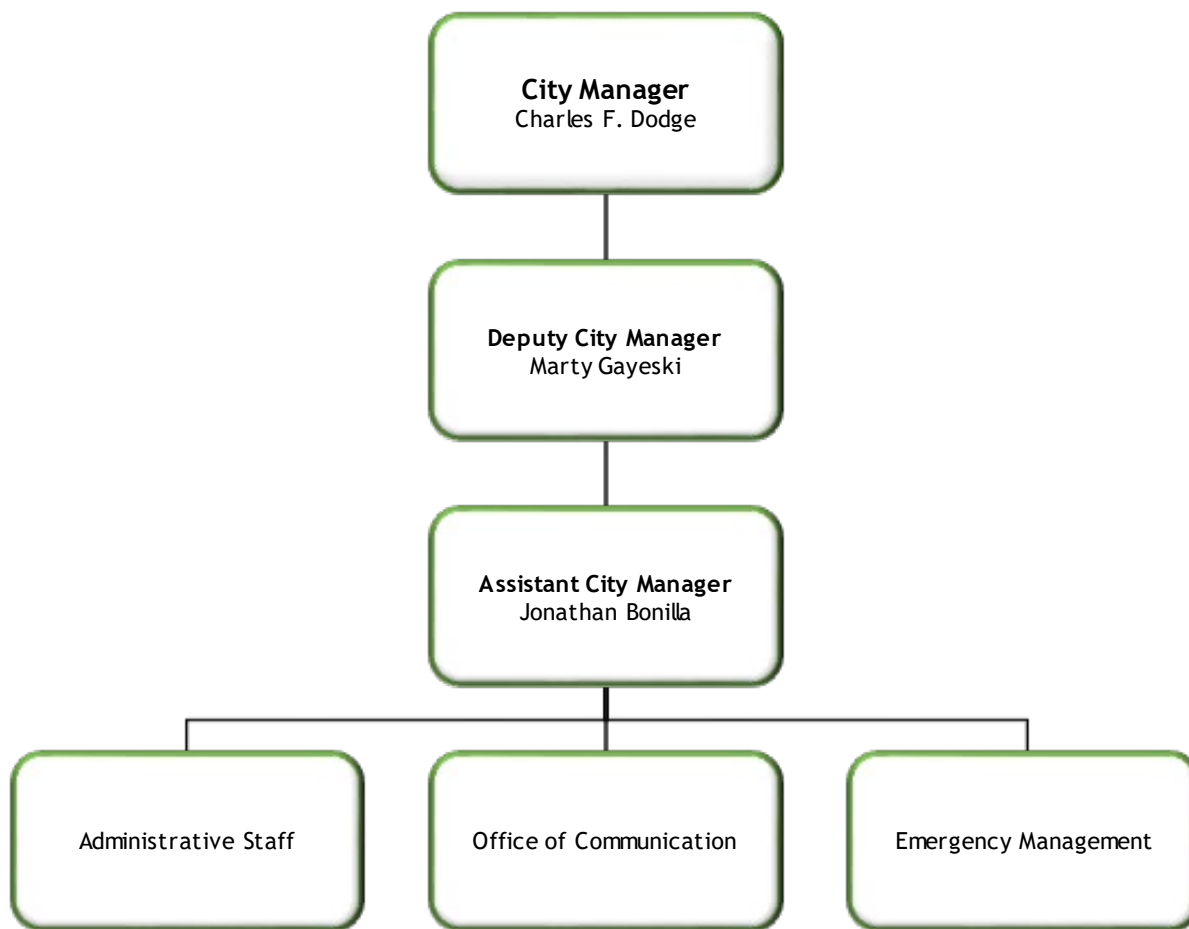
N/A - 2022-23 - On March 15, 2022, Florida Governor Ron DeSantis signed SB1048 eliminating student assessments including but not limited to the Florida Standards Assessments (FSA) replacing them with a progress monitoring system starting 2022-23 academic school year.

2022-23 Actual incorporates results from the new statewide assessments aligned to the Benchmarks for Excellent Student Thinking (B.E.S.T.) Standards, which include the Florida Assessment of Student Thinking (FAST).

FY 2022-23 Actual and FY 2024-25 Goal include Scores and Ratings.

## CITY MANAGER

### Organizational Chart



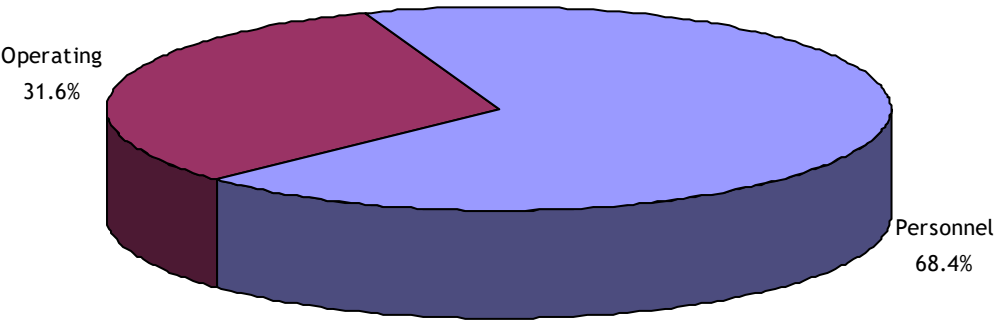
## CITY MANAGER

|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>         |           |                   |                   |                   |                   |
| Charges for Services            |           | 12,995            | 27,070            | 13,000            | -                 |
| <b>Revenue Total</b>            | <b>\$</b> | <b>12,995</b>     | <b>27,070</b>     | <b>13,000</b>     | <b>-</b>          |
|                                 |           |                   |                   |                   |                   |
|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>     |           |                   |                   |                   |                   |
| <b>Personnel</b>                |           |                   |                   |                   |                   |
| Salary                          |           | 523,318           | 582,116           | 568,977           | 562,606           |
| Benefits                        |           | 290,153           | 330,543           | 217,282           | 154,864           |
| <b>Personnel Total</b>          |           | <b>813,472</b>    | <b>912,659</b>    | <b>786,259</b>    | <b>717,470</b>    |
| <b>Operating</b>                |           |                   |                   |                   |                   |
| Professional Services           |           | 3,414             | 4,194             | 3,800             | 24,628            |
| Other Services                  |           | 237,330           | 234,354           | 273,082           | 283,062           |
| Travel Per Diem                 |           | 120               | -                 | 3,000             | 3,000             |
| Rentals and Leases              |           | 980               | 982               | 1,775             | 3,300             |
| Repair and Maintenance Services |           | 346               | 380               | 750               | 1,500             |
| Printing and Binding            |           | 129,891           | 150,859           | 165,181           | -                 |
| Office Supplies                 |           | 1,072             | 1,500             | 1,500             | 2,000             |
| Operating Supplies              |           | 1,397             | 4,406             | 6,900             | 10,740            |
| Publications and Memberships    |           | 2,137             | 1,692             | 2,500             | 3,850             |
| <b>Operating Total</b>          |           | <b>376,688</b>    | <b>398,366</b>    | <b>458,488</b>    | <b>332,080</b>    |
| <b>Debt Services</b>            |           |                   |                   |                   |                   |
| Principal Payments              |           | -                 | 779               | -                 | -                 |
| <b>Debt Services Total</b>      |           | <b>-</b>          | <b>779</b>        | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>                  |           |                   |                   |                   |                   |
| Machinery and Equipment         |           | 1,249             | -                 | -                 | -                 |
| <b>Capital Total</b>            |           | <b>1,249</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Expenditure Total</b>        | <b>\$</b> | <b>1,191,409</b>  | <b>1,311,804</b>  | <b>1,244,747</b>  | <b>1,049,550</b>  |



# CITY MANAGER

Expenditure Category



| Position Title |                        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|------------------------|-------------------|-------------------|-------------------|-------------------|
| 511005         | City Manager           | 1                 | 1                 | 1                 | 1                 |
| 512499         | Deputy City Manager    | 0.5               | 0.5               | 0.5               | -                 |
| 512516         | Assistant City Manager | -                 | -                 | -                 | 0.5               |
| 512884         | Executive Assist       | 1                 | 1                 | 1                 | 1                 |
| Total          |                        | 2.5               | 2.5               | 2.5               | 2.5               |
| Full-time      |                        |                   |                   |                   |                   |
| Part-time      |                        | -                 | -                 | -                 | -                 |

# PLANNING AND ECONOMIC DEVELOPMENT

## Mission

To utilize all available resources, especially information technology, to measure, plan, and guide the City's growth in a manner that is reflective of the vision of its citizens and their chosen representatives.

## Goals

To constantly examine data, analyze trends, and apply our professional skills toward providing information that will facilitate the formation of that vision.

To provide the necessary information to all relevant parties in a manner that is reflective of the vision of its citizens and their chosen representatives.

## Objectives

Staff meetings of the Planning and Zoning Board (PZB), Board of Adjustment (BOA), Economic Development Board (EDB), Environmental Advisory Board (EAB), Affordable Housing Advisory Committee (AHAC), and other Committees/Boards as needed.

Process and prepare reports, graphics, public notices, agendas, and supporting documentation for the following: public hearings, workshops, text amendments to the Zoning Code or Comprehensive Plan, change of zoning district (rezoning), modifications to Developments of Regional Impacts (DRI's), Future Land-Use Map and text amendments, plats, and site plans.

Monitor and update the Comprehensive Plan and Future Land Use Map pursuant to updates of the Broward County Land Use Plan, State Statutes, and the recommendations in the Comprehensive Plan Evaluation and Appraisal Report as approved by the State of Florida, Department of Economic Opportunity (DEO).

Collect data as needed for the next Comprehensive Plan Evaluation and Appraisal Report.

Prepare updates as needed to the water supply

plan in order to comply with State of Florida, Department of Economic Opportunity Water Supply Planning Requirements of the Comprehensive Plan.

Provide annual updates to the Capital Improvement Element for adoption and transmittal to DEO as required by State Statutes.

Provide intergovernmental coordination services to ensure the City's planning interests are represented on a county-wide and regional basis by attending technical planning meetings/workshops and participating in Development of Regional Impact sufficiency review meetings.

Participate with the Broward County School Board and other municipalities in implementing the Unified Inter-local Agreement and public school concurrency as required by the State of Florida DEO.

Review zoning and land development codes annually and update for compliance with comprehensive plan policies and existing conditions.

Provide data and analysis to identify areas and needs of the eastern portion of the City for redevelopment activities.

Coordinate with the Community Redevelopment Associates of Florida (CRA) to implement and monitor Federal and State Housing programs.

Coordinate and assist the code compliance staff with property research and other technical support, attend Special Magistrate meetings as needed to provide witness testimony on behalf of the City, and offer recommendations on code compliance resolutions.

Support the City's businesses through networking, seminars, educational events, workshops, and partnerships with the Chamber of Commerce.

Attract and recruit businesses to diversify the City's economy and promote job growth through partnerships with the Miramar-Pembroke Pines Regional Chamber of Commerce and Greater Fort Lauderdale Broward Alliance.

## PLANNING AND ECONOMIC DEVELOPMENT

Support businesses throughout the development process.

Review and issue Certificates of Use (CU) for new businesses.

Review and permit tree relocation and/or removal permits.

Utilize the City's web site and social media channels to improve public education and outreach programs.

### Major Functions & Activities

The Planning and Economic Development Department coordinates economic development, housing programs, landscaping, planning, and zoning. Department staff also provide technical assistance to the numerous City advisory boards and coordinates Board activities with the City Commission, other Boards, and the Chamber of Commerce.

The Department is responsible for providing technical assistance to City Boards and, through the City Manager, providing the Mayor and the City Commission with alternative options for overall development and redevelopment.

Coordinates the City's review processes in order to ensure that the goals of the City Commission are reflected in the overall design of projects and actual building construction. This is accomplished through the enforcement of the City's Comprehensive Planning and Land Development Code.

Continuously updates long-term planning documents as required by State Statute.

Emphasizes redevelopment activities and associated studies and document preparation.

Prepares feasibility and other studies as requested by the City's Boards and Commission.

Provides support to the City's business community.

### Budget Highlights

The FY 2024-25 budget includes the following:

Continued Implementation, maintenance, and enhancement of the City's Enterprise Resource Management (ERP) system and transition of all development applications to be processed online (EnerGov).

Completion of expenditures of the CDBG-CV special funding program.

Coordinated the monthly, per Commission District, Natalie Belmonte Great Yards award program.

Coordinated updates to the City's Comprehensive plan.

Coordinate with the Broward Metropolitan Planning Organization the implementation and completion of the Center Mobility Hub Project.

Processed in excess of 400 Certificate of Use Applications.

### Accomplishments

Update and adoption of revisions to the City's Land Development Code.

Created the Safe Neighborhoods Improvement District for the Pembroke Shores community.

Coordinated community outreach and permitting efforts for the Heron Pond community including the creation of a public information webpage.

Implemented the monthly, per Commission District, Natalie Belmonte Great Yards award program.

Evaluated and monitored Building Department permit applications and processes for consistency with the terms of the vendor's contract.

Represented the city at outside agency meetings including but not limited to: Broward MPO, Broward School Board Staff Working Group, North Perry Airport Community Advisory Committee, Greater Fort Lauderdale Alliance and Miramar Pembroke Pines Regional Chamber of Commerce.

## PLANNING AND ECONOMIC DEVELOPMENT

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Implementation of the City's master planning documents including the City's Green Plan, Economic Development Strategic Plan update and Citywide Transportation Master plan.

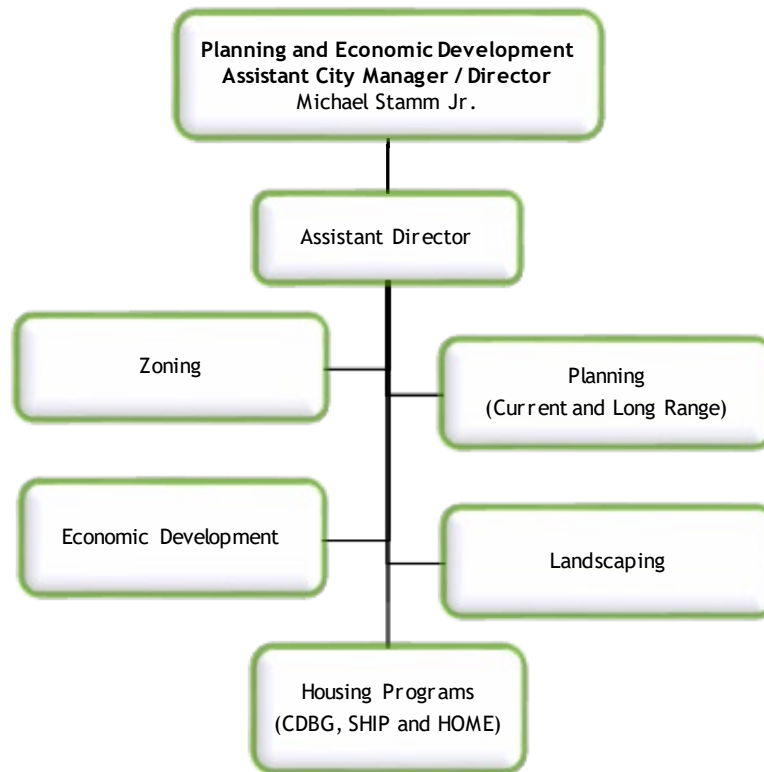
Participated in numerous townhall meetings to gather community input about issues impacting the City.

## PLANNING AND ECONOMIC DEVELOPMENT

| Performance Measures                                                | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|---------------------------------------------------------------------|---------|------|---------|------|---------|---------|
|                                                                     | Actual  | Goal | Actual  | Goal | Goal    | Goal    |
| <b>Outputs</b>                                                      |         |      |         |      |         |         |
| Number of Planning and Zoning Board meetings facilitated            | 12      | 11   | 11      | 12   | 11      | 11      |
| Number of Board of Adjustment meetings facilitated                  | 9       | 6    | 9       | 9    | 11      | 10      |
| Number of Economic Development Board Meetings facilitated           | 5       | 7    | 8       | 8    | 7       | 8       |
| Number of Environmental Advisory Board Meetings facilitated         | 5       | 5    | 8       | 9    | 9       | 9       |
| Affordable Housing Advisory Committee Meetings Facilitated          | 0       | 4    | 4       | 4    | 4       | 4       |
| <b>Effectiveness</b>                                                |         |      |         |      |         |         |
| % of public information requests answered within three working days | 99%     | 99%  | 99%     | 99%  | 99%     | 99%     |
| <b>Efficiency</b>                                                   |         |      |         |      |         |         |
| % of building plans reviewed within ten days for zoning compliance  | 100%    | 100% | 100%    | 100% | 100%    | 100%    |

## PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT

### Organizational Chart



## PLANNING AND ECONOMIC DEVELOPMENT

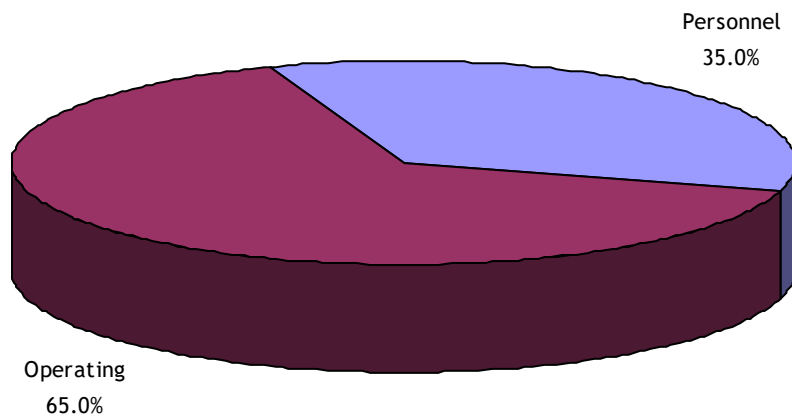
|                         |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b> |           |                   |                   |                   |                   |
| Building Permits        |           | 299,245           | 286,892           | 190,500           | 224,000           |
| Charges for Services    |           | 283,216           | 199,457           | 197,970           | 198,900           |
| <b>Revenue Total</b>    | <b>\$</b> | <b>582,461</b>    | <b>486,349</b>    | <b>388,470</b>    | <b>422,900</b>    |

|                                       |  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |  |                   |                   |                   |                   |
| <b>Personnel</b>                      |  |                   |                   |                   |                   |
| Salary                                |  | 402,018           | 435,351           | 389,979           | 405,808           |
| Benefits                              |  | 273,489           | 328,717           | 180,722           | 181,059           |
| <b>Personnel Total</b>                |  | <b>675,507</b>    | <b>764,069</b>    | <b>570,701</b>    | <b>586,867</b>    |
| <b>Operating</b>                      |  |                   |                   |                   |                   |
| Professional Services                 |  | 26,625            | -                 | 25,000            | 25,000            |
| Other Services                        |  | 422,267           | 493,170           | 750,191           | 799,786           |
| Travel Per Diem                       |  | 6                 | -                 | 4,400             | 4,200             |
| Communication Services                |  | 1,299             | 1,299             | 2,350             | 2,550             |
| Freight & Postage Services            |  | 42                | -                 | 1,000             | 1,000             |
| Rentals and Leases                    |  | 680               | 958               | 7,000             | 5,500             |
| Insurance                             |  | -                 | 213               | -                 | 500               |
| Repair and Maintenance Services       |  | 1,147             | 1,453             | 8,700             | 7,650             |
| Printing and Binding                  |  | 1,481             | 1,532             | 1,500             | 1,500             |
| Promotional Activities                |  | 29,186            | 127,489           | 180,056           | 200,250           |
| Other Current Charges and Obligations |  | 8,977             | 773               | 7,000             | 8,500             |
| Office Supplies                       |  | 2,251             | 1,661             | 5,000             | 4,500             |
| Operating Supplies                    |  | 755               | 769               | 24,350            | 22,950            |
| Publications and Memberships          |  | 642               | 2,621             | 4,665             | 5,800             |
| <b>Operating Total</b>                |  | <b>495,355</b>    | <b>631,936</b>    | <b>1,021,212</b>  | <b>1,089,686</b>  |
| <b>Debt Services</b>                  |  |                   |                   |                   |                   |
| Principal Payments                    |  | -                 | 2,336             | -                 | -                 |
| <b>Debt Services Total</b>            |  | <b>-</b>          | <b>2,336</b>      | <b>-</b>          | <b>-</b>          |

## PLANNING AND ECONOMIC DEVELOPMENT

|                             |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|----|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |    |                   |                   |                   |                   |
| Expenditure Total           | \$ | 1,170,862         | 1,398,341         | 1,591,913         | 1,676,553         |

### Expenditure Category



| Position Title                        |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| 512019 Econ Dev Director/ Assist CM   |           | 1                 | 1                 | 1                 | 1                 |
| 512184 Zoning Administrator           |           | 1                 | -                 | -                 | -                 |
| 512524 Administrative Coordinator I   |           | 1                 | 1                 | 1                 | 1                 |
| 512705 Assist. Plan/Econ Dev Director |           | 1                 | 1                 | 1                 | 1                 |
| 513426 PT Planning Administrator      |           | 1                 | 1                 | 1                 | -                 |
| 513427 PT Zoning Administrator        |           | -                 | -                 | -                 | 1                 |
| <b>Total</b>                          |           |                   |                   |                   |                   |
|                                       | Full-time | 4                 | 3                 | 3                 | 3                 |
|                                       | Part-time | 1                 | 1                 | 1                 | 1                 |



# TECHNOLOGY SERVICES

## Mission

To provide the City of Pembroke Pines with a true advantage by facilitating innovative and creative technology solutions, enabling our workforce to perform their jobs more efficiently and timely, and allowing our citizens and businesses to have access to information and City services anywhere and anytime to achieve a better quality of life.

## Goals

- Effectively manage the delivery of City-wide technology services. Delivering and supporting core technology services is vital to every organization. It provides the workforce with the necessary resources it needs in order for the organization to operate more effectively.
- Guide technology decision-making to ensure consistency with the City-wide business direction. The technology investments and commitments made on behalf of the organization must reflect its overall strategic priorities. The oversight process supports collaborative decision-making and accountability to prioritize scarce IT resources. Failure to do this process would result in equipment, services, and systems that do not properly support the workforce, which would result in redundancy and lack of inter-operability.
- Ensure a skilled, responsive, and innovative workforce that keeps current with evolving business critical technologies. Developing a trained and skilled workforce is essential to the success of the Technology Services Department. Ensuring that the Department's employees are trained and proficient in the latest technologies and have access to the necessary resources will create a higher performing organization that operates more efficiently and effectively.
- Provide high quality customer service. Ensuring that the Department's customers are provided excellent service is paramount to the organization as a whole. The Technology Services Department must be able to deliver the appropriate technology services and resources City employees need in order to perform their

jobs effectively.

## Objectives

The Technology Services Department will move toward accomplishing these goals by focusing on the following objectives:

- Centralize City-wide IT functions to deliver core infrastructure services.
- Deploy and ensure support of a common infrastructure that meets the organization's business needs.
- Forecast and budget to deliver appropriate services.
- Implement and maintain effective IT oversight.
- Ensure IT investments are aligned with the City's Strategic Plan, identified business priorities, and IT standards.
- Promote training and development.
- Hire and retain highly qualified, responsive, and innovative employees.
- Establish and meet customer expectations in delivering core City-wide technology services and assist them in identifying opportunities to productively introduce new technology.
- Ensure that all customers have easy access to accurate and timely City information and services via the Internet and Intranet.

## Major Functions & Activities

The Division consists of three branches with the following range of responsibilities:

### ~ PROJECT MANAGEMENT:

All system projects, the Help Desk, and all Personal Computer software and hardware issues.

### ~ SYSTEM DEVELOPMENT:

All programming and application development.

## TECHNOLOGY SERVICES

### ~ TECHNICAL SERVICES:

The network, system administration, Internet/Intranet development, technical standard development, IP cameras and door access controls (installation, support, break/fix), and other technological issues.

Following is a list of the current applications/functions supported by the Technology Services Division:

Building  
Cashiering  
Complaint Tracking  
Document Management  
Electronic Mail  
Electronic Spreadsheets  
Fuel System  
Help Desk  
Internet/Intranet  
Network Management  
Occupational Licenses  
Parking Lot Control  
Passport Scheduling  
Payroll  
Permitting/Inspections  
Personnel  
Police  
Project Tracking  
Purchasing  
Property Tax Rolls  
Revenue Collection  
Security/Menu Control  
Special Assessments  
Utility Billing  
Word Processing  
Work Order Program

### Budget Highlights

The FY 2024-25 budget includes the following:

Continued expansion of cameras, intercom, paging, emergency alerting, and synchronized digital clocks system within PPCS campuses.

Future upgrades to the City's Enterprise Resource Planning System (ERP) by Tyler Technologies in order to bring improvements that can enhance

efficiency, productivity, and user experience.

Continued expansion of City's Geographic Information System (GIS) footprint throughout the City. Future projects for the GIS team include the following:

- Updating outdated static maps and statistics found on City website.
- Asset verification and quantification for City departments including Building, Code Enforcement, Fire & Police.
- Creating an Emergency Response Application that can be utilized by both the public and City staff during/after natural disasters to report damages to public and private property.
- Utilize the now completed land records data to enable additional functionality within Energov.
- Continued creation of applications to facilitate coordination between Utilities Department and third-party contractors that are performing field work.
- Inventory analysis of all the data currently stored in the City's ArcGIS Online Portal.

### Accomplishments

The City has completed implementation of Tyler Technologies ERP. Implementation included the following modules: Financials, Utilities, Energov, Asset Management, and HR/Payroll. Tyler Technologies ERP replaced City-wide and allows City departments to function more cohesively in order to better serve the residents.

The City has implemented and/or improved upon the following in the Municipal Security Unit (MSU):

- Surveillance Infrastructure: reduced the number of end-of-life (EOL) cameras by 80% through the installation of new, advanced cameras. This modernization enhanced the City's surveillance capabilities, ensuring comprehensive coverage and bolstering our ability to monitor critical areas effectively.
- Data Recording Capabilities: upgraded QUMULO server and purchased additional data recording

## TECHNOLOGY SERVICES

servers. QUMULO upgrade increased the City's camera network and expanded City's recording capabilities, facilitating better analysis and response to security incidents across the City.

- Access Control Systems: upgraded City Center and Public Services to LENEL Access control system. LENEL system provides enhanced control over access to City facilities and streamlines operations by enabling the use of a single access card.
- Campus Surveillance: upgraded Academic Village Charter Schools fiber optic footprint. Upgrade facilitated the addition of exterior cameras, effectively increasing the coverage area of the campus surveillance system and ensuring a safer environment for students, faculty, and staff.

The City has implemented and/or improved upon the following in Geographic Information System (GIS) Unit:

- Gathering Photometric data for all light poles in the city to determine and improve the safety of public areas and neighborhoods by adhering to CPTED (Crime Prevention Through Environmental Design) guidelines and determining levels of service throughout the city, especially in areas where crime is more prevalent.
- In coordination with FTC GIS consulting:
  - a. Created a breaks and leaks application which allows field crew members to immediately report any changes in city owned pipes as well as flag them for inspection, removal, or maintenance.
  - b. Verifying the location and creating digital records of all City owned utilities assets including but not limited to manholes, air release valves, water meters, generators and pipelines.
  - c. Updating all Utilities asset information and correcting previously incorrect location data.
  - d. Performing GIS data collection and support work to assist in the creation of a water main failure predictive analysis. Which helped Utilities determine which areas of the city should be prioritized for water pipe replacement and other maintenance needs.

### e. Fire Hydrant Inventory

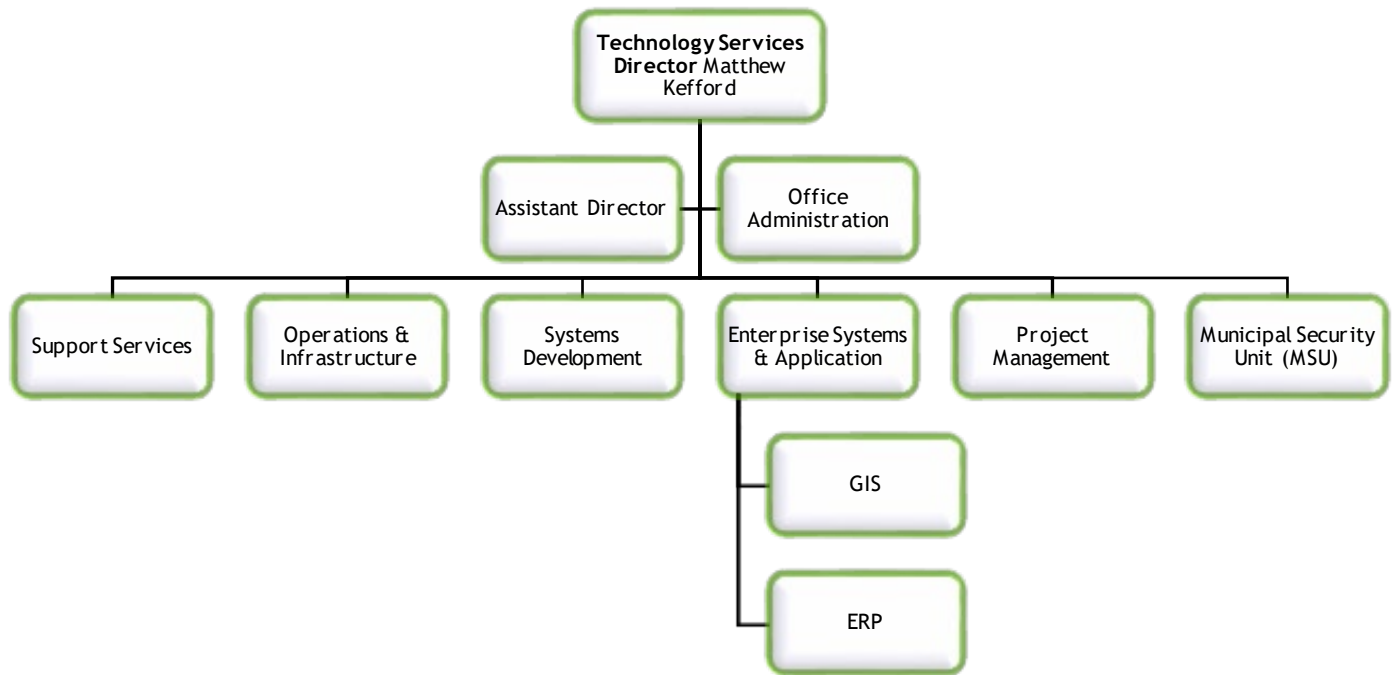
- Verifying the quantity and location of assets for the Recreation and Cultural arts department and creating a fully interactive application for public use that is currently on the City website.
- Reached 96% completion of adding and verifying all addresses within the City, both commercial and residential to city and county land records. Previously less than 65% of city addresses were accounted for.
- Completion of the base requirements needed to create an as-built tracker for the Utilities Department.
- Creation of multiple applications to facilitate coordination between Utilities Department and certain third-party contractors that are performing field work.
- Creation and outfitting of a fully functioning field crew capable of performing field work/site visits solely for utilities and their GIS needs.
- Used AI models to accurately capture building footprints in the City along with building square footage to assist with county valuations and police reports.
- Created multiple public facing web app/maps that show basic City demographic information as well as Points of Interest and commercial centers in the City for public consumption.
- Created a fleet tracking application that records the current and past location of all City Center fleet vehicles using API.
- Coordinated integration of GIS data into live earth for the Parks and Recreation Department, Municipal Security Unit (MSU) and Building to utilize.

# TECHNOLOGY SERVICES

| Performance Measures                                                  | 2021-22   |           | 2022-23   |           | 2023-24   | 2024-25   |
|-----------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                                                                       | Actual    | Goal      | Actual    | Goal      | Goal      | Goal      |
| <b>Outputs</b>                                                        |           |           |           |           |           |           |
| Number of Customers Supported (All City Owned Sites FTE and Contract) | 2,000     | 2,000     | 2,000     | 2,000     | 2,000     | 2,000     |
| Number of Software Applications, Modules & Interfaces Supported       | 400       | 400       | 400       | 400       | 400       | 400       |
| Number of Desktop/Laptops/Tablets Supported                           | 6,825     | 6,500     | 7,000     | 6,825     | 7,000     | 7,500     |
| Number of Servers Supported                                           | 70        | 70        | 70        | 70        | 70        | 70        |
| Number of Printers Supported                                          | 500       | 500       | 500       | 500       | 500       | 500       |
| Number of Help Desk Calls Processed                                   | 19,000    | 19,300    | 21,900    | 19,950    | 21,000    | 24,090    |
| Number of Telephones Supported                                        | 1,650     | 1,650     | 1,850     | 1,800     | 2,000     | 2,000     |
| Number of Cameras Supported                                           | 1,000     | 1,260     | 1,300     | 1,500     | 1,500     | 1,500     |
| <b>Effectiveness</b>                                                  |           |           |           |           |           |           |
| Unique Pageviews                                                      | 2,419,782 | 1,920,811 | 2,977,460 | 2,900,000 | 2,600,000 | 3,126,333 |
| Average Percent of Information Technology Work Order Completed        | 5.00 hrs. | 4.50 hrs. | 3.50 hrs. | 4.00 hrs. | 4.00 hrs. | 3.00 hrs. |
| -Less than One Hour                                                   | 60.00%    | 60.00%    | 60.00%    | 60.00%    | 60.00%    | 60.00%    |
| -Less than Four Hours                                                 | 65.00%    | 65.00%    | 75.00%    | 70.00%    | 70.00%    | 75.00%    |
| -By Help Desk                                                         | 60.00%    | 50.00%    | 40.00%    | 60.00%    | 60.00%    | 40.00%    |
| Percent of Calls Completed by Due Date                                | 93.00%    | 93.00%    | 95.00%    | 95.00%    | 95.00%    | 95.00%    |
| Average Time to Complete Work Orders                                  | 1.5 days  | 1.5 days  | 1.5 days  | 1.5 days  | 1.5 days  | 1.5 days  |
| Number of Viruses/ Spam Prevented                                     | 8,030,000 | 7,300,000 | 8,431,500 | 8,030,000 | 8,833,000 | 8,853,075 |
| Percent of Network Availability                                       | 99.99%    | 99.99%    | 99.99%    | 99.99%    | 99.99%    | 99.99%    |
| Percent of Upgrades and Implementations Completed on Time             | 90.00%    | 90.00%    | 90.00%    | 90.00%    | 90.00%    | 90.00%    |
| Percent of Projects Completed within Budget                           | 95.00%    | 97.00%    | 98.00%    | 97.00%    | 97.00%    | 98.00%    |
| <b>Efficiency</b>                                                     |           |           |           |           |           |           |
| Average Number of Calls Processed per Help Desk Personnel             | 6,000     | 6,000     | 3,500     | 6,000     | 6,000     | 3,500     |
| Average Cost per Employee Training                                    | \$1,500   | \$1,100   | \$2,300   | \$2,500   | \$2,000   | \$2,500   |
| Average Time to Repair Computer                                       | 6.0 hrs.  | 6.0 hrs.  | 6.0 hrs.  | 6.0 hrs.  | 6.0 hrs.  | 6.0 hrs.  |

## TECHNOLOGY SERVICES

### Organizational Chart



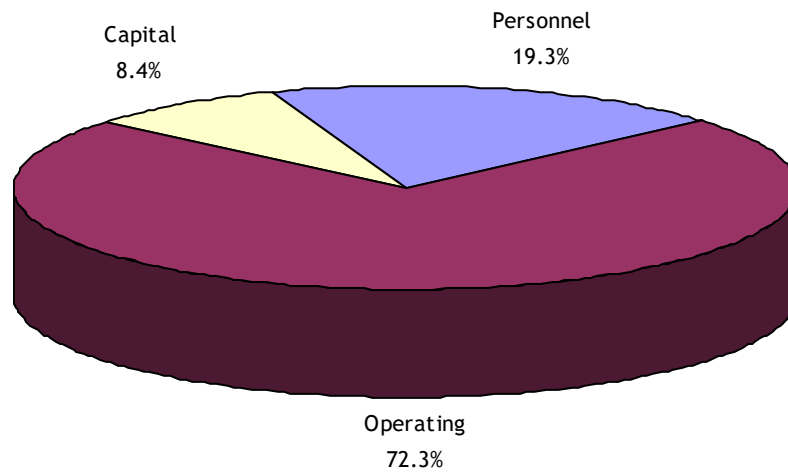
## TECHNOLOGY SERVICES

|                                    |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>            |           |                   |                   |                   |                   |
| Charges for Services               |           | 937,091           | 1,096,867         | 1,218,537         | 996,374           |
| Debt Proceeds/Installment Purchase |           | -                 | 317,912           | -                 | -                 |
| <b>Revenue Total</b>               | <b>\$</b> | <b>937,091</b>    | <b>1,414,779</b>  | <b>1,218,537</b>  | <b>996,374</b>    |
|                                    |           |                   |                   |                   |                   |
|                                    |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>        |           |                   |                   |                   |                   |
| <b>Personnel</b>                   |           |                   |                   |                   |                   |
| Salary                             |           | 1,876,528         | 1,855,760         | 1,891,266         | 1,928,728         |
| Benefits                           |           | 1,116,672         | 1,290,184         | 1,047,806         | 1,030,080         |
| <b>Personnel Total</b>             |           | <b>2,993,200</b>  | <b>3,145,944</b>  | <b>2,939,072</b>  | <b>2,958,808</b>  |
| <b>Operating</b>                   |           |                   |                   |                   |                   |
| Other Services                     |           | 2,053,806         | 2,817,944         | 4,167,608         | 4,487,151         |
| Travel Per Diem                    |           | 16                | 1                 | 10,000            | -                 |
| Communication Services             |           | 36,676            | 59,070            | 101,200           | 107,400           |
| Rentals and Leases                 |           | 910               | 1,026             | 3,400             | 3,400             |
| Repair and Maintenance Services    |           | 2,108,743         | 2,171,831         | 2,792,331         | 2,948,600         |
| Office Supplies                    |           | 5,683             | 5,844             | 10,000            | 10,000            |
| Operating Supplies                 |           | 981,202           | 1,004,214         | 2,839,876         | 3,434,060         |
| Publications and Memberships       |           | 1,069             | 2,788             | 7,400             | 7,400             |
| Training                           |           | 47,293            | 73,086            | 126,500           | 96,600            |
| <b>Operating Total</b>             |           | <b>5,235,398</b>  | <b>6,135,804</b>  | <b>10,058,315</b> | <b>11,094,611</b> |
| <b>Debt Services</b>               |           |                   |                   |                   |                   |
| Principal Payments                 |           | -                 | 983,893           | -                 | -                 |
| Interest Payments                  |           | -                 | 4,882             | -                 | -                 |
| <b>Debt Services Total</b>         |           | <b>-</b>          | <b>988,776</b>    | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>                     |           |                   |                   |                   |                   |
| Infrastructure                     |           | 219,753           | 112,124           | 1,083,211         | -                 |
| Machinery and Equipment            |           | 528,387           | 1,218,368         | 2,352,045         | 1,286,000         |
| <b>Capital Total</b>               |           | <b>748,141</b>    | <b>1,330,492</b>  | <b>3,435,256</b>  | <b>1,286,000</b>  |

## TECHNOLOGY SERVICES

|                             |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|----|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |    |                   |                   |                   |                   |
| Expenditure Total           | \$ | 8,976,739         | 11,601,016        | 16,432,643        | 15,339,419        |

### Expenditure Category



| Position Title                        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512280 Help Desk Technician II        | 1                 | 1                 | 1                 | 1                 |
| 512303 Network Specialist II          | 2                 | 1                 | 1                 | 1                 |
| 512525 Administrative Assistant I     | 1                 | 1                 | 1                 | 1                 |
| 512622 ERP Manager                    | 1                 | 1                 | 1                 | 1                 |
| 512623 Senior Systems Administrator   | 1                 | 1                 | 1                 | 1                 |
| 512643 Help Desk Technician I         | 1                 | 1                 | 1                 | 1                 |
| 512644 Help Analyst/Technician        | 1                 | 1                 | 1                 | 1                 |
| 512691 Systems Analyst II             | 1                 | 1                 | 1                 | 1                 |
| 512693 Systems Programmer/Analyst II  | 1                 | 1                 | 1                 | 1                 |
| 512697 Proj Mgr/Syst Prog Analyst II  | 1                 | 1                 | 1                 | 1                 |
| 512716 Systems Admin Supervisor       | -                 | 1                 | 1                 | 1                 |
| 512722 Manager of Systems Development | 1                 | 1                 | 1                 | 1                 |

TECHNOLOGY SERVICES

| Position Title                      |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| 512723 Systems Administrator        |           | 2                 | 2                 | 2                 | 2                 |
| 512903 Technology Services Director |           | 1                 | 1                 | 1                 | 1                 |
| 512904 Asst Technology Svc Director |           | 1                 | 1                 | 1                 | 1                 |
| Total                               | Full-time | 16                | 16                | 16                | 16                |
|                                     | Part-time | -                 | -                 | -                 | -                 |



# HUMAN RESOURCES

## Mission

To provide an organizational framework to recruit, select, classify, compensate, develop, and reward the City's diverse workforce, while ensuring an environment that optimizes productivity, efficiency, and effectiveness.

## Goals

The development, communication and implementation of policies, discipline, administration, maintenance of records, and all other Human Resources functions, as well as administrating in-house training programs.

## Objectives

To standardize human resources management practices in the areas of hiring, retention, employee development, benefits, testing, and compliance with federal, state, and local regulations.

Maintain a comprehensive and competitive pay and classification system, linking various elements of performance to merit.

Expand the City's outreach efforts to reach a diverse group of competent workers when recruiting for City vacancies.

Institute a city-wide program to enhance employee development through supervisory, technical, professional, and competency training.

Continue electronic File System Deployment.

## Major Functions & Activities

The Department of Human Resources provides administrative support to all departments for the management of the City's workforce. The functions of the division are as follows:

~ RECRUITMENT AND SELECTION - Provide a quality pool of applicants to fill departmental vacancies through the proper mechanisms in determining relative ability, knowledge, and skill to meet the City's overall goals and objectives.

~ CLASSIFICATION AND COMPENSATION - Assure both internal and external equities in pay and classification of City employees.

~ TRAINING - Provide an internal training program for employee training and development.

~ EMPLOYEE RELATIONS and BENEFITS - These functions revolve around customer service to the employees of the City of Pembroke Pines with the goal of retaining top performers.

## Budget Highlights

The FY 2024-25 budget is \$107,728 or 12.2% lower than the working budget for FY 2024-25. Decrease was driven mostly by salary and benefits.

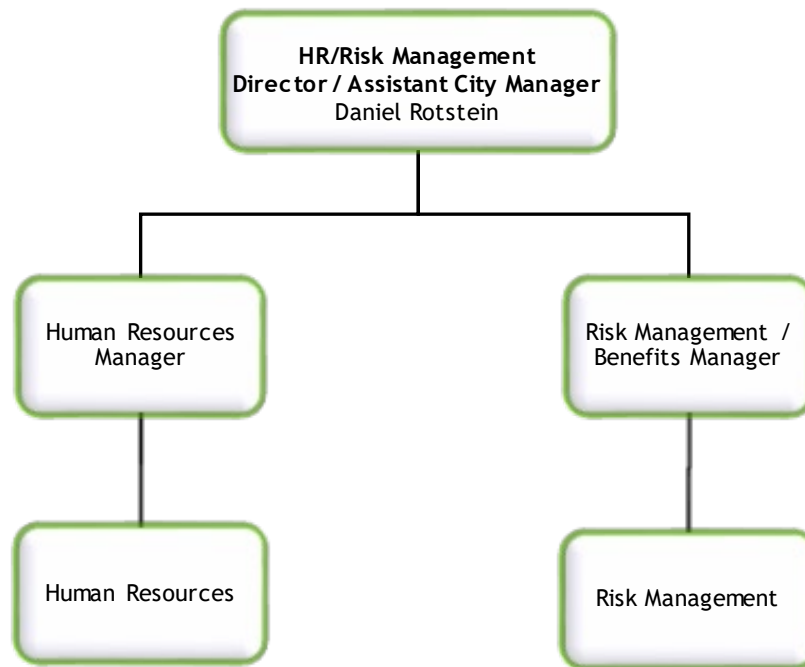
# HUMAN RESOURCES

| Performance Measures                                                  | 2021-22 |        | 2022-23 |        | 2023-24 | 2024-25 |
|-----------------------------------------------------------------------|---------|--------|---------|--------|---------|---------|
|                                                                       | Actual  | Goal   | Actual  | Goal   | Goal    | Goal    |
| <b>Outputs</b>                                                        |         |        |         |        |         |         |
| Number of internal seminars offered                                   | 6       | 10     | N/A     | 10     | 6       | N/A     |
| Number of positions processed for recruitment or promotion            | 61      | 48     | N/A     | 100    | 70      | N/A     |
| Number of employment applications received and processed (FT/PT City) | 900     | 800    | N/A     | 600    | 500     | N/A     |
| Number of applicants hired (FT/PT City and Schools)                   | 292     | 93     | N/A     | 150    | 120     | N/A     |
| <b>Effectiveness</b>                                                  |         |        |         |        |         |         |
| % of FT employees retained after one year from hire                   | 86.2%   | 95.0%  | 92.9%   | 80.0%  | 65.0%   | 95.0%   |
| <b>Efficiency</b>                                                     |         |        |         |        |         |         |
| Ratio of employees (City and School) to HR staff                      | 152:01  | 174:01 | N/A     | 180:01 | 160:01  | N/A     |

FY2022-23 Actual as of 6/26/2023

## HUMAN RESOURCES/RISK MANAGEMENT

### Organizational Chart

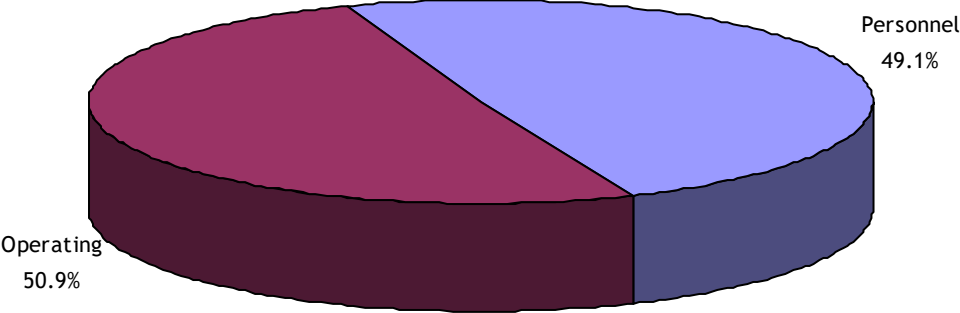


## HUMAN RESOURCES

|                                       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |                   |                   |                   |                   |
| Personnel                             |                   |                   |                   |                   |
| Salary                                | 299,333           | 300,236           | 338,854           | 226,731           |
| Benefits                              | 219,176           | 199,750           | 143,812           | 153,888           |
| <b>Personnel Total</b>                | <b>518,509</b>    | <b>499,986</b>    | <b>482,666</b>    | <b>380,619</b>    |
| Operating                             |                   |                   |                   |                   |
| Professional Services                 | 35,518            | 41,300            | 48,000            | 60,000            |
| Other Services                        | 212,345           | 238,953           | 239,328           | 255,147           |
| Travel Per Diem                       | -                 | -                 | 2,000             | 2,000             |
| Rentals and Leases                    | -                 | -                 | 3,000             | 4,000             |
| Repair and Maintenance Services       | 6,292             | 5,476             | 6,000             | -                 |
| Printing and Binding                  | 10,937            | 11,978            | 740               | -                 |
| Other Current Charges and Obligations | 29,240            | 54,566            | 87,000            | 60,000            |
| Office Supplies                       | 2,079             | 4,061             | 5,000             | 5,500             |
| Operating Supplies                    | 2,275             | 2,594             | 4,760             | 3,500             |
| Training                              | 2,450             | 254               | 5,000             | 5,000             |
| <b>Operating Total</b>                | <b>301,136</b>    | <b>359,182</b>    | <b>400,828</b>    | <b>395,147</b>    |
| <b>Expenditure Total</b>              | <b>\$ 819,645</b> | <b>859,168</b>    | <b>883,494</b>    | <b>775,766</b>    |

HUMAN RESOURCES

Expenditure Category



| Position Title |                                | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512014         | Risk Mgmnt/Benefits Supervisor | 1                 | 1                 | 1                 | -                 |
| 512022         | HR/Risk Mgt Director/Assist CM | 1                 | 1                 | 1                 | -                 |
| 512440         | Human Resources Director       | -                 | -                 | -                 | 1                 |
| 512790         | Human Resources Manager        | -                 | -                 | -                 | 1                 |
| Total          |                                | 2                 | 2                 | 2                 | 2                 |
| Full-time      |                                | 2                 | 2                 | 2                 | 2                 |
| Part-time      |                                | -                 | -                 | -                 | -                 |

# CITY ATTORNEY

## Mission

To provide timely, efficient, and cost-effective in-house legal services and representation to the governance of the City of Pembroke Pines.

## Goals

To work closely and effectively with the City Commission, City Manager, City Administration, and professional staff to continue to develop a preventative law approach to lessen risk and litigation exposure. We will accomplish this by delivering professional legal services that achieve total client satisfaction.

## Objectives

Advise and assist the Mayor, the City Commission, and all appropriate City personnel on various legal issues in order to best protect the interests of the City, to ensure compliance with City, State and Federal laws and to assist, as needed, in the attainment of the objectives of the City and all departments of the City.

Update and revise the City Code to adapt to the needs of the City and to eliminate outmoded and inconsistent provisions.

Use a preventative approach to departmental legal problems in order to anticipate problem areas that require legal support.

Increase revenues or savings through implementation of aggressive strategies; compliance monitoring; fine and forfeiture procedures; the initiation and prosecution of litigation by the City; and aggressive contract negotiations with City vendors, suppliers, and consultants.

Continue efforts to reduce the City's expenses by implementing aggressive in-house litigation.

## Major Functions & Activities

### ~ CLIENT FOCUS:

Demonstrate a passion and commitment for client service.

Solicit and listen intently to client requirements and expectations.

Maximize clients' first impressions and "moments of truth."

Continuously collect client feedback and use it to improve quality.

Achieving client satisfaction by assessing the specific needs and expectations of the client.

### ~ CONTINUOUS QUALITY IMPROVEMENT:

Commit that "every day, in every way, we're getting better and better."

Plan for quality as quality is a never-ending effort and destination and clients define quality.

Quality improvements are driven by client feedback and direction.

Focus on process improvements to improve quality.

Create a culture in which we make every effort to do the right things the first time and every time.

### ~ LEADERSHIP:

Lead by example by involvement and demonstration of commitment to quality, service, and clients.

Create a system of guidelines, not rules.

Practice a "can do" attitude.

Recognize change is a given; government as usual is not.

# CITY ATTORNEY

## Budget Highlights

The expenditure budget for FY 2024-25 increased by \$77,817 or 6.0% over the working budget for FY 2023-24 due to expected increases in operating costs.

## Accomplishments

Assisted City Staff in the City's ongoing implementation of the citywide installation and utilization of security cameras on City property, including the preparation, revision, and implementation of the necessary policies, documents, procedures, notices, and agreements for the overall use of such cameras. Trained City Staff regarding the legal implications and legally permitted uses related to the general use of the video captured and regarding the utilization and prohibited uses of such security tools. Provided advice related to specific matters as they occur.

Collaborated with staff consultants and outside counsel regarding ongoing litigation related to the enforcement of the Large user Agreement with the City of Hollywood. Assisted outside counsel with preparation associated with the trial and related appeals to recover damages associated with alleged miscalculations in billing and improper administration of the Agreement.

Assisted the City's contracts and procurement department to ensure a timely and efficient legal review of all of the City's contracts.

Provided legal guidance to and coordinated with City Staff regarding the issuance of the applicable safety notices, warnings, violations, and orders related to unsafe structures within the Heron Pond development. Counseled with City Staff and the City Commission regarding communications with the Heron Pond residents, legal counsel for the owners, and the homeowners' association. Coordinated with the Receiver appointed by the Court and attended court hearings on behalf of the City.

Coordinated with outside counsel and advised the City's professional staff regarding health & safety evaluations, unsafe structure determinations,

condemnation proceedings, and issuance of orders to evacuate the premises to residents and the Condominium Association regarding residential properties within the City. Cooperated with the Court and coordinated with the Court appointed receiver for the evaluation, potential repair or sale of the real property. Coordinated communication with the public, property owners, residents, and the Court.

Advised the City Clerk regarding issues pertaining to the conduct of municipal elections.

Represented the City in litigation against the Broward County Supervisor of Elections with respect to the timing and placement of the City election on the ballot.

Assist with and advise the City regarding the filing of the required documents and reports related to the City's use and implementation of the monies received and programs implemented with the opioid settlement proceeds.

Coordinated with the City's professional staff and outside special counsel related to litigation filed against the Consolidated Edison Solutions, Inc. and Trademark Coating, LLC for damage to the roofs of various City Charter School buildings due to the contractors' alleged negligence and breach of contract.

Assist and coordinate with special outside counsel regarding claims asserted by the City against contractors hired for renovation of the City's Charter School facilities.

Defended the City along with outside special counsel in multiple matters of litigation filed by the South Broward Hospital District against the City and other medical facilities in the City based upon ordinances and development approvals granted by the City for the other medical facility applicants seeking to develop within the City.

Provide on-going counsel to the City's staff related to the City's lease with Broward County at North Perry Airport.

Continued Coordination with the City's outside counsel, City staff, and City Commission regarding the multi-district litigation filed on

## CITY ATTORNEY

behalf of the City against various parties in multiple jurisdictions related to the nationwide opioid crisis to recover damages for expenses the City incurred in responding to the crisis in an effort to fund future service efforts to treat, as well as prevent, future addictions from occurring, and to overcome the addiction epidemic that resulted. Facilitation of filing the documents necessary in the additional related civil actions, related bankruptcy actions, related class-action settlements, and related discovery.

Provided ongoing legal counsel to the City's procurement, selection, and evaluation committees. Assisted the City's procurement staff with bid protests, contracting, and other procurement matters as needed.

Provided legal counsel to the City's background screening review committee and appeared before the City's Special Magistrate on background screening appeals.

Advise City Staff and City Commission regarding the creation of the Pembroke Shores Safe Neighborhood Improvement District (SNID), the vacation of the public roadways within the SNID, and negotiated the related agreements and transactional and legislative documents necessary to effectuate the creation of the SNID and the transfer of real property in accordance with statutory requirements.

Continued coordination and assistance with the implementation of the administrative policy regarding recent statutory amendments pertaining to the service of process. Advise City Staff and coordinate with third party legal counsel pertaining to subpoenas for testimony and records in litigation not involving the City.

Provide ongoing assistance and support to the City in the implementation of public record retention policies and public record production in response to public record requests and with various subpoena matters including, but not limited to, subpoenas for testimony in various litigation and administrative matters and for City records. provided advice about applicable privacy laws related to such production pertaining to the Health Insurance Portability and

Accountability Act (HIPAA), the Family Educational Rights and Privacy Act (FERPA), or other matters such as victim's rights (Marsy's Law).

Counseled the City regarding legal concerns related to improvements at the City's Wastewater Treatment Plant, its Charter Schools, and other facilities.

Provided legal guidance to the City Staff and Police Departments regarding public demonstrations and other matters which implicate First Amendment rights. Advise various city departments regarding designated public fora.

Advise the City Police Department regarding the implementation of the State's new ban on public camping and sleeping law and its requirements.

Assisted the Police Department with matters associated with the apprehension and transportation of persons requiring mental health services.

Counseled the City's numerous advisory boards on a continuing or as needed basis, as warranted for each board. Provided annual review of relevant laws pertaining to each, including Florida's Sunshine law and public records laws.

Continued to assist with the development of new sub-sub-lease agreements at the Howard C. Forman Human Services Campus and related development approvals by the State for an affordable housing project for adults with physical handicaps and continue to coordinate approvals of the project with state agencies.

Provided general legal assistance related to the City's management and operation of the Howard C. Forman Human Services Campus site, including coordination with state agencies on the use and development of the Campus, the preparation and review of multiple sub-sub-leases, ensuring that such leases are issued and renewed in a manner consistent with the goals and the development of the overall Campus and enforcement of such lease terms.

Prepared loan documents to facilitate the City's HOME loan program for residents of the City.



## CITY ATTORNEY

Coordinated and assisted the City's planning staff to update the City's land development regulations.

Assist City staff with and respond to various utility inquiries and disputes related to the City's water, sewer, and solid waste services.

Coordinated and assisted the City and its consultants with the City's Community Development Block Grant loan program and its State Housing Initiative Partnership program.

Represented the City's interests related to its vendor agreement with Community Redevelopment Associates, inc. and other housing related matters.

Coordinated with the City's Planning Department to prepare zoning and land use related ordinances and amendments to the City's Zoning Code as may be required. Further prepared development orders and planning ordinance related to land development within the City related to land use plan amendments, site plans, plats, and rezoning projects.

Represented, advised, and provided related legal services to the City associated with various real estate transactions. Prepared the necessary contracts, title documents, ordinances and resolutions required for the Commission's review and approval of such transactions.

Prepared, reviewed, and revised numerous facility use agreements and lease agreements for the lease of the City's real property by telecommunication companies.

Prepared the Declaration of Restrictive Covenants for real property owned by the City to prohibit incinerators to be located at that location.

Facilitated the City's compliance efforts related to the City's Wetland Mitigation Bank.

Participated in the negotiation, transfer of ownership, and preparation of the documents required for the sale of one of the City's affordable housing projects and programs.

Provided ethics training and coordinated with the

City administration and the City's elected officials to ensure compliance with the Broward County Code of Ethics for Elected Officials and compliance with governance training and other requirements as the governing board of the City's Charter Schools.

Advised and provided legal counsel to the City staff and Commissioners on the legal implications associated with the use of social media and the utilization of social media by public officials and the City generally.

Assisted City staff and prepared the necessary legal documents associated with the reciprocal use of City facilities and the facilities of others in the event of an emergency requiring evacuation of the public schools in the City, as well as provided the necessary reunification centers and staffing associated with the reunification of the students with their families one an emergency event concludes.

Prepared, reviewed, and approved leases and use agreements for the City's residential facilities, art studios (Studio 18), and commercial properties (Silver Emporium, boat and RV storage facility), and other City properties. Coordinated with City staff to enforce compliance with lease terms at such facilities, including process and resolving tenant eviction matters.

Advised the City regarding the status of all tax deed sales pending on real property within the City's boundaries in an effort to protect the City's interests in such property and collect monies owed to the City related to such real properties.

Defend the City's interests in all bankruptcy and foreclosure proceedings filed by individuals and businesses naming the City as an interested party in such proceedings in an effort to protect the City's interests in such property and thereby recovering monies owed to the City.

Coordinate with City staff to represent the city and promptly and successfully resolve claims made and litigation pursued against the City.

Prepared, reviewed, and revised liability and risk waivers and releases for the City's Recreation and Cultural Arts Department for various activities as

## CITY ATTORNEY

well as for the City's Charter School events and programs.

Counseled the City during the Florida Legislative Session on pending legislation and providing analyses or proposed and adopted legislation. Advised the City on the application of adopted legislation at the State and Federal levels and the impacts on the City and its operations. Coordinated with the City's professional staff to facilitate the implementation of such new legislation.

Counseled the Police and Fire Departments, City Clerk's Office, and City Charter Schools regarding the processing of record requests and subpoenas for medical records, police documents, and school records.

Counseled, monitored, and coordinated with the City staff with respect to solid waste and recycling issues affecting all of Broward County. Continued assisting the City with the ongoing transition of its solid waste disposal through the Interlocal Agreement with Broward County and other municipalities and exploring alternative disposal options.

Coordinate with the City's professional staff on matters related to its relationships and responsibilities surrounding its solid waste hauling and disposal responsibilities, relationships, and contracts.

Provided continued protection efforts of the City's property related to its service marks for the City's Charter Schools and other marks maintained by the City. Further filed annual reports for foundations and other organization maintained and operated for the benefit of the City's programs and residents.

Advised City staff and coordinated with outside counsel in labor and pension matters.

Coordinated and collaborated with the City's Police and Fire Pension Board of Trustees on a legal update to the Pension Plan document.

Represented the City's Investment Committee and advised regarding laws relevant to the City's investment of its surplus funds. Reviewed and

negotiated all matters related to the investment of the City's funds.

Addressed all ethics inquiries and issued opinions as requested under the Broward County Code of Ethics.

Coordinated with homeowners' associations obtaining and implementing traffic enforcement and trespass agreements on private roadways and within private property for the enforcement of traffic and trespass matters by the City's Police Department.

Provided the necessary training, guidance, and legal advice to the City's Code Enforcement Unit of the City's Police Department. Coordinated the ongoing streamlining of the overall Code Enforcement process. Attended weekly office hours with the Code Enforcement Unit to provide enhanced legal guidance to the Unit to ensure the administrative citation process and the imposition of administrative fees for the prosecution of code violations are incorporated within the process.

Continued providing on-site/off-site 24/7 police legal advisor services to the City's Police Department which includes weekly office hours, conducting general legal training, providing legal advice regarding the operations and performance of police duties on an ongoing basis, maintaining regular office hours at the Police Department, reviewing contracts, and advising on miscellaneous employment and labor issues, use of law enforcement trust funds, grant applications and agreements, and inter-agency agreements related to mutual aid reciprocal aid, or traffic enforcement and task forces.

Represented and assisted the City's Code Enforcement Unit of the City's Police Department in hearings before the City's special magistrate as requested. Monitored the entire process to ensure equity and due process is afforded to those persons receiving citations and fines for alleged violations of the City's ordinances.

Represented the City's Police Department in the filing of Petitions for Risk Protection Orders pursuant to Section 790.401, Florida Statutes,

## CITY ATTORNEY

seeking the removal of firearms from the custody or control of individuals who have been identified as posing a significant danger to themselves or others and by further precluding their having in his or her possession, or from purchasing or receiving a firearm.

Assisted the City's Police Department in forfeiture matters, including review of potential forfeitures to confirm that the item to be seized is "contraband." Negotiated settlements related to seized items and represented the City in the prosecution of all forfeiture matters.

Coordinated and assisted the Police Department with its False Alarm Enforcement program, including with operational issues related to fines, appeals, and public inquiries.

Provided ongoing and continuous legal advice to the City's Police Department Youth Affairs Division and School Resource Officers on matters related to mental health crises, online threat matters, and other youth related offenses.

Participated in the continued re-negotiation with The School Board of Broward County, Florida regarding the reimbursement rate for costs and expenses associated with the provision of School Resource Officers in public schools.

Provided ongoing legal services related to the City's successful operations and management of the City's Charter Schools and Early Learning Centers on various legal matters arising in the educational forum including, but not limited to, educational issues, legislative matters, contractual relationships, and on operations and procedural topics.

Counseled the City's Charter Schools regarding matters affecting the annual registration and enrollment at the City's Charter Schools. Provided continued counseling with respect to registration preferences and priorities related to siblings, military status, and other registration priorities identified in the Charter Agreements with the Charter School Sponsors.

Provided ongoing consultation and guidance related to the preparation and implementation of safety policies focused on the safety and security

of the City's facilities, including its Charter Schools, and all persons who may be present in the event of various emergency scenarios including, but not limited to, active threats.

On-going assistance with the continued implementation of the special assessment for the reimbursement of expenses incurred in the abatement of nuisances on real property within the City.

Reviewed and negotiated all general service, maintenance, lease, and usage agreements for all of the City's Charter Schools and other City Departments.

Reviewed all field trip requests and associated contracts and documentation associated with both on-site and off-site visits of the City's Charter Schools, Early Learning Centers, and summer camp programs.

Advised the City on all matters regarding compliance under the Americans with Disabilities Act.

Provided support and legal counsel to the City's advisory boards, the City Commission, and City staff in all quasi-judicial, legislative, and operational matters.

Provided excellent customer service and handled all incoming public inquiries from City residents, constituents, parties conducting business with the City and other pertaining to various questions and matters as they arise.

Assisted the City with matters pertaining to the City's various sports leagues and related legal issues associated with the continued operation of such leagues within the City.

Provided continuous legal memoranda, opinions, and updates to the City Commission and City staff on global topics of interest pursuant to the Florida Constitution, Florida Statutes, federal laws, and special laws affecting Broward County, Florida and the City.

Drafted numerous ordinances and resolutions to address the changing needs and growth of the City.

## CITY ATTORNEY

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Continue to counsel the City on its implementation of various assistance and relief programs funded through the American Rescue plan Act (ARPA), the Elementary and Secondary School Emergency Relief (ESSER) grants of the federal government related to COVID and economic relief.

Assisted and counseled city staff with various subpoena matters including, but not limited to, subpoenas duces tecum for City records and subpoenas for testimony in various litigation matters, regardless of whether the City is a litigant in the proceedings.

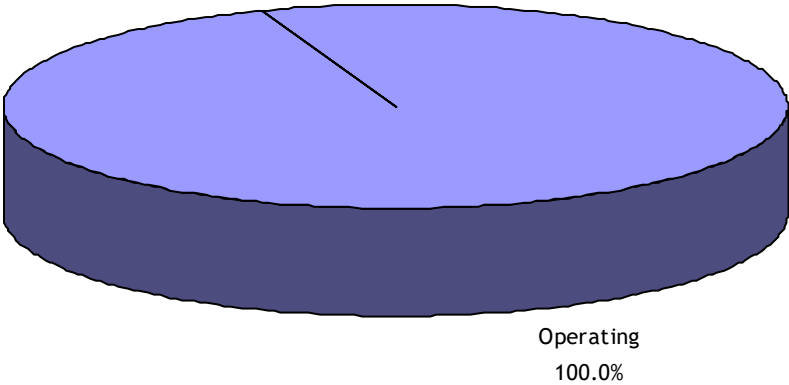
## CITY ATTORNEY

| Performance Measures                                                                | 2021-22 |       | 2022-23 |       | 2023-24 | 2024-25 |
|-------------------------------------------------------------------------------------|---------|-------|---------|-------|---------|---------|
|                                                                                     | Actual  | Goal  | Actual  | Goal  | Goal    | Goal    |
| <b>Outputs</b>                                                                      |         |       |         |       |         |         |
| Number of ordinances prepared for consideration by City Commission                  | 24      | 35    | 14      | 35    | 30      | 30      |
| Number of resolutions prepared for consideration by City Commission                 | 27      | 45    | 46      | 45    | 40      | 40      |
| Number of contracts reviewed, negotiated, and drafted weekly                        | 152     | 60    | 163     | 65    | 100     | 120     |
| Number of real estate transactions                                                  | 6       | 5     | 3       | 5     | 5       | 5       |
| Number of bond issues                                                               | 0       | 2     | 0       | 2     | 2       | 2       |
| Number of Commission meetings attended                                              | 35      | 40    | 26      | 40    | 40      | 40      |
| Number of verbal, written, and electronic (E-mail) correspondences processed weekly | 2,736   | 1,200 | 3,027   | 1,500 | 2,500   | 3,000   |

CITY ATTORNEY

|                       |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------|----|-------------------|-------------------|-------------------|-------------------|
| Expenditure Category  |    |                   |                   |                   |                   |
| Operating             |    |                   |                   |                   |                   |
| Professional Services |    | 1,101,560         | 1,186,964         | 1,290,720         | 1,368,160         |
| Office Supplies       |    | 32,874            | 17,330            | 1,000             | 1,000             |
| Operating Supplies    |    | 6,281             | 4,821             | 6,123             | 6,500             |
| Operating Total       |    | 1,140,715         | 1,209,114         | 1,297,843         | 1,375,660         |
| Expenditure Total     | \$ | 1,140,715         | 1,209,114         | 1,297,843         | 1,375,660         |

Expenditure Category



# CITY CLERK

## Mission

The office of the City Clerk is committed and dedicated to serving the City of Pembroke Pines Commission and Administration, the various city departments, boards and committees, and the citizens of this community, pursuant to state statutes and City codes. Our goal is to maximize access to municipal government by working in an efficient, courteous, and professional manner that lends itself to bringing respect and dignity to the city we serve. As records custodian, we aim to improve and maintain efficiencies in records management.

Long term sustained optimized records management across all city departments to ensure the preservation, best quality, and availability of digitized records. In all facets of service provided by the City Clerk Department, the priority is to find solutions to challenges, whether on behalf of the public or for internal inter-departmental relationships.

## Goals

The primary goal of the City Clerk Department is to provide quick and efficient service to the public with respect to processing transactions, maintaining accurate records, providing information, depositing City funds, and directing phone calls. The Department is an acceptance agency for U.S. passports.

The City Clerk's Department, which serves as the information nucleus of the City and its departments, is dedicated to providing the highest level of professional service to the citizens of Pembroke Pines. Our goal is to provide these services expeditiously while ensuring compliance with all Florida Statutes and City Ordinances. Every effort is being made to keep our staff positioned to take full advantage of new technological developments to enhance our efficiency in the performance of our duties and responsibilities.

## Objectives

Improve customer service and accessibility.

Comply with all applicable Florida Statutes for legal advertisements, public record requests, and record retention requirements, and accessibility to the City's website and electronic records.

Competently prepare and maintain the indexing, storage, and archiving of official records.

Efficiently maintain records in accordance with all applicable state statutes. Digitize both paper and microfilm records for greater ease of access and transparency.

Effectively oversee the City's cashing and cash handling functions, including timely and accurate deposits of payments received at City Hall.

Effective management of the City's monthly Boards and Committee meetings.

Expand closed captioning of older archived Commission and board meetings. We met 2018-2019 goals by implementing live streamlining of Commission Meetings. The objective for 2023-2024 is to close caption a high volume of archives board meeting videos to restore captioned-accessible videos to the website.

Efficiently process local business tax receipts and renewals with the new Customer Self-Service (CSS) portal.

Effectively comply with the Department of State's passport agent's procedure when processing applications for U S passports.

Transition from paper and microfilm to digital and electronic record keeping and records management.

## Major Functions & Activities

As Custodian of Records, the City Clerk's function is to ensure the upkeep, transparency, and access to City records in compliance with Florida Statute Chapter 119. The Clerk's Department oversees the central records repository, both in the electronic environment of a digital enterprise



## CITY CLERK

system, and in the physical City archives.

The City Clerk is also the Supervisor of Elections for the City of Pembroke Pines and, therefore, has the responsibility for the coordination and efficiency of the municipal election process of the Mayor and the four City Commissioners.

The City Clerk's Department, through the central cashing system, processes payments made to the City via cash, check, and debit and credit cards. The primary function is to provide quick and efficient service to the public with respect to processing transactions, depositing City funds daily, maintaining accurate records, providing information, and directing phone calls.

The Local Business Tax Receipts Division (formerly known as Occupational Licensing) of the City Clerk's Department is responsible for the issuance of annual local business tax receipts to any entity maintaining and conducting a business, service, or profession within the City of Pembroke Pines.

The Micrographics/Document Management Section of the City Clerk's Department is responsible for preparing, scanning, filming, indexing, storing, and retrieving municipal records. Records Management is transitioning to a new state-of-the-art Enterprise Content Management (ECM) electronic system. This function enables the City to house permanent documents for expedient retrieval of information requested by citizens, outside agencies, and departments.

Improvements are being made to enable better management of the processing of public records requests with the goal of shortening turnaround time for responses to the high volume of requests being researched and processed. Modules have been added to the City's public records request tracking system to assist staff in this goal.

The City Clerk is the Custodian of Records for the City and is responsible for keeping a concise and accurate record of the official actions of the City Commission and the Commission-appointed Boards and Committees.

Advisory Boards are generally created and

appointed by the City Commission. Each Board has a mission statement and specific goals, all designed to assist the Commission in enhancing all aspects of community living, residential as well as commercial.

Following are the major Boards and Committees monitored by the City Clerk's Department:

- ~ AFFORDABLE HOUSING ADVISORY BOARD - Convenes every three years. This committee was established to provide for assistance with the implementation and modification of the City's Local Housing Assistance Plan.
- ~ ARTS AND CULTURE ADVISORY BOARD - Meets to develop cultural activities within the City as well as promote art in public places throughout the City.
- ~ BOARD OF ADJUSTMENT - Has the power to prescribe any conditions that it deems necessary or desirable to adjacent properties and neighborhoods, and to carry out the spirit and purpose of the City's zoning ordinances.
- ~ CHARTER REVIEW BOARD - Commencing May 2010, the Charter Review Board convenes every five years for a one-year term, to review the charter of government for the City. Makes recommendations to the City Commission to change, alter, amend, or revise the City Charter.
- ~ CHARTER ELEMENTARY/MIDDLE SCHOOL ADVISORY BOARD - Meets to determine and establish school procedures and policies that will advance, encourage, and enhance the education of the City's Charter Elementary and Middle School students.
- ~ CHARTER HIGH SCHOOL ADVISORY BOARD - Meets to determine and establish school procedures and policies that will advance, encourage, and enhance the education of the City's Charter High School students.
- ~ CITIZEN'S COMMITTEE ON HURRICANE PREPAREDNESS (AD HOC) - The scope of this committee is to review the City's preparedness, response and recovery efforts for future hurricanes and disasters.



## CITY CLERK

### ~ DIVERSITY AND HERITAGE ADVISORY BOARD -

The mission of the Diversity and Heritage Advisory Board is to promote awareness and to celebrate the rich Heritage and the vast Diversity of the City of Pembroke Pines and make recommendations to the City Commission on diversity and equity strategies that strengthen connections among diverse community groups and with city government.

~ ECONOMIC DEVELOPMENT BOARD - Holds meetings throughout the year to assist the Planning and Economic Development division in promoting and attracting new industry to the City.

~ EDUCATION ADVISORY BOARD - Advises the City Commission on educational issues affecting early development centers through and including the post-secondary educational level that will impact the quality of education for residents as well as other City educational facilities.

~ ENVIRONMENTAL ADVISORY BOARD - Promotes the public health, safety, and general welfare by the maintenance of landscaping areas, including off-street vehicular parking. It also serves to protect and preserve the character and stability of residential, business, institutional, and industrial areas and to conserve the value of land and buildings on surrounding properties and neighborhoods. The Environmental Advisory Board was created to provide constructive advice and counsel to the City Commission, with a broad outlook toward environmental protection and conservation.

~ EVALUATION COMMITTEE - Convenes to review procurement proposals (solicitations for goods and services) and makes recommendation to the City Commission.

~ FSU/PINES CHARTER ADVISORY BOARD - Meets to determine and establish school procedures and policies that will advance, encourage, and enhance the education of the City's FSU/Charter Elementary School students.

~ INVESTMENT COMMITTEE - Meets monthly to oversee and monitor the City's operating investments portfolio.

~ OPEB (OTHER POST EMPLOYMENT BENEFITS) BOARD - Meets quarterly to oversee and administer the City's OPEB Trust Fund, which encompasses the retiree health and life insurance program.

~ PLANNING AND ZONING BOARD - Functions in an advisory capacity to the City Commission and conducts studies and investigations for supplementing, repealing, and amending district and area regulations and restrictions as may be requested by the City Commission.

~ POLICE AND FIRE PENSION FUND BOARD - Meets throughout the year to monitor and review the Police Department and Fire Department Employees' Pension Plan Program.

~ SOCIAL MEDIA COMMITTEE - Gathers data and information related to best practices for municipal use of social media in the best interest of the health, safety and welfare of the citizens and residents of the City.

### Budget Highlights

The Document Management/Micrographics room in the City Clerk Department was reconstructed in February 2024 to make it more ergonomically efficient to support the changing landscape of document management. The City Clerk Department manages a reduced library of microfilm and no longer creates new microfilm. Instead, the City Clerk Department is engaged in converting a vast number of records on microfilm to digitized records for our digital repository the Hyland Onbase Enterprise Content Management system (ECM). The ratio of microfilm to digital format shifted the definition of document management away from "micrographics."

The digital microfilm reader/scanner is an essential piece of equipment that is replacing the larger analog microfilm readers and no longer requires the higher wraparound platform worktop. Replacing the wraparound worktop with regular workstations is a major improvement for the city's document management team in efforts to increase research time for public records requests and internal support of the City's archives.

## CITY CLERK

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### Accomplishments

For all four quarters in FY 2022-23, the total number of documents digitized was 191,151. This is up from 177,476 in FY 2021-22.

In FY 2022-23, 3,354 passports were processed, up from 3,155 in FY 2021-22, an increase of 199.

# CITY CLERK

| Performance Measures | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|----------------------|---------|------|---------|------|---------|---------|
|                      | Actual  | Goal | Actual  | Goal | Goal    | Goal    |

## Outputs

|                                                                        |         |           |         |         |         |         |
|------------------------------------------------------------------------|---------|-----------|---------|---------|---------|---------|
| “Action Only” Commission minutes prepared for next Commission meeting. | 23      | 26        | 24      | 30      | 24      | 24      |
| Subpoenas for records processed                                        | 130     | 30        | 142     | 160     | 100     | 142     |
| Commission agenda books prepared                                       | 216     | 200       | 216     | 200     | 216     | 216     |
| Local business tax receipts monitored for compliance                   | 8,219   | 8,600     | 6,128   | 8,518   | 8,920   | 7,000   |
| Local Business Tax Receipts issued                                     | 7,248   | 7,900     | 4,973   | 7,385   | 7,900   | 5,000   |
| Local Business Tax Office customers served                             | 2,464   | 2,900     | 2,460   | 2,899   | 2,500   | 2,500   |
| Public records requests processed                                      | 5,873   | 5,000     | 3,374   | 5,765   | 5,900   | 3,374   |
| Passport applications processed                                        | 3,155   | 1,520     | 3,354   | 1,518   | 3,500   | 4,000   |
| Passport Office customers served                                       | 4,500   | N/A COVID | 8,237   | 1,518   | 4,500   | 8,500   |
| Documents imaged and microfilmed                                       | 177,476 | 100,000   | 191,151 | 150,000 | 178,000 | 200,000 |
| Staff training hours                                                   | 24      | 50        | 100     | 20      | 80      | 200     |
| Garage sale permits issued                                             | 409     | 500       | 422     | 200     | 500     | 422     |
| Cashiering transactions (in millions)                                  | \$18.0M | \$29.0M   | \$22.0M | \$33.0M | \$30.0M | \$22.5M |
| Cashiering transactions (number)                                       | 14,720  | 19,800    | 19,276  | 20,000  | 30,000  | 19,500  |
| Agenda packets prepared                                                | 963     | 705       | 870     | 700     | 970     | 900     |
| Board and committee meetings attended                                  | 87      | 84        | 87      | 78      | 88      | 88      |
| Abandoned properties registered                                        | 91      | N/A       | 61      | N/A     | 100     | 90      |
| City Clerk customers served                                            | 254     | N/A COVID | 547     | 200     | 300     | 550     |
| Bid openings                                                           | 41      | 65        | 55      | 55      | 50      | 60      |
| Records dispositioned for destruction as per statutes (in tons)        | 8.21    | 32.00     | 17.69   | 20.00   | 20.00   | 20.00   |
| Records dispositioned for destruction as per statutes (in cubic feet)  | 821     | 600       | 1,769   | 1,518   | 1,500   | 1,800   |

## Effectiveness

|                                                                                             |         |         |         |         |         |         |
|---------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
| % of passport applications processed within 24 hours of appointment                         | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| Commission meeting minutes made available on City's web site within 2 days after approval   | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| % of documents accurately imaged                                                            | 98%     | 100%    | 98%     | 100%    | 100%    | 100%    |
| Local business tax receipts available for renewal as required by statute                    | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| Cashiering - daily transactions balanced without overage or shortage                        | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| Local business tax revenue per capita (in constant dollars)                                 | \$18.55 | \$21.00 | \$19.17 | \$21.00 | \$21.00 | \$21.00 |
| % of minutes of all board meetings transcribed and ready for approval prior to next meeting | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| Summary of board actions submitted within 24 hours                                          | 80%     | 100%    | 90%     | 100%    | 100%    | 100%    |

## Efficiency

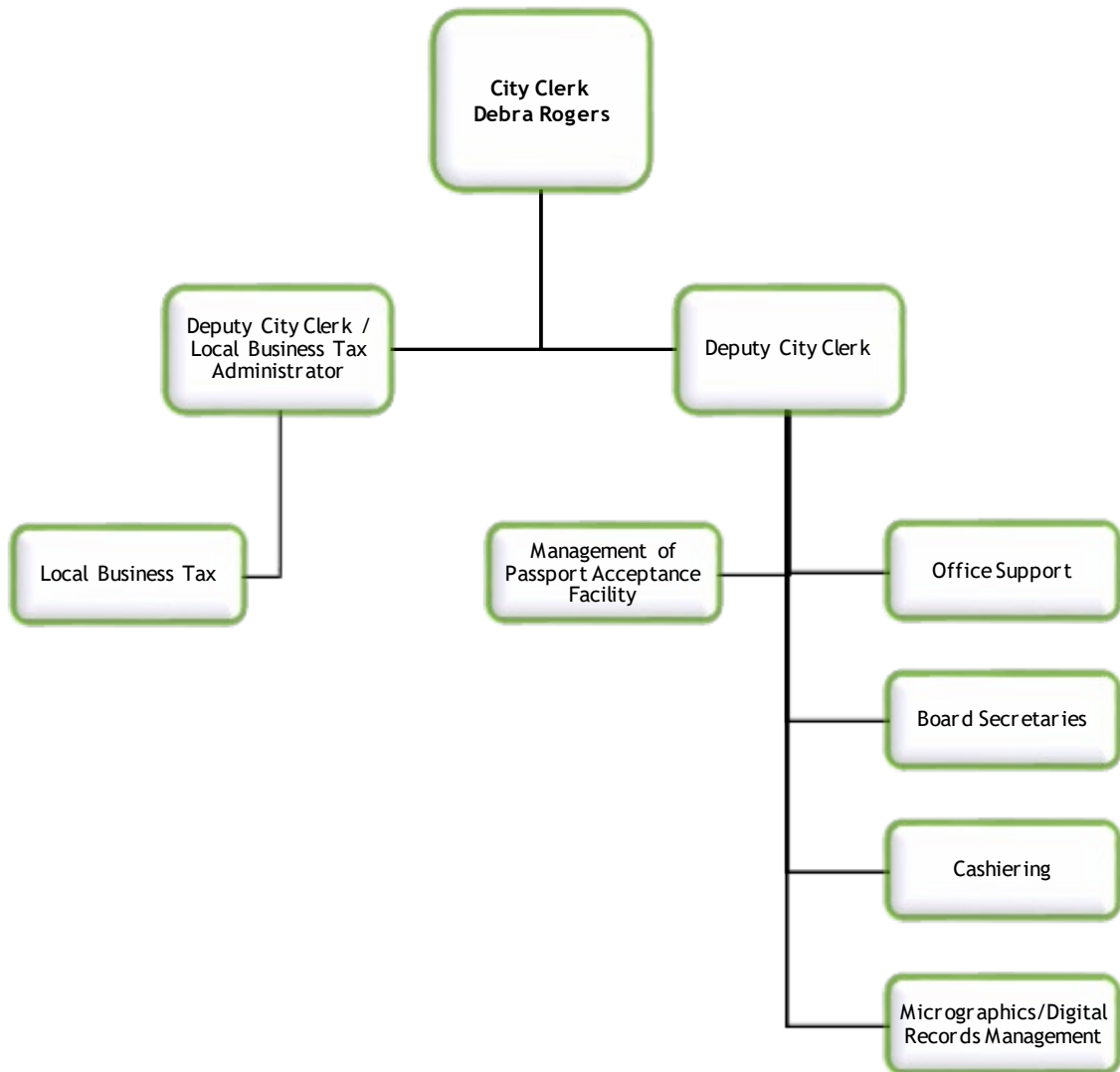
|                                                               |    |    |    |    |    |    |
|---------------------------------------------------------------|----|----|----|----|----|----|
| Commission agendas (Books) prepared per year per F/T employee | 24 | 30 | 54 | 30 | 30 | 38 |
| Full-time employees on this task                              | 1  | 2  | 2  | 1  | 1  | 1  |

## CITY CLERK

| Performance Measures                                                                | 2021-22 |           | 2022-23 |        | 2023-24 | 2024-25 |
|-------------------------------------------------------------------------------------|---------|-----------|---------|--------|---------|---------|
|                                                                                     | Actual  | Goal      | Actual  | Goal   | Goal    | Goal    |
| <b>Efficiency</b>                                                                   |         |           |         |        |         |         |
| Average number of pages of Commission minutes transcribed per year per F/T employee | 374.00  | 320.00    | 377.00  | 371.00 | 374.00  | 377.00  |
| Full-time employees on this task                                                    | 2       | 2         | 2       | 2      | 1       | 2       |
| Public Records requests processed per year per F/T employee                         | 839     | N/A       | 482     | 959    | 959     | 490     |
| Full-time employees on this task                                                    | 7       | 7         | 8       | 8      | 8       | 8       |
| Passports processed per day per F/T employee                                        | 16      | N/A COVID | 19      | 18     | 18      | 20      |
| Full-time employees on this task                                                    | 7.0     | 7.0       | 7.5     | 7.5    | 7.5     | 7.5     |
| Cashiering transactions per year per F/T employee                                   | 8,075   | 29,000    | 9,638   | 30,000 | 16,000  | 8,465   |
| Full-time employees/contractors on this task                                        | 1.5     | 1.0       | 2.0     | 1.5    | 2.0     | 2.0     |

## CITY CLERK

### Organizational Chart

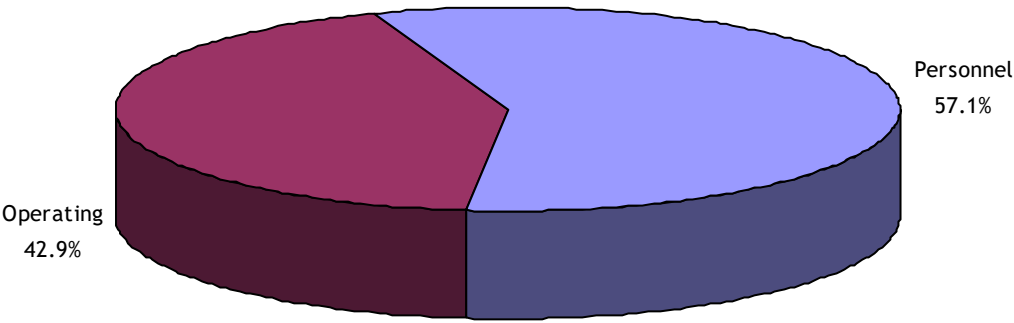


## CITY CLERK

|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>               |           |                   |                   |                   |                   |
| Building Permits                      |           | 35,670            | 8,407             | 37,100            | 37,100            |
| Charges for Services                  |           | 143,841           | 148,446           | 172,700           | 172,700           |
| <b>Revenue Total</b>                  | <b>\$</b> | <b>179,511</b>    | <b>156,853</b>    | <b>209,800</b>    | <b>209,800</b>    |
|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>           |           |                   |                   |                   |                   |
| <b>Personnel</b>                      |           |                   |                   |                   |                   |
| Salary                                |           | 528,649           | 508,586           | 596,778           | 578,075           |
| Benefits                              |           | 457,942           | 492,375           | 347,659           | 389,415           |
| <b>Personnel Total</b>                |           | <b>986,590</b>    | <b>1,000,961</b>  | <b>944,437</b>    | <b>967,490</b>    |
| <b>Operating</b>                      |           |                   |                   |                   |                   |
| Professional Services                 |           | -                 | 166,200           | 117,600           | 83,000            |
| Other Services                        |           | 307,048           | 214,265           | 511,564           | 411,859           |
| Travel Per Diem                       |           | 300               | 1,314             | 4,000             | 4,000             |
| Rentals and Leases                    |           | 9,482             | 9,484             | 10,500            | 26,000            |
| Insurance                             |           | -                 | 364               | -                 | 300               |
| Repair and Maintenance Services       |           | 1,650             | 1,987             | 39,500            | 9,500             |
| Printing and Binding                  |           | 14,037            | 5,667             | 18,327            | 19,000            |
| Other Current Charges and Obligations |           | 24,996            | 12,363            | 41,308            | 34,000            |
| Office Supplies                       |           | 15,688            | 16,300            | 17,850            | 17,850            |
| Operating Supplies                    |           | 23,238            | 21,499            | 31,438            | 112,672           |
| Publications and Memberships          |           | 855               | 1,030             | 1,300             | 2,000             |
| Training                              |           | 3,320             | 75                | 2,073             | 6,500             |
| <b>Operating Total</b>                |           | <b>400,613</b>    | <b>450,548</b>    | <b>795,460</b>    | <b>726,681</b>    |
| <b>Debt Services</b>                  |           |                   |                   |                   |                   |
| Principal Payments                    |           | -                 | 78,979            | -                 | -                 |
| <b>Debt Services Total</b>            |           | <b>-</b>          | <b>78,979</b>     | <b>-</b>          | <b>-</b>          |
| <b>Expenditure Total</b>              | <b>\$</b> | <b>1,387,203</b>  | <b>1,530,488</b>  | <b>1,739,897</b>  | <b>1,694,171</b>  |

CITY CLERK

Expenditure Category



| Position Title |                                | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512047         | City Clerk                     | 1                 | 1                 | 1                 | 1                 |
| 512109         | Administrative Supervisor      | -                 | -                 | -                 | 1                 |
| 512287         | Document Management Specialist | 1                 | 1                 | 1                 | 1                 |
| 512620         | Cashier II                     | 1                 | 1                 | 1                 | -                 |
| 512684         | Clerical Spec II               | 3                 | 3                 | 3                 | 2                 |
| 512775         | Deputy City Clerk              | 1                 | 1                 | 1                 | 1                 |
| 512782         | Dep City Clerk/Occ Lic Admin   | 1                 | 1                 | 1                 | 1                 |
| 513509         | Shared - Secretary             | 1                 | 1                 | 1                 | 1                 |
| 513525         | Senior Board Secretary         | 1                 | 1                 | 1                 | 1                 |
| 513679         | PT Passport Clerk              | 1                 | 1                 | 1                 | 1                 |
| Total          |                                |                   |                   |                   |                   |
|                | Full-time                      | 8                 | 8                 | 8                 | 7                 |
|                | Part-time                      | 3                 | 3                 | 3                 | 3                 |

# FINANCE

## Mission

To provide timely, relevant, and accurate financial information to the City's managers, legislators, and stakeholders.

## Goals

To ensure complete and accurate accounting of all transactions and to report all financial information in accordance with professional accounting standards and federal, state, and local laws. To develop and implement systems to enhance the financial viability of the City and provide financial information and analyses that are valuable as management tools and that are readily understood by our citizens.

## Objectives

Facilitate audits of the City and the Charter Schools. Coordinate with the City's external auditors and provide account analysis, reconciliations, and audit schedules to expedite the audit process and reduce the time needed to complete the Annual Comprehensive Financial Report.

Coordinate the preparation of the budget document and publish the adopted budget by October 1st.

Maintain high levels of professional accounting and reporting standards worthy of the Government Finance Officers Association (GFOA) "Certificate of Achievement for Excellence in Financial Reporting" and the "Distinguished Budget Presentation Award."

Continue providing timely financial data to facilitate the proper administration of the City.

Continue updating Budget Procedures, Revenue Manual, and Accounting Procedures Manual.

Improve the usefulness of the performance measures of each department.

Further enhance the budget module's features in order to streamline the forecasting of revenues, as well as to populate automatically the revenues

associated with inter-fund and interdepartmental charges.

Provide prompt and accurate payment of invoices to the City's vendors based on their payment terms and the Florida Prompt Payment Act.

Account for all City employees and ensure accuracy in processing the biweekly payroll.

## Major Functions & Activities

The Finance Department is responsible for managing the City's financial matters which include the following:

~ **ACCOUNTING:** Maintains the general ledger and accounts receivable. Controls reimbursements and interdepartmental billings. Coordinates both the City and the Charter Schools' audits. Prepares the Annual Comprehensive Financial Report, the annual Charter Schools Special Purpose Financial Statements, and the quarterly Charter School financial reports for the Broward County School Board and Florida State University (FSU), as well as the City-wide monthly financial reports for internal use. Additionally, personnel are responsible for balancing utility receivables, providing property control, and producing numerous financial reports as requested.

~ **ACCOUNTS RECEIVABLE:**

Accounts for and coordinates the collection of receivables that are due to the City, including timely recovery of dishonored checks.

~ **ACCOUNTS PAYABLE:** Reviews and processes all payment requests and facilitates resolution of encumbrances relative to purchase orders.

~ **ADMINISTRATIVE SUPPORT:** Provides administrative support not only to the Finance Director/Assistant City Manager but also to the entire department. Additionally, responsible for assisting in editing and producing the Annual Comprehensive Financial Report, ordering supplies, maintaining records retention, and processing over 2,500 property lien searches per year.



# FINANCE

## ~ ASSET MANAGEMENT:

Records, reports, tracks, and retires capital items.

## ~ BUDGET:

Coordinates the preparation of the City's annual budget. Responsible for the preparation of revenue and expenditure estimates and budget instructions for all City departments. This section ensures that expenditures are within approved appropriations and prepares budget resolutions, adjustments, analyses, and summaries.

## ~ DEBT MANAGEMENT:

Involved with the many tasks and procedures required in the issuance of new debt as well as maintaining compliance with all the bond covenants required for existing bond issues.

## ~ GRANTS:

Responsible for the financial control, accounting, and reimbursement of all City grants, ensuring that compliance requirements are met.

## ~ PAYROLL:

Processes the biweekly payroll for City and Charter School employees including, but not limited to, computing gross and net pay, retirement contributions, State and Federal withholding tax, Social Security, Medicare, and all other deductions. This section also prepares annual wage and tax statements (Form W-2) as well as quarterly and annual tax returns for salaries, wages, and taxable benefits. Accurately processes all personnel adjustments including new hires, salary adjustments, transfers, retirements, and terminations.

## ~ PENSION:

Duties include ensuring the timely remittance of the City's pension contributions to the various plan administrators and recording the monthly

and annual transactions relating to the General Employees' Pension Plan and the City Pension Fund for Firefighters and Police Officers.

## ~ SPECIAL ASSESSMENTS:

Responsible for the accounting of all special assessments.

~ SYSTEMS: Support and administration of the Tyler Munis ERP solution and other applications such as: Fixed Asset System, Inventory System, Lien Search, and Rent Manager.

## ~ TREASURY:

Responsible for anticipating the daily cash flow requirements of the City, its investments, and debt management.

## ~ CONTRACTS:

Drafts and reviews City contracts and agreements. Audits contracts and invoices to ensure all contractual obligations and compliance requirements are met.

## Budget Highlights

The FY 2024-25 expenditure budget shows an increase of \$306,435 or 7.30% over the FY 2023-24 working budget. This increase is due to salary and benefit increases as well as contractual services and software and licensing.

## Accomplishments

Awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for the 27th consecutive year since October 1, 1997, for the FY2023-24 Budget Document.

Submitted to the Government Finance Officers Association, the application for the Certificate of Achievement Award for Excellence in Financial Reporting for the Annual Comprehensive Financial Report for the fiscal year ending September 30, 2023. If awarded, this will be the 39th consecutive year the award will be received.

## FINANCE

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Successfully completed the 2023 independent audits of the Charter Schools and the City. The City received an unmodified opinion for both audits, and no audit adjustments were recommended. The external audit firm that conducted these audits was GLSC & Company, PLLC. We successfully implemented GASB Statements 87 and 96.

Assisted the Commission Auditors in conducting and completing their Audits of the Investment Committee's internal controls and the Fixed Asset Control Cycle for the City of Pembroke Pines Charter School System. This included the review of the policies, procedures, and internal controls over these areas.

# FINANCE

| Performance Measures | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|----------------------|---------|------|---------|------|---------|---------|
|                      | Actual  | Goal | Actual  | Goal | Goal    | Goal    |

## Outputs

|                                                       |        |        |        |        |        |        |
|-------------------------------------------------------|--------|--------|--------|--------|--------|--------|
| Charter schools' special purpose financial statements | 2      | 2      | 2      | 2      | 2      | 2      |
| Invoices paid                                         | 44,286 | 47,000 | 25,696 | 50,000 | 47,000 | 30,000 |
| Monthly financial statements                          | 12     | 12     | 12     | 12     | 12     | 12     |
| Annual Comprehensive Financial Report                 | 1      | 1      | 1      | 1      | 1      | 1      |
| Annual Budget                                         | 1      | 1      | 1      | 1      | 1      | 1      |

## Effectiveness

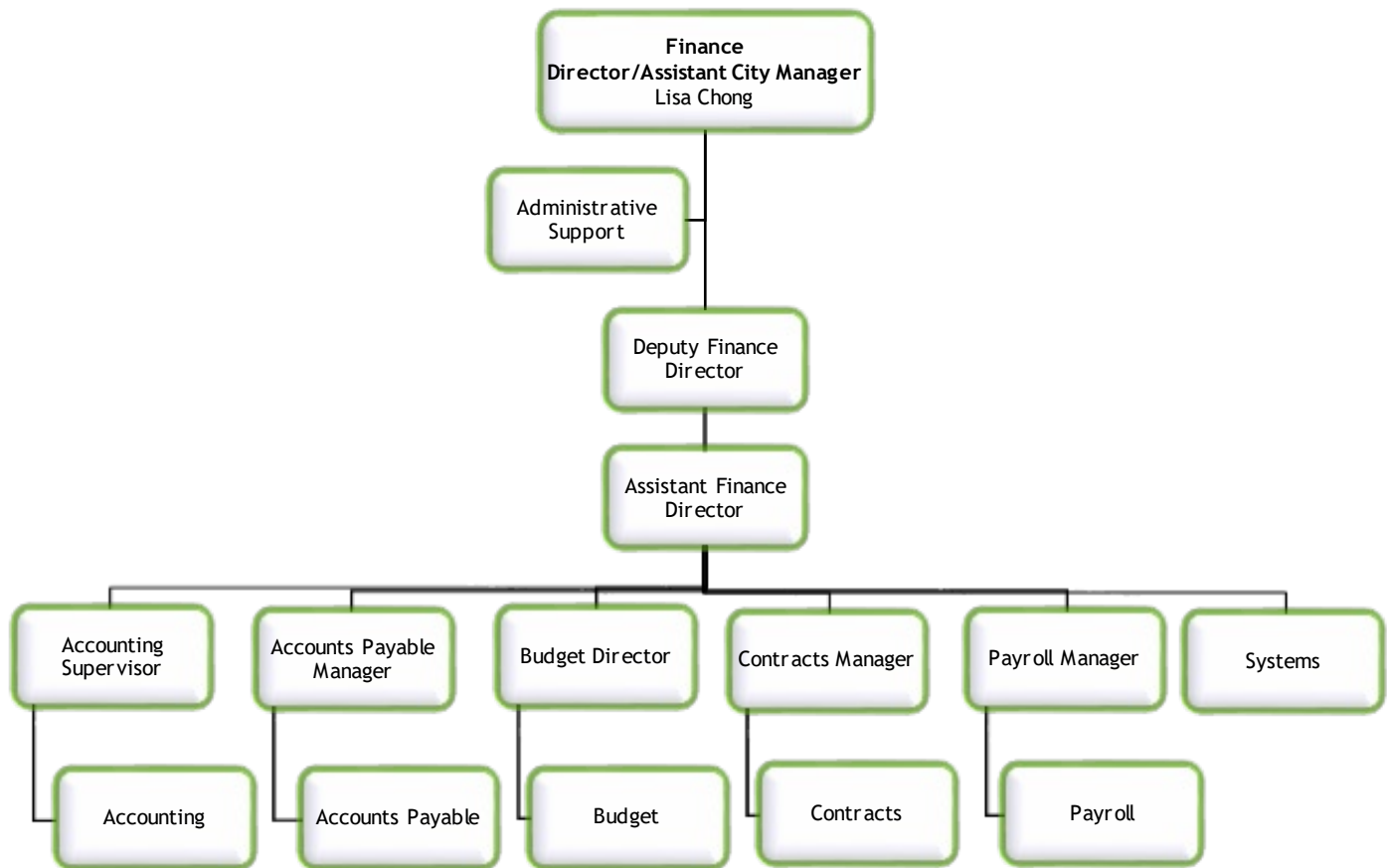
|                                                                                                                                               |      |      |      |      |      |      |
|-----------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|------|
| Number of audit adjustments by auditors                                                                                                       | 0    | 0    | 0    | 0    | 0    | 0    |
| Number of 10-hour working days to complete the Annual Comprehensive Financial Report                                                          | 60   | 60   | 60   | 60   | 60   | 60   |
| % of purchasing contracts in compliance with all applicable regulatory statutes                                                               | 100% | 100% | 100% | 100% | 100% | 100% |
| Average number of 10-hour working days after the month's end to distribute the monthly financial statements (excluding October and September) | 10   | 10   | 10   | 10   | 10   | 10   |
| Average number of 10-hour working days to close year end                                                                                      | 60   | 40   | 60   | 60   | 60   | 60   |
| Average number of 10-hour working days after the receipt of the bank statement to complete reconciliations                                    | 15   | 10   | 15   | 10   | 15   | 15   |
| % accuracy in forecasting approximately 25% of general fund revenues                                                                          | 100% | 100% | 100% | 100% | 100% | 100% |
| Number of annual consecutive awards for Certificate of Achievement for Excellence in Financial Reporting from GFOA                            | 38   | 38   | 39   | 39   | 40   | 41   |
| Number of annual consecutive Distinguished Budget Presentation Awards from GFOA                                                               | 25   | 25   | 26   | 26   | 27   | 28   |

## Efficiency

|                                                                             |       |       |       |       |       |       |
|-----------------------------------------------------------------------------|-------|-------|-------|-------|-------|-------|
| Manual response time on lien searches and inquiries in 10-hour working days | 1 day | 1 day | 1 day | 1 day | 1 day | 1 day |
|-----------------------------------------------------------------------------|-------|-------|-------|-------|-------|-------|

## FINANCE

### Organizational Chart

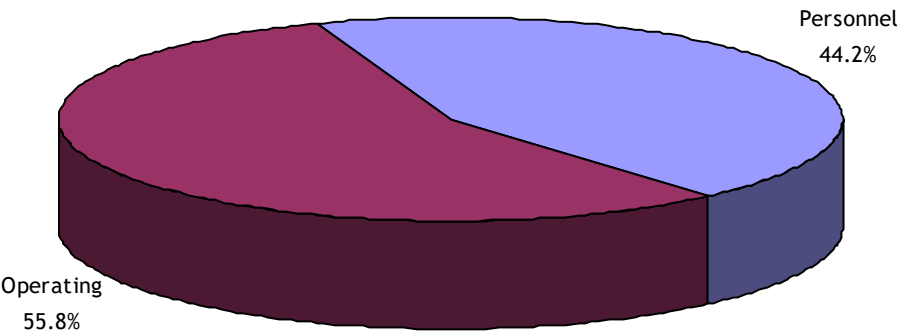


## FINANCE

|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>               |           |                   |                   |                   |                   |
| Charges for Services                  |           | 224,310           | 159,650           | 142,000           | 142,953           |
| Judgments, Fines & Forfeitures        |           | 3,386             | 6,956             | 5,000             | 5,000             |
| <b>Revenue Total</b>                  | <b>\$</b> | <b>227,696</b>    | <b>166,606</b>    | <b>147,000</b>    | <b>147,953</b>    |
|                                       |           |                   |                   |                   |                   |
|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>           |           |                   |                   |                   |                   |
| <b>Personnel</b>                      |           |                   |                   |                   |                   |
| Salary                                |           | 1,072,651         | 1,082,133         | 1,172,332         | 1,312,823         |
| Benefits                              |           | 705,169           | 745,390           | 620,587           | 678,998           |
| <b>Personnel Total</b>                |           | <b>1,777,819</b>  | <b>1,827,522</b>  | <b>1,792,919</b>  | <b>1,991,821</b>  |
| <b>Operating</b>                      |           |                   |                   |                   |                   |
| Accounting and Auditing               |           | 47,706            | 52,559            | 58,097            | 71,971            |
| Other Services                        |           | 1,488,921         | 1,667,312         | 2,113,697         | 2,146,317         |
| Travel Per Diem                       |           | 610               | 3,507             | 8,000             | 8,000             |
| Communication Services                |           | 3,174             | 3,463             | 3,560             | 3,500             |
| Rentals and Leases                    |           | 1,353             | 1,238             | 5,800             | 4,050             |
| Repair and Maintenance Services       |           | 2,125             | 1,642             | 7,984             | 5,870             |
| Other Current Charges and Obligations |           | -2,618            | -11,592           | -                 | -                 |
| Office Supplies                       |           | 15,288            | 16,480            | 20,000            | 20,000            |
| Operating Supplies                    |           | 45,650            | 35,358            | 181,022           | 245,400           |
| Publications and Memberships          |           | 4,552             | 2,957             | 5,578             | 5,683             |
| Training                              |           | 130               | 2,345             | 3,080             | 3,560             |
| <b>Operating Total</b>                |           | <b>1,606,890</b>  | <b>1,775,269</b>  | <b>2,406,818</b>  | <b>2,514,351</b>  |
| <b>Debt Services</b>                  |           |                   |                   |                   |                   |
| Principal Payments                    |           | -                 | 14,849            | -                 | -                 |
| Interest Payments                     |           | -                 | 198               | -                 | -                 |
| <b>Debt Services Total</b>            |           | <b>-</b>          | <b>15,047</b>     | <b>-</b>          | <b>-</b>          |
| <b>Expenditure Total</b>              | <b>\$</b> | <b>3,384,709</b>  | <b>3,617,839</b>  | <b>4,199,737</b>  | <b>4,506,172</b>  |

FINANCE

Expenditure Category



| Position Title |                              | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512021         | Finance Director/ Assist CM  | 1                 | 1                 | 1                 | 1                 |
| 512030         | Budget Director              | 1                 | 1                 | 1                 | 1                 |
| 512031         | Payroll Manager              | 1                 | 1                 | 1                 | 1                 |
| 512032         | Accounts Payable Manager     | 1                 | -                 | -                 | -                 |
| 512039         | Assistant Payroll Manager    | -                 | -                 | -                 | 1                 |
| 512087         | Deputy Finance Director      | 1                 | 1                 | 1                 | 1                 |
| 512089         | Finance Systems Manager      | -                 | 1                 | 1                 | 1                 |
| 512431         | Payroll Coordinator          | 2                 | 2                 | 3                 | 3                 |
| 512517         | Assistant Finance Director   | 1                 | 1                 | 1                 | 1                 |
| 512623         | Senior Systems Administrator | 1                 | -                 | -                 | -                 |
| 512624         | Contracts Manager            | -                 | 1                 | 1                 | 1                 |
| Total          |                              | 9                 | 9                 | 10                | 11                |
| Full-time      |                              |                   |                   |                   |                   |
| Part-time      |                              | -                 | -                 | -                 | -                 |

## EARLY DEVELOPMENT CENTERS

### Mission

To provide a nurturing, culturally diverse environment rich with developmentally appropriate activities. Our program is child-centered, play-based, and designed to encourage each child to achieve its potential.

### Goals

To give each child the opportunity to reach its full potential. Education is about opening doors, opening minds, and opening possibilities. The goal of our Early Development Centers is to “nurture every child’s potential.” Building character in our children enables them to reach their full potential intellectually, physically, socially, and emotionally. Our curriculum is directed to nurturing the whole child in a caring environment conducive to teaching and learning.

### Objectives

Provide a warm and nurturing environment built on trust and communication.

Offer a safe place that is drug-free and violence-free.

Treat staff and students with courtesy and respect.

Encourage students’ creativity and curiosity.

Give students time to summarize and reflect.

Involve students in thinking skills that examine, relate, and evaluate all aspects of a situation or problem.

Enable students and staff to work in an environment that promotes high academic standards.

Support teachers and staff in exhibiting a genuine concern for students.

Promote the idea of students teaching their peers.

Provide a balanced and flexible curriculum.

Supply a technologically superior learning environment.

### Major Functions & Activities

Early Development Centers are strategically positioned in two locations in order to ensure availability of service to all sections of the City. All sites offer full-week, fee-based programs, with the fee dependent upon the age of the child enrolled.

Program goals and objectives are designed to provide a flexible and creative learning environment. A child’s opportunity to learn is the primary focus.

Children enjoy activities and learning experiences geared to their developmental level, with music and art as an integral part of the program. Children also enjoy activities designed to promote math and science skills. Hands-on experience with computers and informational technology is woven into program content.

The City’s two Early Development Center locations are as follows:

- Pembroke Pines Charter School - West Campus, 1600 SW 184 Avenue

- Pembroke Pines Charter School - Central Campus, 12200 Sheridan Street

### Budget Highlights

The FY 2024-25 budget is \$1,776,599 or 46.0% lower than the working budget for FY 2023-24 driven by the closure of the West Campus location.

### Accomplishments

The Central Campus successfully completed 19 years of Voluntary Prekindergarten program (VPK). In addition, all staff completed professional development courses in First Aid and CPR. These yearly in-service professional development classes are required by Child Care Licensing and Enforcement.

## EARLY DEVELOPMENT CENTERS

| Performance Measures                         | 2021-22 |       | 2022-23 |      | 2023-24 | 2024-25 |
|----------------------------------------------|---------|-------|---------|------|---------|---------|
|                                              | Actual  | Goal  | Actual  | Goal | Goal    | Goal    |
| <b>Outputs</b>                               |         |       |         |      |         |         |
| Number of students                           | 284     | 326** | 141     | 316  | 325     | 150     |
| <b>Effectiveness</b>                         |         |       |         |      |         |         |
| Met state mandated student to teacher ratio* | Yes     | Yes   | Yes     | Yes  | Yes     | Yes     |

\*State mandated ratio is as follows:

Children 2 years of age - ratio of 9 to 1

Children 3 years of age - ratio of 10 to 1

Children 4 years of age (VPK) - ratio of 11 to 1

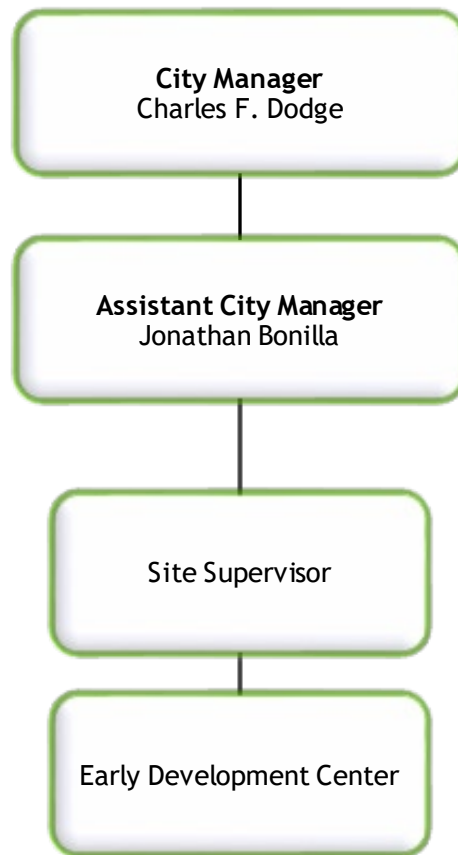
\*\* FY 2021-22 goal based on two sites. Two sites were permanently closed in August 2020.

FY2022-23 actual and FY2024-25 goal is based on Central Campus location only.



## EARLY DEVELOPMENT CENTERS

### Organizational Chart



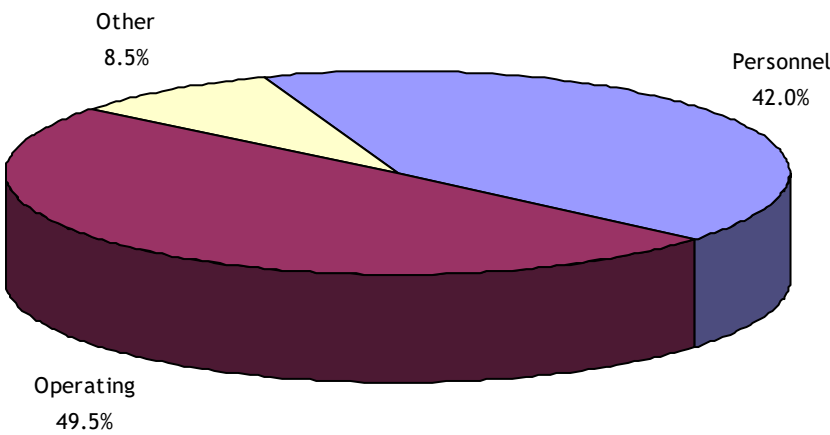
## EARLY DEVELOPMENT CENTERS

|                           |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>   |           |                   |                   |                   |                   |
| Charges for Services      |           | 2,530,416         | 2,893,152         | 3,753,826         | 2,043,170         |
| Intergovernmental Revenue |           | 143,842           | 732,202           | 40,000            | -                 |
| Miscellaneous Revenues    |           | 17,185            | 55,401            | 69,068            | 43,125            |
| <b>Revenue Total</b>      | <b>\$</b> | <b>2,691,443</b>  | <b>3,680,755</b>  | <b>3,862,894</b>  | <b>2,086,295</b>  |

|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |           |                   |                   |                   |                   |
| <b>Personnel</b>                      |           |                   |                   |                   |                   |
| Salary                                |           | 651,683           | 741,303           | 880,265           | 622,416           |
| Benefits                              |           | 266,682           | 278,384           | 346,734           | 253,278           |
| <b>Personnel Total</b>                |           | <b>918,364</b>    | <b>1,019,687</b>  | <b>1,226,999</b>  | <b>875,694</b>    |
| <b>Operating</b>                      |           |                   |                   |                   |                   |
| Professional Services                 |           | 398               | 407               | 1,000             | -                 |
| Other Services                        |           | 1,110,241         | 1,480,515         | 1,704,144         | 645,606           |
| Communication Services                |           | 1,858             | 2,096             | 4,640             | 2,940             |
| Utility Services                      |           | 61,852            | 64,683            | 59,300            | 41,400            |
| Rentals and Leases                    |           | 387,061           | 404,518           | 408,887           | 196,710           |
| Repair and Maintenance Services       |           | 106,228           | 112,616           | 108,257           | 48,512            |
| Other Current Charges and Obligations |           | 20,051            | 18,748            | 29,500            | 17,235            |
| Office Supplies                       |           | 1,137             | 1,148             | 2,200             | 1,200             |
| Operating Supplies                    |           | 44,347            | 91,804            | 170,649           | 79,420            |
| Training                              |           | 1,237             | -                 | 900               | -                 |
| <b>Operating Total</b>                |           | <b>1,734,409</b>  | <b>2,176,535</b>  | <b>2,489,477</b>  | <b>1,033,023</b>  |
| <b>Other</b>                          |           |                   |                   |                   |                   |
| Transfers                             |           | -                 | -                 | 146,418           | 177,578           |
| <b>Other Total</b>                    |           | <b>-</b>          | <b>-</b>          | <b>146,418</b>    | <b>177,578</b>    |
| <b>Expenditure Total</b>              | <b>\$</b> | <b>2,652,773</b>  | <b>3,196,222</b>  | <b>3,862,894</b>  | <b>2,086,295</b>  |

EARLY DEVELOPMENT CENTERS

Expenditure Category



| Position Title |                         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|-------------------------|-------------------|-------------------|-------------------|-------------------|
| 512120         | Sch Accounting Clerk II | 1                 | 1                 | 1                 | 1                 |
| 512143         | EDC Teacher             | 8                 | 7                 | 7                 | 5                 |
| 512780         | Teacher Aide            | 2                 | 3                 | 3                 | 2                 |
| 512781         | Site Supervisor         | 1                 | 1                 | 1                 | 1                 |
| 512972         | EDC Clerical Spec I     | 1                 | 1                 | 1                 | 1                 |
| 513551         | PT Teacher Aide         | 24                | 24                | 24                | 12                |
| Total          |                         |                   |                   |                   |                   |
|                | Full-time               | 13                | 13                | 13                | 10                |
|                | Part-time               | 24                | 24                | 24                | 12                |

# COMMUNITY SERVICES

## Mission

To provide and facilitate a network of services to individuals residing in Southwest Broward County.

## Goals

To provide a quality, multi-function social service delivery system that encompasses a variety of activities and core social services geared towards meeting, targeting, and servicing our members. Specific programs are designed to meet the needs of those 60 years of age or older.

## Objectives

To plan and implement the following services for our members:

Information and Referral  
Recreation  
Health Support Services  
Counseling  
Adult Day Care  
Personal Care Homemaker  
Relief/Respite  
Volunteer Services  
Public Education  
Special Programs  
Transportation  
Screening and Assessment

## Major Functions & Activities

The Pembroke Pines Community Services Department facilitates comprehensive services to those residing in Southwest Broward County. Specific programs are designed to meet the needs of those 60 years of age or older.

The Carl Shechter SWFP Community Center (SWFP) is an approximately 53,000 square-foot facility offering 11 core social services developed to meet the needs of the community. Specific programs are designed to meet the needs of today's mature adult. The facility includes a library, two gyms, a billiard room, classrooms, a computer lab, a main hall, and over 5,000 square feet dedicated to the Adult Day Care and

Alzheimer's Day Care Programs. This diversified utilization includes professional training programs, meetings for clubs and organizations, and special City events. The facility may be rented for meetings, parties, and other events.

~ INFORMATION and REFERRAL - All key staff members are trained to provide a knowledgeable response to senior inquiries. This service enables seniors to identify their needs, and to recognize and utilize the resources and opportunities available to them.

~ RECREATION - Recreational activities are planned to meet the social and physical needs of the mature adult, as well as to promote mental stimulation to encourage self-initiated use of leisure time activities. Along with daily activities, special events, shows, and field trips are scheduled.

~ HEALTH SUPPORT SERVICES - Health Support Services is a comprehensive health maintenance program inclusive of core services such as physical fitness, health, blood pressure screening machine, sponsored exercise programs, nutrition, and health-related referral/presentations.

~ COUNSELING - The Supportive Counseling Program is facilitated via mental health professionals. The program is designed to assist by means of assessment. The counselor formulates a basic strategy to help the client address issues, resolve pressing problems, reduce, or eliminate stress, and develop solid coping mechanisms. Both one-on-one and group counseling are offered on location. When psychiatric evaluation or specialized counseling is warranted, a referral is initiated, and alternative resources are offered in an effort to deliver appropriate case management and secure appropriate placement.

~ ADULT DAY CARE - Coordinated under the supervision of a Day Care Coordinator, this program is specifically designed to provide a protective and structured environment with emphasis on remedial and restorative services for the frail, functionally impaired, and/or dementia specific adult in an effort to prevent or delay institutionalization. The program also provides

## COMMUNITY SERVICES

respite and a monthly support group for caregivers.

~ **PERSONAL CARE** - This program provides assistance related to eating, dressing, personal hygiene, and other activities of daily living. This service is provided through coordination with a home health agency.

~ **HOMEMAKER** - The accomplishment of specific home management duties including housekeeping, laundry, cleaning refrigerators, as well as meal planning and preparation. This service is provided through coordination with a home health agency.

~ **RELIEF/RESPITE** - A relief or rest for a primary caregiver from the constant/continued supervision, companionship, therapeutic and/or personal care of a functionally impaired older person for a specific period of time. This service is provided through coordination with a home health agency.

~ **VOLUNTEER SERVICES** - The provision of a volunteer services program has proven to be a valuable enhancement to senior services offered at the SWFP. The Activities Specialist recruits, screens, trains, and places prospective volunteers in appropriate positions to assist with various SWFP events and programming. Bilingual volunteers are recruited and placed appropriately to assist non-English speaking members navigate through the center and learn about the multitude of programming and classes available to them.

~ **PUBLIC EDUCATION** - The Public Education Program is facilitated by the Social Services Division. This specific group of staff members offers a wealth of knowledge and a wide range of expertise. Events such as health fairs, crime prevention workshops, hurricane preparedness training, and speaking engagements are planned to provide education and service resources to older adults and their families.

~ **SPECIAL PROGRAMS** - The Community Services Department hosts and sponsors several special programs. An on-site nutrition program is available to provide seniors with a hot meal, meeting the one-third recommended daily

allowance (RDA) requirements via the Sterling Group Foods. Other programs include the Emergency Home Energy Assistance Program to assist with electric bills and/or repairs. There are also programs coordinated for the visually impaired, hearing impaired, and handicapped persons. Inter-generational programming takes place on a daily basis at the center. The Community Services Department has partnered with South Florida Institute on Aging (SoFIA) to provide technical assistance and provide computer classes to seniors over 60, as well as with multiple sponsors which include medical clinics and insurance companies which provide fitness classes, health assessments, and workshops for all participating members.

~ **TRANSPORTATION** - The Community Bus Service provides shuttle services within the City limits and transportation for residents 60 years of age or older without access to a vehicle and/or not holding a valid Florida driver's license. Transportation services are provided for medical and dental appointments, pharmacies, social service agencies, supermarkets, shopping malls, banks, post offices, center-sponsored field trips, as well as cultural and civic events.

~ **SCREENING AND ASSESSMENT** - Administering an evaluation with the purpose of gathering information to determine eligibility for In-home and Daycare services for seniors.

### Budget Highlights

The director's 2015 vehicle will be replaced with a new vehicle. The 2015 vehicle will be assigned to the Community Services staff to use as they shop for items needed for center activities and events. The vehicle will also be available for staff performing home visits to complete assessments for In-Home Services.

The Activities division is undergoing reconfiguration of their physical space to provide a better workflow environment enabling them to better serve our members. This would include the installation of multiple bookcases and cabinetry providing storage for items used on a daily basis, such as dominoes, mahjong cases,

## COMMUNITY SERVICES

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chess boards, games, etc.

All office supplies and equipment used by and for the members will be neatly and securely stored to provide a more welcoming and modern feel.

### Accomplishments

Replacement of the Main Hall's stage curtain and wooden dance floor. These two items were installed when the building was originally erected. The hall serves multiple purposes, including daily exercise programming for all registered members, special events such as Holiday open house, flea markets, dances, health and wellness expos and rentals for weddings, birthdays and other private events.

The outdoor pool area was also renovated with new patio furniture and a pergola providing needed shade for members. Beautiful murals depicting beaches representing the diverse international population that attends the center were hand designed and painted by a longtime member of the center.

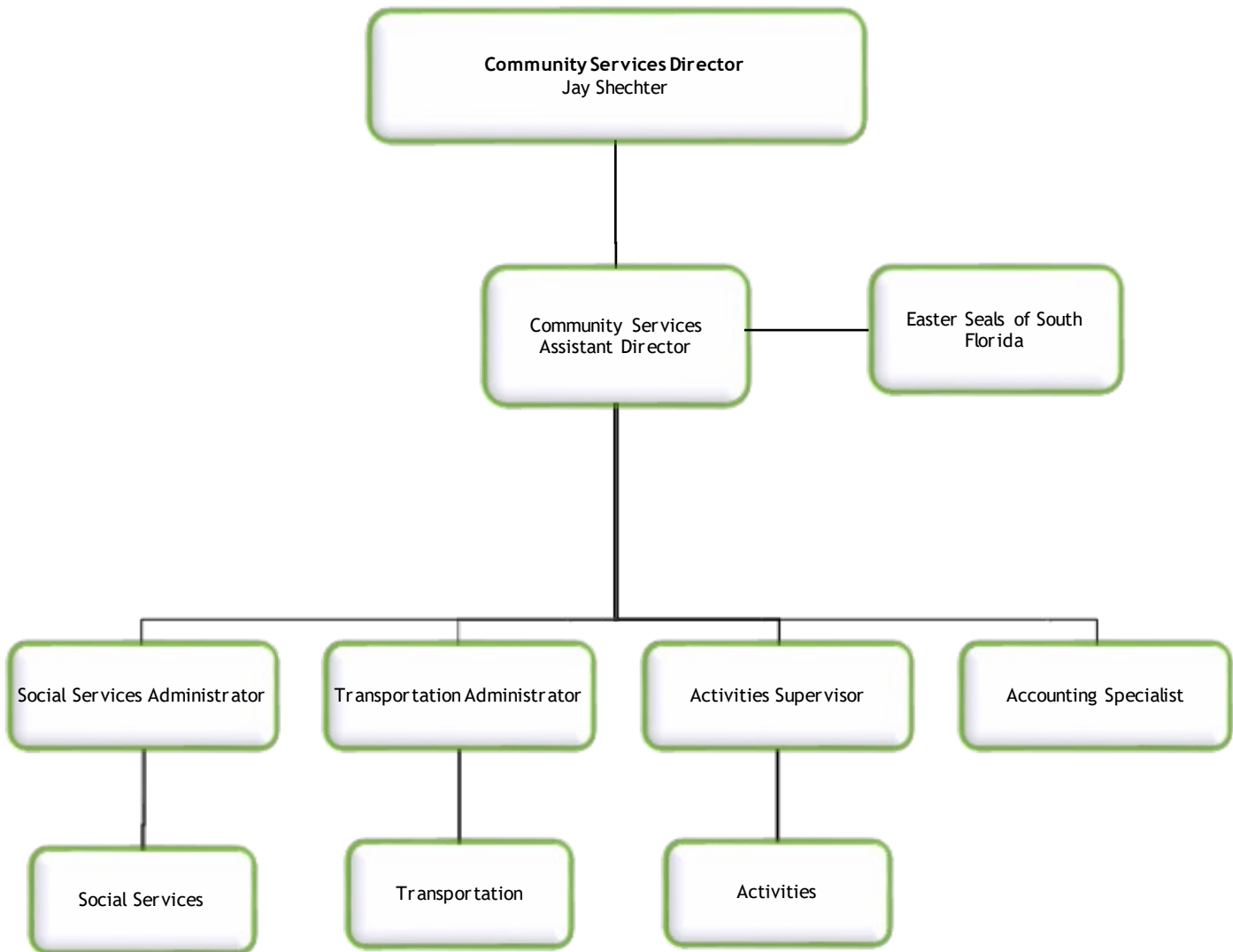
## COMMUNITY SERVICES

| Performance Measures                                             | 2021-22 |        | 2022-23 |        | 2023-24 | 2024-25 |
|------------------------------------------------------------------|---------|--------|---------|--------|---------|---------|
|                                                                  | Actual  | Goal   | Actual  | Goal   | Goal    | Goal    |
| <b>Outputs</b>                                                   |         |        |         |        |         |         |
| Number of unduplicated clients                                   | 641     | 2,000  | 764     | 1,800  | 1,800   | 1,500   |
| Units of service                                                 | 57,476  | 73,441 | 63,151  | 74,136 | 72,444  | 72,423  |
| <b>Effectiveness</b>                                             |         |        |         |        |         |         |
| % of people who requested and received recreational services     | 100%    | 100%   | 100%    | 100%   | 100%    | 100%    |
| Social service client-hours per each senior (60+) in target area | 200     | 370    | 226     | 351    | 384     | 384     |

Includes Title IIIB and IIIE, and LSP. Title III program year is January to December whereas LSP is July to June.

## COMMUNITY SERVICES

### Organizational Chart





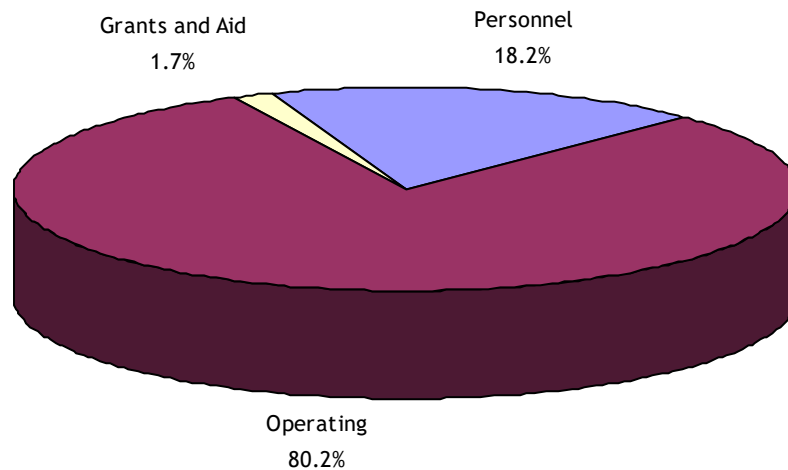
## COMMUNITY SERVICES

|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>               |           |                   |                   |                   |                   |
| Charges for Services                  |           | 57,402            | 82,651            | 100,477           | 127,340           |
| Intergovernmental Revenue             |           | 30,000            | 31,250            | 22,935            | 24,770            |
| Rents & Royalties                     |           | 157,318           | 175,305           | 165,987           | 181,300           |
| Miscellaneous Revenues                |           | -                 | -                 | 27,714            | -                 |
| <b>Revenue Total</b>                  | <b>\$</b> | <b>244,720</b>    | <b>289,206</b>    | <b>317,113</b>    | <b>333,410</b>    |
|                                       |           |                   |                   |                   |                   |
|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>           |           |                   |                   |                   |                   |
| <b>Personnel</b>                      |           |                   |                   |                   |                   |
| Salary                                |           | 138,513           | 148,003           | 149,937           | 155,408           |
| Benefits                              |           | 104,405           | 119,968           | 89,479            | 114,134           |
| <b>Personnel Total</b>                |           | <b>242,918</b>    | <b>267,970</b>    | <b>239,416</b>    | <b>269,542</b>    |
| <b>Operating</b>                      |           |                   |                   |                   |                   |
| Professional Services                 |           | 255               | 701               | 7,600             | 7,600             |
| Other Services                        |           | 568,105           | 602,618           | 727,535           | 759,476           |
| Travel Per Diem                       |           | 95                | 279               | 400               | 400               |
| Communication Services                |           | 14,322            | 10,283            | 16,300            | 16,800            |
| Utility Services                      |           | 106,912           | 115,420           | 116,500           | 126,000           |
| Rentals and Leases                    |           | 5,108             | -1,506            | 6,500             | 3,700             |
| Repair and Maintenance Services       |           | 102,316           | 146,129           | 145,581           | 141,000           |
| Printing and Binding                  |           | 363               | 425               | 2,000             | 2,000             |
| Other Current Charges and Obligations |           | 115               | 205               | 26,063            | 500               |
| Office Supplies                       |           | 2,623             | 4,764             | 5,000             | 6,000             |
| Operating Supplies                    |           | 103,496           | 106,008           | 119,500           | 125,500           |
| Publications and Memberships          |           | 354               | -                 | -                 | 200               |
| <b>Operating Total</b>                |           | <b>904,063</b>    | <b>985,325</b>    | <b>1,172,979</b>  | <b>1,189,176</b>  |
| <b>Debt Services</b>                  |           |                   |                   |                   |                   |
| Principal Payments                    |           | -                 | 18,764            | -                 | -                 |
| Interest Payments                     |           | -                 | 265               | -                 | -                 |

## COMMUNITY SERVICES

|                               | 2021-22<br>Actual   | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>   |                     |                   |                   |                   |
| Debt Services                 |                     |                   |                   |                   |
| <b>Debt Services Total</b>    | -                   | 19,029            | -                 | -                 |
| Grants and Aid                |                     |                   |                   |                   |
| Aids to Private Organizations | 26,926              | 29,189            | 22,476            | 24,770            |
| <b>Grants and Aid Total</b>   | 26,926              | 29,189            | 22,476            | 24,770            |
| Capital                       |                     |                   |                   |                   |
| Machinery and Equipment       | 5,425               | -                 | 120,932           | -                 |
| <b>Capital Total</b>          | 5,425               | -                 | 120,932           | -                 |
| <b>Expenditure Total</b>      | <b>\$ 1,179,332</b> | <b>1,301,513</b>  | <b>1,555,803</b>  | <b>1,483,488</b>  |

### Expenditure Category



| Position Title                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512084 Community Service Director | 0.5               | 0.5               | 0.5               | 0.5               |
| 512543 Activities Coordinator     | 1                 | 1                 | 1                 | 1                 |

COMMUNITY SERVICES

| Position Title |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|-----------|-------------------|-------------------|-------------------|-------------------|
| Total          | Full-time | 1.5               | 1.5               | 1.5               | 1.5               |
|                | Part-time | -                 | -                 | -                 | -                 |

# HOUSING DIVISION

## Mission

To provide affordable, secure, and enhanced housing.

## Goals

To provide a safe and enjoyable living environment with an opportunity to develop long-term friendships and a strong sense of community.

## Objectives

To implement a comprehensive and strategic management plan that provides the necessary support to enable older people to stay independent at the senior housing complex at Pines Point and enable people of all ages to enjoy a family community that fosters friendship and a sense of belonging at Pines Place.

Provide affordable housing, with current rental rates below the market average.

Provide apartments with well laid out floor plans allowing for comfortable and safe housing for people of all ages.

Maintain beautiful well-kept grounds for walking and biking.

Provide ample parking.

Coordinate recreation, health support services, transportation, counseling, education, and social services at The Carl Shechter SWFP Community Center (SWFP).

Provide transportation to Hollybrook Clubhouse, Douglas Gardens, Memorial Urgent Care Center, various grocery stores and restaurants, Lowes, Broward College Regional Library South Campus, and Broward College.

### PINES POINT:

Lease vacant office space at the SWFP to a podiatrist and general practitioner.

## Major Functions & Activities

Provide affordable housing at Pines Point and Pines Place in eastern Pembroke Pines.

Pines Point Senior Residences was built in 1997 and is comprised of 190 apartments. The facility is located at 401/601 NW 103rd Avenue, which is adjacent to the City's SWFP and is joined via an enclosed connector walkway to enable clientele easy access to the Center's activities and services.

Provide an array of activities during the day and evenings for the residents. Seniors are invited to attend themed special events and seasonal activities held throughout the year. Evening activities consist of Pizza Night, Birthday Bash, Cooks Night Out, and Movie Night. Each activity provides the residents with an evening of entertainment and socializing, helping to build many friendships.

Organize fund-raising flea markets four times a year with over 100 participating vendors from all over South Florida. The funds raised make it possible to provide additional activities and events for the residents.

Transportation is provided to the tenants to various locations throughout the City Monday-Friday. This offers tenants the ability to purchase groceries and necessities, dine out, visit the doctor, or go to the library.

Provide assistance that encourages the senior residents to lead an independent lifestyle and provide a secure and family friendly community for all residents.

Provide accounting and administrative services for the Transitional Independent Living (TIL) program, which is a living facility that provides young people the opportunity to transition from foster care into independent living.

Pines Place was built in stages between 2005 and 2008 and consists of three buildings (towers). The first building is located at 8103 S. Palm Drive and contains 208 apartments. The second

## HOUSING DIVISION

building is located at 8210 Florida Drive and contains 186 apartments. The third building is located at 8203 S. Palm Drive and contains 220 apartments.

### Budget Highlights

The FY 2024-25 budget includes the following upgrades to Pines Point:

LED lights, laminate flooring, and quartz countertops for the apartments.

Air Conditioning System in the 501 Building (Leasing office).

Restrooms in the 501 Building & Caremax facility.

Fire alarm system in the 401 & 601.

Upgrading the generator at Pines Point & 501 Building (Leasing office).

### Accomplishments

Pines Place:

The continuation of the renovation to the exterior of the building, Tower II, 8210 Florida Drive.

Currently the City has completed the renovation of 55 apartments.

The upgrade of the apartments with LED lights, laminate flooring, and quartz countertops.

Implementing the Rent Manager online portal for Pines Place and Pines Point, enabling tenants' easy access to print documents and statements, the ability to send important messages and reminders via text message, and implementing on-line lease renewals thereby saving time and manpower.

The completion of the new main elevator in Tower 3, 8203 S. Palm Drive.

Continued upgrading the elevators at Pines Place.

Pines Point:

Pines Point Senior Residence completed the upgrade of all hallway and common areas from

carpet to wood laminate flooring.

Upgraded all standard tubs to walk-in tubs for both the 401 and 601 Buildings.

Renovated the restroom in the 501 Building.

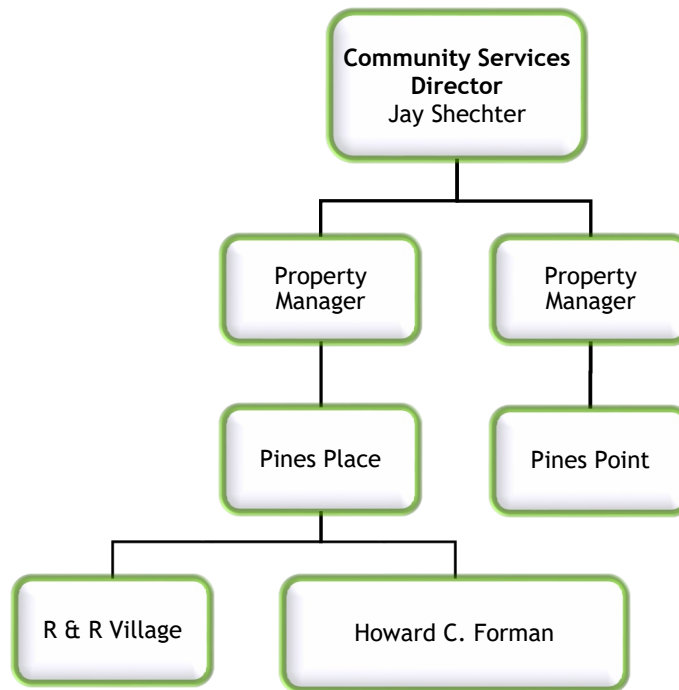
Completion of the 501 Generator.

## HOUSING DIVISION

| Performance Measures                     | 2021-22 |        | 2022-23 |        | 2023-24 | 2024-25 |
|------------------------------------------|---------|--------|---------|--------|---------|---------|
|                                          | Actual  | Goal   | Actual  | Goal   | Goal    | Goal    |
| <b>Outputs</b>                           |         |        |         |        |         |         |
| Number of units occupied at Pines Point  | 185     | 185    | 185     | 185    | 185     | 185     |
| Number of units occupied at Pines Place: |         |        |         |        |         |         |
| Tower I (opened April 2005)              | 192     | 192    | 204     | 192    | 208     | 208     |
| Tower II (opened July 2005)              | 175     | 175    | 175     | 175    | 186     | 186     |
| Tower III (opened January 2008)          | 200     | 200    | 215     | 200    | 200     | 220     |
| <b>Effectiveness</b>                     |         |        |         |        |         |         |
| Average occupancy rate at Pines Point    | 95.00%  | 95.00% | 95.00%  | 95.00% | 95.00%  | 95.00%  |
| Average occupancy rate at Pines Place    | 95.00%  | 95.00% | 95.00%  | 95.00% | 100.00% | 100.00% |
| Rental rate below market                 | Yes     | Yes    | Yes     | Yes    | Yes     | Yes     |

## HOUSING DIVISION

### Organizational Chart



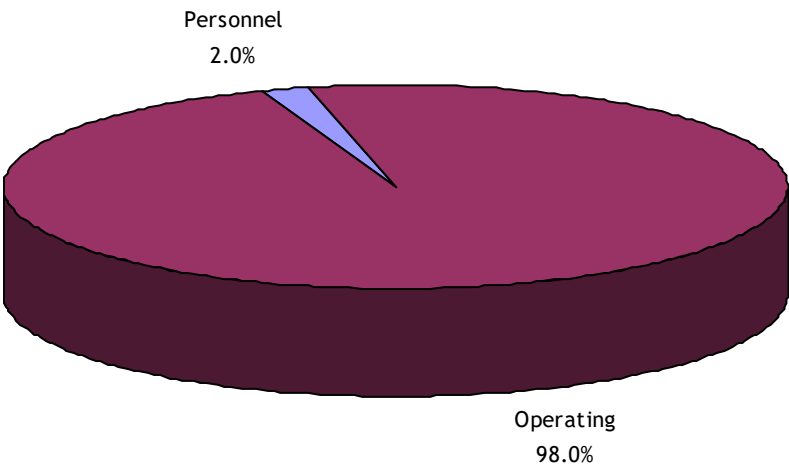
## HOUSING DIVISION

|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>               |           |                   |                   |                   |                   |
| Charges for Services                  |           | 18,202            | 19,367            | 20,500            | 20,500            |
| Rents & Royalties                     |           | 8,763,014         | 9,710,110         | 9,671,280         | 10,314,589        |
| <b>Revenue Total</b>                  | <b>\$</b> | <b>8,781,216</b>  | <b>9,729,477</b>  | <b>9,691,780</b>  | <b>10,335,089</b> |
|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>           |           |                   |                   |                   |                   |
| <b>Personnel</b>                      |           |                   |                   |                   |                   |
| Salary                                |           | 81,893            | 84,340            | 90,240            | 95,560            |
| Benefits                              |           | 51,593            | 58,195            | 37,365            | 98,821            |
| <b>Personnel Total</b>                |           | <b>133,486</b>    | <b>142,535</b>    | <b>127,605</b>    | <b>194,381</b>    |
| <b>Operating</b>                      |           |                   |                   |                   |                   |
| Professional Services                 |           | 14,959            | 7,857             | 31,410            | 32,330            |
| Other Services                        |           | 1,081,175         | 1,157,430         | 1,345,086         | 1,477,307         |
| Communication Services                |           | 215,859           | 217,870           | 253,950           | 250,100           |
| Utility Services                      |           | 714,667           | 712,557           | 920,020           | 947,600           |
| Rentals and Leases                    |           | 4,421,555         | 4,344,517         | 4,545,492         | 4,614,603         |
| Insurance                             |           | 111,239           | 135,894           | 237,361           | 50,360            |
| Repair and Maintenance Services       |           | 1,029,400         | 1,080,433         | 1,742,450         | 1,521,050         |
| Promotional Activities                |           | -                 | -                 | 12,300            | 12,300            |
| Other Current Charges and Obligations |           | 641,877           | 653,555           | 835,504           | 243,114           |
| Office Supplies                       |           | 1,939             | 4,907             | 10,300            | 10,300            |
| Operating Supplies                    |           | 74,047            | 96,493            | 186,674           | 192,009           |
| <b>Operating Total</b>                |           | <b>8,306,715</b>  | <b>8,411,514</b>  | <b>10,120,547</b> | <b>9,351,073</b>  |
| <b>Capital</b>                        |           |                   |                   |                   |                   |
| Machinery and Equipment               |           | 3,912             | -                 | 35,000            | -                 |
| <b>Capital Total</b>                  |           | <b>3,912</b>      | <b>-</b>          | <b>35,000</b>     | <b>-</b>          |
| <b>Expenditure Total</b>              | <b>\$</b> | <b>8,444,113</b>  | <b>8,554,049</b>  | <b>10,283,152</b> | <b>9,545,454</b>  |



HOUSING DIVISION

Expenditure Category



| Position Title                    |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| 512084 Community Service Director |           | 0.5               | 0.5               | 0.5               | 0.5               |
| Total                             | Full-time | 0.5               | 0.5               | 0.5               | 0.5               |
|                                   | Part-time | -                 | -                 | -                 | -                 |

# POLICE

## Mission

The mission of the Pembroke Pines Police Department is to be leaders in public safety through professionalism, innovation, nobility, engagement and service.

## Goals

The Pembroke Pines Police Department is committed to an ongoing partnership with the community based on communication, cooperation, and trust. This partnership promotes an environment that ensures safety and peace while treating all people with respect and dignity. To this end, we value:

**Integrity** - We believe that honesty is the basis for personal and public trust. We recognize right from wrong and the willingness to do what is right, no matter the consequences.

**Commitment** - We apply quality to everything we do and consistently strive for a higher level of excellence. We are proactive in solving problems and constantly strive for results. We lead by example and are committed to honor and valor in the performance of our duties.

**Respect** - We treat people with fairness, dignity, and compassion. We are responsible for the needs of others. We will strive to be civil and courteous in the performance of our duties.

**Teamwork** - We are supportive of those we work with, those we work for and those who work for us. We recognize the importance of each employee as an individual and a team member.

**Innovation** - We continually search for new, creative, and improved methods of policing. We ensure that all options are examined. We strive to enhance our efficiency and effectiveness.

## Objectives

The Pembroke Pines Police Department consists of three bureaus: Operations, Administration, and Specialized Services. Each provides the residents, business owners, and visitors to Pembroke Pines with the finest police services

available.

**OPERATIONS BUREAU:** The Operations Bureau consists of the Patrol Division and the Traffic and Neighborhood Safety Division and is responsible for the protection of life and property through the enforcement of laws and ordinances. The specialized units of these divisions include the following: Traffic Unit, Bicycle Patrol Team, and K-9 Unit. The main objectives of the Patrol Division, supported by the other mentioned units, are to deter crime, enhance public safety, apprehend criminals, and make officers available for service, as well as to establish a positive rapport with the citizens. The concept of Community Policing is incorporated into the Patrol Division's everyday operations. Some examples of these efforts are the regular assignment of officers to patrol areas and to events sponsored by our various units/personnel.

**ADMINISTRATION BUREAU:** The Administration Bureau provides law enforcement and support functions for the Department. This Bureau is composed of three divisions: Administrative Services, Support Services, and the Code Compliance Unit. Their objectives are to work in partnership with the community to establish programs fostering mutual trust and respect. These programs are geared toward increasing the safety of the public while reducing the fear of crime and maintaining the city's high standard of residential life quality. This bureau develops appropriate training to ensure our personnel are compliant with all training mandates, as well as develops training to address emerging trends in law enforcement and continues to seek the most qualified applicants for all employment vacancies. Additionally, this bureau prepares and manages the departmental budget.

**SPECIALIZED SERVICES BUREAU:** The Specialized Services Bureau is comprised of the Investigations Division, the Community and Youth Affairs Division, and the Special Operations Division. The main objectives of the Specialized Services Bureau are to provide professional investigations of criminal acts within our city, ensure the safety of our schools by proactively monitoring and investigating all threats in a timely manner, and

## POLICE

provide timely information to our community on matters of public safety. The Investigations Division is responsible for conducting criminal investigations. It is comprised of numerous units tasked with investigating general crimes, burglaries, crimes against persons, domestic violence, missing persons, sex crimes, computer crimes, economic crimes, vice, and narcotics. In addition, non-sworn personnel are assigned as Crime Scene Investigators, Economic Crimes Investigators, Crime Analysts, Digital Forensic Examiners, Latent Print Examiners, Victims' Advocates, and Police Service Aides. Detectives seek to reduce the availability of narcotics and vice-related activities through the seizure of illegal narcotics and the arrest of narcotics offenders. They continue to prevent and deter crimes related to youth gang activity and identify criminal suspects through the increased utilization of computer-driven data analysis and other electronic investigative tools. They work to locate and identify people utilizing the internet to prey upon and/or exploit children. They review investigations of unresolved homicides that have occurred in previous years. Cold Case detectives reevaluate physical evidence for DNA analysis not available at the time of offense. They process crime scenes and gather all physical evidence to include latent fingerprints and accurately evaluate the evidence to identify possible suspects, enhancing case resolution and clearance. The Community and Youth Affairs Division is responsible for matters within our city schools and conducting various community policing events to build and strengthen community partnerships with our residents, visitors, and businesses. The division consists of the School Resource Officer Program, Threat Assessment Team, and the Community Affairs Unit. Officers are assigned to city schools towards providing a secure environment and provide mentoring to the students. All mass casualty threats against a school within our city are investigated by the Threat Assessment Team. The Special Operations Division is comprised of both full and part-time units that provide highly trained and specialized support functions. These units enhance the department's tactical, logistical, and crime reduction capabilities.

## Major Functions & Activities

### OPERATIONS BUREAU:

~ Patrol Division - Patrol personnel are primarily assigned to three shifts: Alpha: 10:00 p.m. - 8:00 a.m.; Bravo: 7:00 a.m. - 5:00 p.m.; and Charlie: 3:00 p.m. - 1:00 a.m. Each shift covers the entire City of Pembroke Pines, which is organized into three patrol districts providing service 24 hours a day, 7 days per week. Each officer is proactive in his/her patrol assignment. Crime prevention via patrol techniques and interaction with the citizens is imperative. Officers look for the causes of neighborhood problems rather than just dealing with symptoms.

### SPECIALIZED SERVICES BUREAU:

#### INVESTIGATIONS:

The Investigations Division serves the community through its investigation of crime and is composed of the following units:

- ~ CRIMES AGAINST PERSONS UNIT - This unit investigates violent crimes, deaths, robberies, assaults, and cold homicide cases.
- ~ CRIME ANALYSIS UNIT - Conducts technical research and analysis of confidential data and investigative information for dissemination to operational and investigative endeavors.
- ~ CRIME SCENE UNIT - This unit processes crime scenes, collects and stores evidence, and matches latent fingerprints to persons to identify suspects and present forensic evidence in trials.
- ~ ECONOMIC CRIMES UNIT - This unit is responsible for investigating fraudulent schemes, individual acts of fraud, identity theft, and internet crimes. This is a rapidly expanding area of criminal activity that impacts victims in many ways such as theft of accounts, mortgage fraud, fraudulent checks, and credit card fraud. The elderly are often victims of these types of fraud through various schemes such as bait and switch, Ponzi, etc.
- ~ GENERAL INVESTIGATIONS UNIT - This unit utilizes interviews and interrogations, scientific

## POLICE

analysis methods and various investigative techniques to identify individuals responsible for criminal activity, recovery of stolen property, and the successful prosecution of defendants.

~ **HOMELAND SECURITY TEAM** - A team dedicated to the security of the facilities, employees, citizens, and visitors within the City of Pembroke Pines. The team assists in the development of community partnerships for information sharing purposes pertaining to domestic security.

~ **SPECIAL VICTIMS UNIT** - This unit investigates crimes committed by juvenile offenders and crimes committed against juveniles and the elderly, as well as neglect and/or sexual offenses. They also participate in the Law Enforcement Against Child Harm Task Force (LEACH). This multi-agency task force conducts intensive and proactive criminal investigations regarding the exploitation of children using computers/technology and the Internet.

~ **VICE INTELLIGENCE NARCOTICS (V.I.N) UNIT** - This unit obtains information from confidential informants and other means, which help to identify persons involved in illegal drug sales. Through surveillance and other covert methods, probable cause is developed, enabling the service of search warrants. Illegal drugs are then confiscated, and arrests are made. Any cases requiring complete confidentiality and/or difficult surveillance are assigned to the V.I.N. Unit. This unit also participates in Multi-Agency Drug Task Forces comprised of federal, state, and local law enforcement agencies, which investigate large scale drug trafficking and money-laundering organizations.

~ **VICTIMS ADVOCATE UNIT** - This unit provides assistance to victims/witnesses by referring them to appropriate governmental or non-profit service providers for counseling, medical attention, compensation programs, and emergency financial assistance. The Victim Advocate Unit also provides support and assistance to victims in applying for an injunction for protection and court appearances.

### COMMUNITY AND YOUTH AFFAIRS:

~ **ANIMAL ASSISTANCE PROGRAM** - The primary role of this unit is to recover abandoned, lost, or stray animals within the city, and try to reunite them with their rightful owners, or place them in foster care for future adoption. Our agency partners with a not-for-profit organization, Pooches in Pines, and works collaboratively to accomplish our mutual goals with the support of many community partners and volunteers.

~ **COMMUNITY AFFAIRS** - This unit coordinates community affairs to promote better understanding between the police department and the community. They conduct crime prevention presentations for homeowners and businesses and coordinate reoccurring police department events such as the Citizens Police Academy, National Night Out, Open House, Hurricane Preparedness, Community Emergency Response Team (CERT), and Child Safety Programs. This unit is directly responsible for addressing quality of life issues at all levels within the community.

~ **POLICE EXPLORER PROGRAM** - The Police Explorer Program is committed to educating youths about a career in law enforcement. Participants attend an Explorer Academy, where they learn about police procedures and participate in a ride-along program with officers on patrol.

~ **SCHOOL RESOURCE OFFICER PROGRAM** - At least one Police Officer is assigned to each participating school in the City. These Officers provide campus security and mentoring to the thousands of elementary, middle, and high school students in the City.

~ **RISK PROTECTION ORDER TEAM** - A team comprised of officers and detectives who have received specialized training in preparing and serving risk protection orders when warranted and are available to do so on a on a call-out basis.

~ **THREAT ASSESSMENT TEAM** - A team of law enforcement officers responsible for the investigation of mass casualty threats against a school or members of the student body.

~ **VOLUNTEER PROGRAM** - This unit coordinates

## POLICE

the activities of citizen volunteers in a myriad of police-related tasks.

### SPECIAL OPERATIONS DIVISION:

This division encompasses the Special Weapons and Tactics (SWAT) Team, Tech Team, Crisis Response Team, Field Force, Honor Guard, Dignitary Protection, and Drive Team.

### ADMINISTRATION BUREAU:

#### ADMINISTRATIVE SERVICES DIVISION:

~ ACCREDITATION - Ensures our commitment to the implementation of best police practices throughout the state and nation, consistent with the requirements of the Commission for Florida Law Enforcement Accreditation. This involves continuous updating of policy and procedures, as well as coordination to update and train all necessary employees, thus preparing our agency for inspection every three years.

~ BACKGROUNDS AND SELECTIONS - This unit is responsible for recruitment, oral boards, polygraphs, psychological examinations, background investigations, and the presentation of candidates for review by Command Staff. In addition, they run the LiveScan screening for the City of Pembroke Pines to include vendors, coaches, contractors, etc.

~ GRANT ADMINISTRATION - The Projects & Research Manager is responsible for the management and administration of specific grants and programs, ensuring compliance with state and federal regulations. The manager is also tasked with ensuring the timeliness and adequacy of grant reports and financial reimbursements. Furthermore, research is a vital part of the position to ensure future funding sources are identified, investigated, and procured.

~ MOBILE VIDEO SYSTEMS UNIT - Responsible for overseeing the maintenance of the BWC equipment, storage of all audio and video recordings, facilitation of body worn camera (BWC) training, and making recommendations regarding equipment procurement and assignment.

~ OFFICE OF COMMUNICATIONS - This unit encompasses all our public information efforts to include social media, as well as inner agency. It specializes in the exchange of information which is mutually beneficial to both the agency and the citizens served.

~ PLANNING AND RESEARCH - This unit conducts research regarding state laws, General Orders and Standard Operating Procedures; prepares new/revised General Orders and Standard Operating Procedures; and manages all grants and grant applications.

~ TRAINING - Conducts in-house training, coordinates employee training at other agencies and institutions, manages and conducts firearms and self-defense training at the Pembroke Pines Firearms Training Center. This unit also hosts training for other agencies.

#### SUPPORT SERVICES DIVISION:

~ CASE FILING - Responsible for reviewing all arrests and presenting them to the Broward County State Attorney's Office for prosecution.

~ COMPUTER SERVICES - Provides technical assistance, help desk and programming support. Also coordinates with the Technology Services Department in providing service needs, equipment, and additional support, as well as affecting changes in the computer system through coordination with the department's contract vendors. This Unit has personnel assigned as the agency Local Area Security Officer (LASO) ensuring Criminal Justice Information System (CJIS) compliance.

~ COURT LIAISON - Coordinates, records, and processes all traffic and parking citations, as well as processes all incoming court subpoenas.

~ EMERGENCY MANAGEMENT - This unit handles all planning and preparedness for the police department and coordinates all projects, training, and preparedness for the various departments in the city as it relates to emergency management.

~ LOGISTICS UNIT - This unit assists in all procurement and conducts responsible bidding



## POLICE

for all purchases in accordance with the city's purchasing policy. The unit is also responsible for fleet maintenance and repairs of all departmentally owned equipment and buildings. The Logistics Unit issues equipment to personnel in accordance with their job functions.

~ PAYROLL/SCHEDULING - Keeps records of all time worked, including subpoenas, standby subpoenas, and absences, and submits appropriate paperwork for a biweekly payroll for all police department employees. This unit is also responsible for scheduling all department personnel.

~ POLICE FINANCE UNIT - Given the growth and complexity of the financial and procurement processes, this unit was created and staffed to ensure adherence to financial procedures and purchasing guidelines.

~ POLICE SUPPORT CENTER - acts as a liaison with agency personnel regarding Local/Florida Crime Information Center (FCIC)/National Crime Information Center (NCIC) criminal history checks, warrant confirmation, drivers' license checks, search/enter missing persons, missing persons call out list, monitor security cameras, overtime callout lists, Investigations/SWAT/Traffic Homicide Investigator (THI) callouts, switchboard operators ensuring the public is routed to agency or city departments/units as requested/needed, coordinates with county dispatch, and the Florida Crime Information Center (FCIC) agency coordinator.

~ PROPERTY AND EVIDENCE - Responsible for storing, tracking, and maintaining the custody and integrity of evidence and found property. When appropriate, the unit disposes of all unneeded property and/or evidence submitted to the Property and Evidence Unit.

~ RADIO/CAD/COMMUNICATIONS - Manages agency radio systems, including programming, issuance, repairs. Coordinates with county agencies, attends regional meetings as an agency representative, and manages officer safety Computer Aided Dispatch (CAD) alerts.

~ RECORDS - This unit maintains all written police reports, submits statistics to the Florida Department of Law Enforcement (FDLE), furnishes copies of reports to the public, and prepares arrest case files for submission to the State Attorney's Office.

~ TRANSCRIPTION - Transcribes all video and audio statements used for criminal investigations, as well as assisting our Internal Affairs Unit with the transcription of administrative statements for agency investigations.

### CODE COMPLIANCE DIVISION:

In conjunction with the sworn officers that patrol the city, Code Compliance works to promote and maintain a safe and desirable living and working environment within the city. Under the direction of a division administrator and supervisors, code officers and clerical staff strive to educate the public and residents about codes and ordinances, develop and establish standards and ordinances, not only to maintain, but to improve the working and living conditions of our residents and business owners. Through proactive meetings with residents, businesses and homeowners' associations as well as responding to complaints, the code compliance officers investigate and work with property owners, tenants, and the Code Board to resolve issues and come up with a proper resolution.

### Budget Highlights

The FY 2024-25 budget includes the following:

- Two (2) Unmanned Aerial Vehicle In-door drones for SWAT Operations, \$60,000. With recent changes in Florida law about drone usage by governmental agencies, our SWAT Team is looking to purchase two in-door drones for high-liability operations. These drones play a vital role in enhancing situational awareness. They can provide real-time video footage and aerial views of the area, allowing SWAT operators to better understand the environment and potential threats before taking action. This increased situational awareness is crucial for making informed decisions and executing operations more effectively. These drones can gather vital

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information about a location, identify potential hazards or traps, and help plan a safer approach. They can quickly cover large areas, and their agility allows them to provide real-time intelligence rapidly.

- Fifty (50) Vanguard Ballistic Shields equipped with Viewport, \$350,650. These shields are to replace expiring shields and will be used by our field personnel on high risk, or critical incidents, for officer safety, and rescue tactics.

- Two (2) Kustom Signal Smart Speed Trailers, \$26,000. These speed trailers are used to collect data for speeding complaints received in an area, provide visual feedback for motorists to assist in modifying vehicles speed in an area, and collect vehicle counts and data for traffic surveys. These two trailers will be replacing older generation speed trailers that have outdated and unsupported software.

- In the ongoing Flock Phase 1 project, there are currently 22 cameras installed out of the total allocated 36. A budget of \$99,000 has been allocated for Phase 1. Simultaneously, efforts are being made to streamline the contract for leveraging Flock Phase 2. Phase 2 aims to incorporate a total of 64 cameras, covering all the entrances and exits to the city, with many of these locations within FDOT's right of way. The total money budget allocated for Phase 2 is \$236,800.

- Class A/B, New Police Uniforms, \$130,000. Officers created a uniform committee and selected a new uniform that reportedly lasts longer, provides a modernized appearance, and increases officer comfort. These uniforms were purchased and issued to sworn personnel by the deadline of January 1st, 2024.

- AEDs (Automatic External Defibrillator devices) to outfit new marked police vehicles, \$40,000. AEDs are being purchased for 40 police vehicles to ensure that our officers have advanced lifesaving tools in their vehicles. Officers are frequently the first units to arrive on emergency calls for service and these devices enable us to provide enhanced lifesaving abilities for the residents and visitors to our city.

## Accomplishments

- NARCAN, an opioid overdoes treatment was received and issued for all field personnel. All field personnel have been or will shortly be trained in the delivery of this lifesaving over the counter product. As the nation deals with an opioid crisis, this treatment affords our field personnel with a tool to provide lifesaving measures to someone suffering from an overdose.

- Purchase and delivery of Glock 47 pistols with ACRO P2's, a Streamlight TLR1-HL weapon light, and Safariland holsters for entire agency. As technology has advanced in other areas, so has it with weapons, and weapon related devices. Officers are being issued new Glock modular handguns to replace older Glock handguns. In addition to this, the new handguns can accept a red dot weapon mounted light, the Aimpoint ACRO P2, which enables officers to keep both eyes open while shooting, and requires a single point of aim, as opposed to lining up sights with a target. Also, these weapons are mounted with flashlights as most every officer will work a portion of his or shift in darkness, with midnight shift working most of their shifts in the dark.

- Officers are currently receiving Samsung smart phones. The phones provide secure communications between officers and others, enhance agency CJIS data, and allow for easier compliance with public records laws.

- Ordered, received, and processed approximately 136 body armor packages for Sworn Officers and Police Service Aides. Received, assembled equipment packages, logged, processed invoicing, and disseminated body armor to said members.

# POLICE

| Performance Measures | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|----------------------|---------|------|---------|------|---------|---------|
|                      | Actual  | Goal | Actual  | Goal | Goal    | Goal    |

## Outputs

|                                                 |        |        |        |        |        |        |
|-------------------------------------------------|--------|--------|--------|--------|--------|--------|
| Total calls for police service                  | 80,045 | 90,000 | 85,581 | 90,000 | 90,000 | 90,000 |
| Calls for service per 1,000 resident population | 468    | 550    | 500    | 550    | 525    | 526    |
| Number of arrests                               | 718    | 2,500  | 907    | 2,500  | 2,500  | 1,500  |
| Traffic accidents                               | 4,707  | 6,000  | 5,082  | 6,000  | 6,000  | 6,000  |
| Traffic/parking citations                       | 9,366  | 25,000 | 13,284 | 25,000 | 25,000 | 25,000 |
| Number of grids patrolled 24 hours per day      | 24     | 24     | 24     | 24     | 24     | 24     |
| Number of code citations issued                 | 34     | 50     | 29     | 50     | 50     | 50     |
| Number of code violations issued                | 4,542  | 4,500  | 4,780  | 5,000  | 5,000  | 5,000  |

## Effectiveness

|                                                                                     |       |       |       |       |       |       |
|-------------------------------------------------------------------------------------|-------|-------|-------|-------|-------|-------|
| % of felony cases filed at the office of the State Attorney within 21 calendar days | 95%   | 98%   | 97%   | 98%   | 98%   | 98%   |
| Clearance rate for Part I offenses ^                                                | 12%   | 25%   | 14%   | 25%   | 25%   | 25%   |
| Felony arrests per calls for service                                                | 0.5%  | 3.0%  | 0.5%  | 3.0%  | 3.0%  | 3.0%  |
| Traffic accidents per citation issued                                               | 50%   | 30%   | 38%   | 30%   | 24%   | 24%   |
| % of cases closed prior to Code Board and/or Special Master hearing                 | 78%   | 80%   | 70%   | 80%   | 80%   | 80%   |
| Number of occurrences for the following types of offenses during calendar year:     |       |       |       |       |       |       |
| Murder                                                                              | 1     | 0     | 2     | 0     | 0     | 0     |
| Forcible rape                                                                       | 22    | 15    | 8     | 15    | 15    | 15    |
| Robbery                                                                             | 40    | 75    | 45    | 75    | 60    | 75    |
| Aggravated assault                                                                  | 118   | 175   | 146   | 200   | 175   | 200   |
| Burglary                                                                            | 136   | 300   | 144   | 250   | 250   | 250   |
| Larceny                                                                             | 2,127 | 2,500 | 2,155 | 2,500 | 2,500 | 2,500 |
| Motor vehicle theft                                                                 | 301   | 250   | 285   | 250   | 250   | 250   |
| Crime index (summation of occurrences)                                              | 2,745 | 3,500 | 2,785 | 3,290 | 3,290 | 3,290 |
| Crime rate (per 100,000)                                                            | 1,607 | 2,500 | 1,626 | 2,000 | 1,921 | 1,921 |

## Efficiency

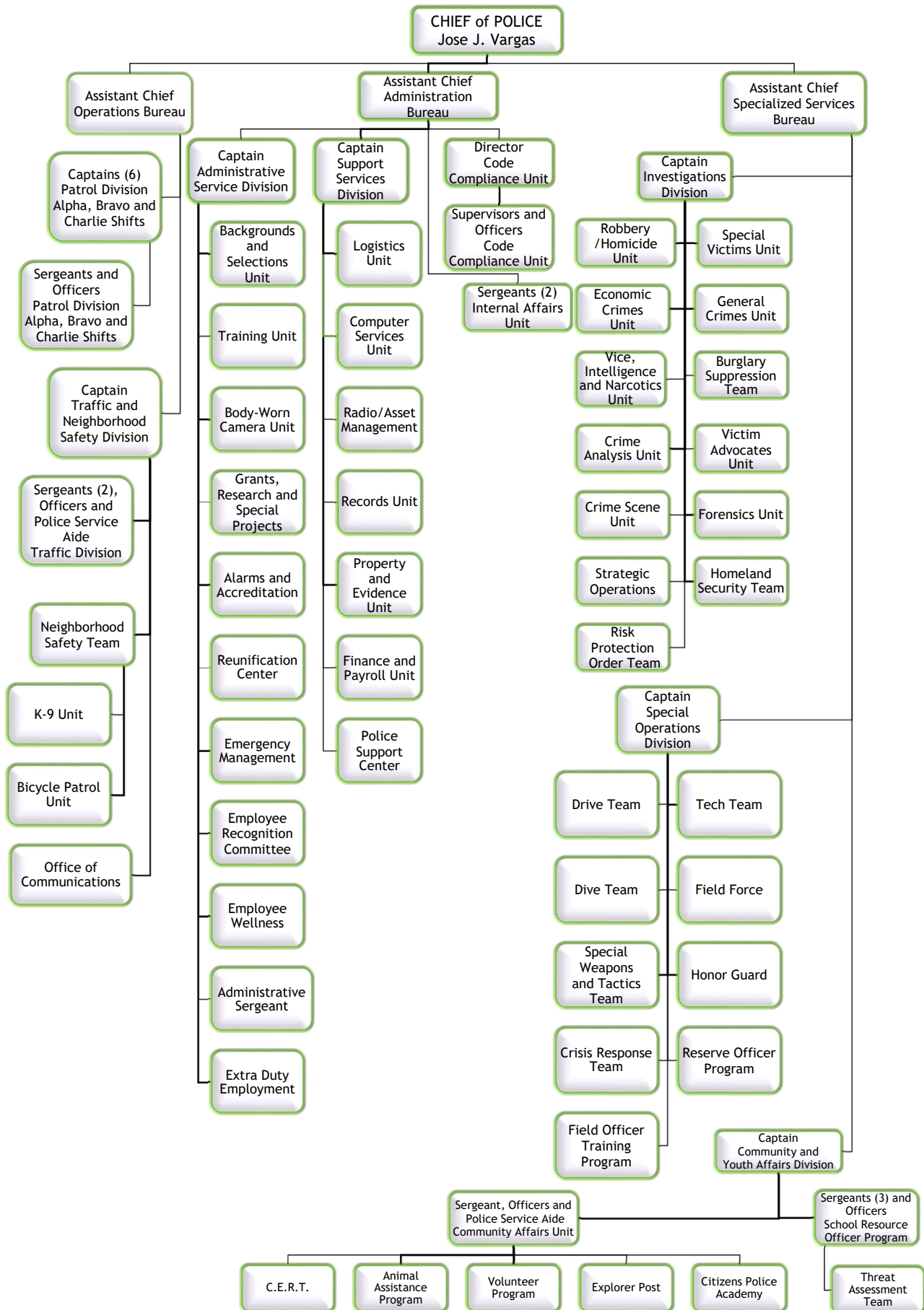
|                                      |       |       |       |       |       |       |
|--------------------------------------|-------|-------|-------|-------|-------|-------|
| Expenditures per resident population | \$457 | \$507 | \$511 | \$505 | \$518 | \$511 |
|--------------------------------------|-------|-------|-------|-------|-------|-------|

Performance Measures are based on calendar year with the exception of Expenditures per resident population which is based on fiscal year.

^ Consists of homicides, rapes, robberies, assaults, burglaries, auto thefts, and larcenies.



**POLICE**  
**Organizational Chart**



## POLICE

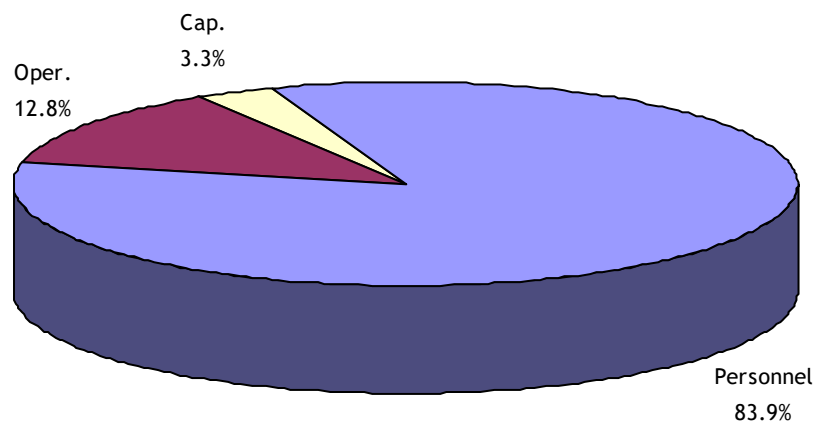
|                                    | 2021-22<br>Actual   | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>            |                     |                   |                   |                   |
| Special Assessments                | 2,416               | 28,852            | 20,000            | 15,000            |
| Charges for Services               | 1,505,131           | 2,960,712         | 2,507,407         | 3,135,975         |
| Intergovernmental Revenue          | -                   | -                 | 47,399            | -                 |
| Judgments, Fines & Forfeitures     | 434,913             | 340,651           | 498,100           | 414,600           |
| Debt Proceeds/Installment Purchase | -                   | 248,876           | -                 | -                 |
| <b>Revenue Total</b>               | <b>\$ 1,942,460</b> | <b>3,579,090</b>  | <b>3,072,906</b>  | <b>3,565,575</b>  |

|                                       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |                   |                   |                   |                   |
| <b>Personnel</b>                      |                   |                   |                   |                   |
| Salary                                | 33,507,521        | 41,246,018        | 45,709,110        | 44,708,584        |
| Benefits                              | 34,797,229        | 35,428,394        | 37,075,776        | 39,391,796        |
| <b>Personnel Total</b>                | <b>68,304,750</b> | <b>76,674,413</b> | <b>82,784,886</b> | <b>84,100,380</b> |
| <b>Operating</b>                      |                   |                   |                   |                   |
| Professional Services                 | 76,665            | 69,869            | 212,500           | 193,050           |
| Other Services                        | 2,333,681         | 2,249,025         | 4,485,292         | 4,622,318         |
| Pension Benefits                      | 71,389            | 53,598            | 78,528            | 58,960            |
| Travel Per Diem                       | 163,221           | 234,828           | 463,456           | 478,097           |
| Communication Services                | 197,782           | 193,844           | 331,256           | 332,588           |
| Utility Services                      | 139,425           | 150,297           | 149,000           | 161,500           |
| Rentals and Leases                    | -21,102           | -1,730            | 86,785            | 98,189            |
| Repair and Maintenance Services       | 1,287,568         | 1,375,213         | 2,062,295         | 2,089,845         |
| Printing and Binding                  | 8,164             | 5,847             | 45,230            | 44,690            |
| Promotional Activities                | 1,774             | 1,442             | 2,500             | 2,500             |
| Other Current Charges and Obligations | 96,829            | 105,577           | 219,271           | 223,255           |
| Office Supplies                       | 38,859            | 38,570            | 50,400            | 50,400            |
| Operating Supplies                    | 2,043,597         | 3,132,300         | 3,659,713         | 3,625,905         |
| Publications and Memberships          | 18,058            | 21,755            | 34,493            | 31,367            |
| Training                              | 267,937           | 290,491           | 566,141           | 795,262           |

## POLICE

|                             | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget  | 2024-25<br>Budget |
|-----------------------------|----------------------|-------------------|--------------------|-------------------|
| <b>Expenditure Category</b> |                      |                   |                    |                   |
| Operating                   |                      |                   |                    |                   |
| <b>Operating Total</b>      | <b>6,723,846</b>     | <b>7,920,923</b>  | <b>12,446,860</b>  | <b>12,807,926</b> |
| Debt Services               |                      |                   |                    |                   |
| Principal Payments          | -                    | 630,600           | -                  | -                 |
| Interest Payments           | -                    | 11,506            | -                  | -                 |
| <b>Debt Services Total</b>  | <b>-</b>             | <b>642,106</b>    | <b>-</b>           | <b>-</b>          |
| Capital                     |                      |                   |                    |                   |
| Buildings                   | 30,919               | 49,429            | 45,315             | -                 |
| Infrastructure              | -                    | 196,889           | 87,990             | -                 |
| Machinery and Equipment     | 2,922,708            | 2,175,532         | 4,990,191          | 3,276,358         |
| <b>Capital Total</b>        | <b>2,953,627</b>     | <b>2,421,850</b>  | <b>5,123,496</b>   | <b>3,276,358</b>  |
| <b>Expenditure Total</b>    | <b>\$ 77,982,223</b> | <b>87,659,292</b> | <b>100,355,242</b> | <b>00,184,664</b> |

### Expenditure Category



# POLICE

| Position Title                        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512029 Special Operations Manager     | 1                 | 1                 | 1                 | 1                 |
| 512042 Projects & Research Manager    | 1                 | 1                 | 1                 | -                 |
| 512043 Assistant Records Unit Manager | 1                 | 1                 | 1                 | 1                 |
| 512044 Records Unit Manager           | 1                 | 1                 | 1                 | 1                 |
| 512045 Police Chief                   | 1                 | 1                 | 1                 | 1                 |
| 512085 Code Compliance Administrator  | 1                 | 1                 | 1                 | 1                 |
| 512088 Media Relations Manager        | 1                 | 1                 | 1                 | -                 |
| 512092 Senior Media Relations Manager | -                 | -                 | -                 | 1                 |
| 512115 Police Captain                 | 11                | 11                | 11                | 12                |
| 512131 Professional Std Supervisor    | 1                 | 1                 | 1                 | 1                 |
| 512174 Division Major                 | 3                 | 3                 | 3                 | -                 |
| 512280 Help Desk Technician II        | -                 | -                 | -                 | 1                 |
| 512425 Police Officer                 | 111               | 103               | 103               | 95                |
| 512436 Police Officer - Tier 3        | 83                | 88                | 103               | 108               |
| 512450 Assistant Logistics Manager    | 1                 | 1                 | 1                 | 1                 |
| 512451 Emergency Management Director  | 1                 | 1                 | 1                 | 1                 |
| 512452 Logistics/Fleet Manager        | 1                 | 1                 | 1                 | 1                 |
| 512467 Property Evidence Technician   | 2                 | 1                 | 1                 | 1                 |
| 512468 Property Manager               | 1                 | 1                 | 1                 | 1                 |
| 512492 Finance Coordinator            | 1                 | 1                 | 1                 | 1                 |
| 512493 Administrative Svc Manager     | 1                 | 1                 | 1                 | 1                 |
| 512497 Community Affairs Coordinator  | 1                 | -                 | -                 | -                 |
| 512501 Property Evidence Tech II      | -                 | 1                 | 1                 | 1                 |
| 512511 Administrative Assistant III   | 1                 | 1                 | 1                 | 1                 |
| 512525 Administrative Assistant I     | 1                 | 1                 | 1                 | -                 |
| 512625 Field Training Officer -Tier 3 | 1                 | 6                 | 6                 | 9                 |
| 512631 Crime Scene Technician         | 3                 | 3                 | 3                 | 3                 |
| 512632 Crime Scene Unit Manager       | 1                 | 1                 | 1                 | 1                 |
| 512633 Crime Scene Investigator       | 3                 | 4                 | 4                 | 4                 |
| 512635 Forensic Manager               | 1                 | 1                 | 1                 | 1                 |
| 512636 Field Training Officer         | 23                | 21                | 21                | 21                |
| 512637 Field Training Sergeant        | 4                 | 4                 | 4                 | 4                 |
| 512638 Forensic Examiner I            | 2                 | 2                 | 2                 | 2                 |
| 512643 Help Desk Technician I         | 1                 | 1                 | 1                 | -                 |
| 512652 Programmer/Analyst I           | 1                 | 1                 | 1                 | 1                 |

## POLICE

| Position Title                        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512655 Sergeant                       | 31                | 31                | 31                | 31                |
| 512684 Clerical Spec II               | 4                 | 1                 | 1                 | 1                 |
| 512685 Clerical Aide                  | 2                 | 2                 | 2                 | 2                 |
| 512713 Forensic Examiner II           | -                 | -                 | -                 | 1                 |
| 512714 Forensic Technician            | -                 | -                 | -                 | 2                 |
| 512723 Systems Administrator          | 1                 | 1                 | 1                 | -                 |
| 512732 Systems Administrator II       | -                 | -                 | -                 | 1                 |
| 512733 Crime Analyst Manager          | 1                 | 1                 | 1                 | 1                 |
| 512736 Crime Analyst                  | 2                 | 2                 | 2                 | 2                 |
| 512800 Assistant Police Chief         | 1                 | 1                 | 1                 | 3                 |
| 512803 Police Records Clerical Spec.  | -                 | 2                 | 2                 | 1                 |
| 512805 Computer Services Manager      | 1                 | 1                 | 1                 | 1                 |
| 512882 Economic Crimes Investigator   | 1                 | 1                 | 1                 | 2                 |
| 512883 Support Center Manager         | 1                 | 1                 | 1                 | 1                 |
| 512885 Victim Advocate                | 2                 | 2                 | 2                 | 2                 |
| 512887 Victim Advocate Manager        | 1                 | 1                 | 1                 | 1                 |
| 512888 Police Comm & Asset Coord.     | 1                 | 1                 | 1                 | 1                 |
| 512896 Police Payroll Specialist III  | -                 | -                 | -                 | 1                 |
| 512897 Police Training Coordinator    | -                 | -                 | -                 | 1                 |
| 512937 Fingerprint Examiner II        | 1                 | 1                 | 1                 | 1                 |
| 512938 Police Support Specialist IV   | 1                 | 1                 | 1                 | 1                 |
| 512939 Forensic Video Examiner        | 1                 | 1                 | 1                 | -                 |
| 512978 Backgrounds/Selections Invest. | 2                 | 3                 | 4                 | 3                 |
| 512979 Police Support Specialist II   | 4                 | 4                 | 4                 | 4                 |
| 512980 Police Support Specialist I    | 14                | 14                | 14                | 14                |
| 512985 Police Service Aide I          | 19                | 19                | 20                | 22                |
| 512986 Police Service Aide II         | 11                | 13                | 14                | 13                |
| 512987 Police Service Aide III        | 2                 | 2                 | 2                 | 3                 |
| 512988 Police Payroll Specialist I    | 1                 | 1                 | 1                 | -                 |
| 512989 Police Payroll Specialist II   | 1                 | 1                 | 1                 | 1                 |
| 513407 PT Victims Advocate            | 1                 | 1                 | 1                 | 1                 |
| 513412 PT Police Support Specialist   | 3                 | 3                 | 3                 | 3                 |
| 513414 PT School Resource Officer     | 21                | 21                | 12                | 12                |
| 513415 PT SRO Supervisor              | 1                 | -                 | -                 | -                 |
| 513417 P/T Backgrounds Investigator   | -                 | -                 | -                 | 2                 |

POLICE

| Position Title |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|-----------|-------------------|-------------------|-------------------|-------------------|
| Total          | Full-time | 373               | 375               | 393               | 395               |
|                | Part-time | 26                | 25                | 16                | 18                |

# FIRE CONTROL - AMBULANCE RESCUE

## Mission

Dedicated to the preservation of life, property, and the environment. Our goal is to provide quality, cost-effective professional services predicated upon the knowledge, skills, and abilities of our members.

## Goals

To protect life and property, reduce pain and suffering, and to assure that fire prevention systems on commercial properties are properly maintained.

## Objectives

The Pembroke Pines Fire Control and Ambulance Rescue Department encompasses the following core functions: Fire Control, Emergency Medical Services, and Fire Prevention.

### FIRE CONTROL:

To save lives.

To reduce loss to property from fire, domestic terrorism, flood, or other natural disaster.

To maintain preparedness in the handling of natural disasters or domestic terrorism within our region.

To maintain emergency response times below five minutes for 95% of emergency calls.

To efficiently operate a Fire Department Vehicle Maintenance Facility to reduce downtime of our emergency equipment.

To continue community outreach through public education programs.

To continue extensive training in fire and domestic preparedness using both academic and practical skills to measure the employee's level of effectiveness. Obtaining these objectives will ensure the Department's state of readiness for any emergency that may present itself.

To maintain our Insurance Service Organization (ISO) Class One rating by evaluating the Fire System annually thereby reinforcing the coveted, nationally recognized rating.

To conduct pre-fire planning for all commercial and multi-family occupancies.

### EMERGENCY MEDICAL SERVICES:

To save lives. The Rescue Division strives to meet and exceed the national average for pre-hospital return of spontaneous circulation (ROSC) in cardiac arrest victims. We provide a flexible community Cardio-Pulmonary Resuscitation (CPR)/Automatic External Defibrillator (AED) program for residents, police, general City employees and local business professionals. This program places trained individuals into our community that can assist those in need prior to the Fire Department's arrival.

We conduct extensive training in medical techniques for all employees utilizing up-to-date practical and scenario-based methods. This includes meeting and exceeding the prescribed hours of medical training required by the State of Florida to maintain licensure as an Emergency Medical Technician (EMT) or Paramedic.

Maintain member Basic Life Support (BLS) and Advanced Life Support (ALS) skills competency as outlined by the American Heart Association. This ensures personnel are equipped with proper tools and knowledge necessary to stabilize sick or injured persons.

Maintain an active role in regional medical committees and organizations. This will serve as a forum for the exchange of ideas on improving operational efficiency and to monitor trends in medical care, treatment, and new equipment.

### FIRE PREVENTION:

Minimize the loss of life and property by ensuring that commercial and residential buildings are built with the required life-safety features. Conduct annual inspections on all fire safety and fire extinguishing apparatus, multi-family

## FIRE CONTROL - AMBULANCE RESCUE

residential buildings, and commercial buildings to assure that the integrity of life safety is maintained.

Provide public education to our citizens to develop their awareness of preventing and reacting to fires.

Conduct fire investigations to determine the cause of fires and to establish public education focus areas.

Provide all personnel with advantageous training and education to optimize service to the community.

### Major Functions & Activities

In addition to Fire Control, Emergency Medical Services, and Fire Prevention, a myriad of other services is provided by the Department, with support being supplied by each Division for all operations, special projects, and programs.

~ OPERATIONS DIVISION - Primarily responsible for providing fire extinguishment, mitigating medical emergencies and the threats from hazardous materials and domestic terrorism. All response personnel are under the direction of the Operations Division. In addition to emergency incident response, these personnel are engaged in a wide variety of other essential activities including, but not limited to:

Preventive maintenance programs for equipment and vehicles.

Community training and public education programs, such as:

- Cardio-Pulmonary Resuscitation (CPR) Training
- Summer Safety Program

Pre-fire planning and sprinkler testing for commercial and multi-residential buildings.

~ RESCUE DIVISION - Manages the delivery of Emergency Medical Services (EMS) provided by our Fire Department through the training, licensure (county and state), and preparation of

crew members.

Emergency Medical Services are provided by Firefighters who are also licensed as Emergency Medical Technicians (EMT) and Paramedics. Emergency Medical Services are conducted under the direction of a Medical Director who is a physician trained in Emergency Medicine.

The Department's Return of Spontaneous Circulation (ROSC) in cardiac arrest victims is consistently better than the national average. We also provide nearly 1,000 students with Cardio-Pulmonary Resuscitation (CPR)/Automatic External Defibrillator (AED) training each year, which places skilled individuals into the community who can assist a medical victim when encountered.

The Fire Department provides Advanced Life Support from each of our first response apparatuses operating from six fire stations. Responses to medical emergencies are achieved with three crew members trained in the most current medical treatment standards. All EMTs and Paramedics individually receive over 20 hours of medical continuing education each year, which satisfies and exceeds State of Florida requirements. All members of the Department are re-certified in the American Heart Association Basic Life Support (BLS) or Advanced Cardiac Life Support (ACLS) every two years. Constant research and development of medical technologies, equipment, procedures, and treatments are required to keep up with this rapidly changing field. Some of this research is accomplished by association with various medical committees of which we are currently members:

- Broward County Healthcare Coalition
- EMS Subcommittee of Broward County Fire Chief's
- Chief's Association
- Special Medical Issues Subcommittee
- Inter-facility Transport Subcommittee
- Trauma Mortality/Morbidity Group
- Memorial Health Care

Due to these efforts and relationships, the Fire Department is proud to provide cutting-edge



## FIRE CONTROL - AMBULANCE RESCUE

emergency medical care to our residents and visitors.

~ FIRE PREVENTION DIVISION - Enforces the requirements of the Florida Fire Prevention Code and other related, adopted codes.

This is accomplished by building plan reviews and on-site inspections. On-site inspections are carried out by Fire Inspectors. Other essential services provided by the Prevention Division include Fire and Arson Investigations and Community Public Education programs designed to reduce property loss and prevent fire-related injuries. Public information related to emergency calls, public awareness, self-promotion, and related activities are disseminated from the Fire Prevention Division.

~ LOGISTICS DIVISION - Supplying the Department with needed vehicles, equipment, protective clothing, and a myriad of other material needs is a major responsibility. Conducting research and development for new equipment and apparatus design is a critical component of this Division. The Logistics Division is responsible for all Preventative Maintenance Programs covering equipment, vehicles, Fire Stations, our Fire Training Facility, and the South Broward County Dispatch Center. This Division ensures that emergency response equipment is always ready when needed. We operate our own Emergency Vehicle and Equipment Repair Facility. All departmental purchasing, budgeting, and long-term planning is handled by our Logistics Division.

~ TRAINING DIVISION - Responsible for the development, scheduling, and implementation of all departmental training. The Training Division manages the performance and educational requirements of all Fire Department employees. The Division works diligently to provide quality, up-to-date training in a variety of subjects throughout the year.

Effective training helps to achieve:

- Services that meet the needs of the public
- Efficient and effective performance
- Effective use of modern equipment

- Safe operations
- Quality customer service
- Personal and organizational pride

The City's own Fire Training Facility includes a five-story smoke tower with two burn rooms for creating realistic, comprehensive training. The facility also features the addition of a state-of-the-art Training Building with two large classrooms and an apparatus bay set up very much like our Fire Stations. When the Training Division wants to turn up the heat our flashover simulator is used to teach fire behavior and how to control signs of impending flashover.

The Training Division completed National Incident Management System (NIMS) - Incident Command System (ICS) training for all Fire Department personnel as required by the Federal Government. The Department has maintained its NIMS compliance since 2006. Each year approximately 80,000 hours of in-service monthly training modules are completed.

### Budget Highlights

For FY 2024-25 we have the following goals: Purchase one (1) Aerial Platform, one (1) Rescue, two (2) Administration vehicles, and two (2) Fire Prevention vehicles. The replacement schedule that we use is as follows: Fire Engines 15 years, Rescues 10 years, Administration and Fire Prevention also 10 years. All the vehicles that we would like to replace in FY 2024-25 have met or exceeded this time frame.

Other purchasing goals for FY 2024-25 include:

Purchasing additional NFPA compliant radios to complement the previous fiscal year's budgeted purchase.

Purchasing two (2) sets of battery-operated extrication equipment to outfit two additional fire engines.

Purchasing one (1) extractor for Station 101; providing advanced gear cleaning.

Full renovation of Fire Station 69 to include a new floor plan to improve functionality and

## FIRE CONTROL - AMBULANCE RESCUE

efficiency.

The Logistics Division, with guidance from our Training and Rescue Divisions, is continuing to working on several projects for FY 2024-25 including:

Building large pavilion to provide cover during training evolutions and protect equipment from the elements.

Additional structure to be built for housing forklift and side by side (Rhino) which are assigned to the training facility.

### Accomplishments

Two (2) Fire Engines, one (1) Rescue, and one (1) Aerial Platform were placed in service with the new color scheme of red and silver.

Three (3) administrative staff vehicles, one (1) Passenger Van, and two (2) Fire Prevention vehicles were placed in service. These vehicles replaced three (3) seventeen (17) year old vehicles and a twenty-two (22) year old passenger van.

Purchased new SCBA units, following our replacement schedule of 10 years.

Purchased additional shipping containers which will be used to build a “Can City” at our Training Facility, improving the skills and knowledge of our firefighters.

Purchased NFPA compliant radios which are required to function with the Broward County Dispatch Center allowing us to communicate with all Local, State, and Federal Government agencies.

Due to retirements, we hired two (2) recruit classes totaling twenty (20) new firefighters to join our department. These individuals passed our rigorous training camp and are now on duty serving our citizens.

Each year we replace twenty percent of our inventory of protective structural firefighting equipment which accounted for the following purchases: 40 sets of Globe Bunker Gear, 20 pair

of Bunker Boots, 25 Fire Helmets, 50 cancer barrier Hoods, 20 Scott SCBA masks, 100 pair of structural firefighting gloves.

Replaced two (2) A/C units at our Dispatch Center.

Upgraded the SCBA fill Station on our Tactical Support Unit (TSU).

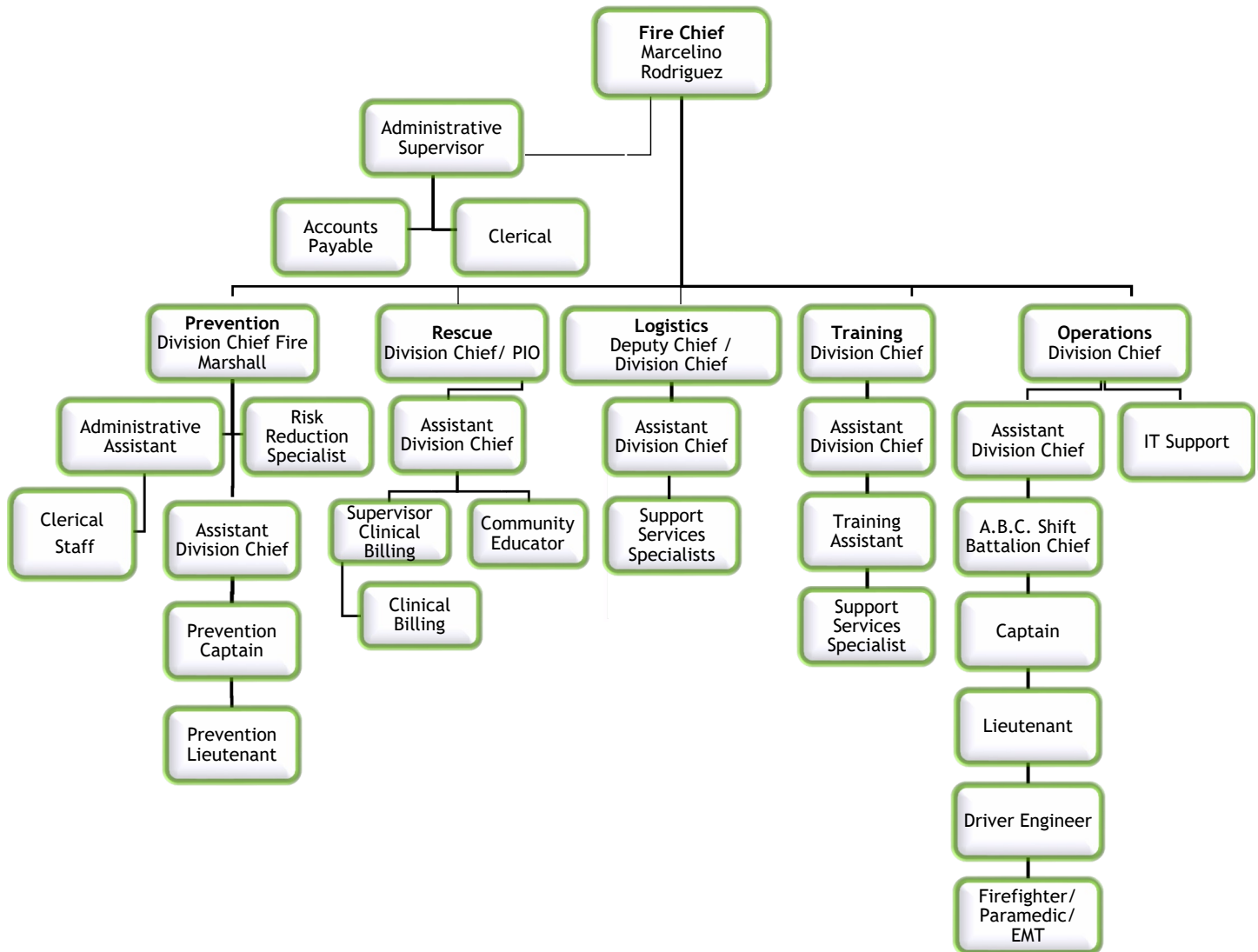
Replaced fuel tank at Station 101 which powers both the station and the South Public Service Answering Point (PSAP).

## FIRE CONTROL - AMBULANCE RESCUE

| Performance Measures                                                   | 2021-22 |         | 2022-23 |         | 2023-24 | 2024-25 |
|------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
|                                                                        | Actual  | Goal    | Actual  | Goal    | Goal    | Goal    |
| <b>Outputs</b>                                                         |         |         |         |         |         |         |
| Fire/rescue responses                                                  | 24,557  | 22,500  | 23,235  | 22,500  | 23,000  | 23,000  |
| Calls for service per 1,000 residents                                  | 140     | 135     | 136     | 135     | 140     | 140     |
| Emergency medical responses                                            | 18,436  | 18,500  | 18,005  | 18,500  | 18,500  | 18,500  |
| Motor vehicle accident responses                                       | 1,499   | 1,800   | 1,371   | 1,800   | 1,600   | 1,700   |
| Medical transports                                                     | 11,254  | 10,500  | 11,739  | 10,500  | 11,000  | 11,000  |
| Structure fires                                                        | 26      | 30      | 20      | 30      | 30      | 30      |
| Fires investigate                                                      | 8       | 15      | 7       | 15      | 15      | 15      |
| Total inspectable occupancies/buildings                                | 11,226  | 9,200   | 8,613   | 9,500   | 10,000  | 10,000  |
| Annual inspections completed                                           | 13,916  | 10,000  | 15,097  | 11,000  | 12,000  | 13,000  |
| Pre-fire plans completed annually                                      | 2,176   | 2,500   | 2,253   | 2,500   | 2,500   | 2,500   |
| Number of plans/documents reviewed                                     | 2,023   | 1,750   | 926     | 1,500   | 1,700   | 1,200   |
| Number of public CPR education participants                            | 378     | 1,200   | 181     | 1,200   | 1,200   | 250     |
| <b>Effectiveness</b>                                                   |         |         |         |         |         |         |
| Number of public education participation and social media interactions | 462,024 | 182,075 | 635,286 | 200,000 | 250,000 | 750,000 |
| Return of Spontaneous Circulation (ROSC)- reviving a stopped heart     | 51      | 40      | 35      | 40      | 40      | 40      |
| % of property saved vs. risk from structure fires                      | 99.24%  | 99.90%  | 98.80%  | 99.90%  | 99.90%  | 99.90%  |
| # of unsolicited public appreciation letters                           | 17      | 50      | 14      | 50      | 35      | 50      |
| <b>Efficiency</b>                                                      |         |         |         |         |         |         |
| Average unit response time from en route to arrival (in minutes)       | 4.40    | <4.00   | 4.29    | <4.00   | <4.00   | <4.00   |
| % of unit response time less than 6 minutes                            | 82.00%  | >90.00% | 84.47%  | >90.00% | >90.00% | >90.00% |

# FIRE CONTROL - AMBULANCE RESCUE

## Organizational Chart



## FIRE CONTROL - AMBULANCE RESCUE

|                           |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>   |           |                   |                   |                   |                   |
| Special Assessments       |           | 26,520,602        | 30,139,548        | 31,251,705        | 33,967,848        |
| Charges for Services      |           | 6,067,032         | 7,609,265         | 7,247,500         | 8,328,838         |
| Intergovernmental Revenue |           | 125,181           | 111,062           | 223,772           | 90,500            |
| <b>Revenue Total</b>      | <b>\$</b> | <b>32,712,814</b> | <b>37,859,875</b> | <b>38,722,977</b> | <b>42,387,186</b> |

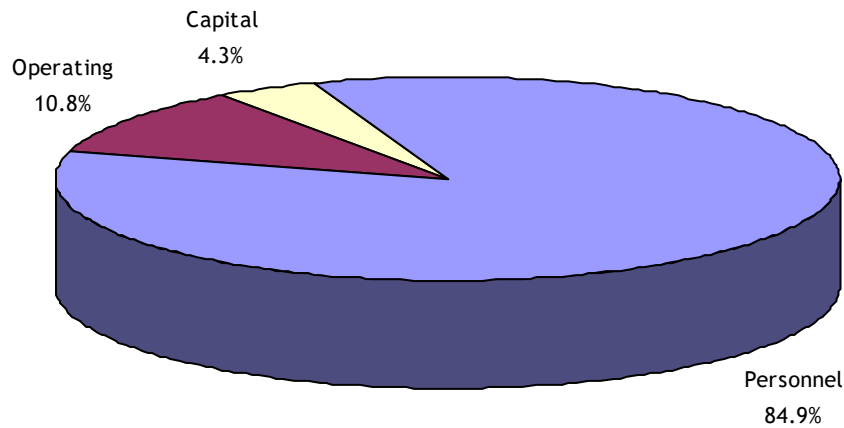
|                                       |  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |  |                   |                   |                   |                   |
| <b>Personnel</b>                      |  |                   |                   |                   |                   |
| Salary                                |  | 20,897,017        | 21,346,129        | 22,955,997        | 23,076,696        |
| Benefits                              |  | 24,491,389        | 30,221,228        | 30,702,432        | 32,609,282        |
| <b>Personnel Total</b>                |  | <b>45,388,406</b> | <b>51,567,357</b> | <b>53,658,429</b> | <b>55,685,978</b> |
| <b>Operating</b>                      |  |                   |                   |                   |                   |
| Professional Services                 |  | 123,046           | 187,375           | 209,596           | 217,236           |
| Other Services                        |  | 1,146,651         | 1,141,542         | 1,455,818         | 1,509,118         |
| Pension Benefits                      |  | 20,926            | 5,979             | 25,000            | 25,000            |
| Travel Per Diem                       |  | 13,199            | 8,799             | 27,000            | 26,500            |
| Communication Services                |  | 34,749            | 36,278            | 38,356            | 141,925           |
| Freight & Postage Services            |  | 2,420             | 2,553             | 2,440             | 2,440             |
| Utility Services                      |  | 223,804           | 228,885           | 237,100           | 237,300           |
| Rentals and Leases                    |  | 931,682           | 902,266           | 1,082,079         | 1,128,780         |
| Repair and Maintenance Services       |  | 1,032,763         | 934,444           | 1,504,316         | 1,244,068         |
| Printing and Binding                  |  | 4,200             | 6,545             | 5,600             | 7,200             |
| Promotional Activities                |  | 14,074            | 18,205            | 29,200            | 31,700            |
| Other Current Charges and Obligations |  | 837,442           | 869,203           | 1,087,762         | 1,155,839         |
| Office Supplies                       |  | 16,145            | 16,461            | 27,560            | 27,560            |
| Operating Supplies                    |  | 919,552           | 1,145,766         | 1,157,192         | 1,216,150         |
| Publications and Memberships          |  | 13,405            | 10,897            | 22,465            | 25,390            |
| Training                              |  | 109,685           | 93,366            | 155,000           | 115,000           |
| <b>Operating Total</b>                |  | <b>5,443,742</b>  | <b>5,608,563</b>  | <b>7,066,484</b>  | <b>7,111,206</b>  |

## FIRE CONTROL - AMBULANCE RESCUE

|                             | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |                      |                   |                   |                   |
| Debt Services               |                      |                   |                   |                   |
| Principal Payments          | -                    | 174,267           | -                 | -                 |
| Interest Payments           | -                    | 221               | -                 | -                 |
| <b>Debt Services Total</b>  | -                    | <b>174,488</b>    | -                 | -                 |
| Grants and Aid              |                      |                   |                   |                   |
| Aids to Government Agencies | 143,962              | 288,398           | 402,000           | 501,488           |
| <b>Grants and Aid Total</b> | <b>143,962</b>       | <b>288,398</b>    | <b>402,000</b>    | <b>501,488</b>    |
| Other                       |                      |                   |                   |                   |
| Transfers                   | 100,000              | 100,000           | 100,000           | 100,000           |
| <b>Other Total</b>          | <b>100,000</b>       | <b>100,000</b>    | <b>100,000</b>    | <b>100,000</b>    |
| Capital                     |                      |                   |                   |                   |
| Issuance of Lease Financing | -                    | 1,616,676         | -                 | -                 |
| Buildings                   | 91,173               | -                 | 908,305           | 100,000           |
| Machinery and Equipment     | 2,148,276            | 2,719,290         | 2,726,044         | 2,690,000         |
| <b>Capital Total</b>        | <b>2,239,449</b>     | <b>4,335,966</b>  | <b>3,634,349</b>  | <b>2,790,000</b>  |
| <b>Expenditure Total</b>    | <b>\$ 53,315,559</b> | <b>62,074,772</b> | <b>64,861,262</b> | <b>66,188,672</b> |

## FIRE CONTROL - AMBULANCE RESCUE

### Expenditure Category



| Position Title                        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512099 Battalion Chief - PM           | 6                 | 6                 | 6                 | 6                 |
| 512129 Deputy Fire Chief/Div. Chief   | 1                 | 1                 | 1                 | 1                 |
| 512130 Fire Chief                     | 1                 | 1                 | 1                 | 1                 |
| 512172 Assistant Division Chief       | 4                 | 4                 | 4                 | 4                 |
| 512282 Micro Computer Specialist I    | 1                 | 1                 | 1                 | 1                 |
| 512525 Administrative Assistant I     | -                 | -                 | -                 | 1                 |
| 512528 Administrative Assistant II    | 1                 | 1                 | 1                 | -                 |
| 512575 Lieutenant                     | 30                | 30                | 30                | 30                |
| 512607 Captain PM                     | 35                | 35                | 35                | 35                |
| 512684 Clerical Spec II               | 1                 | 1                 | 1                 | -                 |
| 512788 Division Chief                 | 4                 | 4                 | 4                 | 4                 |
| 512802 Office Manager                 | 1                 | 1                 | 1                 | 1                 |
| 512835 Driver Engineer                | 5                 | 5                 | 5                 | 5                 |
| 512836 Driver Engineer PM             | 31                | 31                | 31                | 31                |
| 512912 Fire Inspector PM              | 5                 | 5                 | 5                 | 5                 |
| 512915 Firefighter EMT                | 23                | 23                | 23                | 23                |
| 512918 Firefighter PM                 | 70                | 70                | 70                | 70                |
| 512934 Administrative Battalion Chief | 1                 | 1                 | 1                 | 1                 |

FIRE CONTROL - AMBULANCE RESCUE

| Position Title |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|-----------|-------------------|-------------------|-------------------|-------------------|
| Total          |           | 220               | 220               | 220               | 219               |
|                | Full-time |                   |                   |                   |                   |
|                | Part-time | -                 | -                 | -                 | -                 |



## PUBLIC SERVICES

### Mission

To ensure that all municipal infrastructures are designed, constructed, operated, and maintained at the highest possible level of technical standards and fiscal accountability.

### Goals

The Department of Public Services takes health, safety, and environmental responsibilities seriously. We are mindful of these challenges and confident in our ability to succeed through the utilization of extraordinary technical and organizational fundamentals. We are dedicated to providing the most responsive and cost-effective services to the community. These services are the essential functions required to provide for the health and safety of the citizens through an adequate supply of high-quality water, and environmentally safe disposal of waste products. At the same time, this Department provides services for the design, construction, maintenance, procurement, beautification, and preservation of all facilities, roadways, properties, materials, and equipment.

Our pledge to the citizens of the City of Pembroke Pines is to strive for constant improvement and to always attempt to exceed their expectations in the delivery of these services.

### Major Functions and Activities

The Department is responsible for the design, construction, operation, and maintenance of the civil infrastructure of the City, as well as all municipal buildings. The Department also provides fiscal and support services including customer service, purchasing, budgeting, accounts payable, and receivables.

Departmental functions include civil engineering, drainage control, road and right-of-way maintenance, grounds and building maintenance construction project management, contract administration, and Charter School administrative support, fundraising, and budgeting. The Department also provides critical logistical support for all other departments of the City.

### Budget Highlights

Budget funding will provide the fiscal resources necessary to continue to maintain the City's building and infrastructure to conform to standards of the highest quality.

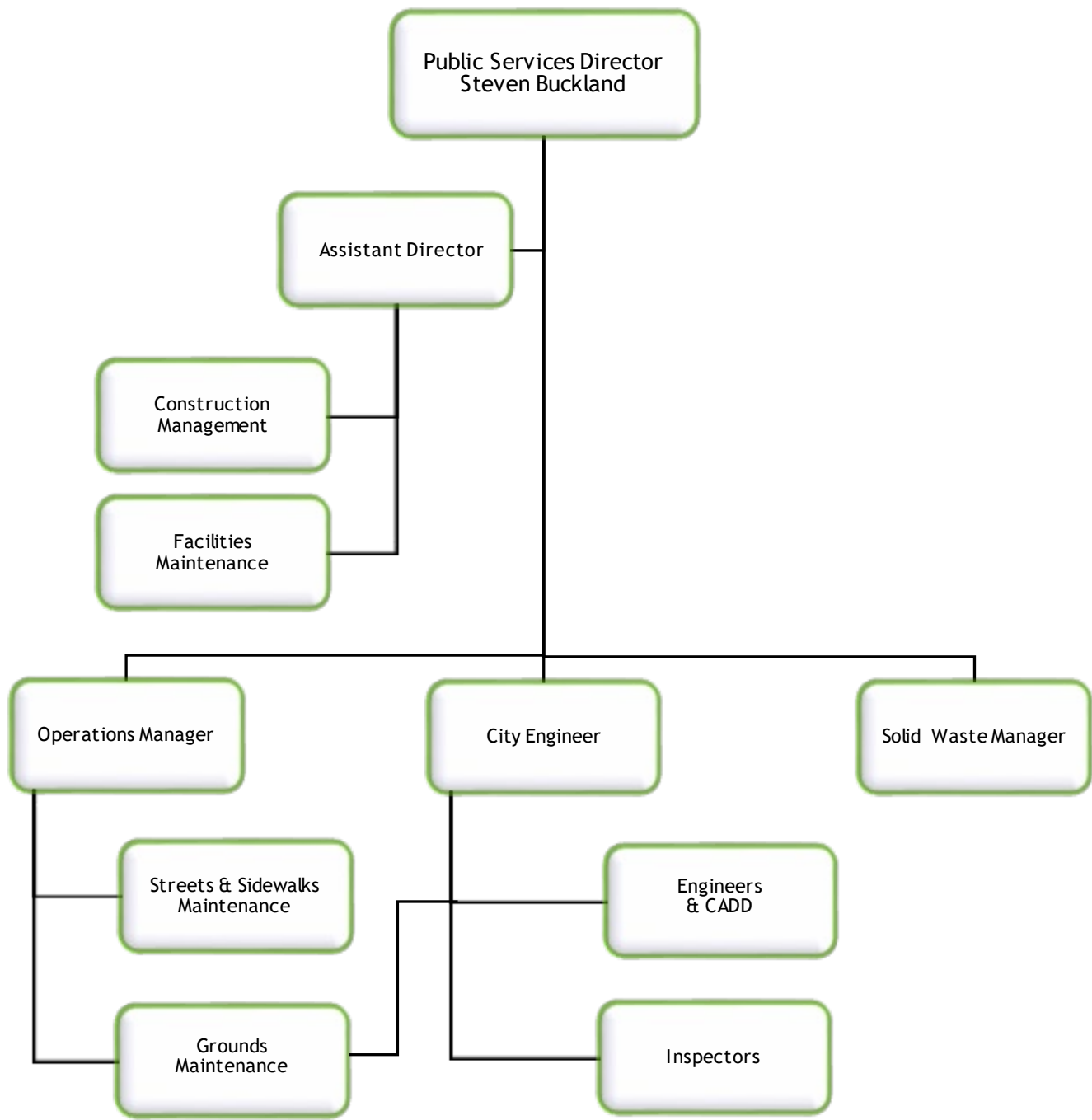
The Public Services Department's level of service requires constant flexibility based on the needs of the City and its citizens. This flexibility requires well-organized supervision of all expenditures affecting the operation of the Department. The Department's efficient spending practices will help with the adjustment to the reduced allowable expenses.

### Accomplishments

Departmental accomplishments are detailed within each Division's narratives.

## Public Services

### Organizational Chart



# ENGINEERING

## Mission

The mission of the City of Pembroke Pines Engineering Department is to provide expedient technical engineering services and advise to all city departments, the administration, and the general public. Our efforts are focused on providing a high level of expertise for designing/planning, advising, administering, and overseeing all public works improvements, commercial and subdivision developments. Our goal is to provide these services within the project budget and timeframe required while protecting the public health, safety, and welfare of the Citizens of Pembroke Pines.

## Goals

Coordinate various engineering services for the City. These services include design and construction of land development and capital improvement projects, construction inspections, infrastructure improvements, traffic studies, flood plain administration, and long-range infrastructure planning. Engineering ensures that all applicable federal, state, and local regulatory requirements associated with the delivery of these services are met.

## Objectives

Continue to update the condition evaluation of all of the public roads in the City and schedule them for milling and resurfacing as needed and funds permit.

Continue the computerized mapping of all new utility system installations throughout the City.

Continue to clean and maintain the City owned drainage system as needed for compliance with Community Rating System (CRS) requirements.

Continue performing all necessary inspections and applications for the National Pollutant Discharge Elimination System (NPDES) permit for the City.

## Major Functions & Activities

The Engineering Division consists of Administration, Inspection, Traffic, Capital Improvement Projects (CIP), Development, and Environmental Services.

Engineering Administration provides management of operations and services. It also sets policies and procedures, administers funding and fee programs, updates and implements legal mandates, and ensures compliance in the subdivision process and public works construction.

Inspection provides assurance that grading, water, sewer, streets, drainage, and City facilities are completed per approved plans and specifications.

Traffic Engineering provides services to the public regarding traffic, parking, and all other aspects of transportation in the City and addresses regional transportation issues.

Capital Improvement Projects provides engineering and public facilities design, administration and construction of public works and projects, including infrastructure, CIP, and replacement projects.

The Engineering Department produces and maintains various mapping and plan systems including Computer-Aided Drafting Design (CADD) maps, as-built drawings, utility atlas and field drawings, and general engineering plans associated with various elements of the City infrastructure.

All design and construction plans for regulated engineering projects are submitted to the Division by developers or builders seeking Development Review Committee (DRC) approval and permitting. Once such plans are approved, construction permits are processed and issued by the department.

Environmental Services deals with construction activities of residential, commercial, industrial, and other subdivisions in the City including design and construction of water and sewer infrastructure, roads, parking lots, grading and

## ENGINEERING

drainage systems, waterways, walkways, street lighting, traffic control devices, and other related activities.

Investigation and resolution of concerns received from residents related to drainage problems, sidewalks, roads and traffic engineering, and landscaping, etc. and coordination with the Police Department, Fire Department and Code Enforcement as needed.

Inspection, documentation, and approval for all construction activities of all water, sewer, paving and drainage systems throughout the City to ensure that the work done is executed in compliance with approved plans and code requirements.

Provide for the field location of the City-owned irrigation and drainage infrastructure per the requirements of the Sunshine One-Call System as mandated by Florida State Statutes.

Responsible for the design, bidding process, construction supervision, and processing of payments for all municipal projects funded by the City including water and sewer infrastructure, roads, drainage systems and sidewalks. Coordination of final inspection and Bond release for infrastructure which is to become City property.

Provide engineering support services to other divisions and departments within the City.

Conduct inspections of private developments for compliance with signage and marking requirements of the traffic enforcement agreements that the City has signed with these developments.

Review Speed Hump applications, coordinate speed zoning studies and inspect installation.

The Engineering Department performs reviews of Land Development projects, including coordination with the Planning Division, plan checks and review of all grading/improvement plans for new development, and issues permits for private construction and public works improvements.

Issuance of Flood Insurance Elevation Certifications. Provide related information to the public and insurance companies. Serve as the Flood Plain Manager.

Environmental Services protects and preserves the community's public health and the environment through the implementation of activities to reduce and eliminate urban runoff pollution from industrial, commercial, new development/construction, and residential areas that may enter the storm drainage system as well as ensures compliance with applicable laws and regulations.

Act as a liaison with other governmental engineering and regulatory agencies.

Serve on the Metropolitan Planning Organization (MPO) technical advisory committee to coordinate transportation projects in and around the City.

### Budget Highlights

The FY 2024-25 budget includes funding of the following initiatives:

Continue citywide storm-water system cleaning and inspection for compliance with the National Pollutant Discharge Elimination System (NPDES) permit.

Increase public outreach and additional data gathering in order to increase the ranking for the Community Rating System (CRS) for reduced flood insurance premiums.

Continue resurfacing of City roadways.

Coordinate with Broward Metropolitan Planning Organization (MPO) on ranking and funding of City Transportation projects.

Add additional projects for ranking in the Broward County transportation surtax program.

### Accomplishments

The NPDES Report Cycle 4 - Year 7 - 2023 was submitted and accepted on June 28, 2024.

## ENGINEERING

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Continued with the scanning project to digitize records in our division, with current progress at 60%.

Projects currently being designed include:

Taft Street and NW 97th Avenue sidewalk and crosswalk.

Pines Boulevard 24" water main offset.

Septic Conversion - Area near Turnpike and Pembroke Road and SW 70th Avenue.

Cedar Woods water service replacement.

# ENGINEERING

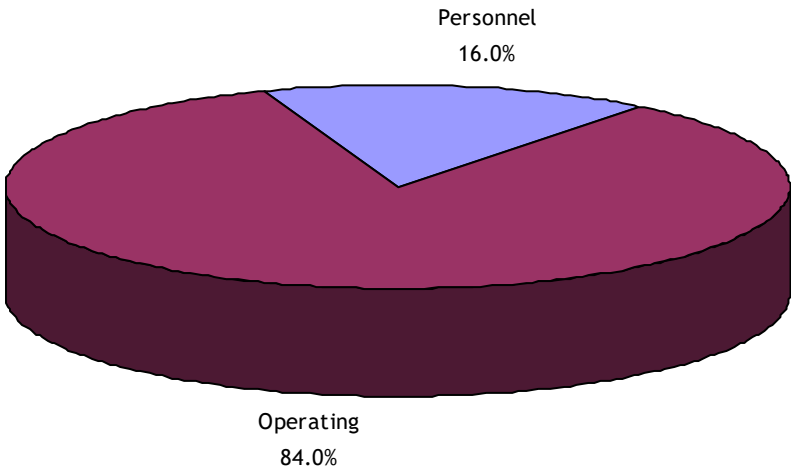
| Performance Measures                                               | 2021-22 |       | 2022-23 |       | 2023-24 | 2024-25 |
|--------------------------------------------------------------------|---------|-------|---------|-------|---------|---------|
|                                                                    | Actual  | Goal  | Actual  | Goal  | Goal    | Goal    |
| <b>Outputs</b>                                                     |         |       |         |       |         |         |
| Permits issued                                                     | 232     | 150   | 167     | 175   | 175     | 175     |
| Inspections conducted                                              | 2,550   | 2,000 | 3,079   | 2,000 | 2,700   | 2,700   |
| Utility location tickets processed                                 | 9,208   | 8,800 | 11,352  | 7,500 | 9,500   | 9,500   |
| Building department plan review                                    | 1,074   | 1,200 | 894     | 1,200 | 1,200   | 1,200   |
| <b>Effectiveness</b>                                               |         |       |         |       |         |         |
| % of projects designed, bid, and constructed on time and on budget | 80%     | 100%  | 100%    | 100%  | 100%    | 100%    |
| <b>Efficiency</b>                                                  |         |       |         |       |         |         |
| Inspections conducted per Engineer Inspector                       | 638     | 750   | 770     | 600   | 600     | 600     |

## ENGINEERING

|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>         |           |                   |                   |                   |                   |
| Building Permits                |           | 161,823           | 526,694           | 280,000           | 550,000           |
| Charges for Services            |           | 359,262           | 862,252           | 820,328           | 925,014           |
| <b>Revenue Total</b>            | <b>\$</b> | <b>521,085</b>    | <b>1,388,945</b>  | <b>1,100,328</b>  | <b>1,475,014</b>  |
|                                 |           |                   |                   |                   |                   |
|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>     |           |                   |                   |                   |                   |
| <b>Personnel</b>                |           |                   |                   |                   |                   |
| Salary                          |           | 314,891           | 237,570           | 244,913           | 240,989           |
| Benefits                        |           | 233,862           | 158,294           | 136,629           | 139,156           |
| <b>Personnel Total</b>          |           | <b>548,753</b>    | <b>395,864</b>    | <b>381,542</b>    | <b>380,145</b>    |
| <b>Operating</b>                |           |                   |                   |                   |                   |
| Professional Services           |           | 94,444            | 125,338           | 312,000           | 209,000           |
| Other Services                  |           | 1,044,887         | 1,268,463         | 1,516,085         | 1,730,860         |
| Travel Per Diem                 |           | -                 | 6                 | 1,000             | 1,000             |
| Communication Services          |           | 1,347             | 1,769             | 2,000             | 960               |
| Rentals and Leases              |           | 2,262             | 189               | 6,800             | 7,000             |
| Repair and Maintenance Services |           | 10,633            | 5,983             | 14,640            | 14,740            |
| Office Supplies                 |           | 2,036             | 4,415             | 7,500             | 7,500             |
| Operating Supplies              |           | 18,753            | 3,969             | 22,000            | 22,000            |
| Publications and Memberships    |           | 165               | -                 | 1,000             | 1,200             |
| <b>Operating Total</b>          |           | <b>1,174,526</b>  | <b>1,410,132</b>  | <b>1,883,025</b>  | <b>1,994,260</b>  |
| <b>Debt Services</b>            |           |                   |                   |                   |                   |
| Principal Payments              |           | -                 | 10,376            | -                 | -                 |
| <b>Debt Services Total</b>      |           | <b>-</b>          | <b>10,376</b>     | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>                  |           |                   |                   |                   |                   |
| Machinery and Equipment         |           | -                 | -                 | 9,000             | -                 |
| <b>Capital Total</b>            |           | <b>-</b>          | <b>-</b>          | <b>9,000</b>      | <b>-</b>          |
| <b>Expenditure Total</b>        | <b>\$</b> | <b>1,723,278</b>  | <b>1,816,372</b>  | <b>2,273,567</b>  | <b>2,374,405</b>  |

ENGINEERING

Expenditure Category



| Position Title |                         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|-------------------------|-------------------|-------------------|-------------------|-------------------|
| 512500         | City Engineer           | 0.5               | 0.5               | 0.5               | 0.5               |
| 512537         | Assistant City Engineer | 0.5               | 0.5               | 0.5               | 0.5               |
| 512770         | Engineering Inspector   | 1                 | 1                 | 1                 | 1                 |
| Total          |                         | 2                 | 2                 | 2                 | 2                 |
|                | Full-time               |                   |                   |                   |                   |
|                | Part-time               | -                 | -                 | -                 | -                 |



# GENERAL GOVERNMENT BUILDINGS

## Mission

To provide the supervision of the design, bidding, and construction of all municipal building projects and to provide maintenance services related to governmental buildings and facilities.

## Goals

Make sure that all Capital Improvement Projects within the City have continuous construction management support.

Ensure that all existing City properties and facilities are well maintained and repaired when needed.

## Objectives

Ensure that all municipal building projects are designed, bid on, and constructed in conformity with all federal, state, and local regulatory requirements.

Conduct routine maintenance services on all City facilities and provide skilled trade personnel for emergency repairs to City structures and support systems.

Provide timely responses to all requests for routine maintenance services related to governmental buildings and facilities.

Provide same-day response to all requests for emergency repair services related to governmental buildings and facilities unless parts or equipment are not available.

Ensure that all municipal buildings are in compliance with all applicable building codes.

Ensure that all life-safety codes are maintained throughout all municipal buildings.

## Major Functions & Activities

Develop and provide cost estimates for municipal building projects as well as executing municipal building project permitting and construction.

Maintain safety-related regulatory requirements for all municipal buildings, including maintenance of locks and keys for all City buildings.

Maintain all fire alarms for municipal buildings and respond to all after-hour emergency calls related to municipal buildings.

## Budget Highlights

The FY 2024-25 budget is mainly focused on the general upkeep and maintenance of our current facilities.

Major Projects that are funded by General Government or will be managed by Public Services Project Management personnel include:

- Polk Building remodel for Utility, GIS, and secondary EOC.

- Phase 2 - Prep Bldg. 35 in the Health Park for Public Services and Surplus/Auction storage use. Work includes asbestos remediation, updating restrooms, new lighting, installing impact windows & doors, paint exterior.

- Re-roof of Central Campus A bldg.

- Air Conditioning upgrades at West, Central, and East Campuses.

- Exterior stairwell replacements at FSU and West Campuses.

GENERAL GOVERNMENT BUILDINGS

| Performance Measures                                                                                                           | 2021-22 |        | 2022-23 |        | 2023-24 | 2024-25 |
|--------------------------------------------------------------------------------------------------------------------------------|---------|--------|---------|--------|---------|---------|
|                                                                                                                                | Actual  | Goal   | Actual  | Goal   | Goal    | Goal    |
| Outputs                                                                                                                        |         |        |         |        |         |         |
| Total work orders executed                                                                                                     | 5,915   | 10,000 | 6,323   | 10,000 | 7,500   | 7,000   |
| Effectiveness                                                                                                                  |         |        |         |        |         |         |
| % of projects that are designed, bid, and constructed in compliance with all federal, state, and local regulatory requirements | 100%    | 100%   | 100%    | 100%   | 100%    | 100%    |
| Efficiency                                                                                                                     |         |        |         |        |         |         |
| Minutes required to respond to emergency calls related to municipal buildings                                                  | 20      | 20     | 20      | 20     | 20      | 20      |

## GENERAL GOVERNMENT BUILDINGS

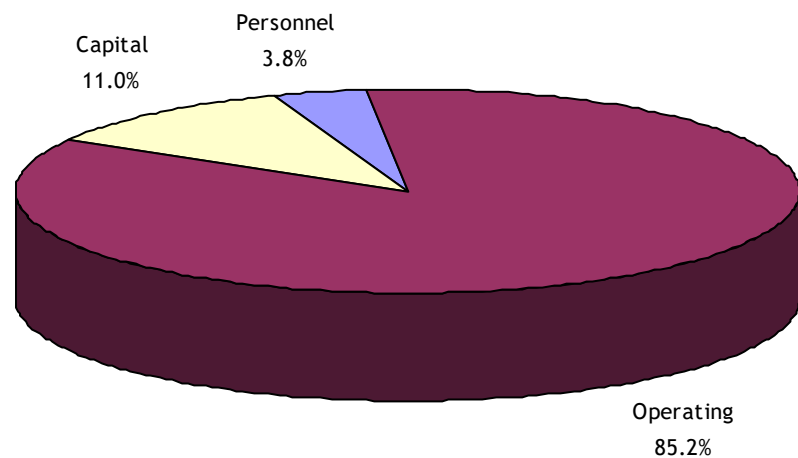
|                           |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>   |           |                   |                   |                   |                   |
| Intergovernmental Revenue |           | -                 | -                 | 251,572           | -                 |
| Rents & Royalties         |           | 3,960,764         | 3,323,049         | 3,299,324         | 3,485,509         |
| <b>Revenue Total</b>      | <b>\$</b> | <b>3,960,764</b>  | <b>3,323,049</b>  | <b>3,550,896</b>  | <b>3,485,509</b>  |

|                                       |  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |  |                   |                   |                   |                   |
| <b>Personnel</b>                      |  |                   |                   |                   |                   |
| Salary                                |  | 313,124           | 299,583           | 305,797           | 326,118           |
| Benefits                              |  | 268,660           | 280,836           | 219,640           | 227,270           |
| <b>Personnel Total</b>                |  | <b>581,783</b>    | <b>580,419</b>    | <b>525,437</b>    | <b>553,388</b>    |
| <b>Operating</b>                      |  |                   |                   |                   |                   |
| Professional Services                 |  | 143,006           | 82,707            | 141,933           | 109,638           |
| Other Services                        |  | 7,653,234         | 8,691,656         | 9,213,639         | 8,628,310         |
| Travel Per Diem                       |  | 45                | 42                | 1,000             | 1,500             |
| Communication Services                |  | 146,165           | 103,431           | 129,806           | 130,696           |
| Freight & Postage Services            |  | 72                | -                 | 500               | 500               |
| Utility Services                      |  | 243,790           | 245,925           | 280,260           | 288,200           |
| Rentals and Leases                    |  | -30,883           | 406               | 7,050             | 10,000            |
| Repair and Maintenance Services       |  | 1,188,382         | 4,766,348         | 4,294,062         | 2,897,812         |
| Printing and Binding                  |  | 215               | 620               | 1,500             | 1,500             |
| Other Current Charges and Obligations |  | 345               | 2,776             | 2,952             | 2,950             |
| Office Supplies                       |  | 5,180             | 4,297             | 8,500             | 11,000            |
| Operating Supplies                    |  | 188,355           | 442,377           | 417,138           | 453,088           |
| Publications and Memberships          |  | -                 | -                 | -                 | 3,338             |
| Training                              |  | 6,146             | -                 | 17,700            | 5,800             |
| <b>Operating Total</b>                |  | <b>9,544,051</b>  | <b>14,340,584</b> | <b>14,516,040</b> | <b>12,544,332</b> |
| <b>Debt Services</b>                  |  |                   |                   |                   |                   |
| Principal Payments                    |  | -                 | 40,497            | -                 | -                 |
| <b>Debt Services Total</b>            |  | <b>-</b>          | <b>40,497</b>     | <b>-</b>          | <b>-</b>          |

## GENERAL GOVERNMENT BUILDINGS

|                             | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |                      |                   |                   |                   |
| <b>Capital</b>              |                      |                   |                   |                   |
| Buildings                   | 424,641              | 1,079,598         | 1,006,332         | 400,000           |
| Infrastructure              | 1,318,262            | 532,882           | 1,545,687         | 27,000            |
| Machinery and Equipment     | 1,474,845            | 358,095           | 1,106,322         | 1,194,000         |
| <b>Capital Total</b>        | <b>3,217,748</b>     | <b>1,970,575</b>  | <b>3,658,341</b>  | <b>1,621,000</b>  |
| <b>Expenditure Total</b>    | <b>\$ 13,343,582</b> | <b>16,932,075</b> | <b>18,699,818</b> | <b>14,718,720</b> |

### Expenditure Category



| Position Title               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512462 Plumber III           | 1                 | 1                 | 1                 | 1                 |
| 512489 Facilities Manager    | 1                 | 1                 | 1                 | 1                 |
| 512532 Accountant II         | 0.5               | 0.5               | 0.5               | -                 |
| 512533 Electrician II        | 1                 | 1                 | 1                 | 1                 |
| 512642 Accounting Supervisor | -                 | -                 | -                 | 0.5               |
| 512741 Controller            | 0.5               | 0.5               | 0.5               | 0.5               |

GENERAL GOVERNMENT BUILDINGS

| Position Title |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|-----------|-------------------|-------------------|-------------------|-------------------|
| Total          |           | 4                 | 4                 | 4                 | 4                 |
|                | Full-time |                   |                   |                   |                   |
|                | Part-time | -                 | -                 | -                 | -                 |

# GROUNDS MAINTENANCE

## Mission

To provide the expertise required for continual monitoring of landscaping and irrigation and regularly scheduled grounds maintenance operations at citywide facilities and roadways.

## Goals

Preservation and enhancement of current community landscaping.

Provide a well-designed, aesthetically pleasing, and carefully maintained network of green spaces.

## Objectives

To continually survey all municipal landscape areas to ensure that irrigation, fertilization, and plant maintenance requirements are being properly addressed.

Maintain facilities that will ensure the safety of everyone using our grounds by eliminating safety hazards and reducing the number of accidents and other incidents occurring at our facilities.

Present aesthetically pleasing, attractive facilities with appropriate landscaping by continuing the beautification projects that enhance the presentation of our facilities.

A year-round schedule of fertilization, aerification, weed control, and soil analysis is followed to provide healthy turf and landscaping.

## Major Functions & Activities

Monitor all public landscape areas within public rights-of-way and municipal building sites.

Inspect and maintain all municipal irrigation systems located within public rights-of-way and at municipal building sites.

Provide support services related to landscape inspection and code compliance as well as administering landscape maintenance contracts.

Work closely with Broward County's water conservation program in order to provide good stewardship in the use of South Florida's precious fresh waters.

In cases of natural disasters such as a hurricane, to respond in force as soon as winds allow in order to clear all streets and rights-of-way, and to work closely with outside contractors in order to restore all City owned properties to their previous state.

Maintain all the wetlands and preserve areas within the City.

Maintain various canals throughout the City.

Oversee landscape fertilization programs.

## Budget Highlights

The FY 2024-25 budget is mainly focused on the general upkeep and maintenance of our current landscaping that is in place. The replacement of select areas of landscaping that have aged out will take place.

## Accomplishments

The FY 2023-24 budget mainly focused on general upkeep of the City's landscaping as most areas had in recent years been upgraded.

Select areas of landscaping that had aged out were replaced.

GROUNDS MAINTENANCE

| Performance Measures                                                          | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|-------------------------------------------------------------------------------|---------|------|---------|------|---------|---------|
|                                                                               | Actual  | Goal | Actual  | Goal | Goal    | Goal    |
| Outputs                                                                       |         |      |         |      |         |         |
| Acres of maintained landscaping around public buildings                       | 445     | 445  | 445     | 445  | 445     | 445     |
| Miles of maintained rights-of-way                                             | 235     | 235  | 235     | 235  | 235     | 235     |
| Miles of landscaping and irrigation                                           | 170     | 170  | 170     | 170  | 170     | 170     |
| Effectiveness                                                                 |         |      |         |      |         |         |
| % of projects completed                                                       | 100%    | 100% | 100%    | 100% | 100%    | 100%    |
| Licensed wetland acres in Pembroke Pines                                      | 698     | 698  | 597     | 698  | 698     | 597     |
| Efficiency                                                                    |         |      |         |      |         |         |
| Personnel hours required to inspect a typical municipal irrigation system     | 2.0     | 2.0  | 2.0     | 2.0  | 2.0     | 2.0     |
| Personnel hours required to repair malfunctioning municipal irrigation system | 3.5     | 3.5  | 3.5     | 3.5  | 3.5     | 3.5     |

In FY 2022-23, Miles of maintained rights-of-way were reassessed, and the Performance Measures was updated for prior years to ensure the measure includes only public rights-of-way.

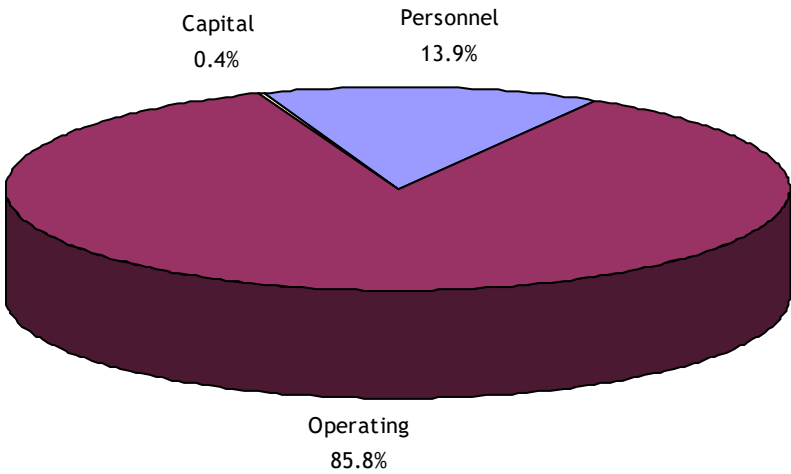
## **GROUND S MAINTENANCE**

|                                       | 2021-22<br>Actual   | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |                     |                   |                   |                   |
| Personnel                             |                     |                   |                   |                   |
| Salary                                | 318,477             | 335,979           | 345,006           | 341,496           |
| Benefits                              | 171,681             | 204,304           | 142,728           | 143,166           |
| <b>Personnel Total</b>                | <b>490,158</b>      | <b>540,283</b>    | <b>487,734</b>    | <b>484,662</b>    |
| Operating                             |                     |                   |                   |                   |
| Professional Services                 | 900                 | 9,760             | 15,000            | 15,000            |
| Other Services                        | 1,598,878           | 1,677,649         | 1,921,601         | 1,928,466         |
| Travel Per Diem                       | -                   | -                 | 1,000             | 1,000             |
| Communication Services                | -11,213             | 2,832             | 5,267             | 1,800             |
| Utility Services                      | 167,273             | 180,082           | 186,000           | 189,000           |
| Rentals and Leases                    | 2,262               | 2,262             | 3,000             | 12,500            |
| Repair and Maintenance Services       | 348,017             | 356,106           | 641,377           | 695,500           |
| Other Current Charges and Obligations | 5,630               | 6,792             | 13,633            | 15,000            |
| Office Supplies                       | 245                 | 14                | 1,000             | 1,000             |
| Operating Supplies                    | 54,655              | 52,328            | 198,588           | 140,000           |
| <b>Operating Total</b>                | <b>2,166,647</b>    | <b>2,287,824</b>  | <b>2,986,466</b>  | <b>2,999,266</b>  |
| Capital                               |                     |                   |                   |                   |
| Infrastructure                        | -                   | -                 | 28,619            | -                 |
| Machinery and Equipment               | 23,399              | 193,264           | 30,000            | 13,000            |
| <b>Capital Total</b>                  | <b>23,399</b>       | <b>193,264</b>    | <b>58,619</b>     | <b>13,000</b>     |
| <b>Expenditure Total</b>              | <b>\$ 2,680,205</b> | <b>3,021,372</b>  | <b>3,532,819</b>  | <b>3,496,928</b>  |



GROUNDS MAINTENANCE

Expenditure Category



| Position Title |                             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| 512009         | Asst Director of Public Svc | 1                 | 1                 | 1                 | 1                 |
| 512051         | Public Services Director    | 0.5               | 0.5               | 0.5               | 0.5               |
| 512499         | Deputy City Manager         | 0.5               | 0.5               | 0.5               | 0.5               |
| Total          | Full-time                   | 2                 | 2                 | 2                 | 2                 |
|                | Part-time                   | -                 | -                 | -                 | -                 |

# PROCUREMENT

## Mission

To provide the most cost-effective acquisition and delivery of products and services utilized by the various departments of the City.

## Goals

To ensure that the purchases for the City consist of high-quality products and services at competitive prices while adhering to policies. These policies are reviewed in an effort to improve effectiveness and efficiency.

To provide timely services and assistance through effective communication and training efforts.

## Objectives

The objective of the Procurement Department is to provide the expertise required to ensure that all City departmental procurements of goods and services are conducted in the most cost-effective manner possible and to ensure the availability of supplies, equipment, and fleet vehicles required by all City departments so they may operate at optimum efficiency levels.

## Major Functions & Activities

Prepares and administers bid proposals, recommends awards, and issues all purchase orders for goods and services required for the efficient operation of the City and charter schools.

Ensures an open and transparent purchasing process that is accountable to the taxpayer, while maintaining a completely fair and competitive environment.

Monitors and coordinates the most cost-effective procurement of required materials.

Provides for the disposition of obsolete or surplus equipment.

Assists departments in securing goods, services, and construction for the City through the utilization of ethically competitive purchasing methods.

Oversees the review and processing of purchase requisitions, determines the most appropriate purchasing methods, solicits quotations, bids, requests for proposals, and letters of interest, and assists in sourcing and the development of competitive specifications.

Interacts with vendors to resolve problems and expedite orders, facilitates pre-bid meetings, bid openings, and evaluation committee meetings, and assists in making recommendations for bid awards.

Supports activities involving managing the entire process from start to finish, including the sourcing of goods, vendor relations, and risk reduction, while being aware of market conditions and innovative and visionary best practices.

Department representatives often act as personal “consultants” by guiding users through the maze of legal and procedural requirements by shepherding the process with all the parties involved from start to finish.

## Budget Highlights

The FY 2024-25 operating budget for the department has an increase of approximately 100.2% when compared to the FY 2023-24 adopted budget. This change is mainly attributable to re-allocating existing recurring expenses from the Public Services and Utilities Department to the Procurement Department's Fleet Division.

The budget includes the transfer of three contractual Fleet and Fuel Maintenance employees, from the Public Services Department and the Utilities Department.

In addition, the proposed budget also includes the re-allocation of the cost for repair and maintenance of the City's Fuel Sites and related Fuel Management software that was historically budgeted under the Public Services Department.

The proposed budget also includes the re-allocation of the costs related to tags and titles for vehicles and equipment throughout the City,

## PROCUREMENT

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was previously expensed under the General Government division.

### Accomplishments

Conducted online auction(s), resulting in over \$250,000 of additional revenue for FY 2023-24.

Successfully transitioned from the existing Bonfire e-Procurement platform to the new OpenGov e-Procurement platform, which has enhanced the City's Evaluation Committee Review process.

Revised the Purchase Order entry process to require the Using Departments to enter unit line-item pricing and descriptions that match the contract terms in order to strengthen our procurement practices, ensure greater accuracy, transparency, and accountability in our procurement and accounts payables operations.

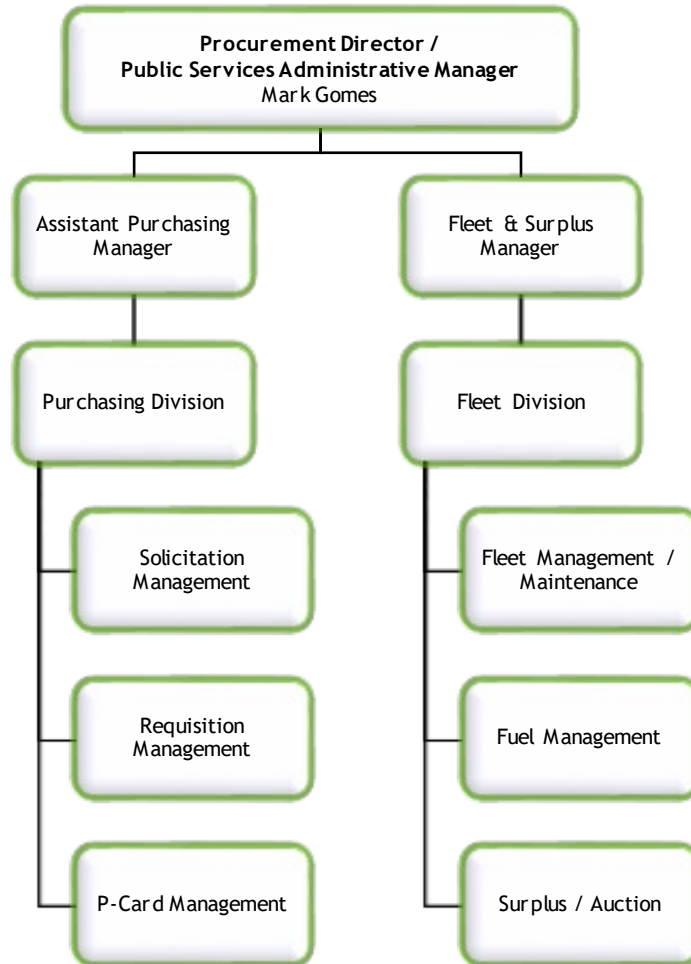
Established clear guidelines and timelines for submitting Agenda Items for City Commission meetings in order to ensure that meetings are well-prepared, and all necessary information is provided in a timely manner.

PROCUREMENT

| Performance Measures                                                              | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|-----------------------------------------------------------------------------------|---------|------|---------|------|---------|---------|
|                                                                                   | Actual  | Goal | Actual  | Goal | Goal    | Goal    |
| Outputs                                                                           |         |      |         |      |         |         |
| Number of City vehicles ordered                                                   | 41      | 55   | 42      | 30   | 30      | 30      |
| Number of formal bids advertised                                                  | 42      | 40   | 56      | 40   | 40      | 40      |
| Effectiveness                                                                     |         |      |         |      |         |         |
| Number of initial bids that required rebidding                                    | 3       | 0    | 4       | 0    | 0       | 0       |
| Number of formal protests filed related to the bidding process                    | 0       | 0    | 0       | 0    | 0       | 0       |
| Efficiency                                                                        |         |      |         |      |         |         |
| Number of (ten-hour) workdays required to fully execute a standard purchase order | 4       | 4    | 5       | 4    | 4       | 4       |

## PROCUREMENT

### Organizational Chart

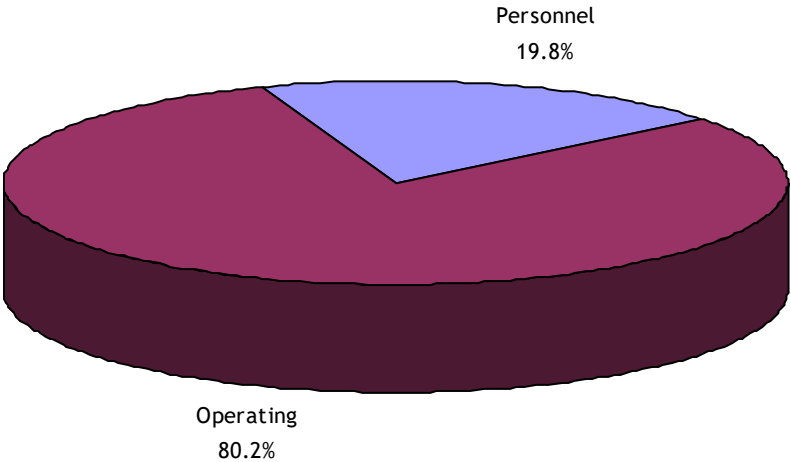


## PROCUREMENT

|                                       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |                   |                   |                   |                   |
| <b>Personnel</b>                      |                   |                   |                   |                   |
| Salary                                | 177,050           | 247,132           | 245,363           | 247,468           |
| Benefits                              | 85,740            | 159,990           | 124,684           | 116,100           |
| <b>Personnel Total</b>                | <b>262,790</b>    | <b>407,122</b>    | <b>370,047</b>    | <b>363,568</b>    |
| <b>Operating</b>                      |                   |                   |                   |                   |
| Professional Services                 | -                 | -                 | 350,000           | -                 |
| Other Services                        | 521,764           | 463,365           | 545,319           | 957,901           |
| Travel Per Diem                       | -                 | 5                 | 2,500             | 5,000             |
| Communication Services                | 1,299             | 1,299             | 1,800             | 1,800             |
| Rentals and Leases                    | -                 | -                 | 500               | 777               |
| Repair and Maintenance Services       | 393               | 2,775             | 18,720            | 216,692           |
| Other Current Charges and Obligations | 1,482             | 934               | 3,000             | 23,966            |
| Office Supplies                       | 1,293             | 2,027             | 3,000             | 3,000             |
| Operating Supplies                    | 22,250            | 182,760           | 162,841           | 244,703           |
| Publications and Memberships          | 705               | 2,049             | 2,435             | 5,239             |
| Training                              | -                 | -                 | 5,000             | 11,000            |
| <b>Operating Total</b>                | <b>549,184</b>    | <b>655,214</b>    | <b>1,095,115</b>  | <b>1,470,078</b>  |
| <b>Debt Services</b>                  |                   |                   |                   |                   |
| Principal Payments                    | -                 | 11,994            | -                 | -                 |
| Interest Payments                     | -                 | 6                 | -                 | -                 |
| <b>Debt Services Total</b>            | <b>-</b>          | <b>12,000</b>     | <b>-</b>          | <b>-</b>          |
| <b>Expenditure Total</b>              | <b>\$ 811,974</b> | <b>1,074,336</b>  | <b>1,465,162</b>  | <b>1,833,646</b>  |

PROCUREMENT

Expenditure Category



| Position Title |                                | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512482         | Assistant Procurement Director | 1                 | 1                 | 1                 | -                 |
| 512483         | Procurement Dir/PS Admin Mgr   | 1                 | 1                 | 1                 | 1                 |
| 512488         | Assistant Purchasing Manager   | -                 | -                 | -                 | 1                 |
| Total          |                                | 2                 | 2                 | 2                 | 2                 |
|                | Full-time                      |                   |                   |                   |                   |
|                | Part-time                      | -                 | -                 | -                 | -                 |

# HOWARD C. FORMAN HUMAN SERVICES CAMPUS

## Goals

The Senator Howard C. Forman Human Services Campus is responsible for the establishment and maintenance of health care, community service, educational, and senior housing facilities serving various children, families, and seniors of southeast Florida. This division ensures that superior facilities are available to professional providers of these critical services.

## Objectives

Provide existing leaseholders with facilities consistent with their individual program requirements.

Develop an effective site-management plan designed to retain existing health care providers and encourage new health care, community service, and educational providers to relocate to the Howard C. Forman Human Services Campus.

Maintain a low vacancy rate, keep lease rates competitive, and provide adequate facilities to its tenants.

Ensure that all lease agreements with lessees are executed to conform with all applicable requirements of the State of Florida.

## Major Functions & Activities

Provide for the planning, design, and construction of new buildings as well as the refurbishment of existing buildings.

Provide maintenance services for all buildings at the site.

Provide landscape maintenance services for the grounds at the site.

Review all lease agreements with current and prospective tenants.

Manage the Veteran's Housing Program Re-energize and Reconnect (R&R) Village to provide housing, case management, employment, education & financial assistance to veterans in need.

## Budget Highlights

Re-rent four buildings that were vacant due to tenant bankruptcy at a significant increase.

Close both the Special Compass and Southwest Hammocks agreements, bringing an infusion of funds to the City and contributing to the overall revenue of the Health Park.

## Accomplishments

Providing assistance and process navigation in support of the successful development of Southwest Hammocks, a private development built by Carrefour to provide housing and support services for individuals living with mental health issues.

The signing of a land lease with Special Compass. Providing assistance and process navigation in support of their plan to build affordable housing for differently abled persons.



## HOWARD C. FORMAN HUMAN SERVICES CAMPUS

| Performance Measures                                           | 2021-22  |          | 2022-23  |          | 2023-24 | 2024-25  |
|----------------------------------------------------------------|----------|----------|----------|----------|---------|----------|
|                                                                | Actual   | Goal     | Actual   | Goal     | Goal    | Goal     |
| <b>Outputs</b>                                                 |          |          |          |          |         |          |
| Total square footage available                                 | 23,477   | 23,447   | 23,477   | 23,447   | 48,524  | 23,477   |
| Total square footage leased                                    | 177,028* | 177,028* | 177,028* | 177,028* | 151,951 | 177,028* |
| Number of executed leases                                      | 0        | 0        | 0        | 0        | 0       | 0        |
| <b>Effectiveness</b>                                           |          |          |          |          |         |          |
| % of square footage leased                                     | 88.30%   | 88.30%   | 88.30%   | 88.30%   | 75.80%  | 88.30%   |
| <b>Efficiency</b>                                              |          |          |          |          |         |          |
| Personnel hours required to review individual lease agreements | 0        | 3        | 0        | 3        | 0       | 3        |

\* Includes WestCare lease and rental payment is contingent upon certificate of occupancy. Department of Juvenile Justice commenced rental payment in March 2020.

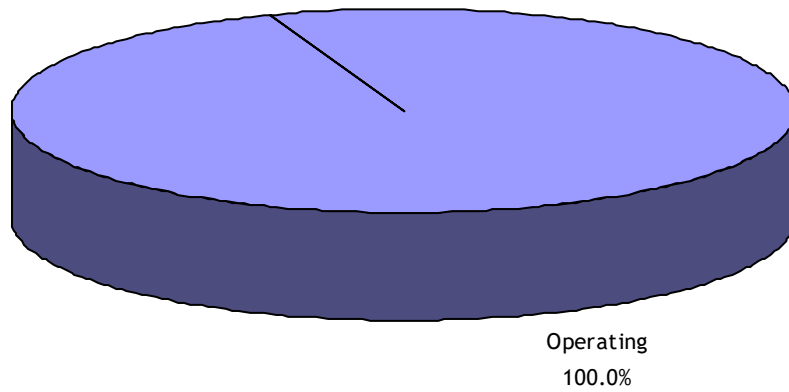
## HOWARD C. FORMAN HUMAN SERVICES CAMPUS

|                         |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b> |           |                   |                   |                   |                   |
| Charges for Services    |           | 82,906            | 79,727            | 84,343            | 86,408            |
| Rents & Royalties       |           | 1,767,241         | 1,554,227         | 2,020,276         | 2,206,374         |
| Miscellaneous Revenues  |           | -                 | -                 | 1,000             | 1,000             |
| <b>Revenue Total</b>    | <b>\$</b> | <b>1,850,147</b>  | <b>1,633,954</b>  | <b>2,105,619</b>  | <b>2,293,782</b>  |

|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |           |                   |                   |                   |                   |
| <b>Operating</b>                      |           |                   |                   |                   |                   |
| Professional Services                 |           | 16,219            | 64,134            | 79,300            | 180,600           |
| Other Services                        |           | 290,824           | 303,079           | 347,290           | 357,850           |
| Communication Services                |           | 7,200             | 3,734             | 8,000             | 8,000             |
| Utility Services                      |           | 302,260           | 195,920           | 182,300           | 191,900           |
| Rentals and Leases                    |           | 617,380           | 610,899           | 628,963           | 760,985           |
| Insurance                             |           | 45,811            | 67,619            | 246,003           | 178,547           |
| Repair and Maintenance Services       |           | 125,200           | 121,096           | 216,680           | 2,147,405         |
| Other Current Charges and Obligations |           | 100               | 150               | 500               | 525               |
| Operating Supplies                    |           | 64                | 557               | 10,300            | 10,415            |
| <b>Operating Total</b>                |           | <b>1,405,058</b>  | <b>1,367,188</b>  | <b>1,719,336</b>  | <b>3,836,227</b>  |
| <b>Expenditure Total</b>              | <b>\$</b> | <b>1,405,058</b>  | <b>1,367,188</b>  | <b>1,719,336</b>  | <b>3,836,227</b>  |

## HOWARD C. FORMAN HUMAN SERVICES CAMPUS

### Expenditure Category



# RECREATION AND CULTURAL ARTS

## Mission

Creating community through people, parks, and programs. Dedicated to providing a comprehensive program that includes all phases of leisure, recreation services, cultural arts programming and special events for youths and adults. Our purpose is to provide a wide variety of activities and facilities to accommodate the leisure pursuits of our residents, while improving the quality of life in Pembroke Pines.

## Goals

To provide the highest quality recreation, cultural, and leisure opportunities and facilities that are accessible, safe, physically attractive, and well maintained for youth, teens, and adult programming.

Promote the City as a destination for entertainment, sports programming, and cultural arts.

Contribute directly to the physical and emotional health, social growth, and development of our residents through a wide range of recreational and cultural experiences and involvement.

## Objectives

Present to the public a well-trained, responsive, knowledgeable, and helpful staff by expanding training for employees and volunteers interacting with our residents and youth organizations. Training and educational seminars include public relations and communication skills, risk management responsibilities, and safety.

Increase user satisfaction, attendance, and participation rates for our programs and facilities by providing a wide variety of leisure opportunities in our Recreation and Cultural Arts Centers that will appeal to our residents, prompting them to visit our parks and participate in our programs.

Work closely with our youth organizations to provide sufficient sports programs to meet the

needs of our expanding youth population.

To ensure accessibility of our programs and facilities by providing leisure opportunities that are strategically located throughout the City and to schedule these activities during hours/days that will enable our residents to participate.

Facilitate recreational and cultural opportunities for our residents by partnering with other public and private organizations. Co-sponsor and coordinate programs and special events with other organizations and voluntary agencies. Develop partnerships with the private sector to expand existing activities and programs.

Maximize revenues by improved marketing strategies and decrease expenditures by increased evaluation of all programs.

### AQUATICS:

Provide quality aquatic facilities to the residents. Provide water safety and swim instruction programs. Continue our relationship with the YMCA for operating the Aquatic Center and our partnership with the South Florida Aquatic Club for the community swim team.

### ATHLETICS:

Provide a variety of specialized sports camps through partnerships with our youth organizations.

Continue our relationship with the youth leagues to promote youth sports in Pembroke Pines.

Continue to train and certify volunteer coaches through National Alliance of Youth Sports (NAYS) for our city soccer program.

Recruit and train volunteers to coach in our soccer leagues. Solicit additional sponsorship for our city-run soccer programs.

### GOLF OPERATIONS:

The Pembroke Lakes Golf Course strives to provide the residents of Pembroke Pines, its annual members, and all golfers with a quality product and superior service.

## RECREATION AND CULTURAL ARTS

Provide a challenging and well-maintained golf course that meets the standards recommended by the United States Golf Association.

Continue to implement preventative maintenance projects against weeds, disease, and contamination of the turf grass, along with projects designed to enhance the quality and playability of the golf course.

Increase the membership base with promotions and advertising targeting Pembroke Pines residents.

Present a knowledgeable and highly trained professional staff to greet the public and solve problems.

Increase user participation rates.

Conduct year-round clinics for juniors with the purpose of exposing young people to golf.

Promote various marketing programs and activities at the golf course to increase revenues by attracting not only residents but also golfers from outside the community.

Provide a Golf Summer Camp at Pembroke Lakes Golf Course.

Promote the banquet hall at Club 19, located at the Pembroke Lakes Golf Course.

### RECREATION FACILITIES & CULTURAL ART CENTERS:

Increase participation by offering a variety of activities and classes at our recreation facilities.

Continue to seek grant funding for cultural programs from outside sources.

Continue to expand cultural programming for the River of Grass Arts Park, Pembroke Pines Art & Culture Center, Studio 18, and the Frank C. Ortis Art Gallery.

Cooperate in the coordination of all community resources--and with all agencies, private,

voluntary, and public--in providing the community with facilities and programs to achieve the best use of all available resources.

Continue to provide the public with well-maintained updated facilities.

### SPECIAL EVENTS:

Providing quality events for residents to enjoy.

Identify and increase sponsorship and partnership opportunities.

### SPECIAL POPULATIONS PROGRAM:

Continue our partnership with the YMCA to provide special population programming.

### TENNIS:

Continue to develop and offer programs, clinics, leagues, and United States Tennis Association (USTA) sanctioned tournaments for all ages and skill levels.

Continue to provide a tennis summer camp at Pembroke Lakes Country Club.

## Major Functions & Activities

The Recreation and Cultural Arts Department is comprised of three sections that function as an integrated team to provide a wide variety of leisure, cultural, and educational opportunities for our residents. These sections are Parks, Recreation, and Cultural Arts.

### PARKS

Maintain our parks and recreation facilities to provide opportunities for recreation experiences. The Parks Division also has operational responsibilities for the oversight of the six youth sports organizations using our facilities. The quality of the parks and athletic facilities in Pembroke Pines are among the finest in Broward County. Currently, the park system includes 48 baseball/softball diamonds, which host many regional tournaments. In addition, the park system has 20 football/soccer fields, 30 paddleball/racquetball courts at 6 locations, 24 outdoor basketball courts, 47 picnic shelters, 30 batting cages, and 27 children's playgrounds.

## RECREATION AND CULTURAL ARTS

### RECREATION

~ AQUATICS - Operate four neighborhood pools and one competitive Olympic-size pool (at Academic Village). The purpose of this program is to provide a variety of aquatic programs and facilities that are safe, well maintained, and affordable to the residents of Pembroke Pines. Four of these pools are heated. The Academic Village pool serves as the training base for our competitive swim teams. Programs offered at these facilities include swimming lessons, water safety instructions, leisure swim time, and other specialized aquatic classes. Spring and summer swimming lessons are available to residents and nonresidents of all age groups and abilities.

~ ATHLETICS - Operate sports facilities that include 40 baseball/softball fields, 50 tennis courts, 20 soccer/football fields, and 24 basketball courts. City run programs include youth soccer leagues for youth and tiny tot tennis programs for kids ages three through five. Annual membership is available at Towngate Fitness Center. The City offers many youth sports programs by partnering with various not for profit youth leagues. These sports include baseball, softball, football, cheerleading, and soccer. Volleyball and basketball are provided by the YMCA.

~ BOAT/RV STORAGE FACILITY - The Recreation and Cultural Arts Department manages the Pembroke Road & Chapel Trail boat/RV storage lots.

~ SPECIAL EVENTS - Provides leisure activities for residents of the City of Pembroke Pines, typically over 35 events are hosted each year. Examples of these events are the 4th of July Fireworks, Annual Art Festival, Bow Wow Ween, Snow Fest Tree Lighting Ceremony, Mayor's Kids Day, Mayor's Chess Challenge, and various holiday theme events. The City's annual birthday celebration, a.k.a. Pines Day, features a festival, concerts, children's activities, and community exhibits and Kids Konnection.

~ SPECIAL POPULATIONS PROGRAMS - The City of Pembroke Pines and YMCA of South Florida have collaborated to provide Adaptive Sports and

programs. The Adaptive Sports Program is a unified program that provides a noncompetitive and competitive atmosphere for participants ages four years and older, with and without a disability. The special population division will continue to provide quality family-oriented events in the City.

~ TENNIS - Offer a wide range of programs for all ages and skill levels. Some of these programs consist of leagues, clinics, tournaments, summer tennis camps, junior tennis after-school programs, special needs programming, total fitness conditioning classes, and introductory clinics for beginners offered in our summer camps. Programming is available for Tiny Tots tennis for ages three through five. Class focuses on basic motor skills and hand eye coordination. The tennis personnel oversee the daily maintenance and conduct safety checks of fifty lighted tennis courts across the City. The tennis courts consist of forty-five hard courts and five clay courts. Tennis professionals offer private and semi-private lessons and clinics to tennis players who wish to improve their skills and level of play. Annual tennis memberships are available.

### CULTURAL ARTS

The Cultural Division encompasses an arts and cultural center, a theater, two art galleries and public art. The City of Pembroke Pines Arts and Cultural Center offers a wide variety of classes including guitar, piano, violin and voice, and various workshops for children and adults. The River of Grass ArtsPark is the home of PPTOPA (Pembroke Pines Theater of the Performing Arts) and outside rentals for dance and cultural organizations. Studio 18 Art Complex provides studio rentals for local artists and hosts exhibitions, educational and developmental workshops, lectures, cultural programming, and classes to the public. The Frank Art Gallery showcases multi-disciplinary inclusive exhibitions for emerging and accomplished artists, guided gallery tours, children and teen programs, field trips, workshops, lectures and art programs through literacy events and activities.

The City's public art program is in its infancy and has engaged the public in temporary art

## RECREATION AND CULTURAL ARTS

installations, murals, and traffic box wraps. The City is currently completing the Public Art Master Plan which will provide “framework” for future public art projects.

In addition, the Cultural Arts Division offers special events such as Art & Music Festival, Savor the Sounds, Summer Symphony, Spring in Art & Music, and concerts.

### Budget Highlights

The FY 2024-25 expenditure budget increased by \$624,552 or 2% compared to FY 2023-24 adopted budget. This is due to an increase of \$1,282,342 in operating expense offset by a decrease of \$657,790 in capital expenditures.

Renovation of Pines Recreation Center and Pines Recreation Concession Stand

Replacement of playground equipment at various parks.

Renovation of various restrooms at City parks in accordance with the Restroom Standards document produced in 2023 ensuring uniformity throughout the parks system.

Renovation, repair and replacement of park pavilions throughout City parks.

Continuation of 43 special events, to include the City's 65th birthday, known as Pines Day, celebrated each year in April.

Sponsor and organize the 25th annual Art & Music Festival in the Pines to be held at the Pembroke Pines City Center.

Continue planning exhibits and lectures featuring established artists at Studio 18 Art Complex and the Frank C. Ortis Art Gallery.

Continue providing support and well-maintained facilities for our youth organizations with approximately 7,500 children participating in recreational and travel leagues for football, soccer, baseball, cheerleading, basketball and softball.

Renovation of Academic Village Pool locker rooms.

Addition of one new Recreation Specialist position for the special events division.

Continuation of Musical Theatre Classes at Pines Art Center.

Installation of shade structures at Steven L. Josias Dog Park.

Renovate boardwalk at Chapel Trail Nature Preserve.

Installation of a prefabricated restroom at Craig Rupp Dog Park.

Renovation of soccer fields and drainage at Silver Lakes South.

Replaced the NexGen chlorine system at the Academic Village pool.

Hosted the annual Pembroke Pines Charter School Golf Tournament and raised \$70,268.

Hired a new Chief Curator in November 2023.

Hosted four exhibitions at the Frank C. Ortis Art Gallery.

Hosted four exhibitions at Studio 18 Art Complex.

### Accomplishments

Completion of the Silver Lakes South drainage repair and renovations project.

Replaced parking lot lighting at YMCA Aquatic Center.

Installation of new playground at Maxwell Park.

Installation of new playground at Alhambra Park.

Replacement of bleachers at YMCA Family Center.

Pickleball court conversions were completed at Pembroke Lakes Tennis Club, Maxwell Park and Silver Lakes South Park.

Replaced the YMCA aquatic stairs for the pool slides.

Held the 3rd annual Martin Luther King Day event.



## RECREATION AND CULTURAL ARTS

Hosted Taste of Pines and raised \$18,223 to benefit the Pembroke Pines Charter Schools.

Continued to host Tiny Tots Tennis Program for ages three to five at Pembroke Lakes Tennis Center.

Continued to host Summer Camps and Spring Break Camps.

Had full capacity for all summer camps.

Renovated over 300,000 square feet of sport turf throughout the parks system.

Pressure cleaned all park concrete walking paths and sidewalks.

Replenished all mulched all parks walking trails and playground areas with ADA compliant wood chips.

Trimmed all appropriate hardwood and palms trees in preparation for hurricane season.

Wrapped ten new traffic boxes on various roads throughout the City pertaining to the theme “Artistic interpretations of Cultural Events”.

Applied for and received grant for \$100,933 for Cultural Arts Division for Cultural Affairs for 2023-2024.

Completion of Public Art Master Plan in April 2024.

Completion of a new mural at Academic Village Pool as part of a Public Art Project.

Hosted the first “Print Day” and Open Studio” Events at Studio 18 Art Complex.

Held the 18th Annual Art Competition.

Added voice and violin classes at Pines Art Center.

Addition of Caribbean American Heritage Festival and Hispanic American Heritage Festival as recommended by the Diversity and Heritage Board.

Held over 30 special events throughout the year.

Applied for and received a Children’s Services

Council of Broward County - 2024 Maximizing Out-of-School Time (MOST) Grant for \$154,092.

Renovated all green side bunkers and par 3 tees at the Pembroke Lakes Golf Course.

Implemented a new lunch service at Club 19

Hosted 82 events at Charles F. Dodge City Center.

Hired a new Communications Coordinator to assist with communication strategies.

Hired two additional Park Rangers to assist with enforcement of park rules.

Received all permits and broke ground on the construction project at Spring Valley/William B. Armstrong Dream Park. Project completion is estimated for summer 2025.

Completed UPS installation at City Center to support EOC Operations.



## RECREATION AND CULTURAL ARTS

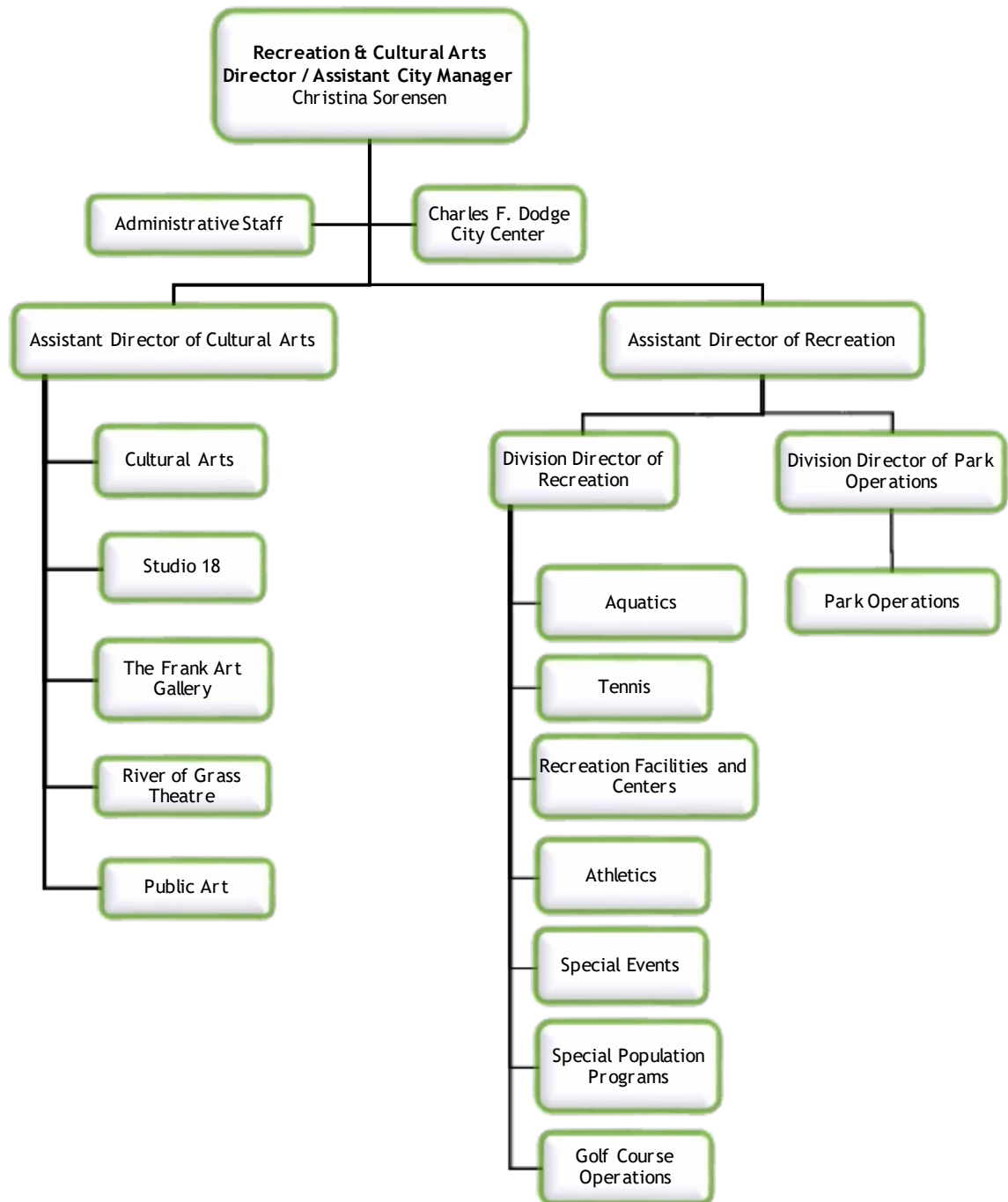
| Performance Measures                                                        | 2021-22 |        | 2022-23 |        | 2023-24 | 2024-25 |
|-----------------------------------------------------------------------------|---------|--------|---------|--------|---------|---------|
|                                                                             | Actual  | Goal   | Actual  | Goal   | Goal    | Goal    |
| <b>Outputs</b>                                                              |         |        |         |        |         |         |
| Number of participants for athletics                                        | 4,666   | 9,000  | 4,703   | 9,000  | 5,500   | 5,235   |
| Number of swim team members                                                 | 300     | 300    | 300     | 320    | 320     | 320     |
| Number of children in youth programs*                                       | 5,771   | 45     | 5,855   | 45     | 6,000   | 6,200   |
| Number of recreation special events                                         | 34      | N/A    | 43      | 36     | 35      | 45      |
| Number of participants for recreation special events                        | 30,860  | N/A    | 34,225  | 32,000 | 32,000  | 35,000  |
| Number of cultural events                                                   | 15      | N/A    | 94      | 16     | 16      | 96      |
| Number of participants for cultural events                                  | 5,723   | N/A    | 8,251   | 5,780  | 6,000   | 8,500   |
| Number of tennis memberships                                                | 218     | 250    | 221     | 240    | 250     | 250     |
| Number of golf rounds                                                       | 46,926  | 48,000 | 51,011  | 46,000 | 48,000  | 53,000  |
| Number of residents registered in CivicRec                                  | 1,934   | N/A    | 4,256   | 2,000  | 2,200   | 4,500   |
| Number of social media followers for The Frank                              | 3,696   | N/A    | 6,618   | 3,733  | 3,800   | 6,750   |
| <b>Effectiveness</b>                                                        |         |        |         |        |         |         |
| % of residents rating facilities as satisfactory                            | 100.0%  | 100.0% | 100.0%  | 100.0% | 100.0%  | 100.0%  |
| % of residents rating programs as satisfactory                              | 100.0%  | 100.0% | 100.0%  | 100.0% | 100.0%  | 100.0%  |
| % of residents rating hours of operation as satisfactory                    | 98.0%   | 100.0% | 100.0%  | 100.0% | 100.0%  | 100.0%  |
| % of residents rating physical attractiveness of facilities as satisfactory | 100.0%  | 100.0% | 100.0%  | 100.0% | 100.0%  | 100.0%  |
| % of residents rating the variety of program activities as satisfactory     | 100.0%  | 100.0% | 100.0%  | 100.0% | 100.0%  | 100.0%  |
| % of residents rating helpfulness or attitude of staff as satisfactory      | 100.0%  | 100.0% | 100.0%  | 100.0% | 100.0%  | 100.0%  |
| % of residents rating the safety of facilities as satisfactory              | 100.0%  | 100.0% | 100.0%  | 100.0% | 100.0%  | 100.0%  |
| % of residents rating cleanliness as satisfactory                           | 100.0%  | 100.0% | 100.0%  | 100.0% | 100.0%  | 100.0%  |
| Acres of parkland per 1,000 population                                      | 7.00    | 7.00   | 7.00    | 7.00   | 7.00    | 7.00    |
| <b>Efficiency</b>                                                           |         |        |         |        |         |         |
| Art and culture supplies cost/participant                                   | \$4.72  | \$1.29 | \$3.64  | \$1.34 | \$2.00  | \$3.65  |
| ^Ratio of volunteer hours to total staff hours worked                       | 51%     | 54%    | 52%     | 54%    | 55%     | 55%     |

\*As of 2021-22, encompasses athletic programs and art & cultural programs.

N/A - New Performance Measure added to FY2023-24 Budget Book.

## RECREATION AND CULTURAL ARTS DEPARTMENT

## Organizational Chart



## RECREATION AND CULTURAL ARTS

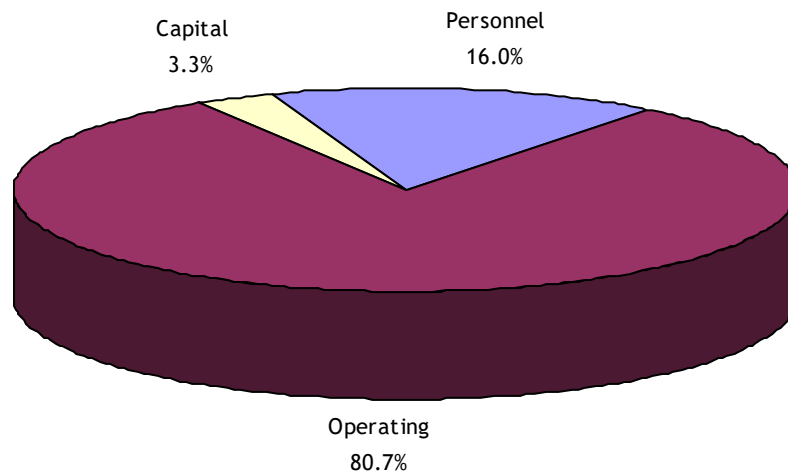
|                           | 2021-22<br>Actual   | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>   |                     |                   |                   |                   |
| Charges for Services      | 4,608,787           | 4,998,704         | 5,129,247         | 5,552,895         |
| Intergovernmental Revenue | 159,206             | 264,907           | 236,152           | -                 |
| Rents & Royalties         | 631,969             | 673,413           | 656,926           | 686,301           |
| Miscellaneous Revenues    | 3,499,378           | 9,196,620         | 78,100            | 73,500            |
| <b>Revenue Total</b>      | <b>\$ 8,899,340</b> | <b>15,133,644</b> | <b>6,100,425</b>  | <b>6,312,696</b>  |

|                                       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |                   |                   |                   |                   |
| <b>Personnel</b>                      |                   |                   |                   |                   |
| Salary                                | 2,124,481         | 2,343,012         | 2,993,717         | 2,932,232         |
| Benefits                              | 1,250,405         | 1,543,205         | 1,237,217         | 1,142,563         |
| <b>Personnel Total</b>                | <b>3,374,887</b>  | <b>3,886,217</b>  | <b>4,230,934</b>  | <b>4,074,795</b>  |
| <b>Operating</b>                      |                   |                   |                   |                   |
| Professional Services                 | 974,819           | 887,203           | 1,040,850         | 925,673           |
| Accounting and Auditing               | 1,991             | 2,183             | 3,610             | 3,938             |
| Other Services                        | 10,234,086        | 10,734,796        | 12,243,584        | 12,935,700        |
| Travel Per Diem                       | 2,544             | 79                | 5,600             | 5,907             |
| Communication Services                | 173,045           | 95,870            | 142,869           | 150,835           |
| Freight & Postage Services            | 8                 | 108               | 200               | 200               |
| Utility Services                      | 1,094,196         | 1,141,624         | 1,246,643         | 1,303,578         |
| Rentals and Leases                    | 411,770           | 286,051           | 302,970           | 315,039           |
| Insurance                             | 1,739             | 1,739             | 1,875             | 1,868             |
| Repair and Maintenance Services       | 858,886           | 1,233,741         | 3,552,309         | 2,908,797         |
| Printing and Binding                  | 14,158            | 29,532            | 44,060            | 48,314            |
| Promotional Activities                | 105,183           | 123,110           | 126,215           | 86,031            |
| Other Current Charges and Obligations | 400,385           | 472,381           | 829,456           | 948,041           |
| Office Supplies                       | 5,298             | 6,715             | 12,124            | 11,748            |
| Operating Supplies                    | 427,611           | 581,569           | 750,155           | 874,908           |
| Publications and Memberships          | 664               | 1,070             | 4,304             | 3,470             |

## RECREATION AND CULTURAL ARTS

|                             | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |                      |                   |                   |                   |
| Operating                   |                      |                   |                   |                   |
| Training                    | 3,699                | 2,620             | 7,420             | 7,020             |
| <b>Operating Total</b>      | <b>14,710,084</b>    | <b>15,600,391</b> | <b>20,314,244</b> | <b>20,531,067</b> |
| Debt Services               |                      |                   |                   |                   |
| Principal Payments          | -                    | 112,309           | -                 | -                 |
| <b>Debt Services Total</b>  | <b>-</b>             | <b>112,309</b>    | <b>-</b>          | <b>-</b>          |
| Capital                     |                      |                   |                   |                   |
| Land                        | -                    | 3,930,222         | -                 | -                 |
| Buildings                   | -                    | -                 | 40,000            | 300,000           |
| Infrastructure              | 1,221,903            | -4,362            | 6,968,119         | 215,000           |
| Machinery and Equipment     | 146,089              | 116,944           | 2,034,539         | 312,710           |
| <b>Capital Total</b>        | <b>1,367,991</b>     | <b>4,042,804</b>  | <b>9,042,658</b>  | <b>827,710</b>    |
| <b>Expenditure Total</b>    | <b>\$ 19,452,962</b> | <b>23,641,721</b> | <b>33,587,836</b> | <b>25,433,572</b> |

### Expenditure Category



## RECREATION AND CULTURAL ARTS

| Position Title |                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512020         | Rec & Cult Arts Dir/Assist CM    | 1                 | 1                 | 1                 | 1                 |
| 512181         | Division Director of Recreation  | 1                 | 1                 | 1                 | 1                 |
| 512215         | Senior Lifeguard                 | 2                 | 2                 | 2                 | 1                 |
| 512409         | PS Park Supervisor               | 2                 | 2                 | 2                 | 2                 |
| 512508         | Rec&Cultural Arts Acct Clerk I   | 1                 | -                 | -                 | -                 |
| 512509         | Rec&Cultural Art Acct Clerk II   | 1                 | -                 | -                 | -                 |
| 512521         | Assistant Recreation Director    | 1                 | 1                 | 1                 | 1                 |
| 512525         | Administrative Assistant I       | 1                 | 1                 | 1                 | 1                 |
| 512531         | Div Director of Park Operation   | 1                 | 1                 | 1                 | 1                 |
| 512546         | Aquatic Coordinator              | 1                 | 1                 | 1                 | 1                 |
| 512547         | Aquatic Coordinator Assistant    | 1                 | 1                 | 1                 | 1                 |
| 512559         | Recreation Supervisor III        | 1                 | 1                 | 1                 | 1                 |
| 512562         | Recreation Supervisor I          | 1                 | 1                 | 1                 | 1                 |
| 512563         | Special Events Coordinator       | 1                 | 1                 | 1                 | 1                 |
| 512564         | Spec Events Coordinator Asst     | 1                 | 1                 | 1                 | 1                 |
| 512587         | Asst Director of Cultural Arts   | 1                 | 1                 | 1                 | 1                 |
| 512594         | Soccer Coordinator               | 1                 | 1                 | 1                 | 1                 |
| 513405         | PT Art Teacher                   | 2                 | 2                 | 2                 | 2                 |
| 513450         | PT Cashier                       | 1                 | 1                 | 1                 | 1                 |
| 513488         | PT Senior Lifeguard              | 2                 | 2                 | 2                 | 2                 |
| 513492         | PT Lifeguard                     | 10                | 10                | 10                | 10                |
| 513495         | PT Recreation Aide               | 18                | 17                | 17                | 17                |
| 513531         | PT Assistant Program Coordinator | 1                 | 1                 | 1                 | 1                 |
| 513537         | PT Music Teacher                 | 2                 | 2                 | 2                 | 2                 |
| 513539         | PT Drama Teacher                 | 1                 | -                 | -                 | -                 |
| 513549         | PT Storage Lot Attendant         | 1                 | 1                 | 1                 | 1                 |
| 513563         | PT Recreation Leader             | 5                 | 5                 | 5                 | 5                 |
| 513582         | P/T Exhibition Coordinator       | 1                 | -                 | -                 | -                 |
| 513591         | PT Water Safety Instructor       | 9                 | 9                 | 9                 | 9                 |
| 513602         | PT Recreation Specialist         | 1                 | 2                 | 2                 | 2                 |
| 513680         | PT Clerk Spec I                  | 2                 | 2                 | 2                 | 2                 |
| Total          |                                  | 19                | 17                | 17                | 16                |
| Full-time      |                                  |                   |                   |                   |                   |
| Part-time      |                                  | 56                | 54                | 54                | 54                |

## NON-DEPARTMENTAL

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### Goals

The Non-Departmental section is a group of accounts that are not directly related to a single operating department's primary service activities or that are separate from departmental operations for control purposes. Therefore, goals, objectives, performance measures, budget highlights and accomplishments do not apply to this General Fund cost center.

### Major Functions & Activities

All other departments of the General Fund benefit from this Department. Legal fees, employee leave, settlements, and liability insurance are examples of costs paid from Non-Departmental line items that benefit all General Fund Departments. Transfers to other funds and other expenses including City grants are all paid from this department.

There are no City employees assigned to this division. City personnel services budgeted here are payments for accrued sick and vacation leave made to employees in the other divisions.

### Budget Highlights

The FY 2024-25 expenditures increased by \$4.7 million, due mainly to increases of \$8.4 million in Contingency, offset by \$2.7 million in estimated budget savings, \$0.6 million in insurance and \$0.5 million in outside legal. Revenue decreased by \$0.8 million as a result of the \$3.0 million reduction in American Rescue Plan Act for Coronavirus Relief (ARPA) funds offset by a \$2.2 million increase in administrative fees.

## NON-DEPARTMENTAL

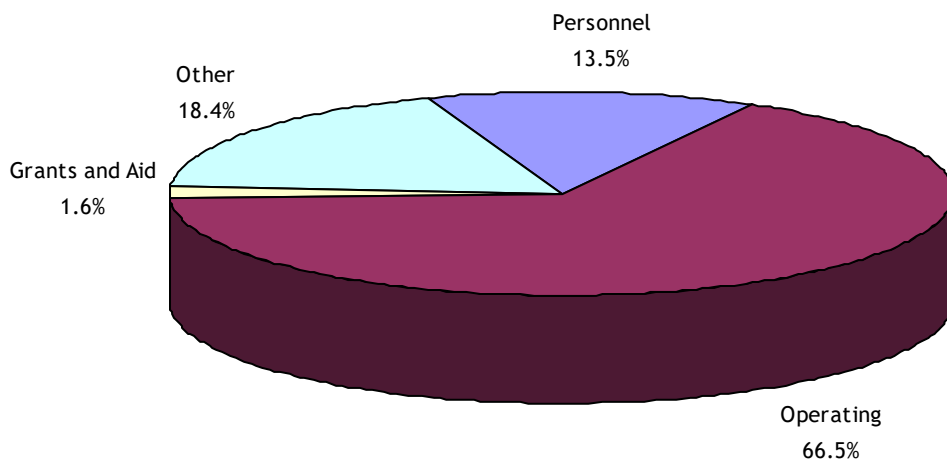
|                                    | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>            |                      |                   |                   |                   |
| Charges for Services               | 18,643,664           | 19,730,050        | 22,029,623        | 24,232,187        |
| Intergovernmental Revenue          | 5,060,190            | 7,674,594         | 3,059,200         | 60,200            |
| Rents & Royalties                  | 15,300               | 14,025            | 15,300            | 15,300            |
| Miscellaneous Revenues             | -                    | 36,550            | -                 | -                 |
| Debt Proceeds/Installment Purchase | -                    | 61,670            | -                 | -                 |
| <b>Revenue Total</b>               | <b>\$ 23,719,154</b> | <b>27,516,889</b> | <b>25,104,123</b> | <b>24,307,687</b> |

|                                       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |                   |                   |                   |                   |
| <b>Personnel</b>                      |                   |                   |                   |                   |
| Salary                                | -                 | -                 | 20,000            | 20,000            |
| Benefits                              | 5,123,053         | 6,221,682         | 1,890,246         | 1,890,246         |
| <b>Personnel Total</b>                | <b>5,123,053</b>  | <b>6,221,682</b>  | <b>1,910,246</b>  | <b>1,910,246</b>  |
| <b>Operating</b>                      |                   |                   |                   |                   |
| Contingency                           | 24,440            | 62,935            | -883,478          | 4,810,071         |
| Professional Services                 | 1,012,091         | 933,316           | 1,499,540         | 998,030           |
| Other Services                        | 25,208            | 30,504            | 43,150            | 46,050            |
| Pension Benefits                      | 60,860            | 62,597            | 64,385            | 66,225            |
| Freight & Postage Services            | 66,416            | 97,127            | 71,100            | 78,400            |
| Rentals and Leases                    | -                 | -                 | 1,740             | 1,820             |
| Insurance                             | 1,694,403         | 2,103,002         | 3,762,601         | 3,204,959         |
| Promotional Activities                | 3,590             | 6,926             | 44,315            | 51,000            |
| Other Current Charges and Obligations | 92,087            | 21,229            | 60,151            | 59,750            |
| Office Supplies                       | 712               | 768               | 3,000             | 3,000             |
| Publications and Memberships          | 72,217            | 79,571            | 77,153            | 105,952           |
| <b>Operating Total</b>                | <b>3,052,024</b>  | <b>3,397,976</b>  | <b>4,743,657</b>  | <b>9,425,257</b>  |
| <b>Debt Services</b>                  |                   |                   |                   |                   |
| Principal Payments                    | 249,965           | 11,694            | -                 | -                 |
| Interest Payments                     | 5,876             | 281               | -                 | -                 |

## NON-DEPARTMENTAL

|                               | 2021-22<br>Actual   | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>   |                     |                   |                   |                   |
| Debt Services                 |                     |                   |                   |                   |
| <b>Debt Services Total</b>    | <b>255,841</b>      | <b>11,975</b>     | <b>-</b>          | <b>-</b>          |
| Grants and Aid                |                     |                   |                   |                   |
| Aids to Government Agencies   | 106,913             | 98,760            | 127,341           | 138,162           |
| Aids to Private Organizations | 82,000              | 82,000            | 82,000            | 82,000            |
| Other Grants and Aids         | -                   | -                 | -                 | 2,000             |
| <b>Grants and Aid Total</b>   | <b>188,913</b>      | <b>180,760</b>    | <b>209,341</b>    | <b>222,162</b>    |
| Other                         |                     |                   |                   |                   |
| Transfers                     | 935,697             | 1,000,968         | 2,529,960         | 2,606,571         |
| <b>Other Total</b>            | <b>935,697</b>      | <b>1,000,968</b>  | <b>2,529,960</b>  | <b>2,606,571</b>  |
| Capital                       |                     |                   |                   |                   |
| Machinery and Equipment       | -                   | 61,670            | -                 | -                 |
| <b>Capital Total</b>          | <b>-</b>            | <b>61,670</b>     | <b>-</b>          | <b>-</b>          |
| <b>Expenditure Total</b>      | <b>\$ 9,555,528</b> | <b>10,875,031</b> | <b>9,393,204</b>  | <b>14,164,236</b> |

### Expenditure Category





# STREETS AND SIDEWALKS

## Goals

The Streets and Sidewalks section is operated under the administrative direction of the Department of Public Services. This section is dedicated to providing the most cost-effective repair and maintenance of City streets and sidewalks.

## Objectives

Ensure all federal, state, and local regulatory requirements are addressed in relation to the safe and efficient operation and maintenance of all City streets and sidewalks.

Provide construction services for community projects that require paved surfaces, such as sidewalks and street repairs.

## Major Functions & Activities

Provide essential services to the community by ensuring the safety of the citizens while using City roads and sidewalks. This is achieved through a continuous cycle of maintenance and repairs provided by crews proficient in asphalt and concrete services.

## Budget Highlights

The FY 2024-25 budget includes funding for road resurfacing projects listed below, pressure washing of curbs and sidewalks, and litter control for rights-of-way and swales.

NW 125th Avenue from Taft Street to Sheridan Street.

NW 172nd Avenue from Pines Boulevard to NW 9th Street.

The Trails and SW 199th Avenue from SW 54th Place north.

Pembroke Lakes Section 3 at NW 118th Avenue.

Johnson Street from Palm Avenue to Hiatus Road.

## Accomplishments

Continued pressure washing of curbs, medians, and sidewalks along the City's major roadways.

Continued City-wide weekly litter control.

Continued quarterly canal maintenance.

Continued street sweeping monthly of major roadways.

Continued resurfacing projects throughout the City. Completed resurfacing projects include:

Chapel Trail - Pasadena Estates I and II

Holly Lake

Honey Woods

Pembroke Lakes Sections 2 & 6

## STREETS AND SIDEWALKS

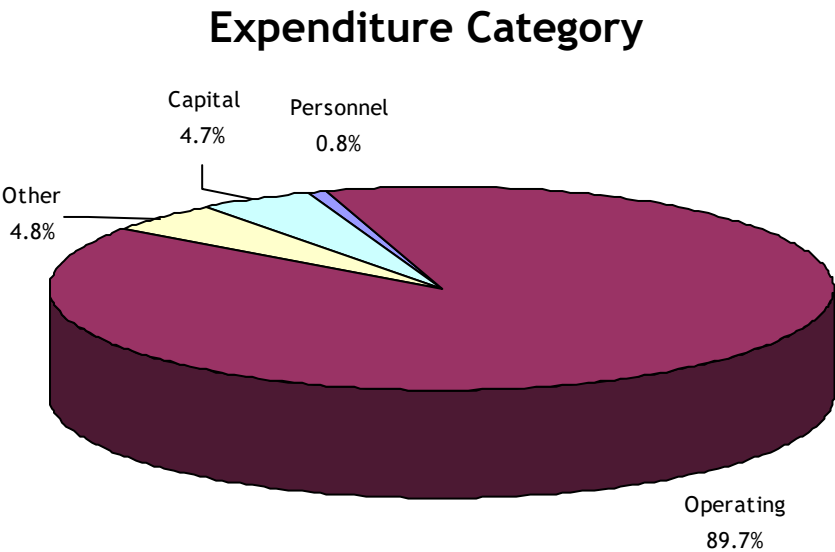
| Performance Measures                                                                                                   | 2021-22 |         | 2022-23 |         | 2023-24 | 2024-25 |
|------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
|                                                                                                                        | Actual  | Goal    | Actual  | Goal    | Goal    | Goal    |
| <b>Outputs</b>                                                                                                         |         |         |         |         |         |         |
| Number of miles of road to maintain                                                                                    | 490     | 490     | 490     | 490     | 490     | 490     |
| <b>Effectiveness</b>                                                                                                   |         |         |         |         |         |         |
| % of community projects with paved surfaces that have adhered to all applicable technical and engineering requirements | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| <b>Efficiency</b>                                                                                                      |         |         |         |         |         |         |
| Cost to install a square foot of concrete residential sidewalk                                                         | \$7.72  | \$13.66 | \$15.00 | \$6.00  | \$8.00  | \$31.00 |
| Cost to install a linear foot of concrete curb and gutter in a typical residential street                              | \$39.00 | \$29.00 | \$30.00 | \$30.00 | \$40.00 | \$84.00 |
| Cost per square yard to mill asphalt to 1 ½" depth                                                                     | \$3.00  | \$3.25  | \$3.25  | \$3.25  | \$3.25  | \$7.00  |
| Cost per square yard to overlay asphalt to 1 ½" thickness                                                              | \$12.12 | \$10.13 | \$11.01 | \$11.01 | \$12.00 | \$15.00 |

## STREETS AND SIDEWALKS

|                                 | 2021-22<br>Actual   | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>         |                     |                   |                   |                   |
| Local Option Gas Tax            | 2,924,680           | 2,972,388         | 2,932,000         | 2,906,000         |
| Franchise Fees                  | 1,852,932           | 1,624,498         | 1,939,000         | 2,007,000         |
| Intergovernmental Revenue       | 1,589,045           | 1,595,621         | 1,753,029         | 2,004,000         |
| Investment Income               | 11,321              | 352,805           | 96,000            | 345,000           |
| Miscellaneous Revenues          | 254,698             | 267,557           | 272,174           | 267,557           |
| Interfund Transfers             | -                   | -                 | 1,865,443         | 1,400,000         |
| Non-operating Sources           | -                   | -                 | 6,543,046         | 1,685,478         |
| Capital Contributions           | -                   | -                 | 544,554           | -                 |
| <b>Revenue Total</b>            | <b>\$ 6,632,676</b> | <b>6,812,869</b>  | <b>15,945,246</b> | <b>10,615,035</b> |
|                                 |                     |                   |                   |                   |
|                                 | 2021-22<br>Actual   | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>     |                     |                   |                   |                   |
| <b>Personnel</b>                |                     |                   |                   |                   |
| Benefits                        | 227,903             | 84,503            | 86,667            | 86,667            |
| <b>Personnel Total</b>          | <b>227,903</b>      | <b>84,503</b>     | <b>86,667</b>     | <b>86,667</b>     |
| <b>Operating</b>                |                     |                   |                   |                   |
| Professional Services           | 148,829             | 104,083           | 1,317,651         | 1,007,000         |
| Other Services                  | 2,891,016           | 3,102,951         | 3,783,934         | 4,121,867         |
| Travel Per Diem                 | -                   | 28                | 500               | 500               |
| Communication Services          | -                   | 517               | 2,160             | 5,160             |
| Utility Services                | 1,406,125           | 1,569,937         | 1,500,480         | 1,560,480         |
| Insurance                       | 226,450             | 214,344           | 422,143           | 310,635           |
| Repair and Maintenance Services | 1,399,976           | 626,025           | 6,705,749         | 2,473,000         |
| Operating Supplies              | 156                 | 24,817            | 20,000            | 40,000            |
| Training                        | -                   | -                 | 5,000             | 5,000             |
| <b>Operating Total</b>          | <b>6,072,552</b>    | <b>5,642,703</b>  | <b>13,757,617</b> | <b>9,523,642</b>  |
| <b>Other</b>                    |                     |                   |                   |                   |
| Transfers                       | 138,970             | 268,114           | 304,333           | 504,726           |
| <b>Other Total</b>              | <b>138,970</b>      | <b>268,114</b>    | <b>304,333</b>    | <b>504,726</b>    |

STREETS AND SIDEWALKS

|                          |  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------|--|-------------------|-------------------|-------------------|-------------------|
| Expenditure Category     |  |                   |                   |                   |                   |
| Capital                  |  |                   |                   |                   |                   |
| Infrastructure           |  | 275,994           | 8,450             | 1,019,554         | 500,000           |
| Machinery and Equipment  |  | 424,507           | 106,551           | 600,790           | -                 |
| Works of Art/Collections |  | 64,290            | 12,305            | 176,285           | -                 |
| Capital Total            |  | 764,791           | 127,306           | 1,796,629         | 500,000           |
|                          |  |                   |                   |                   |                   |
| Expenditure Total        |  | \$ 7,204,216      | 6,122,626         | 15,945,246        | 10,615,035        |



## BUILDING FUND

### Mission

To ensure the safety and stability of all structures within the City by enforcing all applicable codes and City ordinances including, but not limited to, the Florida Building Code, National Electric Code (NEC), accessibility, and life safety Codes.

### Goals

Ensure applicable code and City ordinances are followed for new and existing structures within the City by providing necessary information on building/structural, electrical, plumbing, alarm, mechanical and other construction data as required to residents and businesses.

### Objectives

Enforcing the Florida Building Code and City Code, ensuring safe and stable development and maintenance of commercial and residential properties.

### Major Functions & Activities

Ensures the safety and stability of all structures within the City by enforcing all building and City codes including, but not limited to, the Florida Building Code, accessibility codes, and life safety codes.

Responsible for plan review to verify compliance of planned construction in accordance with applicable federal, state, and county regulations. Plans are categorized by the following types depending on the type of construction: Building/Structural, Electrical, Plumbing, Mechanical, Fire, Zoning, and Engineering.

Issues permits to residents, businesses, and contractors.

Perform inspections throughout the construction process for issued permits ensuring compliance in accordance with regulations.

Perform final inspection for issued permits.

Issues certificate of occupancy.

Continually strives to maintain a customer friendly atmosphere, along with prompt, efficient delivery of services for all our customers.

Inspects all existing buildings sustaining damage from fire and natural disaster/Act of God to ascertain minimum life safety compliance with Florida Building Code (FBC) and Florida Fire Prevention Code (FFPC).

Inspects all commercial structures for compliance with life safety standards prior to issuance of business tax receipts.

### Budget Highlights

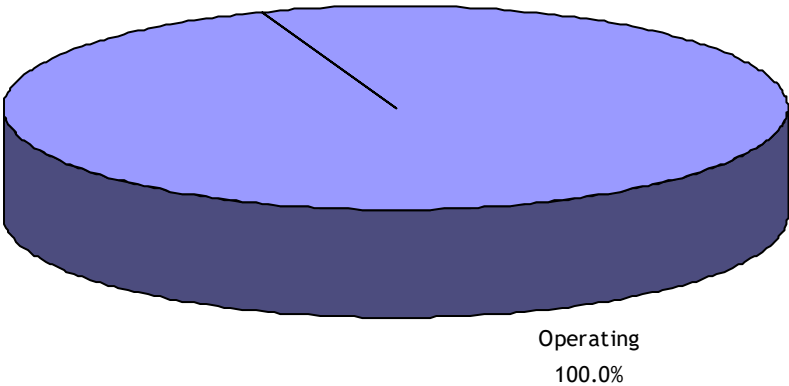
The FY 2024-25 budget of \$8.4 million includes \$7.2 million representing 91% of permit and other building fee revenues that will be remitted to the service provider as per the contract.

BUILDING FUND

|                   |  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------|--|-------------------|-------------------|-------------------|-------------------|
| Revenue Category  |  |                   |                   |                   |                   |
| Building Permits  |  | 3,804,793         | 10,873,547        | 8,720,000         | 7,980,000         |
| Investment Income |  | -                 | -                 | -                 | 60,000            |
| Rents & Royalties |  | 163,952           | 460,090           | 365,000           | 315,000           |
| Revenue Total     |  | \$ 3,968,746      | 11,333,637        | 9,085,000         | 8,355,000         |

|                                       |  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| Expenditure Category                  |  |                   |                   |                   |                   |
| Operating                             |  |                   |                   |                   |                   |
| Other Services                        |  | 3,373,825         | 9,582,587         | 7,830,000         | 7,240,000         |
| Other Current Charges and Obligations |  | 498,361           | 1,265,531         | 1,255,000         | 1,115,000         |
| Operating Total                       |  | 3,872,186         | 10,848,118        | 9,085,000         | 8,355,000         |
| Expenditure Total                     |  | \$ 3,872,186      | 10,848,118        | 9,085,000         | 8,355,000         |

Expenditure Category



# FHFC GRANTS SHIP-CRF

## Mission

To ensure that eligible residents of the City have access to safe and affordable housing.

## Goals

To provide assistance to very low, low, and moderate-income households toward home ownership and necessary repairs.

## Objectives

To provide assistance to qualified applicants for first-time home buyers; financial assistance; necessary repairs; loans for acquisition and rehabilitation.

## Major Functions & Activities

The State Housing Initiative Partnership (SHIP) can be used for the following programs: 1. Owner Occupied Rehabilitation 2. Purchase Assistance with or without Rehabilitation 3. Acquisition/Rehabilitation 4. Disaster Repair/Mitigation.

The State Housing Initiative Partnership Grant does not pay for City personnel costs. The administration of the program is a contractual service provided by Community Redevelopment Associates of Florida, Inc. (CRA).

**Eligibility and Recapture Provision:** Eligible homeowners are selected on a first-come, first-qualified basis within the very-low, low, and moderate-income groups. The maximum allowable income is based on household size and 140% of annual Median Family Income (MFI) for Broward County, provided by the Department of Housing and Urban Development (HUD). Except for the First-Time Home Buyer Program, all properties must be owner-occupied. Verification of ownership, income, homeowner's insurance, payment of property taxes, and any other applicant eligibility criteria will be conducted by CRA. Eligible homeowners are required to sign the City's Home Loan Agreement and Promissory Note, which establishes a lien on the property in favor of the City. Below is a description of some

of the major SHIP programs:

1. **Owner Occupied Rehabilitation:** SHIP funds will be awarded to households in need of repairs to correct code violations, health and safety issues, electrical, plumbing, roofing, windows, and other structural items. The primary purpose of the program is to provide repairs necessary to provide safe and decent housing, eliminate any instances of substandard housing, and preserve the City's affordable housing stock. The maximum award for very low, low, and moderate income is \$110,000. The City's lien for Home Repair lasts 15 years with full repayment and no annual forgiveness during this period. However, if the Home Repair is related to special-needs households, the recapture period is reduced to a 10-year forgivable lien written down 1/10 each year until the loan is 100% forgiven. Also, in the event the homeowner refinances and obtains funds as a result of the refinancing, the City will not require repayment of the entire loan so long as the City's interest is properly acknowledged in any documents related to the refinancing.

2. **Purchase Assistance with or without Rehabilitation:** SHIP funds will be awarded to assist eligible first-time homebuyers with a deferred payment loan to be applied towards the costs of purchasing existing or newly constructed (with a Certificate of Occupancy) eligible affordable housing. Eligible costs include the following: down payment, closing costs, mortgage buy down, rehabilitation, and other costs associated with purchasing a home. Eligible housing includes single-family homes, townhomes, condominiums, eligible manufactured homes, planned unit developments (PUDs), and villas. **Maximum Amount of Assistance:** SHIP: 50% AMI or Lower - Up to \$75,000; 51% AMI to 80% AMI - Up to \$60,000; 81% AMI to 140% AMI. The City's lien for the First-Time Home Buyer lasts 15 years with full repayment and no annual forgiveness during this period. In the event the homeowner refinances and obtains funds as a result of the refinancing during the first ten years of the agreement, the homeowner shall pay back the full amount of the loan at the time of the refinancing. After the first ten years, if the homeowner refinances the

## FHFC GRANTS SHIP-CRF

debt obligations with respect to the property, the City will not require repayment of the entire loan so long as the City's interest is properly acknowledged in any documents related to a refinancing.

3. Acquisition/Rehabilitation: This construction strategy is designed to promote the acquisition or construction of affordable housing for home ownership opportunities. Funds will be provided as a 0% interest deferred loan to support the acquisition and rehabilitation, replacement, or the new construction of single-family housing, or the single-family housing portion of a mixed-use facility. The program is also designed to promote infill housing and mixed-income projects/neighborhoods for home-ownership opportunities. For-profit and not-for-profit developers will be requested to submit proposals to provide housing that conforms to the City's RFP, neighborhood redevelopment plans, and comprehensive plan.

4. Disaster Repair/Mitigation: Funds will be awarded to applicants in need of home repairs directly caused by a disaster that is declared by and Executive Order of the President or Governor. Funds may be used for items such as, but not limited to, temporary rental assistance (up to 6 months), emergency interim repairs for eligible households to avoid further damage, tree and debris removal required to make the individual housing unit habitable, condos and homeowner's assessments for post disaster repair, post disaster assistance for eligible non-insured repairs and soft costs required to process assistance application. The strategy will only be implemented in the event of a natural disaster using any funds that have not yet been encumbered. Its maximum award is \$50,000.

### Budget Highlights

The unspent balance of SHIP funds from previous years will be carried over to FY 2024-25 after the budget is adopted. Based on the FY 2023-24 budget, the City anticipates assisting 14 individuals with minor home repairs and 1 individual with purchase assistance.

### Accomplishments

As of June 30, 2024, the City has provided services in the amount of \$1,629,092 through the SHIP grant to assist 15 individuals with home repairs.



## FHFC GRANTS SHIP-CRF

| Performance Measures                      | 2021-22   |          | 2022-23  |          | 2023-24  | 2024-25   |
|-------------------------------------------|-----------|----------|----------|----------|----------|-----------|
|                                           | Actual    | Goal     | Actual   | Goal     | Goal     | Goal      |
| <b>Outputs</b>                            |           |          |          |          |          |           |
| First-time home buyer                     | 0         | 3        | 0        | 2        | 2        | 2         |
| Home repairs                              | 1         | 12       | 8        | 7        | 7        | 14        |
| Rental/Utilities Assistance               | 14        | N/A      | N/A      | N/A      | N/A      | N/A       |
| Foreclosure Prevention                    | 7         | N/A      | N/A      | N/A      | N/A      | N/A       |
| <b>Effectiveness</b>                      |           |          |          |          |          |           |
| % of funds spent to total funds available | 32%       | 30%      | 17%      | 35%      | 35%      | 45%       |
| <b>Efficiency</b>                         |           |          |          |          |          |           |
| Average cost per household assisted:      |           |          |          |          |          |           |
| Home repairs                              | \$335,318 | \$54,000 | \$85,000 | \$54,000 | \$54,000 | \$110,000 |
| Purchase assistance                       | \$0       | \$40,000 | \$0      | \$40,000 | \$40,000 | \$60,000  |
| Rental/Utilities Assistance/CRF           | \$568,887 | N/A      | N/A      | N/A      | N/A      | N/A       |
| Foreclosure Prevention/CRF                | \$107,593 | N/A      | N/A      | N/A      | N/A      | N/A       |

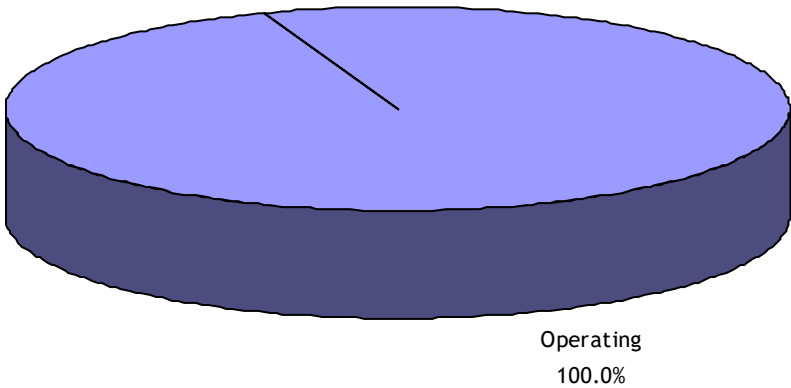
N/A - Coronavirus Relief Fund (CRF) received August to December 2020. Not anticipated to be received in the future.

FHFC GRANTS SHIP-CRF

|                           |  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------|--|-------------------|-------------------|-------------------|-------------------|
| Revenue Category          |  |                   |                   |                   |                   |
| Intergovernmental Revenue |  | 1,098,204         | 863,335           | 5,415,149         | 1,965,381         |
| Investment Income         |  | -                 | -                 | 14,000            | 84,000            |
| Non-operating Sources     |  | -                 | -                 | -14,000           | -84,000           |
| Revenue Total             |  |                   |                   |                   |                   |
| \$                        |  | 1,098,204         | 863,335           | 5,415,149         | 1,965,381         |

|                                       |  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| Expenditure Category                  |  |                   |                   |                   |                   |
| Operating                             |  |                   |                   |                   |                   |
| Professional Services                 |  | 170,737           | 186,261           | 251,635           | 196,538           |
| Other Services                        |  | 887,467           | 677,074           | 4,603,514         | 1,583,843         |
| Other Current Charges and Obligations |  | 40,000            | -                 | 560,000           | 185,000           |
| Operating Total                       |  | 1,098,204         | 863,335           | 5,415,149         | 1,965,381         |
| Expenditure Total                     |  |                   |                   |                   |                   |
| \$                                    |  | 1,098,204         | 863,335           | 5,415,149         | 1,965,381         |

Expenditure Category



# HUD GRANTS CDBG-HOME

## Mission

To utilize funds received from the U.S. Department of Housing and Urban Development (HUD) to assist the City in meeting its development needs through the provision of transportation services and home repairs for its residents.

## Goals

To improve the quality of life for low and moderate income residents of the City of Pembroke Pines in terms of housing, commercial rehabilitation, and transportation.

To ensure the availability of services to transportation-disadvantaged persons who live in South Broward County, Florida.

## Objectives

There are three HUD Grants consisting of the following:

1 - Community Development Block Grant (CDBG): To provide housing assistance such as first-time home buyer purchase, home repairs, public improvement, new construction, and removal of architectural barriers and to provide safe, reliable, and efficient transportation services to the community via a subscription and advanced reservation system, while keeping client expectation and changing needs as a high priority.

2 - HOME Investment Partnerships Program (HOME): To provide housing assistance such as home repairs and purchase assistance.

3 - Neighborhood Stabilization Program (NSP): To provide emergency assistance to acquire and redevelop foreclosed properties that might otherwise become sources of abandonment and blight without purchase assistance and home repairs. NSP is a component of the long-standing CDBG.

## Major Functions & Activities

1 - CDBG has ten programs:

- ~ Program Administration
- ~ Removal of Architectural Barriers
- ~ Home Repair/Weatherization
- ~ Commercial Rehabilitation
- ~ Public Facility
- ~ Public Service (Senior Transportation)
- ~ Acquisition-Rehabilitation or New Construction
- ~ Relocation Assistance
- ~ 1st Time Home Buyer Assistance
- ~ Public Improvement

The Senior Transportation Program offers one-way and round-trip service within a designated area. The service area is bordered on the north by State Road 84, on the east by State Road 7 (U.S. 441), on the south by Countyline Road, and on the west by U.S. 27. Strategically established routes ensure provision of subscription trips via a multi-load (shared ride) system to promote efficiency and consistency of service. Clients will receive free door-to-door, driver-assisted service. Each one-way trip counts as a unit of service under the provisions of the Grant.

2 - HOME has two programs:

- ~ Home Repair/Weatherization
- ~ Acquisition-Rehabilitation or New Construction

3 - NSP has two programs:

- ~ Purchase assistance
- ~ Home Repair

Eligibility and recapture provisions for CDBG, HOME and NSP grants:

Eligible homeowners are selected on a first-come, first-qualified basis, within the very low, low, and moderate income groups.

The maximum allowable income is based on household size and 140% of annual Median Family Income (MFI) for Broward County, provided by the Department of Housing and Urban Development (HUD). Except for the Purchase Assistance Program, all properties must be owner-occupied. Verification of ownership, income,

## HUD GRANTS CDBG-HOME

homeowner's insurance, payment of property taxes, and any other criteria to determine an applicant's eligibility will be conducted by Community Redevelopment Associates of Florida, Inc. (CRA).

Eligible homeowners are required to sign the City's Home Loan Agreement and Promissory Note, which establishes a lien on the property in favor of the City.

On January 18, 2023, the City Commission approved amended provisions for 2022-23, 2023-24, and 2024-25 Local Housing Assistance Plans (LHAP). The major provisions are: The existing home's value cannot exceed \$636,806. The maximum award for very low, low, and moderate income is \$75,000 for Purchase Assistance, but \$110,000 Home Repair.

The City's lien for home repairs is 15 years with full repayment and no annual forgiveness during this period. However, if the home repair is related to special needs households, the recapture period is reduced to a 10-year forgivable lien written down 1/10 each year until the loan is 100% forgiven.

Also, in the event that the homeowner refinances and obtains funds as a result of the refinancing, the City will not require repayment of the entire loan as long as the City's interest is properly acknowledged in any documents related to the refinancing.

Homeowners who have received comprehensive repair assistance from the City cannot re-apply for five years except for cases where emergency repairs are needed as determined by the City's Building Official or his designee, and in cases where no waiting list exists, and funds are available.

### Budget Highlights

The City proposes to use CDBG funds for Residential Rehabilitation, Public Service (Senior Transportation), Public Facilities & Improvements, and Program Administration. Senior transportation program uses allocated funds for fuel as well as repair and maintenance

of vehicles, and contractual services-other to provide core services to members 62 years of age and older. The HOME Program will only provide purchase assistance. The unspent balance of CDBG, HOME and NSP funds from previous project years will be carried over to FY 2024-25.

### Accomplishments

As of June 30, 2024 the City has provided services in the amount of \$1,306,533 through CDBG, including \$904,169 for Building Improvement-SW Senior Center and Pines Point Residences and 501 Building, \$96,634.28 was also spent in support of the City's Senior Transportation Program

As of June 30, 2024, the Senior Transportation Program has provided approximately 20,855 trips to eligible clients 62 years old and over.

# HUD GRANTS CDBG-HOME

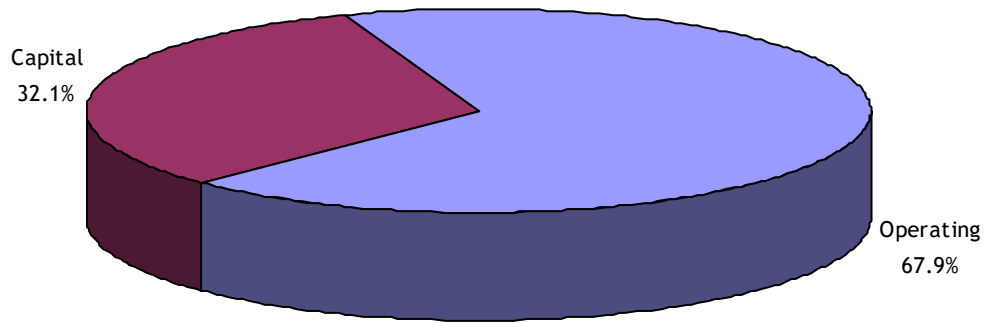
| Performance Measures                                                                                                                                                     | 2021-22 |         | 2022-23 |         | 2023-24 | 2024-25 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
|                                                                                                                                                                          | Actual  | Goal    | Actual  | Goal    | Goal    | Goal    |
| <b>Outputs</b>                                                                                                                                                           |         |         |         |         |         |         |
| Home repairs - CDBG                                                                                                                                                      | 1       | 8       | 4       | 7       | 7       | 7       |
| New construction - CDBG & Home                                                                                                                                           | 0       | 0       | 0       | 0       | 0       | 0       |
| Number of one-way (age 62+) client trips with HUD grant funding for fuel and repairs/maintenance, and the balance of expenses covered by Older Americans Act (OAA) Grant | 20,405  | 25,280  | 20,855  | 35,000  | 35,000  | 35,000  |
| Number of unduplicated CDBG clients                                                                                                                                      | 513     | 650     | 600     | 900     | 900     | 900     |
| Home repairs - NSP                                                                                                                                                       | 1       | 1       | 0       | 1       | 1       | 1       |
| Purchase assistance - NSP                                                                                                                                                | 0       | 1       | 0       | 1       | 1       | 1       |
| Home repairs - HOME                                                                                                                                                      | 0       | 1       | 0       | 1       | 1       | 1       |
| Purchase Assistance - HOME                                                                                                                                               | 0       | 1       | 0       | 1       | 1       | 1       |
| <b>Effectiveness</b>                                                                                                                                                     |         |         |         |         |         |         |
| % of funds spent vs. funds available for home repairs                                                                                                                    | 11%     | 30%     | 41%     | 30%     | 30%     | 30%     |
| % of seniors who request transportation and receive it                                                                                                                   | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| Number of grievances filed against the system                                                                                                                            | 0       | 0       | 0       | 0       | 0       | 0       |
| <b>Efficiency</b>                                                                                                                                                        |         |         |         |         |         |         |
| Average cost (fuel and R&M only) per one-way client (age 62+) trip                                                                                                       | \$5.71  | \$6.00  | \$6.51  | \$5.88  | \$5.02  | \$5.02  |
| Vehicular accidents per 100,000 miles                                                                                                                                    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| Road call rate per passenger trip (Calls for assistance due to mechanical problems)                                                                                      | 0.0022  | 0.00000 | 3.35    | 0.00001 | 0.00000 | 0.00000 |
| Passengers per mile                                                                                                                                                      | 0.27    | 1.00    | 0.19    | 0.24    | 0.35    | 1.00    |

## HUD GRANTS CDBG-HOME

|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>               |           |                   |                   |                   |                   |
| Intergovernmental Revenue             |           | 1,126,913         | 2,483,626         | 5,227,344         | 1,108,642         |
| <b>Revenue Total</b>                  | <b>\$</b> | <b>1,126,913</b>  | <b>2,483,626</b>  | <b>5,227,344</b>  | <b>1,108,642</b>  |
|                                       |           |                   |                   |                   |                   |
|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>           |           |                   |                   |                   |                   |
| <b>Operating</b>                      |           |                   |                   |                   |                   |
| Professional Services                 |           | 361,557           | 248,496           | 457,792           | 221,728           |
| Other Services                        |           | 96,354            | 387,803           | 1,986,554         | 400,000           |
| Repair and Maintenance Services       |           | 144,669           | 42,224            | 61,296            | 61,296            |
| Other Current Charges and Obligations |           | 140,000           | -                 | 932,813           | -                 |
| Operating Supplies                    |           | 100,511           | 109,379           | 70,000            | 70,000            |
| <b>Operating Total</b>                |           | <b>843,091</b>    | <b>787,903</b>    | <b>3,508,455</b>  | <b>753,024</b>    |
| <b>Capital</b>                        |           |                   |                   |                   |                   |
| Buildings                             |           | 283,822           | 1,695,724         | 1,239,864         | 355,618           |
| Machinery and Equipment               |           | -                 | -                 | 479,025           | -                 |
| <b>Capital Total</b>                  |           | <b>283,822</b>    | <b>1,695,724</b>  | <b>1,718,889</b>  | <b>355,618</b>    |
| <b>Expenditure Total</b>              | <b>\$</b> | <b>1,126,913</b>  | <b>2,483,626</b>  | <b>5,227,344</b>  | <b>1,108,642</b>  |

## HUD GRANTS CDBG-HOME

### Expenditure Category



# LAW ENFORCEMENT GRANT

## Mission

1 - Victims of Crime Act (VOCA) Grant - To provide assistance to victims of crime, especially to those in underserved populations, such as the elderly and the mentally challenged.

2 - Homeland Security Grant - The U.S. Department of Homeland Security has implemented various financial assistance programs and grants for states to enable the collective geopolitical entities within each state, and regions within each state, to better prepare, protect, respond, and recover from both man-made and natural hazard occurrences.

Various segments of these programs contain information that is operationally sensitive; therefore, budget details will lack specific data concerning the mission, accomplishments, objectives, and performance measures normally associated with City's budget preparations.

There are five major grant-assistance categories within the Homeland Security Grant Program (HSGP) that are funded by the U.S. Department of Homeland Security - these are:

- Urban Areas Security Initiative (UASI)
- State Homeland Security Program (SHSP)
- Operation Stonegarden Grant Program (OPSG)
- Metropolitan Medical Response System (MMRS) Program
- Citizen Corps Program (CCP)

The UASI increases prevention, protection, response, and recovery capabilities of all first responder agencies within the collaborative Southeast UASI Region (greater Fort Lauderdale and Miami) for all hazards, including terrorism through training, equipment, and exercises.

## Goals

1 - VOCA Grant: Provide services to the underserved victim population groups and to meet the immediate needs of victims of crime.

2 - Homeland Security Grant - UASI: Program objectives are the decision of each UASI member

City. The City of Pembroke Pines UASI projects are equipment-related and consist of an amalgam of various projects:

~prepare and protect the City's population and critical infrastructure through public information and facility backup systems,

~respond to all hazardous occurrences through critical facility hardening and sustaining capabilities in order to facilitate the continuity of government,

~recover from all hazardous occurrences through re-establishment of the transportation arteries to hasten social and economic recovery.

## Objectives

VOCA Grant: Provide the following services to victims in underserved populations such as the very young and the elderly:

- Referral services to at least 350 victims
- Emergency legal advocacy to 75 victims
- Personal advocacy to 75 victims

UASI Grant: Program objectives are the decision of each UASI member City. Completion of all local equipment related to UASI projects including expenditure of funds and reimbursements prior to the established agreement deadline.

## Major Functions & Activities

1 - VOCA Grant funds the salary of a part-time Assistant Victim Advocate whose responsibilities are to provide referral services, group treatment, and personal advocacy to victims of crime.

2 - UASI City-Wide Security Grant Activities that enable this Federal and State mandate include:

~ hardening accessed critical infrastructure necessary for continued community viability and the continuity of government operations and strengthening interoperable communications capabilities.



## LAW ENFORCEMENT GRANT

~ strengthening capabilities to prepare, detect, respond, and recover from man-made or naturally occurring chemical, biological, radiological, nuclear, or explosive critical incident occurrences.

### Budget Highlights

VOCA Grant - The award for 2025 is anticipated to be \$23,511, which will fund the cost of the Part-Time Assistant Victim Advocate grant position. The Assistant Victim Advocate will continue to provide increased services to victims of crime. This grant will end September 2025.

### Accomplishments

Victims of Crime (VOCA) Grant: The program has maintained its change in how measurements by Types of Services for victims are categorized. These defined areas for victim services are now Information and Referral, Emotional Support and Safety Services, and Criminal/Civil Justice System Assistance & Personal Advocacy/Accompaniment. The grant was awarded for \$21,356 and ends September 2024.

2021 UASI Grant - Funds were used to purchase a three-year subscription to Live Earth software. This software is designed for ease of use allowing the Police Department or City Emergency Services to turn on and off different data layers quickly and share proprietary data streams with cooperating organizations during an emergency.

2021 UASI Grant - Funds were used to purchase three Handheld Thermal Imaging Cameras for use by the Fire Department. These cameras detect heat/fire and will replace three older devices in the Fire Department's frontline vehicles.

## LAW ENFORCEMENT GRANT

| Performance Measures | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|----------------------|---------|------|---------|------|---------|---------|
|                      | Actual  | Goal | Actual  | Goal | Goal    | Goal    |

### Outputs

|                                                                     |           |           |           |            |            |            |
|---------------------------------------------------------------------|-----------|-----------|-----------|------------|------------|------------|
| VOCA direct expenditures                                            | \$12,318  | \$22,167  | \$22,720  | \$24,653   | \$24,653   | \$23,511   |
| Information & Referral                                              | 262       | ^230      | 385       | ^170       | ^170       | ^200       |
| Emotional Support/Safety Services                                   | 23        | ^50       | 39        | ^25        | ^25        | ^25        |
| Criminal/Civil Justice System Assistance                            | 12        | ^35       | 9         | ^10        | ^10        | ^10        |
| Personal Advocacy/Accompaniment                                     | 5         | ^15       | 13        | ^10        | ^10        | ^10        |
| Homeland Security Urban Area Security Initiative Grant expenditures | \$329,962 | \$390,195 | \$324,749 | ^\$661,390 | ^\$330,678 | ^\$330,681 |
| Highway Safety Grant expenditures                                   | \$11,093  | ^\$6,166  | \$2,231   | ^\$11,265  | ^\$2,268   | ^\$3,500   |

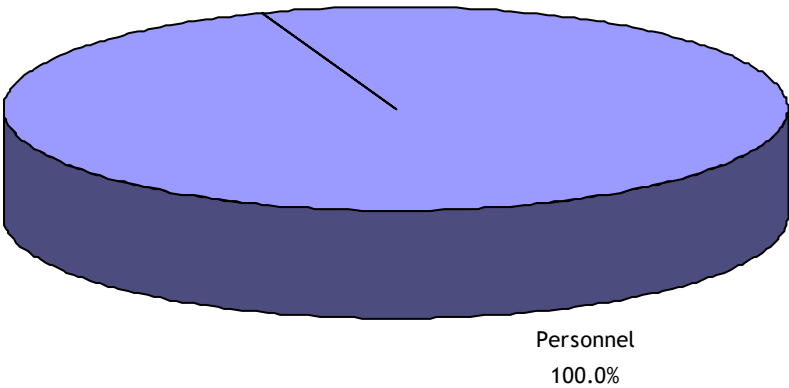
^ Contingent upon receipt of grant funding.

## LAW ENFORCEMENT GRANT

|                              |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>      |           |                   |                   |                   |                   |
| Intergovernmental Revenue    |           | 384,982           | 247,367           | 542,723           | 23,511            |
| <b>Revenue Total</b>         | <b>\$</b> | <b>384,982</b>    | <b>247,367</b>    | <b>542,723</b>    | <b>23,511</b>     |
|                              |           |                   |                   |                   |                   |
|                              |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>  |           |                   |                   |                   |                   |
| Personnel                    |           |                   |                   |                   |                   |
| Salary                       |           | 18,793            | 23,336            | 29,089            | 21,840            |
| Benefits                     |           | 589               | 1,615             | 1,183             | 1,671             |
| <b>Personnel Total</b>       |           | <b>19,382</b>     | <b>24,951</b>     | <b>30,272</b>     | <b>23,511</b>     |
| Operating                    |           |                   |                   |                   |                   |
| Other Services               |           | 35,000            | 35,000            | -                 | -                 |
| Operating Supplies           |           | 2,088             | 164,514           | 307,819           | -                 |
| Publications and Memberships |           | 229               | -                 | -                 | -                 |
| Training                     |           | 9,179             | -                 | 4,500             | -                 |
| <b>Operating Total</b>       |           | <b>46,496</b>     | <b>199,514</b>    | <b>312,319</b>    | <b>-</b>          |
| Capital                      |           |                   |                   |                   |                   |
| Machinery and Equipment      |           | 319,104           | 22,903            | 200,132           | -                 |
| <b>Capital Total</b>         |           | <b>319,104</b>    | <b>22,903</b>     | <b>200,132</b>    | <b>-</b>          |
| <b>Expenditure Total</b>     | <b>\$</b> | <b>384,982</b>    | <b>247,367</b>    | <b>542,723</b>    | <b>23,511</b>     |

LAW ENFORCEMENT GRANT

Expenditure Category



| Position Title                   |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| 513576 PT Victims Advocate Grant |           | 1                 | 1                 | 1                 | 1                 |
| Total                            | Full-time | -                 | -                 | -                 | -                 |
|                                  | Part-time | 1                 | 1                 | 1                 | 1                 |

# POLICE COMMUNITY SERVICES GRANT

## Mission

To enhance community law enforcement services through any one of seven major programmatic categories, which are Law Enforcement Programs; Prosecution & Courts; Prevention & Education; Corrections & Community Corrections; Drug Treatment & Enforcement; Planning, Evaluation, & Technology Improvements; and Crime Victim & Witness Programs. Specialized law enforcement technology and equipment not normally placed in the general fund budget is the focus of this grant.

## Goals

The Byrne Memorial Justice Grant, known as the Justice Assistance Grant (JAG), provides a source of funding to assist the City in reducing crime and improving public safety while fostering a relationship between the Police Department and the community at large.

## Objectives

To use funds received from the Bureau of Justice Assistance in accordance with program requirements. The following core activities are supported by this grant:

- ~ hiring of officers and support personnel,
- ~ enhancing security measures around schools,
- ~ establishing crime prevention programs, and
- ~ purchasing equipment and technology to enhance officer safety.

## Major Functions & Activities

Grant funds are used primarily for the following purposes:

- ~ procuring equipment and specific software directly related to basic law enforcement functions and
- ~ utilizing the acquired technology and equipment to further response-readiness, to meet mandated Federal and State National Incident Management System (NIMS) goals of

preparedness, response, mitigation, and recovery to all-hazards incidents.

## Budget Highlights

The 2021 Justice Assistance Grant (JAG) award was announced in the amount of \$24,241, this project is not anticipated to begin until FY 2023-24 and ends September 30, 2024.

The 2022 Justice Assistance Grant (JAG) award was announced in the amount of \$22,762, this project is not anticipated to begin until FY 2023-24 and ends September 30, 2025.

The continuation of this MOU is subject to the availability of necessary funding from the JAG Grant.

## Accomplishments

The 2019 JAG grant was received in the amount of \$23,436. Out of the awarded funds, \$21,608 were expended on FY 2023-24 to purchase tactical flashlights for the first responders. This project is now complete. No award was received for 2020 JAG.

JAG funds are utilized to purchase equipment or provide services that will better prepare the department to respond and recover from all hazardous incidents, including criminal activity. Any unspent funds in the current year will be carried forward to the next fiscal year.

POLICE COMMUNITY SERVICES GRANT

| Performance Measures     | 2021-22  |           | 2022-23  |           | 2023-24   | 2024-25   |
|--------------------------|----------|-----------|----------|-----------|-----------|-----------|
|                          | Actual   | Goal      | Actual   | Goal      | Goal      | Goal      |
| Outputs                  |          |           |          |           |           |           |
| Funds spent on equipment | \$21,142 | ^\$45,232 | \$21,608 | ^\$46,874 | ^\$47,003 | ^\$21,817 |

^Contingent upon receipt of grant funding.

POLICE COMMUNITY SERVICES GRANT

|                           |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------|----|-------------------|-------------------|-------------------|-------------------|
| Revenue Category          |    |                   |                   |                   |                   |
| Intergovernmental Revenue |    | 21,142            | 101,608           | -                 | -                 |
| Revenue Total             | \$ | 21,142            | 101,608           | -                 | -                 |
|                           |    |                   |                   |                   |                   |
|                           |    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| Expenditure Category      |    |                   |                   |                   |                   |
| Operating                 |    |                   |                   |                   |                   |
| Other Services            |    | -                 | 4,670             | -                 | -                 |
| Operating Supplies        |    | -                 | 96,938            | -                 | -                 |
| Operating Total           |    | -                 | 101,608           | -                 | -                 |
| Capital                   |    |                   |                   |                   |                   |
| Machinery and Equipment   |    | 21,142            | -                 | -                 | -                 |
| Capital Total             |    | 21,142            | -                 | -                 | -                 |
| Expenditure Total         | \$ | 21,142            | 101,608           | -                 | -                 |

# COMMUNITY BUS PROGRAM

## Mission

To provide safe and efficient transportation service to the community via a fixed route system, while keeping client expectations and changing needs a high priority.

## Goals

To ensure the availability of public transportation services to the general public in western Pembroke Pines that cannot be reached by Broward County Transit (BCT) buses.

To ensure that safe and quality service is offered to the public.

To ensure that the Community Bus Service is delivered in the most effective and efficient manner.

To ensure program accountability.

## Objectives

To increase community awareness of the Community Bus Program.

To encourage courteous service and client satisfaction.

To provide a safe and reliable service.

To ensure effective program administration.

To implement appropriate methods and procedures to accomplish cost effective service delivery.

To adhere to State and Federal Statutes, Rules, and Regulations for the Transportation Disadvantaged Program.

## Major Functions & Activities

~ TRANSPORTATION - Provision of free public transportation service at designated stops along three fixed routes - green, gold, and blue. The City has modified its community bus service routes. These changes will afford service to a larger area of the Pines corridor, provide greater access to the City's many amenities as well as

improve on-time performance. The new routes will cover the area between NW 210th Avenue in the west, NW 72nd Avenue in the east, Sheridan Street in the north and Pembroke Road in the south. Stops will be made at additional residential communities, hospitals, schools, libraries, and shopping centers within the corridor. Some of the major stops include the Pill Box, Pembroke Pines Academic Village, Memorial Hospital Miramar, Memorial Hospital Pembroke, Trader Joe's, Shops of Pembroke Gardens, and South Regional/Broward College Library.

The modified Green Route will continue to operate Monday through Saturday. The new service hours will range from 7:45 am - 7:55 pm. Service starts at Heritage Lakes and extends east to Westfork Plaza.

The modified Gold Route will continue to operate Monday through Saturday. New service hours will range from 7:00 am - 8:00 pm Service starts at Century Village and extends east to The Carl Shechter SWFP Community Center (SWFP), and west to Academic Village.

The modified Blue West will continue to operate Tuesday, Wednesday, and Friday. The new service hours will range from 8:00 am to 3:15 pm. Service starts at Park Place and extends east to Bealls Plaza and west to Flamingo Plaza.

The modified Blue East Route will continue to operate Tuesday, Wednesday, and Friday. New service hours will range from 9:00 am to 3:25 pm. Service starts at Pines Place and extends north to Memorial Hospital Pembroke, east to Broward College South, and west to SWFP.

Route transfers are available at various locations: between each Pembroke Pines community bus service routes; to BCT routes 2, 5, 7, 12, 16, 23, 28, University Breeze and 95express; the City of Miramar Orange and Red community buses, and West Park community bus. All Community Bus Service buses are wheelchair accessible in compliance with the Americans with Disabilities Act (ADA). The interval between successive buses are as follows:



## COMMUNITY BUS PROGRAM

- Gold Route - 43 and 44 minute intervals
- Green Route - 57 minute and 60 minute intervals
- Blue Route East - 65 minute intervals
- Blue Route West - 63 minute intervals

### Budget Highlights

The FFY2024-YR49 Florida Department of Transportation (FDOT) application was submitted for the purchase of two buses equipped with cameras, GPS, and radios for a total amount of \$295,910. If awarded, the City would match 10% of the total amount, \$29,591.

The FFY2025-YR50 Florida Department of Transportation (FDOT) application was submitted for the purchase of two buses equipped with cameras, GPS, and radios for a total amount of \$402,800. If awarded, the City would match 10% of the total amount, \$40,280.

The Transit Research Inspection Procurement Services (TRIPS) Program where vehicles are purchased was facing vehicle shortages and contract negotiations were on hold and recently began forwarding PTGA (Public Transportation Grant Agreement) to purchase buses.

### Accomplishments

The PTGAs for FFY2021/YR46, FFY2022/YR47, and FFY2023/YR48 were received, and all orders will be fulfilled for a total of five (5) new buses.

## COMMUNITY BUS PROGRAM

| Performance Measures                                                  | 2021-22 |         | 2022-23 |         | 2023-24 | 2024-25 |
|-----------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
|                                                                       | Actual  | Goal    | Actual  | Goal    | Goal    | Goal    |
| <b>Outputs</b>                                                        |         |         |         |         |         |         |
| Number of information documents distributed                           | 3,500   | 4,500   | 3,530   | 4,500   | 5,000   | 4,500   |
| Road calls required (calls for assistance due to mechanical problems) | 10      | 10      | 6       | 4       | 5       | 4       |
| Number of one-way client trips                                        | 140,361 | 200,000 | 152,378 | 200,000 | 200,000 | 200,000 |
| <b>Effectiveness</b>                                                  |         |         |         |         |         |         |
| Number of grievances filed against system                             | 0       | 0       | 0       | 0       | 0       | 0       |
| <b>Efficiency</b>                                                     |         |         |         |         |         |         |
| Passengers per service hour                                           | 6.7     | 10.0    | 8.1     | 10.0    | 10.0    | 10.0    |
| Passengers per mile                                                   | 0.26    | 2.50    | 0.64    | 2.50    | 2.50    | 4.0     |
| Vehicular accidents per 100,000 miles                                 | 2.0     | 0.0     | 3.94    | 0.0     | 0.00    | 0.00    |
| Average cost per one-way client (any age) trip                        | \$3.86  | \$2.00  | \$3.55  | \$3.03  | \$2.71  | \$3.00  |

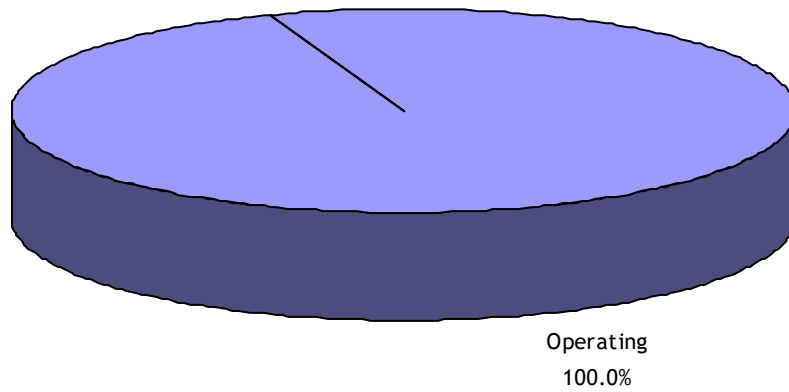
## COMMUNITY BUS PROGRAM

|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>         |           |                   |                   |                   |                   |
| Intergovernmental Revenue       |           | 700,717           | 602,166           | 1,494,313         | 608,302           |
| Interfund Transfers             |           | 138,970           | 532,947           | 676,832           | 835,822           |
| <b>Revenue Total</b>            | <b>\$</b> | <b>839,688</b>    | <b>1,135,113</b>  | <b>2,171,145</b>  | <b>1,444,124</b>  |
|                                 |           |                   |                   |                   |                   |
|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>     |           |                   |                   |                   |                   |
| <b>Operating</b>                |           |                   |                   |                   |                   |
| Professional Services           |           | 1,190             | 6,352             | 5,200             | 6,300             |
| Other Services                  |           | 847,247           | 912,860           | 845,778           | 876,750           |
| Communication Services          |           | 452               | 430               | 1,800             | 1,800             |
| Insurance                       |           | -                 | -                 | -                 | 214,074           |
| Repair and Maintenance Services |           | 64,292            | 162,983           | 197,000           | 207,500           |
| Office Supplies                 |           | 955               | 963               | 3,000             | 3,300             |
| Operating Supplies              |           | 18,803            | 51,917            | 135,651           | 133,800           |
| Publications and Memberships    |           | -                 | -                 | 600               | 600               |
| <b>Operating Total</b>          |           | <b>932,939</b>    | <b>1,135,506</b>  | <b>1,189,029</b>  | <b>1,444,124</b>  |
| <b>Capital</b>                  |           |                   |                   |                   |                   |
| Machinery and Equipment         |           | -                 | -                 | 982,116           | -                 |
| <b>Capital Total</b>            |           | <b>-</b>          | <b>-</b>          | <b>982,116</b>    | <b>-</b>          |
| <b>Expenditure Total</b>        | <b>\$</b> | <b>932,939</b>    | <b>1,135,506</b>  | <b>2,171,145</b>  | <b>1,444,124</b>  |

## COMMUNITY BUS PROGRAM

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### Expenditure Category



# LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

## Goals

To provide funding to support the activities that are covered under the Department of Treasury guidelines. These funds will continue to support the Police Department's efforts to increase interdiction of major crime activities involving narcotics and gang-related criminal offenses through enhanced data analysis.

Support of the Department's efforts in community-oriented and problem-solving policing will continue. The Department emphasizes a continual improvement of its level of service, and this funding provides additional resources without burdening the taxpayers.

## Objectives

Monies obtained will be utilized to fund various Police Department capital expenditures in order to improve the quality of service offered to residents of the City.

## Major Functions & Activities

In accordance with "A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies" issued by the U.S. Department of the Treasury, confiscated revenues are not permitted to be budgeted until they have been awarded to the City's law enforcement department by a court having jurisdiction over the matter.

Drug interdiction and drug activity suppression will be enhanced and expanded through the procurement of state-of-the-art surveillance and communications equipment, thereby augmenting investigative capabilities.

This trust fund does not provide for salaries.

## Budget Highlights

The budget includes approximately \$27,159 for equipment purchases that will support the activities covered under the Department of Treasury guidelines.

## Accomplishments

No funds were expended during the year.

LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

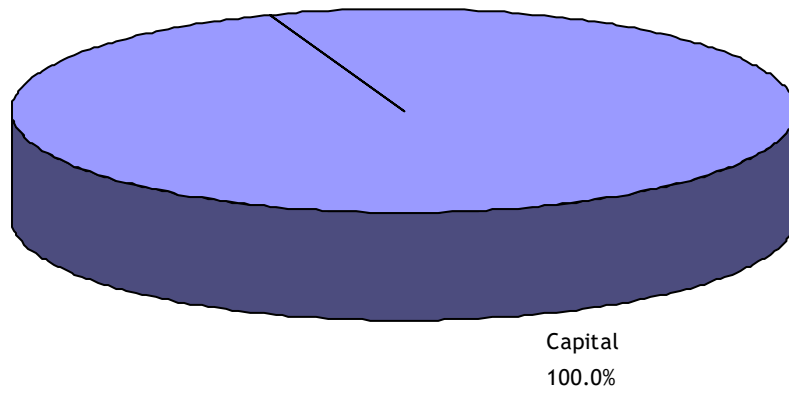
| Performance Measures                               | 2021-22 |          | 2022-23 |       | 2023-24  | 2024-25  |
|----------------------------------------------------|---------|----------|---------|-------|----------|----------|
|                                                    | Actual  | Goal     | Actual  | Goal  | Goal     | Goal     |
| Outputs                                            |         |          |         |       |          |          |
| Funds spent on equipment and building improvements | \$0     | \$17,189 | \$0     | \$712 | \$11,568 | \$27,159 |

## LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>         |           |                   |                   |                   |                   |
| Investment Income               |           | 4,455             | 26,463            | 6,000             | 23,000            |
| Non-operating Sources           |           | -                 | -                 | 532,468           | 4,159             |
| <b>Revenue Total</b>            | <b>\$</b> | <b>4,455</b>      | <b>26,463</b>     | <b>538,468</b>    | <b>27,159</b>     |
|                                 |           |                   |                   |                   |                   |
|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>     |           |                   |                   |                   |                   |
| <b>Operating</b>                |           |                   |                   |                   |                   |
| Professional Services           |           | -                 | -                 | 2,000             | -                 |
| Repair and Maintenance Services |           | -                 | -                 | 25,927            | -                 |
| Operating Supplies              |           | -                 | -                 | 3,390             | -                 |
| <b>Operating Total</b>          |           | <b>-</b>          | <b>-</b>          | <b>31,317</b>     | <b>-</b>          |
| <b>Capital</b>                  |           |                   |                   |                   |                   |
| Buildings                       |           | -                 | -                 | 880               | -                 |
| Infrastructure                  |           | -                 | -                 | 59,791            | -                 |
| Machinery and Equipment         |           | -                 | -                 | 446,480           | 27,159            |
| <b>Capital Total</b>            |           | <b>-</b>          | <b>-</b>          | <b>507,151</b>    | <b>27,159</b>     |
| <b>Expenditure Total</b>        | <b>\$</b> | <b>-</b>          | <b>-</b>          | <b>538,468</b>    | <b>27,159</b>     |

## LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

### Expenditure Category





# LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

## Goals

To provide funding to support the activities that are covered under the Department of Justice guidelines.

## Objectives

Allocations from this fund will continue to finance various service enhancement efforts. Essentially, these allocations will be in the form of one-time capital expenditures.

## Major Functions & Activities

In accordance with "A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies" issued by the U.S. Department of Justice, confiscated revenues are not permitted to be budgeted until they have been awarded to the City's law enforcement department by a court having jurisdiction over the matter.

Fleet purchases and the continuation of the computerization of the Records Management System.

Standardization of issued equipment will also continue.

This trust fund does not pay for salaries or benefits for law enforcement personnel.

## Budget Highlights

The budget includes approximately \$22,514 for equipment purchases that will support the activities that are covered under the Department of Justice guidelines.

## Accomplishments

No funds have been expended during the year.

LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

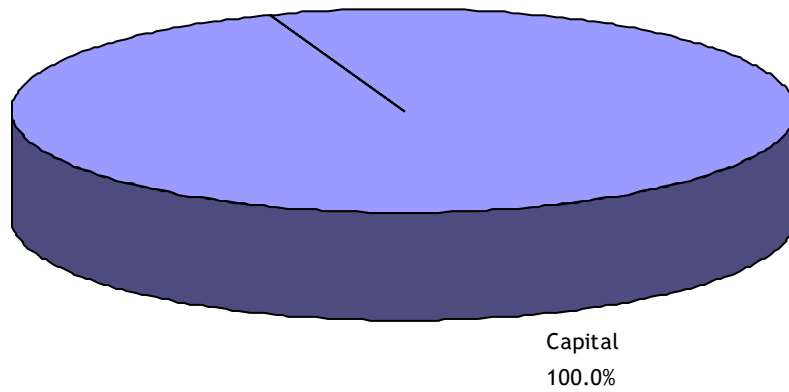
| Performance Measures     | 2021-22 |         | 2022-23 |       | 2023-24 | 2024-25  |
|--------------------------|---------|---------|---------|-------|---------|----------|
|                          | Actual  | Goal    | Actual  | Goal  | Goal    | Goal     |
| Outputs                  |         |         |         |       |         |          |
| Funds spent on equipment | \$0     | \$3,359 | \$0     | \$590 | \$9,590 | \$22,514 |

## LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

|                             |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>     |           |                   |                   |                   |                   |
| Investment Income           |           | 3,693             | 21,937            | 6,000             | 19,000            |
| Non-operating Sources       |           | -                 | -                 | 440,384           | 3,514             |
| <b>Revenue Total</b>        | <b>\$</b> | <b>3,693</b>      | <b>21,937</b>     | <b>446,384</b>    | <b>22,514</b>     |
|                             |           |                   |                   |                   |                   |
|                             |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b> |           |                   |                   |                   |                   |
| <b>Operating</b>            |           |                   |                   |                   |                   |
| Professional Services       |           | -                 | -                 | 31,200            | -                 |
| Operating Supplies          |           | -                 | -                 | 138,592           | -                 |
| <b>Operating Total</b>      |           | <b>-</b>          | <b>-</b>          | <b>169,792</b>    | <b>-</b>          |
| <b>Capital</b>              |           |                   |                   |                   |                   |
| Infrastructure              |           | -                 | -                 | 1,920             | -                 |
| Machinery and Equipment     |           | -                 | -                 | 274,672           | 22,514            |
| <b>Capital Total</b>        |           | <b>-</b>          | <b>-</b>          | <b>276,592</b>    | <b>22,514</b>     |
| <b>Expenditure Total</b>    | <b>\$</b> | <b>-</b>          | <b>-</b>          | <b>446,384</b>    | <b>22,514</b>     |

## LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

### Expenditure Category



# LAW ENFORCEMENT TRUST FUND POLICE EDUCATION

## Goals

To provide support for all facets of police education and training initiatives. The \$2 Police Education Fund is restricted by law for expenditures to train and educate only law enforcement personnel.

## Objectives

Monies obtained are utilized to fund various Police Department efforts to improve its quality of service through enhanced training. The areas of emphasis are to enhance the total programmatic training modules for all levels of departmental activities - operations, administration, and ancillary functions.

## Major Functions & Activities

Continuous programmatic upgrades in training due to systematic enhancement in firearms, ongoing upgrades in the computerization of program structures, and increased focus on drug interdiction requiring dynamic training availability at all levels of the law enforcement endeavor.

This trust fund does not provide for salaries or benefits for law enforcement personnel.

## Budget Highlights

Training Funds are used to finance the cost of tuition and state exam fees associated with training police recruits at the Police Academy.

## Accomplishments

No funds have been expended during the year.

LAW ENFORCEMENT TRUST FUND POLICE EDUCATION

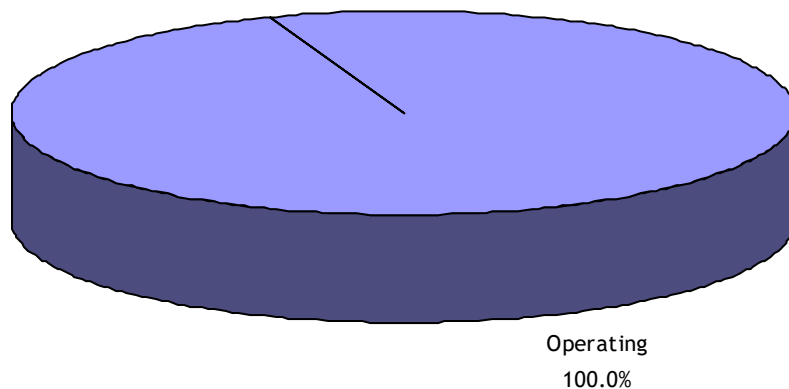
| Performance Measures                              | 2021-22 |         | 2022-23 |         | 2023-24 | 2024-25 |
|---------------------------------------------------|---------|---------|---------|---------|---------|---------|
|                                                   | Actual  | Goal    | Actual  | Goal    | Goal    | Goal    |
| Outputs                                           |         |         |         |         |         |         |
| Number of new recruits sent to the Police Academy | 0       | 3       | 0       | 4       | 2       | 3       |
| Efficiency                                        |         |         |         |         |         |         |
| Average training cost per recruit                 | \$4,875 | \$4,900 | \$4,875 | \$4,900 | \$4,900 | \$4,875 |

## LAW ENFORCEMENT TRUST FUND POLICE EDUCATION

|                                |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>        |           |                   |                   |                   |                   |
| Judgments, Fines & Forfeitures |           | 14,879            | 12,424            | 12,546            | 16,117            |
| Investment Income              |           | 429               | 3,002             | 1,200             | 3,000             |
| Non-operating Sources          |           | -                 | -                 | 45,757            | -3,000            |
| <b>Revenue Total</b>           | <b>\$</b> | <b>15,308</b>     | <b>15,425</b>     | <b>59,503</b>     | <b>16,117</b>     |

|                             |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |           |                   |                   |                   |                   |
| <b>Operating</b>            |           |                   |                   |                   |                   |
| Travel Per Diem             |           | -                 | -                 | 2,300             | -                 |
| Training                    |           | -1,290            | -                 | 57,203            | 16,117            |
| <b>Operating Total</b>      |           | <b>-1,290</b>     | <b>-</b>          | <b>59,503</b>     | <b>16,117</b>     |
| <b>Expenditure Total</b>    | <b>\$</b> | <b>-1,290</b>     | <b>-</b>          | <b>59,503</b>     | <b>16,117</b>     |

### Expenditure Category



# LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

## Goals

To accurately account for and utilize funds and property seized in accordance with Florida Contraband Forfeiture Act.

Traditionally, these funds have been used by the Police Department to procure state-of-the-art equipment. These funds support the Department's continued focus on computerization of information systems and the enhancement of anti-drug and crime prevention strategies.

## Objectives

Monies obtained are utilized to fund various Police Department efforts to improve its quality of service to the community. The areas of emphasis are communication equipment, specialized vehicles, firearms, research and procurement of less lethal equipment, and related safety mechanisms.

## Major Functions & Activities

In accordance with Florida Statutes 932.7055(9)(c), confiscated revenues are not permitted to be budgeted until they have been awarded to the City's Police Department by a court having jurisdiction over the matter.

The Florida Statutes also stipulate that if the Police Department acquires at least \$15,000 within a fiscal year, it must expend or donate no less than 15 percent of such proceeds for the support or operation of any drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). The Police Department has the discretion to determine which program(s) will receive the designated proceeds.

The proceeds and interest received under this program may not be used to meet normal operating expenses of the law enforcement agency.

Funds are used to upgrade the Department's

records management, specialized vehicles, computerized information systems, and training facilities.

The City does not utilize funds received under this program to pay for salaries and benefits for law enforcement personnel.

## Budget Highlights

The budget includes approximately \$68,206 for equipment purchases that will support activities that are covered under the Florida Department of Law Enforcement guidelines.

## Accomplishments

\$5,000 was donated to A Child Is Missing which provides funding to assist in the continuation of child safety and educational programs.



LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

| Performance Measures                               | 2021-22  |       | 2022-23  |         | 2023-24  | 2024-25  |
|----------------------------------------------------|----------|-------|----------|---------|----------|----------|
|                                                    | Actual   | Goal  | Actual   | Goal    | Goal     | Goal     |
| Outputs                                            |          |       |          |         |          |          |
| Funds spent for drug and crime prevention          | \$10,000 | \$28  | \$17,791 | \$2,125 | \$15,158 | \$12,036 |
| Funds spent on equipment and building improvements | \$0      | \$959 | \$0      | \$0     | \$85,892 | \$68,206 |

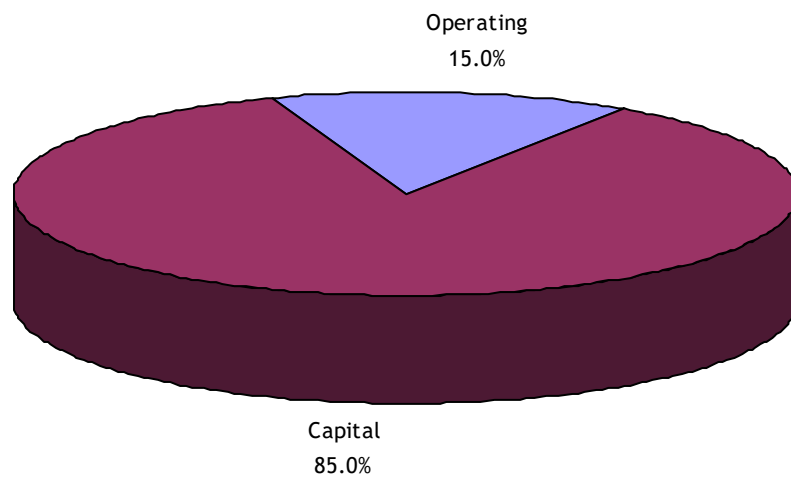
## LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

|                                |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>        |           |                   |                   |                   |                   |
| Judgments, Fines & Forfeitures |           | 72,420            | 5,500             | -                 | -                 |
| Investment Income              |           | 11,377            | 69,918            | 18,000            | 61,000            |
| Non-operating Sources          |           | -                 | -                 | 1,171,346         | 19,242            |
| <b>Revenue Total</b>           | <b>\$</b> | <b>83,797</b>     | <b>75,418</b>     | <b>1,189,346</b>  | <b>80,242</b>     |

|                                       |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |           |                   |                   |                   |                   |
| <b>Operating</b>                      |           |                   |                   |                   |                   |
| Professional Services                 |           | 5,946             | -                 | 16,461            | -                 |
| Other Services                        |           | -                 | -                 | 39,300            | -                 |
| Travel Per Diem                       |           | -                 | -                 | 6,176             | -                 |
| Other Current Charges and Obligations |           | -                 | -                 | 5,000             | -                 |
| Operating Supplies                    |           | 10,000            | 17,791            | 64,366            | 12,036            |
| <b>Operating Total</b>                |           | <b>15,946</b>     | <b>17,791</b>     | <b>131,303</b>    | <b>12,036</b>     |
| <b>Grants and Aid</b>                 |           |                   |                   |                   |                   |
| Aids to Private Organizations         |           | -                 | -                 | 7,085             | -                 |
| <b>Grants and Aid Total</b>           |           | <b>-</b>          | <b>-</b>          | <b>7,085</b>      | <b>-</b>          |
| <b>Capital</b>                        |           |                   |                   |                   |                   |
| Buildings                             |           | -                 | -                 | 105,774           | -                 |
| Machinery and Equipment               |           | -                 | -                 | 945,184           | 68,206            |
| <b>Capital Total</b>                  |           | <b>-</b>          | <b>-</b>          | <b>1,050,958</b>  | <b>68,206</b>     |
| <b>Expenditure Total</b>              | <b>\$</b> | <b>15,946</b>     | <b>17,791</b>     | <b>1,189,346</b>  | <b>80,242</b>     |

## LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

### Expenditure Category



# OLDER AMERICANS ACT (OAA) GRANT

## Mission

The Community Services Department is dedicated to providing a multitude of services and programs for our senior population at The Carl Shechter SWFP Community Center (SWFP). In part, funding dollars are provided by the Older Americans Act Grant and the State of Florida Department of Elder Affairs.

## Goals

To account for funds received from the OAA Grant and provide a full range of social services to eligible seniors in accordance with the guidelines of the Older Americans Act and the State of Florida Department of Elder Affairs.

## Objectives

**TITLE IIIB - SUPPORTIVE SERVICES:** To facilitate the following social services to those 60 years of age or older residing in southwest Broward County: Information, Referral, Recreation, In-home Services, Health Support, Counseling, Adult Day Care, Alzheimer's Adult Day Care, and Public Education.

**TITLE IIIE - FAMILY CAREGIVERS SERVICES:** To provide expanded services to all Adult Day Care Program clients as well as Caregiver Training/Support Group for their caregivers. The expanded hours are Monday - Friday, 7:00 AM - 6:00 PM. The expanded hours provide benefits to senior clients and caregivers.

**LOCAL SERVICE PROGRAM (LSP) TRANSPORTATION:** To provide safe, reliable, and efficient transportation services to seniors 60 years of age or older living in southwest Broward County.

## Major Functions & Activities

Plan and implement the following senior services:

~ **RECREATION** - Includes classes such as ceramics, arts and crafts, computer and technology classes, bingo, dominoes, chess, billiards, salsa dancing, piano lessons, gardening,

choir, creative writing, special events, and field trips.

~ **HEALTH SUPPORT SERVICES** - Provides health screening, counseling, assessments, speakers on a variety of health subjects, a walking club program, senior wellness, and exercise classes are provided by multiple sponsors.

~ **INFORMATION and REFERRAL** - Provides direct access to Community Services programs and special senior programs. This service includes case management and referrals facilitated by the staff social worker.

~ **COUNSELING** - Services include individual, group, and/or family/caregiver counseling sessions as well as referrals and educational speakers.

~ **ADULT DAY CARE** - Provides a structured program for frail and/or Alzheimer's specific clients. Special activities, classes, and programs are planned to enhance the lives of these mature adults in an effort to delay institutionalization and to provide respite care.

~ **PERSONAL CARE** - Includes assistance with eating, dressing, personal hygiene, and other activities of daily living. This service is provided through coordination with a home health agency.

~ **HOMEMAKER** - Provides specific home management duties including housekeeping, laundry, cleaning refrigerators, meal planning and preparation. This service is provided through coordination with a home health agency.

~ **RESPIRE** - Provides relief or rest for a primary caregiver from the constant/continued supervision, companionship, therapeutic and/or personal care of a functionally impaired older person for a specific period of time. This service is provided through coordination with a home health agency.

~ **TRANSPORTATION** - Provision of one-way or round-trip service within a designated area. The service area is bordered on the north by State Road 84, on the east by State Road 1 (U.S. 441), on the south by County Line Road and the west by U.S. 27. Strategically established routes

## OLDER AMERICANS ACT (OAA) GRANT

ensure provision of subscription trips via a multi-load system to promote efficiency and consistency of service. Clients receive free, door-to-door, driver-assisted service. Each one-way trip accounts for a unit of service under the provision of each funding source.

~ SCREENING AND ASSESSMENT - Administering an assessment instrument with the purpose of gathering information to determine eligibility for programs and/or services.

### Budget Highlights

Florida Department of Transportation has resumed the provision of awards to the municipalities as production of bus fleets is now in full swing. FFY2021 grant, awarding two buses will be fulfilled in FY 2023-24 fiscal year. The city continues to apply for the grant 5310 on an annual basis in order to replace buses that are in need of replacement due to high mileage and continuous need of repairs.

### Accomplishments

SWFP continues to procure multiple vendors to sponsor a wide range of exercise programs. The center averaged \$35,000 in sponsorship, providing over 15 different exercise classes each week at no cost to all registered members.

# OLDER AMERICANS ACT (OAA) GRANT

| Performance Measures | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|----------------------|---------|------|---------|------|---------|---------|
|                      | Actual  | Goal | Actual  | Goal | Goal    | Goal    |

## Outputs

|                                                              |        |        |        |        |        |        |
|--------------------------------------------------------------|--------|--------|--------|--------|--------|--------|
| Number of clients receiving day care services                | 32     | 50     | 31     | 50     | 50     | 40     |
| Number of senior clients registered at SW Focal Point Center | 541    | 2,000  | 2,316  | 1,000  | 1,000  | 2,500  |
| Units (1 hour) of service*:                                  |        |        |        |        |        |        |
| Public education                                             | 47     | 48     | 40     | 48     | 44     | 60     |
| Personal care                                                | 2,826  | 4,000  | 3,143  | 3,500  | 3,182  | 3,182  |
| Respite                                                      | 740    | 1,059  | 418    | 1,559  | 1,418  | 1,418  |
| Homemaker                                                    | 2,292  | 3,000  | 2,372  | 3,000  | 2,728  | 2,728  |
| Number of one-way client (age 60+) trips per year            | 18,589 | 27,776 | 20,310 | 21,994 | 20,567 | 20,567 |
| Screening & Assessment                                       | 88     | 120    | 76     | 115    | 105    | 104    |
| Adult day-care^                                              | 26,530 | 30,867 | 32,470 | 39,087 | 40,008 | 40,008 |
| Counseling--individual                                       | 173    | 300    | 157    | 352    | 320    | 320    |
| Counseling--group                                            | 63     | 70     | 69     | 70     | 64     | 64     |
| Recreation                                                   | 6,023  | 6,053  | 4,016  | 4,263  | 3,873  | 3,872  |
| Caregiver Training & Support - Group                         | 105    | 148    | 80     | 148    | 135    | 100    |

## Effectiveness

|                                                   |        |      |        |      |      |      |
|---------------------------------------------------|--------|------|--------|------|------|------|
| % of grant funding utilized (IIIB, IIIE, and LSP) | 72.85% | 100% | 84.85% | 100% | 100% | 100% |
|---------------------------------------------------|--------|------|--------|------|------|------|

## Efficiency

|                                                            |         |         |         |         |         |         |
|------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
| Annual Area Agency on Aging monitoring report (compliance) | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| % of people who request and receive service                | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| Passengers per mile                                        | 0.26    | 3.00    | 0.20    | 0.24    | 3.00    | 0.24    |
| % of survey responses with a positive rating               | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| Vehicular accidents per 100,000 miles                      | 3.74    | 0.00    | 1.94    | 0.00    | 0.00    | 0.00    |
| Road calls per passenger trip                              | 0.0022  | 0.00000 | 3.35    | 0.00001 | 0.00001 | 0.00001 |
| Grant reimbursement per trip                               | \$10.51 | \$9.33  | \$10.51 | \$10.51 | \$10.51 | \$10.51 |

\*All service types funded by IIIB except Number of one-way client (age 60+) trips per year, which is funded only by LSP. IIIE funds Adult day-care and Caregiver Training & Support - Group. Goals are based on contract.

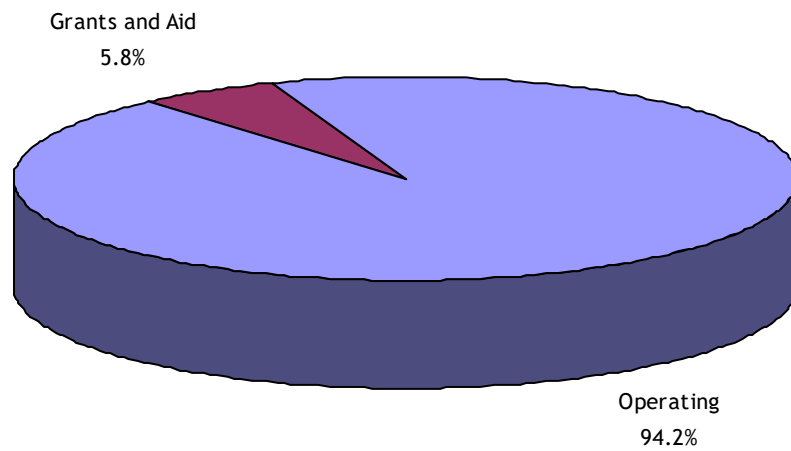
Title IIIB and IIIE program year is January to December whereas LSP is July to June.

## OLDER AMERICANS ACT (OAA) GRANT

|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>         |           |                   |                   |                   |                   |
| Intergovernmental Revenue       |           | 553,836           | 664,435           | 788,499           | 773,499           |
| Miscellaneous Revenues          |           | 2,841             | 3,854             | 1,000             | 2,500             |
| Interfund Transfers             |           | 721,942           | 736,135           | 742,018           | 875,475           |
| <b>Revenue Total</b>            | <b>\$</b> | <b>1,278,620</b>  | <b>1,404,424</b>  | <b>1,531,517</b>  | <b>1,651,474</b>  |
|                                 |           |                   |                   |                   |                   |
|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>     |           |                   |                   |                   |                   |
| <b>Operating</b>                |           |                   |                   |                   |                   |
| Professional Services           |           | 679               | 1,936             | 2,300             | 2,900             |
| Other Services                  |           | 1,126,931         | 1,265,182         | 1,339,032         | 1,381,525         |
| Insurance                       |           | -                 | -                 | -                 | 67,864            |
| Repair and Maintenance Services |           | -                 | 943               | 41,000            | 41,000            |
| Operating Supplies              |           | 81,734            | 63,306            | 53,700            | 62,700            |
| Publications and Memberships    |           | -                 | -                 | 200               | 200               |
| <b>Operating Total</b>          |           | <b>1,209,345</b>  | <b>1,331,367</b>  | <b>1,436,232</b>  | <b>1,556,189</b>  |
| <b>Grants and Aid</b>           |           |                   |                   |                   |                   |
| Aids to Government Agencies     |           | 65,247            | 73,057            | 95,285            | 95,285            |
| <b>Grants and Aid Total</b>     |           | <b>65,247</b>     | <b>73,057</b>     | <b>95,285</b>     | <b>95,285</b>     |
| <b>Expenditure Total</b>        | <b>\$</b> | <b>1,274,592</b>  | <b>1,404,424</b>  | <b>1,531,517</b>  | <b>1,651,474</b>  |

## OLDER AMERICANS ACT (OAA) GRANT

### Expenditure Category





# DEBT SERVICE FUND

## Mission

To optimize City resources in obtaining funds for City projects.

## Goals

To finance projects and refund existing debts utilizing the most cost-effective methods, while minimizing the restrictions that would hinder the future borrowing capacity of the City.

## Objectives

To account for the servicing of general long-term debt and to maintain the highest possible bond ratings for the marketability of the City's debt.

## Major Functions & Activities

The following paragraphs describe the bond issues of the City of Pembroke Pines. The balances outstanding shown in these paragraphs are as of May 31, 2024. All capitalized terms are as defined in each bond issue's official documents.

~ Capital Improvement Revenue Refunding Bonds, Series 2010:

On June 22, 2010, the City issued the Capital Improvement Revenue Refunding Bonds, Series 2010 in the amount of \$8,545,700 for the purpose of refunding the outstanding \$8,690,000 Capital Improvement Revenue Bonds, Series 1999 in order to realize a net interest cost savings. These Series 2010 Bonds have an outstanding balance of \$2,335,700 due in varying installments through December 1, 2026. The outstanding bonds bear interest at the rate of 4.1575%, with interest payable semi-annually on June 1st and December 1st. The principal and interest on these bonds are payable from a pledge of and lien upon the City's electric franchise revenues on a parity with the Capital Improvement Revenue Refunding Bonds, Series 2006, the Capital Improvement Revenue Bonds (Phase II of Forman Senior Housing Project), Series 2007, the Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B.

Anthony Center), Series 2008 and any Additional Parity Franchise Revenue Bonds. The Bonds are subject to redemption at the option and direction of the Issuer in whole or in part on any date on and after the 10th anniversary of the Delivery Date at a redemption price equal to the principal amount thereof to be redeemed plus interest accrued to the date of redemption.

~ Consolidated Utility System Revenue Bonds, Series 2010:

On December 21, 2010, the City issued the Consolidated Utility System Revenue Bonds, Series 2010 in the amount of \$12,300,000 for the purpose of financing certain improvements and expansions to the City's consolidated utility system. These Bonds have an outstanding balance of \$3,000,365 due in varying installments through December 1, 2025. The outstanding bonds bear interest at the rate of 3.50%, with interest payable semi-annually on June 1st and December 1st. The Bonds are not subject to optional redemption prior to December 1, 2015. After December 1, 2015, they may be subject to optional redemption, at the direction of the Issuer, in whole or in part, on any day for which proper notice of redemption may be given in accordance with the Resolution at a redemption price equal to the principal amount to be redeemed plus interest accrued to the date of redemption, plus a premium as set forth below:

Redemption Date Premium: | | December 2, 2015, through December 1, 2020: 1% | | December 2, 2020, and thereafter: 0%

~ Taxable Communications Services Tax Revenue Refunding Bonds, Series 2013:

On October 15, 2013, the City issued \$35,300,000 bonds in order to maintain the City's pension contribution as a percentage of payroll at the level prior to the increased benefits for firefighters under the contributory defined benefit retirement plan known as the City Pension Fund for Firefighters and Police Officers. These bonds have an outstanding balance of \$21,475,000 due in varying installments through October 1, 2033. The outstanding bonds bear an

## DEBT SERVICE FUND

interest rate of 5.762%, payable semi-annually on April 1st and October 1st of each year. The principal and interest on these bonds are payable from and secured by a pledge of and an irrevocable lien on the Communications Services Tax Revenues and Water Public Service Tax Revenues on a parity with the Series 2014 Bonds and any Additional Parity Bonds hereafter issued. The lien on and pledge of the Water Public Service Tax Revenues to the payment of the bonds shall be released upon the City demonstrating that, based on the City's annual audited financial statements for the two fiscal years immediately preceding such release, the Communications Services Tax Revenues recognized for each of such fiscal year, without taking into consideration any Water Public Service Tax Revenues, were not less than 1.30 times the Maximum Bond Service Requirement on all parity bonds then outstanding. This lien has not yet been released. The bonds may be subject to redemption prior to maturity, at the option of the City, on any business day, in whole or in part at a redemption price equal to the Make-Whole Redemption Price.

### ~ Taxable Communications Services Tax Revenue Refunding Bonds, Series 2014:

On September 10, 2014, the City issued \$41,540,000 bonds for the purpose of funding a deposit to the Police Pension Plan under the contributory defined benefit retirement plan known as the City Pension Fund for Firefighters and Police Officers and the General Employees' Pension Plan to maintain the City's annual contribution to such plans at approximately the same level as before the adoption of the 2004 Enhanced Pension Benefits. These bonds have an outstanding balance of \$25,185,000 due in varying installments through October 1, 2033. The outstanding bonds bear interest at rates from 0.55% to 4.706%, payable semi-annually on April 1st and October 1st of each year. The principal and interest on these bonds are payable from and secured by a pledge of and an irrevocable lien on the Communications Services Tax Revenues and Water Public Service Tax Revenues on a parity with the Series 2013 Bonds and any Additional Parity Bonds hereafter issued. The lien on and

pledge of the Water Public Service Tax Revenues to the payment of the Bonds shall be released upon the City demonstrating that, based on the City's annual audited financial statements for the two fiscal years immediately preceding such release, the Communications Services Tax Revenues recognized for each of such fiscal year, without taking into consideration any Water Public Service Tax Revenues, were not less than 1.30 times the Maximum Bond Service Requirement on all parity bonds then outstanding. This lien has not yet been released. The bonds maturing on or after October 1, 2025, are subject to redemption at the option of the City, on or after October 1, 2024, in such order of maturity as the City selects, plus accrued interest to the redemption date.

### ~ Public Improvement Revenue Refunding Bonds, Series 2014:

On September 10, 2014, the City issued \$29,040,000 bonds for the purpose of funding the cost, planning, acquisition, construction, and equipping of the Senior Housing Project (Towers One & Two), the site development, engineering, and permitting costs related to the Senior Housing Project, and the mobile safety equipment. These bonds have an outstanding balance of \$18,995,000 due in varying installments through October 1, 2034. The outstanding bonds bear interest rates from 2.0% to 5.0%, payable semi-annually on April 1st and October 1st. The principal and interest on these bonds are payable from a pledge of and lien upon the City's electric public service tax revenues on a parity with the Public Improvement Revenue Bonds, Series, 2001, 2004A, 2004B, and any Additional Parity Bonds. The bond maturing on or after October 1, 2025, is subject to redemption at the option of the City, on or after October 1, 2024, in such order of maturity as the City selects, plus accrued interest to the redemption date.

### ~ General Obligations Bonds, Series 2015:

On June 4, 2015, the City issued General Obligation Bonds in the amount of \$76,045,000 for the purpose of (i) funding the cost of

## DEBT SERVICE FUND

construction, acquisition, and equipping of a new city hall/civic center, commission chambers and art gallery; and certain other capital projects authorized under the Authorizing Resolution, (ii) refund all of the Issuer's outstanding General Obligation Bonds, Series 2005 maturing on and after September 1, 2016 (the "2005 Refunded Bonds") and refund all of the Issuer's General Obligation Bonds, Series 2007 maturing on and after September 1, 2018 (the "2007 Refunded Bonds," and collectively with the 2005 Refunded Bonds, the "Refunded Bonds"), and (iii) pay the costs of issuing the Series 2015 Bonds. These Series 2015 bond have an outstanding balance of \$56,245,000 due in varying installments through September 1, 2036. The outstanding bonds bear interest rates from 3.75% to 4.75%, payable semi-annually on March 1st and September 1st of each year. The Series 2015 Bonds are general obligations of the City and are payable from unlimited ad valorem taxes on all taxable real and tangible personal property within the City (except exemptions provided by applicable law). There is no limitation as to the rate or amount of ad valorem taxes that can be levied for the purpose of paying the Series 2015 Bonds. The bonds maturing on or after September 1, 2025, are subject to redemption at the option of the City, on or after September 1, 2025, in such order of maturity as the City selects, plus accrued interest to the redemption date.

~ Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B. Anthony Center), Series 2008 (Reissued in September 2016):

On July 25, 2008, the City issued \$8,040,000 bonds under an Indenture of Trust between the Issuer and U.S. National Bank Association, as trustee for the purpose of current refunding the Variable Rate Capital Improvement Revenue Bonds, Series 2005 (Susan B. Anthony Center) in order to realize a net interest cost savings. These 2008 Bonds have an outstanding balance of \$6,010,000. They will mature on October 1, 2038, subject to optional redemption, purchase, and tender. During any Daily Period or Weekly Period, the Series 2008 Bonds are subject to redemption by the Issuer, at the option of the Issuer, in whole at any time or in part on any

Interest Payment Date, less than all of such Series 2008 Bonds to be selected by lot or in such other manner as the Trustee shall determine, at a redemption price of 100% of the outstanding principal amount thereof plus accrued interest. The Series 2008 Bonds shall be subject to mandatory tender by the Registered Owners for purchase. The principal of, premium, if any, and interest on the Series 2008 Bonds are payable from and secured by a pledge of and an irrevocable lien upon the City's Electric Franchise Revenues on a parity with the Capital Improvement Revenue Refunding Bonds, Series 2016, the Capital Improvement Revenue Refunding Bonds (Phase II of Forman Senior Housing Project), Series 2017, and any Additional Parity Franchise Revenue Bonds. On September 7, 2011, the City reissued the Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B. Anthony Center), Series 2008, in the principal amount of \$8,040,000 based on a 2.0079% five-year term Direct Purchase fixed rate with TD Bank as the Letter of Credit for these Bonds expired on July 15, 2011, and was extended to September 15, 2011. On September 30, 2016, the City remarketed the Series 2008 Bonds in the principal amount of \$7,636,000 to TD Bank based on a 1.66% seven-year term Direct Purchase fixed rate. Effective September 28, 2023, the new bank period rate is at 3.87% for a five (5) year period through September 30, 2028.

~ Capital Improvement Revenue Refunding Bonds, Series 2017:

On May 24, 2017, the City issued \$45,960,000 bond refunding Capital Improvement Revenue Refunding Bonds, Series 2006 Capital Improvement Revenue Bonds (Phase II of Forman Senior Housing Project), Series 2007. These bonds have an outstanding balance of \$25,490,000 due in varying installments through December 1, 2036. The outstanding bonds bear interest at rates from 2.00% to 5.00%, with interest payable semi-annually on June 1st and December 1st. The principal and interest on these bonds are payable from a pledge of and lien upon the City's electric franchise revenues on a parity with the Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B. Anthony Center), Series 2008,

## DEBT SERVICE FUND

the Capital Improvement Revenue Refunding Bonds, Series 2010, and any Additional Parity Bonds and Additional Parity Franchise Revenue Bonds. The bonds maturing on or after June 1, 2027, are subject to redemption at the option of the City, on or after June 1, 2027, in such order of maturity as the City selects, plus accrued interest to the redemption date.

~ Capital Improvement Revenue Refunding Bonds, Series 2019:

On November 7, 2019, the City issued \$58,985,000 Capital Improvement Revenue Bonds, Series 2019A, and \$3,635,000 Taxable Capital Improvement Revenue Bonds, Series 2019B for the purpose of (i) refunding the outstanding Charter School Revenue Bonds, Series 2008, (ii) finance and/or reimburse the cost of certain capital improvement to the City's Enterprise Resource Planning System, (iii) finance all or a portion of the payments required to terminate the interest rate swap agreements related to the refunded bonds, and (iv) pay costs associated with the issuance of the 2019 Bonds. The Series 2019A bears an annual interest rate ranging from 3.0% to 5.0% while Series 2019B bears an annual interest rate ranging from 2.4% to 2.5%. Both are payable semi-annually on January 1 and July 1 in each year, beginning January 1, 2020. The 2019 Bonds are payable solely from and secured by a lien on the pledged funds which consist of all non-ad valorem revenues. The City covenanted, for each fiscal year in which the 2019 Bonds remain outstanding, to budget and appropriate sufficient non-ad valorem revenues for the payment of principal, interest, and any redemption price of the 2019 Bonds. The City also covenanted that it will not incur any additional debt unless it demonstrates that the non-ad valorem revenues shall cover the maximum annual debt service on the Series 2019 Bonds and such debt by at least 1.50x calculated using the average of the actual non-ad valorem for the prior two fiscal years based on audited financial statements for such fiscal year. The Series 2019A Bonds that mature before July 1, 2030, are not subject to redemption prior to their maturities. The Series 2019A Bonds that mature on or after July 1, 2030, are subject to

redemption beginning July 1, 2029, in whole or in part at any time, in any order of maturities at the option of the City, and by lot within a maturity if less than a full maturity is redeemed, at a redemption price equal to the principal amount thereof, plus accrued interest to the redemption date. The Series 2019B Bonds of each maturity are subject to redemption at the option of the City in whole or in part pro-rata at any time at the redemption price that is the greater of (A) 100% of the principal amount of the Series 2019B Bonds to be redeemed and (B) the sum of the present value of the remaining scheduled payments of principal and interest to the maturity date of the Series 2019B Bonds to be redeemed, not including any portion of those payments of interest accrued unpaid as of the date on which the Series 2019B discounted at the Treasury Rate as defined in the bond document plus 20 basis points, plus any accrued and unpaid interest at the redemption date. The Series 2019A and 2019B have an outstanding balance of \$57,505,000 and \$3,635,000, respectively.

### Budget Highlights

Future debts will be issued as the Commission deems appropriate.

### Accomplishments

All bond issues' obligations were met, and covenants complied.

DEBT SERVICE FUND

| Performance Measures                                 | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|------------------------------------------------------|---------|------|---------|------|---------|---------|
|                                                      | Actual  | Goal | Actual  | Goal | Goal    | Goal    |
| Outputs                                              |         |      |         |      |         |         |
| Number of bond issues outstanding                    | 10      | 10   | 9       | 9    | 9       | 9       |
| Number of payments                                   | 20      | 20   | 19      | 19   | 18      | 18      |
| Efficiency                                           |         |      |         |      |         |         |
| % of payments made in accordance with bond indenture | 100%    | 100% | 100%    | 100% | 100%    | 100%    |
| % of required funding accomplished                   | 100%    | 100% | 100%    | 100% | 100%    | 100%    |

**City of Pembroke Pines, Florida**  
**Schedule of Debt Service on Outstanding Bonds as of September 30, 2024**

| Type of Bonds                       | Capital<br>Improvement<br>Revenue Bonds,<br>Series 2019A<br>and Taxable<br>Capital<br>Improvement<br>Revenue Bonds,<br>Series 2019B | Refunding<br>Capital Improv<br>Series 1999 | Refunding<br>Firefighters<br>Pension Series<br>2003A | Refunding<br>Police Officers &<br>General<br>Employees<br>Pension Series 2004 | Refunding<br>Senior Housing<br>Tower I & II 2004A<br>& 2004B |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------|
|                                     | <u>\$62,620,000</u>                                                                                                                 | <u>\$8,545,700</u>                         | <u>\$35,300,000</u>                                  | <u>\$41,540,000</u>                                                           | <u>\$29,040,000</u>                                          |
| Revenue                             | Charter School                                                                                                                      | Capital Improv.<br>Refunding               | Taxable Comm.<br>Services Tax<br>Refunding           | Taxable Comm.<br>Services Tax<br>Refunding                                    | Public Improv.<br>Refunding                                  |
| General<br>Obligation               |                                                                                                                                     |                                            |                                                      |                                                                               |                                                              |
| Fiscal Y/E<br>Sep 30                | Series 2019A and<br>Series 2019B                                                                                                    | Series 2010                                | Series 2013                                          | Series 2014                                                                   | Series 2014                                                  |
| 2025                                | \$ 4,257,905                                                                                                                        | \$ 827,893                                 | \$ 2,824,932                                         | \$ 3,139,714                                                                  | \$ 2,172,681                                                 |
| 2026                                | 4,261,905                                                                                                                           | 827,124                                    | 2,820,253                                            | 3,139,234                                                                     | 2,171,681                                                    |
| 2027                                | 5,636,025                                                                                                                           | 829,084                                    | 2,818,689                                            | 3,132,980                                                                     | 2,172,056                                                    |
| 2028                                | 5,684,400                                                                                                                           | -                                          | 2,815,086                                            | 3,131,112                                                                     | 2,184,731                                                    |
| 2029                                | 5,679,650                                                                                                                           | -                                          | 2,809,437                                            | 3,128,153                                                                     | 2,174,953                                                    |
| 2030                                | 5,686,650                                                                                                                           | -                                          | 2,802,421                                            | 3,128,602                                                                     | 2,176,625                                                    |
| 2031                                | 5,694,400                                                                                                                           | -                                          | 2,799,072                                            | 3,117,365                                                                     | 2,165,000                                                    |
| 2032                                | 6,302,400                                                                                                                           | -                                          | 2,793,378                                            | 3,119,832                                                                     | 2,159,875                                                    |
| 2033                                | 6,310,150                                                                                                                           | -                                          | 2,789,905                                            | 3,116,182                                                                     | 2,155,375                                                    |
| 2034                                | 6,315,650                                                                                                                           | -                                          | 2,788,075                                            | 3,106,414                                                                     | 2,165,850                                                    |
| 2035                                | 6,298,400                                                                                                                           | -                                          | -                                                    | -                                                                             | 2,154,850                                                    |
| 2036                                | 6,273,800                                                                                                                           | -                                          | -                                                    | -                                                                             | -                                                            |
| 2037                                | 6,273,250                                                                                                                           | -                                          | -                                                    | -                                                                             | -                                                            |
| 2038                                | 6,307,600                                                                                                                           | -                                          | -                                                    | -                                                                             | -                                                            |
| 2039                                | -                                                                                                                                   | -                                          | -                                                    | -                                                                             | -                                                            |
| <b>Total debt<br/>service</b>       | <b><u>\$ 80,982,185</u></b>                                                                                                         | <b><u>\$ 2,484,101</u></b>                 | <b><u>\$ 28,061,248</u></b>                          | <b><u>\$ 31,259,588</u></b>                                                   | <b><u>\$ 23,853,677</u></b>                                  |
| Principal<br>outstanding<br>FY 2024 | <u>\$ 59,510,000</u>                                                                                                                | <u>\$ 2,335,700</u>                        | <u>\$ 21,475,000</u>                                 | <u>\$ 25,185,000</u>                                                          | <u>\$ 18,995,000</u>                                         |

**City of Pembroke Pines, Florida**  
**Schedule of Debt Service on Outstanding Bonds as of September 30, 2024**

|                                                                         |                                                                      |                                                                 |                                                                                                                 | <b>Business-type<br/>Activities</b>            | <b>Combined<br/>Activities</b>               |
|-------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------|
|                                                                         | <b>Refunding 2005<br/>GO Bonds and<br/>Partial 2007 GO<br/>Bonds</b> | <b>Refunding<br/>Susan B.<br/>Anthony Center<br/>2005 Bonds</b> | <b>Various Capital<br/>Projects &amp;<br/>Advance<br/>Refunding Cap<br/>Improv., Series<br/>2006 &amp; 2007</b> | <b>Consolidated Utility<br/>System Project</b> |                                              |
| <u>Type of Bonds</u>                                                    | <u>\$76,045,000</u>                                                  | <u>\$7,636,000</u>                                              | <u>\$45,960,000</u>                                                                                             | <u>\$12,300,000</u>                            |                                              |
| Revenue                                                                 |                                                                      | Variable Rate<br>Cap Improv.<br>Refunding                       | Capital Improv.<br>Refunding                                                                                    | Consolidated Utility<br>System                 |                                              |
| General<br>Obligation                                                   | General<br>Obligation                                                | **                                                              |                                                                                                                 |                                                |                                              |
| <u>Fiscal Y/E<br/>Sep 30</u>                                            | <u>Series 2015</u>                                                   | <u>Series 2016</u>                                              | <u>Series 2017</u>                                                                                              | <u>Series 2010</u>                             | <u>Total<br/>Debt Service/<br/>Principal</u> |
| 2025                                                                    | 5,894,438                                                            | 505,208                                                         | 4,420,963                                                                                                       | 1,053,438                                      | 25,097,172                                   |
| 2026                                                                    | 5,894,438                                                            | 508,178                                                         | 4,418,463                                                                                                       | 1,052,827                                      | 25,094,103                                   |
| 2027                                                                    | 5,895,238                                                            | 510,607                                                         | 4,412,338                                                                                                       | -                                              | 25,407,017                                   |
| 2028                                                                    | 5,894,738                                                            | 514,455                                                         | 2,325,588                                                                                                       | -                                              | 22,550,110                                   |
| 2029                                                                    | 5,894,988                                                            | 517,684                                                         | 2,320,463                                                                                                       | -                                              | 22,525,328                                   |
| 2030                                                                    | 5,896,388                                                            | 521,275                                                         | 2,345,162                                                                                                       | -                                              | 22,557,123                                   |
| 2031                                                                    | 5,896,188                                                            | 525,188                                                         | 2,340,988                                                                                                       | -                                              | 22,538,201                                   |
| 2032                                                                    | 5,894,938                                                            | 529,385                                                         | 2,338,800                                                                                                       | -                                              | 23,138,608                                   |
| 2033                                                                    | 5,892,688                                                            | 533,828                                                         | 1,195,932                                                                                                       | -                                              | 21,994,060                                   |
| 2034                                                                    | 5,893,938                                                            | 538,477                                                         | 1,185,375                                                                                                       | -                                              | 21,993,779                                   |
| 2035                                                                    | 5,892,938                                                            | 542,313                                                         | 1,189,250                                                                                                       | -                                              | 16,077,751                                   |
| 2036                                                                    | 5,894,188                                                            | 547,299                                                         | 1,185,500                                                                                                       | -                                              | 13,900,787                                   |
| 2037                                                                    | -                                                                    | 552,373                                                         | 1,189,000                                                                                                       | -                                              | 8,014,623                                    |
| 2038                                                                    | -                                                                    | 557,502                                                         | -                                                                                                               | -                                              | 6,865,102                                    |
| 2039                                                                    | -                                                                    | 561,662                                                         | -                                                                                                               | -                                              | 561,662                                      |
| <b>Total debt<br/>service<br/>Principal<br/>outstanding<br/>FY 2024</b> | <b><u>\$ 70,735,106</u></b>                                          | <b><u>\$ 7,965,434</u></b>                                      | <b><u>\$ 30,867,822</u></b>                                                                                     | <b><u>\$ 2,106,265</u></b>                     | <b><u>\$ 278,315,426</u></b>                 |
|                                                                         | <u>\$ 53,005,000</u>                                                 | <u>\$ 6,010,000</u>                                             | <u>\$ 25,490,000</u>                                                                                            | <u>\$ 2,034,445</u>                            | <u>\$ 214,040,145</u>                        |

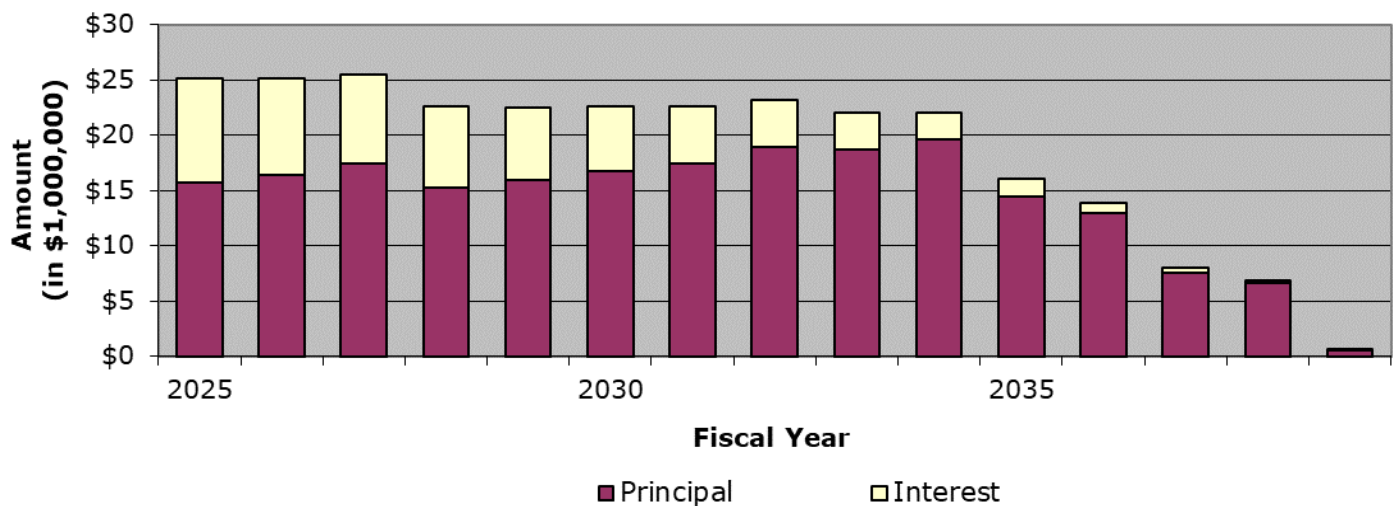
\*\* **Effective** September 28, 2023, the new bank period rate is at 3.87% for a five(5) year period through September 30, 2028.



## DISCUSSION ON THE EFFECTS OF EXISTING DEBT LEVELS ON CURRENT AND FUTURE OPERATIONS

Per the assumptions as stated in the “Schedule of Debt Service on Outstanding Bonds as of September 30, 2024” regarding the variable rate bond issue, the total annual debt service will be fairly constant for the next 10 years, 2025-2034, at approximately \$21,900,000 to \$25,000,000. From the year 2035 forward and as more bonds mature, the total annual debt service will decline significantly if no additional bonds are issued.

### Annual Principal and Interest Payment FY2025 to FY2039



The total outstanding bond principal balance for the year ending September 30, 2024, is **\$214,040,145**, representing a decrease of **\$14,964,321** from the prior year as a result of principal repayment.

The City's rating was upgraded to AA+ from AA, by Fitch Ratings, Inc. on July 15, 2024. This upgrade reflects the implementation of Fitch's new U.S. Public Finance Local Government Rating Criteria. The AA+ rating reflects the City's 'aaa' financial resilience, given midrange level of budgetary flexibility due primarily to the high ability to independently raise revenue. The City demonstrates a strong operating performance and a high level of financial flexibility bolstered by growth in reserves over the past several years. In addition, the City's taxable value has notably increased since 2012.



## Property Taxable Value for Fiscal Year Ending September 30, 2024 (2023 Tax Year)

### Property Assessed Value:

|                                                                                  |                                 |
|----------------------------------------------------------------------------------|---------------------------------|
| Just Value                                                                       | \$ 30,557,094,598               |
| Less: Property and Personal Exemptions                                           | (3,969,931,711)                 |
| Homestead Assessment Differential <sup>(1)</sup>                                 | (8,178,519,040)                 |
| Non-homestead Residential Property Differential <sup>(2)</sup>                   | (753,481,510)                   |
| Certain Residential and Nonresidential Real Property Differential <sup>(2)</sup> | (157,143,970)                   |
| Agricultural Differential <sup>(3)</sup>                                         | (4,720,440)                     |
| Pollution Control Devices Differential <sup>(4)</sup>                            | (440,338)                       |
| Value Adjustment Board & Broward County Property Appraiser                       | (1,467,813,802)                 |
| Adjustments                                                                      |                                 |
| Final Taxable Value                                                              | <u><u>\$ 16,025,043,787</u></u> |

(1) Per F.S. 193.155, the reassessed value shall not exceed the lower of a) 3% of the assessed value of the property for the prior year; or b) the percentage change in the CPI.

(2) Per F.S. 193.1554 & 193.1555, the reassessed value may not exceed 10% of the assessed value of the property for the prior year.

(3) Per F.S. 193.461, no lands shall be classified as agricultural lands unless a return is filed on or before March 1 of each year.

(4) Per F.S. 193.621, the reassessed value may not be greater than its market value as salvage.

## Legal Debt Limit

There are no direct limitations imposed by the Florida Constitution or the Florida Statutes on the amount of debt that the City can issue.

The City of Pembroke Pines' limit is governed by the City's Ordinances No. 1560 (Debt Management Policy) and No. 1561 (Derivative Debt Management Policy) adopted on November 1, 2006. The general obligation (GO) bond is supported by the City's full faith and credit and payable from an unlimited ad valorem tax levied annually.

|                                                                                                                                                                          |                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| City's debt management policy regarding direct unlimited tax general obligation debt (UTGO) limitation (1.5% X \$16,025,043,787 - the City's taxable assessed valuation) | \$ 240,375,657               |
| Total General Obligation Bonds subject to debt limitation (GO Bond Series 2015)                                                                                          | 70,735,106                   |
| Legal debt margin                                                                                                                                                        | <u><u>\$ 169,640,551</u></u> |

## Bond Covenants

The City is also governed by the covenants of individual revenue bonds if the City plans to issue additional parity bonds. The covenants are as follows:

### ***Consolidated Utility System Revenue Bonds, Series 2010***

Additional Parity Obligations shall be issued after the amount of the Net Revenues derived for any consecutive twelve (12) months out of the preceding twenty-four (24) months preceding the date of issuance of the proposed Additional Parity Obligations (the "Test Period") adjusted as provided in Resolution No. 3287, is equal to and not less than one hundred twenty percent (120%) of the Maximum

Bond Service Requirement becoming due in any Bond Year thereafter on all existing and proposed Additional Parity Obligations.

Coverage of Estimated Combined Maximum Annual Debt Service:

|                                                          |              |
|----------------------------------------------------------|--------------|
| Net Revenues of the Consolidated Utility System - FY2023 | \$ 8,787,136 |
| Maximum Annual Debt Service (1)                          | 1,054,601    |
| Maximum Debt Service Coverage                            | 8.33         |

***Taxable Communications Services Tax Revenue Bonds, Series 2013***

***Taxable Communications Services Tax Revenue Bonds, Series 2014***

Additional parity bonds payable from the pledged revenues may be issued only if the pledged revenues for the most recent full fiscal year equal at least 120% of the maximum bond debt service requirement on all existing and proposed parity bonds.

Coverage of Estimated Combined Maximum Annual Debt Service:

|                                                                   |              |
|-------------------------------------------------------------------|--------------|
| Communications Services Tax and Water Public Service Tax - FY2023 | \$ 7,638,513 |
| Combined Maximum Annual Debt Service (1)                          | 5,978,795    |
| Maximum Debt Service Coverage                                     | 1.28         |

(1) The greatest amount of aggregate Bond Service Requirements for the then-current or any future Fiscal Year.

***Public Improvement Revenue Bonds, Series 2014***

Additional parity bonds payable from the pledged revenues may be issued for the acquisition or construction of capital improvements in the City, or for refunding of bonds, and only if the pledged revenues for the most recent full fiscal year equal at least 125% of the maximum bond debt service requirement on all existing and proposed parity bonds.

Coverage of Estimated Combined Maximum Annual Debt Service:

|                                          |               |
|------------------------------------------|---------------|
| Electric Public Service Tax -FY2023      | \$ 14,399,714 |
| Combined Maximum Annual Debt Service (1) | 5,202,431     |
| Coverage                                 | 2.77          |

***Capital Improvement Revenue Refunding Bonds, Series 2010***

Additional bonds and additional parity franchise revenue bonds payable from the pledged revenues may be issued only for acquisitions or construction of additions, extensions, or improvements to the Project, or for refunding of bonds, and only if the pledged revenues for the preceding fiscal year equal at least 125% of the maximum bond debt service requirement on all existing and proposed parity bonds.

***Variable Rate Capital Improvement Revenue Refunding Bonds, Series 2016***

Additional parity franchise revenue bonds payable from the pledged revenue may be issued only if the pledged revenues for the most recent full fiscal year equal at least 125% of the maximum bond debt service requirement on all existing and proposed parity franchise revenue bonds.

### ***Capital Improvement Revenue Refunding Bonds, Series 2017***

Additional parity franchise revenue bonds payable from the pledged revenues may be issued only if the pledged revenues for such preceding fiscal year equal at least 125% of the maximum bond debt service requirement on all existing and proposed parity bonds.

Capital Improvement Revenue Refunding Bonds, Series 2010, Variable Rate Capital Improvement Revenue Refunding Bonds, Series 2016, and Capital Improvement Revenue Refunding Bonds, Series 2017 are parity bonds.

#### Coverage of Estimated Combined Maximum Annual Debt Service:

|                                          |               |
|------------------------------------------|---------------|
| Electric Franchise Fees - FY2023         | \$ 11,430,104 |
| Combined Maximum Annual Debt Service (1) | 5,754,063     |
| Maximum Debt Service Coverage            | 1.99          |

(1) The greatest amount of aggregate Bond Service Requirements for the then-current or any future Fiscal Year.

### ***Capital Improvement Revenue Bonds, Series 2019A, and Taxable Capital Improvement Revenue Bonds, Series 2019B***

The City agrees and covenants not to incur any Debt unless it demonstrates that Non-Ad Valorem Revenues shall cover Maximum Annual Debt Service on the Bonds and such Debt by at least 1.50x. The calculation requires using the average of actual Non-Ad Valorem Revenues for the prior two Fiscal Years based on the Issuer's annual audited financial statements for such Fiscal Years.

## City of Pembroke Pines, Florida

### Debt Service Coverage - Anti-Dilution Test Capital Improvement Revenue Bonds, Series 2019A, and Taxable Capital Improvement Revenue Bonds, Series 2019B

| <b>LEGALLY AVAILABLE<br/>NON-AD VALOREM REVENUES</b>                  | <b>Fiscal Year Ended September 30 (1)</b> |                              |                              |                       |
|-----------------------------------------------------------------------|-------------------------------------------|------------------------------|------------------------------|-----------------------|
|                                                                       | <b><u>2021</u></b>                        | <b><u>2022</u></b>           | <b><u>2023</u></b>           |                       |
| <b>Taxes:</b>                                                         |                                           |                              |                              |                       |
| Public Service Tax-Electric                                           | \$ 11,849,134                             | \$ 12,371,348                | \$ 14,399,714                |                       |
| Public Service Tax-Water                                              | 2,676,025                                 | 2,755,752                    | 2,837,087                    |                       |
| Communication services tax                                            | 4,388,335                                 | 4,584,481                    | 4,801,426                    |                       |
| Local business tax - City                                             | 3,433,475                                 | 3,177,790                    | 3,282,418                    |                       |
| <b>Intergovernmental Revenues:</b>                                    |                                           |                              |                              |                       |
| Local government 1/2 cent sales tax                                   | 12,088,112                                | 13,980,016                   | 14,296,322                   |                       |
| Revenue sharing trust funds                                           | 5,124,264                                 | 6,646,683                    | 7,211,251                    |                       |
| <b>Permits, Fees, and Licenses:</b>                                   |                                           |                              |                              |                       |
| Franchise fees-Electric                                               | 8,621,770                                 | 10,066,524                   | 11,430,104                   |                       |
| Franchise fees-Other                                                  | 5,360,965                                 | 4,361,143                    | 3,509,113                    |                       |
| Building Permits (4)                                                  | 537,062                                   | 496,738                      | 847,421                      |                       |
| Charter School revenues (2)                                           | 5,954,458                                 | 6,311,717                    | 5,715,802                    |                       |
| <b>Charges for services:</b>                                          |                                           |                              |                              |                       |
| General Government                                                    | 19,523,738                                | 20,719,801                   | 22,331,106                   |                       |
| Public Safety                                                         | 6,588,041                                 | 7,553,413                    | 10,551,851                   |                       |
| Culture/Recreation                                                    | 4,334,133                                 | 7,194,365                    | 7,972,511                    |                       |
| <b>Miscellaneous Revenues:</b>                                        |                                           |                              |                              |                       |
| Interest Income                                                       | 173,658                                   | (1,904,398)                  | 7,817,841                    |                       |
| Rental revenues (3)                                                   | 5,919,097                                 | 6,762,977                    | 6,020,002                    |                       |
| <b>Total Sources of Legally Available<br/>Non-Ad Valorem Revenues</b> | <b><u>\$ 96,572,267</u></b>               | <b><u>\$ 105,078,350</u></b> | <b><u>\$ 123,023,969</u></b> |                       |
| <b>Anti-Dilution Test</b>                                             |                                           |                              |                              |                       |
|                                                                       | <b><u>2020</u></b>                        | <b><u>2021</u></b>           | <b><u>2022</u></b>           | <b><u>Average</u></b> |
| <b>Total Non-Ad Valorem Revenues</b>                                  | <b>\$ 96,572,267</b>                      | <b>\$ 105,078,350</b>        | <b>\$ 123,023,969</b>        | <b>\$ 100,825,309</b> |
| <b>Maximum Annual Debt Service</b>                                    |                                           |                              |                              | <b>20,952,046</b>     |
| <b>Coverage</b>                                                       |                                           |                              |                              | <b>4.81</b>           |
| <b>Required per Section 5.01</b>                                      |                                           |                              |                              | <b>1.50</b>           |

(1) Based on audited financial information

(2) Charter School revenues only includes lease payments to the City for the debt service payments based on City's fiscal year.

(3) Rental revenues excludes housing rental.

(4) Net of contracted services fees

## Bond Ratings

All of the outstanding bonds, except the Capital Improvement Revenue Refunding Bonds, Series 2010, and the Consolidated Utility System Revenue Bonds, Series 2010 (which are Bank Direct Purchase Revenue Bonds), are insured and had, in the past, the highest bond ratings until the downgrade of the bond insurers by the Rating Agencies.

On July 15, 2024, Fitch upgraded the City's GO Bonds to AA+ from AA, the bonds are supported by the City's full faith and credit and are payable from an unlimited ad valorem tax levied annually.

On April 30, 2024, Moody's Rating upgraded the insurance financial strength (IFS) rating of Assured Guaranty Corp. (AGC) to A1 from A2. In the same rating action, Moody's also affirmed the A1 IFS ratings of Assured Guaranty Municipal Corp. (AGM) and Assured Guaranty UK Limited (AGUK), as well as the debt ratings of Assured Guaranty US Holdings, Inc. (AGUS - backed senior unsecured debt at Baa1), the Baa2 (hyb) junior subordinated debt rating of Assured Guaranty Municipal Holdings Inc. (AGMH) and the Baa1 long-term issuer rating of Assured Guaranty Ltd. (Assured Guaranty). The outlook for the ratings of Assured Guaranty and its subsidiaries remains stable.

On March 18, 2022, Moody's Investor Service upgraded the insurance financial strength (IFS) rating of the bond insurers from A2 to A1. Such ratings reflect only the respective views of the Rating Agencies. Generally, Rating Agencies base their ratings on information, materials, investigations, studies, and assumptions made by them. There is no assurance that such ratings will be maintained for any given period of time or that they may not be lowered, suspended, or withdrawn entirely by the Rating Agencies if in their judgment, circumstances warrant the change.

On July 21, 2020, S&P Global Ratings lowered its long-term rating and underlying rating to BBB from A- for the communication services tax revenue bonds. On July 2, 2020, Moody's Investors Service upgraded the public improvement revenue bonds to Aa3 from A1 and the same time, affirmed the Aa2 rating on the City's outstanding general obligation unlimited tax, the A1 rating on the outstanding capital improvement revenue bonds, and the Baa1 rating on the outstanding communication services tax bonds.

The S&P Global Ratings assigned an AA rating to the City's capital improvement revenue bonds, Series 2019.

## DEBT SERVICE FUND

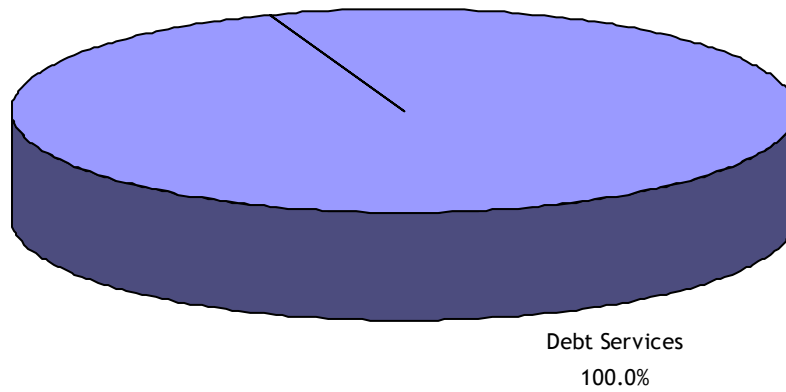
|                            | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>    |                      |                   |                   |                   |
| Ad Valorem Taxes           | 5,883,245            | 5,923,911         | 5,664,336         | 5,757,152         |
| Utility Taxes              | 2,952,006            | 1,071,937         | 1,061,045         | 1,232,249         |
| Communication Services Tax | 4,584,481            | 4,801,426         | 4,983,000         | 4,813,000         |
| Franchise Fees             | 760,152              | 744,058           | 745,926           | 733,666           |
| Investment Income          | 123,775              | 582,016           | 141,000           | 202,000           |
| Rents & Royalties          | 11,739,789           | 11,063,833        | 11,437,082        | 11,596,970        |
| Non-operating Sources      | -                    | -                 | -126,753          | -287,152          |
| <b>Revenue Total</b>       | <b>\$ 26,043,448</b> | <b>24,187,180</b> | <b>23,905,636</b> | <b>24,047,885</b> |

|                             | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |                      |                   |                   |                   |
| <b>Debt Services</b>        |                      |                   |                   |                   |
| Principal Payments          | 14,290,900           | 16,312,900        | 13,998,400        | 14,674,300        |
| Interest Payments           | 11,081,958           | 10,534,834        | 9,903,086         | 9,369,435         |
| Other Debt Service Costs    | 4,150                | 4,150             | 4,150             | 4,150             |
| <b>Debt Services Total</b>  | <b>25,377,008</b>    | <b>26,851,884</b> | <b>23,905,636</b> | <b>24,047,885</b> |
| <b>Expenditure Total</b>    | <b>\$ 25,377,008</b> | <b>26,851,884</b> | <b>23,905,636</b> | <b>24,047,885</b> |

## DEBT SERVICE FUND

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### Expenditure Category



# MUNICIPAL CONSTRUCTION FUND

## Mission

To account for the funding of various municipal construction projects with the objective of ensuring that only appropriated funds pertaining to each project are utilized.

## Goals

To complete projects on time and within the established project budget.

## Objectives

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

## Major Functions & Activities

The construction of many different types of structures and facilities is an intrinsic element of the City's planning. Revenues may be derived from funds dedicated by developers or financed through bank loans or bond issues. Unspent financing is carried forward to the next year in a post-adoption process and as such is not reflected in the adopted budget for October 1st.

## Budget Highlights

Per policy, total project cost is appropriated in the year financing is secured. At this point no new municipal construction projects are envisioned for FY 2024-25; therefore, the fund does not have any appropriations. However, unspent bond proceeds will become part of the FY 2024-25 working budget after the carryover of funds is finalized.

## Accomplishments

Completed the installation of new bleachers at YMCA Family Center.



MUNICIPAL CONSTRUCTION FUND

| Performance Measures         | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|------------------------------|---------|------|---------|------|---------|---------|
|                              | Actual  | Goal | Actual  | Goal | Goal    | Goal    |
| Outputs                      |         |      |         |      |         |         |
| Number of projects completed | 3       | 9    | 2       | 7    | 5       | 4       |

## MUNICIPAL CONSTRUCTION FUND

|                             |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>     |           |                   |                   |                   |                   |
| Investment Income           |           | -4,978            | 232,629           | -                 | -                 |
| Miscellaneous Revenues      |           | 5,355,501         | -                 | 114,000           | 114,000           |
| Prior Year Bond Proceeds    |           | -                 | -                 | 807,164           | -                 |
| Non-operating Sources       |           | -                 | -                 | 665,640           | -114,000          |
| <b>Revenue Total</b>        | <b>\$</b> | <b>5,350,524</b>  | <b>232,629</b>    | <b>1,586,804</b>  | <b>-</b>          |
|                             |           |                   |                   |                   |                   |
|                             |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b> |           |                   |                   |                   |                   |
| <b>Other</b>                |           |                   |                   |                   |                   |
| Transfers                   |           | -                 | -                 | 450,000           | -                 |
| <b>Other Total</b>          |           | <b>-</b>          | <b>-</b>          | <b>450,000</b>    | <b>-</b>          |
| <b>Capital</b>              |           |                   |                   |                   |                   |
| Buildings                   |           | 114,317           | 20,298            | 76,135            | -                 |
| Infrastructure              |           | 434,212           | 1,083,791         | 682,028           | -                 |
| Machinery and Equipment     |           | 53,474            | 151,521           | 355,134           | -                 |
| Intangible Assets           |           | 1,244,073         | 373,617           | 23,507            | -                 |
| <b>Capital Total</b>        |           | <b>1,846,076</b>  | <b>1,629,227</b>  | <b>1,136,804</b>  | <b>-</b>          |
| <b>Expenditure Total</b>    | <b>\$</b> | <b>1,846,076</b>  | <b>1,629,227</b>  | <b>1,586,804</b>  | <b>-</b>          |

# UTILITIES

## Goals

To operate an efficient, environmentally sound, regulatory compliant utility that provides our customers with the highest quality of water and wastewater services while maintaining a competitive rate structure. The Utility Fund provides the means to effectively operate, maintain and improve our physical infrastructure while meeting or exceeding all regulatory requirements.

## Objectives

Our objectives are:

Operate our drinking water and wastewater treatment plants at maximum efficiency to meet or exceed all environmental and regulatory parameters and provide a world class service to our customers.

Continuously upgrade and improve infrastructure, procedures, and processes to keep pace with technological improvements and regulatory changes.

Utilize technology (GIS, hydraulic studies, bench testing, improved metering, data processing, etc.) to improve our systems, our customer service experience and revenue collection, to allow for the maintenance of our low utility rate.

Maintain fire hydrant systems per City of Pembroke Pines Fire Department requirements, thereby supporting the Insurance Service Organization (ISO) Class One fire protection rating.

Identify and repair major sources of inflow and infiltration into the sanitary sewer system.

Continue to upgrade and replace potable water meters to meet industry targets.

Continue our program of sewer lift-station upgrades and replacements for better performance and aesthetics.

Fully implement our valve exercising program for force main and water main valves throughout the City.

## Major Functions & Activities

Our six main functions are:

1. Environmental Services
2. Technical Services
3. Water Treatment
4. Water Distribution
5. Wastewater Collection
6. Wastewater Treatment

The careful implementation of all six functions is integral to the comprehensive success of our system as a whole and allows the City of Pembroke Pines to seamlessly provide this broad base of services and support. This is encompassed in our ability to pump water from the ground, treat it, deliver it to our residents, collect and treat wastewater, as well as collect the revenues generated by these services. The City utilizes the contract services of Jacobs-OMI (a global services company) to operate and maintain our facilities.

~ ENVIRONMENTAL SERVICES (ENGINEERING) - See the separate Engineering section of this document for information on this element.

~ TECHNICAL SERVICES - The technical and regulatory requirements of the City's water and wastewater operations include provision of NELAC certified laboratory services to monitor the systems, ensuring that all federal, state, and local standards for water quality are strictly met; and the management and upkeep of our computerized control systems associated with the operation of both treatment plants, along with the computerized lift station telemetry Supervisory Control and Data Acquisition (SCADA) system.

~ WATER TREATMENT - The City's Water Treatment Plant is staffed and operated 24 hours a day by a team of certified operators. The plant reliably produces approximately 13.5 million gallons (MG) of potable water daily. Our water plant also provides water for firefighting

## UTILITIES

purposes throughout our City at pressures and flow rates that enable the City to maintain the highest fire insurance rating possible (ISO Class One rating). As we transition to more computer-based systems, we can provide a 24-hour communication link between our staff, customers, and emergency repair crews. Our technological improvements also allow for more precise monitoring and implementation of routine preventative maintenance to reduce downtime and improve system reliability and performance.

~ WATER DISTRIBUTION - is responsible for the operation, maintenance, and improvement of more than 556 miles of water distribution lines, service lines, approximately 44,000 meters, and associated control valves and appurtenances. Additionally, the water distribution section provides repair and preventative maintenance and testing services to 5,526 fire hydrants.

~ WASTEWATER COLLECTION - is responsible for the operation, maintenance, and improvement of more than 120 miles of force mains and 419 miles of gravity sewer mains, as well as 9,110 manholes and 198 lift stations.

~ WASTEWATER TREATMENT - The City's Wastewater Treatment Plant is staffed and operated 24 hours a day by certified operators, ensuring that approximately 7.5 million gallons/day of sanitary waste is treated and disposed of in an environmentally safe manner and in conformance with all applicable federal, state, and local laws. The treated effluent from the wastewater plant is disposed of via deep well injection, while solids are shipped away for land application to the agricultural community. During plant operations, frequent inspections are performed, thereby ensuring all routine and preventative maintenance is accomplished in a timely manner to preclude any degenerative performance.

### Budget Highlights

The Utilities Department continues to work diligently to identify and prioritize needed improvements to the City's water and

wastewater systems. We continue to commission projects to cost effectively address aging infrastructure, systems reliability, efficiency, and staff safety at our facilities. While some projects are in the design phases, others have been successfully designed, contractors procured, and budgeted for construction. The FY 2024-25 Budget includes the following projects.

- Replacement of the electrical power distribution system in the Water Treatment Plant (Phase II Final) - \$3.276 million
- Rehabilitation of the polymer/chemical room at the Water Treatment Plant - \$500,000
- Replacement of the electrical power distribution system in the Wastewater Treatment Plant (Phase I) - \$1.824 million
- Replacement of the process aeration system in the Wastewater Treatment Plant (Phase I) - \$1.421 million
- Rehabilitation of Unit #4 at the Wastewater Treatment Plant - \$1.706 million
- Water distribution system improvements in the Sunswept neighborhood - \$6.5 million
- Replacement of one of the two water storage tanks at the Holly Lake Booster Pump Station (Phase I) - \$1.415 million
- Replacement of a critical sewer force main that has reached the end of its useful life - \$4.2 million
- Continued gravity sewer system rehabilitation - \$1.03 million
- Development of a computerized hydraulic model of the sewer pump station and force main network - \$750,000
- Replacement of Water Supply Well #6 - \$800,000

### Accomplishments

The following is a summary of the noteworthy activities undertaken by the Utilities Department during Fiscal Year 2024. This summary focuses on "big picture" items and does not include day-

## UTILITIES

today activities that, despite being routine, are valuable to our customers.

- Through the combined efforts of the entire Utility Department Team, the Department was able to produce a budget that only increased rates by 4.82%, reflecting the increase in the Water and Sewerage Maintenance Consumer Price Index for the 12-month period ending April 2023.
- Completion of the water and sewer infrastructure replacements in the Pines Village neighborhood which will result in improved services and fire protection capacity to those residents. This project includes new water mains, service lines and water meters, and conversion to the City's sewer collection system of the last remaining septic tank systems in the neighborhood. This will mitigate the potential of contamination to our ground water resources and benefit the environment.
- Completion of the construction of a new raw water main pipe from the City's eastern wellfield to the water treatment plant, which provides redundancy and more efficient delivery of water to the plant.
- Improvement of Water Supply Well #6 to increase its pumping capacity from 1,000 gallons per minute to 2,800 gallons per minute. This will improve the reliability of the City's water supply system.
- Rehabilitation of vital water treatment plant treatment units, filters, electrical systems, and associated infrastructure to increase efficiency and useful life of the components. This initiative also includes facility improvements such as refurbishment and painting of structures and buildings.
- Ongoing rehabilitation of the City's sanitary sewer collection system in order to reduce storm water inflow and groundwater infiltration into the system. This will reduce the volume of unnecessary "non-sewer" water being treated, which will result in cost savings and less wear and tear on the City's equipment.
- Rehabilitation and replacement of significant components of the City's wastewater treatment

plant, rehabilitation of the electrical system for the treated sewage pump station, and replacement of a portion of the biosolids conveyor system. This initiative also includes facility improvements such as refurbishment and painting of structures and buildings.

- Continue implementation of a program to mitigate the potential for sewer system blockages and backups caused by fats, oils, and grease.
- Replacement of water meters throughout the City, at a pace of about 2,000 per year, with new, electronic water meters that will bring a new level of accuracy and customer service to our customers.
- Continue efforts to ensure 100% compliance with all local, state and federal regulations.

# UTILITIES

| Performance Measures | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|----------------------|---------|------|---------|------|---------|---------|
|                      | Actual  | Goal | Actual  | Goal | Goal    | Goal    |

## Outputs

|                                                                                                                      |        |        |         |        |        |        |
|----------------------------------------------------------------------------------------------------------------------|--------|--------|---------|--------|--------|--------|
| Number of utility customers assisted via Customer Service Call and Walk-In Centers                                   | 61,862 | 40,000 | 50,459  | 40,000 | 40,000 | 45,000 |
| Number of potable water meters replaced                                                                              | 500    | 2,000  | 17,326  | 16,000 | 2,000  | 2,000  |
| Linear feet of gravity sewer mains rehabilitated, eliminating inflow and infiltration into the sanitary sewer system | 410    | 21,485 | 201,729 | 20,000 | 20,000 | 20,000 |
| Miles of water main maintained                                                                                       | 556.2  | 525    | 558.1   | 546    | 556.5  | 560    |
| Fire hydrants maintained                                                                                             | 5,445  | 4,650  | 5,445   | 5,521  | 5,450  | 5,450  |
| Lift stations maintained                                                                                             | 196    | 212    | 199     | 199    | 197    | 200    |
| Miles of sanitary sewer maintained                                                                                   | 412    | 412    | 354.5   | 419    | 412.5  | 358    |
| Miles of force main maintained                                                                                       | 36     | 36     | 120.6   | 36     | 36.2   | 122    |

## Effectiveness

|                                                        |       |        |        |        |        |        |
|--------------------------------------------------------|-------|--------|--------|--------|--------|--------|
| Drinking Water Compliance Rate (% Days) (1)            | 100%  | N/A    | 99%    | N/A    | 100%   | 100%   |
| PH (County standard 6.5 - 9.1 or higher)               | 9.0   | <9.50  | 9.08   | <9.50  | <9.50  | <9.5   |
| Total Residual Chlorine (County standard 4.0 or lower) | 3.75  | <4.00  | 3.75   | <4.00  | <4.00  | <4.00  |
| Color (County standard 15.0 or lower)                  | 6.0   | <15.00 | 6.18   | <15.00 | <15.00 | <15.00 |
| Fluoride ASF (County standard 0.8 or lower)            | 0.69  | <0.80  | 0.66   | <0.80  | <0.80  | <0.80  |
| Turbidity NTU (County standard 1.0 or lower)           | 0.16  | <1.00  | 0.09   | <1.00  | <1.00  | <1.00  |
| Iron Fe- (County standard 0.3 or lower)                | 0.06  | <0.30  | 0.07   | <0.30  | <0.30  | <0.30  |
| Water Distribution System Integrity (2)                | 2.34  | N/A    | 3.22   | N/A    | 2.25   | 2.75   |
| Wastewater Treatment Effectiveness Rate (3)            | 100%  | N/A    | 100%   | N/A    | 100%   | 100%   |
| CBOD5 Effluent (County standard 20 or lower)           | 7.1   | <20.00 | 5.15   | <20.00 | <20.00 | <20.00 |
| TSS Effluent (County standard 20 or lower)             | 10.5  | <20.00 | 6.0    | <20.00 | <20.00 | <20.00 |
| Sewer Collection System Integrity (4)                  | 16.84 | N/A    | 106.06 | N/A    | 15.00  | 50.00  |

## Efficiency

|                                       |          |     |          |     |          |          |
|---------------------------------------|----------|-----|----------|-----|----------|----------|
| Distribution System Water Loss (5)    | 11.36%   | N/A | 14.21%   | N/A | 10.00%   | 10.00%   |
| Water O&M Cost per Account (6)        | 270.98   | N/A | 315.16   | N/A | 275.00   | 318.00   |
| Water O&M Cost per MG Distributed (7) | 2,452.23 | N/A | 2,765.22 | N/A | 2,500.00 | 2,800.00 |
| Sewer O&M Cost per Account (8)        | 479.14   | N/A | 500.03   | N/A | 485.00   | 503.00   |
| Sewer O&M Cost per MG Processed (9)   | 7,946.74 | N/A | 8,265.44 | N/A | 8,200.00 | 8,300.00 |

N/A - New Performance Measure added in FY2023-24.

1 - Based on U.S. National Primary Drinking Water Regulations.

2 - Based on number of water main leaks and breaks per 100 miles of distribution main piping.

3 - Percentage of time the utility complies with all applicable effluent quality standards.

4 - Based on number of main line and lateral stoppages/overflows per 100 miles of collection main piping.

UTILITIES

| Performance Measures | 2021-22 |      | 2022-23 |      | 2023-24 | 2024-25 |
|----------------------|---------|------|---------|------|---------|---------|
|                      | Actual  | Goal | Actual  | Goal | Goal    | Goal    |

- 5 - Percentage of produced water that fails to reach customer and cannot otherwise be accounted for through authorized usage.
- 6 - Total water-related utility costs related to operations and maintenance per number of customer accounts.
- 7 - Total water-related utility costs related to operations and maintenance per annual average daily quantity of water treated.
- 8 - Total sewer-related costs related to operations and maintenance per number of customer accounts.
- 9 - Total sewer-related costs related to operations and maintenance per annual average daily quantity of wastewater treated.

## UTILITIES

|                                    | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget  | 2024-25<br>Budget |
|------------------------------------|----------------------|-------------------|--------------------|-------------------|
| <b>Revenue Category</b>            |                      |                   |                    |                   |
| Building Permits                   | 59,951               | 199,017           | 15,000             | 15,000            |
| Charges for Services               | 486,194              | -32,378           | 396,000            | 403,500           |
| Intergovernmental Revenue          | 672,065              | 3,759,737         | -                  | -                 |
| Water/Sewer Charges                | 60,967,734           | 62,970,749        | 66,469,000         | 69,754,000        |
| Investment Income                  | 3,802,350            | 2,596,700         | 949,000            | 2,584,000         |
| Miscellaneous Revenues             | 35,207               | -329,907          | 17,500             | 5,000             |
| Water/Sewer Connection             | 348,272              | 1,247,144         | 403,000            | 520,000           |
| Debt Proceeds/Installment Purchase | -                    | -                 | -                  | 20,000,000        |
| Appropriated Retained Earnings     | -                    | -                 | 21,306,116         | -                 |
| Capital Funded By Reserve          | -                    | -                 | 3,450,000          | 3,410,000         |
| Beginning Retained Earnings        | -                    | -                 | 9,846,980          | -1,642,221        |
| Capital Contributions              | 1,768,331            | 678,568           | -                  | -                 |
| <b>Revenue Total</b>               | <b>\$ 68,140,103</b> | <b>71,089,629</b> | <b>102,852,596</b> | <b>95,049,279</b> |

|                             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |                   |                   |                   |                   |
| <b>Personnel</b>            |                   |                   |                   |                   |
| Salary                      | 1,183,597         | 1,540,813         | 1,286,703         | 1,271,484         |
| Benefits                    | 365,244           | 3,504,252         | 1,923,524         | 1,951,131         |
| <b>Personnel Total</b>      | <b>1,548,840</b>  | <b>5,045,065</b>  | <b>3,210,227</b>  | <b>3,222,615</b>  |
| <b>Operating</b>            |                   |                   |                   |                   |
| Professional Services       | 2,090,188         | 953,216           | 2,411,935         | 1,927,268         |
| Accounting and Auditing     | 59,677            | 65,038            | 70,450            | 71,972            |
| Other Services              | 13,704,224        | 14,497,167        | 16,679,897        | 16,834,373        |
| Travel Per Diem             | 2,520             | 4,952             | 13,000            | 10,200            |
| Communication Services      | 74,402            | 83,591            | 86,950            | 88,300            |
| Freight & Postage Services  | 188,219           | 212,317           | 301,260           | 283,936           |
| Utility Services            | 9,559,895         | 10,836,873        | 11,455,957        | 12,385,185        |
| Rentals and Leases          | 217,712           | 216,334           | 262,607           | 240,491           |
| Insurance                   | 1,523,007         | 1,789,903         | 2,954,620         | 2,487,486         |

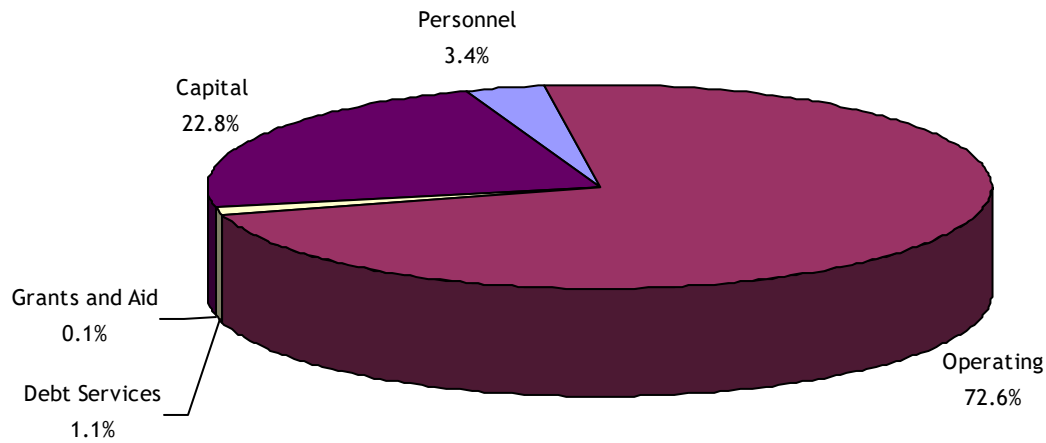


## UTILITIES

|                                       | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget  | 2024-25<br>Budget |
|---------------------------------------|----------------------|-------------------|--------------------|-------------------|
| <b>Expenditure Category</b>           |                      |                   |                    |                   |
| <b>Operating</b>                      |                      |                   |                    |                   |
| Repair and Maintenance Services       | 1,272,410            | 1,790,897         | 3,404,168          | 1,911,905         |
| Printing and Binding                  | 2,296                | 3,189             | 4,800              | 3,500             |
| Depreciation                          | 7,430,197            | 7,822,814         | 3,450,000          | 3,410,000         |
| Other Current Charges and Obligations | 19,235,426           | 20,275,879        | 22,158,154         | 24,862,477        |
| Office Supplies                       | 26,362               | 27,788            | 20,590             | 31,000            |
| Operating Supplies                    | 2,195,371            | 3,141,827         | 3,871,780          | 4,435,664         |
| Publications and Memberships          | 1,969                | 9,112             | 11,500             | 12,000            |
| Training                              | 3,022                | 26,064            | 9,000              | 8,000             |
| <b>Operating Total</b>                | <b>57,586,895</b>    | <b>61,756,959</b> | <b>67,166,668</b>  | <b>69,003,757</b> |
| <b>Debt Services</b>                  |                      |                   |                    |                   |
| Principal Payments                    | -                    | -                 | 965,920            | 999,728           |
| Interest Payments                     | 142,937              | 110,466           | 88,109             | 42,047            |
| <b>Debt Services Total</b>            | <b>142,937</b>       | <b>110,466</b>    | <b>1,054,029</b>   | <b>1,041,775</b>  |
| <b>Grants and Aid</b>                 |                      |                   |                    |                   |
| Aids to Government Agencies           | 76,178               | 27,129            | 63,776             | 65,690            |
| <b>Grants and Aid Total</b>           | <b>76,178</b>        | <b>27,129</b>     | <b>63,776</b>      | <b>65,690</b>     |
| <b>Capital</b>                        |                      |                   |                    |                   |
| Buildings                             | -                    | -                 | 273,511            | 815,000           |
| Infrastructure                        | -                    | -                 | 26,681,933         | 18,655,442        |
| Machinery and Equipment               | -                    | -                 | 4,402,452          | 2,245,000         |
| <b>Capital Total</b>                  | <b>-</b>             | <b>-</b>          | <b>31,357,896</b>  | <b>21,715,442</b> |
| <b>Expenditure Total</b>              | <b>\$ 59,354,850</b> | <b>66,939,618</b> | <b>102,852,596</b> | <b>95,049,279</b> |

# UTILITIES

## Expenditure Category



| Position Title |                                | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512009         | Asst Director of Public Svc    | 1                 | 1                 | 1                 | 1                 |
| 512028         | Utilities Customer Service Mgr | -                 | -                 | -                 | 1                 |
| 512051         | Public Services Director       | 0.5               | 0.5               | 0.5               | 0.5               |
| 512109         | Administrative Supervisor      | 1                 | 1                 | 1                 | -                 |
| 512146         | Assist. UT/Compliance Director | 1                 | 1                 | 1                 | 1                 |
| 512147         | Assist. Utilities Director     | 1                 | 1                 | 1                 | 1                 |
| 512148         | Utilities Director             | 1                 | 1                 | 1                 | 1                 |
| 512499         | Deputy City Manager            | 1                 | 1                 | 1                 | 0.5               |
| 512500         | City Engineer                  | 0.5               | 0.5               | 0.5               | 0.5               |
| 512516         | Assistant City Manager         | -                 | -                 | -                 | 0.5               |
| 512532         | Accountant II                  | 0.5               | 0.5               | 0.5               | -                 |
| 512537         | Assistant City Engineer        | 0.5               | 0.5               | 0.5               | 0.5               |
| 512642         | Accounting Supervisor          | -                 | -                 | -                 | 0.5               |
| 512741         | Controller                     | 0.5               | 0.5               | 0.5               | 0.5               |
| <b>Total</b>   |                                | <b>8.5</b>        | <b>8.5</b>        | <b>8.5</b>        | <b>8.5</b>        |
| Full-time      |                                |                   |                   |                   |                   |
| Part-time      |                                | -                 | -                 | -                 | -                 |

# SANITATION

## Mission

To provide high quality, courteous, dependable, and efficient waste disposal to City residents and businesses by providing the highest level of service at competitive rates and ensuring protection and preservation of our environment.

## Goals

Ensure environmentally safe and efficient collection and disposal of waste, with an emphasis on performance and accountability, ensuring the highest level of service at the lowest possible cost.

## Objectives

Collection and disposal services of garbage, bulk trash, and hazardous waste for residential and commercial accounts throughout the City.

Disposal of solid waste materials generated throughout the City, ensuring the proper disposal by following and developing ordinances and contractual obligations that foster the protection and preservation of our environment.

Educating the public on proper waste handling and disposal options. Administer various Solid Waste Collection Services Agreements between the City and private hauling companies.

Resolving associated complaints in a timely manner.

## Major Functions & Activities

Provide curbside trash pickup twice a week for city residents and businesses through a private contractor.

Provide curbside bulk item pickup twice a month for city residents through a private contractor. Bulk items are household items such as couches, chairs, mattresses, tables, appliances, carpeting, tree limbs, lumber, etc.

Provide quarterly household hazardous waste drop off events for City residents through partnership with a private company. Acceptable

items include paint thinner/striper, paint (oil or latex), auto fluids, pesticides, fertilizer, pool chemicals, fluorescent tubes, flares, mercury thermometers, spot removers, oven and drain cleaners, furniture and metal polish, items including mercury, batteries (rechargeable, auto, and marine), and propane tanks. Acceptable electronic waste includes computers, monitors, keyboards, computer mice, terminals, printers, fax machines and modems, cell phones, televisions, desk top copiers and scanners, as well as rechargeable batteries.

Provide rights-of-way maintenance and pickup of public trash receptacles throughout the City.

## Budget Highlights

The FY 2024-25 budget increased \$768,825 or 12.35% over the working budget for FY 2023-24 due to increases in residential disposal expense.

## SANITATION

| Performance Measures                                                  | 2021-22 |         | 2022-23 |         | 2023-24 | 2024-25 |
|-----------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
|                                                                       | Actual  | Goal    | Actual  | Goal    | Goal    | Goal    |
| <b>Outputs</b>                                                        |         |         |         |         |         |         |
| Tons of residential waste disposed*                                   | 39,512  | 54,000  | 54,451  | 54,000  | 54,000  | 54,000  |
| <b>Effectiveness</b>                                                  |         |         |         |         |         |         |
| Resident complaints                                                   | 515     | 0       | 524     | 0       | 0       | 0       |
| Bulk trash warnings issued                                            | 175     | 0       | 168     | 0       | 0       | 0       |
| Average number of delinquent commercial accounts per month (60+ days) | 513     | 0       | N/A     | 0       | 0       | 0       |
| <b>Efficiency</b>                                                     |         |         |         |         |         |         |
| Disposal cost per ton for residential waste                           | \$47.79 | \$47.79 | \$55.00 | \$50.18 | \$51.68 | \$55.00 |

\* Does not include condominiums and apartment complexes.

## SANITATION

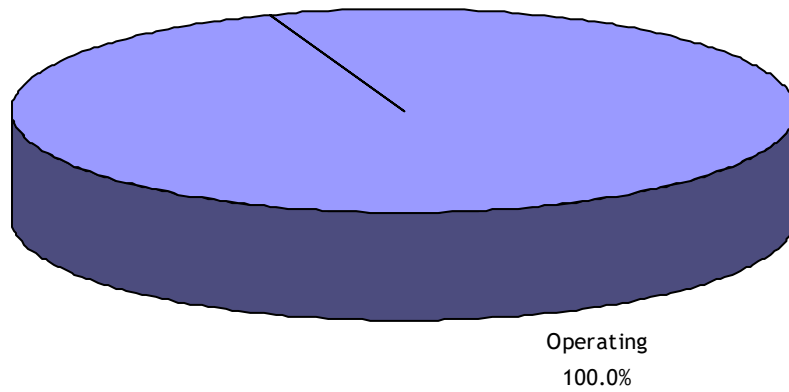
|                         |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b> |           |                   |                   |                   |                   |
| Franchise Fees          |           | -                 | 1,035,000         | -                 | -                 |
| Charges for Services    |           | 4,074,717         | 5,903,228         | 6,213,201         | 6,999,400         |
| Miscellaneous Revenues  |           | 15,750            | -                 | 10,000            | -7,374            |
| <b>Revenue Total</b>    | <b>\$</b> | <b>4,090,467</b>  | <b>6,938,228</b>  | <b>6,223,201</b>  | <b>6,992,026</b>  |

|                                 |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>     |           |                   |                   |                   |                   |
| <b>Operating</b>                |           |                   |                   |                   |                   |
| Professional Services           |           | 49,149            | -                 | -                 | -                 |
| Other Services                  |           | 271,699           | 333,160           | 388,498           | 427,938           |
| Travel Per Diem                 |           | 3                 | -                 | 50                | 50                |
| Communication Services          |           | 491               | 866               | 1,800             | 1,800             |
| Utility Services                |           | 4,131,061         | 5,830,855         | 5,801,403         | 6,528,351         |
| Repair and Maintenance Services |           | 2,875             | 1,541             | 7,400             | 7,397             |
| Printing and Binding            |           | 19,025            | 43                | 10,000            | 10,000            |
| Depreciation                    |           | 4,665             | 11,195            | -                 | -                 |
| Office Supplies                 |           | 20                | 774               | 1,000             | 1,000             |
| Operating Supplies              |           | 3,568             | 7,021             | 12,750            | 15,190            |
| Publications and Memberships    |           | -                 | 245               | 300               | 300               |
| <b>Operating Total</b>          |           | <b>4,482,554</b>  | <b>6,185,699</b>  | <b>6,223,201</b>  | <b>6,992,026</b>  |
| <b>Expenditure Total</b>        | <b>\$</b> | <b>4,482,554</b>  | <b>6,185,699</b>  | <b>6,223,201</b>  | <b>6,992,026</b>  |

## SANITATION

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### Expenditure Category



# PUBLIC INSURANCE FUND

## Mission

To effectively administer claims and provide a safe and healthy environment for the City's employees, visitors, and residents.

## Goals

The Self Insurance Division is responsible for the implementation and monitoring of the insurance and safety programs of the City. The purpose of the Division is to minimize the City's exposure to financial loss through the effective use of loss prevention and transfer programs, safety programs, and vigilant claims processing.

## Objectives

Reduce the severity and frequency of workers' compensation losses by continuous safety training and updating of city-wide Safety Programs.

Reduce the number of automobile accidents through Defensive Driving Training.

Continue to monitor group health and life insurance claims, plan design and fees.

Ensure the City has adequate coverage related to property and casualty insurance to protect its employees and physical assets against loss and liability.

Continue electronic File System Deployment.

## Major Functions & Activities

The Risk Management Division is responsible for writing the specifications for insurance programs that will best protect the City's financial interests, its employees, and its physical assets.

Responsible for reporting, negotiating, and settling claims against the City in a timely and cost-effective manner.

Responsible for the administration of workers' compensation claims in accordance with Florida Statute 440.

Responsible for providing a safe environment through the use of updated safety programs and training.

Responsible for reviewing all contracts awarded by the Commission to ensure that vendors have adequate insurance coverage when conducting business with the City.

Responsible for coordinating the training of all City employees in areas including, but not limited to, social diversity, sexual harassment, safety, and anger management. Such training is not funded from this Division but is coordinated as necessary.

Responsible for the administration and monitoring of group health and life insurance benefits.

## Budget Highlights

The FY 2024-25 budget reflects a \$1.3 million or a 3.45% increase over the FY 2024-25 working budget due to rising cost of healthcare, workers compensation, and liability insurance premiums.

PUBLIC INSURANCE FUND

| Performance Measures                                         | 2021-22  |            | 2022-23 |            | 2023-24  | 2024-25 |
|--------------------------------------------------------------|----------|------------|---------|------------|----------|---------|
|                                                              | Actual   | Goal       | Actual  | Goal       | Goal     | Goal    |
| Outputs                                                      |          |            |         |            |          |         |
| Safety seminars                                              | 11       | 4          | N/A     | 10         | 10       | N/A     |
| Effectiveness                                                |          |            |         |            |          |         |
| Total claims                                                 | 210      | 163        | N/A     | 100        | 120      | N/A     |
| Efficiency                                                   |          |            |         |            |          |         |
| Average workers' compensation insurance cost per FT Employee | \$802.33 | \$2,251.98 | N/A     | \$1,000.00 | \$750.00 | N/A     |

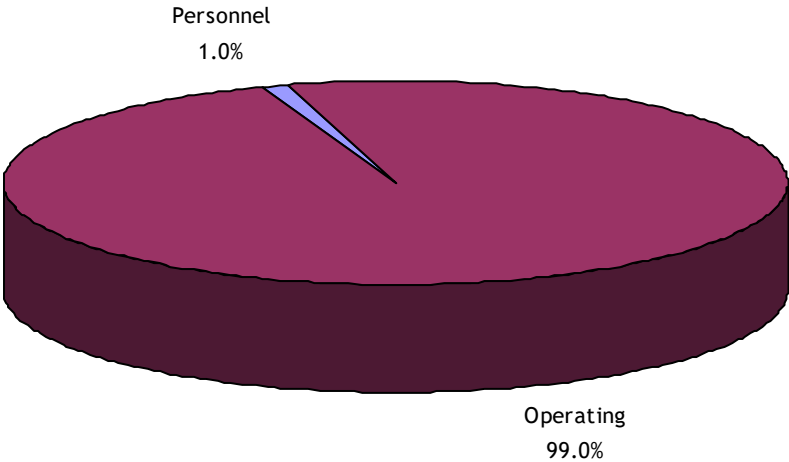


## PUBLIC INSURANCE FUND

|                                       | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>               |                      |                   |                   |                   |
| Charges for Services                  | 19,797,603           | 23,098,935        | 34,807,875        | 35,012,148        |
| Investment Income                     | -977,411             | 810,416           | 378,123           | 1,137,759         |
| Miscellaneous Revenues                | 6,390,095            | 4,819,445         | 2,086,240         | 2,408,038         |
| Interfund Transfers                   | 100,000              | 100,000           | 100,000           | 100,000           |
| Non-operating Sources                 | -                    | -                 | -100,000          | -100,000          |
| <b>Revenue Total</b>                  | <b>\$ 25,310,287</b> | <b>28,828,796</b> | <b>37,272,238</b> | <b>38,557,945</b> |
|                                       |                      |                   |                   |                   |
|                                       | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b>           |                      |                   |                   |                   |
| Personnel                             |                      |                   |                   |                   |
| Salary                                | 122,304              | 131,989           | 90,996            | 282,993           |
| Benefits                              | -10,984              | 60,710            | 44,671            | 97,613            |
| <b>Personnel Total</b>                | <b>111,320</b>       | <b>192,698</b>    | <b>135,667</b>    | <b>380,606</b>    |
| Operating                             |                      |                   |                   |                   |
| Other Services                        | 107,290              | 90,746            | 164,111           | 147,564           |
| Travel Per Diem                       | -                    | -                 | 1,000             | 1,000             |
| Insurance                             | 24,990,496           | 28,441,714        | 36,946,460        | 38,003,675        |
| Repair and Maintenance Services       | -                    | 569               | 2,000             | 3,600             |
| Printing and Binding                  | -                    | -                 | 17,000            | 15,000            |
| Other Current Charges and Obligations | -                    | -                 | -                 | -                 |
| Office Supplies                       | 1,181                | 2,961             | 4,000             | 4,500             |
| Operating Supplies                    | -                    | 107               | 1,500             | 1,500             |
| Training                              | -                    | -                 | 500               | 500               |
| <b>Operating Total</b>                | <b>25,098,967</b>    | <b>28,536,098</b> | <b>37,136,571</b> | <b>38,177,339</b> |
| <b>Expenditure Total</b>              | <b>\$ 25,210,287</b> | <b>28,728,796</b> | <b>37,272,238</b> | <b>38,557,945</b> |

PUBLIC INSURANCE FUND

Expenditure Category



| Position Title |                                | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 512014         | Risk Mgmnt/Benefits Supervisor | -                 | -                 | -                 | 1                 |
| 512017         | Risk/Benefits Manager          | 1                 | 1                 | 1                 | 1                 |
| 512439         | Risk/Benefits Director         | -                 | -                 | -                 | 1                 |
| Total          |                                | 1                 | 1                 | 1                 | 3                 |
|                | Full-time                      |                   |                   |                   |                   |
|                | Part-time                      | -                 | -                 | -                 | -                 |

# GENERAL EMPLOYEES PENSION

## Mission

To accumulate financial assets in order to provide long-term pension benefits to the City's General Employees and their beneficiaries.

## Goals

To accurately account for all the financial resources of the Pension Plan, whether earned through investments or contributed by the City and its employees, to ensure that funds will be available for the payment of benefits as they become due and to maintain the actuarial soundness of the Pension Plan.

## Objectives

To provide accurate, timely, and efficient accounting of the activities related to the General Employees Pension Plan (GEPP), which is administered by the Principal Financial Group.

To keep the GEPP actuarially sound by funding it in accordance with the Actuarially Determined Contribution (ADC), as determined by the Plan's actuary.

To invest the assets of the GEPP in accordance with the Investment Policy adopted by the City.

To ensure that Employees contribute their required percentage of gross wages, as required by the Plan.

To correctly pay pension benefits in accordance with stated policy.

## Major Functions & Activities

The General Employees Pension Plan was established by referendum in 1973 and restated on October 1, 1989. It has subsequently been amended by the following Ordinances:

### ORDINANCE NUMBER DATED

992 April 15, 1992

1058 December 15, 1993

1297 March 17, 1999

1329 February 2, 2000

1413 June 19, 2002

1479 March 17, 2004

1515 May 18, 2005

1520 August 3, 2005

1555 August 16, 2006

1614 September 3, 2008

1668 August 4, 2010

1806 January 7, 2015

1844 April 16, 2016

1865 January 11, 2017

1894 February 7, 2018

The Pension Plan, which is a single-employer plan, was established to provide retirement benefits to the general and utility employees of the City. The City is required to contribute an actuarially determined amount that, when combined with participants' contributions, will fully provide for all benefits as they become payable.

All full-time employees, as defined in the Referendum, were required to participate in the Plan as a condition of continued employment. However, effective July 1, 2010, bargaining unit members are no longer allowed to participate in the Plan, and any benefits accrued up to June 30, 2010, are frozen. Bargaining unit members will not accrue any additional benefits. Nonbargaining unit members are still allowed to participate in the Plan and active members are still accruing benefits. However, effective October 1, 2014, non-bargaining employees hired on or after October 1, 2014, will no longer be eligible to enter this plan. The City also extended its benefits coverage to all eligible retirees' domestic partners effective October 1, 2014.

Upon normal retirement, a participant would receive a monthly pension amount equal to 2.85% of average yearly earnings for the highest two fiscal years of continuous service multiplied by years of service (not to exceed 28.07 years).

Effective February 1, 2010, non-bargaining unit participants are required to contribute 7.25% of regular wages. Effective July 1, 2010, bargaining unit members are no longer required to contribute to the plan since the plan was closed, and the benefits were frozen.

Any employee hired on or after February 1, 2010,

## GENERAL EMPLOYEES PENSION

is not eligible to participate in the Plan but will participate in a Defined Contribution Plan. The City will contribute 12% of the employee's base salary for non-exempt employees, and 15% of the employee's base salary for exempt employees into the Defined Contribution Plan. Employees will not be required to make a contribution.

### Budget Highlights

The City's contribution to the General Employees' Pension for FY 2024-25 will be approximately \$3.5 million.

The GEPP budget includes an estimated annual rate of return of 10.0%, which approximates to \$23.3 million in investment income. The actuarial assumption of 5.00% represents the average long-term expected rate of return.

### Accomplishments

The City contributed approximately \$9.5 million for the FY 2022-23, which is approximately \$9.1 million in excess of the ADC in order to reduce the unfunded liability. The City will also contribute approximately \$3.5 million for FY 2023-24.

For the seven months ended April 30, 2024, the GEPP investments were valued at approximately \$225.6 million. The annualized rate of return for this period was approximately 10.05%.

## GENERAL EMPLOYEES PENSION

| Performance Measures                                                                                      | 2021-22 |         | 2022-23 |         | 2023-24 | 2024-25 |
|-----------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
|                                                                                                           | Actual  | Goal    | Actual  | Goal    | Goal    | Goal    |
| <b>Outputs</b>                                                                                            |         |         |         |         |         |         |
| Retired participants                                                                                      | 431     | 423     | 425     | 431     | 425     | 432     |
| Benefits (in millions) paid to participants including those in the Deferred Retirement Option Plan (DROP) | \$12.3M | \$12.0M | \$12.9M | \$13.6M | \$13.6M | \$14.1M |
| Average retirement age                                                                                    | 55      | 55      | 55      | 55      | 55      | 55      |
| Average salary increase                                                                                   | 2.5%    | 2.5%    | 2.5%    | 2.5%    | 2.5%    | 2.5%    |
| <b>Effectiveness</b>                                                                                      |         |         |         |         |         |         |
| % of transfers completed within a week of due date                                                        | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| Return on investment**                                                                                    | 16.54%  | 6.00%   | -15.99% | 5.75%   | 5.75%   | 10.00%  |
| City contribution as a % of covered payroll ^                                                             | 529.91% | 90.00%  | 529.91% | 100.00% | 100%    | 100%    |
| <b>Efficiency</b>                                                                                         |         |         |         |         |         |         |
| % of administrative costs to total assets                                                                 | 0.00%   | 0.05%   | 0.03%   | 0.05%   | 0.05%   | 0.05%   |

\*\* Goals for return on investment are based on the actuarial assumption reflected in the valuation reports.

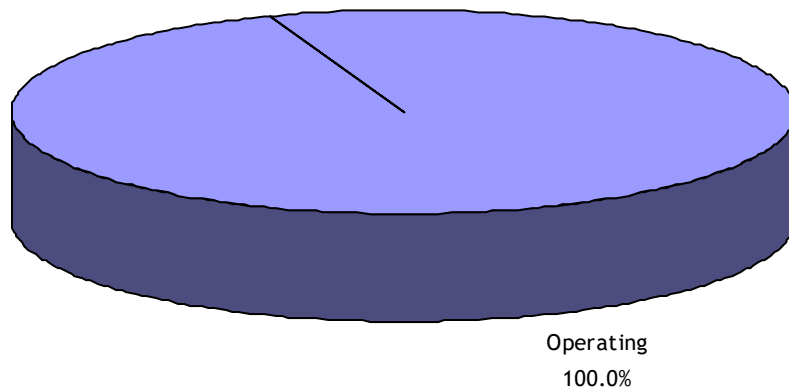
^ Covered payroll includes salaries for all General Employees except those in DROP and those hired after June 30, 2010. As of 9-30-13, covered payroll includes bargaining and non-bargaining members.

## GENERAL EMPLOYEES PENSION

|                         | 2021-22<br>Actual     | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------|-----------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b> |                       |                   |                   |                   |
| Investment Income       | -36,833,543           | 17,372,600        | 13,930,000        | 23,276,000        |
| Miscellaneous Revenues  | 9,631,422             | 9,627,899         | 3,616,953         | 3,662,531         |
| Non-operating Sources   | -                     | -                 | -3,694,953        | -12,761,531       |
| <b>Revenue Total</b>    | <b>\$ -27,202,121</b> | <b>27,000,499</b> | <b>13,852,000</b> | <b>14,177,000</b> |

|                             | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |                      |                   |                   |                   |
| Operating                   |                      |                   |                   |                   |
| Professional Services       | 66,604               | 62,401            | 77,000            | 77,000            |
| Pension Benefits            | 12,334,024           | 12,938,549        | 13,775,000        | 14,100,000        |
| <b>Operating Total</b>      | <b>12,400,628</b>    | <b>13,000,950</b> | <b>13,852,000</b> | <b>14,177,000</b> |
| <b>Expenditure Total</b>    | <b>\$ 12,400,628</b> | <b>13,000,950</b> | <b>13,852,000</b> | <b>14,177,000</b> |

### Expenditure Category



# POLICE AND FIRE PENSION

## Mission

To accumulate sufficient financial assets in order to provide long-term pension benefits to the City's Firefighters and Police Officers who have served the residents of the City of Pembroke Pines.

## Goals

To accurately account for all the financial resources of the Pension Plan, whether earned through investments or contributed by the City, the State, and the members and to pay pension benefits as they become due; and to maintain the actuarial soundness of the Plan.

## Objectives

To provide accurate, timely and efficient accounting for the Firefighters and Police Officers Pension Fund related activities, as administered by the Pension Board of Trustees (hereafter referred to as the Board).

To maintain the actuarial soundness of the Plan by funding the full amount of the Actuarially Determined Contribution (ADC), as determined by the Plan's actuary.

To invest the assets of the Plan in accordance with the Investment Policy adopted by the Board.

To ensure that all members of the Plan contribute the required percentage of their compensation.

To accurately pay pension benefits to retired members and their beneficiaries on a timely basis, and in accordance with stated policy.

## Major Functions & Activities

The Plan, which is a single employer, defined benefit plan, was established to provide retirement benefits to Firefighters and Police Officers in the City. A more detailed description of the Plan and its provisions appears in the City's Code of Ordinances constituting the plan and the summary plan description.

The City of Pembroke Pines Firefighters and Police Officers Pension Fund was established by referendum in 1973. It has subsequently been amended by the following ordinances:

### ORDINANCE NUMBER DATED

557 February 19, 1981  
 829 March 4, 1987  
 967 September 19, 1991  
 1014 November 4, 1992  
 1067 February 16, 1994  
 1091 September 8, 1994  
 1131 September 6, 1995  
 1198 December 18, 1996  
 1249 January 7, 1998  
 1318 November 17, 1999  
 1321 December 15, 1999  
 1325 January 19, 2000  
 1353 September 20, 2000  
 1360 November 15, 2000  
 1443 June 18, 2003  
 1480 March 17, 2004  
 1509 February 17, 2005  
 1521 August 3, 2005  
 1572 February 21, 2007  
 1581 May 16, 2007  
 1669 August 4, 2010  
 1670 August 4, 2010  
 1693 June 15, 2011  
 1705 October 5, 2011  
 1709 November 16, 2011  
 1767 January 15, 2014  
 1774 April 9, 2014  
 1819 May 6, 2015  
 1824 September 16, 2015  
 1900 March 21, 2018  
 1915 September 17, 2018  
 1916 September 17, 2018

The Plan is administered by a board of nine trustees comprised of three legal residents of the City appointed by the city commission, three active firefighters elected by the active participants of the Plan and three active police officers elected by the active participants of the plan.

The City is required to contribute an actuarially determined amount that, when combined with participants' contributions and contributions from

## POLICE AND FIRE PENSION

the State of Florida, will fully provide for all benefits as they become payable.

Participants were required to contribute 3.0% of their compensation for firefighters and police officers hired on or after October 1, 2018, 7.0% of their compensation if hired on or after May 1, 2010, and 10.4% (6.0% prior to April 1, 1991) of their compensation if hired before May 1, 2010. The State contributions consist of local Insurance Premium Tax revenues which are used to fund additional benefits for members of the Plan, in accordance with Florida Statutes 175 and 185.

**Eligibility:** All full-time employees, as defined in the Ordinance, are required to participate in the Pension Plan as a condition of continued employment, provided at the time of hiring the employee is at least eighteen years of age and has satisfactorily completed all required medical examinations. The City is also extending its benefits coverage to all eligible retirees' domestic partners effective October 1, 2014.

**Normal Retirement Benefits:** For Police Officer and Firefighter members of the Plan, normal retirement is the earliest of (1) the attainment of age 50 and the completion of 10 years of continuous service, or (2) the completion of 20 years of continuous service or attainment of age 55 with no service requirement if eligible on February 19, 1981.

Police officers hired before May 1, 2010, shall receive a monthly pension, equal to 4% per year of continuous service prior to May 1, 2010, plus 3.5% per year of continuous service after April 30, 2010, of the average monthly earnings for the highest two years multiplied by the number of years of continuous service provided the pension does not exceed 80% of the average monthly earnings. Police officers hired after April 30, 2010, shall receive a benefit amount equal to 3% per year of the average monthly earnings for the highest two years multiplied by the number of years of continuous service provided the pension does not exceed 80% of the average monthly earnings for the highest two years of continuous service. Police officers hired on or after October 1, 2018, shall receive a benefit amount equal to 3.0% for each complete year of service. The

maximum retirement benefit shall not exceed 80% of average monthly earnings. The member's average compensation calculation will be determined by using the best five out of the last ten years of service.

Firefighter members hired on or before June 18, 2003, shall receive a monthly pension, payable for life, equal to 4% per year of continuous service accrued prior to May 1, 2010, plus 3.5% per year of continuous service after April 30, 2010, times the average monthly earnings for the highest two years multiplied by the number of years of continuous service provided pension does not exceed 80% of the average monthly earnings. Firefighter members hired after June 18, 2003, but before May 1, 2010, shall receive a benefit amount equal to 4% per year of continuous service prior to May 1, 2010, plus 3.5% per year of continuous service after April 30, 2010, times the average monthly earnings for the highest two years provided the pension does not exceed 80% of the average monthly salary. To obtain this benefit, such firefighters were previously required to retire or enter the DROP upon the earlier of completion of 20 years of continuous service or attainment of age 50 with 10 years of service. To obtain this benefit, such firefighters now are required to retire or enter DROP no earlier than upon completion of 20 years of continuous service or attainment of age 50 with 10 years of service, and no later than the date they accrue the same accrual percentage they would have reached under the terms of the Plan in effect prior to April 30, 2010. In no event shall the benefit for firefighters hired after March 31, 2006 exceed 98% of average monthly regular wages. Firefighters hired after April 30, 2010, shall receive a benefit amount equal to 3% of the average monthly earnings for the highest two years of continuous service multiplied by the number of years of continuous service provided that the pension does not exceed 80% of the average monthly earnings.

Upon retirement, firefighter members who were hired on or after April 1, 2006, shall receive a fixed 3% increase to their retirement benefit on April 1 of each year following retirement. Firefighters hired on or after May 1, 2010, who



## POLICE AND FIRE PENSION

retire or enter the DROP, and their beneficiaries, shall receive a 1.5% increase to their retirement benefit on October 1st each year following retirement.

For firefighter and police officer members who retired prior to April 30, 2010, under the Career Anniversary Pension Retirement Incentive Option, earnings may include payment up to 1,000 hours of accrued unused leave. Effective May 1, 2010, firefighter and police officer members may include only accrued time earned as of April 30, 2010, up to 1,000 hours, in the final calculation of pension benefits. For employees hired after April 30, 2010, no payment of accrued leave will be included in the final calculation of pension benefits. For firefighter and police officer members hired before May 1, 2010, entering the DROP after April 30, 2010, DROP interest credits will be based upon Plan gross return, subject to a minimum 5% to a maximum 8% per annum.

### Budget Highlights

The City's contribution for the FY 2024-25 will be approximately \$34.8 million; this represents an increase of \$1.4 million from the FY 2023-24 working budget. The increase is mainly due to the slight increase in the number of active participants.

The Fire and Police Pension budget includes \$64.1 million in investment income. The actuarial assumption of 7.40% represents the average long-term expected rate of return.

### Accomplishments

The City contributed approximately \$29.8 million for the fiscal year ending 2022-23 and will contribute approximately \$33.3 million for the fiscal year ending 2023-24, which is the ADC for the year.

For the period ended March 31, 2024, the Fire and Police Pension investments were valued at \$941.2 million. The rate of return for the Plan was 14.3% for the six months ended March 31, 2024.

## POLICE AND FIRE PENSION

| Performance Measures                                                                                      | 2021-22 |         | 2022-23 |         | 2023-24 | 2024-25 |
|-----------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|
|                                                                                                           | Actual  | Goal    | Actual  | Goal    | Goal    | Goal    |
| <b>Outputs</b>                                                                                            |         |         |         |         |         |         |
| Retired participants                                                                                      | 493     | 428     | 501     | 463     | 493     | 501     |
| Benefits (in millions) paid to participants including those in the Deferred Retirement Option Plan (DROP) | \$42.3M | \$37.0M | \$45.8M | \$54.0M | \$57.0M | \$50.9M |
| <b>Effectiveness</b>                                                                                      |         |         |         |         |         |         |
| % of transfers completed within pay period                                                                | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| Return on investment*                                                                                     | -11.33% | 7.65%   | 10.81%  | 7.00%   | 7.45%   | 7.40%   |
| City contribution as a % of covered payroll                                                               | 102.63% | 109.00% | 105.07% | 100.00% | 100.00% | 100.00% |
| <b>Efficiency</b>                                                                                         |         |         |         |         |         |         |
| % of administrative costs to total fund assets                                                            | 0.11%   | 0.20%   | 0.12%   | 0.20%   | 0.20%   | 0.20%   |

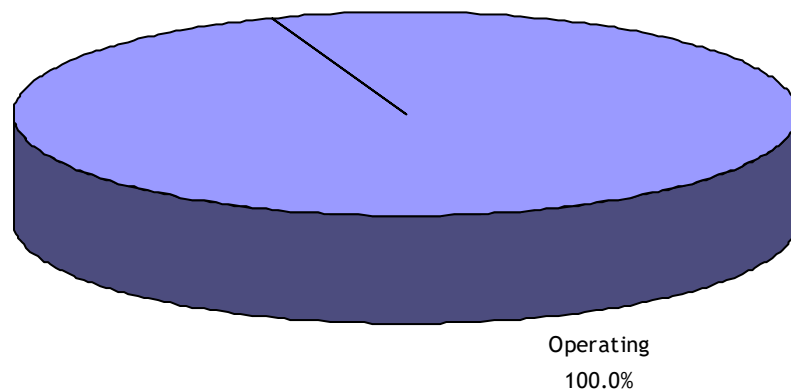
\* Goals for return on investment are based on the actuarial assumption reflected in the valuation reports.

## POLICE AND FIRE PENSION

|                         | 2021-22<br>Actual     | 2022-23<br>Actual  | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------|-----------------------|--------------------|-------------------|-------------------|
| <b>Revenue Category</b> |                       |                    |                   |                   |
| Investment Income       | -93,557,088           | 86,416,038         | 61,900,000        | 64,082,081        |
| Miscellaneous Revenues  | 35,378,802            | 36,426,771         | 38,380,643        | 41,929,560        |
| Non-operating Sources   | -                     | -                  | -37,812,621       | -48,511,986       |
| <b>Revenue Total</b>    | <b>\$ -58,178,286</b> | <b>122,842,809</b> | <b>62,468,022</b> | <b>57,499,655</b> |

|                                       | 2021-22<br>Actual    | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b>           |                      |                   |                   |                   |
| Operating                             |                      |                   |                   |                   |
| Professional Services                 | 5,237,519            | 5,569,283         | 5,675,000         | 6,534,947         |
| Other Current Charges and Obligations | 42,249,585           | 46,143,839        | 56,793,022        | 50,964,708        |
| <b>Operating Total</b>                | <b>47,487,104</b>    | <b>51,713,122</b> | <b>62,468,022</b> | <b>57,499,655</b> |
| <b>Expenditure Total</b>              | <b>\$ 47,487,104</b> | <b>51,713,122</b> | <b>62,468,022</b> | <b>57,499,655</b> |

### Expenditure Category



## OTHER POSTEMPLOYMENT BENEFITS

### Mission

To accumulate sufficient financial resources that will be available to provide Other Post-employment Benefits (OPEB), benefits other than pension, to eligible City retirees and their beneficiaries.

### Goals

To accurately account for all the financial resources of the Retiree Health/Life Insurance Plan (hereinafter referred to as the Plan), whether earned through investments or contributed by the City and its retirees, to ensure that funds will be available for the payment of benefits as they become due; and to maintain the actuarial soundness of the Plan.

### Objectives

To provide accurate, timely, and efficient accounting of the activities related to the City's Retiree Health/Life Insurance Plan.

To invest the assets of the Plan in accordance with the Investment Policy as adopted by the City.

To correctly pay benefits other than pension benefits in accordance with stated policy.

### Major Functions & Activities

The Other Post-employment Benefits Fund was established as a result of the new Governmental Accounting Standards Board (GASB) Statements number 43 and 45 regarding OPEB. These new standards call for governments to account for other post-employment benefits, other than pensions, in a similar manner to pension plans. Governmental entities, including the City, previously accounted for these benefits on a pay-as-you-go basis.

The City created a retiree health and life insurance program as adopted and amended by the City Commission by the following Ordinances:

ORDINANCE NUMBER DATED 990 April 15, 1992

1015 November 4, 1992 1024 February 17, 1993  
1144 December 6, 1995 1371 April 4, 2001 1443  
June 18, 2003 1480 March 17, 2004 1554 August  
16, 2006 1598 December 3, 2007 1670 August 4,  
2010 1702 September 20, 2011 1779 November 5,  
2014

Coverage of health insurance is provided to all regular, full-time, permanent general and utility employees, certified firefighters, and police officer employees, including dependents for those hired before October 1, 1991. For those employees hired on or after October 1, 1991, the City provides single coverage only.

A life insurance benefit is provided to police officers, firefighters, general and utility employees. Employees from the Charter Schools are excluded from this benefit. The amount of the benefit is equal to 100% of the final salary at retirement, up to a maximum of \$100,000. The benefit amount is reduced by 50% at age 65. General and utility employees hired after February 1, 2010, and police officers hired after May 1, 2010, shall no longer be eligible to participate in the retiree life insurance program and their life insurance policy will terminate when they separate from the City.

Employees are eligible to participate upon normal retirement in the City's pension plan of which the employee is a member. If the employee does not belong to a City's pension plan, that employee upon termination must have completed 10 years of continuous service, and upon attaining age 55 would be eligible.

For employees hired after March 2005, health insurance for retirees is no longer being provided at the City's expense. A retiree may elect to continue health insurance in the City Plan if they pay the blended rate for employees and retirees as provided by state law.

Effective July 1, 2010, all general employees (bargaining unit eligible) will pay the full blended insured equivalent rate if they choose to continue the City's insurance at retirement. Effective October 1, 2014, the City is extending its benefits coverage to all eligible retirees' domestic partners.

## OTHER POSTEMPLOYMENT BENEFITS

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Contributions are required for both retiree and dependent health insurance coverage. Currently, retirees are not required to pay contributions for the life insurance benefits. Contribution rates are determined based on the following factors: hire date, retirement date, and employee group. Based on these factors, retirees pay either the full rates, reduced rates, or nothing for medical and prescription drug benefit. The contribution requirements of the plan members are established and may be amended by the City Commission.

### Budget Highlights

The City will contribute approximately \$11.7 million to the OPEB Trust Fund, for FY 2023-24.

The OPEB budget includes a \$23.0 million estimate in investment income for FY 2024-25.

### Accomplishments

For the period ended March 31, 2024, the OPEB Trust Fund was valued at \$156.4 million. The rate of return for the Fund was 14.0% for the six months ended March 31, 2024.

## OTHER POSTEMPLOYMENT BENEFITS

| Performance Measures                             | 2021-22 |         | 2022-23 |         | 2023-24 | 2024-25 |
|--------------------------------------------------|---------|---------|---------|---------|---------|---------|
|                                                  | Actual  | Goal    | Actual  | Goal    | Goal    | Goal    |
| <b>Outputs</b>                                   |         |         |         |         |         |         |
| Retired participants receiving benefits          | 544     | 600     | 570     | 544     | 570     | 570     |
| Retiree health claim benefits paid               | \$13.3M | \$13.0M | \$13.9M | \$13.1M | \$14.0M | \$16.1M |
| <b>Effectiveness</b>                             |         |         |         |         |         |         |
| Return on investments**                          | 18.00%  | N/A     | -13.4%  | 7.20%   | 8.24%   | 8.25%   |
| City's ADC as a % of covered payroll             | 6.08%   | N/A     | 5.47%   | 10.00%  | 10.00%  | 7.25%   |
| <b>Efficiency</b>                                |         |         |         |         |         |         |
| City's actual contribution as a % of the ADC     | 233.39% | 100.00% | 274.88% | 100.00% | 100.00% | 100.00% |
| Administrative costs as a % of total fund assets | 0.15%   | 1.25%   | 0.13%   | 1.00%   | 1.00%   | 0.25%   |

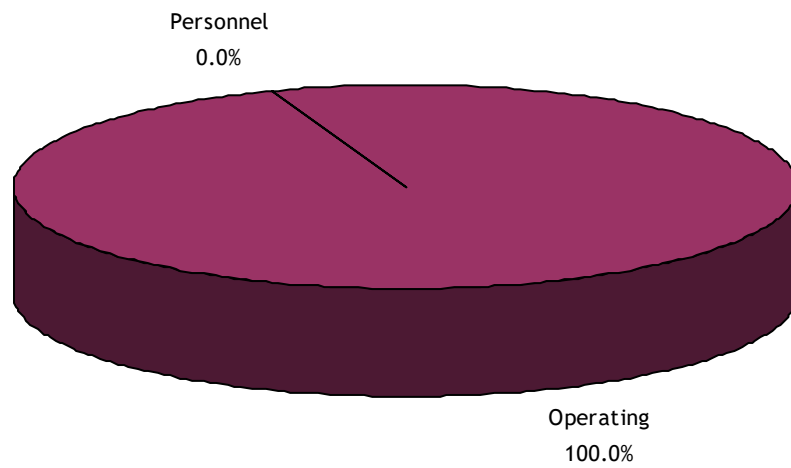
\*\*Goals for return on investment are based on the actuarial assumption reflected in the valuation reports.

## OTHER POSTEMPLOYMENT BENEFITS

|                             |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b>     |           |                   |                   |                   |                   |
| Investment Income           |           | -17,228,016       | 12,542,377        | 15,010,000        | 23,017,000        |
| Miscellaneous Revenues      |           | 16,357,716        | 19,126,364        | 12,315,000        | 12,219,000        |
| Non-operating Sources       |           | -                 | -                 | -10,713,400       | -17,397,800       |
| <b>Revenue Total</b>        | <b>\$</b> | <b>-870,300</b>   | <b>31,668,741</b> | <b>16,611,600</b> | <b>17,838,200</b> |
|                             |           |                   |                   |                   |                   |
|                             |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
| <b>Expenditure Category</b> |           |                   |                   |                   |                   |
| <b>Personnel</b>            |           |                   |                   |                   |                   |
| Benefits                    |           | 5,172             | 5,922             | 8,000             | 8,000             |
| <b>Personnel Total</b>      |           | <b>5,172</b>      | <b>5,922</b>      | <b>8,000</b>      | <b>8,000</b>      |
| <b>Operating</b>            |           |                   |                   |                   |                   |
| Professional Services       |           | 546,401           | 567,258           | 601,600           | 601,200           |
| Other Services              |           | 31,573            | 42,500            | 40,000            | 40,000            |
| Insurance                   |           | 13,479,133        | 14,097,031        | 15,962,000        | 17,189,000        |
| <b>Operating Total</b>      |           | <b>14,057,107</b> | <b>14,706,789</b> | <b>16,603,600</b> | <b>17,830,200</b> |
| <b>Expenditure Total</b>    | <b>\$</b> | <b>14,062,279</b> | <b>14,712,712</b> | <b>16,611,600</b> | <b>17,838,200</b> |

## OTHER POSTEMPLOYMENT BENEFITS

### Expenditure Category





# WETLANDS MITIGATION TRUST FUND

## Mission

To ensure that the City of Pembroke Pines maintains and preserves its vital ecosystems. The restoration of lost and degraded wetlands to their natural state is essential to ensure the health of Florida's watershed.

## Goals

In accordance with the Mitigation Bank Irrevocable Trust Fund Agreement, the City of Pembroke Pines is required to maintain, protect, and preserve the wetlands, developed as a diverse multi-habitat ecosystem, in perpetuity.

## Objectives

To account for all activities relating to the Wetlands Mitigation Trust and to invest the revenues earned to achieve the highest yield in order to sustain the wetlands in perpetuity.

## Major Functions & Activities

On October 21, 1992, the City entered into an agreement with the Florida Wetlandsbank™ (FW), a Florida Joint Venture, wherein the City granted FW a license to develop a Wetlands Mitigation Bank at a site containing approximately 450 acres located in the Chapel Trail Preserve.

This agreement, which ended on December 31, 2004, established the first Wetland Mitigation Bank in Florida and the second in the nation. Florida Wetlandsbank's responsibilities included designing, permitting, and constructing the ecosystem; maintaining and monitoring the wetlands for a five-year period once construction was completed; and the sales and marketing of the mitigation credits.

On January 1, 2005, the City assumed full responsibility and maintenance for the wetlands. The City now owns various sites totaling approximately 620 acres of Wetlands of which 502 are maintained by the Trust Fund. The City became the Grantor of the Mitigation Bank Irrevocable Trust Fund on April 5, 1995, in order

to hold the funds to maintain the wetlands in perpetuity. The current Trustee is the Bank of New York, and the beneficiaries of the Trust Fund are the City, the South Florida Water Management District, the U. S. Army Corps of Engineers, and Broward County. Payments are made quarterly from the investment earnings of the Trust Fund to cover the cost of maintaining the wetlands. In the event that investment earnings are insufficient to cover expenses, payments from the principal of the Trust can be utilized with the written consent of the Trust's beneficiaries.

## Budget Highlights

Expenditures for maintaining the Wetlands have remained constant, with no changes anticipated for the FY 2024-25.

WETLANDS MITIGATION TRUST FUND

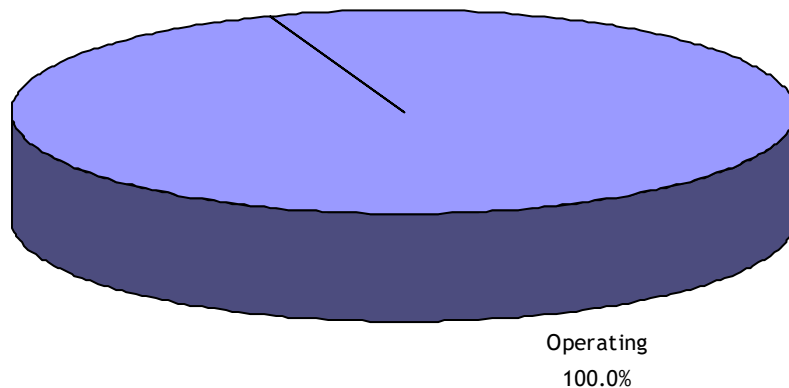
| Performance Measures                     | 2021-22   |           | 2022-23   |           | 2023-24   | 2024-25   |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                                          | Actual    | Goal      | Actual    | Goal      | Goal      | Goal      |
| Outputs                                  |           |           |           |           |           |           |
| Funds set aside for wetlands maintenance | \$674,765 | \$490,000 | \$706,748 | \$490,000 | \$680,716 | \$711,748 |
| Effectiveness                            |           |           |           |           |           |           |
| Investment yield                         | 0.07%     | 2.00%     | 4.82%     | 2.00%     | 2.00%     | 4.75%     |

## WETLANDS MITIGATION TRUST FUND

|                         |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Category</b> |           |                   |                   |                   |                   |
| Investment Income       |           | 4,064             | 32,742            | 9,000             | 29,000            |
| Interfund Transfers     |           | 213,755           | -                 | -                 | -                 |
| Non-operating Sources   |           | -                 | -                 | 7,500             | -12,500           |
| <b>Revenue Total</b>    | <b>\$</b> | <b>217,819</b>    | <b>32,742</b>     | <b>16,500</b>     | <b>16,500</b>     |

|                             |           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|-----------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenditure Category</b> |           |                   |                   |                   |                   |
| <b>Operating</b>            |           |                   |                   |                   |                   |
| Professional Services       |           | 1,460             | 1,460             | 1,500             | 1,500             |
| Other Services              |           | 15,000            | -                 | 15,000            | 15,000            |
| <b>Operating Total</b>      |           | <b>16,460</b>     | <b>1,460</b>      | <b>16,500</b>     | <b>16,500</b>     |
| <b>Expenditure Total</b>    | <b>\$</b> | <b>16,460</b>     | <b>1,460</b>      | <b>16,500</b>     | <b>16,500</b>     |

### Expenditure Category



## Capital Improvement Program (CIP)

### CIP Development Process

Section 5.08 of the City Charter requires the adoption of a 5-year Capital Improvement Program (CIP) in the annual budget. The first year of the 5-year CIP coincides with the budget being considered for adoption. Based on the budget calendar the 5-year CIP is prepared in July of each year. After departments prepare their capital budget for the new fiscal year, they are required to formulate their portion of the 5-year CIP out-years. They are obligated not only to include spending plans for the four years subsequent to the ensuing budget year but also to provide a status, known as the Disposition CIP, of the second year of the prior year CIP showing whether items are budgeted, cancelled, or postponed. The four out-years of the CIP do not authorize or fund any projects and are subject to review and amendment during preparation of budgets for those years. The CIP is reviewed by the City Manager, Deputy City Manager, and Finance Director/Assistant City Manager during the preparation process.

The CIP consists of both planned capital outlay and capital projects. “Capital outlay” refers to expenditures for capital items with an initial individual cost of \$5,000 or more and an estimated useful life greater than one year. Individual capital outlay items included in the CIP cost \$10,000 or greater. On the other hand, “capital projects” refers to capital outlay related to municipal construction. The CIP includes new facilities and improvements to existing facilities as well as the replacement of vehicles and equipment. In short, the CIP includes both recurring and non-recurring capital items. Recurring items are those that are present in almost every budget and have a regular replacement cycle, whereas nonrecurring items are expenses that are of a one-time nature and are unlikely to happen in the near future.

In addition, anticipated purchases of more than one unit for which the individual price is less than \$5,000 but for which the aggregate cost exceeds \$10,000, are also included in the 5-year Capital Improvement Program; however, these items will be expensed to an operating account instead of a capital account because the unit cost does not meet the capitalization threshold. Further, in accordance with GASB 34, all resurfacing and road repairs are expensed from a repair and maintenance account and not a capital account because these should be treated as repairs.

The policies that guide the development of the CIP are as follows:

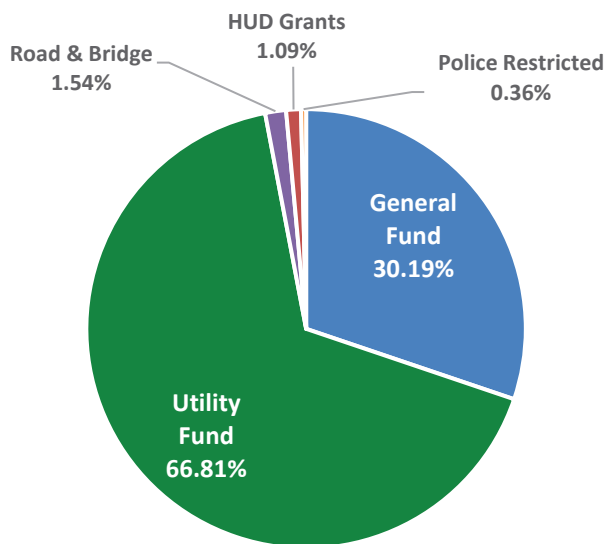
1. The City has developed a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan.
2. The City will maintain its physical assets at a level adequate to protect the City’s capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and timely replacement of plant and equipment from current revenues whenever possible.
3. The City has provided sufficient funds to replace and upgrade equipment as well as to take advantage of new technology, thereby ensuring that employees have safe and efficient tools to serve the public. It reflects a commitment to further automation and the use of available technology to improve the productivity of the City’s workforce. The objective for upgrading and replacing equipment includes:
  - a. normal replacement as equipment completes its useful life,
  - b. upgrades to new technology, and
  - c. additional equipment necessary to serve the needs of the City.
4. The City will attempt to ensure, according to its Comprehensive Land Use Plan, that the necessary infrastructure is in place to facilitate the orderly development of vacant land.
5. The City will use the following criteria to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:

- a. economic and neighborhood vitality,
- b. infrastructure and heritage preservation,
- c. capital projects that implement a component of an approved redevelopment plan,
- d. projects specifically included in an approved replacement schedule,
- e. projects that reduce the cost of operations, and projects that increase the cost of operations shall have identified trade-offs or objectives to support those additional costs,
- f. projects that significantly improve safety and reduce risk exposure, and
- g. projects supporting private development must include satisfactory return on investment ratios or a fully documented cost/benefit analysis.

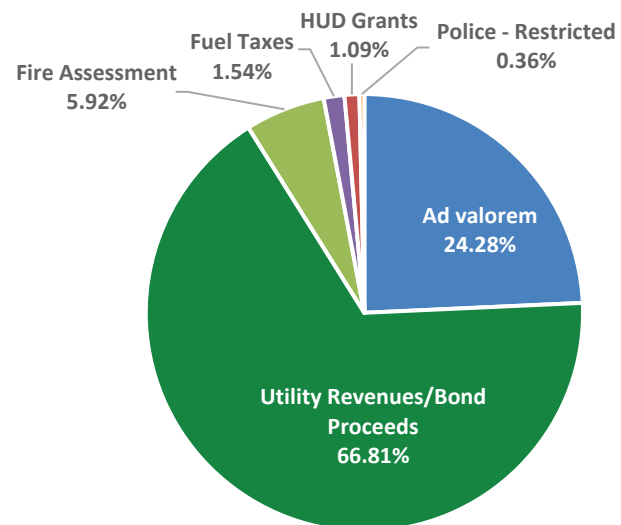
## Fiscal Year 2024-25 Capital Budget and Operating Impact

The FY 2024-25 capital budget for all funds is \$32.5 million, an increase of \$8.7 million or 36.6% compared to the FY 2023-24 adopted budget. The General Fund and the Utility Fund account for 30.2% and 66.8% of the total appropriations, respectively. The capital budget is funded mainly by utility revenues, bond proceeds and ad valorem taxes, as shown in the pie chart below. The public safety capital budget of \$6.1 million is 18.7% of the total capital outlay planned for all funds, and the Police Department represents 54.0% of the public safety total. Appropriations for replacement of motor vehicles account for \$5.1 million or 83.4% of the public safety capital budget.

**2024-25 Capital Budget by Use**



**2024-25 Capital by Funding Source**



**Recurring Items:** The majority of these items are replacements and, as such, have minimal impact on the operating expenditure budget. For example, the replacement of lift stations is expected to reduce maintenance costs by \$50K annually. Notwithstanding, there is a positive non-financial impact as these replacements would maintain or even improve City services.

- \$2.6 million - Police vehicles
- \$1.9 million - Ladder Truck
- \$1.0 million - Sewer lines
- \$3.1 million - Water, and wastewater treatment plants rehabilitation

**Nonrecurring Items:** The 2024-25 all funds budget has two major capital projects (appropriations above \$1.0 million). Details of these projects are provided in the table below. These capital investments will have a positive non-financial impact through improvements in efficiency and effectiveness.

| Project Description                                                 | Budget<br>2024-25                        | Annual     | Operating Impact                                                                                                                                                           |
|---------------------------------------------------------------------|------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Water Treatment Plant Improvements</b>                           | <b>Utility Fund</b>                      | <b>Net</b> | <b>Explanation</b>                                                                                                                                                         |
| Complete electrical distribution system replacement.                | \$3.8 Million<br>funded by Bond Proceeds | N/A        | This project will replace obsolete electrical systems and result in improved operational reliability of the water treatment plant.                                         |
| <b>Water Main Improvements</b>                                      | <b>Utility Fund</b>                      | <b>Net</b> | <b>Explanation</b>                                                                                                                                                         |
| Water service line and meter replacements at Hollybrook & Sunswept. | \$7.0 Million<br>funded by Bond Proceeds | N/A        | Project will improve the quality and reliability of water, sewer, and electrical service. Project will also resolve water meter accuracy and backflow prevention concerns. |

## CAPITAL IMPROVEMENT PROGRAM

Capital Costs by Project Category  
In Present Value as Provided by Department Directors

| SOURCE OF FUNDING                                  |               | 2024-25   | 2025-26   | 2026-27   | 2027-28   | 2028-29   | Total      |
|----------------------------------------------------|---------------|-----------|-----------|-----------|-----------|-----------|------------|
| GENERAL FUND                                       |               |           |           |           |           |           |            |
| <b>Div. 2002 - Technology Services</b>             |               |           |           |           |           |           |            |
| Technology Infrastructure                          | Revenues      | 390,000   | 300,000   | -         | -         | 300,000   | 990,000    |
| Network Servers                                    | Revenues      | 150,000   | 75,000    | 75,000    | 75,000    | 75,000    | 450,000    |
| Vehicles                                           | Revenues      | 94,000    | -         | 40,000    | -         | 94,000    | 228,000    |
| Telephony and Phone Systems                        | Revenues      | 250,000   | 390,000   | 390,000   | 390,000   | 390,000   | 1,810,000  |
| Other Equipment                                    | Revenues      | 402,000   | 300,000   | 300,000   | 300,000   | 250,000   | 1,552,000  |
| <b>Div. 3001 - Police</b>                          |               |           |           |           |           |           |            |
| Vehicles                                           | Revenues      | 2,602,726 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 10,602,726 |
| Motorcycles                                        | Revenues      | -         | 120,000   | 60,000    | 60,000    | 60,000    | 300,000    |
| Radios                                             | Revenues      | 38,000    | 60,000    | 60,000    | 60,000    | 60,000    | 278,000    |
| Computer System                                    | Revenues      | 60,682    | 100,000   | 100,000   | 100,000   | 100,000   | 460,682    |
| Other Equipment                                    | Revenues      | 571,650   | 500,000   | 500,000   | 500,000   | 500,000   | 2,571,650  |
| <b>Div. 4003 - Fire Rescue</b>                     |               |           |           |           |           |           |            |
| (Note: Rev/Fire Asmt = Revenues & Fire Assessment) |               |           |           |           |           |           |            |
| Vehicles                                           | Rev/Fire Asmt | 90,000    | 90,000    | 90,000    | 90,000    | 90,000    | 450,000    |
| Ladder Truck                                       | Fire Asmt     | 1,865,000 | -         | -         | -         | -         | 1,865,000  |
| Fire Engine                                        | Fire Asmt     | -         | 1,980,000 | 990,000   | 2,000,000 | 990,000   | 5,960,000  |
| Fire Apparatus Refurbishment                       | Fire Asmt     | -         | 35,000    | 40,000    | 40,000    | 40,000    | 155,000    |
| Life Pak (12)                                      | Revenues      | -         | 400,000   | -         | -         | -         | 400,000    |
| Ambulances                                         | Revenues      | 435,000   | 435,000   | 850,000   | 435,000   | 900,000   | 3,055,000  |
| Ambulance Refurbishment                            | Revenues      | 20,000    | 25,000    | 25,000    | 25,000    | 30,000    | 125,000    |
| Command Vehicle                                    | Rev/Fire Asmt | -         | -         | 80,000    | -         | -         | 80,000     |
| Rescue Laptops                                     | Revenues      | -         | 65,000    | -         | -         | -         | 65,000     |
| Radios                                             | Rev/Fire Asmt | -         | -         | -         | 300,000   | -         | 300,000    |
| Training Facility Refurbishment                    | Rev/Fire Asmt | 100,000   | 25,000    | 25,000    | 25,000    | 25,000    | 200,000    |
| Station Refurbishment                              | Rev/Fire Asmt | -         | -         | 600,000   | -         | 1,000,000 | 1,600,000  |
| Fire Prevention Vehicle                            | Fire Asmt     | 65,000    | -         | -         | -         | -         | 65,000     |
| Body Armor                                         | Revenues      | -         | -         | 100,000   | -         | -         | 100,000    |
| Automatic CPR Device                               | Revenues      | -         | -         | 100,000   | -         | -         | 100,000    |
| Computer Equipment (Not Micro)                     | Rev/Fire Asmt | -         | 30,000    | -         | -         | -         | 30,000     |
| Special Equipment - FIRE                           | Fire Asmt     | 180,000   | -         | 100,000   | 75,000    | -         | 355,000    |
| Special Equipment - RESCUE                         | Revenues      | 15,000    | -         | -         | 75,000    | -         | 90,000     |
| Extractors (Bunker Gear)                           | Rev/Fire Asmt | 20,000    | 20,000    | 20,000    | 20,000    | -         | 80,000     |
| Rescue Carts and Trailer                           | Revenues      | -         | -         | 65,000    | -         | -         | 65,000     |
| <b>Div. 6001 - General Government Buildings</b>    |               |           |           |           |           |           |            |
| Vehicles                                           | Revenues      | -         | 150,000   | 150,000   | 150,000   | 150,000   | 600,000    |
| Fencing                                            | Revenues      | 27,000    | 75,000    | 75,000    | 75,000    | 75,000    | 327,000    |
| Major Repairs and Maintenance Projects *           | Revenues      | 2,456,944 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 10,456,944 |
| Buildings / Improvements                           | Revenues      | 1,525,000 | 1,000,000 | 1,000,000 | -         | -         | 3,525,000  |
| Other Equipment                                    | Revenues      | 62,000    | 75,000    | 75,000    | 75,000    | 75,000    | 362,000    |
| Non-capital Equipment                              | * Revenues    | 47,280    | 50,000    | 50,000    | 50,000    | 50,000    | 247,280    |

## CAPITAL IMPROVEMENT PROGRAM

Capital Costs by Project Category  
In Present Value as Provided by Department Directors

| SOURCE OF FUNDING                                    |            | 2024-25       | 2025-26       | 2026-27       | 2027-28       | 2028-29       | Total         |
|------------------------------------------------------|------------|---------------|---------------|---------------|---------------|---------------|---------------|
| GENERAL FUND (continued)                             |            |               |               |               |               |               |               |
| Div. 6004 - Grounds Maintenance                      |            |               |               |               |               |               |               |
| Vehicles & Heavy Equipment                           | Revenues   | 13,000        | 225,000       | 225,000       | 225,000       | 225,000       | 913,000       |
| Non-capital Equipment                                | * Revenues | 10,000        | 25,000        | 25,000        | 25,000        | 25,000        | 110,000       |
| Landscaping                                          | * Revenues | 450,000       | 400,000       | 400,000       | 400,000       | 400,000       | 2,050,000     |
| Other Equipment (Capital)                            | Revenues   | -             | 25,000        | 25,000        | 25,000        | 25,000        | 100,000       |
| Div. 6005 - Procurement                              |            |               |               |               |               |               |               |
| FuelMaster AIM 2.4 Dash Odometer Kits                | * Revenues | 26,250        | 26,250        | 26,250        | 26,250        | 26,250        | 131,250       |
| Misc. Non-capital Equipment for Surplus              | * Revenues | 20,000        | -             | -             | -             | -             | 20,000        |
| Misc. Non-capital Equipment for Fleet G              | * Revenues | 10,000        | -             | -             | -             | -             | 10,000        |
| Vehicles                                             | Revenues   | -             | 47,000        | 55,000        | -             | 94,000        | 196,000       |
| Div. 7001 - Recreation & Div. 7006 - Golf            |            |               |               |               |               |               |               |
| Vehicles                                             | Revenues   | 25,210        | 40,000        | 45,000        | 75,000        | 80,000        | 265,210       |
| Heavy Equipment - Golf                               | Revenues   | 75,000        | 50,000        | 50,000        | 50,000        | 70,000        | 295,000       |
| Other Equipment-Parks & Recreation                   | Revenues   | 190,000       | 1,510,000     | 800,000       | 500,000       | 700,000       | 3,700,000     |
| Improvements Other Than Building                     | Revenues   | 175,000       | 2,225,000     | 600,000       | 500,000       | 600,000       | 4,100,000     |
| Buildings/Buildings-Improvement                      | Revenues   | 300,000       | 225,000       | 225,000       | 225,000       | 300,000       | 1,275,000     |
| Fencing                                              | Revenues   | 40,000        | 60,000        | 60,000        | 60,000        | 70,000        | 290,000       |
| Div. 7010- Civic & Cultural Facility                 |            |               |               |               |               |               |               |
| Improvement other than Building                      | Revenues   | -             | 35,000        | 35,000        | 35,000        | 75,000        | 180,000       |
| Other Equipment                                      | Revenues   | 10,000        | 40,000        | 40,000        | 40,000        | 75,000        | 205,000       |
| Div. 8002 - Housing - Pines Point                    |            |               |               |               |               |               |               |
| Repair/Replacement - AC Units/Other Appliances       | * Revenues | 79,300        | 90,000        | 97,000        | 104,000       | 85,000        | 455,300       |
| Div. 8002 - Housing - Project 603 - Pines Place      |            |               |               |               |               |               |               |
| Repair/Replacement - AC Units/Other Appliances       | * Revenues | 69,525        | 73,001        | 76,651        | 80,484        | 84,508        | 384,170       |
| TOTAL GENERAL FUND                                   |            | \$ 12,960,567 | \$ 15,396,251 | \$ 12,744,901 | \$ 11,290,734 | \$ 12,188,758 | \$ 64,581,212 |
| ROAD & BRIDGE FUND                                   |            |               |               |               |               |               |               |
| Div. 6002 - Maintenance & Div. 6003 - Infrastructure |            |               |               |               |               |               |               |
| Road Resurfacing                                     | * Revenues | 2,280,000     | 1,500,000     | 1,500,000     | 1,500,000     | 1,500,000     | 8,280,000     |
| Road, Sidewalk, Fence & Drainage Improv              | Gas Tax    | 500,000       | 475,000       | 475,000       | 475,000       | 475,000       | 2,400,000     |
| Guardrails                                           | Revenues   | -             | 50,000        | -             | 50,000        | -             | 100,000       |
| Other Equipment                                      | Revenues   | -             | 50,000        | 50,000        | 50,000        | 50,000        | 200,000       |
| TOTAL ROAD & BRIDGE FUND                             |            | \$ 2,780,000  | \$ 2,075,000  | \$ 2,025,000  | \$ 2,075,000  | \$ 2,025,000  | \$ 10,980,000 |



## CAPITAL IMPROVEMENT PROGRAM

Capital Costs by Project Category  
In Present Value as Provided by Department Directors

| SOURCE OF FUNDING                                    |               | 2024-25   | 2025-26    | 2026-27    | 2027-28   | 2028-29   | Total      |
|------------------------------------------------------|---------------|-----------|------------|------------|-----------|-----------|------------|
| UTILITY FUND                                         |               |           |            |            |           |           |            |
| <b>Div. 6010 - Utilities Administrative Services</b> |               |           |            |            |           |           |            |
| Buildings                                            | Revenues      | 815,000   | -          | -          | -         | -         | 815,000    |
| Truck                                                | Revenues      | -         | 32,000     | 33,000     | 33,900    | 33,900    | 132,800    |
| Subtotal for Admin Services                          |               | 815,000   | 32,000     | 33,000     | 33,900    | 33,900    | 947,800    |
| <b>Div. 6021 - Sewer Collection</b>                  |               |           |            |            |           |           |            |
| Force Main                                           | Revenues/Bond | 900,000   | 52,000     | 54,000     | 58,800    | 58,800    | 1,123,600  |
| Lift Station                                         | Revenues      | -         | 4,996,000  | 3,737,000  | 4,277,000 | 3,228,000 | 16,238,000 |
| Sewer Lines                                          | Bond Proceeds | 1,030,000 | 1,060,000  | 1,090,000  | 1,130,000 | 1,130,000 | 5,440,000  |
| Generator                                            | Revenues      | 30,000    | 80,000     | 82,000     | 85,000    | 85,000    | 362,000    |
| Trailer                                              | Revenues      | 105,000   | -          | -          | -         | -         | 105,000    |
| Truck                                                | Revenues      | 140,000   | 48,000     | 50,000     | 51,000    | 51,000    | 340,000    |
| Other Equipment                                      | Revenues      | 100,000   | 111,000    | 114,000    | 118,000   | 118,000   | 561,000    |
| <b>Div. 6022 - Sewer Treatment</b>                   |               |           |            |            |           |           |            |
| Improvement Other Than Bldg                          | Revenues/Bond | 1,835,525 | 1,835,525  | 11,000     | 12,000    | 12,000    | 3,706,050  |
| Sewer Treatment Rehabilitation                       | Bond Proceeds | 3,127,000 | 11,756,000 | 9,306,000  | 1,850,000 | 1,900,000 | 27,939,000 |
| Other Equipment                                      | Revenues      | 78,000    | 80,000     | 82,000     | 85,000    | 85,000    | 410,000    |
| Subtotal for Sewer                                   |               | 7,345,525 | 20,018,525 | 14,526,000 | 7,666,800 | 6,667,800 | 56,224,650 |
| <b>Div. 6031 - Water Plants</b>                      |               |           |            |            |           |           |            |
| Improvement Other Than Bldg                          | Revenues/Bond | 3,827,917 | 803,000    | 805,000    | 57,000    | 557,000   | 6,049,917  |
| Water Well                                           | Revenues/Bond | 955,000   | 159,000    | 164,000    | 170,000   | 170,000   | 1,618,000  |
| Improvements - Other                                 | Revenues      | -         | 1,590,000  | 1,000,000  | 1,740,000 | 5,548,000 | 9,878,000  |
| Generator                                            | Revenues      | -         | -          | -          | -         | 535,500   | 535,500    |
| Pump                                                 | Revenues      | 155,000   | 159,000    | 164,000    | 170,000   | 170,000   | 818,000    |
| Other Equipment                                      | Revenues      | 50,000    | 451,000    | 465,000    | 482,000   | 482,000   | 1,930,000  |

## CAPITAL IMPROVEMENT PROGRAM

Capital Costs by Project Category  
In Present Value as Provided by Department Directors

|                                                                      | SOURCE OF FUNDING | 2024-25       | 2025-26       | 2026-27       | 2027-28       | 2028-29       | Total          |
|----------------------------------------------------------------------|-------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| UTILITY FUND (continued)                                             |                   |               |               |               |               |               |                |
| Div. 6032 - Water Distribution                                       |                   |               |               |               |               |               |                |
| Fire Hydrants                                                        | Revenues          | 30,000        | 32,000        | 33,000        | 34,000        | 32,000        | 161,000        |
| Water Main                                                           | Bond Proceeds     | 6,950,000     | 8,050,000     | 7,828,000     | 8,284,000     | 8,588,000     | 39,700,000     |
| Truck                                                                | Revenues          | -             | 66,000        | 68,000        | 71,000        | 71,000        | 276,000        |
| Other Equipment                                                      | Revenues/Bond     | 1,587,000     | 1,574,000     | 164,000       | 166,000       | 166,000       | 3,657,000      |
| Subtotal for Water                                                   |                   | 13,554,917    | 12,884,000    | 10,691,000    | 11,174,000    | 16,319,500    | 64,623,417     |
| TOTAL UTILITY FUND                                                   |                   | \$ 21,715,442 | \$ 32,934,525 | \$ 25,250,000 | \$ 18,874,700 | \$ 23,021,200 | \$ 121,795,867 |
| TOTAL CIP - ALL FUNDS                                                |                   | \$ 37,456,009 | \$ 50,405,776 | \$ 40,019,901 | \$ 32,240,434 | \$ 37,234,958 | \$ 197,357,079 |
| Less Operating Items *                                               | *                 | (5,449,299)   | (4,164,251)   | (4,174,901)   | (4,185,734)   | (4,170,758)   | (22,144,944)   |
| Plus Non-CIP Funds                                                   |                   | 473,497       |               |               |               |               | 473,497        |
| Plus Non-CIP Capital Items:                                          |                   |               |               |               |               |               |                |
| Div. 3001 - Police                                                   |                   | 3,300         | -             | -             | -             | -             | 3,300          |
| Div. 6001 - General Gov't Building                                   |                   | 7,000         | -             | -             | -             | -             | 7,000          |
| Div. 7001 - Recreation, Div. 7006-Golf Course, Div 7010-Civic Center |                   | 12,500        | -             | -             | -             | -             | 12,500         |
| TOTAL CAPITAL - ALL FUNDS                                            |                   | \$ 32,503,007 | \$ 46,241,525 | \$ 35,845,000 | \$ 28,054,700 | \$ 33,064,200 | \$ 175,708,432 |

\* Note: These items will be expensed to an operating account instead of a capital account because the unit cost does not meet the capitalization threshold. Any type of equipment or construction costing \$10,000 or more is included in the 5-year CIP. Anticipated purchases of more than one (1) unit for which the individual price is less than \$10,000, but for which the aggregate cost exceeds \$10,000 are also included in the 5-year CIP. In addition, per GASB 34, all resurfacing and road repairs must be expensed from an R & M account and not a capital account since it is treated as a repair.

## DISPOSITION OF PRIOR CIP

|                                                                          |               | 2024-25   | 2024-25   |           |            | 2023-24 |                |
|--------------------------------------------------------------------------|---------------|-----------|-----------|-----------|------------|---------|----------------|
| SOURCE OF FUNDING                                                        |               | CIP Plan  | Budget    | Postponed | Cancelled# | Budget  | Excess/(Short) |
| Fund 1 General Fund                                                      |               |           |           |           |            |         |                |
| <b>Div. 2002 - Technology Services</b>                                   |               |           |           |           |            |         |                |
| Technology Infrastructure                                                | Revenues      | 300,000   | 390,000   | -         | -          | -       | 90,000         |
| Network Servers                                                          | Revenues      | 75,000    | 150,000   | -         | -          | 75,000  | 150,000        |
| Vehicles                                                                 | Revenues      | 40,000    | 94,000    | -         | -          | 80,000  | 134,000        |
| Telephony and Phone Systems                                              | Revenues      | 390,000   | 250,000   | -         | 140,000    | 390,000 | 390,000        |
| Other Equipment                                                          | Revenues      | 405,000   | 402,000   | -         | 3,000      | 250,000 | 250,000        |
| <b>Div. 3001 - Police</b>                                                |               |           |           |           |            |         |                |
| Vehicles                                                                 | Revenues      | 2,000,000 | 2,602,726 | -         | -          | -       | 602,726        |
| Motorcycles                                                              | Revenues      | 120,000   | -         | -         | -          | -       | (120,000)      |
| Radios                                                                   | Revenues      | 60,000    | 38,000    | -         | -          | -       | (22,000)       |
| Computer System                                                          | Revenues      | 100,000   | 60,682    | -         | -          | -       | (39,318)       |
| Other Equipment                                                          | Revenues      | 500,000   | 571,650   | -         | -          | -       | 71,650         |
| <b>Div. 4003 - Fire Rescue</b>                                           |               |           |           |           |            |         |                |
| (Note: Rev/Fire Asmt = Revenues & Fire Assessment)                       |               |           |           |           |            |         |                |
| Vehicles                                                                 | Rev/Fire Asmt | 80,000    | 90,000    | -         | -          | -       | 10,000         |
| Ladder Truck                                                             | Fire Asmt     | 1,400,000 | 1,865,000 | -         | -          | -       | 465,000        |
| Fire Apparatus Refurbishment                                             | Fire Asmt     | 35,000    | -         | -         | -          | -       | (35,000)       |
| Ambulances                                                               | Revenues      | 415,000   | 435,000   | -         | -          | -       | 20,000         |
| Ambulance Refurbishment                                                  | Revenues      | 25,000    | 20,000    | -         | -          | -       | (5,000)        |
| Training Facility Refurbishment                                          | Rev/Fire Asmt | 100,000   | 100,000   | -         | -          | -       | -              |
| Station Refurbishment                                                    | Rev/Fire Asmt | 600,000   | -         | -         | -          | -       | (600,000)      |
| Fire Prevention Vehicle                                                  | Fire Asmt     | 65,000    | 65,000    | -         | -          | -       | -              |
| Special Equipment - FIRE                                                 | Fire Asmt     | 100,000   | 180,000   | -         | -          | -       | 80,000         |
| Special Equipment - RESCUE                                               | Revenues      | -         | 15,000    | -         | -          | -       | 15,000         |
| Extractors (Bunker Gear)                                                 | Rev/Fire Asmt | 20,000    | 20,000    | -         | -          | -       | -              |
| <b>Div. 6001 - General Government Buildings</b>                          |               |           |           |           |            |         |                |
| Vehicles                                                                 | Revenues      | 150,000   | -         | -         | 150,000    | -       | -              |
| Fencing                                                                  | Revenues      | 150,000   | 27,000    | -         | 123,000    | -       | -              |
| Major Repairs and Maintenance Projects                                   | * Revenues    | 2,000,000 | 2,456,944 | -         | -          | -       | 456,944        |
| Buildings / Improvements                                                 | Revenues      | -         | 1,525,000 | -         | -          | -       | 1,525,000      |
| Other Equipment                                                          | Revenues      | -         | 62,000    | -         | -          | -       | 62,000         |
| Non-capital Equipment                                                    | * Revenues    | -         | 47,280    | -         | -          | -       | 47,280         |
| <b>Div. 6004 - Grounds Maintenance</b>                                   |               |           |           |           |            |         |                |
| Vehicles & Heavy Equipment                                               | Revenues      | 225,000   | 13,000    | -         | 212,000    | -       | -              |
| Non-capital Equipment                                                    | * Revenues    | 150,000   | 10,000    | -         | 140,000    | -       | -              |
| Landscaping                                                              | * Revenues    | 500,000   | 450,000   | -         | 50,000     | -       | -              |
| <b>Div. 6005 - Procurement</b>                                           |               |           |           |           |            |         |                |
| Non-Capital Equipment                                                    | * Revenues    | -         | 30,000    | -         | -          | -       | 30,000         |
| FuelMaster AIM 2.4 Dash Odometer Kits                                    | * Revenues    | 24,500    | 26,250    | -         | -          | -       | 1,750          |
| <b>Div. 7001 - Recreation &amp; Cultural Arts &amp; Div. 7006 - Golf</b> |               |           |           |           |            |         |                |
| Vehicles                                                                 | Revenues      | 40,000    | 25,210    | -         | 14,790     | -       | -              |
| Heavy Equipment - Golf                                                   | Revenues      | 50,000    | 75,000    | -         | -          | -       | 25,000         |
| Other Equipment-Parks & Recreation                                       | Revenues      | 900,000   | 190,000   | 710,000   | -          | -       | -              |
| Improvements Other Than Building                                         | Revenues      | 1,800,000 | 175,000   | 1,625,000 | -          | -       | -              |
| Buildings-Improvement                                                    | Revenues      | 350,000   | 300,000   | -         | -          | -       | (50,000)       |
| Fencing                                                                  | Revenues      | 60,000    | 40,000    | -         | -          | -       | (20,000)       |

## DISPOSITION OF PRIOR CIP

| SOURCE OF FUNDING                                                 |                             | 2024-25<br>CIP<br>Plan | 2024-25<br>Budget    | Postponed           | Cancelled#          | 2023-24<br>Budget | Excess/(Short)      |
|-------------------------------------------------------------------|-----------------------------|------------------------|----------------------|---------------------|---------------------|-------------------|---------------------|
| Fund 1 General Fund (continued)                                   |                             |                        |                      |                     |                     |                   |                     |
| <b>Div. 7010 - Civic &amp; Cultural Facility</b>                  |                             |                        |                      |                     |                     |                   |                     |
| Improvements Other Than Building                                  | Revenues                    | 35,000                 | -                    | -                   | 35,000              | -                 | -                   |
| Other Equipment                                                   | Revenues                    | 40,000                 | 10,000               | -                   | -                   | -                 | (30,000)            |
| <b>Div. 8002 - Housing - Pines Point</b>                          |                             |                        |                      |                     |                     |                   |                     |
| Repair/Replacement - AC Units/Other Appliance: * Revenues         |                             | 83,000                 | 79,300               | -                   | 3,700               | -                 | -                   |
| <b>Div. 8002 - Housing -Project 603-Pines Place</b>               |                             |                        |                      |                     |                     |                   |                     |
| Repair/Replacement - AC Units/Other Appliance: * Revenues         |                             | 92,000                 | 69,525               | -                   | 22,475              | -                 | -                   |
| <b>TOTAL GENERAL FUND</b>                                         |                             | <b>\$ 13,479,500</b>   | <b>\$ 12,960,567</b> | <b>\$ 2,335,000</b> | <b>\$ 893,965</b>   | <b>\$ 795,000</b> | <b>\$ 3,505,032</b> |
| Fund 100 - Road & Bridge Fund                                     |                             |                        |                      |                     |                     |                   |                     |
| <b>Div. 6002 - Maintenance &amp; Div. 6003 - Infrastructure</b>   |                             |                        |                      |                     |                     |                   |                     |
| Road Resurfacing                                                  | * Revenues                  | 1,500,000              | 2,280,000            | -                   | -                   | -                 | 780,000             |
| Road, Sidewalk, & Drainage Improvements                           | Add'l Local Option Gas Tx   | -                      | 500,000              | -                   | -                   | -                 | 500,000             |
| Road, Sidewalk, & Drainage Improvements                           | * Add'l Local Option Gas Tx | 475,000                | -                    | -                   | -                   | -                 | (475,000)           |
| Guardrails                                                        | Revenues                    | 50,000                 | -                    | 50,000              | -                   | -                 | -                   |
| Other Equipment                                                   | Revenues                    | 28,000                 | -                    | -                   | 28,000              | -                 | -                   |
| <b>TOTAL ROAD &amp; BRIDGE FUND</b>                               |                             | <b>\$ 2,053,000</b>    | <b>\$ 2,780,000</b>  | <b>\$ 50,000</b>    | <b>\$ 28,000</b>    | <b>\$ -</b>       | <b>\$ 805,000</b>   |
| Fund 471 - Utility Fund                                           |                             |                        |                      |                     |                     |                   |                     |
| <b>Div. 6010 - Utilities Administrative Services</b>              |                             |                        |                      |                     |                     |                   |                     |
| Vehicles & Heavy Equipment                                        | Revenues                    | 31,000                 | -                    | -                   | 31,000              | -                 | -                   |
| Buildings                                                         |                             | -                      | 815,000              | -                   | -                   | -                 | 815,000             |
| <b>Subtotal for Admin Services</b>                                |                             | <b>\$ 31,000</b>       | <b>\$ 815,000</b>    | <b>\$ -</b>         | <b>\$ 31,000</b>    | <b>\$ -</b>       | <b>\$ 815,000</b>   |
| <b>Div. 6021-Sewer Collection &amp; Div. 6022-Sewer Treatment</b> |                             |                        |                      |                     |                     |                   |                     |
| Lift Station Replacements (10 per year)                           | Revenues                    | 2,085,000              | -                    | -                   | 2,085,000           | -                 | -                   |
| Lift Station Rehabilitation                                       | Revenues                    | 520,000                | -                    | -                   | 520,000             | -                 | -                   |
| Gravity Sewer Lines - Repair & Re-Line                            | Revenues                    | 1,030,000              | 1,030,000            | -                   | -                   | -                 | -                   |
| SCADA Upgrade                                                     | Revenues                    | 4,000                  | -                    | -                   | 4,000               | -                 | -                   |
| Vehicles & Heavy Equipment                                        | Revenues                    | 203,000                | 245,000              | -                   | -                   | -                 | 42,000              |
| Force Main Replacement                                            | Revenues                    | 50,000                 | 900,000              | -                   | -                   | -                 | 850,000             |
| Treatment Units - Rehabilitation                                  | Revenues                    | 1,706,000              | 3,127,000            | -                   | -                   | -                 | 1,421,000           |
| Buildings - Rehabilitate or Replace                               | Revenues                    | 7,500,000              | -                    | 6,685,000           | -                   | -                 | (815,000)           |
| Replace Pumps, Generators, Tanks, etc.                            | Revenues                    | 104,000                | 208,000              | -                   | -                   | -                 | 104,000             |
| Improvements Other Than Building                                  | Revenues                    | 4,339,525              | 1,835,525            | 2,083,000           | -                   | -                 | (421,000)           |
| <b>Subtotal for Sewer</b>                                         |                             | <b>\$ 17,541,525</b>   | <b>\$ 7,345,525</b>  | <b>\$ 8,768,000</b> | <b>\$ 2,609,000</b> | <b>\$ -</b>       | <b>\$ 1,181,000</b> |

## DISPOSITION OF PRIOR CIP

|                                                                   |          | 2024-25       | 2024-25       |               |              | 2023-24    |                 |
|-------------------------------------------------------------------|----------|---------------|---------------|---------------|--------------|------------|-----------------|
| SOURCE OF FUNDING                                                 |          | CIP Plan      | Budget        | Postponed     | Cancelled#   | Budget     | Excess/(Short)  |
| Fund 471 - Utility Fund (continued)                               |          |               |               |               |              |            |                 |
| Div. 6031-Water Plant & Div. 6032-Water Distribution (except AWS) |          |               |               |               |              |            |                 |
| Rehab Raw Water Well                                              | Revenues | 155,000       | 955,000       | -             | -            | -          | 800,000         |
| Water Mains - Replacements                                        | Revenues | 8,602,000     | 6,950,000     | 450,000       | 1,652,000    | -          | 450,000         |
| Vehicles & Heavy Equipment for Utility                            | Revenues | 64,000        | -             | -             | -            | -          | (64,000)        |
| Small Equipment - Pumps, Hoses, Hydrants, etc.                    | Revenues | 31,000        | 304,000       | -             | -            | -          | 273,000         |
| Improvements Other Than Building                                  | Revenues | 3,826,500     | 5,345,917     | -             | -            | -          | 1,519,417       |
| Subtotal for Water                                                |          | \$ 12,678,500 | \$ 13,554,917 | \$ 450,000    | \$ 1,652,000 | \$ -       | \$ 2,978,417.00 |
| TOTAL UTILITY FUND                                                |          | \$ 30,251,025 | \$ 21,715,442 | \$ 9,218,000  | \$ 4,292,000 | \$ -       | \$ 4,974,417    |
| TOTAL DISPOSITION- ALL FUNDS                                      |          | \$ 45,783,525 | \$ 37,456,009 | \$ 11,603,000 | \$ 5,213,965 | \$ 795,000 | \$ 9,284,449    |
| Less Operating Items *                                            |          | (4,824,500)   | (5,449,299)   | -             | (216,175)    | -          | (840,974)       |
| Plus Non-CIP Funds                                                |          | -             | 473,497       | -             | -            | -          | 473,497         |
| Plus Non-CIP Capital Items:                                       |          |               |               | -             | -            | -          | -               |
| Div. 3001 - Police                                                |          | -             | 3,300         | -             | -            | -          | 3,300           |
| Div. 6001 - General Gov't Building                                |          | -             | 7,000         | -             | -            | -          | 7,000           |
| Div. 7001 - Recreation & Div. 7006-Golf Course                    |          | -             | 12,500        | -             | -            | -          | 12,500          |
| TOTAL CAPITAL - ALL FUNDS                                         |          | \$ 40,959,025 | \$ 32,503,007 | \$ 11,603,000 | \$ 4,997,790 | \$ 795,000 | \$ 8,939,772    |

\* Note: These items will be expensed to an operating account instead of a capital account because the unit cost does not meet the capitalization threshold. Any type of equipment or construction costing \$10,000 or more is included in the 5-year Capital Improvement Program (CIP). Anticipated purchases of more than one (1) unit for which the individual price is less than \$10,000, but for which the aggregate cost exceeds \$10,000 is also included in the 5-year CIP. In addition, per GASB 34, all resurfacing and road repairs must be expensed from a R & M account and not a capital account, since it is treated as a repair.

# Cancelled funds may include projects no longer contemplated, already performed, and/or have been reassigned to another major project.

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual  | 2023-24<br>Budget | 2024-25<br>Budget  |
|--------------------------------------------------|-------------------|--------------------|-------------------|--------------------|
| <b>Fund: 001 General Fund</b>                    |                   |                    |                   |                    |
| <b>Taxes</b>                                     |                   |                    |                   |                    |
| <b>Ad Valorem Taxes</b>                          |                   |                    |                   |                    |
| 0000-311001-00000 Current Ad Valorem Taxes       | 80,320,852        | 87,536,946         | 94,167,494        | 101,737,188        |
| 0000-311002-00000 Delinquent Ad Valorem Taxes    | (121,968)         | 28,318             | -                 | -                  |
| <b>Ad Valorem Taxes</b>                          | <b>80,198,885</b> | <b>87,565,264</b>  | <b>94,167,494</b> | <b>101,737,188</b> |
| <b>Insurance Premium Taxes</b>                   |                   |                    |                   |                    |
| 0000-312510-04003 Fire Insurance Premium Tax     | 1,207,082         | 2,250,084          | 1,207,082         | 2,250,084          |
| 0000-312520-00000 Casualty Insurance Premium Tax | 1,563,457         | 1,872,766          | 1,563,457         | 1,872,766          |
| <b>Insurance Premium Taxes</b>                   | <b>2,770,539</b>  | <b>4,122,850</b>   | <b>2,770,539</b>  | <b>4,122,850</b>   |
| <b>Utility Taxes</b>                             |                   |                    |                   |                    |
| 0000-314100-00000 Public Svc Tax - Electric Svc  | 10,879,042        | 14,437,794         | 13,043,000        | 14,812,000         |
| 0000-314300-00000 Public Svc Tax - Water         | 1,296,053         | 1,727,070          | 1,883,955         | 1,887,751          |
| 0000-314400-00000 Public Svc Tax - Gas           | 195,882           | 178,862            | 178,000           | 181,000            |
| 0000-314800-00000 Public Svc Tax - Propane       | 85,463            | 81,080             | 93,000            | 78,000             |
| <b>Utility Taxes</b>                             | <b>12,456,439</b> | <b>16,424,805</b>  | <b>15,197,955</b> | <b>16,958,751</b>  |
| <b>Local Business Tax</b>                        |                   |                    |                   |                    |
| 0000-316000-00000 Local Business Tax - City      | 3,177,791         | 3,282,418          | 3,284,000         | 3,446,000          |
| <b>Local Business Tax</b>                        | <b>3,177,791</b>  | <b>3,282,418</b>   | <b>3,284,000</b>  | <b>3,446,000</b>   |
| <b>Taxes</b>                                     |                   |                    |                   |                    |
|                                                  | <b>98,603,653</b> | <b>111,395,337</b> | <b>15,419,988</b> | <b>126,264,789</b> |
| <b>Permits, Fees &amp; Assessments</b>           |                   |                    |                   |                    |
| <b>Building Permits</b>                          |                   |                    |                   |                    |
| 1001-322040-00000 Garage Sales                   | 2,135             | 2,110              | 3,000             | 3,000              |
| 1001-322041-00000 POD Annual Permits             | 500               | -                  | 500               | 500                |
| 1001-322075-00000 Sign Renewal Fee               | 33,035            | 6,297              | 33,600            | 33,600             |
| 6006-322055-00000 Paving or Drainage Permits     | 161,823           | 526,694            | 280,000           | 550,000            |
| 9002-322016-00000 Building Permit Review         | 201,057           | 227,613            | 140,000           | 162,500            |
| 9002-322037-00000 Special Event Permit Review    | 450               | -                  | 500               | 500                |
| 9002-322050-00000 Landscaping Permit             | 97,738            | 59,279             | 50,000            | 61,000             |
| <b>Building Permits</b>                          | <b>496,738</b>    | <b>821,993</b>     | <b>507,600</b>    | <b>811,100</b>     |
| <b>Franchise Fees</b>                            |                   |                    |                   |                    |
| 0000-323100-00000 Franchise Fees - Electricity   | 9,306,373         | 10,686,047         | 10,786,074        | 10,570,334         |
| 0000-323400-00000 Franchise Fees - Gas           | 181,586           | 163,900            | 182,000           | 157,000            |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Franchise Fees</b>                            |                   |                   |                   |                   |
| 0000-323600-00000 Privilege Fees - Sewer         | 3,799,000         | 3,954,373         | 4,134,000         | 4,355,000         |
| 0000-323700-00000 Franchise Fee-Sanitation Nonfr | 208,226           | 195,916           | 211,000           | 188,000           |
| 0000-323720-00000 Franchise Fee-Sanitation Franc | 3,441,131         | 3,017,297         | 3,600,000         | 3,726,000         |
| 0000-323910-00000 Franchise Fees - Bus Bench Ad  | 132,000           | 132,000           | 132,000           | 132,000           |
| 0000-323930-00000 Franchise Fee-Rsrc Rcvry Host  | 398,200           | -                 | -                 | -                 |
| <b>Franchise Fees</b>                            | <b>17,466,516</b> | <b>18,149,533</b> | <b>19,045,074</b> | <b>19,128,334</b> |
| <b>Special Assessments</b>                       |                   |                   |                   |                   |
| 3001-325130-00000 Police Equipment Assessment    | 2,416             | 28,852            | 20,000            | 15,000            |
| 4003-325110-00000 Fire Equipment Assessment      | 20,309            | 122,260           | 100,000           | 100,000           |
| 4003-325220-00000 Fire Protection Special Assess | 26,484,197        | 29,845,585        | 30,851,705        | 33,567,848        |
| 4003-325221-00000 Interim Fire Special Assess    | 16,096            | 171,703           | 300,000           | 300,000           |
| <b>Special Assessments</b>                       | <b>26,523,017</b> | <b>30,168,400</b> | <b>31,271,705</b> | <b>33,982,848</b> |
| <b>Other Licenses, Fees &amp; Permits</b>        |                   |                   |                   |                   |
| 1001-329200-00000 Annual Lobbyist Regist Fee     | 710               | 550               | 700               | 700               |
| 9002-329300-00000 Tree Removal-Relocation Permit | 5,967             | 10,665            | 8,500             | 8,500             |
| <b>Other Licenses, Fees &amp; Permits</b>        | <b>6,677</b>      | <b>11,215</b>     | <b>9,200</b>      | <b>9,200</b>      |
| <b>Permits, Fees &amp; Assessments</b>           | <b>44,492,949</b> | <b>49,151,141</b> | <b>50,833,579</b> | <b>53,931,482</b> |
| <b>Intergovernmental Revenue</b>                 |                   |                   |                   |                   |
| <b>Local Grants</b>                              |                   |                   |                   |                   |
| 5002-332957-00209 Child Care & Dev Block Grant   | 21,693            | 157,177           | -                 | -                 |
| 5002-332957-00209 Child Care & Dev Block Grant   | -                 | -                 | 20,000            | -                 |
| 5002-332957-00208 Child Care & Dev Block Grant   | -                 | -                 | 20,000            | -                 |
| 5002-332957-00209 Child Care & Dev Block Grant   | -                 | 19,639            | -                 | -                 |
| 5002-332957-00208 Child Care & Dev Block Grant   | -                 | 18,674            | -                 | -                 |
| 5002-332957-00208 Child Care & Dev Block Grant   | -                 | 97,249            | -                 | -                 |
| 5002-332957-00208 Child Care & Dev Block Grant   | -                 | 122,958           | -                 | -                 |
| 5002-332957-00208 Child Care & Dev Block Grant   | 24,961            | 84,916            | -                 | -                 |
| 5002-332957-00209 Child Care & Dev Block Grant   | 48,594            | -                 | -                 | -                 |
| 5002-332957-00208 Child Care & Dev Block Grant   | 48,594            | -                 | -                 | -                 |
| 5002-332957-00209 Child Care & Dev Block Grant   | -                 | 102,276           | -                 | -                 |
| 5002-332957-00209 Child Care & Dev Block Grant   | -                 | 129,314           | -                 | -                 |
| <b>Local Grants</b>                              | <b>143,842</b>    | <b>732,202</b>    | <b>40,000</b>     | <b>-</b>          |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Federal Grants</b>                            |                   |                   |                   |                   |
| 0800-331954-ARPA1 Coronavirus State and Local    | 4,993,740         | 7,606,539         | 3,000,000         | -                 |
| 3001-331223-00000 Hazard Mitigation Grant        | -                 | -                 | 47,399            | -                 |
| 3050-331510-00681 Federal Emergency Mgmnt Agency | -                 | 15,349            | -                 | -                 |
| 3050-331510-00683 Federal Emergency Mgmnt Agency | -                 | 6,357             | -                 | -                 |
| 3050-331510-00684 Federal Emergency Mgmnt Agency | -                 | 293,080           | -                 | -                 |
| 3050-331510-00685 Federal Emergency Mgmnt Agency | -                 | 54,843            | -                 | -                 |
| 3050-331510-00686 Federal Emergency Mgmnt Agency | -                 | 89,607            | -                 | -                 |
| 3050-331510-03377 Federal Emergency Mgmnt Agency | -                 | 1,875             | -                 | -                 |
| 3050-331510-03419 Federal Emergency Mgmnt Agency | -                 | 34,685            | -                 | -                 |
| 3050-331510-04337 Federal Emergency Mgmnt Agency | 87,788            | 130,827           | -                 | -                 |
| 3050-331510-04339 Federal Emergency Mgmnt Agency | -                 | 122,775           | -                 | -                 |
| 3050-331510-04486 Federal Emergency Mgmnt Agency | -                 | 913,773           | -                 | -                 |
| 4003-331223-00000 Hazard Mitigation Grant        | 58,816            | -                 | 133,272           | -                 |
| 4003-331816-00000 Asst to Firefighter Grant AFG  | 1,929             | -                 | -                 | -                 |
| 4003-331940-00000 Natl Bioterrorism HospitalPrep | -                 | -                 | 1,500             | 1,500             |
| 6001-331223-00000 Hazard Mitigation Grant        | -                 | -                 | 251,572           | -                 |
| 8001-331500-00000 Elderly Energy Assistance      | 16,145            | 17,383            | 22,935            | 24,770            |
| 8001-331500-ARPEH Elderly Energy Assistance      | 13,855            | 13,867            | -                 | -                 |
| <b>Federal Grants</b>                            | <b>5,172,272</b>  | <b>9,300,960</b>  | <b>3,456,678</b>  | <b>26,270</b>     |
| <b>State Grants</b>                              |                   |                   |                   |                   |
| 3050-334960-03419 FEMA - State Share             | -                 | 5,781             | -                 | -                 |
| 3050-334960-03377 FEMA - State Share             | -                 | 312               | -                 | -                 |
| 3050-334960-04337 FEMA - State Share             | 4,877             | 7,268             | -                 | -                 |
| 7010-334740-00312 General Program Support Grant  | -                 | 18,871            | 82,062            | -                 |
| 7010-334740-00312 General Program Support Grant  | 26,556            | 123,444           | -                 | -                 |
| 7010-334740-00312 General Program Support Grant  | 55,535            | -                 | -                 | -                 |
| <b>State Grants</b>                              | <b>86,968</b>     | <b>155,676</b>    | <b>82,062</b>     | <b>-</b>          |
| <b>State Shared</b>                              |                   |                   |                   |                   |
| 0000-335121-00000 Sales Tax Proceeds             | 6,646,683         | 7,211,251         | 6,731,000         | 6,776,000         |
| 0000-335180-00000 Local Gov 1/2 Cent Sale Tax    | 13,980,016        | 14,296,322        | 13,919,000        | 13,898,000        |
| 0800-335140-00000 Mobile Home Licenses           | 1,940             | 2,647             | 2,200             | 2,200             |
| 0800-335150-00000 Beverage Licenses              | 64,510            | 65,409            | 57,000            | 58,000            |
| 4003-335200-00000 Firefighter Supplemental Comp  | 64,436            | 111,062           | 89,000            | 89,000            |
| <b>State Shared</b>                              | <b>20,757,585</b> | <b>21,686,691</b> | <b>20,798,200</b> | <b>20,823,200</b> |



## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Grants from Local Units</b>                   |                   |                   |                   |                   |
| 7001-337656-00304 CSC Maximizing Out-of-Sch Time | 77,115            | 122,593           | 154,090           | -                 |
| <b>Grants from Local Units</b>                   | <b>77,115</b>     | <b>122,593</b>    | <b>154,090</b>    | <b>-</b>          |
| <b>Occupational Licenses / County</b>            |                   |                   |                   |                   |
| 0000-338000-00000 Local Business Tax - County    | 183,538           | 184,514           | 170,000           | 192,000           |
| <b>Occupational Licenses / County</b>            | <b>183,538</b>    | <b>184,514</b>    | <b>170,000</b>    | <b>192,000</b>    |
| <b>Intergovernmental Revenue</b>                 |                   |                   |                   |                   |
|                                                  | <b>26,421,321</b> | <b>32,182,635</b> | <b>24,701,030</b> | <b>21,041,470</b> |
| <b>Charges for Services</b>                      |                   |                   |                   |                   |
| <b>General Government Charges</b>                |                   |                   |                   |                   |
| 0201-341982-00315 Advertising                    | 12,995            | 27,070            | 13,000            | -                 |
| 0800-341200-00000 Administrative Fees            | 16,365,255        | 16,893,026        | 19,117,912        | 21,287,767        |
| 0800-341298-00000 Payment in Lieu of Taxes       | 1,348,062         | 1,347,554         | 1,476,193         | 1,498,361         |
| 0800-341310-00000 Admin Fee - Building Svc       | 541,226           | 1,084,520         | 1,030,834         | 1,035,000         |
| 0800-341312-00000 Admin Fee - 25% Surcharge      | 6,459             | 8,413             | 6,500             | 8,500             |
| 0800-341313-00000 Admin Fee - Sanitation         | 337,207           | 362,612           | 364,000           | 372,000           |
| 0800-341315-00000 Admin Fees - Towing            | 45,455            | 33,924            | 34,184            | 30,559            |
| 1001-341932-00000 Certify Copy Record Search     | 9,506             | 8,100             | 9,800             | 10,000            |
| 1001-341952-00000 Notary Fees                    | 95                | 30                | 100               | 100               |
| 1001-341956-00000 Other Government Filing Fees   | 5,724             | 10                | 12,000            | 1,800             |
| 1001-341957-00000 Passport Fee                   | 127,806           | 139,755           | 150,000           | 160,000           |
| 1001-341968-00000 Sale of Code of Ordinance      | -                 | -                 | 100               | 100               |
| 2001-341948-00000 Lien Research                  | 224,310           | 159,650           | 142,000           | 142,953           |
| 2002-341311-00000 Admin Fee - Technical Svc      | 937,091           | 1,096,867         | 1,218,537         | 996,374           |
| 3001-341300-09007 Admin Hearing Fee              | 4,350             | 9,426             | 6,000             | 10,000            |
| 3001-341305-09007 Registration Abandon Property  | 14,400            | 8,700             | 18,000            | 10,000            |
| 6006-341934-00000 Engineering Charges to Utility | 145,777           | 772,361           | 748,328           | 845,014           |
| 6006-341936-00000 Engineering Plan Review Fee    | 213,485           | 89,891            | 72,000            | 80,000            |
| 6008-341280-00670 Credit Enhancement Fee         | 50,000            | 45,833            | 50,000            | 50,000            |
| 6008-341296-00670 Maintenance/Admin Fee          | 32,906            | 33,893            | 33,893            | 35,958            |
| 6008-341919-00060 Housing Application Fee        | -                 | -                 | 450               | 450               |
| 7010-341981-00350 Entrance Fee                   | 2,240             | 1,310             | 5,350             | 2,090             |
| 8002-341919-00000 Housing Application Fee        | 3,263             | 3,298             | 4,500             | 4,500             |
| 8002-341919-00603 Housing Application Fee        | 14,939            | 16,069            | 16,000            | 16,000            |
| 9002-341905-00000 P & Z Board Surcharge          | 1,100             | 860               | 900               | 900               |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                     | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>General Government Charges</b>                 |                   |                   |                   |                   |
| 9002-341920-00000 Architectural Review            | 16,158            | 449               | -                 | -                 |
| 9002-341921-00000 Local Business Tax Review Fee   | 6,940             | 4,660             | -                 | -                 |
| 9002-341940-00000 Land Use Plan Amendments        | -                 | -                 | 12,000            | 12,500            |
| 9002-341941-00000 Dev of Regional Impact Fees     | -                 | -                 | 7,200             | 7,500             |
| 9002-341942-00000 Flexibility Allocation Fees     | 2,228             | -                 | 4,800             | 4,800             |
| 9002-341960-00000 Plat Approval Fees              | 13,431            | 2,308             | 10,000            | 6,500             |
| 9002-341969-00000 BOA Review Fees                 | 13,701            | 12,400            | 10,000            | 9,800             |
| 9002-341973-00000 Map Reproduction                | -                 | -                 | 100               | 100               |
| 9002-341976-00000 Sign Approval Fees              | 6,600             | 18,995            | 10,800            | 10,800            |
| 9002-341979-00000 Group Home Research             | 84                | -                 | 90                | 110               |
| 9002-341980-00000 Site Review Fees                | 93,815            | 59,245            | 58,000            | 58,000            |
| 9002-341983-00000 Public Request Research         | -                 | -                 | 100               | 100               |
| 9002-341985-00000 Site or Zoning Inspection       | 15,473            | 10,342            | 8,200             | 6,250             |
| 9002-341986-00000 P & Z Variance Review Fees      | 35,214            | 21,447            | 15,000            | 17,000            |
| 9002-341987-00000 Deed Restriction Processing     | -                 | -                 | 180               | 190               |
| 9002-341991-00000 Zoning Letters                  | 6,964             | 5,220             | 4,000             | 4,150             |
| 9002-341992-00000 Zoning Fees (Public Hearings)   | 37,578            | 12,153            | 12,200            | 13,500            |
| 9002-341994-00000 Miscellaneous Fees              | 16,980            | 25,105            | 14,000            | 15,000            |
| 9002-341995-00000 Alcoholic Bvg License Review    | 2,725             | 1,888             | 1,350             | 1,500             |
| 9002-341996-00000 Special Exception Fees          | 4,402             | 2,383             | 4,800             | 5,000             |
| 9002-341997-00000 Deferral Fee                    | 2,206             | 2,388             | 2,400             | 2,500             |
| 9002-341998-00000 Certificate of Use              | -                 | 8,950             | 11,500            | 12,250            |
| 9002-341999-00000 Appeal of Decision              | 1,650             | -                 | 1,850             | 1,950             |
| <b>General Government Charges</b>                 | <b>20,719,801</b> | <b>22,331,106</b> | <b>24,719,151</b> | <b>26,787,926</b> |
| <b>Public Safety Charges</b>                      |                   |                   |                   |                   |
| 3001-342100-00000 Police Svc                      | 25,204            | 42,989            | 33,000            | 42,600            |
| 3001-342105-09007 CODE Services                   | 501               | -                 | -                 | -                 |
| 3001-342120-00000 School Resource Officers        | -                 | -                 | 2,149,147         | 2,781,375         |
| 3001-342120-00303 School Resource Officers        | 1,187,767         | 2,626,916         | -                 | -                 |
| 3001-342150-00000 Take Home Vehicle Program       | 35,660            | 34,835            | 35,760            | 30,300            |
| 3001-342204-00000 False Alarm Fee                 | 81,170            | 85,043            | 112,700           | 98,900            |
| 3001-342940-00000 Police Detail                   | 153,579           | 150,563           | 150,000           | 160,000           |
| 3001-342960-00000 Police Civilian Academy         | 2,500             | 2,240             | 2,800             | 2,800             |
| 4003-342202-00678 Annual Fire Inspection Fee      | 712,730           | 809,417           | 725,000           | 1,505,000         |
| 4003-342203-00678 Life Safety Plan Review&Inspect | 356,813           | 559,741           | 325,000           | 430,000           |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Public Safety Charges</b>                     |                   |                   |                   |                   |
| 4003-342204-00678 False Alarm Fee                | 13,300            | 17,700            | 20,000            | 20,000            |
| 4003-342501-00678 Fee - Expediting Overtime      | 4,108             | -                 | 14,000            | 14,000            |
| 4003-342600-00000 Rescue Transport Fees          | 4,154,313         | 5,006,942         | 4,583,000         | 4,720,490         |
| 4003-342601-00000 Rescue Transport-PEMT-FFS      | -                 | 431,310           | 445,000           | 445,000           |
| 4003-342602-00000 Rescue Transport-PEMT-MCO-IGT  | 773,923           | 740,047           | 1,074,000         | 1,128,348         |
| 4003-342900-00000 CPR Certification              | 3,675             | 5,460             | 6,000             | 6,000             |
| 4003-342901-00000 Fire Rescue Svc to Brwd County | 7,000             | 5,000             | 10,000            | 10,000            |
| 4003-342902-04004 Fire Facility Courses          | -                 | 2,140             | 20,000            | 20,000            |
| 4003-342930-00000 Fire Detail                    | 41,170            | 31,509            | 25,500            | 30,000            |
| <b>Public Safety Charges</b>                     | <b>7,553,413</b>  | <b>10,551,851</b> | <b>9,730,907</b>  | <b>11,444,813</b> |
| <b>Transportation Charges</b>                    |                   |                   |                   |                   |
| 8001-344910-00000 Transportation Svc             | -                 | 685               | 1,452             | -                 |
| <b>Transportation Charges</b>                    | <b>-</b>          | <b>685</b>        | <b>1,452</b>      | <b>-</b>          |
| <b>Recreation Charges</b>                        |                   |                   |                   |                   |
| 5002-347210-00208 Summer Program Fees            | (367)             | 142,977           | 140,970           | -                 |
| 5002-347210-00209 Summer Program Fees            | 192,761           | 207,038           | 219,960           | 292,200           |
| 5002-347215-00209 Summer Activity Fees           | 25,366            | 27,030            | 26,280            | 29,820            |
| 5002-347215-00208 Summer Activity Fees           | 12,075            | 15,750            | 15,600            | -                 |
| 5002-347220-00209 School Year Activity Fee       | 24,030            | 28,203            | 36,760            | 38,120            |
| 5002-347220-00208 School Year Activity Fee       | (382)             | 12,154            | 39,820            | -                 |
| 7001-347200-00000 Clean Up Fees                  | 8,864             | 10,948            | 9,000             | 15,200            |
| 7001-347210-00000 Summer Program Fees            | 156,289           | 170,741           | 174,548           | 178,505           |
| 7001-347225-00000 Youth Athletic Program         | 143,230           | 106,741           | 140,274           | 125,875           |
| 7001-347450-00000 Special Population Programs    | -                 | 23,712            | -                 | -                 |
| 7001-347540-00000 Membership Fitness Center      | 5,501             | 4,166             | 6,000             | 5,000             |
| 7001-347556-00000 Recreation Classes             | -                 | 9,529             | 950               | 1,000             |
| 7001-347564-00000 Swimming Fees                  | 1,055             | 2,790             | 4,000             | 2,500             |
| 7001-347565-00000 Athletic Fees - Non-resident   | 99,186            | 85,050            | 99,000            | 92,000            |
| 7001-347566-00000 Youth Soccer Fees              | 81,871            | 98,304            | 100,000           | 100,000           |
| 7001-347568-00000 Swimming Lessons by Staff      | 23,897            | 22,327            | 23,970            | 27,200            |
| 7001-347572-00000 Swimming Pool Membership       | (6,009)           | 24,663            | 16,850            | 16,515            |
| 7001-347573-00000 Community Swim Team Fees       | 57,853            | 73,013            | 57,000            | 70,000            |
| 7001-347576-00000 Tennis Court Fees              | 18,363            | 25,917            | 17,700            | 22,000            |
| 7001-347580-00000 Tennis Lessons                 | 62,804            | 64,299            | 66,168            | 64,845            |
| 7001-347584-00000 Tennis Membership Fees         | 10,772            | 20,611            | 13,272            | 16,172            |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Recreation Charges</b>                        |                   |                   |                   |                   |
| 7001-347908-00000 Art & Cultural Program Fees    | 67,174            | 93,159            | 70,823            | 93,939            |
| 7001-347911-00000 Community Garden Fees          | 540               | -                 | 500               | 250               |
| 7003-347400-00000 Special Events                 | 50,603            | 72,075            | 52,180            | 52,461            |
| 7006-347302-00000 Golf Restaurant Operating Rev  | 331,680           | 311,046           | 400,000           | 400,000           |
| 7006-347504-00000 Driving Range Fees             | 96,453            | 111,192           | 100,000           | 123,822           |
| 7006-347508-00000 Golf Bag Storage               | 7,332             | 7,546             | 8,000             | 8,000             |
| 7006-347512-00000 Golf Cart Rental               | 1,847,519         | 1,908,645         | 1,900,000         | 15,000            |
| 7006-347516-00000 Golf Club Rentals              | 14,411            | 14,407            | 13,000            | 14,409            |
| 7006-347520-00000 Golf Green Fees                | 515,521           | 574,863           | 525,000           | 2,460,000         |
| 7006-347524-00000 Golf Handicaps Fees            | 1,500             | 900               | 1,700             | 1,200             |
| 7006-347528-00000 Golf Locker Rental             | 2,133             | 1,620             | 1,500             | 1,800             |
| 7006-347532-00000 Golf Memberships               | 169,878           | 186,143           | 180,000           | 206,000           |
| 7010-347301-00340 Civic Center Operating Revenue | 838,126           | 972,987           | 1,142,462         | 1,437,112         |
| 8001-347556-00000 Recreation Classes             | 57,402            | 81,966            | 99,025            | 127,340           |
| <b>Recreation Charges</b>                        | <b>4,917,432</b>  | <b>5,512,511</b>  | <b>5,702,312</b>  | <b>6,038,285</b>  |
| <b>Education Charges</b>                         |                   |                   |                   |                   |
| 5002-347951-00209 EDC Fees - State VPK           | 229,703           | 244,735           | 286,824           | 309,135           |
| 5002-347951-00208 EDC Fees - State VPK           | 203,679           | 254,649           | 304,750           | -                 |
| 5002-347961-00209 Early Development Center Fees  | 938,458           | 994,876           | 1,191,980         | 1,353,200         |
| 5002-347961-00208 Early Development Center Fees  | 878,627           | 935,535           | 1,449,619         | -                 |
| 5002-347969-00208 EDC Registration Fees          | 8,183             | 12,440            | 21,145            | -                 |
| 5002-347969-00209 EDC Registration Fees          | 18,285            | 17,765            | 20,118            | 20,695            |
| <b>Education Charges</b>                         | <b>2,276,933</b>  | <b>2,460,000</b>  | <b>3,274,436</b>  | <b>1,683,030</b>  |
| <b>Charges for Services</b>                      | <b>35,467,579</b> | <b>40,856,153</b> | <b>43,428,258</b> | <b>45,954,054</b> |
| <b>Judgments, Fines &amp; Forfeitures</b>        |                   |                   |                   |                   |
| <b>Fines &amp; Forfeitures</b>                   |                   |                   |                   |                   |
| 2001-359200-00000 Penalty - Returned Checks      | 3,386             | 6,956             | 5,000             | 5,000             |
| 3001-351010-00000 Parking Citations              | 6,366             | 11,133            | 7,200             | 13,200            |
| 3001-351020-00000 Parking Fines - \$5 Surcharge  | 286               | 1,512             | 900               | 1,400             |
| 3001-354000-09007 Violations of Local Ordinance  | 115,560           | 78,813            | 140,000           | 100,000           |
| 3001-354100-00316 Red Zone Infraction            | 12,709            | 4,161             | -                 | -                 |
| 3001-359000-00000 Court Fines & Forfeiture       | 299,992           | 245,031           | 350,000           | 300,000           |
| <b>Fines &amp; Forfeitures</b>                   | <b>438,298</b>    | <b>347,607</b>    | <b>503,100</b>    | <b>419,600</b>    |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual  | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|--------------------|-------------------|-------------------|-------------------|
| Judgments, Fines & Forfeitures                   | 438,298            | 347,607           | 503,100           | 419,600           |
| <b>Miscellaneous Revenues</b>                    |                    |                   |                   |                   |
| <b>Investment Income</b>                         |                    |                   |                   |                   |
| 0000-361100-00000 Interest from SBA              | 280,896            | 3,410,185         | 1,213,000         | 4,568,000         |
| 0000-361101-04003 Interest on Fire Protect Asses | 624                | 41,669            | 5,000             | 30,000            |
| 0000-361103-00000 Interest on Tax Deposits       | 1,794              | 113,074           | 10,000            | 80,000            |
| 0000-361104-00000 Miscellaneous Interest         | 6,223              | 8,039             | 7,000             | 7,000             |
| 0000-361105-00000 Interest income -lease         | 599,158            | 587,121           | -                 | -                 |
| 0000-361300-00000 Net Incr or Decr of Investment | (2,916,868)        | 3,075,737         | 972,000           | 3,326,000         |
| <b>Investment Income</b>                         | <b>(2,028,173)</b> | <b>7,235,825</b>  | <b>2,207,000</b>  | <b>8,011,000</b>  |
| <b>Rents &amp; Royalties</b>                     |                    |                   |                   |                   |
| 0000-362000-00000 Lease revenue                  | 230,385            | 161,897           | -                 | -                 |
| 0800-362024-00000 Commission - Coke Machines     | 15,300             | 14,025            | 15,300            | 15,300            |
| 6001-362030-00000 Rental - City Facilities       | 590,334            | 422,825           | 417,027           | 454,907           |
| 6001-362031-00000 Rental - Cell Towers Exempt    | 2,439,989          | 1,978,780         | 1,920,118         | 2,021,722         |
| 6001-362037-00000 Rental - Fire Control          | 930,442            | 921,444           | 962,179           | 1,008,880         |
| 6008-362051-00060 Rental Misc Fees               | 100                | (50)              | 550               | 550               |
| 6008-362060-00000 Rental - Utility Fund          | 165,874            | 166,704           | 177,457           | 183,491           |
| 6008-362070-00670 Rent State Hosp Site - Exempt  | 396,632            | 394,041           | 429,836           | 524,778           |
| 6008-362070-00060 Rent State Hosp Site - Exempt  | 75,604             | 81,844            | 79,068            | 92,000            |
| 6008-362070-00000 Rent State Hosp Site - Exempt  | 456,665            | 576,835           | 572,623           | 586,630           |
| 6008-362071-00000 Rent State Hosp Site - Taxable | 672,366            | 334,853           | 760,742           | 818,925           |
| 7001-362020-00000 Commission-Recreation Classes  | 4,824              | 6,684             | 5,450             | 8,600             |
| 7001-362030-00000 Rental - City Facilities       | 94,157             | 130,386           | 104,368           | 132,549           |
| 7001-362035-00000 Field Rentals                  | 123,909            | 130,774           | 123,000           | 127,341           |
| 7001-362038-00000 Rental - Storage Lot           | 387,908            | 387,935           | 403,782           | 399,282           |
| 7001-362051-00000 Rental Misc Fees               | 3,604              | 4,355             | 4,426             | 3,529             |
| 7006-362025-00000 Commission - Pro Shop          | 17,568             | 13,279            | 15,900            | 15,000            |
| 8001-362046-00000 Rental - Community Services    | 24,155             | 29,305            | 19,987            | 22,875            |
| 8001-362054-00000 Rental - Adult Day Care        | 133,163            | 146,000           | 146,000           | 158,425           |
| 8002-362030-00000 Rental - City Facilities       | 68,378             | 74,668            | 80,108            | 86,109            |
| 8002-362042-00603 Rental - Housing               | 6,688,123          | 7,488,641         | 7,400,365         | 7,800,000         |
| 8002-362042-00000 Rental - Housing               | 1,968,118          | 2,103,383         | 2,139,057         | 2,376,730         |
| 8002-362051-00603 Rental Misc Fees               | 36,183             | 37,521            | 50,000            | 50,000            |
| 8002-362051-00000 Rental Misc Fees               | 2,212              | 5,898             | 1,750             | 1,750             |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Rents &amp; Royalties</b>                     |                   |                   |                   |                   |
| Rents & Royalties                                | 15,525,991        | 15,612,026        | 15,829,093        | 16,889,373        |
| <b>Disp of Fix Assets / Sale of Equip/ Scrap</b> |                   |                   |                   |                   |
| 0000-364010-00000 Sale of Fixed Assets           | 90,988            | 60,859            | 30,000            | 30,000            |
| 0000-364020-00000 Sale of Property               | 3,396,764         | -                 | -                 | -                 |
| Disp of Fix Assets / Sale of Equip/ Scrap        | 3,487,751         | 60,859            | 30,000            | 30,000            |
| <b>Miscellaneous Revenues</b>                    |                   |                   |                   |                   |
| 0000-365000-00000 Sale of Scrap or Surplus       | 98,380            | 44,445            | 30,000            | 30,000            |
| Miscellaneous Revenues                           | 98,380            | 44,445            | 30,000            | 30,000            |
| <b>Private Gifts / Contributions</b>             |                   |                   |                   |                   |
| 5002-366015-00209 Contributions                  | -                 | 2,156             | 400               | -                 |
| 5002-366015-00208 Contributions                  | -                 | 2,156             | -                 | -                 |
| 6008-366015-00060 Contributions                  | -                 | -                 | 1,000             | 1,000             |
| 7001-366015-00000 Contributions                  | 1,700             | 1,500             | 1,800             | 1,600             |
| 7010-366015-00350 Contributions                  | -                 | -                 | 73,000            | 69,000            |
| 8001-366015-00000 Contributions                  | -                 | -                 | 27,714            | -                 |
| Private Gifts / Contributions                    | 1,700             | 5,813             | 103,914           | 71,600            |
| <b>Other Miscellaneous Revenues</b>              |                   |                   |                   |                   |
| 0000-369010-00000 Cash - Over & Short            | (26)              | (64)              | 100               | 100               |
| 0000-369026-00550 E-Rate Program                 | -                 | 19,125            | -                 | -                 |
| 0000-369026-00551 E-Rate Program                 | -                 | 33,300            | -                 | -                 |
| 0000-369026-00553 E-Rate Program                 | -                 | 18,000            | -                 | -                 |
| 0000-369026-00554 E-Rate Program                 | -                 | 18,675            | -                 | -                 |
| 0000-369026-00555 E-Rate Program                 | -                 | 57,600            | -                 | -                 |
| 0000-369026-00556 E-Rate Program                 | -                 | 19,125            | -                 | -                 |
| 0000-369030-00000 Jury Duty & Subpoena Money     | 2,314             | 1,335             | 3,500             | 3,500             |
| 0000-369058-00000 Purchasing Discounts Earned    | -                 | 27,739            | 400               | 400               |
| 0000-369900-00000 Other Miscellaneous Revenue    | 40,239            | 32,007            | 10,000            | 10,000            |
| 0800-369300-00000 Settlements                    | -                 | 36,550            | -                 | -                 |
| 5002-369045-00208 Food Sales                     | 6,770             | 19,585            | 33,673            | -                 |
| 5002-369045-00209 Food Sales                     | 10,415            | 31,504            | 34,995            | 43,125            |
| 7001-369100-00000 Sale of wetland credits        | 3,494,790         | 9,192,555         | -                 | -                 |
| 7001-369900-00000 Other Miscellaneous Revenue    | 458               | 136               | 800               | 500               |
| 7006-369900-00000 Other Miscellaneous Revenue    | 2,430             | 2,430             | 2,500             | 2,400             |
| Other Miscellaneous Revenues                     | 3,557,390         | 9,509,601         | 85,968            | 60,025            |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                   | 2021-22<br>Actual  | 2022-23<br>Actual  | 2023-24<br>Budget  | 2024-25<br>Budget  |
|-------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues                          | 20,643,039         | 32,468,568         | 18,285,975         | 25,091,998         |
| <b>Other Sources</b>                            |                    |                    |                    |                    |
| <b>Non-operating Sources</b>                    |                    |                    |                    |                    |
| 0000-389920-00000 Appropriated Fund Balance     | -                  | -                  | 26,527,557         | -                  |
| 0000-389940-00000 Beginning Surplus             | -                  | -                  | 252,965            | -                  |
| <b>Non-operating Sources</b>                    | <b>-</b>           | <b>-</b>           | <b>26,780,522</b>  | <b>-</b>           |
| <b>Proceeds</b>                                 |                    |                    |                    |                    |
| 0000-383101-00000 Leases - Financial Agreements | 8,990              | 1,616,676          | -                  | -                  |
| 0800-383102-00000 Other Fin Srcs - Subscription | -                  | 61,670             | -                  | -                  |
| 2002-383102-00000 Other Fin Srcs - Subscription | -                  | 317,912            | -                  | -                  |
| 3001-383102-00000 Other Fin Srcs - Subscription | -                  | 248,876            | -                  | -                  |
| <b>Proceeds</b>                                 | <b>8,990</b>       | <b>2,245,133</b>   | <b>-</b>           | <b>-</b>           |
| <b>Other Sources</b>                            | <b>8,990</b>       | <b>2,245,133</b>   | <b>26,780,522</b>  | <b>-</b>           |
| <b>Fund: General Fund</b>                       | <b>226,075,828</b> | <b>268,646,574</b> | <b>279,952,452</b> | <b>272,703,393</b> |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 051 Wetlands Trust Fund</b>         |                   |                   |                   |                   |
| <b>Miscellaneous Revenues</b>                |                   |                   |                   |                   |
| <b>Investment Income</b>                     |                   |                   |                   |                   |
| 0000-361100-00000 Interest from SBA          | 4,064             | 32,742            | 9,000             | 29,000            |
| <b>Investment Income</b>                     | <b>4,064</b>      | <b>32,742</b>     | <b>9,000</b>      | <b>29,000</b>     |
| <b>Miscellaneous Revenues</b>                | <b>4,064</b>      | <b>32,742</b>     | <b>9,000</b>      | <b>29,000</b>     |
| <b>Other Sources</b>                         |                   |                   |                   |                   |
| <b>Interfund Transfers</b>                   |                   |                   |                   |                   |
| 0000-381020-00000 Transfer from General Fund | 213,755           | -                 | -                 | -                 |
| <b>Interfund Transfers</b>                   | <b>213,755</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Non-operating Sources</b>                 |                   |                   |                   |                   |
| 0000-389940-00000 Beginning Surplus          | -                 | -                 | 7,500             | (12,500)          |
| <b>Non-operating Sources</b>                 | <b>-</b>          | <b>-</b>          | <b>7,500</b>      | <b>(12,500)</b>   |
| <b>Other Sources</b>                         | <b>213,755</b>    | <b>-</b>          | <b>7,500</b>      | <b>(12,500)</b>   |
| <b>Fund: Wetlands Trust Fund</b>             | <b>217,819</b>    | <b>32,742</b>     | <b>16,500</b>     | <b>16,500</b>     |



## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                     | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 100 Road &amp; Bridge Fund</b>           |                   |                   |                   |                   |
| <b>Taxes</b>                                      |                   |                   |                   |                   |
| <b>Local Option Gas Tax</b>                       |                   |                   |                   |                   |
| 0000-312411-00000 Local Option Gas Tax \$.06      | 1,718,264         | 1,748,857         | 1,723,000         | 1,708,000         |
| 0000-312421-00000 Addl Local Option Gas Tax \$.03 | 1,031,486         | 1,046,119         | 1,034,000         | 1,024,000         |
| 0000-312422-00000 Addl Gas Tax \$.01 (5th cent)   | 174,930           | 177,412           | 175,000           | 174,000           |
| <b>Local Option Gas Tax</b>                       | <b>2,924,680</b>  | <b>2,972,388</b>  | <b>2,932,000</b>  | <b>2,906,000</b>  |
| <b>Taxes</b>                                      | <b>2,924,680</b>  | <b>2,972,388</b>  | <b>2,932,000</b>  | <b>2,906,000</b>  |
| <b>Permits, Fees &amp; Assessments</b>            |                   |                   |                   |                   |
| <b>Franchise Fees</b>                             |                   |                   |                   |                   |
| 0000-323720-00000 Franchise Fee-Sanitation Franc  | 1,852,932         | 1,624,498         | 1,939,000         | 2,007,000         |
| <b>Franchise Fees</b>                             | <b>1,852,932</b>  | <b>1,624,498</b>  | <b>1,939,000</b>  | <b>2,007,000</b>  |
| <b>Permits, Fees &amp; Assessments</b>            | <b>1,852,932</b>  | <b>1,624,498</b>  | <b>1,939,000</b>  | <b>2,007,000</b>  |
| <b>Intergovernmental Revenue</b>                  |                   |                   |                   |                   |
| <b>Federal Grants</b>                             |                   |                   |                   |                   |
| 6002-331492-00000 Mobility HUB Capital Project    | -                 | -                 | -                 | 423,000           |
| 6003-331223-00000 Hazard Mitigation Grant         | 48,218            | 9,229             | 1,429             | -                 |
| 6003-331223-04337 Hazard Mitigation Grant         | -                 | -                 | 200,000           | -                 |
| <b>Federal Grants</b>                             | <b>48,218</b>     | <b>9,229</b>      | <b>201,429</b>    | <b>423,000</b>    |
| <b>State Shared</b>                               |                   |                   |                   |                   |
| 0000-335120-00000 Municipal Gas Tax 8th Cent      | 1,451,668         | 1,482,163         | 1,458,000         | 1,479,000         |
| 0000-335122-00000 Motor Fuel Tax Rebate           | 87,564            | 89,703            | 92,000            | 94,000            |
| 0000-335124-00000 Special Motor Fuel Tax          | 1,594             | 14,526            | 1,600             | 8,000             |
| <b>State Shared</b>                               | <b>1,540,827</b>  | <b>1,586,392</b>  | <b>1,551,600</b>  | <b>1,581,000</b>  |
| <b>Intergovernmental Revenue</b>                  | <b>1,589,045</b>  | <b>1,595,621</b>  | <b>1,753,029</b>  | <b>2,004,000</b>  |
| <b>Miscellaneous Revenues</b>                     |                   |                   |                   |                   |
| <b>Investment Income</b>                          |                   |                   |                   |                   |
| 0000-361100-00000 Interest from SBA               | 59,931            | 322,910           | 81,000            | 303,000           |
| 0000-361300-00000 Net Incr or Decr of Investment  | (48,609)          | 29,895            | 15,000            | 42,000            |
| <b>Investment Income</b>                          | <b>11,321</b>     | <b>352,805</b>    | <b>96,000</b>     | <b>345,000</b>    |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Other Miscellaneous Revenues</b>              |                   |                   |                   |                   |
| 0000-369900-00000 Other Miscellaneous Revenue    | 254,698           | 267,557           | 272,174           | 267,557           |
| <b>Other Miscellaneous Revenues</b>              | <b>254,698</b>    | <b>267,557</b>    | <b>272,174</b>    | <b>267,557</b>    |
| <b>Miscellaneous Revenues</b>                    | <b>266,020</b>    | <b>620,362</b>    | <b>368,174</b>    | <b>612,557</b>    |
| <b>Other Sources</b>                             |                   |                   |                   |                   |
| <b>Interfund Transfers</b>                       |                   |                   |                   |                   |
| 0000-381020-00000 Transfer from General Fund     | -                 | -                 | 1,415,443         | 1,400,000         |
| 0000-381320-00000 Transfer from Municipal Constr | -                 | -                 | 450,000           | -                 |
| <b>Interfund Transfers</b>                       | <b>-</b>          | <b>-</b>          | <b>1,865,443</b>  | <b>1,400,000</b>  |
| <b>Non-operating Sources</b>                     |                   |                   |                   |                   |
| 0000-389920-00000 Appropriated Fund Balance      | -                 | -                 | 6,365,046         | -                 |
| 0000-389940-00000 Beginning Surplus              | -                 | -                 | 178,000           | 1,685,478         |
| <b>Non-operating Sources</b>                     | <b>-</b>          | <b>-</b>          | <b>6,543,046</b>  | <b>1,685,478</b>  |
| <b>Capital Contributed from Developer</b>        |                   |                   |                   |                   |
| 0000-389801-00000 Contrib Capital from Developer | -                 | -                 | 544,554           | -                 |
| <b>Capital Contributed from Developer</b>        | <b>-</b>          | <b>-</b>          | <b>544,554</b>    | <b>-</b>          |
| <b>Other Sources</b>                             | <b>-</b>          | <b>-</b>          | <b>8,953,043</b>  | <b>3,085,478</b>  |
| <b>Fund: Road &amp; Bridge Fund</b>              | <b>6,632,676</b>  | <b>6,812,869</b>  | <b>15,945,246</b> | <b>10,615,035</b> |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 110 Building Fund</b>                   |                   |                   |                   |                   |
| <b>Permits, Fees &amp; Assessments</b>           |                   |                   |                   |                   |
| <b>Building Permits</b>                          |                   |                   |                   |                   |
| 9005-322000-00000 Permit Fees                    | 3,718,334         | 10,681,636        | 8,400,000         | 7,700,000         |
| 9005-322011-00000 Other Building Services        | 82,378            | 179,302           | 300,000           | 200,000           |
| 9005-322020-00000 Certificate of Occupancy       | 4,082             | 12,609            | 20,000            | 80,000            |
| <b>Building Permits</b>                          | <b>3,804,793</b>  | <b>10,873,547</b> | <b>8,720,000</b>  | <b>7,980,000</b>  |
| <b>Permits, Fees &amp; Assessments</b>           | <b>3,804,793</b>  | <b>10,873,547</b> | <b>8,720,000</b>  | <b>7,980,000</b>  |
| <b>Miscellaneous Revenues</b>                    |                   |                   |                   |                   |
| <b>Investment Income</b>                         |                   |                   |                   |                   |
| 9005-361100-00000 Interest from SBA              | -                 | -                 | -                 | 60,000            |
| <b>Investment Income</b>                         | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>60,000</b>     |
| <b>Rents &amp; Royalties</b>                     |                   |                   |                   |                   |
| 9005-362100-00000 Board of Rules and Appeal Fees | 76,452            | 213,100           | 175,000           | 140,000           |
| 9005-362200-00000 Government Fees                | 87,500            | 246,991           | 190,000           | 175,000           |
| <b>Rents &amp; Royalties</b>                     | <b>163,952</b>    | <b>460,090</b>    | <b>365,000</b>    | <b>315,000</b>    |
| <b>Miscellaneous Revenues</b>                    | <b>163,952</b>    | <b>460,090</b>    | <b>365,000</b>    | <b>375,000</b>    |
| <b>Fund: Building Fund</b>                       | <b>3,968,746</b>  | <b>11,333,637</b> | <b>9,085,000</b>  | <b>8,355,000</b>  |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 120 FHFC Grants SHIP/CRF</b>    |                   |                   |                   |                   |
| <b>Intergovernmental Revenue</b>         |                   |                   |                   |                   |
| <b>State Grants</b>                      |                   |                   |                   |                   |
| 0600-334920-02025 SHIP                   | -                 | -                 | -                 | 1,965,381         |
| 0600-334920-02024 SHIP                   | -                 | -                 | 1,298,304         | -                 |
| 0600-334920-02023 SHIP                   | -                 | 75,800            | 1,893,588         | -                 |
| 0600-334920-02022 SHIP                   | 34,600            | (14,993)          | 1,673,076         | -                 |
| 0600-334920-02021 SHIP                   | 185,235           | 553,575           | 530,763           | -                 |
| 0600-334920-00000 SHIP                   | 720,635           | 96,752            | -                 | -                 |
| 0600-334930-02023 SHIP Recaptured Income | -                 | -                 | 19,418            | -                 |
| 0600-334930-02022 SHIP Recaptured Income | 27,500            | 152,202           | -                 | -                 |
| 0600-334930-02021 SHIP Recaptured Income | 130,235           | -                 | -                 | -                 |
| <b>State Grants</b>                      | <b>1,098,204</b>  | <b>863,335</b>    | <b>5,415,149</b>  | <b>1,965,381</b>  |
| <b>Intergovernmental Revenue</b>         | <b>1,098,204</b>  | <b>863,335</b>    | <b>5,415,149</b>  | <b>1,965,381</b>  |
| <b>Miscellaneous Revenues</b>            |                   |                   |                   |                   |
| <b>Investment Income</b>                 |                   |                   |                   |                   |
| 0000-361100-00000 Interest from SBA      | -                 | -                 | 14,000            | 84,000            |
| <b>Investment Income</b>                 | <b>-</b>          | <b>-</b>          | <b>14,000</b>     | <b>84,000</b>     |
| <b>Miscellaneous Revenues</b>            | <b>-</b>          | <b>-</b>          | <b>14,000</b>     | <b>84,000</b>     |
| <b>Other Sources</b>                     |                   |                   |                   |                   |
| <b>Non-operating Sources</b>             |                   |                   |                   |                   |
| 0000-389940-00000 Beginning Surplus      | -                 | -                 | (14,000)          | (84,000)          |
| <b>Non-operating Sources</b>             | <b>-</b>          | <b>-</b>          | <b>(14,000)</b>   | <b>(84,000)</b>   |
| <b>Other Sources</b>                     | <b>-</b>          | <b>-</b>          | <b>(14,000)</b>   | <b>(84,000)</b>   |
| <b>Fund: FHFC Grants SHIP/CRF</b>        | <b>1,098,204</b>  | <b>863,335</b>    | <b>5,415,149</b>  | <b>1,965,381</b>  |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                     | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 121 HUD Grants CDBG/HOME</b>             |                   |                   |                   |                   |
| <b>Intergovernmental Revenue</b>                  |                   |                   |                   |                   |
| <b>Local Grants</b>                               |                   |                   |                   |                   |
| 0600-332900-COVID Community Dev Block Grant       | 5,100             | 5,645             | -                 | -                 |
| 0600-332900-00CV3 Community Dev Block Grant       | 243,976           | 91,294            | -                 | -                 |
| <b>Local Grants</b>                               | <b>249,076</b>    | <b>96,939</b>     | <b>-</b>          | <b>-</b>          |
| <b>Federal Grants</b>                             |                   |                   |                   |                   |
| 0600-331900-02021 Community Dev Block Grant       | 250,104           | 1,111,088         | 1,474,881         | -                 |
| 0600-331900-02022 Community Dev Block Grant       | -                 | 540,322           | 977,697           | -                 |
| 0600-331900-02023 Community Dev Block Grant       | -                 | -                 | 586,728           | -                 |
| 0600-331900-02024 Community Dev Block Grant       | -                 | -                 | -                 | 942,346           |
| 0600-331900-00000 Community Dev Block Grant       | 228,101           | 516,441           | 1,178             | -                 |
| 0600-331903-00000 Neighborhood Stabilization Prog | (118,135)         | (118,704)         | 411,009           | -                 |
| 0600-331905-02023 CDBG Recaptured Income          | -                 | -                 | 59,504            | -                 |
| 0600-331905-02021 CDBG Recaptured Income          | 93,765            | -                 | -                 | -                 |
| 0600-331905-02022 CDBG Recaptured Income          | -                 | 54,000            | -                 | -                 |
| 0600-331909-00000 NSP 2010 Program Income         | 271,434           | 131,937           | -                 | -                 |
| 0600-331930-HOM21 HOME Grant                      | -                 | -                 | 301,498           | -                 |
| 0600-331930-HOM22 HOME Grant                      | -                 | -                 | 266,050           | -                 |
| 0600-331930-00000 HOME Grant                      | -                 | -                 | 982,503           | -                 |
| 8006-331900-02024 Community Dev Block Grant       | -                 | -                 | -                 | 166,296           |
| 8006-331900-02021 Community Dev Block Grant       | 152,570           | -                 | -                 | -                 |
| 8006-331900-02022 Community Dev Block Grant       | -                 | 151,603           | -                 | -                 |
| 8006-331900-02023 Community Dev Block Grant       | -                 | -                 | 166,296           | -                 |
| <b>Federal Grants</b>                             | <b>877,837</b>    | <b>2,386,687</b>  | <b>5,227,344</b>  | <b>1,108,642</b>  |
| <b>Intergovernmental Revenue</b>                  | <b>1,126,913</b>  | <b>2,483,626</b>  | <b>5,227,344</b>  | <b>1,108,642</b>  |
| <b>Fund: HUD Grants CDBG/HOME</b>                 | <b>1,126,913</b>  | <b>2,483,626</b>  | <b>5,227,344</b>  | <b>1,108,642</b>  |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 122 Law Enforcement Grant</b>           |                   |                   |                   |                   |
| <b>Intergovernmental Revenue</b>                 |                   |                   |                   |                   |
| <b>Federal Grants</b>                            |                   |                   |                   |                   |
| 3015-331251-00000 Victims of Crime Act           | 12,318            | 22,720            | 21,356            | 23,511            |
| 3022-331222-00000 Public Safety Partnership      | (2,714)           | 5,334             | -                 | -                 |
| 3023-331253-00000 LEMHWA Grant                   | 35,000            | 35,000            | -                 | -                 |
| 3026-331254-00000 Highway Planning & Construct   | 11,093            | 2,231             | 13,619            | -                 |
| 3030-331810-02022 Urban Area Strat Initia (UASI) | -                 | -                 | 330,678           | -                 |
| 3030-331810-02021 Urban Area Strat Initia (UASI) | -                 | 182,082           | 142,666           | -                 |
| 3030-331810-02020 Urban Area Strat Initia (UASI) | 329,285           | -                 | -                 | -                 |
| <b>Federal Grants</b>                            | <b>384,982</b>    | <b>247,367</b>    | <b>508,319</b>    | <b>23,511</b>     |
| <b>State Grants</b>                              |                   |                   |                   |                   |
| 3004-334224-00000 FDLE Drone Replacement Program | -                 | -                 | 34,404            | -                 |
| <b>State Grants</b>                              | <b>-</b>          | <b>-</b>          | <b>34,404</b>     | <b>-</b>          |
| <b>Intergovernmental Revenue</b>                 | <b>384,982</b>    | <b>247,367</b>    | <b>542,723</b>    | <b>23,511</b>     |
| <b>Fund: Law Enforcement Grant</b>               | <b>384,982</b>    | <b>247,367</b>    | <b>542,723</b>    | <b>23,511</b>     |

City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Fund: 124 Police Community Service Grant        |                   |                   |                   |                   |
| Intergovernmental Revenue                       |                   |                   |                   |                   |
| Federal Grants                                  |                   |                   |                   |                   |
| 3018-331263-02019 Byrne Justice Assist Grant    | -                 | 21,608            | -                 | -                 |
| 3018-331263-02018 Byrne Justice Assist Grant    | 21,142            | -                 | -                 | -                 |
| 3024-331264-00000 BWC Policy and Implementation | -                 | 80,000            | -                 | -                 |
| Federal Grants                                  | 21,142            | 101,608           | -                 | -                 |
| Intergovernmental Revenue                       | 21,142            | 101,608           | -                 | -                 |
| Fund: Police Community Service Grant            | 21,142            | 101,608           | -                 | -                 |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 128 Community Bus Program</b>           |                   |                   |                   |                   |
| <b>Intergovernmental Revenue</b>                 |                   |                   |                   |                   |
| <b>Federal Grants</b>                            |                   |                   |                   |                   |
| 8001-331491-ARPEM Section 5310 Program Operating | 346,940           | -                 | -                 | -                 |
| 8001-331801-00000 Capital Asst Program 5310      | -                 | -                 | 310,246           | -                 |
| 8001-331801-00000 Capital Asst Program 5310      | -                 | -                 | 171,800           | -                 |
| 8001-331801-00000 Capital Asst Program 5310      | -                 | -                 | 306,726           | -                 |
| <b>Federal Grants</b>                            | <b>346,940</b>    | <b>-</b>          | <b>788,772</b>    | <b>-</b>          |
| <b>State Shared</b>                              |                   |                   |                   |                   |
| 8001-335902-00000 State Matching on Fed Program  | -                 | -                 | 38,779            | -                 |
| 8001-335902-00000 State Matching on Fed Program  | -                 | -                 | 21,475            | -                 |
| 8001-335902-00000 State Matching on Fed Program  | -                 | -                 | 38,340            | -                 |
| <b>State Shared</b>                              | <b>-</b>          | <b>-</b>          | <b>98,594</b>     | <b>-</b>          |
| <b>Grants from Local Units</b>                   |                   |                   |                   |                   |
| 8004-337410-00042 Broward County Transit Grant   | 65,481            | 63,802            | 65,900            | 65,481            |
| 8004-337410-00000 Broward County Transit Grant   | 288,297           | 538,365           | 541,047           | 542,821           |
| <b>Grants from Local Units</b>                   | <b>353,777</b>    | <b>602,166</b>    | <b>606,947</b>    | <b>608,302</b>    |
| <b>Intergovernmental Revenue</b>                 | <b>700,717</b>    | <b>602,166</b>    | <b>1,494,313</b>  | <b>608,302</b>    |
| <b>Other Sources</b>                             |                   |                   |                   |                   |
| <b>Interfund Transfers</b>                       |                   |                   |                   |                   |
| 8001-381020-00000 Transfer from General Fund     | -                 | 264,833           | 372,499           | 331,096           |
| 8004-381100-00042 Transfer from Road&Bridge Fund | -                 | 5,610             | 29,408            | 49,297            |
| 8004-381100-00000 Transfer from Road&Bridge Fund | 138,970           | 262,504           | 274,925           | 455,429           |
| <b>Interfund Transfers</b>                       | <b>138,970</b>    | <b>532,947</b>    | <b>676,832</b>    | <b>835,822</b>    |
| <b>Other Sources</b>                             | <b>138,970</b>    | <b>532,947</b>    | <b>676,832</b>    | <b>835,822</b>    |
| <b>Fund: Community Bus Program</b>               | <b>839,688</b>    | <b>1,135,113</b>  | <b>2,171,145</b>  | <b>1,444,124</b>  |



## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 131 Treasury - Confiscated</b>     |                   |                   |                   |                   |
| <b>Miscellaneous Revenues</b>               |                   |                   |                   |                   |
| <b>Investment Income</b>                    |                   |                   |                   |                   |
| 0000-361100-00000 Interest from SBA         | 4,455             | 26,463            | 6,000             | 23,000            |
| <b>Investment Income</b>                    | <b>4,455</b>      | <b>26,463</b>     | <b>6,000</b>      | <b>23,000</b>     |
| <b>Miscellaneous Revenues</b>               | <b>4,455</b>      | <b>26,463</b>     | <b>6,000</b>      | <b>23,000</b>     |
| <b>Other Sources</b>                        |                   |                   |                   |                   |
| <b>Non-operating Sources</b>                |                   |                   |                   |                   |
| 0000-389920-00000 Appropriated Fund Balance | -                 | -                 | 526,900           | -                 |
| 0000-389940-00000 Beginning Surplus         | -                 | -                 | 5,568             | 4,159             |
| <b>Non-operating Sources</b>                | <b>-</b>          | <b>-</b>          | <b>532,468</b>    | <b>4,159</b>      |
| <b>Other Sources</b>                        | <b>-</b>          | <b>-</b>          | <b>532,468</b>    | <b>4,159</b>      |
| <b>Fund: Treasury - Confiscated</b>         | <b>4,455</b>      | <b>26,463</b>     | <b>538,468</b>    | <b>27,159</b>     |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 132 Justice - Confiscated</b>      |                   |                   |                   |                   |
| <b>Miscellaneous Revenues</b>               |                   |                   |                   |                   |
| <b>Investment Income</b>                    |                   |                   |                   |                   |
| 0000-361100-00000 Interest from SBA         | 3,693             | 21,937            | 6,000             | 19,000            |
| <b>Investment Income</b>                    | <b>3,693</b>      | <b>21,937</b>     | <b>6,000</b>      | <b>19,000</b>     |
| <b>Miscellaneous Revenues</b>               | <b>3,693</b>      | <b>21,937</b>     | <b>6,000</b>      | <b>19,000</b>     |
| <b>Other Sources</b>                        |                   |                   |                   |                   |
| <b>Non-operating Sources</b>                |                   |                   |                   |                   |
| 0000-389920-00000 Appropriated Fund Balance | -                 | -                 | 436,794           | -                 |
| 0000-389940-00000 Beginning Surplus         | -                 | -                 | 3,590             | 3,514             |
| <b>Non-operating Sources</b>                | <b>-</b>          | <b>-</b>          | <b>440,384</b>    | <b>3,514</b>      |
| <b>Other Sources</b>                        | <b>-</b>          | <b>-</b>          | <b>440,384</b>    | <b>3,514</b>      |
| <b>Fund: Justice - Confiscated</b>          | <b>3,693</b>      | <b>21,937</b>     | <b>446,384</b>    | <b>22,514</b>     |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 133 \$2 Police Education</b>       |                   |                   |                   |                   |
| <b>Judgments, Fines &amp; Forfeitures</b>   |                   |                   |                   |                   |
| <b>Fines &amp; Forfeitures</b>              |                   |                   |                   |                   |
| 3013-351030-00000 Police Education \$2.00   | 14,879            | 12,424            | 12,546            | 16,117            |
| <b>Fines &amp; Forfeitures</b>              | <b>14,879</b>     | <b>12,424</b>     | <b>12,546</b>     | <b>16,117</b>     |
| <b>Judgments, Fines &amp; Forfeitures</b>   | <b>14,879</b>     | <b>12,424</b>     | <b>12,546</b>     | <b>16,117</b>     |
| <b>Miscellaneous Revenues</b>               |                   |                   |                   |                   |
| <b>Investment Income</b>                    |                   |                   |                   |                   |
| 0000-361100-00000 Interest from SBA         | 429               | 3,002             | 1,200             | 3,000             |
| <b>Investment Income</b>                    | <b>429</b>        | <b>3,002</b>      | <b>1,200</b>      | <b>3,000</b>      |
| <b>Miscellaneous Revenues</b>               | <b>429</b>        | <b>3,002</b>      | <b>1,200</b>      | <b>3,000</b>      |
| <b>Other Sources</b>                        |                   |                   |                   |                   |
| <b>Non-operating Sources</b>                |                   |                   |                   |                   |
| 0000-389920-00000 Appropriated Fund Balance | -                 | -                 | 46,957            | -                 |
| 0000-389940-00000 Beginning Surplus         | -                 | -                 | (1,200)           | (3,000)           |
| <b>Non-operating Sources</b>                | <b>-</b>          | <b>-</b>          | <b>45,757</b>     | <b>(3,000)</b>    |
| <b>Other Sources</b>                        | <b>-</b>          | <b>-</b>          | <b>45,757</b>     | <b>(3,000)</b>    |
| <b>Fund: \$2 Police Education</b>           | <b>15,308</b>     | <b>15,425</b>     | <b>59,503</b>     | <b>16,117</b>     |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 134 FDLE - Confiscated</b>         |                   |                   |                   |                   |
| <b>Judgments, Fines &amp; Forfeitures</b>   |                   |                   |                   |                   |
| <b>Fines &amp; Forfeitures</b>              |                   |                   |                   |                   |
| 3004-351000-00000 Confiscated by FDLE       | 72,420            | 5,500             | -                 | -                 |
| <b>Fines &amp; Forfeitures</b>              | <b>72,420</b>     | <b>5,500</b>      | <b>-</b>          | <b>-</b>          |
| <b>Judgments, Fines &amp; Forfeitures</b>   | <b>72,420</b>     | <b>5,500</b>      | <b>-</b>          | <b>-</b>          |
| <b>Miscellaneous Revenues</b>               |                   |                   |                   |                   |
| <b>Investment Income</b>                    |                   |                   |                   |                   |
| 0000-361100-00000 Interest from SBA         | 11,377            | 69,918            | 18,000            | 61,000            |
| <b>Investment Income</b>                    | <b>11,377</b>     | <b>69,918</b>     | <b>18,000</b>     | <b>61,000</b>     |
| <b>Miscellaneous Revenues</b>               | <b>11,377</b>     | <b>69,918</b>     | <b>18,000</b>     | <b>61,000</b>     |
| <b>Other Sources</b>                        |                   |                   |                   |                   |
| <b>Non-operating Sources</b>                |                   |                   |                   |                   |
| 0000-389920-00000 Appropriated Fund Balance | -                 | -                 | 1,088,296         | -                 |
| 0000-389940-00000 Beginning Surplus         | -                 | -                 | 83,050            | 19,242            |
| <b>Non-operating Sources</b>                | <b>-</b>          | <b>-</b>          | <b>1,171,346</b>  | <b>19,242</b>     |
| <b>Other Sources</b>                        | <b>-</b>          | <b>-</b>          | <b>1,171,346</b>  | <b>19,242</b>     |
| <b>Fund: FDLE - Confiscated</b>             | <b>83,797</b>     | <b>75,418</b>     | <b>1,189,346</b>  | <b>80,242</b>     |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 199 Older Americans Act</b>            |                   |                   |                   |                   |
| <b>Intergovernmental Revenue</b>                |                   |                   |                   |                   |
| <b>Local Grants</b>                             |                   |                   |                   |                   |
| 8005-332692-00000 Special Programs for Aging    | 804               | -                 | -                 | -                 |
| <b>Local Grants</b>                             | <b>804</b>        | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Federal Grants</b>                           |                   |                   |                   |                   |
| 8005-331690-00000 OAA Title III - B&D           | 200,954           | 245,541           | 329,464           | 329,464           |
| 8005-331691-00000 OAA Title III - E             | 53,883            | 96,010            | 88,728            | 88,728            |
| <b>Federal Grants</b>                           | <b>254,838</b>    | <b>341,551</b>    | <b>418,192</b>    | <b>418,192</b>    |
| <b>State Grants</b>                             |                   |                   |                   |                   |
| 8005-334692-00000 Local Service Providers (LSP) | 207,657           | 216,054           | 231,155           | 216,155           |
| <b>State Grants</b>                             | <b>207,657</b>    | <b>216,054</b>    | <b>231,155</b>    | <b>216,155</b>    |
| <b>Grants from Local Units</b>                  |                   |                   |                   |                   |
| 8005-337630-00045 In-kind Rev From General Fund | 8,185             | 13,066            | 11,857            | 11,857            |
| 8005-337630-00024 In-kind Rev From General Fund | 57,063            | 59,991            | 83,428            | 83,428            |
| 8005-337660-00000 OAA Cash Match                | 25,291            | 33,773            | 43,867            | 43,867            |
| <b>Grants from Local Units</b>                  | <b>90,538</b>     | <b>106,830</b>    | <b>139,152</b>    | <b>139,152</b>    |
| <b>Intergovernmental Revenue</b>                | <b>553,836</b>    | <b>664,435</b>    | <b>788,499</b>    | <b>773,499</b>    |
| <b>Miscellaneous Revenues</b>                   |                   |                   |                   |                   |
| <b>Private Gifts / Contributions</b>            |                   |                   |                   |                   |
| 8005-366050-00000 Recipient Donations           | 2,841             | 3,854             | 1,000             | 2,500             |
| <b>Private Gifts / Contributions</b>            | <b>2,841</b>      | <b>3,854</b>      | <b>1,000</b>      | <b>2,500</b>      |
| <b>Miscellaneous Revenues</b>                   | <b>2,841</b>      | <b>3,854</b>      | <b>1,000</b>      | <b>2,500</b>      |
| <b>Other Sources</b>                            |                   |                   |                   |                   |
| <b>Interfund Transfers</b>                      |                   |                   |                   |                   |
| 0000-381020-00000 Transfer from General Fund    | 721,942           | 736,135           | 742,018           | 875,475           |
| <b>Interfund Transfers</b>                      | <b>721,942</b>    | <b>736,135</b>    | <b>742,018</b>    | <b>875,475</b>    |
| <b>Other Sources</b>                            | <b>721,942</b>    | <b>736,135</b>    | <b>742,018</b>    | <b>875,475</b>    |
| <b>Fund: Older Americans Act</b>                | <b>1,278,620</b>  | <b>1,404,424</b>  | <b>1,531,517</b>  | <b>1,651,474</b>  |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 201 Debt Service</b>                            |                   |                   |                   |                   |
| <b>Taxes</b>                                             |                   |                   |                   |                   |
| <b>Ad Valorem Taxes</b>                                  |                   |                   |                   |                   |
| 0900-311001-00000 Current Ad Valorem Taxes               | 5,883,245         | 5,923,911         | 5,664,336         | 5,757,152         |
| <b>Ad Valorem Taxes</b>                                  | <b>5,883,245</b>  | <b>5,923,911</b>  | <b>5,664,336</b>  | <b>5,757,152</b>  |
| <b>Utility Taxes</b>                                     |                   |                   |                   |                   |
| 0000-314100-00000 Public Svc Tax - Electric Svc          | 1,492,306         | (38,080)          | -                 | -                 |
| 0000-314300-00000 Public Svc Tax - Water                 | 1,459,700         | 1,110,017         | 1,061,045         | 1,232,249         |
| <b>Utility Taxes</b>                                     | <b>2,952,006</b>  | <b>1,071,937</b>  | <b>1,061,045</b>  | <b>1,232,249</b>  |
| <b>Communications Service Tax</b>                        |                   |                   |                   |                   |
| 0000-315000-00000 Communications Svc Tax                 | 4,584,481         | 4,801,426         | 4,983,000         | 4,813,000         |
| <b>Communications Service Tax</b>                        | <b>4,584,481</b>  | <b>4,801,426</b>  | <b>4,983,000</b>  | <b>4,813,000</b>  |
| <b>Taxes 13,419,732 11,797,273 11,708,381 11,802,401</b> |                   |                   |                   |                   |
| <b>Permits, Fees &amp; Assessments</b>                   |                   |                   |                   |                   |
| <b>Franchise Fees</b>                                    |                   |                   |                   |                   |
| 0000-323100-00000 Franchise Fees - Electricity           | 760,152           | 744,058           | 745,926           | 733,666           |
| <b>Franchise Fees</b>                                    | <b>760,152</b>    | <b>744,058</b>    | <b>745,926</b>    | <b>733,666</b>    |
| <b>Permits, Fees &amp; Assessments</b>                   | <b>760,152</b>    | <b>744,058</b>    | <b>745,926</b>    | <b>733,666</b>    |
| <b>Miscellaneous Revenues</b>                            |                   |                   |                   |                   |
| <b>Investment Income</b>                                 |                   |                   |                   |                   |
| 0000-361100-00000 Interest from SBA                      | 123,644           | 574,348           | 140,000           | 196,000           |
| 0900-361103-00000 Interest on Tax Deposits               | 132               | 7,669             | 1,000             | 6,000             |
| <b>Investment Income</b>                                 | <b>123,775</b>    | <b>582,016</b>    | <b>141,000</b>    | <b>202,000</b>    |
| <b>Rents &amp; Royalties</b>                             |                   |                   |                   |                   |
| 0900-362042-00000 Rental - Housing                       | 4,425,332         | 4,337,868         | 4,508,942         | 4,563,303         |
| 0900-362044-00000 Rental - Early Development Ctr         | 385,360           | 399,264           | 401,327           | 192,710           |
| 0900-362045-00000 Rental - Charter School                | 6,311,717         | 5,715,802         | 5,899,350         | 6,081,522         |
| 0900-362047-00000 Rental - WestCare (SBA)                | 362,665           | 361,827           | 377,766           | 513,828           |
| 0900-362049-00000 Rental - Howard C Forman               | 254,715           | 249,072           | 249,697           | 245,607           |
| <b>Rents &amp; Royalties</b>                             | <b>11,739,789</b> | <b>11,063,833</b> | <b>11,437,082</b> | <b>11,596,970</b> |

City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Miscellaneous Revenues              | 11,863,564        | 11,645,849        | 11,578,082        | 11,798,970        |
| Other Sources                       |                   |                   |                   |                   |
| Non-operating Sources               |                   |                   |                   |                   |
| 0000-389940-00000 Beginning Surplus | -                 | -                 | (126,753)         | (287,152)         |
| Non-operating Sources               | -                 | -                 | (126,753)         | (287,152)         |
| Other Sources                       | -                 | -                 | (126,753)         | (287,152)         |
| Fund: Debt Service                  | 26,043,448        | 24,187,180        | 23,905,636        | 24,047,885        |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 320 Municipal Construction</b>          |                   |                   |                   |                   |
| <b>Miscellaneous Revenues</b>                    |                   |                   |                   |                   |
| <b>Investment Income</b>                         |                   |                   |                   |                   |
| 0000-361100-0677A Interest from SBA              | 8,928             | 46,557            | -                 | -                 |
| 0000-361100-00672 Interest from SBA              | 8,934             | 44,214            | -                 | -                 |
| 0000-361100-00000 Interest from SBA              | (22,839)          | 141,857           | -                 | -                 |
| <b>Investment Income</b>                         | <b>(4,978)</b>    | <b>232,629</b>    | <b>-</b>          | <b>-</b>          |
| <b>Disp of Fix Assets / Sale of Equip/ Scrap</b> |                   |                   |                   |                   |
| 0000-364020-00000 Sale of Property               | 5,131,924         | -                 | -                 | -                 |
| <b>Disp of Fix Assets / Sale of Equip/ Scrap</b> | <b>5,131,924</b>  | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Private Gifts / Contributions</b>             |                   |                   |                   |                   |
| 0000-366035-00000 Municipal Dedication Fees      | 223,577           | -                 | 114,000           | 114,000           |
| <b>Private Gifts / Contributions</b>             | <b>223,577</b>    | <b>-</b>          | <b>114,000</b>    | <b>114,000</b>    |
| <b>Miscellaneous Revenues</b>                    | <b>5,350,524</b>  | <b>232,629</b>    | <b>114,000</b>    | <b>114,000</b>    |
| <b>Other Sources</b>                             |                   |                   |                   |                   |
| <b>Prior Year Bond Proceeds</b>                  |                   |                   |                   |                   |
| 0000-389935-00000 Prior Year Bond Proceeds       | -                 | -                 | 807,164           | -                 |
| <b>Prior Year Bond Proceeds</b>                  | <b>-</b>          | <b>-</b>          | <b>807,164</b>    | <b>-</b>          |
| <b>Non-operating Sources</b>                     |                   |                   |                   |                   |
| 0000-389920-00000 Appropriated Fund Balance      | -                 | -                 | 329,640           | -                 |
| 0000-389940-00000 Beginning Surplus              | -                 | -                 | 336,000           | (114,000)         |
| <b>Non-operating Sources</b>                     | <b>-</b>          | <b>-</b>          | <b>665,640</b>    | <b>(114,000)</b>  |
| <b>Other Sources</b>                             | <b>-</b>          | <b>-</b>          | <b>1,472,804</b>  | <b>(114,000)</b>  |
| <b>Fund: Municipal Construction</b>              | <b>5,350,524</b>  | <b>232,629</b>    | <b>1,586,804</b>  | <b>-</b>          |



## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 471 Utility Fund</b>                    |                   |                   |                   |                   |
| <b>Permits, Fees &amp; Assessments</b>           |                   |                   |                   |                   |
| <b>Building Permits</b>                          |                   |                   |                   |                   |
| 6010-322085-00000 Utility Construction Fee       | 59,951            | 199,017           | 15,000            | 15,000            |
| <b>Building Permits</b>                          | <b>59,951</b>     | <b>199,017</b>    | <b>15,000</b>     | <b>15,000</b>     |
| <b>Permits, Fees &amp; Assessments</b>           | <b>59,951</b>     | <b>199,017</b>    | <b>15,000</b>     | <b>15,000</b>     |
| <b>Intergovernmental Revenue</b>                 |                   |                   |                   |                   |
| <b>Federal Grants</b>                            |                   |                   |                   |                   |
| 6032-331954-ARPA1 Coronavirus State and Local    | 672,065           | 3,759,737         | -                 | -                 |
| <b>Federal Grants</b>                            | <b>672,065</b>    | <b>3,759,737</b>  | <b>-</b>          | <b>-</b>          |
| <b>Intergovernmental Revenue</b>                 | <b>672,065</b>    | <b>3,759,737</b>  | <b>-</b>          | <b>-</b>          |
| <b>Charges for Services</b>                      |                   |                   |                   |                   |
| <b>General Government Charges</b>                |                   |                   |                   |                   |
| 6010-341990-00000 Utility Plan Review Fee        | 567,138           | 9,107             | 10,000            | 10,000            |
| 6031-341922-00000 Backflow Prevention Cert Fee   | 500               | 5,600             | 300,000           | 357,000           |
| <b>General Government Charges</b>                | <b>567,638</b>    | <b>14,707</b>     | <b>310,000</b>    | <b>367,000</b>    |
| <b>Physical Environment Charges</b>              |                   |                   |                   |                   |
| 6010-343600-00000 New Account Charge             | 6,280             | -                 | 20,000            | 20,000            |
| 6010-343910-00000 Lien Recording or Release      | 5,200             | 10,100            | 6,000             | 6,000             |
| 6031-343310-00000 Water Utility Installation Fee | 397               | 896               | 10,000            | 500               |
| 6031-343320-00000 Water UT Record/Penalty Fee    | (93,296)          | (58,080)          | 50,000            | 10,000            |
| 6031-343330-00000 Water Conservation Surcharge   | (24)              | -                 | -                 | -                 |
| <b>Physical Environment Charges</b>              | <b>(81,443)</b>   | <b>(47,084)</b>   | <b>86,000</b>     | <b>36,500</b>     |
| <b>Water/Sewer Charges</b>                       |                   |                   |                   |                   |
| 6021-343510-00000 Sewer Charges                  | 31,776,275        | 32,540,659        | 34,709,000        | 36,293,000        |
| 6031-343300-00000 Water Charges                  | 29,191,459        | 30,430,091        | 31,760,000        | 33,461,000        |
| <b>Water/Sewer Charges</b>                       | <b>60,967,734</b> | <b>62,970,749</b> | <b>66,469,000</b> | <b>69,754,000</b> |
| <b>Charges for Services</b>                      | <b>61,453,928</b> | <b>62,938,372</b> | <b>66,865,000</b> | <b>70,157,500</b> |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Miscellaneous Revenues</b>                    |                   |                   |                   |                   |
| <b>Investment Income</b>                         |                   |                   |                   |                   |
| 0000-361100-00000 Interest from SBA              | 224,488           | 995,157           | 254,000           | 683,000           |
| 0000-361100-00845 Interest from SBA              | 28,496            | 141,351           | 38,000            | 59,000            |
| 0000-361300-00000 Net Incr or Decr of Investment | 3,549,366         | 1,460,191         | 657,000           | 1,842,000         |
| <b>Investment Income</b>                         | <b>3,802,350</b>  | <b>2,596,700</b>  | <b>949,000</b>    | <b>2,584,000</b>  |
| <b>Disp of Fix Assets / Sale of Equip/ Scrap</b> |                   |                   |                   |                   |
| 0000-364010-00000 Sale of Fixed Assets           | 21,300            | 775               | 10,000            | -                 |
| <b>Disp of Fix Assets / Sale of Equip/ Scrap</b> | <b>21,300</b>     | <b>775</b>        | <b>10,000</b>     | <b>-</b>          |
| <b>Miscellaneous Revenues</b>                    |                   |                   |                   |                   |
| 0000-365000-00000 Sale of Scrap or Surplus       | 9,645             | (378,755)         | 5,000             | -                 |
| <b>Miscellaneous Revenues</b>                    | <b>9,645</b>      | <b>(378,755)</b>  | <b>5,000</b>      | <b>-</b>          |
| <b>Other Miscellaneous Revenues</b>              |                   |                   |                   |                   |
| 0000-369010-00000 Cash - Over & Short            | 11                | -                 | -                 | -                 |
| 0000-369080-00000 Water - Other Revenues         | 820               | -                 | 1,500             | -                 |
| 0000-369900-00000 Other Miscellaneous Revenue    | 3,431             | 48,073            | 1,000             | 5,000             |
| <b>Other Miscellaneous Revenues</b>              | <b>4,262</b>      | <b>48,073</b>     | <b>2,500</b>      | <b>5,000</b>      |
| <b>Miscellaneous Revenues</b>                    | <b>3,837,557</b>  | <b>2,266,792</b>  | <b>966,500</b>    | <b>2,589,000</b>  |
| <b>Other Sources</b>                             |                   |                   |                   |                   |
| <b>Water/Sewer Connection</b>                    |                   |                   |                   |                   |
| 6021-389802-00000 Sewer Connection - East        | 59,270            | 108,806           | 50,000            | 60,000            |
| 6021-389803-00000 Sewer Connection - West        | 123,522           | 558,074           | 180,000           | 200,000           |
| 6031-389804-00000 Water Connection - East        | 63,426            | 112,477           | 48,000            | 80,000            |
| 6031-389805-00000 Water Connection - West        | 102,053           | 467,787           | 125,000           | 180,000           |
| <b>Water/Sewer Connection</b>                    | <b>348,272</b>    | <b>1,247,144</b>  | <b>403,000</b>    | <b>520,000</b>    |
| <b>Debt Proceeds/Installment Purchase</b>        |                   |                   |                   |                   |
| 0000-384000-00000 Debt Proceeds                  | -                 | -                 | -                 | 20,000,000        |
| <b>Debt Proceeds/Installment Purchase</b>        | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>20,000,000</b> |
| <b>Appropriated Retained Earnings</b>            |                   |                   |                   |                   |
| 0000-389910-00000 Appropriated Retained Earnings | -                 | -                 | 21,306,116        | -                 |
| <b>Appropriated Retained Earnings</b>            | <b>-</b>          | <b>-</b>          | <b>21,306,116</b> | <b>-</b>          |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital Funded By Reserve</b>                 |                   |                   |                   |                   |
| 0000-389915-00000 Capital Funded by Reserve      | -                 | -                 | 3,450,000         | 3,410,000         |
| <b>Capital Funded By Reserve</b>                 | -                 | -                 | 3,450,000         | 3,410,000         |
| <b>Beginning Retained Earnings</b>               |                   |                   |                   |                   |
| 0000-389946-00000 Beginning Retained Earnings    | -                 | -                 | 9,846,980         | (1,642,221)       |
| <b>Beginning Retained Earnings</b>               | -                 | -                 | 9,846,980         | (1,642,221)       |
| <b>Capital Contributed from Developer</b>        |                   |                   |                   |                   |
| 6021-389801-00000 Contrib Capital from Developer | 654,641           | 338,100           | -                 | -                 |
| 6032-389801-00000 Contrib Capital from Developer | 1,113,690         | 340,467           | -                 | -                 |
| <b>Capital Contributed from Developer</b>        | 1,768,331         | 678,568           | -                 | -                 |
| <b>Other Sources</b>                             | 2,116,603         | 1,925,711         | 35,006,096        | 22,287,779        |
| <b>Fund: Utility Fund</b>                        | 68,140,103        | 71,089,629        | 102,852,596       | 95,049,279        |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 472 Sanitation Fund</b>                 |                   |                   |                   |                   |
| <b>Permits, Fees &amp; Assessments</b>           |                   |                   |                   |                   |
| <b>Franchise Fees</b>                            |                   |                   |                   |                   |
| 0000-323720-00000 Franchise Fee-Sanitation Franc | -                 | 1,035,000         | -                 | -                 |
| <b>Franchise Fees</b>                            | -                 | <b>1,035,000</b>  | -                 | -                 |
| <b>Permits, Fees &amp; Assessments</b>           | -                 | <b>1,035,000</b>  | -                 | -                 |
| <b>Charges for Services</b>                      |                   |                   |                   |                   |
| <b>General Government Charges</b>                |                   |                   |                   |                   |
| 6050-341314-00000 Contract AdminFee - Sanitation | 320,000           | 320,000           | 320,000           | 320,000           |
| <b>General Government Charges</b>                | <b>320,000</b>    | <b>320,000</b>    | <b>320,000</b>    | <b>320,000</b>    |
| <b>Physical Environment Charges</b>              |                   |                   |                   |                   |
| 6050-343340-00000 Sanitation - Disposal Fee      | 1,732,336         | 2,592,971         | 2,834,773         | 3,113,000         |
| 6050-343341-00000 Sanitation - Disposal Fee Addl | 14,634            | 21,687            | 24,000            | 24,000            |
| 6050-343342-00000 Bulk Overage Fee - City        | 1,069             | 2,136             | 1,500             | 2,400             |
| 6050-343343-00000 Sanitation Fees - Bulk (EWS)   | 2,006,678         | 2,966,434         | 3,032,928         | 3,540,000         |
| <b>Physical Environment Charges</b>              | <b>3,754,717</b>  | <b>5,583,228</b>  | <b>5,893,201</b>  | <b>6,679,400</b>  |
| <b>Charges for Services</b>                      | <b>4,074,717</b>  | <b>5,903,228</b>  | <b>6,213,201</b>  | <b>6,999,400</b>  |
| <b>Miscellaneous Revenues</b>                    |                   |                   |                   |                   |
| <b>Other Miscellaneous Revenues</b>              |                   |                   |                   |                   |
| 0000-369900-00000 Other Miscellaneous Revenue    | 15,000            | -                 | -                 | -                 |
| 6050-369900-00000 Other Miscellaneous Revenue    | 750               | -                 | 10,000            | (7,374)           |
| <b>Other Miscellaneous Revenues</b>              | <b>15,750</b>     | -                 | <b>10,000</b>     | <b>(7,374)</b>    |
| <b>Miscellaneous Revenues</b>                    | <b>15,750</b>     | -                 | <b>10,000</b>     | <b>(7,374)</b>    |
| <b>Fund: Sanitation Fund</b>                     | <b>4,090,467</b>  | <b>6,938,228</b>  | <b>6,223,201</b>  | <b>6,992,026</b>  |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund: 504 Public Insurance Fund</b>           |                   |                   |                   |                   |
| <b>Charges for Services</b>                      |                   |                   |                   |                   |
| <b>General Government Charges</b>                |                   |                   |                   |                   |
| 0203-341212-00403 Contribution From School       | 79,026            | 60,095            | 125,075           | 116,464           |
| 0203-341212-00404 Contribution From School       | 64,061            | 195,085           | 179,448           | 172,501           |
| 0203-341212-00405 Contribution From School       | 132,312           | 275,397           | 347,600           | 569,462           |
| 0203-341212-00402 Contribution From School       | 5,292,177         | 5,073,822         | 8,104,554         | 8,408,544         |
| 0203-341235-00402 Contribution From General Fund | 9,143,715         | 9,629,697         | 14,606,499        | 15,333,181        |
| 0203-341235-00403 Contribution From General Fund | 204,645           | 152,517           | 326,335           | 317,695           |
| 0203-341235-00404 Contribution From General Fund | 1,209,136         | 3,341,075         | 3,566,898         | 3,569,442         |
| 0203-341235-00405 Contribution From General Fund | 1,814,399         | 2,255,242         | 4,015,965         | 3,263,266         |
| 0203-341245-00402 Contribution From Utility Fund | 102,241           | 100,014           | 142,399           | 166,665           |
| 0203-341245-00403 Contribution From Utility Fund | 3,585             | 3,136             | 6,699             | 5,965             |
| 0203-341245-00404 Contribution From Utility Fund | 2,849             | 8,609             | 9,640             | 8,904             |
| 0203-341245-00405 Contribution From Utility Fund | 1,523,007         | 1,789,903         | 2,954,620         | 2,487,486         |
| 0203-341260-00405 Contribution from OAA          | -                 | -                 | -                 | 67,864            |
| 0203-341261-00405 Contribution from Comm Bus     | -                 | -                 | -                 | 214,074           |
| 0203-341270-00405 Contribution From Road&Bridge  | 226,450           | 214,344           | 422,143           | 310,635           |
| <b>General Government Charges</b>                | <b>19,797,603</b> | <b>23,098,935</b> | <b>34,807,875</b> | <b>35,012,148</b> |
| <b>Charges for Services</b>                      | <b>19,797,603</b> | <b>23,098,935</b> | <b>34,807,875</b> | <b>35,012,148</b> |
| <b>Miscellaneous Revenues</b>                    |                   |                   |                   |                   |
| <b>Investment Income</b>                         |                   |                   |                   |                   |
| 0203-361100-00402 Interest from SBA              | 50,161            | 230,995           | 42,961            | 64,000            |
| 0203-361300-00402 Net Incr or Decr of Investment | (688,473)         | 388,212           | 220,392           | 714,142           |
| 0203-361300-00403 Net Incr or Decr of Investment | (30,827)          | 17,383            | 10,656            | 32,244            |
| 0203-361300-00404 Net Incr or Decr of Investment | (61,654)          | 34,765            | 18,114            | 66,125            |
| 0203-361300-00405 Net Incr or Decr of Investment | (246,617)         | 139,061           | 86,000            | 261,248           |
| <b>Investment Income</b>                         | <b>(977,411)</b>  | <b>810,416</b>    | <b>378,123</b>    | <b>1,137,759</b>  |
| <b>Other Miscellaneous Revenues</b>              |                   |                   |                   |                   |
| 0203-369022-00402 Specific Stop Loss Recovery    | 1,637,570         | 707,452           | -                 | -                 |
| 0203-369052-00402 Cobra Premiums                 | 140,935           | 77,913            | 15,000            | 14,888            |
| 0203-369053-00402 RX Rebates                     | 2,866,939         | 2,311,145         | 400,000           | 500,000           |
| 0203-369055-00402 Health Insurance Coverage      | 1,542,358         | 1,403,307         | 1,551,016         | 1,772,926         |
| 0203-369057-00403 Supplemental Life Insurance    | 120,215           | 124,396           | 120,224           | 120,224           |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                 | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Other Miscellaneous Revenues</b>           |                   |                   |                   |                   |
| 0203-369059-00402 Medical Claims - Refund/Adj | 82,078            | 195,232           | -                 | -                 |
| <b>Other Miscellaneous Revenues</b>           | <b>6,390,095</b>  | <b>4,819,445</b>  | <b>2,086,240</b>  | <b>2,408,038</b>  |
| <b>Miscellaneous Revenues</b>                 | <b>5,412,684</b>  | <b>5,629,861</b>  | <b>2,464,363</b>  | <b>3,545,797</b>  |
| <b>Other Sources</b>                          |                   |                   |                   |                   |
| <b>Interfund Transfers</b>                    |                   |                   |                   |                   |
| 0203-381020-00406 Transfer from General Fund  | 100,000           | 100,000           | 100,000           | 100,000           |
| <b>Interfund Transfers</b>                    | <b>100,000</b>    | <b>100,000</b>    | <b>100,000</b>    | <b>100,000</b>    |
| <b>Non-operating Sources</b>                  |                   |                   |                   |                   |
| 0203-389940-00406 Beginning Surplus           | -                 | -                 | (100,000)         | (100,000)         |
| <b>Non-operating Sources</b>                  | <b>-</b>          | <b>-</b>          | <b>(100,000)</b>  | <b>(100,000)</b>  |
| <b>Other Sources</b>                          | <b>100,000</b>    | <b>100,000</b>    | <b>-</b>          | <b>-</b>          |
| <b>Fund: Public Insurance Fund</b>            | <b>25,310,287</b> | <b>28,828,796</b> | <b>37,272,238</b> | <b>38,557,945</b> |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget  | 2024-25<br>Budget   |
|------------------------------------------------------|-------------------|-------------------|--------------------|---------------------|
| <b>Fund: 655 General Pension Trust Fund</b>          |                   |                   |                    |                     |
| <b>Miscellaneous Revenues</b>                        |                   |                   |                    |                     |
| <b>Investment Income</b>                             |                   |                   |                    |                     |
| 0204-361300-00000 Net Incr or Decr of Investment     | (36,833,543)      | 17,372,600        | 13,930,000         | 23,276,000          |
| <b>Investment Income (36,833,543)</b>                | <b>17,372,600</b> | <b>13,930,000</b> | <b>23,276,000</b>  |                     |
| <b>Pension Fund Contributions</b>                    |                   |                   |                    |                     |
| 0204-368010-00000 City Contribution - General        | 1,912,767         | 2,226,567         | 737,587            | 737,587             |
| 0204-368011-00000 City Contribution - Legacy         | 7,587,233         | 7,273,776         | 2,762,413          | 2,762,413           |
| 0204-368050-00000 Employee Contribution - Gen        | 131,422           | 127,556           | 116,953            | 162,531             |
| <b>Pension Fund Contributions</b>                    | <b>9,631,422</b>  | <b>9,627,899</b>  | <b>3,616,953</b>   | <b>3,662,531</b>    |
| <b>Miscellaneous Revenues (27,202,121)</b>           |                   |                   |                    |                     |
| <b>Other Sources</b>                                 |                   |                   |                    |                     |
| <b>Non-operating Sources</b>                         |                   |                   |                    |                     |
| 0000-389940-00000 Beginning Surplus                  | -                 | -                 | (3,694,953)        | (12,761,531)        |
| <b>Non-operating Sources</b>                         | <b>-</b>          | <b>-</b>          | <b>(3,694,953)</b> | <b>(12,761,531)</b> |
| <b>Other Sources</b>                                 |                   |                   |                    |                     |
| <b>Fund: General Pension Trust Fund (27,202,121)</b> |                   |                   |                    |                     |
| <b>27,000,499 13,852,000 14,177,000</b>              |                   |                   |                    |                     |

## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                                                                 | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget   | 2024-25<br>Budget   |
|-----------------------------------------------------------------------------------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Fund: 656 Fire&amp;Police Pension Trust Fund</b>                                           |                   |                   |                     |                     |
| <b>Miscellaneous Revenues</b>                                                                 |                   |                   |                     |                     |
| <b>Investment Income</b>                                                                      |                   |                   |                     |                     |
| 0204-361000-00000 Appreciation of Investments                                                 | 102,442,941)      | 76,249,128        | 52,400,000          | 60,000,000          |
| 0204-361012-00000 Investment Income                                                           | 8,885,853         | 10,166,910        | 9,500,000           | 4,082,081           |
| <b>Investment Income (93,557,088)</b>                                                         | <b>86,416,038</b> | <b>61,900,000</b> | <b>64,082,081</b>   |                     |
| <b>Pension Fund Contributions</b>                                                             |                   |                   |                     |                     |
| 0204-368000-00000 Casualty Insurance Premium Tax                                              | 1,563,457         | 1,872,766         | 1,563,457           | 1,872,766           |
| 0204-368005-00000 City Contribution - Fire                                                    | 12,140,622        | 14,426,166        | 16,549,776          | 17,257,928          |
| 0204-368020-00000 City Contribution - Police                                                  | 17,789,703        | 15,336,369        | 16,794,353          | 17,506,675          |
| 0204-368040-00000 Employee Contribution - Fire                                                | 1,096,106         | 1,003,625         | 992,476             | 1,144,843           |
| 0204-368042-00000 Employee Buybacks                                                           | 95,045            | 166,398           | -                   | -                   |
| 0204-368045-00000 Employee Contribution - ESI                                                 | 69,382            | 26,370            | 80,000              | 36,984              |
| 0204-368060-00000 Employee Contribution - Police                                              | 1,373,651         | 1,298,178         | 1,193,499           | 1,860,280           |
| 0204-368090-00000 Fire Insurance Premium Tax                                                  | 1,207,082         | 2,250,084         | 1,207,082           | 2,250,084           |
| <b>Pension Fund Contributions</b>                                                             | <b>35,335,047</b> | <b>36,379,956</b> | <b>38,380,643</b>   | <b>41,929,560</b>   |
| <b>Other Miscellaneous Revenues</b>                                                           |                   |                   |                     |                     |
| 0204-369900-00000 Other Miscellaneous Revenue                                                 | 43,755            | 46,815            | -                   | -                   |
| <b>Other Miscellaneous Revenues</b>                                                           | <b>43,755</b>     | <b>46,815</b>     | <b>-</b>            | <b>-</b>            |
| <b>Miscellaneous Revenues (58,178,286)122,842,809 00,280,643 106,011,641</b>                  |                   |                   |                     |                     |
| <b>Other Sources</b>                                                                          |                   |                   |                     |                     |
| <b>Non-operating Sources</b>                                                                  |                   |                   |                     |                     |
| 0000-389940-00000 Beginning Surplus                                                           | -                 | -                 | (37,812,621)        | (48,511,986)        |
| <b>Non-operating Sources</b>                                                                  | <b>-</b>          | <b>-</b>          | <b>(37,812,621)</b> | <b>(48,511,986)</b> |
| <b>Other Sources</b>                                                                          |                   |                   |                     |                     |
| <b>Other Sources</b>                                                                          | <b>-</b>          | <b>-</b>          | <b>(37,812,621)</b> | <b>(48,511,986)</b> |
| <b>Fund: Fire&amp;Police Pension Trust Fund (58,178,286)122,842,809 62,468,022 57,499,655</b> |                   |                   |                     |                     |



## City of Pembroke Pines, Florida - Revenue Detail

| Department - Object - Project                    | 2021-22<br>Actual   | 2022-23<br>Actual | 2023-24<br>Budget   | 2024-25<br>Budget   |
|--------------------------------------------------|---------------------|-------------------|---------------------|---------------------|
| <b>Fund: 657 Other Post Employment Benefits</b>  |                     |                   |                     |                     |
| <b>Miscellaneous Revenues</b>                    |                     |                   |                     |                     |
| <b>Investment Income</b>                         |                     |                   |                     |                     |
| 0000-361102-00000 Interest on Money Market Acct  | 2,498               | 18,314            | 10,000              | 17,000              |
| 0204-361300-00000 Net Incr or Decr of Investment | (17,230,515)        | 12,524,063        | 15,000,000          | 23,000,000          |
| <b>Investment Income</b>                         | <b>(17,228,016)</b> | <b>12,542,377</b> | <b>15,010,000</b>   | <b>23,017,000</b>   |
| <b>Pension Fund Contributions</b>                |                     |                   |                     |                     |
| 0204-368035-00000 City Contrib-General OPEB      | 5,008,000           | 5,544,475         | 3,626,000           | 3,626,789           |
| 0204-368036-00000 City Contrib-Police OPEB       | 4,359,000           | 5,198,035         | 3,328,000           | 3,328,000           |
| 0204-368037-00000 City Contrib-Fire OPEB         | 5,757,000           | 6,881,490         | 4,636,000           | 4,636,000           |
| 0204-368038-00000 City Contrib-Schools OPEB      | 69,939              | 78,117            | 104,000             | 103,211             |
| <b>Pension Fund Contributions</b>                | <b>15,193,939</b>   | <b>17,702,117</b> | <b>11,694,000</b>   | <b>11,694,000</b>   |
| <b>Other Miscellaneous Revenues</b>              |                     |                   |                     |                     |
| 0000-369054-00000 Part D Subsidy                 | 220,913             | 197,454           | 200,000             | 200,000             |
| 0204-369022-00000 Specific Stop Loss Recovery    | 148,409             | 401,702           | -                   | -                   |
| 0204-369053-00000 RX Rebates                     | -                   | -                 | 25,000              | 25,000              |
| 0204-369056-00000 Medical Contribution           | 794,455             | 825,091           | 396,000             | 300,000             |
| <b>Other Miscellaneous Revenues</b>              | <b>1,163,777</b>    | <b>1,424,247</b>  | <b>621,000</b>      | <b>525,000</b>      |
| <b>Miscellaneous Revenues</b>                    | <b>(870,300)</b>    | <b>31,668,741</b> | <b>27,325,000</b>   | <b>35,236,000</b>   |
| <b>Other Sources</b>                             |                     |                   |                     |                     |
| <b>Non-operating Sources</b>                     |                     |                   |                     |                     |
| 0000-389940-00000 Beginning Surplus              | -                   | -                 | (10,713,400)        | (17,397,800)        |
| <b>Non-operating Sources</b>                     | <b>-</b>            | <b>-</b>          | <b>(10,713,400)</b> | <b>(17,397,800)</b> |
| <b>Other Sources</b>                             | <b>-</b>            | <b>-</b>          | <b>(10,713,400)</b> | <b>(17,397,800)</b> |
| <b>Fund: Other Post Employment Benefits</b>      | <b>(870,300)</b>    | <b>31,668,741</b> | <b>16,611,600</b>   | <b>17,838,200</b>   |

**City of Pembroke Pines, Florida**  
**Revenue Detail**  
**All Funds**

| <b>Fund</b>                        | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Budget</b> | <b>2024-25<br/>Budget</b> |
|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 001 General Fund                   | 226,075,828               | 268,646,574               | 279,952,452               | 272,703,393               |
| 051 Wetlands Trust Fund            | 217,819                   | 32,742                    | 16,500                    | 16,500                    |
| 100 Road & Bridge Fund             | 6,632,676                 | 6,812,869                 | 15,945,246                | 10,615,035                |
| 101 BC Transportation Surtax       | -                         | -                         | 540,902                   | -                         |
| 110 Building Fund                  | 3,968,746                 | 11,333,637                | 9,085,000                 | 8,355,000                 |
| 120 FHFC Grants SHIP/CRF           | 1,098,204                 | 863,335                   | 5,415,149                 | 1,965,381                 |
| 121 HUD Grants CDBG/HOME           | 1,126,913                 | 2,483,626                 | 5,227,344                 | 1,108,642                 |
| 122 Law Enforcement Grant          | 384,982                   | 247,367                   | 542,723                   | 23,511                    |
| 124 Police Community Service Grant | 21,142                    | 101,608                   | -                         | -                         |
| 128 Community Bus Program          | 839,688                   | 1,135,113                 | 2,171,145                 | 1,444,124                 |
| 131 Treasury - Confiscated         | 4,455                     | 26,463                    | 538,468                   | 27,159                    |
| 132 Justice - Confiscated          | 3,693                     | 21,937                    | 446,384                   | 22,514                    |
| 133 \$2 Police Education           | 15,308                    | 15,425                    | 59,503                    | 16,117                    |
| 134 FDLE - Confiscated             | 83,797                    | 75,418                    | 1,189,346                 | 80,242                    |
| 199 Older Americans Act            | 1,278,620                 | 1,404,424                 | 1,531,517                 | 1,651,474                 |
| 201 Debt Service                   | 26,043,448                | 24,187,180                | 23,905,636                | 24,047,885                |
| 320 Municipal Construction         | 5,350,524                 | 232,629                   | 1,586,804                 | -                         |
| 471 Utility Fund                   | 68,140,103                | 71,089,629                | 102,852,596               | 95,049,279                |
| 472 Sanitation Fund                | 4,090,467                 | 6,938,228                 | 6,223,201                 | 6,992,026                 |
| 504 Public Insurance Fund          | 25,310,287                | 28,828,796                | 37,272,238                | 38,557,945                |
| 655 General Pension Trust Fund     | -27,202,121               | 27,000,499                | 13,852,000                | 14,177,000                |
| 656 Fire&Police Pension Trust Fund | -58,178,286               | 122,842,809               | 62,468,022                | 57,499,655                |
| 657 Other Post Employment Benefits | -870,300                  | 31,668,741                | 16,611,600                | 17,838,200                |
| <b>Total All Funds</b>             | <b>284,435,990</b>        | <b>605,989,048</b>        | <b>587,433,776</b>        | <b>552,191,082</b>        |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 511 Legislative

Department: 0100 City Commission

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b>     |                                |                   |                   |                   |                   |
| 511001               | Mayor                          | 46,490            | 46,330            | 47,702            | 55,244            |
| 511002               | Vice Mayor                     | 23,711            | 23,584            | 24,329            | 28,176            |
| 511003               | Commissioner                   | 71,133            | 70,752            | 72,987            | 84,528            |
| 512884               | Executive Assist               | 75,425            | 79,176            | 82,391            | 85,700            |
| 513682               | PT Executive Assistant         | 44,892            | 46,438            | 49,683            | 49,683            |
| 515103               | Expense Allowance              | 68,250            | 70,507            | 68,250            | 75,077            |
| 515107               | Automobile Allowance           | 38,400            | 39,670            | 38,400            | 42,240            |
| 521000               | Social Security - Matching     | 26,800            | 27,238            | 29,365            | 32,192            |
| 522000               | Retirement Contributions       | 59,978            | 76,274            | 22,307            | 11,787            |
| 522010               | Defined Contribution - General | 3,557             | 3,538             | 7,300             | 15,542            |
| 523000               | Health Insurance               | 68,160            | 85,724            | 131,442           | 133,332           |
| 523100               | Life Insurance                 | 812               | 586               | 1,248             | 1,253             |
| 524000               | Workers Compensation           | 332               | 897               | 751               | 767               |
| 526300               | General Retiree Health Contrib | 125,716           | 151,063           | 92,304            | 15,383            |
|                      | <b>Personnel</b>               | <b>653,656</b>    | <b>721,776</b>    | <b>668,459</b>    | <b>630,904</b>    |
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 534990               | Other Svc                      | 211,160           | 227,540           | 255,000           | 255,000           |
| 540100               | Travel Conferences             | 4,892             | 10,239            | 23,200            | 24,000            |
| 544200               | Rental - Machinery & Equipment | 646               | 646               | 3,007             | 4,000             |
| 544200               | Rental - Machinery & Equipment | -                 | 2                 | -                 | -                 |
| 546800               | Maintenance Contracts          | 1,151             | 1,207             | 1,300             | 1,800             |
| 549104               | License Fees                   | -                 | -                 | 375               | 375               |
| 551100               | Office Supplies                | 1,281             | 1,061             | 2,250             | 2,000             |
| 552000               | Operating Supplies             | 3,364             | 3,361             | 3,750             | 3,750             |
| 552650               | Non-capital Equipment          | -                 | -                 | 250               | 250               |
| 554100               | Memberships Dues Subscription  | 12,516            | 14,137            | 14,492            | 17,716            |
|                      | <b>Operating</b>               | <b>235,011</b>    | <b>258,192</b>    | <b>303,624</b>    | <b>308,891</b>    |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 1,558             | -                 | -                 |
|                      | <b>Debt Services</b>           | <b>-</b>          | <b>1,558</b>      | <b>-</b>          | <b>-</b>          |
|                      | <b>Project Total</b>           | <b>888,666</b>    | <b>981,525</b>    | <b>972,083</b>    | <b>939,795</b>    |
|                      | <b>City Commission Total</b>   | <b>888,666</b>    | <b>981,525</b>    | <b>972,083</b>    | <b>939,795</b>    |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 512 Executive

Department: 0201 City Manager

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b>     |                                |                   |                   |                   |                   |
| 511005               | City Manager                   | 339,399           | 356,225           | 370,712           | 385,539           |
| 512499               | Deputy City Manager            | 41,738            | 103,453           | 27,779            | -                 |
| 512516               | Assistant City Manager         | 56,408            | -                 | 75,504            | 78,508            |
| 512884               | Executive Assist               | 67,248            | 73,007            | 76,005            | 79,057            |
| 512992               | Vacation leave - retire/term   | -                 | 28,333            | -                 | -                 |
| 512996               | Sick leave - retire/term       | -                 | 1,408             | -                 | -                 |
| 515007               | Topped Out Incentive           | -                 | 450               | 375               | 900               |
| 515103               | Expense Allowance              | 4,800             | 4,959             | 4,801             | 4,801             |
| 515107               | Automobile Allowance           | 10,800            | 11,157            | 10,800            | 10,800            |
| 515116               | Cell Phone Pay                 | 2,925             | 3,122             | 3,001             | 3,001             |
| 521000               | Social Security - Matching     | 25,211            | 27,659            | 40,143            | 30,714            |
| 522000               | Retirement Contributions       | 165,782           | 190,162           | 68,012            | 29,804            |
| 522010               | Defined Contribution - General | 10,087            | 10,951            | 11,401            | 11,859            |
| 523000               | Health Insurance               | 34,080            | 35,719            | 54,768            | 55,555            |
| 523100               | Life Insurance                 | 1,833             | 1,372             | 3,009             | 2,555             |
| 524000               | Workers Compensation           | 632               | 1,736             | 1,489             | 1,302             |
| 526300               | General Retiree Health Contrib | 52,528            | 62,944            | 38,460            | 23,075            |
|                      | <b>Personnel</b>               | <b>813,472</b>    | <b>912,659</b>    | <b>786,259</b>    | <b>717,470</b>    |
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 540100               | Travel Conferences             | 120               | -                 | 3,000             | 3,000             |
| 544200               | Rental - Machinery & Equipment | 980               | 980               | 1,775             | 3,300             |
| 544200               | Rental - Machinery & Equipment | -                 | 1                 | -                 | -                 |
| 546800               | Maintenance Contracts          | 346               | 380               | 750               | 1,500             |
| 551100               | Office Supplies                | 1,072             | 1,500             | 1,500             | 2,000             |
| 552650               | Non-capital Equipment          | 351               | -                 | 500               | 2,000             |
| 554100               | Memberships Dues Subscription  | 2,137             | 1,692             | 2,500             | 3,850             |
|                      | <b>Operating</b>               | <b>5,007</b>      | <b>4,554</b>      | <b>10,025</b>     | <b>15,650</b>     |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 779               | -                 | -                 |
|                      | <b>Debt Services</b>           | <b>-</b>          | <b>779</b>        | <b>-</b>          | <b>-</b>          |
|                      | <b>Project Total</b>           | <b>818,479</b>    | <b>917,992</b>    | <b>796,284</b>    | <b>733,120</b>    |

Fund:001 General Fund | Function: 512 Executive

Department: 0201 City Manager | Project: 00315 Media Relations

| Object           | Object Description       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                          |                   |                   |                   |                   |
| 531500           | Professional Svc - Other | 3,414             | 4,194             | 3,800             | 24,628            |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 512 Executive

Department: 0201 City Manager | Project: 00315 Media Relations

| Object             | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Operating          |                                |                   |                   |                   |                   |
| 534989             | Other Svc - FCS                | 237,330           | 234,354           | 273,082           | 283,062           |
| 547140             | Printing - Flyer/Newspaper     | 129,891           | 150,859           | 165,181           | -                 |
| 552000             | Operating Supplies             | 446               | 297               | 500               | 500               |
| 552650             | Non-capital Equipment          | -                 | 2,597             | 3,500             | 3,000             |
| 552652             | Non-capital Software & License | 600               | 1,512             | 2,400             | 5,240             |
| Operating          |                                | 371,682           | 393,812           | 448,463           | 316,430           |
| Capital            |                                |                   |                   |                   |                   |
| 664400             | Other Equipment                | 1,249             | -                 | -                 | -                 |
| Capital            |                                | 1,249             | -                 | -                 | -                 |
| Project Total      |                                | 372,931           | 393,812           | 448,463           | 316,430           |
| City Manager Total |                                | 1,191,409         | 1,311,804         | 1,244,747         | 1,049,550         |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 0202 Human Resources

| Object                       | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b>             |                                |                   |                   |                   |                   |
| 512014                       | Risk Mgmt/Benefits Supervisor  | 73,114            | 81,797            | 85,105            | -                 |
| 512022                       | HR/Risk Mgt Director/Assist CM | 79,100            | 195,885           | 195,999           | -                 |
| 512440                       | Human Resources Director       | 106,898           | -                 | -                 | 145,479           |
| 512790                       | Human Resources Manager        | -                 | -                 | 45,000            | 75,852            |
| 515001                       | Special Payment Pen            | 30,550            | 10,725            | -                 | -                 |
| 515007                       | Topped Out Incentive           | -                 | 900               | 750               | -                 |
| 515107                       | Automobile Allowance           | 7,846             | 8,678             | 9,600             | 3,600             |
| 515116                       | Cell Phone Pay                 | 1,825             | 2,251             | 2,400             | 1,800             |
| 521000                       | Social Security - Matching     | 19,903            | 19,556            | 25,405            | 17,350            |
| 522000                       | Retirement Contributions       | 93,750            | 99,619            | 34,776            | 41,866            |
| 522010                       | Defined Contribution - General | -                 | -                 | 6,750             | 33,200            |
| 523000                       | Health Insurance               | 40,896            | 28,575            | 43,814            | 44,444            |
| 523100                       | Life Insurance                 | 1,185             | 726               | 1,538             | 1,088             |
| 524000                       | Workers Compensation           | 409               | 920               | 761               | 557               |
| 526300                       | General Retiree Health Contrib | 63,033            | 50,354            | 30,768            | 15,383            |
| <b>Personnel</b>             |                                | <b>518,509</b>    | <b>499,986</b>    | <b>482,666</b>    | <b>380,619</b>    |
| <b>Operating</b>             |                                |                   |                   |                   |                   |
| 531400                       | Professional Svc - Medical     | 23,011            | 31,982            | 33,000            | 45,000            |
| 531500                       | Professional Svc - Other       | 12,506            | 9,319             | 15,000            | 15,000            |
| 534989                       | Other Svc - FCS                | 212,345           | 238,953           | 239,328           | 255,147           |
| 540100                       | Travel Conferences             | -                 | -                 | 2,000             | 2,000             |
| 544200                       | Rental - Machinery & Equipment | -                 | -                 | 3,000             | 4,000             |
| 546800                       | Maintenance Contracts          | 6,292             | 5,476             | 6,000             | -                 |
| 547100                       | Printing                       | 10,937            | 11,978            | 740               | -                 |
| 549000                       | Legal/Employment Ads           | 29,240            | 54,566            | 87,000            | 60,000            |
| 551100                       | Office Supplies                | 2,079             | 4,061             | 5,000             | 5,500             |
| 552000                       | Operating Supplies             | 1,925             | 2,244             | 2,000             | 2,500             |
| 552650                       | Non-capital Equipment          | -                 | -                 | 300               | -                 |
| 552652                       | Non-capital Software & License | 350               | 350               | 460               | -                 |
| 552653                       | Non-capital Computer Equipment | -                 | -                 | 2,000             | 1,000             |
| 555200                       | College Classes - Education    | -                 | 254               | -                 | -                 |
| 555229                       | Training                       | 2,450             | -                 | 5,000             | 5,000             |
| <b>Operating</b>             |                                | <b>301,136</b>    | <b>359,182</b>    | <b>400,828</b>    | <b>395,147</b>    |
| <b>Project Total</b>         |                                | <b>819,645</b>    | <b>859,168</b>    | <b>883,494</b>    | <b>775,766</b>    |
| <b>Human Resources Total</b> |                                | <b>819,645</b>    | <b>859,168</b>    | <b>883,494</b>    | <b>775,766</b>    |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 514 Legal Counsel

Department: 0300 City Attorney

| Object              | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Operating           |                                |                   |                   |                   |                   |
| 531200              | Professional Svc - RetainerFee | 292,077           | 757,939           | 1,290,720         | 1,368,160         |
| 531300              | Prof Svc - Outside Legal       | 170,156           | 90,183            | -                 | -                 |
| 531350              | Professional Svc - On Site     | 576,453           | 305,520           | -                 | -                 |
| 531500              | Professional Svc - Other       | 62,874            | 33,323            | -                 | -                 |
| 551100              | Office Supplies                | 32,874            | 17,330            | 1,000             | 1,000             |
| 552950              | Out of Pocket Expenses         | 6,281             | 4,821             | 6,123             | 6,500             |
| Operating           |                                | 1,140,715         | 1,209,114         | 1,297,843         | 1,375,660         |
| Project Total       |                                | 1,140,715         | 1,209,114         | 1,297,843         | 1,375,660         |
| City Attorney Total |                                | 1,140,715         | 1,209,114         | 1,297,843         | 1,375,660         |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0800 General Government

| Object                | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b>      |                                |                   |                   |                   |                   |
| 512992                | Vacation leave - retire/term   | -                 | -                 | 10,000            | 10,000            |
| 512996                | Sick leave - retire/term       | -                 | -                 | 10,000            | 10,000            |
| 521000                | Social Security - Matching     | -                 | -                 | 1,530             | 1,530             |
| 522001                | Retirement Contrib - Legacy    | 5,126,921         | 6,221,221         | 1,863,716         | 1,863,716         |
| 525000                | Unemployment Compensation      | -3,868            | 461               | 25,000            | 25,000            |
|                       | <b>Personnel</b>               | <b>5,123,053</b>  | <b>6,221,682</b>  | <b>1,910,246</b>  | <b>1,910,246</b>  |
| <b>Operating</b>      |                                |                   |                   |                   |                   |
| 530010                | Contingency                    | 24,440            | 62,935            | 2,106,695         | 10,500,000        |
| 530030                | Estimated Budget Savings       | -                 | -                 | -2,990,173        | -5,689,929        |
| 531300                | Prof Svc - Outside Legal       | 725,871           | 692,922           | 1,200,000         | 700,000           |
| 531500                | Professional Svc - Other       | 286,220           | 240,395           | 299,540           | 298,030           |
| 534989                | Other Svc - FCS                | -                 | -                 | -                 | -                 |
| 534990                | Other Svc                      | 25,208            | 30,504            | 43,150            | 46,050            |
| 536100                | Excess Benefit                 | 60,860            | 62,597            | 64,385            | 66,225            |
| 542000                | Postage                        | 66,416            | 97,127            | 71,100            | 78,400            |
| 544200                | Rental - Machinery & Equipment | -                 | -                 | 1,740             | 1,820             |
| 545000                | Insurance                      | 1,694,403         | 2,103,002         | 3,762,601         | 3,204,959         |
| 548250                | Employee Award Program         | 3,590             | 6,926             | 44,315            | 51,000            |
| 549150                | Auto Tags & Titles             | 15,646            | 9,856             | 20,966            | -                 |
| 549201                | Taxes and/or Assessments       | 15,028            | -4,795            | -                 | -                 |
| 549356                | Special Projects               | 61,413            | 16,168            | 39,185            | 20,000            |
| 549358                | Sponsorship                    | -                 | -                 | -                 | 39,750            |
| 551100                | Office Supplies                | 712               | 768               | 3,000             | 3,000             |
| 554100                | Memberships Dues Subscription  | 72,217            | 79,571            | 77,153            | 105,952           |
|                       | <b>Operating</b>               | <b>3,052,024</b>  | <b>3,397,976</b>  | <b>4,743,657</b>  | <b>9,425,257</b>  |
| <b>Debt Services</b>  |                                |                   |                   |                   |                   |
| 571564                | Lease Principal Payment        | 249,965           | -                 | -                 | -                 |
| 571565                | Subscription - Prin Payment    | -                 | 11,694            | -                 | -                 |
| 572564                | Lease Interest Payment         | 5,876             | -                 | -                 | -                 |
| 572565                | Subscription Int Exp           | -                 | 281               | -                 | -                 |
|                       | <b>Debt Services</b>           | <b>255,841</b>    | <b>11,975</b>     | <b>-</b>          | <b>-</b>          |
| <b>Grants and Aid</b> |                                |                   |                   |                   |                   |
| 581001                | Grant - Area Agency On Aging   | 106,913           | 98,760            | 127,341           | 138,162           |
| 582005                | Grant - Women In Distress      | 15,000            | 15,000            | 15,000            | 15,000            |
| 582013                | Grant - KAPOW                  | 12,000            | 12,000            | 12,000            | 12,000            |
| 582016                | Grant - Heres Help             | 5,000             | 5,000             | 5,000             | 5,000             |
| 582023                | Grant - AmericanCancer Society | 10,000            | 10,000            | 10,000            | 10,000            |
| 582024                | Grant - Early Learning Coaliti | 35,000            | 35,000            | 35,000            | 35,000            |
| 582025                | Grant - American Diabetes Assn | 5,000             | 5,000             | 5,000             | 5,000             |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0800 General Government

| Object                | Object Description              | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Grants and Aid</b> |                                 |                   |                   |                   |                   |
| 583014                | Grant - YABoard Scholarships    | -                 | -                 | -                 | 2,000             |
|                       | <b>Grants and Aid</b>           | <b>188,913</b>    | <b>180,760</b>    | <b>209,341</b>    | <b>222,162</b>    |
| <b>Other</b>          |                                 |                   |                   |                   |                   |
| 591100                | Transfer to Road & Bridge       | -                 | -                 | 1,415,443         | 1,400,000         |
| 591110                | Transfer to Permanent Fund      | 213,755           | -                 | -                 | -                 |
| 591128                | Transfer to Community Bus Prog  | -                 | 264,833           | 372,499           | 331,096           |
| 591199                | Transfer to OAA                 | 721,942           | 736,135           | 742,018           | 875,475           |
|                       | <b>Other</b>                    | <b>935,697</b>    | <b>1,000,968</b>  | <b>2,529,960</b>  | <b>2,606,571</b>  |
| <b>Capital</b>        |                                 |                   |                   |                   |                   |
| 664051                | Software                        | -                 | 61,670            | -                 | -                 |
|                       | <b>Capital</b>                  | <b>-</b>          | <b>61,670</b>     | <b>-</b>          | <b>-</b>          |
|                       | <b>Project Total</b>            | <b>9,555,528</b>  | <b>10,875,031</b> | <b>9,393,204</b>  | <b>14,164,236</b> |
|                       | <b>General Government Total</b> | <b>9,555,528</b>  | <b>10,875,031</b> | <b>9,393,204</b>  | <b>14,164,236</b> |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 1001 City Clerk

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512047           | City Clerk                     | 135,302           | 141,771           | 147,523           | 114,230           |
| 512109           | Administrative Supervisor      | -                 | -                 | -                 | 56,130            |
| 512287           | Document Management Specialist | 32,812            | 34,453            | 37,436            | 38,940            |
| 512620           | Cashier II                     | 44,631            | 28,763            | 10,218            | -                 |
| 512684           | Clerical Spec II               | 116,104           | 120,297           | 124,166           | 86,184            |
| 512775           | Deputy City Clerk              | 67,236            | 70,575            | 73,435            | 116,302           |
| 512782           | Dep City Clerk/Occ Lic Admin   | 68,335            | 71,205            | 73,935            | 76,153            |
| 512992           | Vacation leave - retire/term   | 16,634            | 987               | 50,193            | 550               |
| 512996           | Sick leave - retire/term       | 12,864            | -                 | 15,121            | 7,462             |
| 513509           | Shared - Secretary             | 5,598             | 6,331             | 11,824            | 23,647            |
| 513525           | Senior Board Secretary         | 8,462             | 10,922            | 24,375            | 24,375            |
| 513679           | PT Passport Clerk              | 15,869            | 18,229            | 22,702            | 22,702            |
| 514000           | Overtime                       | 244               | 48                | 300               | 300               |
| 515007           | Topped Out Incentive           | -91               | -                 | 750               | 1,800             |
| 515107           | Automobile Allowance           | 3,600             | 3,719             | 3,600             | 7,200             |
| 515116           | Cell Phone Pay                 | 1,050             | 1,286             | 1,200             | 2,100             |
| 521000           | Social Security - Matching     | 38,475            | 37,595            | 45,967            | 43,746            |
| 522000           | Retirement Contributions       | 117,274           | 128,340           | 41,681            | 42,291            |
| 522010           | Defined Contribution - General | 22,920            | 21,877            | 23,244            | 36,383            |
| 523000           | Health Insurance               | 109,057           | 100,011           | 109,535           | 155,554           |
| 523100           | Life Insurance                 | 1,793             | 1,292             | 2,676             | 2,371             |
| 524000           | Workers Compensation           | 685               | 1,842             | 1,484             | 1,389             |
| 526300           | General Retiree Health Contrib | 167,738           | 201,418           | 123,072           | 107,681           |
| <b>Personnel</b> |                                | <b>986,590</b>    | <b>1,000,961</b>  | <b>944,437</b>    | <b>967,490</b>    |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531500           | Professional Svc - Other       | -                 | 166,200           | 117,600           | 83,000            |
| 534050           | Other Svc - Microfilming       | 97,920            | 50,222            | 130,000           | 100,000           |
| 534989           | Other Svc - FCS                | 135,123           | 163,774           | 220,122           | 272,859           |
| 534995           | Other Svc - IT                 | 74,005            | 269               | 161,442           | 39,000            |
| 540100           | Travel Conferences             | 300               | 1,314             | 4,000             | 4,000             |
| 544200           | Rental - Machinery & Equipment | -                 | 2                 | -                 | -                 |
| 544200           | Rental - Machinery & Equipment | 9,482             | 9,482             | 10,500            | 26,000            |
| 545440           | Insurance - Errors & Omissions | -                 | 364               | -                 | 300               |
| 546250           | R&M Equipment                  | 551               | 107               | 2,000             | 2,000             |
| 546800           | Maintenance Contracts          | 1,098             | 1,880             | 37,500            | 7,500             |
| 547100           | Printing                       | 2,601             | 1,675             | 3,327             | 4,000             |
| 547400           | Codification of Ordinances     | 11,436            | 3,992             | 15,000            | 15,000            |
| 549000           | Legal/Employment Ads           | 17,697            | 6,455             | 19,000            | 19,000            |
| 549100           | Recording Fees                 | 5,222             | 5,908             | 12,308            | 15,000            |
| 549400           | Bank Svc Charge                | 2,077             | -                 | 10,000            | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 1001 City Clerk

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 551100               | Office Supplies                | 15,688            | 16,300            | 17,850            | 17,850            |
| 552650               | Non-capital Equipment          | 512               | 322               | 8,188             | 12,000            |
| 552652               | Non-capital Software & License | 20,514            | 21,177            | 21,250            | 98,672            |
| 552653               | Non-capital Computer Equipment | 2,212             | -                 | 2,000             | 2,000             |
| 554100               | Memberships Dues Subscription  | 855               | 1,030             | 1,300             | 2,000             |
| 555229               | Training                       | 3,320             | 75                | 2,073             | 6,500             |
|                      | <b>Operating</b>               | <b>400,613</b>    | <b>450,548</b>    | <b>795,460</b>    | <b>726,681</b>    |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 1,558             | -                 | -                 |
| 571565               | Subscription - Prin Payment    | -                 | 77,422            | -                 | -                 |
|                      | <b>Debt Services</b>           | <b>-</b>          | <b>78,979</b>     | <b>-</b>          | <b>-</b>          |
|                      | <b>Project Total</b>           | <b>1,387,203</b>  | <b>1,530,488</b>  | <b>1,739,897</b>  | <b>1,694,171</b>  |
|                      | <b>City Clerk Total</b>        | <b>1,387,203</b>  | <b>1,530,488</b>  | <b>1,739,897</b>  | <b>1,694,171</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2001 Finance

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512021           | Finance Director/Assist CM     | 70,557            | 178,954           | 184,888           | 199,000           |
| 512030           | Budget Director                | 117,110           | 122,903           | 127,897           | 133,004           |
| 512031           | Payroll Manager                | 96,543            | 102,283           | 106,396           | 115,951           |
| 512032           | Accounts Payable Manager       | 77,088            | 23,046            | -                 | -                 |
| 512039           | Assistant Payroll Manager      | -                 | -                 | -                 | 90,356            |
| 512086           | Finance Director               | 95,354            | -                 | -                 | -                 |
| 512087           | Deputy Finance Director        | 139,065           | 147,299           | 153,280           | 159,438           |
| 512089           | Finance Systems Manager        | -                 | 117,237           | 121,985           | 126,856           |
| 512431           | Payroll Coordinator            | 137,643           | 143,850           | 219,964           | 225,230           |
| 512517           | Assistant Finance Director     | 125,605           | 131,857           | 137,187           | 142,676           |
| 512623           | Senior Systems Administrator   | 109,184           | -                 | -                 | -                 |
| 512624           | Contracts Manager              | -                 | 30,886            | 94,328            | 98,109            |
| 512992           | Vacation leave - retire/term   | -                 | 24,090            | -                 | -                 |
| 512996           | Sick leave - retire/term       | -                 | 1,479             | -                 | -                 |
| 514000           | Overtime                       | 31,785            | 18,198            | 6,000             | -                 |
| 515001           | Special Payment Pen            | 24,700            | -                 | -                 | -                 |
| 515002           | Special Payment                | 34,725            | 18,975            | -                 | -                 |
| 515007           | Topped Out Incentive           | -                 | -                 | -                 | 1,800             |
| 515107           | Automobile Allowance           | 10,062            | 16,116            | 15,603            | 15,603            |
| 515116           | Cell Phone Pay                 | 3,231             | 4,959             | 4,804             | 4,800             |
| 521000           | Social Security - Matching     | 78,369            | 79,098            | 89,334            | 96,888            |
| 522000           | Retirement Contributions       | 203,291           | 224,099           | 62,052            | 71,496            |
| 522010           | Defined Contribution - General | 72,578            | 81,220            | 102,418           | 102,120           |
| 523000           | Health Insurance               | 136,321           | 128,586           | 219,070           | 244,442           |
| 523100           | Life Insurance                 | 3,635             | 2,650             | 6,271             | 6,193             |
| 524000           | Workers Compensation           | 1,255             | 3,361             | 3,102             | 3,175             |
| 526300           | General Retiree Health Contrib | 209,720           | 226,376           | 138,340           | 154,684           |
| <b>Personnel</b> |                                | <b>1,777,819</b>  | <b>1,827,522</b>  | <b>1,792,919</b>  | <b>1,991,821</b>  |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 532100           | Accounting & Auditing Fees     | 47,706            | 52,559            | 58,097            | 71,971            |
| 534989           | Other Svc - FCS                | 1,488,921         | 1,667,312         | 2,113,697         | 2,146,317         |
| 540100           | Travel Conferences             | 610               | 3,507             | 8,000             | 8,000             |
| 541100           | Telephone                      | 3,174             | 3,463             | 3,560             | 3,500             |
| 544200           | Rental - Machinery & Equipment | 1,353             | 1,233             | 5,800             | 4,050             |
| 544200           | Rental - Machinery & Equipment | -                 | 5                 | -                 | -                 |
| 546150           | R&M Land Bldg & Improvement    | -                 | -                 | 3,929             | -                 |
| 546250           | R&M Equipment                  | 300               | -                 | 300               | 300               |
| 546800           | Maintenance Contracts          | 1,825             | 1,642             | 3,755             | 5,570             |
| 549400           | Bank Svc Charge                | -2,618            | -11,592           | -                 | -                 |
| 551100           | Office Supplies                | 15,288            | 16,480            | 20,000            | 20,000            |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2001 Finance

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 552600               | Clothing/Uniforms              | 461               | 840               | -                 | 1,000             |
| 552650               | Non-capital Equipment          | 164               | 148               | 15,776            | 4,000             |
| 552652               | Non-capital Software & License | 44,240            | 33,120            | 163,246           | 238,400           |
| 552653               | Non-capital Computer Equipment | 784               | 1,250             | 2,000             | 2,000             |
| 554100               | Memberships Dues Subscription  | 4,552             | 2,957             | 5,578             | 5,683             |
| 555229               | Training                       | 130               | 2,345             | 3,080             | 3,560             |
|                      | <b>Operating</b>               | <b>1,606,890</b>  | <b>1,775,269</b>  | <b>2,406,818</b>  | <b>2,514,351</b>  |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 3,115             | -                 | -                 |
| 571565               | Subscription - Prin Payment    | -                 | 11,734            | -                 | -                 |
| 572565               | Subscription Int Exp           | -                 | 198               | -                 | -                 |
|                      | <b>Debt Services</b>           | <b>-</b>          | <b>15,047</b>     | <b>-</b>          | <b>-</b>          |
|                      | <b>Project Total</b>           | <b>3,384,709</b>  | <b>3,617,839</b>  | <b>4,199,737</b>  | <b>4,506,172</b>  |
|                      | <b>Finance Total</b>           | <b>3,384,709</b>  | <b>3,617,839</b>  | <b>4,199,737</b>  | <b>4,506,172</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512280           | Help Desk Technician II        | 64,760            | 72,149            | 72,880            | 72,863            |
| 512303           | Network Specialist II          | 225,599           | 190,472           | 120,620           | 120,089           |
| 512525           | Administrative Assistant I     | 64,859            | 67,416            | 68,245            | 68,245            |
| 512622           | ERP Manager                    | 129,969           | 135,172           | 139,368           | 139,672           |
| 512623           | Senior Systems Administrator   | 108,316           | 112,560           | 114,837           | 114,837           |
| 512643           | Help Desk Technician I         | 41,653            | 44,430            | 42,012            | 45,446            |
| 512644           | Help Analyst/Technician        | 79,242            | 82,349            | 83,034            | 83,034            |
| 512691           | Systems Analyst II             | 110,448           | 115,942           | 120,620           | 120,620           |
| 512693           | Systems Programmer/Analyst II  | 103,327           | 108,179           | 112,508           | 114,837           |
| 512697           | Proj Mgr/Syst Prog Analyst II  | 109,886           | 110,925           | 112,972           | 117,503           |
| 512716           | Systems Admin Supervisor       | -                 | 47,431            | 128,773           | 133,933           |
| 512722           | Manager of Systems Development | 132,185           | 137,372           | 139,672           | 139,672           |
| 512723           | Systems Administrator          | 180,496           | 188,358           | 195,627           | 199,334           |
| 512903           | Technology Services Director   | 166,464           | 170,836           | 170,935           | 175,927           |
| 512904           | Asst Technology Svc Director   | 126,022           | 132,284           | 137,659           | 145,940           |
| 514000           | Overtime                       | 75,366            | 71,853            | 90,000            | 90,000            |
| 515001           | Special Payment Pen            | 60,000            | -                 | -                 | -                 |
| 515002           | Special Payment                | 67,175            | 33,400            | -                 | -                 |
| 515007           | Topped Out Incentive           | -                 | 900               | 5,250             | 8,100             |
| 515100           | Holiday Pay                    | -                 | -                 | 3,600             | 3,600             |
| 515107           | Automobile Allowance           | 6,092             | 7,438             | 7,200             | 7,200             |
| 515115           | On-Call Pay                    | 18,159            | 19,158            | 18,794            | 20,916            |
| 515116           | Cell Phone Pay                 | 6,510             | 7,137             | 6,660             | 6,960             |
| 521000           | Social Security - Matching     | 139,144           | 134,794           | 144,542           | 145,231           |
| 522000           | Retirement Contributions       | 251,419           | 340,013           | 111,506           | 111,867           |
| 522010           | Defined Contribution - General | 164,567           | 173,782           | 180,703           | 157,997           |
| 523000           | Health Insurance               | 218,113           | 228,598           | 350,512           | 355,552           |
| 523100           | Life Insurance                 | 5,913             | 4,481             | 9,631             | 8,811             |
| 524000           | Workers Compensation           | 2,041             | 5,681             | 4,768             | 4,494             |
| 526300           | General Retiree Health Contrib | 335,476           | 402,835           | 246,144           | 246,128           |
|                  | <b>Personnel</b>               | <b>2,993,200</b>  | <b>3,145,944</b>  | <b>2,939,072</b>  | <b>2,958,808</b>  |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 534989           | Other Svc - FCS                | 1,591,040         | 2,025,157         | 2,970,189         | 3,247,331         |
| 534990           | Other Svc                      | -                 | 177,070           | 220,500           | 225,000           |
| 534995           | Other Svc - IT                 | 130,636           | 121,779           | 179,057           | 184,600           |
| 540100           | Travel Conferences             | 16                | 1                 | 10,000            | -                 |
| 541100           | Telephone                      | 7,276             | 8,403             | 9,600             | 9,600             |
| 541370           | Communications                 | 29,400            | 47,190            | 84,000            | 84,000            |
| 544200           | Rental - Machinery & Equipment | 910               | 1,025             | 3,400             | 3,400             |
| 544200           | Rental - Machinery & Equipment | -                 | 1                 | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 546250               | R&M Equipment                  | 6,728             | 5,889             | 25,000            | 10,000            |
| 546300               | R&M Vehicles                   | 1,782             | 5,252             | 5,000             | 5,000             |
| 546800               | Maintenance Contracts          | 377               | 217               | 2,400             | 2,400             |
| 546801               | IT Maintenance Contracts       | 2,099,856         | 2,158,975         | 2,644,806         | 2,894,150         |
| 551100               | Office Supplies                | 1,986             | 1,912             | 5,000             | 5,000             |
| 552000               | Operating Supplies             | 8,467             | 9,211             | 10,000            | 10,000            |
| 552470               | Computer Supplies              | 6,508             | 3,480             | 3,600             | 3,600             |
| 552540               | Fuel                           | 4,388             | 4,980             | 7,000             | 7,000             |
| 552650               | Non-capital Equipment          | 14,368            | 189,090           | 245,000           | 379,900           |
| 552652               | Non-capital Software & License | 668,241           | 160,629           | 1,476,023         | 1,791,175         |
| 552653               | Non-capital Computer Equipment | 144,612           | 274,442           | 262,003           | 195,000           |
| 554100               | Memberships Dues Subscription  | 1,069             | 2,788             | 7,400             | 7,400             |
| 555229               | Training                       | 47,293            | 64,362            | 120,500           | 90,000            |
|                      | <b>Operating</b>               | <b>4,764,952</b>  | <b>5,261,851</b>  | <b>8,290,478</b>  | <b>9,154,556</b>  |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 779               | -                 | -                 |
| 571565               | Subscription - Prin Payment    | -                 | 983,115           | -                 | -                 |
| 572565               | Subscription Int Exp           | -                 | 4,882             | -                 | -                 |
|                      | <b>Debt Services</b>           | <b>-</b>          | <b>988,776</b>    | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>       |                                |                   |                   |                   |                   |
| 663993               | Improvements - Other           | 219,753           | -                 | -                 | -                 |
| 664023               | Camera                         | -                 | -                 | 22,000            | -                 |
| 664039               | Micro Computer/Comptr Eqpt     | 9,951             | -                 | -                 | -                 |
| 664051               | Software                       | 35,208            | 317,912           | 830,246           | -                 |
| 664055               | Laptop or Tablet               | 45,011            | -                 | -                 | -                 |
| 664060               | Physical Control System        | -                 | -                 | 85,000            | -                 |
| 664214               | Truck                          | -                 | -                 | 46,211            | 45,000            |
| 664400               | Other Equipment                | 116,153           | 383,796           | 1,176,865         | 1,090,000         |
|                      | <b>Capital</b>                 | <b>426,076</b>    | <b>701,708</b>    | <b>2,160,322</b>  | <b>1,135,000</b>  |
|                      | <b>Project Total</b>           | <b>8,184,229</b>  | <b>10,098,279</b> | <b>13,389,872</b> | <b>13,248,364</b> |

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00306 IT Modernization (VOIP/VDI)

| Object           | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                    |                   |                   |                   |                   |
| 534995           | Other Svc - IT     | -                 | 12,756            | 17,314            | -                 |
|                  | <b>Operating</b>   | <b>-</b>          | <b>12,756</b>     | <b>17,314</b>     | <b>-</b>          |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00306 IT Modernization (VOIP/VDI)

| Object        | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Project Total |                    | -                 | 12,756            | 17,314            | -                 |

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00307 Other Projects

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 552652           | Non-capital Software & License | 37,642            | 101,168           | 40,000            | -                 |
| Operating        |                                | 37,642            | 101,168           | 40,000            | -                 |
| <b>Capital</b>   |                                |                   |                   |                   |                   |
| 664051           | Software                       | 85,530            | -                 | 65,000            | -                 |
| Capital          |                                | 85,530            | -                 | 65,000            | -                 |
| Project Total    |                                | 123,172           | 101,168           | 105,000           | -                 |

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00308 Municipal Security Unit

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 534989           | Other Svc - FCS                | 328,260           | 479,797           | 730,548           | 785,220           |
| 534995           | Other Svc - IT                 | 3,870             | 1,386             | 50,000            | 45,000            |
| 541100           | Telephone                      | -                 | 3,477             | 7,600             | 13,800            |
| 546300           | R&M Vehicles                   | -                 | -                 | 5,000             | 5,000             |
| 546801           | IT Maintenance Contracts       | -                 | 1,499             | 110,125           | 32,050            |
| 551100           | Office Supplies                | 3,697             | 3,932             | 5,000             | 5,000             |
| 552000           | Operating Supplies             | 11,488            | 22,021            | 12,000            | 15,000            |
| 552300           | Expendable Tools               | 250               | 1,441             | 3,000             | 3,000             |
| 552650           | Non-capital Equipment          | -                 | 182,765           | 615,250           | 400,985           |
| 552652           | Non-capital Software & License | -                 | 23,423            | 166,000           | 628,400           |
| 555229           | Training                       | -                 | 8,724             | 6,000             | 6,600             |
| Operating        |                                | 347,564           | 728,464           | 1,710,523         | 1,940,055         |
| <b>Capital</b>   |                                |                   |                   |                   |                   |
| 663993           | Improvements - Other           | -                 | 10,604            | 74,396            | -                 |
| 664214           | Truck                          | 31,845            | -                 | 46,211            | 49,000            |
| 664400           | Other Equipment                | -                 | 19,999            | 25,000            | 102,000           |
| Capital          |                                | 31,845            | 30,603            | 145,607           | 151,000           |
| Project Total    |                                | 379,409           | 759,067           | 1,856,130         | 2,091,055         |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: ARPA1 American Rescue Plan Act 2021

| Object                           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>                 |                                |                   |                   |                   |                   |
| 552650                           | Non-capital Equipment          | -                 | 31,563            | -                 | -                 |
| 552653                           | Non-capital Computer Equipment | 85,240            | -                 | -                 | -                 |
|                                  | <b>Operating</b>               | <b>85,240</b>     | <b>31,563</b>     | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>                   |                                |                   |                   |                   |                   |
| 663993                           | Improvements - Other           | -                 | 101,520           | 8,815             | -                 |
| 663993                           | Improvements - Other           | -                 | -                 | 1,000,000         | -                 |
| 664060                           | Physical Control System        | 116,321           | 71,788            | -                 | -                 |
| 664074                           | Fuel Master Upgrade            | -                 | 157,952           | 39,436            | -                 |
| 664400                           | Other Equipment                | 88,368            | 266,922           | 16,076            | -                 |
|                                  | <b>Capital</b>                 | <b>204,689</b>    | <b>598,182</b>    | <b>1,064,327</b>  | <b>-</b>          |
|                                  | <b>Project Total</b>           | <b>289,929</b>    | <b>629,745</b>    | <b>1,064,327</b>  | <b>-</b>          |
| <b>Technology Services Total</b> |                                | <b>8,976,739</b>  | <b>11,601,016</b> | <b>16,432,643</b> | <b>15,339,419</b> |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512029           | Special Operations Manager     | 68,863            | 72,281            | 75,212            | 77,352            |
| 512042           | Projects & Research Manager    | 62,820            | 47,173            | -                 | -                 |
| 512043           | Assistant Records Unit Manager | 47,999            | 55,420            | 57,667            | 59,988            |
| 512044           | Records Unit Manager           | 60,042            | 69,321            | 72,129            | 75,009            |
| 512045           | Police Chief                   | 204,610           | 204,492           | 267,624           | 253,619           |
| 512088           | Media Relations Manager        | 56,098            | 58,882            | 25,904            | -                 |
| 512092           | Senior Media Relations Manager | -                 | -                 | 37,356            | 66,908            |
| 512115           | Police Captain                 | 1,500,952         | 1,545,149         | 1,984,365         | 2,120,597         |
| 512131           | Professional Std Supervisor    | 68,763            | 62,513            | 59,131            | 66,888            |
| 512174           | Division Major                 | 527,348           | 523,296           | 247,939           | -                 |
| 512280           | Help Desk Technician II        | -                 | -                 | 55,584            | 62,427            |
| 512425           | Police Officer                 | 9,626,653         | 16,035,678        | 15,979,706        | 10,151,873        |
| 512436           | Police Officer - Tier 3        | 3,697,569         | 4,950,026         | 7,001,641         | 8,298,116         |
| 512450           | Assistant Logistics Manager    | 19,955            | 27,408            | 44,739            | 53,391            |
| 512451           | Emergency Management Director  | 132,443           | 138,785           | 136,012           | 144,150           |
| 512452           | Logistics/Fleet Manager        | 67,132            | 54,264            | 65,471            | 68,089            |
| 512454           | Logistics Coordinator III      | 44,544            | -                 | -                 | -                 |
| 512467           | Property Evidence Technician   | 87,781            | 46,239            | 48,086            | 50,006            |
| 512468           | Property Manager               | 57,713            | 60,368            | 63,062            | 65,580            |
| 512492           | Finance Coordinator            | 71,750            | 85,029            | 88,919            | 89,836            |
| 512493           | Administrative Svc Manager     | 59,352            | 78,424            | 81,606            | 82,919            |
| 512497           | Community Affairs Coordinator  | 36,077            | -                 | -                 | -                 |
| 512501           | Property Evidence Tech II      | -                 | 49,528            | 51,541            | 53,604            |
| 512511           | Administrative Assistant III   | 66,317            | 69,307            | 72,264            | 75,013            |
| 512525           | Administrative Assistant I     | 52,126            | 52,898            | -                 | -                 |
| 512625           | Field Training Officer -Tier 3 | 27,705            | 237,473           | 600,635           | 876,152           |
| 512631           | Crime Scene Technician         | 134,291           | 135,997           | 139,073           | 145,646           |
| 512632           | Crime Scene Unit Manager       | 74,726            | 78,459            | 80,826            | 85,572            |
| 512633           | Crime Scene Investigator       | 181,831           | 210,655           | 246,932           | 266,511           |
| 512635           | Forensic Manager               | 96,664            | 102,135           | 105,043           | 114,697           |
| 512636           | Field Training Officer         | 2,023,179         | 2,000,886         | 1,914,497         | 2,199,880         |
| 512637           | Field Training Sergeant        | 478,025           | 472,036           | 475,182           | 563,774           |
| 512638           | Forensic Examiner I            | 64,087            | 17,903            | -                 | 112,488           |
| 512643           | Help Desk Technician I         | 46,530            | 48,841            | 4,089             | -                 |
| 512652           | Programmer/Analyst I           | 85,010            | 89,243            | 92,867            | 95,657            |
| 512655           | Sergeant                       | 3,380,716         | 3,428,854         | 3,504,170         | 4,184,538         |
| 512684           | Clerical Spec II               | 121,425           | 14,139            | -                 | -                 |
| 512685           | Clerical Aide                  | 44,407            | 46,182            | 48,277            | 50,204            |
| 512713           | Forensic Examiner II           | -                 | 18,830            | 87,645            | 88,018            |
| 512714           | Forensic Technician            | -                 | 9,070             | 97,059            | 105,889           |
| 512723           | Systems Administrator          | 44,462            | 62,613            | 6,079             | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512732           | Systems Administrator II       | -                 | -                 | 69,389            | 77,931            |
| 512733           | Crime Analyst Manager          | 74,224            | 81,236            | 84,554            | 85,492            |
| 512736           | Crime Analyst                  | 115,654           | 131,826           | 137,530           | 143,014           |
| 512800           | Assistant Police Chief         | 194,958           | 194,846           | 476,759           | 668,354           |
| 512803           | Police Records Clerical Spec.  | -                 | 63,807            | 44,969            | 46,772            |
| 512805           | Computer Services Manager      | 87,629            | 91,985            | 95,730            | 99,564            |
| 512881           | Police Communications Coord    | 21,019            | -                 | -                 | -                 |
| 512882           | Economic Crimes Investigator   | 55,151            | 57,336            | 59,955            | 108,606           |
| 512883           | Support Center Manager         | 69,683            | 73,151            | 76,115            | 79,165            |
| 512885           | Victim Advocate                | 80,957            | 65,597            | 95,253            | 90,322            |
| 512886           | Assistant Victim Advocate      | 45,592            | -                 | -                 | -                 |
| 512887           | Victim Advocate Manager        | 32,024            | 18,127            | 59,655            | 73,657            |
| 512888           | Police Comm & Asset Coord.     | 30,758            | 59,741            | 62,161            | 64,639            |
| 512896           | Police Payroll Specialist III  | -                 | 2,447             | 67,767            | 71,219            |
| 512897           | Police Training Coordinator    | -                 | 2,109             | 58,386            | 62,758            |
| 512937           | Fingerprint Examiner II        | 67,769            | 70,098            | 71,760            | 71,760            |
| 512938           | Police Support Specialist IV   | 45,004            | 46,973            | 53,227            | 55,353            |
| 512939           | Forensic Video Examiner        | 64,770            | 54,426            | -                 | -                 |
| 512978           | Backgrounds/Selections Invest. | 47,265            | 44,972            | 125,844           | 124,776           |
| 512979           | Police Support Specialist II   | 195,851           | 180,568           | 239,333           | 246,960           |
| 512980           | Police Support Specialist I    | 570,020           | 548,642           | 685,054           | 688,134           |
| 512985           | Police Service Aide I          | 727,901           | 802,335           | 937,886           | 1,029,487         |
| 512988           | Police Payroll Specialist I    | 49,905            | 50,612            | -                 | -                 |
| 512989           | Police Payroll Specialist II   | 59,164            | 62,029            | 56,368            | 60,067            |
| 512991           | Personal Leave Payout          | -                 | -                 | 9,280             | 19,796            |
| 512992           | Vacation leave - retire/term   | 312,924           | 206,726           | 120,821           | -                 |
| 512996           | Sick leave - retire/term       | 395,319           | 237,683           | 119,328           | 73,074            |
| 512997           | Sick leave - annual            | 605,007           | 595,675           | 956,126           | 1,553,260         |
| 513407           | PT Victims Advocate            | 1,558             | 873               | 32,502            | 33,207            |
| 513412           | PT Police Support Specialist   | 81,430            | 81,583            | 96,801            | 86,540            |
| 513414           | PT School Resource Officer     | -                 | -                 | 673,560           | 792,060           |
| 513417           | P/T Backgrounds Investigator   | -                 | -                 | 52,841            | 46,236            |
| 514000           | Overtime                       | 2,115,207         | 2,419,788         | 2,500,000         | 3,000,000         |
| 514400           | Off-duty Detail                | 35,438            | 76,356            | 44,000            | 52,000            |
| 515000           | Incentive Pay                  | 223,957           | 235,256           | 236,338           | 228,521           |
| 515003           | New Hire Incentive Pay         | 134,065           | 121,853           | 200,000           | 20,000            |
| 515004           | New Hire Relocation Pay        | 27,001            | 44,080            | 50,000            | 50,000            |
| 515005           | Supplements                    | 1,500             | -                 | -                 | -                 |
| 515007           | Topped Out Incentive           | -209              | 900               | 3,750             | 5,400             |
| 515008           | Referral Reward                | 500               | 1,500             | 5,000             | 5,000             |
| 515015           | Payment in Lieu of Benefits    | -                 | -                 | 24,000            | 36,000            |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 515050           | Stand-by Pay                   | 143,915           | 120,062           | 175,000           | 175,000           |
| 515100           | Holiday Pay                    | 641,097           | 562,996           | 750,000           | 750,000           |
| 515101           | Uniform Cleaning Allowance     | 351,374           | 363,024           | 368,688           | 365,004           |
| 515104           | Assignment Pay                 | 288,666           | 294,565           | 285,632           | 395,318           |
| 515107           | Automobile Allowance           | 28,800            | 29,752            | 28,800            | 22,801            |
| 515108           | Shift Differential             | 16,150            | 14,687            | 13,520            | 12,480            |
| 515109           | Shift Diff - Certified Officer | 196,735           | 203,531           | 208,755           | 230,013           |
| 515110           | Dive Team Equipment Allowance  | 2,975             | 3,350             | 3,000             | 3,000             |
| 515115           | On-Call Pay                    | 27,859            | 28,733            | 30,000            | 32,000            |
| 515116           | Cell Phone Pay                 | 23,525            | 23,898            | 21,600            | 21,300            |
| 515200           | Longevity Pay                  | 184,903           | 162,239           | 152,658           | 659,625           |
| 521000           | Social Security - Matching     | 2,352,739         | 2,422,754         | 2,795,961         | 3,292,047         |
| 522000           | Retirement Contributions       | 140,050           | 196,056           | 55,310            | 52,159            |
| 522010           | Defined Contribution - General | 524,138           | 523,355           | 629,134           | 758,032           |
| 522100           | Retirement Contributions P&F   | 17,789,703        | 15,336,369        | 16,794,353        | 17,506,675        |
| 522110           | State Contrib P&F Retirement   | 1,563,457         | 1,872,766         | 1,563,457         | 1,872,766         |
| 523000           | Health Insurance               | 4,474,729         | 4,729,122         | 7,782,464         | 8,122,141         |
| 523100           | Life Insurance                 | 103,719           | 75,488            | 167,176           | 174,684           |
| 524000           | Workers Compensation           | 579,186           | 1,547,276         | 1,627,425         | 1,775,127         |
| 526300           | General Retiree Health Contrib | 1,803,446         | 2,190,417         | 1,338,408         | 1,430,619         |
| 526305           | Police Retiree Health Contrib  | 4,352,350         | 5,198,035         | 3,328,000         | 3,316,444         |
|                  | <b>Personnel</b>               | <b>65,578,474</b> | <b>73,883,407</b> | <b>80,719,715</b> | <b>81,720,750</b> |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531400           | Professional Svc - Medical     | 16,750            | 17,870            | 29,100            | 29,850            |
| 531450           | Professional Svc - Vet         | 28,227            | 15,167            | 29,000            | 40,000            |
| 531500           | Professional Svc - Other       | 28,542            | 32,694            | 146,400           | 115,200           |
| 534950           | Other Svc - Maintenance        | 93,856            | 93,565            | 126,500           | 120,000           |
| 534989           | Other Svc - FCS                | 656,008           | 807,093           | 1,474,472         | 1,620,371         |
| 534990           | Other Svc                      | 1,186,822         | 1,393,487         | 2,013,044         | 2,100,083         |
| 534995           | Other Svc - IT                 | 351,862           | -89,090           | 815,576           | 726,185           |
| 536100           | Excess Benefit                 | 71,389            | 53,598            | 78,528            | 58,960            |
| 540100           | Travel Conferences             | 163,221           | 234,828           | 463,456           | 478,097           |
| 541100           | Telephone                      | 37,030            | 27,860            | 106,600           | 115,000           |
| 541370           | Communications                 | 160,752           | 158,997           | 192,060           | 196,468           |
| 541600           | Radio Programming              | -                 | 2,186             | 21,243            | -                 |
| 543200           | Water & Sewer                  | 7,976             | 10,561            | 9,000             | 11,500            |
| 543430           | Electricity                    | 131,448           | 139,736           | 140,000           | 150,000           |
| 544200           | Rental - Machinery & Equipment | -                 | 814               | -                 | -                 |
| 544200           | Rental - Machinery & Equipment | -22,298           | -3,500            | 85,828            | 97,189            |
| 546150           | R&M Land Bldg & Improvement    | 244,417           | 213,063           | 167,315           | 191,170           |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 546152               | R&M - Land Bldg - Major Projec | -                 | -                 | 242,500           | 100,000           |
| 546250               | R&M Equipment                  | 52,651            | 70,137            | 184,717           | 231,277           |
| 546300               | R&M Vehicles                   | 951,193           | 1,038,083         | 1,285,725         | 1,418,575         |
| 546800               | Maintenance Contracts          | 22,781            | 35,366            | 145,233           | 119,303           |
| 547100               | Printing                       | 8,164             | 4,290             | 42,230            | 41,690            |
| 548250               | Employee Award Program         | 1,774             | 1,442             | 2,500             | 2,500             |
| 549000               | Legal/Employment Ads           | 10,469            | 85                | 15,207            | 17,800            |
| 549105               | License Renewals               | 9,838             | 10,548            | 10,900            | 10,900            |
| 549354               | Drug Investigation             | -                 | -                 | 10,000            | 7,000             |
| 549355               | Special Investigation          | 4,533             | 1,755             | 27,500            | 22,000            |
| 549357               | False Alarm Program            | 18,727            | 19,371            | 26,140            | 23,380            |
| 549680               | Special Event - Miscellaneous  | 51,062            | 63,044            | 113,925           | 124,675           |
| 551100               | Office Supplies                | 36,246            | 36,262            | 45,000            | 45,000            |
| 551400               | Photo Supplies                 | -                 | 9                 | 400               | 400               |
| 552000               | Operating Supplies             | 61,677            | 70,735            | 289,828           | 247,845           |
| 552002               | Operating Supplies - ID unit   | 14,175            | 19,371            | 16,000            | 18,000            |
| 552003               | Operating Supplies - TrainUnit | 117,557           | 217,383           | 197,470           | 274,665           |
| 552200               | Janitorial Supplies            | -                 | 24                | 500               | 20,500            |
| 552540               | Fuel                           | 1,096,093         | 1,121,663         | 1,052,021         | 1,141,834         |
| 552600               | Clothing/Uniforms              | 255,634           | 407,413           | 596,488           | 479,110           |
| 552645               | Non-capital SET Equipment      | 17,980            | 75,129            | 225,300           | 53,511            |
| 552650               | Non-capital Equipment          | 245,869           | 691,577           | 754,142           | 500,307           |
| 552652               | Non-capital Software & License | -                 | 20                | 5,458             | 174,010           |
| 552653               | Non-capital Computer Equipment | 101,699           | 360,844           | 304,646           | 462,493           |
| 552681               | Operating Supplies for K-9     | 3,056             | 2,774             | 9,600             | 10,650            |
| 552682               | Operating Supplies - Dive Team | -                 | -                 | 700               | 700               |
| 552683               | SET Operating Supplies         | 102,632           | 132,628           | 150,950           | 169,226           |
| 554100               | Memberships Dues Subscription  | 17,958            | 19,978            | 33,143            | 29,642            |
| 555200               | College Classes - Education    | 46,504            | 48,885            | 90,000            | 90,000            |
| 555229               | Training                       | 221,433           | 239,656           | 464,241           | 689,112           |
| <b>Operating</b>     |                                | <b>6,625,707</b>  | <b>7,797,403</b>  | <b>12,240,586</b> | <b>12,576,178</b> |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 74,616            | -                 | -                 |
| 571565               | Subscription - Prin Payment    | -                 | 555,984           | -                 | -                 |
| 572565               | Subscription Int Exp           | -                 | 11,506            | -                 | -                 |
| <b>Debt Services</b> |                                | <b>-</b>          | <b>642,106</b>    | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>       |                                |                   |                   |                   |                   |
| 662000               | Buildings                      | 20,511            | 49,429            | 7,648             | -                 |
| 662017               | Building Improvement           | 10,408            | -                 | -                 | -                 |
| 663166               | Shooting Range                 | -                 | 196,889           | 87,990            | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

| Object         | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                            |                   |                   |                   |                   |
| 664023         | Camera                     | 4,488             | -                 | -                 | 15,000            |
| 664028         | Car                        | -                 | 19,499            | 7,679             | -                 |
| 664039         | Micro Computer/Comptr Eqpt | -                 | -                 | 50,854            | 17,682            |
| 664050         | Copier Machine             | 8,990             | -                 | -                 | -                 |
| 664051         | Software                   | 41,309            | 273,876           | 12,352            | -                 |
| 664053         | Micro Computer             | 9,768             | 6,911             | 14,000            | 28,000            |
| 664055         | Laptop or Tablet           | 28,175            | -                 | 6,500             | -                 |
| 664060         | Physical Control System    | -                 | 210,265           | 32,346            | -                 |
| 664110         | K-9 dogs                   | 10,000            | -                 | 11,000            | 12,000            |
| 664140         | Motorcycle                 | 5,272             | -                 | -                 | -                 |
| 664176         | SET Equipment              | 93,196            | 55,363            | 96,036            | 10,000            |
| 664181         | Radio - Portable           | -1,310            | 72,497            | 66,000            | 38,000            |
| 664182         | Radar Gun                  | 3,779             | -                 | -                 | -                 |
| 664213         | Trailer                    | -                 | -                 | 65,500            | 26,000            |
| 664214         | Truck                      | 2,567,605         | 1,400,973         | 2,826,771         | 2,160,100         |
| 664221         | Van                        | -                 | 50,678            | 271,134           | 152,626           |
| 664400         | Other Equipment            | 151,437           | 85,469            | 1,318,253         | 526,950           |
|                | <b>Capital</b>             | <b>2,953,627</b>  | <b>2,421,850</b>  | <b>4,874,063</b>  | <b>2,986,358</b>  |
|                | <b>Project Total</b>       | <b>75,157,808</b> | <b>84,744,766</b> | <b>97,834,364</b> | <b>97,283,286</b> |

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police | Project: 00303 SRO program

| Object           | Object Description          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                             |                   |                   |                   |                   |
| 513414           | PT School Resource Officer  | 751,467           | 565,659           | -                 | -                 |
| 515000           | Incentive Pay               | 15,499            | 12,276            | -                 | -                 |
| 515015           | Payment in Lieu of Benefits | 20,000            | 16,000            | -                 | -                 |
| 515101           | Uniform Cleaning Allowance  | 6,120             | 4,752             | -                 | -                 |
| 521000           | Social Security - Matching  | 58,792            | 44,566            | -                 | -                 |
| 523000           | Health Insurance            | 313,538           | 314,323           | -                 | -                 |
| 523100           | Life Insurance              | 4,478             | 3,004             | -                 | -                 |
| 524000           | Workers Compensation        | 27,825            | 68,395            | -                 | -                 |
|                  | <b>Personnel</b>            | <b>1,197,719</b>  | <b>1,028,974</b>  | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>        | <b>1,197,719</b>  | <b>1,028,974</b>  | <b>-</b>          | <b>-</b>          |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 3001 Police | Project: 04337 FEMA-4337-DR - Hurricane Irma

| Object         | Object Description     | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                        |                   |                   |                   |                   |
| 662053         | West Police Substation | 0                 | -                 | 37,667            | -                 |
| 664073         | Generator              | -                 | -                 | 57,509            | -                 |
|                | <b>Capital</b>         | <b>0</b>          | <b>-</b>          | <b>95,176</b>     | <b>-</b>          |
|                | <b>Project Total</b>   | <b>0</b>          | <b>-</b>          | <b>95,176</b>     | <b>-</b>          |

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 3001 Police | Project: 09007 Code Compliance

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512085           | Code Compliance Administrator  | 80,989            | 84,857            | 84,906            | 91,979            |
| 512684           | Clerical Spec II               | 49,088            | 51,014            | 51,044            | 51,044            |
| 512685           | Clerical Aide                  | 51,992            | 54,556            | 56,244            | 56,244            |
| 512985           | Police Service Aide I          | 101,244           | 62,360            | 136,064           | 134,304           |
| 512986           | Police Service Aide II         | 407,599           | 470,059           | 572,334           | 728,338           |
| 512987           | Police Service Aide III        | 96,898            | 106,007           | 136,311           | 183,412           |
| 512992           | Vacation leave - retire/term   | 4,160             | 2,212             | -                 | -                 |
| 512997           | Sick leave - annual            | -                 | -                 | -                 | 5,307             |
| 514000           | Overtime                       | 324               | 242               | 2,000             | 2,000             |
| 515003           | New Hire Incentive Pay         | 1,000             | 1,000             | 2,000             | 2,000             |
| 515007           | Topped Out Incentive           | -                 | -                 | 1,500             | 1,800             |
| 515010           | Certification Pay              | 120               | 120               | 120               | 120               |
| 515100           | Holiday Pay                    | 12,765            | 8,954             | 15,000            | 18,000            |
| 515101           | Uniform Cleaning Allowance     | 7,360             | 7,045             | 7,200             | 7,200             |
| 515116           | Cell Phone Pay                 | 5,940             | 7,136             | 6,360             | 6,780             |
| 521000           | Social Security - Matching     | 59,910            | 63,074            | 81,812            | 97,069            |
| 522000           | Retirement Contributions       | 20,341            | 29,032            | 8,046             | 5,808             |
| 522010           | Defined Contribution - General | 84,486            | 88,917            | 114,248           | 128,177           |
| 523000           | Health Insurance               | 190,849           | 242,886           | 438,140           | 488,884           |
| 523100           | Life Insurance                 | 2,909             | 2,640             | 5,678             | 6,126             |
| 524000           | Workers Compensation           | 15,109            | 51,909            | 53,868            | 61,205            |
| 526300           | General Retiree Health Contrib | 335,476           | 428,012           | 292,296           | 292,277           |
| 526305           | Police Retiree Health Contrib  | -                 | -                 | -                 | 11,556            |
|                  | <b>Personnel</b>               | <b>1,528,558</b>  | <b>1,762,031</b>  | <b>2,065,171</b>  | <b>2,379,630</b>  |

**Operating**

|        |                          |        |        |        |        |
|--------|--------------------------|--------|--------|--------|--------|
| 531300 | Prof Svc - Outside Legal | 3,145  | 4,138  | 8,000  | 8,000  |
| 534989 | Other Svc - FCS          | 43,733 | 43,970 | 51,600 | 55,079 |
| 534990 | Other Svc                | 1,400  | -      | 600    | 600    |
| 534995 | Other Svc - IT           | -      | -      | 3,500  | -      |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 3001 Police | Project: 09007 Code Compliance

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget  | 2024-25<br>Budget  |
|----------------------|--------------------------------|-------------------|-------------------|--------------------|--------------------|
| <b>Operating</b>     |                                |                   |                   |                    |                    |
| 541100               | Telephone                      | -                 | 39                | 433                | 600                |
| 541370               | Communications                 | -                 | 4,762             | 10,920             | 20,520             |
| 544200               | Rental - Machinery & Equipment | 1,196             | 957               | 957                | 1,000              |
| 546250               | R&M Equipment                  | -                 | -                 | 5,000              | 5,000              |
| 546300               | R&M Vehicles                   | 16,401            | 18,464            | 30,365             | 23,080             |
| 546800               | Maintenance Contracts          | 126               | 99                | 1,440              | 1,440              |
| 547100               | Printing                       | -                 | 1,557             | 3,000              | 3,000              |
| 549100               | Recording Fees                 | 2,201             | 2,773             | 7,500              | 7,500              |
| 549213               | Code Violations Expenditure    | -                 | 8,000             | 8,099              | 10,000             |
| 551100               | Office Supplies                | 2,613             | 2,299             | 5,000              | 5,000              |
| 552000               | Operating Supplies             | -                 | 1,280             | 9,100              | 9,600              |
| 552540               | Fuel                           | 20,175            | 27,392            | 19,062             | 25,536             |
| 552600               | Clothing/Uniforms              | 4,889             | 3,592             | 26,448             | 35,418             |
| 552650               | Non-capital Equipment          | -                 | 473               | 2,000              | 2,500              |
| 552653               | Non-capital Computer Equipment | 2,160             | -                 | -                  | -                  |
| 554100               | Memberships Dues Subscription  | 100               | 1,777             | 1,350              | 1,725              |
| 555229               | Training                       | -                 | 1,950             | 11,900             | 16,150             |
| <b>Operating</b>     |                                | <b>98,139</b>     | <b>123,520</b>    | <b>206,274</b>     | <b>231,748</b>     |
| <b>Capital</b>       |                                |                   |                   |                    |                    |
| 664003               | Vehicle                        | -                 | -                 | 36,044             | -                  |
| 664214               | Truck                          | -                 | -                 | 118,213            | 290,000            |
| <b>Capital</b>       |                                | <b>-</b>          | <b>-</b>          | <b>154,257</b>     | <b>290,000</b>     |
| <b>Project Total</b> |                                | <b>1,626,696</b>  | <b>1,885,551</b>  | <b>2,425,702</b>   | <b>2,901,378</b>   |
| <b>Police Total</b>  |                                | <b>77,982,223</b> | <b>87,659,292</b> | <b>100,355,242</b> | <b>100,184,664</b> |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc

| Object           | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                      |                   |                   |                   |                   |
| 552000           | Operating Supplies   | -                 | 1,707             | -                 | -                 |
|                  | <b>Operating</b>     | -                 | <b>1,707</b>      | -                 | -                 |
|                  | <b>Project Total</b> | -                 | <b>1,707</b>      | -                 | -                 |

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc | Project: 00682 Hurricane Ian - Cape Coral

| Object           | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                            |                   |                   |                   |                   |
| 514000           | Overtime                   | -                 | 85,957            | -                 | -                 |
| 521000           | Social Security - Matching | -                 | 6,501             | -                 | -                 |
|                  | <b>Personnel</b>           | -                 | <b>92,458</b>     | -                 | -                 |
|                  | <b>Project Total</b>       | -                 | <b>92,458</b>     | -                 | -                 |

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc | Project: 03419 FEMA-3419-EM - Hurricane Doria

| Object           | Object Description          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                             |                   |                   |                   |                   |
| 534982           | Function Sourcing - Grounds | 8,382             | 2,855             | -                 | -                 |
| 534989           | Other Svc - FCS             | -                 | 3,168             | -                 | -                 |
|                  | <b>Operating</b>            | <b>8,382</b>      | <b>6,023</b>      | -                 | -                 |
|                  | <b>Project Total</b>        | <b>8,382</b>      | <b>6,023</b>      | -                 | -                 |

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc | Project: 04337 FEMA-4337-DR - Hurricane Irma

| Object           | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                            |                   |                   |                   |                   |
| 514000           | Overtime                   | -                 | 203               | -                 | -                 |
| 521000           | Social Security - Matching | -                 | 16                | -                 | -                 |
|                  | <b>Personnel</b>           | -                 | <b>219</b>        | -                 | -                 |
|                  | <b>Project Total</b>       | -                 | <b>219</b>        | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc | Project: 04339 FEMA-4673-FL - FL Hurricane Ian

| Object           | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                            |                   |                   |                   |                   |
| 514000           | Overtime                   | 9,057             | 168,055           | -                 | -                 |
| 521000           | Social Security - Matching | 678               | 12,760            | -                 | -                 |
|                  | <b>Personnel</b>           | <b>9,735</b>      | <b>180,816</b>    | <b>-</b>          | <b>-</b>          |
| <b>Operating</b> |                            |                   |                   |                   |                   |
| 534990           | Other Svc                  | -                 | 154,608           | -                 | -                 |
| 534990           | Other Svc                  | -                 | 33,132            | -                 | -                 |
| 546250           | R&M Equipment              | -                 | 11,248            | -                 | -                 |
| 552000           | Operating Supplies         | 3,496             | -                 | -                 | -                 |
|                  | <b>Operating</b>           | <b>3,496</b>      | <b>198,989</b>    | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>       | <b>13,231</b>     | <b>379,804</b>    | <b>-</b>          | <b>-</b>          |

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc | Project: COVID EMERGENCY &amp; DISASTER RELIEF - COVID

| Object                                         | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b>                               |                            |                   |                   |                   |                   |
| 514000                                         | Overtime                   | 13,240            | -                 | -                 | -                 |
| 514000                                         | Overtime                   | 301,845           | -                 | -                 | -                 |
| 521000                                         | Social Security - Matching | 22,307            | -                 | -                 | -                 |
| 521000                                         | Social Security - Matching | 998               | -                 | -                 | -                 |
|                                                | <b>Personnel</b>           | <b>338,389</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Operating</b>                               |                            |                   |                   |                   |                   |
| 531800                                         | Medical Expense            | 2,600             | -                 | -                 | -                 |
| 534990                                         | Other Svc                  | 46,777            | -                 | -                 | -                 |
| 552000                                         | Operating Supplies         | 19,169            | -                 | -                 | -                 |
| 552650                                         | Non-capital Equipment      | 770               | -                 | -                 | -                 |
|                                                | <b>Operating</b>           | <b>69,316</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>          |
|                                                | <b>Project Total</b>       | <b>407,705</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Emergency&amp;Disaster Relief Svc Total</b> |                            | <b>429,318</b>    | <b>480,211</b>    | <b>-</b>          | <b>-</b>          |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512099           | Battalion Chief - PM           | 726,542           | 773,571           | 819,276           | 805,681           |
| 512129           | Deputy Fire Chief/Div. Chief   | 29,638            | 184,602           | 200,479           | 191,133           |
| 512130           | Fire Chief                     | 198,849           | 187,996           | 207,002           | 195,604           |
| 512172           | Assistant Division Chief       | 390,795           | 390,359           | 435,638           | 449,291           |
| 512282           | Micro Computer Specialist I    | 76,000            | 78,251            | 80,945            | 82,448            |
| 512525           | Administrative Assistant I     | -                 | -                 | 47,350            | 49,225            |
| 512528           | Administrative Assistant II    | 67,919            | 70,599            | 13,842            | -                 |
| 512575           | Lieutenant                     | 2,497,963         | 2,486,576         | 2,654,379         | 2,623,659         |
| 512607           | Captain PM                     | 3,572,357         | 3,706,121         | 3,824,961         | 3,832,063         |
| 512684           | Clerical Spec II               | 41,983            | 44,072            | 1,978             | -                 |
| 512788           | Division Chief                 | 614,639           | 480,799           | 511,159           | 512,247           |
| 512802           | Office Manager                 | 51,151            | 53,697            | 58,858            | 61,001            |
| 512835           | Driver Engineer                | 437,123           | 453,341           | 469,837           | 468,250           |
| 512836           | Driver Engineer PM             | 2,823,521         | 2,891,743         | 3,025,297         | 3,038,735         |
| 512915           | Firefighter EMT                | 1,276,771         | 1,379,146         | 1,510,017         | 1,514,646         |
| 512918           | Firefighter PM                 | 4,279,615         | 4,482,131         | 4,983,112         | 4,885,480         |
| 512934           | Administrative Battalion Chief | 125,107           | 132,122           | 133,725           | 150,331           |
| 512992           | Vacation leave - retire/term   | 259,406           | 242,757           | 82,726            | 44,695            |
| 512996           | Sick leave - retire/term       | 394,666           | 172,739           | 153,370           | 104,289           |
| 512997           | Sick leave - annual            | 348,658           | 441,528           | 814,643           | 1,051,049         |
| 513167           | Fire/Rescue Cadets             | -                 | -                 | 15,000            | 10,000            |
| 514000           | Overtime                       | 15,487            | 14,435            | 30,000            | 30,000            |
| 514016           | Overtime - Non-City Details    | 18,767            | 29,959            | 45,000            | 45,000            |
| 514017           | Overtime - Staffing            | 415,600           | 265,775           | 275,000           | 300,000           |
| 514400           | Off-duty Detail                | 13,824            | 30,012            | 24,000            | 27,000            |
| 515000           | Incentive Pay                  | 257,554           | 263,035           | 240,880           | 245,040           |
| 515007           | Topped Out Incentive           | -48               | -                 | 750               | -                 |
| 515040           | Inspector Certification        | 162,680           | 157,640           | 149,760           | 143,520           |
| 515100           | Holiday Pay                    | 587,735           | 678,067           | 775,000           | 775,000           |
| 515101           | Uniform Cleaning Allowance     | 13,720            | 15,120            | 15,120            | 13,440            |
| 515104           | Assignment Pay                 | 4,804             | 2,688             | 12,000            | 12,000            |
| 515111           | Assignment Pay - Rescue        | 43,192            | 43,940            | 50,000            | 50,000            |
| 515112           | Assignment Pay - FIRE/EMS      | 65,866            | 71,322            | 75,000            | 75,000            |
| 515116           | Cell Phone Pay                 | 7,350             | 8,681             | 8,100             | 8,100             |
| 515200           | Longevity Pay                  | 52,153            | 35,085            | 24,836            | 12,917            |
| 521000           | Social Security - Matching     | 1,472,308         | 1,503,897         | 1,665,352         | 1,664,602         |
| 522000           | Retirement Contributions       | 65,316            | 83,011            | 28,731            | 6,128             |
| 522001           | Retirement Contrib - Legacy    | 169,000           | 198,500           | 60,903            | 60,903            |
| 522010           | Defined Contribution - General | 29,981            | 31,205            | 29,230            | 24,952            |
| 522100           | Retirement Contributions P&F   | 11,329,004        | 13,494,939        | 15,575,717        | 16,168,249        |
| 522110           | State Contrib P&F Retirement   | 1,113,082         | 2,197,521         | 1,136,038         | 2,108,012         |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 523000           | Health Insurance               | 2,767,312         | 2,943,200         | 4,359,493         | 4,666,620         |
| 523100           | Life Insurance                 | 62,361            | 48,323            | 104,162           | 92,755            |
| 524000           | Workers Compensation           | 501,751           | 1,425,935         | 1,618,629         | 1,490,526         |
| 526300           | General Retiree Health Contrib | 104,705           | 125,886           | 61,536            | 76,915            |
| 526310           | Fire Retiree Health Contrib    | 5,520,581         | 6,593,423         | 4,442,833         | 4,441,024         |
|                  | <b>Personnel</b>               | <b>43,006,788</b> | <b>48,913,749</b> | <b>50,851,664</b> | <b>52,607,530</b> |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531300           | Prof Svc - Outside Legal       | 1,260             | 6,260             | 2,500             | 2,500             |
| 531400           | Professional Svc - Medical     | 69,196            | 104,003           | 125,000           | 125,000           |
| 531500           | Professional Svc - Other       | 6,050             | 4,125             | 12,300            | 18,300            |
| 531508           | Professional Svc - Other Fire  | 6,438             | 32,350            | 10,760            | 11,200            |
| 531509           | Professional Svc - OtherRescue | 40,102            | 40,637            | 59,036            | 60,236            |
| 534300           | Other Svc - Laundry & Cleaning | 13,584            | -                 | 1,000             | 1,000             |
| 534950           | Other Svc - Maintenance        | 21,356            | 23,738            | 44,149            | 45,700            |
| 534988           | Other Svc - Rescue             | 119,664           | 122,809           | 202,834           | 217,517           |
| 534989           | Other Svc - FCS                | 601,675           | 639,714           | 742,440           | 774,588           |
| 534990           | Other Svc                      | 70                | 287               | 5,000             | 5,000             |
| 534995           | Other Svc - IT                 | 102,599           | 53,925            | 122,275           | 117,643           |
| 536100           | Excess Benefit                 | 20,926            | 5,979             | 25,000            | 25,000            |
| 540100           | Travel Conferences             | 7,225             | 8,004             | 16,500            | 15,000            |
| 541100           | Telephone                      | 26,848            | 12,278            | 13,564            | 110,925           |
| 541370           | Communications                 | 5,304             | 21,000            | 19,392            | 27,000            |
| 542000           | Postage                        | 2,420             | 2,553             | 2,440             | 2,440             |
| 543200           | Water & Sewer                  | 31,392            | 34,339            | 33,600            | 36,300            |
| 543300           | Gas                            | 16,993            | 15,801            | 20,400            | 20,400            |
| 543430           | Electricity                    | 163,904           | 166,216           | 166,000           | 166,000           |
| 544100           | Rental-Land and/or Building    | -                 | -20,170           | 110,340           | 110,340           |
| 544200           | Rental - Machinery & Equipment | -58               | -428              | 8,000             | 8,000             |
| 544200           | Rental - Machinery & Equipment | -                 | 4                 | -                 | -                 |
| 544365           | Rentals - Fire                 | 886,350           | 876,390           | 914,945           | 959,824           |
| 546100           | R&M Office Equipment           | 833               | -                 | 502               | 1,400             |
| 546150           | R&M Land Bldg & Improvement    | 228,110           | 167,473           | 271,400           | 271,400           |
| 546152           | R&M - Land Bldg - Major Projec | -                 | 8,500             | 91,500            | -                 |
| 546250           | R&M Equipment                  | 112,842           | 100,117           | 121,100           | 123,210           |
| 546300           | R&M Vehicles                   | 546,203           | 550,246           | 826,500           | 698,555           |
| 546800           | Maintenance Contracts          | 88,459            | 79,691            | 113,464           | 94,453            |
| 547100           | Printing                       | 3,420             | 5,888             | 4,600             | 6,000             |
| 548250           | Employee Award Program         | 600               | 1,500             | 3,000             | 3,000             |
| 548500           | Promotional Activities         | 1,295             | 2,620             | 6,200             | 6,200             |
| 549104           | License Fees                   | 343               | 138               | 2,000             | 2,000             |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 549105               | License Renewals               | 10,283            | 24,732            | 28,355            | 28,355            |
| 549180               | Administrative Fees - Fire     | 675,420           | 665,958           | 820,320           | 872,431           |
| 549201               | Taxes and/or Assessments       | 28,472            | 28,451            | 29,187            | 28,473            |
| 549220               | Promotional Exams              | 27,937            | 25,948            | 37,500            | 37,500            |
| 549400               | Bank Svc Charge                | 2,360             | -                 | 100               | -                 |
| 551100               | Office Supplies                | 13,949            | 14,389            | 19,560            | 19,560            |
| 551200               | Maps                           | -                 | -                 | 2,000             | 2,000             |
| 551400               | Photo Supplies                 | 607               | 191               | 3,500             | 3,500             |
| 552000               | Operating Supplies             | 8,616             | 6,763             | 7,500             | 7,500             |
| 552005               | Operating Supplies - Fire      | 12,999            | 25,306            | 25,200            | 25,200            |
| 552006               | Operating Supplies - Rescue    | 192,110           | 204,846           | 222,800           | 220,000           |
| 552160               | Pharmaceutical Supplies        | 34,072            | 29,816            | 45,000            | 45,000            |
| 552200               | Janitorial Supplies            | 20,509            | 18,505            | 27,600            | 27,600            |
| 552250               | Linen/Bedding                  | 4,502             | -                 | -                 | 5,000             |
| 552431               | Operating Chemicals - Fire     | 17,674            | 17,172            | 17,900            | 17,900            |
| 552432               | Operating Chemicals - Rescue   | 10,292            | 11,981            | 16,870            | 17,000            |
| 552540               | Fuel                           | 214,113           | 242,725           | 200,000           | 250,000           |
| 552600               | Clothing/Uniforms              | 93,683            | 150,795           | 100,500           | 100,500           |
| 552630               | Protective Clothing            | 182,852           | 171,736           | 196,000           | 239,000           |
| 552650               | Non-capital Equipment          | 17,514            | 60,369            | 10,000            | 10,000            |
| 552652               | Non-capital Software & License | -                 | 3,661             | 4,000             | 2,000             |
| 552653               | Non-capital Computer Equipment | 13,076            | 1,428             | 10,500            | 10,500            |
| 552654               | Non-capital Nozzles            | 4,052             | 4,323             | 9,268             | 10,000            |
| 552656               | Non-capital Ladders            | -                 | 1,686             | -                 | 2,500             |
| 552657               | Non-capital Hose               | 14,290            | 18,600            | 23,710            | 45,000            |
| 552659               | Non-capital Equipment - Fire   | 32,255            | 30,346            | 93,794            | 40,000            |
| 552660               | Non-capital Equipment - Rescue | 28,453            | 110,147           | 86,000            | 82,000            |
| 552701               | Food Purchases                 | 1,985             | 2,871             | 7,000             | 7,000             |
| 554100               | Memberships Dues Subscription  | 350               | 430               | 1,510             | 1,490             |
| 554521               | Books                          | 2,448             | 309               | 1,755             | 1,300             |
| 554522               | Books - Rescue                 | 7,962             | 7,059             | 10,000            | 13,000            |
| 555200               | College Classes - Education    | 98,410            | 93,366            | 150,000           | 100,000           |
| 555228               | Training - Rescue              | 11,276            | -                 | 5,000             | 15,000            |
| <b>Operating</b>     |                                | <b>4,907,921</b>  | <b>5,039,892</b>  | <b>6,310,170</b>  | <b>6,352,440</b>  |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 112,676           | -                 | -                 |
| 571565               | Subscription - Prin Payment    | -                 | 61,590            | -                 | -                 |
| 572565               | Subscription Int Exp           | -                 | 221               | -                 | -                 |
| <b>Debt Services</b> |                                | <b>-</b>          | <b>174,488</b>    | <b>-</b>          | <b>-</b>          |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

| Object                | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Grants and Aid</b> |                                |                   |                   |                   |                   |
| 581010                | Medicaid MCO Supplemental IGT  | 143,962           | 288,398           | 402,000           | 501,488           |
|                       | <b>Grants and Aid</b>          | <b>143,962</b>    | <b>288,398</b>    | <b>402,000</b>    | <b>501,488</b>    |
| <b>Other</b>          |                                |                   |                   |                   |                   |
| 591640                | Transfer to Pub Ins Trust      | 100,000           | 100,000           | 100,000           | 100,000           |
|                       | <b>Other</b>                   | <b>100,000</b>    | <b>100,000</b>    | <b>100,000</b>    | <b>100,000</b>    |
| <b>Capital</b>        |                                |                   |                   |                   |                   |
| 644360                | Capital Outlay - Leases        | -                 | 1,616,676         | -                 | -                 |
| 662012                | Fire Station 33 - 72nd Avenue  | 10,152            | -                 | -                 | -                 |
| 662026                | Fire Station 99-Pembroke Isles | -                 | -                 | 675,000           | -                 |
| 662038                | Fire Training Facility         | -                 | -                 | 25,000            | 100,000           |
| 664003                | Vehicle                        | -                 | -                 | 195,178           | 90,000            |
| 664009                | Ambulance Refurbishment        | -                 | -                 | -                 | 20,000            |
| 664016                | Ambulances                     | 606,440           | 350,979           | 391,938           | 435,000           |
| 664025                | Breathing Apparatus            | -                 | -                 | 800,000           | -                 |
| 664038                | Communications Systems         | -                 | -                 | 50,000            | -                 |
| 664039                | Micro Computer/Comptr Eqpt     | -                 | 18,351            | -                 | -                 |
| 664057                | Laptop or Tablet - Rescue      | 38,609            | -                 | -                 | -                 |
| 664067                | Ladder Truck                   | 1,309,431         | -                 | -                 | 1,865,000         |
| 664180                | Radio                          | 23,177            | 149,918           | -                 | -                 |
| 664181                | Radio - Portable               | 16,199            | 549,645           | 150,000           | -                 |
| 664214                | Truck                          | -                 | 128,347           | 70,611            | -                 |
| 664351                | Special Equipment - Fire       | 120,339           | -                 | -                 | 180,000           |
| 664352                | Special Equipment - Rescue     | -                 | 20,950            | 12,000            | 15,000            |
| 664400                | Other Equipment                | 31,266            | 13,655            | 14,000            | 20,000            |
| 664440                | Fire Apparatus Refurbish       | -                 | -                 | -                 | -                 |
| 664450                | Fire Engine                    | -                 | 1,413,285         | 858,812           | -                 |
|                       | <b>Capital</b>                 | <b>2,155,615</b>  | <b>4,261,806</b>  | <b>3,242,539</b>  | <b>2,725,000</b>  |
|                       | <b>Project Total</b>           | <b>50,314,286</b> | <b>58,778,333</b> | <b>60,906,373</b> | <b>62,286,458</b> |

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00678 Fire Prevention

| Object           | Object Description       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                          |                   |                   |                   |                   |
| 512172           | Assistant Division Chief | 114,829           | 127,486           | 136,927           | 150,956           |
| 512607           | Captain PM               | 199,038           | 216,888           | 235,402           | 238,328           |
| 512788           | Division Chief           | 131,019           | 144,043           | 154,694           | 170,532           |
| 512912           | Fire Inspector PM        | 448,717           | 471,237           | 493,681           | 494,835           |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00678 Fire Prevention

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512992           | Vacation leave - retire/term   | 10,319            | -                 | -                 | 3,782             |
| 512996           | Sick leave - retire/term       | 10,345            | -                 | -                 | 19,911            |
| 512997           | Sick leave - annual            | 34,357            | 39,307            | 47,113            | 60,848            |
| 514000           | Overtime                       | 2,518             | 756               | 8,000             | 12,000            |
| 514012           | Overtime - Hurricane           | -                 | -                 | 8,500             | 8,500             |
| 514018           | Overtime - Expediting Expense  | 5,638             | 15,670            | 15,000            | 15,000            |
| 514400           | Off-duty Detail                | 500               | 2,355             | 2,500             | 4,000             |
| 514401           | Overtime - Fire Watch Detail   | -                 | -                 | 12,000            | 12,000            |
| 515000           | Incentive Pay                  | 8,320             | 8,595             | 8,320             | 8,840             |
| 515040           | Inspector Certification        | 18,720            | 19,339            | 18,720            | 18,720            |
| 515050           | Stand-by Pay                   | 22,960            | 23,006            | 23,000            | 23,000            |
| 515100           | Holiday Pay                    | 10,250            | 1,098             | 15,000            | 20,500            |
| 515101           | Uniform Cleaning Allowance     | 3,360             | 3,360             | 3,360             | 3,360             |
| 515116           | Cell Phone Pay                 | 4,740             | 5,080             | 4,740             | 4,740             |
| 521000           | Social Security - Matching     | 77,029            | 79,238            | 90,833            | 92,499            |
| 522100           | Retirement Contributions P&F   | 811,618           | 931,227           | 974,059           | 1,089,679         |
| 522110           | State Contrib P&F Retirement   | 75,330            | 71,233            | 71,044            | 142,072           |
| 523000           | Health Insurance               | 122,689           | 128,586           | 197,163           | 199,998           |
| 523100           | Life Insurance                 | 3,059             | 2,493             | 5,586             | 5,187             |
| 524000           | Workers Compensation           | 24,944            | 74,543            | 87,956            | 84,185            |
| 526310           | Fire Retiree Health Contrib    | 241,319           | 288,067           | 193,167           | 194,976           |
|                  | <b>Personnel</b>               | <b>2,381,618</b>  | <b>2,653,608</b>  | <b>2,806,765</b>  | <b>3,078,448</b>  |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 534950           | Other Svc - Maintenance        | -                 | -                 | 3,000             | 3,000             |
| 534989           | Other Svc - FCS                | 248,476           | 262,706           | 285,320           | 291,470           |
| 540100           | Travel Conferences             | 5,974             | 794               | 10,500            | 11,500            |
| 541100           | Telephone                      | -                 | -                 | 1,400             | -                 |
| 541370           | Communications                 | 2,597             | 3,000             | 4,000             | 4,000             |
| 543430           | Electricity                    | 131               | -                 | 4,500             | -                 |
| 544200           | Rental - Machinery & Equipment | 1,298             | 1,416             | 1,560             | 1,560             |
| 544365           | Rentals - Fire                 | 44,092            | 45,054            | 47,234            | 49,056            |
| 546150           | R&M Land Bldg & Improvement    | -                 | -                 | 500               | 500               |
| 546250           | R&M Equipment                  | 24                | 86                | 3,100             | 3,500             |
| 546300           | R&M Vehicles                   | 7,621             | 24,698            | 25,000            | 25,000            |
| 546800           | Maintenance Contracts          | 116               | 222               | 750               | 550               |
| 547100           | Printing                       | 780               | 658               | 1,000             | 1,200             |
| 548500           | Promotional Activities         | 12,180            | 14,084            | 20,000            | 22,500            |
| 549104           | License Fees                   | -                 | 180               | 800               | 1,000             |
| 549105           | License Renewals               | 13,491            | 5,902             | 16,300            | 16,300            |
| 549180           | Administrative Fees - Fire     | 79,135            | 117,895           | 153,200           | 169,780           |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00678 Fire Prevention

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 551100           | Office Supplies                | 1,589             | 1,881             | 2,500             | 2,500             |
| 552000           | Operating Supplies             | 815               | 895               | 2,000             | 2,000             |
| 552200           | Janitorial Supplies            | -                 | 21                | 450               | 450               |
| 552540           | Fuel                           | 4,879             | 10,818            | 15,500            | 15,000            |
| 552650           | Non-capital Equipment          | 1,466             | 7,131             | 8,500             | 8,500             |
| 552652           | Non-capital Software & License | -                 | 300               | 500               | 500               |
| 552653           | Non-capital Computer Equipment | 4,025             | 6,253             | 6,000             | 6,500             |
| 554100           | Memberships Dues Subscription  | 1,300             | 1,341             | 1,600             | 1,600             |
| 554521           | Books                          | 1,346             | 1,759             | 4,600             | 5,000             |
|                  | <b>Operating</b>               | <b>431,332</b>    | <b>507,094</b>    | <b>619,814</b>    | <b>642,966</b>    |
| <b>Capital</b>   |                                |                   |                   |                   |                   |
| 664003           | Vehicle                        | -                 | 74,160            | 55,006            | 65,000            |
| 664039           | Micro Computer/Comptr Eqpt     | 2,814             | -                 | -                 | -                 |
|                  | <b>Capital</b>                 | <b>2,814</b>      | <b>74,160</b>     | <b>55,006</b>     | <b>65,000</b>     |
|                  | <b>Project Total</b>           | <b>2,815,765</b>  | <b>3,234,862</b>  | <b>3,481,585</b>  | <b>3,786,414</b>  |

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00680 Assistance to Firefighter Grant

| Object           | Object Description    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                       |                   |                   |                   |                   |
| 552650           | Non-capital Equipment | 2,760             | -                 | -                 | -                 |
|                  | <b>Operating</b>      | <b>2,760</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>  | <b>2,760</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          |

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00911 Public Safety Dispatch

| Object           | Object Description          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                             |                   |                   |                   |                   |
| 534950           | Other Svc - Maintenance     | 39,227            | 38,364            | 49,800            | 53,200            |
| 543200           | Water & Sewer               | 1,501             | 2,051             | 3,000             | 5,000             |
| 543430           | Electricity                 | 9,883             | 10,478            | 9,600             | 9,600             |
| 546150           | R&M Land Bldg & Improvement | 4,063             | 1,310             | 40,500            | 15,500            |
| 546250           | R&M Equipment               | 44,492            | 2,100             | 10,000            | 10,000            |
| 552200           | Janitorial Supplies         | 2,562             | 59                | 2,100             | 3,500             |
| 552540           | Fuel                        | -                 | -                 | 1,000             | 1,000             |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00911 Public Safety Dispatch

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 552650           | Non-capital Equipment          | -                 | -                 | 2,000             | 2,000             |
| 552653           | Non-capital Computer Equipment | -                 | -                 | 500               | 500               |
|                  | <b>Operating</b>               | <b>101,728</b>    | <b>54,362</b>     | <b>118,500</b>    | <b>100,300</b>    |
|                  | <b>Project Total</b>           | <b>101,728</b>    | <b>54,362</b>     | <b>118,500</b>    | <b>100,300</b>    |

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 04004 Fire Facility Courses

| Object           | Object Description    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                       |                   |                   |                   |                   |
| 552000           | Operating Supplies    | -                 | -                 | 5,000             | 2,500             |
| 552650           | Non-capital Equipment | -                 | 7,215             | 10,000            | 10,000            |
| 554521           | Books                 | -                 | -                 | 3,000             | 3,000             |
|                  | <b>Operating</b>      | <b>-</b>          | <b>7,215</b>      | <b>18,000</b>     | <b>15,500</b>     |
|                  | <b>Project Total</b>  | <b>-</b>          | <b>7,215</b>      | <b>18,000</b>     | <b>15,500</b>     |

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 04337 FEMA-4337-DR - Hurricane Irma

| Object                   | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b>           |                                |                   |                   |                   |                   |
| 662009                   | Fire Station 79 - Alhambra     | -                 | -                 | 41,729            | -                 |
| 662012                   | Fire Station 33 - 72nd Avenue  | -                 | -                 | 44,297            | -                 |
| 662016                   | Fire Station 69 - 9500 Pines   | 4,788             | -                 | 25,212            | -                 |
| 662018                   | FS 89 - Century Village        | 76,233            | -                 | 12,823            | -                 |
| 662026                   | Fire Station 99-Pembroke Isles | -                 | -                 | 37,875            | -                 |
| 662031                   | Fire Station 101 - Stirling Rd | -                 | -                 | 46,369            | -                 |
| 664073                   | Generator                      | -                 | -                 | 128,499           | -                 |
|                          | <b>Capital</b>                 | <b>81,021</b>     | <b>-</b>          | <b>336,804</b>    | <b>-</b>          |
|                          | <b>Project Total</b>           | <b>81,021</b>     | <b>-</b>          | <b>336,804</b>    | <b>-</b>          |
| <b>Fire/Rescue Total</b> |                                | <b>53,315,559</b> | <b>62,074,772</b> | <b>64,861,262</b> | <b>66,188,672</b> |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers

| Object       | Object Description        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Other</b> |                           |                   |                   |                   |                   |
| 591171       | Transfer to Middle School | -                 | -                 | 146,418           | 177,578           |
|              | <b>Other</b>              | -                 | -                 | 146,418           | 177,578           |
|              | <b>Project Total</b>      | -                 | -                 | 146,418           | 177,578           |

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00203 Charter EDC - Village Center

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 544200           | Rental - Machinery & Equipment | -2,340            | -                 | -                 | -                 |
|                  | <b>Operating</b>               | -2,340            | -                 | -                 | -                 |
|                  | <b>Project Total</b>           | -2,340            | -                 | -                 | -                 |

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00208 Charter EDC - West

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512143           | EDC Teacher                    | 3,500             | -                 | -                 | -                 |
| 512143           | EDC Teacher                    | 138,033           | 138,389           | 135,832           | -                 |
| 512780           | Teacher Aide                   | 15,186            | 29,753            | 33,280            | -                 |
| 512992           | Vacation leave - retire/term   | 60                | -                 | -                 | -                 |
| 512996           | Sick leave - retire/term       | 12                | -                 | -                 | -                 |
| 513551           | PT Teacher Aide                | 5,880             | -                 | -                 | -                 |
| 513551           | PT Teacher Aide                | 77,100            | 83,431            | 162,240           | -                 |
| 515005           | Supplements                    | 19,949            | -                 | -                 | -                 |
| 521000           | Social Security - Matching     | 1,526             | -                 | -                 | -                 |
| 521000           | Social Security - Matching     | 718               | -                 | -                 | -                 |
| 521000           | Social Security - Matching     | 16,659            | 18,638            | 25,358            | -                 |
| 522500           | ICMA - City Portion            | 175               | -                 | -                 | -                 |
| 522500           | ICMA - City Portion            | 7,620             | 8,699             | 8,456             | -                 |
| 523000           | Health Insurance               | 81,792            | 71,437            | 109,535           | -                 |
| 523100           | Life Insurance                 | 804               | 416               | 982               | -                 |
| 524000           | Workers Compensation           | 1,647             | 2,820             | 3,321             | -                 |
| 526300           | General Retiree Health Contrib | 9,100             | 8,371             | 1,925             | -                 |
|                  | <b>Personnel</b>               | 379,762           | 361,952           | 480,929           | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00208 Charter EDC - West

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531310               | Professional Svc - Tech Svc    | -                 | 115               | 500               | -                 |
| 531310               | Professional Svc - Tech Svc    | 179               | -                 | -                 | -                 |
| 534950               | Other Svc - Maintenance        | 71,633            | 79,024            | 84,624            | -                 |
| 534982               | Function Sourcing - Grounds    | 883               | 900               | 900               | -                 |
| 534989               | Other Svc - FCS                | 452,902           | 764,314           | 947,617           | -                 |
| 534989               | Other Svc - FCS                | 14,688            | -                 | -                 | -                 |
| 534989               | Other Svc - FCS                | 25,701            | -                 | -                 | -                 |
| 534990               | Other Svc                      | 22,657            | 25,756            | 28,285            | -                 |
| 541100               | Telephone                      | 1,021             | 1,007             | 1,700             | -                 |
| 543200               | Water & Sewer                  | 7,135             | 5,711             | 6,300             | -                 |
| 543430               | Electricity                    | 13,196            | 13,620            | 14,000            | -                 |
| 544200               | Rental - Machinery & Equipment | 1,376             | 1,652             | 2,500             | -                 |
| 544360               | Rentals                        | 192,525           | 206,445           | 208,413           | -                 |
| 544800               | Rentals - Transportation       | -                 | -                 | 1,000             | -                 |
| 546150               | R&M Land Bldg & Improvement    | 24,966            | 13,159            | 24,000            | -                 |
| 546210               | Energy Savings Project         | 32,369            | 33,117            | 33,889            | -                 |
| 546250               | R&M Equipment                  | -                 | -                 | 500               | -                 |
| 546800               | Maintenance Contracts          | 782               | 1,200             | 1,400             | -                 |
| 549104               | License Fees                   | 221               | -                 | 275               | -                 |
| 549674               | Special Event - Summer Program | 8,366             | 4,391             | 9,000             | -                 |
| 551100               | Office Supplies                | 222               | 167               | 1,000             | -                 |
| 552000               | Operating Supplies             | 10,981            | 11,770            | 5,200             | -                 |
| 552000               | Operating Supplies             | -                 | -                 | 20,000            | -                 |
| 552030               | School Yr Activities Supplies  | 713               | 380               | 10,000            | -                 |
| 552050               | Playground/Athletic Supplies   | -                 | -                 | 500               | -                 |
| 552650               | Non-capital Equipment          | -                 | -                 | 2,100             | -                 |
| 552652               | Non-capital Software & License | -                 | -                 | 500               | -                 |
| 552653               | Non-capital Computer Equipment | -                 | -                 | 250               | -                 |
| 552701               | Food Purchases                 | 7,617             | 28,989            | 33,923            | -                 |
| 555229               | Training                       | 1,237             | -                 | -                 | -                 |
| 555229               | Training                       | -                 | -                 | 400               | -                 |
| <b>Operating</b>     |                                | <b>891,372</b>    | <b>1,191,716</b>  | <b>1,438,776</b>  | <b>-</b>          |
| <b>Project Total</b> |                                | <b>1,271,133</b>  | <b>1,553,669</b>  | <b>1,919,705</b>  | <b>-</b>          |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00209 Charter EDC - Central

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512120           | Sch Accounting Clerk II        | 375               | -                 | -                 | -                 |
| 512120           | Sch Accounting Clerk II        | 24,082            | 26,408            | 27,300            | 25,740            |
| 512143           | EDC Teacher                    | 82,434            | 102,802           | 118,968           | 171,600           |
| 512143           | EDC Teacher                    | 2,405             | -                 | -                 | -                 |
| 512780           | Teacher Aide                   | 46,631            | 58,425            | 62,400            | 58,500            |
| 512780           | Teacher Aide                   | 1,481             | -                 | -                 | -                 |
| 512781           | Site Supervisor                | 240               | -                 | -                 | -                 |
| 512781           | Site Supervisor                | 50,178            | 52,003            | 54,164            | 55,016            |
| 512972           | EDC Clerical Spec I            | 480               | -                 | -                 | -                 |
| 512972           | EDC Clerical Spec I            | 27,147            | 31,152            | 33,280            | 31,200            |
| 512997           | Sick leave - annual            | 4,708             | 4,783             | -                 | -                 |
| 513507           | PT Summer Program              | 2,363             | 9,953             | 7,496             | 11,138            |
| 513551           | PT Teacher Aide                | 5,040             | -                 | -                 | -                 |
| 513551           | PT Teacher Aide                | 117,207           | 199,893           | 240,503           | 264,420           |
| 515005           | Supplements                    | 24,791            | -                 | -                 | -                 |
| 515015           | Payment in Lieu of Benefits    | 2,400             | 4,313             | 4,802             | 4,802             |
| 521000           | Social Security - Matching     | 1,895             | -                 | -                 | -                 |
| 521000           | Social Security - Matching     | 767               | -                 | -                 | -                 |
| 521000           | Social Security - Matching     | 25,672            | 36,015            | 42,282            | 47,623            |
| 522200           | Retirement Contribution - FRS  | -                 | 124               | -                 | -                 |
| 522500           | ICMA - City Portion            | 249               | -                 | -                 | -                 |
| 522500           | ICMA - City Portion            | 11,398            | 14,253            | 14,806            | 17,103            |
| 523000           | Health Insurance               | 95,425            | 100,011           | 131,442           | 177,776           |
| 523100           | Life Insurance                 | 830               | 683               | 1,571             | 1,686             |
| 524000           | Workers Compensation           | 1,304             | 3,526             | 3,981             | 4,090             |
| 526300           | General Retiree Health Contrib | 9,100             | 13,391            | 3,075             | 5,000             |
| <b>Personnel</b> |                                | <b>538,603</b>    | <b>657,735</b>    | <b>746,070</b>    | <b>875,694</b>    |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531310           | Professional Svc - Tech Svc    | 219               | -                 | -                 | -                 |
| 531310           | Professional Svc - Tech Svc    | -                 | 292               | 500               | -                 |
| 534950           | Other Svc - Maintenance        | 62,604            | 70,721            | 76,044            | 76,044            |
| 534982           | Function Sourcing - Grounds    | 883               | 900               | 1,108             | 1,200             |
| 534989           | Other Svc - FCS                | 405,314           | 514,952           | 539,307           | 557,836           |
| 534989           | Other Svc - FCS                | 10,656            | -                 | -                 | -                 |
| 534989           | Other Svc - FCS                | 21,688            | -                 | -                 | -                 |
| 534990           | Other Svc                      | 20,631            | 23,949            | 26,259            | 10,526            |
| 541100           | Telephone                      | 837               | 1,088             | 2,940             | 2,940             |
| 543200           | Water & Sewer                  | 5,399             | 5,417             | 3,000             | 5,400             |
| 543430           | Electricity                    | 36,122            | 39,935            | 36,000            | 36,000            |
| 544200           | Rental - Machinery & Equipment | 1,765             | 1,765             | 2,560             | 2,500             |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00209 Charter EDC - Central

| Object                                 | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>                       |                                |                   |                   |                   |                   |
| 544360                                 | Rentals                        | 192,834           | 192,819           | 192,914           | 192,710           |
| 544800                                 | Rentals - Transportation       | 900               | 1,838             | 1,500             | 1,500             |
| 546150                                 | R&M Land Bldg & Improvement    | 13,984            | 30,200            | 12,000            | 12,000            |
| 546210                                 | Energy Savings Project         | 33,191            | 33,954            | 34,808            | 35,682            |
| 546250                                 | R&M Equipment                  | -                 | -                 | 250               | -                 |
| 546800                                 | Maintenance Contracts          | 936               | 986               | 1,410             | 830               |
| 549104                                 | License Fees                   | 199               | 228               | 225               | 235               |
| 549674                                 | Special Event - Summer Program | 11,265            | 14,130            | 20,000            | 17,000            |
| 551100                                 | Office Supplies                | 914               | 981               | 1,200             | 1,200             |
| 552000                                 | Operating Supplies             | -                 | -                 | 20,000            | -                 |
| 552000                                 | Operating Supplies             | 8,467             | 9,349             | 13,640            | 14,000            |
| 552030                                 | School Yr Activities Supplies  | 5,245             | 8,722             | 19,790            | 20,000            |
| 552050                                 | Playground/Athletic Supplies   | -                 | -                 | 500               | 500               |
| 552200                                 | Janitorial Supplies            | 378               | -                 | -                 | -                 |
| 552650                                 | Non-capital Equipment          | 1,163             | 469               | 3,000             | 2,000             |
| 552652                                 | Non-capital Software & License | -                 | -                 | 200               | 200               |
| 552653                                 | Non-capital Computer Equipment | -                 | -                 | 1,000             | -                 |
| 552701                                 | Food Purchases                 | 9,782             | 32,125            | 40,046            | 42,720            |
| 555229                                 | Training                       | -                 | -                 | 500               | -                 |
| <b>Operating</b>                       |                                | <b>845,377</b>    | <b>984,819</b>    | <b>1,050,701</b>  | <b>1,033,023</b>  |
| <b>Project Total</b>                   |                                | <b>1,383,980</b>  | <b>1,642,553</b>  | <b>1,796,771</b>  | <b>1,908,717</b>  |
| <b>Early Development Centers Total</b> |                                | <b>2,652,773</b>  | <b>3,196,222</b>  | <b>3,862,894</b>  | <b>2,086,295</b>  |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5005 WCY Administration

| Object                   | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| Operating                |                            |                   |                   |                   |                   |
| 532100                   | Accounting & Auditing Fees | 1,048             | 1,149             | -                 | -                 |
| 543200                   | Water & Sewer              | 3,057             | -                 | -                 | -                 |
| 543430                   | Electricity                | 13,033            | -                 | -                 | -                 |
| Operating                |                            | 17,137            | 1,149             | -                 | -                 |
| Project Total            |                            | 17,137            | 1,149             | -                 | -                 |
| WCY Administration Total |                            | 17,137            | 1,149             | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512462           | Plumber III                    | 61,510            | 63,954            | 64,958            | 64,958            |
| 512469           | Property Manager               | 301               | -                 | -                 | -                 |
| 512489           | Facilities Manager             | 65,223            | 69,572            | 68,703            | 74,635            |
| 512532           | Accountant II                  | 33,580            | 42,965            | 444               | -                 |
| 512533           | Electrician II                 | 62,271            | 64,742            | 65,084            | 74,914            |
| 512609           | Carpenter Foreman              | 16,987            | -                 | -                 | -                 |
| 512642           | Accounting Supervisor          | -                 | -                 | 38,813            | 40,357            |
| 512741           | Controller                     | 16,359            | 38,262            | 45,220            | 50,004            |
| 512992           | Vacation leave - retire/term   | 26,751            | -                 | -                 | -                 |
| 512996           | Sick leave - retire/term       | 9,895             | -                 | -                 | -                 |
| 514000           | Overtime                       | 8,716             | 10,328            | 10,000            | 10,000            |
| 515007           | Topped Out Incentive           | 750               | -                 | 1,875             | 450               |
| 515100           | Holiday Pay                    | 299               | -                 | -                 | -                 |
| 515115           | On-Call Pay                    | 6,303             | 5,910             | 7,400             | 7,500             |
| 515116           | Cell Phone Pay                 | 2,900             | 3,344             | 3,300             | 3,300             |
| 521000           | Social Security - Matching     | 23,219            | 22,184            | 23,399            | 24,952            |
| 522000           | Retirement Contributions       | 59,634            | 62,981            | 19,434            | 11,301            |
| 522010           | Defined Contribution - General | 24,124            | 27,613            | 28,278            | 30,340            |
| 523000           | Health Insurance               | 61,344            | 57,150            | 76,675            | 88,888            |
| 523100           | Life Insurance                 | 1,028             | 727               | 1,537             | 1,500             |
| 524000           | Workers Compensation           | 5,014             | 9,434             | 8,781             | 8,756             |
| 526300           | General Retiree Health Contrib | 94,200            | 100,710           | 61,536            | 61,533            |
|                  | <b>Personnel</b>               | <b>580,409</b>    | <b>579,874</b>    | <b>525,437</b>    | <b>553,388</b>    |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531100           | Professional Svc - Engineering | 73,327            | 30,999            | 58,241            | 25,000            |
| 531500           | Professional Svc - Other       | 994               | 4,295             | 25,500            | 25,000            |
| 534300           | Other Svc - Laundry & Cleaning | 2,393             | 2,283             | 3,746             | 4,800             |
| 534950           | Other Svc - Maintenance        | 41,484            | 41,439            | 52,733            | 50,700            |
| 534982           | Function Sourcing - Grounds    | 4,905,482         | 5,492,845         | 5,492,853         | 4,827,546         |
| 534989           | Other Svc - FCS                | 2,174,896         | 2,572,844         | 3,024,769         | 3,076,484         |
| 534990           | Other Svc                      | 137,765           | 123,360           | 148,718           | 150,200           |
| 540100           | Travel Conferences             | 45                | 42                | 1,000             | 1,500             |
| 541100           | Telephone                      | 80,942            | 74,960            | 73,200            | 74,400            |
| 541225           | Cable fees                     | 2,834             | 3,543             | 3,216             | 3,720             |
| 542000           | Postage                        | 72                | -                 | 500               | 500               |
| 543200           | Water & Sewer                  | 29,275            | 35,248            | 23,260            | 36,000            |
| 543430           | Electricity                    | 40,101            | 29,437            | 42,600            | 31,200            |
| 544200           | Rental - Machinery & Equipment | -30,883           | 343               | 7,050             | 10,000            |
| 544200           | Rental - Machinery & Equipment | -                 | 63                | -                 | -                 |
| 546150           | R&M Land Bldg & Improvement    | 952,761           | 124,983           | 173,885           | 250,000           |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 546152               | R&M - Land Bldg - Major Projec | -                 | 4,242             | 732,809           | 200,000           |
| 546153               | R&M - Land Bldg -SCH           | -                 | 496,965           | 193,357           | 250,000           |
| 546155               | R&M Land Bldg - SCH Major Proj | -                 | -                 | 1,622,148         | 2,006,944         |
| 546190               | R&M Fuel Sites                 | 79,639            | 34,323            | 65,000            | -                 |
| 546210               | Energy Savings Project         | 14,484            | 14,762            | 15,050            | 15,350            |
| 546220               | R&M Generators                 | 8,341             | 12,931            | 38,000            | 20,000            |
| 546250               | R&M Equipment                  | 9,660             | 19,820            | 20,000            | 20,000            |
| 546300               | R&M Vehicles                   | 18,589            | 40,338            | 26,452            | 20,000            |
| 546800               | Maintenance Contracts          | 21,571            | -9,975            | 45,162            | 23,500            |
| 547100               | Printing                       | 215               | 620               | 1,500             | 1,500             |
| 549104               | License Fees                   | 165               | 2,706             | 2,500             | 2,500             |
| 551100               | Office Supplies                | 5,159             | 4,297             | 7,500             | 10,000            |
| 552000               | Operating Supplies             | 45,274            | 75,415            | 69,850            | 80,000            |
| 552150               | Safety Equipment & Supplies    | 7,216             | 2,830             | -                 | -                 |
| 552200               | Janitorial Supplies            | 3,735             | 2,794             | -                 | -                 |
| 552300               | Expendable Tools               | 5,199             | 2,846             | -                 | -                 |
| 552540               | Fuel                           | 78,518            | 66,277            | 283,500           | 300,000           |
| 552600               | Clothing/Uniforms              | 499               | 1,305             | 1,000             | 1,500             |
| 552650               | Non-capital Equipment          | 38,214            | 106,815           | 26,000            | 25,000            |
| 552652               | Non-capital Software & License | 8,028             | 5,957             | 6,900             | 7,900             |
| 552653               | Non-capital Computer Equipment | 391               | 415               | 5,000             | 22,280            |
| 554100               | Memberships Dues Subscription  | -                 | -                 | -                 | 3,338             |
| 555200               | College Classes - Education    | -                 | -                 | 11,500            | 5,800             |
| 555229               | Training                       | 325               | -                 | -                 | -                 |
| <b>Operating</b>     |                                | <b>8,756,710</b>  | <b>9,422,366</b>  | <b>12,304,499</b> | <b>11,582,662</b> |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 40,497            | -                 | -                 |
| <b>Debt Services</b> |                                | <b>-</b>          | <b>40,497</b>     | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>       |                                |                   |                   |                   |                   |
| 662000               | Buildings                      | 424,641           | 1,079,598         | 556,332           | 400,000           |
| 663000               | Improvement Other Than Bldg    | 921,041           | 120,025           | 370,841           | -                 |
| 663061               | Fencing                        | 57,912            | 33,625            | 343,008           | 27,000            |
| 663115               | Landscaping                    | -                 | 7,271             | -                 | -                 |
| 663161               | Parking Lot                    | 334,809           | 16,400            | 803,250           | -                 |
| 664003               | Vehicle                        | -                 | 106,551           | -                 | -                 |
| 664060               | Physical Control System        | -                 | 8,864             | 102,000           | -                 |
| 664073               | Generator                      | 2,149             | 7,991             | 2,664             | 1,125,000         |
| 664214               | Truck                          | -                 | -                 | 160,852           | -                 |
| 664400               | Other Equipment                | 30,123            | 50,526            | 312,390           | 69,000            |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings

| Object         | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                      |                   |                   |                   |                   |
|                | Capital              | 1,770,674         | 1,430,852         | 2,651,337         | 1,621,000         |
|                | <b>Project Total</b> | <b>11,107,794</b> | <b>11,473,589</b> | <b>15,481,273</b> | <b>13,757,050</b> |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00345 City Hall/Chambers

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 514000           | Overtime                       | 1,278             | 507               | -                 | -                 |
| 521000           | Social Security - Matching     | 96                | 38                | -                 | -                 |
|                  | <b>Personnel</b>               | <b>1,374</b>      | <b>545</b>        | <b>-</b>          | <b>-</b>          |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531340           | Prof Svc - Mgmnt Fee SMG       | 45,425            | 46,788            | 48,192            | 49,638            |
| 531500           | Professional Svc - Other       | 23,260            | 625               | 10,000            | 10,000            |
| 534987           | Other Svc - SMG                | 310,438           | 355,407           | 379,358           | 393,520           |
| 534990           | Other Svc                      | 80,775            | 103,478           | 111,462           | 125,060           |
| 541100           | Telephone                      | 60,118            | 22,507            | 46,554            | 45,733            |
| 541225           | Cable fees                     | 2,272             | 2,420             | 6,836             | 6,843             |
| 543200           | Water & Sewer                  | 7,164             | 4,148             | 27,100            | 25,000            |
| 543430           | Electricity                    | 167,250           | 177,093           | 187,300           | 196,000           |
| 546150           | R&M Land Bldg & Improvement    | 83,338            | 87,642            | 134,366           | 92,018            |
| 549105           | License Renewals               | 180               | 70                | 452               | 450               |
| 551100           | Office Supplies                | 21                | -                 | 1,000             | 1,000             |
| 552000           | Operating Supplies             | 162               | 6,863             | 11,888            | 5,000             |
| 552650           | Non-capital Equipment          | 808               | 5,036             | 11,000            | 10,408            |
| 552652           | Non-capital Software & License | 310               | -                 | 1,000             | -                 |
| 552653           | Non-capital Computer Equipment | -                 | -                 | 1,000             | 1,000             |
| 555229           | Training                       | 5,821             | -                 | 6,200             | -                 |
|                  | <b>Operating</b>               | <b>787,340</b>    | <b>812,076</b>    | <b>983,708</b>    | <b>961,670</b>    |
|                  | <b>Project Total</b>           | <b>788,714</b>    | <b>812,621</b>    | <b>983,708</b>    | <b>961,670</b>    |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00550 Elementary East Campus

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 552653           | Non-capital Computer Equipment | -                 | 19,125            | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00550 Elementary East Campus

| Object           | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                      |                   |                   |                   |                   |
|                  | Operating            | -                 | 19,125            | -                 | -                 |
|                  | <b>Project Total</b> | -                 | 19,125            | -                 | -                 |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00551 Elementary West Campus

| Object           | Object Description                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                       |                   |                   |                   |                   |
|                  | 552653 Non-capital Computer Equipment | -                 | 33,300            | -                 | -                 |
|                  | Operating                             | -                 | 33,300            | -                 | -                 |
|                  | <b>Project Total</b>                  | -                 | 33,300            | -                 | -                 |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00553 Middle West Campus

| Object           | Object Description                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                       |                   |                   |                   |                   |
|                  | 552653 Non-capital Computer Equipment | -                 | 18,000            | -                 | -                 |
|                  | Operating                             | -                 | 18,000            | -                 | -                 |
|                  | <b>Project Total</b>                  | -                 | 18,000            | -                 | -                 |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00554 Middle Central Campus

| Object           | Object Description                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                       |                   |                   |                   |                   |
|                  | 552653 Non-capital Computer Equipment | -                 | 18,675            | -                 | -                 |
|                  | Operating                             | -                 | 18,675            | -                 | -                 |
|                  | <b>Project Total</b>                  | -                 | 18,675            | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00555 Academic Village

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 552653           | Non-capital Computer Equipment | -                 | 57,600            | -                 | -                 |
|                  | <b>Operating</b>               | -                 | 57,600            | -                 | -                 |
|                  | <b>Project Total</b>           | -                 | 57,600            | -                 | -                 |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00556 FSU Charter School

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 552653           | Non-capital Computer Equipment | -                 | 19,125            | -                 | -                 |
|                  | <b>Operating</b>               | -                 | 19,125            | -                 | -                 |
|                  | <b>Project Total</b>           | -                 | 19,125            | -                 | -                 |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 04337 FEMA-4337-DR - Hurricane Irma

| Object         | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                      |                   |                   |                   |                   |
| 664073         | Generator            | -                 | -                 | 367,101           | -                 |
|                | <b>Capital</b>       | -                 | -                 | 367,101           | -                 |
|                | <b>Project Total</b> | -                 | -                 | 367,101           | -                 |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: ARPA1 American Rescue Plan Act 2021

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 546152           | R&M - Land Bldg - Major Projec | -                 | 1,296,579         | 33,774            | -                 |
| 546152           | R&M - Land Bldg - Major Projec | -                 | 494,617           | 457,249           | -                 |
| 546152           | R&M - Land Bldg - Major Projec | -                 | 167,407           | 274,950           | -                 |
| 546152           | R&M - Land Bldg - Major Projec | -                 | -                 | 225,343           | -                 |
| 546152           | R&M - Land Bldg - Major Projec | -                 | 445,516           | 79,746            | -                 |
| 546152           | R&M - Land Bldg - Major Projec | -                 | 70,516            | 83,486            | -                 |
| 546153           | R&M - Land Bldg -SCH           | -                 | 1,465,681         | 73,285            | -                 |
|                  | <b>Operating</b>               | -                 | 3,940,316         | 1,227,833         | -                 |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: ARPA1 American Rescue Plan Act 2021

| Object                      | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| Capital                     |                              |                   |                   |                   |                   |
| 662054                      | Building Imprv - Pines Point | -                 | -                 | 450,000           | -                 |
| 663000                      | Improvement Other Than Bldg  | 4,500             | 355,561           | 28,588            | -                 |
| 664060                      | Physical Control System      | 1,290,059         | 184,163           | 157,889           | -                 |
| 664074                      | Fuel Master Upgrade          | 152,514           | -                 | 3,426             | -                 |
| Capital                     |                              | 1,447,073         | 539,724           | 639,903           | -                 |
| Project Total               |                              | 1,447,073         | 4,480,040         | 1,867,736         | -                 |
| General Gvt Buildings Total |                              | 13,343,582        | 16,932,075        | 18,699,818        | 14,718,720        |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 539 Other Physical Environment

Department: 6004 Grounds Maintenance

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512009           | Asst Director of Public Svc    | 125,770           | 135,102           | 141,395           | 125,145           |
| 512051           | Public Services Director       | 76,570            | 80,212            | 83,382            | 84,864            |
| 512499           | Deputy City Manager            | 105,900           | 108,690           | 108,753           | 118,135           |
| 515001           | Special Payment Pen            | 250               | -                 | -                 | -                 |
| 515007           | Topped Out Incentive           | -                 | 450               | 375               | 1,350             |
| 515107           | Automobile Allowance           | 8,562             | 9,918             | 9,601             | 9,601             |
| 515116           | Cell Phone Pay                 | 1,425             | 1,608             | 1,500             | 2,401             |
| 521000           | Social Security - Matching     | 20,757            | 22,817            | 25,936            | 23,998            |
| 522000           | Retirement Contributions       | 71,365            | 90,585            | 28,895            | 22,515            |
| 522010           | Defined Contribution - General | 9,139             | 10,041            | 10,585            | 19,055            |
| 523000           | Health Insurance               | 27,264            | 28,576            | 43,816            | 44,444            |
| 523100           | Life Insurance                 | 1,102             | 849               | 1,825             | 1,580             |
| 524000           | Workers Compensation           | 380               | 1,078             | 903               | 806               |
| 526300           | General Retiree Health Contrib | 41,674            | 50,358            | 30,768            | 30,768            |
|                  | <b>Personnel</b>               | <b>490,158</b>    | <b>540,283</b>    | <b>487,734</b>    | <b>484,662</b>    |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531100           | Professional Svc - Engineering | 900               | 9,760             | 15,000            | 15,000            |
| 534300           | Other Svc - Laundry & Cleaning | 310               | 489               | 673               | 688               |
| 534950           | Other Svc - Maintenance        | 12,718            | 11,224            | 13,367            | 252,608           |
| 534982           | Function Sourcing - Grounds    | 1,128,619         | 1,221,046         | 1,268,806         | 1,083,160         |
| 534989           | Other Svc - FCS                | 301,549           | 356,406           | 450,929           | 487,889           |
| 534990           | Other Svc                      | 155,683           | 88,485            | 187,826           | 104,121           |
| 540100           | Travel Conferences             | -                 | -                 | 1,000             | 1,000             |
| 541100           | Telephone                      | -11,213           | 2,832             | 2,700             | 1,800             |
| 541370           | Communications                 | -                 | -                 | 2,567             | -                 |
| 543200           | Water & Sewer                  | 25,994            | 28,520            | 36,000            | 30,000            |
| 543430           | Electricity                    | 141,278           | 151,561           | 150,000           | 159,000           |
| 544200           | Rental - Machinery & Equipment | 2,262             | 2,262             | 3,000             | 12,500            |
| 546150           | R&M Land Bldg & Improvement    | 52,776            | 61,054            | 75,000            | 75,000            |
| 546161           | R&M Landscaping                | 167,062           | 155,588           | 421,377           | 450,000           |
| 546170           | R&M Irrigation                 | 101,480           | 106,245           | 100,000           | 125,000           |
| 546250           | R&M Equipment                  | 10,487            | 21,135            | 23,800            | 25,000            |
| 546300           | R&M Vehicles                   | 14,754            | 11,016            | 20,000            | 20,000            |
| 546800           | Maintenance Contracts          | 1,459             | 1,069             | 1,200             | 500               |
| 549600           | Trash Disposal Charges         | 5,630             | 6,792             | 13,633            | 15,000            |
| 551100           | Office Supplies                | 245               | 14                | 1,000             | 1,000             |
| 552000           | Operating Supplies             | 6,480             | 10,324            | 14,300            | 15,000            |
| 552150           | Safety Equipment & Supplies    | 1,180             | 518               | -                 | -                 |
| 552200           | Janitorial Supplies            | 95                | 80                | -                 | -                 |
| 552300           | Expendable Tools               | 1,413             | 668               | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 539 Other Physical Environment

Department: 6004 Grounds Maintenance

| Object           | Object Description               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                  |                   |                   |                   |                   |
| 552420           | Horticultural Chemicals          | 29,083            | 2,744             | 30,820            | -                 |
| 552430           | Operating Chemicals              | 5,627             | 10,282            | 99,718            | 80,000            |
| 552540           | Fuel                             | 7,264             | 6,914             | 35,000            | 35,000            |
| 552650           | Non-capital Equipment            | 3,513             | 20,799            | 18,750            | 10,000            |
|                  | <b>Operating</b>                 | <b>2,166,647</b>  | <b>2,287,824</b>  | <b>2,986,466</b>  | <b>2,999,266</b>  |
| <b>Capital</b>   |                                  |                   |                   |                   |                   |
| 663115           | Landscaping                      | -                 | -                 | 28,619            | -                 |
| 664214           | Truck                            | 23,399            | 169,689           | -                 | -                 |
| 664400           | Other Equipment                  | -                 | 23,575            | 30,000            | 13,000            |
|                  | <b>Capital</b>                   | <b>23,399</b>     | <b>193,264</b>    | <b>58,619</b>     | <b>13,000</b>     |
|                  | <b>Project Total</b>             | <b>2,680,205</b>  | <b>3,021,372</b>  | <b>3,532,819</b>  | <b>3,496,928</b>  |
|                  | <b>Grounds Maintenance Total</b> | <b>2,680,205</b>  | <b>3,021,372</b>  | <b>3,532,819</b>  | <b>3,496,928</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6005 Procurement

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b>     |                                |                   |                   |                   |                   |
| 512482               | Assistant Procurement Director | 35,648            | 95,131            | 53,024            | -                 |
| 512483               | Procurement Dir/PS Admin Mgr   | 134,321           | 140,751           | 146,461           | 159,272           |
| 512488               | Assistant Purchasing Manager   | -                 | -                 | 35,077            | 77,395            |
| 515107               | Automobile Allowance           | 5,631             | 8,678             | 8,401             | 8,401             |
| 515116               | Cell Phone Pay                 | 1,450             | 2,572             | 2,400             | 2,400             |
| 521000               | Social Security - Matching     | 13,224            | 18,125            | 19,604            | 18,383            |
| 522000               | Retirement Contributions       | 33,003            | 47,236            | 13,645            | 8,730             |
| 522010               | Defined Contribution - General | 4,211             | 14,270            | 14,846            | 12,074            |
| 523000               | Health Insurance               | 13,632            | 28,575            | 43,814            | 44,444            |
| 523100               | Life Insurance                 | 490               | 631               | 1,343             | 1,128             |
| 524000               | Workers Compensation           | 169               | 800               | 664               | 575               |
| 526300               | General Retiree Health Contrib | 21,011            | 50,354            | 30,768            | 30,766            |
|                      | <b>Personnel</b>               | <b>262,790</b>    | <b>407,122</b>    | <b>370,047</b>    | <b>363,568</b>    |
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531500               | Professional Svc - Other       | -                 | -                 | 350,000           | -                 |
| 534989               | Other Svc - FCS                | 521,764           | 463,365           | 545,319           | 957,901           |
| 540100               | Travel Conferences             | -                 | 5                 | 2,500             | 5,000             |
| 541100               | Telephone                      | 1,299             | 1,299             | 1,800             | 1,800             |
| 544200               | Rental - Machinery & Equipment | -                 | -                 | 500               | 777               |
| 546190               | R&M Fuel Sites                 | -                 | -                 | -                 | 182,392           |
| 546300               | R&M Vehicles                   | 393               | 2,775             | 17,720            | 32,600            |
| 546800               | Maintenance Contracts          | -                 | -                 | 1,000             | 1,700             |
| 549000               | Legal/Employment Ads           | 1,482             | 934               | 3,000             | 3,000             |
| 549150               | Auto Tags & Titles             | -                 | -                 | -                 | 20,966            |
| 551100               | Office Supplies                | 1,293             | 2,027             | 3,000             | 3,000             |
| 552000               | Operating Supplies             | 898               | 496               | 11,241            | 375               |
| 552540               | Fuel                           | -                 | 441               | 1,500             | 6,000             |
| 552600               | Clothing/Uniforms              | 136               | 109               | 350               | 525               |
| 552650               | Non-capital Equipment          | 2,421             | 174,176           | 36,250            | 56,250            |
| 552652               | Non-capital Software & License | 18,795            | 7,539             | 113,500           | 181,553           |
| 554100               | Memberships Dues Subscription  | 705               | 2,049             | 2,435             | 5,239             |
| 555229               | Training                       | -                 | -                 | 5,000             | 11,000            |
|                      | <b>Operating</b>               | <b>549,184</b>    | <b>655,214</b>    | <b>1,095,115</b>  | <b>1,470,078</b>  |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571565               | Subscription - Prin Payment    | -                 | 11,994            | -                 | -                 |
| 572565               | Subscription Int Exp           | -                 | 6                 | -                 | -                 |
|                      | <b>Debt Services</b>           | <b>-</b>          | <b>12,000</b>     | <b>-</b>          | <b>-</b>          |
|                      | <b>Project Total</b>           | <b>811,974</b>    | <b>1,074,336</b>  | <b>1,465,162</b>  | <b>1,833,646</b>  |

City of Pembroke Pines, Florida - Expenditure Detail

|                   |         |           |           |           |
|-------------------|---------|-----------|-----------|-----------|
| Procurement Total | 811,974 | 1,074,336 | 1,465,162 | 1,833,646 |
|-------------------|---------|-----------|-----------|-----------|



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Engineering

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512196           | Envir Svc/Utilities Director   | 53,089            | -                 | -                 | -                 |
| 512500           | City Engineer                  | 87,832            | 90,147            | 90,200            | 90,200            |
| 512537           | Assistant City Engineer        | 60,853            | 65,749            | 68,415            | 68,415            |
| 512667           | Chief Engineering Inspector    | 7,308             | -                 | -                 | -                 |
| 512770           | Engineering Inspector          | 71,783            | 73,968            | 76,673            | 76,673            |
| 512992           | Vacation leave - retire/term   | 21,823            | -                 | -                 | -                 |
| 512996           | Sick leave - retire/term       | 1,401             | -                 | -                 | -                 |
| 514000           | Overtime                       | 2,331             | 1,792             | 4,000             | -                 |
| 515007           | Topped Out Incentive           | 450               | 450               | 375               | 450               |
| 515107           | Automobile Allowance           | 6,785             | 4,339             | 4,200             | 4,201             |
| 515116           | Cell Phone Pay                 | 1,238             | 1,125             | 1,050             | 1,050             |
| 521000           | Social Security - Matching     | 21,402            | 16,832            | 18,592            | 18,073            |
| 522000           | Retirement Contributions       | 46,631            | 29,191            | 10,106            | 2,439             |
| 522010           | Defined Contribution - General | 39,215            | 32,261            | 32,994            | 32,994            |
| 523000           | Health Insurance               | 47,712            | 21,432            | 32,861            | 44,444            |
| 523100           | Life Insurance                 | 1,444             | 605               | 1,289             | 1,158             |
| 524000           | Workers Compensation           | 3,919             | 7,617             | 10,019            | 9,281             |
| 526300           | General Retiree Health Contrib | 73,540            | 50,356            | 30,768            | 30,767            |
|                  | <b>Personnel</b>               | <b>548,753</b>    | <b>395,864</b>    | <b>381,542</b>    | <b>380,145</b>    |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531100           | Professional Svc - Engineering | 94,444            | 125,338           | 312,000           | 209,000           |
| 534300           | Other Svc - Laundry & Cleaning | 43                | -17               | -                 | -                 |
| 534989           | Other Svc - FCS                | 866,598           | 1,224,773         | 1,516,065         | 1,730,860         |
| 540100           | Travel Conferences             | -                 | 6                 | 1,000             | 1,000             |
| 541100           | Telephone                      | 1,347             | 1,769             | 2,000             | 960               |
| 544200           | Rental - Machinery & Equipment | -                 | 4                 | -                 | -                 |
| 544200           | Rental - Machinery & Equipment | 2,262             | 185               | 6,800             | 7,000             |
| 546250           | R&M Equipment                  | 1,590             | -                 | 2,000             | 2,000             |
| 546300           | R&M Vehicles                   | 7,774             | 4,951             | 10,000            | 10,000            |
| 546800           | Maintenance Contracts          | 1,269             | 1,032             | 2,640             | 2,740             |
| 551100           | Office Supplies                | 2,036             | 4,415             | 7,500             | 7,500             |
| 552000           | Operating Supplies             | 261               | 1,114             | 2,700             | 3,000             |
| 552150           | Safety Equipment & Supplies    | 395               | 423               | -                 | -                 |
| 552540           | Fuel                           | 4,843             | 6,234             | 8,000             | 8,000             |
| 552600           | Clothing/Uniforms              | 155               | 512               | 800               | 500               |
| 552650           | Non-capital Equipment          | 1,479             | 1,143             | -                 | -                 |
| 552652           | Non-capital Software & License | 9,647             | -5,922            | 8,500             | 8,500             |
| 552653           | Non-capital Computer Equipment | 1,973             | 465               | 2,000             | 2,000             |
| 554100           | Memberships Dues Subscription  | 165               | -                 | 1,000             | 1,200             |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Engineering

| Object               | Object Description          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                             |                   |                   |                   |                   |
|                      | Operating                   | 996,280           | 1,366,426         | 1,883,005         | 1,994,260         |
| <b>Debt Services</b> |                             |                   |                   |                   |                   |
| 571564               | Lease Principal Payment     | -                 | 2,336             | -                 | -                 |
| 571565               | Subscription - Prin Payment | -                 | 8,039             | -                 | -                 |
|                      | Debt Services               | -                 | 10,376            | -                 | -                 |
| <b>Capital</b>       |                             |                   |                   |                   |                   |
| 664400               | Other Equipment             | -                 | -                 | 9,000             | -                 |
|                      | Capital                     | -                 | -                 | 9,000             | -                 |
|                      | Project Total               | 1,545,033         | 1,772,666         | 2,273,547         | 2,374,405         |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Engineering | Project: ARPA1 American Rescue Plan Act 2021

| Object            | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>  |                    |                   |                   |                   |                   |
| 534990            | Other Svc          | 178,246           | 43,706            | 20                | -                 |
|                   | Operating          | 178,246           | 43,706            | 20                | -                 |
|                   | Project Total      | 178,246           | 43,706            | 20                | -                 |
| Engineering Total |                    | 1,723,278         | 1,816,372         | 2,273,567         | 2,374,405         |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531100               | Professional Svc - Engineering | 865               | 29,280            | 11,000            | 15,000            |
| 531300               | Prof Svc - Outside Legal       | 15,354            | 32,894            | 55,000            | 58,000            |
| 531500               | Professional Svc - Other       | -                 | 1,960             | 6,000             | 100,000           |
| 534982               | Function Sourcing - Grounds    | 90,559            | 96,655            | 100,498           | 102,500           |
| 534990               | Other Svc                      | 200,265           | 206,424           | 246,792           | 255,350           |
| 541100               | Telephone                      | 7,200             | 3,734             | 8,000             | 8,000             |
| 543200               | Water & Sewer                  | 144,516           | 3,945             | 3,000             | 3,150             |
| 543300               | Gas                            | 195               | 348               | 2,500             | 2,500             |
| 543430               | Electricity                    | 163,526           | 199,474           | 165,000           | 173,250           |
| 544200               | Rental - Machinery & Equipment | -                 | -                 | 1,000             | 1,050             |
| 544360               | Rentals                        | 254,715           | 249,072           | 249,697           | 245,607           |
| 545000               | Insurance                      | 8,757             | 16,346            | 16,003            | 7,947             |
| 545065               | Insurance - Leasehold Improv   | 7,057             | 19,912            | 30,000            | 10,000            |
| 546150               | R&M Land Bldg & Improvement    | 77,246            | 78,910            | 51,830            | 55,000            |
| 546152               | R&M - Land Bldg - Major Projec | -                 | -                 | -                 | 1,000,000         |
| 546164               | R&M Resurfacing                | -                 | 22,300            | -                 | 1,000,000         |
| 546250               | R&M Equipment                  | 758               | 177               | 1,000             | 1,050             |
| 546300               | R&M Vehicles                   | -                 | 2,007             | 2,000             | 2,100             |
| 546800               | Maintenance Contracts          | -                 | -                 | 26,750            | 28,100            |
| 549105               | License Renewals               | 100               | 150               | 500               | 525               |
| 552000               | Operating Supplies             | 16                | 84                | 1,000             | 1,050             |
| 552650               | Non-capital Equipment          | -                 | 473               | 1,000             | 1,050             |
| <b>Operating</b>     |                                | <b>971,129</b>    | <b>964,145</b>    | <b>978,570</b>    | <b>3,071,229</b>  |
| <b>Project Total</b> |                                | <b>971,129</b>    | <b>964,145</b>    | <b>978,570</b>    | <b>3,071,229</b>  |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00060 Homes for Veterans

| Object           | Object Description          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                             |                   |                   |                   |                   |
| 531300           | Prof Svc - Outside Legal    | -                 | -                 | 7,300             | 7,600             |
| 543200           | Water & Sewer               | -                 | -924              | 5,800             | 6,500             |
| 543430           | Electricity                 | -5,977            | -6,924            | 6,000             | 6,500             |
| 544330           | Credit Application          | -                 | -                 | 500               | 500               |
| 546150           | R&M Land Bldg & Improvement | 47,026            | 17,703            | 134,000           | 60,000            |
| 546250           | R&M Equipment               | 170               | -                 | 500               | 525               |
| 546800           | Maintenance Contracts       | -                 | -                 | 600               | 630               |
| 552000           | Operating Supplies          | 48                | -                 | 300               | 315               |
| 552650           | Non-capital Equipment       | -                 | -                 | 8,000             | 8,000             |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00060 Homes for Veterans

| Object           | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                      |                   |                   |                   |                   |
|                  | Operating            | 41,267            | 9,855             | 163,000           | 90,570            |
|                  | <b>Project Total</b> | <b>41,267</b>     | <b>9,855</b>      | <b>163,000</b>    | <b>90,570</b>     |

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00670 WestCare (SBA)

| Object                                 | Object Description                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>                       |                                     |                   |                   |                   |                   |
|                                        | 544360 Rentals                      | 362,665           | 361,827           | 377,766           | 513,828           |
|                                        | 545065 Insurance - Leasehold Improv | 29,997            | 31,361            | 200,000           | 160,600           |
|                                        | <b>Operating</b>                    | <b>392,662</b>    | <b>393,188</b>    | <b>577,766</b>    | <b>674,428</b>    |
|                                        | <b>Project Total</b>                | <b>392,662</b>    | <b>393,188</b>    | <b>577,766</b>    | <b>674,428</b>    |
| <b>HCF Human Services Campus Total</b> |                                     | <b>1,405,058</b>  | <b>1,367,188</b>  | <b>1,719,336</b>  | <b>3,836,227</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512020           | Rec & Cult Arts Dir/Assist CM  | 63,380            | 161,257           | 167,802           | 172,899           |
| 512181           | Division Director of Recreatio | 89,456            | 93,001            | 96,595            | 99,493            |
| 512215           | Senior Lifeguard               | 112,830           | 101,910           | 58,948            | 58,948            |
| 512409           | PS Park Supervisor             | 138,457           | 147,463           | 147,736           | 147,764           |
| 512508           | Rec&Cultural Arts Acct Clerk I | 38,438            | -                 | -                 | -                 |
| 512509           | Rec&Cultural Art Acct Clerk II | 51,155            | 13,416            | -                 | -                 |
| 512519           | Rec & Cultural Arts Director   | 85,648            | -                 | -                 | -                 |
| 512521           | Assistant Recreation Director  | 118,524           | 121,755           | 128,699           | 132,566           |
| 512525           | Administrative Assistant I     | 52,499            | 54,564            | 56,780            | 56,780            |
| 512531           | Div Director of Park Operation | 80,703            | 84,847            | 88,519            | 90,287            |
| 512546           | Aquatic Coordinator            | 89,263            | 92,332            | 94,328            | 94,328            |
| 512547           | Aquatic Coordinator Assistant  | 63,663            | 68,339            | 68,245            | 68,245            |
| 512559           | Recreation Supervisor III      | 57,994            | 59,673            | 62,732            | 65,245            |
| 512562           | Recreation Supervisor I        | 64,434            | 66,285            | 68,637            | 70,693            |
| 512563           | Special Events Coordinator     | 71,315            | 74,109            | 77,100            | 79,411            |
| 512564           | Spec Events Coordinator Asst   | 51,441            | 43,516            | 55,675            | 57,337            |
| 512587           | Asst Director of Cultural Arts | 104,296           | 109,505           | 113,946           | 118,509           |
| 512594           | Soccer Coordinator             | 62,753            | 65,543            | 68,257            | 70,997            |
| 512992           | Vacation leave - retire/term   | 48,060            | 47,512            | 12,278            | 94,764            |
| 512996           | Sick leave - retire/term       | 17,667            | 11,896            | 20,565            | 27,796            |
| 513405           | PT Art Teacher                 | 20,929            | 25,326            | 54,290            | 40,397            |
| 513450           | PT Cashier                     | -                 | -                 | 13,353            | 12,480            |
| 513488           | PT Senior Lifeguard            | -                 | -                 | 45,760            | 33,946            |
| 513492           | PT Lifeguard                   | 105,417           | 151,494           | 214,290           | 196,430           |
| 513495           | PT Recreation Aide             | 92,169            | 149,444           | 346,089           | 343,389           |
| 513507           | PT Summer Program              | 116,699           | 196,020           | 234,397           | 237,809           |
| 513531           | PT Assistant Program Coordinat | 17,639            | 23,118            | 25,817            | 21,366            |
| 513532           | PT Special Events Staff        | 12,345            | 4,835             | 23,956            | 25,302            |
| 513537           | PT Music Teacher               | 22,237            | 30,164            | 66,818            | 40,397            |
| 513549           | PT Storage Lot Attendant       | -                 | -                 | 20,030            | 20,031            |
| 513562           | PT Curator                     | 2,572             | -                 | -                 | -                 |
| 513563           | PT Recreation Leader           | 52,859            | 62,989            | 100,154           | 98,844            |
| 513582           | P/T Exhibition Coordinator     | 6,714             | -                 | -                 | -                 |
| 513591           | PT Water Safety Instructor     | 68,541            | 88,232            | 222,400           | 216,017           |
| 513602           | PT Recreation Specialist       | 17,639            | 36,772            | 42,732            | 35,610            |
| 513680           | PT Clerk Spec I                | 21,803            | 18,765            | 40,061            | 32,292            |
| 514000           | Overtime                       | 31,211            | 34,569            | 35,000            | 35,000            |
| 515007           | Topped Out Incentive           | -                 | -                 | 3,750             | 5,400             |
| 515010           | Certification Pay              | 200               | 120               | 120               | 120               |
| 515100           | Holiday Pay                    | 2,285             | 3,398             | 3,000             | 3,000             |
| 515107           | Automobile Allowance           | 16,892            | 18,595            | 18,000            | 18,000            |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 515108           | Shift Differential             | 514               | 469               | 1,000             | 1,040             |
| 515116           | Cell Phone Pay                 | 9,496             | 10,145            | 9,301             | 9,300             |
| 521000           | Social Security - Matching     | 154,682           | 170,074           | 222,344           | 194,556           |
| 522000           | Retirement Contributions       | 264,252           | 366,902           | 110,384           | 100,117           |
| 522010           | Defined Contribution - General | 123,713           | 116,017           | 118,942           | 117,747           |
| 523000           | Health Insurance               | 259,010           | 271,461           | 372,419           | 355,552           |
| 523100           | Life Insurance                 | 5,111             | 3,882             | 7,736             | 6,804             |
| 524000           | Workers Compensation           | 41,737            | 131,022           | 137,334           | 121,659           |
| 526300           | General Retiree Health Contrib | 398,509           | 478,367           | 261,528           | 246,128           |
|                  | <b>Personnel</b>               | <b>3,327,151</b>  | <b>3,809,106</b>  | <b>4,137,847</b>  | <b>4,074,795</b>  |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531500           | Professional Svc - Other       | 209,018           | 127,558           | 264,051           | 130,000           |
| 532100           | Accounting & Auditing Fees     | -                 | -                 | -                 | -                 |
| 532100           | Accounting & Auditing Fees     | -                 | -                 | 1,245             | 1,360             |
| 534982           | Function Sourcing - Grounds    | 21,243            | 20,111            | 27,000            | 27,000            |
| 534984           | Function Sourcing -Parks Mntnc | 6,780,030         | 6,895,709         | 7,355,137         | 7,625,543         |
| 534989           | Other Svc - FCS                | 606,530           | 802,134           | 1,348,089         | 1,576,901         |
| 534990           | Other Svc                      | 418,033           | 415,010           | 516,865           | 509,488           |
| 540100           | Travel Conferences             | 2,544             | 79                | 5,600             | 5,907             |
| 541100           | Telephone                      | 28,519            | 26,807            | 30,720            | 32,000            |
| 541370           | Communications                 | 4,184             | 5,116             | 7,100             | 8,565             |
| 542000           | Postage                        | 8                 | 108               | 200               | 200               |
| 543200           | Water & Sewer                  | 127,442           | 121,240           | 147,255           | 151,056           |
| 543320           | Gas - Pool                     | 3,922             | 3,959             | 25,886            | 20,992            |
| 543430           | Electricity                    | 616,795           | 651,480           | 689,300           | 734,850           |
| 544200           | Rental - Machinery & Equipment | -95,237           | 10,949            | 25,543            | 26,854            |
| 544200           | Rental - Machinery & Equipment | -                 | 8                 | -                 | -                 |
| 544700           | Rentals - School Facilities    | 504,611           | 268,574           | 273,161           | 281,631           |
| 546150           | R&M Land Bldg & Improvement    | 611,100           | 888,747           | 2,482,219         | 1,841,868         |
| 546170           | R&M Irrigation                 | 9,467             | 17,455            | 41,100            | 65,000            |
| 546250           | R&M Equipment                  | 22,776            | 77,508            | 69,100            | 85,500            |
| 546300           | R&M Vehicles                   | 13,686            | 17,344            | 24,000            | 18,000            |
| 546600           | R&M Pool                       | 69,018            | 114,702           | 118,674           | 143,966           |
| 546800           | Maintenance Contracts          | 8,282             | 9,734             | 14,771            | 17,877            |
| 547100           | Printing                       | 3,705             | 12,136            | 22,340            | 34,000            |
| 548100           | Advertising                    | -                 | 170               | 7,700             | 8,000             |
| 548555           | Youth Soccer                   | 50,468            | 57,013            | 60,000            | 61,231            |
| 549105           | License Renewals               | 13,322            | 16,286            | 18,598            | 21,264            |
| 549400           | Bank Svc Charge                | 12,998            | 19,901            | 3,500             | 6,000             |
| 549645           | Pines Athletic Club Program    | -96               | -98               | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 549649               | Special Events                 | 35,875            | 48,276            | 150,000           | 150,000           |
| 549655               | Special Event - Arts Park      | 7,060             | 8,098             | 9,500             | 9,500             |
| 551100               | Office Supplies                | 4,119             | 5,429             | 8,624             | 8,248             |
| 552000               | Operating Supplies             | 16,211            | 21,755            | 30,000            | 25,000            |
| 552050               | Playground/Athletic Supplies   | 54,488            | 50,457            | 78,840            | 72,805            |
| 552070               | Art & Cultural Supplies        | 25,031            | 25,999            | 23,150            | 25,000            |
| 552071               | ArtsPark Supplies              | -                 | 5                 | 200               | 200               |
| 552072               | Arts & Culture-Studio 18       | -                 | -                 | 25,000            | 25,000            |
| 552150               | Safety Equipment & Supplies    | 439               | 1,277             | 2,000             | 2,500             |
| 552200               | Janitorial Supplies            | 1,415             | 100               | 1,525             | 1,500             |
| 552300               | Expendable Tools               | 806               | 257               | 900               | 900               |
| 552350               | Electrical/Mechanical Supplies | -                 | 12                | 500               | 500               |
| 552421               | Community Garden Supplies      | 60                | 258               | 2,500             | 4,500             |
| 552460               | Sand Seed Soil                 | 159               | 5,355             | 5,000             | 5,000             |
| 552480               | Pool Chemicals & Supplies      | 49,732            | 55,629            | 96,022            | 105,301           |
| 552540               | Fuel                           | 22,814            | 31,159            | 46,810            | 44,000            |
| 552600               | Clothing/Uniforms              | 3,426             | 3,989             | 6,511             | 6,500             |
| 552650               | Non-capital Equipment          | 36,352            | 108,714           | 114,574           | 163,494           |
| 552652               | Non-capital Software & License | 2,674             | 1,024             | 4,920             | 5,620             |
| 552653               | Non-capital Computer Equipment | 2,678             | 354               | 2,600             | 2,000             |
| 554100               | Memberships Dues Subscription  | 484               | 890               | 3,304             | 2,470             |
| 555229               | Training                       | 3,699             | 2,620             | 7,420             | 7,020             |
| <b>Operating</b>     |                                | <b>10,309,890</b> | <b>10,951,399</b> | <b>14,199,054</b> | <b>14,102,111</b> |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 5,452             | -                 | -                 |
| <b>Debt Services</b> |                                | <b>-</b>          | <b>5,452</b>      | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>       |                                |                   |                   |                   |                   |
| 661000               | Land                           | -                 | 3,930,222         | -                 | -                 |
| 662000               | Buildings                      | -                 | -                 | -                 | 250,000           |
| 662151               | Building Improv - AV           | -                 | -                 | 40,000            | 50,000            |
| 663000               | Improvement Other Than Bldg    | 938,530           | -4,362            | 5,755,483         | 175,000           |
| 663015               | Pines Recreation Ctr - Improv  | -                 | -                 | 1,045,700         | -                 |
| 663061               | Fencing                        | -                 | -                 | 70,000            | 40,000            |
| 664214               | Truck                          | 23,049            | 52,676            | 180,871           | 25,210            |
| 664221               | Van                            | -                 | -                 | 46,651            | -                 |
| 664400               | Other Equipment                | 118,602           | 45,608            | 1,616,480         | 190,000           |
| <b>Capital</b>       |                                | <b>1,080,181</b>  | <b>4,024,143</b>  | <b>8,755,185</b>  | <b>730,210</b>    |
| <b>Project Total</b> |                                | <b>14,717,222</b> | <b>18,790,099</b> | <b>27,092,086</b> | <b>18,907,116</b> |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts | Project: 00304 Special Population

| Object           | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                            |                   |                   |                   |                   |
| 513507           | PT Summer Program          | 44,343            | 71,631            | 86,557            | -                 |
| 521000           | Social Security - Matching | 3,392             | 5,480             | 6,530             | -                 |
|                  | <b>Personnel</b>           | <b>47,735</b>     | <b>77,111</b>     | <b>93,087</b>     | <b>-</b>          |
| <b>Operating</b> |                            |                   |                   |                   |                   |
| 534990           | Other Svc                  | 20,000            | 18,921            | 26,436            | -                 |
| 548505           | Special Population Program | 9,380             | 26,561            | 24,740            | -                 |
|                  | <b>Operating</b>           | <b>29,380</b>     | <b>45,482</b>     | <b>51,176</b>     | <b>-</b>          |
|                  | <b>Project Total</b>       | <b>77,115</b>     | <b>122,593</b>    | <b>144,263</b>    | <b>-</b>          |

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts | Project: ARPA1 American Rescue Plan Act 2021

| Object                                      | Object Description          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b>                              |                             |                   |                   |                   |                   |
| 663000                                      | Improvement Other Than Bldg | 283,373           | -                 | 6,943             | -                 |
|                                             | <b>Capital</b>              | <b>283,373</b>    | <b>-</b>          | <b>6,943</b>      | <b>-</b>          |
|                                             | <b>Project Total</b>        | <b>283,373</b>    | <b>-</b>          | <b>6,943</b>      | <b>-</b>          |
| <b>Recreation &amp; Cultural Arts Total</b> |                             | <b>15,077,710</b> | <b>18,912,692</b> | <b>27,243,292</b> | <b>18,907,116</b> |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 574 Special Events

Department: 7003 Special Events

| Object                      | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>            |                                |                   |                   |                   |                   |
| 549649                      | Special Events                 | 17,782            | 20,033            | 195,000           | 141,000           |
| 549656                      | Special Event - Snowfest       | 25,737            | 54,438            | 61,130            | 82,591            |
| 549659                      | Special Event - Kid Konnection | -                 | 6,154             | -                 | -                 |
| 549660                      | Special Event - Easter EggHunt | 13,449            | 19,651            | 21,525            | 25,534            |
| 549661                      | Event - Touch-A-Truck          | 3,238             | 3,085             | 6,100             | 7,410             |
| 549662                      | Special Event - 4th Of July    | 43,753            | 42,411            | 49,500            | 65,407            |
| 549663                      | Event - Splash in Pines        | 8,432             | 7,920             | 8,500             | 11,599            |
| 549665                      | Event - MLK                    | 4,120             | 4,457             | 6,000             | 6,400             |
| 549666                      | Special Event - Halloween      | 19,397            | 22,728            | 26,975            | 33,500            |
| 549667                      | Event-Spring Art & Music Show  | -                 | 1,051             | 3,800             | 3,800             |
| 549670                      | Special Event - Pines Day      | 47,545            | 32,452            | 58,200            | 63,500            |
| 549683                      | Special Event - Memorial Day   | 532               | 1,268             | 1,950             | 2,148             |
| 549684                      | Special Event - Veterans Day   | 1,234             | 203               | 2,800             | 3,200             |
| 549685                      | Special Event - September 11   | 2,084             | 2,005             | 2,750             | 3,007             |
| 549686                      | Special Event - Relay for Life | 496               | 2,772             | 3,000             | 3,866             |
| 549687                      | Special Event - Mayor Kids Day | 6,353             | 5,946             | 7,000             | 8,162             |
| 549688                      | Special Event - Art Festival   | 47,982            | 47,867            | 50,428            | 47,604            |
| 549689                      | Special Event - Jazz Concert   | 11,322            | 16,989            | 23,630            | 26,635            |
| 549690                      | Special Event - Kindness       | -                 | 2,823             | 4,450             | 4,770             |
| 549691                      | Special Event - Play Ball      | 4,548             | 5,304             | 8,500             | 9,100             |
| 549692                      | Caribbean Heritage Festival    | -                 | -                 | -                 | 50,000            |
| 549693                      | Hispanic Heritage Festival     | -                 | -                 | -                 | 50,000            |
| <b>Operating</b>            |                                | <b>258,004</b>    | <b>299,559</b>    | <b>541,238</b>    | <b>649,233</b>    |
| <b>Project Total</b>        |                                | <b>258,004</b>    | <b>299,559</b>    | <b>541,238</b>    | <b>649,233</b>    |
| <b>Special Events Total</b> |                                | <b>258,004</b>    | <b>299,559</b>    | <b>541,238</b>    | <b>649,233</b>    |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 575 Special Recreation Facility

Department: 7006 Golf Course

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531340               | Prof Svc - Mgmt Fee SMG        | 10,000            | 10,300            | 10,609            | 10,928            |
| 531341               | Incentive Fee - SMG            | 11,588            | 0                 | -                 | -                 |
| 531500               | Professional Svc - Other       | 674,638           | 677,683           | 692,376           | 708,717           |
| 532100               | Accounting & Auditing Fees     | 1,991             | 2,183             | 2,365             | 2,578             |
| 534340               | Other Svc - SMG Operating Exp  | 214,757           | 274,736           | 291,989           | 347,909           |
| 534900               | Other Svc - Cart Rental        | 111,051           | -                 | 111,051           | 111,051           |
| 534950               | Other Svc - Maintenance        | 748,341           | 746,841           | 766,481           | 789,475           |
| 534990               | Other Svc                      | 2,130             | 6,086             | 13,000            | 13,000            |
| 541100               | Telephone                      | 1,663             | 1,425             | 4,800             | 1,950             |
| 541225               | Cable fees                     | 1,412             | 1,558             | 2,300             | 2,520             |
| 543200               | Water & Sewer                  | 1,199             | 4,105             | 8,000             | 6,500             |
| 543340               | Gas - restaurant               | 2,001             | 2,397             | 3,877             | 3,500             |
| 543430               | Electricity                    | 83,195            | 84,751            | 90,000            | 91,015            |
| 544200               | Rental - Machinery & Equipment | -                 | 4,193             | -                 | -                 |
| 544200               | Rental - Machinery & Equipment | 536               | 267               | 1,000             | 2,000             |
| 546150               | R&M Land Bldg & Improvement    | 93,669            | 83,351            | 737,207           | 531,397           |
| 546170               | R&M Irrigation                 | 15,080            | 6,058             | 22,000            | 15,000            |
| 546250               | R&M Equipment                  | 4,464             | 8,339             | 23,500            | 39,500            |
| 546800               | Maintenance Contracts          | 83                | 140               | 625               | 500               |
| 547100               | Printing                       | 926               | 4,761             | 4,000             | 5,114             |
| 548100               | Advertising                    | 336               | 336               | 2,775             | 4,000             |
| 549105               | License Renewals               | -                 | 510               | 1,000             | 1,000             |
| 549201               | Taxes and/or Assessments       | 456               | 327               | 2,000             | 2,000             |
| 549400               | Bank Svc Charge                | 62,543            | 71,084            | 87,300            | 92,742            |
| 551100               | Office Supplies                | 768               | 986               | 2,000             | 2,000             |
| 552000               | Operating Supplies             | 13,438            | 28,556            | 34,886            | 33,087            |
| 552200               | Janitorial Supplies            | -                 | 1,617             | -                 | 2,000             |
| 552300               | Expendable Tools               | 2,789             | 2,151             | 3,123             | 4,200             |
| 552350               | Electrical/Mechanical Supplies | -                 | 855               | 2,000             | 2,000             |
| 552420               | Horticultural Chemicals        | 151,573           | 174,046           | 158,572           | 195,555           |
| 552460               | Sand Seed Soil                 | 24,935            | 30,726            | 50,174            | 56,283            |
| 552600               | Clothing/Uniforms              | -                 | 1,800             | 1,960             | 2,105             |
| 552650               | Non-capital Equipment          | 9,993             | 24,580            | 23,208            | 57,083            |
| 552652               | Non-capital Software & License | 1,500             | -                 | 4,000             | 5,638             |
| 552800               | Horticultural Supplies         | 4,658             | 7,686             | 14,000            | 17,184            |
| 554100               | Memberships Dues Subscription  | 180               | 180               | 600               | 600               |
| <b>Operating</b>     |                                | <b>2,251,895</b>  | <b>2,264,614</b>  | <b>3,172,778</b>  | <b>3,160,131</b>  |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 571564               | Lease Principal Payment        | -                 | 106,858           | -                 | -                 |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 575 Special Recreation Facility

Department: 7006 Golf Course

| Object        | Object Description          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| Debt Services |                             |                   |                   |                   |                   |
|               | Debt Services               | -                 | 106,858           | -                 | -                 |
| Capital       |                             |                   |                   |                   |                   |
| 663000        | Improvement Other Than Bldg | -                 | -                 | 59,993            | -                 |
| 664139        | Mowers                      | -                 | -                 | 87,862            | 45,000            |
| 664400        | Other Equipment             | 4,437             | 18,660            | 71,675            | 42,500            |
|               | Capital                     | 4,437             | 18,660            | 219,530           | 87,500            |
|               | Project Total               | 2,256,333         | 2,390,131         | 3,392,308         | 3,247,631         |
|               | Golf Course Total           | 2,256,333         | 2,390,131         | 3,392,308         | 3,247,631         |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7010 Civic &amp; Cultural Facility | Project: 00312 State General Program

| Object               | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                    |                   |                   |                   |                   |
| 534989               | Other Svc - FCS    | 9,838             | 10,162            | -                 | -                 |
| 534990               | Other Svc          | 31,800            | -                 | -                 | -                 |
| 534990               | Other Svc          | 11,889            | 72,493            | -                 | -                 |
| 534990               | Other Svc          | -                 | 11,069            | 57,742            | -                 |
| 547100               | Printing           | 2,379             | 8,896             | -                 | -                 |
| 547100               | Printing           | -                 | 1,116             | 6,120             | -                 |
| 547100               | Printing           | 4,986             | -                 | -                 | -                 |
| 548100               | Advertising        | 2,750             | 31,593            | -                 | -                 |
| 548100               | Advertising        | -                 | 6,686             | 18,200            | -                 |
| 548100               | Advertising        | 18,750            | -                 | -                 | -                 |
| <b>Operating</b>     |                    | <b>82,392</b>     | <b>142,015</b>    | <b>82,062</b>     | <b>-</b>          |
| <b>Project Total</b> |                    | <b>82,392</b>     | <b>142,015</b>    | <b>82,062</b>     | <b>-</b>          |

Fund:001 General Fund | Function: 573 Cultural Services

Department: 7010 Civic &amp; Cultural Facility | Project: 00340 Civic Center

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531340               | Prof Svc - Mgmnt Fee SMG       | 63,250            | 65,147            | 67,103            | 69,116            |
| 534340               | Other Svc - SMG Operating Exp  | 999,096           | 1,176,995         | 1,362,981         | 1,566,872         |
| 534990               | Other Svc                      | 33,427            | 35,037            | 36,355            | 39,129            |
| 541100               | Telephone                      | 64,376            | 18,756            | 36,282            | 35,000            |
| 541370               | Communications                 | 29,437            | 29,547            | 32,310            | 55,800            |
| 543200               | Water & Sewer                  | 36,085            | 39,218            | 40,064            | 42,120            |
| 543340               | Gas - restaurant               | 4,052             | 3,719             | 5,142             | 5,257             |
| 543430               | Electricity                    | 204,417           | 216,447           | 219,000           | 232,464           |
| 544200               | Rental - Machinery & Equipment | 633               | 633               | 891               | 777               |
| 546150               | R&M Land Bldg & Improvement    | 8,963             | 3,684             | 9,286             | 139,057           |
| 546800               | Maintenance Contracts          | 116               | 114               | 527               | 550               |
| 549105               | License Renewals               | 1,334             | 180               | 400               | 382               |
| <b>Operating</b>     |                                | <b>1,445,185</b>  | <b>1,589,477</b>  | <b>1,810,341</b>  | <b>2,186,524</b>  |
| <b>Capital</b>       |                                |                   |                   |                   |                   |
| 663000               | Improvement Other Than Bldg    | -                 | -                 | 30,000            | -                 |
| 664400               | Other Equipment                | -                 | -                 | 31,000            | -                 |
| <b>Capital</b>       |                                | <b>-</b>          | <b>-</b>          | <b>61,000</b>     | <b>-</b>          |
| <b>Project Total</b> |                                | <b>1,445,185</b>  | <b>1,589,477</b>  | <b>1,871,341</b>  | <b>2,186,524</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 573 Cultural Services

Department: 7010 Civic &amp; Cultural Facility | Project: 00350 Art Gallery

| Object                                     | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>                           |                                |                   |                   |                   |                   |
| 531340                                     | Prof Svc - Mgmt Fee SMG        | 6,325             | 6,515             | 6,711             | 6,912             |
| 534340                                     | Other Svc - SMG Operating Exp  | 13,010            | 23,205            | 26,390            | 27,020            |
| 534989                                     | Other Svc - FCS                | 179,346           | 218,507           | 253,332           | 265,050           |
| 534990                                     | Other Svc                      | 33,564            | 7,781             | 50,736            | 37,262            |
| 541100                                     | Telephone                      | 43,454            | 12,660            | 29,357            | 15,000            |
| 543200                                     | Water & Sewer                  | 1,750             | 1,820             | 1,964             | 1,954             |
| 543430                                     | Electricity                    | 13,338            | 12,490            | 16,155            | 13,870            |
| 544200                                     | Rental - Machinery & Equipment | 1,227             | 1,427             | 2,375             | 3,777             |
| 545150                                     | Insurance - Fine Arts Policy   | 1,739             | 1,739             | 1,875             | 1,868             |
| 546150                                     | R&M Land Bldg & Improvement    | 2,103             | 6,179             | 8,200             | 9,807             |
| 546800                                     | Maintenance Contracts          | 78                | 385               | 1,100             | 775               |
| 547100                                     | Printing                       | 2,162             | 2,623             | 11,600            | 9,200             |
| 548100                                     | Advertising                    | 23,499            | 750               | 12,800            | 12,800            |
| 549105                                     | License Renewals               | 96                | -                 | 220               | 220               |
| 549649                                     | Special Events                 | 8,793             | 8,258             | 15,700            | 15,700            |
| 551100                                     | Office Supplies                | 411               | 300               | 1,500             | 1,500             |
| 552000                                     | Operating Supplies             | 1,209             | 2,425             | 3,000             | 3,000             |
| 552600                                     | Clothing/Uniforms              | -                 | -                 | 700               | 700               |
| 552650                                     | Non-capital Equipment          | 474               | 241               | 12,250            | 3,050             |
| 552652                                     | Non-capital Software & License | 761               | 541               | 1,230             | 3,203             |
| 554100                                     | Memberships Dues Subscription  | -                 | -                 | 400               | 400               |
| <b>Operating</b>                           |                                | <b>333,338</b>    | <b>307,847</b>    | <b>457,595</b>    | <b>433,068</b>    |
| <b>Capital</b>                             |                                |                   |                   |                   |                   |
| 664400                                     | Other Equipment                | -                 | -                 | -                 | 10,000            |
| <b>Capital</b>                             |                                | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>10,000</b>     |
| <b>Project Total</b>                       |                                | <b>333,338</b>    | <b>307,847</b>    | <b>457,595</b>    | <b>443,068</b>    |
| <b>Civic &amp; Cultural Facility Total</b> |                                | <b>1,860,915</b>  | <b>2,039,338</b>  | <b>2,410,998</b>  | <b>2,629,592</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512084           | Community Service Director     | 81,893            | 84,340            | 84,864            | 90,110            |
| 512543           | Activities Coordinator         | 54,843            | 60,786            | 58,948            | 58,948            |
| 514000           | Overtime                       | 1,777             | 2,877             | 5,000             | 5,000             |
| 515007           | Topped Out Incentive           | -                 | -                 | 1,125             | 1,350             |
| 521000           | Social Security - Matching     | 9,895             | 10,539            | 11,404            | 11,455            |
| 522000           | Retirement Contributions       | 35,303            | 42,087            | 13,886            | 38,129            |
| 522010           | Defined Contribution - General | 6,581             | 7,294             | 7,074             | 7,074             |
| 523000           | Health Insurance               | 20,448            | 21,432            | 32,861            | 33,333            |
| 523100           | Life Insurance                 | 491               | 374               | 788               | 707               |
| 524000           | Workers Compensation           | 170               | 474               | 390               | 361               |
| 526300           | General Retiree Health Contrib | 31,517            | 37,767            | 23,076            | 23,075            |
|                  | <b>Personnel</b>               | <b>242,918</b>    | <b>267,970</b>    | <b>239,416</b>    | <b>269,542</b>    |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531100           | Professional Svc - Engineering | -                 | -                 | 5,600             | 5,600             |
| 531500           | Professional Svc - Other       | 255               | 701               | 2,000             | 2,000             |
| 534300           | Other Svc - Laundry & Cleaning | 115               | 169               | 300               | 300               |
| 534950           | Other Svc - Maintenance        | 104,438           | 104,630           | 125,000           | 160,000           |
| 534982           | Function Sourcing - Grounds    | 1,767             | 2,195             | 3,100             | 3,100             |
| 534989           | Other Svc - FCS                | 453,651           | 489,352           | 588,235           | 584,976           |
| 534990           | Other Svc                      | 3,784             | 6,273             | 5,600             | 5,600             |
| 534995           | Other Svc - IT                 | 4,350             | -                 | 5,300             | 5,500             |
| 540100           | Travel Conferences             | 95                | 279               | 400               | 400               |
| 541100           | Telephone                      | 12,861            | 9,846             | 14,500            | 15,000            |
| 541225           | Cable fees                     | 1,460             | 436               | 1,800             | 1,800             |
| 543200           | Water & Sewer                  | 11,575            | 15,359            | 17,500            | 20,000            |
| 543300           | Gas                            | 965               | 1,119             | 1,000             | 1,000             |
| 543430           | Electricity                    | 94,371            | 98,942            | 98,000            | 105,000           |
| 544200           | Rental - Machinery & Equipment | 5,108             | -1,517            | 6,500             | 3,700             |
| 544200           | Rental - Machinery & Equipment | -                 | 11                | -                 | -                 |
| 546150           | R&M Land Bldg & Improvement    | 48,992            | 96,845            | 103,000           | 110,000           |
| 546210           | Energy Savings Project         | 37,207            | 38,078            | 8,000             | -                 |
| 546250           | R&M Equipment                  | 1,404             | 6                 | 5,000             | 5,000             |
| 546300           | R&M Vehicles                   | 6,675             | 9,651             | 11,000            | 11,000            |
| 546800           | Maintenance Contracts          | 8,037             | 1,550             | 18,581            | 15,000            |
| 547100           | Printing                       | 363               | 425               | 2,000             | 2,000             |
| 549105           | License Renewals               | 115               | 205               | 500               | 500               |
| 549680           | Special Event - Miscellaneous  | -                 | -                 | 25,563            | -                 |
| 551100           | Office Supplies                | 2,623             | 4,764             | 5,000             | 6,000             |
| 552000           | Operating Supplies             | 11,368            | 9,474             | 15,000            | 15,000            |
| 552200           | Janitorial Supplies            | 257               | -                 | 2,500             | 2,500             |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services

| Object                | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>      |                                |                   |                   |                   |                   |
| 552350                | Electrical/Mechanical Supplies | 1,573             | 4,989             | 5,000             | 6,000             |
| 552540                | Fuel                           | 88,495            | 83,787            | 90,000            | 90,000            |
| 552650                | Non-capital Equipment          | 1,713             | 7,491             | 5,000             | 6,000             |
| 552653                | Non-capital Computer Equipment | 91                | 269               | 2,000             | 6,000             |
| 554100                | Memberships Dues Subscription  | 354               | -                 | -                 | 200               |
| <b>Operating</b>      |                                | <b>904,063</b>    | <b>985,325</b>    | <b>1,172,979</b>  | <b>1,189,176</b>  |
| <b>Debt Services</b>  |                                |                   |                   |                   |                   |
| 571564                | Lease Principal Payment        | -                 | 7,009             | -                 | -                 |
| 571565                | Subscription - Prin Payment    | -                 | 11,755            | -                 | -                 |
| 572565                | Subscription Int Exp           | -                 | 265               | -                 | -                 |
| <b>Debt Services</b>  |                                | <b>-</b>          | <b>19,029</b>     | <b>-</b>          | <b>-</b>          |
| <b>Grants and Aid</b> |                                |                   |                   |                   |                   |
| 582012                | Grant- Elderly Energy asst     | 15,571            | 15,322            | 22,476            | 24,770            |
| <b>Grants and Aid</b> |                                | <b>15,571</b>     | <b>15,322</b>     | <b>22,476</b>     | <b>24,770</b>     |
| <b>Capital</b>        |                                |                   |                   |                   |                   |
| 664003                | Vehicle                        | -                 | -                 | 55,932            | -                 |
| 664400                | Other Equipment                | 5,425             | -                 | 65,000            | -                 |
| <b>Capital</b>        |                                | <b>5,425</b>      | <b>-</b>          | <b>120,932</b>    | <b>-</b>          |
| <b>Project Total</b>  |                                | <b>1,167,977</b>  | <b>1,287,647</b>  | <b>1,555,803</b>  | <b>1,483,488</b>  |

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services | Project: ARPEH ARPA - EHEAP

| Object                          | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Grants and Aid</b>           |                            |                   |                   |                   |                   |
| 582012                          | Grant- Elderly Energy asst | 11,355            | 13,867            | -                 | -                 |
| <b>Grants and Aid</b>           |                            | <b>11,355</b>     | <b>13,867</b>     | <b>-</b>          | <b>-</b>          |
| <b>Project Total</b>            |                            | <b>11,355</b>     | <b>13,867</b>     | <b>-</b>          | <b>-</b>          |
| <b>Community Services Total</b> |                            | <b>1,179,332</b>  | <b>1,301,513</b>  | <b>1,555,803</b>  | <b>1,483,488</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing &amp; Urban Development

Department: 8002 Housing Division

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512084           | Community Service Director     | 40,947            | 42,170            | 42,432            | 45,055            |
| 514000           | Overtime                       | -                 | -                 | 5,000             | 5,000             |
| 515007           | Topped Out Incentive           | -                 | -                 | 188               | 225               |
| 521000           | Social Security - Matching     | 2,896             | 2,940             | 3,610             | 3,630             |
| 522000           | Retirement Contributions       | 14,217            | 16,040            | 5,593             | 36,254            |
| 523000           | Health Insurance               | 3,408             | 3,572             | 5,477             | 5,556             |
| 523100           | Life Insurance                 | 147               | 111               | 233               | 209               |
| 524000           | Workers Compensation           | 51                | 139               | 115               | 107               |
| 526300           | General Retiree Health Contrib | 5,078             | 6,295             | 3,846             | 3,846             |
|                  | <b>Personnel</b>               | <b>66,743</b>     | <b>71,267</b>     | <b>66,494</b>     | <b>99,882</b>     |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531300           | Prof Svc - Outside Legal       | 2,120             | 302               | 1,000             | 1,000             |
| 534300           | Other Svc - Laundry & Cleaning | 282               | 333               | 350               | 468               |
| 534950           | Other Svc - Maintenance        | 54,399            | 50,290            | 80,340            | 83,000            |
| 534982           | Function Sourcing - Grounds    | 883               | 1,104             | 1,440             | 1,070             |
| 534989           | Other Svc - FCS                | 236,039           | 236,653           | 261,032           | 286,346           |
| 534990           | Other Svc                      | 1,185             | 468               | 3,700             | 3,700             |
| 534995           | Other Svc - IT                 | 300               | -                 | 4,000             | 4,000             |
| 541100           | Telephone                      | 4,902             | 4,959             | 6,900             | 6,900             |
| 541225           | Cable fees                     | 42,290            | 44,528            | 50,150            | 51,650            |
| 543200           | Water & Sewer                  | 95,754            | 99,560            | 108,000           | 111,000           |
| 543430           | Electricity                    | 46,659            | 54,891            | 56,000            | 57,600            |
| 544200           | Rental - Machinery & Equipment | -5,592            | 1,773             | 3,200             | 3,200             |
| 544330           | Credit Application             | 63                | 125               | 6,600             | 6,600             |
| 544360           | Rentals                        | 720,288           | 703,473           | 822,903           | 843,301           |
| 545000           | Insurance                      | 24,941            | 40,097            | 58,739            | 50,360            |
| 546150           | R&M Land Bldg & Improvement    | 320,471           | 318,787           | 267,450           | 276,000           |
| 546152           | R&M - Land Bldg - Major Projec | 65                | 1,408             | -                 | -                 |
| 546210           | Energy Savings Project         | 37,066            | 37,934            | 7,950             | 7,950             |
| 546250           | R&M Equipment                  | 1,230             | 793               | 7,200             | 7,400             |
| 546300           | R&M Vehicles                   | -                 | -                 | 1,900             | 1,900             |
| 546800           | Maintenance Contracts          | 40,839            | 25,055            | 51,500            | 53,000            |
| 548100           | Advertising                    | -                 | -                 | 7,300             | 7,300             |
| 549175           | Administrative Fees            | 167,185           | 190,670           | 202,429           | 225,314           |
| 549201           | Taxes and/or Assessments       | 5,244             | 5,403             | 7,000             | 7,000             |
| 551100           | Office Supplies                | 866               | 786               | 3,800             | 3,800             |
| 552000           | Operating Supplies             | 1,241             | 944               | 5,600             | 5,700             |
| 552200           | Janitorial Supplies            | -                 | -                 | 5,800             | 5,800             |
| 552540           | Fuel                           | -                 | 85                | 1,374             | 1,374             |
| 552650           | Non-capital Equipment          | 34,273            | 52,986            | 77,000            | 79,300            |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing &amp; Urban Development

Department: 8002 Housing Division

| Object           | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                      |                   |                   |                   |                   |
|                  | Operating            | 1,832,993         | 1,873,409         | 2,110,657         | 2,192,033         |
|                  | <b>Project Total</b> | <b>1,899,736</b>  | <b>1,944,677</b>  | <b>2,177,151</b>  | <b>2,291,915</b>  |

Fund:001 General Fund | Function: 554 Housing &amp; Urban Development

Department: 8002 Housing Division | Project: 00603 Rental - Pines Place

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512084           | Community Service Director     | 40,947            | 42,170            | 42,432            | 45,055            |
| 515007           | Topped Out Incentive           | -                 | -                 | 188               | 225               |
| 521000           | Social Security - Matching     | 2,896             | 2,940             | 3,227             | 3,247             |
| 522000           | Retirement Contributions       | 14,217            | 16,040            | 5,593             | 36,254            |
| 523000           | Health Insurance               | 3,408             | 3,572             | 5,477             | 5,556             |
| 523100           | Life Insurance                 | 147               | 111               | 233               | 209               |
| 524000           | Workers Compensation           | 51                | 139               | 115               | 107               |
| 526300           | General Retiree Health Contrib | 5,078             | 6,295             | 3,846             | 3,846             |
|                  | <b>Personnel</b>               | <b>66,743</b>     | <b>71,267</b>     | <b>61,111</b>     | <b>94,499</b>     |

**Operating**

|        |                                |           |           |           |           |
|--------|--------------------------------|-----------|-----------|-----------|-----------|
| 531300 | Prof Svc - Outside Legal       | 12,113    | 4,800     | 25,000    | 25,750    |
| 531500 | Professional Svc - Other       | 725       | 2,755     | 5,410     | 5,580     |
| 534300 | Other Svc - Laundry & Cleaning | 836       | 853       | 2,000     | 2,000     |
| 534950 | Other Svc - Maintenance        | 107,824   | 102,908   | 150,000   | 154,500   |
| 534982 | Function Sourcing - Grounds    | 1,325     | 1,325     | 2,930     | 2,400     |
| 534989 | Other Svc - FCS                | 539,297   | 587,837   | 636,166   | 730,886   |
| 534990 | Other Svc                      | 137,225   | 175,658   | 201,250   | 206,937   |
| 534995 | Other Svc - IT                 | 1,579     | -         | 1,878     | 2,000     |
| 541100 | Telephone                      | 31,946    | 24,799    | 39,000    | 25,750    |
| 541225 | Cable fees                     | 136,721   | 143,584   | 157,900   | 165,800   |
| 543200 | Water & Sewer                  | 406,054   | 424,740   | 519,120   | 535,000   |
| 543430 | Electricity                    | 166,199   | 133,366   | 236,900   | 244,000   |
| 544200 | Rental - Machinery & Equipment | 1,690     | 4,751     | 24,750    | 25,500    |
| 544330 | Credit Application             | 63        | -         | 2,000     | 16,000    |
| 544360 | Rentals                        | 3,705,044 | 3,634,395 | 3,686,039 | 3,720,002 |
| 545000 | Insurance                      | 86,298    | 95,797    | 178,622   | -         |
| 546150 | R&M Land Bldg & Improvement    | 542,831   | 568,041   | 965,400   | 980,000   |
| 546152 | R&M - Land Bldg - Major Projec | -         | 40,705    | 350,000   | 100,000   |
| 546210 | Energy Savings Project         | 43,471    | 44,489    | 9,400     | 9,400     |
| 546250 | R&M Equipment                  | 23,411    | 25,273    | 49,450    | 51,000    |
| 546300 | R&M Vehicles                   | -         | -         | 2,320     | 2,400     |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing &amp; Urban Development

Department: 8002 Housing Division | Project: 00603 Rental - Pines Place

| Object                        | Object Description    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>              |                       |                   |                   |                   |                   |
| 546800                        | Maintenance Contracts | 20,014            | 17,949            | 29,880            | 32,000            |
| 548100                        | Advertising           | -                 | -                 | 5,000             | 5,000             |
| 549104                        | License Fees          | 1,120             | 1,950             | 3,200             | 3,300             |
| 549175                        | Administrative Fees   | 459,693           | 455,532           | 615,575           | -                 |
| 549400                        | Bank Svc Charge       | 8,635             | -                 | 7,300             | 7,500             |
| 551100                        | Office Supplies       | 1,073             | 4,120             | 6,500             | 6,500             |
| 552000                        | Operating Supplies    | 4,025             | 5,102             | 6,000             | 6,200             |
| 552200                        | Janitorial Supplies   | 4,731             | 4,278             | 20,600            | 21,220            |
| 552300                        | Expendable Tools      | 239               | 324               | 1,150             | 1,190             |
| 552540                        | Fuel                  | -                 | 164               | 1,650             | 1,700             |
| 552650                        | Non-capital Equipment | 29,538            | 32,611            | 67,500            | 69,525            |
| <b>Operating</b>              |                       | <b>6,473,722</b>  | <b>6,538,105</b>  | <b>8,009,890</b>  | <b>7,159,040</b>  |
| <b>Capital</b>                |                       |                   |                   |                   |                   |
| 664000                        | Machinery & Equipment | 3,912             | -                 | -                 | -                 |
| 664003                        | Vehicle               | -                 | -                 | 35,000            | -                 |
| <b>Capital</b>                |                       | <b>3,912</b>      | <b>-</b>          | <b>35,000</b>     | <b>-</b>          |
| <b>Project Total</b>          |                       | <b>6,544,377</b>  | <b>6,609,372</b>  | <b>8,106,001</b>  | <b>7,253,539</b>  |
| <b>Housing Division Total</b> |                       | <b>8,444,113</b>  | <b>8,554,049</b>  | <b>10,283,152</b> | <b>9,545,454</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 515 Comprehensive Planning

Department: 9002 Planning&amp;Economic Development

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512019           | Econ Dev Director/Assist CM    | 61,787            | 157,335           | 163,725           | 169,480           |
| 512184           | Zoning Administrator           | 84,569            | 74,393            | -                 | -                 |
| 512524           | Administrative Coordinator I   | 58,907            | 61,222            | 61,964            | 61,964            |
| 512695           | Plan/Econ Development Director | 83,496            | -                 | -                 | -                 |
| 512696           | Planning Administrator         | 52,345            | -                 | -                 | -                 |
| 512705           | Assist. Plan/Econ Dev Director | 42,349            | 103,236           | 107,397           | 117,001           |
| 512992           | Vacation leave - retire/term   | -                 | 11,228            | -                 | -                 |
| 512996           | Sick leave - retire/term       | -                 | 12,336            | -                 | -                 |
| 513426           | PT Planning Administrator      | 7,693             | -                 | -                 | -                 |
| 513427           | PT Zoning Administrator        | -                 | 3,517             | 43,922            | 43,712            |
| 514000           | Overtime                       | 117               | 45                | 1,000             | 750               |
| 515007           | Topped Out Incentive           | -                 | -                 | 750               | 900               |
| 515107           | Automobile Allowance           | 9,046             | 9,918             | 9,601             | 9,601             |
| 515116           | Cell Phone Pay                 | 1,710             | 2,121             | 1,620             | 2,400             |
| 521000           | Social Security - Matching     | 29,905            | 32,259            | 30,387            | 30,649            |
| 522000           | Retirement Contributions       | 96,064            | 128,650           | 28,161            | 27,495            |
| 522010           | Defined Contribution - General | 7,069             | 7,347             | 7,436             | 7,436             |
| 523000           | Health Insurance               | 54,528            | 57,149            | 65,721            | 66,666            |
| 523100           | Life Insurance                 | 1,354             | 1,073             | 1,823             | 1,691             |
| 524000           | Workers Compensation           | 525               | 1,531             | 1,042             | 973               |
| 526300           | General Retiree Health Contrib | 84,044            | 100,709           | 46,152            | 46,149            |
|                  | <b>Personnel</b>               | <b>675,507</b>    | <b>764,069</b>    | <b>570,701</b>    | <b>586,867</b>    |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531500           | Professional Svc - Other       | 26,625            | -                 | 25,000            | 25,000            |
| 534989           | Other Svc - FCS                | 415,017           | 493,170           | 737,991           | 787,786           |
| 534990           | Other Svc                      | 7,250             | -                 | 8,700             | 8,500             |
| 534995           | Other Svc - IT                 | -                 | -                 | 3,500             | 3,500             |
| 540100           | Travel Conferences             | 6                 | -                 | 4,400             | 4,200             |
| 541370           | Communications                 | 1,299             | 1,299             | 2,350             | 2,550             |
| 542000           | Postage                        | 42                | -                 | 1,000             | 1,000             |
| 544200           | Rental - Machinery & Equipment | -                 | 4                 | -                 | -                 |
| 544200           | Rental - Machinery & Equipment | 680               | 954               | 7,000             | 5,500             |
| 545440           | Insurance - Errors & Omissions | -                 | 213               | -                 | 500               |
| 546250           | R&M Equipment                  | -                 | -                 | 500               | 350               |
| 546300           | R&M Vehicles                   | 135               | 100               | 2,200             | 2,800             |
| 546800           | Maintenance Contracts          | 1,012             | 1,353             | 6,000             | 4,500             |
| 547100           | Printing                       | 1,481             | 1,532             | 1,500             | 1,500             |
| 548510           | Economic Development Activitie | 28,192            | 126,971           | 175,056           | 195,000           |
| 548511           | Landscape Activities           | 993               | 518               | 5,000             | 5,250             |
| 549000           | Legal/Employment Ads           | 8,977             | 773               | 7,000             | 8,500             |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 515 Comprehensive Planning

Department: 9002 Planning&amp;Economic Development

| Object                                         | Object Description             | 2021-22<br>Actual  | 2022-23<br>Actual  | 2023-24<br>Budget  | 2024-25<br>Budget  |
|------------------------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Operating</b>                               |                                |                    |                    |                    |                    |
| 551100                                         | Office Supplies                | 2,251              | 1,661              | 5,000              | 4,500              |
| 552000                                         | Operating Supplies             | -                  | -                  | 1,850              | 1,450              |
| 552540                                         | Fuel                           | 755                | 769                | 2,500              | 2,500              |
| 552650                                         | Non-capital Equipment          | -                  | -                  | 2,500              | 2,000              |
| 552652                                         | Non-capital Software & License | -                  | -                  | 14,500             | 14,000             |
| 552653                                         | Non-capital Computer Equipment | -                  | -                  | 3,000              | 3,000              |
| 554100                                         | Memberships Dues Subscription  | 642                | 2,621              | 4,665              | 5,800              |
| <b>Operating</b>                               |                                | <b>495,355</b>     | <b>631,936</b>     | <b>1,021,212</b>   | <b>1,089,686</b>   |
| <b>Debt Services</b>                           |                                |                    |                    |                    |                    |
| 571564                                         | Lease Principal Payment        | -                  | 2,336              | -                  | -                  |
| <b>Debt Services</b>                           |                                | <b>-</b>           | <b>2,336</b>       | <b>-</b>           | <b>-</b>           |
| <b>Project Total</b>                           |                                | <b>1,170,862</b>   | <b>1,398,341</b>   | <b>1,591,913</b>   | <b>1,676,553</b>   |
| <b>Planning&amp;Economic Development Total</b> |                                | <b>1,170,862</b>   | <b>1,398,341</b>   | <b>1,591,913</b>   | <b>1,676,553</b>   |
| <b>General Fund</b>                            |                                | <b>211,952,992</b> | <b>244,504,598</b> | <b>279,952,452</b> | <b>272,703,393</b> |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:051 Wetlands Trust Fund | Function: 537 Conservation & Resource Mgmnt

Department: 6007 Mitigation Trust

| Object                 | Object Description        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Operating              |                           |                   |                   |                   |                   |
| 531750                 | Prof Svc - Custodial fees | 1,460             | 1,460             | 1,500             | 1,500             |
| 534950                 | Other Svc - Maintenance   | 15,000            | -                 | 15,000            | 15,000            |
| Operating              |                           | 16,460            | 1,460             | 16,500            | 16,500            |
| Project Total          |                           | 16,460            | 1,460             | 16,500            | 16,500            |
| Mitigation Trust Total |                           | 16,460            | 1,460             | 16,500            | 16,500            |
| Wetlands Trust Fund    |                           | 16,460            | 1,460             | 16,500            | 16,500            |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:100 Road &amp; Bridge Fund | Function: 541 Road &amp; Street Facilities

Department: 6002 Maintenance

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 522001           | Retirement Contrib - Legacy    | 227,903           | 84,503            | 86,667            | 86,667            |
|                  | <b>Personnel</b>               | <b>227,903</b>    | <b>84,503</b>     | <b>86,667</b>     | <b>86,667</b>     |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531100           | Professional Svc - Engineering | -                 | -                 | 1,236,395         | 1,007,000         |
| 534982           | Function Sourcing - Grounds    | -                 | -                 | 133,000           | 183,882           |
| 534983           | Function Sourcing - ROW        | 1,292,055         | 1,269,189         | 1,345,705         | 1,392,982         |
| 534989           | Other Svc - FCS                | -                 | 36,426            | 116,661           | 425,748           |
| 534990           | Other Svc                      | 1,410,294         | 1,559,292         | 1,682,718         | 1,749,245         |
| 534998           | Contract - Pressure Washing    | 183,486           | 232,863           | 355,850           | 370,010           |
| 540100           | Travel Conferences             | -                 | 28                | 500               | 500               |
| 541100           | Telephone                      | -                 | 517               | 2,160             | 2,160             |
| 541370           | Communications                 | -                 | -                 | -                 | 3,000             |
| 543200           | Water & Sewer                  | 185               | 230               | 480               | 480               |
| 543400           | Street Lighting                | 1,405,941         | 1,569,707         | 1,500,000         | 1,560,000         |
| 545000           | Insurance                      | 226,450           | 214,344           | 422,143           | 310,635           |
| 546150           | R&M Land Bldg & Improvement    | 62,279            | 57,357            | 75,000            | 75,000            |
| 546152           | R&M - Land Bldg - Major Projec | -                 | -                 | 647,000           | -                 |
| 546164           | R&M Resurfacing                | -                 | -                 | 1,379,573         | 2,280,000         |
| 546165           | R&M Drainage                   | -                 | -                 | 435,105           | 100,000           |
| 546250           | R&M Equipment                  | -                 | -                 | 3,000             | 3,000             |
| 546300           | R&M Vehicles                   | -                 | 10,246            | 10,000            | 15,000            |
| 552000           | Operating Supplies             | 156               | 24,817            | 10,000            | 30,000            |
| 552540           | Fuel                           | -                 | -                 | 10,000            | 10,000            |
| 555229           | Training                       | -                 | -                 | 5,000             | 5,000             |
|                  | <b>Operating</b>               | <b>4,580,845</b>  | <b>4,975,016</b>  | <b>9,370,290</b>  | <b>9,523,642</b>  |
| <b>Capital</b>   |                                |                   |                   |                   |                   |
| 664068           | Sewer Cleaning Vacuum Machine  | 419,297           | -                 | -                 | -                 |
|                  | <b>Capital</b>                 | <b>419,297</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>           | <b>5,228,045</b>  | <b>5,059,519</b>  | <b>9,456,957</b>  | <b>9,610,309</b>  |
|                  | <b>Maintenance Total</b>       | <b>5,228,045</b>  | <b>5,059,519</b>  | <b>9,456,957</b>  | <b>9,610,309</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:100 Road &amp; Bridge Fund | Function: 541 Road &amp; Street Facilities

Department: 6003 Infrastructure

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531100           | Professional Svc - Engineering | 148,829           | 104,083           | 31,256            | -                 |
| 534990           | Other Svc                      | 5,181             | 5,181             | -                 | -                 |
| 546164           | R&M Resurfacing                | 1,332,900         | 525,276           | 4,150,671         | -                 |
| 546165           | R&M Drainage                   | 4,797             | 33,146            | 5,400             | -                 |
|                  | <b>Operating</b>               | <b>1,491,707</b>  | <b>667,687</b>    | <b>4,187,327</b>  | <b>-</b>          |
| <b>Capital</b>   |                                |                   |                   |                   |                   |
| 663051           | Traffic Signals                | -                 | -                 | 994,554           | -                 |
| 663061           | Fencing                        | 275,994           | 8,450             | -                 | 500,000           |
| 663070           | Guard Rails                    | -                 | -                 | 25,000            | -                 |
| 664003           | Vehicle                        | -                 | 106,551           | -                 | -                 |
| 664400           | Other Equipment                | 5,210             | -                 | 600,790           | -                 |
| 667999           | IF - Transportation Projects   | -                 | -                 | 110,000           | -                 |
|                  | <b>Capital</b>                 | <b>281,204</b>    | <b>115,001</b>    | <b>1,730,344</b>  | <b>500,000</b>    |
|                  | <b>Project Total</b>           | <b>1,772,911</b>  | <b>782,688</b>    | <b>5,917,671</b>  | <b>500,000</b>    |

Fund:100 Road &amp; Bridge Fund | Function: 541 Road &amp; Street Facilities

Department: 6003 Infrastructure | Project: 04337 FEMA-4337-DR - Hurricane Irma

| Object                      | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>            |                                |                   |                   |                   |                   |
| 531100                      | Professional Svc - Engineering | -                 | -                 | 50,000            | -                 |
| 534990                      | Other Svc                      | -                 | -                 | 150,000           | -                 |
|                             | <b>Operating</b>               | <b>-</b>          | <b>-</b>          | <b>200,000</b>    | <b>-</b>          |
| <b>Capital</b>              |                                |                   |                   |                   |                   |
| 667041                      | Infrastructure - Drainage      | 64,290            | 12,305            | 66,285            | -                 |
|                             | <b>Capital</b>                 | <b>64,290</b>     | <b>12,305</b>     | <b>66,285</b>     | <b>-</b>          |
|                             | <b>Project Total</b>           | <b>64,290</b>     | <b>12,305</b>     | <b>266,285</b>    | <b>-</b>          |
| <b>Infrastructure Total</b> |                                | <b>1,837,201</b>  | <b>794,993</b>    | <b>6,183,956</b>  | <b>500,000</b>    |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:100 Road & Bridge Fund | Function: 544 Transit System

Department: 8004 Transit System

| Object | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Other  |                                |                   |                   |                   |                   |
| 591128 | Transfer to Community Bus Prog | 138,970           | 268,114           | 304,333           | 504,726           |
|        | Other                          | 138,970           | 268,114           | 304,333           | 504,726           |
|        | Project Total                  | 138,970           | 268,114           | 304,333           | 504,726           |
|        | Transit System Total           | 138,970           | 268,114           | 304,333           | 504,726           |
|        | Road & Bridge Fund             | 7,204,216         | 6,122,626         | 15,945,246        | 10,615,035        |



City of Pembroke Pines, Florida - Expenditure Detail

Fund:110 Building Fund | Function: 524 Protective Inspections

Department: 9005 Building

| Object         | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| Operating      |                              |                   |                   |                   |                   |
| 534990         | Other Svc                    | 3,373,825         | 9,582,587         | 7,830,000         | 7,240,000         |
| 549170         | Govt Fees - State/Radon/BORA | 111,345           | 392,531           | 365,000           | 315,000           |
| 549175         | Administrative Fees          | 300,000           | 873,000           | 800,000           | 800,000           |
| 549400         | Bank Svc Charge              | 87,016            | -                 | 90,000            | -                 |
| Operating      |                              | 3,872,186         | 10,848,118        | 9,085,000         | 8,355,000         |
| Project Total  |                              | 3,872,186         | 10,848,118        | 9,085,000         | 8,355,000         |
| Building Total |                              | 3,872,186         | 10,848,118        | 9,085,000         | 8,355,000         |
| Building Fund  |                              | 3,872,186         | 10,848,118        | 9,085,000         | 8,355,000         |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02017 2017 Grant Year

| Object           | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                            |                   |                   |                   |                   |
| 534991           | Home Repair/Weatherization | 14,970            | 81                | -                 | -                 |
|                  | <b>Operating</b>           | <b>14,970</b>     | <b>81</b>         | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>       | <b>14,970</b>     | <b>81</b>         | <b>-</b>          | <b>-</b>          |

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02018 2018 Grant Year

| Object           | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                            |                   |                   |                   |                   |
| 534991           | Home Repair/Weatherization | 329,909           | 1,056             | -                 | -                 |
|                  | <b>Operating</b>           | <b>329,909</b>    | <b>1,056</b>      | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>       | <b>329,909</b>    | <b>1,056</b>      | <b>-</b>          | <b>-</b>          |

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02019 2019 Grant Year

| Object           | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                            |                   |                   |                   |                   |
| 534991           | Home Repair/Weatherization | 206,928           | 94,458            | -                 | -                 |
| 549216           | Home Buyer Assistance      | 30,000            | -                 | -                 | -                 |
|                  | <b>Operating</b>           | <b>236,928</b>    | <b>94,458</b>     | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>       | <b>236,928</b>    | <b>94,458</b>     | <b>-</b>          | <b>-</b>          |

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02020 2020 Grant Year

| Object           | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                            |                   |                   |                   |                   |
| 534991           | Home Repair/Weatherization | 138,827           | 1,157             | -                 | -                 |
|                  | <b>Operating</b>           | <b>138,827</b>    | <b>1,157</b>      | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>       | <b>138,827</b>    | <b>1,157</b>      | <b>-</b>          | <b>-</b>          |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02021 2021 Grant Year

| Object               | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                              |                   |                   |                   |                   |
| 531501               | Professional Svc - CRA Admin | 108,637           | -                 | 48                | -                 |
| 534991               | Home Repair/Weatherization   | 196,832           | 553,575           | 530,715           | -                 |
| 549216               | Home Buyer Assistance        | 10,000            | -                 | -                 | -                 |
| <b>Operating</b>     |                              | <b>315,469</b>    | <b>553,575</b>    | <b>530,763</b>    | <b>-</b>          |
| <b>Project Total</b> |                              | <b>315,469</b>    | <b>553,575</b>    | <b>530,763</b>    | <b>-</b>          |

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02022 2022 Grant Year

| Object               | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                              |                   |                   |                   |                   |
| 531501               | Professional Svc - CRA Admin | 62,100            | 110,461           | 48                | -                 |
| 534991               | Home Repair/Weatherization   | -                 | 26,747            | 1,483,028         | -                 |
| 549216               | Home Buyer Assistance        | -                 | -                 | 190,000           | -                 |
| <b>Operating</b>     |                              | <b>62,100</b>     | <b>137,208</b>    | <b>1,673,076</b>  | <b>-</b>          |
| <b>Project Total</b> |                              | <b>62,100</b>     | <b>137,208</b>    | <b>1,673,076</b>  | <b>-</b>          |

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02023 2023 Grant Year

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531501               | Professional Svc - CRA Admin   | -                 | 75,800            | 121,709           | -                 |
| 534991               | Home Repair/Weatherization     | -                 | -                 | 1,581,297         | -                 |
| 534994               | Contract Svc -Emergency Repair | -                 | -                 | 25,000            | -                 |
| 549216               | Home Buyer Assistance          | -                 | -                 | 185,000           | -                 |
| <b>Operating</b>     |                                | <b>-</b>          | <b>75,800</b>     | <b>1,913,006</b>  | <b>-</b>          |
| <b>Project Total</b> |                                | <b>-</b>          | <b>75,800</b>     | <b>1,913,006</b>  | <b>-</b>          |

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02024 2024 Grant Year

| Object           | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                              |                   |                   |                   |                   |
| 531501           | Professional Svc - CRA Admin | -                 | -                 | 129,830           | -                 |
| 534991           | Home Repair/Weatherization   | -                 | -                 | 883,474           | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02024 2024 Grant Year

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 534994               | Contract Svc -Emergency Repair | -                 | -                 | 50,000            | -                 |
| 534997               | Disaster Mitigation/Recovery   | -                 | -                 | 50,000            | -                 |
| 549216               | Home Buyer Assistance          | -                 | -                 | 185,000           | -                 |
| <b>Operating</b>     |                                | -                 | -                 | <b>1,298,304</b>  | -                 |
| <b>Project Total</b> |                                | -                 | -                 | <b>1,298,304</b>  | -                 |

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02025 SHIP 2025 Grant

| Object                             | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>                   |                                |                   |                   |                   |                   |
| 531501                             | Professional Svc - CRA Admin   | -                 | -                 | -                 | 196,538           |
| 534991                             | Home Repair/Weatherization     | -                 | -                 | -                 | 1,558,843         |
| 534994                             | Contract Svc -Emergency Repair | -                 | -                 | -                 | 25,000            |
| 549216                             | Home Buyer Assistance          | -                 | -                 | -                 | 185,000           |
| <b>Operating</b>                   |                                | -                 | -                 | -                 | <b>1,965,381</b>  |
| <b>Project Total</b>               |                                | -                 | -                 | -                 | <b>1,965,381</b>  |
| <b>Community Development Total</b> |                                | <b>1,098,204</b>  | <b>863,335</b>    | <b>5,415,149</b>  | <b>1,965,381</b>  |
| <b>FHFC Grants SHIP/CRF</b>        |                                | <b>1,098,204</b>  | <b>863,335</b>    | <b>5,415,149</b>  | <b>1,965,381</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 00CV3 CDBG CV3 2021

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531120           | Professional Svc - Foreclosure | 71,427            | 6,245             | -                 | -                 |
| 531501           | Professional Svc - CRA Admin   | 84,145            | 4,820             | -                 | -                 |
| 534942           | Rental/Utilities Assistance    | 88,404            | 80,229            | -                 | -                 |
|                  | <b>Operating</b>               | <b>243,976</b>    | <b>91,294</b>     | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>           | <b>243,976</b>    | <b>91,294</b>     | <b>-</b>          | <b>-</b>          |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02019 2019 Grant Year

| Object           | Object Description            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                               |                   |                   |                   |                   |
| 531501           | Professional Svc - CRA Admin  | -                 | -                 | 17                | -                 |
|                  | <b>Operating</b>              | <b>-</b>          | <b>-</b>          | <b>17</b>         | <b>-</b>          |
| <b>Capital</b>   |                               |                   |                   |                   |                   |
| 662022           | Building Impr - SW Senior Ctr | 140,000           | -1,090            | -                 | -                 |
|                  | <b>Capital</b>                | <b>140,000</b>    | <b>-1,090</b>     | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>          | <b>140,000</b>    | <b>-1,090</b>     | <b>17</b>         | <b>-</b>          |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02020 2020 Grant Year

| Object           | Object Description            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                               |                   |                   |                   |                   |
| 531500           | Professional Svc - Other      | 6,925             | 11,947            | 6,810             | -                 |
| 531501           | Professional Svc - CRA Admin  | -                 | 114               | -                 | -                 |
| 534991           | Home Repair/Weatherization    | 1,553             | 264,682           | 5,874             | -                 |
|                  | <b>Operating</b>              | <b>8,478</b>      | <b>276,742</b>    | <b>12,684</b>     | <b>-</b>          |
| <b>Capital</b>   |                               |                   |                   |                   |                   |
| 662022           | Building Impr - SW Senior Ctr | 79,623            | 240,788           | -                 | -                 |
|                  | <b>Capital</b>                | <b>79,623</b>     | <b>240,788</b>    | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>          | <b>88,100</b>     | <b>517,531</b>    | <b>12,684</b>     | <b>-</b>          |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02021 2021 Grant Year

| Object           | Object Description            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                               |                   |                   |                   |                   |
| 531500           | Professional Svc - Other      | 29,360            | 21,496            | -                 | -                 |
| 531501           | Professional Svc - CRA Admin  | 157,459           | 9,176             | -                 | -                 |
| 534991           | Home Repair/Weatherization    | 240               | 31,575            | 346,219           | -                 |
| 546154           | R & M SW Senior Center        | 92,610            | -                 | -                 | -                 |
|                  | <b>Operating</b>              | <b>279,669</b>    | <b>62,247</b>     | <b>346,219</b>    | <b>-</b>          |
| <b>Capital</b>   |                               |                   |                   |                   |                   |
| 662022           | Building Impr - SW Senior Ctr | 2,455             | 57,218            | -                 | -                 |
| 662054           | Building Imprv - Pines Point  | 61,744            | 991,623           | 798,991           | -                 |
| 664073           | Generator                     | -                 | -                 | 318,150           | -                 |
|                  | <b>Capital</b>                | <b>64,199</b>     | <b>1,048,841</b>  | <b>1,117,141</b>  | <b>-</b>          |
|                  | <b>Project Total</b>          | <b>343,868</b>    | <b>1,111,088</b>  | <b>1,463,360</b>  | <b>-</b>          |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02022 2022 Grant Year

| Object           | Object Description            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                               |                   |                   |                   |                   |
| 531500           | Professional Svc - Other      | -                 | 16,157            | 34,377            | -                 |
| 531501           | Professional Svc - CRA Admin  | -                 | 159,703           | -                 | -                 |
| 534991           | Home Repair/Weatherization    | -                 | 11,278            | 341,570           | -                 |
|                  | <b>Operating</b>              | <b>-</b>          | <b>187,139</b>    | <b>375,947</b>    | <b>-</b>          |
| <b>Capital</b>   |                               |                   |                   |                   |                   |
| 662022           | Building Impr - SW Senior Ctr | -                 | -                 | -                 | -                 |
| 662055           | Building Imprv-501 Bldg       | -                 | 407,184           | 440,873           | -                 |
| 664073           | Generator                     | -                 | -                 | 160,875           | -                 |
|                  | <b>Capital</b>                | <b>-</b>          | <b>407,184</b>    | <b>601,748</b>    | <b>-</b>          |
|                  | <b>Project Total</b>          | <b>-</b>          | <b>594,322</b>    | <b>977,695</b>    | <b>-</b>          |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02023 2023 Grant Year

| Object           | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                              |                   |                   |                   |                   |
| 531500           | Professional Svc - Other     | -                 | -                 | 55,432            | -                 |
| 531501           | Professional Svc - CRA Admin | -                 | -                 | 175,222           | -                 |
| 534991           | Home Repair/Weatherization   | -                 | -                 | 415,578           | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02023 2023 Grant Year

| Object           | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                      |                   |                   |                   |                   |
|                  | Operating            | -                 | -                 | 646,232           | -                 |
|                  | <b>Project Total</b> | -                 | -                 | 646,232           | -                 |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02024 2024 Grant Year

| Object           | Object Description            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                               |                   |                   |                   |                   |
| 531500           | Professional Svc - Other      | -                 | -                 | -                 | 55,432            |
| 531501           | Professional Svc - CRA Admin  | -                 | -                 | -                 | 166,296           |
| 534991           | Home Repair/Weatherization    | -                 | -                 | -                 | 365,000           |
|                  | <b>Operating</b>              | -                 | -                 | -                 | 586,728           |
| <b>Capital</b>   |                               |                   |                   |                   |                   |
| 662022           | Building Impr - SW Senior Ctr | -                 | -                 | -                 | 355,618           |
|                  | <b>Capital</b>                | -                 | -                 | -                 | 355,618           |
|                  | <b>Project Total</b>          | -                 | -                 | -                 | 942,346           |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: COVID EMERGENCY &amp; DISASTER RELIEF - COVID

| Object           | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                              |                   |                   |                   |                   |
| 531501           | Professional Svc - CRA Admin | 5,100             | 5,645             | -                 | -                 |
|                  | <b>Operating</b>             | 5,100             | 5,645             | -                 | -                 |
|                  | <b>Project Total</b>         | 5,100             | 5,645             | -                 | -                 |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM16 2016 HOME Grant Year

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531510           | Professional Svc - Direct Cost | -                 | -                 | 4,015             | -                 |
| 534991           | Home Repair/Weatherization     | -                 | -                 | 30,041            | -                 |
|                  | <b>Operating</b>               | -                 | -                 | 34,056            | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM16 2016 HOME Grant Year

| Object        | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Project Total |                    | -                 | -                 | 34,056            | -                 |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM17 2017 HOME Grant Year

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531510           | Professional Svc - Direct Cost | -                 | -                 | 21,806            | -                 |
| 534991           | Home Repair/Weatherization     | -                 | -                 | 159,917           | -                 |
| Operating        |                                | -                 | -                 | 181,723           | -                 |
| Project Total    |                                | -                 | -                 | 181,723           | -                 |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM18 2018 HOME Grant Year

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531510           | Professional Svc - Direct Cost | -                 | -                 | 32,911            | -                 |
| 534991           | Home Repair/Weatherization     | -                 | -                 | 241,347           | -                 |
| Operating        |                                | -                 | -                 | 274,258           | -                 |
| Project Total    |                                | -                 | -                 | 274,258           | -                 |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM19 2019 HOME Grant Year

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531510           | Professional Svc - Direct Cost | -                 | -                 | 28,676            | -                 |
| 549216           | Home Buyer Assistance          | -                 | -                 | 210,297           | -                 |
| Operating        |                                | -                 | -                 | 238,973           | -                 |
| Project Total    |                                | -                 | -                 | 238,973           | -                 |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM20 HOME GRANT FY2020

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531510           | Professional Svc - Direct Cost | -                 | -                 | 30,419            | -                 |
| 549216           | Home Buyer Assistance          | -                 | -                 | 223,074           | -                 |
|                  | <b>Operating</b>               | -                 | -                 | <b>253,493</b>    | -                 |
|                  | <b>Project Total</b>           | -                 | -                 | <b>253,493</b>    | -                 |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM21 2021 HOME Grant Year

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531510           | Professional Svc - Direct Cost | -                 | -                 | 36,180            | -                 |
| 549216           | Home Buyer Assistance          | -                 | -                 | 265,318           | -                 |
|                  | <b>Operating</b>               | -                 | -                 | <b>301,498</b>    | -                 |
|                  | <b>Project Total</b>           | -                 | -                 | <b>301,498</b>    | -                 |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM22 2022 HOME Grant Year

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531510           | Professional Svc - Direct Cost | -                 | -                 | 31,926            | -                 |
| 549216           | Home Buyer Assistance          | -                 | -                 | 234,124           | -                 |
|                  | <b>Operating</b>               | -                 | -                 | <b>266,050</b>    | -                 |
|                  | <b>Project Total</b>           | -                 | -                 | <b>266,050</b>    | -                 |

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: NSP10 2010 NSP Grant Year

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531501           | Professional Svc - CRA Admin   | 7,141             | 13,193            | 1                 | -                 |
| 534940           | Acquisition-Rehab or NewConstr | 6,137             | -                 | 79,104            | -                 |
| 534991           | Home Repair/Weatherization     | 20                | 40                | 331,904           | -                 |
| 549216           | Home Buyer Assistance          | 140,000           | -                 | -                 | -                 |
|                  | <b>Operating</b>               | <b>153,298</b>    | <b>13,233</b>     | <b>411,009</b>    | -                 |
|                  | <b>Project Total</b>           | <b>153,298</b>    | <b>13,233</b>     | <b>411,009</b>    | -                 |

City of Pembroke Pines, Florida - Expenditure Detail

|                             |         |           |           |         |
|-----------------------------|---------|-----------|-----------|---------|
| Community Development Total | 974,343 | 2,332,023 | 5,061,048 | 942,346 |
|-----------------------------|---------|-----------|-----------|---------|

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02021 2021 Grant Year

| Object           | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                      |                   |                   |                   |                   |
| 546300           | R&M Vehicles         | 52,059            | -                 | -                 | -                 |
| 552540           | Fuel                 | 100,511           | -                 | -                 | -                 |
|                  | <b>Operating</b>     | <b>152,570</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b> | <b>152,570</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02022 2022 Grant Year

| Object           | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                      |                   |                   |                   |                   |
| 534990           | Other Svc            | -                 | -                 | -                 | -                 |
| 546300           | R&M Vehicles         | -                 | 42,224            | -                 | -                 |
| 552540           | Fuel                 | -                 | 109,379           | -                 | -                 |
|                  | <b>Operating</b>     | <b>-</b>          | <b>151,603</b>    | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b> | <b>-</b>          | <b>151,603</b>    | <b>-</b>          | <b>-</b>          |

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02023 2023 Grant Year

| Object           | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                      |                   |                   |                   |                   |
| 534990           | Other Svc            | -                 | -                 | 35,000            | -                 |
| 546300           | R&M Vehicles         | -                 | -                 | 61,296            | -                 |
| 552540           | Fuel                 | -                 | -                 | 70,000            | -                 |
|                  | <b>Operating</b>     | <b>-</b>          | <b>-</b>          | <b>166,296</b>    | <b>-</b>          |
|                  | <b>Project Total</b> | <b>-</b>          | <b>-</b>          | <b>166,296</b>    | <b>-</b>          |

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02024 2024 Grant Year

| Object           | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                    |                   |                   |                   |                   |
| 534990           | Other Svc          | -                 | -                 | -                 | 35,000            |
| 546300           | R&M Vehicles       | -                 | -                 | -                 | 61,296            |
| 552540           | Fuel               | -                 | -                 | -                 | 70,000            |
|                  | <b>Operating</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>166,296</b>    |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02024 2024 Grant Year

| Object               | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Project Total        |                    | -                 | -                 | -                 | 166,296           |
| Transportation Total |                    | 152,570           | 151,603           | 166,296           | 166,296           |
| HUD Grants CDBG/HOME |                    | 1,126,913         | 2,483,626         | 5,227,344         | 1,108,642         |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3004 FDLE

| Object  | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Capital |                    |                   |                   |                   |                   |
| 664400  | Other Equipment    | -                 | -                 | 34,404            | -                 |
|         | Capital            | -                 | -                 | 34,404            | -                 |
|         | Project Total      | -                 | -                 | 34,404            | -                 |
|         | FDLE Total         | -                 | -                 | 34,404            | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3015 Victims of Crime Act Grant

| Object           | Object Description                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                         |                   |                   |                   |                   |
| 513576           | PT Victims Advocate Grant               | 7,700             | 21,105            | 15,470            | 21,840            |
| 521000           | Social Security - Matching              | 589               | 1,615             | 1,183             | 1,671             |
|                  | <b>Personnel</b>                        | <b>8,289</b>      | <b>22,720</b>     | <b>16,653</b>     | <b>23,511</b>     |
| <b>Operating</b> |                                         |                   |                   |                   |                   |
| 552000           | Operating Supplies                      | 1,851             | -                 | 4,703             | -                 |
| 552650           | Non-capital Equipment                   | 85                | -                 | -                 | -                 |
| 552653           | Non-capital Computer Equipment          | 152               | -                 | -                 | -                 |
| 554100           | Memberships Dues Subscription           | 229               | -                 | -                 | -                 |
| 555229           | Training                                | 589               | -                 | -                 | -                 |
|                  | <b>Operating</b>                        | <b>2,906</b>      | <b>-</b>          | <b>4,703</b>      | <b>-</b>          |
| <b>Capital</b>   |                                         |                   |                   |                   |                   |
| 664055           | Laptop or Tablet                        | 1,123             | -                 | -                 | -                 |
|                  | <b>Capital</b>                          | <b>1,123</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>                    | <b>12,318</b>     | <b>22,720</b>     | <b>21,356</b>     | <b>23,511</b>     |
|                  | <b>Victims of Crime Act Grant Total</b> | <b>12,318</b>     | <b>22,720</b>     | <b>21,356</b>     | <b>23,511</b>     |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3022 School Violence Prevention | Project: 02020 2020 Grant Year

| Object         | Object Description               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                                  |                   |                   |                   |                   |
| 664060         | Physical Control System          | -2,714            | 5,334             | -                 | -                 |
|                | Capital                          | -2,714            | 5,334             | -                 | -                 |
|                | Project Total                    | -2,714            | 5,334             | -                 | -                 |
|                | School Violence Prevention Total | -2,714            | 5,334             | -                 | -                 |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3023 Law Enforcement Mental Health

| Object                              | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Operating                           |                    |                   |                   |                   |                   |
| 534995                              | Other Svc - IT     | 35,000            | 35,000            | -                 | -                 |
|                                     | Operating          | 35,000            | 35,000            | -                 | -                 |
|                                     | Project Total      | 35,000            | 35,000            | -                 | -                 |
| Law Enforcement Mental Health Total |                    | 35,000            | 35,000            | -                 | -                 |



City of Pembroke Pines, Florida - Expenditure Detail

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3026 Federal-Aid Highway

| Object    | Object Description        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel |                           |                   |                   |                   |                   |
| 514000    | Overtime                  | 11,093            | 2,231             | 13,619            | -                 |
|           | Personnel                 | 11,093            | 2,231             | 13,619            | -                 |
|           | Project Total             | 11,093            | 2,231             | 13,619            | -                 |
|           | Federal-Aid Highway Total | 11,093            | 2,231             | 13,619            | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3030 Homeland Security | Project: 02020 2020 Grant Year

| Object           | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                      |                   |                   |                   |                   |
| 555229           | Training             | 8,590             | -                 | -                 | -                 |
|                  | <b>Operating</b>     | <b>8,590</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>   |                      |                   |                   |                   |                   |
| 664181           | Radio - Portable     | 111,001           | -                 | -                 | -                 |
| 664214           | Truck                | 140,906           | -                 | -                 | -                 |
| 664400           | Other Equipment      | 68,788            | -                 | -                 | -                 |
|                  | <b>Capital</b>       | <b>320,695</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b> | <b>329,285</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          |

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3030 Homeland Security | Project: 02021 2021 Grant Year

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 552650           | Non-capital Equipment          | -                 | 93,180            | -                 | -                 |
| 552652           | Non-capital Software & License | -                 | 71,333            | 142,666           | -                 |
|                  | <b>Operating</b>               | <b>-</b>          | <b>164,514</b>    | <b>142,666</b>    | <b>-</b>          |
| <b>Capital</b>   |                                |                   |                   |                   |                   |
| 664400           | Other Equipment                | -                 | 17,569            | -                 | -                 |
|                  | <b>Capital</b>                 | <b>-</b>          | <b>17,569</b>     | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>           | <b>-</b>          | <b>182,082</b>    | <b>142,666</b>    | <b>-</b>          |

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3030 Homeland Security | Project: 02022 2022 Grant Year

| Object           | Object Description    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                       |                   |                   |                   |                   |
| 552650           | Non-capital Equipment | -                 | -                 | 160,450           | -                 |
| 555229           | Training              | -                 | -                 | 4,500             | -                 |
|                  | <b>Operating</b>      | <b>-</b>          | <b>-</b>          | <b>164,950</b>    | <b>-</b>          |
| <b>Capital</b>   |                       |                   |                   |                   |                   |
| 664400           | Other Equipment       | -                 | -                 | 165,728           | -                 |
|                  | <b>Capital</b>        | <b>-</b>          | <b>-</b>          | <b>165,728</b>    | <b>-</b>          |
|                  | <b>Project Total</b>  | <b>-</b>          | <b>-</b>          | <b>330,678</b>    | <b>-</b>          |

City of Pembroke Pines, Florida - Expenditure Detail

|                         |         |         |         |        |
|-------------------------|---------|---------|---------|--------|
| Homeland Security Total | 329,285 | 182,082 | 473,344 | -      |
| Law Enforcement Grant   | 384,982 | 247,367 | 542,723 | 23,511 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:124 Police Community Service Grant | Function: 521 Law Enforcement

Department: 3018 Byrne | Project: 02018 2018 Grant Year

| Object         | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                      |                   |                   |                   |                   |
| 664400         | Other Equipment      | 21,142            | -                 | -                 | -                 |
|                | <b>Capital</b>       | <b>21,142</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>          |
|                | <b>Project Total</b> | <b>21,142</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>          |

Fund:124 Police Community Service Grant | Function: 521 Law Enforcement

Department: 3018 Byrne | Project: 02019 2019 Grant Year

| Object           | Object Description    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                       |                   |                   |                   |                   |
| 552650           | Non-capital Equipment | -                 | 21,608            | -                 | -                 |
|                  | <b>Operating</b>      | <b>-</b>          | <b>21,608</b>     | <b>-</b>          | <b>-</b>          |
|                  | <b>Project Total</b>  | <b>-</b>          | <b>21,608</b>     | <b>-</b>          | <b>-</b>          |
|                  | <b>Byrne Total</b>    | <b>21,142</b>     | <b>21,608</b>     | <b>-</b>          | <b>-</b>          |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:124 Police Community Service Grant | Function: 521 Law Enforcement

Department: 3024 BJA Body Worn Camera

| Object                         | Object Description    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|
| Operating                      |                       |                   |                   |                   |                   |
| 534990                         | Other Svc             | -                 | 4,670             | -                 | -                 |
| 552650                         | Non-capital Equipment | -                 | 75,330            | -                 | -                 |
| Operating                      |                       | -                 | 80,000            | -                 | -                 |
| Project Total                  |                       | -                 | 80,000            | -                 | -                 |
| BJA Body Worn Camera Total     |                       | -                 | 80,000            | -                 | -                 |
| Police Community Service Grant |                       | 21,142            | 101,608           | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8001 Community Services

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531400               | Professional Svc - Medical     | 79                | 810               | 1,000             | 1,000             |
| 531500               | Professional Svc - Other       | 183               | 474               | 500               | 700               |
| 534300               | Other Svc - Laundry & Cleaning | 246               | 329               | 600               | 600               |
| 534990               | Other Svc                      | 150,030           | 167,976           | 138,798           | 172,687           |
| 541100               | Telephone                      | 436               | 421               | 600               | 600               |
| 545000               | Insurance                      | -                 | -                 | -                 | 22,309            |
| 546250               | R&M Equipment                  | 949               | 2,121             | 3,000             | 3,500             |
| 546300               | R&M Vehicles                   | 27,310            | 81,125            | 90,000            | 90,000            |
| 546800               | Maintenance Contracts          | 8,346             | 8,435             | 12,000            | 12,000            |
| 551100               | Office Supplies                | -                 | 963               | 1,000             | 1,300             |
| 552540               | Fuel                           | -                 | -                 | 20,000            | 20,000            |
| 552650               | Non-capital Equipment          | -                 | -                 | 1,000             | 1,000             |
| 552652               | Non-capital Software & License | 2,573             | 2,573             | 5,000             | 5,000             |
| 554100               | Memberships Dues Subscription  | -                 | -                 | 400               | 400               |
| <b>Operating</b>     |                                | <b>190,152</b>    | <b>265,226</b>    | <b>273,898</b>    | <b>331,096</b>    |
| <b>Project Total</b> |                                | <b>190,152</b>    | <b>265,226</b>    | <b>273,898</b>    | <b>331,096</b>    |

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8001 Community Services | Project: 05310 Section 5310

| Object                          | Object Description    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>                |                       |                   |                   |                   |                   |
| 552650                          | Non-capital Equipment | -                 | -                 | 1,600             | -                 |
| 552650                          | Non-capital Equipment | -                 | -                 | 2,251             | -                 |
| 552650                          | Non-capital Equipment | 2,151             | -                 | -                 | -                 |
| <b>Operating</b>                |                       | <b>2,151</b>      | <b>-</b>          | <b>3,851</b>      | <b>-</b>          |
| <b>Capital</b>                  |                       |                   |                   |                   |                   |
| 664003                          | Vehicle               | -                 | -                 | 383,407           | -                 |
| 664003                          | Vehicle               | -                 | -                 | 213,151           | -                 |
| 664003                          | Vehicle               | -                 | -                 | 385,558           | -                 |
| <b>Capital</b>                  |                       | <b>-</b>          | <b>-</b>          | <b>982,116</b>    | <b>-</b>          |
| <b>Project Total</b>            |                       | <b>2,151</b>      | <b>-</b>          | <b>985,967</b>    | <b>-</b>          |
| <b>Community Services Total</b> |                       | <b>192,302</b>    | <b>265,226</b>    | <b>1,259,865</b>  | <b>331,096</b>    |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8004 Transit System

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531400               | Professional Svc - Medical     | 448               | 1,998             | 2,000             | 2,500             |
| 531500               | Professional Svc - Other       | 440               | 1,954             | 600               | 800               |
| 534300               | Other Svc - Laundry & Cleaning | 1,949             | 1,814             | 2,200             | 2,200             |
| 534950               | Other Svc - Maintenance        | -                 | -                 | 2,000             | 2,000             |
| 534990               | Other Svc                      | 639,984           | 685,417           | 651,172           | 646,263           |
| 541100               | Telephone                      | 16                | 9                 | 1,000             | 1,000             |
| 545000               | Insurance                      | -                 | -                 | -                 | 174,487           |
| 546250               | R&M Equipment                  | -                 | 943               | 1,000             | 1,000             |
| 546300               | R&M Vehicles                   | 24,164            | 59,388            | 70,000            | 80,000            |
| 551100               | Office Supplies                | 955               | -                 | 1,500             | 1,500             |
| 552000               | Operating Supplies             | 219               | 955               | 3,000             | 3,000             |
| 552540               | Fuel                           | 11,990            | 46,519            | 78,000            | 80,000            |
| 552650               | Non-capital Equipment          | -                 | -                 | 1,000             | 1,000             |
| 552652               | Non-capital Software & License | 1,871             | 1,871             | 2,300             | 2,300             |
| 554100               | Memberships Dues Subscription  | -                 | -                 | 200               | 200               |
| <b>Operating</b>     |                                | <b>682,036</b>    | <b>800,869</b>    | <b>815,972</b>    | <b>998,250</b>    |
| <b>Project Total</b> |                                | <b>682,036</b>    | <b>800,869</b>    | <b>815,972</b>    | <b>998,250</b>    |

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8004 Transit System | Project: 00042 CBS Blue Route

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531400               | Professional Svc - Medical     | -                 | 882               | 1,000             | 1,000             |
| 531500               | Professional Svc - Other       | 40                | 234               | 100               | 300               |
| 534300               | Other Svc - Laundry & Cleaning | 261               | 205               | 500               | 500               |
| 534990               | Other Svc                      | 54,777            | 57,119            | 50,508            | 52,500            |
| 541100               | Telephone                      | -                 | -                 | 200               | 200               |
| 545000               | Insurance                      | -                 | -                 | -                 | 17,278            |
| 546250               | R&M Equipment                  | 72                | -                 | 1,000             | 1,000             |
| 546300               | R&M Vehicles                   | 3,451             | 10,972            | 20,000            | 20,000            |
| 551100               | Office Supplies                | -                 | -                 | 500               | 500               |
| 552000               | Operating Supplies             | -                 | -                 | 500               | 500               |
| 552540               | Fuel                           | -                 | -                 | 20,000            | 20,000            |
| 552650               | Non-capital Equipment          | -                 | -                 | 1,000             | 1,000             |
| <b>Operating</b>     |                                | <b>58,600</b>     | <b>69,411</b>     | <b>95,308</b>     | <b>114,778</b>    |
| <b>Project Total</b> |                                | <b>58,600</b>     | <b>69,411</b>     | <b>95,308</b>     | <b>114,778</b>    |

City of Pembroke Pines, Florida - Expenditure Detail

|                       |         |           |           |           |
|-----------------------|---------|-----------|-----------|-----------|
| Transit System Total  | 740,636 | 870,280   | 911,280   | 1,113,028 |
| Community Bus Program | 932,939 | 1,135,506 | 2,171,145 | 1,444,124 |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:131 Treasury - Confiscated | Function: 521 Law Enforcement

Department: 3011 Treasury Confiscated

| Object                            | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>                  |                                |                   |                   |                   |                   |
| 531300                            | Prof Svc - Outside Legal       | -                 | -                 | 2,000             | -                 |
| 546150                            | R&M Land Bldg & Improvement    | -                 | -                 | 25,927            | -                 |
| 552650                            | Non-capital Equipment          | -                 | -                 | 2,990             | -                 |
| 552653                            | Non-capital Computer Equipment | -                 | -                 | 400               | -                 |
|                                   | <b>Operating</b>               | -                 | -                 | <b>31,317</b>     | -                 |
| <b>Capital</b>                    |                                |                   |                   |                   |                   |
| 662000                            | Buildings                      | -                 | -                 | 653               | -                 |
| 662052                            | Animal Facility                | -                 | -                 | 227               | -                 |
| 663061                            | Fencing                        | -                 | -                 | 20,693            | -                 |
| 663166                            | Shooting Range                 | -                 | -                 | 39,098            | -                 |
| 664003                            | Vehicle                        | -                 | -                 | 362               | -                 |
| 664023                            | Camera                         | -                 | -                 | 1,044             | -                 |
| 664175                            | Signs                          | -                 | -                 | 952               | -                 |
| 664180                            | Radio                          | -                 | -                 | 11                | -                 |
| 664400                            | Other Equipment                | -                 | -                 | 444,111           | 27,159            |
|                                   | <b>Capital</b>                 | -                 | -                 | <b>507,151</b>    | <b>27,159</b>     |
|                                   | <b>Project Total</b>           | -                 | -                 | <b>538,468</b>    | <b>27,159</b>     |
| <b>Treasury Confiscated Total</b> |                                | -                 | -                 | <b>538,468</b>    | <b>27,159</b>     |
| <b>Treasury - Confiscated</b>     |                                | -                 | -                 | <b>538,468</b>    | <b>27,159</b>     |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:132 Justice - Confiscated | Function: 521 Law Enforcement

Department: 3012 Justice Confiscated

| Object           | Object Description               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                  |                   |                   |                   |                   |
| 531300           | Prof Svc - Outside Legal         | -                 | -                 | 5,000             | -                 |
| 531400           | Professional Svc - Medical       | -                 | -                 | 19,200            | -                 |
| 531500           | Professional Svc - Other         | -                 | -                 | 7,000             | -                 |
| 552000           | Operating Supplies               | -                 | -                 | 2,000             | -                 |
| 552600           | Clothing/Uniforms                | -                 | -                 | 59,701            | -                 |
| 552650           | Non-capital Equipment            | -                 | -                 | 76,891            | -                 |
|                  | <b>Operating</b>                 | -                 | -                 | <b>169,792</b>    | -                 |
| <b>Capital</b>   |                                  |                   |                   |                   |                   |
| 663166           | Shooting Range                   | -                 | -                 | 1,920             | -                 |
| 664051           | Software                         | -                 | -                 | 54,197            | -                 |
| 664181           | Radio - Portable                 | -                 | -                 | 43,724            | -                 |
| 664400           | Other Equipment                  | -                 | -                 | 176,751           | 22,514            |
|                  | <b>Capital</b>                   | -                 | -                 | <b>276,592</b>    | <b>22,514</b>     |
|                  | <b>Project Total</b>             | -                 | -                 | <b>446,384</b>    | <b>22,514</b>     |
|                  | <b>Justice Confiscated Total</b> | -                 | -                 | <b>446,384</b>    | <b>22,514</b>     |
|                  | <b>Justice - Confiscated</b>     | -                 | -                 | <b>446,384</b>    | <b>22,514</b>     |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:133 \$2 Police Education | Function: 521 Law Enforcement

Department: 3013 \$2 Police Education

| Object                     | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Operating                  |                    |                   |                   |                   |                   |
| 540100                     | Travel Conferences | -                 | -                 | 2,300             | -                 |
| 555229                     | Training           | -1,290            | -                 | 57,203            | 16,117            |
| Operating                  |                    | -1,290            | -                 | 59,503            | 16,117            |
| Project Total              |                    | -1,290            | -                 | 59,503            | 16,117            |
| \$2 Police Education Total |                    | -1,290            | -                 | 59,503            | 16,117            |
| \$2 Police Education       |                    | -1,290            | -                 | 59,503            | 16,117            |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:134 FDLE - Confiscated | Function: 521 Law Enforcement

Department: 3004 FDLE

| Object                | Object Description        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>      |                           |                   |                   |                   |                   |
| 531300                | Prof Svc - Outside Legal  | 5,946             | -                 | 16,461            | -                 |
| 534990                | Other Svc                 | -                 | -                 | 39,300            | -                 |
| 540100                | Travel Conferences        | -                 | -                 | 6,176             | -                 |
| 549000                | Legal/Employment Ads      | -                 | -                 | 5,000             | -                 |
| 552000                | Operating Supplies        | -                 | -                 | 596               | -                 |
| 552600                | Clothing/Uniforms         | -                 | -                 | 10,101            | -                 |
| 552620                | Drug & Crime Prevention   | 10,000            | 17,791            | 44,633            | 12,036            |
| 552650                | Non-capital Equipment     | -                 | -                 | 9,036             | -                 |
|                       | <b>Operating</b>          | <b>15,946</b>     | <b>17,791</b>     | <b>131,303</b>    | <b>12,036</b>     |
| <b>Grants and Aid</b> |                           |                   |                   |                   |                   |
| 582014                | Police Explorers          | -                 | -                 | 7,085             | -                 |
|                       | <b>Grants and Aid</b>     | <b>-</b>          | <b>-</b>          | <b>7,085</b>      | <b>-</b>          |
| <b>Capital</b>        |                           |                   |                   |                   |                   |
| 662000                | Buildings                 | -                 | -                 | 105,774           | -                 |
| 664028                | Car                       | -                 | -                 | 147               | -                 |
| 664051                | Software                  | -                 | -                 | 15,000            | -                 |
| 664176                | SET Equipment             | -                 | -                 | 20,138            | -                 |
| 664181                | Radio - Portable          | -                 | -                 | 33,000            | -                 |
| 664214                | Truck                     | -                 | -                 | 1,600             | -                 |
| 664400                | Other Equipment           | -                 | -                 | 875,299           | 68,206            |
|                       | <b>Capital</b>            | <b>-</b>          | <b>-</b>          | <b>1,050,958</b>  | <b>68,206</b>     |
|                       | <b>Project Total</b>      | <b>15,946</b>     | <b>17,791</b>     | <b>1,189,346</b>  | <b>80,242</b>     |
|                       | <b>FDLE Total</b>         | <b>15,946</b>     | <b>17,791</b>     | <b>1,189,346</b>  | <b>80,242</b>     |
|                       | <b>FDLE - Confiscated</b> | <b>15,946</b>     | <b>17,791</b>     | <b>1,189,346</b>  | <b>80,242</b>     |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:199 Older Americans Act | Function: 569 Other Human Services

Department: 8005 SW Multipurpose Center | Project: 00024 Multipurpose Center

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531400           | Professional Svc - Medical     | 244               | 1,041             | 1,300             | 1,700             |
| 531500           | Professional Svc - Other       | 435               | 895               | 1,000             | 1,200             |
| 534300           | Other Svc - Laundry & Cleaning | 674               | 818               | 1,600             | 1,600             |
| 534989           | Other Svc - FCS                | 427,012           | 429,917           | 476,499           | 485,038           |
| 534990           | Other Svc                      | 699,245           | 834,447           | 860,933           | 894,887           |
| 545000           | Insurance                      | -                 | -                 | -                 | 67,864            |
| 546250           | R&M Equipment                  | -                 | 943               | 1,000             | 1,000             |
| 546300           | R&M Vehicles                   | -                 | -                 | 40,000            | 40,000            |
| 552540           | Fuel                           | 79,161            | 60,733            | 51,000            | 60,000            |
| 552652           | Non-capital Software & License | 2,573             | 2,573             | 2,700             | 2,700             |
| 554100           | Memberships Dues Subscription  | -                 | -                 | 200               | 200               |
| <b>Operating</b> |                                | <b>1,209,345</b>  | <b>1,331,367</b>  | <b>1,436,232</b>  | <b>1,556,189</b>  |

**Grants and Aid**

|                       |                  |                  |                  |                  |                  |
|-----------------------|------------------|------------------|------------------|------------------|------------------|
| 581121                | In-kind Salaries | 57,063           | 59,991           | 83,428           | 83,428           |
| <b>Grants and Aid</b> |                  | <b>57,063</b>    | <b>59,991</b>    | <b>83,428</b>    | <b>83,428</b>    |
| <b>Project Total</b>  |                  | <b>1,266,407</b> | <b>1,391,358</b> | <b>1,519,660</b> | <b>1,639,617</b> |

Fund:199 Older Americans Act | Function: 569 Other Human Services

Department: 8005 SW Multipurpose Center | Project: 00045 Ill E Funds

| Object                              | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Grants and Aid</b>               |                    |                   |                   |                   |                   |
| 581121                              | In-kind Salaries   | 8,185             | 13,066            | 11,857            | 11,857            |
| <b>Grants and Aid</b>               |                    | <b>8,185</b>      | <b>13,066</b>     | <b>11,857</b>     | <b>11,857</b>     |
| <b>Project Total</b>                |                    | <b>8,185</b>      | <b>13,066</b>     | <b>11,857</b>     | <b>11,857</b>     |
| <b>SW Multipurpose Center Total</b> |                    | <b>1,274,592</b>  | <b>1,404,424</b>  | <b>1,531,517</b>  | <b>1,651,474</b>  |
| <b>Older Americans Act</b>          |                    | <b>1,274,592</b>  | <b>1,404,424</b>  | <b>1,531,517</b>  | <b>1,651,474</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:201 Debt Service | Function: 517 Debt Service Payments

Department: 0900 General Debt Service

| Object               | Object Description        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Debt Services</b> |                           |                   |                   |                   |                   |
| 571554               | Bond Principal \$8.04 M   | 241,000           | 253,000           | 265,000           | 278,000           |
| 571555               | Bond Principal \$8.5457 M | 551,000           | 575,000           | 598,400           | 746,300           |
| 571557               | Bond Principal \$35.3 M   | 1,480,000         | 1,545,000         | 1,610,000         | 1,690,000         |
| 571558               | Bond Principal \$41.54 M  | 1,895,000         | 1,955,000         | 2,025,000         | 2,090,000         |
| 571559               | Bond Principal \$29.04 M  | 1,215,000         | 1,275,000         | 1,320,000         | 1,385,000         |
| 571561               | Bond Principal \$17.386 M | 2,963,900         | 2,999,900         | -                 | -                 |
| 571562               | Bond Principal \$45.96 M  | 3,005,000         | 3,145,000         | 3,310,000         | 3,365,000         |
| 571563               | Bond Principal \$62620000 | -                 | 1,480,000         | 1,630,000         | 1,720,000         |
| 572554               | Bond Interest \$8.040 M   | 110,365           | 106,265           | 101,966           | 227,208           |
| 572555               | Bond Interest \$8.5457 M  | 157,345           | 133,938           | 109,546           | 81,593            |
| 572556               | Bond Interest \$35.3 M    | 1,352,555         | 1,285,701         | 1,213,222         | 1,134,932         |
| 572557               | Bond Interest \$41.54 M   | 1,255,650         | 1,193,094         | 1,124,365         | 1,049,714         |
| 572558               | Bond Interest \$29.04 M   | 956,931           | 907,431           | 855,306           | 787,681           |
| 572561               | Bond Interest \$17.386 M  | 60,057            | 20,099            | -                 | -                 |
| 572562               | Bond Interest \$45.96 M   | 1,537,963         | 1,384,213         | 1,222,838         | 1,055,963         |
| 572563               | Bond Interest \$62620000  | 2,693,405         | 2,693,405         | 2,619,405         | 2,537,906         |
| 573850               | Fiscal Agent Fees         | 3,700             | 3,700             | 3,700             | 3,700             |
| <b>Debt Services</b> |                           | <b>19,478,870</b> | <b>20,955,746</b> | <b>18,008,748</b> | <b>18,152,997</b> |
| <b>Project Total</b> |                           | <b>19,478,870</b> | <b>20,955,746</b> | <b>18,008,748</b> | <b>18,152,997</b> |

Fund:201 Debt Service | Function: 517 Debt Service Payments

Department: 0900 General Debt Service | Project: 0677A GO Bonds 2015

| Object                            | Object Description        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Debt Services</b>              |                           |                   |                   |                   |                   |
| 571560                            | Bond Principal \$76.045 M | 2,940,000         | 3,085,000         | 3,240,000         | 3,400,000         |
| 572559                            | Bond Interest \$76.045 M  | 2,957,688         | 2,810,688         | 2,656,438         | 2,494,438         |
| 573850                            | Fiscal Agent Fees         | 450               | 450               | 450               | 450               |
| <b>Debt Services</b>              |                           | <b>5,898,138</b>  | <b>5,896,138</b>  | <b>5,896,888</b>  | <b>5,894,888</b>  |
| <b>Project Total</b>              |                           | <b>5,898,138</b>  | <b>5,896,138</b>  | <b>5,896,888</b>  | <b>5,894,888</b>  |
| <b>General Debt Service Total</b> |                           | <b>25,377,008</b> | <b>26,851,884</b> | <b>23,905,636</b> | <b>24,047,885</b> |
| <b>Debt Service</b>               |                           | <b>25,377,008</b> | <b>26,851,884</b> | <b>23,905,636</b> | <b>24,047,885</b> |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:320 Municipal Construction | Function: 519 Other General Governmental Svc

Department: 0800 General Government

| Object | Object Description        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Other  |                           |                   |                   |                   |                   |
| 591100 | Transfer to Road & Bridge | -                 | -                 | 450,000           | -                 |
|        | Other                     | -                 | -                 | 450,000           | -                 |
|        | Project Total             | -                 | -                 | 450,000           | -                 |
|        | General Government Total  | -                 | -                 | 450,000           | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:320 Municipal Construction | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00651 CIRR 2019

| Object         | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                    |                   |                   |                   |                   |
| 668010 ERP     |                    | 1,244,073         | 373,617           | 23,507            | -                 |
|                | Capital            | 1,244,073         | 373,617           | 23,507            | -                 |
|                | Project Total      | 1,244,073         | 373,617           | 23,507            | -                 |

Fund:320 Municipal Construction | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00672 Cap Improv - 2006

| Object                      | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b>              |                    |                   |                   |                   |                   |
| 663993 Improvements - Other |                    | -                 | 23,100            | 181,840           | -                 |
|                             | Capital            | -                 | 23,100            | 181,840           | -                 |
|                             | Project Total      | -                 | 23,100            | 181,840           | -                 |

Fund:320 Municipal Construction | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00677 GO Bonds 2009C

| Object                      | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b>              |                    |                   |                   |                   |                   |
| 663993 Improvements - Other |                    | -                 | -                 | 59,473            | -                 |
|                             | Capital            | -                 | -                 | 59,473            | -                 |
|                             | Project Total      | -                 | -                 | 59,473            | -                 |
| Technology Services Total   |                    | 1,244,073         | 396,717           | 264,820           | -                 |



City of Pembroke Pines, Florida - Expenditure Detail

Fund:320 Municipal Construction | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00672 Cap Improv - 2006

| Object  | Object Description          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| Capital |                             |                   |                   |                   |                   |
| 663161  | Parking Lot                 | -                 | 758,487           | 267               | -                 |
|         | Capital                     | -                 | 758,487           | 267               | -                 |
|         | Project Total               | -                 | 758,487           | 267               | -                 |
|         | General Gvt Buildings Total | -                 | 758,487           | 267               | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:320 Municipal Construction | Function: 541 Road &amp; Street Facilities

Department: 6003 Infrastructure | Project: 00676 GO Bonds 2007B

| Object         | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                            |                   |                   |                   |                   |
| 663995         | Improvements - Landscaping | -                 | -                 | 14,236            | -                 |
|                | <b>Capital</b>             | -                 | -                 | <b>14,236</b>     | -                 |
|                | <b>Project Total</b>       | -                 | -                 | <b>14,236</b>     | -                 |

Fund:320 Municipal Construction | Function: 541 Road &amp; Street Facilities

Department: 6003 Infrastructure | Project: 00677 GO Bonds 2009C

| Object         | Object Description          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                             |                   |                   |                   |                   |
| 663995         | Improvements - Landscaping  | -                 | -                 | 38,294            | -                 |
|                | <b>Capital</b>              | -                 | -                 | <b>38,294</b>     | -                 |
|                | <b>Project Total</b>        | -                 | -                 | <b>38,294</b>     | -                 |
|                | <b>Infrastructure Total</b> | -                 | -                 | <b>52,530</b>     | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:320 Municipal Construction | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts

| Object         | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                      |                   |                   |                   |                   |
| 663056         | Linear Park          | -                 | -                 | 20,501            | -                 |
|                | <b>Capital</b>       | -                 | -                 | 20,501            | -                 |
|                | <b>Project Total</b> | -                 | -                 | 20,501            | -                 |

Fund:320 Municipal Construction | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts | Project: 00672 Cap Improv - 2006

| Object         | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                            |                   |                   |                   |                   |
| 662300         | City Hall/Gallery/Chambers | 114,317           | 20,298            | 18,285            | -                 |
|                | <b>Capital</b>             | 114,317           | 20,298            | 18,285            | -                 |
|                | <b>Project Total</b>       | 114,317           | 20,298            | 18,285            | -                 |

Fund:320 Municipal Construction | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts | Project: 00675 GO Bonds 2005

| Object         | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                              |                   |                   |                   |                   |
| 663998         | Improvements - Comm Rec Proj | 434,212           | 302,204           | 367,417           | -                 |
| 664400         | Other Equipment              | 53,474            | 151,521           | 355,134           | -                 |
|                | <b>Capital</b>               | 487,686           | 453,725           | 722,551           | -                 |
|                | <b>Project Total</b>         | 487,686           | 453,725           | 722,551           | -                 |

Fund:320 Municipal Construction | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts | Project: 00677 GO Bonds 2009C

| Object         | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                                |                   |                   |                   |                   |
| 662999         | Building - New Comm Facilities | -                 | -                 | 57,850            | -                 |
|                | <b>Capital</b>                 | -                 | -                 | 57,850            | -                 |
|                | <b>Project Total</b>           | -                 | -                 | 57,850            | -                 |

|                                             |  |                  |                  |                  |          |
|---------------------------------------------|--|------------------|------------------|------------------|----------|
| <b>Recreation &amp; Cultural Arts Total</b> |  | <b>602,003</b>   | <b>474,023</b>   | <b>819,187</b>   | <b>-</b> |
| <b>Municipal Construction</b>               |  | <b>1,846,076</b> | <b>1,629,227</b> | <b>1,586,804</b> | <b>-</b> |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 519 Other General Governmental Svc  
Department: 0900 General Debt Service | Project: 00845 Alternative Water Supply

| Object                     | Object Description      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Debt Services              |                         |                   |                   |                   |                   |
| 571505                     | Loan Principal \$12.3 M | -                 | -                 | 965,920           | 999,728           |
| 572505                     | Loan Interest \$12.3 M  | 142,937           | 110,457           | 88,109            | 42,047            |
| Debt Services              |                         | 142,937           | 110,457           | 1,054,029         | 1,041,775         |
| Project Total              |                         | 142,937           | 110,457           | 1,054,029         | 1,041,775         |
| General Debt Service Total |                         | 142,937           | 110,457           | 1,054,029         | 1,041,775         |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 525 Emergency&Disaster Relief Svc  
Department: 3050 Emergency&Disaster Relief Svc | Project: COVID EMERGENCY & DISASTER RELIEF - COVID

| Object                              | Object Description            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Operating                           |                               |                   |                   |                   |                   |
| 534981                              | Function Sourcing - Utilities | 114,322           | -                 | -                 | -                 |
| 534990                              | Other Svc                     | 989               | -                 | -                 | -                 |
| Operating                           |                               | 115,311           | -                 | -                 | -                 |
| Project Total                       |                               | 115,311           | -                 | -                 | -                 |
| Emergency&Disaster Relief Svc Total |                               | 115,311           | -                 | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 536 Water-sewer Combined Services

Department: 6010 Utilities Admin Services

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512009           | Asst Director of Public Svc    | 125,770           | 135,102           | 141,395           | 125,145           |
| 512028           | Utilities Customer Service Mgr | -                 | -                 | 95,909            | 99,888            |
| 512051           | Public Services Director       | 76,570            | 80,212            | 83,382            | 84,864            |
| 512109           | Administrative Supervisor      | 86,103            | 90,844            | -                 | -                 |
| 512146           | Assist. UT/Compliance Director | 116,583           | 130,061           | 132,879           | 137,010           |
| 512147           | Assist. Utilities Director     | 120,938           | 128,472           | 132,401           | 136,844           |
| 512148           | Utilities Director             | 35,365            | 190,397           | 190,508           | 190,508           |
| 512196           | Envir Svc/Utilities Director   | 119,285           | -                 | -                 | -                 |
| 512499           | Deputy City Manager            | 147,638           | 212,143           | 133,578           | 118,135           |
| 512500           | City Engineer                  | 87,832            | 90,147            | 90,200            | 90,200            |
| 512516           | Assistant City Manager         | 56,408            | -                 | 75,504            | 78,508            |
| 512532           | Accountant II                  | 33,580            | 42,965            | 444               | -                 |
| 512537           | Assistant City Engineer        | 60,853            | 65,749            | 68,415            | 68,415            |
| 512642           | Accounting Supervisor          | -                 | -                 | 38,813            | 40,357            |
| 512741           | Controller                     | 16,359            | 38,262            | 45,220            | 50,004            |
| 512990           | Accrued Payroll                | 23,382            | -                 | -                 | -                 |
| 512992           | Vacation leave - retire/term   | 7,488             | 28,333            | -                 | -                 |
| 512993           | Accrued vacation               | -                 | 207,918           | -                 | -                 |
| 512994           | Accrued sick leave             | 3,434             | 38,658            | -                 | -                 |
| 512996           | Sick leave - retire/term       | -                 | 1,408             | -                 | -                 |
| 514000           | Overtime                       | 252               | 167               | -                 | -                 |
| 515001           | Special Payment Pen            | 4,100             | -                 | -                 | -                 |
| 515002           | Special Payment                | 10,350            | -                 | -                 | -                 |
| 515007           | Topped Out Incentive           | 1,350             | 3,000             | 3,000             | 4,950             |
| 515015           | Payment in Lieu of Benefits    | 1,523             | 3,719             | 3,601             | 3,601             |
| 515107           | Automobile Allowance           | 39,346            | 42,769            | 41,403            | 34,204            |
| 515116           | Cell Phone Pay                 | 9,088             | 10,485            | 10,051            | 8,851             |
| 521000           | Social Security - Matching     | 79,468            | 89,673            | 97,095            | 93,429            |
| 522000           | Retirement Contributions       | -                 | -                 | 57,594            | 55,432            |
| 522010           | Defined Contribution - General | 95,870            | 112,935           | 115,420           | 126,059           |
| 522210           | Pension Expense - Collective   | -33,223           | 196,055           | -                 | -                 |
| 522230           | OPEB Expense - Collective      | 565,036           | 280,018           | -                 | -                 |
| 523000           | Health Insurance               | 102,241           | 100,014           | 142,399           | 166,665           |
| 523100           | Life Insurance                 | 3,585             | 3,136             | 6,699             | 5,965             |
| 524000           | Workers Compensation           | 2,849             | 8,609             | 9,640             | 8,904             |
| 526300           | General Retiree Health Contrib | -                 | -                 | 752,000           | 752,000           |
| <b>Personnel</b> |                                | <b>1,999,422</b>  | <b>2,331,252</b>  | <b>2,467,550</b>  | <b>2,479,938</b>  |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531300           | Prof Svc - Outside Legal       | 18,666            | 314               | 10,000            | 10,000            |
| 531500           | Professional Svc - Other       | 65,868            | 175,180           | 451,278           | 41,600            |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 536 Water-sewer Combined Services

Department: 6010 Utilities Admin Services

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 532100               | Accounting & Auditing Fees     | 59,677            | 65,038            | 70,450            | 71,972            |
| 534950               | Other Svc - Maintenance        | 29,406            | 29,824            | 40,445            | 36,300            |
| 534981               | Function Sourcing - Utilities  | 1,572,591         | 1,467,882         | 1,631,928         | 1,688,796         |
| 534989               | Other Svc - FCS                | 878,594           | 1,145,753         | 1,206,116         | 1,531,373         |
| 534990               | Other Svc                      | 75,174            | 87,099            | 94,660            | 99,450            |
| 540100               | Travel Conferences             | 2,341             | 4,816             | 12,500            | 10,000            |
| 541100               | Telephone                      | 39,435            | 41,742            | 46,000            | 48,000            |
| 541225               | Cable fees                     | 3,115             | 3,543             | 3,250             | 3,300             |
| 542000               | Postage                        | 188,219           | 212,317           | 301,260           | 283,936           |
| 544200               | Rental - Machinery & Equipment | 7,680             | 8,042             | 9,500             | 15,500            |
| 545000               | Insurance                      | 1,523,007         | 1,789,903         | 2,954,620         | 2,487,486         |
| 546150               | R&M Land Bldg & Improvement    | 9,569             | 21,158            | 20,000            | 12,000            |
| 546250               | R&M Equipment                  | 3,053             | 45                | 8,500             | 1,000             |
| 546300               | R&M Vehicles                   | 5,111             | 8,226             | 16,000            | 12,000            |
| 546800               | Maintenance Contracts          | 30,971            | 22,743            | 34,617            | 34,905            |
| 547100               | Printing                       | 2,296             | 3,189             | 4,800             | 3,500             |
| 549100               | Recording Fees                 | 489               | 701               | 1,500             | 1,000             |
| 549104               | License Fees                   | -                 | -                 | 1,000             | 1,000             |
| 549400               | Bank Svc Charge                | 539,815           | 138,985           | -                 | -                 |
| 551100               | Office Supplies                | 26,101            | 26,829            | 19,090            | 30,000            |
| 552000               | Operating Supplies             | 746               | 2,407             | 10,750            | 13,000            |
| 552150               | Safety Equipment & Supplies    | 399               | 435               | -                 | -                 |
| 552200               | Janitorial Supplies            | 753               | 634               | -                 | -                 |
| 552300               | Expendable Tools               | 400               | -                 | -                 | -                 |
| 552540               | Fuel                           | 34,779            | 59,761            | 45,000            | 40,000            |
| 552600               | Clothing/Uniforms              | 163               | 326               | 510               | 400               |
| 552650               | Non-capital Equipment          | 6,777             | 38,277            | 7,000             | 10,000            |
| 552652               | Non-capital Software & License | -                 | 2,617             | 6,500             | 6,500             |
| 552653               | Non-capital Computer Equipment | 3,789             | 34,536            | 2,500             | 5,000             |
| 554100               | Memberships Dues Subscription  | 1,969             | 9,112             | 11,500            | 12,000            |
| 555200               | College Classes - Education    | -                 | 627               | -                 | -                 |
| 555229               | Training                       | 345               | 19,271            | 6,000             | 5,000             |
| <b>Operating</b>     |                                | <b>5,131,299</b>  | <b>5,421,333</b>  | <b>7,027,274</b>  | <b>6,515,018</b>  |
| <b>Capital</b>       |                                |                   |                   |                   |                   |
| 662000               | Buildings                      | -                 | -                 | 67,734            | 815,000           |
| 664214               | Truck                          | -                 | -                 | 30,000            | -                 |
| 664400               | Other Equipment                | -                 | -                 | 550,000           | -                 |
| <b>Capital</b>       |                                | <b>-</b>          | <b>-</b>          | <b>647,734</b>    | <b>815,000</b>    |
| <b>Project Total</b> |                                | <b>7,130,721</b>  | <b>7,752,585</b>  | <b>10,142,558</b> | <b>9,809,956</b>  |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 536 Water-sewer Combined Services

Department: 6010 Utilities Admin Services | Project: 00510 Security Svc

| Object                         | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Operating                      |                    |                   |                   |                   |                   |
| 534990                         | Other Svc          | 88,498            | 94,357            | 147,576           | 156,510           |
|                                | Operating          | 88,498            | 94,357            | 147,576           | 156,510           |
|                                | Project Total      | 88,498            | 94,357            | 147,576           | 156,510           |
| Utilities Admin Services Total |                    | 7,219,219         | 7,846,943         | 10,290,134        | 9,966,466         |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 536 Water-sewer Combined Services

Department: 6011 Non-Departmental Expense

| Object                                | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b>                      |                                |                   |                   |                   |                   |
| 522001                                | Retirement Contrib - Legacy    | -                 | -                 | 740,677           | 740,677           |
| 522210                                | Pension Expense - Collective   | -450,582          | 2,713,813         | -                 | -                 |
| 525000                                | Unemployment Compensation      | -                 | -                 | 2,000             | 2,000             |
|                                       | <b>Personnel</b>               | <b>-450,582</b>   | <b>2,713,813</b>  | <b>742,677</b>    | <b>742,677</b>    |
| <b>Operating</b>                      |                                |                   |                   |                   |                   |
| 531300                                | Prof Svc - Outside Legal       | -                 | -                 | 10,000            | 10,000            |
| 531301                                | Professional Services Legal    | 5,000             | 5,000             | 10,000            | 10,000            |
| 531303                                | Prof Svc - Other City Ctr      | -                 | -                 | 5,000             | 5,000             |
| 544110                                | Interfund Rental               | 165,874           | 166,704           | 177,457           | 183,491           |
| 549175                                | Administrative Fees            | 13,367,511        | 14,044,279        | 15,766,433        | 18,136,602        |
| 549201                                | Taxes and/or Assessments       | 1,348,062         | 1,347,554         | 1,476,193         | 1,498,361         |
| 549207                                | Engineering Chrg From Gen Fund | 145,777           | 772,361           | 748,328           | 845,014           |
| 549211                                | Privilege Fees                 | 3,799,000         | 3,954,373         | 4,134,000         | 4,355,000         |
| 549990                                | Interest Customer Deposit      | 15,001            | -                 | -                 | -                 |
| 559000                                | Depreciation Expense           | 7,423,852         | 7,823,264         | -                 | -                 |
| 559100                                | Reserve for Capital Replacemen | -                 | -                 | 3,450,000         | 3,410,000         |
|                                       | <b>Operating</b>               | <b>26,270,077</b> | <b>28,113,534</b> | <b>25,777,411</b> | <b>28,453,468</b> |
| <b>Grants and Aid</b>                 |                                |                   |                   |                   |                   |
| 581008                                | Brwd Water Conservation Prog   | 76,178            | 27,129            | 63,776            | 65,690            |
|                                       | <b>Grants and Aid</b>          | <b>76,178</b>     | <b>27,129</b>     | <b>63,776</b>     | <b>65,690</b>     |
|                                       | <b>Project Total</b>           | <b>25,895,673</b> | <b>30,854,477</b> | <b>26,583,864</b> | <b>29,261,835</b> |
| <b>Non-Departmental Expense Total</b> |                                | <b>25,895,673</b> | <b>30,854,477</b> | <b>26,583,864</b> | <b>29,261,835</b> |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531100           | Professional Svc - Engineering | 57,581            | 48,300            | 120,782           | 984,100           |
| 531500           | Professional Svc - Other       | 11,928            | 16,450            | 25,000            | 20,500            |
| 534981           | Function Sourcing - Utilities  | 1,751,948         | 1,829,152         | 1,953,100         | 2,020,424         |
| 534989           | Other Svc - FCS                | 828,443           | 857,036           | 952,977           | 1,028,649         |
| 534990           | Other Svc                      | -                 | 2,140             | 7,100             | 4,500             |
| 540100           | Travel Conferences             | 179               | 113               | 300               | 100               |
| 541100           | Telephone                      | 31,851            | 38,305            | 36,500            | 37,000            |
| 544200           | Rental - Machinery & Equipment | 1,557             | 15,784            | 23,000            | 20,000            |
| 546150           | R&M Land Bldg & Improvement    | 152,796           | 340,217           | 472,128           | 384,000           |
| 546152           | R&M - Land Bldg - Major Projec | -                 | 22                | 60,722            | -                 |
| 546220           | R&M Generators                 | 11,758            | 17,870            | 8,000             | 6,000             |
| 546250           | R&M Equipment                  | 357,514           | 395,274           | 423,279           | 428,000           |
| 546300           | R&M Vehicles                   | 42,668            | 46,072            | 55,000            | 50,000            |
| 549104           | License Fees                   | 3,786             | 205               | 7,500             | 4,500             |
| 551100           | Office Supplies                | 146               | -                 | 1,000             | 500               |
| 552000           | Operating Supplies             | 25,396            | 50,264            | 54,800            | 50,000            |
| 552150           | Safety Equipment & Supplies    | 19,625            | 6,004             | -                 | -                 |
| 552200           | Janitorial Supplies            | 7,004             | 4,839             | -                 | -                 |
| 552300           | Expendable Tools               | 9,296             | 5,634             | -                 | -                 |
| 552540           | Fuel                           | 19,150            | 14,562            | 24,000            | 22,000            |
| 552650           | Non-capital Equipment          | 14,596            | 8,814             | 25,000            | 25,000            |
| 555229           | Training                       | 2,677             | 6,166             | 3,000             | 3,000             |
|                  | <b>Operating</b>               | <b>3,349,899</b>  | <b>3,703,222</b>  | <b>4,253,188</b>  | <b>5,088,273</b>  |
| <b>Capital</b>   |                                |                   |                   |                   |                   |
| 662000           | Buildings                      | -                 | -                 | 25,721            | -                 |
| 663065           | Force Main                     | -                 | -                 | 612,500           | 900,000           |
| 663192           | Sewer Lines                    | -                 | -                 | 3,875,469         | 1,030,000         |
| 664003           | Vehicle                        | -                 | -                 | 57,996            | -                 |
| 664073           | Generator                      | -                 | -                 | 67,402            | 30,000            |
| 664213           | Trailer                        | -                 | -                 | 77,598            | 105,000           |
| 664214           | Truck                          | -                 | -                 | 190,000           | 140,000           |
| 664400           | Other Equipment                | -                 | -                 | 100,000           | 100,000           |
|                  | <b>Capital</b>                 | <b>-</b>          | <b>-</b>          | <b>5,006,686</b>  | <b>2,305,000</b>  |
|                  | <b>Project Total</b>           | <b>3,349,899</b>  | <b>3,703,222</b>  | <b>9,259,874</b>  | <b>7,393,273</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: 00812 Lift Station Upgrade

| Object         | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                      |                   |                   |                   |                   |
| 663122         | Lift Station         | -                 | -                 | 6,257,180         | -                 |
|                | <b>Capital</b>       | -                 | -                 | 6,257,180         | -                 |
|                | <b>Project Total</b> | -                 | -                 | 6,257,180         | -                 |

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: 00828 Infiltration &amp; inflow correcti

| Object           | Object Description      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                         |                   |                   |                   |                   |
| 534950           | Other Svc - Maintenance | 23,850            | 363,215           | 827,101           | 750,000           |
|                  | <b>Operating</b>        | 23,850            | 363,215           | 827,101           | 750,000           |
|                  | <b>Project Total</b>    | 23,850            | 363,215           | 827,101           | 750,000           |

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: ARPA1 American Rescue Plan Act 2021

| Object                        | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>              |                                |                   |                   |                   |                   |
| 546152                        | R&M - Land Bldg - Major Projec | -                 | 735               | 109,266           | -                 |
|                               | <b>Operating</b>               | -                 | 735               | 109,266           | -                 |
|                               | <b>Project Total</b>           | -                 | 735               | 109,266           | -                 |
| <b>Sewer Collection Total</b> |                                | <b>3,373,749</b>  | <b>4,067,173</b>  | <b>16,453,421</b> | <b>8,143,273</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531100           | Professional Svc - Engineering | 370,602           | 227,352           | 738,772           | 134,000           |
| 531300           | Prof Svc - Outside Legal       | 1,413,112         | 304,814           | 400,000           | 500,000           |
| 531500           | Professional Svc - Other       | 27,388            | 19,727            | 40,000            | 18,000            |
| 534450           | Other Svc - Sludge Removal     | 167,429           | 121,825           | 110,823           | 110,500           |
| 534451           | Other Svc - Grit/Screenings Re | 149,650           | 178,592           | 177,491           | 182,722           |
| 534950           | Other Svc - Maintenance        | 24,285            | 24,353            | 28,452            | 31,200            |
| 534981           | Function Sourcing - Utilities  | 1,949,405         | 2,032,391         | 2,170,111         | 2,244,915         |
| 534982           | Function Sourcing - Grounds    | 883               | 900               | 1,300             | 1,000             |
| 534989           | Other Svc - FCS                | 128,659           | 139,454           | 138,423           | 45,523            |
| 534990           | Other Svc                      | 337,512           | 286,721           | 195,069           | 196,110           |
| 540100           | Travel Conferences             | -                 | -                 | 100               | -                 |
| 541100           | Telephone                      | -                 | -                 | 500               | -                 |
| 541225           | Cable fees                     | -                 | -                 | 200               | -                 |
| 543200           | Water & Sewer                  | 9,369             | 37,727            | 38,000            | 38,000            |
| 543430           | Electricity                    | 1,106,713         | 1,219,670         | 1,170,000         | 1,280,650         |
| 543600           | Wastewater Treatment Charges   | 7,832,390         | 8,884,079         | 9,621,457         | 10,336,035        |
| 544200           | Rental - Machinery & Equipment | -                 | 2,069             | 5,100             | 6,100             |
| 546150           | R&M Land Bldg & Improvement    | 163,662           | 163,574           | 303,300           | 200,000           |
| 546152           | R&M - Land Bldg - Major Projec | -                 | -                 | 352,044           | -                 |
| 546220           | R&M Generators                 | 2,819             | 15,136            | 18,000            | 15,000            |
| 546250           | R&M Equipment                  | 27,389            | 117,741           | 253,369           | 75,000            |
| 546300           | R&M Vehicles                   | 6,000             | 2,324             | 4,000             | 10,000            |
| 546800           | Maintenance Contracts          | -                 | -                 | 500               | 500               |
| 549104           | License Fees                   | 8,050             | 8,303             | 12,000            | 10,000            |
| 551100           | Office Supplies                | 115               | 959               | 500               | 500               |
| 552000           | Operating Supplies             | 15,179            | 37,994            | 51,867            | 62,000            |
| 552150           | Safety Equipment & Supplies    | 22,315            | 8,342             | -                 | -                 |
| 552200           | Janitorial Supplies            | 3,363             | 2,592             | -                 | -                 |
| 552300           | Expendable Tools               | 4,673             | 1,013             | -                 | -                 |
| 552430           | Operating Chemicals            | 139,198           | 101,355           | 400,850           | 538,484           |
| 552540           | Fuel                           | 22,204            | 53,086            | 7,500             | 7,500             |
| 552650           | Non-capital Equipment          | 9,296             | 7,554             | 17,000            | 10,000            |
| 552652           | Non-capital Software & License | -                 | -                 | 1,433             | -                 |
| <b>Operating</b> |                                | <b>13,941,661</b> | <b>13,999,647</b> | <b>16,258,161</b> | <b>16,053,739</b> |
| <b>Capital</b>   |                                |                   |                   |                   |                   |
| 662000           | Buildings                      | -                 | -                 | 100,000           | -                 |
| 663000           | Improvement Other Than Bldg    | -                 | -                 | 1,163,833         | 1,835,525         |
| 664073           | Generator                      | -                 | -                 | 590,000           | -                 |
| 664400           | Other Equipment                | -                 | -                 | 808,343           | 78,000            |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant

| Object         | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                      |                   |                   |                   |                   |
|                | Capital              | -                 | -                 | 2,662,176         | 1,913,525         |
|                | <b>Project Total</b> | <b>13,941,661</b> | <b>13,999,647</b> | <b>18,920,337</b> | <b>17,967,264</b> |

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant | Project: 00834 Plant Rehabilitation

| Object         | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital</b> |                                |                   |                   |                   |                   |
| 663183         | Sewer Treatment Rehabilitation | -                 | -                 | 1,856,000         | 3,127,000         |
|                | Capital                        | -                 | -                 | 1,856,000         | 3,127,000         |
|                | <b>Project Total</b>           | <b>-</b>          | <b>-</b>          | <b>1,856,000</b>  | <b>3,127,000</b>  |

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant | Project: ARPA1 American Rescue Plan Act 2021

| Object                             | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>                   |                                |                   |                   |                   |                   |
| 546152                             | R&M - Land Bldg - Major Projec | -                 | -                 | 67,000            | -                 |
|                                    | <b>Operating</b>               | <b>-</b>          | <b>-</b>          | <b>67,000</b>     | <b>-</b>          |
|                                    | <b>Project Total</b>           | <b>-</b>          | <b>-</b>          | <b>67,000</b>     | <b>-</b>          |
| <b>Sewer Treatment Plant Total</b> |                                | <b>13,941,661</b> | <b>13,999,647</b> | <b>20,843,337</b> | <b>21,094,264</b> |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6031 Water Plants

| Object               | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                                |                   |                   |                   |                   |
| 531100               | Professional Svc - Engineering | 78,336            | 133,415           | 542,449           | 112,500           |
| 531500               | Professional Svc - Other       | 14,318            | 14,154            | 16,154            | 16,318            |
| 534450               | Other Svc - Sludge Removal     | 681,625           | 711,611           | 1,156,119         | 770,532           |
| 534950               | Other Svc - Maintenance        | 38,093            | 43,708            | 46,948            | 51,710            |
| 534981               | Function Sourcing - Utilities  | 3,021,578         | 3,152,076         | 3,363,672         | 3,479,618         |
| 534982               | Function Sourcing - Grounds    | 704               | 1,500             | 1,950             | 1,800             |
| 534989               | Other Svc - FCS                | 128,659           | 139,454           | 138,423           | 45,523            |
| 534990               | Other Svc                      | 56,622            | 59,550            | 63,024            | 65,545            |
| 541370               | Communications                 | -                 | -                 | 500               | -                 |
| 543300               | Gas                            | 527               | 581               | 500               | 500               |
| 543430               | Electricity                    | 610,896           | 694,815           | 626,000           | 730,000           |
| 544200               | Rental - Machinery & Equipment | 31,042            | 22,534            | 40,050            | 12,400            |
| 546150               | R&M Land Bldg & Improvement    | 72,049            | 95,066            | 145,000           | 130,000           |
| 546152               | R&M - Land Bldg - Major Projec | -                 | -                 | 50,000            | -                 |
| 546220               | R&M Generators                 | 236               | 19,338            | 161,943           | 7,500             |
| 546250               | R&M Equipment                  | 83,244            | 99,474            | 186,700           | 100,000           |
| 546300               | R&M Vehicles                   | -                 | -                 | 1,000             | 1,000             |
| 546800               | Maintenance Contracts          | -                 | -                 | 1,300             | 2,000             |
| 549104               | License Fees                   | 7,285             | 9,118             | 10,000            | 10,000            |
| 552000               | Operating Supplies             | 1,810             | 2,383             | 8,000             | 7,500             |
| 552150               | Safety Equipment & Supplies    | 6,224             | 5,123             | -                 | -                 |
| 552200               | Janitorial Supplies            | 917               | 152               | -                 | -                 |
| 552300               | Expendable Tools               | -                 | 316               | -                 | -                 |
| 552430               | Operating Chemicals            | 1,705,796         | 2,097,850         | 2,236,348         | 2,959,780         |
| 552540               | Fuel                           | 9,638             | 4,901             | 14,500            | 7,500             |
| 552650               | Non-capital Equipment          | 399               | 1,177             | 2,000             | 2,000             |
| 559200               | Amortization Expense - Leases  | 6,345             | -449              | -                 | -                 |
| <b>Operating</b>     |                                | <b>6,556,342</b>  | <b>7,307,847</b>  | <b>8,812,580</b>  | <b>8,513,726</b>  |
| <b>Debt Services</b> |                                |                   |                   |                   |                   |
| 572564               | Lease Interest Payment         | -                 | 9                 | -                 | -                 |
| <b>Debt Services</b> |                                | <b>-</b>          | <b>9</b>          | <b>-</b>          | <b>-</b>          |
| <b>Capital</b>       |                                |                   |                   |                   |                   |
| 662000               | Buildings                      | -                 | -                 | 54,335            | -                 |
| 663000               | Improvement Other Than Bldg    | -                 | -                 | 1,334,473         | 3,827,917         |
| 663250               | Water Well                     | -                 | -                 | 1,538,798         | 955,000           |
| 663993               | Improvements - Other           | -                 | -                 | 2,071,491         | -                 |
| 664165               | Pump                           | -                 | -                 | 150,000           | 155,000           |
| 664400               | Other Equipment                | -                 | -                 | 425,000           | 50,000            |
| <b>Capital</b>       |                                | <b>-</b>          | <b>-</b>          | <b>5,574,097</b>  | <b>4,987,917</b>  |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6031 Water Plants

| Object             | Object Description | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Project Total      |                    | 6,556,342         | 7,307,855         | 14,386,677        | 13,501,643        |
| Water Plants Total |                    | 6,556,342         | 7,307,855         | 14,386,677        | 13,501,643        |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6032 Water Distribution

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 531100           | Professional Svc - Engineering | -                 | 4,995             | 25,000            | 50,000            |
| 531500           | Professional Svc - Other       | 27,389            | 3,515             | 17,500            | 15,250            |
| 534981           | Function Sourcing - Utilities  | 1,655,304         | 1,728,573         | 1,869,094         | 1,933,678         |
| 534990           | Other Svc                      | -                 | -                 | 357,995           | 357,995           |
| 540100           | Travel Conferences             | -                 | 23                | 100               | 100               |
| 544200           | Rental - Machinery & Equipment | 11,558            | 1,200             | 7,500             | 3,000             |
| 546150           | R&M Land Bldg & Improvement    | 299,599           | 410,961           | 640,000           | 425,000           |
| 546250           | R&M Equipment                  | 555               | 6,412             | 10,000            | 15,000            |
| 546300           | R&M Vehicles                   | 3,417             | 8,510             | 2,500             | 3,000             |
| 549104           | License Fees                   | 650               | -                 | 1,200             | 1,000             |
| 552000           | Operating Supplies             | 1,591             | 5,393             | 1,000             | 1,500             |
| 552540           | Fuel                           | 6,849             | 4,313             | 2,500             | 2,500             |
| 552650           | Non-capital Equipment          | 30                | 2,696             | 72,755            | 5,000             |
| 552651           | Non-capital Meters             | 103,015           | 576,477           | 879,967           | 660,000           |
|                  | <b>Operating</b>               | <b>2,109,958</b>  | <b>2,753,068</b>  | <b>3,887,111</b>  | <b>3,473,023</b>  |
| <b>Capital</b>   |                                |                   |                   |                   |                   |
| 662000           | Buildings                      | -                 | -                 | 25,721            | -                 |
| 663062           | Fire Hydrants                  | -                 | -                 | -                 | 30,000            |
| 663233           | Water Main                     | -                 | -                 | 4,492,083         | 6,950,000         |
| 664003           | Vehicle                        | -                 | -                 | 60,000            | -                 |
| 664214           | Truck                          | -                 | -                 | 152,368           | -                 |
| 664400           | Other Equipment                | -                 | -                 | 1,143,745         | 1,587,000         |
|                  | <b>Capital</b>                 | <b>-</b>          | <b>-</b>          | <b>5,873,917</b>  | <b>8,567,000</b>  |
|                  | <b>Project Total</b>           | <b>2,109,958</b>  | <b>2,753,068</b>  | <b>9,761,028</b>  | <b>12,040,023</b> |

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6032 Water Distribution | Project: ARPA1 American Rescue Plan Act 2021

| Object                          | Object Description   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget  | 2024-25<br>Budget |
|---------------------------------|----------------------|-------------------|-------------------|--------------------|-------------------|
| <b>Capital</b>                  |                      |                   |                   |                    |                   |
| 663233                          | Water Main           | -                 | -                 | 3,480,106          | -                 |
|                                 | <b>Capital</b>       | <b>-</b>          | <b>-</b>          | <b>3,480,106</b>   | <b>-</b>          |
|                                 | <b>Project Total</b> | <b>-</b>          | <b>-</b>          | <b>3,480,106</b>   | <b>-</b>          |
| <b>Water Distribution Total</b> |                      | <b>2,109,958</b>  | <b>2,753,068</b>  | <b>13,241,134</b>  | <b>12,040,023</b> |
| <b>Utility Fund</b>             |                      | <b>59,354,850</b> | <b>66,939,618</b> | <b>102,852,596</b> | <b>95,049,279</b> |



## City of Pembroke Pines, Florida - Expenditure Detail

Fund:472 Sanitation Fund | Function: 534 Sanitation Services

Department: 6050 Sanitation Services

| Object                           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>                 |                                |                   |                   |                   |                   |
| 531500                           | Professional Svc - Other       | 49,149            | -                 | -                 | -                 |
| 534300                           | Other Svc - Laundry & Cleaning | 105               | 207               | 250               | 250               |
| 534981                           | Function Sourcing - Utilities  | 18,807            | -                 | -                 | -                 |
| 534989                           | Other Svc - FCS                | 252,788           | 332,954           | 388,248           | 427,688           |
| 540100                           | Travel Conferences             | 3                 | -                 | 50                | 50                |
| 541370                           | Communications                 | 491               | 866               | 1,800             | 1,800             |
| 543001                           | Residential Disposal           | 1,887,760         | 2,754,743         | 2,717,125         | 2,967,231         |
| 543002                           | Household Hazardous Waste      | 78,065            | 111,799           | 105,000           | 150,000           |
| 543003                           | Resident Bulk Collection(EWS)  | 2,165,236         | 2,964,313         | 2,979,278         | 3,411,120         |
| 546300                           | R&M Vehicles                   | 2,875             | 1,541             | 7,400             | 7,397             |
| 547100                           | Printing                       | 19,025            | 43                | 10,000            | 10,000            |
| 551100                           | Office Supplies                | 20                | 774               | 1,000             | 1,000             |
| 552000                           | Operating Supplies             | 1,993             | 42                | 2,000             | 2,000             |
| 552540                           | Fuel                           | -                 | 6,388             | 8,500             | 10,440            |
| 552600                           | Clothing/Uniforms              | 254               | 190               | 250               | 250               |
| 552650                           | Non-capital Equipment          | 1,321             | 400               | 1,500             | 1,500             |
| 552653                           | Non-capital Computer Equipment | -                 | -                 | 500               | 1,000             |
| 554100                           | Memberships Dues Subscription  | -                 | 245               | 300               | 300               |
| 559000                           | Depreciation Expense           | 4,665             | 11,195            | -                 | -                 |
| <b>Operating</b>                 |                                | <b>4,482,554</b>  | <b>6,185,699</b>  | <b>6,223,201</b>  | <b>6,992,026</b>  |
| <b>Project Total</b>             |                                | <b>4,482,554</b>  | <b>6,185,699</b>  | <b>6,223,201</b>  | <b>6,992,026</b>  |
| <b>Sanitation Services Total</b> |                                | <b>4,482,554</b>  | <b>6,185,699</b>  | <b>6,223,201</b>  | <b>6,992,026</b>  |
| <b>Sanitation Fund</b>           |                                | <b>4,482,554</b>  | <b>6,185,699</b>  | <b>6,223,201</b>  | <b>6,992,026</b>  |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00401 Administration

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b> |                                |                   |                   |                   |                   |
| 512014           | Risk Mgmt/Benefits Supervisor  | -                 | -                 | -                 | 60,199            |
| 512017           | Risk/Benefits Manager          | 82,482            | 86,583            | 90,096            | 100,074           |
| 512439           | Risk/Benefits Director         | -                 | -                 | -                 | 116,120           |
| 512992           | Vacation leave - retire/term   | -                 | 17,213            | -                 | -                 |
| 512993           | Accrued vacation               | 8,867             | -                 | -                 | -                 |
| 512994           | Accrued sick leave             | 930               | -                 | -                 | -                 |
| 512996           | Sick leave - retire/term       | -                 | 16,828            | -                 | -                 |
| 515001           | Special Payment Pen            | 29,250            | 7,150             | -                 | -                 |
| 515002           | Special Payment                | -                 | 3,250             | -                 | -                 |
| 515107           | Automobile Allowance           | -                 | -                 | -                 | 4,800             |
| 515116           | Cell Phone Pay                 | 775               | 965               | 900               | 1,800             |
| 521000           | Social Security - Matching     | 8,371             | 9,888             | 6,962             | 21,652            |
| 522000           | Retirement Contributions       | -                 | -                 | 11,875            | 25,715            |
| 522001           | Retirement Contrib - Legacy    | -                 | -                 | 10,450            | 10,450            |
| 522010           | Defined Contribution - General | -                 | -                 | -                 | 9,030             |
| 522210           | Pension Expense - Collective   | -30,826           | 44,903            | -                 | -                 |
| 522230           | OPEB Expense - Collective      | 11,463            | 5,910             | -                 | -                 |
| 526300           | General Retiree Health Contrib | 7                 | 9                 | 15,384            | 30,766            |
|                  | <b>Personnel</b>               | <b>111,320</b>    | <b>192,698</b>    | <b>135,667</b>    | <b>380,606</b>    |
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 534989           | Other Svc - FCS                | 93,764            | 90,746            | 140,111           | 123,564           |
| 534990           | Other Svc                      | 13,526            | -                 | 24,000            | 24,000            |
| 540100           | Travel Conferences             | -                 | -                 | 1,000             | 1,000             |
| 545050           | Insurance - Administrative Fee | 86,586            | 100,686           | 130,000           | 145,000           |
| 546800           | Maintenance Contracts          | -                 | 569               | 2,000             | 3,600             |
| 547100           | Printing                       | -                 | -                 | 17,000            | 15,000            |
| 549857           | Allocation of Adm Expenses     | -306,376          | -387,768          | -455,778          | -699,270          |
| 551100           | Office Supplies                | 1,181             | 2,961             | 4,000             | 4,500             |
| 552540           | Fuel                           | -                 | 107               | 1,000             | 1,000             |
| 552650           | Non-capital Equipment          | -                 | -                 | 500               | 500               |
| 555200           | College Classes - Education    | -                 | -                 | 500               | 500               |
|                  | <b>Operating</b>               | <b>-111,319</b>   | <b>-192,698</b>   | <b>-135,667</b>   | <b>-380,606</b>   |
|                  | <b>Project Total</b>           | <b>1</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00402 Health Insurance

| Object           | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                              |                   |                   |                   |                   |
| 545053           | Health - Administrative fees | 327,357           | 369,490           | 800,000           | 750,000           |
| 545085           | Dental - Cobra Fees          | -                 | -                 | 2,000             | 2,000             |
| 545420           | Health - Premium             | 1,699,670         | 1,651,629         | 2,000,000         | 2,200,000         |
| 545808           | Health Claims                | 17,920,908        | 17,815,224        | 21,974,731        | 23,533,151        |
| 549857           | Allocation of Adm Expenses   | 221,765           | 281,445           | 306,090           | 489,195           |
|                  | <b>Operating</b>             | <b>20,169,701</b> | <b>20,117,789</b> | <b>25,082,821</b> | <b>26,974,346</b> |
|                  | <b>Project Total</b>         | <b>20,169,701</b> | <b>20,117,789</b> | <b>25,082,821</b> | <b>26,974,346</b> |

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00403 Life Insurance

| Object           | Object Description         | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                            |                   |                   |                   |                   |
| 545095           | Insurance - Life           | 371,009           | 350,841           | 581,784           | 581,845           |
| 549857           | Allocation of Adm Expenses | 5,634             | 6,685             | 7,205             | 10,747            |
|                  | <b>Operating</b>           | <b>376,643</b>    | <b>357,526</b>    | <b>588,989</b>    | <b>592,592</b>    |
|                  | <b>Project Total</b>       | <b>376,643</b>    | <b>357,526</b>    | <b>588,989</b>    | <b>592,592</b>    |

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00404 Workers Compensation

| Object           | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                                |                   |                   |                   |                   |
| 545070           | Insurance - Excess Work Comp   | 384,200           | 494,764           | 605,000           | 634,850           |
| 545080           | State Assess Self Ins WorkComp | 17,225            | 17,510            | 25,000            | 25,000            |
| 545751           | Workers Compensation 1993-94   | 0                 | 0                 | -                 | -                 |
| 545752           | Workers Compensation 1994-95   | -94,543           | 88,409            | -                 | -                 |
| 545753           | Workers Compensation 1995-96   | 33                | 32                | -                 | -                 |
| 545754           | Workers Compensation 1996-97   | 0                 | 0                 | -                 | -                 |
| 545756           | Workers Compensation 1998-99   | -18,597           | -7,025            | -                 | -                 |
| 545757           | Workers Compensation 1999-00   | 23                | 0                 | -                 | -                 |
| 545758           | Workers Compensation 2000-01   | -12,136           | -3,531            | -                 | -                 |
| 545759           | Workers Compensation 2001-02   | -3,661            | -4,867            | -                 | -                 |
| 545760           | Workers Compensation 2002-03   | 121               | 410               | -                 | -                 |
| 545761           | Workers Compensation 2003-04   | -1,613            | -8,793            | -                 | -                 |
| 545762           | Workers Compensation 2004-05   | -1,584            | -2,714            | -                 | -                 |
| 545763           | Workers Compensation 2005-06   | -39,603           | -30,916           | -                 | -                 |
| 545764           | Workers Compensation 2006-07   | 29,947            | 220,530           | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00404 Workers Compensation

| Object               | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|----------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>     |                              |                   |                   |                   |                   |
| 545765               | Workers Compensation 2007-08 | -133,997          | -40,883           | -                 | -                 |
| 545766               | Workers Compensation 2008-09 | -25,219           | -34,870           | -                 | -                 |
| 545767               | Workers Compensation 2009-10 | 0                 | 468               | -                 | -                 |
| 545768               | Workers Compensation 2010-11 | 820               | 799               | -                 | -                 |
| 545769               | Workers Compensation 2011-12 | -3,922            | -1,291            | -                 | -                 |
| 545771               | Workers Compensation 2012-13 | 6,177             | -3,635            | -                 | -                 |
| 545772               | Workers Compensation 2013-14 | 1,056             | 769               | -                 | -                 |
| 545773               | Workers Compensation 2014-15 | 327,127           | 55,430            | -                 | -                 |
| 545774               | Workers Compensation 2015-16 | -847              | 3,901             | -                 | -                 |
| 545778               | Workers Compensation 2016-17 | -14,393           | 130,375           | -                 | -                 |
| 545779               | Workers Compensation 2017-18 | -56,499           | 19,754            | -                 | -                 |
| 545780               | Workers Compensation 2018-19 | 250,583           | 89,623            | -                 | -                 |
| 545781               | Workers Compensation 2019-20 | -224,091          | 205,910           | -                 | -                 |
| 545782               | Workers Compensation 20-21   | -83,973           | 639,936           | -                 | -                 |
| 545783               | Workers Compensation 2021-22 | 878,580           | 94,799            | 18,759            | -                 |
| 545784               | Workers compensation 2022-23 | -                 | 1,614,898         | -                 | -                 |
| 545785               | Workers compensation 2023-24 | -                 | -                 | 2,738,249         | -                 |
| 545786               | Workers compensation 2024-25 | -                 | -                 | -                 | 3,087,899         |
| 549857               | Allocation of Adm Expenses   | 33,178            | 39,744            | 46,200            | 69,223            |
| <b>Operating</b>     |                              | <b>1,214,392</b>  | <b>3,579,534</b>  | <b>3,433,208</b>  | <b>3,816,972</b>  |
| <b>Project Total</b> |                              | <b>1,214,392</b>  | <b>3,579,534</b>  | <b>3,433,208</b>  | <b>3,816,972</b>  |

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00405 Property &amp; Casualty Insurance

| Object           | Object Description            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b> |                               |                   |                   |                   |                   |
| 545060           | Insurance - Excess Property   | 2,194,934         | 2,451,221         | 4,909,845         | 4,289,200         |
| 545200           | Insurance - Gallagher Package | 631,389           | 565,296           | 1,000,000         | 778,330           |
| 545225           | Insurance - Bus               | 480,652           | 589,721           | 695,200           | 851,400           |
| 545600           | Insurance - Fidelity Bonds    | -                 | -                 | 25,000            | 25,000            |
| 545697           | Insurance claims paid 2024-25 | -                 | -                 | -                 | 1,100,000         |
| 545698           | Insurance claims paid 2023-24 | -                 | -                 | 1,440,892         | -                 |
| 545699           | Insurance claims paid 2022-23 | -                 | 597,779           | -                 | -                 |
| 545701           | Insurance Claims Paid 2021-22 | 641,419           | 147,511           | -                 | -                 |
| 545702           | Insurance claims paid 2020-21 | 94,740            | 228,716           | -                 | -                 |
| 545703           | Insurance Claims Paid 2019-20 | -377,036          | -125,283          | -                 | -                 |
| 545704           | Insurance Claims Paid 2018-19 | 33,509            | 149,165           | -                 | -                 |
| 545706           | Insurance Claims Paid 2017-18 | -115,571          | -691              | -                 | -                 |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00405 Property &amp; Casualty Insurance

| Object                       | Object Description            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Operating</b>             |                               |                   |                   |                   |                   |
| 545707                       | Insurance Claims Paid 2016-17 | -74,991           | -54,946           | -                 | -                 |
| 545708                       | Insurance Claims Paid 2015-16 | -35,621           | 125               | -                 | -                 |
| 545709                       | Insurance Claims Paid 2014-15 | -147,210          | 41,085            | -                 | -                 |
| 545711                       | Insurance Claims Paid 2013-14 | 4                 | 4                 | -                 | -                 |
| 545712                       | Insurance Claims Paid 2012-13 | 84                | -49               | -                 | -                 |
| 545713                       | Insurance Claims Paid 2011-12 | 171,416           | 70,752            | -                 | -                 |
| 545714                       | Insurance Claims Paid 2010-11 | 20                | 18                | -                 | -                 |
| 545715                       | Insurance Claims Paid 2009-10 | 1                 | 20                | -                 | -                 |
| 545716                       | Insurance Claims Paid 2008-09 | -1,877            | -776              | -                 | -                 |
| 545717                       | Insurance Claims Paid 2007-08 | -34,514           | -10,531           | -                 | -                 |
| 545718                       | Insurance Claims Paid 2006-07 | 2,923             | 4,598             | -                 | -                 |
| 545719                       | Insurance Claims Paid 2005-06 | -4,529            | -3,536            | -                 | -                 |
| 545723                       | Insurance Claims Paid 1994-95 | -42,641           | -5,388            | -                 | -                 |
| 545724                       | Insurance Claims Paid 1995-96 | 45                | 46                | -                 | -                 |
| 545727                       | Insurance Claims Paid 1998-99 | -7,249            | -2,740            | -                 | -                 |
| 545728                       | Insurance Claims Paid 1999-00 | 3                 | -                 | -                 | -                 |
| 545729                       | Insurance Claims Paid 2000-01 | -3,522            | -1,025            | -                 | -                 |
| 545731                       | INS CLAIMS PAID 2001-02       | -1,627            | -2,165            | -                 | -                 |
| 545732                       | Insurance Claims Paid 2002-03 | 37                | 53                | -                 | -                 |
| 545733                       | Insurance Claims Paid 2003-04 | -803              | -24,528           | -                 | -                 |
| 545734                       | Insurance Claims Paid 2004-05 | -233              | -399              | -                 | -                 |
| 549857                       | Allocation of Adm Expenses    | 45,799            | 59,894            | 96,283            | 130,105           |
| <b>Operating</b>             |                               | <b>3,449,551</b>  | <b>4,673,947</b>  | <b>8,167,220</b>  | <b>7,174,035</b>  |
| <b>Project Total</b>         |                               | <b>3,449,551</b>  | <b>4,673,947</b>  | <b>8,167,220</b>  | <b>7,174,035</b>  |
| <b>Self Insurance Total</b>  |                               | <b>25,210,287</b> | <b>28,728,796</b> | <b>37,272,238</b> | <b>38,557,945</b> |
| <b>Public Insurance Fund</b> |                               | <b>25,210,287</b> | <b>28,728,796</b> | <b>37,272,238</b> | <b>38,557,945</b> |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:655 General Pension Trust Fund | Function: 519 Other General Governmental Svc

Department: 0204 Post Employment Benefits

| Object    | Object Description             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|-----------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Operating |                                |                   |                   |                   |                   |
| 531500    | Professional Svc - Other       | 5,550             | 5,650             | 7,000             | 7,000             |
| 531700    | Prof Svc - Investment Mgr      | 61,054            | 56,751            | 70,000            | 70,000            |
| 536000    | Retirement Benefits            | 12,334,024        | 12,938,549        | 13,775,000        | 14,100,000        |
|           | Operating                      | 12,400,628        | 13,000,950        | 13,852,000        | 14,177,000        |
|           | Project Total                  | 12,400,628        | 13,000,950        | 13,852,000        | 14,177,000        |
|           | Post Employment Benefits Total | 12,400,628        | 13,000,950        | 13,852,000        | 14,177,000        |
|           | General Pension Trust Fund     | 12,400,628        | 13,000,950        | 13,852,000        | 14,177,000        |

City of Pembroke Pines, Florida - Expenditure Detail

Fund:656 Fire&Police Pension Trust Fund | Function: 519 Other General Governmental Svc  
Department: 0204 Post Employment Benefits

| Object                         | Object Description        | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|--------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Operating                      |                           |                   |                   |                   |                   |
| 531500                         | Professional Svc - Other  | 877,097           | 1,014,565         | 975,000           | 1,242,800         |
| 531700                         | Prof Svc - Investment Mgr | 4,360,422         | 4,554,718         | 4,700,000         | 5,292,147         |
| 549910                         | Retirement Benefits       | 35,882,413        | 38,363,780        | 48,693,022        | 42,889,708        |
| 549911                         | Drop Plan Benefits        | 6,351,048         | 7,488,043         | 8,000,000         | 8,000,000         |
| 549952                         | Contribution Refund       | 16,124            | 292,016           | 100,000           | 75,000            |
| Operating                      |                           | 47,487,104        | 51,713,122        | 62,468,022        | 57,499,655        |
| Project Total                  |                           | 47,487,104        | 51,713,122        | 62,468,022        | 57,499,655        |
| Post Employment Benefits Total |                           | 47,487,104        | 51,713,122        | 62,468,022        | 57,499,655        |
| Fire&Police Pension Trust Fund |                           | 47,487,104        | 51,713,122        | 62,468,022        | 57,499,655        |

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:657 Other Post Employment Benefits | Function: 519 Other General Governmental Svc

Department: 0204 Post Employment Benefits

| Object                                | Object Description           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget |
|---------------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b>                      |                              |                   |                   |                   |                   |
| 521000                                | Social Security - Matching   | 5,172             | 5,922             | 8,000             | 8,000             |
|                                       | <b>Personnel</b>             | <b>5,172</b>      | <b>5,922</b>      | <b>8,000</b>      | <b>8,000</b>      |
| <b>Operating</b>                      |                              |                   |                   |                   |                   |
| 531300                                | Prof Svc - Outside Legal     | 608               | 888               | 1,600             | 1,200             |
| 531700                                | Prof Svc - Investment Mgr    | 545,794           | 566,370           | 600,000           | 600,000           |
| 534990                                | Other Svc                    | 31,573            | 42,500            | 40,000            | 40,000            |
| 545053                                | Health - Administrative fees | 182,964           | 176,534           | 400,000           | 400,000           |
| 545095                                | Insurance - Life             | 106,133           | 90,301            | 143,000           | 150,000           |
| 545420                                | Health - Premium             | 939,994           | 916,748           | 1,350,000         | 1,485,000         |
| 545425                                | Health Insurance Subsidy     | 24,030            | 27,505            | 30,000            | 34,000            |
| 545650                                | Fiduciary Bond Insurance     | 18,081            | 18,339            | 22,000            | 20,000            |
| 545808                                | Health Claims                | 12,207,931        | 12,867,604        | 14,017,000        | 15,100,000        |
|                                       | <b>Operating</b>             | <b>14,057,107</b> | <b>14,706,789</b> | <b>16,603,600</b> | <b>17,830,200</b> |
|                                       | <b>Project Total</b>         | <b>14,062,279</b> | <b>14,712,712</b> | <b>16,611,600</b> | <b>17,838,200</b> |
| <b>Post Employment Benefits Total</b> |                              | <b>14,062,279</b> | <b>14,712,712</b> | <b>16,611,600</b> | <b>17,838,200</b> |
| <b>Other Post Employment Benefits</b> |                              | <b>14,062,279</b> | <b>14,712,712</b> | <b>16,611,600</b> | <b>17,838,200</b> |



**City of Pembroke Pines, Florida**  
**Expenditure Detail**  
**All Funds**

| <b>Fund</b>                        | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Budget</b> | <b>2024-25<br/>Budget</b> |
|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 001 General Fund                   | 211,952,992               | 244,504,598               | 279,952,452               | 272,703,393               |
| 051 Wetlands Trust Fund            | 16,460                    | 1,460                     | 16,500                    | 16,500                    |
| 100 Road & Bridge Fund             | 7,204,216                 | 6,122,626                 | 15,945,246                | 10,615,035                |
| 101 BC Transportation Surtax       | -                         | -                         | 540,902                   | -                         |
| 110 Building Fund                  | 3,872,186                 | 10,848,118                | 9,085,000                 | 8,355,000                 |
| 120 FHFC Grants SHIP/CRF           | 1,098,204                 | 863,335                   | 5,415,149                 | 1,965,381                 |
| 121 HUD Grants CDBG/HOME           | 1,126,913                 | 2,483,626                 | 5,227,344                 | 1,108,642                 |
| 122 Law Enforcement Grant          | 384,982                   | 247,367                   | 542,723                   | 23,511                    |
| 124 Police Community Service Grant | 21,142                    | 101,608                   | -                         | -                         |
| 128 Community Bus Program          | 932,939                   | 1,135,506                 | 2,171,145                 | 1,444,124                 |
| 131 Treasury - Confiscated         | -                         | -                         | 538,468                   | 27,159                    |
| 132 Justice - Confiscated          | -                         | -                         | 446,384                   | 22,514                    |
| 133 \$2 Police Education           | -1,290                    | -                         | 59,503                    | 16,117                    |
| 134 FDLE - Confiscated             | 15,946                    | 17,791                    | 1,189,346                 | 80,242                    |
| 199 Older Americans Act            | 1,274,592                 | 1,404,424                 | 1,531,517                 | 1,651,474                 |
| 201 Debt Service                   | 25,377,008                | 26,851,884                | 23,905,636                | 24,047,885                |
| 320 Municipal Construction         | 1,846,076                 | 1,629,227                 | 1,586,804                 | -                         |
| 471 Utility Fund                   | 59,354,850                | 66,939,618                | 102,852,596               | 95,049,279                |
| 472 Sanitation Fund                | 4,482,554                 | 6,185,699                 | 6,223,201                 | 6,992,026                 |
| 504 Public Insurance Fund          | 25,210,287                | 28,728,796                | 37,272,238                | 38,557,945                |
| 655 General Pension Trust Fund     | 12,400,628                | 13,000,950                | 13,852,000                | 14,177,000                |
| 656 Fire&Police Pension Trust Fund | 47,487,104                | 51,713,122                | 62,468,022                | 57,499,655                |
| 657 Other Post Employment Benefits | 14,062,279                | 14,712,712                | 16,611,600                | 17,838,200                |
| <b>Total All Funds</b>             | <b>418,120,066</b>        | <b>477,492,466</b>        | <b>587,433,776</b>        | <b>552,191,082</b>        |

## CITY OF PEMBROKE PINES

### A Short History

Pembroke Pines is one of the many post-World War II cities that were created primarily to accommodate ex-servicemen who had trained in South Florida and wanted to return after the war.

The open expanses of land west of the older coastal cities, occupied primarily by large dairy farms, offered inexpensive acreage for housing development. In the midst of Perry's Dairy was North Perry Field, a WWII satellite of Miami Naval Air Station. Between the eastern border of the airport, SW 72 Avenue, and the first section of the Florida Turnpike, the first two tiny Pembroke Pines #1 and #2 subdivisions were created in 1954.

The "Village of Pembroke Pines" was incorporated in 1959. Some builders contested this, and the village was dissolved on a legal decision that the boundaries were incorrectly stated on the ballot. In January 1960, a second election was held, and the village became the City. The residents then incorporated to protect themselves from annexation and to preserve and enhance their community.

Unlike many of the post-WWII, new Broward County towns, created and run by real estate developers, Pembroke Pines grew from citizen involvement. World travelers Dr. Walter Seth Kipnis and his wife, Estelle, were the leading players in the incorporation and were supported by the town's first organized citizens' group, the Pembroke Pines Civic Association. This group started what was intended to be a youth center on donated property next to the turnpike on 13th Street. When it was partially completed, City government meetings were held there, having moved from the patio of the first mayor, Dr. Kipnis. In 1976, the building was finished with primarily donated materials and labor and was used until City offices were moved to the former showrooms of the Pembroke Lakes subdivision on Taft Street and Palm Avenue. On October 22, 1988, the City completed the three-building governmental center complex at Pines Boulevard and Palm Avenue. The center used to house City offices and the Commission Chambers. The lobby was the home of the "Glass Gallery," where art exhibits were displayed.

The first group of elected officials was called Aldermen. There were seven officials plus the mayor, who was not allowed to vote. Eventually, the officials became councilmen (or women), and the mayor was permitted to vote. From the early years, a City Commission/City Manager form of government was adopted. The voters also approved a City Charter. One attempt was made to change to a strong mayor form of government, but the attempt was defeated.

In 1984, a major change was approved to have four City districts with one commissioner elected from each district. The mayor was now elected by a citywide vote. As the population expanded westward, the districts were redrawn consistent with almost every other Broward County community. Completion of the Century Village condominiums provided the impetus for redistricting. With a projected population in excess of 15,000, they could conceivably have elected all the City Commissioners.

The devastating Hurricane Andrew of 1992 drove hundreds of South Dade County residents north to Broward County, especially Pembroke Pines. This gave a huge boost to the population, as owners of destroyed homes took their insurance money and used it to buy in the City, far from the coast.

Growing with the City's residential areas and influx of young families was the need for schools. Flanagan High School was overpopulated with an enrollment of 3,241 for the school year 2011-12, making it one of the largest high schools in the state. With the Broward County School Board unable to keep up with the demand, Mayor Alex Fekete and City Manager Charles F. Dodge originated a charter school system. In August 1998, the City began its charter school system to alleviate the classroom shortage. The City now has one of the largest Charter School systems in the nation, with four elementary schools, three middle schools, and one high school, serving approximately 6,000 students in the 2023-24 school year.

A student may progress from kindergarten through community college and take university level courses within City boundaries. In addition to the Charter Schools, the Broward County school system and private schools start the students' early education. Pembroke Pines Charter High School and Flanagan High School offer secondary classes, and Broward College South Campus and Academic Village Campus offer two-year AA degrees.

As the City grew, so did the need for leisure and recreation services. Currently, there are numerous baseball/softball diamonds, football/soccer fields, basketball courts, paddleball courts, pickleball courts, and in-line hockey rinks. Tennis programs and lessons are available on the lighted courts throughout the City. The community centers offer a wide variety of classes and activities and serve as a meeting place for several non-profit civic organizations. The Pembroke Pines Theater of the Performing Arts (PPTOPA) provides plays and entertainment throughout the year. Three full-service Broward County library branches are located within the City.

Recognizing the need to provide services for senior residents, the approximately 53,000 square-foot The Carl Shechter SWFP Community Center (SWFP) was constructed in 1996 for residents over 55 years of age. The facility includes a library, gym, billiard room, classrooms, computer labs, and a main hall as well as over 5,000 square feet dedicated to Adult Day Care and Alzheimer's Day Care Programs.

In 1997, Pines Point was built. Pines Point is a 190-apartment complex adjacent to the SWFP. This complex offers affordable housing to seniors over 55 years of age capable of independent living.

Additionally, during a period of three years (2005-2008), Pines Place Senior Residences was constructed. Pines Place consists of three towers with a combined total of 614 affordable apartments. Originally these apartments were available to seniors over 55 years of age. However, in the summer of 2008, the City Commission lowered the age restriction to 18.

Established in the 1990s, the City oversees a Nature Preserve which is home to 120 species of birds, deer, marsh rabbits, alligators, snakes, turtles, largemouth bass, and insects. West Pines has been home to nesting Bald Eagles for many years. In 2022, 22 acres of land in West Pines, known to many as the location of the Eagles nest, were designated as a permanent Nature Preserve.

In 2015, the City broke ground on the Charles F. Dodge City Center. Completed in 2017, City Center is a multi-use facility built to serve the community. It hosts events such as Conventions, Concerts, Meetings and Trade Shows. It facilitates local events which will promote civic, educational, and community pride, and includes City Hall and the City Commission Chambers.

Pembroke Pines now has an area of about 34.8 square miles. It is a full-service City with its own Police and Fire Departments. While providing above average services and amenities to an estimated population of 171,000 residents, this year's City's budget is approximately \$552 million, and the City's Ad Valorem tax rate remains one of the lowest in the county. Pembroke Pines continues to be a progressive City with the well-being of its residents the City's primary concern.

## Abbreviations &amp; Acronyms

|            |                                                                     |           |                                                                       |
|------------|---------------------------------------------------------------------|-----------|-----------------------------------------------------------------------|
| ACLS       | Advanced Cardiac Life Support                                       | ILA       | Interlocal Agreement                                                  |
| ADA        | <a href="#">Americans with Disabilities Act</a>                     | IP        | Internet Protocol                                                     |
| ADC        | Actuarially Determined Contribution                                 | ISO       | Insurance Service Organization                                        |
| AED        | Automatic External Defibrillator                                    | ISP       | Internet Service Provider                                             |
| AFG        | Assistance to Firefighters Grant                                    | IT        | Information Technology                                                |
| ALS        | Advanced Life Support                                               | JAG       | Justice Assistance Grant                                              |
| AMI        | Advanced Metering Infrastructure                                    | KAPOW     | Kids & the Power of Work                                              |
| AMR        | Automated Meter Reading                                             | KPI       | Key Performance Indicator                                             |
| ARPA       | <a href="#">American Rescue Plan Act</a>                            | LASO      | Local Area Security Officer                                           |
| AV         | Academic Village                                                    | LBTR      | Local Business Tax Receipt                                            |
| AWS        | Alternative Water Supply                                            | LDR       | Loss Disallowance Rule                                                |
| BCPA       | <a href="#">Broward County Property Appraiser</a>                   | LEACH     | Law Enforcement Against Child Harm                                    |
| BCT        | Broward County Transit                                              | LEED      | Leadership in Energy & Environmental Design                           |
| BEA        | <a href="#">United States of Bureau Economic Analysis</a>           | LHAP      | Local Housing Assistance Plan                                         |
| BEBR       | <a href="#">Bureau of Economic &amp; Business Research</a>          | LLC       | Limited Liability Company                                             |
| BLS        | Basic Life Support                                                  | LPR       | License Plate Recognition                                             |
| BLS        | <a href="#">United States Bureau of Labor Statistics</a>            | LSP       | Local Service Program or Provider                                     |
| BWC        | Body Worn Camera                                                    | LTGO      | Limited tax general obligation                                        |
| CADD       | Computer-Aided Drafting Design                                      | LUCA      | Local Update of Census Addresses                                      |
| CARES      | Coronavirus Aid, Relief and Economic Security                       | MCI       | Mass Casualty Incident                                                |
| CASI       | <a href="#">Council on Accreditation and School Improvement</a>     | MCRT      | Mill Creek Residential Trust                                          |
| CBO        | <a href="#">Congressional Budget Office</a>                         | MFI       | Median Family Income                                                  |
| CBOD5      | Carbonaceous Biochemical Oxygen Demand 5-Day                        | MG        | Million Gallons                                                       |
| CDBG       | Community Development Block Grant                                   | MGD       | Million Gallons per Day                                               |
| CDBG-CV    | Community Development Block Grant - Coronavirus                     | MMRS      | Metropolitan Medical Response System                                  |
| CERT       | Community Emergency Response Team                                   | MPO       | Metropolitan Planning Organization                                    |
| CFPD       | <a href="#">Consumer Financial Protection Bureau</a>                | MVSU      | Mobile Video Systems Unit                                             |
| CIP        | Capital Improvement Program                                         | MXD       | Mixed Use Development                                                 |
| COVID-19   | Coronavirus Disease of 2019                                         | N/A       | Not (yet) available                                                   |
| CPI        | Consumer Price Index                                                | NIBRS     | National Incident-Based Reporting System                              |
| CPR        | Cardio-Pulmonary Resuscitation                                      | NIMS      | National Incident Management System                                   |
| CRA        | <a href="#">Community Redevelopment Association</a>                 | NPDES     | <a href="#">National Pollutant Discharge Elimination System</a>       |
| CRF        | Coronavirus Relief Fund                                             | NSP       | Neighborhood Stabilization Program                                    |
| CRT        | Crisis Response Team                                                | NTU       | Nephelometric Turbidity Unit                                          |
| DCF        | <a href="#">Department of Children &amp; Families</a>               | OAA       | <a href="#">Older Americans Act</a>                                   |
| DEO        | <a href="#">Department of Economic Opportunity</a>                  | OPEB      | Other Post Employment Benefits                                        |
| DRI        | Development of Regional Impact                                      | P & F     | Police & Fire                                                         |
| DROP       | Deferred Retirement Option Plan                                     | P/M or PM | Paramedic                                                             |
| EAB        | Environmental Advisory Board                                        | P/T       | Part Time                                                             |
| ECM        | Enterprise Content Management                                       | PCPI      | Per capita personal income                                            |
| EDC        | Early Development Center                                            | PPCS      | Pembroke Pines Charter Schools                                        |
| EDR        | Economic and Demographic Research                                   | PVS       | Portable Video Surveillance                                           |
| EDSP       | Economic Development Strategic Plan                                 | R & M     | Repair & Maintenance                                                  |
| EMT        | Emergency Medical Technician                                        | RDA       | Recommended Daily Allowance                                           |
| EMS        | Emergency Medical Services                                          | RFP       | Request for Proposal                                                  |
| EOC        | Emergency Operations Center                                         | ROSC      | Return of Spontaneous Circulation                                     |
| ERP        | Enterprise Resource Planning                                        | SACS      | <a href="#">Southern Association of Colleges and Schools</a>          |
| F          | Fahrenheit                                                          | SBA       | State Board of Administration                                         |
| F.S.       | Florida Statute(s)                                                  | SBBC      | School Board of Broward County                                        |
| F/T        | Full Time                                                           | SBDD      | South Broward Drainage District                                       |
| FDLE       | <a href="#">Florida Department of Law Enforcement</a>               | SCADA     | Supervisory Control and Data Acquisition                              |
| FDOT       | <a href="#">Florida Department of Transportation</a>                | SCBA      | Self-Contained Breathing Apparatus                                    |
| FEMA       | <a href="#">Federal Emergency Management Association</a>            | SHIP      | State Housing Initiative Partnership                                  |
| FHFC       | <a href="#">Florida Housing Finance Corporation</a>                 | SIP       | Session Initiation Protocol                                           |
| FLOC       | <a href="#">Florida League of Cities</a>                            | SIS       | Student Information System                                            |
| FMIVT      | Florida Municipal Investment Trust                                  | SIFMA     | <a href="#">Securities Industry and Financial Markets Association</a> |
| FSA        | Florida Standards Assessments                                       | Spec      | Specialist                                                            |
| FSU        | Florida State University                                            | SRO       | School Resource Officer                                               |
| FTE        | Full Time Equivalents                                               | SWAT      | Special Weapons and Tactics                                           |
| FW         | Florida Wetlandsbank TM                                             | SWFP      | Carl Shechter SWFP Community Center                                   |
| FY         | Fiscal Year (ends Sept. 30)                                         | SWOT      | Strengths-Weaknesses-Opportunities-Threats                            |
| GAAP       | Generally Accepted Accounting Principles                            | TIL       | Transitional Independent Living                                       |
| GASB       | Government Accounting Standards Board                               | TOD       | Transit Oriented Development                                          |
| GDP        | Gross Domestic Product                                              | TRIM      | Truth in Millage                                                      |
| GEC        | Geriatric Education Center                                          | TSS       | Total Suspended Solids                                                |
| GEPP       | General Employees Pension Plan                                      | UASI      | Urban Area Security Initiative                                        |
| GFLABC     | <a href="#">Greater Fort Lauderdale Alliance and Broward County</a> | USCB      | <a href="#">United States Census Bureau</a>                           |
| GFOA       | Government Finance Officer's Association                            | USTA      | <a href="#">United States Tennis Association</a>                      |
| GIS        | Geographic Information System                                       | UTGO      | Unlimited tax general obligation                                      |
| GO or G.O. | General Obligation                                                  | VDI       | Virtual Desktop Infrastructure                                        |
| GOB        | General Obligation Bond                                             | V.I.N.    | Vice Intelligence Narcotics                                           |
| Gvt        | Government(al)                                                      | VOCa      | <a href="#">Victims of Crime Act</a>                                  |
| HIPAA      | Health Insurance Portability Accountability                         | VOIP      | Voice over Internet Protocol                                          |
| HOA        | Home Owners Association                                             | VPK       | Voluntary Pre-Kindergarten                                            |
| HOME       | HOME Investment Partnerships Program                                | WAP       | Wireless Access Point                                                 |
| HS GP      | Homeland Security Grant Program                                     | WCY       | Walter C. Young                                                       |
| HUD        | Housing and Urban Development                                       | WTP       | Water treatment plant                                                 |
| ICMA       | <a href="#">International City/County Management Association</a>    | WWTP      | Waste Water Treatment Plant                                           |
| ICS        | Incident Command System                                             | YMCA      | <a href="#">Young Men's Christian Association</a>                     |

## GLOSSARY

**Account** - An accounting concept used to capture the economic essence of an exchange or exchange-like transaction. Accounts are used to classify and group similar transactions. Account types include: revenue, expense/expenditure, asset, liability, and equity.

**Accounting System** - A total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, account groups, or organizational components.

**Accrual Basis of Accounting** - A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the related cash flows.

**Accrued Interest** - The dollar amount of interest, based on the stated interest rate, which has accumulated on a bond from (and including) the most recent interest date or other stated date, up to (but not including) the due date of the interest payment.

**Actuarially Determined Contribution** - The amount actuarially calculated each year that is required to be contributed by an employer to a defined benefit pension plan's pool of assets in order to ensure there will be enough funds to pay promised pension benefits.

**Activity** - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

**Ad Valorem Taxes** - Commonly referred to as property taxes, are levied on both real and personal property based upon the property's assessed valuation and application of a specific millage rate.

**Administrative Fees** - The Utility Fund, Charter Schools, Housing Division, and Fire Control are assessed a pro-rated share of the cost of City-wide management and control functions such as accounting, personnel, information technology, and purchasing, all of which are budgeted in the General Fund. These fees appear as expenditures in the first-named funds above and as revenues (cost reimbursement) in the General Fund.

**Advance Refunding** - A bond refunding in which the proceeds of new debt are placed in an interest-bearing escrow account pending the call dates or maturity dates of the old debt. See also "Defeasance" and "Refunding."

**Agency Fund** - An agency fund is used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations, or other governments.

**Americans with Disabilities Act (ADA)** - A wide-ranging civil rights law that prohibits, under certain circumstances, discrimination based on disability.

**Annualize** - To adjust or calculate to reflect a rate or cost for a full year.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying Ad Valorem (property) taxes.

**Asset** - Tangible or intangible, passive or active resources owned or held by a government which possess service potentials that generally are utilized (consumed) in the delivery of municipal services.

**Assigned Fund Balance** - Amounts that the City intends to use for a specific purpose; the intent shall be expressed by the City Commission or may be delegated to the City Manager. Assigned fund balance includes all remaining amounts that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

**Attrition** - A method of achieving a staffing reduction by not refilling the positions vacated through resignation, reassignment, transfer, retirement, termination, or death.

**Audit** - A formal examination of an organization or individual's accounts or financial situation; a methodical examination and review.

**Authorized Positions** - Employee positions that are approved and funded in the adopted budget.

**Balanced Budget** - Per Florida Statute, the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves.

**Basis of Accounting** - The timing of recognition; that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). "Basis of accounting" is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

**Beginning Surplus** - A positive Beginning Surplus identifies the size of a projected deficit of expenditures exceeding revenues for that fund. The presumption is that a positive beginning surplus represents the amount of deficit that would be funded by use of Fund Balance in that fund. A negative Beginning Surplus in the City's budget can best be understood as a projected excess of revenues over expenditures that, in simplest terms, will produce an increase to the Fund Balance at year-end.

**Benchmark** - A point of reference anchored either in experiences of peer municipalities (when available) or prior City performance, against which performance results may be measured or judged.

**Bond** - A long-term debt obligation primarily used to finance capital projects or other long-term obligations. A bond represents a promise to repay a specified sum of money called the face value or principal amount at a specified maturity date or dates in the future together with periodic interest at a specified rate.

**Bond Discount** - The amount by which the par value of a bond exceeds the price paid for it.

**Bond Issue** - A borrowing based upon certificates of debt containing a promise to pay a specified sum of money (face value or principal) at a specified date or dates in the future (maturity date-usually annually) together with periodic interest (usually semi-annually) at a specified rate.

**Broward County Transit (BCT)** - Public transportation options for getting around Broward County.

**Budget** - An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document that communicates programmatic goals and objectives, and the anticipated means and resources for achieving them.

**Budget Calendar** - The schedule of target dates that a government follows in the preparation of preliminary budgets and the adoption of the final budget.

**Budget Message** - An executive-level overview of the proposed and adopted budgets delivered by the City Manager to the Mayor and City Commissioners. It discusses the major City issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

**Budgetary Basis of Accounting** - This refers to the basis of accounting used to estimate when revenues and expenditures are recognized for budgetary purposes. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budgetary Control** - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources. Budgetary control is exercised at the fund level, at which point expenditures cannot legally exceed the appropriated amount.

**Capital Assets** - Assets of significant value that meet or exceed the capitalization threshold and have a useful life extending beyond a single accounting period. Capital assets are also called "fixed assets" and may include land, improvements to land, easements, buildings, building improvements, machinery, equipment, vehicles, infrastructure, works of art, historical treasures, and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

**Capital Budget** - A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current comprehensive budget.

**Capital Expenditures** - See "Capital Outlay."

**Capital Improvements** - Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant; sometimes referred to as "Infrastructure." See also "Capital Project."

**Capital Improvement Program (CIP)** - All capital expenditures planned for the next five years. The program specifies both projects and the resources estimated to be available to fund projected expenditures.

**Capital Lease** - A lease agreement that substantively transfers the benefits and risks of ownership of the property to the lessee and that meets one or more of the criteria set forth in Statement of Financial Accounting Standards No. 13 for lease capitalization.

**Capital Outlay** - Expenditures that result in the acquisition of or addition to fixed assets that have a value of \$5,000 or more (with the exception of computers) and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be identified and controlled for custody purposes as a fixed asset. Computers retain a lower threshold of at least \$750.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called "Capital Improvements."

**Capitalization Threshold** - The dollar value at which the City elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Currently, this amount is \$5,000 or more, except for computers. Computers retain a threshold of at least \$750.

**Carbonaceous Biochemical Oxygen Demand 5-Day (CBOD5)** - five day measure of dissolved oxygen (DO) depletion in effluent or a water body, which is due to the oxidation of carbon containing compounds. The test is used to determine organic pollution in waste water.

**Cash Basis of Accounting** - A basis of accounting in which transactions or events are recognized when related cash amounts are received or disbursed.

**Cash Equivalent** - The accounting industry recognizes cash equivalents as those non-cash assets that are readily convertible into cash within three months. These typically include money market holdings, bonds maturing within three months, T-bills, commercial paper, and marketable securities.

**Charges for Services** - These refer to program revenues, which finance in part or in whole the provision of a particular service. An example is admission fees for the use of the Pembroke Falls Aquatic Center.

**Collective Bargaining Agreement** - A legal contract between the employer and verified representatives of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).



**Committed Fund Balance** - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the City Commission, the City's highest level of decision making authority. Commitments may only be changed or lifted by the City Commission taking the same formal action (resolution) that imposed the constraint originally.

**Commodities** - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, etc.

**Constant Dollars** - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power and recognize the time value of money. Dividing current dollar amounts by a price index derives constant dollars. The result is that a constant dollar series would report transaction(s) for several years on the basis of inflation-adjusted common dollar values.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U.S. Department of Labor's Bureau of Labor Statistics. The monthly index is used as a measure of the increase or decrease in the cost of living (i.e., economic inflation or deflation). The CPI shows the relative cost of purchasing a specified market basket compared to the price of the same basket in a designated base year. CPI measures how fast prices are rising or falling.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Coronavirus Disease of 2019 (COVID-19)** - Coronavirus disease of 2019 (COVID-19) is caused by a new coronavirus first identified in Wuhan, China, in December 2019. Because it is a new virus, scientists are learning more each day. Although most people who have COVID-19 have mild symptoms, COVID-19 can also cause severe illness and even death. Some groups, including older adults and people who have certain underlying medical conditions, are at increased risk of severe illness.

**Cost Allocation** - Method designed to transfer direct or indirect costs from a primary account/function to one or more secondary accounts/functions for administrative support services provided to those activities.

**Current Financial Resources Measurement Focus** - Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments, and is used solely for reporting the financial position and results of operations of governmental funds.

**Debt** - An obligation resulting from the borrowing of money or from the purchase of goods and services on credit. Debt instruments used by the City of Pembroke Pines may include general obligation bonds, revenue bonds, bond anticipation notes, and tax anticipation notes. The City Commission must approve all debt instruments. All General Obligation (G.O.) bonds must be approved by the voters in a referendum.

**Debt Limit** - The maximum amount of debt that the City is permitted to incur under constitutional, statutory, or charter provisions. Usually expressed as a percentage of assessed valuation.

**Debt Service** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. Includes required monthly contributions to a sinking fund for bond issue repayments.

**Debt Service Fund** - A governmental fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also known as "Sinking Fund."

**Debt Service Requirements** - The amounts of revenue that must be provided so that all principal and interest payments can be made in full and on schedule. See also "Sinking Fund."

**Defeasance** - An advance refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. See also "Advance Refunding" and "Refunding."

**Deferred Retirement Option Program (DROP)** - an alternative method for payment of retirement benefits for a specified and limited period for eligible members of the General Employees and the Firefighters and Police Officers Pension Plans. Under the program, members stop earning service credit toward a future benefit and their retirement benefit is calculated at the time DROP participation begins. DROP participants remain active employees during their DROP period.

**Deficit** - The excess of an entity's liabilities and reserved equity of a fund over its assets (deficit fund balance), or the excess of expenditures or expenses and encumbrances over revenues during an accounting period.

**Department** - An organizational unit of government, which is functionally unique in its delivery of services.

**Depreciation** - A method of cost allocation to recognize the decline in service potentials of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

**Derivative** - A derivative instrument is a contract between two parties the value of which is derived from that of other financial quantities. Traditional derivatives include call and put contracts, commodities futures, and swaps (e.g., interest-rate swaps). Other common bets or hedges the counterparties may place on external quantities through derivatives include equity derivatives, foreign exchange derivatives, and credit derivatives. Under the laws of the U.S. and many other countries, derivatives have special legal exemptions that make them a particularly attractive form through which to extend credit; however, their complexity and lack of transparency can cause capital markets to underprice credit risk.

**Development-Related Fees** - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Direct Debt** - Debt that has to be repaid by the reporting government itself rather than by an overlapping or underlying government.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

**Division** - An organizational sub-unit of a department, with responsibility for carrying out a more specific function. An example is the Ambulance/Rescue Division in the Fire Department.

**Economic Resource Measurement Focus** - Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting. It also is used by business enterprises and not-for-profit organizations in the private sector.

**Effectiveness Indicator** - Effectiveness measures depict the degree to which performance objectives are achieved or otherwise reflect the quality of performance.

**Efficiency Indicator** - Efficiency measures relate the amount of work performed to the amount of resources consumed in doing it which are typically stated in dollars of labor-hours.

**Employee (or Fringe) Benefits** - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and Medicare, and the various pension, medical, and life insurance plans.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund** - A proprietary fund used to account for business-like operations of a government to provide goods or services or both to the general public. The intent is that enterprise fund operations should be supported by user fees on a cost recovery basis. The periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy. Examples of enterprise funds are the Utility Fund (Water and Sewer) and the Sanitation Fund.

**Entitlements** - Payments to which eligible local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually by an agency of the state or the federal government.

**Estimated Budget Savings** - Refers to an amount of projected favorable expenditure budget variances expected to be realized during the budget year but that is not identifiable before the start of the year in a way that could be attributed to one or more specific line items. Estimated Budget Savings are shown in the City's budget as a negative expense item.

**Euclidean Standard** - A system of zoning defined as the separation or division of a municipality into districts, the regulation of buildings and structures in such districts in accordance with their construction and the nature and extent of their use, and the dedication of such districts to particular uses designed to serve the general welfare.

**Existing Resources** - Includes beginning surplus and appropriated fund balance.

**Expenditure** - The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service, or settling a loss. A decrease in net financial resources under the current financial resources measurement focus not properly classified as "Other Financing Uses."

**Expense** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges. Decreases the net assets of a fund.

**Face Value** - See "Par Value."

**Fiduciary Fund** - Funds that are used to account for assets held in trust by the government for the benefit of individuals or other entities. In the City of Pembroke Pines, fiduciary funds include the employee pension and other post-employment benefit funds.

**Financial Policy** - A government's policies with respect to revenues, spending, and debt management as they relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from October 1<sup>st</sup> to September 30<sup>th</sup>.

**Fixed Assets** - See "Capital Assets."

**Foreclosure** - Legal proceeding that bars or extinguishes a mortgagor's right of redeeming a mortgaged estate.

**Full Faith and Credit** - A pledge of a government's taxing power to repay debt obligations.

**Function** - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund** - An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses that are segregated for the purpose of carrying out a specific purpose or range of activities.

**Fund Balance** - The difference between assets and fund liabilities in the governmental funds balance sheet.

**Generally Accepted Accounting Principles (GAAP)** - The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**General Fund** - The chief operating fund used to account for both general government transactions and those financial resources not required to be accounted for in another fund.

**General Obligation (G.O.) Bond** - This type of bond is backed by the full faith, credit, and taxing power of the government. It is not supported by a specified source of pledged revenue, but is usually payable from ad valorem taxes and other general revenues of the government.

**Geographic Information System (GIS)** - A system designed to capture, store, manipulate, analyze, manage, and depict spatial or geographic data.

**Goal** - A statement of broad direction, purpose, or intent based on the needs of the community. An objective to be achieved assuring the fulfillment of program purposes.

**Governmental Accounting Standards Board (GASB)** - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Governmental Funds** - Governmental funds are those that are not more narrowly defined as being proprietary funds or fiduciary funds, each of which is defined separately in this glossary.

**Government Finance Officers Association (GFOA)** - An association of public finance professionals. The GFOA has played a major role in the development and promotion of GAAP for state and local governments since its inception, and sponsors the Certificate of Achievement for Excellence in Financial Reporting Program and the Distinguished Budget Presentation Awards Program.

**Grants** - Contributions or gifts of cash or other assets by a government or other organization to support a specified purpose, activity, or facility. Grants may be classified as either operating, capital, or both depending upon the restrictions placed on use of the grant monies by the grantor.

**Homestead Exemption** - A state program that permits up to a \$50,000 reduction from the assessed value of the primary residential real estate property occupied by a Florida resident in order to determine the net taxable value. Additional exemptions include, but are not limited to, those for qualified seniors, the disabled, the blind, and widows/widowers.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly associated with a particular functional category.

**Infrastructure** - Long lived capital assets that are usually stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets (e.g., streets, water and sewer systems, public buildings, parks, bridges, tunnels, dams, drainage systems, and lighting systems). See also "Capital Improvements."

**Interfund Transfers** - Flows of assets (such as cash or goods) between funds of the primary government without equivalent flows of assets in return and without a requirement for repayment.

**Intergovernmental Revenue** - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, entitlements, or payments in lieu of taxes.

**Internal Charges** - The charges to user departments for services provided by an internal service fund, such as data processing, health insurance, life insurance, workers' compensation, or liability insurance.

**Internal Service Fund** - Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Inventory** - A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. The term is often confined to consumable supplies, but may also cover fixed assets.

**Lease Purchase Obligations** - A form of short-term, tax-exempt financing often used to purchase essential equipment.

**Leasehold Improvements** - The enhancements paid for by a tenant to leased space, such as painting, changing flooring, installing partitions, etc.

**Leadership in Energy and Environmental Design (LEED)** - A rating system devised by the United States' Green Building Council to evaluate the environmental performance of a building and encourage market transformation towards sustainable design.

**Legal Debt Limit** - The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory, or charter provisions. The debt limit is usually expressed as a percentage of assessed valuation.

**Legal Debt Margin** - The excess of the amount of debt legally authorized over the amount of debt outstanding.

**Levy** - To impose taxes, special assessments, or service charges for the support of governmental activities. Also, the total amount of taxes, special assessments, and service charges imposed by the City.

**Line Item Budget** - A detailed expense or expenditure budget, generally classified by object-code within each organizational unit.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance; ordinarily used to finance long-lived assets or other long-term obligations.

**Major Funds** - Major funds are those with "revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all government and enterprise funds for the same item." See also "Non-Major Funds," below.

**Materials and Supplies** - Expendable materials and operating supplies necessary to conduct departmental operations.

**Measurement Focus** - Nature of the resources, claims against resources, and flows of resources that are measured and reported by a fund or other entity. For example, governmental funds measure and report current financial resources, whereas government-wide financial statements, proprietary and fiduciary funds measure and report economic resources.

**Millage Rate** - The ad valorem tax rate expressed in terms of mills (levy per thousand dollars of net assessed valuation).

**Modified Accrual Basis of Accounting** - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable, and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**Nephelometric** - Method of measuring turbidity in a water sample by passing light through the sample and measuring the amount of the light that is deflected.

**Non-Departmental** - A group of accounts which are not directly related to a department's primary service activities, or which are separate from departmental operations for control purposes.

**Non-Major Funds** - Non-major funds are those that fail the test defining major funds in one or more aspects. Major funds have revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all government and enterprise funds for the same item.

**Non-Spendable Fund Balance** - Amounts that are not in a spendable form (such as inventory, prepaid amounts, and long-term portion of loans receivable), or are legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Notional Amount** - The total amount of a leveraged position's assets.

**Object of Expenditure** - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, furniture, and personnel or contractual services.

**Objective** - Something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

**Obligations** - A commitment, encumbrance, or liability that a government may be legally required to meet out of its resources. They include indebtedness of any kind, actual liabilities, and encumbrances not liquidated.

**Operating Expenses** - The cost for personnel, materials, and equipment required for a department to function. Another example is Proprietary Fund expenses related directly to the primary activities of the fund.

**Operating Revenues** - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services. Another example would be Proprietary Fund user fees for goods or services that are directly related to the primary activities of the fund.

**Ordinance** - A formal legislative enactment by the governing board (council or commission) of a municipality. Revenue-raising measures, such as the impositions of taxes, special assessments, and service charges, require ordinances.

**Other Revenues** - Includes miscellaneous revenue items and often includes investment income.

**Output Indicator** - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**Par Value** - 100% of the face value of the security. In the case of bonds, the amount of principal that must be paid at the maturity date.

**Pay-as-you-go Basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing. Also, for pensions and risk management, another example would include the omission of financing retirement obligations or anticipated losses on a current basis, using an acceptable actuarial funding method.

**Payment in Lieu of Taxes** - Charges to the Utility Fund, which are intended to replace General Fund ad valorem revenues, which the City would receive if the Utility Fund were a private sector operation. It is based on the value of the real property assets of the fund. It appears as expenditure in the Utility Fund and as revenue in the General Fund. Also includes, any payment made to the City by a property owner not subject to taxation (a tax-exempt entity) to compensate the City for services received by the property owner.

**Performance Indicators** - Specific quantitative and qualitative measures of work performed and outcomes achieved as an objective of specific departments or programs.

**Performance Measure** - Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personnel Services** - Expenditures for salaries, wages, and fringe benefits of a government's employees.

**pH** - An expression of the intensity of the basic or acidic condition of a liquid; may range from 0 to 14, where 0 is the most acidic and 7 is neutral. Natural waters usually have a pH between 6.5 and 8.5.

**Premium** - The amount by which the price paid for a bond exceeds the bond's par value.

**Principal** - A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.

**Prior-Year Encumbrances** - Obligations/commitments from the previous fiscal year, which are carried forward to the subsequent fiscal year and become chargeable as an appropriation in that following period.

**Program** - A group of related activities performed by one or more organizational units for the purpose of achieving specific objectives.



**Program Revenue (Income)** - Revenues earned by a program, including fees for services, license and permit fees, and fines. Program revenues reduce the net cost of a program or function, and specifically exclude general government revenues, such as taxes.

**Proprietary Fund** - Proprietary funds are defined as both Internal Service funds, which serve other funds or departments within the government on a cost-reimbursement basis, and Enterprise funds, which track services provided to the public and exist primarily by charging user-fees for those goods and services.

**Purpose** - A broad statement of goals and objectives, predicated on satisfying public service needs, that a department is organized to meet.

**Ratings** - Evaluations of the credit quality of the City's notes and bonds usually made by independent rating services. Major rating agencies include: Moody's Investor Service, Standard and Poor's, and Fitch Ratings.

**Receipts** - Cash received by the City.

**Refunding** - The issuance of new debt whose proceeds are used to repay previously issued debt. See also "Advance Refunding" and "Defeasance."

**Refunding Bond** - The refunding (current or advanced) from the proceeds of a new issue, to reduce debt service costs, i.e. interest, realign maturities and/or modify or remove restrictive bond covenants.

**Relationship** - The way in which two or more concepts, objects, or people are connected, or the state of being connected.

**Residual Chlorine** - The amount of chlorine that remains in water after a certain period of contact time.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** - Reflects funding that is available for appropriation, such as revenues, debt proceeds, transfers from other funds, and existing resources.

**Restricted Fund Balance** - Amounts that can be spent only for the specific purposes stipulated by external resource providers (such as grantors), or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

**Retained Earnings** - An account that reflects accumulated net earnings (or losses) of an enterprise or internal service fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

**Revenue** - Inflows of resources to finance the operations of government. Increases the net assets of the fund.

**Revenue Bond** - This type of bond is secured by the pledging of specified sources of revenue stream(s) other than ad valorem taxes, and not the full faith, credit, and taxing power of the government. Generally, voter approval is not required prior to the issuance of such obligations.

**Rolled Back Rate** - The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled back rate controls for changes in the market value of property and represents “no tax increase.” The only source of additional tax revenue, if the rolled-back rate is levied, is the tax upon new construction.

**Self-insurance** - Decision of an entity not to purchase insurance, but instead to accept the risk of claims as a part of its risk-management policy.

**Service Level** - Services or products which comprise actual or expected outputs of a given program. Focus is on results (output), not measures of workload (input).

**Shared Revenue** - Revenue that is earned by one governmental unit but that is shared, usually on a predetermined basis, with other units or classes of governments.

**Sinking Fund** - A fund established by the bond contract of an issue into which the City makes periodic deposits (usually monthly) to assure the timely availability of sufficient monies for the payment of debt service requirements. Also known as “Debt Service Fund.”

**Source of Revenue** - Revenues are identified and classified according to their point of origin, for example taxes, inter-governmental, user fees, fines, and forfeitures, etc.

**Special Revenue Fund** - A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Standard Deviation** - Measure of variation equal to the square root of the variance.

**Standard Score** - Number of standard deviations that a given value is above or below the mean; also called “z score.”

**Status Quo Budget** - Cost of continuing the existing levels of service in the current budget year.

**Supplemental Appropriation** - An additional appropriation made by the governing body after the adoption of the original budget for a particular fiscal period.

**Target Budget** - Desirable expenditure levels provided to departments in developing the coming year's budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

**Taxes** - Charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or user fees.

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund, or for repayment of funds previously received from the recipient fund.

**Trust Funds** - Fiduciary funds used to account for assets, which are held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

**Total Suspended Solids (TSS)** - A measure of the suspended solids in wastewater, effluent, or water bodies, determined by tests for “total suspended non-filterable solids.”

**Turbidity NTU (Nephelometric Turbidity Unit)** - used to measure scattered light at 90 degrees from the incident light beam.

**Unassigned Fund Balance** - The residual classification for the General Fund which includes amounts that are not contained in other classifications. Unassigned amounts are the portion of a fund balance which is not obligated or specifically designated and is available for any purpose.

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variance** - The variance,  $s^2$ , of a set of  $n$  sample measurements is equal to the sum of the squares of deviations of the measurements about their mean, divided by  $(n-1)$ .

**Z Score** - Number of standard deviations that a given value is above or below the mean.