The City Of
PEMBROKE PINES
Florida

2025-26 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

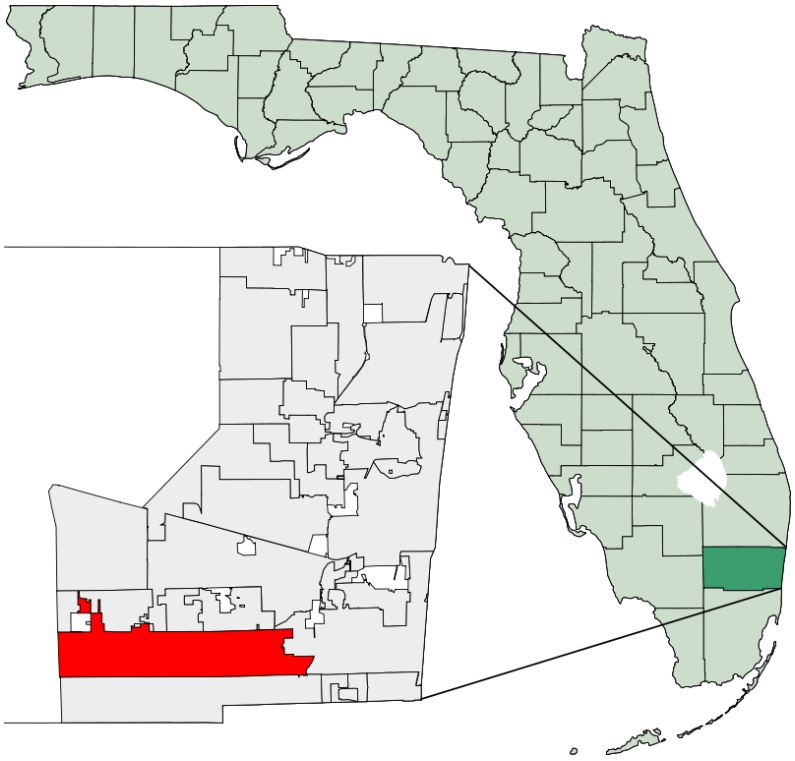
Detailed Information

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.

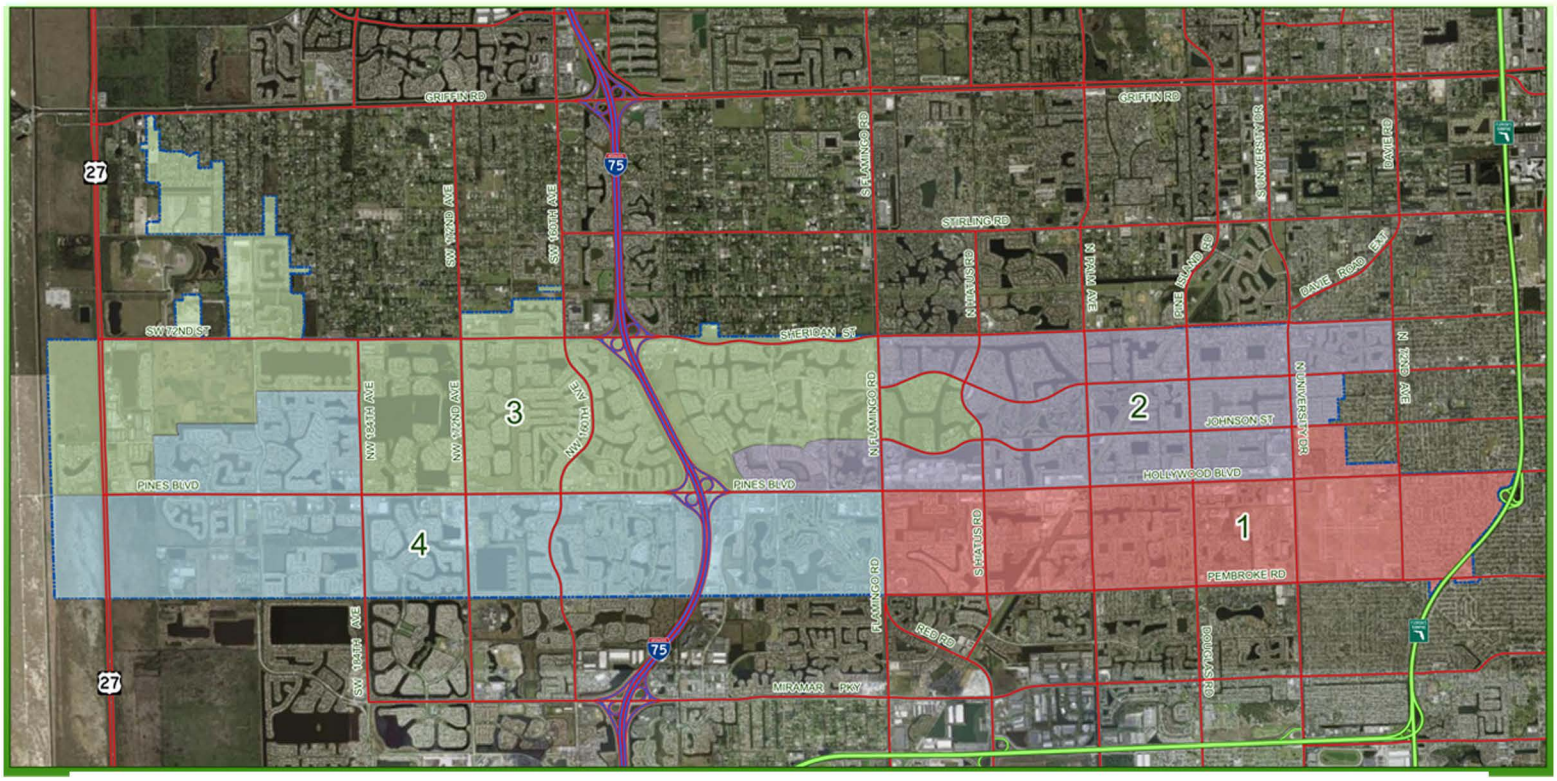


Source: wikipedia.org

THE CITY OF

PEMBROKE PINES

City Commission Districts Map



District 1
District 2
District 3
District 4

Map drawn by: Florida Atlantic University
Map adopted: March 16, 2022
Ordinance: 1986

Mayor
Angelo Castillo

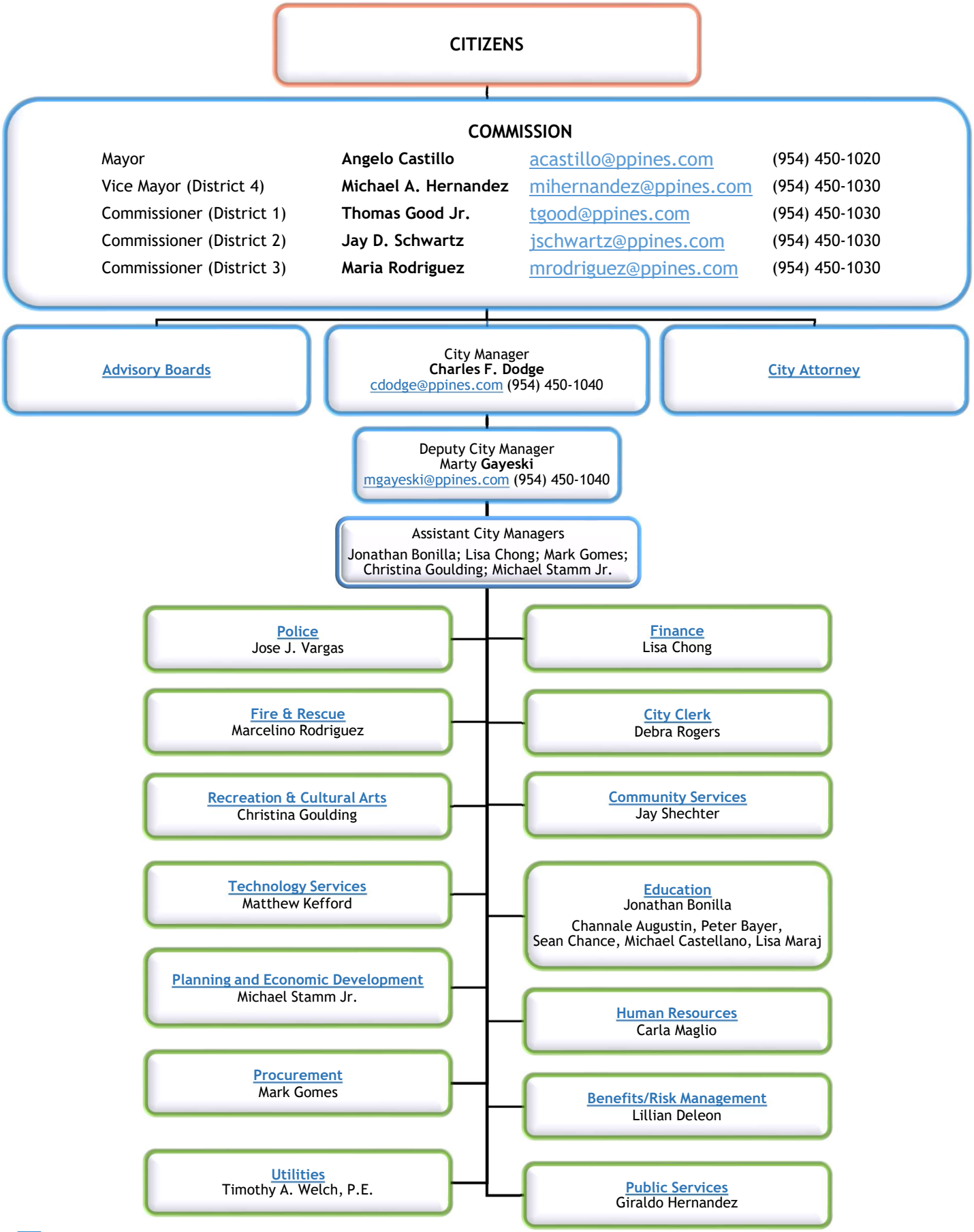
Vice Mayor
District 4
Michael A. Hernandez

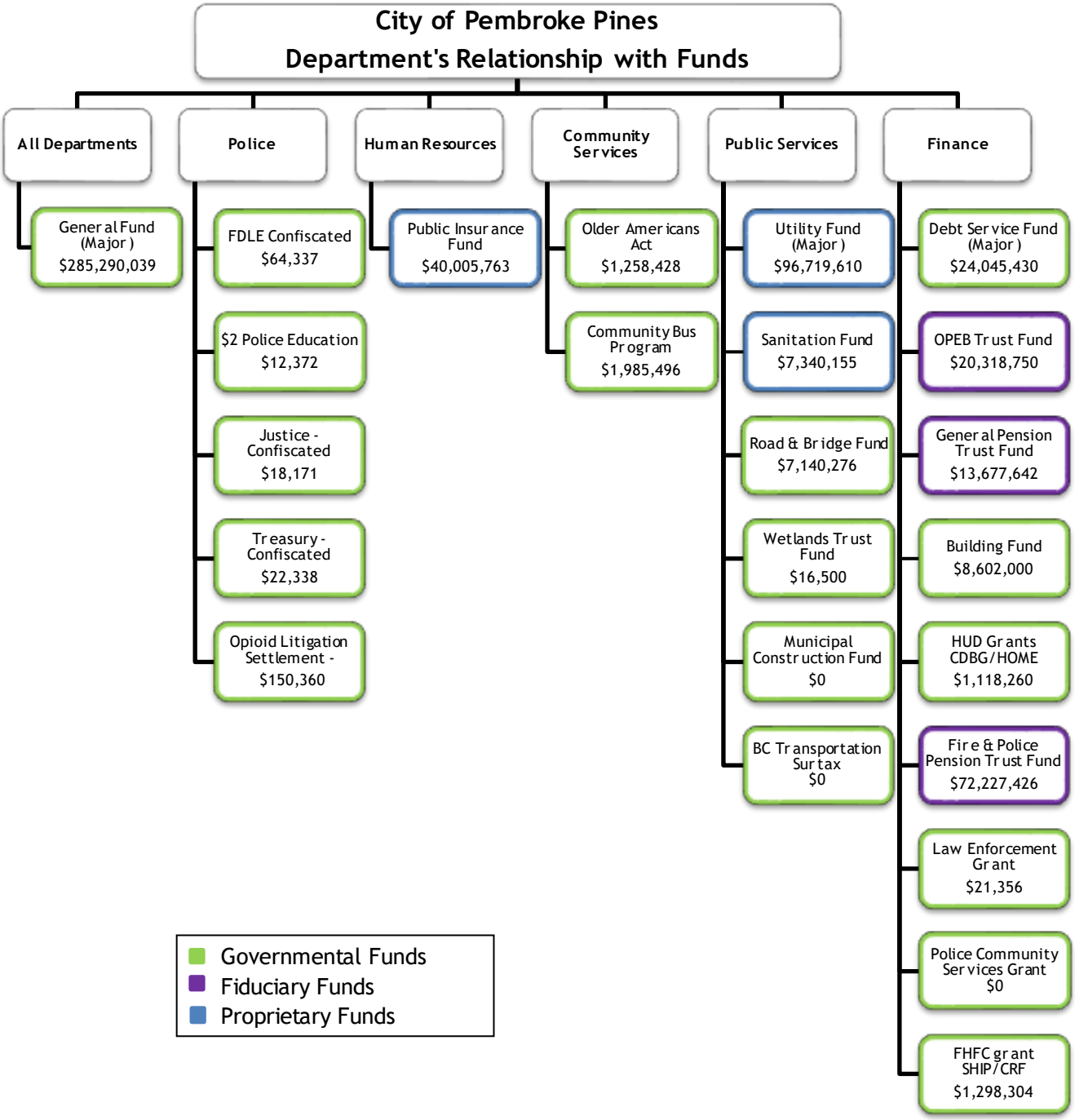
Commissioner
District 1
Thomas Good Jr.

Commissioner
District 2
Jay D. Schwartz

Commissioner
District 3
Maria Rodriguez

CITY OF PEMBROKE PINES





Note: Please refer to the "Fund Structure and Basis of Budgeting" subsection for an explanation and graphic of the fund structure.

PEMBROKE PINES CITY COMMISSION

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July 31, 2025

Honorable Mayor and Commissioners:

In accordance with the City's Charter, it is my pleasure to present the 2025-26 Proposed Budget for your review. The budget will be formally presented at the First Budget Hearing on September 3, 2025, and adoption is scheduled for September 17, 2025.

At the time of preparation of this budget the economy was beleaguered with a high level of uncertainty due in large part to the unstable trade policy. According to the Conference Board consumer confidence retreated in June 2025. Consumers were most worried about tariffs and the perceived negative impacts on the economy and prices. Inflation and high prices were another source of immense concern. 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 was 3.1% in June 2025 compared to 3.5% in June 2024. On the national level it was 2.7% compared to 3.0% a year ago.

Per Redfin, over the past five years the median sales price for homes in Pembroke Pines and Broward County grew by 24.9% and 57.7%, respectively. During that period the highest median sales price in Pembroke Pines was $533K in June 2024. As of June 2025, the median sale price for a home in Pembroke Pines was $465K, down 12.7% from last year. According to Zillow, in July 2025, Pembroke Pines' median rent for all bedrooms is $2,681 down by $19 from a year ago. Pembroke Pines' median rent is 27.7% above the national median monthly rent. Affordability is a pressing issue in Florida and city leadership is exploring avenues of facilitating the creation of workforce housing.

BLS data shows Pembroke Pines' unemployment rate at 3.4% or 3,132 in April 2025, about sixty basis points higher than a year ago due to an increase in the labor force and a decrease in employment. However, the rate has been consistently below 4.0% since October 2021 and is below the state average of 3.5%. The Broward County is slightly better at 3.2%.

Sales tax receipts are a lagging economic indicator; aggregate receipts reached an all-time high of $21.5 million in 2022-23 and declined to $20.4 million in 2023-24. Half cent sales tax receipts, which are approximately two thirds of aggregate receipts, indicate a second consecutive year of decline as receipts from sales during October 2024 to April 2025 were 4.8% below prior year, a testament to lower consumer confidence. The Office of Economic and Demographic Research (EDR) believes that due to increasingly strong headwinds faced by consumers sales tax revenue in 2025-26 will be approximately the same as 2023-24.

The 2025-26 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. It does not include any of the projects from the City's Strategic Plan. 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 56.8% of the increase in expense.

The 2025-26 Proposed Budget for all funds is $581.3 million, of which $389.2 million, or 66.9%, pertains to the General Fund, the Road and Bridge Fund, and the Utility Fund. The other $192.2 million is associated mainly with the trust funds for post-employment benefits, the Public Insurance Fund, and the Debt Service Fund. The all-funds budget increased by $29.1 million or 5.3% over the 2024-25 Adopted Budget. The General Fund represents 43.2% of that increase. The budget includes a new fund to account for the proceeds from the Opioid Litigation Settlement. Appropriations for 2025-26 amount to $150K, which will be used to help with implementation of the City's Opioid Prevention Plan that supports early intervention, overdose prevention, treatment, recovery support, and other life-saving programs and services. The city expects to receive an additional $1.5 million over the next fifteen years.

The General Fund, 2025-26 Proposed Budget is $285.3 million, an increase of $12.6 million, or 4.6% over the 2024-25 Adopted Budget. The rate of increase was below that of the 2024-25 Adopted Budget, which was $20.0 million or 7.9% over the prior year. This deceleration is due in large part to the contraction of revenue growth, especially in return on investments. The significant sources of revenue increases are property tax at $6.0 million, rental from Pines Point and Pines Place at $1.7 million, and interest earnings at $0.84 million. The increase in property tax is attributable to the $1.3 billion or 6.8% growth in taxable value, which is $0.2 billion below the prior year increase. Nonetheless, starting with 2011 it was the fifteenth consecutive year of growth. The rising value of non-homesteaded properties, the 2.9% increase in Save Our Homes value of homesteaded properties, and the reset of value at resale account for 6.3% of the increase with the remaining 0.5% attributable to new construction. As a result of a reduction in the scope and number of projects, the latter dropped by 19.5%, moving from $114.8 million to $92.4 million. The effect of the CPI adjustment on the second $25K homestead exemption, which was approved by voters at the November 2024 referendum and implemented in January 2025, amounted to a loss of $26.6 million in taxable value, which translates to $150.5K revenue loss to the City. During the 2025 legislative session, the Florida House of Representatives approved the formation of a Select Committee on Property Taxes. The committee is tasked with developing a tax relief proposal by January 2026. City administration will monitor their discussion and findings.

Property tax and fire assessment are the largest sources of revenue for the General Fund, accounting for 37.8% and 11.8%, respectively, of the 2025-26 Proposed Budget. The proposed operating millage rate for 2025-26 is 5.6690, the same as the 2024-25 adopted rate, while the proposed debt service millage rate is 0.2862, which is 0.0346 mills below the 2024-25 adopted rate resulting in a lower aggregate millage rate of 5.9552. Taxes for debt service are accounted for in the Debt Service Fund and this is the tenth consecutive year that the City has passed the benefit of the decrease in debt millage to taxpayers. Pembroke Pines property tax on the median residential property with a taxable value of $215,328 is estimated at $1,218 for 2025 compared to $1,152 in 2024. The increase is due entirely to the rise in the taxable value of the median residential property.

The fire assessment rates provide the full cost recovery for essential fire services. All the proposed fire assessment rates, except the institutional rate, are slightly higher than the current rates due to the $0.2 million increase in net expenditure, which stems mainly from the appropriations for capital. In the case of the institutional rate, the increase in cost was counted by an increase in the aggregate square foot for that category. The proposed residential rate is $408.14, a small increase of only $1.43 for the year. The proposed non-residential square foot rates are: $0.6337 for commercial, $0.1218 for industrial, and $0.5456 for institutional which translates to increases of 0.17%, 1.84%, and a decrease of 0.91%, respectively.

The $12.6 million growth in appropriations in the General Fund reflects the higher cost of doing business with operating (including personnel) expenses, accounting for $11.1 million or 87.9% 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 is 63.0% of the $285.3 million General Fund budget and reflects a $13.3 million or 8.0% year-over-year-increase. The budget includes equipment which will improve efficiency, reduce maintenance costs, and ensure items are covered by manufacturers' warranty. Appropriations were made for the replacement of several vehicles, including 34 patrol cars and two fire engines. Funding has also been provided for other equipment, such as life packs, radios, and ballistic shields. In addition, the Fire Department will enhance its training facility to expand class offerings and interagency training opportunities. The Police Department will boost its criminal investigation capability with document scanning software.

In the area of technological improvements, the City will implement upgrades to the network backbone, server infrastructure, and wireless access points as well as continue with the modernization and expansion of the campus security systems. Also, regarding recreation and culture, the City will continue with its current roster of 43 special events and add a Martin Luther King Day Parade. Repairs and maintenance works are planned for the golf course, Rose Price Park, Charles F. Dodge Center, and Spring Valley Park/Dream Park Community Center. Further, the City will continue with storm-water system cleaning and inspection for compliance with the National Pollutant Discharge Elimination System (NPDES) permit. There will be an increase in public outreach and additional data gathering to increase the ranking for the Community Rating System (CRS) for reduced flood insurance premiums.

The $7.1 million Road and Bridge Fund Proposed Budget for 2025-26 is 32.7% or $3.5 million below the 2024-25 Adopted Budget. The decline is mainly attributable to the decrease in appropriations for road resurfacing projects. The only road resurfacing appropriation is for Woodbridge. The Proposed Budget also has appropriations for managing public rights-of-way, landscape maintenance, pressure washing of sidewalks and medians along the City's major roads, litter control for rights-of-way areas/swales, drainage rehabilitation, and street lighting. Unlike the 2024-25 Adopted Budget, this budget does not include any transfers from the General Fund or use of fund balance to balance the fund. Based on the third amendment to the surtax interlocal agreement with Broward County, the City will receive an estimated $25.2 million of surtax proceeds over the next ten years and is contemplating leveraging those proceeds to finance priority roadway improvement projects outlined in the strategic plan.

The Utility Fund 2025-26 Proposed Budget of $96.7 million is $1.7 million above the 2024-25 Adopted Budget due mainly to a $2.1 million increase for debt service associated with borrowing $32.0 million for capital projects some of which will be carried over from the current year. The 2025-26 capital budget of $22.0 million, which is $0.3 million above prior year, 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 66.9% of the necessary items and projects delineated in the 5-year Capital Improvement Plan. Capital appropriations for water and wastewater services amount to $11.5 million and $6.5 million, respectively. Major projects include the design of improvements at the water treatment plant to meet the U.S. Environmental Protection Agency (US EPA) new mandatory regulatory requirements for Per- and Polyfluoroalkyl Substances (PFAS) by April 26, 2031. The entire project will be funded through debt financing and the proceeds from the PFAS settlement. In addition, utility improvements will be done at the Howard C. Foreman Health Park and the cost will be offset by a Florida Department of Environmental Protection (FDEP) grant. About half of the capital budget is funded by debt proceeds. Based on the April change in the water and sewerage maintenance CPI index, water and sewer rates will increase by 4.71%, which is 61 basis points below the current year increase. Therefore, the monthly increase on 3,000 gallons of residential consumption will be $2.27 (moving from $48.30 to $50.57- exclusive of tax and fees) compared to $2.44 in the current year.

The city government has made significant strides in boosting public engagement. In September 2024, the City code of ordinances was amended to include a Citizen Budget Advisory Board. The purpose of the board is to provide the City Commission with recommendations pertaining to budget priorities. In so doing it exposes citizens to the challenges of local government and fosters a better understanding of operations. It engenders trust and transparency in financial matters as well as provides a consistent avenue for collaboration on issues, thereby building consensus and strengthening the relationship between the government and its constituents. The board held its inaugural meeting on April 28, 2025, and members have since concentrated on understanding how the City operates.

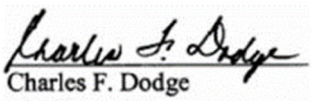
In December 2024 we adopted our Strategic Plan, "We Love Pembroke Pines: A Blueprint for a Brighter Future." The plan is underpinned by extensive community engagement; several workshops were held, surveys disseminated, and numerous community meetings were hosted throughout all sections of the city. Notwithstanding, the referendum to authorize issuance of General Obligation Bonds to fund Strategic Plan projects did not pass; but we remain steadfast in ensuring that we will accomplish the goals and projects delineated in the plan. Over the next few months, we will outline a plan of action for funding these projects through diverse financial sources, including fund balance, federal and state grants, voter-approved general obligation bonds, and bank loans. In addition, Public-Private Partnerships (PPS) will be leveraged if mutually beneficial.

In keeping with the spirit of community building, in December 2024, city commission approved the creation of a non-profit corporation entitled “We Love Pembroke Pines, Inc.” The organization will coordinate neighborhood clean-up efforts and offer humanitarian assistance to the community. Volunteers are the backbone of this organization. It will be funded primarily through private contributions, city fundraisers, and only, if necessary, by distributions from the City’s treasury.

Further, plans are afoot to revise the City’s Communication Plan. The revisions encompass the expansion of communication tools and platforms. It also calls for periodic evaluation of the plan to determine progress. The objective is to provide relevant, timely, and accurate information to residents in a consistent manner, thereby creating opportunities for them to interact with leadership. It is this dialogue that shapes the City's future.

Overall, this budget reflects the judicious use of resources to continue to provide quality services to residents and businesses that call Pembroke Pines home. It safeguards fund balance and leverages debt financing to fund certain utility capital projects. The aggregate tax rate is 58 basis points below that of the current year, the fire assessment rates increased slightly, and the growth in water and sewer rates is below that of the current year. We will continue to work together to implement the most cost effective and financially sustainable means of financing the strategic plan projects. I want to thank the City Commission for their guidance and all the employees that have worked arduously to put this budget together.

Sincerely,



Charles F. Dodge
City Manager

cfd

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Pembroke Pines
Florida

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Pembroke Pines, for its Annual Budget for the fiscal year beginning October 01,2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of on year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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. Prioritization of capital projects helped to balance the General and Utility funds. It is within this framework that the 2025-26 Proposed Budget was compiled.

The all funds Proposed Budget for 2025-26 is $581.3 million, which is $29.1 million above the 2024-25 Adopted Budget. The City's operating funds (the General Fund, the Road and Bridge Fund, and the Utility Fund) increased by $10.8 million, while the non-operating funds increased by $18.4 million. The table below provides a recap of the year-over-year changes by fund. The 2025-26 Proposed Budget highlights, including changes from the prior year, are discussed in this subsection.

Expenditure Budget - All Funds
Proposed 2025-26 Compared to Adopted 2024-25
(in $'000)

Fund	2024-25 Adopted	2025-26 Proposed	Change from 2024-25 $	Change from 2024-25 %
General Fund	$ 272,703	$ 285,290	$ 12,587	4.6%
Road & Bridge Fund	10,615	7,140	(3,475)	-32.7%
Utility Fund	95,049	96,720	1,671	1.8%
Debt Service Fund	24,048	24,045	(3)	0.0%
Public Insurance Fund	38,558	40,006	1,448	3.8%
General Pension Trust Fund	14,177	13,678	(499)	-3.5%
Fire & Police Pension Trust Fund	57,500	72,227	14,727	25.6%
Other Post Employment Benefits Fund	17,838	20,319	2,481	13.9%
All Other Funds	21,703	21,908	205	0.9%
Total Expenditures	**$ 552,191**	**$ 581,333**	**$ 29,142**	**5.3%**

General Fund

The 2025-26 Proposed General Fund Revenue Budget of $285.3 million is $12.6 million or 4.6% greater than the 2024-25 Adopted Budget, as shown in the table below.

General Fund Revenues by Category
(in $'000)

Description	2024-25 Adopted	2025-26 Proposed	Change from 2024-25 $	Change from 2024-25 %
Taxes	$ 126,265	$ 133,702	$ 7,437	5.9%
Permits, Fees & Licenses	53,931	54,521	590	1.1%
Intergovernmental Revenue	21,041	20,751	(290)	-1.4%
Charges for Services	45,954	47,751	1,797	3.9%
Fines & Forfeitures	420	580	160	38.1%
Miscellaneous Revenues	25,092	27,985	2,893	11.5%
Total Revenues	**$ 272,703**	**$ 285,290**	**$ 12,587**	**4.6%**

- The $7.4 million increase in taxes is mainly attributable to a $6.0 million increases in property tax, which provided funding for increased public service costs.

- Permit, fees, and licenses increase of $0.6 million is due to increases of $0.4 million in sewer privilege fees and $0.2 million in fire protection assessment.

- The intergovernmental revenue shows a net decrease of $0.3 million due to decreases in local 1/2 cent sales tax revenue of $0.4 million offset by $0.1 million increase in sales tax proceeds.

- Charges for services increased $1.8 million. This includes a Public Safety increase of $0.8 million in rescue transport fees and $0.3 million for services that will be provided to the City's Charter Schools. Culture and Recreation increases include $0.4 million in revenue related to golf recreation, $0.3 million in Civic Center operating revenue, and $0.2 million in Early Development Center service fees. Additionally, engineering charges to utility increased $0.2 million. These increases are partially offset by a $0.7 million decrease in administrative fees .

- Miscellaneous revenues reflect a $2.9 million increase which includes $1.7 million increases in rental revenue and $1.1 million increases in interest and investment income.

The $285.3 million 2025-26 Proposed General Fund Expenditure Budget (including transfers) is $12.6 million or 4.6% above the 2024-25 Adopted Budget, as shown in the table below. The year-over-year increase is attributable mainly to growth in appropriations for public safety and Housing offset by the reduction in General Government.

General Fund Expenditures by Function
(in $'000)

Category	2024-25 Adopted	2025-26 Proposed	Change from 2024-25 $	Change from 2024-25 %
General Government	$ 64,284	$ 60,316	$ (3,968)	-6.2%
Public Safety	166,373	179,623	13,250	8.0%
Physical Environment	3,497	4,443	946	27.1%
Economic Environment	9,545	10,917	1,372	14.4%
Human Services	3,570	3,967	397	11.1%
Culture-Recreation	25,434	26,024	590	2.3%
Total Expenditures	**$ 272,703**	**$ 285,290**	**$ 12,587**	**4.6%**

Public safety represents 63.0% of the 2025-26 Proposed Expenditure Budget (including transfers) and shows a $13.3 million or 8.0% increase over the 2024-25 Adopted Budget. The increase mainly consists of $9.4 million for personnel and $3.2 million for capital. Increases for personnel include $4.3 million for full-time salaries, $2.7 million for contributions to the Fire and Police Pension Trust Fund, and $0.4 million for health insurance. Additional increases include $0.5 million in retiree health contributions and $0.7 million incentive related benefits. The increases in capital include a $1.2 million increase for renovations and construction of building and $2.1 million for two(2) Fire Engines, equipment related to Police trucks and radios.

The Economic Environment which includes Housing increased $1.4 million or 14.4%. This increase is attributed to increases of $1.0 million in operating expenses mainly from increases in administrative fees, repair and maintenance and insurance. Personnel increased $0.4 million due to benefit related expenses increases.

The General Government category comprising the City's administrative departments shows a $4.0 million decrease with decreases across all categories. Transfers to other funds decreased $1.3 million. Decreases in machinery and buildings offset by increases in infrastructure, drove $1.2 million decrease in capital expenditures. Decreases in operating expenses of $0.8 million include $2.0 million in contingencies, $0.7 million in operating supplies and $0.2 million in insurance, offset by $1.6 million in contractual services, $0.3 million in repair and maintenance and $0.2 million in communication expenses. Personnel decreased of $0.7 million mainly in retirement contributions offset by salary increases.

Road and Bridge Fund

The Road and Bridge Fund 2025-26 Proposed Budget is $7.1 million, $3.5 million, or 32.7%, below the 2024-25 Adopted Budget. The year-over-year decrease in revenues and other funding sources is tied mainly to a $1.7 million decrease in beginning surplus and $0.4 million of grant funding for the mobility hub. The 2025-26 Budget is balanced with a $1.4 million transfer from the General Fund.

The $3.5 million net decrease in the expenditure budget (including transfers) emanates mainly from decreases of $2.9 million for operating (non-personnel) and 0.5 million for capital. Decreases in the operating budget consist primarily of repairs and maintenance of $1.9 million mainly from road resurfacing and contractual services of $1.0 million.

Utility Fund

The 2025-26 Utility Fund Proposed Budget for revenue and other sources stands at $96.7 million, $1.7 million or 1.8% above the 2024-25 Adopted Budget. Year-over-year changes are shown in the table below.

Utility Fund Revenues by Category
(in $'000)

Description	2024-25 Adopted	2025-26 Proposed	Change from 2024-25 $	Change from 2024-25 %
Permits, Fees & Licenses	$ 15	$ 15	$ -	0.0%
Charges for Services	70,157	75,900	5,743	8.2%
Miscellaneous Revenues	2,589	2,820	231	8.9%
Other Sources	22,288	17,985	(4,303)	-19.3%
Total Revenues	**$ 95,049**	**$ 96,720**	**$ 1,671**	**1.8%**

The $5.7 million increase in charges for services stems primarily from increases in water and sewer rates that are effective October 1, 2025. 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. The $0.2 million increase in miscellaneous revenues is linked to interest and investment earnings. Other sources decrease of $4.3 million is tied to debt proceeds decrease of $8.0 million, which is partially offset by a $3.4 million in fund balance.

The $1.7 million growth in the budget for expenditure is primarily attributable to an increase of $2.1 million in debt service and $0.3 million in capital offset by decreases in personnel of $0.7 million. The following table compares the 2025-26 Proposed Budget to the prior year's Adopted Budget.

Utility Fund Expenditures by Category
(in $'000)

Category	2024-25 Adopted	2025-26 Proposed	Change from 2024-25 $	Change from 2024-25 %
Personnel	$ 3,223	$ 2,529	$ (694)	-21.5%
Operating	69,004	68,979	(25)	0.0%
Capital	21,715	22,042	327	1.5%
Debt Service	1,042	3,103	2,061	197.8%
Grants & Aid	66	68	2	3.0%
Total Expenditures	**$ 95,049**	**$ 96,720**	**$ 1,671**	**1.8%**

Loan principal payment increase of $2.1 million contributed to the increase in Debt Service.

The $22.0 million 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 $5.5 million for PFAS improvements, $4.3 for lift station rehabilitation and replacement, $4.0 million for Polk Building remodel, and $3.9 million for improvements at the Howard C. Forman Human Services Campus and $1.0 million in WWTP rehabilitation.

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 2025-26 Proposed Budget of $106.2 million. Compared to the 2024-25 Adopted Budget of $89.5 million, this is an increase of $16.7 million or 18.7%. The increase is mainly due to a $13.7 million increase in the appropriation for pension benefits and $2.3 million in health claims.

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 2025-26 Proposed Budget stands at $21.9 million and is $0.2 million or 0.9% above the 2024-25 Adopted Budget.

The increase is mainly attributable to the Community Bus, Sanitation, Building and Opioid Litigation Funds and is offset by decreases in FHFC grants SHIP/CRF and Older Americans Act Funds.

- The $0.5 million increase in the Community Bus Fund is tied to increases in contractual services, fuel and insurance and is funded with a transfer from the General Fund.
- Sanitation Fund increase of $0.3 million is due to increased rates for the disposal of residential solid waste and collection of residential bulk waste.
- Increase in permit fees contributed to a $0.2 million increase in the Building Fund.
- Opioid Settlement Litigation Fund, a new fund that was not included in the 2024-25 Adopted Budgeted represents a $0.2 million increase.

- The FHFC grants SHIP/CRF budget decreased $0.7 million. This budget is based on the State Housing Initiative Partnership allocation for the state fiscal year which varies year over year.

- The Older Americans Act Fund decreased $0.4 million due to decreases in contractual services, fuel and insurance and vehicle repair and maintenance.

The table below shows the year-over-year changes by fund for this group.

Expenditure Budget - All Other Funds
Proposed 2025-26 Compared to Adopted 2024-25
(in $'000)

Fund	2024-25 Adopted	2025-26 Proposed	Change from 2024-25 $	Change from 2024-25 %
Wetlands Trust Fund	$ 17	$ 17	$ (1)	-2.9%
Building Fund	8,355	8,602	247	3.0%
FHFC grants SHIP/CRF	1,965	1,298	(667)	-33.9%
HUD Grants CDBG/HOME	1,109	1,118	9	0.8%
Law Enforcement Grant	24	21	(3)	-11.0%
Opioid Litigation Settlement	-	150	150	100.0%
Community Bus Program	1,444	1,985	541	37.5%
Treasury - Confiscated	27	22	(5)	-17.3%
Justice - Confiscated	23	18	(5)	-21.0%
$2 Police Education	16	12	(4)	-22.7%
FDLE - Confiscated	80	64	(16)	-19.6%
Older Americans Act	1,651	1,258	(393)	-23.8%
Sanitation Fund	6,992	7,340	348	5.0%
Total Expenditures	**$ 21,703**	**$ 21,908**	**$ 205**	**0.9%**

Economic Analysis

As of mid-2025, inflation in the U.S. has cooled somewhat compared to the highs of 2022. However, it remains above the Federal Reserve's target level of 2% and continues to be a significant concern for many Americans. A recent survey by the Pew Research Center revealed that 63% of respondents consider inflation to be a major issue for the nation. This figure is a slight increase from the 62% reported in the 2024 survey and a small decrease from 65% in the 2023 survey. Although inflation has shown signs of cooling, experts from Ernst & Young warn that impending higher tariffs on many of the U.S.'s major trading partners could lead to a resurgence in inflation rates.

Inflation is defined as the rate at which the prices of goods and services increase over a specific period. It erodes purchasing power, meaning that as inflation rises, consumers can expect to pay more for products and services, including used cars, rentals, furniture, airline fares, hotels, medical services, and everyday essentials like groceries and gas. A modest inflation rate of around 2% is typical in a healthy economy; however, when inflation rises too high and outstrips wage growth, economic difficulties may ensue.

Inflation rates vary across the U.S. According to a WalletHub report analyzing cities with the highest rising inflation, the Miami-Fort Lauderdale-West Palm Beach area ranks in the top half. The report compared 23 major Metropolitan Statistical Areas based on two key metrics related to the Consumer Price Index. It found that the Miami-Fort Lauderdale-West Palm Beach metro area experienced the sixth-largest year-over-year inflation increase for the 12 months ending in June 2025, with a rise of 3.1%. Additionally, the area saw a 0.5% increase in inflation compared to rates from June 2025 to two months earlier.

In South Florida, inflation affects certain spending categories more than others. In the Miami-Fort Lauderdale-West Palm Beach area, the prices for apparel, food, medical care, and housing-related expenses increased by 14.0%, 4.8%, 4.5%, and 3.8%, respectively, from June 2024 to June 2025. In contrast, recreation and transportation costs decreased by 1.5% and 0.1% during the same period. In Pembroke Pines, the median monthly rent is 28.0% higher than the national median. Consequently, despite some cooling of inflation since the peak in 2022, many residents in South Florida continue to feel the pressure as the costs of essentials rise.

Florida remains one of the top travel destinations worldwide, with its economy heavily reliant on tourism. According to VISIT FLORIDA, the state's official tourism agency, Florida welcomed 41.2 million visitors during the first quarter of 2025, consistent with the number from the first quarter of 2024, reflecting no overall change. This marked the first time since the U.S. reopened its borders to international travelers after pandemic travel restrictions that Florida did not see a year-over-year increase in total visitors. The first-quarter visitors included a 0.2% increase in domestic tourists, who constitute the majority of Florida's visitors, a 3.4% decrease in Canadian tourists, and a 0.8% decrease in overseas tourists. Concerns have arisen about whether inflation and potential tariffs will negatively affect the growth of Florida's tourism industry in the upcoming months.

Gross Domestic Product

Real gross domestic product (GDP) decreased in 39 states in the first quarter of 2025, as real GDP for the nation decreased at an annual rate of 0.5%, according to statistics released by the U. S. Department of Commerce’s Bureau of Economic Analysis (BEA) on June 27, 2025. Private services-producing industries increased by 1.1%; however, private goods-producing industries decreased by 0.6%, and government decreased by 0.6%. During this period, Florida’s real GDP increased by 1.4%.

The finance and insurance; agriculture, forestry, fishing and hunting; and wholesale trade industries were the leading contributors to the nation’s decrease in real GDP. Those industries decreased by 0.51, 0.28, and 0.26 percent, respectively. The three industries contributed to the decrease in most of the 50 states and the District of Columbia.

In 2024, Florida’s real GDP increased by 3.6% compared to the previous year, while the national change was 2.8%. Florida’s largest contributor to growth in real GDP was the finance, insurance, real estate, rental, and

leasing industry. This industry accounted for 0.80% of the total GDP growth. The second largest contributor to real GDP growth was the retail trade industry, which accounted for 0.71% of the total increase in real GDP.

In 2023, Broward County's current-dollar GDP was $162.9 billion. Broward County accounted for approximately 10.2% of Florida's real GDP, ranking as the second most significant contributor to the state's real GDP. In 2023, Broward County's real GDP grew 4.1%; the 2022– 2023 state change was 4.3%.

In 2023, the Miami-Fort Lauderdale-Pompano Beach metropolitan statistical area's (MSA) real GDP grew by 4.0%. It ranked 12th among MSAs and accounted for 2.1% of the U.S. metropolitan portion total. In 2023, 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 portions 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 3.0% over the year ending April 2025. The FHFAs' U.S. House Price Index Quarterly Report, which measures the changes in single-family home values in all 50 states, showed that 89 of the top 100 largest metro areas experienced home price gains between the first quarter of 2024 and the first quarter of 2025. The report also revealed that the Miami-Miami Beach-Kendall metro area experienced the highest year-over-year growth among Florida's largest metro areas, at 3.6%. In the FHFA HPI Top 100 Metro Area Rankings, the Miami-Miami Beach-Kendall, Fort Lauderdale-Pompano Beach-Sunrise, and West Palm Beach-Boca Raton-Boynton Beach metro areas ranked 58th, 91st, and 96th, respectively.

The latest U.S. Census Bureau (USCB) shows that the homeownership rate in the United States remained steady at 65.2% from 2022 to 2023. The homeownership rate is the proportion of occupied households that the homeowners occupy.

In Florida, the homeownership rate experienced a slight increase from 67.2% in 2022 to 68.1% in 2023. Broward County's homeownership rate also experienced an increase, from 62.6% in 2022 to 63.9% in 2023. Meanwhile, the City of Pembroke Pines' rate slightly decreased from 73.7% in 2022 to 73.3% in 2023.

Per capita personal and household income in Florida has been slowly increasing since the late-2000s. According to a report published on March 28, 2025, by the U.S. Department of Commerce Bureau of Economic Analysis, in 2024, Florida had a per capita personal income (PCPI) of $70,390. This PCPI ranked 20th in the United States and was 97.2% of the national average of $72,425. The 2024 PCPI reflected an increase of 3.8% from 2023. The 2023-2024 national change was 4.3%.

In 2014, the PCPI of Florida was $42,877 and ranked 28th in the United States. The 2014-2024 compound annual growth rate of PCPI was 5.1%. The compound annual growth rate for the nation was 4.6%. According to USCB, the per capita income in 2023 increased to $41,902 in Florida, $42,074 in Broward County, and $41,875 in Pembroke Pines. The combined median household income in Pembroke Pines was calculated to be $86,135 as opposed to Broward County's $74,531 and Florida's $73,311. 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 December 2024 by the Consumer Financial Protection Bureau (CFPD), Florida's mortgage delinquency rate, homeowners being 30 to 89 days delinquent on a payment, increased from 1.2% in June 2023 to 1.5% in June 2024. In Broward County, the mortgage delinquency rate increased from 0.9% in June 2023 to 1.6% in June 2024. The Miami-Fort Lauderdale-West Palm Beach metro area also experienced an increase in mortgage delinquency rate from 1.1% in June 2023 to 1.5% in June 2024.

The City of Pembroke Pines' population has progressively grown by 6.9% over ten years, an average of about 0.8% year-over-year, from 159,922 in 2015 to 170,892 in 2024. Broward County currently has an estimated population of more than 2.0 million as of April 2024. 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 2025, the USCB and the U.S. Department of Housing and Urban Development (HUD) jointly announced that 1,397,000 building permits were issued nationwide for privately owned housing units in June 2025, which was 4.4% lower than the June 2024 amount of 1,461,000. Single-family home building permits in June 2025 were issued at an annual rate of 866,000, which was 8.4% lower than the June 2024 rate of 945,000.

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 2015 to 2024. In 2024, the total number of permits issued by the City decreased by 2.4% from 9,731 in 2023 to 9,496 in 2024. The value of construction over the past year decreased by 48.4% or $267.5 million while the gross assessed value of overall properties increased by 15.5%, or $4.1 billion.

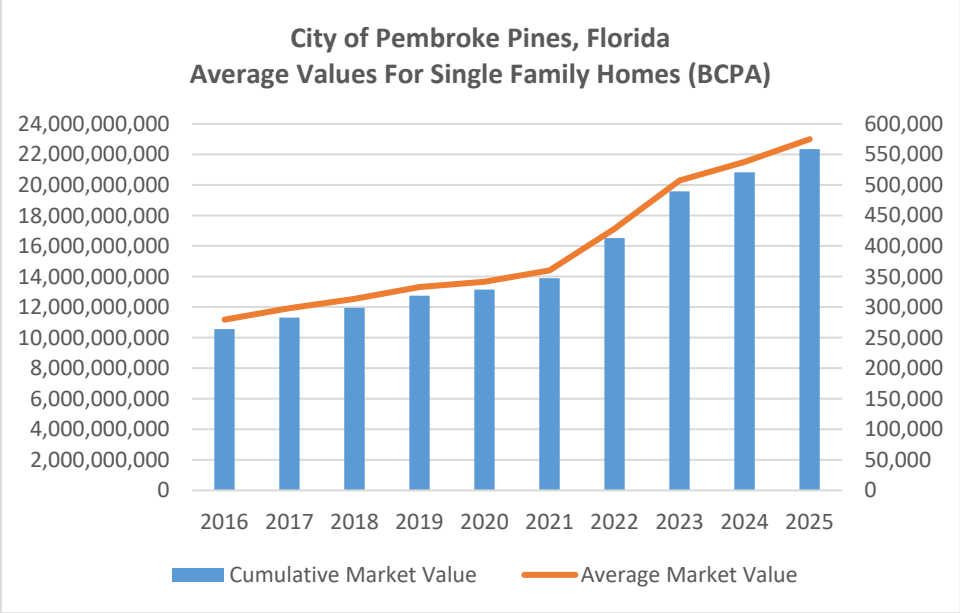
City of Pembroke Pines, Florida
Property Value and Construction (1)
Last Ten Fiscal Years

		Miscellaneous		Residential		Commercial			
Year	Total Permits Issued	Permits Issued (2)	Valuation	Number of Units	Valuation	Number of Units	Valuation	Total Value of Construction	Gross Assessed Value (3)
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	525,580,759	22,941,229,131
2023	9,731	9,547	225,948,547	7,727	166,281,024	2,004	160,015,056	552,244,627	26,464,598,161
2024	9,496	638	7,832,463	7,345	150,927,998	2,138	125,940,575	284,701,036	30,557,094,598

(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 $574,810 as of July 2025, which increased by 6.9% from $537,608 in

July 2024. The City's cumulative property value for single-family homes as of July 2025 amounted to $22.3 billion, a 7.3% 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 July 21, 2025, Florida's seasonally adjusted unemployment rate was 3.7% in June 2025, unchanged from the May 2025 rate, and up 0.3% from a year ago. There were 415,000 jobless Floridians out of a labor force of 1,193,000. The U.S. unemployment rate was 4.1% in June 2025.

Florida's seasonally adjusted total nonagricultural employment was 10,062,600 in June 2025, decreasing 20,000 jobs (-0.2%) over the month. The state gained 142,300 jobs over the year, an increase of 1.4%. Nationally, the number of jobs rose 1.1% over the year.

In June 2025, nonagricultural employment in the Ft. Lauderdale-Pompano Beach-Sunrise metro division was 932,600, an increase of 11,400 jobs (+1.2) over the year. Nonagricultural employment had a month-to-month decrease of 10,500 jobs.

Broward County's job report indicated a 3.7% unemployment rate in June 2025. This rate was 0.3% greater than the region's year-ago rate of 3.4%. The labor force was 1,087,810, down 939 (-0.1%) over the year. There were 340,301 unemployed residents in the region.

In June 2025, the Fort Lauderdale-Pompano Beach-Sunrise metro area's Professional and Business Services industry had the highest annual job growth compared to all the metro areas in the state. While the Trade, Transportation, and Utilities; Government; and Other Services industries had the second 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 June 2024 to June 2025.

Most industries in the Fort Lauderdale-Pompano Beach-Sunrise metro division gained jobs over the year, except for the Construction (-1,100 jobs) and Information (-400 jobs) industries. The top two industries were Professional and Business Services (+3,600 jobs, +2.1%) and Trade, Transportation, and Utilities (+2,600 jobs, +1.3%). However, all but four nonagricultural industries in the Fort Lauderdale-Pompano Beach-Sunrise metro division lost jobs over the month.

The preliminary unemployment rate for the City of Pembroke Pines in May 2025 was 3.4%. 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) that 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 3.1% from June 2024 to June 2025, and by 0.5% from April 2025 to June 2025.

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 $1.3 billion or 6.8% 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 343,989 or 1.49% between the period of April 1, 2024 and April 1, 2025, increasing the state's population to 23.4 million. Most of Florida's population growth during that period was attributable to net migration, particularly from other states within the U.S. However, it was partially offset by a decrease in natural change, which refers to the difference between births and deaths. Currently, Florida is the third most populous state in the United States, following California and Texas.

In 2025, Florida's economy has been performing slightly better than the national economy. The state's growth in real GDP was marginally higher than the national growth rate, and its unemployment rate was somewhat lower. According to TD Economics, Florida's economy is expected to maintain a slight advantage over the national economy; however, several factors indicate that growth may slow this year. These include ongoing weakness in the condominium sector and reduced support from tourism.

LONG-RANGE ECONOMIC PLANNING

Pembroke Pines uses long-range policy and planning processes to ensure long-term economic and environmental sustainability as well to fulfill its vision of a vibrant and thriving community. To this end, several master plans have been developed over the years. 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. The Green Plan update has already been approved by the City Commission and the EDSP is pending adoption. In 2023, the City approved a Transportation Master Plan (TMP), to address key mobility issues. It is a 20-year measurable blueprint for improving the City's Transportation system. Also approved in 2023, were the Parks Master Plan and Public Art Master Plan (PAMP). The Parks Master Plan is geared towards improving the Citywide system of park and recreation amenities to meet the needs of residents through targeted investment. The complimentary Public Art Master Plan (PAMP) focuses on the creation of a public art program that celebrates and enriches the community through public art. The essential elements from these plans were rolled into the city's strategic plan to provide a comprehensive blueprint for the future.

On December 4, 2024, the City Commission unanimously adopted the City's Strategic Plan titled "We Love Pembroke Pines: A Blueprint for a Brighter Future." The Strategic Plan is a forward-thinking initiative designed to guide the City's growth and development in a manner that prioritizes the needs and aspirations of its residents. This plan encapsulates a vision for a thriving community, focusing on sustainability, engagement, and high quality of life. Central to this blueprint is the commitment to enhancing public infrastructure, fostering economic opportunities, and creating a safe, vibrant environment for all residents. The strategic plan promotes collaboration among city leaders, local businesses, and community members, ensuring that diverse perspectives shape the future of Pembroke Pines. Key elements of the plan include the improvement of parks and recreational facilities, expansion of public services, and support for educational programs that empower residents. By addressing both current challenges and future growth, "We Love Pembroke Pines" seeks to cultivate a family friendly atmosphere that celebrates the community's unique character. Ultimately, this comprehensive strategy serves as a roadmap for the city's leaders, guiding informed decision-making and resource allocation aimed at creating a brighter, more sustainable future for Pembroke Pines. The plan reflects a shared commitment to making Pembroke Pines a place where residents feel connected, safe, and proud to call home. The plan supports the city long-term municipal goals, which are shown below.

Overall Long-Term Municipal Goals

The City of Pembroke Pines has developed the following goals for programs and services to guide the budget development process:

1. Promote and preserve the health, safety, and welfare of the community.
2. Promote and pursue a positive economic environment.
3. Provide and encourage diverse recreational, educational, and cultural opportunities, and maintain a full range of municipal services.
4. Provide a positive work environment that encourages teamwork, initiative, productivity, and individual development.
5. Pursue and demonstrate a commitment to excellence in leadership and management skills to instill confidence in the integrity of City government.
6. Preserve and promote the ecological and environmental quality within the City.

The strategic plan has two companion documents: (a) an implementation plan that outlines the program or policy associated with each of the goals and strategies as well as project categories for each of these and (b) a listing of projects. The projects outlined in the plan will be funded through diverse financial sources, including federal and state grants, voter-approved general obligation bonds, bank loans, and Public-Private Partnerships (PPS) if mutually beneficial. On March 11, 2025, the City held a referendum to consider the issuance of a General Obligation Bond aimed at funding strategic plan projects. Since the referendum did not pass, the City is currently prioritizing projects and exploring financing options.

BUDGET CALENDAR

JANUARY 2025

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

FEBRUARY 2025

- 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 2025

- Budget staff reviews and revises narratives as appropriate

APRIL – JULY 2025

- 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 4/16/25)
- Complete 5-year Capital Improvement Program

AUGUST 2025

- Commission establishes Maximum Millage Rate to advertise in the property-tax TRIM Notice
- Finalize Proposed Budget and publish Budget 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 2025

03 First Public Budget Hearing
15 Fire Assessment Hearing
17 Second and Final Budget Hearing – adopt millage rate and Budget
Upload Adopted Budget into the accounting system

OCTOBER 2025

01 Adopted Budget for Fiscal Year 2026 goes into effect
Publish Adopted Budget Book on the City's website

NOVEMBER 2025

19 Commission approves Budget Amendment for fiscal year ending 9/30/2025

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:

    a. Mission
    b. Goals
    c. Objectives
    d. Major Functions and Activities
    e. Budget Highlights
    f. Current-year Accomplishments
    g. Performance Measures
    h. Organizational Chart
    i. Revenue and/or Expenditure projections by line item

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. Budget requests are reviewed for adherence to City goals, conformance to budgetary guidelines, and reasonableness of estimates/forecasts. The latter is done through year-to-date and budget variance analysis.

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 1st.

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 1st. 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 1st, 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 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.

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

All the special revenue funds have appropriated fiscal year 2025-26 budgets except for 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 funds or nonexpendable trust funds.

The capital projects fund accounts for the acquisition of fixed assets or the 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 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 2025-26 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 2025-26 Budget.

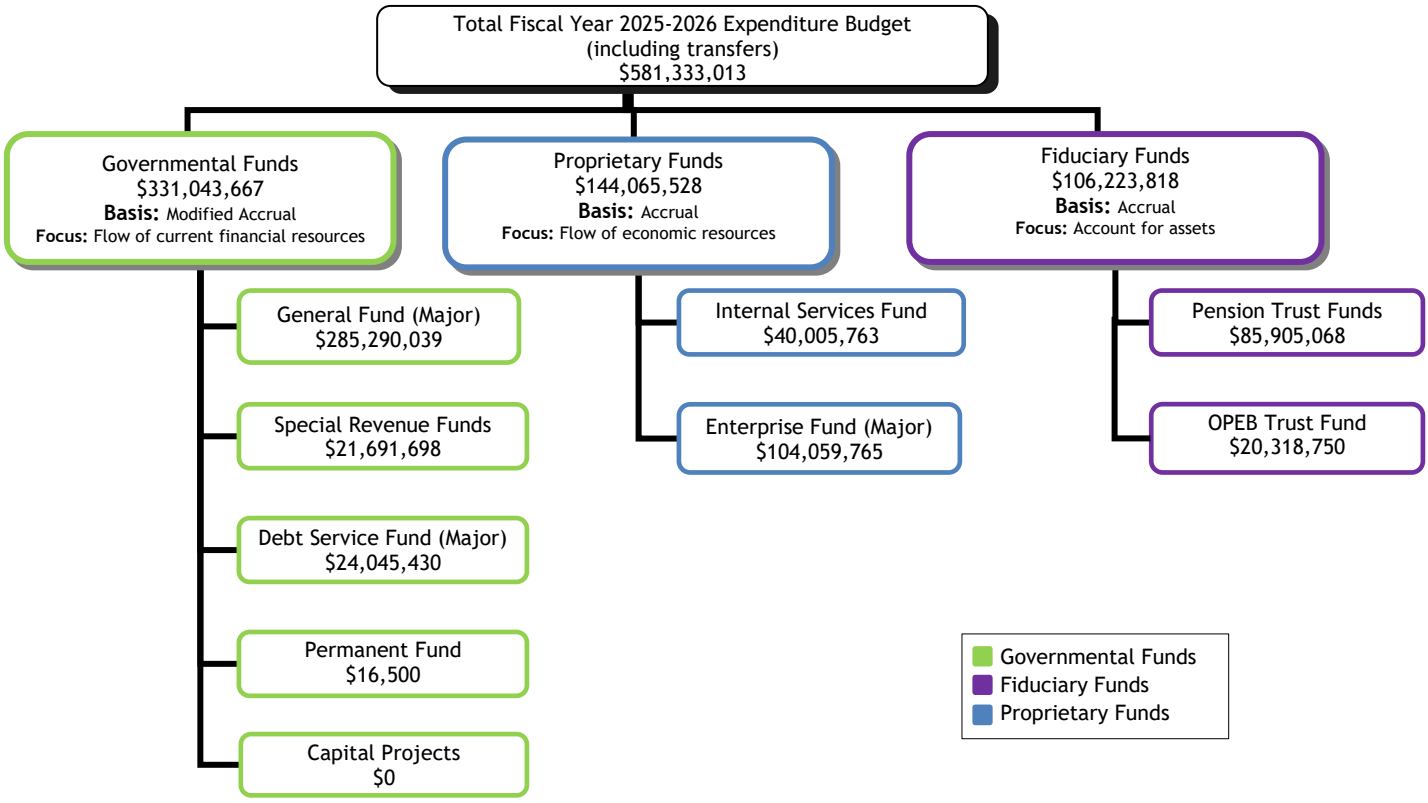
Fiduciary Fund Types

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others. The measurement focus is on the flow of economic resources. 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.

The 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.

Fund Structure
(showing basis of budgeting along with total appropriations)



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 governmental funds.

Budgets for *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 58.4% 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.

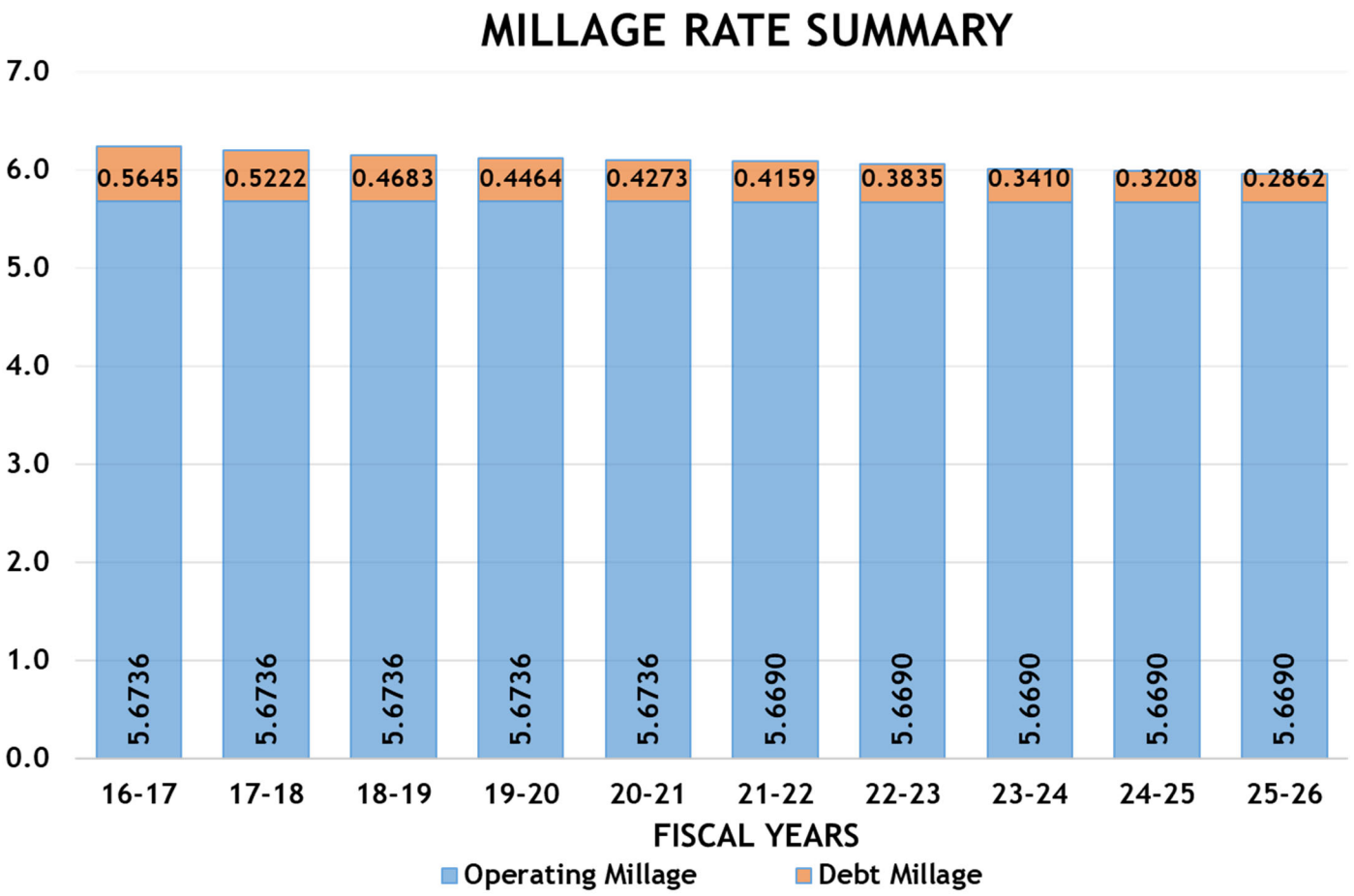
The City's staff complement comprises of employees hired directly by the City (authorized positions) and those hired through a private company. Below is a summary of the changes in the City-wide authorized position count, which shows a net decrease of 4 full-time positions and a net increase of 5 part-time 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**
Police Officer - Tier 3 - conversion to 2 PT School Resource Officer	(2)	
Police Officer - conversion to 1 PT School Resource Officer	(1)	
Economic Crimes Investigator - conversion to 1 PT Econ. Crimes Investigator	(1)	
Aquatic Coordinator - converted to FCS for cost savings	(1)	
Deletions Subtotal	**(5)**	**-**
Additions	**F/T**	**P/T**
PT School Resource Officer - conversion of 2 Police Officer - Tier 3 & 1 Police Officer		3
PT Econ. Crimes Investigator - conversion of 1 FT Economic Crimes Investigator		1
PT Teacher Aide - increased need for service		1
Asst Procure/Sustain Director - department restructuring	1	
Additions Subtotal	**1**	**5**
All Funds Net Change in Positions	**(4)**	**5**

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 5.9552, which is comprised of an operating millage of 5.6690 and a debt service millage of 0.2862.



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 63.0% 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:

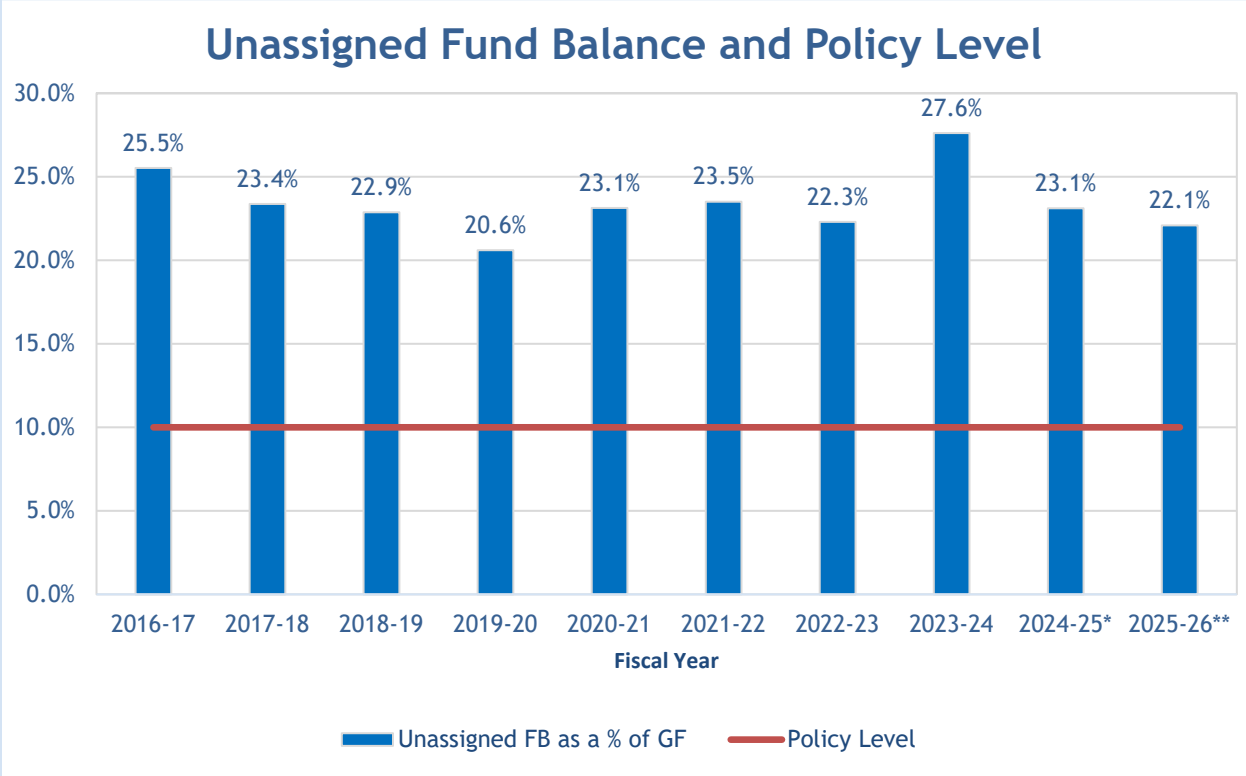
    a. Emergency purchases.
    b. Professional services involving peculiar skill, ability, experience, or expertise.
    c. City standard, single-source, and sole-source commodities or services.
    d. Disaster preparedness.
    e. Utilization of other governmental agencies' contracts.
    f. Cooperative 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
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	69,783,102	252,688,386	27.6%	10%
2024-25*	63,017,048	272,703,393	23.1%	10%
2025-26**	63,017,048	285,290,039	22.1%	10%

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

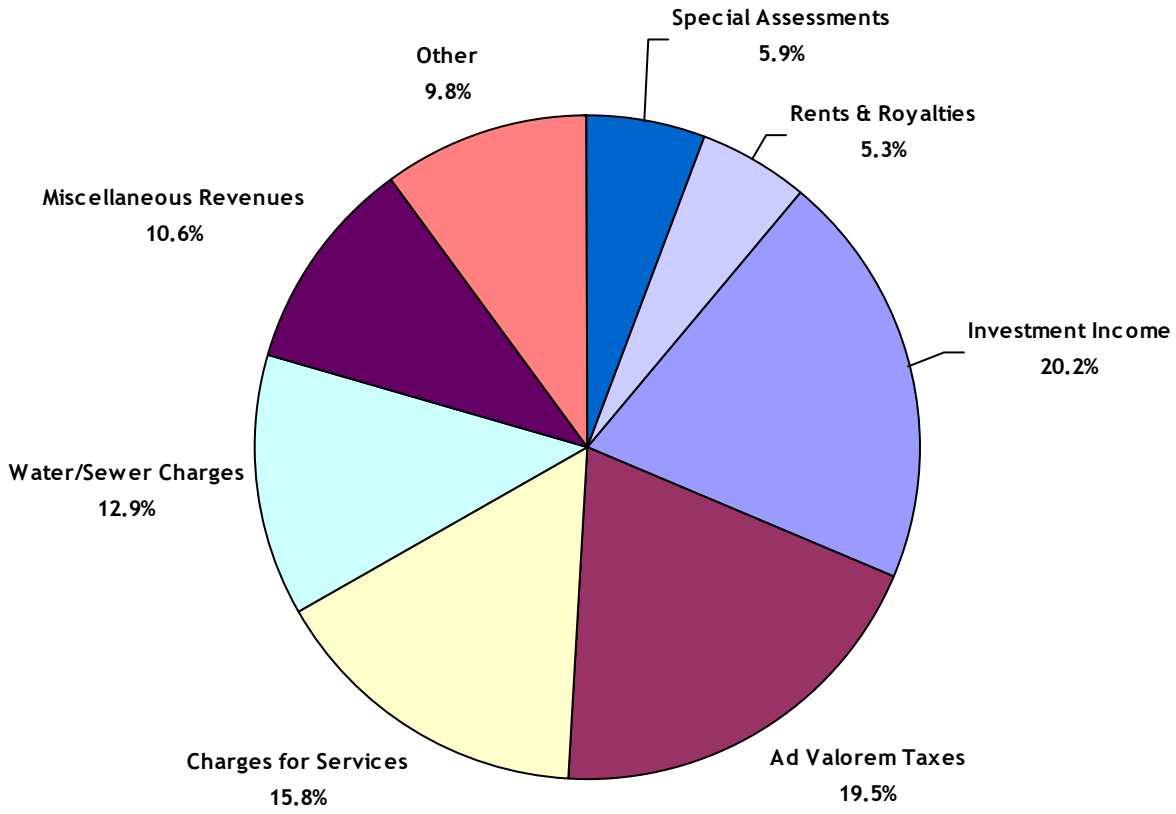
** Estimate - Fund Balance Unassigned is based on prior year less 2025-26 Beginning Surplus budget.

BASIS OF REVENUE AND EXPENDITURE ESTIMATES

The preceding guidelines are the foundation upon which (1) the annual 2025-26 budget and (2) the fiscal year 2025-26 to 2029-30 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%.

2025-26 All Funds Revenue - By Category

Total Revenues $581,333,013



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 sub-section. 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: 2.31%
Based on the 12-month trend in Consumer Price Index (CPI)
(All Items - U.S. City Average, Bureau of Labor Statistics)
April 2025 compared to April 2024.

Projected Population Change: -0.19%, as of April 2024
(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:**

$$\left[\text{Unmatched months in prior year}\right] \times 1 + \left[\text{Rate of Change}\right] = \text{Balance of Current Year Projection}$$

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

Current YTD Receipts + Balance of Current Year Projection = Current Year Projection

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

$$\left[\text{Current Year Projection}\right] \times \left[\text{The appropriate Forecast Driver[s]}\right] = \text{New Year Projection}$$

Major Revenue Sources

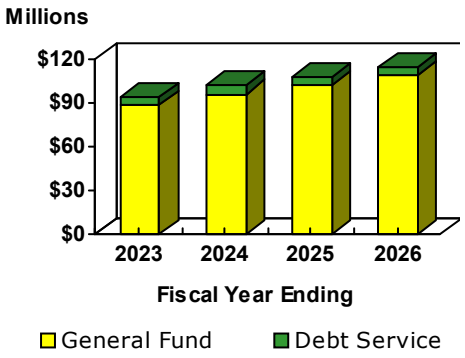
Ad Valorem Taxes

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 2025-26 Budget is based on an operating millage of 5.6690.



Forecast Methodology and Analysis

The combined operating and debt service millage of 5.9552 multiplied by the taxable value, less 5% for possible adjustments to assessed values and/or discounts taken for early payment.

The total increase of $5.7 million or 5.3% in Ad Valorem taxes for 2025-26 reflects the increase in the taxable value.

Fiscal Year Ending	Operating Millage Rate	General Fund	Debt Millage Rate	Debt Service Fund	Total	% Change
2026 Budget	5.6690	$ 107,774,228	0.2862	$ 5,440,993	$113,215,221	5.3%
2025 Budget	5.6690	101,737,188	0.3208	5,757,152	107,494,340	6.3%
2024 Actual	5.6690	95,400,057	0.3410	5,740,344	101,140,401	8.2%
2023 Actual	5.6690	87,565,264	0.3835	5,923,911	93,489,174	-

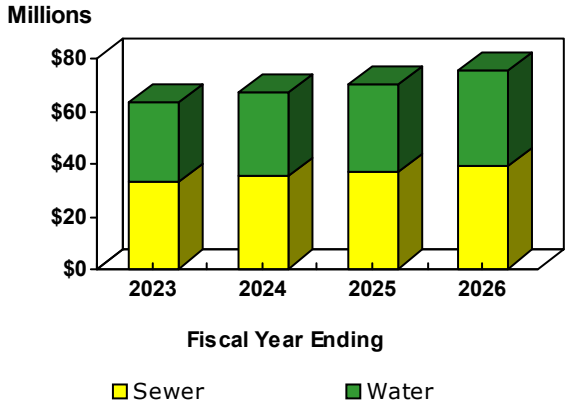
Water & Sewer Charges

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 2023-24 the rates increased by 4.82% while the 2024-25 projection is based on rate increase of 5.32%. The 2025-26 projection is based on rate increase of 4.71%.

In 2025-26, revenue is projected to increase by $5.0 million or 7.2%.

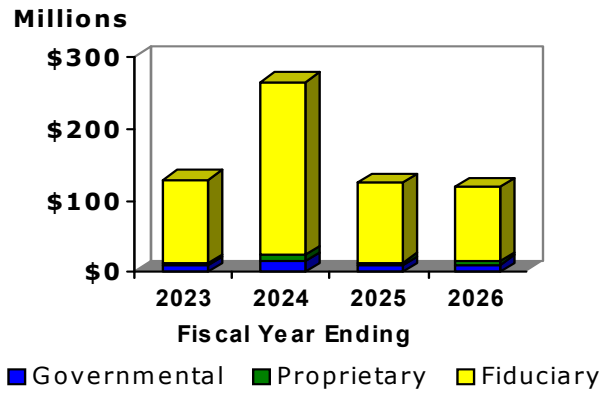
Fiscal Year Ending	Water Charges	Sewer Charges	Total	% Change
2026 Budget	$ 35,712,000	$ 39,065,000	$74,777,000	7.2%
2025 Budget	33,461,000	36,293,000	69,754,000	4.6%
2024 Actual	31,741,277	34,955,505	66,696,782	5.9%
2023 Actual	30,430,091	32,540,659	62,970,749	-

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.

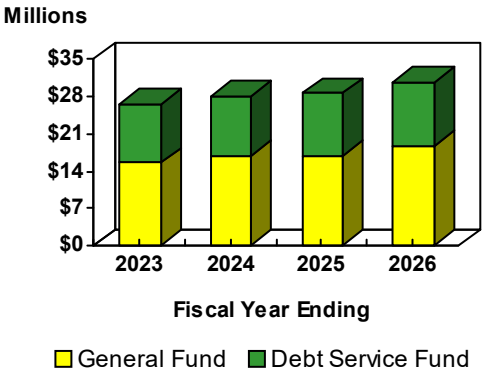
Projections for fiscal year 2025–26 reflect an overall decrease of approximately $5.5 million, or 4.5%, primarily due to a change in the investment strategy for the General Pension Plan.

Fiscal Year Ending	Governmental Funds	Proprietary Fund	Fiduciary Funds	Total	% Change
2026 Budget	$10,270,000	$ 3,663,833	$ 103,513,000	$ 117,446,833	(4.5%)
2025 Budget	8,837,000	3,721,759	110,375,081	122,933,840	(53.3%)
2024 Actual	14,002,388	8,733,004	240,593,630	263,329,022	105.3%
2023 Actual	8,557,336	3,407,116	116,331,015	128,295,466	-

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 c 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 th Debt Service Fund relate to charges to City divisions for related debt service payments.



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 2025-26 is 7.7% or $2.2 million higher than 2024-25 forecast, mainly related to increases in rental rates and opening of Dream Park Community Center.

Fiscal Year Ending	General Fund	Debt Service Fund	Total	% Change
2026 Budget	$ 18,695,596	$ 11,950,141	$ 30,645,737	7.7%
2025 Budget	16,850,473	11,596,970	28,447,443	1.5%
2024 Actual	16,730,308	11,302,379	28,032,688	5.9%
2023 Actual	15,416,140	11,063,833	26,479,972	-

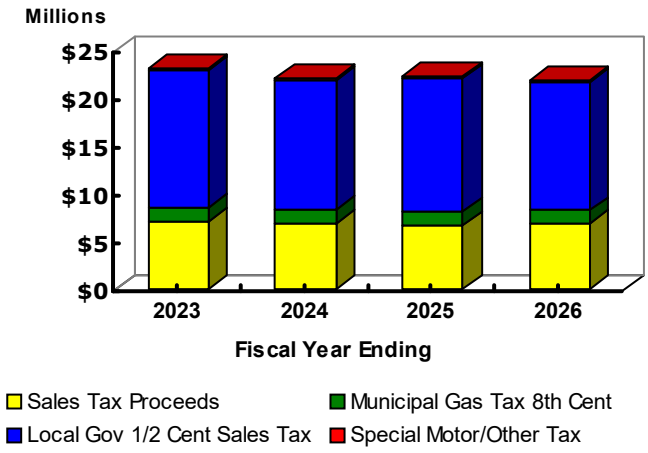
State Shared Revenues

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.

2025-26 Projections are $0.4 million or 1.7% lower than 2024-25 projections.

Fiscal Year Ending	Sales Tax Proceeds	Municipal Gas Tax 8th Cent	Local Gov 1/2 Cent Sales Tax	Special Motor/ Other Tax	Total	% Change
2026 Budget	$ 6,900,000	$ 1,430,000	$ 13,500,000	$ 254,200	$ 22,084,200	(1.7%)
2025 Budget	6,776,000	1,479,000	13,898,000	311,454	22,464,454	1.3%
2024 Actual	6,914,994	1,477,023	13,521,799	270,935	22,184,750	(4.7%)
2023 Actual	7,211,251	1,482,163	14,296,322	283,346	23,273,082	-

Franchise Fees

Description

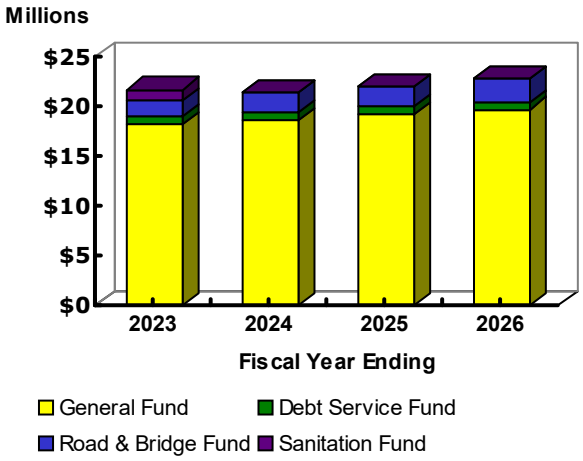
Franchise fees are established by franchise agreements between the City and private service providers of electric, natural gas, sanitation, towing, resource recovery, and recycling. This revenue is generated based on all residential, commercial, and industrial revenues collected by the provider for services 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 2025-26 reflect an increase of $0.7 million, 3.3% higher than 2024-25.



Fiscal Year Ending	General Fund	Road and Bridge Fund	Debt Service Fund	Sanitation Fund	Total	% Change
2026 Budget	$ 19,563,875	$ 2,300,000	$ 733,025	$ 0	$ 22,596,900	3.3%
2025 Budget	19,128,334	2,007,000	733,666	0	21,869,000	2.8%
2024 Actual	18,543,305	2,009,981	718,818	0	21,272,104	(1.3%)
2023 Actual	18,149,533	1,624,498	744,058	1,035,000	21,553,088	-

Public Services Taxes

Description

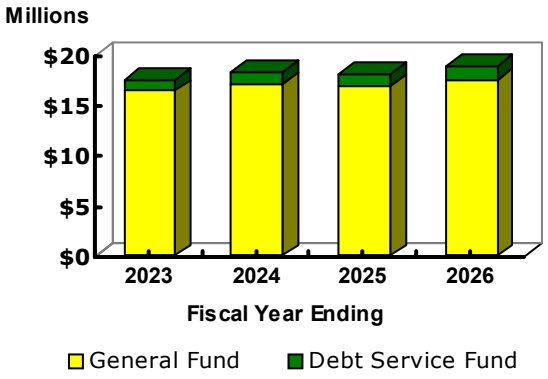
A tax levied on the purchase of electricity, natural gas, propane, and water.

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 2025-26 revenue is projected to increase by $0.8 million or 4.3%, 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
2026 Budget	$ 17,463,873	$ 1,516,727	$ 18,980,600	4.3%
2025 Budget	16,958,751	1,232,249	18,191,000	(0.8%)
2024 Actual	17,104,561	1,228,662	18,333,223	4.8%
2023 Actual	16,424,805	1,071,937	17,496,742	-

Fire Protection Special Assessment

Description

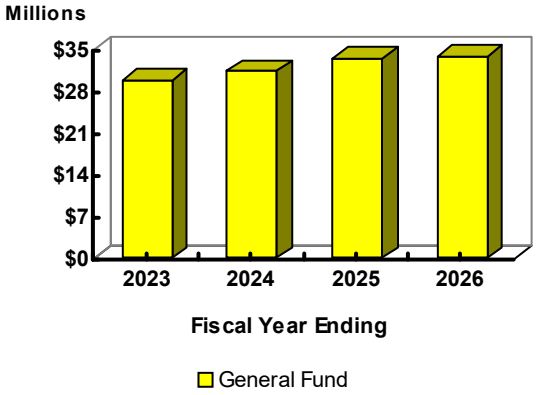
Represents a non-ad valorem assessment collected through the county's tax collector. It funds a portion of the costs associated with providing fire services.

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 $408.14, an increase of $1.43 per unit. The commercial rate increased from $0.6326 to $0.6337, industrial from $0.1196 to $0.1218, and institutional rate decreased from $0.5506 to $0.5456 per square foot. Proposed rates are higher than the current rates due to a $0.2 million increase in the net fire expenditure budget.

2025-26 projected revenue is $0.2 million or 0.6% lower than projected 2024-25.

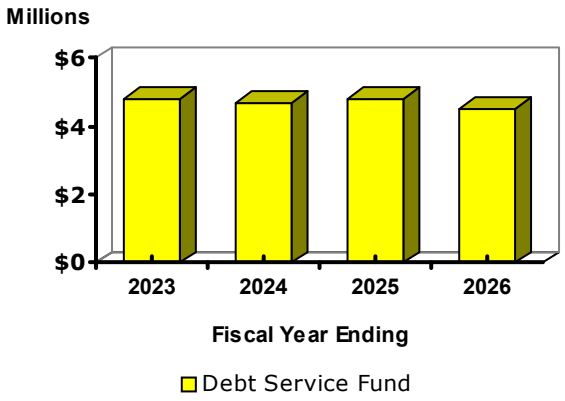


Fiscal Year Ending	General Fund	% Change
2026 Budget	$ 33,765,647	0.6%
2025 Budget	33,567,848	7.3%
2024 Actual	31,291,766	4.8%
2023 Actual	29,845,585	-

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 2025-26 projected revenue is 5.9% or $0.3 million lower than the 2024-25 forecast.

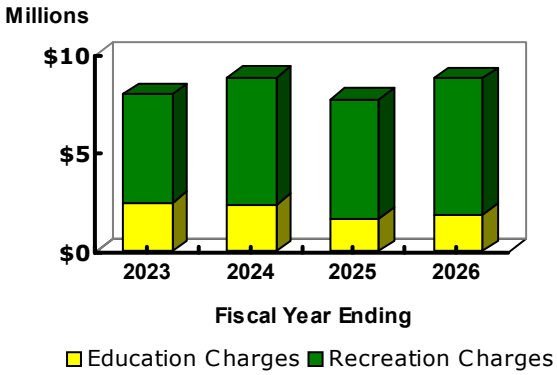
Fiscal Year Ending	Debt Service Fund	% Change
2026 Budget	$ 4,527,000	(5.9%)
2025 Budget	4,813,000	3.1%
2024 Actual	4,667,601	(2.8%)
2023 Actual	4,801,426	-

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.



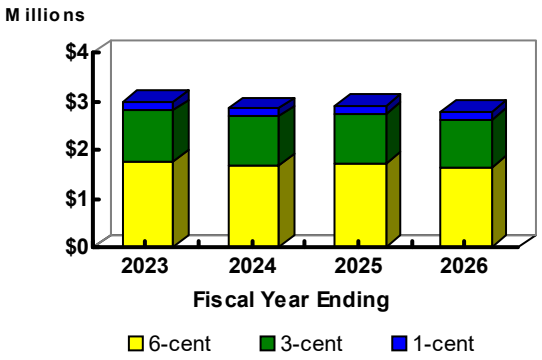
Forecast Methodology and Analysis

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

2025-26 projected revenue is 13.9% or $1.1 million higher than 2024-25 forecast. The increase is mainly related to increase in fees.

Fiscal Year Ending	Education Charges	Recreation Charges	Total	% Change
2026 Budget	$ 1,885,110	$ 6,910,362	$ 8,795,472	13.9%
2025 Budget	1,683,030	6,038,285	7,721,315	(12.3%)
2024 Actual	2,403,042	6,402,062	8,805,104	10.4%
2023 Actual	2,460,000	5,512,511	7,972,511	-

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.

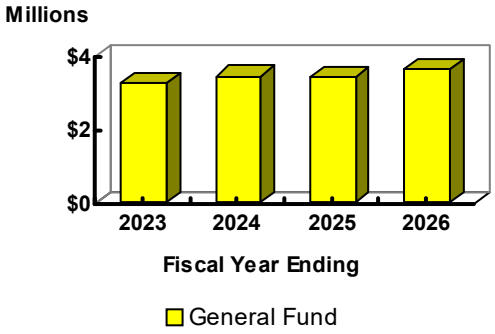
Forecast Methodology and Analysis

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.

2025-26 projections are $0.1 million or 4.2% lower than estimate projected for 2024-25.

Fiscal Year Ending	6-cent	3-cent	1-cent	Total	% Change
2026 Budget	$ 1,643,000	$ 976,000	$ 166,000	$ 2,785,000	(4.2%)
2025 Budget	1,708,000	1,024,000	174,000	2,906,000	2.3%
2024 Actual	1,670,146	999,689	169,538	2,839,373	(4.5%)
2023 Actual	1,748,857	1,046,119	177,412	2,972,388	-

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.

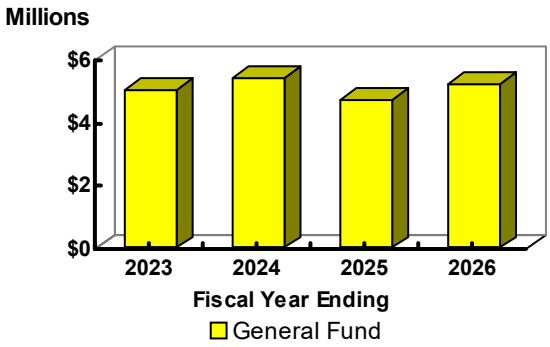
The projected revenue for 2025-26 is estimated to increase by 5.7% or $0.2 million.

Fiscal Year Ending	General Fund	% Change
2026 Budget	$ 3,643,000	5.7%
2025 Budget	3,446,000	(0.4%)
2024 Actual	3,460,930	5.4%
2023 Actual	3,282,418	-

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.



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 2025-26 is projected to increase by of $0.5 million or 10.5%.

Fiscal Year Ending	General Fund	% Change
2026 Budget	$ 5,214,513	10.5%
2025 Budget	4,720,490	(12.9%)
2024 Actual	5,422,085	8.3%
2023 Actual	5,006,942	-

Fines & Forfeitures

Description

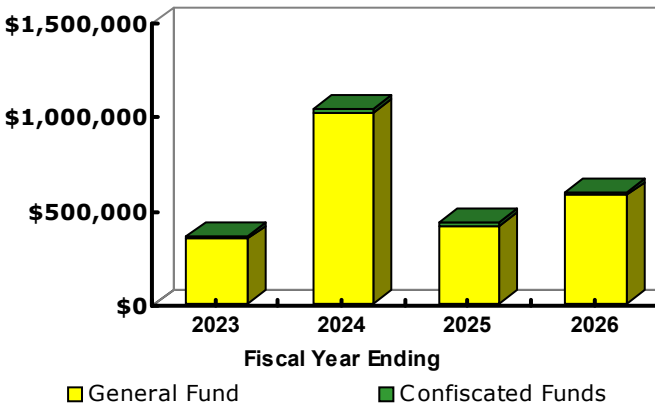
Includes revenues received from traffic citations issued and confiscation of forfeited abandoned property.

Forecast Methodology and Analysis

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

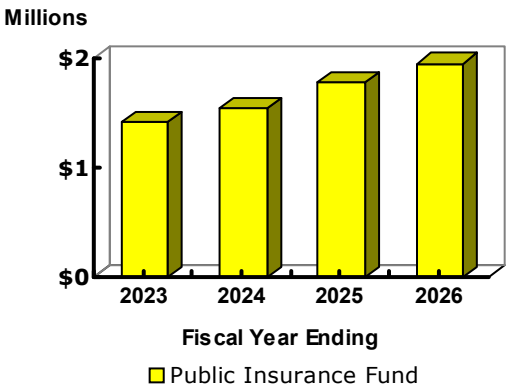
In accordance with Florida Statutes, Treasury Confiscations cannot be budgeted until received. This contributes to the wide swings in the year-over-year changes reflected in the table below.

2025-26 revenue is projected to be 36.3% higher than the 2024-25 forecast.



Fiscal Year Ending	General Fund	Confiscated & Other Funds	Total	% Change
2026 Budget	$ 580,400	$ 13,372	$ 593,772	36.3%
2025 Budget	419,600	16,117	435,717	(58.3%)
2024 Actual	1,023,914	20,565	1,044,479	185.7%
2023 Actual	347,607	17,924	365,530	-

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.

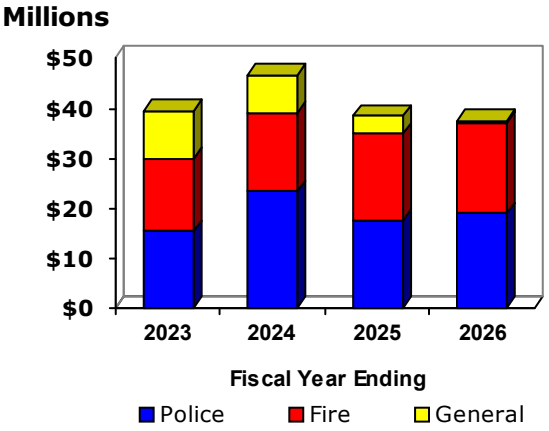
Forecast Methodology

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
2026 Budget	$ 1,942,616	9.6%
2025 Budget	1,772,926	15.4%
2024 Actual	1,536,450	9.5%
2023 Actual	1,403,307	-

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 decrease by $1.1 million or 2.9% in 2025-26.

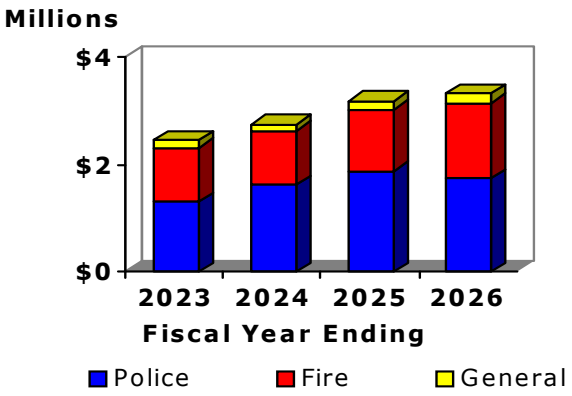
Fiscal Year Ending	Fire	Police	General	Total	% Change
2026 Budget	$ 17,987,842	$ 18,827,632	$ 352,956	$ 37,168,430	(2.9%)
2025 Budget	17,257,928	17,506,675	3,500,000	38,264,603	(17.3%)
2024 Actual	15,532,154	23,261,692	7,500,000	46,293,845	17.9%
2023 Actual	14,426,166	15,336,369	9,500,343	39,262,878	-

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.



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 2025-26 projections are higher by $0.1 million or 3.8% than 2024-25 projections.

Fiscal Year Ending	Fire	Police	General	Total	% Change
2026 Budget	$ 1,399,220	$ 1,727,333	$ 161,872	$ 3,288,425	3.8%
2025 Budget	1,144,843	1,860,280	162,531	3,167,654	16.3%
2024 Actual	1,006,081	1,602,389	114,185	2,722,654	12.1%
2023 Actual	1,003,625	1,298,178	127,556	2,429,359	-

Major Revenues
% Total 2025-26 Revenue Budget

Description	2025-26 Budget	% of Total
Interest & Other Earnings	117,446,833	20.2%
Ad Valorem Taxes	113,215,221	19.5%
Water & Sewer Charges	74,777,000	12.9%
City Pension Contribution	37,168,430	6.4%
Fire Protection Special Assessment	33,765,647	5.8%
Rentals	30,645,737	5.3%
Franchise Fees	22,596,900	3.9%
State Shared Revenues	22,084,200	3.8%
Public Services Taxes	18,980,600	3.3%
Bond Proceeds	12,000,000	2.1%
Education & Recreational/Cultural Charges	8,795,472	1.5%
Rescue Transport Fees	5,214,513	0.9%
Communication Services Tax	4,527,000	0.8%
Local Business Tax	3,643,000	0.6%
Employee Pension Contribution	3,288,425	0.6%
Local Option Gas Tax	2,785,000	0.5%
Employee Health Contributions	1,942,616	0.3%
Fines & Forfeitures	593,772	0.1%
Total Major Revenues	**$ 513,470,366**	**88.3%**
Total Revenues	**$ 581,333,013**	

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 6.5% on 10/1/25 for Firefighters, 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

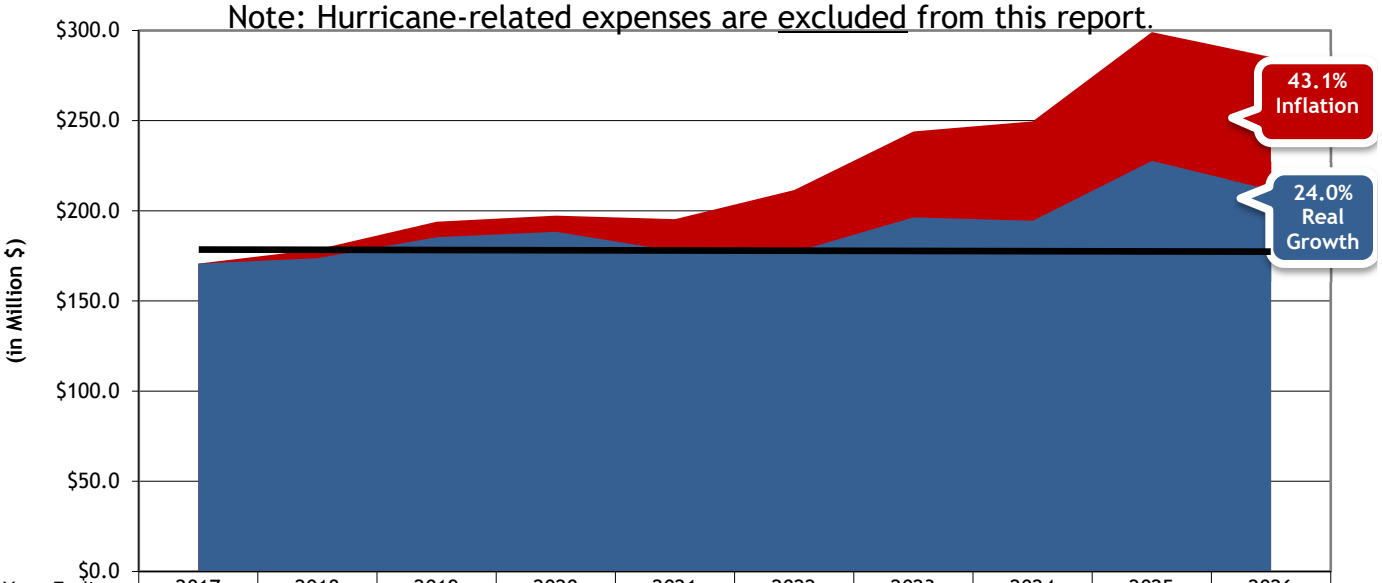
Growth in Constant 2017 Dollars: Consistent with guidelines, expenditure containment has been one of the underpinning principles of the budget development process. Over the 10-year period, 2016-17 to 2025-26, the General Fund budget shows a total growth of $114.6 million or 67.2%. Using 2017 constant dollars to account for the impact of inflation, the real growth was $41.0 million or 24.0%, with the remaining $73.6 million or 43.1% growth due to inflation. The 24.0% real growth over the ten-year period correlates to an average annual growth rate of approximately 2.4%.

The actual $114.6 million increase is attributable to rising operating expenditures of $54.7 million (+111.2%), $2.7 million (+27.0%) in capital expenditures, $59.0 million (+54.9%) in personnel expenses, and a decrease of $1.8 million (-42.2%) in other expenditures.

The $54.7 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.

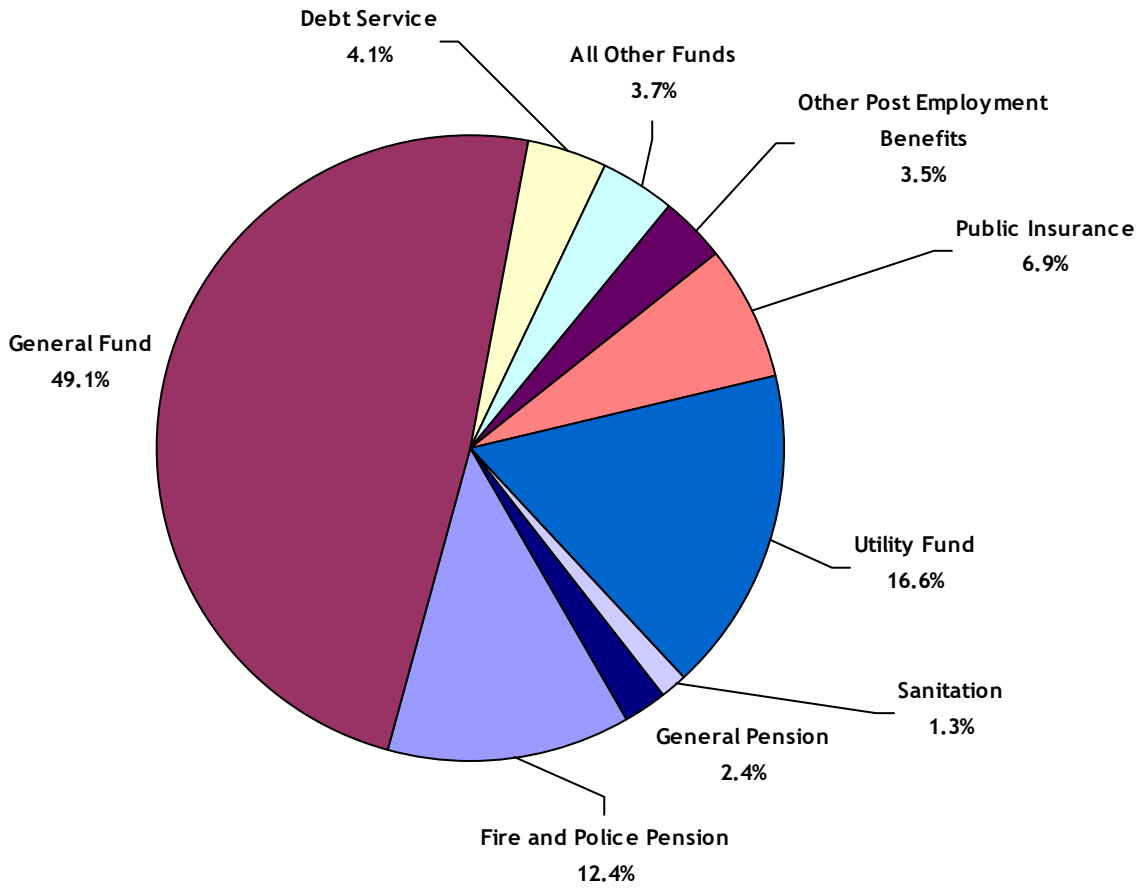
The $2.7 million increase in capital expenditures is due to the replacement of vehicles in the Public Safety departments, various types of equipment, and building improvements.

General Fund Expense (including transfers)
Actual vs Constant 2017 Dollars
(Actual 2017-2024; Working Budget 2025; Proposed Budget 2026)
Note: Hurricane-related expenses are excluded from this report.



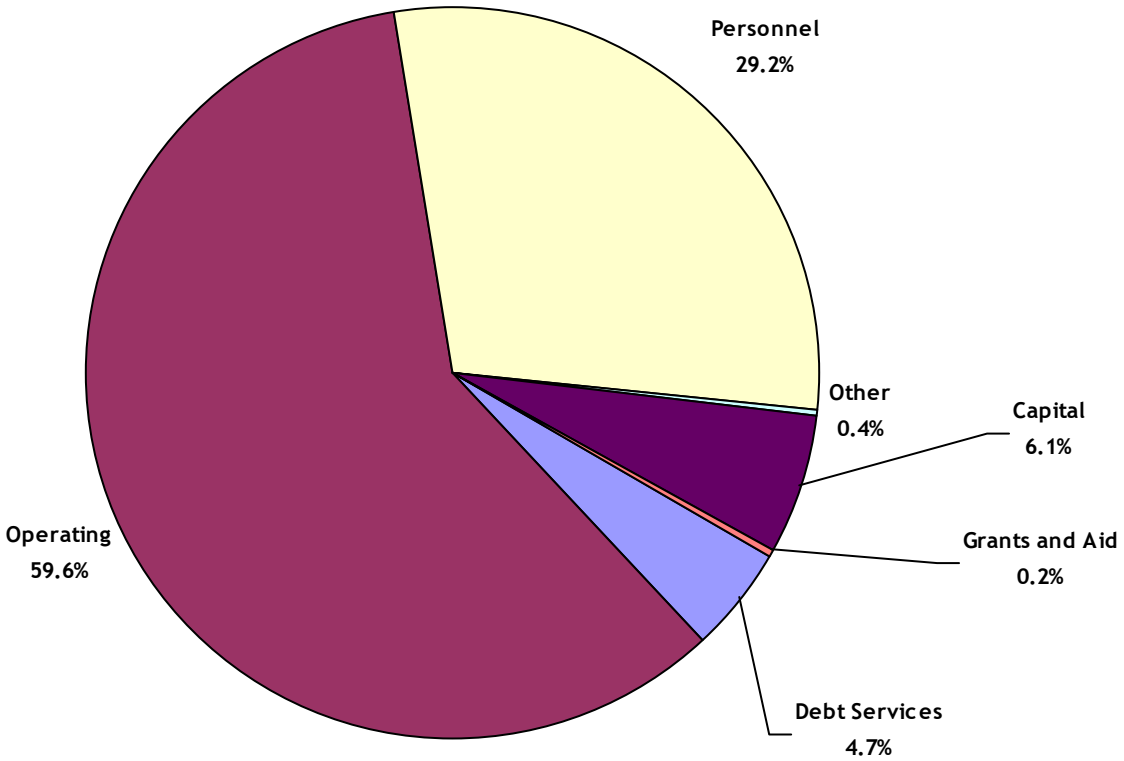
Fiscal Year Ending	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Actual $	170.7	178.6	194.0	197.3	195.3	211.5	244.0	249.6	299.1	285.3
Constant $	170.7	173.8	185.4	188.3	177.6	177.1	196.4	194.5	227.7	211.7

Expenditures By Fund



Total Expenditures $581,333,013

Expenditures By Category



PERSONNEL REPORTS

Position Changes 2025-26 Budget as Compared to 2024-25 Adopted Budget

	Full Time	Part Time
001 General Fund		
0201 City Manager		
512023 Assist CM/Assist SCH Supt	0.5	-
512516 Assistant City Manager	-0.5	-
0201 City Manager	-	-
3001 Police		
512116 Senior Support Center Manager	1	-
512117 RTCC Police Support Center Mgr	1	-
512425 Police Officer	-11	-
512436 Police Officer - Tier 3	6	-
512467 Property Evidence Technician	1	-
512625 Field Training Officer -Tier 3	1	-
512631 Crime Scene Technician	1	-
512633 Crime Scene Investigator	-1	-
512638 Forensic Examiner I	-2	-
512661 Sergeant- Tier 3	1	-
512714 Forensic Technician	2	-
512882 Economic Crimes Investigator	-1	-
512883 Support Center Manager	-1	-
512979 Police Support Specialist II	-1	-
512985 Police Service Aide I	-1	-
513414 PT School Resource Officer	-	3
513418 PT Econ. Crimes Investigator	-	1
3001 Police 09007 Code Compliance		
512985 Police Service Aide I	5	-
512986 Police Service Aide II	-5	-
3001 Police	-4	4

Position Changes 2025-26 Budget as Compared to 2024-25 Adopted Budget

	Full Time	Part Time
001 General Fund		
4003 Fire/Rescue		
512525 Administrative Assistant I	-1	-
512528 Administrative Assistant II	1	-
4003 Fire/Rescue	-	-
5002 Early Development Centers 00209 Charter EDC - Central		
513551 PT Teacher Aide	-	1
5002 Early Development Centers	-	1
6001 General Gvt Buildings		
512109 Administrative Supervisor	0.5	-
512642 Accounting Supervisor	-0.5	-
6001 General Gvt Buildings	-	-
6004 Grounds Maintenance		
512009 Asst Director of Public Svc	-0.5	-
512198 Capital Projects Div. Director	0.5	-
6004 Grounds Maintenance	-	-
6005 Procurement		
512024 Procure/Sustain Dir/Assist CM	1	-
512054 Asst Procure/Sustain Director	1	-
512483 Procurement Dir/PS Admin Mgr	-1	-
6005 Procurement	1	-
7001 Recreation & Cultural Arts		
512546 Aquatic Coordinator	-1	-
513405 PT Art Teacher	-	1
513537 PT Music Teacher	-	-1

Position Changes 2025-26 Budget as Compared to 2024-25 Adopted Budget

	Full Time	Part Time
001 General Fund		
7001 Recreation & Cultural Arts	-1	-
001 General Fund Total	**-4**	**5**
471 Utility Fund		
6010 Utilities Admin Services		
512009 Asst Director of Public Svc	-0.5	-
512023 Assist CM/Assist SCH Supt	0.5	-
512109 Administrative Supervisor	0.5	-
512198 Capital Projects Div. Director	0.5	-
512516 Assistant City Manager	-0.5	-
512642 Accounting Supervisor	-0.5	-
6010 Utilities Admin Services	-	-
471 Utility Fund Total	**-**	**-**
Total Change for All Funds	**-4**	**5**

Position History By Department

	2022-23 Actual		2023-24 Actual		2024-25 Adopted Budget		2025-26 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	7	3	7	3	7	3
2001 Finance	9	-	10	-	11	-	11	-
2002 Technology Services	16	-	16	-	16	-	16	-
3001 Police	356	4	370	18	373	18	369	22
3001 Police 00303 SRO program	-	21	-	-	-	-	-	-
3001 Police 09007 Code Compliance	19	-	20	-	22	-	22	-
4003 Fire/Rescue	211	-	210	-	210	-	210	-
4003 Fire/Rescue 00678 Fire Prevention	9	-	9	-	9	-	9	-
5002 Early Development Centers 00208 Charter EDC - West	5	12	-	-	-	-	-	-
5002 Early Development Centers 00209 Charter EDC - Centr	8	12	10	12	10	12	10	13
6001 General Gvt Buildings	4	-	4	-	4	-	4	-
6004 Grounds Maintenance	2	-	2	-	2	-	2	-
6005 Procurement	2	-	2	-	2	-	3	-
6006 Engineering	2	-	2	-	2	-	2	-
7001 Recreation & Cultural Arts	17	54	16	54	16	54	15	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	3	1	3	1	3	1	3	1
001 General Fund	**678.5**	**113**	**688.5**	**94**	**694.5**	**94**	**690.5**	**99**
3015 Victims of Crime Act Grant	-	1	-	1	-	1	-	1
122 Law Enforcement Grant	**0**	**1**	**0**	**1**	**0**	**1**	**0**	**1**
6010 Utilities Admin Services	8.5	-	8.5	-	8.5	-	8.5	-
471 Utility Fund	**8.5**	**0**	**8.5**	**0**	**8.5**	**0**	**8.5**	**0**
0203 Self Insurance 00401 Administration	1	-	3	-	3	-	3	-

Position History By Department

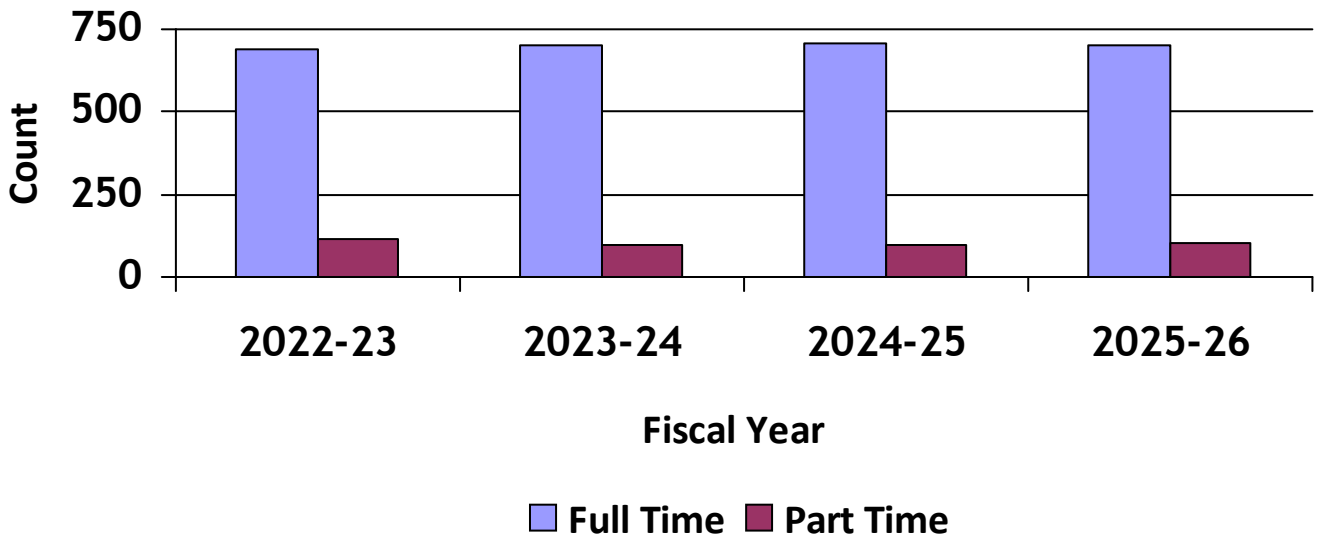
	2022-23 Actual		2023-24 Actual		2024-25 Adopted Budget		2025-26 Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
504 Public Insurance Fund	1	0	3	0	3	0	3	0

Total All Funds	688	114	700	95	706	95	702	100

	2022-23	2023-24	2024-25	2025-26
Total Full Time Equivalents (FTE): *	745	747.5	753.5	752

* A part-time position is treated as 50% of a full-time position

Position Count History



COMMUNITY PROFILE

The City is in its build-out phase with population growth of 3.9% from 2014 to 2023. Population directly impacts the level of services such as public safety, water and sewer, and transit. Recreation services are tweaked as needed to reflect changes in demographics and preferences.

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)	68.53
Average maximum temperature (F)	83.81
Average annual temperature (degrees)	76.01
Average annual precipitation (inches)	60.40

Future Land Use Designation (2024) (%)

Source: City of Pembroke Pines Planning Department

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

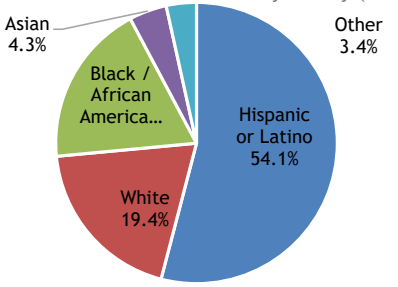
Elections

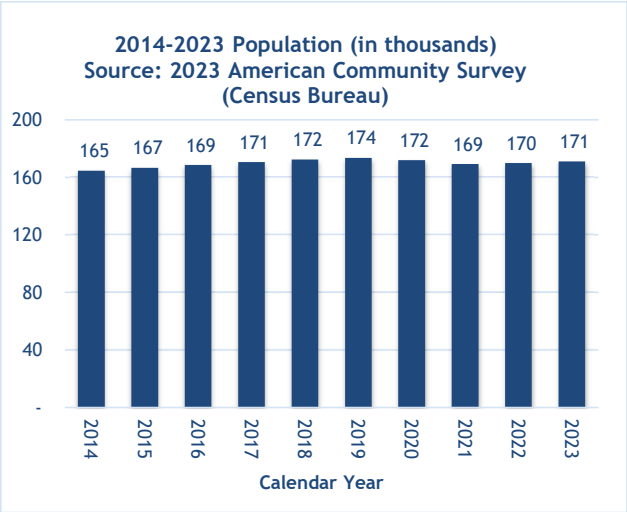
Source: Broward County Supervisor of Elections

Active Voters (July 2025) - All City Districts	109,744
Votes Cast March 2024 Mayoral Election - City Wide	15,167
% Voting March 2024 Mayoral Election - City Wide	13.82%
Votes Cast March 2024 City Districts 2 & 3 Elections	8,043
% Voting March 2024 City Districts 2 & 3 Elections	7.33%

Racial and Ethnic Composition

Source: 2023 American Community Survey (Census Bureau)





Median Age

Source: 2023 American Community Survey (Census Bureau)

2023	46.6

Age Composition

Source: 2023 American Community Survey (Census Bureau)

Under 5 years	3.7%	6,325
5-9 years	3.6%	6,165
10-14 years	4.8%	8,207
15-19 years	5.4%	9,166
20-24 years	6.6%	11,322
25-34 years	11.9%	20,298
35-44 years	12.1%	20,756
45-54 years	13.4%	22,869
55-59 years	9.6%	16,475
60-64 years	7.8%	13,391
65 + years	21.1%	36,131
	100.0%	171,105

Gender Composition

Source: 2023 American Community Survey (Census Bureau)

Male	46.1%	78,835
Female	53.9%	92,270
	100.0%	171,105

Housing Tenure [Occupied Housing Units]

Source: 2023 American Community Survey (Census Bureau)

Owner-occupied	73.3%	46,227
Renter-occupied	26.7%	16,838
	100.0%	63,065

Average Household (persons) 2.74

Source: 2023 American Community Survey (Census Bureau)

DEMOGRAPHICS (continued)

Educational Attainment - Population 25 years and over (%)

Source: 2023 American Community Survey (Census Bureau)

Less than High School Diploma	8,036	6.19%
High School Diploma	34,634	26.66%
Some college, no degree	21,051	16.20%
Associates Degree	13,078	10.07%
Bachelor's Degree	32,805	25.25%
Graduate or Professional Degree	20,316	15.64%
Total Population 25 years & over	129,920	100.0%

Household Income

Source: 2023 American Community Survey (Census Bureau)

Less than $24,999	15.8%
$25,000-$49,999	13.9%
$50,000-$74,999	14.40%
$75,000-$99,999	11.60%
$100,000 +	44.3%
Total Households	100.0%
Median Household Income	$86,135

ECONOMICS

Principal Property Owners (2024 Collection Year)

Source: Broward County Property Appraiser's Tax Roll

	Taxable Assessed Value (in 1000's)	% of Total Taxable Assessed Value
NXRT Pembroke LLC	$ 319,554	1.66%
City Center On 7 Lessor LLC	196,249	1.02%
FR Pembroke Gardens LLC	159,576	0.83%
Pembroke Lakes Mall LTD	139,100	0.72%
Terra City Center MF LLC	106,149	0.55%

Unemployment Rate (%)

Source: Florida Dept. of Labor for Pembroke Pines

FY2024	3.1%	FY2019	3.0%
FY2023	2.5%	FY2018	3.2%
FY2022	2.7%	FY2017	4.0%
FY2021	4.5%	FY2016	4.3%
FY2020	6.9%	FY2015	4.9%

Per Capita Income - using inflation-adjusted dollars

Source: 2023 American Community Survey (Census Bureau)

2023	$ 41,875	2020	$ 32,311
2022	$ 37,346	2019	$ 31,131
2021	$ 37,580	2018	$ 28,751

Occupation Composition

Source: 2023 American Community Survey (Census Bureau)

Management, business, science, and arts	42,390
Service	17,489
Sales and office	22,518
Natural resources, construction, and maintenance	5,956
Production, transportation, and material moving	6,970
	95,323

Industrial Composition - Civilian employed, 16 years and over

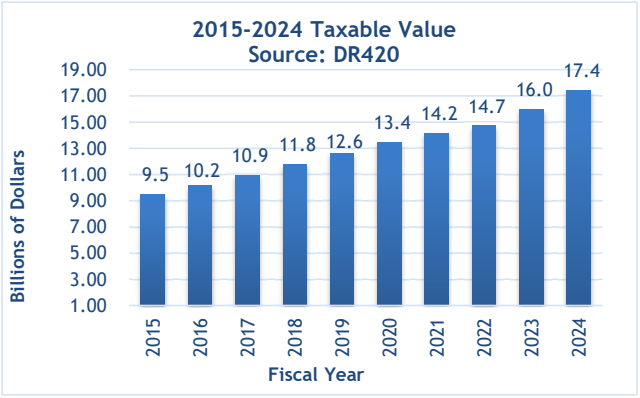
Source: 2023 American Community Survey (Census Bureau)

Agriculture, forestry, fishing/hunting, and mining	268
Construction	3,864
Manufacturing	5,379
Wholesale Trade	2,710
Retail Trade	12,410
Transportation, warehousing, and utilities	6,051
Information	1,155
Finance, insurance, real estate/rental and leasing	7,683
Professional, scientific, management, administrative and waste management svcs.	13,560
Educational, health and social services	21,555
Arts, entertainment, recreation, accommodation, and food services	11,575
Other services (except public admin.)	5,419
Public Administration	3,694
	95,323

Building Permits

Source: Calvin Giordano & Associates, Inc.

		Total Value of Construction
FY2024	9,496	$ 284,701,036
FY2023	9,731	$ 552,244,627
FY2022	8,852	$ 525,580,759
FY2021	11,597	$ 263,388,836
FY2020	7,975	$ 158,126,202
FY2019	9,518	$ 247,041,938
FY2018	11,306	$ 305,982,257
FY2017	8,439	$ 318,275,893
FY2016	7,264	$ 239,587,446
FY2015	6,524	$ 662,266,356



ECONOMICS (continued)

2024 Principal Employers Corporate Human Resource Departments

(Total Full-time and Part-time positions)

Memorial Hospital West	2,200
City of Pembroke Pines	1,312
Broward County Public Schools	1,190
Cano Health LLC	401
AutoNation Motors of Pembroke Pines	400
Publix Super Markets Inc	391
FPI Security Services	345
ARR Investments Inc. - Pines Prep Academy	277
Elizabeth Arden	263
GMMI	240

SERVICE STATISTICS

Water (September 30, 2024) Source: Water Department

Water Accounts	44,686
Number of Raw Water Supply Wells	9
Maximum Daily Pumping Limit (MGD)	15.3
Average Daily Water Pumping (MGD)	14.2
Total Daily Plant Capacity (MGD)	18.0

Sewer (September 30, 2024) Source: Sewer Department

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

Public Works (September 30, 2024) Sources: IT and Finance Depts.

Residential Solid Waste Customers	39,060
Resident Solid Waste Collected (tons)*	46,785.15
Bulk Solid Waste Collected (tons)*	17,793.10
Commercial Solid Waste Collected (tons)*	32,024.81
Roll Offs Solid Waste Collected (tons)*	25,930.81

**Only tonnage collected by sanitation franchisees.*

Police Protection (December 31, 2024) Source: Police Dept.

City Employees	414
Sworn	296
Non-Sworn	117
Grant Positions	1
Crime Index (fiscal year)	2,647
Crime Rate (per 1,000 population)	15
Traffic Accidents	4,552
Traffic/Parking Citations	21,046
Total Calls for Police Service	91,960

Fire Protection (December 31, 2024) Source: Fire Dept.

Stations	6
City Employees	219
Structure Fires	36
Advance Life Support Rescue Responses	10,476
Basic Life Support Rescue Responses	1,880
Other Rescue Calls	5,281
Other Emergencies	5,501
Fire Inspections (various kinds)	10,202
Fire Investigations	6

Educational System (July 2024) Source: Charter Schools Admin.

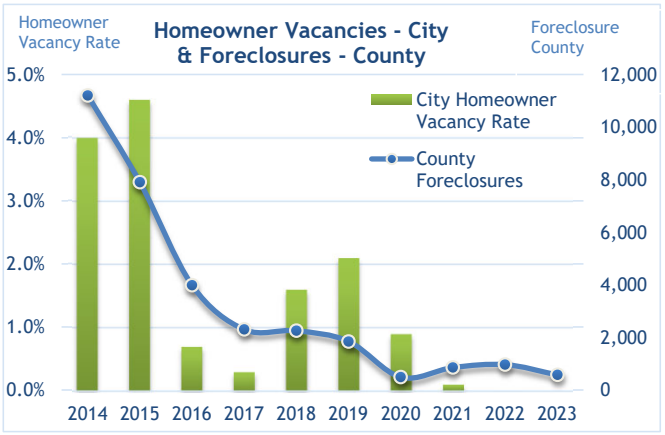
	City Charter	Other
Elementary:	4	17
Middle School:	3	8
High School:	1	5
Community College (0) /Universities (4)		4
Vocational/Technical Colleges		5

Center for Arts (2024) Source: Rec.Dept.

Number of Event Days - River of Grass	310
Theaters	1

Municipal Parks (September 30, 2024) 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	49
Paddleball Courts	25
Basketball Courts (Outdoor & Indoor)	19
Football/Soccer	19



(Source: 2023 American Community Survey, County Appraiser Office, & Broward Home Auctions)

Proposed Fire Assessment Rates for Fiscal Year 2025-26

Residential Property Use Categories	Rate Per Dwelling Unit
Residential Property Use Categories	$408.14
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	$0.6337
Industrial/Warehouse	$0.1218
Institutional	$0.5456

Property Taxable and Assessed Valuation (2025 Tax Year)

Source: Broward County Property Appraiser [DR489]

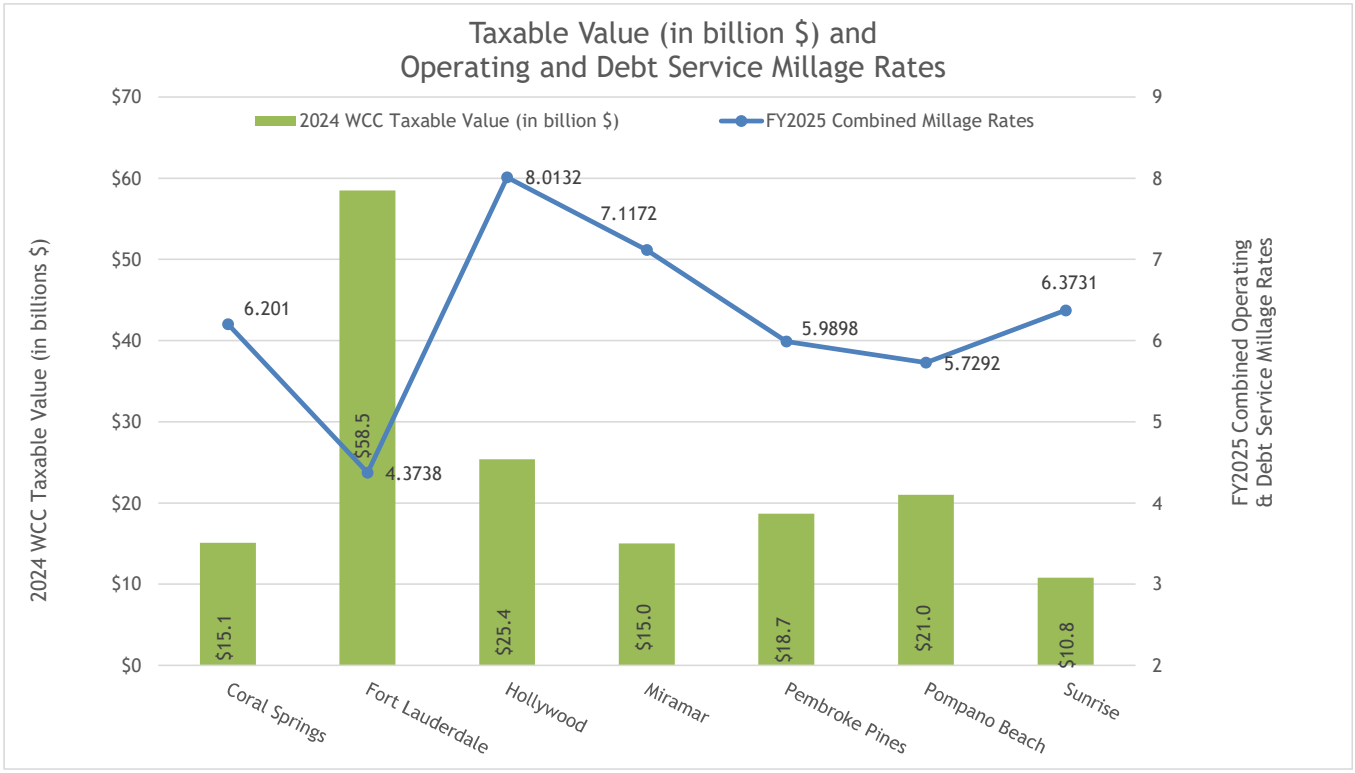
Total Just Value	$ 34,354,400,647
Less Assessed Value Adjustments	(9,958,400,729)
Total Assessed Value	24,395,999,918
Less Exemptions	(4,384,259,714)
Operating Taxable Value	$ 20,011,740,204

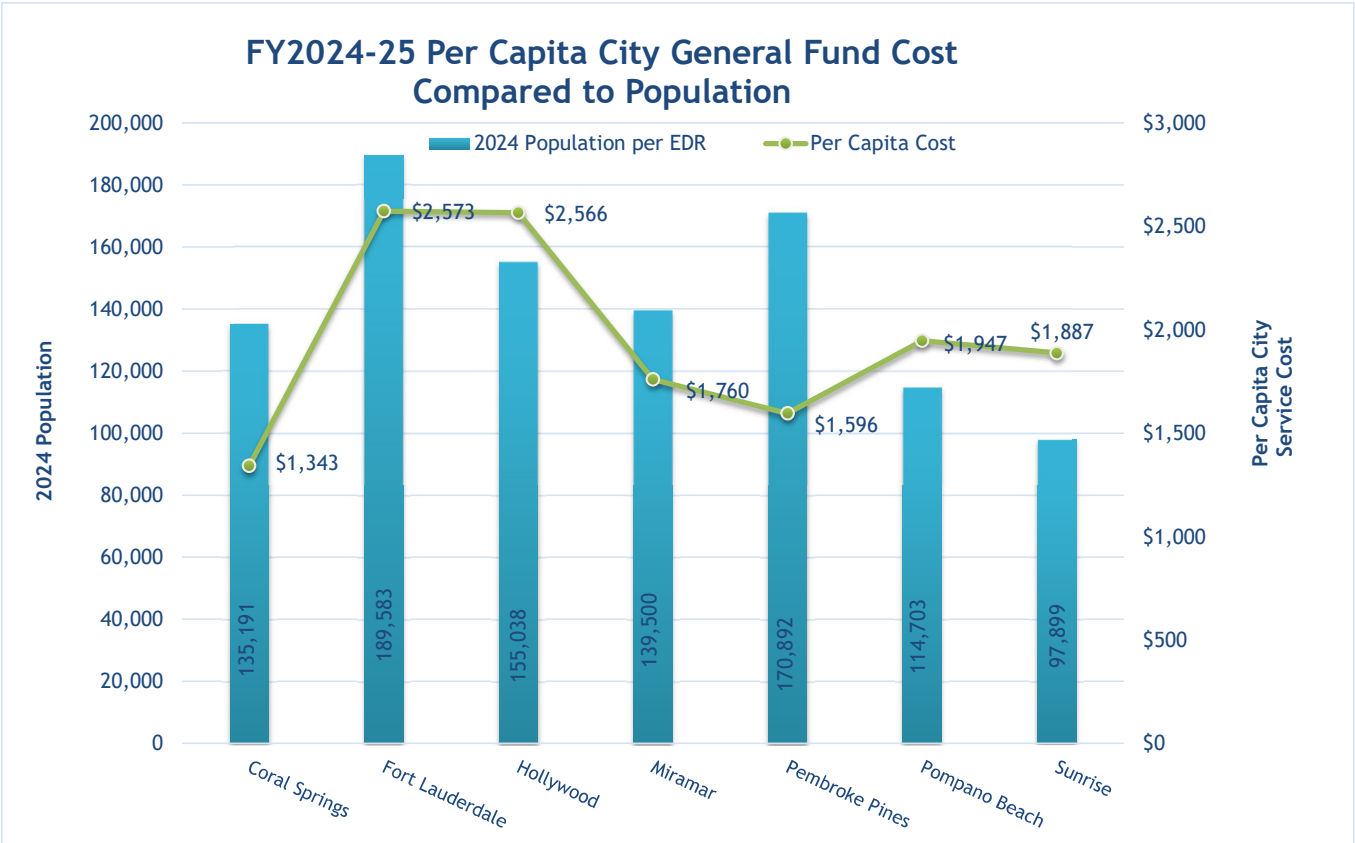
Proposed Tax Rates for Fiscal Year 2025-26

Local Retail Sales Tax Rate	7.00%
Property Tax Operating Millage	5.6690
Property Tax Debt Service Millage	0.2862

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 FY2025 and dividing by population.

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

Projected Changes in Fund Balances - All Funds

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance $	1,488,456,406	1,616,952,982	1,883,144,252	1,899,734,312		
Revenues/Sources						
Ad Valorem Taxes	93,489,174	101,140,401	107,494,340	113,215,221	19.5%	5.3%
Insurance Premium Taxes	4,122,850	4,820,823	4,122,850	4,820,823	0.8%	16.9%
Local Option Gas Tax	2,972,388	3,338,526	2,906,000	2,785,000	0.5%	(4.2%)
Utility Taxes	17,496,742	18,333,223	18,191,000	18,980,600	3.3%	4.3%
Communication Services Tax	4,801,426	4,667,601	4,813,000	4,527,000	0.8%	(5.9%)
Local Business Tax	3,282,418	3,460,930	3,446,000	3,643,000	0.6%	5.7%
Building Permits	11,894,556	10,730,889	8,806,100	9,007,020	1.5%	2.3%
Franchise Fees	21,553,088	21,272,104	21,869,000	22,596,900	3.9%	3.3%
Special Assessments	30,168,400	31,628,564	33,982,848	34,114,647	5.9%	0.4%
Charges for Services	69,837,153	79,050,700	88,378,302	92,040,163	15.8%	4.1%
Intergovernmental Revenue	42,500,530	37,171,436	36,330,496	26,160,419	4.5%	(28.0%)
Water/Sewer Charges	62,970,749	66,696,782	69,754,000	74,777,000	12.9%	7.2%
Judgments, Fines & Forfeitures	365,530	1,044,479	435,717	593,772	0.1%	36.3%
Investment Income	128,295,466	263,329,022	122,933,840	117,446,833	20.2%	(4.5%)
Rents & Royalties	27,135,948	28,455,203	28,801,343	31,053,637	5.3%	7.8%
Miscellaneous Revenues	79,562,700	84,844,729	60,808,136	61,848,621	10.6%	1.7%
Debt Proceeds/Installment Purchase	2,245,133	-	-	-	-	-
Water/Sewer Connection	1,247,144	2,124,931	520,000	800,000	0.1%	53.8%
Interfund Transfers	1,369,082	3,103,039	3,271,557	1,856,895	0.3%	(43.2%)
Debt Proceeds/Installment Purchase	-	-	20,000,000	12,000,000	2.1%	(40.0%)
Appropriated Retained Earnings	-	-	25,187,964	-	-	(100.0%)
Capital Funded By Reserve	-	-	3,410,000	4,660,000	0.8%	36.7%
Prior Year Bond Proceeds	-	-	865,661	-	-	(100.0%)
Non-operating Sources	-	-	(44,411,464)	(56,119,148)	(9.7%)	26.4%
Beginning Retained Earnings	-	-	(1,642,221)	524,610	0.1%	(131.9%)
Capital Contributions	678,568	-	-	-	-	-
Total Revenues/Sources	605,989,048	765,213,383	620,274,469	581,333,013	100.0%	(6.3%)
Expenditures/Uses						
General Government	163,832,041	178,305,530	197,707,455	206,545,105	35.5%	4.5%
Public Safety	161,241,048	166,176,176	189,212,881	188,514,286	32.4%	(0.4%)
Physical Environment	3,022,831	2,801,806	3,532,912	4,459,403	0.8%	26.2%
Transportation	7,409,735	10,074,158	18,576,998	9,293,511	1.6%	(50.0%)
Economic Environment	11,749,407	12,337,507	19,449,404	13,165,972	2.3%	(32.3%)
Human Services	5,896,288	5,744,316	5,086,004	5,225,221	0.9%	2.7%
Culture and Recreation	23,999,233	23,077,462	35,431,661	26,024,320	4.5%	(26.6%)
Debt Service	27,327,022	24,055,340	25,089,660	27,148,256	4.7%	8.2%
Garbage/Solid Waste Control Services	6,185,699	6,579,707	6,992,026	7,340,155	1.3%	5.0%
Water Utility Services	10,060,923	11,882,739	35,666,364	24,459,816	4.2%	(31.4%)
Sewer-Wastewater Services	18,066,819	18,356,070	43,578,207	26,927,451	4.6%	(38.2%)
Utility Administration	38,701,419	39,631,307	39,950,897	42,229,517	7.3%	5.7%
Total Expenditures/Uses	477,492,466	499,022,118	620,274,469	581,333,013	100.0%	(6.3%)
Excess (Deficit)	128,496,582	266,191,265	-	-	-	-
Other Sources	-	-	16,590,060	50,934,538	100.0%	207.0%
Ending Fund Balance $	1,616,952,982	1,883,144,252	1,899,734,312	1,950,668,850		
Percent Change	8.6%	16.5%	0.9%	2.7%		

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 2022-23 and 2023-24

General Fund		2022-23	2023-24	Change
Cash & Investments	$	86,858,898	93,547,696	6,688,798
Receivables		47,509,696	50,550,107	3,040,411
Other Assets		77,373,577	78,360,409	986,831
Asset Total		**211,742,171**	**222,458,212**	**10,716,040**
Accounts Payable	$	20,093,483	19,481,269	-612,214
Due to Other Funds		76,489	0	-76,489
Deposits		2,588,930	2,692,002	103,073
Deferred Revenue		7,310,854	2,901,015	-4,409,839
Other Liabilities		47,353,102	37,123,979	-10,229,123
Liability Total		**77,422,857**	**62,198,265**	**-15,224,592**
Real Estate Investment and Other	$	443,831	282,363	-161,468
Unassigned Fund Balance		52,519,110	60,896,537	8,377,428
Disaster Assistance		2,125,000	2,125,000	0
Subsequent year's budget		71,205,268	88,047,109	16,841,841
Other Equities		8,026,106	8,908,938	882,832
Fund Balance Total	**$**	**134,319,314**	**160,259,947**	**25,940,633**

Utility Fund		2022-23	2023-24	Change
Cash & Investments	$	71,573,252	77,716,751	6,143,500
Receivables		10,121,988	9,795,931	-326,057
Restricted Investments		6,556,818	5,832,698	-724,120
Land, Buildings, Equipment & Improvements		313,243,212	324,640,789	11,397,577
Accumulated Depreciation		-156,200,800	-164,097,939	-7,897,138
Construction in Progress		25,714,812	22,573,678	-3,141,134
Other Assets		16,827,360	20,426,697	3,599,337
Asset Total		**287,836,640**	**296,888,605**	**9,051,964**
Accounts Payable	$	1,956,031	4,149,421	2,193,389
Deposits		4,587,198	4,577,980	-9,218
Deferred Revenue		4,421,921	0	-4,421,921
Other Liabilities		13,501,980	14,601,786	1,099,807
Liability Total		**24,467,130**	**23,329,187**	**-1,137,943**
Retained Earnings - Unreserved	$	247,829,498	261,510,159	13,680,661
Other Equities		15,540,012	12,049,259	-3,490,753
Retained Earnings Total	**$**	**263,369,510**	**273,559,418**	**10,189,908**

Sanitation Fund		2022-23	2023-24	Change
Receivables	$	660,455	687,564	27,109
Land, Buildings, Equipment & Improvements		55,974	55,974	0
Accumulated Depreciation		-15,859	-27,054	-11,195
Other Assets		191,492	524,703	333,212

Components of Fund Balance/Retained Earnings/Net Assets - All Funds for 2022-23 and 2023-24

Sanitation Fund		2022-23	2023-24	Change
Asset Total		**892,061**	**1,241,188**	**349,126**
Accounts Payable	$	531,619	605,130	73,511
Liability Total		**531,619**	**605,130**	**73,511**
Retained Earnings - Unreserved	$	309,133	584,749	275,616
Other Equities		51,309	51,309	0
Retained Earnings Total	**$**	**360,442**	**636,058**	**275,616**

Pension Funds		2022-23	2023-24	Change
Cash & Investments	$	1,037,482,940	1,234,922,387	197,439,446
Receivables		8,938,212	6,525,122	-2,413,090
Land, Buildings, Equipment & Improvements		1,261,156	1,195,837	-65,319
Other Assets		832,972	841,598	8,626
Asset Total		**1,048,515,280**	**1,243,484,944**	**194,969,663**
Accounts Payable	$	1,116,166	631,339	-484,827
Liability Total		**1,116,166**	**631,339**	**-484,827**
Net Assets - Reserved	$	1,047,399,114	1,242,853,605	195,454,490
Net Assets Held In Trust Total	**$**	**1,047,399,114**	**1,242,853,605**	**195,454,490**

Fiduciary Fund		2022-23	2023-24	Change
Cash & Investments	$	130,959,874	160,386,911	29,427,037
Receivables		6,000,000	8,000,000	2,000,000
Restricted Investments		211,782	637,658	425,876
Other Assets		-80,459	1,054,088	1,134,547
Asset Total		**137,091,198**	**170,078,657**	**32,987,459**
Accounts Payable	$	238,157	347,050	108,893
Other Liabilities		813,970	845,301	31,331
Liability Total		**1,052,127**	**1,192,351**	**140,224**
Fund Balance - Restricted	$	136,039,071	168,886,306	32,847,236
Fund Balance Total	**$**	**136,039,071**	**168,886,306**	**32,847,236**

All Other Funds		2022-23	2023-24	Change
Cash & Investments	$	40,549,385	41,512,524	963,139
Receivables		502,568	493,587	-8,981
Other Assets		13,031,247	12,406,022	-625,225
Asset Total		**54,083,200**	**54,412,133**	**328,933**
Accounts Payable	$	2,686,795	2,236,592	-450,203

Components of Fund Balance/Retained Earnings/Net Assets - All Funds for 2022-23 and 2023-24

All Other Funds		2022-23	2023-24	Change
Due to Other Funds		725,813	269,029	-456,784
Deposits		249,826	251,310	1,484
Deferred Revenue		3,618,827	2,790,391	-828,436
Other Liabilities		11,336,409	11,915,891	579,483
Liability Total		**18,617,670**	**17,463,215**	**-1,154,455**
Retained Earnings - Reserved	$	6,542,229	6,517,229	-25,000
Real Estate Investment and Other		452,080	452,080	0
Other Equities		28,471,221	29,979,610	1,508,389
Fund Balance Total	**$**	**35,465,530**	**36,948,918**	**1,483,389**
Fund Balance - All Funds	**$**	**1,616,952,982**	**1,883,144,252**	**266,191,271**

Expenditure Category Matrix For 2025-26 Budget

Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	Total
General Fund							
City Commission	716,156	308,891	-	-	-	-	1,025,047
City Manager	770,996	335,253	-	-	-	-	1,106,249
Human Resources	372,650	387,233	-	-	-	-	759,883
City Attorney	-	1,473,500	-	-	-	-	1,473,500
General Government	234,476	7,577,021	-	-	213,162	1,294,425	9,319,084
City Clerk	982,765	832,355	-	-	-	-	1,815,120
Finance	2,203,005	2,479,336	-	-	-	-	4,682,341
Technology Services	3,189,933	10,167,901	1,172,500	-	-	-	14,530,334
Police	88,069,983	12,997,333	4,827,613	-	-	-	105,894,929
Fire/Rescue	61,094,869	7,526,306	4,468,000	-	589,248	50,000	73,728,423
Early Development Centers	917,855	1,151,801	-	-	-	229,245	2,298,901
General Gvt Buildings	593,521	13,489,726	125,000	-	-	-	14,208,247
Grounds Maintenance	527,165	3,645,496	270,242	-	-	-	4,442,903
Procurement	607,055	2,062,246	45,793	-	-	-	2,715,094
Engineering	417,523	2,188,507	-	-	-	-	2,606,030
HCF Human Services Campus	-	3,926,797	400,000	-	-	-	4,326,797
Recreation & Cultural Arts	4,146,119	13,963,217	670,370	-	-	-	18,779,706
Special Events	-	672,557	-	-	-	-	672,557
Golf Course	-	3,195,305	510,775	-	-	-	3,706,080
Civic & Cultural Facility	-	2,793,977	72,000	-	-	-	2,865,977
Community Services	473,099	1,170,023	-	-	24,770	-	1,667,892
Housing Division	577,229	10,339,918	-	-	-	-	10,917,147
Planning&Economic Development	635,571	1,112,227	-	-	-	-	1,747,798
General Fund Total	166,529,970	103,796,926	12,562,293	-	827,180	1,573,670	285,290,039
% of General Fund	58.4%	36.4%	4.4%	-	0.3%	0.6%	100.0%
Wetlands Trust Fund							
Mitigation Trust	-	16,500	-	-	-	-	16,500
Wetlands Trust Fund Total	-	16,500	-	-	-	-	16,500
% of Wetlands Trust Fund	-	100.0%	-	-	-	-	100.0%
Road & Bridge Fund							
Maintenance	8,740	6,619,066	-	-	-	-	6,627,806
Transit System	-	-	-	-	-	512,470	512,470
Road & Bridge Fund Total	8,740	6,619,066	-	-	-	512,470	7,140,276
% of Road & Bridge Fund	0.1%	92.7%	-	-	-	7.2%	100.0%
Building Fund							
Building	-	8,602,000	-	-	-	-	8,602,000
Building Fund Total	-	8,602,000	-	-	-	-	8,602,000
% of Building Fund	-	100.0%	-	-	-	-	100.0%
FHFC Grants SHIP/CRF							
Community Development	-	1,298,304	-	-	-	-	1,298,304
FHFC Grants SHIP/CRF Total	-	1,298,304	-	-	-	-	1,298,304
% of FHFC Grants SHIP/CRF	-	100.0%	-	-	-	-	100.0%
HUD Grants CDBG/HOME							
Community Development	-	340,521	610,000	-	-	-	950,521
Transportation	-	167,739	-	-	-	-	167,739
HUD Grants CDBG/HOME Total	-	508,260	610,000	-	-	-	1,118,260
% of HUD Grants CDBG/HOME	-	45.5%	54.5%	-	-	-	100.0%

Expenditure Category Matrix For 2025-26 Budget

Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	Total
Law Enforcement Grant							
Victims of Crime Act Grant	21,356	-	-	-	-	-	21,356
Law Enforcement Grant Total	21,356	-	-	-	-	-	21,356
% of Law Enforcement Grant	100.0%	-	-	-	-	-	100.0%
Opioid Litigation Settlement							
Opioid Litigation Settlement	-	95,360	55,000	-	-	-	150,360
Opioid Litigation Settlement Total	-	95,360	55,000	-	-	-	150,360
% of Opioid Litigation Settlement	-	63.4%	36.6%	-	-	-	100.0%
Community Bus Program							
Community Services	-	810,496	-	-	-	-	810,496
Transit System	-	1,175,000	-	-	-	-	1,175,000
Community Bus Program Total	-	1,985,496	-	-	-	-	1,985,496
% of Community Bus Program	-	100.0%	-	-	-	-	100.0%
Treasury - Confiscated							
Treasury Confiscated	-	-	22,338	-	-	-	22,338
Treasury - Confiscated Total	-	-	22,338	-	-	-	22,338
% of Treasury - Confiscated	-	-	100.0%	-	-	-	100.0%
Justice - Confiscated							
Justice Confiscated	-	-	18,171	-	-	-	18,171
Justice - Confiscated Total	-	-	18,171	-	-	-	18,171
% of Justice - Confiscated	-	-	100.0%	-	-	-	100.0%
$2 Police Education							
$2 Police Education	-	12,372	-	-	-	-	12,372
$2 Police Education Total	-	12,372	-	-	-	-	12,372
% of $2 Police Education	-	100.0%	-	-	-	-	100.0%
FDLE - Confiscated							
FDLE	-	9,773	54,564	-	-	-	64,337
FDLE - Confiscated Total	-	9,773	54,564	-	-	-	64,337
% of FDLE - Confiscated	-	15.2%	84.8%	-	-	-	100.0%
Older Americans Act							
SW Multipurpose Center	-	1,163,143	-	-	95,285	-	1,258,428
Older Americans Act Total	-	1,163,143	-	-	95,285	-	1,258,428
% of Older Americans Act	-	92.4%	-	-	7.6%	-	100.0%
Debt Service							
General Debt Service	-	-	-	24,045,430	-	-	24,045,430
Debt Service Total	-	-	-	24,045,430	-	-	24,045,430
% of Debt Service	-	-	-	100.0%	-	-	100.0%

Expenditure Category Matrix For 2025-26 Budget

Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	Total
Utility Fund							
General Debt Service	-	-	-	3,102,826	-	-	3,102,826
Utilities Admin Services	2,453,961	6,610,311	4,022,153	-	-	-	13,086,425
Non-Departmental Expense	74,693	29,000,739	-	-	67,660	-	29,143,092
Sewer Collection	-	4,702,736	5,422,600	-	-	-	10,125,336
Sewer Treatment Plant	-	15,697,115	1,105,000	-	-	-	16,802,115
Water Plants	-	8,875,232	6,771,855	-	-	-	15,647,087
Water Distribution	-	4,092,394	4,720,335	-	-	-	8,812,729
Utility Fund Total	2,528,654	68,978,527	22,041,943	3,102,826	67,660	-	96,719,610
% of Utility Fund	2.6%	71.3%	22.8%	3.2%	0.1%	-	100.0%
Sanitation Fund							
Sanitation Services	-	7,340,155	-	-	-	-	7,340,155
Sanitation Fund Total	-	7,340,155	-	-	-	-	7,340,155
% of Sanitation Fund	-	100.0%	-	-	-	-	100.0%
Public Insurance Fund							
Self Insurance	444,345	39,561,418	-	-	-	-	40,005,763
Public Insurance Fund Total	444,345	39,561,418	-	-	-	-	40,005,763
% of Public Insurance Fund	1.1%	98.9%	-	-	-	-	100.0%
General Pension Trust Fund							
Post Employment Benefits	-	13,677,642	-	-	-	-	13,677,642
General Pension Trust Fund Total	-	13,677,642	-	-	-	-	13,677,642
% of General Pension Trust Fund	-	100.0%	-	-	-	-	100.0%
Fire&Police Pension Trust Fund							
Post Employment Benefits	-	72,227,426	-	-	-	-	72,227,426
Fire&Police Pension Trust Fund Total	-	72,227,426	-	-	-	-	72,227,426
% of Fire&Police Pension Trust Fund	-	100.0%	-	-	-	-	100.0%
Other Post Employment Benefits							
Post Employment Benefits	8,500	20,310,250	-	-	-	-	20,318,750
Other Post Employment Benefits Total	8,500	20,310,250	-	-	-	-	20,318,750
% of Other Post Employment Benefits	0.0%	100.0%	-	-	-	-	100.0%
TOTAL	169,541,565	346,202,618	35,364,309	27,148,256	990,125	2,086,140	581,333,013
% OF BUDGET	29.2%	59.6%	6.1%	4.7%	0.2%	0.4%	100.0%

City of Pembroke Pines, Florida

Transfers Matrix 2025-26 Budget

Fund	Transfer From	Transfer To
Community Bus Program	-	1,322,966
Older Americans Act	-	483,929
Charter Middle Schools	-	229,245
Public Insurance Fund	-	50,000
Road & Bridge Fund	512,470	-
General Fund	1,573,670	-
	$2,086,140	$2,086,140

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.

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	110,177,338	134,319,314	160,259,947	134,664,052		
Revenues/Sources							
Ad Valorem Taxes		87,565,264	95,400,057	101,737,188	107,774,228	37.8%	5.9%
Insurance Premium Taxes		4,122,850	4,820,823	4,122,850	4,820,823	1.7%	16.9%
Utility Taxes		16,424,805	17,104,561	16,958,751	17,463,873	6.1%	3.0%
Local Business Tax		3,282,418	3,460,930	3,446,000	3,643,000	1.3%	5.7%
Building Permits		821,993	1,455,482	811,100	832,020	0.3%	2.6%
Franchise Fees		18,149,533	18,543,305	19,128,334	19,563,875	6.9%	2.3%
Special Assessments		30,168,400	31,628,564	33,982,848	34,114,647	12.0%	0.4%
Charges for Services		40,867,368	45,409,632	45,963,254	47,760,857	16.7%	3.9%
Intergovernmental Revenue		32,182,635	25,907,289	21,859,597	20,751,470	7.3%	(5.1%)
Judgments, Fines & Forfeitures		347,607	1,023,914	419,600	580,400	0.2%	38.3%
Investment Income		7,235,825	12,439,833	8,011,000	9,122,000	3.2%	13.9%
Rents & Royalties		15,612,026	16,769,346	16,889,373	18,736,496	6.6%	10.9%
Miscellaneous Revenues		9,620,717	1,541,097	207,324	126,350	-	(39.1%)
Debt Proceeds/Installment Purchase		2,245,133	-	-	-	-	-
Non-operating Sources		-	-	25,595,895	-	-	(100.0%)
Total Revenues/Sources		268,646,574	275,504,833	299,133,114	285,290,039	100.0%	(4.6%)
Expenditures/Uses							
General Government		54,521,257	54,545,590	69,370,203	60,315,524	21.1%	(13.1%)
Public Safety		150,026,165	156,320,951	177,901,092	179,623,352	63.0%	1.0%
Physical Environment		3,021,372	2,798,497	3,516,412	4,442,903	1.6%	26.3%
Economic Environment		8,554,049	8,695,100	9,858,396	10,917,147	3.8%	10.7%
Human Services		4,491,864	4,376,607	3,624,530	3,966,793	1.4%	9.4%
Culture and Recreation		23,525,210	22,827,455	34,862,481	26,024,320	9.1%	(25.4%)
Debt Service		364,681	-	-	-	-	-
Total Expenditures/Uses		244,504,598	249,564,200	299,133,114	285,290,039	100.0%	(4.6%)
Excess (Deficit)		24,141,976	25,940,633	-	-	-	-
Other Sources		-	-	(25,595,895)	-	-	(100.0%)
Ending Fund Balance	$	134,319,314	160,259,947	134,664,052	134,664,052		
Percent Change		21.9%	19.3%	-16.0%	0.0%		

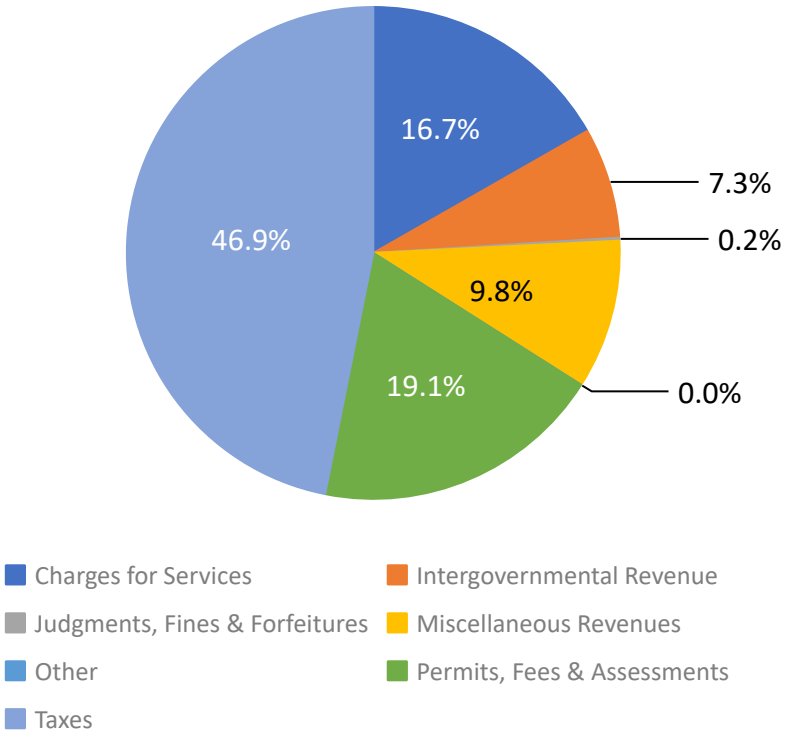
Notes:

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 increased by by $25.9 million or 19.3%. The increase is mainly due to $4.5 million in lower than projected revenue offset by $30.4 million in expenditure budget savings.

In 2024-25, fund balance is projected to decline by $25.6 million or 16.0%, mainly due to prior year carryovers.

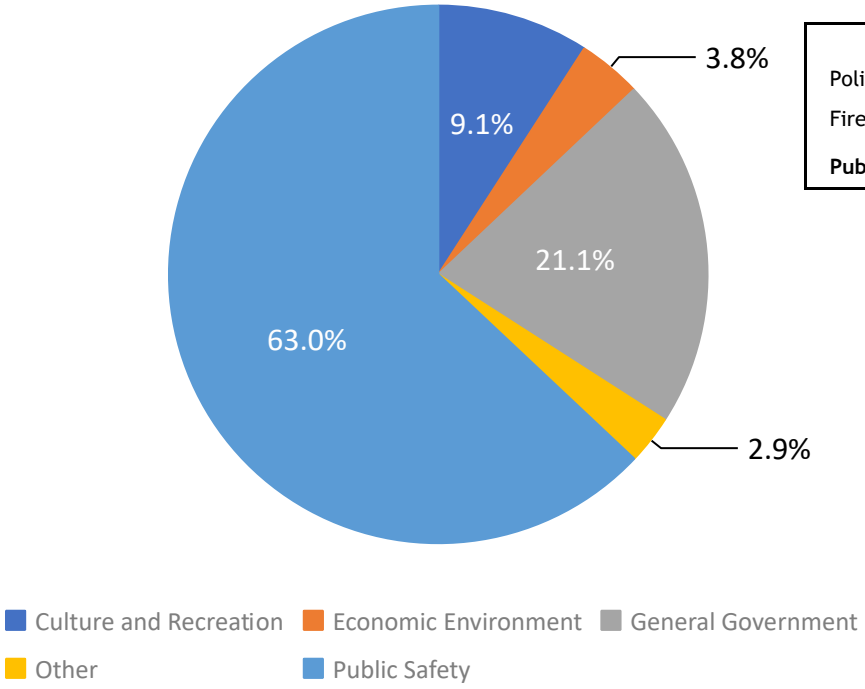
Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding Sources.

General Fund Revenues



Taxes	
Ad Valorem Taxes	107,774,228
Utility Taxes	17,463,873
Insurance Premium Taxes	4,820,823
Local Business Tax	3,643,000
Taxes	**$ 133,701,924**

General Fund Expenditures



Public Safety	
Police	105,894,929
Fire/Rescue	73,728,423
Public Safety	**$ 179,623,352**

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.

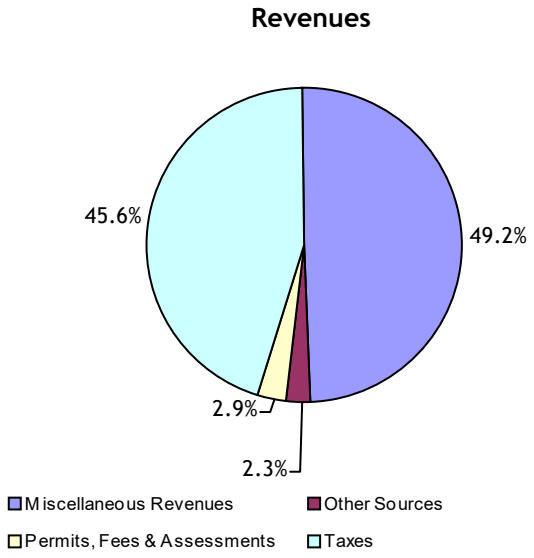
		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	14,723,608	12,058,904	12,415,401	12,702,553		
Revenues/Sources							
Ad Valorem Taxes		5,923,911	5,740,344	5,757,152	5,440,993	22.6%	(5.5%)
Utility Taxes		1,071,937	1,228,662	1,232,249	1,516,727	6.3%	23.1%
Communication Services Tax		4,801,426	4,667,601	4,813,000	4,527,000	18.8%	(5.9%)
Franchise Fees		744,058	718,818	733,666	733,025	3.0%	(0.1%)
Investment Income		582,016	677,192	202,000	458,000	1.9%	126.7%
Rents & Royalties		11,063,833	11,302,379	11,596,970	11,950,141	49.7%	3.0%
Non-operating Sources		-	-	(287,152)	(580,456)	(2.4%)	102.1%
Total Revenues/Sources		24,187,180	24,334,997	24,047,885	24,045,430	100.0%	-
Expenditures/Uses							
Debt Service		26,851,884	23,978,500	24,047,885	24,045,430	100.0%	-
Total Expenditures/Uses		26,851,884	23,978,500	24,047,885	24,045,430	100.0%	-
Excess (Deficit)		(2,664,704)	356,496	-	-	-	-
Other Sources		-	-	287,152	580,456	100.0%	102.1%
Ending Fund Balance	$	12,058,904	12,415,401	12,702,553	13,283,009		
Percent Change		-18.1%	3.0%	2.3%	4.6%		

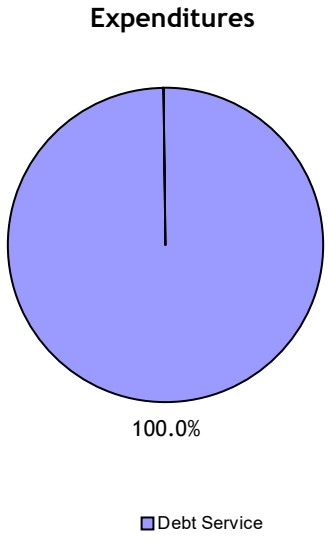
Notes:

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.





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.

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	4,981,622	3,585,024	3,378,638	2,606,476		
Revenues/Sources							
Investment Income		232,629	193,979	-	133,000	-	-
Miscellaneous Revenues		-	300,277	114,000	44,000	-	(61.4%)
Prior Year Bond Proceeds		-	-	865,661	-	-	(100.0%)
Non-operating Sources		-	-	(93,499)	(177,000)	-	89.3%
Total Revenues/Sources		232,629	494,256	886,162	-	-	(100.0%)
Expenditures/Uses							
General Government		1,155,204	450,635	264,452	-	-	(100.0%)
Transportation		-	-	52,530	-	-	(100.0%)
Culture and Recreation		474,023	250,007	569,180	-	-	(100.0%)
Total Expenditures/Uses		1,629,227	700,642	886,162	-	-	(100.0%)
Excess (Deficit)		(1,396,598)	(206,386)	-	-	-	-
Other Sources		-	-	(772,162)	177,000	100.0%	(122.9%)
Ending Fund Balance	$	3,585,024	3,378,638	2,606,476	2,783,476		
Percent Change		-28.0%	-5.8%	-22.9%	6.8%		

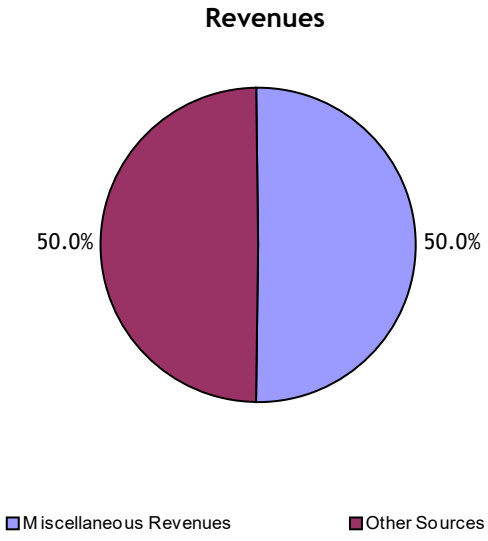
Notes:

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 2022-23, fund balance decreased by $1.4 million or 28% . Decrease is related to savings in capital improvements offset by prior year carryovers.

In 2024-25 fund balance is expected to decrease by $772K or 22.9%, 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.



Projected Changes in Fund Balances - Other Governmental Funds

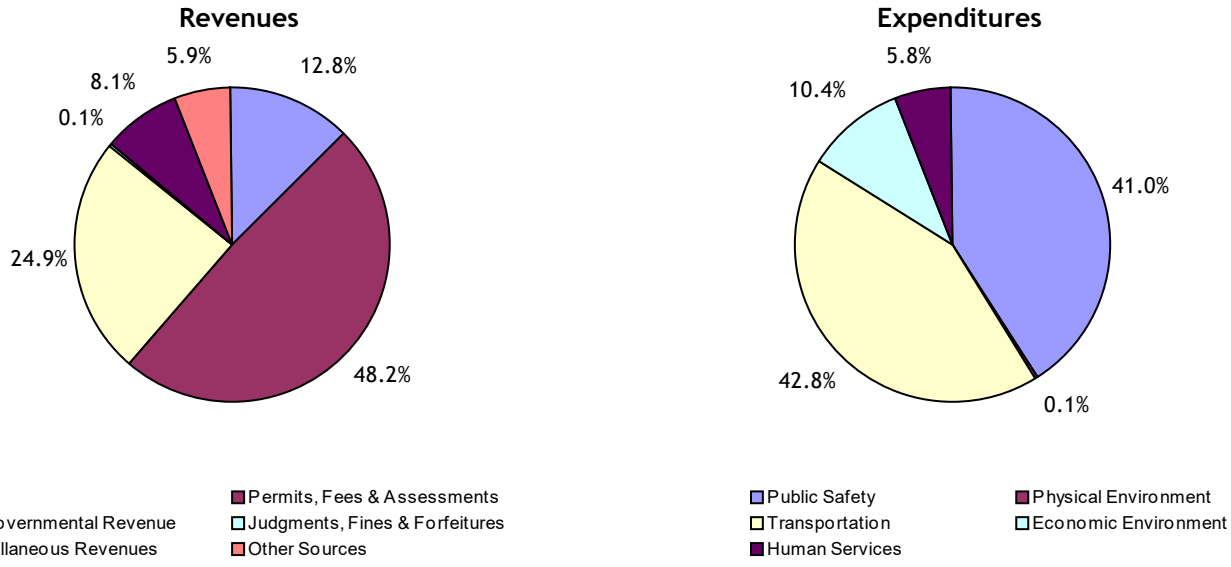
"Other Governmental Funds" excludes the General Fund, the Wetlands Mitigation Trust Fund, the Debt Service Fund, and the Municipal Construction Fund; it includes grant funds and other special revenue funds with restricted revenues. This group represents less than 3% of all the City's budgeted funds.

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	9,651,270	10,979,373	12,237,651	3,093,042		
Revenues/Sources							
Local Option Gas Tax		2,972,388	3,338,526	2,906,000	2,785,000	12.8%	(4.2%)
Building Permits		10,873,547	9,275,407	7,980,000	8,160,000	37.6%	2.3%
Franchise Fees		1,624,498	2,009,981	2,007,000	2,300,000	10.6%	14.6%
Intergovernmental Revenue		6,558,158	7,201,987	14,470,899	5,408,949	24.9%	(62.6%)
Judgments, Fines & Forfeitures		17,924	20,565	16,117	13,372	0.1%	(17.0%)
Investment Income		506,866	691,385	624,000	557,000	2.6%	(10.7%)
Rents & Royalties		460,090	383,478	315,000	367,000	1.7%	16.5%
Miscellaneous Revenues		271,411	276,719	270,057	840,814	3.9%	211.3%
Interfund Transfers		1,269,082	3,003,039	3,171,557	1,806,895	8.3%	(43.0%)
Non-operating Sources		-	-	9,144,609	(530,832)	(2.4%)	(105.8%)
Total Revenues/Sources		24,553,964	26,201,086	40,905,239	21,708,198	100.0%	(46.9%)
Expenditures/Uses							
Public Safety		11,214,883	9,855,225	11,311,789	8,890,934	41.0%	(21.4%)
Physical Environment		1,460	3,310	16,500	16,500	0.1%	-
Transportation		7,409,735	10,074,158	18,524,468	9,293,511	42.8%	(49.8%)
Economic Environment		3,195,359	3,642,407	9,591,008	2,248,825	10.4%	(76.6%)
Human Services		1,404,424	1,367,708	1,461,474	1,258,428	5.8%	(13.9%)
Total Expenditures/Uses		23,225,860	24,942,808	40,905,239	21,708,198	100.0%	(46.9%)
Excess (Deficit)		1,328,103	1,258,278	-	-	-	-
Other Sources		-	-	(9,144,609)	530,832	100.0%	(105.8%)
Ending Fund Balance	$	10,979,373	12,237,651	3,093,042	3,623,874		
Percent Change		13.8%	11.5%	-74.7%	17.2%		

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. The 2023-24, fund balance increased by $1.3 million or 11.5% due primarily to expenditure budget savings of $18.6 million vs revenue budget shortfall of $17.3 million.

In 2024-25 fund balance is expected to decline by $9.1 million or 74.7% primarily related to prior year carryovers.



Projected Changes in Fund Balances - Fund 471 Utility Fund

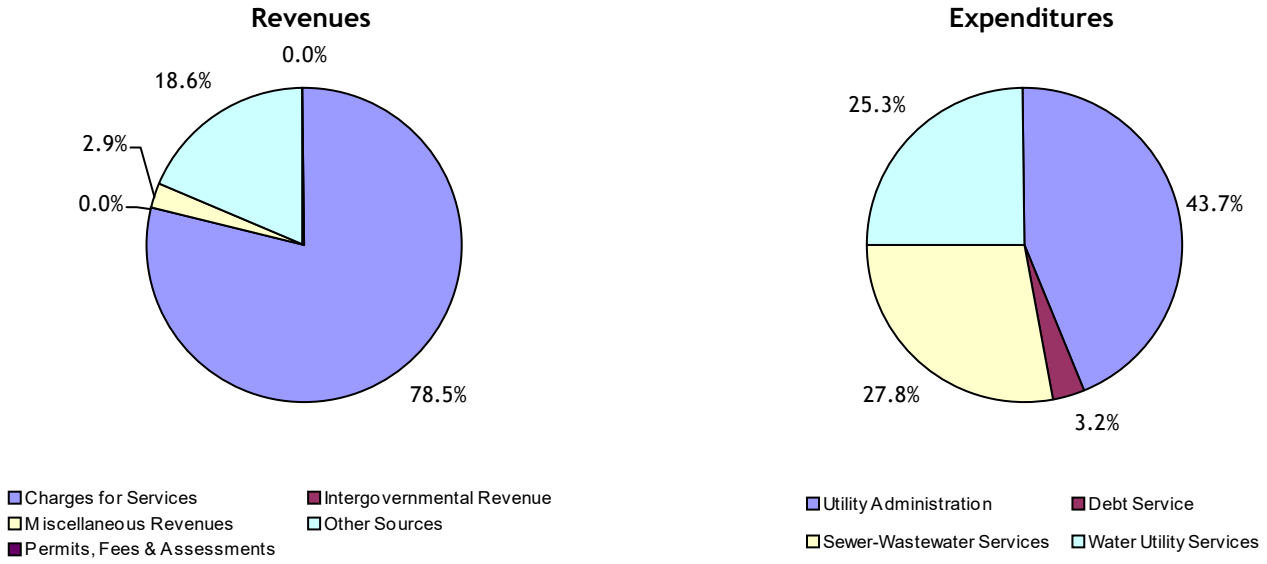
The Utility Fund accounts for all revenues and expenditures related to water and sewer services, including, but not limited to, administrative operations, maintenance, billing, and collection.

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	259,219,506	263,369,510	273,559,418	246,603,675		
Revenues/Sources							
Building Permits		199,017	-	15,000	15,000	-	-
Charges for Services		(32,378)	61,215	403,500	1,123,000	1.2%	178.3%
Intergovernmental Revenue		3,759,737	4,062,160	-	-	-	-
Water/Sewer Charges		62,970,749	66,696,782	69,754,000	74,777,000	77.3%	7.2%
Investment Income		2,596,700	7,149,103	2,584,000	2,815,000	2.9%	8.9%
Miscellaneous Revenues		(329,907)	42,667	5,000	5,000	-	-
Water/Sewer Connection		1,247,144	2,124,931	520,000	800,000	0.8%	53.8%
Debt Proceeds/Installment Purchase		-	-	20,000,000	12,000,000	12.4%	(40.0%)
Appropriated Retained Earnings		-	-	25,187,964	-	-	(100.0%)
Capital Funded By Reserve		-	-	3,410,000	4,660,000	4.8%	36.7%
Beginning Retained Earnings		-	-	(1,642,221)	524,610	0.5%	(131.9%)
Capital Contributions		678,568	-	-	-	-	-
Total Revenues/Sources		71,089,629	80,136,858	120,237,243	96,719,610	100.0%	(19.6%)
Expenditures/Uses							
Debt Service		110,457	76,840	1,041,775	3,102,826	3.2%	197.8%
Water Utility Services		10,060,923	11,882,739	35,666,364	24,459,816	25.3%	(31.4%)
Sewer-Wastewater Services		18,066,819	18,356,070	43,578,207	26,927,451	27.8%	(38.2%)
Utility Administration		38,701,419	39,631,307	39,950,897	42,229,517	43.7%	5.7%
Total Expenditures/Uses		66,939,618	69,946,956	120,237,243	96,719,610	100.0%	(19.6%)
Excess (Deficit)		4,150,010	10,189,902	-	-	-	-
Other Sources		-	-	(26,955,743)	(5,184,610)	100.0%	(80.8%)
Ending Fund Balance	$	263,369,510	273,559,418	246,603,675	241,419,065		
Percent Change		1.6%	3.9%	-9.9%	-2.1%		

Notes:

In 2024-25, fund balance is expected to decline by a total of $27.0 million or 9.9%. The decline is a combination of $25.2 million carryover from prior year along with $3.4 million of capital funded by reserves and $1.6 million to balance the fund.

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 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.

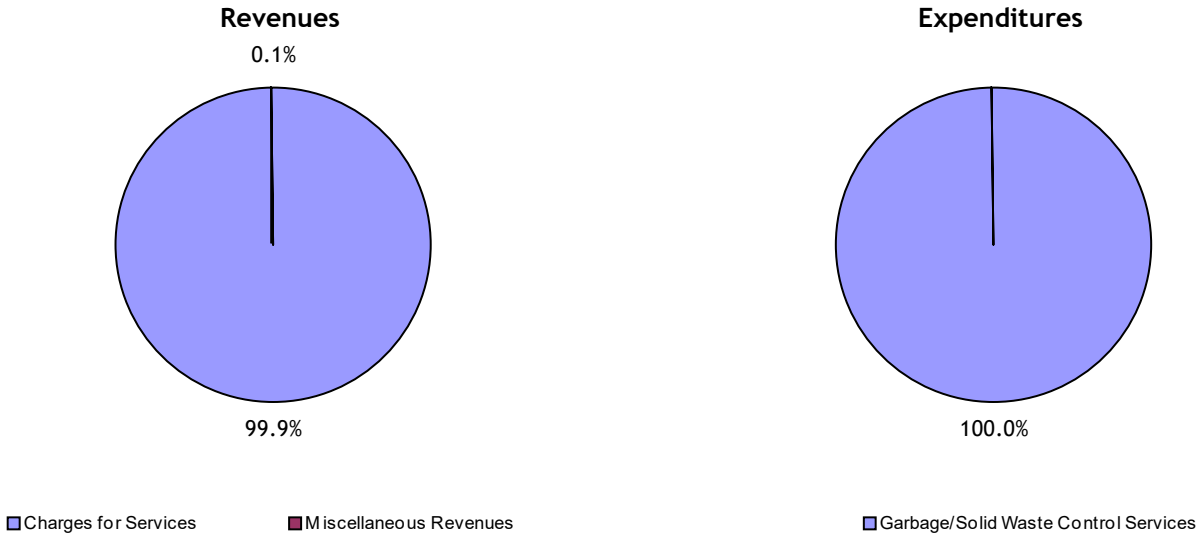
		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	(392,086)	360,442	636,058	636,058		
Revenues/Sources							
Franchise Fees		1,035,000	-	-	-	-	-
Charges for Services		5,903,228	6,855,323	6,999,400	7,336,400	99.9%	4.8%
Miscellaneous Revenues		-	-	(7,374)	3,755	0.1%	(150.9%)
Total Revenues/Sources		6,938,228	6,855,323	6,992,026	7,340,155	100.0%	5.0%
Expenditures/Uses							
Garbage/Solid Waste Control Services		6,185,699	6,579,707	6,992,026	7,340,155	100.0%	5.0%
Total Expenditures/Uses		6,185,699	6,579,707	6,992,026	7,340,155	100.0%	5.0%
Excess (Deficit)		752,529	275,616	-	-	-	-
Ending Fund Balance	$	360,442	636,058	636,058	636,058		
Percent Change		-191.9%	76.5%	0.0%	0.0%		

Notes:

The 2022-23, fund balance increased by $753K or 191.9% due primarily to higher than projected revenue of $698K and expenditure budget savings of $55K.

In 2023-24, fund balance increased by $276K or 76.5%. The increase is mainly due to $272K in higher than projected revenues.

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 504 Public Insurance

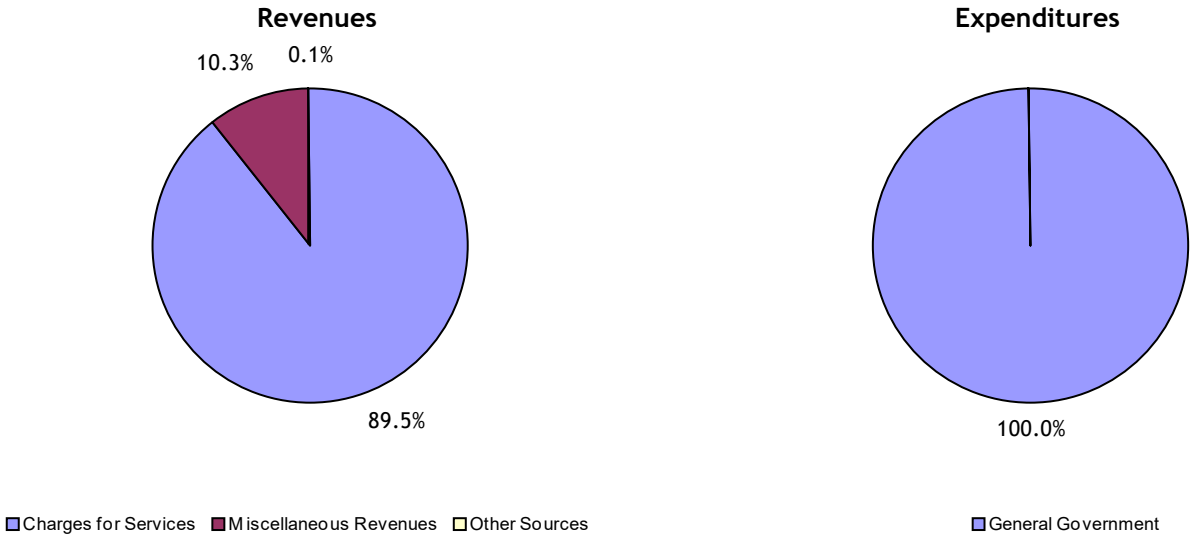
The Public Insurance Fund accounts for the receipt of intra-governmental revenues, premium payments from employees, and the payment of expenditures related to the City's self-insurance program.

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	8,742,229	8,842,229	8,917,229	9,017,229		
Revenues/Sources							
Charges for Services		23,098,935	26,724,530	35,012,148	35,819,906	89.5%	2.3%
Investment Income		810,416	1,583,901	1,137,759	848,833	2.1%	(25.4%)
Miscellaneous Revenues		4,819,445	6,287,178	2,408,038	3,287,024	8.2%	36.5%
Interfund Transfers		100,000	100,000	100,000	50,000	0.1%	(50.0%)
Non-operating Sources		-	-	(100,000)	-	-	(100.0%)
Total Revenues/Sources		28,828,796	34,695,609	38,557,945	40,005,763	100.0%	3.8%
Expenditures/Uses							
General Government		28,728,796	34,620,609	38,557,945	40,005,763	100.0%	3.8%
Total Expenditures/Uses		28,728,796	34,620,609	38,557,945	40,005,763	100.0%	3.8%
Excess (Deficit)		100,000	75,000	-	-	-	-
Other Sources		-	-	100,000	-	-	(100.0%)
Ending Fund Balance	$	8,842,229	8,917,229	9,017,229	9,017,229		
Percent Change		1.1%	0.8%	1.1%	0.0%		

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.

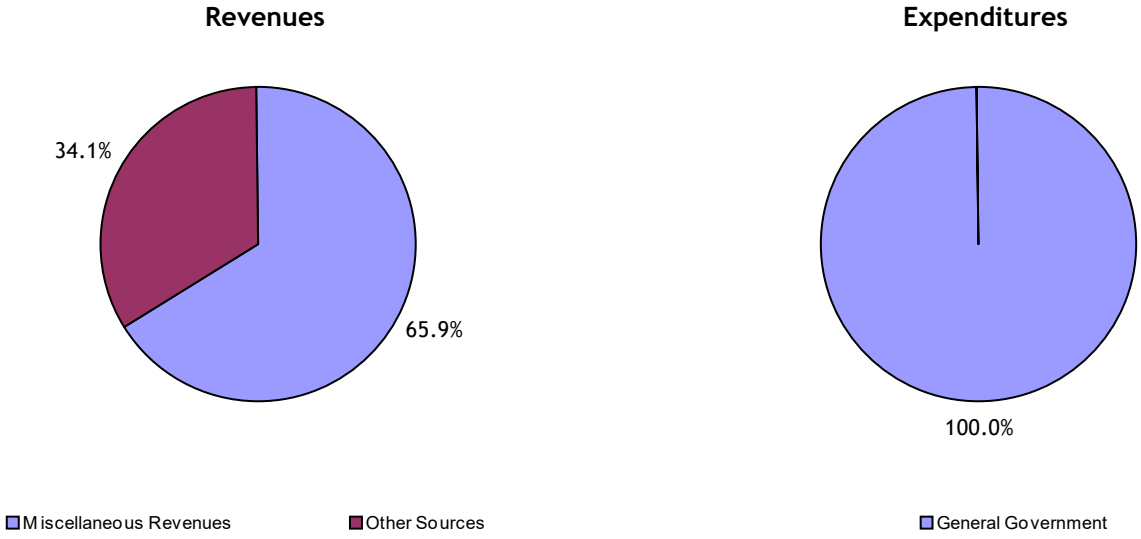
		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	196,432,476	210,432,024	245,454,222	258,215,753		
Revenues/Sources							
Investment Income		17,372,600	40,417,801	23,276,000	8,500,000	62.1%	(63.5%)
Miscellaneous Revenues		9,627,899	7,614,185	3,662,531	514,828	3.8%	(85.9%)
Non-operating Sources		-	-	(12,761,531)	4,662,814	34.1%	(136.5%)
Total Revenues/Sources		27,000,499	48,031,986	14,177,000	13,677,642	100.0%	(3.5%)
Expenditures/Uses							
General Government		13,000,950	13,009,789	14,177,000	13,677,642	100.0%	(3.5%)
Total Expenditures/Uses		13,000,950	13,009,789	14,177,000	13,677,642	100.0%	(3.5%)
Excess (Deficit)		13,999,549	35,022,197	-	-	-	-
Other Sources		-	-	12,761,531	(4,662,814)	100.0%	(136.5%)
Ending Fund Balance	$	210,432,024	245,454,222	258,215,753	253,552,939		
Percent Change		7.1%	16.6%	5.2%	-1.8%		

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 2023-24, fund balance increased by $35.0 million or 16.6%. Revenue increase of $34.2 million related to $26.5 million in investment, $3.7 million in beginning surplus, $4.0 million in contribution, offset by expense savings of $842K.

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 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.

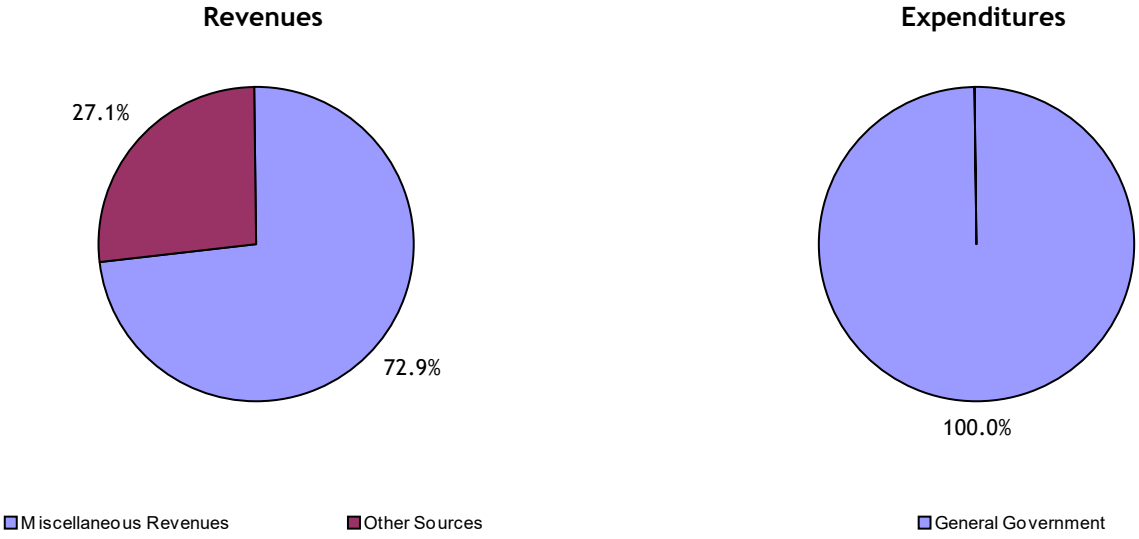
		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	765,837,403	836,967,090	997,399,383	1,045,911,369		
Revenues/Sources							
Investment Income		86,416,038	172,726,239	64,082,081	70,000,000	96.9%	9.2%
Miscellaneous Revenues		36,426,771	46,429,054	41,929,560	44,842,850	62.1%	6.9%
Non-operating Sources		-	-	(48,511,986)	(42,615,424)	(59.0%)	(12.2%)
Total Revenues/Sources		122,842,809	219,155,293	57,499,655	72,227,426	100.0%	25.6%
Expenditures/Uses							
General Government		51,713,122	58,723,000	57,499,655	72,227,426	100.0%	25.6%
Total Expenditures/Uses		51,713,122	58,723,000	57,499,655	72,227,426	100.0%	25.6%
Excess (Deficit)		71,129,687	160,432,293	-	-	-	-
Other Sources		-	-	48,511,986	42,615,424	100.0%	(12.2%)
Ending Fund Balance	$	836,967,090	997,399,383	1,045,911,369	1,088,526,793		
Percent Change		9.3%	19.2%	4.9%	4.1%		

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 2023-24, fund balance increased by $160.4 million or 19.2%. Increase was mainly related to $110.8 million increase in investment value, $5.9 million in contribution, $4.5 million in benefits, $2.1 million in Premium Tax and $37.8 million in Beginning Surplus used to balance the fund. Expenditure budget savings was $3.7 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.

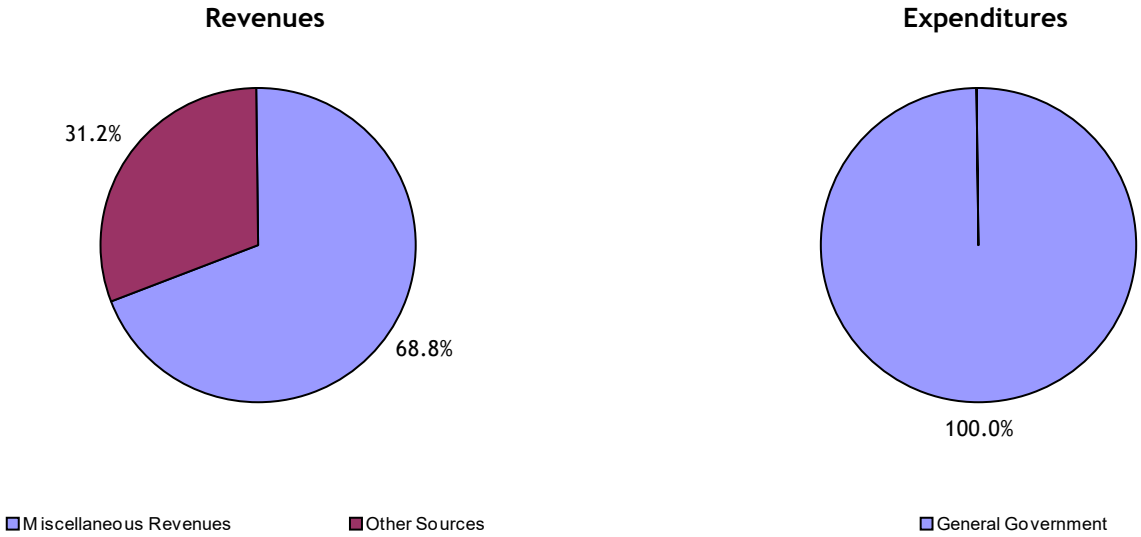
		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	% of Total	% Change from 2024-25
Beginning Fund Balance	$	119,083,041	136,039,071	168,886,306	186,284,106		
Revenues/Sources							
Investment Income		12,542,377	27,449,590	23,017,000	25,013,000	123.1%	8.7%
Miscellaneous Revenues		19,126,364	22,353,553	12,219,000	12,184,000	60.0%	(0.3%)
Non-operating Sources		-	-	(17,397,800)	(16,878,250)	(83.1%)	(3.0%)
Total Revenues/Sources		31,668,741	49,803,142	17,838,200	20,318,750	100.0%	13.9%
Expenditures/Uses							
General Government		14,712,712	16,955,907	17,838,200	20,318,750	100.0%	13.9%
Total Expenditures/Uses		14,712,712	16,955,907	17,838,200	20,318,750	100.0%	13.9%
Excess (Deficit)		16,956,029	32,847,236	-	-	-	-
Other Sources		-	-	17,397,800	16,878,250	100.0%	(3.0%)
Ending Fund Balance	$	136,039,071	168,886,306	186,284,106	203,162,356		
Percent Change		14.2%	24.1%	10.3%	9.1%		

Notes:

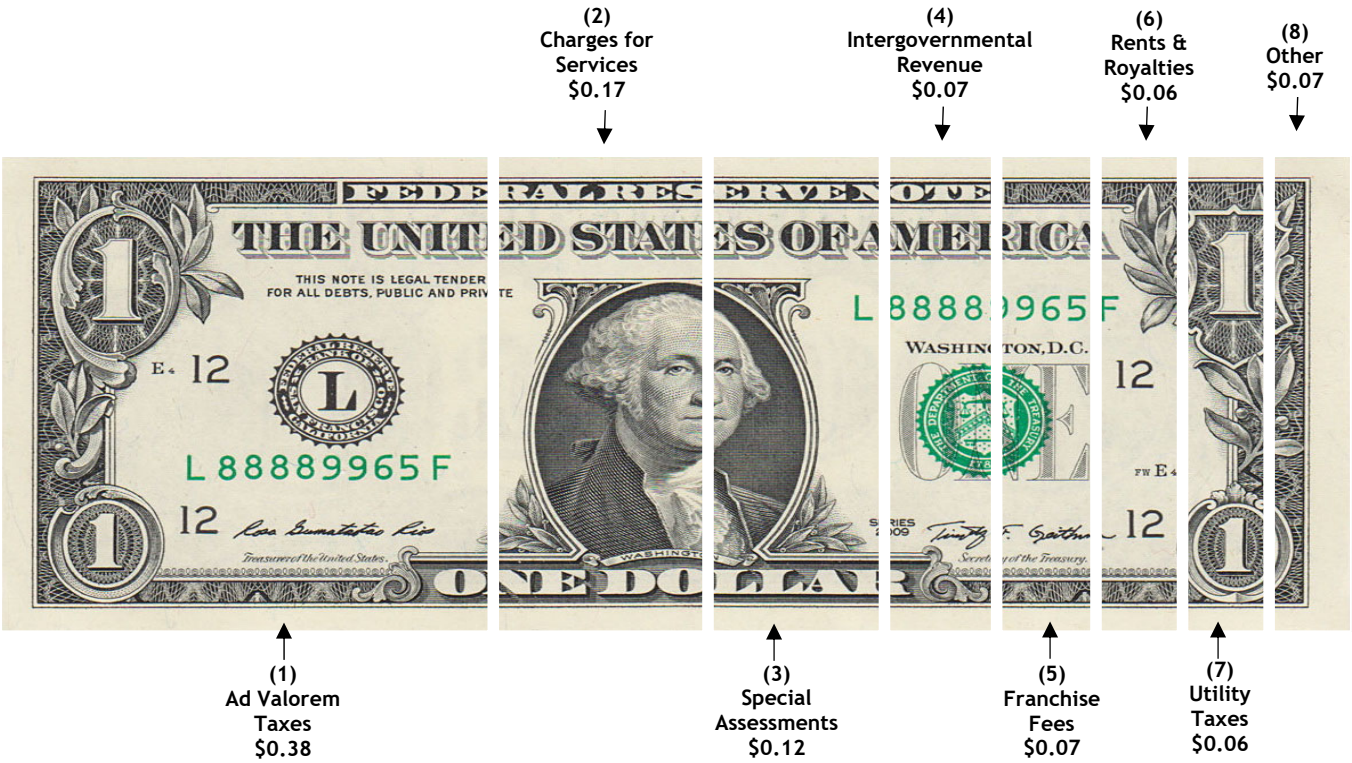
Per the GASB accounting standards required for governmental entities, the City is required to fund its health and life insurance costs for retirees over the working life of the employee, similar to that of a pension fund. The plan includes employees of the City's Charter Schools. The Other Post Employment 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 Center 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 2022-23, fund balance increased by $17.0 million or 14.2%, related to higher than projected revenue of $16.1 million and expense savings of $873K. In 2023-24, fund balance increased by $32.8 million or 24.1% due to higher than projected revenue. In 2024-25, fund balance is projected to increase by $17.4 million or 10.3%.

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



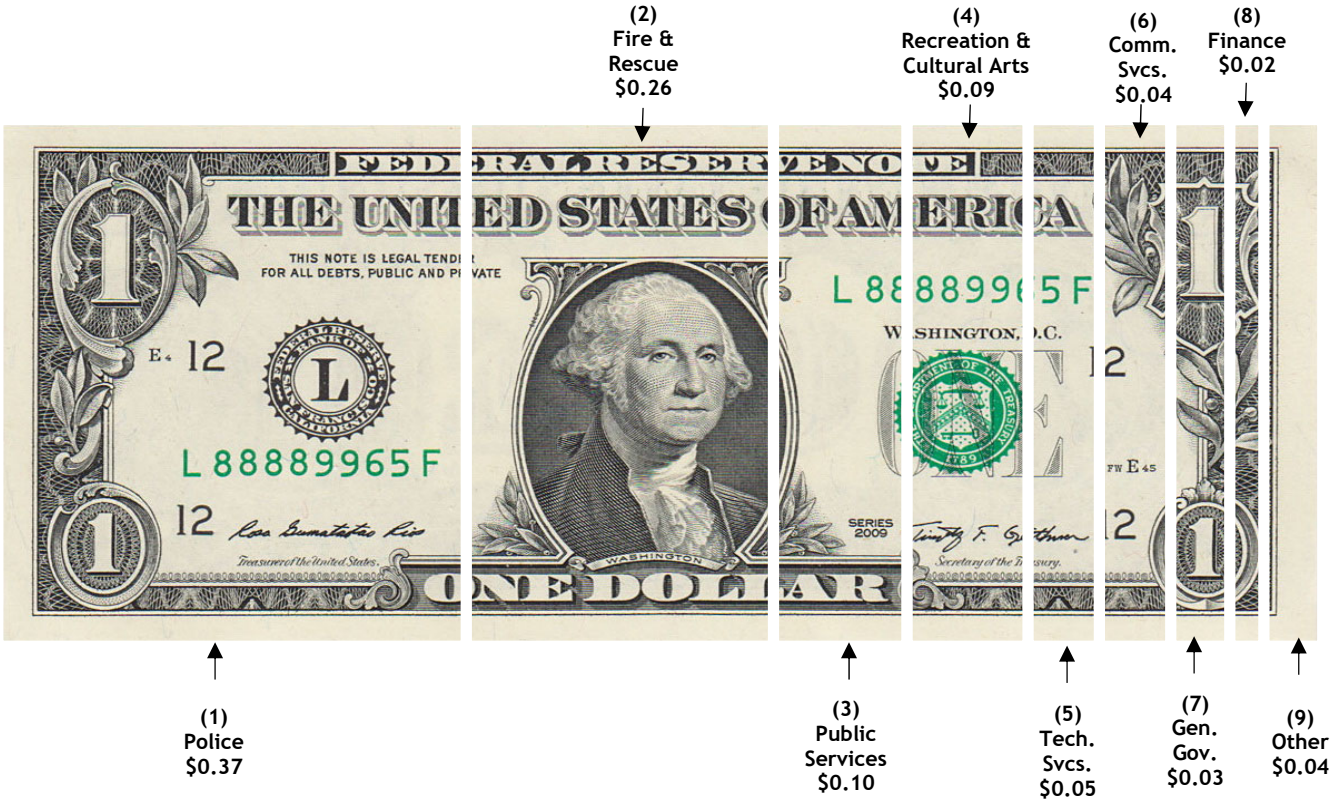
SOURCE OF REVENUE DOLLARS: GENERAL FUND
Budget 2025-26



GENERAL FUND REVENUES (including other sources)

Revenue Category	2022-23 Actual	2023-24 Actual	2024-25 Working Budget	2025-26 Budget
(1) Ad Valorem Taxes	$ 87,565,264	$ 95,400,057	$101,737,188	$107,774,228
(2) Charges for Services	40,867,368	45,409,632	45,963,254	47,760,857
(3) Special Assessments	30,168,400	31,628,564	33,982,848	34,114,647
(4) Intergovernmental Revenue	32,182,635	25,907,289	21,859,597	20,751,470
(5) Franchise Fees	18,149,533	18,543,305	19,128,334	19,563,875
(6) Rents & Royalties	15,612,026	16,769,346	16,889,373	18,736,496
(7) Utility Taxes	16,424,805	17,104,561	16,958,751	17,463,873
(8) Investment Income	7,235,825	12,439,833	8,011,000	9,122,000
(8) Insurance Premium Taxes	4,122,850	4,820,823	4,122,850	4,820,823
(8) Local Business Tax	3,282,418	3,460,930	3,446,000	3,643,000
(8) Building Permits	821,993	1,455,482	811,100	832,020
(8) Judgments, Fines & Forfeitures	347,607	1,023,914	419,600	580,400
(8) Miscellaneous Revenues	9,620,717	1,541,097	207,324	126,350
(8) Proceeds	2,245,133	-	-	-
(8) Appropriated Fund Balance	-	-	18,829,841	-
(8) Beginning Surplus	-	-	6,766,054	-
	$268,646,574	$275,504,833	$299,133,114	$285,290,039

USE OF REVENUE DOLLARS: GENERAL FUND
Budget 2025-26



GENERAL FUND EXPENDITURES (including transfers out)

Expenditure Category	2022-23 Actual	2023-24 Actual	2024-25 Working Budget	2025-26 Budget
(1) Police	$ 87,659,292	$ 91,982,692	$103,231,743	$105,894,929
(2) Fire & Rescue	62,074,772	64,334,430	74,669,349	73,728,423
(3) Public Services	24,211,344	22,238,626	29,240,854	28,299,071
(4) Recreation & Cultural Arts	23,641,721	22,827,455	34,862,481	26,024,320
(5) Technology Services	11,601,016	12,409,822	17,471,297	14,530,334
(6) Community Services	9,855,562	10,049,152	11,385,348	12,585,039
(7) General Government	10,875,031	11,460,235	13,507,882	9,319,084
(8) Finance	3,617,839	3,839,337	4,701,410	4,682,341
(9) Legislative/Executive/Legal	3,502,443	3,353,048	3,500,694	3,604,796
(9) Education (EDCs)	3,197,371	3,022,555	2,097,578	2,298,901
(9) City Clerk	1,530,488	1,589,047	1,910,502	1,815,120
(9) Planning	1,398,341	1,247,466	1,756,007	1,747,798
(9) Human Resources	859,168	1,206,545	797,969	759,883
(9) Disaster Relief	480,211	3,829	-	-
	$244,504,599	$249,564,239	$299,133,114	$285,290,039

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.

Budget Highlights

The FY 2025-26 budget is $13,742 or 1.4% higher than the FY 2024-25 working budget.

Accomplishments

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

Adopted seventeen ordinances and forty-one resolutions in order to improve the quality of life of the residents.

CITY COMMISSION

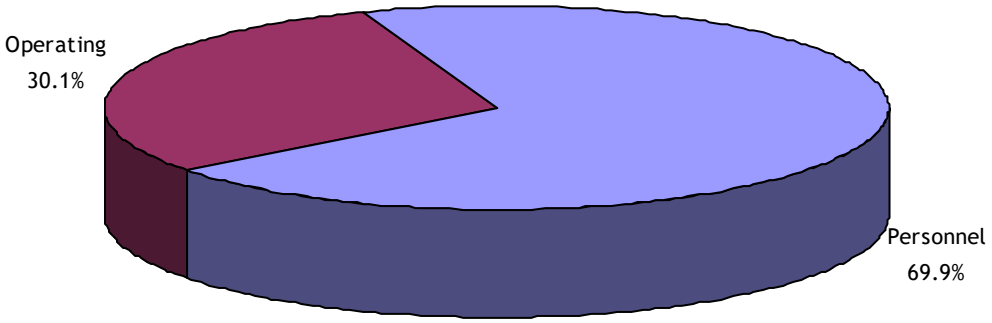
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of ordinances adopted during the year	13	30	17	30	30	15
Number of resolutions adopted during the year	29	55	41	52	45	35

CITY COMMISSION

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	376,457	378,597	444,231	465,123
Benefits	345,319	341,488	212,061	251,033
Personnel Total	**721,776**	**720,085**	**656,292**	**716,156**
Operating				
Other Services	227,540	161,428	301,122	255,000
Travel Per Diem	10,239	11,682	20,000	24,000
Rentals and Leases	649	2,743	4,000	4,000
Repair and Maintenance Services	1,207	810	1,800	1,800
Other Current Charges and Obligations	-	-	375	375
Office Supplies	1,061	2,206	2,000	2,000
Operating Supplies	3,361	4,698	8,000	4,000
Publications and Memberships	14,137	13,775	17,716	17,716
Operating Total	**258,192**	**197,341**	**355,013**	**308,891**
Debt Services				
Principal Payments	1,558	-	-	-
Debt Services Total	**1,558**	**-**	**-**	**-**
Expenditure Total **$**	**981,525**	**917,427**	**1,011,305**	**1,025,047**

CITY COMMISSION

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 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 2025-26 budget.

The FY 2025-26 budget is $7,480 or 0.7% lower than the FY 2024-25 working budget.

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 and property values increased by 6.83%.

CITY MANAGER

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of resolutions reviewed	39	40	45	40	40	40
Number of ordinances reviewed	14	55	19	60	50	25
Effectiveness						
% of General Fund actual revenues to budgeted revenues	88.4%	100.0%	91.7%	100.0%	100.0%	100.0%
% of General Fund actual expenditures to budgeted expenditures	103.8%	100.0%	99.8%	100.0%	100.0%	100.0%
Total direct debt as a % of property market value	1.4%	3.0%	1.2%	3.0%	3.0%	3.0%
Debt service as a % of General Fund expenditures	11%	15%	9%	15%	15%	15%
Direct debt per capita	$1,458	$2,025	$1,363	$2,025	$2,025	$2,025
% of principal retired in 10 years	73%	45%	80%	45%	45%	45%
Unassigned Fund Balance as a % of annual General Fund expenditures ^	22.0%	28.0%	28.0%	28.0%	28.0%	28.0%
City run Charter School FSA/FAST Scores-Ratings for:						
Elementary School	74%-A	N/A	74%-A	77%	79%-A	79%-A
Middle School	77%-A	N/A	75%-A	81%	83%-A	83%-A
High School	76%-A	N/A	68%-A	79%	81%-A	81%-A
FSU Elementary	70%-A	N/A	68%-A	76%	78%-A	78%-A
Efficiency						
Adopted millage rate compared to rolled-back operating millage rate	9.06%	3.00%	8.91%	3.00%	3.00%	3.00%
Per Capita City Service Cost compared to prior years	$1,428	$1,000	$1,475	$1,000	$1,000	$1,000

^ 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.

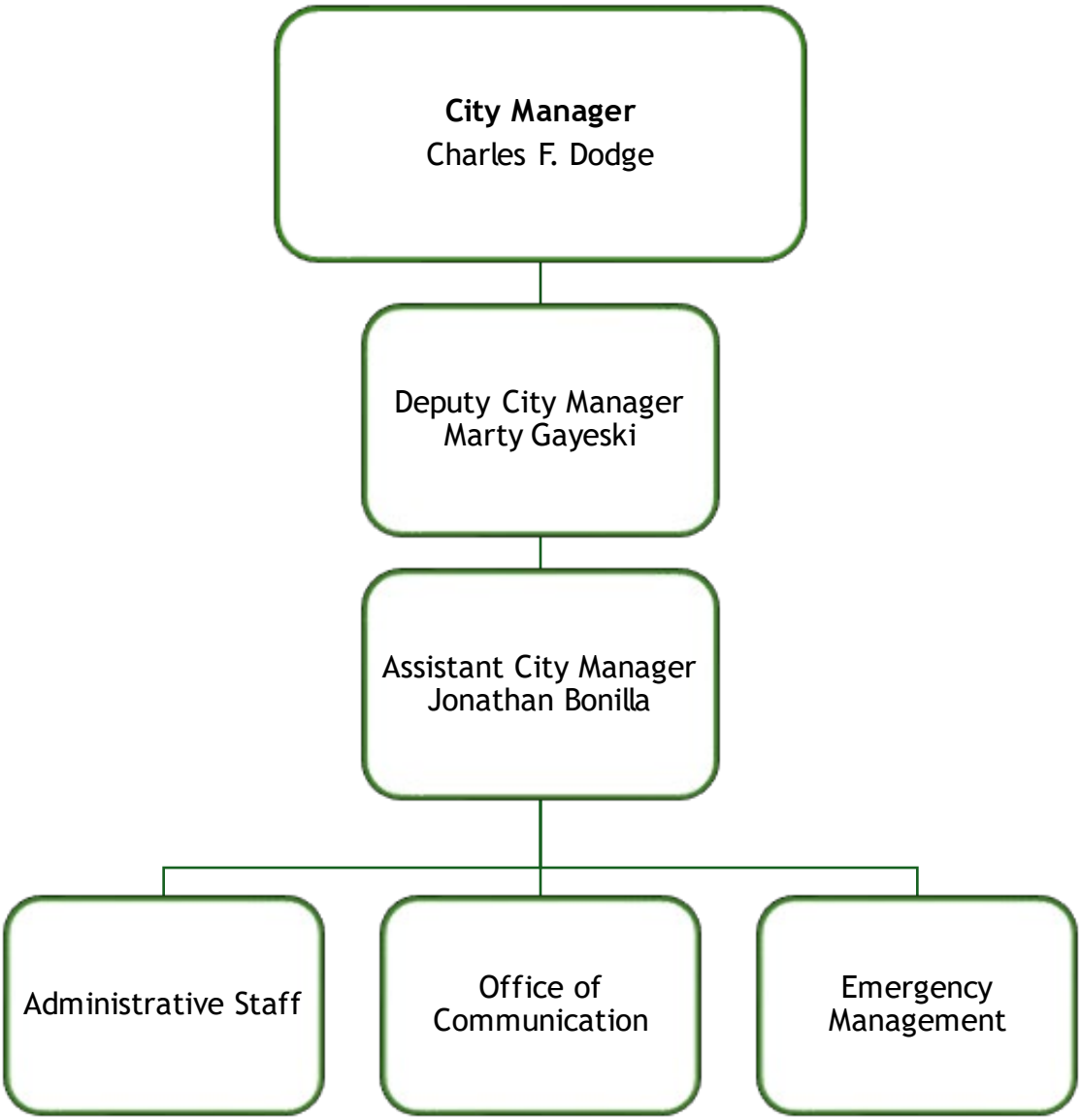
N/A - 2022-23 - On March 15, 2022, Florida Governor Ron DeSantis signed SB1048 eliminating student assessments including but not limited to the Florida Standards Assessments (FSA) replacing them with a progress monitoring system starting 2022-23 academic school year.

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

Supports City Goal
5. Commitment to excellence in leadership and management skills; instill confidence in integrity of City government.



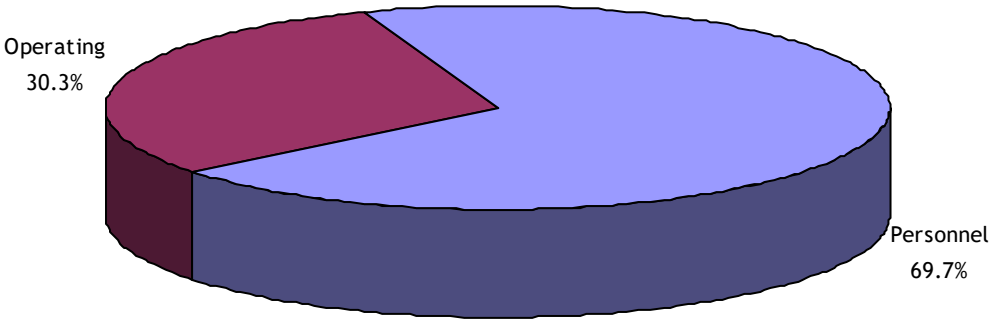
CITY MANAGER

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Charges for Services	27,070	-	-	-
Revenue Total $	**27,070**	**-**	**-**	**-**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	582,116	550,288	620,799	631,709
Benefits	330,543	320,639	160,850	139,287
Personnel Total	**912,659**	**870,927**	**781,649**	**770,996**
Operating				
Professional Services	4,194	2,397	24,628	24,628
Other Services	234,354	235,606	283,062	286,235
Travel Per Diem	-	863	2,000	3,000
Rentals and Leases	982	1,480	3,300	3,300
Repair and Maintenance Services	380	452	1,500	1,500
Printing and Binding	150,859	23,209	-	-
Office Supplies	1,500	1,454	3,000	2,000
Operating Supplies	4,406	3,525	10,740	10,740
Publications and Memberships	1,692	1,864	3,850	3,850
Operating Total	**398,366**	**270,849**	**332,080**	**335,253**
Debt Services				
Principal Payments	779	-	-	-
Debt Services Total	**779**	**-**	**-**	**-**
Expenditure Total $	**1,311,804**	**1,141,776**	**1,113,729**	**1,106,249**

CITY MANAGER

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
511005 City Manager		1	1	1	1
512023 Assist CM/Assist SCH Supt		-	-	-	0.5
512499 Deputy City Manager		0.5	-	-	-
512516 Assistant City Manager		-	0.5	0.5	-
512884 Executive Assist		1	1	1	1
Total	Full-time	2.5	2.5	2.5	2.5
	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

Update and adopt revisions to the Land Development Code.

Continuation of sewer hookup assistance to low- and moderate-income residents during the county's portion of the Pines Village Septic Tank Conversion Project.

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

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

Coordinate the redevelopment and entitlement process for the Heron Pond Community.

Coordinate updates to the City’s Comprehensive Plan.

Produce status reports with the City's Building Department vendor to monitor performance and customer service.

Produce status report of the Economic Development Plan Update and Green Plan Update.

Accomplishments

Creation of new application types within the City’s Enterprise Resource Management (ERP) systems as a result of Land Development Code amendments.

Successfully leveraged Community Development Block Grant (CDBG) funding to provide sewer hookup assistance to low- and moderate-income residents during the city's portion of the Pines Village Septic Tank Conversion Project.

Coordinated with Broward County’s Family Success to assist families in finding housing during the Heron Pond evacuation.

Maintained and updated Heron Pond webpages. Coordinated with community representation ensuring proper information was relayed to the public/residents.

PLANNING AND ECONOMIC DEVELOPMENT

In response to the growing need for affordable housing and the ongoing housing shortage crisis, the city approved the ADU (Accessory Dwelling Unit) ordinance, a key initiative recommended by the AHAC Board. This ordinance is a strategic step toward increasing housing supply and providing more affordable housing options for our community.

Effectively assisted 30 households with minor home repairs through CDBG and SHIP funding.

Attended 10 Broward County HOME Consortium meetings to engage with community partners and support housing initiatives.

Coordinated with Broward County the implementation and completion of the Flamingo Road greenway project.

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.

Participated in numerous informational sessions related to the City strategic plan and potential related expenditures.

Selected 12 residents as Natalie Belmonte Award recipients and honored them at City Commission.

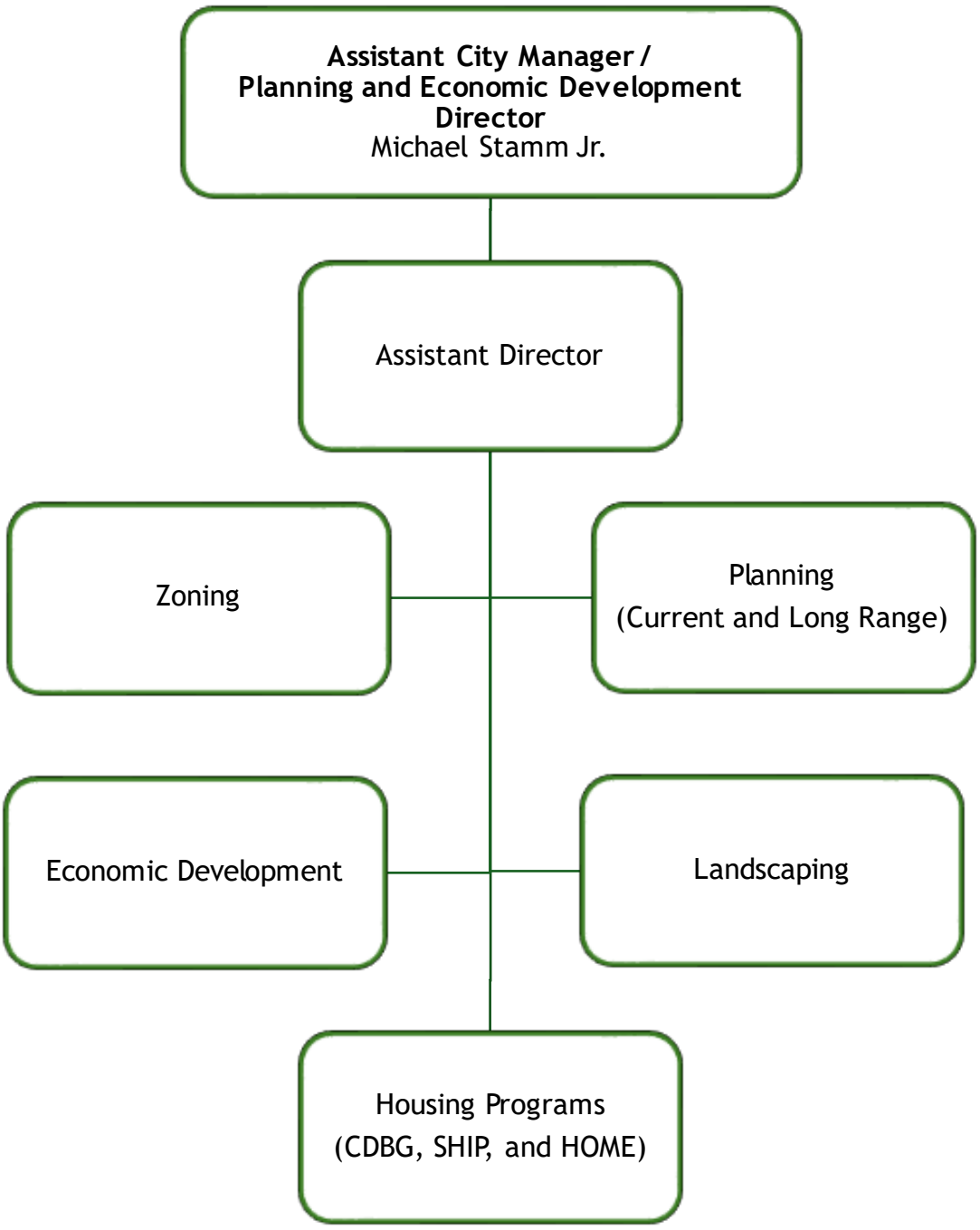
PLANNING AND ECONOMIC DEVELOPMENT

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of Planning and Zoning Board Meetings Facilitated	11	12	12	11	11	11
Number of Board of Adjustment Meetings Facilitated	9	9	10	11	10	9
Number of Economic Development Board Meetings Facilitated	8	8	7	7	8	8
Number of Environmental Advisory Board Meetings Facilitated	8	9	9	9	9	8
Affordable Housing Advisory Committee Meetings Facilitated	4	4	4	4	4	4
Tree Removal or Relocation Permits Processed	433	N/A	469	N/A	475	470
Certificates of Use Applications Processed	382	N/A	638	N/A	425	435
Effectiveness						
% of public information requests answered within three working days	99%	99%	99%	99%	99%	99%
Efficiency						
% of building plans reviewed within ten days for zoning compliance	100%	100%	100%	100%	100%	100%

N/A - New Performance Measure added to FY 2025-26 Budget Book.

PLANNING AND ECONOMIC DEVELOPMENT

Supports City Goal
2. Promote and pursue a positive economic environment.



PLANNING AND ECONOMIC DEVELOPMENT

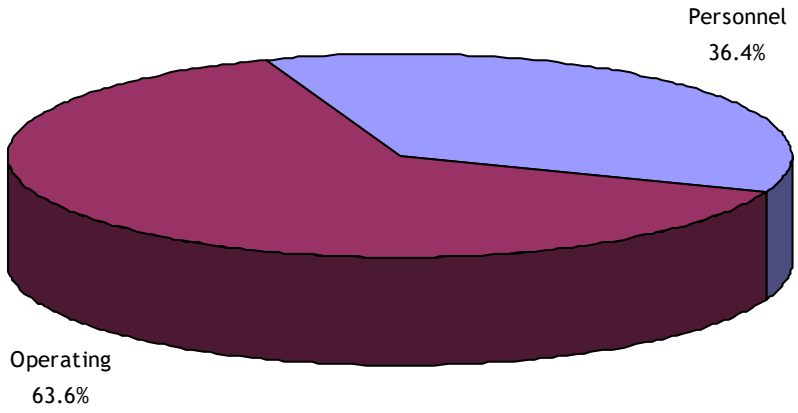
		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Building Permits		286,892	312,478	224,000	279,500
Charges for Services		199,457	254,628	198,900	207,200
Revenue Total	**$**	**486,349**	**567,106**	**422,900**	**486,700**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	435,351	407,694	477,893	486,479
Benefits	328,717	235,978	187,533	149,092
Personnel Total	**764,069**	**643,672**	**665,426**	**635,571**
Operating				
Professional Services	-	-	25,000	25,000
Other Services	493,170	555,195	799,786	839,052
Travel Per Diem	-	-	4,200	4,100
Communication Services	1,299	1,299	2,550	2,550
Freight & Postage Services	-	-	1,000	1,000
Rentals and Leases	958	1,788	5,916	6,700
Insurance	213	-	500	525
Repair and Maintenance Services	1,453	1,099	8,129	8,850
Printing and Binding	1,532	1,473	1,500	1,800
Promotional Activities	127,489	40,812	200,250	198,150
Other Current Charges and Obligations	773	-997	8,500	7,500
Office Supplies	1,661	1,238	4,500	2,800
Operating Supplies	769	1,118	22,950	8,100
Publications and Memberships	2,621	769	5,800	6,100
Operating Total	**631,936**	**603,794**	**1,090,581**	**1,112,227**
Debt Services				
Principal Payments	2,336	-	-	-
Debt Services Total	**2,336**	**-**	**-**	**-**

PLANNING AND ECONOMIC DEVELOPMENT

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category					
Expenditure Total	**$**	**1,398,341**	**1,247,466**	**1,756,007**	**1,747,798**

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512019 Econ Dev Director/Assist CM		1	1	1	1
512524 Administrative Coordinator I		1	1	1	1
512705 Assist. Plan/Econ Dev Director		1	1	1	1
513426 PT Planning Administrator		1	-	-	-
513427 PT Zoning Administrator		-	1	1	1
Total	Full-time	3	3	3	3
	Part-time	1	1	1	1

TECHNOLOGY SERVICES

Mission

The City’s Technology Services Department (TSD) serves as a foundational pillar for delivering efficient, secure, and innovative services across all municipal operations. The department’s mission is to empower city departments through reliable technology infrastructure, responsive support, and strategic digital solutions that enhance service delivery, community engagement, and operational effectiveness.

Goals

Enhance Cybersecurity and Data Protection - Safeguard the City's digital infrastructure and sensitive data from cyber threats through robust security policies, monitoring, and employee training.

Improve Service Delivery Through Technology - Leverage digital tools and platforms to streamline internal operations and improve public access to city services and information.

Support Infrastructure Reliability and Scalability - Maintain and upgrade the City's IT infrastructure to ensure reliable performance, support growth, and accommodate emerging technologies.

Promote Innovation and Strategic Planning - Align technology initiatives with the City's long-term goals and strategic planning by evaluating new solutions and driving digital transformation.

Objectives

The Technology Services Department will achieve its strategic goals by focusing on the following key objectives:

Centralize and streamline citywide IT operations to deliver reliable, scalable core infrastructure and support services.

Implement a unified, modern technology framework that meets current and future organizational needs across departments.

Proactively plan, forecast, and allocate budgets to ensure delivery of cost-effective, high-quality technology services.

Establish and maintain strong IT governance to ensure accountability, transparency, and alignment with best practices.

Align IT investments with the City’s Strategic Plan, business priorities, and enterprise technology standards.

Promote continuous learning and professional development to keep pace with evolving technologies and service expectations.

Attract, develop, and retain top-tier talent who are agile, innovative, and service-oriented.

Deliver exceptional customer service by setting clear expectations and helping departments identify opportunities to adopt impactful technologies.

Ensure equitable access to accurate, up-to-date information and digital services through intuitive, user-friendly internet and intranet platforms.

Major Functions & Activities

The Technology Services Department is composed of the following specialized branches, each playing a vital role in delivering comprehensive IT support and driving digital innovation across the organization.

~ IT LEADERSHIP & MANAGEMENT - Provides strategic direction, governance, and oversight for all technology initiatives. Ensures alignment of IT goals with the City's mission, manages departmental resources, and fosters innovation and accountability across all IT functions.

~ OPERATIONS & INFRASTRUCTURE - Manages the City’s core technology infrastructure, including networks, servers, data centers, and cloud environments. Ensures reliability, scalability, and performance of systems that support citywide operations.

~ CYBERSECURITY - Protects the City's digital assets through proactive threat detection, incident response, policy enforcement, and user education. Develops and implements security

TECHNOLOGY SERVICES

strategies to ensure compliance and minimize risk.

~ SYSTEMS DEVELOPMENT - Designs, develops, and maintains custom applications and business systems. Works with departments to automate workflows, enhance functionality, and integrate data systems for improved service delivery.

~ USER SUPPORT SERVICES - Delivers front-line technical support and customer service to City staff. Manages the IT Help Desk, resolves hardware and software issues, and ensures timely, responsive assistance to end-users.

~ DATA & ANALYTICS - Supports data-driven decision-making through the development of reporting tools, dashboards, and analytics platforms. Ensures data integrity, accessibility, and strategic insight across departments.

~ PROJECT MANAGEMENT - Coordinates and oversees technology projects to ensure they are delivered on time, within scope, and on budget. Facilitate cross-departmental collaboration and supports technology planning and prioritization.

~ MUNICIPAL SECURITY UNIT (MSU) - Manages and supports physical security technologies, including surveillance systems, access controls, and public safety integrations. Ensures secure and reliable infrastructure for City facilities and personnel.

~ GIS - GEORGRAPHIC INFORMATION SYSTEM - Develops and maintains spatial data systems that support mapping, planning, and decision-making. Provides tools and services for geographic analysis and visualization across departments and for public use.

~ ENTERPRISE SYSTEMS & APPLICATIONS - Administers and supports citywide enterprise software platforms such as finance, HR, permitting, and utility systems. Ensures application stability, scalability, and integration with other core technologies.

Budget Highlights

The FY 2025-26 expenditure budget decreased $2.9 million or 16.8% compared to FY 2024-25 working budget. Capital expense decreased by $1.7 million and operating expense decreased $1.0 million mostly from decreases in operating supplies, repair and maintenance, and other contractual services. Personnel decreased $0.2 million. Decreases were slightly offset by increases in communication services.

The City has implemented a range of technological enhancements aimed at increasing the efficiency and effectiveness of departmental operations, with the goal of delivering improved services to the community. These improvements include:

Infrastructure Improvements: Upgrades to network backbone, server infrastructure, and wireless access points to support increased connectivity demands, improve system reliability, and enhance overall performance across City facilities and campuses.

Physical Security Enhancements: Continued expansion and modernization of campus security systems, including cameras, access control, intercoms, emergency alerting, and synchronized digital clocks to improve situational awareness and emergency response capabilities.

GIS Program Development: Increased support for GIS initiatives to improve mapping, spatial analysis, and data visualization in support of planning, emergency management, and operational decision-making across departments.

Cybersecurity Investments: Strengthened cybersecurity posture through advanced threat detection tools, multi-factor authentication, endpoint protection, and ongoing user awareness training to mitigate evolving risks and ensure compliance with best practices.

Accomplishments

The City continues to make strategic improvements and enhancements to its Tyler Technologies ERP system, further strengthening functionality across key areas such as Finance, Utilities, EnerGov, Asset Management, and HR/Payroll. These ongoing efforts are aimed at increasing efficiency, streamlining workflows, and supporting more responsive service delivery

TECHNOLOGY SERVICES

to the community.

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

Surveillance Upgrades: Replaced outdated cameras at City Center, Charter Schools, and Public Services to improve video quality and reliability.

Access Control Standardization: Began migrating Charter Schools from IDENTIV to Lenel, streamlining credential management and enhancing system integration.

Smart Video Analytics: Deployed analytics-enabled cameras in strategic areas for improved monitoring and situational awareness.

Infrastructure Reliability: Transitioned to hardwired door access readers to reduce technical issues.

Storage Enhancements: Expanded the HPE/Cumulo platform to support increased video storage demands.

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

Citywide GIS Data Enhancements: Achieved 100% address verification within city limits and provide monthly updates to asset data in EnerGov and Tyler.

Public-Facing GIS Applications: Developed interactive apps for healthcare facilities, EV charging stations, educational institutions, commercial centers, and election polling locations.

Strategic & Emergency Planning Tools: Created dashboards for GO Bond/Strategic Plan project tracking and developed damage assessment surveys for disaster preparedness.

Community Engagement & Communication: Presented Parks and Rec GIS project at the South Florida GIS Expo and launched resources like the Flood Rate Insurance tool and an interactive community bus route map with photo documentation.

Utilities GIS Data Management: Updated and maintained asset data for utilities infrastructure including manholes, valves, meters, generators, and pipelines.

Field Support & Mobile Tools: Maintained a dedicated GIS field crew, developed an as-built tracker for mobile access to site plans, and conducted field inspections of water valves and sample stations.

Application Development: Created apps to support coordination with third-party contractors, track pipe breaks and leaks and assist in water valve inspections.

Predictive & Analytical Tools: Supported water main failure predictive analysis to prioritize maintenance and pipe replacement.

Training & User Support: Provided ongoing GIS training and support to Utilities and Jacobs staff, including implementation of Survey123 for data collection.

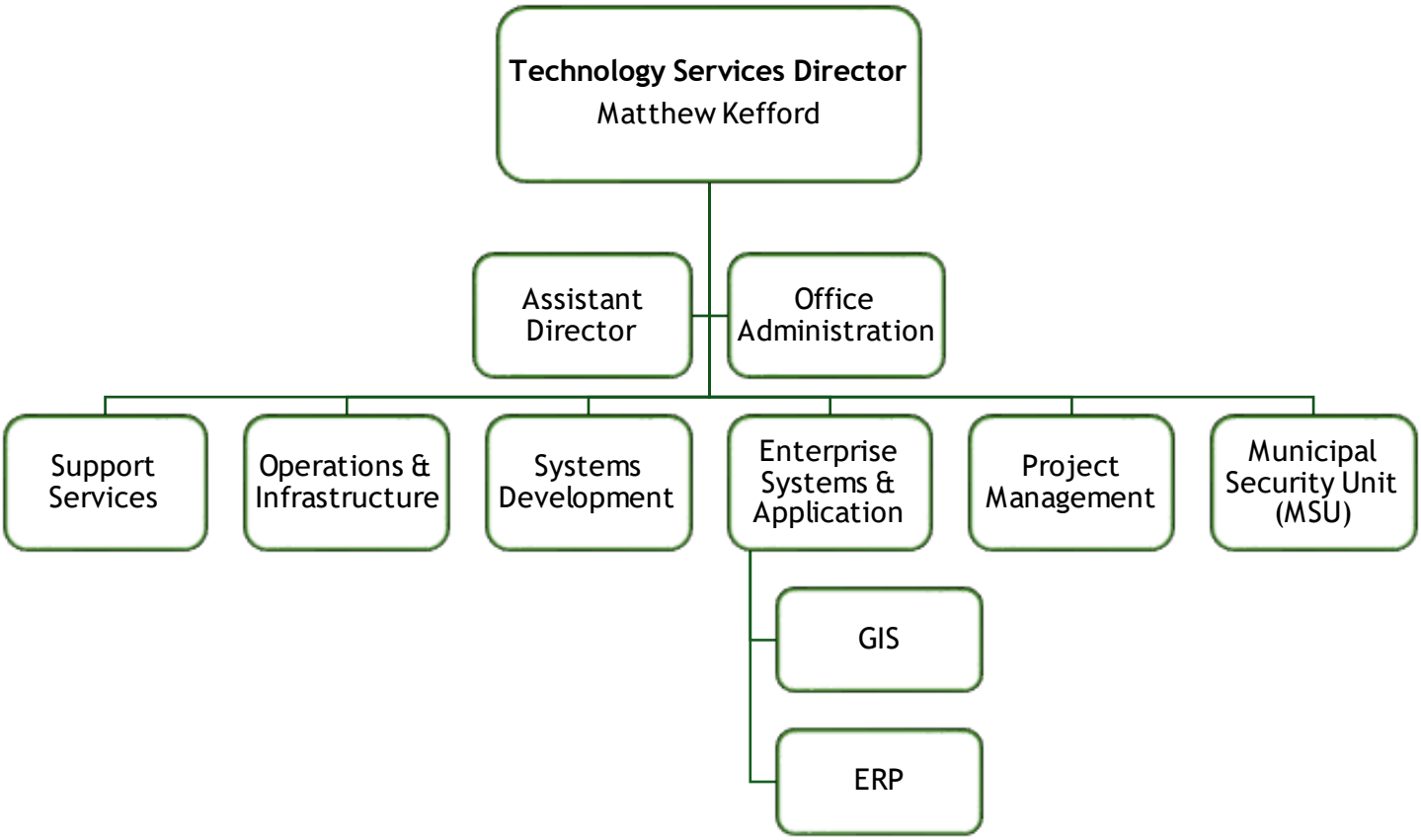
Inventory Completion: Achieved 100% completion of the Fire Hydrant Inventory with detailed attribute digitization.

TECHNOLOGY SERVICES

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
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	350	400	400	350
Number of Desktop/Laptops/Tablets Supported	7,000	6,825	7,000	7,000	7,500	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	21,900	19,950	18,900	21,000	24,090	17,500
Number of Telephones Supported	1,850	1,800	2,000	2,000	2,000	2,000
Number of Cameras Supported	1,300	1,500	1,300	1,500	1,500	1,500
Effectiveness						
Unique Pageviews	2,977,460	2,900,000	2,559,515	2,600,000	3,126,333	3,282,650
Average Percent of Information Technology Work Order Completed	3.50 hrs.	4.00 hrs.	4.00 hrs.	4.00 hrs.	3.00 hrs.	3.00 hrs
-Less than One Hour	60.00%	60.00%	50.00%	60.00%	60.00%	50.00%
-Less than Four Hours	75.00%	70.00%	70.00%	70.00%	75.00%	70.00%
-By Help Desk	40.00%	60.00%	40.00%	60.00%	40.00%	30.00%
Percent of Calls Completed by Due Date	95.00%	95.00%	90.00%	95.00%	95.00%	95.00%
Average Time to Complete Work Orders	1.5 days	1.5 days	0.75 days	1.5 days	1.5 days	0.75 days
Number of Viruses/ Spam Prevented	8,431,500	8,030,000	8,391,350	8,833,000	8,853,075	9,738,383
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%	95.00%
Percent of Projects Completed within Budget	98.00%	97.00%	95.00%	97.00%	98.00%	97.00%
Efficiency						
Average Number of Calls Processed per Help Desk Personnel	3,500	6,000	2,400	6,000	3,500	1,800
Average Cost per Employee Training	$2,300	$2,500	$2,000	$2,000	$2,500	$2,000
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

Supports City Goal
2. Promote and pursue a positive economic environment.



TECHNOLOGY SERVICES

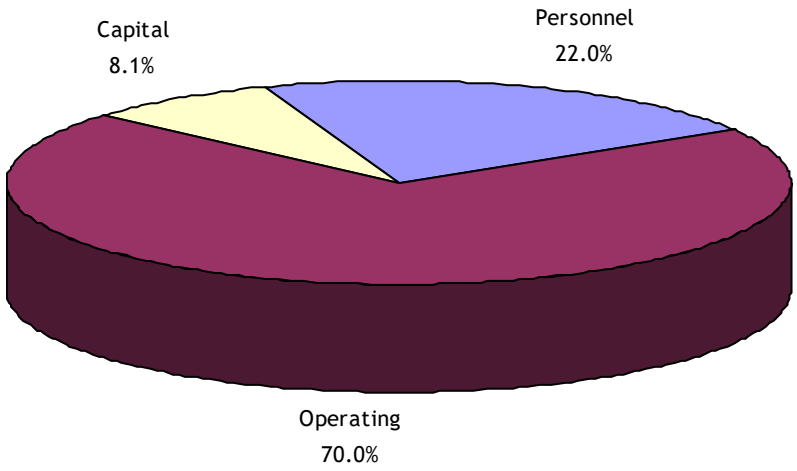
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Charges for Services	1,096,867	1,163,001	996,374	890,274
Debt Proceeds/Installment Purchase	317,912	-	-	-
Revenue Total $	**1,414,779**	**1,163,001**	**996,374**	**890,274**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	1,855,760	1,943,080	2,242,136	2,256,984
Benefits	1,290,184	1,290,664	1,104,232	932,949
Personnel Total	**3,145,944**	**3,233,744**	**3,346,368**	**3,189,933**
Operating				
Other Services	2,817,944	3,668,193	4,497,702	4,398,916
Travel Per Diem	1	3,004	-	-
Communication Services	59,070	95,190	212,400	359,800
Rentals and Leases	1,026	1,439	3,400	3,400
Repair and Maintenance Services	2,171,831	2,426,847	2,948,601	2,575,800
Office Supplies	5,844	6,861	10,000	10,000
Operating Supplies	1,004,214	1,932,411	3,434,061	2,720,885
Publications and Memberships	2,788	300	7,400	7,900
Training	73,086	62,936	96,600	91,200
Operating Total	**6,135,804**	**8,197,181**	**11,210,164**	**10,167,901**
Debt Services				
Principal Payments	983,893	-	-	-
Interest Payments	4,882	-	-	-
Debt Services Total	**988,776**	**-**	**-**	**-**
Capital				
Infrastructure	112,124	20,437	82,896	430,000
Machinery and Equipment	1,218,368	958,460	2,831,869	742,500
Capital Total	**1,330,492**	**978,897**	**2,914,765**	**1,172,500**

TECHNOLOGY SERVICES

Expenditure Category		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Total	**$**	**11,601,016**	**12,409,822**	**17,471,297**	**14,530,334**

Expenditure Category



Position Title	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512280 Help Desk Technician II	1	1	1	1
512303 Network Specialist II	1	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	1
512722 Manager of Systems Development	1	1	1	1

TECHNOLOGY SERVICES

Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 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 2025-26 budget is $38,086 or 4.8% lower than the working budget for FY 2024-25. The decrease was driven mostly by salary and benefits and contractual services offset by increases for recruitment and training expenses.

HUMAN RESOURCES

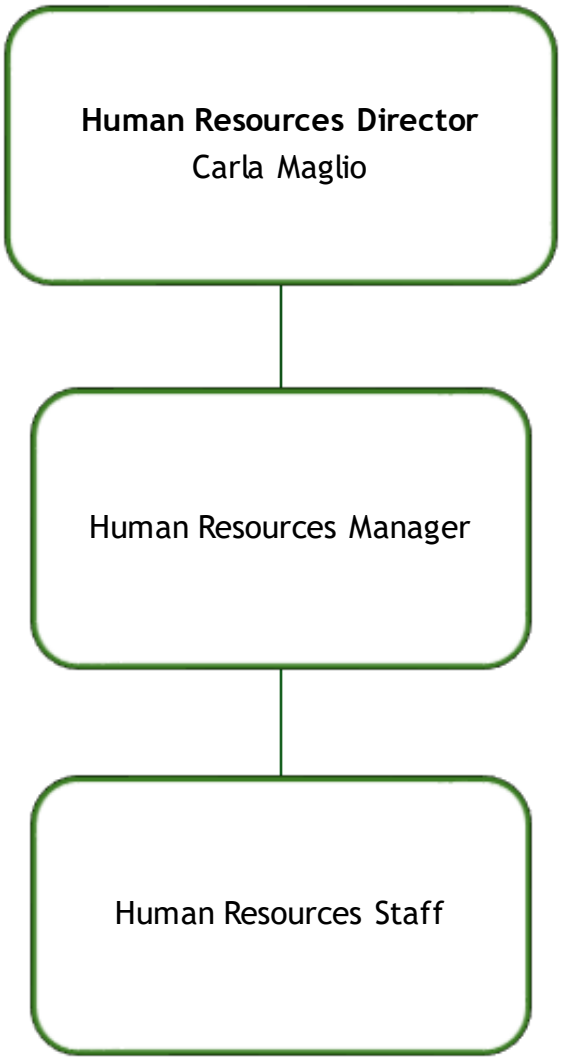
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of internal seminars offered	6	10	5	6	5	5
Number of positions processed for recruitment or promotion	60	100	45	70	65	65
Number of employment applications received and processed (FT/PT City)	686	600	1,231	500	700	750
Number of applicants hired (FT/PT City and Schools)	228	150	199	120	150	100
Effectiveness						
% of FT employees retained after one year from hire	92.9%	80.0%	82%	65.0%	95.0%	90%
Efficiency						
Ratio of employees (City and School) to HR staff	136:01	180:01	160:1	160:01	136:01	150:1

FY 2022-23 Actual as of 6/26/2023

HUMAN RESOURCES

Supports City Goal

4. Provide a positive work environment that encourages teamwork, initiative, productivity, and individual development.

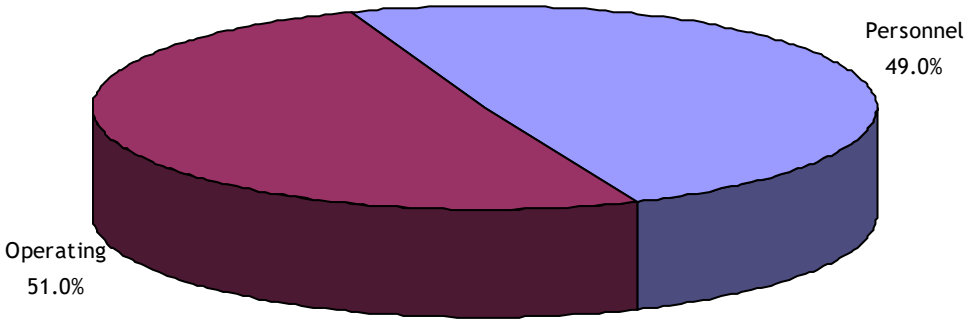


HUMAN RESOURCES

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	300,236	530,321	241,120	249,377
Benefits	199,750	209,363	157,147	123,273
Personnel Total	**499,986**	**739,684**	**398,267**	**372,650**
Operating				
Professional Services	41,300	91,204	60,000	60,000
Other Services	238,953	266,537	255,147	208,046
Travel Per Diem	-	-	4,000	2,000
Rentals and Leases	-	624	4,159	4,000
Repair and Maintenance Services	5,476	3,390	7,396	7,187
Printing and Binding	11,978	3,438	-	16,000
Other Current Charges and Obligations	54,566	95,116	56,000	70,000
Office Supplies	4,061	4,188	5,500	5,500
Operating Supplies	2,594	2,363	2,500	3,500
Publications and Memberships	-	-	-	1,000
Training	254	-	5,000	10,000
Operating Total	**359,182**	**466,861**	**399,702**	**387,233**
Expenditure Total **$**	**859,168**	**1,206,545**	**797,969**	**759,883**

HUMAN RESOURCES

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512014 Risk Mgmnt/Benefits Supervisor		1	-	-	-
512022 HR/Risk Mgt Director/Assist CM		1	-	-	-
512440 Human Resources Director		-	1	1	1
512790 Human Resources Manager		-	1	1	1
Total	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 2025-26 increased by $97,840 or 7.1% over the FY 2024-25 working budget due to increase in Professional Services expense. In addition, the rate for all legal services rendered that are not included in the “general matters” retainer shall be $250.00 per hour, exclusive of any fees or costs incurred in conjunction with such additional services.

Accomplishments

Identified and assisted the City with the retention of outside counsel to file claims on behalf of the City in the multi-district federal litigation against multiple manufacturers of per- and polyfluoroalkyl substances (PFAS). PFAS are a group of synthetic chemicals that are resistant to heat, water, and oil, also known as "forever chemicals" because they do not break down in the environment and are found to exist in the City's public water utility systems. This litigation seeks to obtain judgments against these manufacturers to recover damages to be used to facilitate the City's efforts to monitor, treat, and to attempt to remove these chemicals from the City's system and the public's drinking water. The City Attorney's Office has coordinated with the City Commission, City staff, and outside counsel to provide the necessary records and documentation to substantiate the City's claim. Facilitated filing the necessary documents and pleadings related to initiating and sustaining the litigation, coordinated related discovery, and continues to monitor and coordinate all related matters until the litigation is concluded and all post-judgment matters have been completed.

Continued coordination with the City's outside counsel and City staff and Commission regarding the multi-district litigation filed on 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 the City's filing of required documents necessary in the additional related civil actions, related bankruptcy actions, related class-action settlements, related discovery, collection of approved settlement funds, and filings with the State of Florida regarding receipt and expenditure of settlement dollars.

Identified and coordinated with outside counsel to assist the City in filing suit against the City's contractor for improvements at the City's Charter Schools which did not perform as intended nor as promised, resulting in a negotiated settlement and the City receiving $2.6 million plus recovery of all attorney's fees, costs, and litigation expenses.

Advised and provided legal counsel to the City Commission on commission vacancy, special election, and ballot access matters and associated litigation prosecuted by the City in Circuit Court.

Assisted the City in the litigation, defense against, and resolution of claims asserted related to renovations and construction at the City's Charter School campuses.

Facilitated discussions and transition of a portion of the City's wastewater systems from the Large User Agreement with Hollywood to another municipal member of the Large User group.

Provided general legal assistance to the City regarding its 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-subleases, 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.

Coordinated with staff consultants and outside counsel regarding on-going litigation related to the enforcement of the City's Large User Agreement with the City of Hollywood. Assisted outside counsel with trial preparation associated with the trial and subsequent appeal, following judgment in favor of the City.

CITY ATTORNEY

Negotiation of agreements related to the provision of water and sewer to the Town of Southwest Ranches and various other private customers of the City's water and sewer utility systems.

Advised and provided guidance to the City Commission and staff regarding the City's issuance of $230 million general obligation bonds and matters related to the associated and required referendum, ballot access, and corresponding electioneering matters.

Represented the City in and coordinated with additional outside counsel representing the City in multiple cases and appeals filed by South Broward Hospital District d/b/a Memorial Healthcare Systems. The litigation pertains to preserving and protecting the City's land use obligations and responsibilities, its comprehensive land use plan, planning and development powers, and its jurisdiction and authority to review and approve site plan and zoning matters related to development within the City.

Drafted and prepared multiple proposed charter amendments to the City's Charter for consideration by the City's electorate. Represented and counseled the City's Charter Review Committee in its deliberations and recommendations to the City Commission to amend the City's Charter. Counseled the City Clerk's Office on ballot access issues related to the charter amendments.

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 routinely required. Further prepared development orders and planning ordinances for land use plan amendments, site plans, plats, and rezoning projects. Defended challenges filed in court to City Commission decisions on land use applications.

Assist the City with updates to the City's land development regulations. Draft required ordinances, resolutions, and implementing documentation.

Interpreted and advised the City Commission and the City's Police Department and other staff regarding the implications of the statewide Public Camping and Sleeping legislation. Drafted resolutions to implement the provisions of the new law in defense of the City's efforts towards compliance and enforcement. Coordinated with Broward County and other Broward municipalities regarding the enforcement of the legislation.

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

Provided legal counsel to the City related to the negotiation of the City's lease with Broward County at North Perry Airport.

Provided legal advice and drafted the necessary ordinances relative to the creation of a Youth Advisory Board.

Provided legal guidance, counsel, and represented the City's Administration, Code Enforcement personnel, Police, Fire, and Building staff in their evaluation of the structural integrity of residential structures within the City. Provided legal counsel to the City's professional staff in the issuance of Unsafe Structure Notices and Orders to Vacate issued to the residents of the Heron Pond residential community. Coordinated with Heron Pond's court-appointed Receiver and represented the City in appearances before the Circuit Court Chief Judge in accordance with the judicial requests received.

Assisted 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.

Counseled the City Commission and staff regarding state and federal executive orders, regulations, and legislation related to immigration and funding. Advised City staff on related operational, administrative, and procedural requirements to ensure compliance in the ever-changing landscape upon the issuance of weekly, if not daily, policies and court orders related to such matters.

CITY ATTORNEY

Negotiation of the potential long-term sub-sublease of certain City assets and interests at the Howard C. Forman Human Services Campus.

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

Provided ethics training and coordinated with the City administration and the City's elected officials to ensure compliance with the Florida Ethics Code for Elected Officers and Officials, Broward County Code of Ethics for Elected Officials, and compliance with governance training requirements as the governing board of the City's Charter Schools. Provided ethics training for newly elected Commissioners. Addressed all ethics inquiries and issued opinions as requested under the Broward County Code of Ethics for Elected Officials.

Participated in the City's ongoing implementation of the citywide installation and utilization of security cameras on City property, including the drafting and reviewing of the necessary policies, documents, procedures, notices, and agreements for the overall use of such cameras, Provided training to City staff regarding the legal implications and legally permitted uses related to the general use of the video captured. Provided training to City staff regarding the utilization and prohibited uses of such security tools.

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

Provided on-going 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. Counsel the City's procurement selection and evaluation committees.

Counseled the Police and Fire Departments regarding their processing of record requests and subpoenas for medical records, police reports, and other documents and records related to their departments.

Assist with matters related to the development and issues related to the sub-sublease at the Howard C. Forman Human Services Campus of an affordable housing project providing housing for adults with behavioral health concerns. Coordination with and obtain necessary approvals of the project by the State and its agencies.

Assist and counsel City staff regarding the receipt and processing of third-party subpoenas for documents, records, and testimony and other services of process in various third-party litigation and administrative matters.

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

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

Furnished on-going legal guidance with respect to the electronic conversion and storage of public records for the City's general records, as well as the City's Charter Schools' education records repository.

Provided legal guidance to the City staff and Police Departments regarding public demonstrations conducted within the City and the implications of the First Amendment. Advised the City's staff regarding policies and the designation of public fora.

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

Counsel to the City's advisory boards on a continuing or on an as-needed basis, as warranted for each board. Provided annual

CITY ATTORNEY

review of relevant laws pertaining to each, including Florida's Sunshine law and public records laws.

Coordinated with City staff in the review, revision, and updating of the City's Floodplain Ordinance to meet regulatory standards.

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

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.

Facilitated the City's compliance efforts related to the City's Wetland Mitigation Bank. Prepared the necessary contracts and related transactional documents to facilitate the sale of mitigation credits in accordance with federal requirements.

Assisted City staff and prepared the necessary legal documents related to 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 upon conclusion of the emergency event.

Prepared, reviewed, and approved leases, licenses, 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 resolution of tenant eviction matters.

Reviewed 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 campus visits of the City's Charter Schools, Early Learning Center, and summer camp programs.

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 properties.

Worked with City staff to represent the City and promptly and successfully resolve claims made and litigation filed against the City.

Drafted, reviewed, and revised liability and risk waivers and releases for the City's Recreation and Cultural Arts Department for various activities as well as for the City's Charter School events and programs.

Monitored and analyzed proposed and enacted legislation in relation to the City's operations. Drafted memoranda advising the City on pending legislative and regulatory proposals to inform the City Commission and staff of the potential impacts of such regulations and legislation. Advised on the application of enacted legislation and their impacts on the City and its operations. Coordinated with the City's professional staff to facilitate the implementation of such new legislation and regulations.

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

Assisted the City and its consultants with the City's Community Development Block Grant (CDBG) loan program and its State Housing Initiative Partnership (SHIP) programs.

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

CITY ATTORNEY

housing related matters.

Counseled, monitored, and coordinated with the City staff regarding solid waste and recycling issues impacting all of Broward County. Coordinated with the City's staff on matters related to its relationships and responsibilities surrounding its solid waste hauling and disposal responsibilities and relationships.

Facilitated, coordinated, and monitored the City's ongoing transition of its solid waste disposal to a source other than Reuters to the Broward County disposal system through the negotiation and approval of in Interlocal Agreement (ILA) with Broward County or exploring alternatives.

Continued and on-going 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. Created and further filed annual reports for foundations and other organizations maintained and operated for the benefit of the City's programs and residents, such as I Love Pembroke Pines, Inc. and the Pembroke Pines Charter School Foundation, Inc.

Coordinated and collaborated with the City's Police and Fire Pension Board of Trustees on a legal update to the Pension Plan documents. Drafted ordinances implementing amendments to the Plan.

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. Revised the City's Investment Policy to comply with changes in Florida law. Drafted the necessary ordinance to implement the revised policy.

Represent the City's Other Post Employment Benefit (OPEB) trust Board regarding the investment of the City's OPEB funds used to fund retiree health insurance benefits. Reviewed and negotiated agreements related to the investment of OPEB funds. Counseled the OPEB Board regarding the administration of their duties.

Provided the necessary training, guidance, and legal advice to the City's Code Enforcement Unit of the City's Police Department. Coordinated the on-going 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 advisory 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.

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.

Provided training to the City's Police Department youth Affairs Division and all School Resource Officers assigned to all public schools in the City. Provided on-going and continuous legal advice on matters related to mental health crises, online threat matters, and other youth related offenses.

Participated in the countywide 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 on-going 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

CITY ATTORNEY

procedural topics.

Provided continued counseling related to the City's Charter Schools with respect to registration preferences and priorities related to siblings, military status, and other priorities identified in the relevant Charter Agreement.

Assisted the City and coordinated with staff in the communications and negotiations with, as well as the management of, its relationship with the Charter Sponsors (the entities through which the City's Charter Schools are chartered - The School Board of Broward County, Florida and Florida State University) regarding various operational issues.

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

Provided ongoing consultation and guidance related to the preparation of 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 scenarios, including, but not limited to active threats. Provided guidance for the hardening of Charter School facilities in accordance with recent statutory requirements.

Provided excellent customer service and handled all incoming public inquiries from City residents, constituents and others pertaining to various questions as they arise.

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

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.

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 legal memoranda 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.

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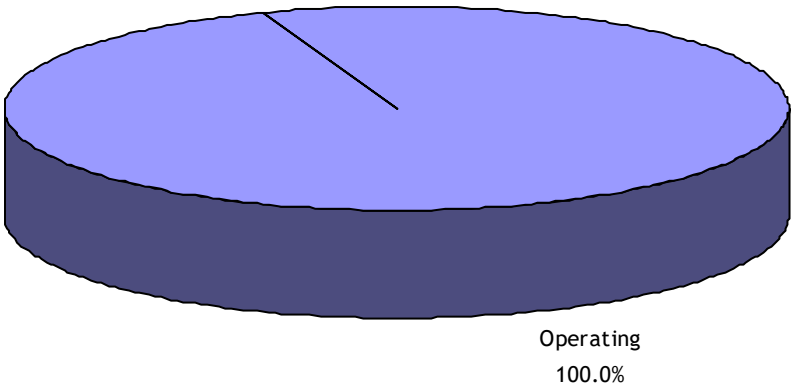
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of ordinances prepared for consideration by City Commission	14	35	29	30	30	35
Number of resolutions prepared for consideration by City Commission	46	45	42	40	40	45
Number of contracts reviewed, negotiated, and drafted weekly	163	65	109	100	120	120
Number of real estate transactions	3	5	3	5	5	5
Number of bond issues	0	2	0	2	2	2
Number of Commission meetings attended	26	40	27	40	40	50
Number of verbal, written, and electronic (E-mail) correspondences processed weekly	3,027	1,500	3,842	2,500	3,000	4,500

CITY ATTORNEY

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	1,186,964	1,290,720	1,368,160	1,465,000
Office Supplies	17,330	1,056	1,000	1,500
Operating Supplies	4,821	2,070	6,500	7,000
Operating Total	**1,209,114**	**1,293,846**	**1,375,660**	**1,473,500**
Expenditure Total $	**1,209,114**	**1,293,846**	**1,375,660**	**1,473,500**

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 efficiency 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 cashiering 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 cashiering 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.

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~ 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 budget for FY 2025-26 reflects an increase of $120,949 compared to the adopted budget for FY 2024-25. A key factor contributing to this increase is the allocation of an additional $92,000 for the 2026 Municipal Elections.

Accomplishments

During FY 2023-24, a total of 1,011,010 documents were digitized, marking a significant increase from 191,151 in FY 2022-23 - an increase of 819,859 digitized documents. Additionally, 3,579 passport applications were processed in FY 2023-24, up from 3,354 in FY 2022-23, reflecting an increase of 225 processed applications.

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Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
"Action Only" Commission minutes prepared for next Commission meeting.	24	30	24	24	24	24
Subpoenas for records processed	142	160	151	100	142	140
Commission agenda books prepared	216	200	240	216	216	216
Local business tax receipts monitored for compliance	6,128	8,518	6,063	8,920	7,000	6,000
Local Business Tax Receipts issued	4,973	7,385	5,605	7,900	5,000	6,000
Local Business Tax Office customers served	2,460	2,899	4,092	2,500	2,500	2,500
Public records requests processed	3,374	5,765	5,557	5,900	3,374	5,000
Passport applications processed	3,354	1,518	3,579	3,500	4,000	4,000
Passport Office customers served	8,237	1,518	8,245	4,500	8,500	8,500
Documents imaged and microfilmed	191,151	150,000	1,011,010	178,000	200,000	1,000,000
Staff training hours	100	20	96	80	200	100
Garage sale permits issued	422	200	464	500	422	450
Cashiering transactions (in millions)	$22.0M	$33.0M	$22.0M	$30.0M	$22.5M	$23.0M
Cashiering transactions (number)	19,276	20,000	20,292	30,000	19,500	21,000
Abandoned properties registered	61	N/A	37	100	90	80
City Clerk customers served	547	200	605	300	550	650
Bid openings	55	55	62	50	60	60
Records dispositioned for destruction as per statutes (in cubic feet)	1,769	1,518	797	1,500	1,800	1,500
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%	100%	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)	$19.17	$21.00	$19.99	$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	90%	100%	90%	100%	100%	100%
Efficiency						
Commission agendas (Books) prepared per year per F/T employee	54	30	120	30	38	0
Full-time employees on this task	2	1	2	1	1	2
Average number of pages of Commission minutes transcribed per year per F/T employee	377.00	371.00	443.00	374.00	377.00	450.00
Full-time employees on this task	2	2	1	1	2	1
Public Records requests processed per year per F/T employee	482	959	794	959	490	800

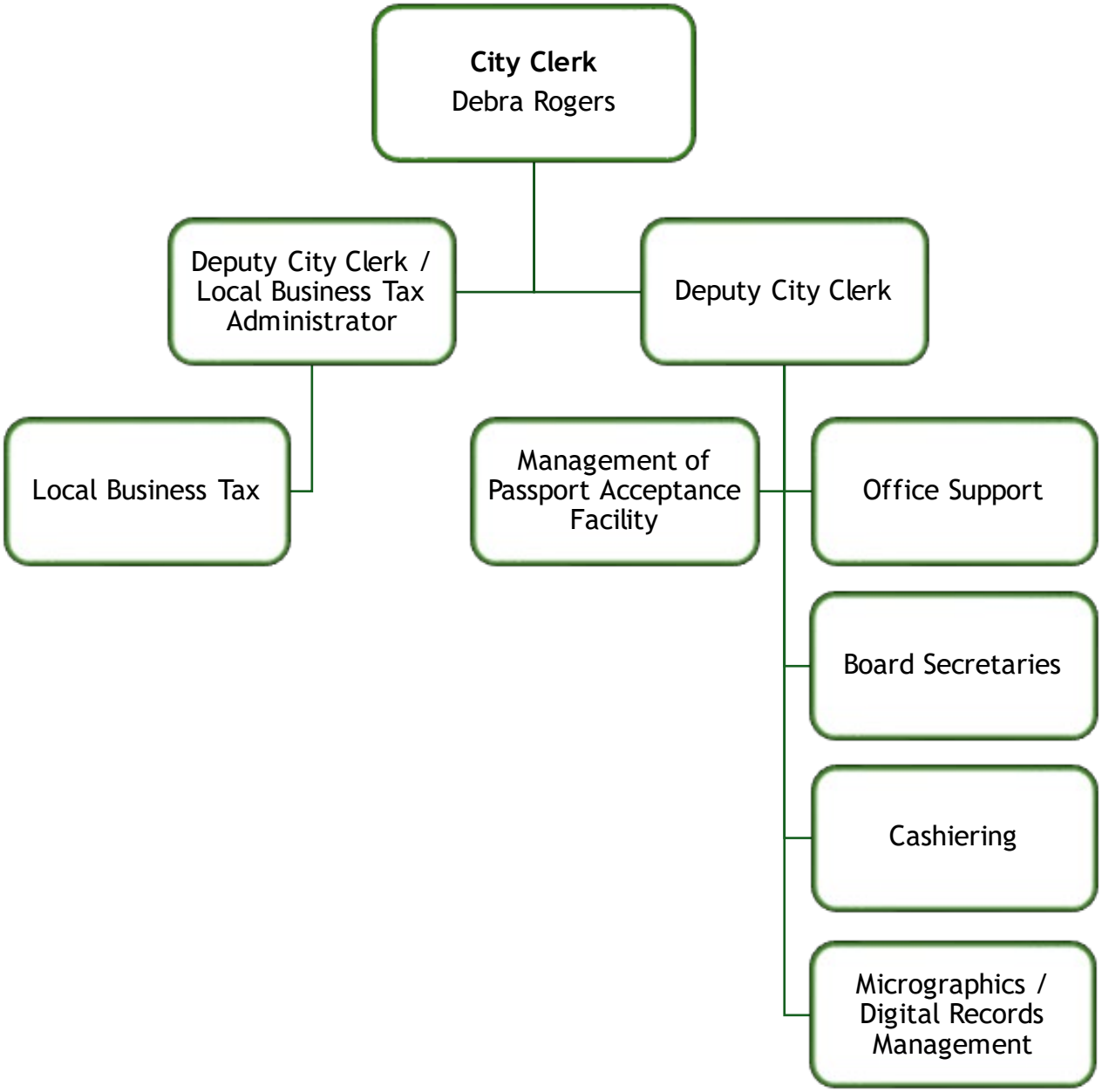
CITY CLERK

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Efficiency						
Full-time employees on this task	8	8	8	8	8	8
Passports processed per day per F/T employee	19	18	18	18	20	20
Full-time employees on this task	7.5	7.5	7.5	7.5	7.5	7.5
Cashiering transactions per year per F/T employee	9,638	30,000	10,146	16,000	8,465	10,500
Full-time employees/contractors on this task	2.0	1.5	2.0	2.0	2.0	2.0

CITY CLERK

Supports City Goal

5. Commitment to excellence in leadership and management skills; instill confidence in integrity of City government.



CITY CLERK

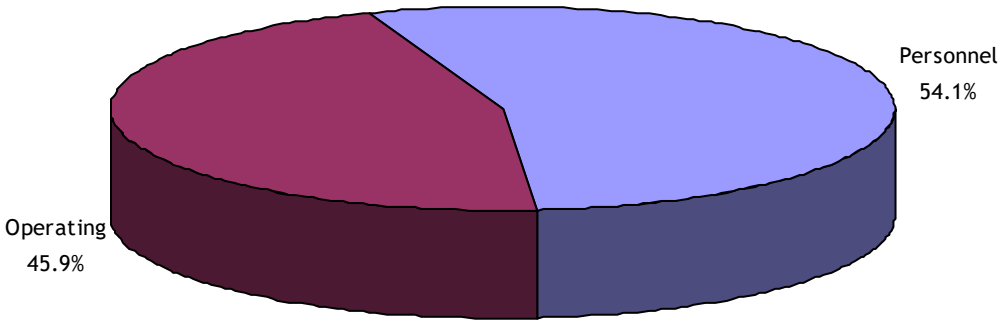
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Building Permits	8,407	11,085	37,100	2,520
Charges for Services	148,446	180,465	172,700	158,885
Revenue Total $	**156,853**	**191,549**	**209,800**	**161,405**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	508,586	664,765	646,235	648,587
Benefits	492,375	477,183	403,118	334,178
Personnel Total	**1,000,961**	**1,141,948**	**1,049,353**	**982,765**
Operating				
Professional Services	166,200	72,151	128,448	175,000
Other Services	214,265	283,330	500,879	412,385
Travel Per Diem	1,314	3,300	4,000	4,000
Communication Services	-	-	500	1,440
Rentals and Leases	9,484	10,552	26,000	23,576
Insurance	364	-	300	300
Repair and Maintenance Services	1,987	2,306	9,500	10,118
Printing and Binding	5,667	4,380	19,000	19,000
Other Current Charges and Obligations	12,363	25,952	34,000	33,500
Office Supplies	16,300	15,726	17,850	18,750
Operating Supplies	21,499	28,138	112,172	125,786
Publications and Memberships	1,030	1,263	2,000	2,000
Training	75	-	6,500	6,500
Operating Total	**450,548**	**447,099**	**861,149**	**832,355**
Debt Services				
Principal Payments	78,979	-	-	-
Debt Services Total	**78,979**	**-**	**-**	**-**

CITY CLERK

Expenditure Category		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Total	**$**	**1,530,488**	**1,589,047**	**1,910,502**	**1,815,120**

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512047 City Clerk		1	1	1	1
512109 Administrative Supervisor		-	1	1	1
512287 Document Management Specialist		1	1	1	1
512620 Cashier II		1	-	-	-
512684 Clerical Spec II		3	2	2	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	7	7	7
	Part-time	3	3	3	3

FINANCE

Mission

To provide timely, relevant, and accurate financial information to the City's manager, legislators, and stakeholders, supporting sound decision-making and fiscal accountability.

Goals

To ensure complete and accurate accounting of all financial transactions and to report all financial information in accordance with professional accounting standards and applicable federal, state, and local regulations. 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 timely completion of the City and the Charter Schools' independent audits. Coordinating with external auditors and providing required reconciliations, analyses, 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 City's annual budget and ensure publication of the adopted budget by October 1st.

Maintain high professional standards in accounting and financial reporting, consistent with the requirements of the Government Finance Officers Association (GFOA) "Certificate of Achievement for Excellence in Financial Reporting" and the "Distinguished Budget Presentation Award."

Continue providing timely and accurate financial data to support effective City administration.

Continue updating Budget Procedures, Revenue Manual, and Accounting Procedures Manual.

Improve the usefulness of the performance measures of each department.

Upgrade budget system functionalities to streamline revenue forecasting and automate inter-fund and interdepartmental revenue allocations.

Ensure prompt and accurate payment of invoices in compliance with vendor terms and the Florida Prompt Payment Act.

Accurately process biweekly payroll and maintain employee compensation records.

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. Oversees the audit process for both the City and the Charter Schools. Prepares the Annual Comprehensive Financial Report, the Charter Schools Special Purpose Financial Statements, 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 - Oversees and records all receivables due to the City, including the collection and recovery of dishonored checks.

~ ACCOUNTS PAYABLE - Processes payment requests, resolves encumbrances, and ensures timely vendor payments in accordance with laws and policies.

~ ADMINISTRATIVE SUPPORT - Provides administrative support to the Finance Director/Assistant City Manager and departmental staff. Responsible for assisting in producing the Annual Comprehensive Financial Report, ordering supplies, maintaining records retention, and processing over 2,500 property lien searches per year.

~ ASSET MANAGEMENT - Manages the recording,

FINANCE

tracking, reporting, and retirement of the City's capital assets.

~ BUDGET - Leads the preparation of the City's annual budget. Responsible for the preparation of revenue and expenditure projections and issuing budget instructions for all City departments. Monitors spending to ensure expenditures are within approved appropriations and prepares related budget resolutions, adjustments, analyses, and summaries.

~ DEBT MANAGEMENT - Manages new debt issuance processes and ensures ongoing compliance with bond covenants and reporting requirements for existing debt.

~ GRANTS - Oversees financial control, accounting, reimbursement, and compliance for all City grant programs.

~ PAYROLL - Processes the biweekly payroll for City and Charter School employees. Manages all related tax filings, deductions, retirement contributions, and personnel adjustments. Prepares annual wage and tax statements (Form W-2) as well as quarterly and annual tax returns for salaries, wages, and taxable benefits.

~ PENSION - Ensures timely remittance of pension contributions to the various plan administrators and records the monthly and annual transactions relating to the General Employees' Pension Plan and the City Pension Fund for Firefighters and Police Officers.

~ SPECIAL ASSESSMENTS - Manage the accounting of all City special assessments.

~ SYSTEMS - Provides support and administration for the Tyler Munis ERP solution and other finance-related systems, including Fixed Asset, Inventory, Lien Search, and Rent Manager.

~ TREASURY - Manage daily cash flow, investments, and debt obligations to optimize financial performance and liquidity.

~ 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 2025-26 expenditure budget reflects a decrease of $19,069 or 0.4% compared to the FY 2024-25 working budget.

As part of the City's ongoing efforts to enhance transparency, public engagement, and financial communication, the Finance Department purchased a comprehensive Budgeting and Planning software suite. This platform includes features such as community feedback tools, interactive dashboards, financial integration, online budget book capabilities, advanced reporting and analytics, story builder, and transparency modules. These enhancements will allow the City to present its budget and strategic plans in a more accessible, user-friendly, and efficient manner, strengthening community trust and understanding of fiscal priorities.

Accomplishments

Received the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for the 28th consecutive year since October 1, 1997, for the FY2024-25 Budget Document.

Submitted the City's FY 2023–24 Annual Comprehensive Financial Report for consideration of the GFOA Certificate of Achievement for Excellence in Financial Reporting. If awarded, it will mark the 40th consecutive year of recognition.

Successfully completed FY 2024 independent audits of both the Charter Schools and the City, receiving unmodified (clean) opinions with no audit adjustments. The audits were conducted by RSM US LLP.

Supported the Commission Auditors in conducting and completing the internal 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.

Successfully implemented PaymentWorks, a

FINANCE

secure and centralized Vendor Onboarding and Management System, to improve the efficiency, accuracy, and compliance of the vendor registration and payment processes. This platform enhances internal controls by verifying vendor identity and banking information, reduces the risk of fraud, and streamlines communications with vendors.

FINANCE

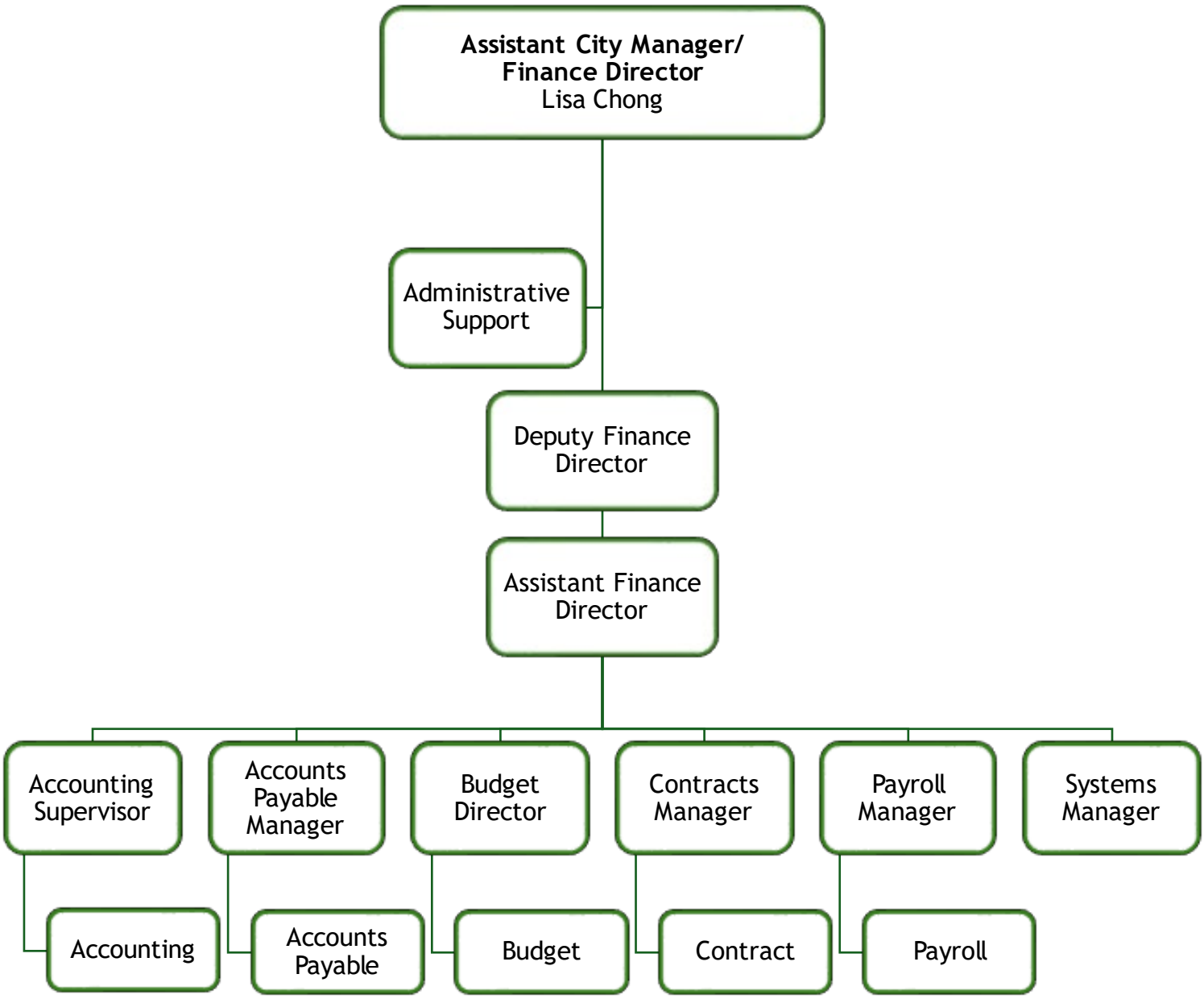
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Charter schools' special purpose financial statements	2	2	2	2	2	2
Invoices paid	25,696	50,000	26,391	47,000	30,000	28,000
Monthly financial statements	12	12	12	12	12	12
Annual Comprehensive 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	60	60	60	60	60
Average number of 10-hour working days after the receipt of the bank statement to complete reconciliations	15	10	15	15	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	39	39	40	40	41	42
Number of annual consecutive Distinguished Budget Presentation Awards from GFOA	26	26	27	27	28	29
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

Supports City Goals

2. Promote and pursue a positive economic environment.

5. Commitment to excellence in leadership and management skills; instill confidence in integrity of City government.



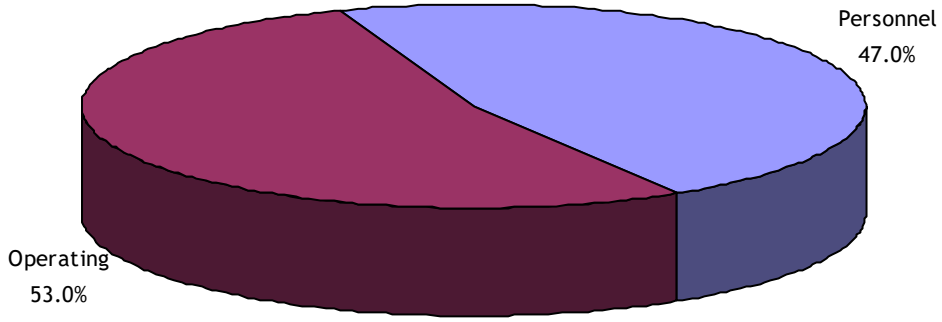
FINANCE

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Charges for Services		159,650	146,350	142,953	126,225
Judgments, Fines & Forfeitures		6,956	5,850	5,000	5,500
Revenue Total	**$**	**166,606**	**152,200**	**147,953**	**131,725**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	1,082,133	1,160,649	1,477,435	1,589,757
Benefits	745,390	736,507	709,624	613,248
Personnel Total	**1,827,522**	**1,897,156**	**2,187,059**	**2,203,005**
Operating				
Accounting and Auditing	52,559	58,076	71,971	65,213
Other Services	1,667,312	1,728,403	2,146,317	2,177,837
Travel Per Diem	3,507	3,216	9,000	8,000
Communication Services	3,463	3,463	3,500	3,500
Rentals and Leases	1,238	3,226	4,050	4,360
Repair and Maintenance Services	1,642	6,212	5,870	5,800
Other Current Charges and Obligations	-11,592	-20,325	1,000	-
Office Supplies	16,480	15,945	20,000	22,000
Operating Supplies	35,358	139,054	244,400	182,783
Publications and Memberships	2,957	2,451	5,683	5,703
Training	2,345	2,460	2,560	4,140
Operating Total	**1,775,269**	**1,942,181**	**2,514,351**	**2,479,336**
Debt Services				
Principal Payments	14,849	-	-	-
Interest Payments	198	-	-	-
Debt Services Total	**15,047**	**-**	**-**	**-**
Expenditure Total	**3,617,839**	**3,839,337**	**4,701,410**	**4,682,341**

FINANCE

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512021 Finance Director/Assist CM		1	1	1	1
512030 Budget Director		1	1	1	1
512031 Payroll Manager		1	1	1	1
512039 Assistant Payroll Manager		-	-	1	1
512087 Deputy Finance Director		1	1	1	1
512089 Finance Systems Manager		1	1	1	1
512431 Payroll Coordinator		2	3	3	3
512517 Assistant Finance Director		1	1	1	1
512624 Contracts Manager		1	1	1	1
Total	Full-time	9	10	11	11
	Part-time	-	-	-	-

EARLY DEVELOPMENT CENTER

Mission

To provide a nurturing, culturally diverse environment rich with developmentally appropriate activities. Our program is child-centered, play-based, and designed to encourage children to achieve their 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 Center 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

The Early Development Center is located at the Pembroke Pines Charter School - Central Campus, 12200 Sheridan Street. It offers 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.

Budget Highlights

The FY 2025-26 budget is $201,323 or 9.6% higher than the working budget for FY 2024-25 driven by personnel and contractual services, operating supplies expense, and transfer to middle school accounts.

Revenues are expected to increase by $211,195 or 10.1% in FY 2025-26.

Accomplishments

The Central Campus successfully completed 20 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.

In addition, our VPK teachers received a score of 6.21 out of 7.0 for their CLASS Observation score. CLASS (Classroom Assessment Scoring System) is a widely used observational instrument

EARLY DEVELOPMENT CENTER

that assesses multiple dimensions of teaching and learning in classrooms, including emotional support, classroom organization, and instructional support.

EARLY DEVELOPMENT CENTER

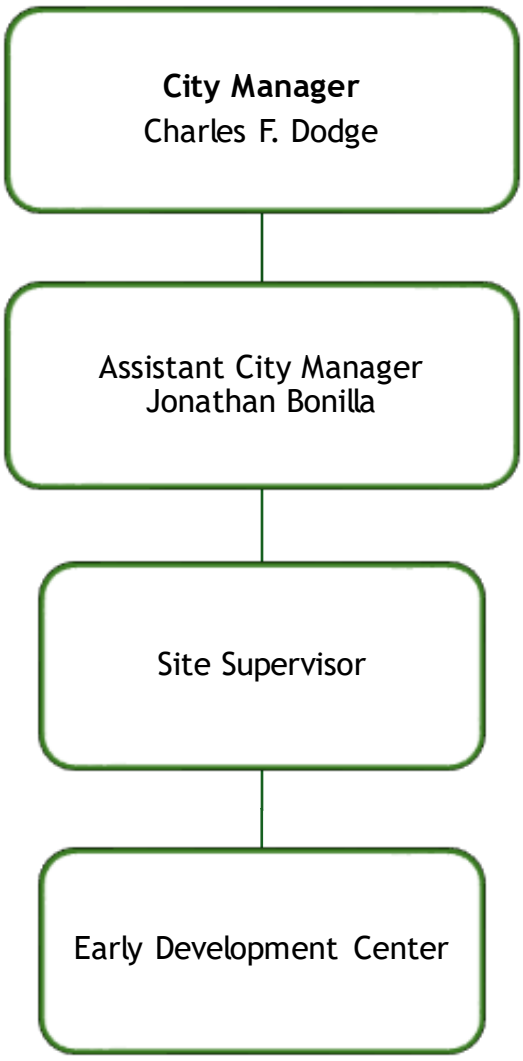
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of students	141	316	145	325	150	196
Effectiveness						
Met state mandated student to teacher ratio*	Yes	Yes	Yes	Yes	Yes	Yes

*State mandated ratio is as follows:Children 2 years of age - ratio of 9 to 1Children 3 years of age - ratio of 10 to 1Children 4 years of age (VPK) - ratio of 10 to 1

FY 2022-23 actual and FY 2024-25 goal is based on Central Campus location only.

EARLY DEVELOPMENT CENTER

Supports City Goal
3. Provide diverse recreational, educational, and cultural opportunities and maintain a full range of municipal services



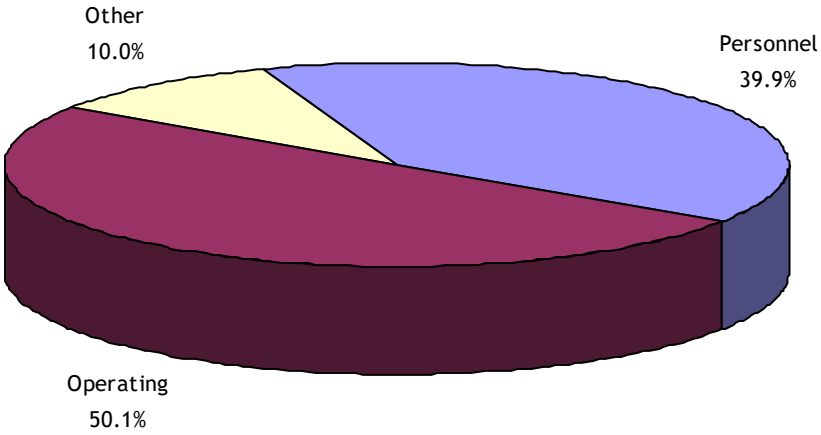
EARLY DEVELOPMENT CENTER

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Charges for Services	2,893,152	2,800,546	2,043,170	2,251,490
Intergovernmental Revenue	732,202	40,000	-	-
Miscellaneous Revenues	55,401	51,517	43,125	46,000
Revenue Total	**$ 3,680,755**	**2,892,062**	**2,086,295**	**2,297,490**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	741,303	728,622	631,825	660,537
Benefits	278,384	261,597	254,531	257,318
Personnel Total	**1,019,687**	**990,220**	**886,356**	**917,855**
Operating				
Professional Services	407	-531	-	-
Other Services	1,480,515	1,317,915	649,406	744,998
Communication Services	2,096	1,899	2,940	3,300
Utility Services	64,683	55,359	41,400	39,000
Rentals and Leases	404,518	386,068	196,710	195,094
Repair and Maintenance Services	112,616	115,861	58,133	54,324
Other Current Charges and Obligations	18,748	15,033	17,250	17,245
Office Supplies	1,148	1,539	1,200	1,300
Operating Supplies	91,804	139,193	66,605	96,540
Operating Total	**2,176,535**	**2,032,336**	**1,033,644**	**1,151,801**
Other				
Transfers	-	-	177,578	229,245
Other Total	**-**	**-**	**177,578**	**229,245**
Expenditure Total	**$ 3,196,222**	**3,022,555**	**2,097,578**	**2,298,901**

EARLY DEVELOPMENT CENTER

Expenditure Category



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 Community Services department continues to partner with various sponsors who promote their businesses to our members while providing free exercise classes in return. This partnership has been very beneficial to our members who enjoy these amenities as most of them live on a fixed income.

In addition to the continued sponsorship, the annual membership fee for members under the age of 60 also contributes to free programming and amenities to the members. The department will be increasing the annual membership of $20 per person to $40 per person. These funds will assist the department in securing the current

COMMUNITY SERVICES

instructors and offset unexpected expenses which provide free programs for the community.

Accomplishments

The Activities division underwent a facelift which included built-in cabinets and drawers to provide storage for miscellaneous items such as dominoes, Mah jong and chess sets. This addition has improved their workflow by organizing their paperwork and various operating supplies that they use on a daily basis.

COMMUNITY SERVICES

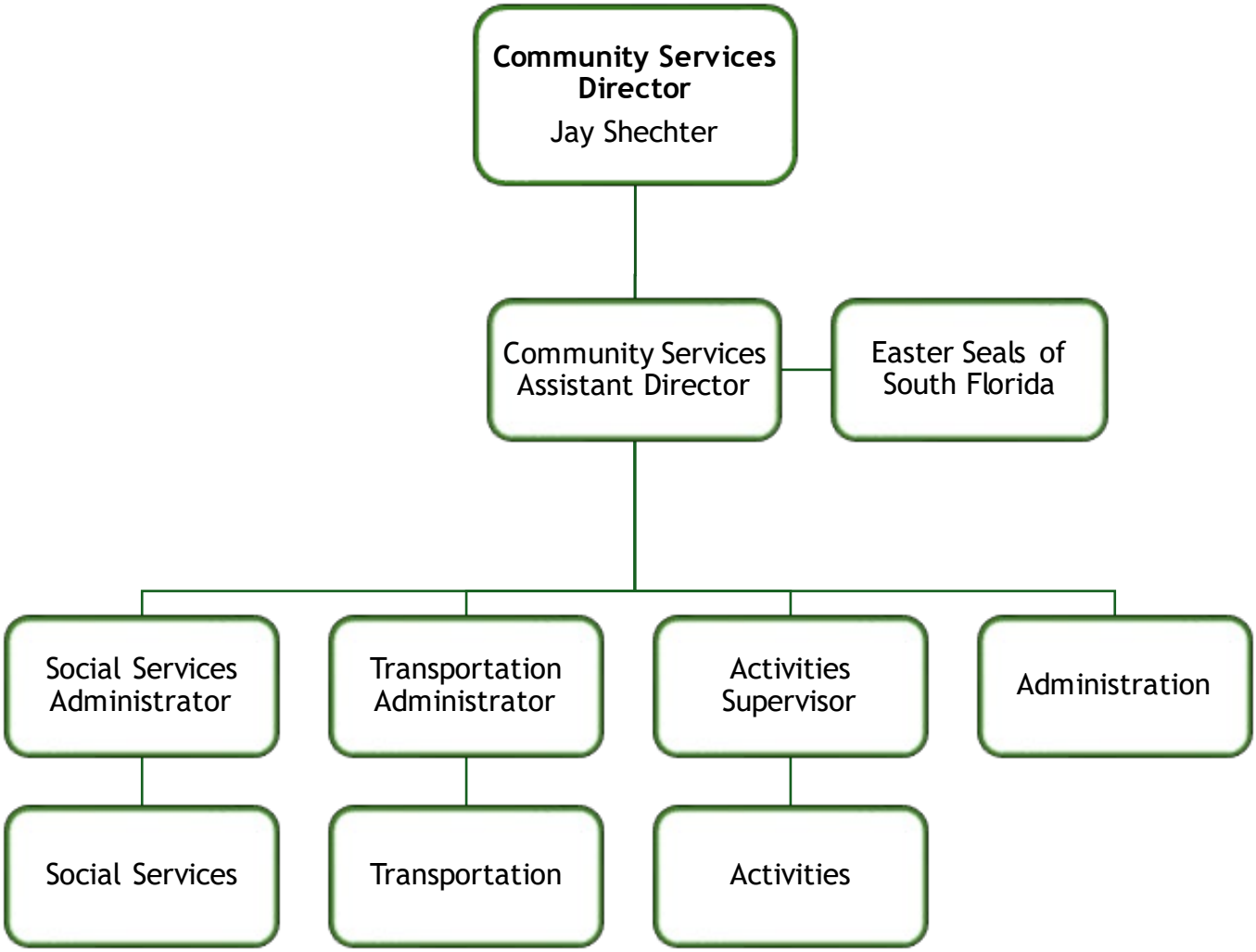
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of unduplicated clients	764	1,800	1,102	1,800	1,500	1,200
Units of service	63,151	74,136	66,865	72,444	72,423	68,000
Effectiveness						
% of people who requested and received recreational services	100%	100%	100%	100%	100%	100%
Social service client-hours per each senior (60+) in target area	226	351	223	384	384	250

Includes Title IIIB and IIIE, and LSP. Title III program year is January to December whereas LSP is July to June.

COMMUNITY SERVICES

Supports City Goals

1. Promote health, safety, and welfare of the community.
3. Provide diverse recreational, educational, and cultural opportunities and maintain a full range of municipal services.



COMMUNITY SERVICES

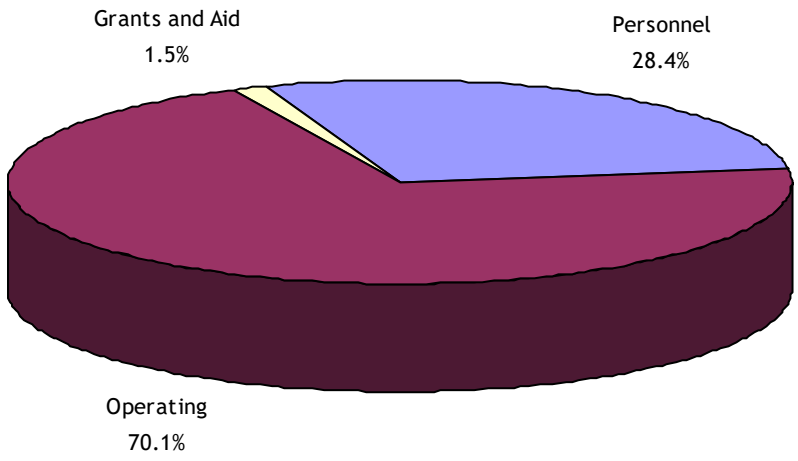
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Charges for Services	82,651	83,425	127,340	153,695
Intergovernmental Revenue	31,250	14,167	24,770	24,770
Rents & Royalties	175,305	201,083	181,300	190,084
Miscellaneous Revenues	-	29,064	15,699	-
Revenue Total $	**289,206**	**327,739**	**349,109**	**368,549**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	148,003	151,653	178,354	382,168
Benefits	119,968	116,960	116,802	90,931
Personnel Total	**267,970**	**268,613**	**295,156**	**473,099**
Operating				
Professional Services	701	255	7,600	600
Other Services	602,618	625,681	759,476	762,723
Travel Per Diem	279	143	400	400
Communication Services	10,283	10,468	16,800	15,950
Utility Services	115,420	118,781	126,000	131,350
Rentals and Leases	-1,506	4,207	3,700	3,700
Repair and Maintenance Services	146,129	127,923	141,000	130,500
Printing and Binding	425	1,712	2,000	2,000
Other Current Charges and Obligations	205	26,932	16,199	100
Office Supplies	4,764	3,697	6,000	6,000
Operating Supplies	106,008	100,891	125,500	116,500
Publications and Memberships	-	-	200	200
Operating Total	**985,325**	**1,020,691**	**1,204,875**	**1,170,023**
Debt Services				
Principal Payments	18,764	-	-	-
Interest Payments	265	-	-	-

COMMUNITY SERVICES

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Debt Services				
Debt Services Total	**19,029**	**-**	**-**	**-**
Grants and Aid				
Aids to Private Organizations	29,189	13,110	24,770	24,770
Grants and Aid Total	**29,189**	**13,110**	**24,770**	**24,770**
Capital				
Machinery and Equipment	-	51,638	2,151	-
Capital Total	**-**	**51,638**	**2,151**	**-**
Expenditure Total $	**1,301,513**	**1,354,052**	**1,526,952**	**1,667,892**

Expenditure Category



Position Title	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512084 Community Service Director	0.5	0.5	0.5	0.5
512543 Activities Coordinator	1	1	1	1

COMMUNITY SERVICES

Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Total	Full-time	1.5	1.5	1.5	1.5
	Part-time	-	-	-	-

HOUSING DIVISION

Mission

To provide quality, secure affordable housing where individuals and families can live and thrive.

Goals

To eliminate family housing insecurity and 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 enables people of all ages to enjoy a family community that fosters friendship and a sense of belonging at Pines Place & Pines Point.

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 at Pines Place and for Seniors 50 & over at Pines Point Senior Residence.

Maintain beautiful well-kept grounds for walking and biking.

Provide ample parking.

Major Functions & Activities

Pines Place & Pines Point collaborates with the Carl Shechter Southwest Focal Point Community Center for activities, transportation, and events.

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.

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.

Budget Highlights

The FY 2025-26 budget includes the following upgrades:

All kitchen countertops with quartz.

All apartment floors with laminate flooring as the apartments become vacant.

Overhang canopy at the 501 Building / Pines Point.

The generator at Pines Point & 501 Building (Leasing office).

Elevators at Pines Point.

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:

The upgrade of the apartments with LED lights, laminate flooring, and quartz countertops.

Elevator Modernization at Pines Point

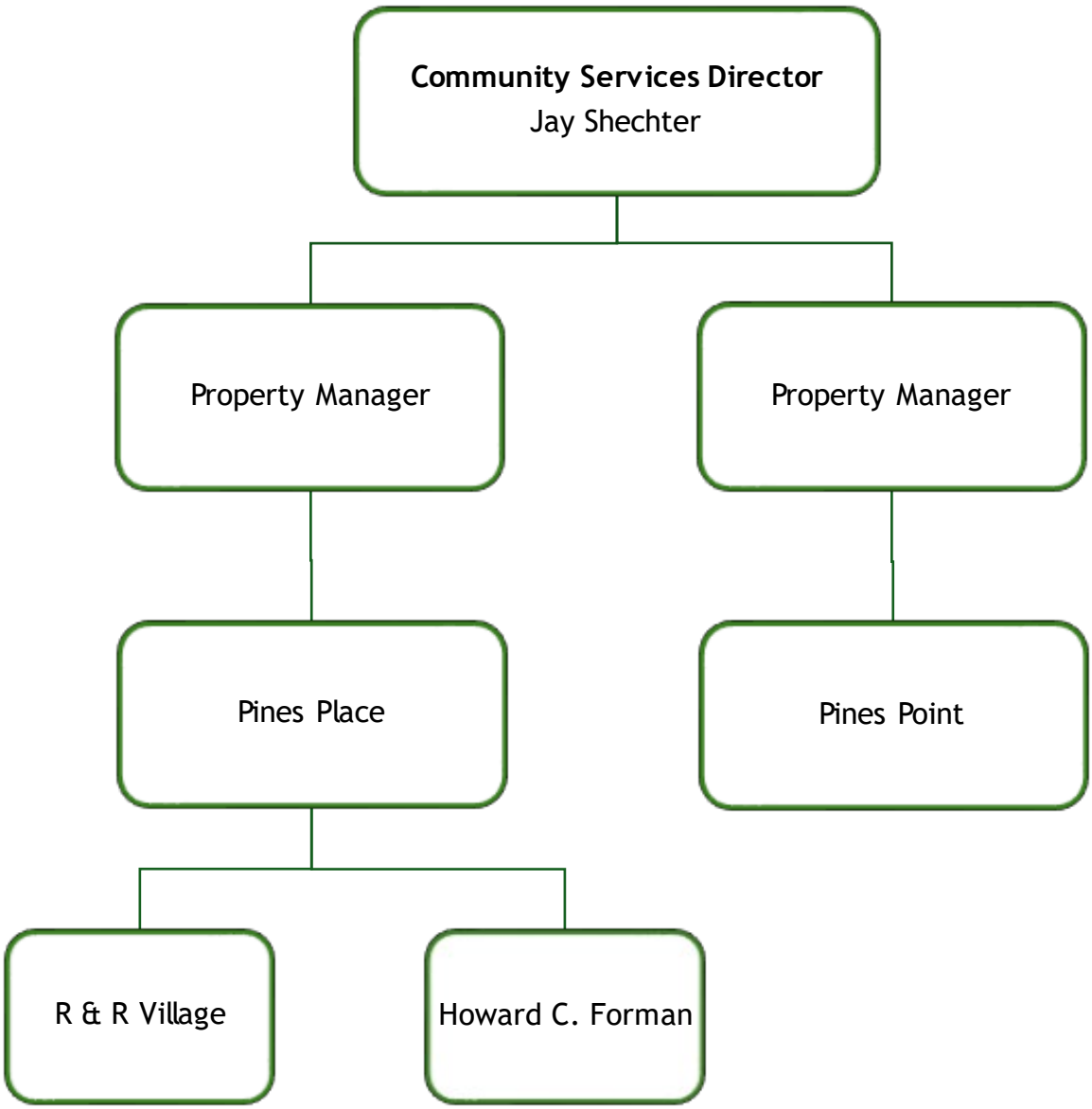
Overhang canopy 501 Building / Pines Point

HOUSING DIVISION

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of units occupied at Pines Point	185	185	173	185	185	190
Number of units occupied at Pines Place:						
Tower I (opened April 2005)	204	192	200	208	208	208
Tower II (opened July 2005)	175	175	177	186	186	186
Tower III (opened January 2008)	215	200	210	200	220	220
Effectiveness						
Average occupancy rate at Pines Point	95.00%	95.00%	94.00%	95.00%	95.00%	100.00%
Average occupancy rate at Pines Place	95.00%	95.00%	95.00%	100.00%	100.00%	100.00%
Rental rate below market	Yes	Yes	Yes	Yes	Yes	Yes

HOUSING

Supports City Goal
1. Promote health, safety, and welfare of the community.



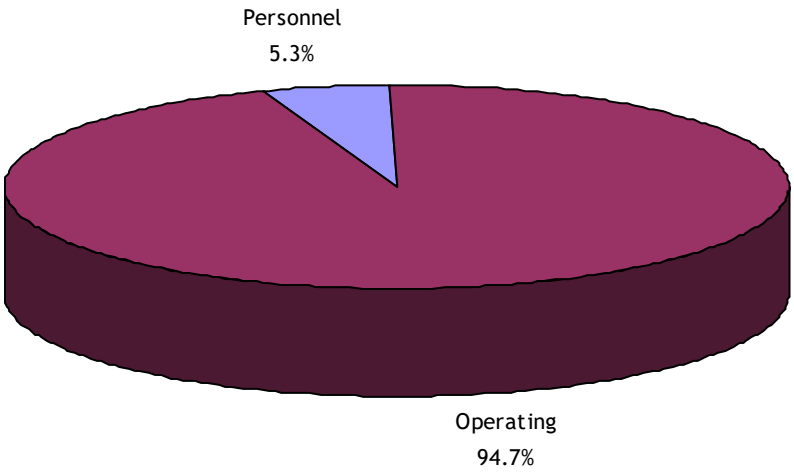
HOUSING DIVISION

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Charges for Services	19,367	32,910	20,500	20,500
Rents & Royalties	9,710,110	10,640,479	10,314,589	12,011,429
Revenue Total $	**9,729,477**	**10,673,389**	**10,335,089**	**12,031,929**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	84,340	87,985	107,582	514,280
Benefits	58,195	56,264	99,741	62,949
Personnel Total	**142,535**	**144,249**	**207,323**	**577,229**
Operating				
Professional Services	7,857	37,737	44,330	33,400
Other Services	1,157,430	1,249,053	1,477,307	1,517,763
Communication Services	217,870	236,438	258,600	257,900
Utility Services	712,557	693,373	947,600	976,100
Rentals and Leases	4,344,517	4,433,767	4,614,603	4,597,330
Insurance	135,894	123,630	50,360	183,308
Repair and Maintenance Services	1,080,433	852,955	1,812,550	1,715,000
Promotional Activities	-	-	5,300	7,500
Other Current Charges and Obligations	653,555	824,492	243,114	850,857
Office Supplies	4,907	3,084	10,300	9,000
Operating Supplies	96,493	96,322	187,009	191,760
Operating Total	**8,411,514**	**8,550,850**	**9,651,073**	**10,339,918**
Expenditure Total $	**8,554,049**	**8,695,100**	**9,858,396**	**10,917,147**

HOUSING DIVISION

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 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 of these bureaus provides the residents, business owners, and visitors to the City of 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

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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

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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

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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 2025-26 expenditure budget increased $2.7 million or 2.6% compared to FY 2024-25 working budget. The increase was driven by personnel costs (salary and benefits) increase of $3.4 million. The increase was offset by decreases in operating costs of $0.6 million and include decreases in operating supplies such as non capital equipment and uniforms as well as training and travel expenses. Communication services, special events, and contractual services increases offset the decrease in operating supplies.

The FY 2025-26 budget includes the following:

Scanwriter AI Excel Standard Workstation Version

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Software - The Scanwriter AI software will assist the Economic Crimes Unit with any criminal investigation that includes documents with information that requires in-depth analysis. The software automates document scanning, with text recognition and data extraction. It leverages advanced artificial intelligence (AI) and machine learning techniques (ML) and is designed to accurately extract key information from physical or digital documents, reducing manual input and increasing efficiency. This is especially helpful during lengthy financial crimes cases in which detectives and investigators are delivering copious amounts of bank statements, including checks and deposits for yearly periods. Scanwriter filters routine transactions and focuses on anomalies and outliers, providing leads for the detectives or investigators to trace illegal currency transactions. The software also reduces false positives and ensures traceability of each data point via a source link, assisting with time management during use.

12.5K Generator - Replacement of both generators that are 20 years old and have surpassed their life expectancy. Both generators we presently have in the Mobile Command Vehicle are running louder than normal with clinking noises from within. They are overheating and shutting down after a few hours of operation. The option of overhauling the generators was explored to save on cost, however, due to their age, many replacement parts may no longer be available.

55 APX Next Portable Radios - This purchase is part of a multi-year plan to replace radios that have been in service for eight (8) years or more. The first phase will begin to replace some of the sixty-three (63) APX 7000 portable radios which are at least eight (8) years old. Motorola no longer supports this model and does not offer repairs. This will be a recurring budgeted item. Future budgets will focus on replacing APX 8000s that are approaching their end-of-life cycle and the few remaining APX 7000s. Within 3-4 years, once all older radios are replaced, we will be able to reduce our radio purchases to 15-25 radios a year and sustain a healthy radio fleet.

4 APX 8500 Base Radios - Two base radios for the 5th workstation in the Police Support Center (PSS workstations located at Police Headquarters are each assigned two base radios). Two base radios for the Flee to Site Operations Center (PSS workstations at the Flee to Site Operations Center are each assigned one base radio).

Bicycle Rodeo Enclosed Trailer - The Community Affairs Unit schedules and facilitates several bicycle safety "rodeos" throughout the year, often in collaboration with the Parks & Recreation department. The current enclosed trailer that houses the equipment for these events has been severely affected from being exposed to the outside elements and inclement weather. The frame has started deteriorating from rust and the structural integrity has become compromised both inside and outside. The exterior paint has faded and is in need of replacement.

2025/2026 Chevrolet Express Cargo Van - The 2011 van is frequently at Vera for various repairs, including a paint issue that has caused the van to need continual repainting and restriping of graphics. Repairs at Vera are taking longer than normal for this model van due to replacement parts not being readily available. Parts have to be ordered and are continuously on backorder, making the older vans inoperable for months at a time.

Accomplishments

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.

Replacement of two (2) Kustom Signal Smart Speed Trailers - 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 replace older generation speed trailers that have outdated and unsupported software.

Class A/B, New Police Uniforms - Officers created

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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, 2025.

NARCAN, an opioid overdoes treatment was received and issued for all field personnel. All field personnel have been or will 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 for someone suffering from an overdose.

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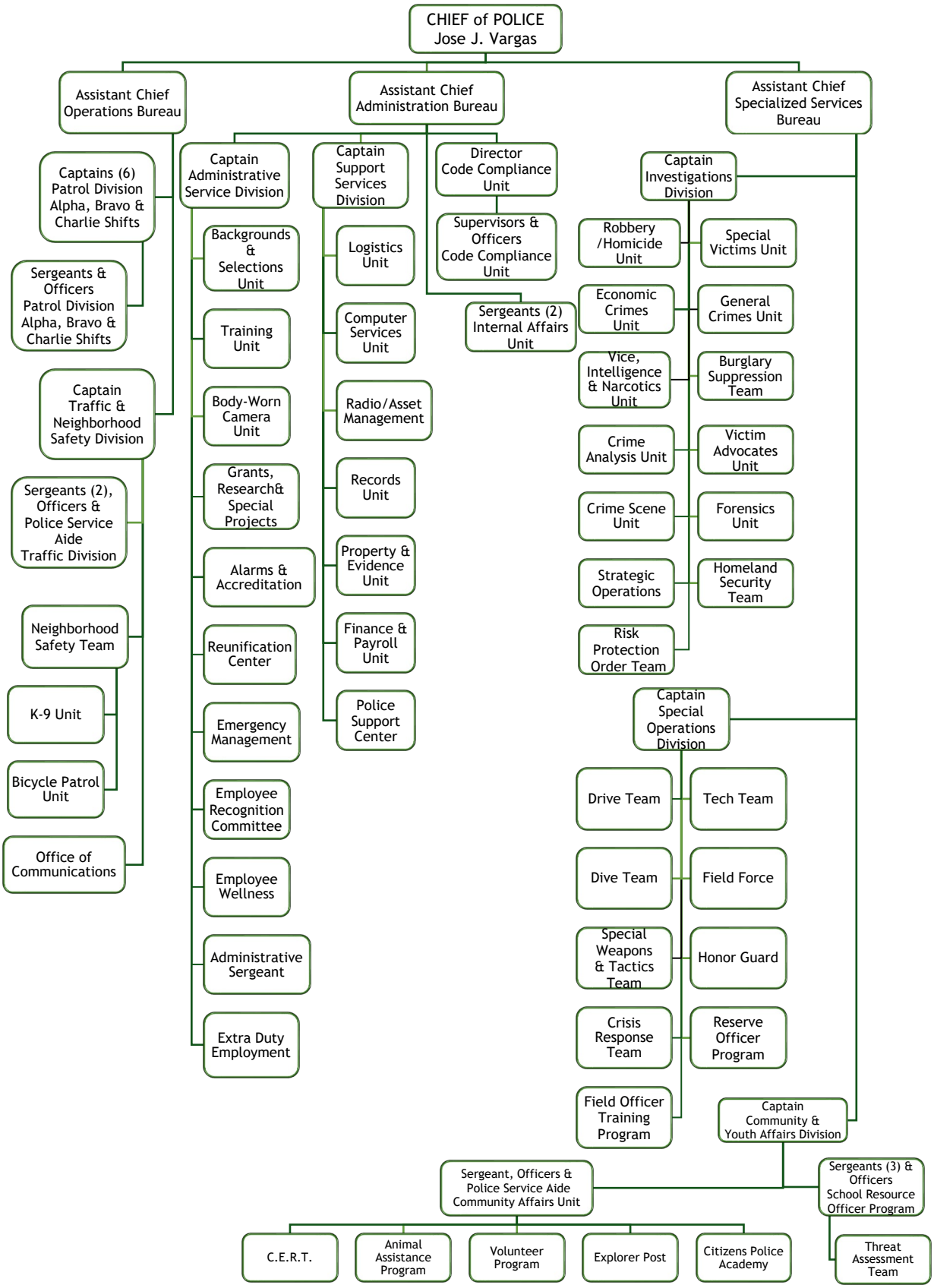
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Total calls for police service	85,581	90,000	91,960	90,000	90,000	90,000
Calls for service per 1,000 resident population	500	550	537	525	526	526
Number of arrests	907	2,500	1,295	2,500	1,500	1,500
Traffic accidents	5,082	6,000	4,552	6,000	6,000	6,000
Traffic/parking citations	13,284	25,000	21,046	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	29	50	50	50	50	50
Number of code violations issued	4,780	5,000	5,000	5,000	5,000	5,000
Effectiveness						
% of felony cases filed at the office of the State Attorney within 21 calendar days	97%	98%	98%	98%	98%	98%
Clearance rate for Part I offenses ^	14%	25%	16%	25%	25%	25%
Felony arrests per calls for service	0.5%	3.0%	1.0%	3.0%	3.0%	3.0%
Traffic accidents per citation issued	38%	30%	22%	24%	24%	24%
% of cases closed prior to Code Board and/or Special Master hearing	70%	80%	80%	80%	80%	80%
Number of occurrences for the following types of offenses during calendar year:						
Murder	2	0	3	0	0	0
Forcible rape	8	15	23	15	15	15
Robbery	45	75	42	60	75	75
Aggravated assault	146	200	144	175	200	200
Burglary	144	250	159	250	250	250
Larceny	2,155	2,500	1,933	2,500	2,500	2,500
Motor vehicle theft	285	250	343	250	250	250
Crime index (summation of occurrences)	2,785	3,290	2,647	3,290	3,290	3,290
Crime rate (per 100,000)	1,626	2,000	1,549	1,921	1,921	1,921
Efficiency						
Expenditures per resident population	$511	$505	$505	$518	$511	$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

Supports City Goal
1.Promote health, safety, and welfare of the community.



POLICE

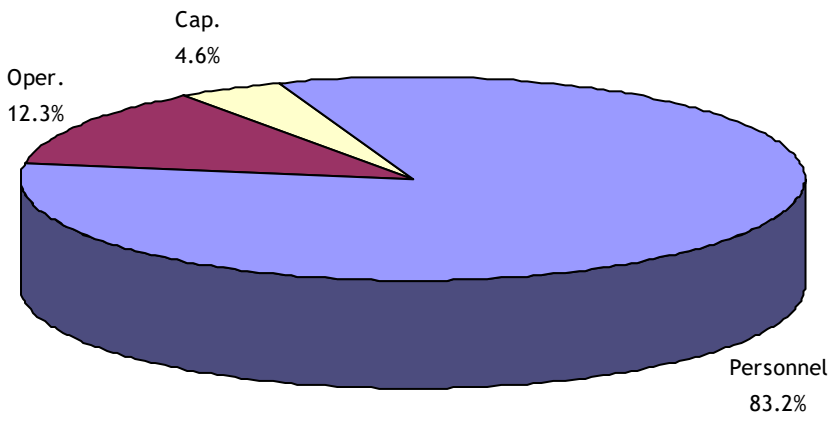
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Special Assessments	28,852	25,515	15,000	15,000
Charges for Services	2,960,712	3,326,735	3,135,975	3,516,422
Intergovernmental Revenue	-	-	95,176	-
Judgments, Fines & Forfeitures	340,651	1,018,064	414,600	574,900
Debt Proceeds/Installment Purchase	248,876	-	-	-
Revenue Total $	**3,579,090**	**4,370,314**	**3,660,751**	**4,106,322**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	41,246,018	37,887,071	45,264,684	45,713,536
Benefits	35,428,394	43,068,957	39,443,600	42,356,447
Personnel Total	**76,674,413**	**80,956,028**	**84,708,284**	**88,069,983**
Operating				
Professional Services	69,869	73,065	193,050	179,300
Other Services	2,249,025	3,146,124	4,634,592	4,755,641
Pension Benefits	53,598	23,144	58,960	58,960
Travel Per Diem	234,828	253,335	478,097	300,000
Communication Services	193,844	237,991	332,588	379,462
Utility Services	150,297	130,456	161,500	151,000
Rentals and Leases	-1,730	69,112	98,189	95,460
Repair and Maintenance Services	1,375,213	1,412,872	2,214,451	2,289,471
Printing and Binding	5,847	13,140	44,690	47,844
Promotional Activities	1,442	1,798	2,500	2,500
Other Current Charges and Obligations	105,577	157,453	223,255	388,530
Office Supplies	38,570	40,615	50,400	47,400
Operating Supplies	3,132,300	2,383,027	4,265,668	3,705,406
Publications and Memberships	21,755	21,641	31,367	33,546
Training	290,491	337,022	795,262	562,813

POLICE

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category					
Operating					
Operating Total		**7,920,923**	**8,300,795**	**13,584,569**	**12,997,333**
Debt Services					
Principal Payments		630,600	-	-	-
Interest Payments		11,506	-	-	-
Debt Services Total		**642,106**	**-**	**-**	**-**
Capital					
Buildings		49,429	1,898	84,407	-
Infrastructure		196,889	8,700	9,450	-
Machinery and Equipment		2,175,532	2,715,271	4,845,033	4,827,613
Capital Total		**2,421,850**	**2,725,869**	**4,938,890**	**4,827,613**
Expenditure Total	**$**	**87,659,292**	**91,982,692**	**103,231,743**	**05,894,929**

Expenditure Category



POLICE

Position Title	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512029 Special Operations Manager	1	1	1	1
512042 Projects & Research Manager	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	-	-	-
512092 Senior Media Relations Manager	-	1	1	1
512115 Police Captain	11	12	12	12
512116 Senior Support Center Manager	-	-	-	1
512117 RTCC Police Support Center Mgr	-	-	-	1
512131 Professional Std Supervisor	1	1	1	1
512174 Division Major	3	-	-	-
512280 Help Desk Technician II	-	1	1	1
512425 Police Officer	103	95	95	84
512436 Police Officer - Tier 3	88	108	108	114
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	1	1	1	2
512468 Property Manager	1	1	1	1
512492 Finance Coordinator	1	1	1	1
512493 Administrative Svc Manager	1	1	1	1
512501 Property Evidence Tech II	1	1	1	1
512511 Administrative Assistant III	1	1	1	1
512525 Administrative Assistant I	1	-	-	-
512625 Field Training Officer -Tier 3	6	9	9	10
512631 Crime Scene Technician	3	3	3	4
512632 Crime Scene Unit Manager	1	1	1	1
512633 Crime Scene Investigator	4	4	4	3
512635 Forensic Manager	1	1	1	1
512636 Field Training Officer	21	21	21	21
512637 Field Training Sergeant	4	4	4	4
512638 Forensic Examiner I	2	-	2	-
512643 Help Desk Technician I	1	-	-	-

POLICE

Position Title	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512652 Programmer/Analyst I	1	1	1	1
512655 Sergeant	31	31	31	31
512661 Sergeant- Tier 3	-	-	-	1
512684 Clerical Spec II	1	1	1	1
512685 Clerical Aide	2	2	2	2
512713 Forensic Examiner II	-	1	1	1
512714 Forensic Technician	-	2	2	4
512723 Systems Administrator	1	-	-	-
512732 Systems Administrator II	-	1	1	1
512733 Crime Analyst Manager	1	1	1	1
512736 Crime Analyst	2	2	2	2
512800 Assistant Police Chief	1	3	3	3
512803 Police Records Clerical Spec.	2	1	1	1
512805 Computer Services Manager	1	1	1	1
512882 Economic Crimes Investigator	1	1	2	1
512883 Support Center Manager	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	1	1
512897 Police Training Coordinator	-	1	1	1
512937 Fingerprint Examiner II	1	1	1	1
512938 Police Support Specialist IV	1	1	1	1
512939 Forensic Video Examiner	1	-	-	-
512978 Backgrounds/Selections Invest.	3	3	3	3
512979 Police Support Specialist II	4	4	4	3
512980 Police Support Specialist I	14	14	14	14
512985 Police Service Aide I	19	22	22	26
512986 Police Service Aide II	13	11	13	8
512987 Police Service Aide III	2	3	3	3
512988 Police Payroll Specialist I	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	12	12	15

POLICE

Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
513417 P/T Backgrounds Investigator		-	2	2	2
513418 PT Econ. Crimes Investigator		-	-	-	1
Total	Full-time	375	390	395	391
	Part-time	25	18	18	22

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 residential buildings, and commercial buildings to assure

FIRE CONTROL - AMBULANCE RESCUE

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 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.

FIRE CONTROL - AMBULANCE RESCUE

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

The FY 2025-26 expenditure budget decreased $0.9 million or 1.3% compared to FY 2024-25 working budget. Capital expenses decreased by $1.5 million and were offset by increases in personnel costs (salary and benefits) of $0.3 million and operating costs increase of $0.2 million. Operating costs increases were mainly from communication services, operating supplies and contractual services offset by repair and maintenance.

For FY 2025-26 we have the following goals:

Purchase (2) Fire Engines and two (2) Administration 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 2025-26 have met or exceeded this time frame.

Other purchasing goals for FY 2025-26 include:

Purchasing four (4) battery-operated ventilation fans.

Purchasing additional sets of battery-operated extrication tools to outfit our fleet.

Purchasing Thermal Imaging Cameras (TICs) to

FIRE CONTROL - AMBULANCE RESCUE

upgrade to latest technology for search and rescue.

Purchasing one (1) extractor for Station 89; providing advanced gear cleaning.

Full renovation of Fire Station 99 to include a new floor plan to improve functionality and efficiency.

The Logistics Division, in collaboration with our Training and Rescue Divisions, is actively working on several projects for FY 2025-26, including:

Design and construction of a large pavilion to provide shelter during training exercises and protect equipment from the elements.

Building additional training structures to replicate real-world scenarios.

Enhancing the overall functionality of our Training Facility and grounds to expand class offerings and interagency training opportunities.

Accomplishments

Purchased four (4) sets of battery-operated extrication tools to outfit our fire engines with the latest in rescue technology.

Purchased Life Safety rope and related accessories to enhance and replace part of the current rope system.

Three (3) administrative staff vehicles and four (4) Fire Prevention vehicles were placed in service. These vehicles replaced three (3) seventeen and four (4) eighteen-year-old vehicles.

Following the approval of House Bill 463, we upgraded our apparatus with rear-mounted blue lights to enhance visibility at emergency scenes, providing an additional safety measure for personnel.

Placed into service after training, new Self-Contained Breathing Apparatus (SCBA).

Purchased additional NFPA compliant radios (Phase II) which are required to function with the Broward County Dispatch Center allowing us to communicate with all Local, State, and Federal Government agencies.

Expanded our training facility to incorporate additional classes, interagency training, and off duty “training socials”, allowing members who seek additional training opportunities a venue to hone their skills.

Due to retirements, we hired two (2) recruit classes totaling eighteen (18) 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: 50 sets of Globe Bunker Gear, 30 pairs of Bunker Boots, 30 Fire Helmets, 45 cancer barrier Hoods, 30 Scott SCBA masks, and 80 pairs of structural firefighting gloves.

Received a Gold Tier Water SMART Community Designation by the Florida Department of Health.

Reached 100% Fire Code Compliance on all reported Fire Hazards.

Initiated the refurbishment of our antique Fire Truck for display at Fire Department and City Events.

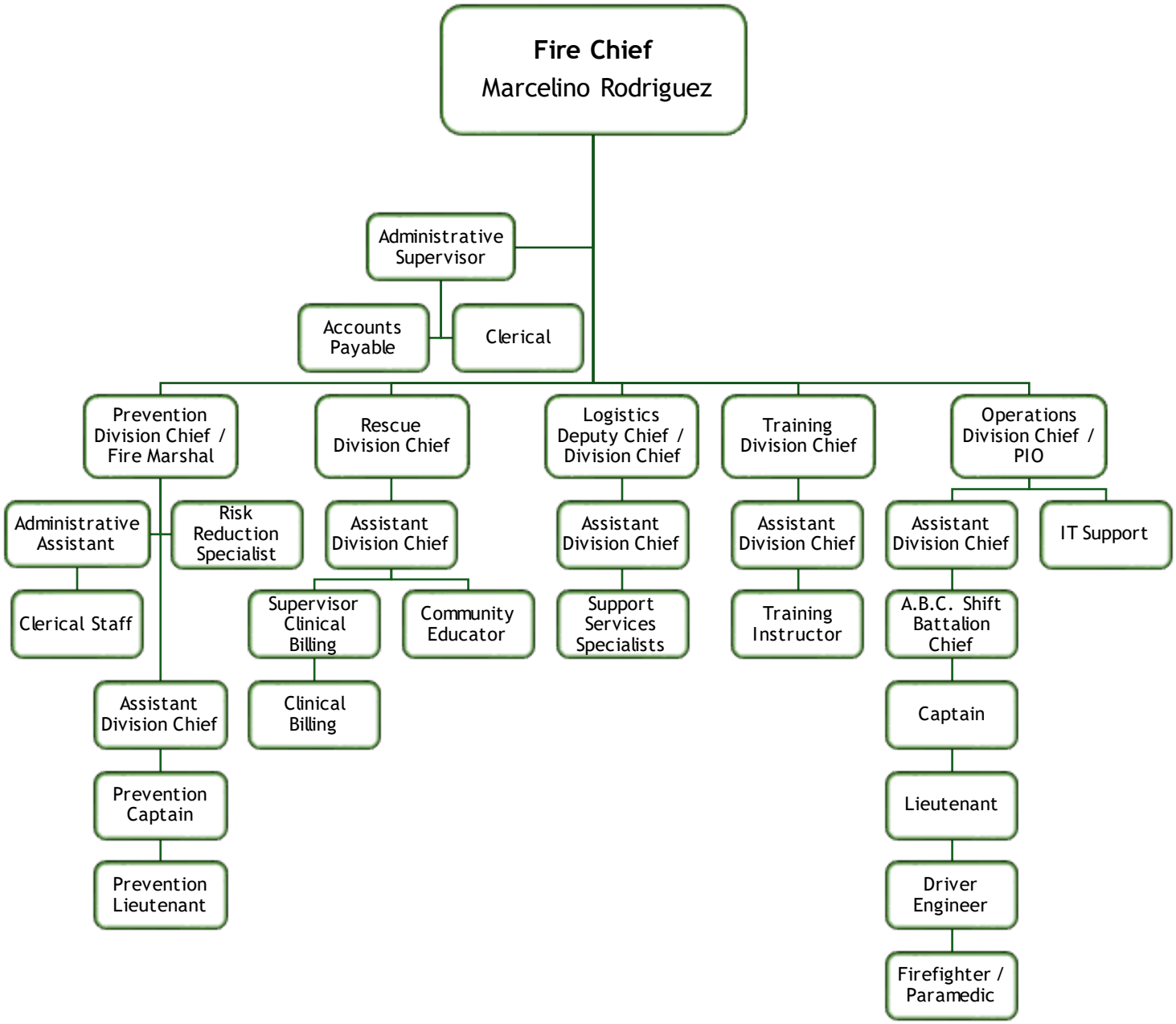
As always, our efforts reflect a commitment to safety, innovation, and operational excellence.

FIRE CONTROL - AMBULANCE RESCUE

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Fire/rescue responses	23,235	22,500	23,145	23,000	23,000	23,000
Calls for service per 1,000 residents	136	135	135	140	140	140
Emergency medical responses	18,005	18,500	14,993	18,500	18,500	15,000
Motor vehicle accident responses	1,371	1,800	1,603	1,600	1,700	1,700
Medical transports	11,739	10,500	11,827	11,000	11,000	12,000
Structure fires	20	30	16	30	30	30
Fires investigate	7	15	6	15	15	9
Total inspectable occupancies/buildings	8,613	9,500	7,786	10,000	10,000	8,000
Annual inspections completed	15,097	11,000	14,060	12,000	13,000	15,000
Pre-fire plans completed annually	2,253	2,500	2,372	2,500	2,500	2,500
Number of plans/documents reviewed	926	1,500	1,876	1,700	1,200	1,900
Number of public CPR education participants	181	1,200	409	1,200	250	500
Effectiveness						
Number of public education participation and social media interactions	635,286	200,000	1,260,023	250,000	750,000	1,500,00
Return of Spontaneous Circulation (ROSC)- reviving a stopped heart	35	40	25	40	40	40
% of property saved vs. risk from structure fires	98.80%	99.90%	99.76%	99.90%	99.90%	99.90%
# of unsolicited public appreciation letters	14	50	18	35	50	50
Efficiency						
Average unit response time from en route to arrival (in minutes)	4.29	<4.00	4.29	<4.00	<4.00	<4.00
% of unit response time less than 6 minutes	84.47%	>90.00%	84.86%	>90.00%	>90.00%	>90.00%

FIRE CONTROL – AMBULANCE RESCUE

Supports City Goal
1. Promote health, safety, and welfare of the community.



FIRE CONTROL - AMBULANCE RESCUE

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Special Assessments	30,139,548	31,603,049	33,967,848	34,099,647
Charges for Services	7,609,265	8,476,041	8,328,838	9,158,530
Intergovernmental Revenue	111,062	141,196	427,304	90,500
Revenue Total $	**37,859,875**	**40,220,286**	**42,723,990**	**43,348,677**

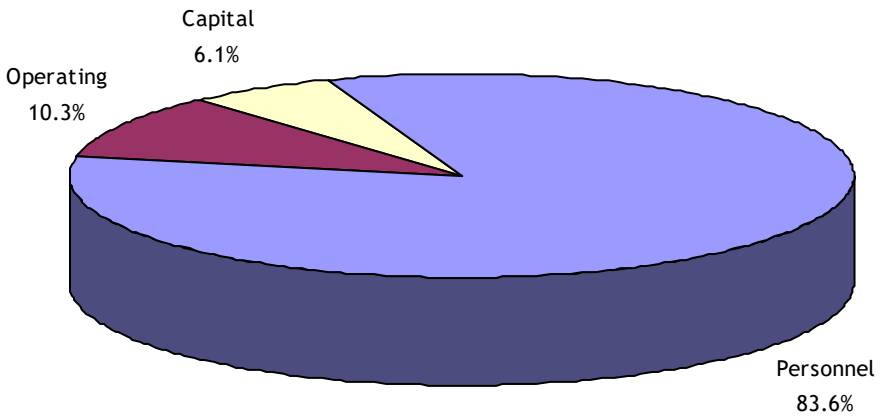
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	21,346,129	22,166,420	24,750,074	27,237,247
Benefits	30,221,228	34,552,240	36,088,785	33,857,622
Personnel Total	**51,567,357**	**56,718,660**	**60,838,859**	**61,094,869**
Operating				
Professional Services	187,375	103,481	217,236	267,890
Other Services	1,141,542	1,253,945	1,509,118	1,615,666
Pension Benefits	5,979	-	25,000	15,000
Travel Per Diem	8,799	14,997	34,500	42,500
Communication Services	36,278	35,765	48,725	143,125
Freight & Postage Services	2,553	2,328	2,440	2,440
Utility Services	228,885	221,826	237,300	244,525
Rentals and Leases	902,266	1,075,299	1,128,780	1,133,118
Repair and Maintenance Services	934,444	1,158,011	1,422,877	1,305,871
Printing and Binding	6,545	3,669	5,200	6,200
Promotional Activities	18,205	27,317	31,700	38,000
Other Current Charges and Obligations	869,203	1,063,077	1,159,839	1,109,609
Office Supplies	16,461	21,933	32,560	29,538
Operating Supplies	1,145,766	1,090,164	1,300,419	1,405,334
Publications and Memberships	10,897	17,053	20,330	27,490
Training	93,366	154,657	115,000	140,000
Operating Total	**5,608,563**	**6,243,523**	**7,291,024**	**7,526,306**

FIRE CONTROL - AMBULANCE RESCUE

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Debt Services				
Principal Payments	174,267	-	-	-
Interest Payments	221	-	-	-
Debt Services Total	**174,488**	**-**	**-**	**-**
Grants and Aid				
Aids to Government Agencies	288,398	401,190	501,488	589,248
Grants and Aid Total	**288,398**	**401,190**	**501,488**	**589,248**
Other				
Transfers	100,000	100,000	100,000	50,000
Other Total	**100,000**	**100,000**	**100,000**	**50,000**
Capital				
Issuance of Lease Financing	1,616,676	-	-	-
Buildings	-	-	1,008,305	1,225,000
Machinery and Equipment	2,719,290	871,057	4,929,673	3,243,000
Capital Total	**4,335,966**	**871,057**	**5,937,978**	**4,468,000**
Expenditure Total	**$ 62,074,772**	**64,334,430**	**74,669,349**	**73,728,423**

FIRE CONTROL - AMBULANCE RESCUE

Expenditure Category



Position Title	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 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	1	-
512528 Administrative Assistant II	1	-	-	1
512575 Lieutenant	30	30	30	30
512607 Captain PM	35	35	35	35
512684 Clerical Spec II	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		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Total	Full-time	220	219	219	219
	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. At the same time, this Department provides services for the design, construction, maintenance, procurement, beautification, and preservation of all facilities, grounds, 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 and facilities. The Department also provides fiscal and support services including customer service, budgeting, accounts payable, and receivables.

Departmental functions include civil engineering, drainage control, road and right-of-way maintenance, grounds and building maintenance,renovation, construction, 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.

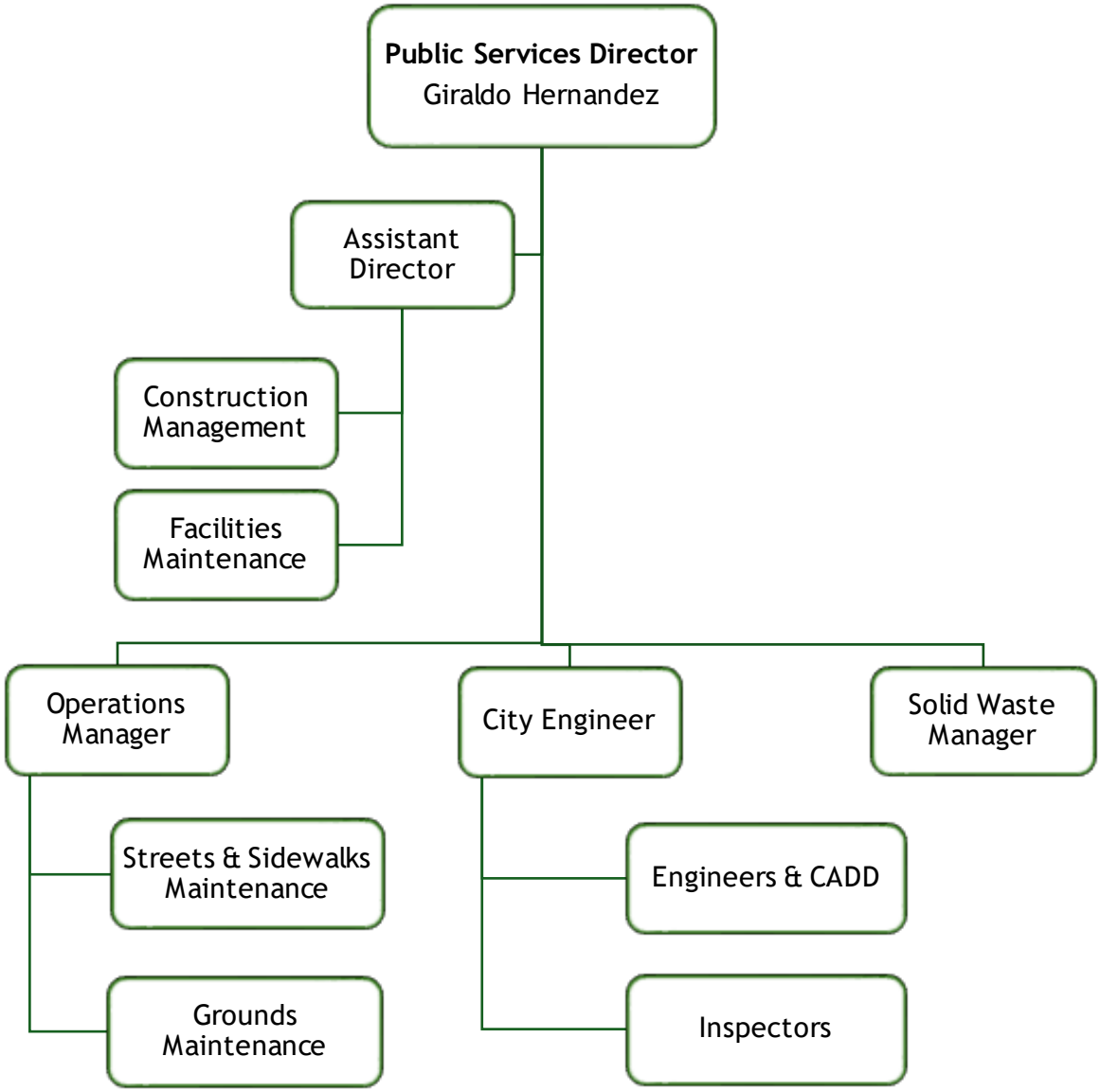
The Public Services Department's level of service requires constant flexibility based on the needs of the City and its citizens. This flexibility requires well-organized supervision of all expenditures affecting the operation of the Department. The Department's efficient spending practices will help with the adjustment to the reduced allowable expenses.

Accomplishments

Departmental accomplishments are detailed within each Division's narratives.

PUBLIC SERVICES

Supports City Goals
2. Promote and pursue a positive economic environment.
6. Preserve/promote the ecological and environmental quality within the City.



ENGINEERING

Mission

The mission of the City of Pembroke Pines Engineering Department is to provide expedient technical engineering services and advice to all city departments, the administration, and the general public. Our efforts are focused on providing a high level of expertise for designing/planning, 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 of capital improvements, construction inspections, infrastructure improvements, traffic studies, floodplain 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 in Geographic Information System(GIS) software of all new utility system installations throughout the City to include water, sewer, drainage, irrigation and City fiber optic cabling.

Continue to gather data on the cleaning and maintenance of the City owned drainage system as needed for compliance with the Community Rating System (CRS) requirements and the National Pollutant Discharge Elimination System (NPDES) requirements.

Continue performing permit application reviews and all necessary inspections and for the NPDES permit for the City.

Continue performing floodplain review of all building and engineering permit application to meet the CRS ranking requirements 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 sub-division process and public works construction.

Inspection provides assurance that grading, water, sewer, streets, drainage, and City facilities are completed per the 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) and GIS 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.

ENGINEERING

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 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 of 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 811 One-Call System as mandated by Florida State Statutes.

Responsible for the design, bidding process, construction supervision, and processing of payments for municipal projects funded by the City such as 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 Division performs reviews of land development projects, including coordination with the Planning department, plan checks and review of all water, sewer and grading/improvement plans for new development, and issues permits for private construction and public works improvements.

Approves and signs Flood Insurance Elevation Certifications for new construction. Provide flood related information to the public and insurance companies. Serve as the Floodplain Manager. Assists residents with completion of Letters of Map Revision.

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 and County.

Budget Highlights

The FY 2025-26 expenditure budget increased by $0.2 million, or 7.4%, due to increases in contractual services and professional services. The revenue budget increased by $0.2 million due to increases in charges for services which includes 50% of contractual personnel cost for services provided to the Utility Department.

The FY 2025-26 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.

ENGINEERING

Continue resurfacing of City roadways.

Coordinate with Broward Metropolitan Planning Organization (MPO) on ranking and funding of City Transportation projects.

Accomplishments

The City recently earned a Class 5 rating from FEMA's National Flood Insurance Program (NFIP) Community Rating System (CRS). This is an improvement from the City's previous Class 7 rating. The new rating means, after October 1, 2025, our residents will automatically receive a 25% discount, up from the previous 15% discount, on all qualifying NFIP flood insurance policies.

The NPDES Report Cycle 4 - Year 8 - 2024 was submitted and accepted on June 30, 2025.

Continued with the scanning of historical project to digitize records in our division.

Projects currently under design include:

Pembroke Road Widening from Dykes Road to SW 196th Avenue and Extension from SW 196th Avenue to US-27.

Pembroke Road Widening from University Drive to Douglas Road including addition of a multiuse path.

Pembroke Road widening from Flamingo Road to SW 145th Avenue to provide wider bike lanes, multiuse path, additional sidewalk enhancements and a dedicated westbound right turn lane at SW 145th Avenue.

City Center Mobility Hub including additional bus stops on Pines Boulevard at 106th Avenue, pedestrian and bicycle improvements within City Center and a multiuse path from City Center along Washington Street to the linear park at Hiatus Road.

Hidden Lake Seepage Pump Station which will remove water from the lakes in the northwestern areas of Pembroke Pines prior to severe storms or hurricanes.

Century Village basin interconnect which will allow water to be diverted from the Century Village lake system east to the Flamingo Road canal in the event of severe storms or hurricanes.

Projects currently under construction include:

Septic Conversion – Between Pines Boulevard, Florida’s Turnpike, Pembroke Road and SW 72nd Avenue.

Pembroke Road widening from Hiatus Road to Douglas Road to provide wider bike lanes and additional sidewalk enhancements.

ENGINEERING

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Permits issued	167	175	165	175	175	175
Inspections conducted	3,079	2,000	2,700	2,700	2,700	2,700
Utility location tickets processed	11,352	7,500	6,839	9,500	9,500	9,500
Building department plan review	894	1,200	1,464	1,200	1,200	1,200
Effectiveness						
% of projects designed, bid, and constructed on time and on budget	100%	100%	100%	100%	100%	100%
Efficiency						
Inspections conducted per Engineer Inspector	770	600	765	600	600	600

ENGINEERING

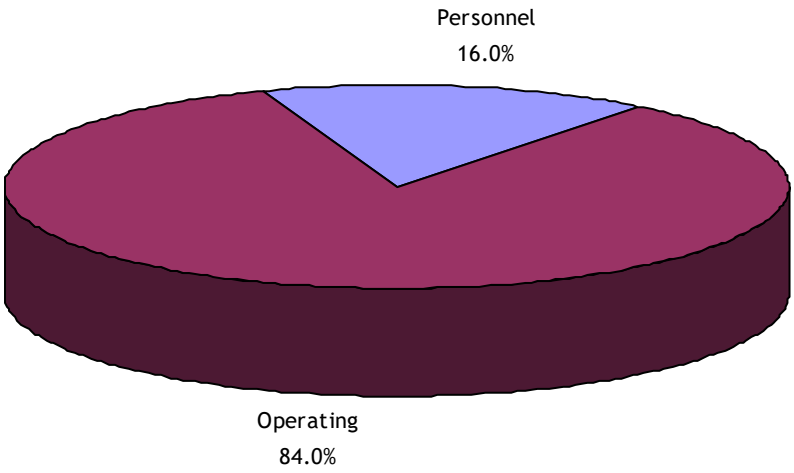
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Building Permits	526,694	1,131,919	550,000	550,000
Charges for Services	862,252	818,975	925,014	1,097,188
Revenue Total $	**1,388,945**	**1,950,895**	**1,475,014**	**1,647,188**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	237,570	243,100	274,251	281,641
Benefits	158,294	171,400	145,794	135,882
Personnel Total	**395,864**	**414,501**	**420,045**	**417,523**
Operating				
Professional Services	125,338	197,260	209,000	292,000
Other Services	1,268,463	1,669,239	1,730,860	1,831,027
Travel Per Diem	6	26	1,000	500
Communication Services	1,769	1,010	2,460	1,640
Rentals and Leases	189	5,920	7,000	7,000
Repair and Maintenance Services	5,983	6,653	13,240	14,740
Other Current Charges and Obligations	-	-	49	-
Office Supplies	4,415	6,820	7,312	7,500
Operating Supplies	3,969	16,296	28,000	32,900
Publications and Memberships	-	260	1,200	1,200
Training	-	-	139	-
Operating Total	**1,410,132**	**1,903,485**	**2,000,260**	**2,188,507**
Debt Services				
Principal Payments	10,376	-	-	-
Debt Services Total	**10,376**	**-**	**-**	**-**
Capital				
Machinery and Equipment	-	-	6,705	-
Capital Total	**-**	**-**	**6,705**	**-**

ENGINEERING

Expenditure Category		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Total	**$**	**1,816,372**	**2,317,986**	**2,427,010**	**2,606,030**

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 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	Full-time	2	2	2	2
	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 2025-26 budget is structured to provide maintenance to existing City buildings including the Schools.

Some of the Projects funded and/or managed by Public Services this year are:

Installation of backup generators for critical IT rooms at various schools.

Recondition Bldg. 35 in the Health Park for Auction storage use. The renovation includes asbestos remediation, new lighting, paint, updating restrooms, impact windows and doors.

Upgrades to the Air Conditioning units at Central, East, and West campuses.

Chiller replacement for the Academic Village air system.

Accomplishments

In a very productive FY 2024-25 the Public Services Department completed various projects as listed below:

Playground renovation at the East Campus.

Impact rated storefront replacements at various schools.

Re-roof bldg. A at Central Campus and bldg. M at West Campus

Roof replacements at various City parks.

Exterior stairwell replacements at Central Campus.

Interior renovations such as flooring at schools.

Elevator replacement at Pines Place.

GENERAL GOVERNMENT BUILDINGS

Exterior painting of the West Campus buildings.

Install a new Metal Canopy at West Campus Carline Area.

GENERAL GOVERNMENT BUILDINGS

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Total work orders executed	6,323	10,000	8,918	7,500	7,000	9,000
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

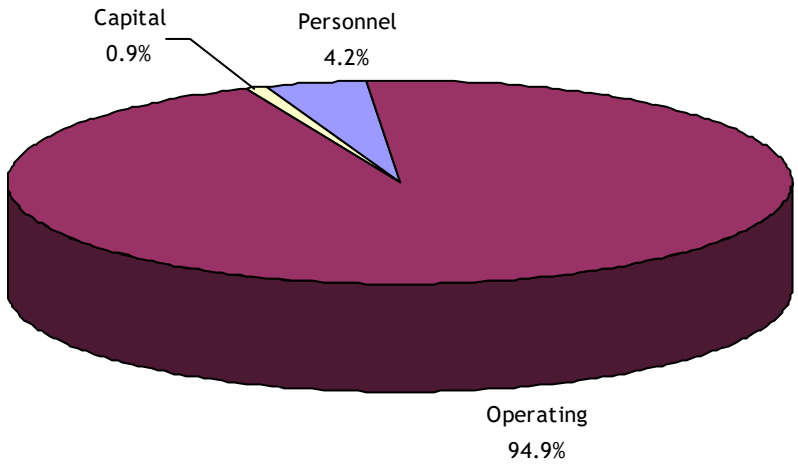
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Intergovernmental Revenue	-	-	199,350	-
Rents & Royalties	3,323,049	3,248,294	3,485,509	3,427,940
Revenue Total $	**3,323,049**	**3,248,294**	**3,684,859**	**3,427,940**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	299,583	315,305	376,223	391,143
Benefits	280,836	279,111	234,771	202,378
Personnel Total	**580,419**	**594,417**	**610,994**	**593,521**
Operating				
Professional Services	82,707	90,700	123,138	111,127
Other Services	8,691,656	8,245,008	8,427,766	9,108,114
Travel Per Diem	42	360	1,500	5,500
Communication Services	103,431	90,360	130,696	111,630
Freight & Postage Services	-	-	500	500
Utility Services	245,925	215,280	275,200	262,300
Rentals and Leases	406	6,198	10,000	10,000
Repair and Maintenance Services	4,766,348	3,213,276	2,805,215	3,447,487
Printing and Binding	620	-	1,500	1,500
Other Current Charges and Obligations	2,776	1,888	2,950	2,930
Office Supplies	4,297	7,502	11,000	11,000
Operating Supplies	442,377	276,779	431,683	399,300
Publications and Memberships	-	-	3,338	3,338
Training	-	10,975	9,205	15,000
Operating Total	**14,340,584**	**12,158,326**	**12,233,691**	**13,489,726**
Debt Services				
Principal Payments	40,497	-	-	-

GENERAL GOVERNMENT BUILDINGS

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category					
Debt Services					
Debt Services Total		**40,497**	**-**	**-**	**-**
Capital					
Buildings		1,079,598	268,929	2,070,891	-
Infrastructure		532,882	1,107,272	770,593	-
Machinery and Equipment		358,095	487,666	1,429,837	125,000
Capital Total		**1,970,575**	**1,863,867**	**4,271,321**	**125,000**
Expenditure Total	**$**	**16,932,075**	**14,616,610**	**17,116,006**	**14,208,247**

Expenditure Category



GENERAL GOVERNMENT BUILDINGS

Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512109 Administrative Supervisor		-	-	-	0.5
512462 Plumber III		1	1	1	1
512489 Facilities Manager		1	1	1	1
512532 Accountant II		0.5	-	-	-
512533 Electrician II		1	1	1	1
512642 Accounting Supervisor		-	0.5	0.5	-
512741 Controller		0.5	0.5	0.5	0.5
Total	Full-time	4	4	4	4
	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 Grounds Maintenance team is implementing several key strategies outlined in the FY 2025-26 budget:

Routine Upkeep & Maintenance - A structured schedule of landscaping care ensures that existing greenery remains vibrant and well-maintained, reducing the need for major replacements.

Targeted Updates - Instead of widespread renovations, they focused on select areas where landscaping had aged out, optimizing resources and preserving the overall aesthetic of the City.

Soil Management - Year-round fertilization, weed control, and soil analysis play a crucial role in sustaining healthy turf and landscaping.

Rapid Disaster Response - In the event of a natural disaster such as hurricanes and tornados, the team has a swift response strategy to restore damaged trees and landscapes and ensure public areas remain accessible.

Irrigation Management - Continuous monitoring and maintenance of municipal irrigation systems ensure optimal water distribution, supporting healthy landscapes while conserving resources.

GROUNDS MAINTENANCE

Accomplishments

The FY 2024-25 budget primarily focused on general upkeep of the City's landscaping. Most areas have undergone upgrades, reducing the need for extensive renovations.

Select areas of landscaping that had aged out were successfully replaced.

GROUNDS MAINTENANCE

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 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	597	698	597	698	597	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

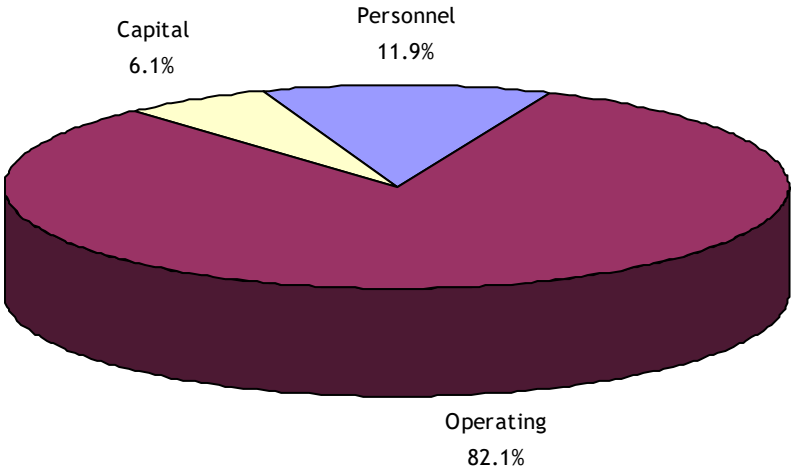
In FY 2022-23, Miles of maintained rights-of-way were reassessed, and the Performance Measures was updated for prior years to ensure the measure includes only public rights-of-way.

GROUNDS MAINTENANCE

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	335,979	286,622	359,011	391,955
Benefits	204,304	190,096	145,135	135,210
Personnel Total	**540,283**	**476,719**	**504,146**	**527,165**
Operating				
Professional Services	9,760	-	15,000	15,000
Other Services	1,677,649	1,606,832	2,035,066	2,348,696
Travel Per Diem	-	22	1,000	500
Communication Services	2,832	3,889	3,800	1,800
Utility Services	180,082	148,637	187,700	165,000
Rentals and Leases	2,262	2,775	12,500	12,500
Repair and Maintenance Services	356,106	419,861	578,200	926,000
Other Current Charges and Obligations	6,792	5,173	15,000	15,000
Office Supplies	14	994	1,000	1,000
Operating Supplies	52,328	112,094	140,000	160,000
Operating Total	**2,287,824**	**2,300,278**	**2,989,266**	**3,645,496**
Capital				
Machinery and Equipment	193,264	21,500	23,000	270,242
Capital Total	**193,264**	**21,500**	**23,000**	**270,242**
Expenditure Total **$**	**3,021,372**	**2,798,497**	**3,516,412**	**4,442,903**

GROUNDS MAINTENANCE

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512009 Asst Director of Public Svc		1	1	1	0.5
512051 Public Services Director		0.5	0.5	0.5	0.5
512198 Capital Projects Div. Director		-	-	-	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 2025-26 operating budget for the department reflects a 40% increase compared to the FY 2024-25 adopted budget. This rise is primarily due to the transfer of personnel and responsibilities, including Generator Maintenance, Fleet Maintenance, and Fuel Maintenance, from the Public Services and Utilities Departments.

The budget includes the transfer of four contractual employees relating to Operations Management, Fuel Maintenance, Generator Maintenance, Central Stores and Warehousing from the Public Services and Utilities Departments.

In addition, the adopted budget also includes the re-allocation of the cost for repairs and maintenance of the portable and stationary generators throughout the City, that were historically budgeted under the Public Services Department. Note - The cost for the maintenance of the Utility Department's

PROCUREMENT

generators will remain under the Utility Department's budget.

Accomplishments

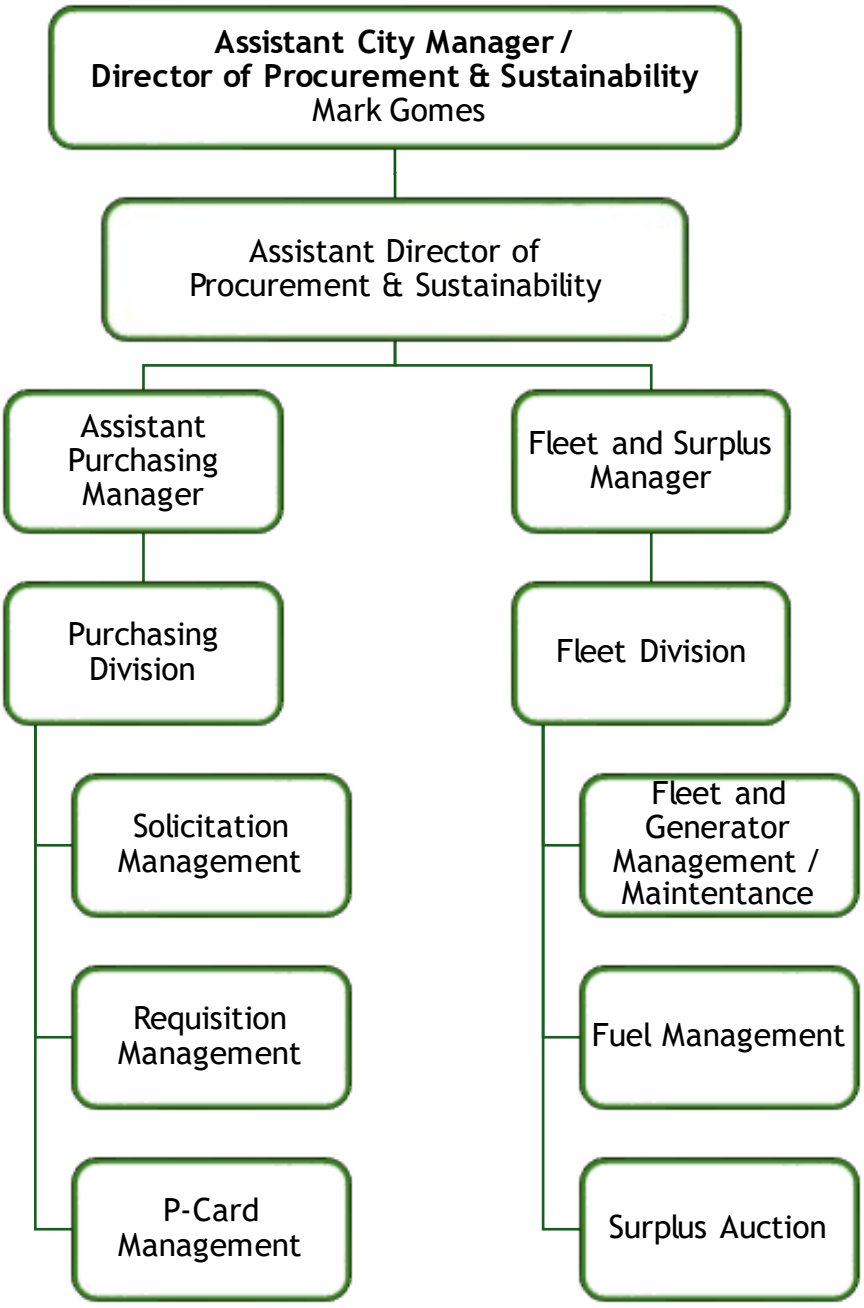
Received the prestigious 2025 Annual Achievement of Excellence in Procurement (AEP) Award from the National Procurement Institute, Inc. (NPI). The City of Pembroke Pines' Procurement Department was one out of only 85 municipalities in the United States and Canada to receive the award in 2025.

PROCUREMENT

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of City vehicles ordered	42	30	61	30	30	30
Number of formal bids advertised	56	40	55	40	40	40
Effectiveness						
Number of initial bids that required rebidding	4	0	3	0	0	0
Number of formal protests filed related to the bidding process	0	0	1	0	0	0
Efficiency						
Number of (ten-hour) workdays required to fully execute a standard purchase order	5	4	6	4	4	4

PROCUREMENT

Supports City Goal
2. Promote and pursue a positive economic environment.

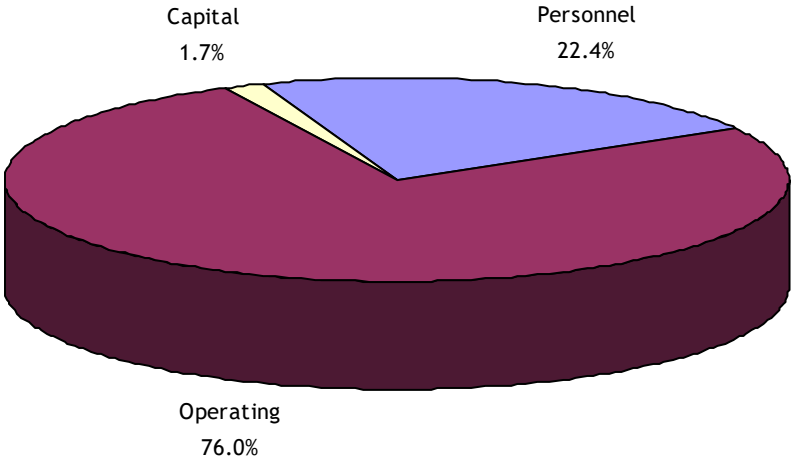


PROCUREMENT

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	247,132	258,537	327,402	446,742
Benefits	159,990	151,949	129,293	160,313
Personnel Total	**407,122**	**410,486**	**456,695**	**607,055**
Operating				
Professional Services	-	-	350,000	-
Other Services	463,365	550,447	910,391	1,352,568
Travel Per Diem	5	37	5,000	5,000
Communication Services	1,299	1,238	1,800	3,600
Rentals and Leases	-	324	777	777
Repair and Maintenance Services	2,775	14,382	219,692	316,692
Other Current Charges and Obligations	934	1,936	23,966	23,966
Office Supplies	2,027	2,013	3,000	3,000
Operating Supplies	182,760	67,446	235,214	334,404
Publications and Memberships	2,049	2,544	5,239	5,239
Training	-	550	11,000	17,000
Operating Total	**655,214**	**640,918**	**1,766,079**	**2,062,246**
Debt Services				
Principal Payments	11,994	-	-	-
Interest Payments	6	-	-	-
Debt Services Total	**12,000**	**-**	**-**	**-**
Capital				
Machinery and Equipment	-	-	-	45,793
Capital Total	**-**	**-**	**-**	**45,793**
Expenditure Total	**$ 1,074,336**	**1,051,403**	**2,222,774**	**2,715,094**

PROCUREMENT

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512024 Procure/Sustain Dir/Assist CM		-	-	-	1
512054 Asst Procure/Sustain Director		-	-	-	1
512482 Assistant Procurement Director		1	-	-	-
512483 Procurement Dir/PS Admin Mgr		1	1	1	-
512488 Assistant Purchasing Manager		-	1	1	1
Total	Full-time	2	2	2	3
	Part-time	-	-	-	-

HOWARD C. FORMAN HUMAN SERVICES CAMPUS

Mission

To strengthen the health of our community by providing a safe, secure, and healing environment in which a business model that blends social services and business provides optimal services to transform health and enrich lives.

Goals

The Senator Howard C. Forman Human Services Campus develops partnerships that improve the health and well-being of our community and is responsible for the establishment and maintenance of health care, community service, educational, and housing facilities serving the diverse needs of children, families and seniors of southeast Florida. This division ensures that superior facilities are available to professional providers of 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 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 Veterans Housing Program Reenergize and Reconnect (R&R) Village to provide safe, affordable housing to active or retired members of the military.

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.

FPL project - Seventeen (17) buildings will be transitioned from the City/State owned infrastructureto an FPL distribution system with separate meters. The assessment is based on the assumption that the replacement of the existing electrical services will be with a new electrical service that has the same capacity.

Resurfacing all the major roads at the Health Park.

Accomplishments

Providing assistance and process navigation in support of the successful development of Southwest Hammocks, a private development built by Carrfour Supportive Housing 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	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Total square footage available	23,477	23,447	56,677	48,524	23,477	44,037
Total square footage leased	177,028*	177,028*	146,749	151,951	177,028*	184,466
Number of executed leases	0	0	0	0	0	0
Effectiveness						
% of square footage leased	88.30%	88.30%	80.00%	75.80%	88.30%	95.00%
Efficiency						
Personnel hours required to review individual lease agreements	0	3	3	0	3	3

* Includes WestCare lease and rental payment is contingent upon certificate of occupancy. Department of Juvenile Justice commenced rental payment in March 2020.

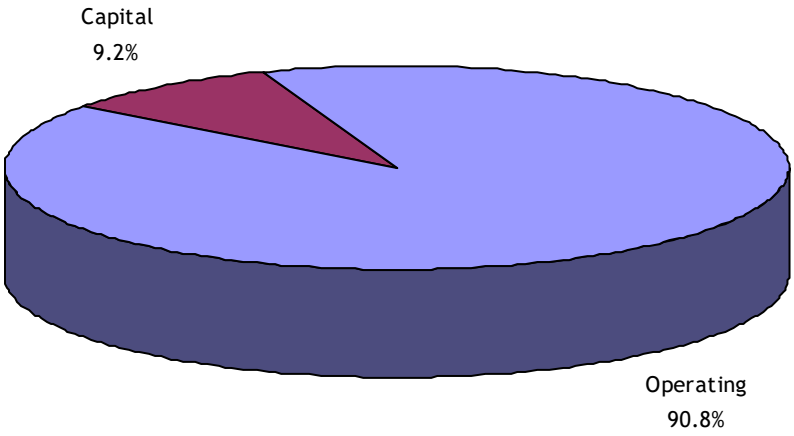
HOWARD C. FORMAN HUMAN SERVICES CAMPUS

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Charges for Services	79,727	89,077	86,408	86,409
Rents & Royalties	1,554,227	1,999,669	2,206,374	2,298,635
Miscellaneous Revenues	-	-	1,000	1,000
Revenue Total	**$ 1,633,954**	**2,088,746**	**2,293,782**	**2,386,044**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	64,134	40,579	136,600	181,350
Other Services	303,079	340,843	357,850	376,000
Communication Services	3,734	-	16,000	8,000
Utility Services	195,920	144,218	191,900	198,400
Rentals and Leases	610,899	741,996	760,985	763,671
Insurance	67,619	159,476	178,547	219,816
Repair and Maintenance Services	121,096	24,861	2,305,830	2,170,500
Other Current Charges and Obligations	150	100	525	540
Operating Supplies	557	2,058	10,415	8,520
Operating Total	**1,367,188**	**1,454,131**	**3,958,652**	**3,926,797**
Capital				
Infrastructure	-	-	-	400,000
Capital Total	**-**	**-**	**-**	**400,000**
Expenditure Total	**$ 1,367,188**	**1,454,131**	**3,958,652**	**4,326,797**

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.

Provide a challenging and well-maintained golf course that meets the standards recommended

RECREATION AND CULTURAL ARTS

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 27children’s playgrounds.

RECREATION

~ AQUATICS - Operate four neighborhood pools

RECREATION AND CULTURAL ARTS

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 installations, murals, and traffic box wraps. The City is currently completing the Public Art Master Plan which will provide “framework” for future

RECREATION AND CULTURAL ARTS

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 2025-26 expenditure budget increased by $645,266 or 2.4% compared to FY 2024-25 adopted budget. This is due to an increase of $219,831 in operating expense and $425,435 in capital expenditures.

Continuation of 43 special events, to include the City's 66th birthday, known as Pines Day, celebrated each year in April.

Sponsor and organize the 26th annual Art & Music Festival in the Pines to be held at the Pembroke Pines City Center.

Replace the geothermal pool heating system at the Academic Village Pool.

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.

Tee Leveling Phase III - Laser leveling and regrassing of tees.

Renovations of the golf course maintenance building for equipment repair and storage.

Continuation of Musical Theatre Classes at Pines Art Center.

Replace roof at Rose Price Park.

New Chiller at Studio 18 to replace the master system.

Epoxy replacement in Great Hall at Charles F. Dodge City Center.

New Martin Luther King Day Parade.

Operations for new Spring Valley Park/Dream Park Community Center.

Accomplishments

Hired a new Division Director of Parks.

Pines Recreation concession stand renovation.

Replacement of the NexGen chlorine system at the Academic Village pool.

Loading dock renovation at City Hall.

Replacement of kitchen refrigeration condenser at City Hall.

Held the 4th annual Martin Luther King Day event.

Hosted Taste of Pines and raised over $30,000 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.

Renovation and repair of park pavilions throughout City parks.

Installation of shade structures at Steven L. Josias Dog Park and Maxwell Park.

Renovation of softball fields and drainage at Silver Lakes South.

Replaced the YMCA aquatic stairs for the pool slides.

Completed construction at William B. Armstrong Spring Valley Dream Park. Park now features a 1/3 of a mile passive park, playground and community center building.

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 and mulched all parks walking trails and playground areas with ADA compliant wood chips.

RECREATION AND CULTURAL ARTS

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”.

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 40 special events throughout the year.

Applied for and received a Children’s Services Council of Broward County - 2025 Maximizing Out-of-School Time (MOST) Grant for $154,092.

Renovated all fairway bunkers and tees at five holes 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.

Hosted the annual Pembroke Pines Charter School Golf Tournament and raised over $80,000.

Hosted four exhibitions at the Frank C. Ortis Art Gallery.

Hosted four exhibitions at Studio 18 Art Complex.

Implemented City Center Pizza on Thursdays at City Center.

RECREATION AND CULTURAL ARTS

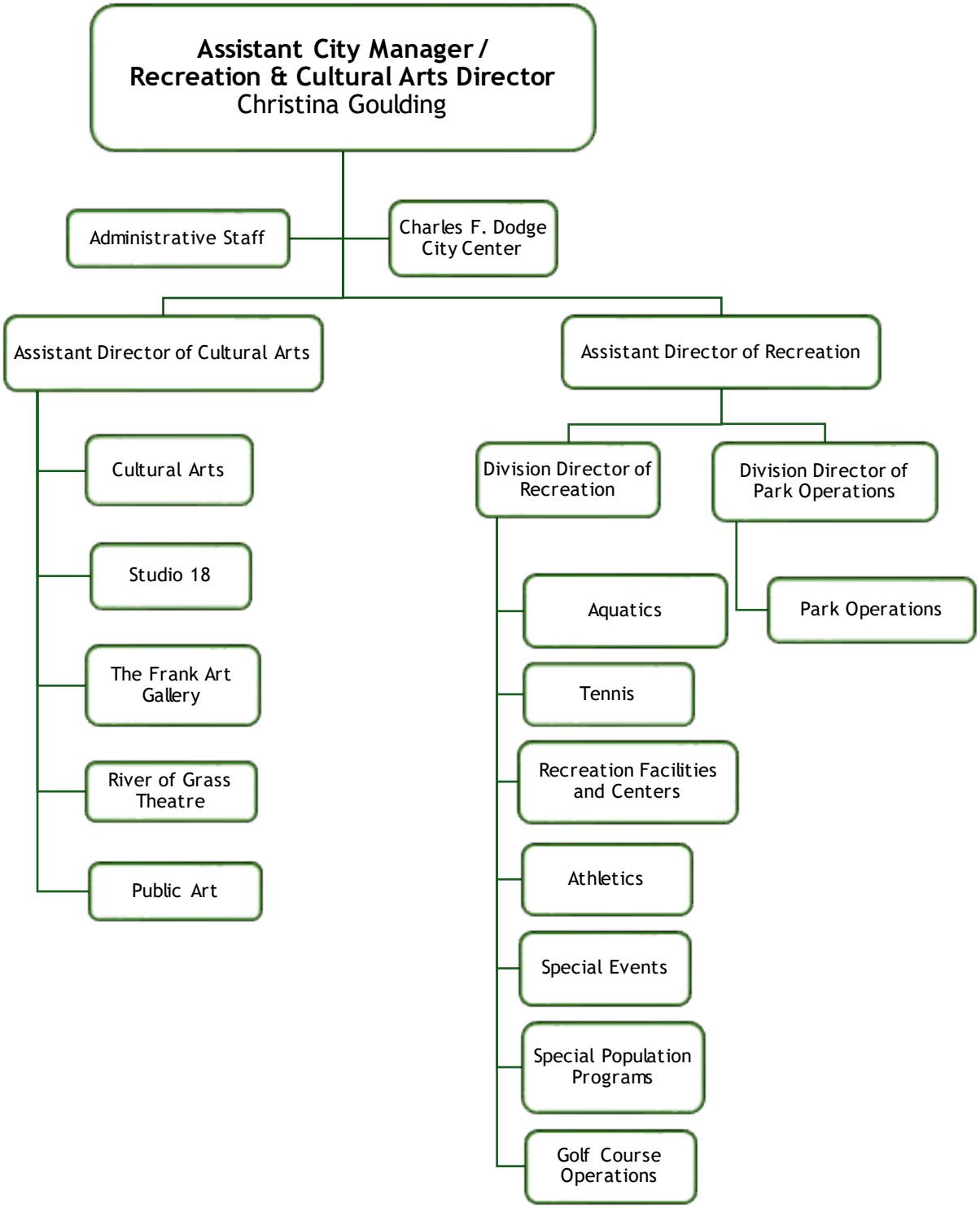
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of participants for athletics	4,703	9,000	7,259	5,500	5,235	5,500
Number of swim team members	300	320	300	320	320	320
Number of children in youth programs*	5,855	45	5,249	6,000	6,200	6,200
Number of recreation special events	43	36	35	35	45	45
Number of participants for recreation special events	34,225	32,000	38,555	32,000	35,000	35,000
Number of cultural events	94	16	95	16	96	95
Number of participants for cultural events	8,251	5,780	11,382	6,000	8,500	11,400
Number of tennis memberships	221	240	283	250	250	300
Number of golf rounds	51,011	46,000	48,676	48,000	53,000	53,000
Number of residents registered in CivicRec	4,256	2,000	10,592	2,200	4,500	11,000
Number of social media followers for The Frank	6,618	3,733	6,346	3,800	6,750	6,350
Effectiveness						
% 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	100.0%	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
Efficiency						
Art and culture supplies cost/participant	$3.64	$1.34	$11.25	$2.00	$3.65	$11.50
^Ratio of volunteer hours to total staff hours worked	52%	54%	52%	55%	55%	55%

*As of 2021-22, encompasses athletic programs and art & cultural programs.

RECREATION AND CULTURAL ARTS

Supports City Goal

3. Provide diverse recreational, educational, and cultural opportunities and maintain a full range of municipal services.



RECREATION AND CULTURAL ARTS

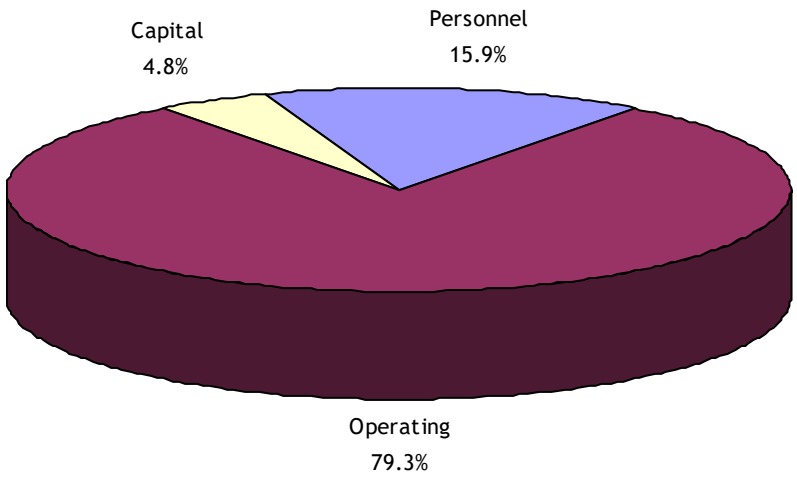
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Charges for Services	4,998,704	5,925,119	5,552,895	6,392,287
Intergovernmental Revenue	264,907	218,461	186,797	-
Rents & Royalties	673,413	663,111	686,301	793,108
Miscellaneous Revenues	9,196,620	1,050,449	73,500	5,350
Revenue Total **$**	**15,133,644**	**7,857,140**	**6,499,493**	**7,190,745**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	2,343,012	2,418,191	3,265,384	3,127,307
Benefits	1,543,205	1,545,168	1,179,201	1,018,812
Personnel Total	**3,886,217**	**3,963,359**	**4,444,585**	**4,146,119**
Operating				
Professional Services	887,203	910,617	1,026,135	1,041,628
Accounting and Auditing	2,183	3,540	3,938	3,847
Other Services	10,734,796	11,721,552	12,992,905	13,613,758
Travel Per Diem	79	4,037	5,907	10,757
Communication Services	95,870	59,272	140,945	100,334
Freight & Postage Services	108	11	200	200
Utility Services	1,141,624	1,114,587	1,303,578	1,249,463
Rentals and Leases	286,051	292,913	345,233	330,348
Insurance	1,739	-	1,868	1,868
Repair and Maintenance Services	1,233,741	1,962,494	3,797,913	2,225,298
Printing and Binding	29,532	37,466	43,734	74,850
Promotional Activities	123,110	120,016	118,002	94,800
Other Current Charges and Obligations	472,381	563,785	985,400	987,550
Office Supplies	6,715	6,625	11,748	13,000
Operating Supplies	581,569	607,498	883,410	866,190
Publications and Memberships	1,070	1,271	3,470	4,145

RECREATION AND CULTURAL ARTS

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Training	2,620	3,544	7,020	7,020
Operating Total	**15,600,391**	**17,409,227**	**21,671,406**	**20,625,056**
Debt Services				
Principal Payments	112,309	-	-	-
Debt Services Total	**112,309**	**-**	**-**	**-**
Capital				
Land	3,930,222	-	-	-
Buildings	-	-	391,000	481,775
Infrastructure	-4,362	1,208,697	6,280,703	161,500
Machinery and Equipment	116,944	246,172	2,074,787	609,870
Capital Total	**4,042,804**	**1,454,870**	**8,746,490**	**1,253,145**
Expenditure Total $	**23,641,721**	**22,827,455**	**34,862,481**	**26,024,320**

Expenditure Category



RECREATION AND CULTURAL ARTS

Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512020 Rec & Cult Arts Dir/Assist CM		1	1	1	1
512181 Division Director of Recreatio		1	1	1	1
512215 Senior Lifeguard		2	1	1	1
512409 PS Park Supervisor		2	2	2	2
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	-
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	3
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		17	17	17	17
513531 PT Assistant Program Coordinat		1	1	1	1
513537 PT Music Teacher		2	2	2	1
513549 PT Storage Lot Attendant		1	1	1	1
513563 PT Recreation Leader		5	5	5	5
513591 PT Water Safety Instructor		9	9	9	9
513602 PT Recreation Specialist		2	2	2	2
513680 PT Clerk Spec I		2	2	2	2
Total	Full-time	17	16	16	15
	Part-time	54	54	54	54

NON-DEPARTMENTAL

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 2025-26 expenditures decreased by $4.2 million or 31.0% compared to FY 2024-25 working budget. The FY 2024-2025 working budget includes $6.8 million for Land Purchase.

The Operating (non-capital) budget increased $2.6 million or 38.2%, due to increases of $5.6 million in Contingency, offset by benefits expense decrease of $1.7 million and transfers to other funds decrease of $1.4 million.

NON-DEPARTMENTAL

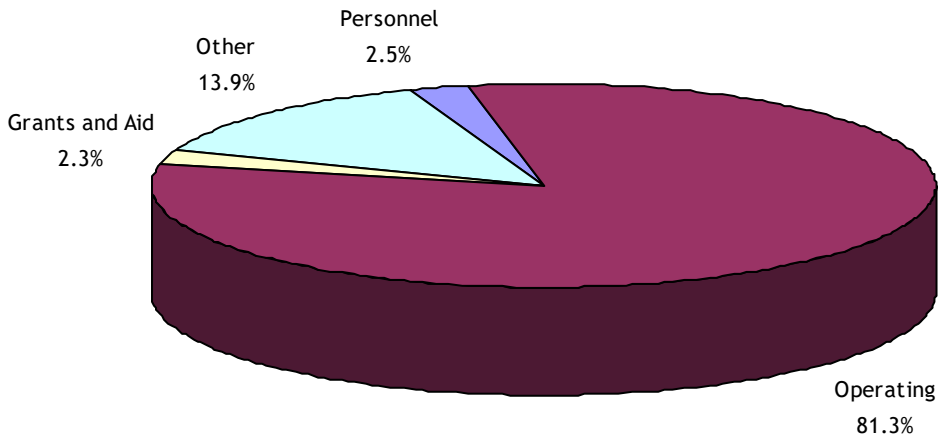
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Charges for Services	19,730,050	22,112,361	24,232,187	23,701,752
Intergovernmental Revenue	7,674,594	4,569,676	60,200	60,200
Rents & Royalties	14,025	16,709	15,300	15,300
Miscellaneous Revenues	36,550	-	-	-
Debt Proceeds/Installment Purchase	61,670	-	-	-
Revenue Total $	**27,516,889**	**26,698,746**	**24,307,687**	**23,777,252**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	-	-	-	20,000
Benefits	6,221,682	4,741,630	1,890,246	214,476
Personnel Total	**6,221,682**	**4,741,630**	**1,890,246**	**234,476**
Operating				
Contingency	62,935	-	-2,807,597	2,768,274
Professional Services	933,316	1,881,429	1,036,769	1,196,110
Other Services	30,504	39,321	46,050	208,400
Pension Benefits	62,597	64,385	66,225	68,117
Freight & Postage Services	97,127	83,849	78,400	86,100
Rentals and Leases	-	1,800	1,980	2,200
Insurance	2,103,002	1,959,757	3,204,959	2,996,910
Promotional Activities	6,926	8,328	32,101	51,000
Other Current Charges and Obligations	21,229	58,731	159,750	72,000
Office Supplies	768	1,786	3,000	3,000
Publications and Memberships	79,571	100,720	105,952	124,910
Operating Total	**3,397,976**	**4,200,106**	**1,927,589**	**7,577,021**
Debt Services				
Principal Payments	11,694	-	-	-
Interest Payments	281	-	-	-

NON-DEPARTMENTAL

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Debt Services				
Debt Services Total	**11,975**	**-**	**-**	**-**
Grants and Aid				
Aids to Government Agencies	98,760	127,341	138,162	138,162
Aids to Private Organizations	82,000	65,000	82,000	70,000
Other Grants and Aids	-	-	37,000	5,000
Grants and Aid Total	**180,760**	**192,341**	**257,162**	**213,162**
Other				
Transfers	1,000,968	2,326,158	2,666,831	1,294,425
Other Total	**1,000,968**	**2,326,158**	**2,666,831**	**1,294,425**
Capital				
Land	-	-	6,766,054	-
Machinery and Equipment	61,670	-	-	-
Capital Total	**61,670**	**-**	**6,766,054**	**-**
Expenditure Total **$**	**10,875,031**	**11,460,235**	**13,507,882**	**9,319,084**

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 2025-26 budget includes funding for road resurfacing projects, pressure washing of curbs and sidewalks, and litter control for rights-of-way and swales.

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.

Continue to clean and maintain the City owned drainage system as needed for compliance with the Community Rating System (CRS) requirements and the National Pollutant Discharge Elimination System (NPDES) requirements.

Continued street sweeping monthly of major roadways.

Continued resurfacing projects throughout the City. Completed or under construction projects include:

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 Flamingo Road to Palm Avenue.

STREETS AND SIDEWALKS

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of miles of road to maintain	490	490	490	490	490	490
Effectiveness						
% of community projects with paved surfaces that have adhered to all applicable technical and engineering requirements	100%	100%	100%	100%	100%	100%
Efficiency						
Cost to install a square foot of concrete residential sidewalk	$15.00	$6.00	$31.00	$8.00	$31.00	$32.24
Cost to install a linear foot of concrete curb and gutter in a typical residential street	$30.00	$30.00	$84	$40.00	$84.00	$87.36
Cost per square yard to mill asphalt to 1 ½” depth	$3.25	$3.25	$7.00	$3.25	$7.00	$7.28
Cost per square yard to overlay asphalt to 1 ½” thickness	$11.01	$11.01	$15.00	$12.00	$15.00	$15.60

STREETS AND SIDEWALKS

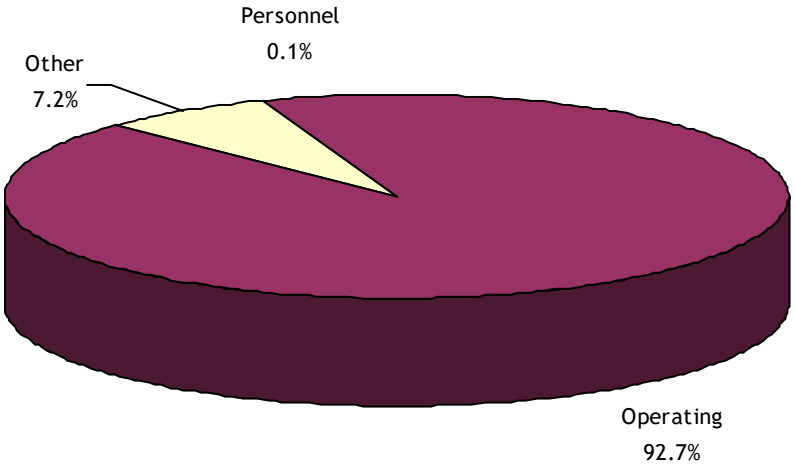
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Local Option Gas Tax	2,972,388	2,839,373	2,906,000	2,785,000
Franchise Fees	1,624,498	2,009,981	2,007,000	2,300,000
Intergovernmental Revenue	1,595,621	1,588,464	2,205,995	1,535,000
Investment Income	352,805	416,611	345,000	261,000
Miscellaneous Revenues	267,557	272,174	267,557	267,557
Interfund Transfers	-	1,865,443	1,400,000	-
Non-operating Sources	-	-	6,605,086	-8,281
Revenue Total **$**	**6,812,869**	**8,992,046**	**15,736,638**	**7,140,276**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Benefits	84,503	86,667	86,667	8,740
Personnel Total	**84,503**	**86,667**	**86,667**	**8,740**
Operating				
Professional Services	104,083	126,991	1,138,064	161,001
Other Services	3,102,951	3,361,608	4,271,867	4,005,760
Travel Per Diem	28	78	500	500
Communication Services	517	884	5,160	3,660
Utility Services	1,569,937	1,383,483	1,560,480	1,440,360
Insurance	214,344	219,874	310,635	364,627
Repair and Maintenance Services	626,025	2,870,373	5,682,140	598,158
Operating Supplies	24,817	1,733	39,850	40,000
Training	-	-	5,000	5,000
Operating Total	**5,642,703**	**7,965,023**	**13,013,696**	**6,619,066**
Other				
Transfers	268,114	226,881	504,726	512,470
Other Total	**268,114**	**226,881**	**504,726**	**512,470**
Capital				

STREETS AND SIDEWALKS

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category					
Capital					
Infrastructure		8,450	-	2,019,554	-
Machinery and Equipment		106,551	13,108	-	-
Works of Art/Collections		12,305	-9,440	111,995	-
Capital Total		**127,306**	**3,668**	**2,131,549**	**-**
Expenditure Total	**$**	**6,122,626**	**8,282,240**	**15,736,638**	**7,140,276**

Expenditure Category



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

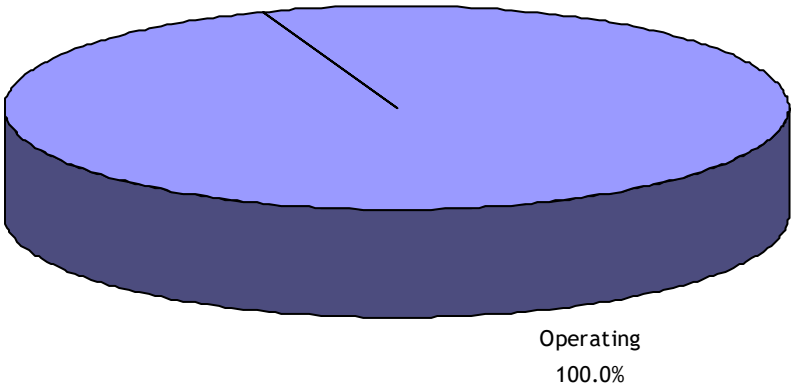
The FY 2025-26 budget of $8.6 million includes $7.4 million representing 91% of permit and other building fee revenues that will be remitted to the service provider as per the contract.

BUILDING FUND

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Building Permits	10,873,547	9,275,407	7,980,000	8,160,000
Judgments, Fines & Forfeitures	-	65	-	-
Investment Income	-	73,523	60,000	75,000
Rents & Royalties	460,090	383,478	315,000	367,000
Revenue Total	**$ 11,333,637**	**9,732,473**	**8,355,000**	**8,602,000**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Other Services	9,582,587	8,218,728	7,240,000	7,435,000
Other Current Charges and Obligations	1,265,531	1,181,260	1,115,000	1,167,000
Operating Total	**10,848,118**	**9,399,988**	**8,355,000**	**8,602,000**
Expenditure Total	**$ 10,848,118**	**9,399,988**	**8,355,000**	**8,602,000**

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-

FHFC GRANTS SHIP-CRF

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 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 2025-26 after the budget is adopted. Based on the FY 2024-25 budget, the City anticipates assisting 14 individuals with minor home repairs and 2 individuals with purchase assistance.

Accomplishments

As of May 31st, 2025, the City has provided services in the amount of $671,154 through the SHIP grant to assist 9 individuals with home repairs and $50,000 to assist 1 individual with purchase assistance.

FHFC GRANTS SHIP-CRF

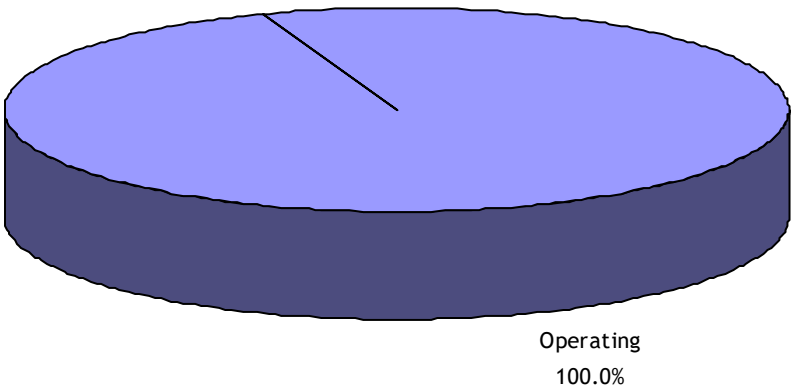
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
First-time home buyer	0	2	2	2	2	2
Home repairs	8	7	21	7	14	15
Effectiveness						
% of funds spent to total funds available	17%	35%	100%	35%	45%	45%
Efficiency						
Average cost per household assisted:						
Home repairs	$85,000	$54,000	$100,000	$54,000	$110,000	$100,000
Purchase assistance	$0	$40,000	$60,000	$40,000	$60,000	$60,000

FHFC GRANTS SHIP-CRF

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Intergovernmental Revenue	863,335	2,334,220	4,551,771	1,298,304
Investment Income	-	-	84,000	90,000
Non-operating Sources	-	-	-84,000	-90,000
Revenue Total	**$ 863,335**	**2,334,220**	**4,551,771**	**1,298,304**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	186,261	217,171	167,946	129,830
Other Services	677,074	1,997,049	3,993,825	1,058,474
Other Current Charges and Obligations	-	120,000	390,000	110,000
Operating Total	**863,335**	**2,334,220**	**4,551,771**	**1,298,304**
Expenditure Total	**$ 863,335**	**2,334,220**	**4,551,771**	**1,298,304**

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, homeowner's

HUD GRANTS CDBG-HOME

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.

The senior transportation program uses allocated funds for fuel as well as repair and maintenance of vehicles, and contractual services 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 2025-26.

Accomplishments

As of May 31st, 2025, the City has provided services in the amount of $389,381 through CDBG, including $276,356 for Building Improvement-SW Senior Center and Pines Point Residences and 501 Building. $60,552 was also spent in support of the City's Senior Transportation Program. As of May 31st, 2025, the Senior Transportation Program has provided approximately 13,790 trips to eligible clients 62 years old and over.

HUD GRANTS CDBG-HOME

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Home repairs - CDBG	4	7	4	7	7	6
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	20,855	35,000	21,255	35,000	35,000	20,567
Number of unduplicated CDBG clients	600	900	649	900	900	900
Home repairs - NSP	0	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
Effectiveness						
% of funds spent vs. funds available for home repairs	41%	30%	56%	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
Efficiency						
Average cost (fuel and R&M only) per one-way client (age 62+) trip	$6.51	$5.88	$8.15	$5.02	$5.02	$5.98
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)	3.35	0.00001	3.62	0.00000	0.00000	0.0001
Passengers per mile	0.19	0.24	0.21	0.35	1.00	0.4

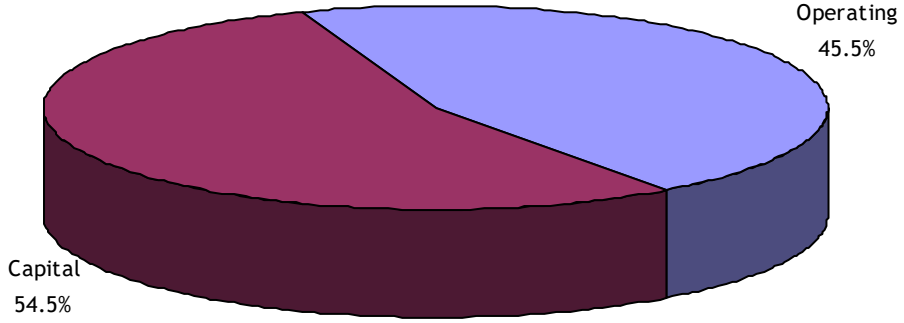
HUD GRANTS CDBG-HOME

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Intergovernmental Revenue	2,483,626	1,474,483	5,206,976	1,118,260
Investment Income	-	14,578	-	18,000
Non-operating Sources	-	-	-	-18,000
Revenue Total	**2,483,626**	**1,489,061**	**5,206,976**	**1,118,260**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	248,496	210,097	511,796	223,652
Other Services	387,803	82,154	2,025,472	151,869
Repair and Maintenance Services	42,224	54,232	61,296	61,296
Other Current Charges and Obligations	-	-	1,224,017	-
Operating Supplies	109,379	112,064	71,443	71,443
Operating Total	**787,903**	**458,547**	**3,894,024**	**508,260**
Capital				
Buildings	1,695,724	786,694	1,063,170	610,000
Machinery and Equipment	-	229,242	249,782	-
Capital Total	**1,695,724**	**1,015,936**	**1,312,952**	**610,000**
Expenditure Total	**2,483,626**	**1,474,483**	**5,206,976**	**1,118,260**

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. ~ 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 2026 is anticipated to be $21,356, which will fund the cost of the Part-Time Assistant Victim Advocate grant

LAW ENFORCEMENT GRANT

position. The Assistant Victim Advocate will continue to provide increased services to victims of crime. This grant will end September 2026.

Accomplishments

Successfully purchased $330,553.00 in equipment and training for anti-terrorism efforts via the Urban Area Security Initiative (UASI). Items purchased:-$36,000 Portable Automated External Defibrillators-$115,728 for portable radios for the Fire Department-$11,000 in collapsible cones-$54,000 in portable battery-operated hydraulic breaching tools for the SWAT Team-$48,000 in hydraulic breaching tools for patrol officers-$66,000 in spare radio batteries

LAW ENFORCEMENT GRANT

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
VOCA direct expenditures	$22,720	$24,653	$3,994	$24,653	$23,511	$23,511
Information & Referral	385	^170	N/A	^170	^200	^200
Emotional Support/Safety Services	39	^25	N/A	^25	^25	^25
Criminal/Civil Justice System Assistance	9	^10	N/A	^10	^10	^10
Personal Advocacy/Accompaniment	13	^10	N/A	^10	^10	^10
Homeland Security Urban Area Security Initiative Grant expenditures	$324,749	^$661,390	^$397,423	^$330,678	^$330,681	^$330,681
Highway Safety Grant expenditures	$2,231	^$11,265	^$13,392	^$2,268	^$3,500	^$3,500

^ Contingent upon receipt of grant funding.

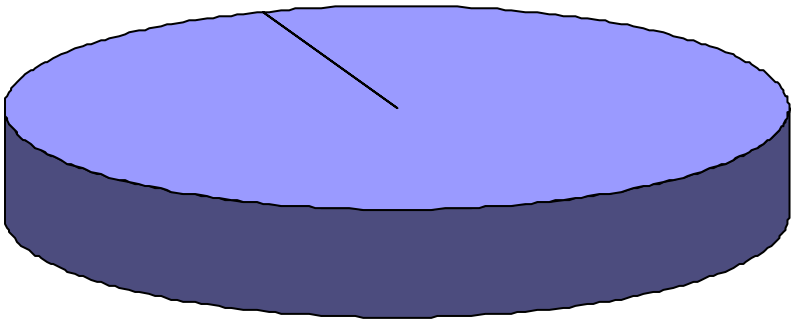
LAW ENFORCEMENT GRANT

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Intergovernmental Revenue		247,367	450,237	557,815	21,356
Revenue Total	**$**	**247,367**	**450,237**	**557,815**	**21,356**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	23,336	17,102	25,059	19,838
Benefits	1,615	284	1,183	1,518
Personnel Total	**24,951**	**17,386**	**26,242**	**21,356**
Operating				
Other Services	35,000	-	-	-
Operating Supplies	164,514	227,451	154,002	-
Training	-	4,500	-	-
Operating Total	**199,514**	**231,951**	**154,002**	**-**
Capital				
Machinery and Equipment	22,903	200,900	377,571	-
Capital Total	**22,903**	**200,900**	**377,571**	**-**
Expenditure Total	**247,367**	**450,237**	**557,815**	**21,356**

LAW ENFORCEMENT GRANT

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 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- 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.

~ 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 for Handheld Speed Measuring Devices.

The 2022 Justice Assistance Grant (JAG) award was announced in the amount of $22,762 for Radar Speed Sign Trailers

Accomplishments

Open Grant - Forensic Investigative Genetic Genealogy Grant Program (FIGG) FY 2024-25 for DNA Testing Evidence.

Open Grant - Urban Areas Security Initiative (UASI) FY 2023-24 for Battery Operated Extrication Tools, Covert Surveillance Cameras and Underwater Sonar.

POLICE COMMUNITY SERVICES GRANT

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Funds spent on equipment	$21,608	^$46,874	0	^$47,003	^$21,817	^$21,817

^Contingent upon receipt of grant funding.

POLICE COMMUNITY SERVICES GRANT

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Intergovernmental Revenue		101,608	-	24,241	-
Revenue Total	**$**	**101,608**	**-**	**24,241**	**-**

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category					
Operating					
Other Services		4,670	-	-	-
Operating Supplies		96,938	-	23,433	-
Training		-	-	808	-
Operating Total		**101,608**	**-**	**24,241**	**-**
Expenditure Total	**$**	**101,608**	**-**	**24,241**	**-**

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:• Gold Route - 43 minute and 44

COMMUNITY BUS PROGRAM

minute intervals• Green Route - 57 minute and 60 minute intervals• Blue Route East - 65 minute intervals• Blue Route West - 63 minute intervals

Budget Highlights

State funds for the 5310 Grant continue to be released, thus providing replacement buses for current ones which are passed their mileage and are requiring continuous maintenance. To date, FFY 2021 through FFY 2023 have been awarded and are being built and will be delivered before summer 2025. FFY2024 has just been awarded and will go through proper channels for execution and manufacturing and then delivery.

Accomplishments

The Community Services Shuttle Bus service has incorporated a much requested and needed stop for the residents at Hollybrook Golf & Tennis. The senior residents there are happy to have their designated stop which ensures their connection to Broward County Transit and therefore extend their travel throughout the city.

COMMUNITY BUS PROGRAM

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of information documents distributed	3,530	4,500	3,594	5,000	4,500	4,500
Road calls required (calls for assistance due to mechanical problems)	6	4	7	5	4	4
Number of one-way client trips	152,378	200,000	157,243	200,000	200,000	200,000
Effectiveness						
Number of grievances filed against system	0	0	0	0	0	0
Efficiency						
Passengers per service hour	8.1	10.0	9.1	10.0	10.0	10
Passengers per mile	0.64	2.50	0.69	2.50	4.00	4.00
Vehicular accidents per 100,000 miles	3.94	0.00	1.91	0.00	0.00	0.00
Average cost per one-way client (any age) trip	$3.55	$3.03	$3.46	$2.71	$3.00	$4.00

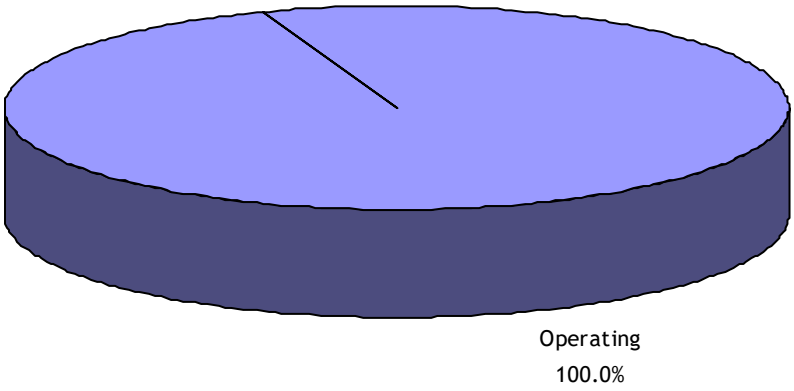
COMMUNITY BUS PROGRAM

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Intergovernmental Revenue	602,166	672,589	1,150,602	662,530
Interfund Transfers	532,947	450,632	1,086,082	1,322,966
Revenue Total $	**1,135,113**	**1,123,222**	**2,236,684**	**1,985,496**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	6,352	4,224	11,900	9,740
Other Services	912,860	859,756	1,027,750	1,193,411
Communication Services	430	347	1,800	1,650
Insurance	-	-	214,074	348,845
Repair and Maintenance Services	162,983	181,792	244,500	244,450
Office Supplies	963	978	3,300	1,650
Operating Supplies	51,917	79,374	134,051	185,350
Publications and Memberships	-	-	600	400
Operating Total	**1,135,506**	**1,126,470**	**1,637,975**	**1,985,496**
Capital				
Machinery and Equipment	-	-	982,116	-
Capital Total	**-**	**-**	**982,116**	**-**
Expenditure Total $	**1,135,506**	**1,126,470**	**2,620,091**	**1,985,496**

COMMUNITY BUS PROGRAM

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 $22,338 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	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Funds spent on equipment and building improvements	$0	$712	0	$11,568	$27,159	$27,159

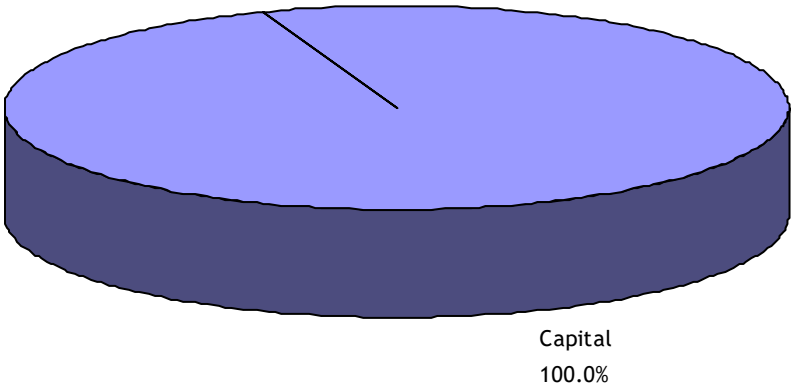
LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Investment Income		26,463	31,730	23,000	18,000
Non-operating Sources		-	-	542,627	4,338
Revenue Total	**$**	**26,463**	**31,730**	**565,627**	**22,338**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	-	-	2,000	-
Repair and Maintenance Services	-	-	25,927	-
Operating Supplies	-	-	3,390	-
Operating Total	**-**	**-**	**31,317**	**-**
Capital				
Buildings	-	-	880	-
Infrastructure	-	-	59,791	-
Machinery and Equipment	-	-	473,639	22,338
Capital Total	**-**	**-**	**534,310**	**22,338**
Expenditure Total	**-**	**-**	**565,627**	**22,338**

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 $18,171 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	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Funds spent on equipment	$0	$590	0	$9,590	$22,514	$22,514

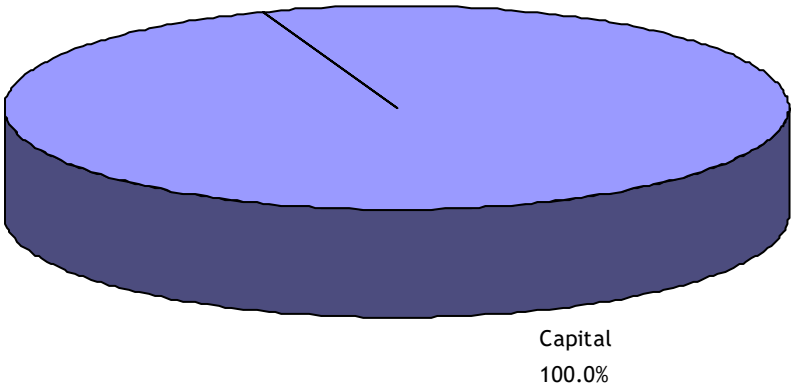
LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Investment Income		21,937	26,304	19,000	15,000
Non-operating Sources		-	-	449,898	3,171
Revenue Total	**$**	**21,937**	**26,304**	**468,898**	**18,171**

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category					
Operating					
Professional Services		-	-	31,200	-
Operating Supplies		-	-	138,592	-
Operating Total		**-**	**-**	**169,792**	**-**
Capital					
Infrastructure		-	-	1,920	-
Machinery and Equipment		-	-	297,186	18,171
Capital Total		**-**	**-**	**299,106**	**18,171**
Expenditure Total	**$**	**-**	**-**	**468,898**	**18,171**

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

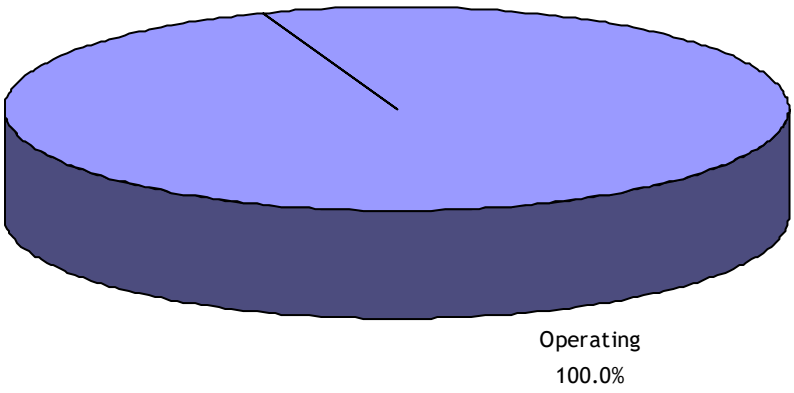
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of new recruits sent to the Police Academy	0	4	2	2	3	3
Efficiency						
Average training cost per recruit	$4,875	$4,900	N/A	$4,900	$4,875	4,875

LAW ENFORCEMENT TRUST FUND POLICE EDUCATION

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Judgments, Fines & Forfeitures		12,424	19,010	16,117	13,372
Investment Income		3,002	4,369	3,000	2,000
Non-operating Sources		-	-	56,503	-3,000
Revenue Total	**$**	**15,425**	**23,380**	**75,620**	**12,372**

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category					
Operating					
Travel Per Diem		-	-	2,300	-
Training		-	-	73,320	12,372
Operating Total		**-**	**-**	**75,620**	**12,372**
Expenditure Total	**$**	**-**	**-**	**75,620**	**12,372**

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 $54,564 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	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Funds spent for drug and crime prevention	$17,791	$2,125	0	$15,158	$12,036	$12,036
Funds spent on equipment and building improvements	$0	$0	$35,428	$85,892	$68,206	$68,206

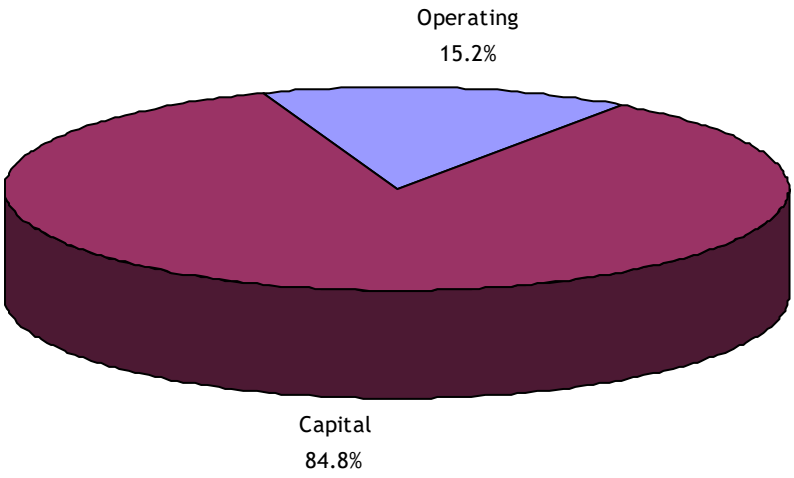
LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Judgments, Fines & Forfeitures	5,500	1,490	-	-
Investment Income	69,918	84,242	61,000	49,000
Non-operating Sources	-	-	1,203,588	15,337
Revenue Total	**$ 75,418**	**85,732**	**1,264,588**	**64,337**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	-	-	16,461	-
Other Services	-	-	39,300	-
Travel Per Diem	-	-	6,176	-
Other Current Charges and Obligations	-	-	5,000	-
Operating Supplies	17,791	5,000	71,402	9,773
Operating Total	**17,791**	**5,000**	**138,339**	**9,773**
Grants and Aid				
Aids to Private Organizations	-	-	7,085	-
Grants and Aid Total	**-**	**-**	**7,085**	**-**
Capital				
Buildings	-	-	105,774	-
Machinery and Equipment	-	-	1,013,390	54,564
Capital Total	**-**	**-**	**1,119,164**	**54,564**
Expenditure Total	**$ 17,791**	**5,000**	**1,264,588**	**64,337**

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.

~ RESPITE - 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

The City continues to apply for the Florida Department of Transportation grant 5310 on an annual basis to replace buses that need replacement due to high mileage and continuous need of repairs.

Accomplishments

The Florida Department of Transportation has resumed the provision of awards to the municipalities in 2024 and to present we have received inventory for FFY2021 and FFY2023 for a total of 4 (four) buses.

OLDER AMERICANS ACT (OAA) GRANT

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of clients receiving day care services	31	50	39	50	40	50
Number of senior clients registered at SW Focal Point Center	2,316	1,000	2,326	1,000	2,500	2,500
Units (1 hour) of service*:						
Public education	40	48	58	44	60	60
Personal care	3,143	3,500	2,811	3,182	3,182	3,182
Respite	418	1,559	980	1,418	1,418	1456
Homemaker	2,372	3,000	1,741	2,728	2,728	2,728
Number of one-way client (age 60+) trips per year	20,310	21,994	21,514	20,567	20,567	20,567
Screening & Assessment	76	115	90	105	104	104
Adult day-care^	32,470	39,087	35,618	40,008	40,008	40,064
Counseling--individual	157	352	155	320	320	240
Counseling--group	69	70	69	64	64	60
Recreation	4,016	4,263	4,017	3,873	3,872	3,872
Caregiver Training & Support - Group	80	148	73	135	100	80
Effectiveness						
% of grant funding utilized (IIIB, IIIE, and LSP)	84.85%	100%	78.45%	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	0.20	0.24	0.21	3.00	0.24	0.40
% of survey responses with a positive rating	100%	100%	100%	100%	100%	100%
Vehicular accidents per 100,000 miles	1.94	0.00	2.83	0.00	0.00	0.00
Road calls per passenger trip	3.35	0.00001	3.62	0.00001	0.00001	.0001
Grant reimbursement per trip	$10.51	$10.51	$10.51	$10.51	$10.51	$11.00

*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.

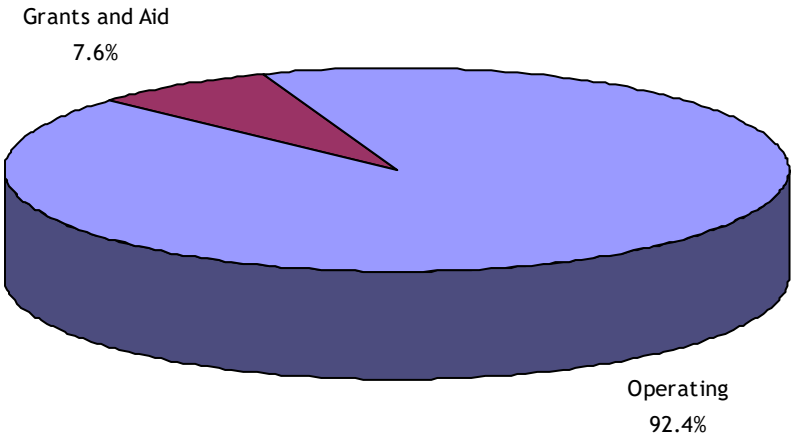
OLDER AMERICANS ACT (OAA) GRANT

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Intergovernmental Revenue		664,435	681,994	773,499	773,499
Miscellaneous Revenues		3,854	4,545	2,500	1,000
Interfund Transfers		736,135	686,964	685,475	483,929
Revenue Total	**$**	**1,404,424**	**1,373,502**	**1,461,474**	**1,258,428**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	1,936	1,684	2,900	-
Other Services	1,265,182	1,230,795	1,231,525	1,163,143
Insurance	-	-	67,864	-
Repair and Maintenance Services	943	-	1,000	-
Operating Supplies	63,306	56,651	62,700	-
Publications and Memberships	-	-	200	-
Operating Total	**1,331,367**	**1,289,131**	**1,366,189**	**1,163,143**
Grants and Aid				
Aids to Government Agencies	73,057	78,578	95,285	95,285
Grants and Aid Total	**73,057**	**78,578**	**95,285**	**95,285**
Expenditure Total	**1,404,424**	**1,367,708**	**1,461,474**	**1,258,428**

OLDER AMERICANS ACT (OAA) GRANT

Expenditure Category



DEBT SERVICE FUND

Mission

To responsibly manage the City's long-term obligations while optimizing the use of financial resources to support major projects and maintain fiscal stability.

Goals

Secure financing for projects and refund existing debt through the most cost-effective strategies available. To preserve and enhance the City's creditworthiness to ensure continued access to favorable borrowing terms. Ensure future borrowing capacity remains unimpeded by unnecessary restrictions or financial overreach.

Objectives

Account for and manage the servicing of the City's general long-term debt obligations. To maintain the City's strong bond ratings to promote investor confidence and marketability of the City-issued debt. Ensure timely and accurate debt service payments, maintaining compliance with all bond covenants and legal requirements.

Major Functions & Activities

The Debt Service Fund accounts for the payment of principal and interest of the City's general long-term debt. Each is described below, including the outstanding balance as of May 31, 2025. All capitalized terms are consistent with the official bond 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 to refund the outstanding $8,690,000 Capital Improvement Revenue Bonds, Series 1999 realizing a net interest cost savings. These Series 2010 Bonds have an outstanding balance of $1,589,400 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 to finance certain improvements and expansions to the City's consolidated utility system. These Bonds have an outstanding balance of $1,034,718 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 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

DEBT SERVICE FUND

outstanding balance of $19,785,000 due in varying installments through October 1, 2033. The outstanding bonds bear an 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 to fund 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 $23,095,000 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 $17,610,000 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 for $76,045,000 for (i) funding the cost of 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)

DEBT SERVICE FUND

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 bonds have an outstanding balance of $53,005,000 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 current refunding the Variable Rate Capital Improvement Revenue Bonds, Series 2005 (Susan B. Anthony Center) to realize a net interest cost savings. These 2008 Bonds have an outstanding balance of $5,732,000. 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 a 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 bonds to refund $30,505,000 outstanding Capital Improvement Revenue Refunding Bonds, Series 2006 and $22,050,000 outstanding Capital Improvement Revenue Bonds (Phase II of Forman Senior Housing Project), Series 2007. These bonds have an outstanding balance of $22,125,000 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, 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

DEBT SERVICE FUND

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 (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 $55,875,000 and $3,635,000, respectively.

Budget Highlights

The City will continue to evaluate future capital needs and issue new debt only when fiscally prudent and authorized by the City Commission. The City is planning to issue bonds in the fiscal year 2026 to fund various capital projects.

Accomplishments

The City remained in full compliance with all debt service covenants. All principal and interest payments were made timely.

DEBT SERVICE FUND

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of bond issues outstanding	9	9	9	9	9	11
Number of payments	19	19	18	18	18	22
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, 2025

Type of Bonds	**Capital Improvement Revenue Bonds, Series 2019A and Taxable Capital Improvement Revenue Bonds, Series 2019B** $62,620,000	**Refunding** Capital Improv Series 1999 $8,545,700	**Refunding** Firefighters Pension Series 2003A $35,300,000	**Refunding** Police Officers & General Employees Pension Series 2004 $41,540,000	**Refunding** Senior Housing Tower I & II 2004A & 2004B $29,040,000
Revenue	Charter School	Capital Improv. Refunding	Taxable Comm. Services Tax Refunding	Taxable Comm. Services Tax Refunding	Public Improv. Refunding
General Obligation					
Fiscal Y/E Sep 30	Series 2019A and Series 2019B	Series 2010	Series 2013	Series 2014	Series 2014
2026	4,261,905	827,124	2,820,253	3,139,234	2,171,681
2027	5,636,025	829,084	2,818,689	3,132,980	2,172,056
2028	5,684,400	-	2,815,086	3,131,112	2,184,731
2029	5,679,650	-	2,809,437	3,128,153	2,174,953
2030	5,686,650	-	2,802,421	3,128,602	2,176,625
2031	5,694,400	-	2,799,072	3,117,365	2,165,000
2032	6,302,400	-	2,793,378	3,119,832	2,159,875
2033	6,310,150	-	2,789,905	3,116,182	2,155,375
2034	6,315,650	-	2,788,075	3,106,414	2,165,850
2035	6,298,400	-	-	-	2,154,850
2036	6,273,800	-	-	-	-
2037	6,273,250	-	-	-	-
2038	6,307,600	-	-	-	-
2039	-	-	-	-	-
Total debt service	**$ 76,724,280**	**$ 1,656,208**	**$ 25,236,316**	**$ 28,119,874**	**$ 21,680,996**
Principal outstanding FY 2025	$ 57,790,000	$ 1,589,400	$ 19,785,000	$ 23,095,000	$ 17,610,000

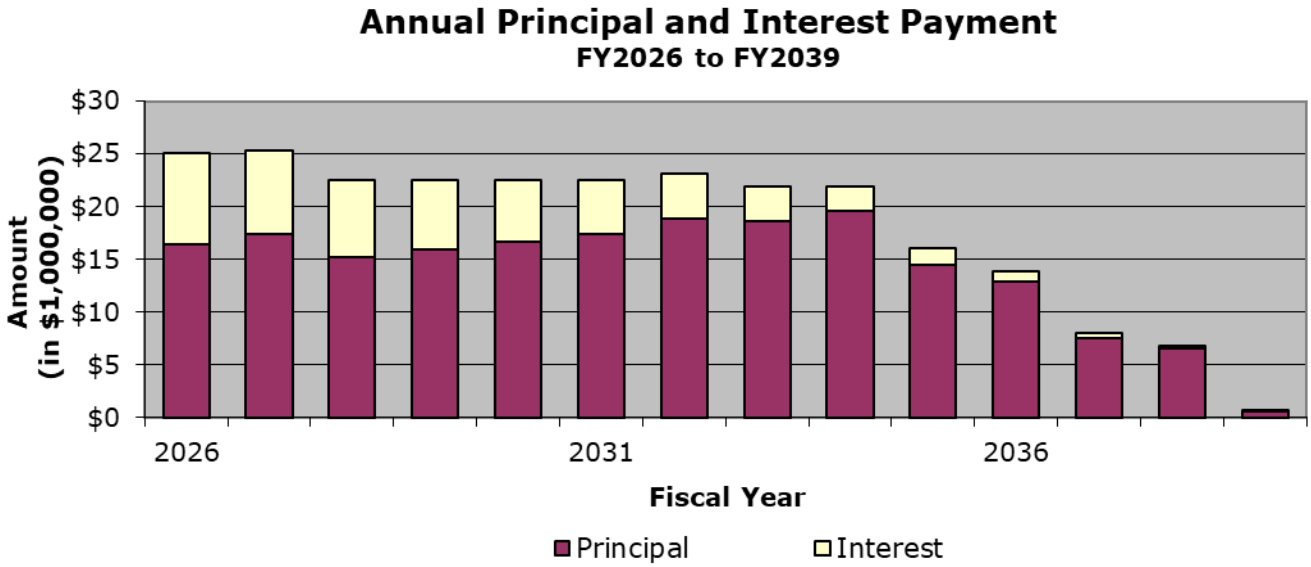
City of Pembroke Pines, Florida
Schedule of Debt Service on Outstanding Bonds as of September 30, 2025

				Business-type Activities	Combined Activities
Type of Bonds	**Refunding** 2005 GO Bonds and Partial 2007 GO Bonds $76,045,000	**Refunding** Susan B. Anthony Center 2005 Bonds $7,636,000	Various Capital Projects & **Advance Refunding** Cap Improv., Series 2006 & 2007 $45,960,000	Consolidated Utility System Project $12,300,000	
Revenue		Variable Rate Cap Improv. Refunding	Capital Improv. Refunding	Consolidated Utility System	
General Obligation	General Obligation	**			
Fiscal Y/E Sep 30	Series 2015	Series 2016	Series 2017	Series 2010	Total Debt Service/ Principal
2026	5,894,438	508,178	4,418,463	1,052,827	25,094,103
2027	5,895,238	510,607	4,412,338	-	25,407,017
2028	5,894,738	514,455	2,325,588	-	22,550,110
2029	5,894,988	517,684	2,320,463	-	22,525,328
2030	5,896,388	521,275	2,345,162	-	22,557,123
2031	5,896,188	525,188	2,340,988	-	22,538,201
2032	5,894,938	529,385	2,338,800	-	23,138,608
2033	5,892,688	533,828	1,195,932	-	21,994,060
2034	5,893,938	538,477	1,185,375	-	21,993,779
2035	5,892,938	542,313	1,189,250	-	16,077,751
2036	5,894,188	547,299	1,185,500	-	13,900,787
2037	-	552,373	1,189,000	-	8,014,623
2038	-	557,502	-	-	6,865,102
2039	-	561,662	-	-	561,662
Total debt service	**$ 64,840,668**	**$ 7,460,226**	**$ 26,446,859**	**$ 1,052,827**	**$ 253,218,254**
Principal outstanding FY 2025	$ 49,605,000	$ 5,732,000	$ 22,125,000	$ 1,034,718	$ 198,366,118

****Based on the 3.87% five year term through September 30, 2028. Direct Purchase fixed rate in effect at the financial statement date (September 30, 2023) per GASB Statement No. 38, paragraph 10.**

DISCUSSION ON THE EFFECTS OF EXISTING DEBT LEVELS ON CURRENT AND FUTURE OPERATIONS

Based on the assumptions outlined in the "Schedule of Debt Service on Outstanding Bonds as of September 30, 2025" for the variable rate bond issue, the total annual debt service is expected to remain relatively stable between approximately $21.9 million and $25 million from 2026 through 2034. Beginning in 2035, as more bonds mature, annual debt service obligations are projected to decrease significantly if no additional bonds are issued. However, the City plans to issue bonds in the fiscal year 2026 to finance various capital projects.



As of September 30, 2025, the total outstanding bond principal balance is **$198,366,119**, reflecting a decrease of **$15,674,027** from the prior year as a result of principal repayment.

On July 15, 2024, Fitch Ratings, Inc. upgraded the City's rating from AA to AA+, reflecting the implementation of Fitch's updated U.S. Public Finance Local Government Rating Criteria. The AA+ rating reflects the City's 'aaa' financial resilience, supported by a midrange level of budgetary flexibility and a strong capacity to independently raise revenue. The City demonstrates robust operating performance and a high level of financial flexibility, strengthened by consistent growth in reserves over the past several years. Additionally, the City's taxable value has experienced significant growth over the past twelve years.

Property Taxable Value for Fiscal Year Ending September 30, 2025 (2024 Tax Year)

Property Assessed Value:	
Just Value	$ 32,730,768,318
Less: Property and Personal Exemptions	(4,217,807,771)
Homestead Assessment Differential [1]	(8,739,613,280)
Non-homestead Residential Property Differential [2]	(698,629,060)
Certain Residential and Nonresidential Real Property Differential [2]	(202,763,750)
Agricultural Differential [3]	(4,721,470)
Pollution Control Devices Differential [4]	(769)
Value Adjustment Board & Broward County Property Appraiser Adjustments	(1,438,705,375)
Final Taxable Value	$ 17,428,526,843

(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 is payable from an unlimited ad valorem tax levied annually.

Outstanding Debt:	
City's debt management policy regarding direct unlimited tax general obligation debt (UTGO) limitation (1.5% X $17,428,526,843 - the City's taxable assessed valuation)	$ 261,427,903
Total General Obligation Bonds subject to debt limitation (GO Bond Series 2015)	49,605,000
Legal debt margin	$ 211,822,903

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 - FY2024	$ 14,233,210
Maximum Annual Debt Service **(1)**	1,054,029
Maximum Debt Service Coverage	13.50

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 - FY2024	7,662,582
Combined Maximum Annual Debt Service **(1)**	5,972,586
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 -FY2024	$ 15,030,990
Combined Maximum Annual Debt Service **(1)**	2,184,731
Coverage	6.88

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 - FY2024	$ 10,881,534
Combined Maximum Annual Debt Service **(1)**	5,674,159
Maximum Debt Service Coverage	1.92

(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.

Debt Service Coverage - Anti-Dilution Test
Capital Improvement Revenue Bonds, Series 2019A, and
Taxable Capital Improvement Revenue Bonds, Series 2019B

LEGALLY AVAILABLE NON-AD VALOREM REVENUES	2022	2023	2024
Taxes:			
Public Service Tax-Electric	$ 12,371,348	$ 14,399,714	$ 15,030,990
Public Service Tax-Water	2,755,752	2,837,087	2,994,981
Communication services tax	4,584,481	4,801,426	4,667,601
Local business tax - City	3,177,790	3,282,418	3,460,930
Intergovernmental Revenues:			
Local government 1/2 cent sales tax	13,980,016	14,296,322	13,521,799
Revenue sharing trust funds	6,646,683	7,211,251	6,914,994
Permits, Fees, and Licenses:			
Franchise fees-Electric	10,066,524	11,430,104	10,881,534
Franchise fees-Other	4,361,143	3,509,113	4,246,588
Building Permits **(4)**	496,738	847,421	1,455,482
Charter School revenues **(2)**	6,311,717	5,715,802	5,753,549
Charges for services:			
General Government	20,719,801	22,331,106	24,806,122
Public Safety	7,553,413	10,551,851	11,785,000
Culture/Recreation	7,194,365	7,972,511	8,805,104
Miscellaneous Revenues:			
Interest Income	(1,904,398)	7,817,841	12,253,752
Rental revenues **(3)**	6,762,977	6,020,002	6,433,223
Total Sources of Legally Available Non-Ad Valorem Revenues	**$ 105,078,350**	**$ 123,023,969**	**$ 133,011,649**

Anti-Dilution Test

	2022	2023	2024	Average
Total Non-Ad Valorem Revenues	**$ 105,078,350**	**$ 123,023,969**	**$ 133,011,649**	**$ 120,371,323**
Maximum Annual Debt Service (5)				**19,511,779**
Coverage (6)				**6.17**

(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
(5) Maximum Annual Debt Service to come due during any Bond Year of the Issuer on the Outstanding Bonds.
(6) To issue additional debt, Non-Ad Valorem revenues shall cover Maximum Annual Debt Service on the Bonds and such Debt by at least 1.5x.

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 by Assurance Guaranty Municipal Corp.

On November 6, 2024, Moody's Rating revised the outlook on 48 US local government issuers, which included the City of Pembroke Pines, from stable to no outlook (NOO). The issuer and long-term underlying debt instruments ratings have been affirmed.

On October 21, 2024, Moody's Rating upgraded the City's Taxable Communication Services Tax Revenue Refunding Bonds, Series 2013 and 2014, to A2 from Baa1 and maintained an Aa2 issuer rating on the City.

On August 2, 2024, Moody's Rating withdrawn the A1 insurance financial strength (IFS) rating and stable outlook of Assured Guaranty Municipal Corp. following the corporate reorganization of Assured Guaranty Ltd.'s two US financial guaranty insurers, effected through the merger of Assured Guaranty Municipal Corp. with and into Assured Guaranty Inc. (IFS rating A1 stable), with Assured Guaranty Inc. as the surviving company. The reorganization came into effect as of August 1, 2024, and by operation of law, all securities that had been insured by Assured Guaranty Municipal Corp. are now guaranteed obligations of Assured Guaranty Inc.

On July 15, 2024, Fitch upgraded the City's GO Bonds to AA+ from AA. These bonds are supported by the City's full faith and credit and are payable from an unlimited ad valorem tax levied annually.

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.

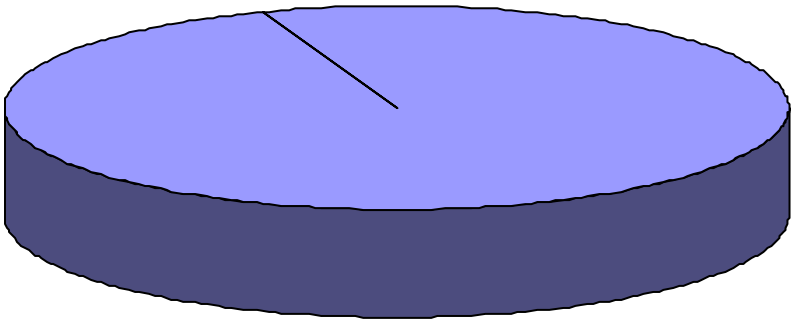
DEBT SERVICE FUND

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Ad Valorem Taxes	5,923,911	5,740,344	5,757,152	5,440,993
Utility Taxes	1,071,937	1,228,662	1,232,249	1,516,727
Communication Services Tax	4,801,426	4,667,601	4,813,000	4,527,000
Franchise Fees	744,058	718,818	733,666	733,025
Investment Income	582,016	677,192	202,000	458,000
Rents & Royalties	11,063,833	11,302,379	11,596,970	11,950,141
Non-operating Sources	-	-	-287,152	-580,456
Revenue Total	**$ 24,187,180**	**24,334,997**	**24,047,885**	**24,045,430**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Debt Services				
Principal Payments	16,312,900	13,998,400	14,674,300	15,379,200
Interest Payments	10,534,834	9,969,495	9,369,435	8,662,080
Other Debt Service Costs	4,150	10,606	4,150	4,150
Debt Services Total	**26,851,884**	**23,978,500**	**24,047,885**	**24,045,430**
Expenditure Total	**$ 26,851,884**	**23,978,500**	**24,047,885**	**24,045,430**

DEBT SERVICE FUND

Expenditure Category



Debt Services
100.0%

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 2025-26; therefore, the fund does not have any appropriations. However, unspent bond proceeds will become part of the FY 2025-26 working budget after the carryover of funds is finalized.

MUNICIPAL CONSTRUCTION FUND

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of projects completed	2	7	N/A	5	4	N/A

MUNICIPAL CONSTRUCTION FUND

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Investment Income		232,629	193,979	-	133,000
Miscellaneous Revenues		-	300,277	114,000	44,000
Prior Year Bond Proceeds		-	-	865,661	-
Non-operating Sources		-	-	-93,499	-177,000
Revenue Total	**$**	**232,629**	**494,256**	**886,162**	**-**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Other				
Transfers	-	450,000	-	-
Other Total	**-**	**450,000**	**-**	**-**
Capital				
Buildings	20,298	18,285	57,850	-
Infrastructure	1,083,791	65,322	616,706	-
Machinery and Equipment	151,521	157,700	197,434	-
Intangible Assets	373,617	9,335	14,172	-
Capital Total	**1,629,227**	**250,642**	**886,162**	**-**
Expenditure Total	**$ 1,629,227**	**700,642**	**886,162**	**-**

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 purposes

UTILITIES

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 has worked diligently in recent years to identify and prioritize the needs at our various locations. We have commissioned projects to cost effectively address aging infrastructure, equipment reliability, efficiency, and worker safety at our facilities. While some projects are in the design phases, others have been successfully designed, contractors procured and are budgeted for construction. Below is a sample of some of the projects in this budget.

PFAS WTP Improvements - Design Only, $5.5 million.

Polk Building remodel for Utility, GIS, and secondary EOC, Phase 2, $4.0.

Howard C. Forman Campus water/sewer utilities improvements, $3.9 million.

Purchase of replacement lift station assemblies, $2.4 million.

Replacement of WWTP headworks facility, $1.0 million.

Replacement of SCADA RTU's and telemetry for all 200 lift stations, $1.0 million.

Water system valve repair/replacement as needed, $0.8 million.

Replacement of obsolete and undersized water supply well, $0.5 million.

Replace Vactor truck # 4007, $0.5 million.

Lift station reconditioning for, old lift stations that need updating and safety improvements, $0.5 million.

Accomplishments

The Utilities department completed the following:

Renewed the Operations Contract with Jacobs for five (5) additional years with a 5-year renewal option for water and wastewater treatment services, water distribution and wastewater collection system, and customer service operations.

Replacement of a 30-inch pre-stressed concrete cylinder pipe wastewater force main from Johnson Street to the intersection of Taft Street and NW 77 Way.

UTILITIES

Automatic transfer switch replacement for generators at Holly Lake and Academic Village, Remote Water Storage Tanks with Zabatt Power Systems (contractor). This improves the city's efficient capability to transfer power supply from FPL main to auxiliary source (generators) during inclement weather.

New Raw Water Line installation from the central wellfield to the water treatment plant.

Numerous manhole adjustments and potable water Air Release Valve replacements for improved system operational efficiency.

Lift station (LS) repairs and replacements include:

LS #91 - Replacement. This included an electrical project to increase the voltage (adding an electrical transformer).

LS#177 - Replacement of suction line #1.

LS#172 - Leaking discharge line repair.

LS#158 - Discharge line and both suction pipes replacements.

LS#153 - Rehabilitation and discharge line repair.

LS#47 - Force main improvements.

LS#125 - Discharge line and valve replacements.

UTILITIES

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Number of utility customers assisted via Customer Service Call and Walk-In Centers	50,459	40,000	39,144	40,000	45,000	40,000
Number of potable water meters replaced	17,326	16,000	2,229	2,000	2,000	2,000
Linear feet of gravity sewer mains rehabilitated, eliminating inflow and infiltration into the sanitary sewer system	201,729	20,000	1,922	20,000	20,000	1,000
Miles of water main maintained	558.1	546	548	556.5	560	548
Fire hydrants maintained	5,445	5,521	5,600	5,450	5,450	5,600
Lift stations maintained	199	199	197	197	200	197
Miles of sanitary sewer maintained	354.5	419	359	412.5	358	359
Miles of force main maintained	120.6	36	118	36.2	122	118
Effectiveness						
Drinking Water Compliance Rate (% Days) (1)	99%	N/A	100%	100%	100%	100%
PH (County standard 6.5 - 9.1 or higher)	9.08	<9.50	9.10	<9.50	<9.50	<9.50
Total Residual Chlorine (County standard 4.0 or lower)	3.75	<4.00	3.70	<4.00	<4.00	<4.00
Color (County standard 15.0 or lower)	6.18	<15.00	5.00	<15.00	<15.00	<15.00
Fluoride ASF (County standard 0.8 or lower)	0.66	<0.80	0.60	<0.80	<0.80	N/A
Turbidity NTU (County standard 1.0 or lower)	0.09	<1.00	0.20	<1.00	<1.00	<1.00
Iron Fe- (County standard 0.3 or lower)	0.07	<0.30	0.05	<0.30	<0.30	<0.30
Water Distribution System Integrity (2)	3.22	N/A	2.00	2.25	2.75	2.50
Wastewater Treatment Effectiveness Rate (3)	100%	N/A	100%	100%	100%	100%
CBOD5 Effluent (County standard 20 or lower)	5.15	<20.00	7.30	<20.00	<20.00	<20.00
TSS Effluent (County standard 20 or lower)	6.0	<20.00	9.3	<20.00	<20.00	<20.00
Sewer Collection System Integrity (4)	106.06	N/A	60.91	15.00	50.00	60.00
Efficiency						
Distribution System Water Loss (5)	14.21%	N/A	13.99%	10.00%	10.00%	10.00%
Water O&M Cost per Account (6)	315.16	N/A	267.00	275.00	318.00	300.00
Water O&M Cost per MG Distributed (7)	2,765.22	N/A	2,340.00	2,500.00	2,800.00	2,800.00
Sewer O&M Cost per Account (8)	500.03	N/A	412.99	485.00	503.00	500.00
Sewer O&M Cost per MG Processed (9)	8,265.44	N/A	7,214.00	8,200.00	8,300.00	8,200.00

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.

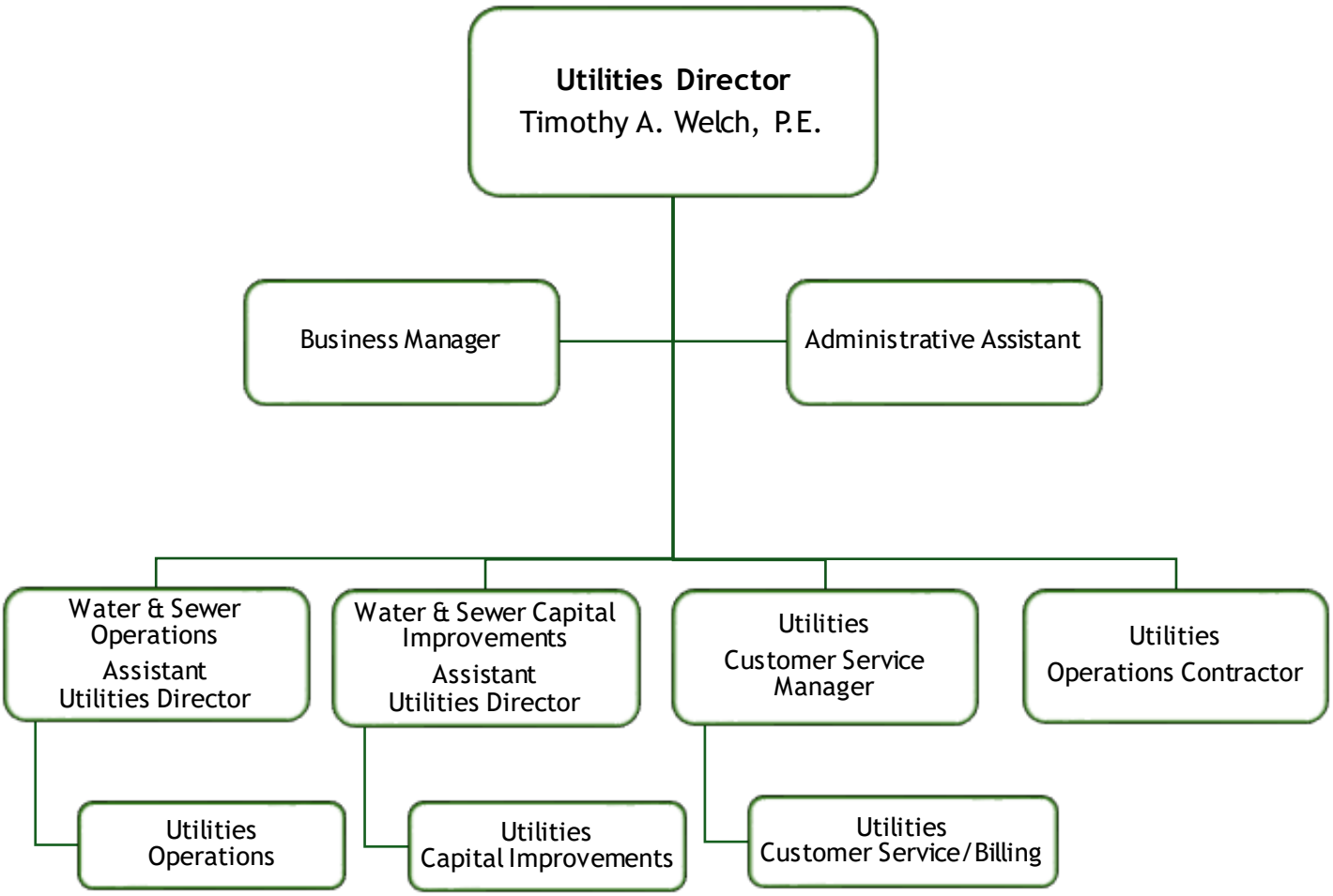
4 - Based on number of main line and lateral stoppages/overflows per 100 miles of collection main piping.

UTILITIES

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 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

Supports City Goals
1. Promote health, safety, and welfare of the community.
6. Preserve/promote the ecological and environmental quality within the City.



UTILITIES

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Building Permits	199,017	-	15,000	15,000
Charges for Services	-32,378	61,215	403,500	1,123,000
Intergovernmental Revenue	3,759,737	4,062,160	-	-
Water/Sewer Charges	62,970,749	66,696,782	69,754,000	74,777,000
Investment Income	2,596,700	7,149,103	2,584,000	2,815,000
Miscellaneous Revenues	-329,907	42,667	5,000	5,000
Water/Sewer Connection	1,247,144	2,124,931	520,000	800,000
Debt Proceeds/Installment Purchase	-	-	20,000,000	12,000,000
Appropriated Retained Earnings	-	-	25,187,964	-
Capital Funded By Reserve	-	-	3,410,000	4,660,000
Beginning Retained Earnings	-	-	-1,642,221	524,610
Capital Contributions	678,568	-	-	-
Revenue Total $	**71,089,629**	**80,136,858**	**120,237,243**	**96,719,610**

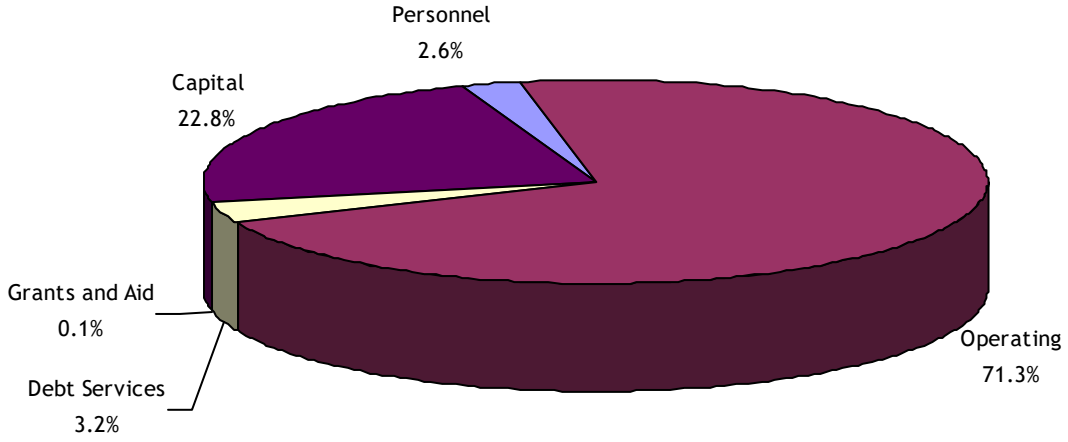
	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	1,540,813	1,242,728	1,446,099	1,465,438
Benefits	3,504,252	2,420,361	1,989,758	1,063,216
Personnel Total	**5,045,065**	**3,663,089**	**3,435,857**	**2,528,654**
Operating				
Professional Services	953,216	1,235,836	3,013,938	1,239,550
Accounting and Auditing	65,038	69,483	71,972	65,213
Other Services	14,497,167	15,109,539	17,730,724	17,106,771
Travel Per Diem	4,952	6,271	10,450	8,250
Communication Services	83,591	88,887	93,800	91,500
Freight & Postage Services	212,317	245,817	283,936	281,200
Utility Services	10,836,873	10,522,819	12,380,420	11,474,830
Rentals and Leases	216,334	215,747	257,491	266,666
Insurance	1,789,903	1,538,919	2,487,486	2,641,914

UTILITIES

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Repair and Maintenance Services	1,790,897	2,863,445	3,042,187	2,082,805
Printing and Binding	3,189	3,964	3,500	4,000
Depreciation	7,822,814	8,055,062	3,410,000	4,660,000
Other Current Charges and Obligations	20,275,879	22,350,295	24,862,477	24,162,073
Office Supplies	27,788	19,537	21,800	30,750
Operating Supplies	3,141,827	3,833,670	4,660,588	4,847,055
Publications and Memberships	9,112	10,311	11,400	12,250
Training	26,064	100	8,000	3,700
Operating Total	**61,756,959**	**66,169,704**	**72,350,169**	**68,978,527**
Debt Services				
Principal Payments	-	-	999,728	3,084,718
Interest Payments	110,466	76,831	42,047	18,108
Debt Services Total	**110,466**	**76,831**	**1,041,775**	**3,102,826**
Grants and Aid				
Aids to Government Agencies	27,129	37,332	65,690	67,660
Grants and Aid Total	**27,129**	**37,332**	**65,690**	**67,660**
Capital				
Buildings	-	-	1,530,589	3,972,153
Infrastructure	-	-	38,046,296	16,074,790
Machinery and Equipment	-	-	3,766,867	1,995,000
Capital Total	**-**	**-**	**43,343,752**	**22,041,943**
Expenditure Total	**$ 66,939,618**	**69,946,956**	**120,237,243**	**96,719,610**

UTILITIES

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512009 Asst Director of Public Svc		1	1	1	0.5
512023 Assist CM/Assist SCH Supt		-	-	-	0.5
512028 Utilities Customer Service Mgr		-	1	1	1
512051 Public Services Director		0.5	0.5	0.5	0.5
512109 Administrative Supervisor		1	-	-	0.5
512146 Assist. UT/Compliance Director		1	1	1	1
512147 Assist. Utilities Director		1	1	1	1
512148 Utilities Director		1	1	1	1
512198 Capital Projects Div. Director		-	-	-	0.5
512499 Deputy City Manager		1	0.5	0.5	0.5
512500 City Engineer		0.5	0.5	0.5	0.5
512516 Assistant City Manager		-	0.5	0.5	-
512532 Accountant II		0.5	-	-	-
512537 Assistant City Engineer		0.5	0.5	0.5	0.5
512642 Accounting Supervisor		-	0.5	0.5	-
512741 Controller		0.5	0.5	0.5	0.5
Total	Full-time	8.5	8.5	8.5	8.5
	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 2025-26 budget increased $348,129 or 5.0% over the working budget for FY 2024-25 due to increases in residential disposal expense.

Accomplishments

Improved communication with residents via website, annual waste notice, social media and City Connect Newsletter.

Also, our inspectors in field develop a one-on-one relationship with the residents and the communities.

SANITATION

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Tons of residential waste disposed*	54,451	54,000	46,785	54,000	54,000	54,000
Effectiveness						
Resident complaints	524	0	311	0	0	0
Bulk trash warnings issued	168	0	253	0	0	0
Average number of delinquent residential and commercial accounts per month (60+ days)**	3,294	0	3,216	0	0	0
Efficiency						
Disposal cost per ton for residential waste	$55.00	$50.18	$55.00	$51.68	$55.00	$57.75

* Does not include condominiums and apartment complexes.

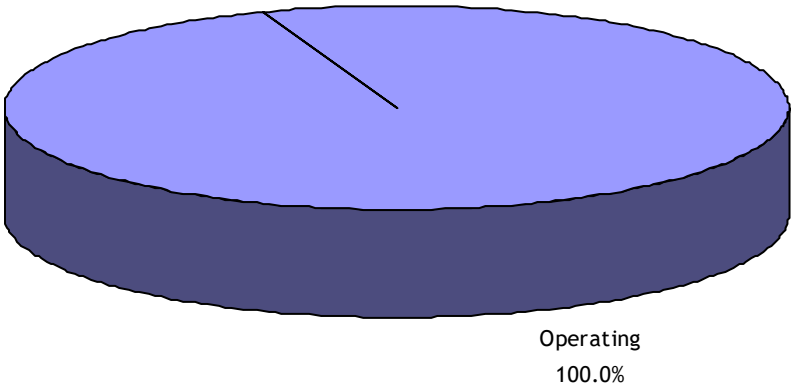
SANITATION

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Franchise Fees	1,035,000	-	-	-
Charges for Services	5,903,228	6,855,323	6,999,400	7,336,400
Miscellaneous Revenues	-	-	-7,374	3,755
Revenue Total $	**6,938,228**	**6,855,323**	**6,992,026**	**7,340,155**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Other Services	333,160	392,132	427,938	431,408
Travel Per Diem	-	6	50	50
Communication Services	866	216	1,800	1,800
Utility Services	5,830,855	6,162,761	6,528,351	6,882,947
Repair and Maintenance Services	1,541	3,736	7,397	5,000
Printing and Binding	43	-	10,000	5,000
Depreciation	11,195	11,195	-	-
Office Supplies	774	55	1,000	1,000
Operating Supplies	7,021	9,362	15,190	12,650
Publications and Memberships	245	245	300	300
Operating Total	**6,185,699**	**6,579,707**	**6,992,026**	**7,340,155**
Expenditure Total $	**6,185,699**	**6,579,707**	**6,992,026**	**7,340,155**

SANITATION

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 2025-26 budget reflects a $1.4 million or a 3.8% increase over the FY 2024-25 working budget due to the rising cost of healthcare, workers compensation, and liability insurance premiums .

PUBLIC INSURANCE FUND

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Safety seminars	3	10	10	10	6	10
Effectiveness						
Total claims	360	100	200	120	120	160
Efficiency						
Average workers' compensation insurance cost per FT Employee	$1,527.00	$1,000.00	$822.00	$750.00	$750.00	$750.00

BENEFITS/RISK MANAGEMENT

Supports City Goals

2. Promote and pursue a positive economic environment.

4. Provide a positive work environment that encourages teamwork, initiative, productivity, and individual development.

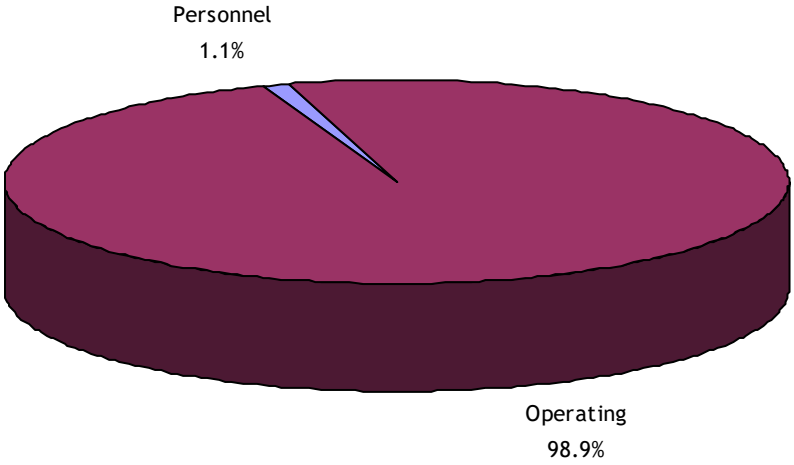
PUBLIC INSURANCE FUND

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Charges for Services	23,098,935	26,724,530	35,012,148	35,819,906
Investment Income	810,416	1,583,901	1,137,759	848,833
Miscellaneous Revenues	4,819,445	6,287,178	2,408,038	3,287,024
Interfund Transfers	100,000	100,000	100,000	50,000
Non-operating Sources	-	-	-100,000	-
Revenue Total	**$ 28,828,796**	**34,695,609**	**38,557,945**	**40,005,763**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Salary	131,989	167,534	282,993	324,095
Benefits	60,710	18,890	97,613	120,250
Personnel Total	**192,698**	**186,424**	**380,606**	**444,345**
Operating				
Other Services	90,746	109,320	147,564	213,264
Travel Per Diem	-	-	1,000	1,000
Insurance	28,441,714	34,320,803	38,003,675	39,328,054
Repair and Maintenance Services	569	-	3,600	3,600
Printing and Binding	-	-	15,000	10,000
Other Current Charges and Obligations	-	-	-	-
Office Supplies	2,961	3,561	4,500	4,500
Operating Supplies	107	501	1,500	500
Training	-	-	500	500
Operating Total	**28,536,098**	**34,434,185**	**38,177,339**	**39,561,418**
Expenditure Total	**$ 28,728,796**	**34,620,609**	**38,557,945**	**40,005,763**

PUBLIC INSURANCE FUND

Expenditure Category



Position Title		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
512014 Risk Mgmnt/Benefits Supervisor		-	1	1	1
512017 Risk/Benefits Manager		1	1	1	1
512439 Risk/Benefits Director		-	1	1	1
Total	Full-time	1	3	3	3
	Part-time	-	-	-	-

GENERAL EMPLOYEES PENSION

Mission

To accumulate and manage financial assets in order to provide long-term pension benefits to the City's General Employees and their beneficiaries.

Goals

To ensure the financial integrity and sustainability of the Pension Plan by accurately account for all the financial resources of the Pension Plan, whether generated through investments earnings or contributed by the City and its employees. To ensure that funds are available for the timely benefit payments and to maintain the actuarial soundness of the Pension Plan.

Objectives

To maintain accurate, timely, and efficient accounting of the activities related to the General Employees' Pension Plan (GEPP), 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 Plan assets of the GEPP in accordance with the City's adopted Investment Policy .

To ensure that Employees contribute their required percentage of gross wages, as required by the Plan.

To ensure pension benefits are paid accurately and in compliance with the Plan's provisions.

Major Functions & Activities

The General Employees Pension Plan is a single-employer defined benefit plan established by referendum in 1973 and restated on October 1, 1989. The Plan 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 was established to provide retirement benefits to the general and utility employees of the City. Contributions are made by both the City and the employees in the amounts sufficient to fully fund all benefits as they become payable, based on actuarial valuations.

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,

GENERAL EMPLOYEES PENSION

and the benefits were frozen.

Any employee hired on or after February 1, 2010, 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 budgeted contribution to the GEPP for FY 2025-26 is $352,976, which is the ADC for the year.

The Plan anticipates $8.5 million in investment income based on an estimated 4.0% annual return. In fiscal year 2025, the Plan's asset allocation will shift to a more conservative target of 75% fixed income and 25% return-seeking assets, compared to the current 50/50 allocation. The actuarial assumption for the average long-term expected rate of return is 5%.

Accomplishments

In FY 2023-24, the City contributed approximately $7.5 million to the GEPP exceeding the ADC by roughly $7.0 million to help reduce the unfunded liability. For FY 2024-25 the City will contribute approximately $3.5 million.

As of May 30, 2025, the GEPP's investment portfolio was valued at approximately $237.5 million, with a fiscal year-to-date rate of return of 0.09%.

GENERAL EMPLOYEES PENSION

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Retired participants	425	431	432	425	432	424
Benefits (in millions) paid to participants including those in the Deferred Retirement Option Plan (DROP)	$12.9M	$13.6M	$12.9M	$13.6M	$14.1M	$13.6M
Average retirement age	55	55	55	55	55	55
Average salary increase	2.5%	2.5%	5.4%	2.5%	2.5%	5.4%
Effectiveness						
% of transfers completed within a week of due date	100%	100%	100%	100%	100%	100%
Return on investment**	-15.99%	5.75%	9.07%	5.75%	10.00%	5.00%
City contribution as a % of covered payroll ^	529.91%	100.00%	476.98%	100%	100%	100%
Efficiency						
% of administrative costs to total assets	0.03%	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.

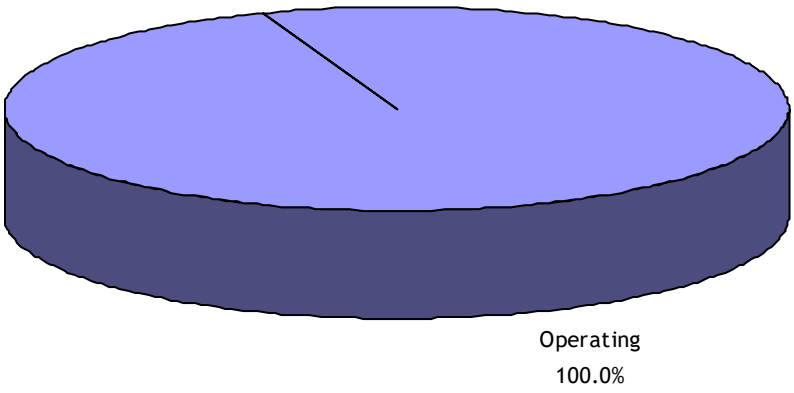
^ Covered payroll includes salaries for all General Employees except those in DROP and those hired after June 30, 2010. As of 9-30-13, covered payroll includes bargaining and non-bargaining members.

GENERAL EMPLOYEES PENSION

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Investment Income	17,372,600	40,417,801	23,276,000	8,500,000
Miscellaneous Revenues	9,627,899	7,614,185	3,662,531	514,828
Non-operating Sources	-	-	-12,761,531	4,662,814
Revenue Total	**$ 27,000,499**	**48,031,986**	**14,177,000**	**13,677,642**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	62,401	70,138	77,000	76,000
Pension Benefits	12,938,549	12,939,651	14,100,000	13,601,642
Operating Total	**13,000,950**	**13,009,789**	**14,177,000**	**13,677,642**
Expenditure Total	**$ 13,000,950**	**13,009,789**	**14,177,000**	**13,677,642**

Expenditure Category



POLICE AND FIRE PENSION

Mission

To accumulate sufficient financial assets 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 ensure the timely payment of pension benefits. To maintain the actuarial soundness of the Plan by responsibly managing funding.

Objectives

To provide accurate, timely and efficient accounting of all activities related to the Firefighters and Police Officers Pension Fund, as administered by the Pension Board of Trustees (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 Plan assets 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 and promptly disburse pension benefits to retirees and their beneficiaries, in accordance with Plan policies and applicable laws.

Major Functions & Activities

The Police and Fire Pension Plan is a single-employer, defined benefit pension plan 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

POLICE AND FIRE PENSION

determined amount that, when combined with participants' contributions and contributions from 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

POLICE AND FIRE PENSION

April 1 of each year following retirement. Firefighters hired on or after May 1, 2010, who 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

For FY 2025-26, the City will contribute approximately $36.8 million to the Police and Fire Pension Plan.

The pension budget also includes $70.0 million in investment income, based on an actuarial assumed rate of return of 7.40%, which reflects the Plan’s long-term expected average rate of return.

Accomplishments

For FY 2023-24, the City contributed approximately $38.8 million to the Plan, demonstrating a continued commitment to meeting pension obligations.

As of March 31, 2025, Fire and Police Pension Plan’s investment portfolio was valued at approximately $961.8 million.

POLICE AND FIRE PENSION

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Retired participants	501	463	517	493	501	518
Benefits (in millions) paid to participants including those in the Deferred Retirement Option Plan (DROP)	$45.8M	$54.0M	$52.2M	$57.0M	$50.9M	$66.1M
Effectiveness						
% of transfers completed within pay period	100%	100%	100%	100%	100%	100%
Return on investment*	10.81%	7.00%	20.31%	7.45%	7.40%	7.40%
City contribution as a % of covered payroll	105.07%	100.00%	116.35%	100.00%	100.00%	100.00%
Efficiency						
% of administrative costs to total fund assets	0.12%	0.20%	0.17%	0.20%	0.20%	0.20%

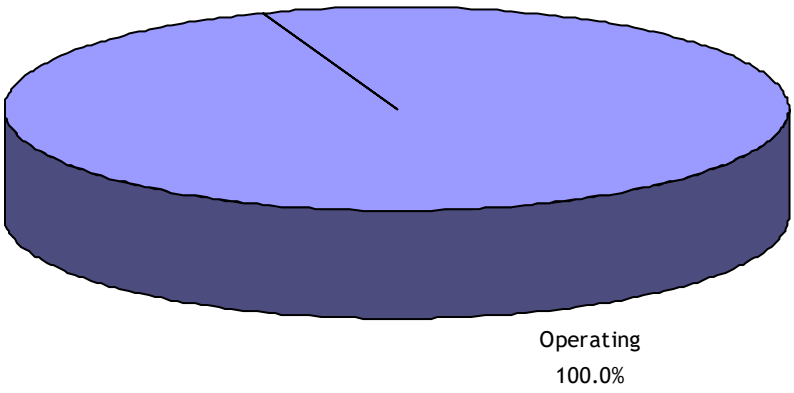
* Goals for return on investment are based on the actuarial assumption reflected in the valuation reports.

POLICE AND FIRE PENSION

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category				
Investment Income	86,416,038	172,726,239	64,082,081	70,000,000
Miscellaneous Revenues	36,426,771	46,429,054	41,929,560	44,842,850
Non-operating Sources	-	-	-48,511,986	-42,615,424
Revenue Total $	**122,842,809**	**219,155,293**	**57,499,655**	**72,227,426**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Operating				
Professional Services	5,569,283	6,393,169	6,534,947	6,100,000
Other Current Charges and Obligations	46,143,839	52,329,831	50,964,708	66,127,426
Operating Total	**51,713,122**	**58,723,000**	**57,499,655**	**72,227,426**
Expenditure Total $	**51,713,122**	**58,723,000**	**57,499,655**	**72,227,426**

Expenditure Category



OTHER POSTEMPLOYMENT BENEFITS

Mission

To accumulate sufficient financial resources to provide Other Post-employment Benefits (OPEB), benefits other than pension, to eligible City retirees and their beneficiaries.

Goals

To ensure accurate accounting of all the financial resources related to the Retiree Health/Life Insurance Plan (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 Plan-related activities

To invest the Plan assets in accordance with the City's adopted Investment Policy.

To ensure the correct and timely payment of OPEB benefits in compliance with the policy.

Major Functions & Activities

The Other Post-employment Benefits Fund was established in response to Governmental Accounting Standards Board (GASB) Statements No. 43 and 45. These standards require government entities to account for OPEB similarly 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

OTHER POSTEMPLOYMENT BENEFITS

coverage to all eligible retirees' domestic partners.

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

For FY 2025-26, the City will contribute approximately $11.7 million to the OPEB Trust Fund.

The OPEB budget also includes an estimated $25.0 million in investment income.

Accomplishments

In FY 2023-24, the City contributed approximately $19.7 million to the OPEB trust fund, exceeding the ADC by roughly $9.8 million, to help reduce the unfunded liability. As of March 31, 2025, the OPEB Trust Fund was valued at approximately $161.1 million.

OTHER POSTEMPLOYMENT BENEFITS

Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Retired participants receiving benefits	570	544	634	570	570	634
Retiree health claim benefits paid	$13.9M	$13.1M	$16.1M	$14.0M	$16.1M	$17.4M
Effectiveness						
Return on investments**	-13.4%	7.20%	9.90%	8.24%	8.25%	19.50%
City's ADC as a % of covered payroll	5.47%	10.00%	4.20%	10.00%	7.25%	5.00%
Efficiency						
City's actual contribution as a % of the ADC	274.88%	100.00%	351.68%	100.00%	100.00%	100.00%
Administrative costs as a % of total fund assets	0.13%	1.00%	0.14%	1.00%	0.25%	0.25%

**Goals for return on investment are based on the actuarial assumption reflected in the valuation reports.

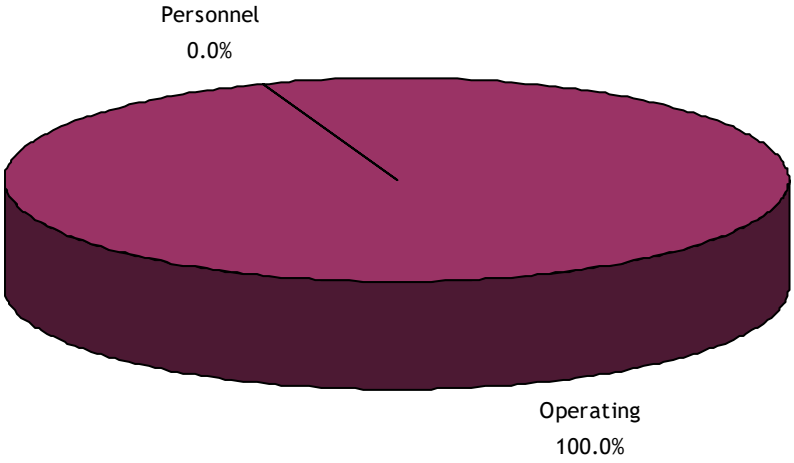
OTHER POSTEMPLOYMENT BENEFITS

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Investment Income		12,542,377	27,449,590	23,017,000	25,013,000
Miscellaneous Revenues		19,126,364	22,353,553	12,219,000	12,184,000
Non-operating Sources		-	-	-17,397,800	-16,878,250
Revenue Total	**$**	**31,668,741**	**49,803,142**	**17,838,200**	**20,318,750**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category				
Personnel				
Benefits	5,922	7,360	8,000	8,500
Personnel Total	**5,922**	**7,360**	**8,000**	**8,500**
Operating				
Professional Services	567,258	611,209	601,200	551,500
Other Services	42,500	30,500	40,000	40,000
Insurance	14,097,031	16,306,838	17,189,000	19,718,750
Operating Total	**14,706,789**	**16,948,547**	**17,830,200**	**20,310,250**
Expenditure Total	**$ 14,712,712**	**16,955,907**	**17,838,200**	**20,318,750**

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 WetlandsbankTM (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 2025-26.

WETLANDS MITIGATION TRUST FUND

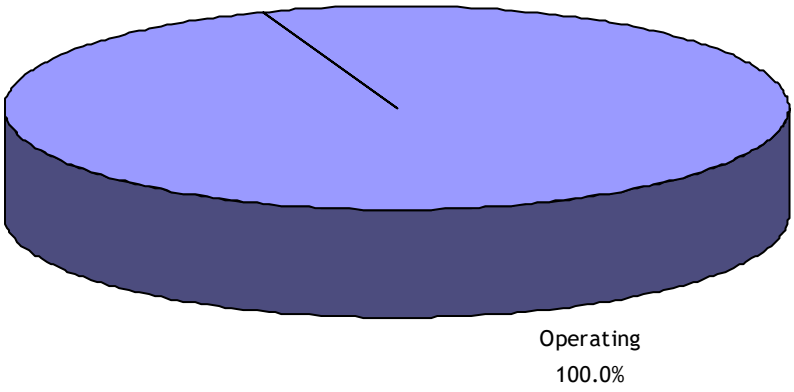
Performance Measures	2022-23 Actual	2022-23 Goal	2023-24 Actual	2023-24 Goal	2024-25 Goal	2025-26 Goal
Outputs						
Funds set aside for wetlands maintenance	$706,748	$490,000	$742,765	$680,716	$711,748	$785,513
Effectiveness						
Investment yield	4.82%	2.00%	5.51%	2.00%	4.75%	3.90%

WETLANDS MITIGATION TRUST FUND

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Revenue Category					
Investment Income		32,742	40,026	29,000	29,000
Non-operating Sources		-	-	-12,500	-12,500
Revenue Total	**$**	**32,742**	**40,026**	**16,500**	**16,500**

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Expenditure Category					
Operating					
Professional Services		1,460	1,460	1,500	1,500
Other Services		-	1,850	15,000	15,000
Operating Total		**1,460**	**3,310**	**16,500**	**16,500**
Expenditure Total	**$**	**1,460**	**3,310**	**16,500**	**16,500**

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.

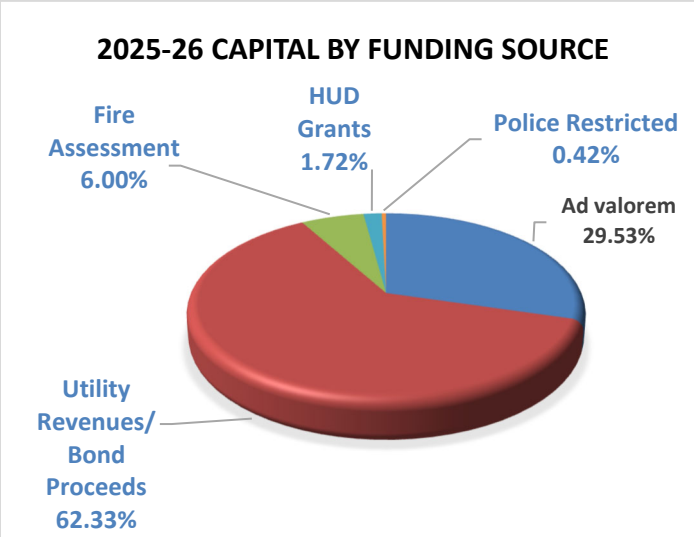
The policies that guide the development of the CIP are as follows:

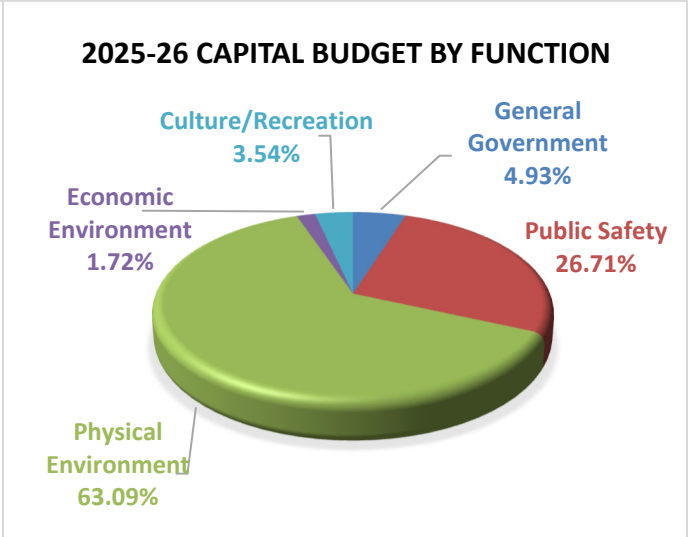
1. The City has developed a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan.
2. The City will maintain its physical assets at a level adequate to protect the City’s capital investment and minimize future maintenance and replacement costs. 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 2025-26 Capital Budget and Operating Impact

The FY 2025-26 capital budget for all funds is $35.4 million, an increase of $2.9 million or 8.8% compared to the FY 2024-25 adopted budget. The General Fund and the Utility Fund account for 35.5% and 62.3% of the total appropriations, respectively. The capital budget is funded mainly by utility revenues, bond proceeds and ad valorem taxes and used mainly for the physical environment and public safety as shown in the pie charts below. The public safety capital budget in General Fund of $9.3 million is 26.3% of the total capital outlay planned for all funds, and the Police Department represents 51.9% of the public safety total. Appropriations for replacement of motor vehicles account for $5.6 million or 59.9% of the public safety capital budget.





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.

- $3.5 million – Police vehicles
- $3.2 million – Fire Engines, Fire Station/Fire Training facility refurbishments
- $4.3 million – Lift station replacement and rehabilitation
- $1.3 million - Sewer lines, water, and wastewater treatment plants rehab

Nonrecurring Items: The 2025-26 all funds budget has two major capital projects (appropriations above $1.0 million). Details of these projects are provided within the table below. These capital investments will have a positive non-financial impact through improvements in efficiency and effectiveness.

Project Description	Budget 2025-26	Annual	Operating Impact
Water Treatment Plant Improvements	**Utility Fund**	**Net**	**Explanation**
Per- and Polyfluoroalkyl Substances (PFAS) - Design Only	$5.5 Million funded by Bond & PFAS Proceeds	N/A	Design of improvements at the water treatment plant to meet the U.S. Environmental Protection Agency (US EPA) new Per- and Polyfluoroalkyl Substances (PFAS) mandatory regulatory requirements by April 26, 2031.
Buildings	**Utility Fund**	**Net**	**Explanation**
Polk Building remodel for Utility, GIS, and secondary EOC. Phase 2.	$4.0 Million funded by Bond Proceeds/Revenues	$250,000 increase in cost	Cost related to HVAC, electrical, cleaning and other expenses.
Water Main Improvements	**Utility Fund**	**Net**	**Explanation**
Howard C. Forman Campus water/sewer improvements.	$3.9 Million funded by Bond Proceeds/Grant Revenue	N/A	Project will improve the quality and reliability of water and sewer service.

CAPITAL IMPROVEMENT PROGRAM
Capital Costs by Project Category
In Present Value as Provided by Department Directors

		SOURCE OF FUNDING	2025-26	2026-27	2027-28	2028-29	2029-30	Total
GENERAL FUND								
Div. 2002 - Technology Services								
Technology Infrastructure		Revenues	120,000	150,000	-	150,000	-	420,000
Network Servers		Revenues	101,000	75,000	75,000	75,000	75,000	401,000
Vehicles		Revenues	49,000	50,000	-	100,000	-	199,000
Telephony and Phone Systems		Revenues	125,000	125,000	125,000	125,000	125,000	625,000
Other Equipment		Revenues	347,500	150,000	150,000	150,000	150,000	947,500
Other Improvements		Revenues	430,000	150,000	-	-	-	580,000
Div. 3001 - Police								
Vehicles		Revenues	3,484,600	3,000,000	3,000,000	3,000,000	3,000,000	15,484,600
Radios		Revenues	660,950	816,800	816,800	816,800	816,800	3,928,150
Computer System		Revenues	91,996	100,000	100,000	100,000	100,000	491,996
Other Equipment		Revenues	585,067	500,000	500,000	500,000	500,000	2,585,067
Div. 4003 - Fire Rescue								
(Note: Rev/Fire Asmt = Revenues & Fire Assessment)								
Vehicles		Rev/Fire Assmt	99,000	105,000	110,000	-	-	314,000
Fire Engine		Fire Assmt	1,980,000	990,000	2,000,000	1,000,000	2,000,000	7,970,000
Ambulances		Revenues	-	1,000,000	1,000,000	1,000,000	550,000	3,550,000
Command Vehicle		Rev/Fire Assmt	-	80,000	-	80,000		160,000
Radios		Rev/Fire Assmt	-	-		120,000		120,000
Fire Training Grounds Project		Fire Assmt	550,000	75,000	75,000	75,000		775,000
Station Refurbishment		Rev/Fire Assmt	675,000	800,000	-	1,000,000		2,475,000
Fire Prevention Vehicle		Fire Assmt	-		40,000		80,000	120,000
Automatic CPR Device		Revenues	-	145,000	-	-		145,000
Special Equipment - FIRE		Fire Assmt	24,000	105,000	30,000	-		159,000
Special Equipment - RESCUE		Revenues	1,120,000	-		-		1,120,000
Extractors (Bunker Gear)		Rev/Fire Assmt	20,000	20,000	20,000	22,000		82,000
Training Facility Equipment (Vehicle)		Rev/Fire Assmt		60,000	-			60,000
Div. 6001 - General Government Buildings								
Vehicles		Revenues	110,000	150,000	150,000	150,000	150,000	710,000
Fencing		Revenues	-	75,000	75,000	75,000	75,000	300,000
Major Repairs and Maintenance Projects	*	Revenues	2,989,974	2,000,000	2,000,000	2,000,000	2,000,000	10,989,974
Buildings / Improvements		Revenues	-	1,000,000	1,000,000	-		2,000,000
Other Equipment		Revenues	15,000	75,000	75,000	75,000	75,000	315,000
Non-capital Equipment	*	Revenues	44,800	50,000	50,000	50,000	50,000	244,800
Div. 6004 - Grounds Maintenance								
Vehicles & Heavy Equipment		Revenues	-	225,000	225,000	225,000	225,000	900,000
Non-capital Equipment	*	Revenues	10,000	25,000	25,000	25,000	25,000	110,000
Landscaping	*	Revenues	675,000	400,000	400,000	400,000	400,000	2,275,000
Other Equipment (Capital)		Revenues	270,242	25,000	25,000	25,000	25,000	370,242

CAPITAL IMPROVEMENT PROGRAM
Capital Costs by Project Category
In Present Value as Provided by Department Directors

		SOURCE OF FUNDING	2025-26	2026-27	2027-28	2028-29	2029-30	Total
GENERAL FUND (continued)								
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 Warehouse	*	Revenues	20,000	20,000	-	-		40,000
Misc. Non-capital Equipment for Fleet Garage	*	Revenues	10,000	10,000	-	-		20,000
Vehicles		Revenues	45,793	99,091	81,870	96,020	48,010	370,784
Fuel Dispenser System Upgrades	*	Revenues	99,709					99,709
Veeder Root Fuel Tank Monitoring System Installation	*	Revenues	40,000					40,000
Div. 6008 - HC Forman Campus								
Improvement Other Than Building		Revenues	400,000	500,000	500,000	500,000	500,000	2,400,000
Div. 7001 - Recreation & Div. 7006 - Golf								
Vehicles		Revenues	59,370	50,000	75,000	80,000	100,000	364,370
Heavy Equipment - Golf		Revenues	134,000	50,000	75,000	100,000	100,000	459,000
Other Equipment-Parks & Recreation		Revenues	339,000	800,000	800,000	700,000	500,000	3,139,000
Improvements Other Than Building-		Revenues	146,500	3,000,000	3,000,000	2,000,000	500,000	8,646,500
Buildings/Buildings-Improvement		Revenues	481,775	225,000	225,000	300,000	300,000	1,531,775
Fencing		Revenues	15,000	100,000	100,000	100,000	100,000	415,000
Div. 7010- Civic & Cultural Facility								
Improvement other than Building		Revenues	-	50,000	50,000	75,000	100,000	275,000
Other Equipment		Revenues	65,000	80,000	80,000	75,000	100,000	400,000
Div. 8002 - Housing - Pines Point								
Repair/Replacement - AC Units/Other Appliances	*	Revenues	90,000	97,000	104,000	85,000	85,000	461,000
Div. 8002 - Housing - Project 603 - Pines Place								
Repair/Replacement - AC Units/Other Appliances	*	Revenues	73,001	76,651	80,484	84,508	88,733	403,378
TOTAL GENERAL FUND			**$ 16,623,527**	**$ 17,705,792**	**$ 17,264,404**	**$ 15,560,578**	**$ 12,969,793**	**$ 80,124,095**
ROAD & BRIDGE FUND								
Div. 6002 - Maintenance & Div. 6003 - Infrastructure								
Road Resurfacing	*	Revenues	314,658	1,500,000	1,500,000	1,500,000	2,500,000	7,314,658
Road, Sidewalk, Fence & Drainage Improv	*	Add'l Local Option Gas Tax	100,000	475,000	475,000	475,000	650,000	2,175,000
Guardrails		Revenues	-	-	50,000	50,000	50,000	150,000
Other Equipment		Revenues	-	50,000	50,000	50,000	50,000	200,000
TOTAL ROAD & BRIDGE FUND			**$ 414,658**	**$ 2,025,000**	**$ 2,075,000**	**$ 2,075,000**	**$ 3,250,000**	**$ 9,839,658**

CAPITAL IMPROVEMENT PROGRAM
Capital Costs by Project Category
In Present Value as Provided by Department Directors

	SOURCE OF FUNDING	2025-26	2026-27	2027-28	2028-29	2029-30	Total
UTILITY FUND							
Div. 6010 - Utilities Administrative Services							
Buildings	Revenues	3,972,153	-	-	-		3,972,153
Truck	Revenues	50,000					50,000
Subtotal for Admin Services		4,022,153	-	-	-	-	4,022,153
Div. 6021 - Sewer Collection							
Force Main	Revenues/Bond	52,000	53,600	55,200	56,700	58,800	276,300
Lift Station	Revenues	4,310,600	1,907,000	3,530,500	981,000	3,763,600	14,492,700
Sewer Lines	Bond Proceeds	300,000	1,100,000	1,170,000	1,250,000	1,330,000	5,150,000
Generator	Revenues	30,000	30,900	31,800	32,700	33,900	159,300
Trailer	Revenues	70,000	72,100	74,200	76,300	79,100	371,700
Truck	Revenues	550,000	-	-	-	-	550,000
Other Equipment	Revenues	105,000	113,400	116,600	120,000	124,400	579,400
Div. 6022 - Sewer Treatment							
Improvement Other Than Bldg	Revenues/Bond	25,000	2,160,694	27,000	28,000	29,000	2,269,694
Sewer Treatment Rehabilitation	Bond Proceeds	1,000,000	14,267,500	12,299,500	2,024,000	-	29,591,000
Other Equipment	Revenues	80,000	83,000	85,000	88,000	91,000	427,000
							-
Subtotal for Sewer		6,522,600	19,788,194	17,389,800	4,656,700	5,509,800	53,867,094
Div. 6031 - Water Plants							
Improvement Other Than Bldg	Revenues/Bond	5,576,324	13,056,000	30,058,000	18,059,000	59,001	66,808,325
Water Well	Revenues/Bond	906,531	155,000	424,000	436,000	452,000	2,373,531
Improvements - Other	Revenues	-	2,090,000	3,203,000	500,000	595,000	6,388,000
Generator	Revenues	-	-	-	535,500	1,339,000	1,874,500
Pump	Revenues	160,000	165,000	170,000	175,000	181,000	851,000
Other Equipment	Revenues	129,000	108,000	112,000	114,000	118,000	581,000

CAPITAL IMPROVEMENT PROGRAM
Capital Costs by Project Category
In Present Value as Provided by Department Directors

	SOURCE OF FUNDING	2025-26	2026-27	2027-28	2028-29	2029-30	Total
UTILITY FUND (continued)							
Div. 6032 - Water Distribution							
Water Main	Bond Proceeds	3,904,335	7,600,000	7,828,000	8,284,000	8,588,000	36,204,335
Truck	Revenues	66,000	68,000	70,000	72,000	75,000	351,000
Other Equipment	Revenues/Bond	750,000	1,665,000	2,150,000	100,000	100,002	4,765,002
Subtotal for Water		11,492,190	24,907,000	44,015,000	28,275,500	11,507,003	120,196,693
TOTAL UTILITY FUND		**$ 22,036,943**	**$ 44,695,194**	**$ 61,404,800**	**$ 32,932,200**	**$ 17,016,803**	**$ 178,085,940**
TOTAL CIP - ALL FUNDS		**$ 39,075,128**	**$ 64,425,986**	**$ 80,744,204**	**$ 50,567,778**	**$ 33,236,596**	**$ 268,049,693**
Less Operating Items *	*	(4,493,392)	(4,679,901)	(4,660,734)	(4,645,758)	(5,824,983)	(24,304,769)
Plus Non-CIP Funds		760,073					760,073
Plus Non-CIP Capital Items:							-
Div. 3001 - Police		5,000	-	-		-	5,000
Div. 7001 - Recreation, Div. 7006-Golf Course, Div 7010-Civic Center		12,500	-	-		-	12,500
Div. 6010 UT Admin		5,000	-	-		-	5,000
TOTAL CAPITAL - ALL FUNDS		**$ 35,364,309**	**$ 59,746,085**	**$ 76,083,470**	**$ 45,922,020**	**$ 27,411,613**	**$ 244,527,497**

* 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

	SOURCE OF FUNDING	2025-26 CIP Plan	2025-26 Budget	Postponed	Cancelled#	2024-25 Budget	Excess/(Shortage)
Fund 1 General Fund							
Div. 2002 - Technology Services							
Technology Infrastructure	Revenues	300,000	120,000		180,000		-
Network Servers	Revenues	75,000	101,000				26,000
Vehicles	Revenues	-	49,000				49,000
Telephony and Phone Systems	Revenues	390,000	125,000		265,000		-
Other Equipment	Revenues	300,000	347,500				47,500
Other Improvements	Revenues		430,000				430,000
Div. 3001 - Police							
Vehicles	Revenues	2,000,000	3,484,600				1,484,600
Motorcycles	Revenues	120,000	-	120,000			-
Radios	Revenues	60,000	660,950				600,950
Computer System	Revenues	100,000	91,996				(8,004)
Other Equipment	Revenues	500,000	585,067				85,067
Div. 4003 - Fire Rescue							
(Note: Rev/Fire Asmt = Revenues & Fire Assessment)							
Vehicles	Rev/Fire Assmt	90,000	99,000				9,000
Fire Engine	Fire Assmt	1,980,000	1,980,000				-
Fire Apparatus Refurbishment	Fire Assmt	35,000			35,000		-
Ambulances	Revenues	435,000			37,124	397,876	-
Ambulance Refurbishment	Revenues	25,000			25,000		-
Rescue Laptops	Revenues	65,000			65,000		-
Training Facility Refurbishment	Rev/Fire Assmt	25,000			25,000		-
Fire Training Grounds Project	Fire Assmt		550,000				550,000
Station Refurbishment	Rev/Fire Assmt	-	675,000				675,000
Computer Equipment (Not Micro)	Rev/Fire Assmt	30,000			30,000		-
Special Equipment - FIRE	Fire Assmt	-	24,000				24,000
Special Equipment - RESCUE (f/k/a Life Pak)	Revenues	400,000	1,120,000				720,000
Extractors (Bunker Gear)	Rev/Fire Assmt	20,000	20,000				-
Div. 6001 - General Government Buildings							
Vehicles	Revenues	150,000	110,000		40,000		-
Fencing	Revenues	75,000	-		75,000		-
Major Repairs and Maintenance Projects	* Revenues	2,000,000	2,989,974				989,974
Buildings / Improvements	Revenues	1,000,000	-		1,000,000		-
Other Equipment	Revenues	75,000	15,000		60,000		-
Non-capital Equipment	* Revenues	50,000	44,800		5,200		-
Div. 6004 - Grounds Maintenance							
Vehicles & Heavy Equipment	Revenues	225,000	-				(225,000)
Non-capital Equipment	* Revenues	25,000	10,000		15,000		-
Landscaping	* Revenues	400,000	675,000				275,000
Other Equipment (Capital)		25,000	270,242				245,242
Div. 6005 - Procurement							
FuelMaster AIM 2.4 Dash Odometer Kits	* Revenues	26,250	26,250				-
Misc. Non-capital Equipment for Surplus Warehouse	* Revenues		20,000				20,000
Misc. Non-capital Equipment for Fleet Garage	* Revenues		10,000				10,000
Vehicles	Revenues	47,000	45,793				(1,207)
Fuel Dispenser System Upgrades	* Revenues		99,709				99,709
Veeder Root Fuel Tank Monitoring System Installation	* Revenues		40,000				40,000

DISPOSITION OF PRIOR CIP

	SOURCE OF FUNDING	2025-26 CIP Plan	2025-26 Budget	Postponed	Cancelled#	2024-25 Budget	Excess/(Shortage)
Fund 1 General Fund (continued)							
Div. 6008 - HC Forman Campus							
Improvement Other Than Building	Revenues		400,000				400,000
Div. 7001 - Recreation & Cultural Arts & Div. 7006 - Golf							
Vehicles	Revenues	40,000	59,370				19,370
Heavy Equipment - Golf	Revenues	50,000	134,000				84,000
Other Equipment-Parks & Recreation	Revenues	1,510,000	339,000	1,171,000			-
Improvements Other Than Building	Revenues	2,225,000	146,500	2,078,500			-
Buildings/Buildings-Improvement	Revenues	225,000	481,775				256,775
Fencing	Revenues	60,000	15,000		45,000		-
Div. 7010 - Civic & Cultural Facility							
Improvement other than Building	Revenues	35,000			35,000		-
Other Equipment	Revenues	40,000	65,000				25,000
Div. 8002 - Housing - Pines Point							
Repair/Replacement - AC Units/Other Appl	* Revenues	90,000	90,000				-
Div. 8002 - Housing -Project 603-Pines Place							
Repair/Replacement - AC Units/Other Appl	* Revenues	73,001	73,001				-
TOTAL GENERAL FUND		**$ 15,396,251**	**$ 16,623,527**	**$ 3,369,500**	**$ 1,937,324**	**$ 397,876**	**$ 6,931,976**
Fund 100 - Road & Bridge Fund							
Div. 6002 - Maintenance & Div. 6003 - Infrastructure							
Road Resurfacing	* Revenues	1,500,000	314,658	1,185,342			-
Road, Sidewalk, & Drainage Improvements	Add'l Local Option Gas Tx	475,000					(475,000)
Road, Sidewalk, & Drainage Improvements	* Add'l Local Option Gas Tx		100,000	375,000			475,000
Guardrails	Revenues	50,000			50,000		-
Other Equipment	Revenues	50,000			50,000		-
TOTAL ROAD & BRIDGE FUND		**$ 2,075,000**	**$ 414,658**	**$ 1,560,342**	**$ 100,000**	**$ -**	**$ -**
Fund 471 - Utility Fund							
Div. 6010 - Utilities Administrative Services							
Buildings		-	3,972,153				3,972,153
Vehicles & Heavy Equipment	Revenues	32,000	50,000				18,000
Subtotal for Admin Services		**$ 32,000**	**$ 4,022,153**	**$ -**	**$ -**	**$ -**	**$ 3,990,153**
Div. 6021-Sewer Collection							
Force Main	Revenues/Bond	52,000	52,000				-
Lift Station	Revenues	4,996,000	4,310,600		685,400		-
Sewer Lines	Bond Proceeds	1,060,000	300,000			760,000	-
Generator	Revenues	80,000	30,000		50,000		-
Trailer	Revenues	-	70,000				70,000
Truck	Revenues	48,000	550,000				502,000
Other Equipment	Revenues	111,000	105,000				(6,000)
Div. 6022-Sewer Treatment							
Improvement Other Than Bldg	Revenues/Bond	1,835,525	25,000	1,810,525			-
Sewer Treatment Rehabilitation	Bond Proceeds	11,756,000	1,000,000	10,756,000			-
Other Equipment	Revenues	80,000	80,000				-
Subtotal for Sewer		$ 20,018,525	$ 6,522,600	$ 12,566,525	$ 735,400	$ 760,000	$ 566,000

DISPOSITION OF PRIOR CIP

	SOURCE OF FUNDING	2025-26 CIP Plan	2025-26 Budget	Postponed	Cancelled#	2024-25 Budget	Excess/(Shortage)
Fund 471 - Utility Fund (continued)							
Div. 6031-Water Plant							
Improvement Other Than Bldg	Revenues/Bond	803,000	5,576,324				4,773,324
Water Well	Revenues/Bond	159,000	906,531				747,531
Improvements - Other	Revenues	1,590,000	-	1,590,000			-
Pump	Revenues	159,000	160,000				1,000
Other Equipment	Revenues	451,000	129,000	322,000			-
Div. 6032-Water Distribution							
Fire Hydrants	Revenues	32,000	-		32,000		-
Water Main	Bond Proceeds	8,050,000	3,904,335	7,600,000			3,454,335
Truck	Revenues	66,000	66,000				-
Other Equipment	Revenues/Bond	1,574,000	750,000	824,000			-
Subtotal for Water		$ 12,884,000	$ 11,492,190	$ 10,336,000	$ 32,000	$ -	$ 8,976,190
TOTAL UTILITY FUND		**$ 32,934,525**	**$ 22,036,943**	**$ 22,902,525**	**$ 767,400**	**$ 760,000**	**$ 13,532,343**
TOTAL DISPOSITION- ALL FUNDS		**$ 50,405,776**	**$ 39,075,128**	**$ 27,832,367**	**$ 2,804,724**	**$ 1,157,876**	**$ 20,464,319**
Less Operating Items *	*	(4,164,251)	(4,493,392)	(1,560,342)	(20,200)	-	(1,909,683)
Plus Non-CIP Funds		-	760,073	-	-	-	760,073
Plus Non-CIP Capital Items:							-
Div. 3001 - Police		-	5,000	-	-	-	5,000
Div. 7001 - Recreation & Div. 7006-Golf Course		-	12,500	-	-	-	12,500
Div. 6010 UT Admin			5,000				5,000
TOTAL CAPITAL - ALL FUNDS		**$ 46,241,525**	**$ 35,364,309**	**$ 26,272,025**	**$ 2,784,524**	**$ 1,157,876**	**$ 19,337,209**

***** 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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 001 General Fund				
Taxes				
Ad Valorem Taxes				
0000-311001-00000 Current Ad Valorem Taxes	87,536,946	95,187,805	101,737,188	107,774,228
0000-311002-00000 Delinquent Ad Valorem Taxes	28,318	212,252	-	-
Ad Valorem Taxes	**87,565,264**	**95,400,057**	**01,737,188**	**107,774,228**
Insurance Premium Taxes				
0000-312510-04003 Fire Insurance Premium Tax	2,250,084	2,594,580	2,250,084	2,594,580
0000-312520-00000 Casualty Insurance Premium Tax	1,872,766	2,226,243	1,872,766	2,226,243
Insurance Premium Taxes	**4,122,850**	**4,820,823**	**4,122,850**	**4,820,823**
Utility Taxes				
0000-314100-00000 Public Svc Tax - Electric Svc	14,437,794	15,030,990	14,812,000	15,265,600
0000-314300-00000 Public Svc Tax - Water	1,727,070	1,766,319	1,887,751	1,836,273
0000-314400-00000 Public Svc Tax - Gas	178,862	219,910	181,000	267,000
0000-314800-00000 Public Svc Tax - Propane	81,080	87,343	78,000	95,000
Utility Taxes	**16,424,805**	**17,104,561**	**16,958,751**	**17,463,873**
Local Business Tax				
0000-316000-00000 Local Business Tax - City	3,282,418	3,460,930	3,446,000	3,643,000
Local Business Tax	**3,282,418**	**3,460,930**	**3,446,000**	**3,643,000**
Taxes	**11,395,337**	**120,786,371**	**26,264,789**	**133,701,924**
Permits, Fees & Assessments				
Building Permits				
1001-322040-00000 Garage Sales	2,110	2,160	3,000	2,020
1001-322041-00000 POD Annual Permits	-	-	500	500
1001-322075-00000 Sign Renewal Fee	6,297	8,925	33,600	-
6006-322055-00000 Paving or Drainage Permits	526,694	1,131,919	550,000	550,000
9002-322016-00000 Building Permit Review	227,613	238,647	162,500	205,000
9002-322037-00000 Special Event Permit Review	-	650	500	500
9002-322050-00000 Landscaping Permit	59,279	73,181	61,000	74,000
Building Permits	**821,993**	**1,455,482**	**811,100**	**832,020**
Franchise Fees				
0000-323100-00000 Franchise Fees - Electricity	10,686,047	10,162,717	10,570,334	10,073,875
0000-323400-00000 Franchise Fees - Gas	163,900	176,398	157,000	198,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Franchise Fees				
0000-323600-00000 Privilege Fees - Sewer	3,954,373	4,134,000	4,355,000	4,688,000
0000-323700-00000 Franchise Fee-Sanitation Nonfr	195,916	205,377	188,000	199,000
0000-323720-00000 Franchise Fee-Sanitation Franc	3,017,297	3,732,814	3,726,000	4,273,000
0000-323910-00000 Franchise Fees - Bus Bench Ad	132,000	132,000	132,000	132,000
Franchise Fees	**18,149,533**	**18,543,305**	**19,128,334**	**19,563,875**
Special Assessments				
3001-325130-00000 Police Equipment Assessment	28,852	25,515	15,000	15,000
4003-325110-00000 Fire Equipment Assessment	122,260	79,585	100,000	87,000
4003-325220-00000 Fire Protection Special Assess	29,845,585	31,291,766	33,567,848	33,765,647
4003-325221-00000 Interim Fire Special Assess	171,703	231,698	300,000	247,000
Special Assessments	**30,168,400**	**31,628,564**	**33,982,848**	**34,114,647**
Other Licenses, Fees & Permits				
1001-329200-00000 Annual Lobbyist Regist Fee	550	1,050	700	850
9002-329300-00000 Tree Removal-Relocation Permit	10,665	12,355	8,500	9,450
Other Licenses, Fees & Permits	**11,215**	**13,405**	**9,200**	**10,300**
Permits, Fees & Assessments	**49,151,141**	**51,640,756**	**53,931,482**	**54,520,842**
Intergovernmental Revenue				
Local Grants				
5002-332957-00208 Child Care & Dev Block Grant	84,916	-	-	-
5002-332957-00209 Child Care & Dev Block Grant	157,177	-	-	-
5002-332957-00208 Child Care & Dev Block Grant	122,958	-	-	-
5002-332957-00209 Child Care & Dev Block Grant	129,314	-	-	-
5002-332957-00208 Child Care & Dev Block Grant	97,249	-	-	-
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	-	20,000	-	-
5002-332957-00209 Child Care & Dev Block Grant	-	20,000	-	-
5002-332957-00209 Child Care & Dev Block Grant	102,276	-	-	-
Local Grants	**732,202**	**40,000**	**-**	**-**
Federal Grants				
0800-331954-ARPA1 Coronavirus State and Local	7,606,539	4,504,424	-	-
3001-331223-00000 Hazard Mitigation Grant	-	-	95,176	-
3050-331510-03419 Federal Emergency Mgmnt Agency	34,685	75,067	-	-

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Federal Grants				
3050-331510-04486 Federal Emergency Mgmnt Agency	913,773	-	-	-
3050-331510-04337 Federal Emergency Mgmnt Agency	130,827	202,374	-	-
3050-331510-03377 Federal Emergency Mgmnt Agency	1,875	-	-	-
3050-331510-00686 Federal Emergency Mgmnt Agency	89,607	-	-	-
3050-331510-00684 Federal Emergency Mgmnt Agency	293,080	-	-	-
3050-331510-00683 Federal Emergency Mgmnt Agency	6,357	-	-	-
3050-331510-00681 Federal Emergency Mgmnt Agency	15,349	-	-	-
3050-331510-00685 Federal Emergency Mgmnt Agency	54,843	-	-	-
3050-331510-04339 Federal Emergency Mgmnt Agency	122,775	17,902	-	-
4003-331223-00000 Hazard Mitigation Grant	-	-	336,804	-
4003-331940-00000 Natl Bioterrorism HospitalPrep	-	-	1,500	1,500
6001-331941-00000 EECBG Grant	-	-	199,350	-
8001-331500-00000 Elderly Energy Assistance	17,383	14,167	24,770	24,770
8001-331500-ARPEH Elderly Energy Assistance	13,867	-	-	-
Federal Grants	**9,300,960**	**4,813,933**	**657,600**	**26,270**
State Grants				
3050-334960-03377 FEMA - State Share	312	-	-	-
3050-334960-03419 FEMA - State Share	5,781	12,511	-	-
3050-334960-04337 FEMA - State Share	7,268	1,733	-	-
4003-334220-00040 EMS State Grant	-	13,984	-	-
4003-334220-00040 EMS State Grant	-	10,137	-	-
4003-334220-00040 EMS State Grant	-	22,833	-	-
7010-334740-00312 General Program Support Grant	123,444	-	-	-
7010-334740-00312 General Program Support Grant	18,871	82,062	-	-
State Grants	**155,676**	**143,260**	**-**	**-**
State Shared				
0000-335121-00000 Sales Tax Proceeds	7,211,251	6,914,994	6,776,000	6,900,000
0000-335180-00000 Local Gov 1/2 Cent Sale Tax	14,296,322	13,521,799	13,898,000	13,500,000
0800-335140-00000 Mobile Home Licenses	2,647	1,679	2,200	2,200
0800-335150-00000 Beverage Licenses	65,409	63,573	58,000	58,000
4003-335200-00000 Firefighter Supplemental Comp	111,062	94,242	89,000	89,000
State Shared	**21,686,691**	**20,596,287**	**20,823,200**	**20,549,200**
Grants from Local Units				
7001-337656-00304 CSC Maximizing Out-of-Sch Time	122,593	136,399	161,797	-

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Grants from Local Units				
7003-337705-00000 Caribbean American Festival	-	-	25,000	-
Grants from Local Units	**122,593**	**136,399**	**186,797**	**-**
Occupational Licenses / County				
0000-338000-00000 Local Business Tax - County	184,514	177,410	192,000	176,000
Occupational Licenses / County	**184,514**	**177,410**	**192,000**	**176,000**
Intergovernmental Revenue	**32,182,635**	**25,907,289**	**21,859,597**	**20,751,470**
Charges for Services				
General Government Charges				
0201-341982-00315 Advertising	27,070	-	-	-
0800-341200-00000 Administrative Fees	16,893,026	19,198,834	21,287,767	20,714,015
0800-341298-00000 Payment in Lieu of Taxes	1,347,554	1,476,193	1,498,361	1,537,928
0800-341310-00000 Admin Fee - Building Svc	1,084,520	1,027,240	1,035,000	1,039,800
0800-341312-00000 Admin Fee - 25% Surcharge	8,413	9,249	8,500	9,300
0800-341313-00000 Admin Fee - Sanitation	362,612	367,224	372,000	369,000
0800-341315-00000 Admin Fees - Towing	33,924	33,622	30,559	31,709
1001-341932-00000 Certify Copy Record Search	8,100	12,485	10,000	11,500
1001-341952-00000 Notary Fees	30	125	100	95
1001-341956-00000 Other Government Filing Fees	10	20,058	1,800	11,825
1001-341957-00000 Passport Fee	139,755	146,746	160,000	134,565
1001-341968-00000 Sale of Code of Ordinance	-	-	100	50
2001-341948-00000 Lien Research	159,650	146,350	142,953	126,225
2002-341311-00000 Admin Fee - Technical Svc	1,096,867	1,163,001	996,374	890,274
3001-341300-09007 Admin Hearing Fee	9,426	12,675	10,000	10,000
3001-341305-09007 Registration Abandon Property	8,700	5,100	10,000	10,000
6006-341934-00000 Engineering Charges to Utility	772,361	748,328	845,014	1,022,188
6006-341936-00000 Engineering Plan Review Fee	89,891	70,647	80,000	75,000
6008-341280-00670 Credit Enhancement Fee	45,833	54,167	50,000	50,000
6008-341296-00670 Maintenance/Admin Fee	33,893	34,910	35,958	35,958
6008-341919-00060 Housing Application Fee	-	-	450	451
7010-341981-00350 Entrance Fee	1,310	3,985	2,090	2,000
8002-341919-00603 Housing Application Fee	16,069	29,809	16,000	16,000
8002-341919-00000 Housing Application Fee	3,298	3,101	4,500	4,500
9002-341905-00000 P & Z Board Surcharge	860	1,240	900	900

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
General Government Charges				
9002-341920-00000 Architectural Review	449	-	-	-
9002-341921-00000 Local Business Tax Review Fee	4,660	20	-	-
9002-341940-00000 Land Use Plan Amendments	-	-	12,500	13,000
9002-341941-00000 Dev of Regional Impact Fees	-	-	7,500	7,800
9002-341942-00000 Flexibility Allocation Fees	-	-	4,800	5,000
9002-341960-00000 Plat Approval Fees	2,308	2,422	6,500	8,800
9002-341969-00000 BOA Review Fees	12,400	9,746	9,800	12,200
9002-341973-00000 Map Reproduction	-	-	100	100
9002-341976-00000 Administrative Approval Fee	18,995	19,968	10,800	14,550
9002-341979-00000 Group Home Research	-	62	110	110
9002-341980-00000 Site Review Fees	59,245	84,455	58,000	38,000
9002-341983-00000 Public Request Research	-	-	100	100
9002-341985-00000 Site or Zoning Inspection	10,342	5,565	6,250	6,500
9002-341986-00000 P & Z Variance Review Fees	21,447	35,000	17,000	25,500
9002-341987-00000 Deed Restriction Processing	-	-	190	410
9002-341991-00000 Zoning Letters	5,220	7,371	4,150	4,650
9002-341992-00000 Zoning Fees (Public Hearings)	12,153	18,004	13,500	14,050
9002-341994-00000 Miscellaneous Fees	25,105	34,140	15,000	22,500
9002-341995-00000 Alcoholic Bvg License Review	1,888	2,821	1,500	1,650
9002-341996-00000 Special Exception Fees	2,383	-	5,000	5,200
9002-341997-00000 Deferral Fee	2,388	5,012	2,500	2,600
9002-341998-00000 Certificate of Use	8,950	16,446	12,250	12,100
9002-341999-00000 Appeal of Decision	-	-	1,950	2,030
General Government Charges	**22,331,106**	**24,806,122**	**26,787,926**	**26,300,133**
Public Safety Charges				
3001-342100-00000 Police Svc	42,989	40,797	42,600	45,000
3001-342105-09007 CODE Services	-	150	-	-
3001-342120-00303 School Resource Officers	2,626,916	-	-	-
3001-342120-00000 School Resource Officers	-	2,964,124	2,781,375	3,120,862
3001-342150-00000 Take Home Vehicle Program	34,835	31,860	30,300	31,860
3001-342204-00000 False Alarm Fee	85,043	119,839	98,900	135,900
3001-342940-00000 Police Detail	150,563	149,071	160,000	160,000
3001-342960-00000 Police Civilian Academy	2,240	3,120	2,800	2,800
4003-342202-00678 Annual Fire Inspection Fee	809,417	831,317	1,505,000	1,555,000
4003-342203-00678 Life Safety PlanReview&Inspect	559,741	516,025	430,000	430,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Public Safety Charges				
4003-342204-00678 False Alarm Fee	17,700	30,800	20,000	20,000
4003-342501-00678 Fee - Expediting Overtime	-	6,611	14,000	14,000
4003-342600-00000 Rescue Transport Fees	5,006,942	5,422,085	4,720,490	5,214,513
4003-342601-00000 Rescue Transport-PEMT-FFS	431,310	698,327	445,000	500,000
4003-342602-00000 Rescue Transport-PEMT-MCO-IGT	740,047	912,615	1,128,348	1,354,017
4003-342900-00000 CPR Certification	5,460	5,685	6,000	6,000
4003-342901-00000 Fire Rescue Svc to Brwd County	5,000	9,000	10,000	10,000
4003-342902-04004 Fire Facility Courses	2,140	13,320	20,000	25,000
4003-342930-00000 Fire Detail	31,509	30,255	30,000	30,000
Public Safety Charges	**10,551,851**	**11,785,000**	**11,444,813**	**12,654,952**
Transportation Charges				
8001-344910-00000 Transportation Svc	685	-	-	-
Transportation Charges	**685**	**-**	**-**	**-**
Recreation Charges				
5002-347210-00208 Summer Program Fees	142,977	126,397	-	-
5002-347210-00209 Summer Program Fees	207,038	196,578	292,200	287,505
5002-347215-00209 Summer Activity Fees	27,030	28,580	29,820	32,355
5002-347215-00208 Summer Activity Fees	15,750	11,215	-	-
5002-347220-00208 School Year Activity Fee	12,154	6,724	-	-
5002-347220-00209 School Year Activity Fee	28,203	28,009	38,120	46,520
7001-347200-00000 Clean Up Fees	10,948	9,037	15,200	23,500
7001-347210-00000 Summer Program Fees	170,741	181,909	178,505	203,675
7001-347225-00000 Youth Athletic Program	106,741	87,774	125,875	92,500
7001-347450-00000 Special Population Programs	23,712	18,537	-	-
7001-347540-00000 Membership Fitness Center	4,166	5,078	5,000	5,000
7001-347556-00000 Recreation Classes	9,529	-	1,000	500
7001-347564-00000 Swimming Fees	2,790	1,543	2,500	2,500
7001-347565-00000 Athletic Fees - Non-resident	85,050	89,270	92,000	90,000
7001-347566-00000 Youth Soccer Fees	98,304	180,090	100,000	139,000
7001-347568-00000 Swimming Lessons by Staff	22,327	40,823	27,200	40,000
7001-347572-00000 Swimming Pool Membership	24,663	16,355	16,515	16,355
7001-347573-00000 Community Swim Team Fees	73,013	87,036	70,000	80,000
7001-347576-00000 Tennis Court Fees	25,917	25,695	22,000	25,806
7001-347580-00000 Tennis Lessons	64,299	65,624	64,845	66,000
7001-347584-00000 Tennis Membership Fees	20,611	18,796	16,172	17,272

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Recreation Charges				
7001-347908-00000 Art & Cultural Program Fees	93,159	96,982	93,939	124,335
7001-347911-00000 Community Garden Fees	-	-	250	-
7003-347400-00000 Special Events	72,075	87,811	52,461	47,475
7006-347302-00000 Golf Restaurant Operating Rev	311,046	463,031	400,000	460,750
7006-347504-00000 Driving Range Fees	111,192	111,667	123,822	131,430
7006-347508-00000 Golf Bag Storage	7,546	8,034	8,000	8,200
7006-347512-00000 Golf Cart Rental	1,908,645	12,198	15,000	15,000
7006-347516-00000 Golf Club Rentals	14,407	29,213	14,409	29,000
7006-347520-00000 Golf Green Fees	574,863	2,620,126	2,460,000	2,770,000
7006-347524-00000 Golf Handicaps Fees	900	1,500	1,200	1,200
7006-347528-00000 Golf Locker Rental	1,620	150	1,800	2,000
7006-347532-00000 Golf Memberships	186,143	242,123	206,000	270,000
7010-347301-00340 Civic Center Operating Revenue	972,987	1,420,730	1,437,112	1,728,789
8001-347556-00000 Recreation Classes	81,966	83,425	127,340	151,695
Recreation Charges	**5,512,511**	**6,402,062**	**6,038,285**	**6,908,362**
Education Charges				
5002-347951-00209 EDC Fees - State VPK	244,735	251,932	309,135	309,135
5002-347951-00208 EDC Fees - State VPK	254,649	134,553	-	-
5002-347961-00208 Early Development Center Fees	935,535	850,019	-	-
5002-347961-00209 Early Development Center Fees	994,876	1,132,613	1,353,200	1,551,060
5002-347969-00208 EDC Registration Fees	12,440	14,310	-	-
5002-347969-00209 EDC Registration Fees	17,765	19,615	20,695	24,915
8001-347974-00000 Annual Registration Fee	-	-	-	2,000
Education Charges	**2,460,000**	**2,403,042**	**1,683,030**	**1,887,110**
Charges for Services	**40,856,153**	**45,396,227**	**45,954,054**	**47,750,557**
Judgments, Fines & Forfeitures				
Fines & Forfeitures				
2001-359200-00000 Penalty - Returned Checks	6,956	5,850	5,000	5,500
3001-351010-00000 Parking Citations	11,133	22,246	13,200	14,000
3001-351020-00000 Parking Fines - $5 Surcharge	1,512	781	1,400	900
3001-354000-09007 Violations of Local Ordinance	78,813	592,987	100,000	100,000
3001-354100-00316 Red Zone Infraction	4,161	3,069	-	-
3001-359000-00000 Court Fines & Forfeiture	245,031	398,981	300,000	460,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fines & Forfeitures				
Fines & Forfeitures	**347,607**	**1,023,914**	**419,600**	**580,400**
Judgments, Fines & Forfeitures	**347,607**	**1,023,914**	**419,600**	**580,400**
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	3,410,185	4,912,170	4,568,000	5,364,000
0000-361101-04003 Interest on Fire Protect Asses	41,669	56,795	30,000	40,000
0000-361103-00000 Interest on Tax Deposits	113,074	160,048	80,000	120,000
0000-361104-00000 Miscellaneous Interest	8,039	5,633	7,000	5,000
0000-361105-00000 Interest income -lease	587,121	863,272	-	-
0000-361300-00000 Net Incr or Decr of Investment	3,075,737	6,441,914	3,326,000	3,593,000
Investment Income	**7,235,825**	**12,439,833**	**8,011,000**	**9,122,000**
Rents & Royalties				
0000-362000-00000 Lease revenue	161,897	-	-	-
0800-362024-00000 Commission - Coke Machines	14,025	16,709	15,300	15,300
6001-362030-00000 Rental - City Facilities	422,825	274,305	454,907	448,905
6001-362031-00000 Rental - Cell Towers Exempt	1,978,780	2,011,810	2,021,722	1,963,254
6001-362037-00000 Rental - Fire Control	921,444	962,179	1,008,880	1,015,781
6008-362051-00060 Rental Misc Fees	(50)	10	550	550
6008-362060-00000 Rental - Utility Fund	166,704	177,457	183,491	192,666
6008-362070-00670 Rent State Hosp Site - Exempt	394,041	488,231	524,778	524,778
6008-362070-00000 Rent State Hosp Site - Exempt	576,835	622,699	586,630	485,502
6008-362070-00060 Rent State Hosp Site - Exempt	81,844	86,672	92,000	105,900
6008-362071-00000 Rent State Hosp Site - Taxable	334,853	624,600	818,925	989,239
7001-362020-00000 Commission-Recreation Classes	6,684	7,606	8,600	10,600
7001-362030-00000 Rental - City Facilities	130,386	131,290	132,549	239,096
7001-362035-00000 Field Rentals	130,774	125,688	127,341	128,200
7001-362038-00000 Rental - Storage Lot	387,935	383,285	399,282	398,993
7001-362051-00000 Rental Misc Fees	4,355	520	3,529	1,219
7006-362025-00000 Commission - Pro Shop	13,279	14,722	15,000	15,000
8001-362046-00000 Rental - Community Services	29,305	42,659	22,875	24,609
8001-362054-00000 Rental - Adult Day Care	146,000	158,424	158,425	165,475
8002-362030-00000 Rental - City Facilities	74,668	81,086	86,109	87,810
8002-362042-00000 Rental - Housing	2,103,383	2,220,437	2,376,730	2,539,149

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Rents & Royalties				
8002-362042-00603 Rental - Housing	7,488,641	8,282,429	7,800,000	9,332,720
8002-362051-00000 Rental Misc Fees	5,898	3,017	1,750	1,750
8002-362051-00603 Rental Misc Fees	37,521	53,510	50,000	50,000
Rents & Royalties	**15,612,026**	**16,769,346**	**16,889,373**	**18,736,496**
Disp of Fix Assets / Sale of Equip/ Scrap				
0000-364010-00000 Sale of Fixed Assets	60,859	167,306	30,000	30,000
Disp of Fix Assets / Sale of Equip/ Scrap	**60,859**	**167,306**	**30,000**	**30,000**
Miscellaneous Revenues				
0000-365000-00000 Sale of Scrap or Surplus	44,445	140,787	30,000	30,000
Miscellaneous Revenues	**44,445**	**140,787**	**30,000**	**30,000**
Private Gifts / Contributions				
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	1,500	1,200	1,600	1,350
7010-366015-00350 Contributions	-	-	69,000	-
8001-366015-00000 Contributions	-	29,064	15,699	-
Private Gifts / Contributions	**5,813**	**30,664**	**87,299**	**2,350**
Other Miscellaneous Revenues				
0000-369010-00000 Cash - Over & Short	(64)	(8)	100	100
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	-	-	-
0000-369026-00550 E-Rate Program	19,125	-	-	-
0000-369030-00000 Jury Duty & Subpoena Money	1,335	2,573	3,500	3,500
0000-369058-00000 Purchasing Discounts Earned	27,739	25,713	400	400
0000-369900-00000 Other Miscellaneous Revenue	32,007	73,695	10,000	10,000
0800-369300-00000 Settlements	36,550	-	-	-
5002-369045-00209 Food Sales	31,504	33,363	43,125	46,000
5002-369045-00208 Food Sales	19,585	17,754	-	-
7001-369100-00000 Sale of wetland credits	9,192,555	1,044,225	-	-
7001-369900-00000 Other Miscellaneous Revenue	136	249	500	500

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Other Miscellaneous Revenues				
7006-369900-00000 Other Miscellaneous Revenue	2,430	4,775	2,400	3,500
Other Miscellaneous Revenues	**9,509,601**	**1,202,339**	**60,025**	**64,000**
Miscellaneous Revenues	**32,468,568**	**30,750,275**	**25,107,697**	**27,984,846**
Other Sources				
Non-operating Sources				
0000-389920-00000 Appropriated Fund Balance	-	-	18,829,841	-
0000-389940-00000 Beginning Surplus	-	-	6,766,054	-
Non-operating Sources	**-**	**-**	**25,595,895**	**-**
Proceeds				
0000-383101-00000 Leases – Financial Agreements	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	-	-	-
Proceeds	**2,245,133**	**-**	**-**	**-**
Other Sources	**2,245,133**	**-**	**25,595,895**	**-**
Fund: General Fund	**268,646,574**	**275,504,833**	**299,133,114**	**285,290,039**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 051 Wetlands Trust Fund				
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	32,742	40,026	29,000	29,000
Investment Income	**32,742**	**40,026**	**29,000**	**29,000**
Miscellaneous Revenues	**32,742**	**40,026**	**29,000**	**29,000**
Other Sources				
Non-operating Sources				
0000-389940-00000 Beginning Surplus	-	-	(12,500)	(12,500)
Non-operating Sources	**-**	**-**	**(12,500)**	**(12,500)**
Other Sources	**-**	**-**	**(12,500)**	**(12,500)**
Fund: Wetlands Trust Fund	**32,742**	**40,026**	**16,500**	**16,500**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 100 Road & Bridge Fund				
Taxes				
Local Option Gas Tax				
0000-312411-00000 Local Option Gas Tax $.06	1,748,857	1,670,146	1,708,000	1,643,000
0000-312421-00000 Addl Local Option Gas Tax $.03	1,046,119	999,689	1,024,000	976,000
0000-312422-00000 Addl Gas Tax $.01 (5th cent)	177,412	169,538	174,000	166,000
Local Option Gas Tax	**2,972,388**	**2,839,373**	**2,906,000**	**2,785,000**
Taxes	**2,972,388**	**2,839,373**	**2,906,000**	**2,785,000**
Permits, Fees & Assessments				
Franchise Fees				
0000-323720-00000 Franchise Fee-Sanitation Franc	1,624,498	2,009,981	2,007,000	2,300,000
Franchise Fees	**1,624,498**	**2,009,981**	**2,007,000**	**2,300,000**
Permits, Fees & Assessments	**1,624,498**	**2,009,981**	**2,007,000**	**2,300,000**
Intergovernmental Revenue				
Federal Grants				
6002-331492-00000 Mobility HUB Capital Project	-	-	423,000	-
6003-331223-00000 Hazard Mitigation Grant	9,229	-	1,995	-
6003-331223-04337 Hazard Mitigation Grant	-	-	200,000	-
Federal Grants	**9,229**	**-**	**624,995**	**-**
State Shared				
0000-335120-00000 Municipal Gas Tax 8th Cent	1,482,163	1,477,023	1,479,000	1,430,000
0000-335122-00000 Motor Fuel Tax Rebate	89,703	104,728	94,000	98,000
0000-335124-00000 Special Motor Fuel Tax	14,526	6,713	8,000	7,000
State Shared	**1,586,392**	**1,588,464**	**1,581,000**	**1,535,000**
Intergovernmental Revenue	**1,595,621**	**1,588,464**	**2,205,995**	**1,535,000**
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	322,910	385,152	303,000	261,000
0000-361300-00000 Net Incr or Decr of Investment	29,895	31,459	42,000	-
Investment Income	**352,805**	**416,611**	**345,000**	**261,000**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Other Miscellaneous Revenues				
0000-369900-00000 Other Miscellaneous Revenue	267,557	272,174	267,557	267,557
Other Miscellaneous Revenues	**267,557**	**272,174**	**267,557**	**267,557**
Miscellaneous Revenues	**620,362**	**688,785**	**612,557**	**528,557**
Other Sources				
Interfund Transfers				
0000-381020-00000 Transfer from General Fund	-	1,415,443	1,400,000	-
0000-381320-00000 Transfer from Municipal Constr	-	450,000	-	-
Interfund Transfers	**-**	**1,865,443**	**1,400,000**	**-**
Non-operating Sources				
0000-389920-00000 Appropriated Fund Balance	-	-	4,919,608	-
0000-389940-00000 Beginning Surplus	-	-	1,685,478	(8,281)
Non-operating Sources	**-**	**-**	**6,605,086**	**(8,281)**
Other Sources	**-**	**1,865,443**	**8,005,086**	**(8,281)**
Fund: Road & Bridge Fund	**6,812,869**	**8,992,046**	**15,736,638**	**7,140,276**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 101 BC Transportation Surtax				
Taxes				
Local Option Gas Tax				
6003-312620-SRTAX Broward Transportation Surtax	-	499,153	-	-
Local Option Gas Tax	**-**	**499,153**	**-**	**-**
Taxes	**-**	**499,153**	**-**	**-**
Fund: BC Transportation Surtax	**-**	**499,153**	**-**	**-**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 110 Building Fund				
Permits, Fees & Assessments				
Building Permits				
9005-322000-00000 Permit Fees	10,681,636	9,023,998	7,700,000	7,935,000
9005-322011-00000 Other Building Services	179,302	236,156	200,000	200,000
9005-322020-00000 Certificate of Occupancy	12,609	15,254	80,000	25,000
Building Permits	**10,873,547**	**9,275,407**	**7,980,000**	**8,160,000**
Permits, Fees & Assessments	**10,873,547**	**9,275,407**	**7,980,000**	**8,160,000**
Judgments, Fines & Forfeitures				
Fines & Forfeitures				
9005-359200-00000 Penalty - Returned Checks	-	65	-	-
Fines & Forfeitures	**-**	**65**	**-**	**-**
Judgments, Fines & Forfeitures	**-**	**65**	**-**	**-**
Miscellaneous Revenues				
Investment Income				
9005-361100-00000 Interest from SBA	-	73,523	60,000	75,000
Investment Income	**-**	**73,523**	**60,000**	**75,000**
Rents & Royalties				
9005-362100-00000 Board of Rules and Appeal Fees	213,100	171,750	140,000	162,000
9005-362200-00000 Government Fees	246,991	211,728	175,000	205,000
Rents & Royalties	**460,090**	**383,478**	**315,000**	**367,000**
Miscellaneous Revenues	**460,090**	**457,001**	**375,000**	**442,000**
Fund: Building Fund	**11,333,637**	**9,732,473**	**8,355,000**	**8,602,000**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 120 FHFC Grants SHIP/CRF				
Intergovernmental Revenue				
State Grants				
0600-334920-02025 SHIP	-	-	1,190,696	1,298,304
0600-334920-02024 SHIP	-	96,000	1,202,304	-
0600-334920-02023 SHIP	75,800	242,147	1,694,777	-
0600-334920-02022 SHIP	(14,993)	1,451,907	253,322	-
0600-334920-02021 SHIP	553,575	524,748	-	-
0600-334920-00000 SHIP	96,752	-	-	-
0600-334930-02025 SHIP Recaptured Income	-	-	4,303	-
0600-334930-02024 SHIP Recaptured Income	-	-	206,369	-
0600-334930-02023 SHIP Recaptured Income	-	19,418	-	-
0600-334930-02022 SHIP Recaptured Income	152,202	-	-	-
State Grants	**863,335**	**2,334,220**	**4,551,771**	**1,298,304**
Intergovernmental Revenue	**863,335**	**2,334,220**	**4,551,771**	**1,298,304**
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	-	-	84,000	90,000
Investment Income	**-**	**-**	**84,000**	**90,000**
Miscellaneous Revenues	**-**	**-**	**84,000**	**90,000**
Other Sources				
Non-operating Sources				
0000-389940-00000 Beginning Surplus	-	-	(84,000)	(90,000)
Non-operating Sources	**-**	**-**	**(84,000)**	**(90,000)**
Other Sources	**-**	**-**	**(84,000)**	**(90,000)**
Fund: FHFC Grants SHIP/CRF	**863,335**	**2,334,220**	**4,551,771**	**1,298,304**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 121 HUD Grants CDBG/HOME				
Intergovernmental Revenue				
Local Grants				
0600-332900-COVID Community Dev Block Grant	5,645	-	-	-
0600-332900-00CV3 Community Dev Block Grant	91,294	-	-	-
Local Grants	**96,939**	**-**	**-**	**-**
Federal Grants				
0600-331900-00000 Community Dev Block Grant	516,441	10,874	1,827	-
0600-331900-02021 Community Dev Block Grant	1,111,088	976,431	486,927	-
0600-331900-02022 Community Dev Block Grant	540,322	268,668	709,027	-
0600-331900-02023 Community Dev Block Grant	-	129,861	456,868	-
0600-331900-02024 Community Dev Block Grant	-	-	950,521	-
0600-331900-02025 Community Dev Block Grant	-	-	-	950,521
0600-331903-00000 NeighborhoodStabilization Prog	(118,704)	-	411,008	-
0600-331905-02024 CDBG Recaptured Income	-	-	4,945	-
0600-331905-02022 CDBG Recaptured Income	54,000	-	-	-
0600-331905-02023 CDBG Recaptured Income	-	59,503	-	-
0600-331909-00000 NSP 2010 Program Income	131,937	-	-	-
0600-331930-00000 HOME Grant	-	(137,150)	1,119,652	-
0600-331930-HOM21 HOME Grant	-	-	301,498	-
0600-331930-HOM22 HOME Grant	-	-	266,050	-
0600-331930-HOM23 HOME Grant	-	-	330,914	-
8006-331900-02025 Community Dev Block Grant	-	-	-	167,739
8006-331900-02022 Community Dev Block Grant	151,603	-	-	-
8006-331900-02023 Community Dev Block Grant	-	166,296	-	-
8006-331900-02024 Community Dev Block Grant	-	-	167,739	-
Federal Grants	**2,386,687**	**1,474,483**	**5,206,976**	**1,118,260**
Intergovernmental Revenue	**2,483,626**	**1,474,483**	**5,206,976**	**1,118,260**
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	-	14,578	-	18,000
Investment Income	**-**	**14,578**	**-**	**18,000**
Miscellaneous Revenues	**-**	**14,578**	**-**	**18,000**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Other Sources				
Non-operating Sources				
0000-389940-00000 Beginning Surplus	-	-	-	(18,000)
Non-operating Sources	**-**	**-**	**-**	**(18,000)**
Other Sources	**-**	**-**	**-**	**(18,000)**
Fund: HUD Grants CDBG/HOME	**2,483,626**	**1,489,061**	**5,206,976**	**1,118,260**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 122 Law Enforcement Grant				
Intergovernmental Revenue				
Federal Grants				
3015-331251-00000 Victims of Crime Act	22,720	3,994	21,356	21,356
3022-331222-00000 Public Safety Partnership	5,334	-	-	-
3023-331253-00000 LEMHWA Grant	35,000	-	-	-
3026-331254-00000 Highway Planning & Construct	2,231	13,392	7,589	-
3030-331810-02023 Urban Area Strat Initia (UASI)	-	-	330,681	-
3030-331810-02022 Urban Area Strat Initia (UASI)	-	326,090	4,588	-
3030-331810-02021 Urban Area Strat Initia (UASI)	182,082	71,333	71,332	-
Federal Grants	**247,367**	**414,809**	**435,546**	**21,356**
State Grants				
3004-334224-00000 FDLE Drone Replacement Program	-	35,428	122,269	-
State Grants	**-**	**35,428**	**122,269**	**-**
Intergovernmental Revenue	**247,367**	**450,237**	**557,815**	**21,356**
Fund: Law Enforcement Grant	**247,367**	**450,237**	**557,815**	**21,356**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 124 Police Community Service Grant				
Intergovernmental Revenue				
Federal Grants				
3018-331263-02021 Byrne Justice Assist Grant	-	-	24,241	-
3018-331263-02019 Byrne Justice Assist Grant	21,608	-	-	-
3024-331264-00000 BWC Policy and Implementation	80,000	-	-	-
Federal Grants	**101,608**	**-**	**24,241**	**-**
Intergovernmental Revenue	**101,608**	**-**	**24,241**	**-**
Fund: Police Community Service Grant	**101,608**	**-**	**24,241**	**-**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 127 Opioid Litigation Settlement				
Miscellaneous Revenues				
Other Miscellaneous Revenues				
3032-369300-00000 Settlements	-	-	-	572,257
Other Miscellaneous Revenues	**-**	**-**	**-**	**572,257**
Miscellaneous Revenues	**-**	**-**	**-**	**572,257**
Other Sources				
Non-operating Sources				
3032-389940-00000 Beginning Surplus	-	-	-	(421,897)
Non-operating Sources	**-**	**-**	**-**	**(421,897)**
Other Sources	**-**	**-**	**-**	**(421,897)**
Fund: Opioid Litigation Settlement	**-**	**-**	**-**	**150,360**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 128 Community Bus Program				
Intergovernmental Revenue				
Federal Grants				
8001-331801-00000 Capital Asst Program 5310	-	-	310,246	-
8001-331801-00000 Capital Asst Program 5310	-	-	171,800	-
Federal Grants	**-**	**-**	**482,046**	**-**
State Shared				
8001-335902-00000 State Matching on Fed Program	-	-	38,779	-
8001-335902-00000 State Matching on Fed Program	-	-	21,475	-
State Shared	**-**	**-**	**60,254**	**-**
Grants from Local Units				
8004-337410-00042 Broward County Transit Grant	63,802	72,438	65,481	71,546
8004-337410-00000 Broward County Transit Grant	538,365	600,151	542,821	590,984
Grants from Local Units	**602,166**	**672,589**	**608,302**	**662,530**
Intergovernmental Revenue	**602,166**	**672,589**	**1,150,602**	**662,530**
Other Sources				
Interfund Transfers				
8001-381020-00000 Transfer from General Fund	264,833	223,751	581,356	810,496
8004-381100-00042 Transfer from Road&Bridge Fund	5,610	716	49,297	48,486
8004-381100-00000 Transfer from Road&Bridge Fund	262,504	226,166	455,429	463,984
Interfund Transfers	**532,947**	**450,632**	**1,086,082**	**1,322,966**
Non-operating Sources				
0000-389920-00000 Appropriated Fund Balance	-	-	383,407	-
Non-operating Sources	**-**	**-**	**383,407**	**-**
Other Sources	**532,947**	**450,632**	**1,469,489**	**1,322,966**
Fund: Community Bus Program	**1,135,113**	**1,123,222**	**2,620,091**	**1,985,496**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 131 Treasury - Confiscated				
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	26,463	31,730	23,000	18,000
Investment Income	**26,463**	**31,730**	**23,000**	**18,000**
Miscellaneous Revenues	**26,463**	**31,730**	**23,000**	**18,000**
Other Sources				
Non-operating Sources				
0000-389920-00000 Appropriated Fund Balance	-	-	538,468	-
0000-389940-00000 Beginning Surplus	-	-	4,159	4,338
Non-operating Sources	**-**	**-**	**542,627**	**4,338**
Other Sources	**-**	**-**	**542,627**	**4,338**
Fund: Treasury - Confiscated	**26,463**	**31,730**	**565,627**	**22,338**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 132 Justice - Confiscated				
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	21,937	26,304	19,000	15,000
Investment Income	**21,937**	**26,304**	**19,000**	**15,000**
Miscellaneous Revenues	**21,937**	**26,304**	**19,000**	**15,000**
Other Sources				
Non-operating Sources				
0000-389920-00000 Appropriated Fund Balance	-	-	446,384	-
0000-389940-00000 Beginning Surplus	-	-	3,514	3,171
Non-operating Sources	**-**	**-**	**449,898**	**3,171**
Other Sources	**-**	**-**	**449,898**	**3,171**
Fund: Justice - Confiscated	**21,937**	**26,304**	**468,898**	**18,171**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 133 $2 Police Education				
Judgments, Fines & Forfeitures				
Fines & Forfeitures				
3013-351030-00000 Police Education $2.00	12,424	19,010	16,117	13,372
Fines & Forfeitures	**12,424**	**19,010**	**16,117**	**13,372**
Judgments, Fines & Forfeitures	**12,424**	**19,010**	**16,117**	**13,372**
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	3,002	4,369	3,000	2,000
Investment Income	**3,002**	**4,369**	**3,000**	**2,000**
Miscellaneous Revenues	**3,002**	**4,369**	**3,000**	**2,000**
Other Sources				
Non-operating Sources				
0000-389920-00000 Appropriated Fund Balance	-	-	59,503	-
0000-389940-00000 Beginning Surplus	-	-	(3,000)	(3,000)
Non-operating Sources	**-**	**-**	**56,503**	**(3,000)**
Other Sources	**-**	**-**	**56,503**	**(3,000)**
Fund: $2 Police Education	**15,425**	**23,380**	**75,620**	**12,372**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 134 FDLE - Confiscated				
Judgments, Fines & Forfeitures				
Fines & Forfeitures				
3004-351000-00000 Confiscated by FDLE	5,500	1,490	-	-
Fines & Forfeitures	**5,500**	**1,490**	**-**	**-**
Judgments, Fines & Forfeitures	**5,500**	**1,490**	**-**	**-**
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	69,918	84,242	61,000	49,000
Investment Income	**69,918**	**84,242**	**61,000**	**49,000**
Miscellaneous Revenues	**69,918**	**84,242**	**61,000**	**49,000**
Other Sources				
Non-operating Sources				
0000-389920-00000 Appropriated Fund Balance	-	-	1,184,346	-
0000-389940-00000 Beginning Surplus	-	-	19,242	15,337
Non-operating Sources	**-**	**-**	**1,203,588**	**15,337**
Other Sources	**-**	**-**	**1,203,588**	**15,337**
Fund: FDLE - Confiscated	**75,418**	**85,732**	**1,264,588**	**64,337**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 199 Older Americans Act				
Intergovernmental Revenue				
Federal Grants				
8005-331690-00000 OAA Title III - B&D	245,541	286,771	329,464	329,464
8005-331691-00000 OAA Title III - E	96,010	48,557	88,728	88,728
Federal Grants	**341,551**	**335,327**	**418,192**	**418,192**
State Grants				
8005-334692-00000 Local Service Providers (LSP)	216,054	227,132	216,155	216,155
State Grants	**216,054**	**227,132**	**216,155**	**216,155**
Grants from Local Units				
8005-337630-00045 In-kind Rev From General Fund	13,066	6,537	11,857	11,857
8005-337630-00024 In-kind Rev From General Fund	59,991	72,041	83,428	83,428
8005-337660-00000 OAA Cash Match	33,773	40,957	43,867	43,867
Grants from Local Units	**106,830**	**119,535**	**139,152**	**139,152**
Intergovernmental Revenue	**664,435**	**681,994**	**773,499**	**773,499**
Miscellaneous Revenues				
Private Gifts / Contributions				
8005-366050-00000 Recipient Donations	3,854	4,545	2,500	1,000
Private Gifts / Contributions	**3,854**	**4,545**	**2,500**	**1,000**
Miscellaneous Revenues	**3,854**	**4,545**	**2,500**	**1,000**
Other Sources				
Interfund Transfers				
0000-381020-00000 Transfer from General Fund	736,135	686,964	685,475	483,929
Interfund Transfers	**736,135**	**686,964**	**685,475**	**483,929**
Other Sources	**736,135**	**686,964**	**685,475**	**483,929**
Fund: Older Americans Act	**1,404,424**	**1,373,502**	**1,461,474**	**1,258,428**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 201 Debt Service				
Taxes				
Ad Valorem Taxes				
0900-311001-00000 Current Ad Valorem Taxes	5,923,911	5,740,344	5,757,152	5,440,993
Ad Valorem Taxes	**5,923,911**	**5,740,344**	**5,757,152**	**5,440,993**
Utility Taxes				
0000-314100-00000 Public Svc Tax - Electric Svc	(38,080)	-	-	-
0000-314300-00000 Public Svc Tax - Water	1,110,017	1,228,662	1,232,249	1,516,727
Utility Taxes	**1,071,937**	**1,228,662**	**1,232,249**	**1,516,727**
Communications Service Tax				
0000-315000-00000 Communications Svc Tax	4,801,426	4,667,601	4,813,000	4,527,000
Communications Service Tax	**4,801,426**	**4,667,601**	**4,813,000**	**4,527,000**
Taxes	**11,797,273**	**11,636,607**	**11,802,401**	**11,484,720**
Permits, Fees & Assessments				
Franchise Fees				
0000-323100-00000 Franchise Fees - Electricity	744,058	718,818	733,666	733,025
Franchise Fees	**744,058**	**718,818**	**733,666**	**733,025**
Permits, Fees & Assessments	**744,058**	**718,818**	**733,666**	**733,025**
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	574,348	667,469	196,000	451,000
0900-361103-00000 Interest on Tax Deposits	7,669	9,723	6,000	7,000
Investment Income	**582,016**	**677,192**	**202,000**	**458,000**
Rents & Royalties				
0900-362042-00000 Rental - Housing	4,337,868	4,424,634	4,563,303	4,567,830
0900-362044-00000 Rental - Early Development Ctr	399,264	382,201	192,710	192,642
0900-362045-00000 Rental - Charter School	5,715,802	5,753,549	6,081,522	6,427,598
0900-362047-00000 Rental - WestCare (SBA)	361,827	501,069	513,828	516,528
0900-362049-00000 Rental - Howard C Forman	249,072	240,927	245,607	245,543
Rents & Royalties	**11,063,833**	**11,302,379**	**11,596,970**	**11,950,141**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Miscellaneous Revenues	**11,645,849**	**11,979,571**	**11,798,970**	**12,408,141**
Other Sources				
Non-operating Sources				
0000-389940-00000 Beginning Surplus	-	-	(287,152)	(580,456)
Non-operating Sources	**-**	**-**	**(287,152)**	**(580,456)**
Other Sources	**-**	**-**	**(287,152)**	**(580,456)**
Fund: Debt Service	**24,187,180**	**24,334,997**	**24,047,885**	**24,045,430**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 320 Municipal Construction				
Miscellaneous Revenues				
Investment Income				
0000-361100-0677A Interest from SBA	46,557	29,087	-	-
0000-361100-00672 Interest from SBA	44,214	15,079	-	-
0000-361100-00000 Interest from SBA	141,857	149,813	-	133,000
Investment Income	**232,629**	**193,979**	**-**	**133,000**
Private Gifts / Contributions				
0000-366035-00000 Municipal Dedication Fees	-	300,277	114,000	44,000
Private Gifts / Contributions	**-**	**300,277**	**114,000**	**44,000**
Miscellaneous Revenues	**232,629**	**494,256**	**114,000**	**177,000**
Other Sources				
Prior Year Bond Proceeds				
0000-389935-00000 Prior Year Bond Proceeds	-	-	865,661	-
Prior Year Bond Proceeds	**-**	**-**	**865,661**	**-**
Non-operating Sources				
0000-389920-00000 Appropriated Fund Balance	-	-	20,501	-
0000-389940-00000 Beginning Surplus	-	-	(114,000)	(177,000)
Non-operating Sources	**-**	**-**	**(93,499)**	**(177,000)**
Other Sources	**-**	**-**	**772,162**	**(177,000)**
Fund: Municipal Construction	**232,629**	**494,256**	**886,162**	**-**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 471 Utility Fund				
Permits, Fees & Assessments				
Building Permits				
6010-322085-00000 Utility Construction Fee	199,017	-	15,000	15,000
Building Permits	**199,017**	**-**	**15,000**	**15,000**
Permits, Fees & Assessments	**199,017**	**-**	**15,000**	**15,000**
Intergovernmental Revenue				
Federal Grants				
6032-331954-ARPA1 Coronavirus State and Local	3,759,737	3,926,856	-	-
Federal Grants	**3,759,737**	**3,926,856**	**-**	**-**
State Grants				
6032-334310-00000 Howard C Forman LPA0362	-	135,304	-	-
State Grants	**-**	**135,304**	**-**	**-**
Intergovernmental Revenue	**3,759,737**	**4,062,160**	**-**	**-**
Charges for Services				
General Government Charges				
6010-341990-00000 Utility Plan Review Fee	9,107	2,458	10,000	5,000
6031-341922-00000 Backflow Prevention Cert Fee	5,600	4,735	357,000	360,000
General Government Charges	**14,707**	**7,193**	**367,000**	**365,000**
Physical Environment Charges				
6010-343600-00000 New Account Charge	-	-	20,000	10,000
6010-343910-00000 Lien Recording or Release	10,100	10,800	6,000	8,000
6031-343310-00000 Water Utility Installation Fee	896	37,499	500	40,000
6031-343320-00000 Water UT Record/Penalty Fee	(58,080)	5,724	10,000	700,000
Physical Environment Charges	**(47,084)**	**54,023**	**36,500**	**758,000**
Water/Sewer Charges				
6021-343510-00000 Sewer Charges	32,540,659	34,955,505	36,293,000	39,065,000
6031-343300-00000 Water Charges	30,430,091	31,741,277	33,461,000	35,712,000
Water/Sewer Charges	**62,970,749**	**66,696,782**	**69,754,000**	**74,777,000**
Charges for Services	**62,938,372**	**66,757,998**	**70,157,500**	**75,900,000**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Miscellaneous Revenues				
Investment Income				
0000-361010-00000 Investment income	-	2,531,550	-	-
0000-361100-00000 Interest from SBA	995,157	943,565	683,000	652,000
0000-361100-00845 Interest from SBA	141,351	62,039	59,000	63,000
0000-361300-00000 Net Incr or Decr of Investment	1,460,191	3,611,950	1,842,000	2,100,000
Investment Income	**2,596,700**	**7,149,103**	**2,584,000**	**2,815,000**
Disp of Fix Assets / Sale of Equip/ Scrap				
0000-364010-00000 Sale of Fixed Assets	775	32,775	-	-
Disp of Fix Assets / Sale of Equip/ Scrap	**775**	**32,775**	**-**	**-**
Miscellaneous Revenues				
0000-365000-00000 Sale of Scrap or Surplus	(378,755)	-	-	-
Miscellaneous Revenues	**(378,755)**	**-**	**-**	**-**
Other Miscellaneous Revenues				
0000-369010-00000 Cash - Over & Short	-	(43)	-	-
0000-369080-00000 Water - Other Revenues	-	5,200	-	-
0000-369900-00000 Other Miscellaneous Revenue	48,073	4,735	5,000	5,000
Other Miscellaneous Revenues	**48,073**	**9,892**	**5,000**	**5,000**
Miscellaneous Revenues	**2,266,792**	**7,191,770**	**2,589,000**	**2,820,000**
Other Sources				
Water/Sewer Connection				
6021-389802-00000 Sewer Connection - East	108,806	396,097	60,000	50,000
6021-389803-00000 Sewer Connection - West	558,074	709,418	200,000	450,000
6031-389804-00000 Water Connection - East	112,477	424,766	80,000	50,000
6031-389805-00000 Water Connection - West	467,787	594,650	180,000	250,000
Water/Sewer Connection	**1,247,144**	**2,124,931**	**520,000**	**800,000**
Debt Proceeds/Installment Purchase				
0000-384000-00000 Debt Proceeds	-	-	20,000,000	12,000,000
Debt Proceeds/Installment Purchase	**-**	**-**	**20,000,000**	**12,000,000**
Appropriated Retained Earnings				
0000-389910-00000 Appropriated Retained Earnings	-	-	25,187,964	-
Appropriated Retained Earnings	**-**	**-**	**25,187,964**	**-**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital Funded By Reserve				
0000-389915-00000 Capital Funded by Reserve	-	-	3,410,000	4,660,000
Capital Funded By Reserve	**-**	**-**	**3,410,000**	**4,660,000**
Beginning Retained Earnings				
0000-389946-00000 Beginning Retained Earnings	-	-	(1,642,221)	524,610
Beginning Retained Earnings	**-**	**-**	**(1,642,221)**	**524,610**
Capital Contributed from Developer				
6021-389801-00000 Contrib Capital from Developer	338,100	-	-	-
6032-389801-00000 Contrib Capital from Developer	340,467	-	-	-
Capital Contributed from Developer	**678,568**	**-**	**-**	**-**
Other Sources	**1,925,711**	**2,124,931**	**47,475,743**	**17,984,610**
Fund: Utility Fund	**71,089,629**	**80,136,858**	**120,237,243**	**96,719,610**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 472 Sanitation Fund				
Permits, Fees & Assessments				
Franchise Fees				
0000-323720-00000 Franchise Fee-Sanitation Franc	1,035,000	-	-	-
Franchise Fees	**1,035,000**	**-**	**-**	**-**
Permits, Fees & Assessments	**1,035,000**	**-**	**-**	**-**
Charges for Services				
General Government Charges				
6050-341314-00000 Contract AdminFee - Sanitation	320,000	320,000	320,000	320,000
General Government Charges	**320,000**	**320,000**	**320,000**	**320,000**
Physical Environment Charges				
6050-343340-00000 Sanitation - Disposal Fee	2,592,971	3,050,645	3,113,000	3,290,000
6050-343341-00000 Sanitation - Disposal Fee Addl	21,687	23,008	24,000	24,000
6050-343342-00000 Bulk Overrage Fee - City	2,136	1,756	2,400	2,400
6050-343343-00000 Sanitation Fees - Bulk (EWS)	2,966,434	3,459,914	3,540,000	3,700,000
Physical Environment Charges	**5,583,228**	**6,535,323**	**6,679,400**	**7,016,400**
Charges for Services	**5,903,228**	**6,855,323**	**6,999,400**	**7,336,400**
Miscellaneous Revenues				
Other Miscellaneous Revenues				
6050-369900-00000 Other Miscellaneous Revenue	-	-	(7,374)	3,755
Other Miscellaneous Revenues	**-**	**-**	**(7,374)**	**3,755**
Miscellaneous Revenues	**-**	**-**	**(7,374)**	**3,755**
Fund: Sanitation Fund	**6,938,228**	**6,855,323**	**6,992,026**	**7,340,155**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 504 Public Insurance Fund				
Charges for Services				
General Government Charges				
0203-341212-00403 Contribution From School	60,095	64,769	116,464	120,479
0203-341212-00404 Contribution From School	195,085	339,139	172,501	171,838
0203-341212-00405 Contribution From School	275,397	181,049	569,462	595,243
0203-341212-00402 Contribution From School	5,073,822	5,446,160	8,408,544	8,418,693
0203-341235-00402 Contribution From General Fund	9,629,697	9,815,380	15,333,181	15,759,886
0203-341235-00403 Contribution From General Fund	152,517	168,972	317,695	335,990
0203-341235-00404 Contribution From General Fund	3,341,075	6,741,168	3,569,442	3,642,285
0203-341235-00405 Contribution From General Fund	2,255,242	2,091,722	3,263,266	3,213,034
0203-341245-00402 Contribution From Utility Fund	100,014	95,690	166,665	190,689
0203-341245-00403 Contribution From Utility Fund	3,136	3,469	5,965	6,758
0203-341245-00404 Contribution From Utility Fund	8,609	18,219	8,904	9,625
0203-341245-00405 Contribution From Utility Fund	1,789,903	1,538,919	2,487,486	2,641,914
0203-341260-00405 Contribution from OAA	-	-	67,864	-
0203-341261-00405 Contribution from Comm Bus	-	-	214,074	348,845
0203-341270-00405 Contribution From Road&Bridge	214,344	219,874	310,635	364,627
General Government Charges	**23,098,935**	**26,724,530**	**35,012,148**	**35,819,906**
Charges for Services	**23,098,935**	**26,724,530**	**35,012,148**	**35,819,906**
Miscellaneous Revenues				
Investment Income				
0203-361100-00402 Interest from SBA	230,995	173,950	64,000	30,975
0203-361300-00402 Net Incr or Decr of Investment	388,212	930,568	714,142	549,000
0203-361300-00403 Net Incr or Decr of Investment	17,383	42,299	32,244	27,111
0203-361300-00404 Net Incr or Decr of Investment	34,765	70,498	66,125	47,748
0203-361300-00405 Net Incr or Decr of Investment	139,061	366,587	261,248	193,999
Investment Income	**810,416**	**1,583,901**	**1,137,759**	**848,833**
Other Miscellaneous Revenues				
0203-369022-00402 Specific Stop Loss Recovery	707,452	641,650	-	-
0203-369052-00402 Cobra Premiums	77,913	52,420	14,888	14,888
0203-369053-00402 RX Rebates	2,311,145	3,844,695	500,000	1,209,296
0203-369055-00402 Health Insurance Coverage	1,403,307	1,536,450	1,772,926	1,942,616
0203-369057-00403 Supplemental Life Insurance	124,396	126,192	120,224	120,224

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Other Miscellaneous Revenues				
0203-369059-00402 Medical Claims - Refund/Adj	195,232	85,771	-	-
Other Miscellaneous Revenues	**4,819,445**	**6,287,178**	**2,408,038**	**3,287,024**
Miscellaneous Revenues	**5,629,861**	**7,871,079**	**3,545,797**	**4,135,857**
Other Sources				
Interfund Transfers				
0203-381020-00406 Transfer from General Fund	100,000	100,000	100,000	50,000
Interfund Transfers	**100,000**	**100,000**	**100,000**	**50,000**
Non-operating Sources				
0203-389940-00406 Beginning Surplus	-	-	(100,000)	-
Non-operating Sources	**-**	**-**	**(100,000)**	**-**
Other Sources	**100,000**	**100,000**	**-**	**50,000**
Fund: Public Insurance Fund	**28,828,796**	**34,695,609**	**38,557,945**	**40,005,763**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 655 General Pension Trust Fund				
Miscellaneous Revenues				
Investment Income				
0204-361300-00000 Net Incr or Decr of Investment	17,372,600	40,417,801	23,276,000	8,500,000
Investment Income	**17,372,600**	**40,417,801**	**23,276,000**	**8,500,000**
Pension Fund Contributions				
0204-368010-00000 City Contribution - General	2,226,567	1,768,339	737,587	74,381
0204-368011-00000 City Contribution - Legacy	7,273,776	5,731,661	2,762,413	278,575
0204-368050-00000 Employee Contribution - Gen	127,556	114,185	162,531	161,872
Pension Fund Contributions	**9,627,899**	**7,614,185**	**3,662,531**	**514,828**
Miscellaneous Revenues	**27,000,499**	**48,031,986**	**26,938,531**	**9,014,828**
Other Sources				
Non-operating Sources				
0000-389940-00000 Beginning Surplus	-	-	(12,761,531)	4,662,814
Non-operating Sources	**-**	**-**	**(12,761,531)**	**4,662,814**
Other Sources	**-**	**-**	**(12,761,531)**	**4,662,814**
Fund: General Pension Trust Fund	**27,000,499**	**48,031,986**	**14,177,000**	**13,677,642**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 656 Fire&Police Pension Trust Fund				
Miscellaneous Revenues				
Investment Income				
0204-361000-00000 Appreciation of Investments	76,249,128	162,092,645	60,000,000	60,000,000
0204-361012-00000 Investment Income	10,166,910	10,633,594	4,082,081	10,000,000
Investment Income	**86,416,038**	**172,726,239**	**64,082,081**	**70,000,000**
Pension Fund Contributions				
0204-368000-00000 Casualty Insurance Premium Tax	1,872,766	2,226,243	1,872,766	2,226,243
0204-368005-00000 City Contribution - Fire	14,426,166	15,532,154	17,257,928	17,987,842
0204-368020-00000 City Contribution - Police	15,336,369	23,261,692	17,506,675	18,827,632
0204-368040-00000 Employee Contribution - Fire	1,003,625	1,006,081	1,144,843	1,399,220
0204-368042-00000 Employee Buybacks	166,398	105,852	-	-
0204-368045-00000 Employee Contribution - ESI	26,370	23,735	36,984	30,000
0204-368060-00000 Employee Contribution - Police	1,298,178	1,602,389	1,860,280	1,727,333
0204-368090-00000 Fire Insurance Premium Tax	2,250,084	2,594,580	2,250,084	2,594,580
Pension Fund Contributions	**36,379,956**	**46,352,725**	**41,929,560**	**44,792,850**
Other Miscellaneous Revenues				
0204-369900-00000 Other Miscellaneous Revenue	46,815	76,329	-	50,000
Other Miscellaneous Revenues	**46,815**	**76,329**	**-**	**50,000**
Miscellaneous Revenues	**22,842,809**	**219,155,293**	**06,011,641**	**114,842,850**
Other Sources				
Non-operating Sources				
0000-389940-00000 Beginning Surplus	-	-	(48,511,986)	(42,615,424)
Non-operating Sources	**-**	**-**	**(48,511,986)**	**(42,615,424)**
Other Sources	**-**	**-**	**(48,511,986)**	**(42,615,424)**
Fund: Fire&Police Pension Trust Fund	**122,842,809**	**219,155,293**	**57,499,655**	**72,227,426**

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Fund: 657 Other Post Employment Benefits				
Miscellaneous Revenues				
Investment Income				
0000-361102-00000 Interest on Money Market Acct	18,314	26,373	17,000	13,000
0204-361300-00000 Net Incr or Decr of Investment	12,524,063	27,423,217	23,000,000	25,000,000
Investment Income	**12,542,377**	**27,449,590**	**23,017,000**	**25,013,000**
Pension Fund Contributions				
0204-368035-00000 City Contrib-General OPEB	5,544,475	4,488,131	3,626,789	2,849,000
0204-368036-00000 City Contrib-Police OPEB	5,198,035	6,993,443	3,328,000	4,387,000
0204-368037-00000 City Contrib-Fire OPEB	6,881,490	8,108,386	4,636,000	4,402,000
0204-368038-00000 City Contrib-Schools OPEB	78,117	103,848	103,211	56,000
Pension Fund Contributions	**17,702,117**	**19,693,808**	**11,694,000**	**11,694,000**
Other Miscellaneous Revenues				
0000-369054-00000 Part D Subsidy	197,454	226,231	200,000	165,000
0204-369022-00000 Specific Stop Loss Recovery	401,702	1,431,527	-	-
0204-369053-00000 RX Rebates	-	-	25,000	25,000
0204-369056-00000 Medical Contribution	825,091	1,001,987	300,000	300,000
Other Miscellaneous Revenues	**1,424,247**	**2,659,745**	**525,000**	**490,000**
Miscellaneous Revenues	**31,668,741**	**49,803,142**	**35,236,000**	**37,197,000**
Other Sources				
Non-operating Sources				
0000-389940-00000 Beginning Surplus	-	-	(17,397,800)	(16,878,250)
Non-operating Sources	**-**	**-**	**(17,397,800)**	**(16,878,250)**
Other Sources	**-**	**-**	**(17,397,800)**	**(16,878,250)**
Fund: Other Post Employment Benefits	**31,668,741**	**49,803,142**	**17,838,200**	**20,318,750**

City of Pembroke Pines, Florida
Revenue Detail
All Funds

Fund	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
001 General Fund	268,646,574	275,504,833	299,133,114	285,290,039
051 Wetlands Trust Fund	32,742	40,026	16,500	16,500
100 Road & Bridge Fund	6,812,869	8,992,046	15,736,638	7,140,276
101 BC Transportation Surtax	-	499,153	-	-
110 Building Fund	11,333,637	9,732,473	8,355,000	8,602,000
120 FHFC Grants SHIP/CRF	863,335	2,334,220	4,551,771	1,298,304
121 HUD Grants CDBG/HOME	2,483,626	1,489,061	5,206,976	1,118,260
122 Law Enforcement Grant	247,367	450,237	557,815	21,356
124 Police Community Service Grant	101,608	-	24,241	-
127 Opioid Litigation Settlement	-	-	-	150,360
128 Community Bus Program	1,135,113	1,123,222	2,620,091	1,985,496
131 Treasury - Confiscated	26,463	31,730	565,627	22,338
132 Justice - Confiscated	21,937	26,304	468,898	18,171
133 $2 Police Education	15,425	23,380	75,620	12,372
134 FDLE - Confiscated	75,418	85,732	1,264,588	64,337
199 Older Americans Act	1,404,424	1,373,502	1,461,474	1,258,428
201 Debt Service	24,187,180	24,334,997	24,047,885	24,045,430
320 Municipal Construction	232,629	494,256	886,162	-
471 Utility Fund	71,089,629	80,136,858	120,237,243	96,719,610
472 Sanitation Fund	6,938,228	6,855,323	6,992,026	7,340,155
504 Public Insurance Fund	28,828,796	34,695,609	38,557,945	40,005,763
655 General Pension Trust Fund	27,000,499	48,031,986	14,177,000	13,677,642
656 Fire&Police Pension Trust Fund	122,842,809	219,155,293	57,499,655	72,227,426
657 Other Post Employment Benefits	31,668,741	49,803,142	17,838,200	20,318,750
Total All Funds	**605,989,048**	**765,213,383**	**620,274,469**	**581,333,013**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 511 Legislative

Department: 0100 City Commission

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
511001	Mayor	46,330	47,381	56,994	61,923
511002	Vice Mayor	23,584	24,165	29,061	31,583
511003	Commissioner	70,752	69,498	87,183	94,749
512884	Executive Assist	79,176	84,001	96,760	99,786
513682	PT Executive Assistant	46,438	47,318	52,078	54,775
515103	Expense Allowance	70,507	67,373	75,077	75,077
515107	Automobile Allowance	39,670	37,840	42,240	42,240
515200	Longevity Pay	-	1,021	4,838	4,990
521000	Social Security - Matching	27,238	27,407	33,997	35,592
522000	Retirement Contributions	76,274	56,722	11,787	1,490
522010	Defined Contribution - General	3,538	6,433	15,542	14,214
523000	Health Insurance	85,724	88,327	133,332	134,604
523100	Life Insurance	586	646	1,253	1,386
524000	Workers Compensation	897	1,419	767	813
526300	General Retiree Health Contrib	151,063	160,535	15,383	62,934
	Personnel	**721,776**	**720,085**	**656,292**	**716,156**
Operating					
534990	Other Svc	227,540	161,428	301,122	255,000
540100	Travel Conferences	10,239	11,682	20,000	24,000
544200	Rental - Machinery & Equipment	646	2,743	4,000	4,000
544200	Rental - Machinery & Equipment	2	-	-	-
546800	Maintenance Contracts	1,207	810	1,800	1,800
549104	License Fees	-	-	375	375
551100	Office Supplies	1,061	2,206	2,000	2,000
552000	Operating Supplies	3,361	4,698	7,750	3,750
552650	Non-capital Equipment	-	-	250	250
554100	Memberships Dues Subscription	14,137	13,775	17,716	17,716
	Operating	**258,192**	**197,341**	**355,013**	**308,891**
Debt Services					
571564	Lease Principal Payment	1,558	-	-	-
	Debt Services	**1,558**	**-**	**-**	**-**
	Project Total	**981,525**	**917,427**	**1,011,305**	**1,025,047**
	City Commission Total	**981,525**	**917,427**	**1,011,305**	**1,025,047**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 512 Executive

Department: 0201 City Manager

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
511005	City Manager	356,225	369,178	418,794	406,990
512023	Assist CM/Assist SCH Supt	-	-	-	98,987
512499	Deputy City Manager	103,453	556	-	-
512516	Assistant City Manager	-	76,454	78,508	-
512884	Executive Assist	73,007	77,483	89,280	92,390
512992	Vacation leave - retire/term	28,333	4,612	-	-
512996	Sick leave - retire/term	1,408	229	-	-
515007	Topped Out Incentive	450	-	900	-
515103	Expense Allowance	4,959	4,826	4,801	4,801
515107	Automobile Allowance	11,157	10,858	10,800	10,800
515116	Cell Phone Pay	3,122	3,020	3,001	3,001
515200	Longevity Pay	-	3,071	14,715	14,740
521000	Social Security - Matching	27,659	28,013	35,166	35,200
522000	Retirement Contributions	190,162	172,939	29,804	3,630
522010	Defined Contribution - General	10,951	11,623	13,393	13,859
523000	Health Insurance	35,719	36,803	55,555	56,085
523100	Life Insurance	1,372	1,558	2,555	2,878
524000	Workers Compensation	1,736	2,814	1,302	1,412
526300	General Retiree Health Contrib	62,944	66,889	23,075	26,223
	Personnel	**912,659**	**870,927**	**781,649**	**770,996**
Operating					
540100	Travel Conferences	-	863	2,000	3,000
544200	Rental - Machinery & Equipment	980	1,480	3,300	3,300
544200	Rental - Machinery & Equipment	1	-	-	-
546800	Maintenance Contracts	380	452	1,500	1,500
551100	Office Supplies	1,500	1,454	3,000	2,000
552650	Non-capital Equipment	-	-	2,000	2,000
554100	Memberships Dues Subscription	1,692	1,864	3,850	3,850
	Operating	**4,554**	**6,112**	**15,650**	**15,650**
Debt Services					
571564	Lease Principal Payment	779	-	-	-
	Debt Services	**779**	**-**	**-**	**-**
	Project Total	**917,992**	**877,038**	**797,299**	**786,646**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531500	Professional Svc - Other	4,194	2,397	24,628	24,628
534989	Other Svc - FCS	234,354	235,606	283,062	286,235
547140	Printing - Flyer/Newspaper	150,859	23,209	-	-
552000	Operating Supplies	297	368	500	500
552650	Non-capital Equipment	2,597	813	3,000	3,000
552652	Non-capital Software & License	1,512	2,344	5,240	5,240
	Operating	**393,812**	**264,737**	**316,430**	**319,603**
	Project Total	**393,812**	**264,737**	**316,430**	**319,603**
	City Manager Total	**1,311,804**	**1,141,776**	**1,113,729**	**1,106,249**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 0202 Human Resources

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512014	Risk Mgmnt/Benefits Supervisor	81,797	82,870	-	-
512022	HR/Risk Mgt Director/Assist CM	195,885	182,786	-	-
512440	Human Resources Director	-	11,155	154,931	160,358
512790	Human Resources Manager	-	44,912	80,789	83,619
512992	Vacation leave - retire/term	-	194,088	-	-
512996	Sick leave - retire/term	-	2,246	-	-
515001	Special Payment Pen	10,725	-	-	-
515007	Topped Out Incentive	900	900	-	-
515107	Automobile Allowance	8,678	7,753	3,600	3,600
515116	Cell Phone Pay	2,251	2,225	1,800	1,800
515200	Longevity Pay	-	1,386	-	-
521000	Social Security - Matching	19,556	28,001	18,451	19,079
522000	Retirement Contributions	99,619	88,427	41,866	-
522010	Defined Contribution - General	-	7,748	35,358	36,597
523000	Health Insurance	28,575	29,442	44,444	44,868
523100	Life Insurance	726	796	1,088	1,174
524000	Workers Compensation	920	1,438	557	577
526300	General Retiree Health Contrib	50,354	53,512	15,383	20,978
	Personnel	**499,986**	**739,684**	**398,267**	**372,650**
Operating					
531400	Professional Svc - Medical	31,982	80,422	45,000	45,000
531500	Professional Svc - Other	9,319	10,782	15,000	15,000
534989	Other Svc - FCS	238,953	266,537	255,147	208,046
540100	Travel Conferences	-	-	4,000	2,000
544200	Rental - Machinery & Equipment	-	624	4,159	4,000
546800	Maintenance Contracts	5,476	3,390	7,396	7,187
547100	Printing	11,978	3,438	-	16,000
549000	Legal/Employment Ads	54,566	95,116	56,000	70,000
551100	Office Supplies	4,061	4,188	5,500	5,500
552000	Operating Supplies	2,244	1,903	2,500	2,500
552652	Non-capital Software & License	350	460	-	-
552653	Non-capital Computer Equipment	-	-	-	1,000
554100	Memberships Dues Subscription	-	-	-	1,000
555200	College Classes - Education	254	-	-	-
555229	Training	-	-	5,000	10,000
	Operating	**359,182**	**466,861**	**399,702**	**387,233**
	Project Total	**859,168**	**1,206,545**	**797,969**	**759,883**
	Human Resources Total	**859,168**	**1,206,545**	**797,969**	**759,883**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0204 Post Employment Benefits

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
545095	Insurance - Life	-	-40	-	-
	Operating	**-**	**-40**	**-**	**-**
	Project Total	**-**	**-40**	**-**	**-**
	Post Employment Benefits Total	**-**	**-40**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 514 Legal Counsel

Department: 0300 City Attorney

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531200	Professional Svc - RetainerFee	757,939	1,290,720	1,368,160	1,465,000
531300	Prof Svc - Outside Legal	90,183	-	-	-
531350	Professional Svc - On Site	305,520	-	-	-
531500	Professional Svc - Other	33,323	-	-	-
551100	Office Supplies	17,330	1,056	1,000	1,500
552950	Out of Pocket Expenses	4,821	2,070	6,500	7,000
	Operating	**1,209,114**	**1,293,846**	**1,375,660**	**1,473,500**
	Project Total	**1,209,114**	**1,293,846**	**1,375,660**	**1,473,500**
	City Attorney Total	**1,209,114**	**1,293,846**	**1,375,660**	**1,473,500**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0800 General Government

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512992	Vacation leave - retire/term	-	-	-	10,000
512996	Sick leave - retire/term	-	-	-	10,000
521000	Social Security - Matching	-	-	1,530	1,530
522001	Retirement Contrib - Legacy	6,221,221	4,739,005	1,863,716	187,946
525000	Unemployment Compensation	461	2,625	25,000	25,000
	Personnel	**6,221,682**	**4,741,630**	**1,890,246**	**234,476**
Operating					
530010	Contingency	62,935	-	2,872,583	8,700,000
530030	Estimated Budget Savings	-	-	-5,680,180	-5,931,726
531300	Prof Svc - Outside Legal	692,922	1,641,149	700,000	900,000
531500	Professional Svc - Other	240,395	240,280	336,769	296,110
534990	Other Svc	30,504	39,321	46,050	208,400
536100	Excess Benefit	62,597	64,385	66,225	68,117
542000	Postage	97,127	83,849	78,400	86,100
544200	Rental - Machinery & Equipment	-	1,800	1,980	2,200
545000	Insurance	2,103,002	1,959,757	3,204,959	2,996,910
548250	Employee Award Program	6,926	8,328	32,101	51,000
549150	Auto Tags & Titles	9,856	11,394	-	-
549201	Taxes and/or Assessments	-4,795	-	-	-
549356	Special Projects	16,168	47,336	120,000	20,000
549358	Sponsorship	-	-	39,750	52,000
551100	Office Supplies	768	1,786	3,000	3,000
554100	Memberships Dues Subscription	79,571	100,720	105,952	124,910
	Operating	**3,397,976**	**4,200,106**	**1,927,589**	**7,577,021**
Debt Services					
571565	Subscription - Prin Payment	11,694	-	-	-
572565	Subscription Int Exp	281	-	-	-
	Debt Services	**11,975**	**-**	**-**	**-**
Grants and Aid					
581001	Grant - Area Agency On Aging	98,760	127,341	138,162	138,162
582005	Grant - Women In Distress	15,000	15,000	15,000	15,000
582013	Grant - KAPOW	12,000	-	12,000	-
582016	Grant - Heres Help	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
583014	Grant - YABoard Scholarships	-	-	2,000	5,000
583015	Grant - We Love Pembroke Pines	-	-	35,000	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0800 General Government

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Grants and Aid					
	Grants and Aid	**180,760**	**192,341**	**257,162**	**213,162**
Other					
591100	Transfer to Road & Bridge	-	1,415,443	1,400,000	-
591128	Transfer to Community Bus Prog	264,833	223,751	581,356	810,496
591199	Transfer to OAA	736,135	686,964	685,475	483,929
	Other	**1,000,968**	**2,326,158**	**2,666,831**	**1,294,425**
Capital					
661000	Land	-	-	6,766,054	-
664051	Software	61,670	-	-	-
	Capital	**61,670**	**-**	**6,766,054**	**-**
	Project Total	**10,875,031**	**11,460,235**	**13,507,882**	**9,319,084**
	General Government Total	**10,875,031**	**11,460,235**	**13,507,882**	**9,319,084**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 1001 City Clerk

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512047	City Clerk	141,771	168,616	128,967	128,361
512109	Administrative Supervisor	-	10,712	61,930	64,348
512287	Document Management Specialist	34,453	38,456	43,969	45,508
512620	Cashier II	28,763	10,218	-	-
512684	Clerical Spec II	120,297	120,448	97,296	98,413
512775	Deputy City Clerk	70,575	97,307	124,196	123,602
512782	Dep City Clerk/Occ Lic Admin	71,205	74,714	85,214	87,047
512992	Vacation leave - retire/term	987	79,158	550	-
512996	Sick leave - retire/term	-	17,170	7,462	-
513509	Shared - Secretary	6,331	5,740	23,647	24,362
513525	Senior Board Secretary	10,922	12,818	24,375	26,871
513679	PT Passport Clerk	18,229	17,881	23,637	25,035
514000	Overtime	48	179	300	300
515007	Topped Out Incentive	-	600	1,800	1,800
515107	Automobile Allowance	3,719	6,112	7,200	7,200
515116	Cell Phone Pay	1,286	1,743	2,100	2,100
515200	Longevity Pay	-	2,894	13,592	13,640
521000	Social Security - Matching	37,595	49,055	48,961	49,626
522000	Retirement Contributions	128,340	105,985	42,291	4,514
522010	Defined Contribution - General	21,877	30,301	44,871	45,466
523000	Health Insurance	100,011	73,606	155,554	157,038
523100	Life Insurance	1,292	1,386	2,371	2,635
524000	Workers Compensation	1,842	2,805	1,389	1,476
526300	General Retiree Health Contrib	201,418	214,046	107,681	73,423
	Personnel	**1,000,961**	**1,141,948**	**1,049,353**	**982,765**
Operating					
531500	Professional Svc - Other	166,200	72,151	128,448	175,000
534050	Other Svc - Microfilming	50,222	14,521	141,000	100,000
534989	Other Svc - FCS	163,774	190,509	293,859	273,385
534995	Other Svc - IT	269	78,300	66,020	39,000
540100	Travel Conferences	1,314	3,300	4,000	4,000
541100	Telephone	-	-	500	1,440
544200	Rental - Machinery & Equipment	2	-	-	-
544200	Rental - Machinery & Equipment	9,482	10,552	26,000	23,576
545440	Insurance - Errors & Omissions	364	-	300	300
546250	R&M Equipment	107	-	2,000	1,500
546800	Maintenance Contracts	1,880	2,306	7,500	8,618
547100	Printing	1,675	2,933	4,000	4,000
547400	Codification of Ordinances	3,992	1,447	15,000	15,000
549000	Legal/Employment Ads	6,455	11,907	19,000	18,500

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 1001 City Clerk

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
549100	Recording Fees	5,908	14,045	15,000	15,000
551100	Office Supplies	16,300	15,726	17,850	18,750
552600	Clothing/Uniforms	-	-	-	525
552650	Non-capital Equipment	322	7,895	12,000	14,113
552652	Non-capital Software & License	21,177	18,726	98,672	109,148
552653	Non-capital Computer Equipment	-	1,517	1,500	2,000
554100	Memberships Dues Subscription	1,030	1,263	2,000	2,000
555229	Training	75	-	6,500	6,500
	Operating	**450,548**	**447,099**	**861,149**	**832,355**
Debt Services					
571564	Lease Principal Payment	1,558	-	-	-
571565	Subscription - Prin Payment	77,422	-	-	-
	Debt Services	**78,979**	**-**	**-**	**-**
	Project Total	**1,530,488**	**1,589,047**	**1,910,502**	**1,815,120**
	City Clerk Total	**1,530,488**	**1,589,047**	**1,910,502**	**1,815,120**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2001 Finance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512021	Finance Director/Assist CM	178,954	190,987	211,593	210,581
512030	Budget Director	122,903	130,390	150,196	155,453
512031	Payroll Manager	102,283	112,098	124,196	123,602
512032	Accounts Payable Manager	23,046	-	-	-
512039	Assistant Payroll Manager	-	-	90,356	90,356
512087	Deputy Finance Director	147,299	158,010	185,735	190,039
512089	Finance Systems Manager	117,237	124,380	143,244	148,239
512431	Payroll Coordinator	143,850	152,837	233,571	252,046
512517	Assistant Finance Director	131,857	144,909	165,274	164,511
512624	Contracts Manager	30,886	96,111	110,742	114,651
512992	Vacation leave - retire/term	24,090	-	-	52,654
512996	Sick leave - retire/term	1,479	-	-	7,415
514000	Overtime	18,198	14,889	-	12,000
515002	Special Payment	18,975	5,077	-	5,000
515007	Topped Out Incentive	-	1,800	1,800	1,800
515107	Automobile Allowance	16,116	15,684	15,603	15,603
515116	Cell Phone Pay	4,959	4,825	4,800	4,800
515200	Longevity Pay	-	8,651	40,325	41,007
521000	Social Security - Matching	79,098	84,963	109,481	118,725
522000	Retirement Contributions	224,099	157,784	71,496	7,298
522010	Defined Contribution - General	81,220	96,845	120,153	114,482
523000	Health Insurance	128,586	147,212	244,442	246,774
523100	Life Insurance	2,650	3,247	6,193	6,974
524000	Workers Compensation	3,361	5,863	3,175	3,425
526300	General Retiree Health Contrib	226,376	240,593	154,684	115,570
	Personnel	**1,827,522**	**1,897,156**	**2,187,059**	**2,203,005**
Operating					
532100	Accounting & Auditing Fees	52,559	58,076	71,971	65,213
534989	Other Svc - FCS	1,667,312	1,728,403	2,146,317	2,177,837
540100	Travel Conferences	3,507	3,216	9,000	8,000
541100	Telephone	3,463	3,463	3,500	3,500
544200	Rental - Machinery & Equipment	5	-	-	-
544200	Rental - Machinery & Equipment	1,233	3,226	4,050	4,360
546150	R&M Land Bldg & Improvement	-	3,929	-	-
546250	R&M Equipment	-	-	300	300
546800	Maintenance Contracts	1,642	2,284	5,570	5,500
549100	Recording Fees	-	456	1,000	-
549400	Bank Svc Charge	-11,592	-20,780	-	-
551100	Office Supplies	16,480	15,945	20,000	22,000
552600	Clothing/Uniforms	840	809	1,000	1,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2001 Finance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552650	Non-capital Equipment	148	11,976	3,000	8,000
552652	Non-capital Software & License	33,120	124,505	238,400	170,283
552653	Non-capital Computer Equipment	1,250	1,765	2,000	3,500
554100	Memberships Dues Subscription	2,957	2,451	5,683	5,703
555229	Training	2,345	2,460	2,560	4,140
	Operating	**1,775,269**	**1,942,181**	**2,514,351**	**2,479,336**
Debt Services					
571564	Lease Principal Payment	3,115	-	-	-
571565	Subscription - Prin Payment	11,734	-	-	-
572565	Subscription Int Exp	198	-	-	-
	Debt Services	**15,047**	**-**	**-**	**-**
	Project Total	**3,617,839**	**3,839,337**	**4,701,410**	**4,682,341**
	Finance Total	**3,617,839**	**3,839,337**	**4,701,410**	**4,682,341**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512280	Help Desk Technician II	72,149	71,616	82,254	85,140
512303	Network Specialist II	190,472	124,158	136,185	135,533
512525	Administrative Assistant I	67,416	69,558	77,059	76,690
512622	ERP Manager	135,172	142,060	157,693	156,938
512623	Senior Systems Administrator	112,560	117,044	129,646	129,025
512643	Help Desk Technician I	44,430	44,441	49,360	51,081
512644	Help Analyst/Technician	82,349	84,633	93,758	93,309
512691	Systems Analyst II	115,942	122,921	136,185	135,533
512693	Systems Programmer/Analyst II	108,179	114,693	129,643	129,023
512697	Proj Mgr/Syst Prog Analyst II	110,925	139,302	136,181	135,531
512716	Systems Admin Supervisor	47,431	131,255	151,175	155,648
512722	Manager of Systems Development	137,372	142,358	157,693	156,938
512723	Systems Administrator	188,358	196,262	225,087	228,338
512903	Technology Services Director	170,836	179,280	198,611	197,661
512904	Asst Technology Svc Director	132,284	142,979	164,762	164,707
514000	Overtime	71,853	66,883	90,000	90,000
515002	Special Payment	33,400	-	-	-
515007	Topped Out Incentive	900	4,500	8,100	9,000
515100	Holiday Pay	-	-	3,600	3,600
515107	Automobile Allowance	7,438	7,239	7,200	7,200
515115	On-Call Pay	19,158	18,476	20,916	24,439
515116	Cell Phone Pay	7,137	6,529	6,960	6,960
515200	Longevity Pay	-	16,893	80,068	84,690
521000	Social Security - Matching	134,794	144,522	169,207	171,346
522000	Retirement Contributions	340,013	283,534	111,867	11,043
522010	Defined Contribution - General	173,782	184,977	208,173	209,220
523000	Health Insurance	228,598	235,540	355,552	358,944
523100	Life Insurance	4,481	4,987	8,811	9,773
524000	Workers Compensation	5,681	9,011	4,494	4,799
526300	General Retiree Health Contrib	402,835	428,092	246,128	167,824
	Personnel	**3,145,944**	**3,233,744**	**3,346,368**	**3,189,933**
Operating					
534989	Other Svc - FCS	2,025,157	2,753,633	3,247,331	3,283,798
534990	Other Svc	177,070	159,148	225,000	165,000
534995	Other Svc - IT	121,779	64,388	195,151	92,000
540100	Travel Conferences	1	3,004	-	-
541100	Telephone	8,403	8,475	9,600	12,000
541370	Communications	47,190	82,752	189,000	336,000
544200	Rental - Machinery & Equipment	1	-	-	-
544200	Rental - Machinery & Equipment	1,025	1,439	3,400	3,400

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
546250	R&M Equipment	5,889	4,365	10,000	5,000
546300	R&M Vehicles	5,252	100	5,000	7,500
546800	Maintenance Contracts	217	460	2,400	2,400
546801	IT Maintenance Contracts	2,158,975	2,348,301	2,894,151	2,528,650
551100	Office Supplies	1,912	2,729	5,000	5,000
552000	Operating Supplies	9,211	10,000	10,000	12,000
552470	Computer Supplies	3,480	3,346	3,600	3,600
552540	Fuel	4,980	4,711	7,000	7,000
552650	Non-capital Equipment	189,090	147,380	254,901	272,500
552652	Non-capital Software & License	160,629	1,220,204	1,791,175	1,681,000
552653	Non-capital Computer Equipment	274,442	247,301	320,000	255,000
554100	Memberships Dues Subscription	2,788	300	7,400	7,900
555229	Training	64,362	62,936	90,000	83,500
	Operating	**5,261,851**	**7,124,970**	**9,270,109**	**8,763,248**
Debt Services					
571564	Lease Principal Payment	779	-	-	-
571565	Subscription - Prin Payment	983,115	-	-	-
572565	Subscription Int Exp	4,882	-	-	-
	Debt Services	**988,776**	**-**	**-**	**-**
Capital					
663993	Improvements - Other	-	-	-	300,000
664023	Camera	-	-	22,000	-
664051	Software	317,912	-	830,246	-
664060	Physical Control System	-	-	85,000	-
664214	Truck	-	46,211	46,500	-
664400	Other Equipment	383,796	844,500	1,317,366	570,000
	Capital	**701,708**	**890,711**	**2,301,112**	**870,000**
	Project Total	**10,098,279**	**11,249,424**	**14,917,589**	**12,823,181**

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00306 IT Modernization (VOIP/VDI)

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534995	Other Svc - IT	12,756	-	-	-
	Operating	**12,756**	**-**	**-**	**-**
	Project Total	**12,756**	**-**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00307 Other Projects

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552652	Non-capital Software & License	101,168	-	-	-
	Operating	**101,168**	**-**	**-**	**-**
	Project Total	**101,168**	**-**	**-**	**-**

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00308 Municipal Security Unit

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534989	Other Svc - FCS	479,797	658,975	785,220	813,118
534995	Other Svc - IT	1,386	32,049	45,000	45,000
541100	Telephone	3,477	3,964	13,800	11,800
546300	R&M Vehicles	-	379	5,000	7,500
546801	IT Maintenance Contracts	1,499	73,242	32,050	24,750
551100	Office Supplies	3,932	4,132	5,000	5,000
552000	Operating Supplies	22,021	11,992	15,000	15,000
552300	Expendable Tools	1,441	-	3,000	-
552650	Non-capital Equipment	182,765	196,569	400,985	310,985
552652	Non-capital Software & License	23,423	90,909	628,400	163,800
555229	Training	8,724	-	6,600	7,700
	Operating	**728,464**	**1,072,211**	**1,940,055**	**1,404,653**
Capital					
663993	Improvements - Other	10,604	-	74,396	130,000
664214	Truck	-	46,211	47,500	49,000
664400	Other Equipment	19,999	21,538	102,000	123,500
	Capital	**30,603**	**67,749**	**223,896**	**302,500**
	Project Total	**759,067**	**1,139,960**	**2,163,951**	**1,707,153**

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552650	Non-capital Equipment	31,563	-	-	-
	Operating	**31,563**	**-**	**-**	**-**
Capital					
663993	Improvements - Other	101,520	-	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663993	Improvements - Other	-	20,437	8,500	-
664060	Physical Control System	71,788	-	381,257	-
664074	Fuel Master Upgrade	157,952	-	-	-
664400	Other Equipment	266,922	-	-	-
	Capital	**598,182**	**20,437**	**389,757**	**-**
	Project Total	**629,745**	**20,437**	**389,757**	**-**
	Technology Services Total	**11,601,016**	**12,409,822**	**17,471,297**	**14,530,334**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512029	Special Operations Manager	72,281	76,671	87,343	87,298
512042	Projects & Research Manager	47,173	-	-	-
512043	Assistant Records Unit Manager	55,420	58,803	67,724	70,102
512044	Records Unit Manager	69,321	73,523	84,671	87,642
512045	Police Chief	204,492	280,439	253,619	254,661
512088	Media Relations Manager	58,882	26,012	-	-
512092	Senior Media Relations Manager	-	38,254	75,489	78,192
512115	Police Captain	1,545,149	2,041,841	2,120,597	2,174,428
512116	Senior Support Center Manager	-	3,463	91,821	95,038
512117	RTCC Police Support Center Mgr	-	3,223	79,532	82,319
512131	Professional Std Supervisor	62,513	65,540	54,657	78,171
512174	Division Major	523,296	247,939	-	-
512280	Help Desk Technician II	-	56,419	70,471	72,950
512425	Police Officer	16,035,678	8,784,478	9,723,644	8,999,028
512436	Police Officer - Tier 3	4,950,026	6,062,008	8,501,133	9,131,974
512450	Assistant Logistics Manager	27,408	29,601	60,302	62,413
512451	Emergency Management Director	138,785	144,181	159,709	161,980
512452	Logistics/Fleet Manager	54,264	66,728	76,882	79,570
512467	Property Evidence Technician	46,239	47,032	92,768	82,662
512468	Property Manager	60,368	64,719	68,945	69,132
512492	Finance Coordinator	85,029	56,246	89,836	71,996
512493	Administrative Svc Manager	78,424	83,159	93,620	93,309
512501	Property Evidence Tech II	49,528	48,268	93,509	65,790
512502	Professional Standards Manager	-	-	22,936	-
512503	Senior Crime Analyst	-	-	23,112	-
512511	Administrative Assistant III	69,307	73,752	84,682	84,594
512525	Administrative Assistant I	52,898	-	-	-
512625	Field Training Officer -Tier 3	237,473	614,820	924,715	989,521
512631	Crime Scene Technician	135,997	110,882	197,211	220,558
512632	Crime Scene Unit Manager	78,459	84,936	96,614	96,159
512633	Crime Scene Investigator	210,655	259,563	269,587	239,467
512635	Forensic Manager	102,135	113,008	129,514	133,849
512636	Field Training Officer	2,000,886	1,961,229	2,153,541	2,202,692
512637	Field Training Sergeant	472,036	518,677	563,774	513,685
512638	Forensic Examiner I	17,903	-	-	-
512643	Help Desk Technician I	48,841	4,088	-	-
512652	Programmer/Analyst I	89,243	93,743	107,991	108,056
512655	Sergeant	3,428,854	3,895,561	4,184,538	4,207,636
512661	Sergeant- Tier 3	-	-	59,952	114,957
512684	Clerical Spec II	14,139	-	-	-
512685	Clerical Aide	46,182	49,261	56,663	58,657

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512713	Forensic Examiner II	18,830	88,497	97,503	97,050
512714	Forensic Technician	9,070	53,977	218,377	234,011
512723	Systems Administrator	62,613	6,079	-	-
512732	Systems Administrator II	-	70,430	87,978	91,073
512733	Crime Analyst Manager	81,236	86,160	96,527	96,159
512736	Crime Analyst	131,826	116,786	139,065	167,151
512800	Assistant Police Chief	194,846	473,627	668,354	694,474
512803	Police Records Clerical Spec.	63,807	46,060	52,805	54,646
512805	Computer Services Manager	91,985	97,573	112,394	116,328
512882	Economic Crimes Investigator	57,336	61,127	70,148	72,866
512883	Support Center Manager	73,151	74,459	-	-
512885	Victim Advocate	65,597	38,716	98,760	103,993
512887	Victim Advocate Manager	18,127	72,364	83,161	86,089
512888	Police Comm & Asset Coord.	59,741	63,361	73,183	75,551
512896	Police Payroll Specialist III	2,447	70,142	84,418	87,100
512897	Police Training Coordinator	2,109	61,540	70,845	73,336
512937	Fingerprint Examiner II	70,098	73,140	81,009	80,621
512938	Police Support Specialist IV	46,973	51,013	62,571	67,924
512939	Forensic Video Examiner	54,426	-	-	-
512978	Backgrounds/Selections Invest.	44,972	69,518	142,780	147,853
512979	Police Support Specialist II	180,568	208,693	183,627	201,584
512980	Police Support Specialist I	548,642	503,814	688,134	766,506
512985	Police Service Aide I	802,335	826,904	1,069,248	1,131,874
512988	Police Payroll Specialist I	50,612	-	-	-
512989	Police Payroll Specialist II	62,029	59,175	71,201	73,687
512991	Personal Leave Payout	-	-	19,796	21,445
512992	Vacation leave - retire/term	206,726	303,486	-	171,547
512996	Sick leave - retire/term	237,683	323,388	73,074	86,243
512997	Sick leave - annual	595,675	726,813	1,558,567	1,492,403
513407	PT Victims Advocate	873	33,750	35,517	36,615
513412	PT Police Support Specialist	81,583	87,699	81,437	90,314
513414	PT School Resource Officer	-	682,184	909,758	960,075
513417	P/T Backgrounds Investigator	-	28,452	30,513	49,762
513418	PT Econ. Crimes Investigator	-	-	41,434	41,434
514000	Overtime	2,419,788	2,353,038	3,000,000	2,500,000
514400	Off-duty Detail	76,356	63,985	52,000	52,000
515000	Incentive Pay	235,256	235,227	228,521	234,401
515003	New Hire Incentive Pay	121,853	121,200	20,000	200,000
515004	New Hire Relocation Pay	44,080	12,040	50,000	50,000
515007	Topped Out Incentive	900	2,700	5,400	9,900
515008	Referral Reward	1,500	19,500	5,000	5,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
515011	Safe Driver Incentive	-	-	-	50,000
515015	Payment in Lieu of Benefits	-	22,200	36,000	39,000
515050	Stand-by Pay	120,062	136,559	175,000	175,000
515100	Holiday Pay	562,996	674,052	750,000	750,000
515101	Uniform Cleaning Allowance	363,024	366,878	365,004	385,462
515104	Assignment Pay	294,565	372,952	395,318	417,933
515107	Automobile Allowance	29,752	25,540	22,801	22,801
515108	Shift Differential	14,687	13,823	12,480	-
515109	Shift Diff - Certified Officer	203,531	221,613	230,013	227,800
515110	Dive Team Equipment Allowance	3,350	2,806	3,000	6,000
515115	On-Call Pay	28,733	33,213	32,000	32,000
515116	Cell Phone Pay	23,898	16,127	21,300	2,700
515200	Longevity Pay	162,239	560,361	659,625	740,396
521000	Social Security - Matching	2,422,754	2,761,296	3,328,252	3,365,644
522000	Retirement Contributions	196,056	140,641	52,159	5,078
522010	Defined Contribution - General	523,355	540,373	758,032	880,110
522100	Retirement Contributions P&F	15,336,369	19,781,394	17,506,675	18,827,632
522110	State Contrib P&F Retirement	1,872,766	2,226,243	1,872,766	2,226,243
523000	Health Insurance	4,729,122	5,229,717	8,122,141	8,480,052
523100	Life Insurance	75,488	86,561	174,684	174,962
524000	Workers Compensation	1,547,276	3,075,714	1,775,127	1,701,547
526300	General Retiree Health Contrib	2,190,417	2,327,753	1,430,619	1,258,680
526305	Police Retiree Health Contrib	5,198,035	5,788,034	3,328,000	4,370,320
	Personnel	**73,883,407**	**78,808,534**	**82,235,202**	**85,528,861**
Operating					
531400	Professional Svc - Medical	17,870	15,275	29,850	55,550
531450	Professional Svc - Vet	15,167	17,249	40,000	20,000
531500	Professional Svc - Other	32,694	34,027	115,200	95,750
534950	Other Svc - Maintenance	93,565	108,229	120,000	141,200
534989	Other Svc - FCS	807,093	1,046,994	1,624,083	1,599,102
534990	Other Svc	1,393,487	1,458,089	2,100,083	2,111,217
534995	Other Svc - IT	-89,090	481,574	734,747	848,426
536100	Excess Benefit	53,598	23,144	58,960	58,960
540100	Travel Conferences	234,828	253,335	478,097	300,000
541100	Telephone	27,860	81,432	115,000	114,980
541370	Communications	158,997	127,131	196,468	223,942
541600	Radio Programming	2,186	21,009	-	10,175
543200	Water & Sewer	10,561	9,286	11,500	11,000
543430	Electricity	139,736	121,170	150,000	140,000
544200	Rental - Machinery & Equipment	814	-	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
544200	Rental - Machinery & Equipment	-3,500	68,395	97,189	94,460
546150	R&M Land Bldg & Improvement	213,063	88,191	173,797	176,640
546152	R&M - Land Bldg - Major Projec	-	8,600	191,400	80,000
546250	R&M Equipment	70,137	59,262	231,277	248,625
546300	R&M Vehicles	1,038,083	1,160,019	1,458,771	1,565,825
546800	Maintenance Contracts	35,366	70,968	119,303	125,441
547100	Printing	4,290	11,304	41,690	39,844
548250	Employee Award Program	1,442	1,798	2,500	2,500
549000	Legal/Employment Ads	85	14,253	17,800	13,000
549105	License Renewals	10,548	9,895	10,900	28,300
549354	Drug Investigation	-	-	7,000	7,000
549355	Special Investigation	1,755	928	22,000	25,000
549357	False Alarm Program	19,371	26,534	23,380	23,380
549680	Special Event - Miscellaneous	63,044	103,742	124,675	274,350
551100	Office Supplies	36,262	38,324	45,000	42,000
551400	Photo Supplies	9	-	400	400
552000	Operating Supplies	70,735	100,176	247,845	285,931
552002	Operating Supplies - ID unit	19,371	10,106	18,000	1,000
552003	Operating Supplies - TrainUnit	217,383	149,937	315,682	280,235
552200	Janitorial Supplies	24	-	20,500	20,000
552540	Fuel	1,121,663	1,133,239	1,141,834	1,141,834
552600	Clothing/Uniforms	407,413	357,156	556,100	450,971
552645	Non-capital SET Equipment	75,129	95,652	183,128	-
552650	Non-capital Equipment	691,577	252,420	733,434	426,325
552652	Non-capital Software & License	20	875	174,010	272,729
552653	Non-capital Computer Equipment	360,844	155,227	619,989	436,643
552681	Operating Supplies for K-9	2,774	588	10,650	13,470
552682	Operating Supplies - Dive Team	-	220	700	-
552683	SET Operating Supplies	132,628	92,348	170,742	208,750
554100	Memberships Dues Subscription	19,978	20,591	29,642	31,196
555200	College Classes - Education	48,885	76,004	90,000	90,000
555229	Training	239,656	261,018	689,112	456,663
	Operating	**7,797,403**	**8,165,711**	**13,342,438**	**12,592,814**
Debt Services					
571564	Lease Principal Payment	74,616	-	-	-
571565	Subscription - Prin Payment	555,984	-	-	-
572565	Subscription Int Exp	11,506	-	-	-
	Debt Services	**642,106**	**-**	**-**	**-**
Capital					
662000	Buildings	49,429	1,898	46,740	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663166	Shooting Range	196,889	8,700	9,450	-
664023	Camera	-	-	15,000	47,594
664028	Car	19,499	-	-	-
664039	Micro Computer/Comptr Eqpt	-	28,704	39,832	30,000
664051	Software	273,876	9,950	-	14,402
664053	Micro Computer	6,911	-	28,000	-
664060	Physical Control System	210,265	22,029	17,373	-
664073	Generator	-	-	-	30,000
664110	K-9 dogs	-	-	12,000	-
664176	SET Equipment	55,363	-	35,036	-
664181	Radio - Portable	72,497	19,640	71,213	660,950
664213	Trailer	-	14,075	69,608	5,000
664214	Truck	1,400,973	1,446,183	3,174,890	3,132,300
664221	Van	50,678	147,007	218,806	202,300
664400	Other Equipment	85,469	1,006,110	762,352	555,067
	Capital	**2,421,850**	**2,704,296**	**4,500,300**	**4,677,613**
	Project Total	**84,744,766**	**89,678,541**	**100,077,940**	**102,799,288**

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police | Project: 00303 SRO program

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
513414	PT School Resource Officer	565,659	3,475	-	-
515000	Incentive Pay	12,276	52	-	-
515015	Payment in Lieu of Benefits	16,000	-	-	-
515101	Uniform Cleaning Allowance	4,752	86	-	-
521000	Social Security - Matching	44,566	269	-	-
523000	Health Insurance	314,323	-	-	-
523100	Life Insurance	3,004	-	-	-
524000	Workers Compensation	68,395	-	-	-
	Personnel	**1,028,974**	**3,883**	**-**	**-**
	Project Total	**1,028,974**	**3,883**	**-**	**-**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
662053	West Police Substation	-	-	37,667	-
664073	Generator	-	-	57,509	-
	Capital	**-**	**-**	**95,176**	**-**
	Project Total	**-**	**-**	**95,176**	**-**

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 3001 Police | Project: 09007 Code Compliance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512085	Code Compliance Administrator	84,857	90,124	104,046	107,505
512684	Clerical Spec II	51,014	52,024	57,622	57,346
512685	Clerical Aide	54,556	57,324	63,495	63,191
512985	Police Service Aide I	62,360	65,375	323,390	406,369
512986	Police Service Aide II	470,059	579,522	569,721	550,926
512987	Police Service Aide III	106,007	142,644	209,897	215,370
512992	Vacation leave - retire/term	2,212	2,737	-	-
512997	Sick leave - annual	-	-	-	6,203
514000	Overtime	242	1,931	2,000	2,000
515003	New Hire Incentive Pay	1,000	-	2,000	2,000
515007	Topped Out Incentive	-	1,800	1,800	2,700
515010	Certification Pay	120	120	120	120
515011	Safe Driver Incentive	-	-	-	19,000
515100	Holiday Pay	8,954	24,019	18,000	18,000
515101	Uniform Cleaning Allowance	7,045	7,535	7,200	8,160
515116	Cell Phone Pay	7,136	4,954	6,780	900
515200	Longevity Pay	-	2,540	11,866	15,153
521000	Social Security - Matching	63,074	76,428	103,691	111,399
521000	Social Security - Matching	-	-	-	1,454
522000	Retirement Contributions	29,032	20,459	5,808	1,482
522010	Defined Contribution - General	88,917	106,543	137,154	149,812
523000	Health Insurance	242,886	294,425	488,884	493,548
523100	Life Insurance	2,640	2,940	6,126	6,743
524000	Workers Compensation	51,909	101,806	61,205	64,792
526300	General Retiree Health Contrib	428,012	508,360	292,277	220,269
526305	Police Retiree Health Contrib	-	-	-	16,680
	Personnel	**1,762,031**	**2,143,611**	**2,473,082**	**2,541,122**
Operating					
531300	Prof Svc - Outside Legal	4,138	6,515	8,000	8,000

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534989	Other Svc - FCS	43,970	50,838	55,079	55,096
534990	Other Svc	-	400	600	600
541100	Telephone	39	325	600	-
541370	Communications	4,762	8,095	20,520	30,365
544200	Rental - Machinery & Equipment	957	717	1,000	1,000
546250	R&M Equipment	-	-	5,000	5,000
546300	R&M Vehicles	18,464	25,775	33,463	86,500
546800	Maintenance Contracts	99	57	1,440	1,440
547100	Printing	1,557	1,837	3,000	8,000
549100	Recording Fees	2,773	2,100	7,500	7,500
549213	Code Violations Expenditure	8,000	-	10,000	10,000
551100	Office Supplies	2,299	2,292	5,000	5,000
552000	Operating Supplies	1,280	-	9,600	4,600
552540	Fuel	27,392	26,555	25,536	57,500
552600	Clothing/Uniforms	3,592	8,302	35,418	35,418
552650	Non-capital Equipment	473	227	2,500	-
552653	Non-capital Computer Equipment	-	-	-	70,000
554100	Memberships Dues Subscription	1,777	1,050	1,725	2,350
555229	Training	1,950	-	16,150	16,150
	Operating	**123,520**	**135,084**	**242,131**	**404,519**
Capital					
664003	Vehicle	-	21,573	-	-
664214	Truck	-	-	343,414	150,000
	Capital	**-**	**21,573**	**343,414**	**150,000**
	Project Total	**1,885,551**	**2,300,268**	**3,058,627**	**3,095,641**
	Police Total	**87,659,292**	**91,982,692**	**103,231,743**	**105,894,929**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552000	Operating Supplies	1,707	-	-	-
	Operating	**1,707**	**-**	**-**	**-**
	Project Total	**1,707**	**-**	**-**	**-**

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 00682 Hurricane Ian - Cape Coral

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
514000	Overtime	85,957	-	-	-
521000	Social Security - Matching	6,501	-	-	-
	Personnel	**92,458**	**-**	**-**	**-**
	Project Total	**92,458**	**-**	**-**	**-**

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 00687 Hurr Helene

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
514000	Overtime	-	3,557	-	-
521000	Social Security - Matching	-	272	-	-
	Personnel	**-**	**3,829**	**-**	**-**
	Project Total	**-**	**3,829**	**-**	**-**

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 03419 FEMA-3419-EM - Hurricane Doria

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534982	Function Sourcing - Grounds	2,855	-	-	-
534989	Other Svc - FCS	3,168	-	-	-
	Operating	**6,023**	**-**	**-**	**-**
	Project Total	**6,023**	**-**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
514000	Overtime	203	-	-	-
521000	Social Security - Matching	16	-	-	-
	Personnel	**219**	**-**	**-**	**-**
	Project Total	**219**	**-**	**-**	**-**

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 04339 FEMA-4673-FL - FL Hurricane Ian

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
514000	Overtime	168,055	-	-	-
521000	Social Security - Matching	12,760	-	-	-
	Personnel	**180,816**	**-**	**-**	**-**
Operating					
534990	Other Svc	33,132	-	-	-
534990	Other Svc	154,608	-	-	-
546250	R&M Equipment	11,248	-	-	-
	Operating	**198,989**	**-**	**-**	**-**
	Project Total	**379,804**	**-**	**-**	**-**
	Emergency&Disaster Relief Svc Total	**480,211**	**3,829**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512099	Battalion Chief - PM	773,571	793,145	856,703	927,578
512129	Deputy Fire Chief/Div. Chief	184,602	180,308	204,519	227,631
512130	Fire Chief	187,996	196,621	238,631	254,043
512172	Assistant Division Chief	390,359	434,023	484,060	535,209
512282	Micro Computer Specialist I	78,251	81,970	93,088	93,309
512525	Administrative Assistant I	-	44,216	6,364	-
512528	Administrative Assistant II	70,599	14,186	49,437	60,062
512575	Lieutenant	2,486,576	2,479,208	2,953,271	3,302,058
512607	Captain PM	3,706,121	3,851,903	4,107,478	4,390,322
512684	Clerical Spec II	44,072	1,977	-	-
512788	Division Chief	480,799	496,534	548,082	599,744
512802	Office Manager	53,697	59,660	68,857	71,269
512835	Driver Engineer	453,341	465,960	489,522	523,315
512836	Driver Engineer PM	2,891,743	3,044,281	3,241,386	3,454,859
512915	Firefighter EMT	1,379,146	1,518,472	1,533,236	1,687,196
512918	Firefighter PM	4,482,131	4,603,563	4,885,480	5,471,562
512934	Administrative Battalion Chief	132,122	143,381	166,166	185,782
512992	Vacation leave - retire/term	242,757	285,184	44,695	200,288
512996	Sick leave - retire/term	172,739	238,849	104,289	106,389
512997	Sick leave - annual	441,528	439,242	1,051,049	1,189,162
513167	Fire/Rescue Cadets	-	-	10,000	10,000
514000	Overtime	14,435	16,995	30,000	30,000
514016	Overtime - Non-City Details	29,959	17,113	45,000	45,000
514017	Overtime - Staffing	265,775	341,292	300,000	300,000
514400	Off-duty Detail	30,012	23,119	27,000	30,000
515000	Incentive Pay	263,035	252,818	245,040	152,360
515007	Topped Out Incentive	-	-	-	900
515030	Paramedic Certification	-	-	-	257,687
515040	Inspector Certification	157,640	143,416	143,520	132,080
515100	Holiday Pay	678,067	706,344	775,000	775,000
515101	Uniform Cleaning Allowance	15,120	13,580	13,440	19,040
515104	Assignment Pay	2,688	2,949	12,000	12,000
515111	Assignment Pay - Rescue	43,940	41,429	50,000	50,000
515112	Assignment Pay - FIRE/EMS	71,322	77,890	75,000	75,000
515116	Cell Phone Pay	8,681	7,445	8,100	10,200
515200	Longevity Pay	35,085	17,229	515,413	572,896
521000	Social Security - Matching	1,503,897	1,572,305	1,784,630	1,957,586
522000	Retirement Contributions	83,011	73,056	6,128	675
522001	Retirement Contrib - Legacy	198,500	154,862	60,903	6,142
522010	Defined Contribution - General	31,205	26,031	28,451	29,097
522100	Retirement Contributions P&F	13,494,939	14,617,988	19,355,996	16,902,630

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
522110	State Contrib P&F Retirement	2,197,521	2,523,536	2,108,012	2,438,048
523000	Health Insurance	2,943,200	2,929,524	4,666,620	4,711,140
523100	Life Insurance	48,323	53,935	92,755	104,821
524000	Workers Compensation	1,425,935	3,059,085	1,490,526	1,621,443
526300	General Retiree Health Contrib	125,886	107,023	76,915	31,467
526310	Fire Retiree Health Contrib	6,593,423	7,726,949	4,441,024	4,218,580
	Personnel	**48,913,749**	**53,878,596**	**57,487,786**	**57,773,570**
Operating					
531300	Prof Svc - Outside Legal	6,260	-	2,500	2,500
531400	Professional Svc - Medical	104,003	51,084	125,000	178,200
531500	Professional Svc - Other	4,125	5,091	18,300	18,300
531508	Professional Svc - Other Fire	32,350	5,600	11,200	11,850
531509	Professional Svc - OtherRescue	40,637	41,706	60,236	57,040
534300	Other Svc - Laundry & Cleaning	-	-	1,000	1,000
534950	Other Svc - Maintenance	23,738	24,371	45,700	45,700
534988	Other Svc - Rescue	122,809	200,183	217,517	230,543
534989	Other Svc - FCS	639,714	635,116	774,588	824,361
534990	Other Svc	287	185	5,000	5,000
534995	Other Svc - IT	53,925	115,867	117,643	130,040
536100	Excess Benefit	5,979	-	25,000	15,000
540100	Travel Conferences	8,004	11,437	27,000	31,000
541100	Telephone	12,278	12,849	17,725	110,925
541370	Communications	21,000	19,392	27,000	28,200
542000	Postage	2,553	2,328	2,440	2,440
543200	Water & Sewer	34,339	35,962	36,300	38,115
543300	Gas	15,801	16,937	20,400	21,420
543430	Electricity	166,216	156,777	166,000	170,150
544100	Rental-Land and/or Building	-20,170	110,340	110,340	110,340
544200	Rental - Machinery & Equipment	-428	1,626	8,000	5,437
544200	Rental - Machinery & Equipment	4	-	-	-
544365	Rentals - Fire	876,390	914,945	959,824	965,832
546100	R&M Office Equipment	-	501	1,400	1,400
546150	R&M Land Bldg & Improvement	167,473	183,017	359,783	271,400
546152	R&M - Land Bldg - Major Projec	8,500	11,573	79,926	-
546250	R&M Equipment	100,117	123,176	123,210	138,160
546300	R&M Vehicles	550,246	676,901	698,555	739,000
546800	Maintenance Contracts	79,691	108,035	94,453	98,661
547100	Printing	5,888	2,802	4,000	5,000
548250	Employee Award Program	1,500	1,697	3,000	5,000
548500	Promotional Activities	2,620	5,664	6,200	8,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
549104	License Fees	138	138	2,000	2,000
549105	License Renewals	24,732	12,692	28,355	29,750
549180	Administrative Fees - Fire	665,958	820,320	872,431	818,771
549201	Taxes and/or Assessments	28,451	28,436	28,473	28,475
549220	Promotional Exams	25,948	33,243	37,500	55,000
551100	Office Supplies	14,389	16,155	24,560	20,538
551200	Maps	-	-	2,000	2,000
551400	Photo Supplies	191	3,370	3,500	4,500
552000	Operating Supplies	6,763	7,364	7,500	9,300
552005	Operating Supplies - Fire	25,306	23,773	25,200	25,200
552006	Operating Supplies - Rescue	204,846	226,599	240,000	240,000
552160	Pharmaceutical Supplies	29,816	43,648	45,000	45,000
552200	Janitorial Supplies	18,505	22,666	27,600	27,600
552250	Linen/Bedding	-	-	3,500	5,000
552431	Operating Chemicals - Fire	17,172	8,680	17,900	17,900
552432	Operating Chemicals - Rescue	11,981	16,388	17,000	17,000
552540	Fuel	242,725	239,180	250,000	300,000
552600	Clothing/Uniforms	150,795	70,517	141,139	116,334
552630	Protective Clothing	171,736	189,534	288,570	255,500
552650	Non-capital Equipment	60,369	5,614	10,000	10,000
552652	Non-capital Software & License	3,661	615	2,000	2,000
552653	Non-capital Computer Equipment	1,428	-	10,500	10,500
552654	Non-capital Nozzles	4,323	9,268	12,500	10,000
552656	Non-capital Ladders	1,686	-	-	2,500
552657	Non-capital Hose	18,600	23,710	20,000	45,000
552659	Non-capital Equipment - Fire	30,346	92,193	43,260	95,000
552660	Non-capital Equipment - Rescue	110,147	62,014	82,000	82,000
552663	Non-capital Comp Equip -Rescue	-	-	-	30,150
552701	Food Purchases	2,871	5,430	10,000	7,000
554100	Memberships Dues Subscription	430	1,501	1,490	1,990
554521	Books	309	-	1,300	1,300
554522	Books - Rescue	7,059	9,577	13,000	15,000
555200	College Classes - Education	93,366	149,736	100,000	125,000
555228	Training - Rescue	-	4,921	15,000	15,000
	Operating	**5,039,892**	**5,602,445**	**6,532,518**	**6,742,322**
Debt Services					
571564	Lease Principal Payment	112,676	-	-	-
571565	Subscription - Prin Payment	61,590	-	-	-
572565	Subscription Int Exp	221	-	-	-
	Debt Services	**174,488**	**-**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Grants and Aid					
581010	Medicaid MCO Supplemental IGT	288,398	401,190	501,488	589,248
	Grants and Aid	**288,398**	**401,190**	**501,488**	**589,248**
Other					
591640	Transfer to Pub Ins Trust	100,000	100,000	100,000	50,000
	Other	**100,000**	**100,000**	**100,000**	**50,000**
Capital					
644360	Capital Outlay - Leases	1,616,676	-	-	-
662026	Fire Station 99-Pembroke Isles	-	-	675,000	675,000
662038	Fire Training Facility	-	-	125,000	-
662056	Fire Training Grounds Project	-	-	-	550,000
664003	Vehicle	-	-	296,728	99,000
664009	Ambulance Refurbishment	-	-	-	-
664016	Ambulances	350,979	-	1,188,938	-
664025	Breathing Apparatus	-	797,450	-	-
664039	Micro Computer/Comptr Eqpt	18,351	-	-	-
664067	Ladder Truck	-	-	1,865,000	-
664180	Radio	149,918	-	-	-
664181	Radio - Portable	549,645	-	150,000	-
664214	Truck	128,347	-	87,311	-
664351	Special Equipment - Fire	-	-	180,000	24,000
664352	Special Equipment - Rescue	20,950	22,843	30,430	1,120,000
664400	Other Equipment	13,655	13,947	19,950	20,000
664450	Fire Engine	1,413,285	-	858,811	1,980,000
	Capital	**4,261,806**	**834,240**	**5,477,168**	**4,468,000**
	Project Total	**58,778,333**	**60,816,471**	**70,098,960**	**69,623,140**

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00040 EMS State Grant

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552660	Non-capital Equipment - Rescue	-	10,137	-	-
	Operating	**-**	**10,137**	**-**	**-**
Capital					
664352	Special Equipment - Rescue	-	13,984	-	-
664352	Special Equipment - Rescue	-	22,833	-	-
	Capital	**-**	**36,817**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00040 EMS State Grant

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
	Project Total	**-**	**46,954**	**-**	**-**

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00678 Fire Prevention

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512172	Assistant Division Chief	127,486	144,499	161,568	179,787
512607	Captain PM	216,888	236,571	252,582	270,330
512788	Division Chief	144,043	163,219	182,485	202,571
512912	Fire Inspector PM	471,237	480,048	527,709	561,225
512992	Vacation leave - retire/term	-	-	3,782	-
512996	Sick leave - retire/term	-	-	19,911	-
512997	Sick leave - annual	39,307	37,017	60,848	69,112
514000	Overtime	756	2,011	12,000	12,000
514012	Overtime - Hurricane	-	-	8,500	8,500
514018	Overtime - Expediting Expense	15,670	8,686	15,000	20,500
514400	Off-duty Detail	2,355	1,384	4,000	4,000
514401	Overtime - Fire Watch Detail	-	-	12,000	12,000
515000	Incentive Pay	8,595	9,065	8,840	9,880
515030	Paramedic Certification	-	-	-	18,212
515040	Inspector Certification	19,339	18,821	18,720	18,720
515050	Stand-by Pay	23,006	23,036	23,000	23,000
515100	Holiday Pay	1,098	-	20,500	25,500
515101	Uniform Cleaning Allowance	3,360	3,360	3,360	3,360
515116	Cell Phone Pay	5,080	4,400	4,740	5,230
515200	Longevity Pay	-	-	34,703	41,379
521000	Social Security - Matching	79,238	85,174	100,486	111,818
522100	Retirement Contributions P&F	931,227	914,165	1,249,921	1,085,212
522110	State Contrib P&F Retirement	71,233	71,044	142,072	156,532
523000	Health Insurance	128,586	132,491	199,998	201,906
523100	Life Insurance	2,493	2,892	5,187	5,839
524000	Workers Compensation	74,543	166,230	84,185	91,266
526310	Fire Retiree Health Contrib	288,067	335,950	194,976	183,420
	Personnel	**2,653,608**	**2,840,064**	**3,351,073**	**3,321,299**
Operating					
534950	Other Svc - Maintenance	-	-	3,000	3,000
534989	Other Svc - FCS	262,706	242,164	291,470	298,822
540100	Travel Conferences	794	3,560	7,500	11,500
541370	Communications	3,000	3,524	4,000	4,000

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
544200	Rental - Machinery & Equipment	1,416	1,155	1,560	1,560
544365	Rentals - Fire	45,054	47,234	49,056	49,949
546150	R&M Land Bldg & Improvement	-	445	-	500
546250	R&M Equipment	86	235	3,500	5,500
546300	R&M Vehicles	24,698	18,354	25,000	25,000
546800	Maintenance Contracts	222	534	550	750
547100	Printing	658	867	1,200	1,200
548500	Promotional Activities	14,084	19,956	22,500	25,000
549104	License Fees	180	175	1,000	1,000
549105	License Renewals	5,902	14,874	20,300	16,800
549180	Administrative Fees - Fire	117,895	153,200	169,780	157,813
551100	Office Supplies	1,881	2,408	2,500	2,500
552000	Operating Supplies	895	1,231	2,000	2,000
552200	Janitorial Supplies	21	117	450	350
552540	Fuel	10,818	12,290	15,000	15,000
552650	Non-capital Equipment	7,131	5,554	1,000	8,500
552652	Non-capital Software & License	300	300	500	500
552653	Non-capital Computer Equipment	6,253	4,939	6,500	6,500
554100	Memberships Dues Subscription	1,341	1,580	1,600	1,600
554521	Books	1,759	4,236	1,740	4,600
	Operating	**507,094**	**538,932**	**631,706**	**643,944**
Capital					
664003	Vehicle	74,160	-	124,006	-
	Capital	**74,160**	**-**	**124,006**	**-**
	Project Total	**3,234,862**	**3,378,996**	**4,106,785**	**3,965,243**

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00911 Public Safety Dispatch

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534950	Other Svc - Maintenance	38,364	36,058	53,200	57,200
543200	Water & Sewer	2,051	2,535	5,000	5,000
543430	Electricity	10,478	9,615	9,600	9,840
546150	R&M Land Bldg & Improvement	1,310	26,814	26,500	15,500
546250	R&M Equipment	2,100	8,425	10,000	10,000
552200	Janitorial Supplies	59	-	3,500	3,500
552540	Fuel	-	-	1,000	1,000
552650	Non-capital Equipment	-	-	2,000	2,000

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552653	Non-capital Computer Equipment	-	-	500	500
	Operating	**54,362**	**83,447**	**111,300**	**104,540**
	Project Total	**54,362**	**83,447**	**111,300**	**104,540**

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 04004 Fire Facility Courses

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534989	Other Svc - FCS	-	-	-	20,000
552000	Operating Supplies	-	1,041	2,500	2,500
552650	Non-capital Equipment	7,215	7,363	11,800	10,000
554521	Books	-	158	1,200	3,000
	Operating	**7,215**	**8,562**	**15,500**	**35,500**
	Project Total	**7,215**	**8,562**	**15,500**	**35,500**

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
662009	Fire Station 79 - Alhambra	-	-	41,729	-
662012	Fire Station 33 - 72nd Avenue	-	-	44,297	-
662016	Fire Station 69 - 9500 Pines	-	-	25,212	-
662018	FS 89 - Century Village	-	-	12,823	-
662026	Fire Station 99-Pembroke Isles	-	-	37,875	-
662031	Fire Station 101 - Stirling Rd	-	-	46,369	-
664073	Generator	-	-	128,499	-
	Capital	**-**	**-**	**336,804**	**-**
	Project Total	**-**	**-**	**336,804**	**-**
	Fire/Rescue Total	**62,074,772**	**64,334,430**	**74,669,349**	**73,728,423**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Other					
591171	Transfer to Middle School	-	-	177,578	229,245
	Other	**-**	**-**	**177,578**	**229,245**
	Project Total	**-**	**-**	**177,578**	**229,245**

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00208 Charter EDC - West

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512143	EDC Teacher	138,389	119,553	-	-
512780	Teacher Aide	29,753	25,485	-	-
512992	Vacation leave - retire/term	-	6,771	-	-
512996	Sick leave - retire/term	-	1,519	-	-
513551	PT Teacher Aide	83,431	86,212	-	-
514000	Overtime	-	155	-	-
521000	Social Security - Matching	18,638	17,822	-	-
522500	ICMA - City Portion	8,699	7,674	-	-
523000	Health Insurance	71,437	73,606	-	-
523100	Life Insurance	416	508	-	-
524000	Workers Compensation	2,820	6,276	-	-
526300	General Retiree Health Contrib	8,371	3,339	-	-
	Personnel	**361,952**	**348,919**	**-**	**-**
Operating					
531310	Professional Svc - Tech Svc	115	200	-	-
534950	Other Svc - Maintenance	79,024	76,889	-	-
534982	Function Sourcing - Grounds	900	1,104	-	-
534989	Other Svc - FCS	764,314	643,073	-	-
534990	Other Svc	25,756	10,758	-	-
541100	Telephone	1,007	862	-	-
543200	Water & Sewer	5,711	4,792	-	-
543430	Electricity	13,620	10,795	-	-
544200	Rental - Machinery & Equipment	1,652	1,242	-	-
544360	Rentals	206,445	189,338	-	-
546150	R&M Land Bldg & Improvement	13,159	24,155	-	-
546210	Energy Savings Project	33,117	33,888	-	-
546800	Maintenance Contracts	1,200	786	-	-
549104	License Fees	-	235	-	-
549674	Special Event - Summer Program	4,391	2,113	-	-

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
551100	Office Supplies	167	869	-	-
552000	Operating Supplies	-	20,000	-	-
552000	Operating Supplies	11,770	5,129	-	-
552030	School Yr Activities Supplies	380	5,128	-	-
552050	Playground/Athletic Supplies	-	80	-	-
552650	Non-capital Equipment	-	2,079	-	-
552701	Food Purchases	28,989	24,933	-	-
	Operating	**1,191,716**	**1,058,448**	**-**	**-**
	Project Total	**1,553,669**	**1,407,368**	**-**	**-**

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00209 Charter EDC - Central

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512120	Sch Accounting Clerk II	26,408	26,388	27,277	26,910
512143	EDC Teacher	102,802	111,996	171,600	170,430
512780	Teacher Aide	58,425	58,815	61,693	61,425
512781	Site Supervisor	52,003	54,732	58,598	58,317
512972	EDC Clerical Spec I	31,152	31,368	32,918	32,760
512997	Sick leave - annual	4,783	4,627	-	-
513507	PT Summer Program	9,953	5,599	11,138	9,000
513551	PT Teacher Aide	199,893	190,578	263,799	296,893
515015	Payment in Lieu of Benefits	-	-	-	4,802
515015	Payment in Lieu of Benefits	4,313	4,826	4,802	-
521000	Social Security - Matching	36,015	35,963	48,391	50,549
522200	Retirement Contribution - FRS	124	6	-	-
522500	ICMA - City Portion	14,253	14,396	17,588	17,494
523000	Health Insurance	100,011	88,327	177,776	179,472
523100	Life Insurance	683	813	1,686	1,687
524000	Workers Compensation	3,526	7,524	4,090	4,116
526300	General Retiree Health Contrib	13,391	5,343	5,000	4,000
	Personnel	**657,735**	**641,300**	**886,356**	**917,855**
Operating					
531310	Professional Svc - Tech Svc	292	-731	-	-
534950	Other Svc - Maintenance	70,721	74,995	79,844	83,748
534982	Function Sourcing - Grounds	900	1,104	1,200	1,200
534989	Other Svc - FCS	514,952	500,445	557,836	649,208
534990	Other Svc	23,949	9,546	10,526	10,842

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
541100	Telephone	1,088	1,037	2,940	3,300
543200	Water & Sewer	5,417	5,946	5,400	3,000
543430	Electricity	39,935	33,826	36,000	36,000
544200	Rental - Machinery & Equipment	1,765	1,426	2,500	952
544360	Rentals	192,819	192,863	192,710	192,642
544800	Rentals - Transportation	1,838	1,200	1,500	1,500
546150	R&M Land Bldg & Improvement	30,200	21,348	21,000	16,600
546210	Energy Savings Project	33,954	34,807	35,682	36,524
546800	Maintenance Contracts	986	877	1,451	1,200
549104	License Fees	228	-	250	245
549674	Special Event - Summer Program	14,130	12,685	17,000	17,000
551100	Office Supplies	981	670	1,200	1,300
552000	Operating Supplies	9,349	11,016	10,200	14,000
552000	Operating Supplies	-	20,000	-	-
552030	School Yr Activities Supplies	8,722	9,686	10,985	20,000
552050	Playground/Athletic Supplies	-	-	500	500
552650	Non-capital Equipment	469	1,945	2,000	2,000
552652	Non-capital Software & License	-	-	200	200
552653	Non-capital Computer Equipment	-	697	-	15,250
552701	Food Purchases	32,125	38,499	42,720	44,590
	Operating	**984,819**	**973,887**	**1,033,644**	**1,151,801**
	Project Total	**1,642,553**	**1,615,188**	**1,920,000**	**2,069,656**
	Early Development Centers Total	**3,196,222**	**3,022,555**	**2,097,578**	**2,298,901**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5005 WCY Administration

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
532100	Accounting & Auditing Fees	1,149	-	-	-
	Operating	**1,149**	**-**	**-**	**-**
	Project Total	**1,149**	**-**	**-**	**-**
	WCY Administration Total	**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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512109	Administrative Supervisor	-	-	13,807	49,810
512462	Plumber III	63,954	66,039	72,100	72,991
512489	Facilities Manager	69,572	72,822	80,654	83,851
512532	Accountant II	42,965	443	-	-
512533	Electrician II	64,742	72,145	84,572	84,594
512642	Accounting Supervisor	-	41,748	34,771	-
512741	Controller	38,262	49,539	58,709	58,428
514000	Overtime	10,328	4,654	10,000	14,000
515007	Topped Out Incentive	-	-	450	1,350
515107	Automobile Allowance	-	-	-	7,203
515115	On-Call Pay	5,910	2,727	7,500	3,000
515116	Cell Phone Pay	3,344	3,157	3,300	4,000
515200	Longevity Pay	-	2,032	10,360	11,916
521000	Social Security - Matching	22,184	23,486	28,157	29,930
522000	Retirement Contributions	62,981	49,416	11,301	3,377
522010	Defined Contribution - General	27,613	30,270	34,636	26,389
523000	Health Insurance	57,150	51,525	88,888	89,736
523100	Life Insurance	727	796	1,500	1,683
524000	Workers Compensation	9,434	16,595	8,756	9,306
526300	General Retiree Health Contrib	100,710	107,023	61,533	41,957
	Personnel	**579,874**	**594,417**	**610,994**	**593,521**
Operating					
531100	Professional Svc - Engineering	30,999	34,308	28,000	25,000
531500	Professional Svc - Other	4,295	-	35,500	25,000
534300	Other Svc - Laundry & Cleaning	2,283	2,986	4,800	3,000
534950	Other Svc - Maintenance	41,439	40,782	50,700	55,526
534982	Function Sourcing - Grounds	5,492,845	4,935,641	4,827,546	4,959,744
534989	Other Svc - FCS	2,572,844	2,662,425	2,875,940	3,370,154
534990	Other Svc	123,360	127,357	150,200	160,853
540100	Travel Conferences	42	360	1,500	5,500
541100	Telephone	74,960	77,175	74,400	97,200
541225	Cable fees	3,543	3,568	3,720	4,104
542000	Postage	-	-	500	500
543200	Water & Sewer	35,248	11,913	26,000	18,000
543430	Electricity	29,437	25,551	28,200	40,800
544200	Rental - Machinery & Equipment	343	6,198	10,000	10,000
544200	Rental - Machinery & Equipment	63	-	-	-
546150	R&M Land Bldg & Improvement	-	-	199,350	-
546150	R&M Land Bldg & Improvement	124,983	91,920	164,400	200,000
546152	R&M - Land Bldg - Major Projec	4,242	746,345	200,000	560,000

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
546153	R&M - Land Bldg -SCH	496,965	88,497	282,517	-
546155	R&M Land Bldg - SCH Major Proj	-	890,068	1,754,080	2,429,974
546190	R&M Fuel Sites	34,323	68,095	-	-
546210	Energy Savings Project	14,762	15,039	15,350	15,645
546220	R&M Generators	12,931	41,502	27,000	-
546250	R&M Equipment	19,820	16,132	26,000	20,000
546300	R&M Vehicles	40,338	19,775	20,000	30,000
546800	Maintenance Contracts	-9,975	38,295	24,500	26,000
547100	Printing	620	-	1,500	1,500
549104	License Fees	2,706	1,813	2,500	2,500
551100	Office Supplies	4,297	7,502	10,000	10,000
552000	Operating Supplies	75,415	78,352	79,000	100,000
552150	Safety Equipment & Supplies	2,830	-	-	-
552200	Janitorial Supplies	2,794	-	-	-
552300	Expendable Tools	2,846	-	-	-
552540	Fuel	66,277	152,287	218,838	200,000
552600	Clothing/Uniforms	1,305	1,004	1,500	1,500
552650	Non-capital Equipment	106,815	34,319	64,000	44,800
552652	Non-capital Software & License	5,957	3,107	29,657	32,900
552653	Non-capital Computer Equipment	415	131	22,280	5,000
554100	Memberships Dues Subscription	-	-	3,338	3,338
555200	College Classes - Education	-	10,975	5,800	15,000
555229	Training	-	-	3,405	-
	Operating	**9,422,366**	**10,233,423**	**11,272,021**	**12,473,538**
Debt Services					
571564	Lease Principal Payment	40,497	-	-	-
	Debt Services	**40,497**	**-**	**-**	**-**
Capital					
662000	Buildings	1,079,598	268,929	1,620,891	-
663000	Improvement Other Than Bldg	120,025	40,153	673,315	-
663061	Fencing	33,625	293,167	76,778	-
663115	Landscaping	7,271	-	-	-
663161	Parking Lot	16,400	783,763	20,500	-
664003	Vehicle	106,551	-	-	-
664060	Physical Control System	8,864	-	101,870	-
664073	Generator	7,991	-	1,125,000	-
664214	Truck	-	120,195	40,657	110,000
664400	Other Equipment	50,526	308,832	92,100	15,000
	Capital	**1,430,852**	**1,815,039**	**3,751,111**	**125,000**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
	Project Total	**11,473,589**	**12,642,879**	**15,634,126**	**13,192,059**

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00345 City Hall/Chambers

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
514000	Overtime	507	-	-	-
521000	Social Security - Matching	38	-	-	-
	Personnel	**545**	**-**	**-**	**-**
Operating					
531340	Prof Svc - Mgmnt Fee SMG	46,788	48,192	49,638	51,127
531500	Professional Svc - Other	625	8,200	10,000	10,000
534987	Other Svc - SMG	355,407	369,917	393,520	413,734
534990	Other Svc	103,478	105,900	125,060	145,103
541100	Telephone	22,507	7,159	45,733	7,800
541225	Cable fees	2,420	2,458	6,843	2,526
543200	Water & Sewer	4,148	17,137	25,000	25,000
543430	Electricity	177,093	160,679	196,000	178,500
546150	R&M Land Bldg & Improvement	87,642	74,002	92,018	165,868
549105	License Renewals	70	75	450	430
551100	Office Supplies	-	-	1,000	1,000
552000	Operating Supplies	6,863	2,569	5,000	5,000
552650	Non-capital Equipment	5,036	5,010	10,408	10,100
552653	Non-capital Computer Equipment	-	-	1,000	-
	Operating	**812,076**	**801,298**	**961,670**	**1,016,188**
	Project Total	**812,621**	**801,298**	**961,670**	**1,016,188**

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00550 Elementary East Campus

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552653	Non-capital Computer Equipment	19,125	-	-	-
	Operating	**19,125**	**-**	**-**	**-**
	Project Total	**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: 00551 Elementary West Campus

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552653	Non-capital Computer Equipment	33,300	-	-	-
	Operating	**33,300**	**-**	**-**	**-**
	Project Total	**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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552653	Non-capital Computer Equipment	18,000	-	-	-
	Operating	**18,000**	**-**	**-**	**-**
	Project Total	**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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552653	Non-capital Computer Equipment	18,675	-	-	-
	Operating	**18,675**	**-**	**-**	**-**
	Project Total	**18,675**	**-**	**-**	**-**

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00555 Academic Village

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552653	Non-capital Computer Equipment	57,600	-	-	-
	Operating	**57,600**	**-**	**-**	**-**
	Project Total	**57,600**	**-**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00556 FSU Charter School

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552653	Non-capital Computer Equipment	19,125	-	-	-
	Operating	**19,125**	**-**	**-**	**-**
	Project Total	**19,125**	**-**	**-**	**-**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
546152	R&M - Land Bldg - Major Projec	70,516	83,484	-	-
546152	R&M - Land Bldg - Major Projec	445,516	79,570	-	-
546152	R&M - Land Bldg - Major Projec	-	224,660	-	-
546152	R&M - Land Bldg - Major Projec	1,296,579	33,409	-	-
546152	R&M - Land Bldg - Major Projec	167,407	272,927	-	-
546152	R&M - Land Bldg - Major Projec	494,617	429,555	-	-
546153	R&M - Land Bldg -SCH	1,465,681	-	-	-
	Operating	**3,940,316**	**1,123,605**	**-**	**-**
Capital					
662054	Building Imprv - Pines Point	-	-	450,000	-
663000	Improvement Other Than Bldg	355,561	-9,811	-	-
664060	Physical Control System	184,163	58,639	70,210	-
	Capital	**539,724**	**48,828**	**520,210**	**-**
	Project Total	**4,480,040**	**1,172,433**	**520,210**	**-**
	General Gvt Buildings Total	**16,932,075**	**14,616,610**	**17,116,006**	**14,208,247**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 539 Other Physical Environment

Department: 6004 Grounds Maintenance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512009	Asst Director of Public Svc	135,102	76,517	88,318	70,545
512051	Public Services Director	80,212	85,000	99,813	95,358
512198	Capital Projects Div. Director	-	-	28,606	85,348
512499	Deputy City Manager	108,690	114,289	127,237	125,002
515007	Topped Out Incentive	450	450	1,350	900
515107	Automobile Allowance	9,918	8,129	9,601	9,600
515116	Cell Phone Pay	1,608	1,822	2,401	2,701
515200	Longevity Pay	-	415	1,685	2,501
521000	Social Security - Matching	22,817	19,594	25,967	27,472
522000	Retirement Contributions	90,585	73,473	22,515	1,501
522010	Defined Contribution - General	10,041	11,422	19,055	37,689
523000	Health Insurance	28,576	29,444	44,444	44,868
523100	Life Insurance	849	945	1,580	1,811
524000	Workers Compensation	1,078	1,707	806	889
526300	General Retiree Health Contrib	50,358	53,512	30,768	20,980
	Personnel	**540,283**	**476,719**	**504,146**	**527,165**
Operating					
531100	Professional Svc - Engineering	9,760	-	12,650	15,000
531500	Professional Svc - Other	-	-	2,350	-
534300	Other Svc - Laundry & Cleaning	489	625	688	400
534950	Other Svc - Maintenance	11,224	11,396	252,608	266,452
534982	Function Sourcing - Grounds	1,221,046	1,078,359	1,083,160	1,256,533
534989	Other Svc - FCS	356,406	395,131	487,889	495,299
534990	Other Svc	88,485	121,320	210,721	330,012
540100	Travel Conferences	-	22	1,000	500
541100	Telephone	2,832	1,567	3,800	1,800
541370	Communications	-	2,322	-	-
543200	Water & Sewer	28,520	9,331	28,700	15,000
543430	Electricity	151,561	139,306	159,000	150,000
544200	Rental - Machinery & Equipment	2,262	2,775	12,500	12,500
546150	R&M Land Bldg & Improvement	61,054	21,430	65,000	75,000
546161	R&M Landscaping	155,588	289,650	341,400	675,000
546170	R&M Irrigation	106,245	71,793	125,000	125,000
546250	R&M Equipment	21,135	17,660	25,000	25,000
546300	R&M Vehicles	11,016	18,327	20,000	25,000
546800	Maintenance Contracts	1,069	1,002	1,800	1,000
549600	Trash Disposal Charges	6,792	5,173	15,000	15,000
551100	Office Supplies	14	994	1,000	1,000
552000	Operating Supplies	10,324	12,922	15,000	20,000
552150	Safety Equipment & Supplies	518	-	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 539 Other Physical Environment

Department: 6004 Grounds Maintenance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552200	Janitorial Supplies	80	-	-	-
552300	Expendable Tools	668	-	-	-
552420	Horticultural Chemicals	2,744	30,101	-	-
552430	Operating Chemicals	10,282	12,045	80,000	80,000
552540	Fuel	6,914	38,611	35,000	50,000
552650	Non-capital Equipment	20,799	18,410	10,000	10,000
	Operating	**2,287,824**	**2,300,273**	**2,989,266**	**3,645,496**
Capital					
664214	Truck	169,689	-	-	-
664400	Other Equipment	23,575	21,500	23,000	270,242
	Capital	**193,264**	**21,500**	**23,000**	**270,242**
	Project Total	**3,021,372**	**2,798,491**	**3,516,412**	**4,442,903**

Fund:001 General Fund | Function: 539 Other Physical Environment

Department: 6004 Grounds Maintenance | Project: 00930 PS & Park Maintenance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552540	Fuel	-	5	-	-
	Operating	**-**	**5**	**-**	**-**
	Project Total	**-**	**5**	**-**	**-**
	Grounds Maintenance Total	**3,021,372**	**2,798,497**	**3,516,412**	**4,442,903**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6005 Procurement

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512024	Procure/Sustain Dir/Assist CM	-	-	52,210	192,166
512054	Asst Procure/Sustain Director	-	-	24,496	130,870
512482	Assistant Procurement Director	95,131	53,552	-	-
512483	Procurement Dir/PS Admin Mgr	140,751	156,081	128,091	-
512488	Assistant Purchasing Manager	-	36,130	101,817	100,841
515007	Topped Out Incentive	-	-	-	900
515107	Automobile Allowance	8,678	8,584	9,201	10,800
515116	Cell Phone Pay	2,572	2,282	2,550	2,400
515200	Longevity Pay	-	1,908	9,037	8,765
521000	Social Security - Matching	18,125	19,390	25,051	33,183
522000	Retirement Contributions	47,236	34,696	8,730	1,052
522010	Defined Contribution - General	14,270	12,959	18,599	34,758
523000	Health Insurance	28,575	29,442	44,444	67,302
523100	Life Insurance	631	695	1,128	2,039
524000	Workers Compensation	800	1,255	575	1,001
526300	General Retiree Health Contrib	50,354	53,512	30,766	20,978
	Personnel	**407,122**	**410,486**	**456,695**	**607,055**
Operating					
531500	Professional Svc - Other	-	-	350,000	-
534989	Other Svc - FCS	463,365	550,447	908,391	1,350,568
534990	Other Svc	-	-	2,000	2,000
540100	Travel Conferences	5	37	5,000	5,000
541100	Telephone	1,299	1,238	1,800	3,600
544200	Rental - Machinery & Equipment	-	324	777	777
546190	R&M Fuel Sites	-	-	182,392	230,392
546220	R&M Generators	-	-	-	45,000
546250	R&M Equipment	-	-	3,000	5,000
546300	R&M Vehicles	2,775	14,353	32,600	34,600
546800	Maintenance Contracts	-	28	1,700	1,700
549000	Legal/Employment Ads	934	1,936	3,000	3,000
549150	Auto Tags & Titles	-	-	20,966	20,966
551100	Office Supplies	2,027	2,013	3,000	3,000
552000	Operating Supplies	496	1,073	25,375	25,375
552540	Fuel	441	142	6,000	6,000
552600	Clothing/Uniforms	109	269	1,025	720
552650	Non-capital Equipment	174,176	8,756	55,750	67,050
552652	Non-capital Software & License	7,539	57,208	147,064	235,259
554100	Memberships Dues Subscription	2,049	2,544	5,239	5,239
555229	Training	-	550	11,000	17,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6005 Procurement

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
	Operating	**655,214**	**640,918**	**1,766,079**	**2,062,246**
Debt Services					
571565	Subscription - Prin Payment	11,994	-	-	-
572565	Subscription Int Exp	6	-	-	-
	Debt Services	**12,000**	**-**	**-**	**-**
Capital					
664003	Vehicle	-	-	-	45,793
	Capital	**-**	**-**	**-**	**45,793**
	Project Total	**1,074,336**	**1,051,403**	**2,222,774**	**2,715,094**
	Procurement Total	**1,074,336**	**1,051,403**	**2,222,774**	**2,715,094**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Engineering

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512500	City Engineer	90,147	91,933	101,831	101,344
512537	Assistant City Engineer	65,749	67,078	77,235	79,950
512770	Engineering Inspector	73,968	75,746	85,221	87,853
514000	Overtime	1,792	1,788	-	2,400
515007	Topped Out Incentive	450	450	450	450
515107	Automobile Allowance	4,339	4,223	4,201	4,201
515116	Cell Phone Pay	1,125	975	1,050	1,050
515200	Longevity Pay	-	909	4,263	4,393
521000	Social Security - Matching	16,832	17,566	20,618	20,738
522000	Retirement Contributions	29,191	25,697	2,439	264
522010	Defined Contribution - General	32,261	32,941	37,087	37,738
523000	Health Insurance	21,432	22,082	44,444	44,868
523100	Life Insurance	605	667	1,158	1,296
524000	Workers Compensation	7,617	18,935	9,281	9,999
526300	General Retiree Health Contrib	50,356	53,512	30,767	20,979
	Personnel	**395,864**	**414,501**	**420,045**	**417,523**
Operating					
531100	Professional Svc - Engineering	125,338	197,260	209,000	292,000
534300	Other Svc - Laundry & Cleaning	-17	-	-	-
534989	Other Svc - FCS	1,224,773	1,669,239	1,730,860	1,831,027
540100	Travel Conferences	6	26	1,000	500
541100	Telephone	1,769	1,010	2,460	1,640
544200	Rental - Machinery & Equipment	4	-	-	-
544200	Rental - Machinery & Equipment	185	5,920	7,000	7,000
546250	R&M Equipment	-	-	2,000	2,000
546300	R&M Vehicles	4,951	5,192	8,500	10,000
546800	Maintenance Contracts	1,032	1,461	2,740	2,740
549104	License Fees	-	-	49	-
551100	Office Supplies	4,415	6,820	7,312	7,500
552000	Operating Supplies	1,114	1,027	2,700	5,500
552150	Safety Equipment & Supplies	423	-	-	-
552540	Fuel	6,234	7,669	8,000	5,000
552600	Clothing/Uniforms	512	732	800	500
552650	Non-capital Equipment	1,143	-	3,000	-
552652	Non-capital Software & License	-5,922	6,868	11,500	14,300
552653	Non-capital Computer Equipment	465	-	2,000	7,600
554100	Memberships Dues Subscription	-	260	1,200	1,200
555229	Training	-	-	139	-
	Operating	**1,366,426**	**1,903,485**	**2,000,260**	**2,188,507**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Engineering

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Debt Services					
571564	Lease Principal Payment	2,336	-	-	-
571565	Subscription - Prin Payment	8,039	-	-	-
	Debt Services	**10,376**	**-**	**-**	**-**
Capital					
664400	Other Equipment	-	-	6,705	-
	Capital	**-**	**-**	**6,705**	**-**
	Project Total	**1,772,666**	**2,317,986**	**2,427,010**	**2,606,030**

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Engineering | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534990	Other Svc	43,706	-	-	-
	Operating	**43,706**	**-**	**-**	**-**
	Project Total	**43,706**	**-**	**-**	**-**
	Engineering Total	**1,816,372**	**2,317,986**	**2,427,010**	**2,606,030**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531100	Professional Svc - Engineering	29,280	-2,240	15,000	15,550
531300	Prof Svc - Outside Legal	32,894	42,819	48,000	58,000
531500	Professional Svc - Other	1,960	-	66,000	100,000
534982	Function Sourcing - Grounds	96,655	97,205	102,500	108,000
534990	Other Svc	206,424	243,638	255,350	268,000
541100	Telephone	3,734	-	16,000	8,000
543200	Water & Sewer	3,945	5,042	3,150	3,300
543300	Gas	348	-	2,500	2,500
543430	Electricity	199,474	148,352	173,250	179,000
544200	Rental - Machinery & Equipment	-	-	1,050	1,100
544360	Rentals	249,072	240,927	245,607	245,543
545000	Insurance	16,346	8,335	7,947	32,816
545065	Insurance - Leasehold Improv	19,912	5,489	10,000	12,000
546150	R&M Land Bldg & Improvement	78,910	-9,834	165,000	60,000
546152	R&M - Land Bldg - Major Projec	-	-	1,000,000	1,000,000
546164	R&M Resurfacing	22,300	-	1,000,000	1,000,000
546250	R&M Equipment	177	470	1,050	1,100
546300	R&M Vehicles	2,007	324	2,100	2,200
546800	Maintenance Contracts	-	-	54,100	28,000
549105	License Renewals	150	100	525	540
552000	Operating Supplies	84	793	1,050	1,090
552650	Non-capital Equipment	473	-	1,050	1,090
	Operating	**964,145**	**781,420**	**3,171,229**	**3,127,829**
Capital					
663000	Improvement Other Than Bldg	-	-	-	400,000
	Capital	**-**	**-**	**-**	**400,000**
	Project Total	**964,145**	**781,420**	**3,171,229**	**3,527,829**

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00060 Homes for Veterans

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531300	Prof Svc - Outside Legal	-	-	7,600	7,800
543200	Water & Sewer	-924	-2,450	6,500	6,800
543430	Electricity	-6,924	-6,725	6,500	6,800
544330	Credit Application	-	-	500	500
546150	R&M Land Bldg & Improvement	17,703	33,901	82,425	78,000

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
546250	R&M Equipment	-	-	525	540
546800	Maintenance Contracts	-	-	630	660
552000	Operating Supplies	-	-	315	340
552650	Non-capital Equipment	-	1,265	8,000	6,000
	Operating	**9,855**	**25,990**	**112,995**	**107,440**
	Project Total	**9,855**	**25,990**	**112,995**	**107,440**

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00670 WestCare (SBA)

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
544360	Rentals	361,827	501,069	513,828	516,528
545065	Insurance - Leasehold Improv	31,361	145,652	160,600	175,000
	Operating	**393,188**	**646,721**	**674,428**	**691,528**
	Project Total	**393,188**	**646,721**	**674,428**	**691,528**
	HCF Human Services Campus Total	**1,367,188**	**1,454,131**	**3,958,652**	**4,326,797**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512020	Rec & Cult Arts Dir/Assist CM	161,257	176,491	198,855	202,067
512181	Division Director of Recreatio	93,001	97,699	108,821	111,790
512215	Senior Lifeguard	101,910	60,081	66,546	66,228
512409	PS Park Supervisor	147,463	150,209	166,824	166,026
512509	Rec&Cultural Art Acct Clerk II	13,416	-	-	-
512521	Assistant Recreation Director	121,755	131,107	145,929	153,440
512525	Administrative Assistant I	54,564	55,646	61,942	61,352
512531	Div Director of Park Operation	84,847	79,137	92,683	105,689
512546	Aquatic Coordinator	92,332	96,142	106,495	-
512547	Aquatic Coordinator Assistant	68,339	69,953	77,059	76,690
512559	Recreation Supervisor III	59,673	64,452	72,942	76,266
512562	Recreation Supervisor I	66,285	69,452	77,519	79,430
512563	Special Events Coordinator	74,109	77,855	88,843	91,919
512564	Spec Events Coordinator Asst	43,516	56,230	64,142	66,358
512587	Asst Director of Cultural Arts	109,505	116,169	133,809	138,474
512594	Soccer Coordinator	65,543	69,586	80,141	80,579
512992	Vacation leave - retire/term	47,512	33,252	94,764	-
512996	Sick leave - retire/term	11,896	10,701	27,796	-
513405	PT Art Teacher	25,326	29,994	45,013	82,893
513450	PT Cashier	-	-	12,480	13,762
513488	PT Senior Lifeguard	-	-	33,946	37,440
513492	PT Lifeguard	151,494	156,010	196,430	224,439
513495	PT Recreation Aide	149,444	177,853	343,389	379,925
513507	PT Summer Program	196,020	181,980	237,809	254,132
513531	PT Assistant Program Coordinat	23,118	24,741	26,514	23,563
513532	PT Special Events Staff	4,835	12,374	25,302	27,657
513537	PT Music Teacher	30,164	20,377	40,397	23,026
513549	PT Storage Lot Attendant	-	-	20,031	22,078
513563	PT Recreation Leader	62,989	70,923	98,844	110,390
513591	PT Water Safety Instructor	88,232	135,861	216,017	241,635
513602	PT Recreation Specialist	36,772	39,028	44,085	39,272
513680	PT Clerk Spec I	18,765	10,036	32,292	34,778
514000	Overtime	34,569	29,594	35,000	35,000
515007	Topped Out Incentive	-	1,650	5,400	3,600
515010	Certification Pay	120	120	120	260
515100	Holiday Pay	3,398	1,791	3,000	3,000
515107	Automobile Allowance	18,595	18,097	18,000	25,203
515108	Shift Differential	469	399	1,040	-
515116	Cell Phone Pay	10,145	8,651	9,300	6,000
515200	Longevity Pay	-	14,379	67,043	62,946
521000	Social Security - Matching	170,074	175,620	213,248	237,685

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
522000	Retirement Contributions	366,902	280,681	100,117	11,266
522010	Defined Contribution - General	116,017	114,833	128,993	134,676
523000	Health Insurance	271,461	250,261	355,552	336,510
523100	Life Insurance	3,882	4,006	6,804	7,105
524000	Workers Compensation	131,022	259,551	121,659	123,746
526300	General Retiree Health Contrib	478,367	454,848	246,128	167,824
	Personnel	**3,809,106**	**3,887,817**	**4,349,063**	**4,146,119**
Operating					
531500	Professional Svc - Other	127,558	133,822	176,337	110,000
532100	Accounting & Auditing Fees	-	1,219	1,360	1,421
534982	Function Sourcing - Grounds	20,111	21,473	27,000	27,000
534984	Function Sourcing -Parks Mntnc	6,895,709	7,107,896	7,625,543	7,780,215
534989	Other Svc - FCS	802,134	1,189,318	1,576,901	1,744,590
534990	Other Svc	415,010	449,535	509,488	624,565
540100	Travel Conferences	79	4,037	5,907	10,757
541100	Telephone	26,807	22,370	32,000	27,717
541370	Communications	5,116	5,833	8,565	10,017
542000	Postage	108	11	200	200
543200	Water & Sewer	121,240	124,268	151,056	141,066
543320	Gas - Pool	3,959	4,826	20,992	20,351
543430	Electricity	651,480	642,197	734,850	716,878
544200	Rental - Machinery & Equipment	10,949	15,518	57,048	32,315
544200	Rental - Machinery & Equipment	8	-	-	-
544700	Rentals - School Facilities	268,574	273,161	281,631	290,079
546150	R&M Land Bldg & Improvement	888,747	1,171,160	2,672,537	1,360,833
546170	R&M Irrigation	17,455	15,145	65,000	25,000
546250	R&M Equipment	77,508	68,729	97,570	92,200
546300	R&M Vehicles	17,344	14,119	22,580	18,000
546600	R&M Pool	114,702	86,263	113,772	129,870
546800	Maintenance Contracts	9,734	12,098	17,877	18,675
547100	Printing	12,136	23,174	29,420	37,750
548100	Advertising	170	20	8,000	5,000
548555	Youth Soccer	57,013	70,609	61,231	75,000
549105	License Renewals	16,286	15,693	21,264	22,338
549400	Bank Svc Charge	19,901	15,582	6,000	12,000
549645	Pines Athletic Club Program	-98	-93	-	-
549649	Special Events	48,276	24,563	150,000	150,000
549655	Special Event - Arts Park	8,098	8,424	9,500	9,500
551100	Office Supplies	5,429	5,194	8,248	9,500
552000	Operating Supplies	21,755	18,150	25,000	30,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552050	Playground/Athletic Supplies	50,457	53,183	72,805	71,600
552070	Art & Cultural Supplies	25,999	22,724	25,000	33,000
552071	ArtsPark Supplies	5	-	200	200
552072	Arts & Culture-Studio 18	-	15,240	25,000	28,500
552150	Safety Equipment & Supplies	1,277	1,003	2,500	2,500
552200	Janitorial Supplies	100	428	1,500	1,500
552300	Expendable Tools	257	861	900	1,000
552350	Electrical/Mechanical Supplies	12	-	500	900
552421	Community Garden Supplies	258	531	4,500	4,000
552460	Sand Seed Soil	5,355	4,620	5,000	5,000
552480	Pool Chemicals & Supplies	55,629	63,516	105,301	84,910
552540	Fuel	31,159	28,994	44,000	30,000
552600	Clothing/Uniforms	3,989	5,682	6,500	6,700
552650	Non-capital Equipment	108,714	84,600	171,996	142,200
552652	Non-capital Software & License	1,024	2,910	5,620	6,205
552653	Non-capital Computer Equipment	354	1,514	2,000	2,000
554100	Memberships Dues Subscription	890	1,071	2,470	3,145
555229	Training	2,620	3,544	7,020	7,020
	Operating	**10,951,399**	**11,834,733**	**14,999,689**	**13,963,217**
Debt Services					
571564	Lease Principal Payment	5,452	-	-	-
	Debt Services	**5,452**	**-**	**-**	**-**
Capital					
661000	Land	3,930,222	-	-	-
662000	Buildings	-	-	320,000	-
662017	Building Improvement	-	-	8,000	230,000
662151	Building Improv - AV	-	-	63,000	-
663000	Improvement Other Than Bldg	-4,362	1,116,638	5,195,469	21,500
663015	Pines Recreation Ctr - Improv	-	32,066	1,013,634	-
663061	Fencing	-	-	40,000	15,000
664214	Truck	52,676	174,940	28,683	59,370
664221	Van	-	-	46,651	-
664400	Other Equipment	45,608	13,538	1,779,529	344,500
	Capital	**4,024,143**	**1,337,183**	**8,494,966**	**670,370**
	Project Total	**18,790,099**	**17,059,733**	**27,843,718**	**18,779,706**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00304 Special Population

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
513507	PT Summer Program	71,631	70,174	88,822	-
521000	Social Security - Matching	5,480	5,368	6,700	-
	Personnel	**77,111**	**75,542**	**95,522**	**-**
Operating					
534990	Other Svc	18,921	20,000	29,405	-
548505	Special Population Program	26,561	21,653	27,121	-
	Operating	**45,482**	**41,653**	**56,526**	**-**
	Project Total	**122,593**	**117,195**	**152,048**	**-**
	Recreation & Cultural Arts Total	**18,912,692**	**17,176,928**	**27,995,766**	**18,779,706**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 574 Special Events

Department: 7003 Special Events

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534990	Other Svc	-	-	20,000	-
548100	Advertising	-	-	5,000	-
549649	Special Events	20,033	96,960	174,359	151,000
549656	Special Event - Snowfest	54,438	58,261	69,366	75,000
549659	Special Event - Kid Konnection	6,154	-	-	-
549660	Special Event - Easter EggHunt	19,651	17,767	25,534	23,000
549661	Event - Touch-A-Truck	3,085	3,886	7,410	7,800
549662	Special Event - 4th Of July	42,411	55,707	65,407	64,800
549663	Event - Splash in Pines	7,920	9,238	11,599	13,300
549665	Event - MLK	4,457	5,137	6,400	36,720
549666	Special Event - Halloween	22,728	28,174	33,490	31,000
549667	Event-Spring Art & Music Show	1,051	2,549	3,800	3,600
549670	Special Event - Pines Day	32,452	49,734	76,725	63,200
549683	Special Event - Memorial Day	1,268	1,264	2,148	2,080
549684	Special Event - Veterans Day	203	2,336	3,200	2,280
549685	Special Event - September 11	2,005	1,739	3,007	2,450
549686	Special Event - Relay for Life	2,772	2,580	3,866	3,500
549687	Special Event - Mayor Kids Day	5,946	7,285	8,162	8,000
549688	Special Event - Art Festival	47,867	46,355	51,604	36,600
549689	Special Event - Jazz Concert	16,989	18,323	26,635	27,400
549690	Special Event - Kindness	2,823	4,379	4,780	7,150
549691	Special Event - Play Ball	5,304	7,571	9,100	7,500
549692	Caribbean Heritage Festival	-	-	50,000	45,000
549693	Hispanic Heritage Festival	-	-	50,000	61,177
	Operating	**299,559**	**419,248**	**711,592**	**672,557**
	Project Total	**299,559**	**419,248**	**711,592**	**672,557**
	Special Events Total	**299,559**	**419,248**	**711,592**	**672,557**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 575 Special Recreation Facility

Department: 7006 Golf Course

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531340	Prof Svc - Mgmnt Fee SMG	10,300	10,609	10,928	11,256
531341	Incentive Fee - SMG	0	-	-	-
531500	Professional Svc - Other	677,683	692,375	762,842	842,064
532100	Accounting & Auditing Fees	2,183	2,321	2,578	2,426
534340	Other Svc - SMG Operating Exp	274,736	267,995	347,909	419,564
534900	Other Svc - Cart Rental	-	96,245	111,051	111,051
534950	Other Svc - Maintenance	746,841	766,480	789,475	813,159
534990	Other Svc	6,086	12,450	13,000	13,000
541100	Telephone	1,425	56	-	-
541225	Cable fees	1,558	1,538	1,980	1,800
541370	Communications	-	-	2,490	5,000
543200	Water & Sewer	4,105	7,743	6,500	9,206
543340	Gas - restaurant	2,397	3,439	3,500	4,530
543430	Electricity	84,751	78,847	91,015	85,000
544200	Rental - Machinery & Equipment	267	499	2,000	2,000
544200	Rental - Machinery & Equipment	4,193	-	-	-
546150	R&M Land Bldg & Improvement	83,351	574,509	609,272	283,944
546170	R&M Irrigation	6,058	1,894	15,000	20,000
546250	R&M Equipment	8,339	11,194	33,966	23,000
546800	Maintenance Contracts	140	172	650	600
547100	Printing	4,761	4,935	5,114	30,100
548100	Advertising	336	336	3,850	2,000
549105	License Renewals	510	-	1,000	800
549201	Taxes and/or Assessments	327	239	2,000	2,000
549400	Bank Svc Charge	71,084	72,202	92,742	103,000
551100	Office Supplies	986	1,032	2,000	2,000
552000	Operating Supplies	28,556	32,724	39,087	37,188
552200	Janitorial Supplies	1,617	-	2,000	5,500
552300	Expendable Tools	2,151	2,046	6,200	5,100
552350	Electrical/Mechanical Supplies	855	-	2,000	2,000
552420	Horticultural Chemicals	174,046	174,209	195,555	239,980
552460	Sand Seed Soil	30,726	38,724	56,283	60,498
552600	Clothing/Uniforms	1,800	1,905	2,105	2,125
552650	Non-capital Equipment	24,580	22,414	49,083	27,451
552652	Non-capital Software & License	-	3,713	5,638	7,850
552800	Horticultural Supplies	7,686	14,038	17,184	19,513
554100	Memberships Dues Subscription	180	200	600	600
	Operating	**2,264,614**	**2,897,085**	**3,286,597**	**3,195,305**
Debt Services					
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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Debt Services					
	Debt Services	**106,858**	**-**	**-**	**-**
Capital					
662040	Building Improv - Golf Course	-	-	-	251,775
663000	Improvement Other Than Bldg	-	59,993	-	125,000
664139	Mowers	-	42,862	90,348	75,000
664400	Other Equipment	18,660	-	118,586	59,000
	Capital	**18,660**	**102,855**	**208,934**	**510,775**
	Project Total	**2,390,131**	**2,999,939**	**3,495,531**	**3,706,080**
	Golf Course Total	**2,390,131**	**2,999,939**	**3,495,531**	**3,706,080**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks & Recreation

Department: 7010 Civic & Cultural Facility | Project: 00312 State General Program

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534989	Other Svc - FCS	10,162	-	-	-
534990	Other Svc	72,493	-	-	-
534990	Other Svc	11,069	57,741	-	-
547100	Printing	1,116	6,120	-	-
547100	Printing	8,896	-	-	-
548100	Advertising	31,593	-	-	-
548100	Advertising	6,686	18,200	-	-
	Operating	**142,015**	**82,061**	**-**	**-**
	Project Total	**142,015**	**82,061**	**-**	**-**

Fund:001 General Fund | Function: 573 Cultural Services

Department: 7010 Civic & Cultural Facility | Project: 00340 Civic Center

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531340	Prof Svc - Mgmnt Fee SMG	65,147	67,102	69,116	71,189
534340	Other Svc - SMG Operating Exp	1,176,995	1,387,133	1,566,872	1,683,610
534990	Other Svc	35,037	36,090	39,129	40,699
541100	Telephone	18,756	-	33,900	-
541370	Communications	29,547	29,475	55,800	55,800
543200	Water & Sewer	39,218	37,486	42,120	39,387
543340	Gas - restaurant	3,719	4,643	5,257	4,975
543430	Electricity	216,447	196,385	232,464	212,000
544200	Rental - Machinery & Equipment	633	705	777	777
546150	R&M Land Bldg & Improvement	3,684	3,215	137,457	241,803
546800	Maintenance Contracts	114	497	1,650	1,150
549105	License Renewals	180	-	382	355
	Operating	**1,589,477**	**1,762,730**	**2,184,924**	**2,351,745**
Capital					
663000	Improvement Other Than Bldg	-	-	31,600	-
664400	Other Equipment	-	14,832	-	65,000
	Capital	**-**	**14,832**	**31,600**	**65,000**
	Project Total	**1,589,477**	**1,777,562**	**2,216,524**	**2,416,745**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 573 Cultural Services

Department: 7010 Civic & Cultural Facility | Project: 00350 Art Gallery

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531340	Prof Svc - Mgmnt Fee SMG	6,515	6,710	6,912	7,119
534340	Other Svc - SMG Operating Exp	23,205	35,622	27,020	30,377
534989	Other Svc - FCS	218,507	244,815	265,050	276,898
534990	Other Svc	7,781	28,759	45,062	49,030
541100	Telephone	12,660	-	6,210	-
543200	Water & Sewer	1,820	848	1,954	2,070
543430	Electricity	12,490	13,905	13,870	14,000
544200	Rental - Machinery & Equipment	1,427	3,029	3,777	5,177
545150	Insurance - Fine Arts Policy	1,739	-	1,868	1,868
546150	R&M Land Bldg & Improvement	6,179	3,137	9,807	9,448
546800	Maintenance Contracts	385	361	775	775
547100	Printing	2,623	3,236	9,200	7,000
548100	Advertising	750	9,199	12,800	12,800
549105	License Renewals	-	-	220	-
549649	Special Events	8,258	7,926	15,700	15,000
551100	Office Supplies	300	399	1,500	1,500
552000	Operating Supplies	2,425	3,003	3,000	3,200
552600	Clothing/Uniforms	-	-	700	500
552650	Non-capital Equipment	241	10,003	3,050	1,500
552652	Non-capital Software & License	541	764	3,203	3,570
554100	Memberships Dues Subscription	-	-	400	400
	Operating	**307,847**	**371,716**	**432,078**	**442,232**
Capital					
664400	Other Equipment	-	-	10,990	7,000
	Capital	**-**	**-**	**10,990**	**7,000**
	Project Total	**307,847**	**371,716**	**443,068**	**449,232**
	Civic & Cultural Facility Total	**2,039,338**	**2,231,340**	**2,659,592**	**2,865,977**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512084	Community Service Director	84,340	87,985	100,457	95,358
512543	Activities Coordinator	60,786	60,081	66,546	66,228
512992	Vacation leave - retire/term	-	-	-	185,371
512996	Sick leave - retire/term	-	-	-	17,181
514000	Overtime	2,877	1,966	5,000	5,000
515007	Topped Out Incentive	-	900	1,350	1,350
515107	Automobile Allowance	-	-	-	3,600
515200	Longevity Pay	-	721	5,001	8,080
521000	Social Security - Matching	10,539	11,081	13,211	28,787
522000	Retirement Contributions	42,087	35,309	38,129	3,651
522010	Defined Contribution - General	7,294	7,210	7,986	7,948
523000	Health Insurance	21,432	22,082	33,333	33,651
523100	Life Insurance	374	408	707	778
524000	Workers Compensation	474	737	361	382
526300	General Retiree Health Contrib	37,767	40,134	23,075	15,734
	Personnel	**267,970**	**268,613**	**295,156**	**473,099**
Operating					
531100	Professional Svc - Engineering	-	-	5,600	100
531500	Professional Svc - Other	701	255	2,000	500
534300	Other Svc - Laundry & Cleaning	169	215	300	350
534950	Other Svc - Maintenance	104,630	110,092	160,000	165,000
534982	Function Sourcing - Grounds	2,195	1,353	3,100	3,200
534989	Other Svc - FCS	489,352	505,894	584,976	585,508
534990	Other Svc	6,273	3,125	5,600	3,000
534995	Other Svc - IT	-	5,003	5,500	5,665
540100	Travel Conferences	279	143	400	400
541100	Telephone	9,846	10,468	15,000	15,450
541225	Cable fees	436	-	1,800	500
543200	Water & Sewer	15,359	17,143	20,000	20,000
543300	Gas	1,119	971	1,000	1,100
543430	Electricity	98,942	100,668	105,000	110,250
544200	Rental - Machinery & Equipment	11	-	-	-
544200	Rental - Machinery & Equipment	-1,517	4,207	3,700	3,700
546150	R&M Land Bldg & Improvement	96,845	108,656	110,000	113,000
546210	Energy Savings Project	38,078	7,964	-	-
546250	R&M Equipment	6	-	5,000	500
546300	R&M Vehicles	9,651	763	11,000	2,000
546800	Maintenance Contracts	1,550	10,541	15,000	15,000
547100	Printing	425	1,712	2,000	2,000
549105	License Renewals	205	25	500	100

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
549680	Special Event - Miscellaneous	-	26,907	15,699	-
551100	Office Supplies	4,764	3,697	6,000	6,000
552000	Operating Supplies	9,474	6,656	15,000	10,000
552200	Janitorial Supplies	-	-	1,500	500
552350	Electrical/Mechanical Supplies	4,989	2,758	6,000	4,000
552540	Fuel	83,787	85,556	90,000	90,000
552650	Non-capital Equipment	7,491	4,671	7,000	6,000
552653	Non-capital Computer Equipment	269	1,251	6,000	6,000
554100	Memberships Dues Subscription	-	-	200	200
	Operating	**985,325**	**1,020,691**	**1,204,875**	**1,170,023**
Debt Services					
571564	Lease Principal Payment	7,009	-	-	-
571565	Subscription - Prin Payment	11,755	-	-	-
572565	Subscription Int Exp	265	-	-	-
	Debt Services	**19,029**	**-**	**-**	**-**
Grants and Aid					
582012	Grant- Elderly Energy asst	15,322	13,110	24,770	24,770
	Grants and Aid	**15,322**	**13,110**	**24,770**	**24,770**
Capital					
664003	Vehicle	-	51,638	2,151	-
	Capital	**-**	**51,638**	**2,151**	**-**
	Project Total	**1,287,647**	**1,354,052**	**1,526,952**	**1,667,892**

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services | Project: ARPEH ARPA - EHEAP

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Grants and Aid					
582012	Grant- Elderly Energy asst	13,867	-	-	-
	Grants and Aid	**13,867**	**-**	**-**	**-**
	Project Total	**13,867**	**-**	**-**	**-**
	Community Services Total	**1,301,513**	**1,354,052**	**1,526,952**	**1,667,892**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing & Urban Development

Department: 8002 Housing Division

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512084	Community Service Director	42,170	43,992	50,229	47,679
512992	Vacation leave - retire/term	-	-	-	185,371
512996	Sick leave - retire/term	-	-	-	17,181
514000	Overtime	-	-	5,000	5,000
515007	Topped Out Incentive	-	-	225	225
515107	Automobile Allowance	-	-	-	1,800
515200	Longevity Pay	-	-	837	2,384
521000	Social Security - Matching	2,940	3,213	4,090	19,639
522000	Retirement Contributions	16,040	14,222	36,254	3,452
523000	Health Insurance	3,572	3,680	5,556	5,609
523100	Life Insurance	111	121	209	230
524000	Workers Compensation	139	217	107	113
526300	General Retiree Health Contrib	6,295	6,679	3,846	2,623
	Personnel	**71,267**	**72,125**	**106,353**	**291,306**
Operating					
531300	Prof Svc - Outside Legal	302	444	13,000	1,000
534300	Other Svc - Laundry & Cleaning	333	284	468	480
534950	Other Svc - Maintenance	50,290	50,854	83,000	85,000
534982	Function Sourcing - Grounds	1,104	1,215	1,070	2,000
534989	Other Svc - FCS	236,653	252,315	286,346	288,489
534990	Other Svc	468	440	3,700	1,000
534995	Other Svc - IT	-	-	4,000	4,000
541100	Telephone	4,959	3,595	6,900	6,900
541225	Cable fees	44,528	46,756	51,650	53,000
543200	Water & Sewer	99,560	104,321	111,000	114,000
543430	Electricity	54,891	52,407	57,600	59,100
544200	Rental - Machinery & Equipment	1,773	1,683	3,200	3,200
544330	Credit Application	125	125	6,600	-
544360	Rentals	703,473	800,950	843,301	845,519
545000	Insurance	40,097	30,594	50,360	51,639
546150	R&M Land Bldg & Improvement	318,787	319,201	276,000	364,900
546152	R&M - Land Bldg - Major Projec	1,408	-	-	-
546210	Energy Savings Project	37,934	7,933	7,950	-
546250	R&M Equipment	793	60	7,400	7,200
546300	R&M Vehicles	-	-	1,900	1,900
546800	Maintenance Contracts	25,055	34,964	53,000	55,000
548100	Advertising	-	-	300	2,500
549175	Administrative Fees	190,670	202,429	225,314	234,619
549201	Taxes and/or Assessments	5,403	5,498	7,000	7,000
551100	Office Supplies	786	1,684	3,800	2,500

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing & Urban Development

Department: 8002 Housing Division

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552000	Operating Supplies	944	1,134	5,700	3,500
552200	Janitorial Supplies	-	-	800	3,000
552540	Fuel	85	233	1,374	1,000
552650	Non-capital Equipment	52,986	69,152	79,300	81,300
	Operating	**1,873,409**	**1,988,270**	**2,192,033**	**2,279,746**
	Project Total	**1,944,677**	**2,060,395**	**2,298,386**	**2,571,052**

Fund:001 General Fund | Function: 554 Housing & Urban Development

Department: 8002 Housing Division | Project: 00603 Rental - Pines Place

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512084	Community Service Director	42,170	43,992	50,229	47,679
512992	Vacation leave - retire/term	-	-	-	185,371
512996	Sick leave - retire/term	-	-	-	17,181
515007	Topped Out Incentive	-	-	225	225
515107	Automobile Allowance	-	-	-	1,800
515200	Longevity Pay	-	-	837	2,384
521000	Social Security - Matching	2,940	3,213	3,707	19,256
522000	Retirement Contributions	16,040	14,222	36,254	3,452
523000	Health Insurance	3,572	3,680	5,556	5,609
523100	Life Insurance	111	121	209	230
524000	Workers Compensation	139	217	107	113
526300	General Retiree Health Contrib	6,295	6,679	3,846	2,623
	Personnel	**71,267**	**72,125**	**100,970**	**285,923**
Operating					
531300	Prof Svc - Outside Legal	4,800	37,210	25,750	26,600
531500	Professional Svc - Other	2,755	83	5,580	5,800
534300	Other Svc - Laundry & Cleaning	853	1,075	2,000	2,100
534950	Other Svc - Maintenance	102,908	114,478	154,500	160,000
534982	Function Sourcing - Grounds	1,325	1,988	2,400	2,500
534989	Other Svc - FCS	587,837	625,233	730,886	750,494
534990	Other Svc	175,658	201,171	206,937	219,700
534995	Other Svc - IT	-	-	2,000	2,000
541100	Telephone	24,799	35,190	34,250	27,000
541225	Cable fees	143,584	150,898	165,800	171,000
543200	Water & Sewer	424,740	423,809	535,000	551,500
543430	Electricity	133,366	112,835	244,000	251,500
544200	Rental - Machinery & Equipment	4,751	6,678	25,500	26,300

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing & Urban Development

Department: 8002 Housing Division | Project: 00603 Rental - Pines Place

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
544330	Credit Application	-	236	16,000	-
544360	Rentals	3,634,395	3,624,095	3,720,002	3,722,311
545000	Insurance	95,797	93,036	-	131,669
546150	R&M Land Bldg & Improvement	568,041	424,163	971,500	1,100,000
546152	R&M - Land Bldg - Major Projec	40,705	13,453	400,000	100,000
546210	Energy Savings Project	44,489	9,304	9,400	-
546250	R&M Equipment	25,273	36,506	51,000	52,000
546300	R&M Vehicles	-	-	2,400	3,000
546800	Maintenance Contracts	17,949	7,371	32,000	31,000
548100	Advertising	-	-	5,000	5,000
549104	License Fees	1,950	990	3,300	3,500
549175	Administrative Fees	455,532	615,575	-	598,238
549400	Bank Svc Charge	-	-	7,500	7,500
551100	Office Supplies	4,120	1,400	6,500	6,500
552000	Operating Supplies	5,102	4,392	6,200	6,500
552200	Janitorial Supplies	4,278	1,531	21,220	21,800
552300	Expendable Tools	324	-	1,190	1,300
552540	Fuel	164	234	1,700	1,760
552650	Non-capital Equipment	32,611	19,647	69,525	71,600
	Operating	**6,538,105**	**6,562,581**	**7,459,040**	**8,060,172**
	Project Total	**6,609,372**	**6,634,705**	**7,560,010**	**8,346,095**
	Housing Division Total	**8,554,049**	**8,695,100**	**9,858,396**	**10,917,147**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 515 Comprehensive Planning

Department: 9002 Planning&Economic Development

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512019	Econ Dev Director/Assist CM	157,335	172,736	194,911	198,060
512184	Zoning Administrator	74,393	-	-	-
512524	Administrative Coordinator I	61,222	63,156	69,953	69,618
512705	Assist. Plan/Econ Dev Director	103,236	115,212	132,092	136,735
512992	Vacation leave - retire/term	11,228	-	-	-
512996	Sick leave - retire/term	12,336	-	-	-
513427	PT Zoning Administrator	3,517	39,114	47,430	48,194
514000	Overtime	45	242	750	750
515007	Topped Out Incentive	-	900	900	900
515107	Automobile Allowance	9,918	9,652	9,601	9,601
515116	Cell Phone Pay	2,121	2,413	2,400	2,400
515200	Longevity Pay	-	4,270	19,856	20,221
521000	Social Security - Matching	32,259	29,448	36,164	35,860
522000	Retirement Contributions	128,650	71,607	27,495	3,092
522010	Defined Contribution - General	7,347	7,579	8,395	8,355
523000	Health Insurance	57,149	44,164	66,666	67,302
523100	Life Insurance	1,073	944	1,691	1,946
524000	Workers Compensation	1,531	1,969	973	1,070
526300	General Retiree Health Contrib	100,709	80,267	46,149	31,467
	Personnel	**764,069**	**643,672**	**665,426**	**635,571**
Operating					
531500	Professional Svc - Other	-	-	25,000	25,000
534989	Other Svc - FCS	493,170	565,195	787,786	832,552
534990	Other Svc	-	-10,000	8,500	6,500
534995	Other Svc - IT	-	-	3,500	-
540100	Travel Conferences	-	-	4,200	4,100
541370	Communications	1,299	1,299	2,550	2,550
542000	Postage	-	-	1,000	1,000
544200	Rental - Machinery & Equipment	954	1,788	5,916	6,700
544200	Rental - Machinery & Equipment	4	-	-	-
545440	Insurance - Errors & Omissions	213	-	500	525
546250	R&M Equipment	-	-	350	350
546300	R&M Vehicles	100	345	2,800	2,400
546800	Maintenance Contracts	1,353	754	4,979	6,100
547100	Printing	1,532	1,473	1,500	1,800
548510	Economic Development Activitie	126,971	39,541	195,000	185,000
548511	Landscape Activities	518	1,271	5,250	13,150
549000	Legal/Employment Ads	773	-997	8,500	7,500
551100	Office Supplies	1,661	1,238	4,500	2,800
552000	Operating Supplies	-	-	1,450	1,100

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 515 Comprehensive Planning

Department: 9002 Planning&Economic Development

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552540	Fuel	769	1,118	2,500	2,500
552650	Non-capital Equipment	-	-	2,000	2,000
552652	Non-capital Software & License	-	-	14,000	2,500
552653	Non-capital Computer Equipment	-	-	3,000	-
554100	Memberships Dues Subscription	2,621	769	5,800	6,100
	Operating	**631,936**	**603,794**	**1,090,581**	**1,112,227**
Debt Services					
571564	Lease Principal Payment	2,336	-	-	-
	Debt Services	**2,336**	**-**	**-**	**-**
	Project Total	**1,398,341**	**1,247,466**	**1,756,007**	**1,747,798**
	Planning&Economic Development Total	**1,398,341**	**1,247,466**	**1,756,007**	**1,747,798**
	General Fund	**244,504,598**	**249,564,200**	**299,133,114**	**285,290,039**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:051 Wetlands Trust Fund | Function: 537 Conservation & Resource Mgmnt

Department: 6007 Mitigation Trust

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531750	Prof Svc - Custodial fees	1,460	1,460	1,500	1,500
534950	Other Svc - Maintenance	-	1,850	15,000	15,000
	Operating	**1,460**	**3,310**	**16,500**	**16,500**
	Project Total	**1,460**	**3,310**	**16,500**	**16,500**
	Mitigation Trust Total	**1,460**	**3,310**	**16,500**	**16,500**
	Wetlands Trust Fund	**1,460**	**3,310**	**16,500**	**16,500**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:100 Road & Bridge Fund | Function: 541 Road & Street Facilities

Department: 6002 Maintenance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
522001	Retirement Contrib - Legacy	84,503	86,667	86,667	8,740
	Personnel	**84,503**	**86,667**	**86,667**	**8,740**
Operating					
531100	Professional Svc - Engineering	-	105,416	1,042,833	161,001
531500	Professional Svc - Other	-	150	35,400	-
534982	Function Sourcing - Grounds	-	135,331	183,882	344,836
534983	Function Sourcing - ROW	1,269,189	1,336,084	1,392,982	1,457,616
534989	Other Svc - FCS	36,426	93,819	425,748	-
534990	Other Svc	1,559,292	1,576,855	1,749,245	1,818,424
534998	Contract - Pressure Washing	232,863	219,518	370,010	384,884
540100	Travel Conferences	28	78	500	500
541100	Telephone	517	884	2,160	2,160
541370	Communications	-	-	3,000	1,500
543200	Water & Sewer	230	241	480	360
543400	Street Lighting	1,569,707	1,383,242	1,560,000	1,440,000
545000	Insurance	214,344	219,874	310,635	364,627
546150	R&M Land Bldg & Improvement	57,357	88,515	75,000	151,000
546164	R&M Resurfacing	-	98,198	3,561,376	314,658
546165	R&M Drainage	-	-	535,105	100,000
546250	R&M Equipment	-	6,525	3,000	7,500
546300	R&M Vehicles	10,246	13,724	15,000	25,000
552000	Operating Supplies	24,817	1,027	29,850	30,000
552540	Fuel	-	147	10,000	10,000
552650	Non-capital Equipment	-	559	-	-
555229	Training	-	-	5,000	5,000
	Operating	**4,975,016**	**5,280,186**	**11,311,206**	**6,619,066**
	Project Total	**5,059,519**	**5,366,853**	**11,397,873**	**6,627,806**
	Maintenance Total	**5,059,519**	**5,366,853**	**11,397,873**	**6,627,806**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:100 Road & Bridge Fund | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531100	Professional Svc - Engineering	104,083	21,425	9,831	-
534990	Other Svc	5,181	-	-	-
546164	R&M Resurfacing	525,276	2,663,412	1,487,259	-
546165	R&M Drainage	33,146	-	5,400	-
	Operating	**667,687**	**2,684,837**	**1,502,490**	**-**
Capital					
663051	Traffic Signals	-	-	994,554	-
663061	Fencing	8,450	-	500,000	-
663124	Seepage Stormwater Pump Stn	-	-	525,000	-
664003	Vehicle	106,551	-	-	-
664400	Other Equipment	-	13,108	-	-
667173	IF - Road improvement	-	-9,440	-	-
667999	IF - Transportation Projects	-	-	110,000	-
	Capital	**115,001**	**3,668**	**2,129,554**	**-**
	Project Total	**782,688**	**2,688,505**	**3,632,044**	**-**

Fund:100 Road & Bridge Fund | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531100	Professional Svc - Engineering	-	-	50,000	-
534990	Other Svc	-	-	150,000	-
	Operating	**-**	**-**	**200,000**	**-**
Capital					
667041	Infrastructure - Drainage	12,305	-	1,995	-
	Capital	**12,305**	**-**	**1,995**	**-**
	Project Total	**12,305**	**-**	**201,995**	**-**
	Infrastructure Total	**794,993**	**2,688,505**	**3,834,039**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:100 Road & Bridge Fund | Function: 544 Transit System

Department: 8004 Transit System

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Other					
591128	Transfer to Community Bus Prog	268,114	226,881	504,726	512,470
	Other	**268,114**	**226,881**	**504,726**	**512,470**
	Project Total	**268,114**	**226,881**	**504,726**	**512,470**
	Transit System Total	**268,114**	**226,881**	**504,726**	**512,470**
	Road & Bridge Fund	**6,122,626**	**8,282,240**	**15,736,638**	**7,140,276**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:101 BC Transportation Surtax | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure | Project: SRTAX BC Transpo Surtax (Penny)

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
546164	R&M Resurfacing	-	499,153	-	-
	Operating	**-**	**499,153**	**-**	**-**
	Project Total	**-**	**499,153**	**-**	**-**
	Infrastructure Total	**-**	**499,153**	**-**	**-**
	BC Transportation Surtax	**-**	**499,153**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:110 Building Fund | Function: 524 Protective Inspections

Department: 9005 Building

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534990	Other Svc	9,582,587	8,218,728	7,240,000	7,435,000
549170	Govt Fees - State/Radon/BORA	392,531	381,260	315,000	367,000
549175	Administrative Fees	873,000	800,000	800,000	800,000
	Operating	**10,848,118**	**9,399,988**	**8,355,000**	**8,602,000**
	Project Total	**10,848,118**	**9,399,988**	**8,355,000**	**8,602,000**
	Building Total	**10,848,118**	**9,399,988**	**8,355,000**	**8,602,000**
	Building Fund	**10,848,118**	**9,399,988**	**8,355,000**	**8,602,000**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02017 2017 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534991	Home Repair/Weatherization	81	-	-	-
	Operating	**81**	**-**	**-**	**-**
	Project Total	**81**	**-**	**-**	**-**

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02018 2018 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534991	Home Repair/Weatherization	1,056	-	-	-
	Operating	**1,056**	**-**	**-**	**-**
	Project Total	**1,056**	**-**	**-**	**-**

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02019 2019 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534991	Home Repair/Weatherization	94,458	-	-	-
	Operating	**94,458**	**-**	**-**	**-**
	Project Total	**94,458**	**-**	**-**	**-**

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02020 2020 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534991	Home Repair/Weatherization	1,157	-	-	-
	Operating	**1,157**	**-**	**-**	**-**
	Project Total	**1,157**	**-**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02021 2021 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534991	Home Repair/Weatherization	553,575	524,748	-	-
	Operating	**553,575**	**524,748**	**-**	**-**
	Project Total	**553,575**	**524,748**	**-**	**-**

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02022 2022 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531501	Professional Svc - CRA Admin	110,461	-	48	-
534991	Home Repair/Weatherization	26,747	1,451,907	143,274	-
549216	Home Buyer Assistance	-	-	110,000	-
	Operating	**137,208**	**1,451,907**	**253,322**	**-**
	Project Total	**137,208**	**1,451,907**	**253,322**	**-**

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02023 2023 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531501	Professional Svc - CRA Admin	75,800	121,671	3,965	-
534991	Home Repair/Weatherization	-	19,894	1,690,812	-
549216	Home Buyer Assistance	-	120,000	-	-
	Operating	**75,800**	**261,565**	**1,694,777**	**-**
	Project Total	**75,800**	**261,565**	**1,694,777**	**-**

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02024 2024 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531501	Professional Svc - CRA Admin	-	95,500	44,649	-
534991	Home Repair/Weatherization	-	500	1,204,024	-
534994	Contract Svc -Emergency Repair	-	-	50,000	-
549216	Home Buyer Assistance	-	-	110,000	-
	Operating	**-**	**96,000**	**1,408,673**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02024 2024 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
	Project Total	**-**	**96,000**	**1,408,673**	**-**

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02025 2025 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531501	Professional Svc - CRA Admin	-	-	119,284	129,830
534991	Home Repair/Weatherization	-	-	905,715	1,008,474
534994	Contract Svc -Emergency Repair	-	-	-	50,000
549216	Home Buyer Assistance	-	-	170,000	110,000
	Operating	**-**	**-**	**1,194,999**	**1,298,304**
	Project Total	**-**	**-**	**1,194,999**	**1,298,304**
	Community Development Total	**863,335**	**2,334,220**	**4,551,771**	**1,298,304**
	FHFC Grants SHIP/CRF	**863,335**	**2,334,220**	**4,551,771**	**1,298,304**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development
Department: 0600 Community Development | Project: 00CV3 CDBG CV3 2021

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531120	Professional Svc - Foreclosure	6,245	-	-	-
531501	Professional Svc - CRA Admin	4,820	-	-	-
534942	Rental/Utilities Assistance	80,229	-	-	-
	Operating	**91,294**	**-**	**-**	**-**
	Project Total	**91,294**	**-**	**-**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development
Department: 0600 Community Development | Project: 02019 2019 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531501	Professional Svc - CRA Admin	-	-	17	-
	Operating	**-**	**-**	**17**	**-**
Capital					
662022	Building Impr - SW Senior Ctr	-1,090	-	-	-
	Capital	**-1,090**	**-**	**-**	**-**
	Project Total	**-1,090**	**-**	**17**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development
Department: 0600 Community Development | Project: 02020 2020 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531500	Professional Svc - Other	11,947	5,000	1,810	-
531501	Professional Svc - CRA Admin	114	-	-	-
534991	Home Repair/Weatherization	264,682	5,874	-	-
	Operating	**276,742**	**10,874**	**1,810**	**-**
Capital					
662022	Building Impr - SW Senior Ctr	240,788	-	-	-
	Capital	**240,788**	**-**	**-**	**-**
	Project Total	**517,531**	**10,874**	**1,810**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02021 2021 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531500	Professional Svc - Other	21,496	-	-	-
531501	Professional Svc - CRA Admin	9,176	-	-	-
534991	Home Repair/Weatherization	31,575	194,036	152,183	-
	Operating	**62,247**	**194,036**	**152,183**	**-**
Capital					
662022	Building Impr - SW Senior Ctr	57,218	-	-	-
662054	Building Imprv - Pines Point	991,623	677,453	121,538	-
664073	Generator	-	104,942	213,207	-
	Capital	**1,048,841**	**782,395**	**334,745**	**-**
	Project Total	**1,111,088**	**976,431**	**486,928**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02022 2022 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531500	Professional Svc - Other	16,157	34,377	-	-
531501	Professional Svc - CRA Admin	159,703	-	-	-
534991	Home Repair/Weatherization	11,278	750	340,820	-
	Operating	**187,139**	**35,127**	**340,820**	**-**
Capital					
662055	Building Imprv-501 Bldg	407,184	109,241	331,632	-
664073	Generator	-	124,300	36,575	-
	Capital	**407,184**	**233,541**	**368,207**	**-**
	Project Total	**594,322**	**268,668**	**709,027**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02023 2023 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531500	Professional Svc - Other	-	10,694	44,737	-
531501	Professional Svc - CRA Admin	-	175,222	-	-
534991	Home Repair/Weatherization	-	3,448	412,130	-
	Operating	**-**	**189,364**	**456,867**	**-**
	Project Total	**-**	**189,364**	**456,867**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02024 2024 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531500	Professional Svc - Other	-	-	55,913	-
531501	Professional Svc - CRA Admin	-	-	168,481	-
534991	Home Repair/Weatherization	-	-	121,072	-
	Operating	**-**	**-**	**345,466**	**-**
Capital					
662022	Building Impr - SW Senior Ctr	-	-	-	-
662054	Building Imprv - Pines Point	-	-	610,000	-
	Capital	**-**	**-**	**610,000**	**-**
	Project Total	**-**	**-**	**955,466**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02025 2025 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531500	Professional Svc - Other	-	-	-	55,913
531501	Professional Svc - CRA Admin	-	-	-	167,739
534991	Home Repair/Weatherization	-	-	-	116,869
	Operating	**-**	**-**	**-**	**340,521**
Capital					
662022	Building Impr - SW Senior Ctr	-	-	-	610,000
	Capital	**-**	**-**	**-**	**610,000**
	Project Total	**-**	**-**	**-**	**950,521**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: COVID EMERGENCY & DISASTER RELIEF - COVID

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531501	Professional Svc - CRA Admin	5,645	-	-	-
	Operating	**5,645**	**-**	**-**	**-**
	Project Total	**5,645**	**-**	**-**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: HOM16 2016 HOME Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531510	Professional Svc - Direct Cost	-	-15,196	19,210	-
534991	Home Repair/Weatherization	-	-121,954	151,995	-
	Operating	**-**	**-137,150**	**171,205**	**-**
	Project Total	**-**	**-137,150**	**171,205**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: HOM17 2017 HOME Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
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 & Urban Development

Department: 0600 Community Development | Project: HOM18 2018 HOME Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
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 & Urban Development

Department: 0600 Community Development | Project: HOM19 2019 HOME Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
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 & Urban Development

Department: 0600 Community Development | Project: HOM20 HOME GRANT FY2020

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531510	Professional Svc - Direct Cost	-	-	30,419	-
549216	Home Buyer Assistance	-	-	223,074	-
	Operating	**-**	**-**	**253,493**	**-**
	Project Total	**-**	**-**	**253,493**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: HOM21 2021 HOME Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531510	Professional Svc - Direct Cost	-	-	36,180	-
549216	Home Buyer Assistance	-	-	265,318	-
	Operating	**-**	**-**	**301,498**	**-**
	Project Total	**-**	**-**	**301,498**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: HOM22 2022 HOME Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531510	Professional Svc - Direct Cost	-	-	31,926	-
549216	Home Buyer Assistance	-	-	234,124	-
	Operating	**-**	**-**	**266,050**	**-**
	Project Total	**-**	**-**	**266,050**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: HOM23 2023 Home Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531510	Professional Svc - Direct Cost	-	-	39,710	-
549216	Home Buyer Assistance	-	-	291,204	-
	Operating	**-**	**-**	**330,914**	**-**
	Project Total	**-**	**-**	**330,914**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: NSP10 2010 NSP Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531501	Professional Svc - CRA Admin	13,193	-	-	-
534940	Acquisition-Rehab or NewConstr	-	-	79,104	-
534991	Home Repair/Weatherization	40	-	331,904	-
	Operating	**13,233**	**-**	**411,008**	**-**
	Project Total	**13,233**	**-**	**411,008**	**-**
	Community Development Total	**2,332,023**	**1,308,187**	**5,039,237**	**950,521**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02022 2022 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
546300	R&M Vehicles	42,224	-	-	-
552540	Fuel	109,379	-	-	-
	Operating	**151,603**	**-**	**-**	**-**
	Project Total	**151,603**	**-**	**-**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02023 2023 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
546300	R&M Vehicles	-	54,232	-	-
552540	Fuel	-	112,064	-	-
	Operating	**-**	**166,296**	**-**	**-**
	Project Total	**-**	**166,296**	**-**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02024 2024 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534990	Other Svc	-	-	35,000	-
546300	R&M Vehicles	-	-	61,296	-
552540	Fuel	-	-	71,443	-
	Operating	**-**	**-**	**167,739**	**-**
	Project Total	**-**	**-**	**167,739**	**-**

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02025 2025 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534990	Other Svc	-	-	-	35,000
546300	R&M Vehicles	-	-	-	61,296
552540	Fuel	-	-	-	71,443
	Operating	**-**	**-**	**-**	**167,739**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02025 2025 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
	Project Total	-	-	-	167,739
	Transportation Total	151,603	166,296	167,739	167,739
	HUD Grants CDBG/HOME	2,483,626	1,474,483	5,206,976	1,118,260

City of Pembroke Pines, Florida - Expenditure Detail

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3004 FDLE

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
664400	Other Equipment	-	35,428	122,269	-
	Capital	**-**	**35,428**	**122,269**	**-**
	Project Total	**-**	**35,428**	**122,269**	**-**
	FDLE Total	**-**	**35,428**	**122,269**	**-**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
513576	PT Victims Advocate Grant	21,105	3,710	17,470	19,838
521000	Social Security - Matching	1,615	284	1,183	1,518
	Personnel	**22,720**	**3,994**	**18,653**	**21,356**
Operating					
552000	Operating Supplies	-	-	2,703	-
	Operating	**-**	**-**	**2,703**	**-**
	Project Total	**22,720**	**3,994**	**21,356**	**21,356**
	Victims of Crime Act Grant Total	**22,720**	**3,994**	**21,356**	**21,356**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
664060	Physical Control System	5,334	-	-	-
	Capital	**5,334**	**-**	**-**	**-**
	Project Total	**5,334**	**-**	**-**	**-**
	School Violence Prevention Total	**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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534995	Other Svc - IT	35,000	-	-	-
	Operating	**35,000**	**-**	**-**	**-**
	Project Total	**35,000**	**-**	**-**	**-**
	Law Enforcement Mental Health Total	**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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
514000	Overtime	2,231	13,392	7,589	-
	Personnel	**2,231**	**13,392**	**7,589**	**-**
	Project Total	**2,231**	**13,392**	**7,589**	**-**
	Federal-Aid Highway Total	**2,231**	**13,392**	**7,589**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement
Department: 3030 Homeland Security | Project: 02021 2021 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552650	Non-capital Equipment	93,180	-	-	-
552652	Non-capital Software & License	71,333	71,333	71,332	-
	Operating	**164,514**	**71,333**	**71,332**	**-**
Capital					
664400	Other Equipment	17,569	-	-	-
	Capital	**17,569**	**-**	**-**	**-**
	Project Total	**182,082**	**71,333**	**71,332**	**-**

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement
Department: 3030 Homeland Security | Project: 02022 2022 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552650	Non-capital Equipment	-	156,118	4,332	-
555229	Training	-	4,500	-	-
	Operating	**-**	**160,618**	**4,332**	**-**
Capital					
664400	Other Equipment	-	165,472	256	-
	Capital	**-**	**165,472**	**256**	**-**
	Project Total	**-**	**326,090**	**4,588**	**-**

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement
Department: 3030 Homeland Security | Project: 02023 2023 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552650	Non-capital Equipment	-	-	75,635	-
	Operating	**-**	**-**	**75,635**	**-**
Capital					
664400	Other Equipment	-	-	255,046	-
	Capital	**-**	**-**	**255,046**	**-**
	Project Total	**-**	**-**	**330,681**	**-**
	Homeland Security Total	**182,082**	**397,423**	**406,601**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Law Enforcement Grant	**247,367**	**450,237**	**557,815**	**21,356**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:124 Police Community Service Grant | Function: 521 Law Enforcement

Department: 3018 Byrne | Project: 02019 2019 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552650	Non-capital Equipment	21,608	-	-	-
	Operating	**21,608**	**-**	**-**	**-**
	Project Total	**21,608**	**-**	**-**	**-**

Fund:124 Police Community Service Grant | Function: 521 Law Enforcement

Department: 3018 Byrne | Project: 02021 2021 Grant Year

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552650	Non-capital Equipment	-	-	23,433	-
555229	Training	-	-	808	-
	Operating	**-**	**-**	**24,241**	**-**
	Project Total	**-**	**-**	**24,241**	**-**
	Byrne Total	**21,608**	**-**	**24,241**	**-**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 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	**101,608**	**-**	**24,241**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:127 Opioid Litigation Settlement | Function: 529 Other Public Safety

Department: 3032 Opioid Litigation Settlement

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534989	Other Svc - FCS	-	-	-	87,360
549649	Special Events	-	-	-	5,000
552590	Other Material & Supply	-	-	-	2,000
552600	Clothing/Uniforms	-	-	-	1,000
	Operating	**-**	**-**	**-**	**95,360**
Capital					
664003	Vehicle	-	-	-	55,000
	Capital	**-**	**-**	**-**	**55,000**
	Project Total	**-**	**-**	**-**	**150,360**
	Opioid Litigation Settlement Total	**-**	**-**	**-**	**150,360**
	Opioid Litigation Settlement	**-**	**-**	**-**	**150,360**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8001 Community Services

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531400	Professional Svc - Medical	810	944	2,000	2,190
531500	Professional Svc - Other	474	478	2,500	1,540
534300	Other Svc - Laundry & Cleaning	329	313	1,600	1,650
534990	Other Svc	167,976	154,040	322,687	344,822
541100	Telephone	421	334	600	600
545000	Insurance	-	-	22,309	255,794
546250	R&M Equipment	2,121	2,512	500	3,500
546300	R&M Vehicles	81,125	54,071	110,000	118,000
546800	Maintenance Contracts	8,435	8,394	12,000	10,000
551100	Office Supplies	963	978	1,300	1,500
552540	Fuel	-	-	20,000	62,000
552650	Non-capital Equipment	-	732	200	3,000
552652	Non-capital Software & License	2,573	2,573	5,000	5,600
554100	Memberships Dues Subscription	-	-	400	300
	Operating	**265,226**	**225,367**	**501,096**	**810,496**
	Project Total	**265,226**	**225,367**	**501,096**	**810,496**

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8001 Community Services | Project: 05310 Section 5310

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
552650	Non-capital Equipment	-	-	2,251	-
552650	Non-capital Equipment	-	-	1,600	-
	Operating	**-**	**-**	**3,851**	**-**
Capital					
664003	Vehicle	-	-	385,558	-
664003	Vehicle	-	-	213,151	-
664003	Vehicle	-	-	383,407	-
	Capital	**-**	**-**	**982,116**	**-**
	Project Total	**-**	**-**	**985,967**	**-**
	Community Services Total	**265,226**	**225,367**	**1,487,063**	**810,496**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8004 Transit System

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531400	Professional Svc - Medical	1,998	1,969	3,500	2,860
531500	Professional Svc - Other	1,954	593	2,600	1,500
534300	Other Svc - Laundry & Cleaning	1,814	1,315	2,200	2,000
534950	Other Svc - Maintenance	-	-	2,000	200
534990	Other Svc	685,417	649,237	646,263	793,670
541100	Telephone	9	14	1,000	1,000
545000	Insurance	-	-	174,487	69,788
546250	R&M Equipment	943	-	1,000	750
546300	R&M Vehicles	59,388	97,230	90,000	88,400
551100	Office Supplies	-	-	1,500	100
552000	Operating Supplies	955	206	1,000	500
552540	Fuel	46,519	73,992	27,000	-
552545	Fuel - Propane Gas	-	-	53,000	92,000
552650	Non-capital Equipment	-	-	200	100
552652	Non-capital Software & License	1,871	1,871	2,300	2,000
554100	Memberships Dues Subscription	-	-	200	100
	Operating	**800,869**	**826,427**	**1,008,250**	**1,054,968**
	Project Total	**800,869**	**826,427**	**1,008,250**	**1,054,968**

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8004 Transit System | Project: 00042 CBS Blue Route

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531400	Professional Svc - Medical	882	180	1,000	1,150
531500	Professional Svc - Other	234	60	300	500
534300	Other Svc - Laundry & Cleaning	205	176	500	500
534990	Other Svc	57,119	54,673	52,500	50,569
541100	Telephone	-	-	200	50
545000	Insurance	-	-	17,278	23,263
546250	R&M Equipment	-	-	1,000	200
546300	R&M Vehicles	10,972	19,585	30,000	23,600
551100	Office Supplies	-	-	500	50
552000	Operating Supplies	-	-	500	50
552540	Fuel	-	-	6,000	-
552545	Fuel - Propane Gas	-	-	14,000	20,000
552650	Non-capital Equipment	-	-	1,000	100
	Operating	**69,411**	**74,675**	**124,778**	**120,032**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8004 Transit System | Project: 00042 CBS Blue Route

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
	Project Total	69,411	74,675	124,778	120,032
	Transit System Total	870,280	901,102	1,133,028	1,175,000
	Community Bus Program	1,135,506	1,126,470	2,620,091	1,985,496

City of Pembroke Pines, Florida - Expenditure Detail

Fund:131 Treasury - Confiscated | Function: 521 Law Enforcement

Department: 3011 Treasury Confiscated

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
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	-
	Operating	**-**	**-**	**31,317**	**-**
Capital					
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	-	-	471,270	22,338
	Capital	**-**	**-**	**534,310**	**22,338**
	Project Total	**-**	**-**	**565,627**	**22,338**
	Treasury Confiscated Total	**-**	**-**	**565,627**	**22,338**
	Treasury - Confiscated	**-**	**-**	**565,627**	**22,338**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:132 Justice - Confiscated | Function: 521 Law Enforcement

Department: 3012 Justice Confiscated

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
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	-
	Operating	**-**	**-**	**169,792**	**-**
Capital					
663166	Shooting Range	-	-	1,920	-
664051	Software	-	-	54,197	-
664181	Radio - Portable	-	-	43,724	-
664400	Other Equipment	-	-	199,265	18,171
	Capital	**-**	**-**	**299,106**	**18,171**
	Project Total	**-**	**-**	**468,898**	**18,171**
	Justice Confiscated Total	**-**	**-**	**468,898**	**18,171**
	Justice - Confiscated	**-**	**-**	**468,898**	**18,171**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:133 $2 Police Education | Function: 521 Law Enforcement

Department: 3013 $2 Police Education

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
540100	Travel Conferences	-	-	2,300	-
555229	Training	-	-	73,320	12,372
	Operating	**-**	**-**	**75,620**	**12,372**
	Project Total	**-**	**-**	**75,620**	**12,372**
	$2 Police Education Total	**-**	**-**	**75,620**	**12,372**
	$2 Police Education	**-**	**-**	**75,620**	**12,372**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:134 FDLE - Confiscated | Function: 521 Law Enforcement

Department: 3004 FDLE

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531300	Prof Svc - Outside Legal	-	-	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	17,791	5,000	51,669	9,773
552650	Non-capital Equipment	-	-	9,036	-
	Operating	**17,791**	**5,000**	**138,339**	**9,773**
Grants and Aid					
582014	Police Explorers	-	-	7,085	-
	Grants and Aid	**-**	**-**	**7,085**	**-**
Capital					
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	-	-	943,505	54,564
	Capital	**-**	**-**	**1,119,164**	**54,564**
	Project Total	**17,791**	**5,000**	**1,264,588**	**64,337**
	FDLE Total	**17,791**	**5,000**	**1,264,588**	**64,337**
	FDLE - Confiscated	**17,791**	**5,000**	**1,264,588**	**64,337**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531400	Professional Svc - Medical	1,041	1,202	1,700	-
531500	Professional Svc - Other	895	482	1,200	-
534300	Other Svc - Laundry & Cleaning	818	627	1,600	-
534989	Other Svc - FCS	429,917	456,224	485,038	492,734
534990	Other Svc	834,447	773,944	744,887	670,409
545000	Insurance	-	-	67,864	-
546250	R&M Equipment	943	-	1,000	-
546300	R&M Vehicles	-	-	-	-
552540	Fuel	60,733	54,078	60,000	-
552652	Non-capital Software & License	2,573	2,573	2,700	-
554100	Memberships Dues Subscription	-	-	200	-
	Operating	**1,331,367**	**1,289,131**	**1,366,189**	**1,163,143**
Grants and Aid					
581121	In-kind Salaries	59,991	72,041	83,428	83,428
	Grants and Aid	**59,991**	**72,041**	**83,428**	**83,428**
	Project Total	**1,391,358**	**1,361,171**	**1,449,617**	**1,246,571**

Fund:199 Older Americans Act | Function: 569 Other Human Services

Department: 8005 SW Multipurpose Center | Project: 00045 III E Funds

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Grants and Aid					
581121	In-kind Salaries	13,066	6,537	11,857	11,857
	Grants and Aid	**13,066**	**6,537**	**11,857**	**11,857**
	Project Total	**13,066**	**6,537**	**11,857**	**11,857**
	SW Multipurpose Center Total	**1,404,424**	**1,367,708**	**1,461,474**	**1,258,428**
	Older Americans Act	**1,404,424**	**1,367,708**	**1,461,474**	**1,258,428**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:201 Debt Service | Function: 517 Debt Service Payments

Department: 0900 General Debt Service

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Debt Services					
571554	Bond Principal $8.04 M	253,000	265,000	278,000	292,000
571555	Bond Principal $8.5457 M	575,000	598,400	746,300	777,200
571557	Bond Principal $35.3 M	1,545,000	1,610,000	1,690,000	1,770,000
571558	Bond Principal $41.54 M	1,955,000	2,025,000	2,090,000	2,170,000
571559	Bond Principal $29.04 M	1,275,000	1,320,000	1,385,000	1,455,000
571561	Bond Principal $17.386 M	2,999,900	-	-	-
571562	Bond Principal $45.96 M	3,145,000	3,310,000	3,365,000	3,535,000
571563	Bond Principal $62620000	1,480,000	1,630,000	1,720,000	1,810,000
572554	Bond Interest $8.040 M	106,265	168,376	227,208	216,179
572555	Bond Interest $8.5457 M	133,938	109,546	81,593	49,924
572556	Bond Interest $35.3 M	1,285,701	1,213,222	1,134,932	1,050,254
572557	Bond Interest $41.54 M	1,193,094	1,124,365	1,049,714	969,235
572558	Bond Interest $29.04 M	907,431	855,306	787,681	716,682
572561	Bond Interest $17.386 M	20,099	-	-	-
572562	Bond Interest $45.96 M	1,384,213	1,222,838	1,055,963	883,463
572563	Bond Interest $62620000	2,693,405	2,619,405	2,537,906	2,451,905
573500	Arbitrage Rebate	-	6,456	-	-
573850	Fiscal Agent Fees	3,700	3,700	3,700	3,700
	Debt Services	**20,955,746**	**18,081,613**	**18,152,997**	**18,150,542**
	Project Total	**20,955,746**	**18,081,613**	**18,152,997**	**18,150,542**

Fund:201 Debt Service | Function: 517 Debt Service Payments

Department: 0900 General Debt Service | Project: 0677A GO Bonds 2015

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Debt Services					
571560	Bond Principal $76.045 M	3,085,000	3,240,000	3,400,000	3,570,000
572559	Bond Interest $76.045 M	2,810,688	2,656,438	2,494,438	2,324,438
573850	Fiscal Agent Fees	450	450	450	450
	Debt Services	**5,896,138**	**5,896,888**	**5,894,888**	**5,894,888**
	Project Total	**5,896,138**	**5,896,888**	**5,894,888**	**5,894,888**
	General Debt Service Total	**26,851,884**	**23,978,500**	**24,047,885**	**24,045,430**
	Debt Service	**26,851,884**	**23,978,500**	**24,047,885**	**24,045,430**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:320 Municipal Construction | Function: 519 Other General Governmental Svc

Department: 0800 General Government

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 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 & Administrative

Department: 2002 Technology Services | Project: 00651 CIRR 2019

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
668010	ERP	373,617	9,335	14,172	-
	Capital	**373,617**	**9,335**	**14,172**	**-**
	Project Total	**373,617**	**9,335**	**14,172**	**-**

Fund:320 Municipal Construction | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00672 Cap Improv - 2006

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
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 & Administrative

Department: 2002 Technology Services | Project: 00677 GO Bonds 2009C

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663993	Improvements - Other	-	-	59,473	-
	Capital	**-**	**-**	**59,473**	**-**
	Project Total	**-**	**-**	**59,473**	**-**
	Technology Services Total	**396,717**	**9,335**	**255,485**	**-**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663161	Parking Lot	758,487	-8,700	8,967	-
	Capital	**758,487**	**-8,700**	**8,967**	**-**
	Project Total	**758,487**	**-8,700**	**8,967**	**-**
	General Gvt Buildings Total	**758,487**	**-8,700**	**8,967**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:320 Municipal Construction | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure | Project: 00676 GO Bonds 2007B

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663995	Improvements - Landscaping	-	-	14,236	-
	Capital	**-**	**-**	**14,236**	**-**
	Project Total	**-**	**-**	**14,236**	**-**

Fund:320 Municipal Construction | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure | Project: 00677 GO Bonds 2009C

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663995	Improvements - Landscaping	-	-	38,294	-
	Capital	**-**	**-**	**38,294**	**-**
	Project Total	**-**	**-**	**38,294**	**-**
	Infrastructure Total	**-**	**-**	**52,530**	**-**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663056	Linear Park	-	-	20,501	-
	Capital	**-**	**-**	**20,501**	**-**
	Project Total	**-**	**-**	**20,501**	**-**

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00672 Cap Improv - 2006

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
662300	City Hall/Gallery/Chambers	20,298	18,285	-	-
	Capital	**20,298**	**18,285**	**-**	**-**
	Project Total	**20,298**	**18,285**	**-**	**-**

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00675 GO Bonds 2005

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663998	Improvements - Comm Rec Proj	302,204	74,022	293,395	-
664400	Other Equipment	151,521	157,700	197,434	-
	Capital	**453,725**	**231,722**	**490,829**	**-**
	Project Total	**453,725**	**231,722**	**490,829**	**-**

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00677 GO Bonds 2009C

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
662999	Building - New Comm Facilities	-	-	57,850	-
	Capital	**-**	**-**	**57,850**	**-**
	Project Total	**-**	**-**	**57,850**	**-**
	Recreation & Cultural Arts Total	**474,023**	**250,007**	**569,180**	**-**
	Municipal Construction	**1,629,227**	**700,642**	**886,162**	**-**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Debt Services					
571505	Loan Principal $12.3 M	-	-	999,728	3,084,718
572505	Loan Interest $12.3 M	110,457	76,840	42,047	18,108
	Debt Services	**110,457**	**76,840**	**1,041,775**	**3,102,826**
	Project Total	**110,457**	**76,840**	**1,041,775**	**3,102,826**
	General Debt Service Total	**110,457**	**76,840**	**1,041,775**	**3,102,826**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512009	Asst Director of Public Svc	135,102	76,517	61,352	70,545
512023	Assist CM/Assist SCH Supt	-	-	-	98,987
512028	Utilities Customer Service Mgr	-	97,291	112,782	116,733
512051	Public Services Director	80,212	85,000	99,813	95,358
512109	Administrative Supervisor	90,844	461	13,807	49,810
512146	Assist. UT/Compliance Director	130,061	139,621	154,680	153,940
512147	Assist. Utilities Director	128,472	137,348	154,502	153,763
512148	Utilities Director	190,397	194,173	280,605	215,000
512198	Capital Projects Div. Director	-	-	28,606	85,348
512499	Deputy City Manager	212,143	114,845	127,237	125,002
512500	City Engineer	90,147	91,933	101,831	101,344
512516	Assistant City Manager	-	76,454	78,508	-
512532	Accountant II	42,965	443	-	-
512537	Assistant City Engineer	65,749	67,078	77,234	79,950
512642	Accounting Supervisor	-	41,748	34,771	-
512741	Controller	38,262	49,539	58,709	58,428
512992	Vacation leave - retire/term	28,333	4,612	-	-
512993	Accrued vacation	207,918	12,649	-	-
512994	Accrued sick leave	38,658	-601	-	-
512996	Sick leave - retire/term	1,408	229	-	-
514000	Overtime	167	-	-	-
515007	Topped Out Incentive	3,000	3,600	4,950	4,500
515015	Payment in Lieu of Benefits	3,719	3,620	3,601	-
515107	Automobile Allowance	42,769	35,392	34,204	34,203
515116	Cell Phone Pay	10,485	8,818	8,851	9,851
515200	Longevity Pay	-	1,958	10,056	12,676
521000	Social Security - Matching	89,673	86,599	108,850	105,839
522000	Retirement Contributions	-	-	55,432	5,085
522010	Defined Contribution - General	112,935	119,633	149,265	159,527
522210	Pension Expense - Collective	196,055	-3,466,051	-	-
522230	OPEB Expense - Collective	280,018	610,501	-	-
523000	Health Insurance	100,014	95,690	166,665	190,689
523100	Life Insurance	3,136	3,469	5,965	6,758
524000	Workers Compensation	8,609	18,219	8,904	9,625
526300	General Retiree Health Contrib	-	-	752,000	511,000
	Personnel	**2,331,252**	**-1,289,212**	**2,693,180**	**2,453,961**
Operating					
531300	Prof Svc - Outside Legal	314	4,913	80,000	10,000
531500	Professional Svc - Other	175,180	200,774	59,304	20,000
532100	Accounting & Auditing Fees	65,038	69,483	71,972	65,213

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534950	Other Svc - Maintenance	29,824	29,386	36,300	34,632
534981	Function Sourcing - Utilities	1,467,882	1,601,228	1,688,796	1,613,265
534989	Other Svc - FCS	1,145,753	1,190,331	1,298,131	1,412,752
534990	Other Svc	87,099	79,694	99,450	99,200
540100	Travel Conferences	4,816	6,032	10,000	8,000
541100	Telephone	41,742	49,476	48,000	50,000
541225	Cable fees	3,543	3,568	3,300	3,500
542000	Postage	212,317	245,817	283,936	281,200
544200	Rental - Machinery & Equipment	8,042	8,304	15,500	7,500
545000	Insurance	1,789,903	1,538,919	2,487,486	2,641,914
546150	R&M Land Bldg & Improvement	21,158	22,555	16,000	18,000
546250	R&M Equipment	45	9,415	6,000	1,500
546300	R&M Vehicles	8,226	15,073	12,000	10,000
546800	Maintenance Contracts	22,743	23,762	34,905	24,805
547100	Printing	3,189	3,964	3,500	4,000
549100	Recording Fees	701	470	1,000	1,000
549104	License Fees	-	-	1,000	1,000
549400	Bank Svc Charge	138,985	24,762	-	-
551100	Office Supplies	26,829	19,209	20,800	30,000
552000	Operating Supplies	2,407	10,117	9,000	10,000
552150	Safety Equipment & Supplies	435	-	-	-
552200	Janitorial Supplies	634	-	-	-
552540	Fuel	59,761	49,892	40,000	60,000
552600	Clothing/Uniforms	326	509	600	600
552650	Non-capital Equipment	38,277	3,191	10,000	15,000
552652	Non-capital Software & License	2,617	6,464	7,100	7,500
552653	Non-capital Computer Equipment	34,536	988	5,000	5,000
554100	Memberships Dues Subscription	9,112	10,311	11,400	12,250
555200	College Classes - Education	627	-	-	-
555229	Training	19,271	100	5,000	1,200
	Operating	**5,421,333**	**5,228,710**	**6,365,480**	**6,449,031**
Capital					
662000	Buildings	-	-	1,426,389	3,972,153
664214	Truck	-	-	27,503	50,000
664400	Other Equipment	-	-	20,000	-
	Capital	**-**	**-**	**1,473,892**	**4,022,153**
	Project Total	**7,752,585**	**3,939,498**	**10,532,552**	**12,925,145**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534990	Other Svc	94,357	144,573	156,510	161,280
	Operating	**94,357**	**144,573**	**156,510**	**161,280**
	Project Total	**94,357**	**144,573**	**156,510**	**161,280**
	Utilities Admin Services Total	**7,846,943**	**4,084,071**	**10,689,062**	**13,086,425**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
522001	Retirement Contrib - Legacy	-	-	740,677	74,693
522210	Pension Expense - Collective	2,713,813	4,952,301	-	-
525000	Unemployment Compensation	-	-	2,000	-
	Personnel	**2,713,813**	**4,952,301**	**742,677**	**74,693**
Operating					
531300	Prof Svc - Outside Legal	-	-	10,000	-
531301	Professional Services Legal	5,000	5,000	10,000	-
531303	Prof Svc - Other City Ctr	-	-	5,000	10,000
544110	Interfund Rental	166,704	177,457	183,491	192,666
549175	Administrative Fees	14,044,279	15,766,433	18,136,602	16,889,957
549201	Taxes and/or Assessments	1,347,554	1,476,193	1,498,361	1,537,928
549207	Engineering Chrg From Gen Fund	772,361	748,328	845,014	1,022,188
549211	Privilege Fees	3,954,373	4,134,000	4,355,000	4,688,000
549990	Interest Customer Deposit	-	189,234	-	-
559000	Depreciation Expense	7,823,264	8,060,958	-	-
559100	Reserve for Capital Replacemen	-	-	3,410,000	4,660,000
	Operating	**28,113,534**	**30,557,603**	**28,453,468**	**29,000,739**
Grants and Aid					
581008	Brwd Water Conservation Prog	27,129	37,332	65,690	67,660
	Grants and Aid	**27,129**	**37,332**	**65,690**	**67,660**
	Project Total	**30,854,477**	**35,547,236**	**29,261,835**	**29,143,092**
	Non-Departmental Expense Total	**30,854,477**	**35,547,236**	**29,261,835**	**29,143,092**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531100	Professional Svc - Engineering	48,300	63,089	705,769	50,000
531500	Professional Svc - Other	16,450	20,004	20,500	18,000
534981	Function Sourcing - Utilities	1,829,152	1,913,641	2,020,424	2,481,946
534989	Other Svc - FCS	857,036	920,142	1,028,649	1,075,772
534990	Other Svc	2,140	2,842	4,500	7,518
540100	Travel Conferences	113	230	350	250
541100	Telephone	38,305	35,659	37,000	37,500
544200	Rental - Machinery & Equipment	15,784	6,930	20,000	36,000
546150	R&M Land Bldg & Improvement	340,217	398,930	541,751	384,000
546152	R&M - Land Bldg - Major Projec	22	60,594	-	-
546220	R&M Generators	17,870	7,868	6,000	8,000
546250	R&M Equipment	395,274	327,531	526,641	461,000
546300	R&M Vehicles	46,072	58,901	63,600	55,000
549104	License Fees	205	225	4,500	3,000
551100	Office Supplies	-	-	500	250
552000	Operating Supplies	50,264	49,707	50,000	50,000
552150	Safety Equipment & Supplies	6,004	-	-	-
552200	Janitorial Supplies	4,839	-	-	-
552300	Expendable Tools	5,634	-	-	-
552540	Fuel	14,562	26,938	22,000	20,000
552650	Non-capital Equipment	8,814	20,904	24,750	12,000
552653	Non-capital Computer Equipment	-	-	1,650	-
555229	Training	6,166	-	3,000	2,500
	Operating	**3,703,222**	**3,914,135**	**5,081,584**	**4,702,736**
Capital					
662000	Buildings	-	-	720	-
663065	Force Main	-	-	4,843,856	52,000
663192	Sewer Lines	-	-	1,778,999	300,000
664073	Generator	-	-	30,000	30,000
664213	Trailer	-	-	105,000	70,000
664214	Truck	-	-	431,000	550,000
664400	Other Equipment	-	-	163,982	110,000
	Capital	**-**	**-**	**7,353,557**	**1,112,000**
	Project Total	**3,703,222**	**3,914,135**	**12,435,141**	**5,814,736**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663122	Lift Station	-	-	5,204,180	4,310,600
	Capital	**-**	**-**	**5,204,180**	**4,310,600**
	Project Total	**-**	**-**	**5,204,180**	**4,310,600**

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: 00828 Infiltration & inflow correcti

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534950	Other Svc - Maintenance	363,215	185,548	1,195,826	-
	Operating	**363,215**	**185,548**	**1,195,826**	**-**
	Project Total	**363,215**	**185,548**	**1,195,826**	**-**

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
546152	R&M - Land Bldg - Major Projec	735	108,656	-	-
	Operating	**735**	**108,656**	**-**	**-**
	Project Total	**735**	**108,656**	**-**	**-**
	Sewer Collection Total	**4,067,173**	**4,208,339**	**18,835,147**	**10,125,336**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531100	Professional Svc - Engineering	227,352	312,154	751,691	200,000
531300	Prof Svc - Outside Legal	304,814	429,719	750,000	750,000
531500	Professional Svc - Other	19,727	7,225	14,000	15,000
534450	Other Svc - Sludge Removal	121,825	94,985	240,500	173,870
534451	Other Svc - Grit/Screenings Re	178,592	167,251	182,722	188,204
534950	Other Svc - Maintenance	24,353	25,054	31,200	30,630
534981	Function Sourcing - Utilities	2,032,391	2,126,268	2,244,915	2,357,849
534982	Function Sourcing - Grounds	900	883	1,000	1,000
534989	Other Svc - FCS	139,454	145,750	45,523	-
534990	Other Svc	286,721	191,353	146,110	240,232
541100	Telephone	-	184	500	500
543200	Water & Sewer	37,727	26,506	33,000	30,000
543430	Electricity	1,219,670	1,157,743	1,280,650	1,220,000
543600	Wastewater Treatment Charges	8,884,079	8,715,494	10,336,035	9,524,330
544200	Rental - Machinery & Equipment	2,069	3,991	23,100	15,100
546150	R&M Land Bldg & Improvement	163,574	152,702	299,838	200,000
546152	R&M - Land Bldg - Major Projec	-	311,492	-	-
546220	R&M Generators	15,136	1,677	15,000	10,000
546250	R&M Equipment	117,741	34,404	238,306	80,000
546300	R&M Vehicles	2,324	175	10,000	7,500
546800	Maintenance Contracts	-	13	500	500
549104	License Fees	8,303	2,900	10,000	8,000
551100	Office Supplies	959	328	500	500
552000	Operating Supplies	37,994	46,720	60,050	50,000
552150	Safety Equipment & Supplies	8,342	-	-	-
552200	Janitorial Supplies	2,592	-	-	-
552300	Expendable Tools	1,013	-	-	-
552430	Operating Chemicals	101,355	99,868	569,484	581,400
552540	Fuel	53,086	5,735	31,500	5,000
552650	Non-capital Equipment	7,554	19,271	10,000	6,000
552652	Non-capital Software & License	-	1,432	1,450	1,500
552653	Non-capital Computer Equipment	-	-	3,811	-
	Operating	**13,999,647**	**14,081,276**	**17,331,385**	**15,697,115**
Capital					
662000	Buildings	-	-	100,000	-
663000	Improvement Other Than Bldg	-	-	1,835,525	25,000
664073	Generator	-	-	590,000	-
664400	Other Equipment	-	-	78,000	80,000
	Capital	**-**	**-**	**2,603,525**	**105,000**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
	Project Total	**13,999,647**	**14,081,276**	**19,934,910**	**15,802,115**

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant | Project: 00834 Plant Rehabilitation

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663183	Sewer Treatment Rehabilitation	-	-	4,808,150	1,000,000
	Capital	**-**	**-**	**4,808,150**	**1,000,000**
	Project Total	**-**	**-**	**4,808,150**	**1,000,000**

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
546152	R&M - Land Bldg - Major Projec	-	66,456	-	-
	Operating	**-**	**66,456**	**-**	**-**
	Project Total	**-**	**66,456**	**-**	**-**
	Sewer Treatment Plant Total	**13,999,647**	**14,147,732**	**24,743,060**	**16,802,115**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6031 Water Plants

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531100	Professional Svc - Engineering	133,415	176,030	516,106	108,000
531500	Professional Svc - Other	14,154	16,154	20,318	8,000
534450	Other Svc - Sludge Removal	711,611	785,575	1,141,042	793,700
534950	Other Svc - Maintenance	43,708	44,116	51,710	50,790
534981	Function Sourcing - Utilities	3,152,076	3,295,715	3,479,618	3,598,821
534982	Function Sourcing - Grounds	1,500	1,712	1,800	1,800
534989	Other Svc - FCS	139,454	145,750	45,523	-
534990	Other Svc	59,550	61,242	65,545	68,166
543300	Gas	581	647	735	500
543430	Electricity	694,815	622,429	730,000	700,000
544200	Rental - Machinery & Equipment	22,534	13,026	12,400	12,400
546150	R&M Land Bldg & Improvement	95,066	90,670	144,850	100,000
546220	R&M Generators	19,338	3,926	146,687	7,500
546250	R&M Equipment	99,474	74,548	115,551	100,000
546300	R&M Vehicles	-	-	1,000	1,000
546800	Maintenance Contracts	-	31	2,000	2,000
549104	License Fees	9,118	6,750	10,000	10,000
552000	Operating Supplies	2,383	5,741	7,500	7,500
552150	Safety Equipment & Supplies	5,123	-	-	-
552200	Janitorial Supplies	152	-	-	-
552300	Expendable Tools	316	-	-	-
552430	Operating Chemicals	2,097,850	2,349,283	2,935,780	3,294,055
552540	Fuel	4,901	14,248	27,500	7,500
552650	Non-capital Equipment	1,177	3,879	2,000	3,500
559200	Amortization Expense - Leases	-449	-5,896	-	-
	Operating	**7,307,847**	**7,705,574**	**9,457,665**	**8,875,232**
Debt Services					
572564	Lease Interest Payment	9	-9	-	-
	Debt Services	**9**	**-9**	**-**	**-**
Capital					
662000	Buildings	-	-	2,760	-
663000	Improvement Other Than Bldg	-	-	4,723,747	5,576,324
663250	Water Well	-	-	1,870,188	906,531
663993	Improvements - Other	-	-	2,071,491	-
664165	Pump	-	-	155,000	160,000
664400	Other Equipment	-	-	375,000	129,000
	Capital	**-**	**-**	**9,198,186**	**6,771,855**
	Project Total	**7,307,855**	**7,705,565**	**18,655,851**	**15,647,087**

City of Pembroke Pines, Florida - Expenditure Detail

Water Plants Total	**7,307,855**	**7,705,565**	**18,655,851**	**15,647,087**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6032 Water Distribution

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531100	Professional Svc - Engineering	4,995	-	46,000	25,000
531500	Professional Svc - Other	3,515	774	25,250	25,550
534981	Function Sourcing - Utilities	1,728,573	1,807,328	1,958,178	2,357,849
534990	Other Svc	-	149,170	566,752	357,495
540100	Travel Conferences	23	8	100	-
541100	Telephone	-	-	5,000	-
544200	Rental - Machinery & Equipment	1,200	6,040	3,000	3,000
546150	R&M Land Bldg & Improvement	410,961	596,829	788,634	595,000
546250	R&M Equipment	6,412	10,463	15,000	12,000
546300	R&M Vehicles	8,510	2,790	20,000	5,000
546350	Repairs and Maintenance	-	483,986	37,924	-
549104	License Fees	-	-	1,000	1,000
549600	Trash Disposal Charges	-	1,000	-	-
552000	Operating Supplies	5,393	1,572	1,500	3,000
552540	Fuel	4,313	341	2,500	2,500
552650	Non-capital Equipment	2,696	99,160	14,565	5,000
552651	Non-capital Meters	576,477	1,017,713	810,098	700,000
552653	Non-capital Computer Equipment	-	-	12,750	-
	Operating	**2,753,068**	**4,177,175**	**4,308,251**	**4,092,394**
Capital					
662000	Buildings	-	-	720	-
663062	Fire Hydrants	-	-	30,000	-
663233	Water Main	-	-	10,876,404	3,904,335
664214	Truck	-	-	-	66,000
664400	Other Equipment	-	-	1,791,382	750,000
	Capital	**-**	**-**	**12,698,506**	**4,720,335**
	Project Total	**2,753,068**	**4,177,175**	**17,006,757**	**8,812,729**

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6032 Water Distribution | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Capital					
663233	Water Main	-	-	3,756	-
	Capital	**-**	**-**	**3,756**	**-**
	Project Total	**-**	**-**	**3,756**	**-**
	Water Distribution Total	**2,753,068**	**4,177,175**	**17,010,513**	**8,812,729**

City of Pembroke Pines, Florida - Expenditure Detail

	Utility Fund	**66,939,618**	**69,946,956**	**120,237,243**	**96,719,610**

City of Pembroke Pines, Florida - Expenditure Detail

Fund:472 Sanitation Fund | Function: 534 Sanitation Services

Department: 6050 Sanitation Services

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
534300	Other Svc - Laundry & Cleaning	207	121	250	300
534989	Other Svc - FCS	332,954	392,010	427,688	431,108
540100	Travel Conferences	-	6	50	50
541370	Communications	866	216	1,800	1,800
543001	Residential Disposal	2,754,743	2,577,574	2,967,231	3,042,000
543002	Household Hazardous Waste	111,799	127,498	150,000	140,000
543003	Resident Bulk Collection(EWS)	2,964,313	3,457,689	3,411,120	3,700,947
546300	R&M Vehicles	1,541	3,736	7,397	5,000
547100	Printing	43	-	10,000	5,000
551100	Office Supplies	774	55	1,000	1,000
552000	Operating Supplies	42	128	2,000	1,000
552540	Fuel	6,388	7,930	10,440	8,400
552600	Clothing/Uniforms	190	159	250	250
552650	Non-capital Equipment	400	1,145	1,500	2,000
552653	Non-capital Computer Equipment	-	-	1,000	1,000
554100	Memberships Dues Subscription	245	245	300	300
559000	Depreciation Expense	11,195	11,195	-	-
	Operating	**6,185,699**	**6,579,707**	**6,992,026**	**7,340,155**
	Project Total	**6,185,699**	**6,579,707**	**6,992,026**	**7,340,155**
	Sanitation Services Total	**6,185,699**	**6,579,707**	**6,992,026**	**7,340,155**
	Sanitation Fund	**6,185,699**	**6,579,707**	**6,992,026**	**7,340,155**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
512014	Risk Mgmnt/Benefits Supervisor	-	4,616	60,199	66,356
512017	Risk/Benefits Manager	86,583	95,017	100,074	110,310
512439	Risk/Benefits Director	-	8,904	116,120	128,011
512992	Vacation leave - retire/term	17,213	-	-	-
512993	Accrued vacation	-	64,043	-	-
512994	Accrued sick leave	-	-8,843	-	-
512996	Sick leave - retire/term	16,828	-	-	-
515001	Special Payment Pen	7,150	-	-	-
515002	Special Payment	3,250	-	-	-
515008	Referral Reward	-	1,000	-	-
515107	Automobile Allowance	-	369	4,800	4,801
515116	Cell Phone Pay	965	836	1,800	2,700
515200	Longevity Pay	-	1,591	-	11,917
521000	Social Security - Matching	9,888	8,364	21,652	24,796
522000	Retirement Contributions	-	-	25,715	2,979
522001	Retirement Contrib - Legacy	-	-	10,450	1,054
522010	Defined Contribution - General	-	-	9,030	9,954
522210	Pension Expense - Collective	44,903	-19,255	-	-
522230	OPEB Expense - Collective	5,910	4,781	-	-
526300	General Retiree Health Contrib	9	-	30,766	31,467
	Personnel	**192,698**	**161,424**	**380,606**	**394,345**
Operating					
534989	Other Svc - FCS	90,746	109,320	123,564	189,264
534990	Other Svc	-	-	24,000	24,000
540100	Travel Conferences	-	-	1,000	1,000
545050	Insurance - Administrative Fee	100,686	109,326	145,000	150,000
546800	Maintenance Contracts	569	-	3,600	3,600
547100	Printing	-	-	15,000	10,000
549857	Allocation of Adm Expenses	-387,768	-384,132	-699,270	-777,709
551100	Office Supplies	2,961	3,561	4,500	4,500
552540	Fuel	107	501	1,000	-
552650	Non-capital Equipment	-	-	500	500
555200	College Classes - Education	-	-	500	500
	Operating	**-192,698**	**-161,424**	**-380,606**	**-394,345**
	Project Total	**-**	**-**	**-**	**-**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
545053	Health - Administrative fees	369,490	468,044	750,000	825,000
545085	Dental - Cobra Fees	-	-	2,000	2,000
545420	Health - Premium	1,651,629	1,790,674	2,200,000	2,354,000
545808	Health Claims	17,815,224	20,090,215	23,533,151	24,387,785
549857	Allocation of Adm Expenses	281,445	273,801	489,195	547,258
	Operating	**20,117,789**	**22,622,734**	**26,974,346**	**28,116,043**
	Project Total	**20,117,789**	**22,622,734**	**26,974,346**	**28,116,043**

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00403 Life Insurance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
545095	Insurance - Life	350,841	428,023	581,845	598,678
549857	Allocation of Adm Expenses	6,685	-22,323	10,747	11,884
	Operating	**357,526**	**405,700**	**592,592**	**610,562**
	Project Total	**357,526**	**405,700**	**592,592**	**610,562**

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00404 Workers Compensation

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
545070	Insurance - Excess Work Comp	494,764	468,204	634,850	800,000
545080	State Assess Self Ins WorkComp	17,510	16,942	25,000	25,000
545742	Workers Compensation 1985-86	-	-1	-	-
545743	Workers Compensation 1986-87	-	7,288	-	-
545744	Workers Compensation 1987-88	-	59,589	-	-
545745	Workers Compensation 1988-89	-	-43,717	-	-
545746	Workers Compensation 1989-90	-	30,189	-	-
545747	Workers Compensation 1990-91	-	-15,037	-	-
545748	Workers Compensation 1991-92	-	-52,871	-	-
545749	Workers Compensation 1992-93	-	-537	-	-
545751	Workers Compensation 1993-94	0	-2,037	-	-
545752	Workers Compensation 1994-95	88,409	275,447	-	-
545753	Workers Compensation 1995-96	32	74	-	-
545754	Workers Compensation 1996-97	0	-7,971	-	-
545756	Workers Compensation 1998-99	-7,025	17,764	-	-

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
545757	Workers Compensation 1999-00	0	2,794	-	-
545758	Workers Compensation 2000-01	-3,531	143,108	-	-
545759	Workers Compensation 2001-02	-4,867	-44,758	-	-
545760	Workers Compensation 2002-03	410	-2,878	-	-
545761	Workers Compensation 2003-04	-8,793	207,066	-	-
545762	Workers Compensation 2004-05	-2,714	137,898	-	-
545763	Workers Compensation 2005-06	-30,916	8,166	-	-
545764	Workers Compensation 2006-07	220,530	226,430	-	-
545765	Workers Compensation 2007-08	-40,883	257,432	-	-
545766	Workers Compensation 2008-09	-34,870	287,238	-	-
545767	Workers Compensation 2009-10	468	127,480	-	-
545768	Workers Compensation 2010-11	799	-113,942	-	-
545769	Workers Compensation 2011-12	-1,291	16,555	-	-
545771	Workers Compensation 2012-13	-3,635	-28,046	-	-
545772	Workers Compensation 2013-14	769	-10,374	-	-
545773	Workers Compensation 2014-15	55,430	45,581	-	-
545774	Workers Compensation 2015-16	3,901	41,233	-	-
545778	Workers Compensation 2016-17	130,375	70,300	-	-
545779	Workers Compensation 2017-18	19,754	139,298	-	-
545780	Workers Compensation 2018-19	89,623	-564,397	-	-
545781	Workers Compensation 2019-20	205,910	783,242	-	-
545782	Workers Compensation 2020-21	639,936	3,325,977	-	-
545783	Workers Compensation 2021-22	94,799	-269,690	-	-
545784	Workers compensation 2022-23	1,614,898	874,934	-	-
545785	Workers compensation 2023-24	-	712,039	-	-
545786	Workers compensation 2024-25	-	-	3,087,899	-16,820
545787	Workers compensation 2025-26	-	-	-	2,987,960
549857	Allocation of Adm Expenses	39,744	43,013	69,223	75,356
	Operating	**3,579,534**	**7,169,024**	**3,816,972**	**3,871,496**
	Project Total	**3,579,534**	**7,169,024**	**3,816,972**	**3,871,496**

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00405 Property & Casualty Insurance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
545060	Insurance - Excess Property	2,451,221	4,146,167	4,289,200	4,289,200
545200	Insurance - Gallagher Package	565,296	542,460	778,330	856,163
545225	Insurance - Bus	589,721	795,004	851,400	944,088

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 & Casualty Insurance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
545600	Insurance - Fidelity Bonds	-	-	25,000	25,000
545696	Insurance claims paid 2025-26	-	-	-	1,100,000
545697	Insurance claims paid 2024-25	-	-	1,100,000	-
545698	Insurance claims paid 2023-24	-	1,370,638	-	-
545699	Insurance claims paid 2022-23	597,779	-803,546	-	-
545701	Insurance Claims Paid 2021-22	147,511	550,653	-	-
545702	Insurance claims paid 2020-21	228,716	-909,540	-	-
545703	Insurance Claims Paid 2019-20	-125,283	-458,518	-	-
545704	Insurance Claims Paid 2018-19	149,165	128,533	-	-
545706	Insurance Claims Paid 2017-18	-691	-97,822	-	-
545707	Insurance Claims Paid 2016-17	-54,946	-83,574	-	-
545708	Insurance Claims Paid 2015-16	125	-41,232	-	-
545709	Insurance Claims Paid 2014-15	41,085	-82,521	-	-
545711	Insurance Claims Paid 2013-14	4	10,493	-	-
545712	Insurance Claims Paid 2012-13	-49	28,295	-	-
545713	Insurance Claims Paid 2011-12	70,752	-17,335	-	-
545714	Insurance Claims Paid 2010-11	18	114,025	-	-
545715	Insurance Claims Paid 2009-10	20	-127,480	-	-
545716	Insurance Claims Paid 2008-09	-776	-80,404	-	-
545717	Insurance Claims Paid 2007-08	-10,531	-220,164	-	-
545718	Insurance Claims Paid 2006-07	4,598	-226,336	-	-
545719	Insurance Claims Paid 2005-06	-3,536	-8,166	-	-
545720	Insurance Claims Paid 1991-92	-	52,871	-	-
545721	Insurance Claims Paid 1992-93	-	537	-	-
545722	Insurance Claims Paid 1993-94	-	393	-	-
545723	Insurance Claims Paid 1994-95	-5,388	-37,938	-	-
545724	Insurance Claims Paid 1995-96	46	-	-	-
545725	Insurance Claims Paid 1996-97	-	899	-	-
545727	Insurance Claims Paid 1998-99	-2,740	-20,623	-	-
545728	Insurance Claims Paid 1999-00	-	-2,794	-	-
545729	Insurance Claims Paid 2000-01	-1,025	-3,092	-	-
545731	INS CLAIMS PAID 2001-02	-2,165	11,151	-	-
545732	Insurance Claims Paid 2002-03	53	-10,998	-	-
545733	Insurance Claims Paid 2003-04	-24,528	-207,065	-	-
545734	Insurance Claims Paid 2004-05	-399	33,852	-	-
545736	Insurance Claims Paid 1985-86	-	1	-	-
545737	Insurance Claims Paid 1986-87	-	-7,288	-	-
545738	Insurance Claims Paid 1987-88	-	-59,589	-	-
545739	Insurance Claims Paid 1988-89	-	43,717	-	-
545740	Insurance Claims Paid 1989-90	-	-30,189	-	-
545741	Insurance Claims Paid 1990-91	-	15,037	-	-

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 & Casualty Insurance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
549857	Allocation of Adm Expenses	59,894	89,641	130,105	143,211
	Operating	**4,673,947**	**4,398,152**	**7,174,035**	**7,357,662**
	Project Total	**4,673,947**	**4,398,152**	**7,174,035**	**7,357,662**

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00406 Self Insurance

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
526000	Cancer Benefit Lumpsum Payout	-	25,000	-	50,000
	Personnel	**-**	**25,000**	**-**	**50,000**
	Project Total	**-**	**25,000**	**-**	**50,000**
	Self Insurance Total	**28,728,796**	**34,620,609**	**38,557,945**	**40,005,763**
	Public Insurance Fund	**28,728,796**	**34,620,609**	**38,557,945**	**40,005,763**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531500	Professional Svc - Other	5,650	5,550	7,000	6,000
531700	Prof Svc - Investment Mgr	56,751	64,588	70,000	70,000
536000	Retirement Benefits	12,938,549	12,939,651	14,100,000	13,601,642
	Operating	**13,000,950**	**13,009,789**	**14,177,000**	**13,677,642**
	Project Total	**13,000,950**	**13,009,789**	**14,177,000**	**13,677,642**
	Post Employment Benefits Total	**13,000,950**	**13,009,789**	**14,177,000**	**13,677,642**
	General Pension Trust Fund	**13,000,950**	**13,009,789**	**14,177,000**	**13,677,642**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Operating					
531500	Professional Svc - Other	1,014,565	1,618,123	1,242,800	1,400,000
531700	Prof Svc - Investment Mgr	4,554,718	4,775,046	5,292,147	4,700,000
549910	Retirement Benefits	38,363,780	41,180,088	42,889,708	57,052,426
549911	Drop Plan Benefits	7,488,043	11,050,824	8,000,000	9,000,000
549952	Contribution Refund	292,016	98,919	75,000	75,000
	Operating	**51,713,122**	**58,723,000**	**57,499,655**	**72,227,426**
	Project Total	**51,713,122**	**58,723,000**	**57,499,655**	**72,227,426**
	Post Employment Benefits Total	**51,713,122**	**58,723,000**	**57,499,655**	**72,227,426**
	Fire&Police Pension Trust Fund	**51,713,122**	**58,723,000**	**57,499,655**	**72,227,426**

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	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
Personnel					
521000	Social Security - Matching	5,922	7,360	8,000	8,500
	Personnel	**5,922**	**7,360**	**8,000**	**8,500**
Operating					
531300	Prof Svc - Outside Legal	888	1,384	1,200	1,500
531700	Prof Svc - Investment Mgr	566,370	609,825	600,000	550,000
534990	Other Svc	42,500	30,500	40,000	40,000
545053	Health - Administrative fees	176,534	230,926	400,000	440,000
545095	Insurance - Life	90,301	109,799	150,000	150,000
545420	Health - Premium	916,748	1,017,431	1,485,000	1,707,750
545425	Health Insurance Subsidy	27,505	28,690	34,000	34,000
545650	Fiduciary Bond Insurance	18,339	18,160	20,000	22,000
545808	Health Claims	12,867,604	14,901,833	15,100,000	17,365,000
	Operating	**14,706,789**	**16,948,547**	**17,830,200**	**20,310,250**
	Project Total	**14,712,712**	**16,955,907**	**17,838,200**	**20,318,750**
	Post Employment Benefits Total	**14,712,712**	**16,955,907**	**17,838,200**	**20,318,750**
	Other Post Employment Benefits	**14,712,712**	**16,955,907**	**17,838,200**	**20,318,750**

City of Pembroke Pines, Florida
Expenditure Detail
All Funds

Fund	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
001 General Fund	244,504,598	249,564,200	299,133,114	285,290,039
051 Wetlands Trust Fund	1,460	3,310	16,500	16,500
100 Road & Bridge Fund	6,122,626	8,282,240	15,736,638	7,140,276
101 BC Transportation Surtax	-	499,153	-	-
110 Building Fund	10,848,118	9,399,988	8,355,000	8,602,000
120 FHFC Grants SHIP/CRF	863,335	2,334,220	4,551,771	1,298,304
121 HUD Grants CDBG/HOME	2,483,626	1,474,483	5,206,976	1,118,260
122 Law Enforcement Grant	247,367	450,237	557,815	21,356
124 Police Community Service Grant	101,608	-	24,241	-
127 Opioid Litigation Settlement	-	-	-	150,360
128 Community Bus Program	1,135,506	1,126,470	2,620,091	1,985,496
131 Treasury - Confiscated	-	-	565,627	22,338
132 Justice - Confiscated	-	-	468,898	18,171
133 $2 Police Education	-	-	75,620	12,372
134 FDLE - Confiscated	17,791	5,000	1,264,588	64,337
199 Older Americans Act	1,404,424	1,367,708	1,461,474	1,258,428
201 Debt Service	26,851,884	23,978,500	24,047,885	24,045,430
320 Municipal Construction	1,629,227	700,642	886,162	-
471 Utility Fund	66,939,618	69,946,956	120,237,243	96,719,610
472 Sanitation Fund	6,185,699	6,579,707	6,992,026	7,340,155
504 Public Insurance Fund	28,728,796	34,620,609	38,557,945	40,005,763
655 General Pension Trust Fund	13,000,950	13,009,789	14,177,000	13,677,642
656 Fire&Police Pension Trust Fund	51,713,122	58,723,000	57,499,655	72,227,426
657 Other Post Employment Benefits	14,712,712	16,955,907	17,838,200	20,318,750
Total All Funds	**477,492,466**	**499,022,118**	**620,274,469**	**581,333,013**

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 2024-25 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 $581 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 & Acronyms

ACLS	Advanced Cardiac Life Support
ADA	Americans with Disabilities Act
ADC	Actuarially Determined Contribution
AED	Automatic External Defibrillator
AFG	Assistance to Firefighters Grant
ALS	Advanced Life Support
AMI	Advanced Metering Infrastructure
AMR	Automated Meter Reading
ARPA	American Rescue Plan Act
AV	Academic Village
AWS	Alternative Water Supply
BCPA	Broward County Property Appraiser
BCT	Broward County Transit
BEA	United States of Bureau Economic Analysis
BEBR	Bureau of Economic & Business Research
BLS	Basic Life Support
BLS	United States Bureau of Labor Statistics
BWC	Body Worn Camera
CADD	Computer-Aided Drafting Design
CARES	Coronavirus Aid, Relief and Economic Security
CASI	Council on Accreditation and School Improvement
CBO	Congressional Budget Office
CBOD5	Carbonaceous Biochemical Oxygen Demand 5-Day
CDBG	Community Development Block Grant
CDBG-CV	Community Development Block Grant – Coronavirus
CERT	Community Emergency Response Team
CFPD	Consumer Financial Protection Bureau
CIP	Capital Improvement Program
COVID-19	Coronavirus Disease of 2019
CPI	Consumer Price Index
CPR	Cardio-Pulmonary Resuscitation
CRA	Community Redevelopment Association
CRF	Coronavirus Relief Fund
CRT	Crisis Response Team
DCF	Department of Children & Families
DEO	Department of Economic Opportunity
DRI	Development of Regional Impact
DROP	Deferred Retirement Option Plan
EAB	Environmental Advisory Board
ECM	Enterprise Content Management
EDC	Early Development Center
EDR	Economic and Demographic Research
EDSP	Economic Development Strategic Plan
EMT	Emergency Medical Technician
EMS	Emergency Medical Services
EOC	Emergency Operations Center
ERP	Enterprise Resource Planning
F	Fahrenheit
F.S.	Florida Statute(s)
F/T	Full Time
FDLE	Florida Department of Law Enforcement
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Association
FHFC	Florida Housing Finance Corporation
FLOC	Florida League of Cities
FMIvT	Florida Municipal Investment Trust
FSA	Florida Standards Assessments
FSU	Florida State University
FTE	Full Time Equivalents
FW	Florida Wetlandsbank TM
FY	Fiscal Year (ends Sept. 30)
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GDP	Gross Domestic Product
GEC	Geriatric Education Center
GEPP	General Employees Pension Plan
GFLABC	Greater Fort Lauderdale Alliance and Broward County
GFOA	Government Finance Officer's Association
GIS	Geographic Information System
GO or G.O.	General Obligation
GOB	General Obligation Bond
Gvt	Government(al)
HIPAA	Health Insurance Portability Accountability
HOA	Home Owners Association
HOME	HOME Investment Partnerships Program
HSGP	Homeland Security Grant Program
HUD	Housing and Urban Development
ICMA	International City/County Management Association
ICS	Incident Command System
ILA	Interlocal Agreement
IP	Internet Protocol
ISO	Insurance Service Organization
ISP	Internet Service Provider
IT	Information Technology
JAG	Justice Assistance Grant
KAPOW	Kids & the Power of Work
KPI	Key Performance Indicator
LASO	Local Area Security Officer
LBTR	Local Business Tax Receipt
LDR	Loss Disallowance Rule
LEACH	Law Enforcement Against Child Harm
LEED	Leadership in Energy & Environmental Design
LHAP	Local Housing Assistance Plan
LLC	Limited Liability Company
LPR	License Plate Recognition
LSP	Local Service Program or Provider
LTGO	Limited tax general obligation
LUCA	Local Update of Census Addresses
MCI	Mass Casualty Incident
MCRT	Mill Creek Residential Trust
MFI	Median Family Income
MG	Million Gallons
MGD	Million Gallons per Day
MMRS	Metropolitan Medical Response System
MPO	Metropolitan Planning Organization
MVSU	Mobile Video Systems Unit
MXD	Mixed Use Development
N/A	Not (yet) available
NIBRS	National Incident-Based Reporting System
NIMS	National Incident Management System
NPDES	National Pollutant Discharge Elimination System
NSP	Neighborhood Stabilization Program
NTU	Nephelometric Turbidity Unit
OAA	Older Americans Act
OPEB	Other Post Employment Benefits
P & F	Police & Fire
P/M or PM	Paramedic
P/T	Part Time
PCPI	Per capita personal income
PPCS	Pembroke Pines Charter Schools
PVS	Portable Video Surveillance
R & M	Repair & Maintenance
RDA	Recommended Daily Allowance
RFP	Request for Proposal
ROSC	Return of Spontaneous Circulation
SACS	Southern Association of Colleges and Schools
SBA	State Board of Administration
SBBC	School Board of Broward County
SBDD	South Broward Drainage District
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SHIP	State Housing Initiative Partnership
SIP	Session Initiation Protocol
SIS	Student Information System
SIFMA	Securities Industry and Financial Markets Association
Spec	Specialist
SRO	School Resource Officer
SWAT	Special Weapons and Tactics
SWFP	Carl Shechter SWFP Community Center
SWOT	Strengths-Weaknesses-Opportunities-Threats
TIL	Transitional Independent Living
TOD	Transit Oriented Development
TRIM	Truth in Millage
TSS	Total Suspended Solids
UASI	Urban Area Security Initiative
USCB	United States Census Bureau
USTA	United States Tennis Association
UTGO	Unlimited tax general obligation
VDI	Virtual Desktop Infrastructure
V.I.N.	Vice Intelligence Narcotics
VOCA	Victims of Crime Act
VOIP	Voice over Internet Protocol
VPK	Voluntary Pre-Kindergarten
WAP	Wireless Access Point
WCY	Walter C. Young
WTP	Water treatment plant
WWTP	Waste Water Treatment Plant
YMCA	Young Men's Christian Association

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.

BC Transportation Surtax Fund (Broward County) – A special revenue fund used to account for expenditures and revenue received from a one percent transportation sales surtax, which is restricted to support transportation improvement projects within the 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."

Capital Projects Fund – A governmental fund used to account 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.

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 1st to September 30th.

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.

Permanent Fund – A governmental fund used to report resources that are legally restricted to the extent that earnings, and not principal, may be spent.

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, s2, 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.