



The City Of
PEMBROKE PINES

Florida



2023-24 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

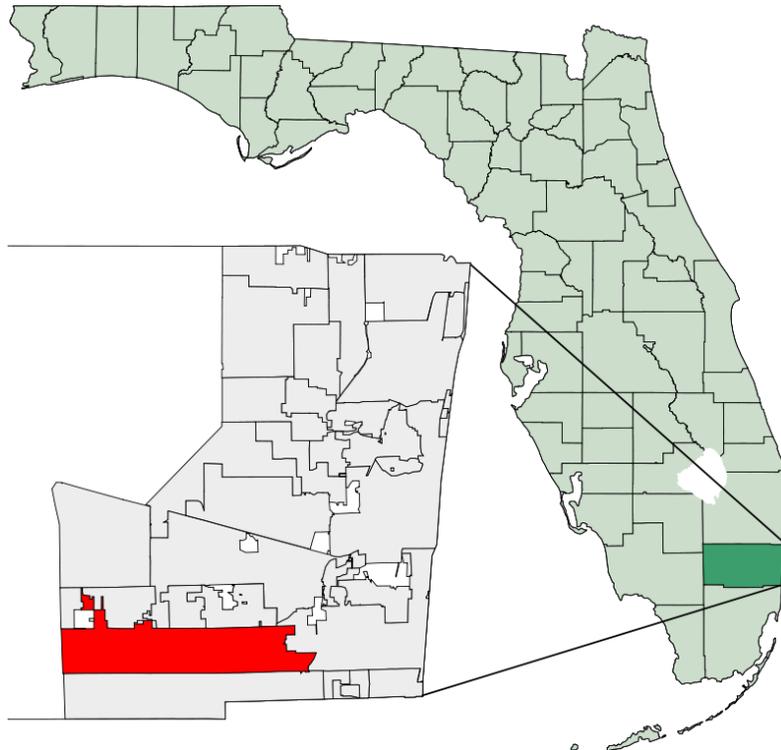
Detailed Information

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.



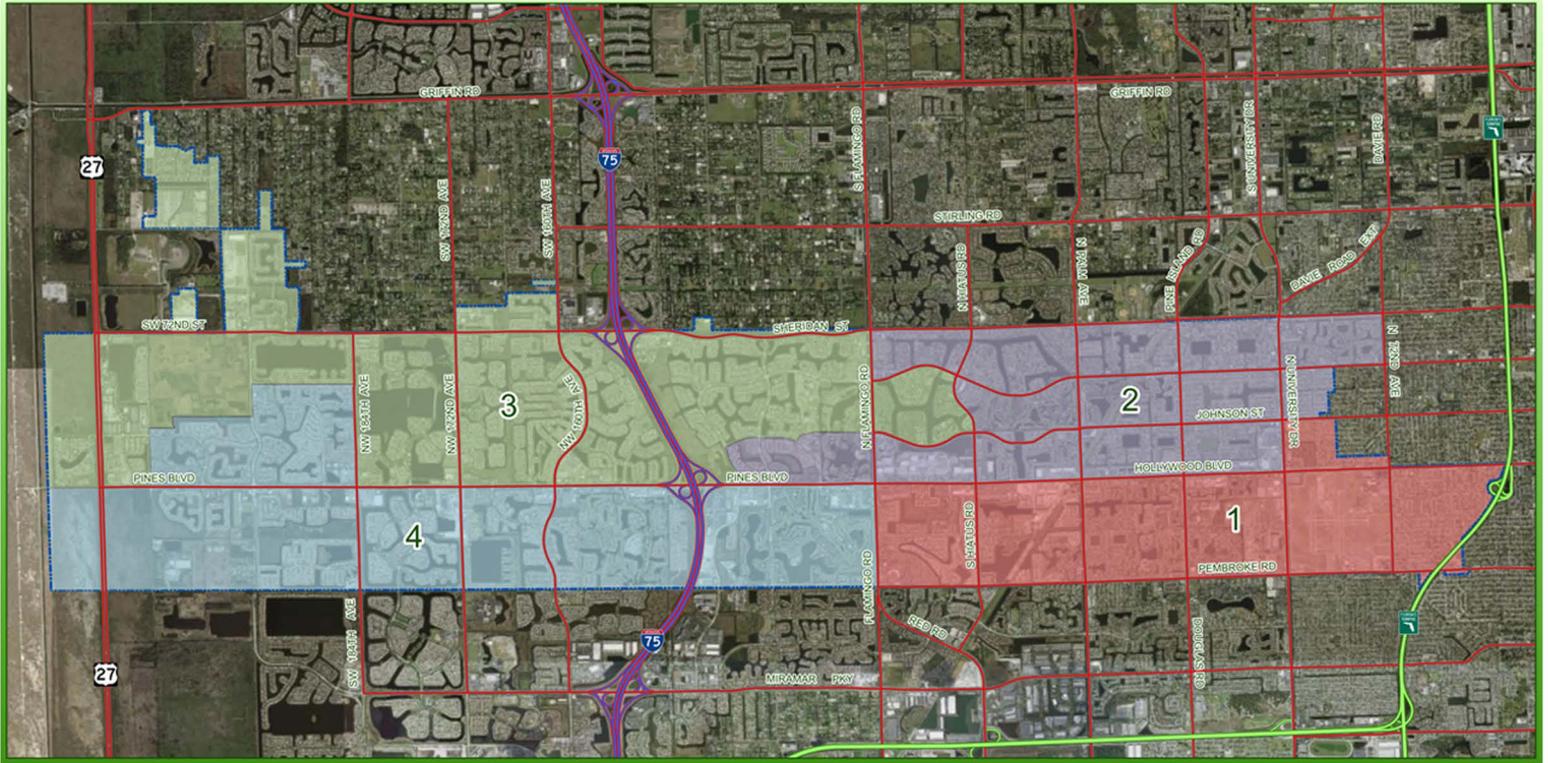
Source: wikipedia.org



THE CITY OF

PEMBROKE PINES

City Commission Districts Map



Mayor
Frank C. Ortis



Vice Mayor
Iris A. Siple
District 3



Commissioner
Jay D. Schwartz
District 2



Commissioner
Angelo Castillo
District 4



Commissioner
Thomas Good Jr.
District 1

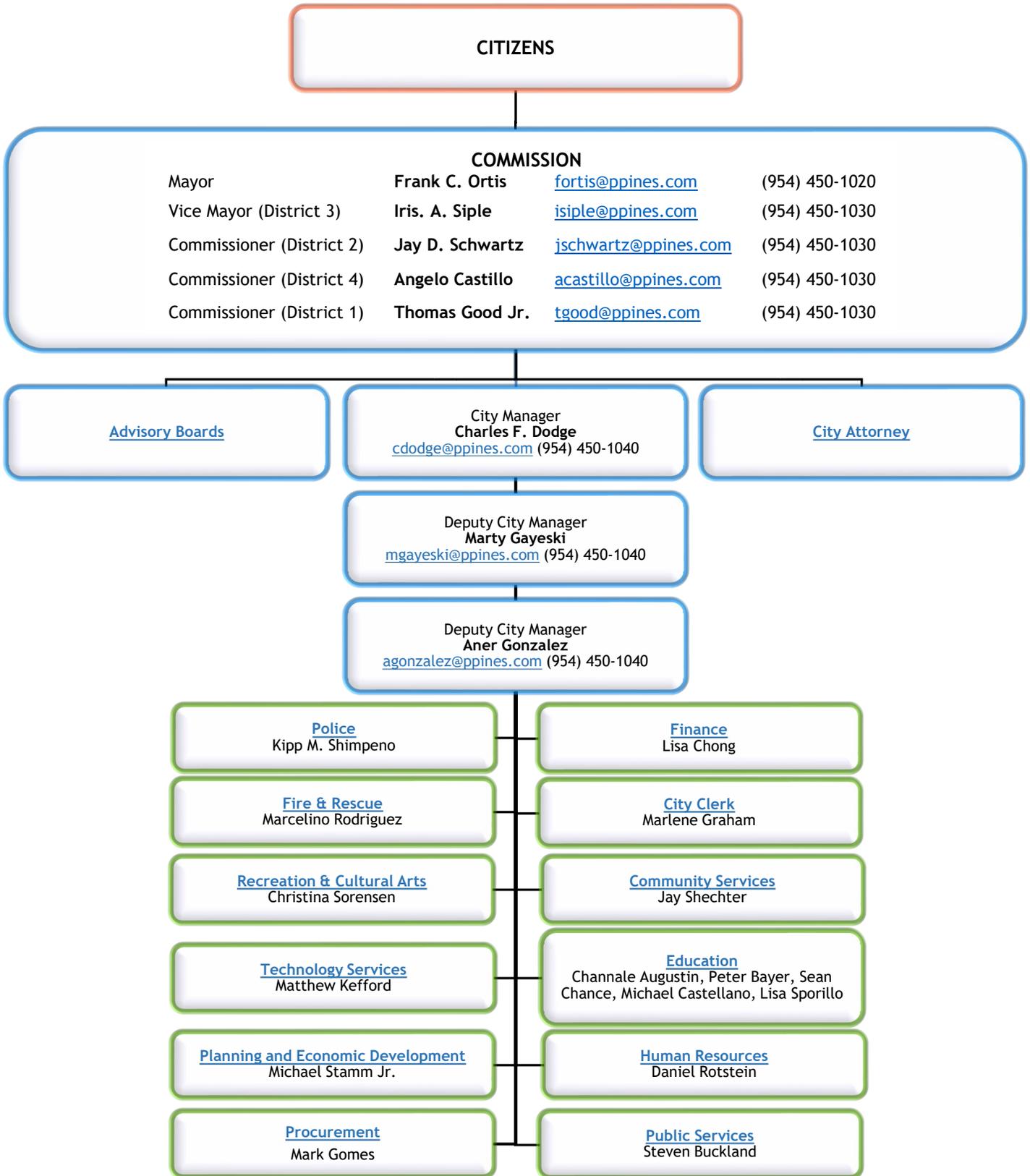


-  District 1
-  District 3
-  District 2
-  District 4

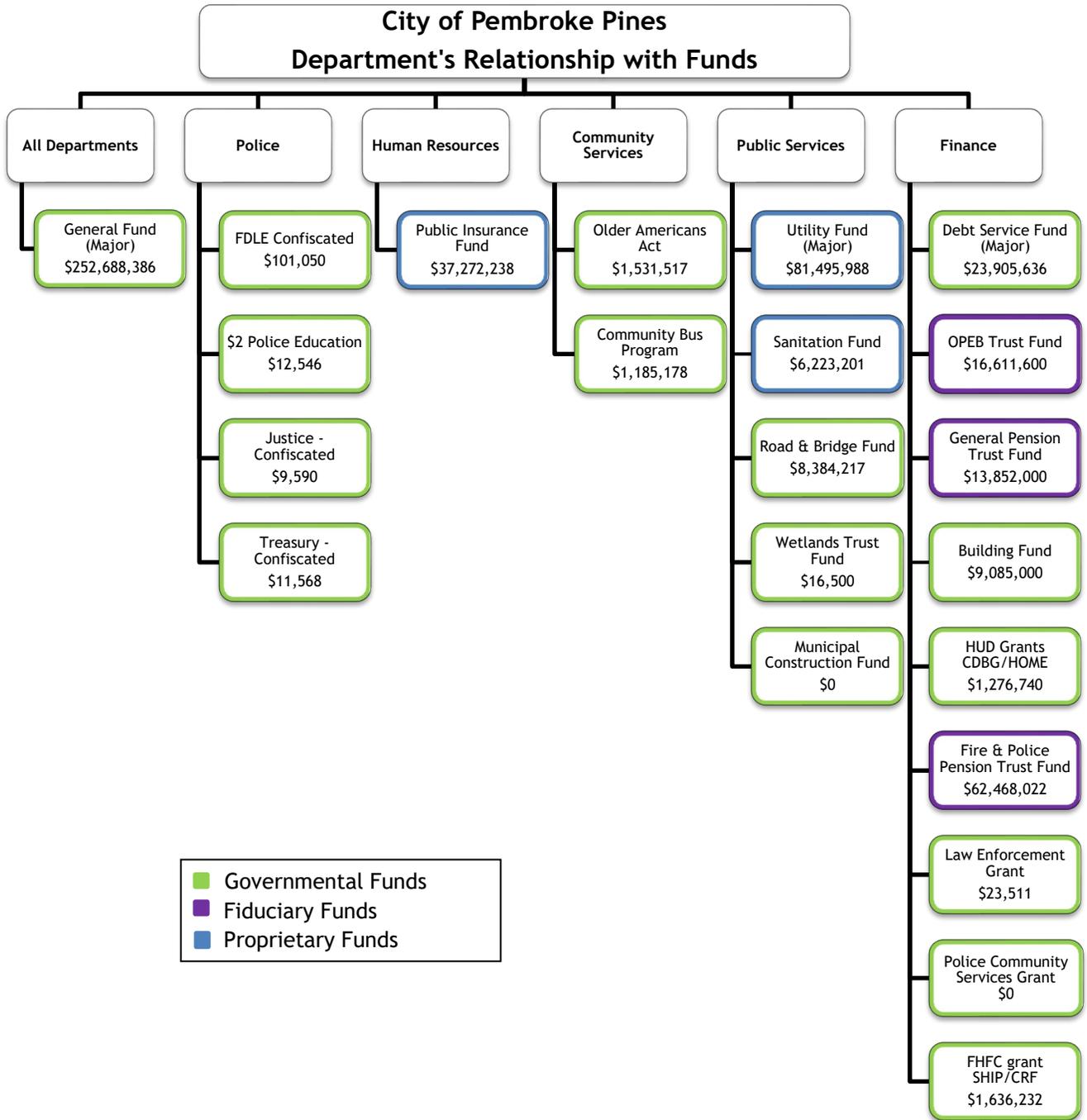
Map drawn by: Florida Atlantic University
Map adopted: March 16, 2022
Ordinance: 1986

CITY OF PEMBROKE PINES

Organizational Chart



■ Legislative and Executive
■ Departments





**PEMBROKE PINES
CITY COMMISSION**

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MAYOR
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fortis@ppines.com

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Jay D. Schwartz
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Angelo Castillo
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Thomas Good, Jr.
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Charles F. Dodge
CITY MANAGER
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July 31, 2023

Honorable Mayor and Commissioners:

In accordance with the City's Charter, and the laws of the State of Florida, it is my pleasure to present the 2023-24 Proposed Budget for your review.

As the second most populous City in the Broward County, and home to a diverse community of residents, the City of Pembroke Pines remains at the forefront of addressing the challenges that will define the future trajectory over the next several years. Over the past three years, the Administration has worked aggressively to emerge successful from the economic difficulties posed by the pandemic. We continued to provide high-quality services that support and enhance public safety in neighborhoods and improve vital infrastructure and technology. The Administration will continue to put our community first by seeking every opportunity to address the challenges facing our City.

The 2023-24 Proposed Budget and Five-Year Capital Improvement Plan continues to demonstrate the City's focus on providing essential services to our residents, businesses, and visitors in a financially sustainable manner. Persistent inflation has had a negative impact on the expenditure budget due to upward pressure on wages, the cost of equipment and supplies, as well as capital projects. In addition, issues with Florida's property insurance market, have led to a 91.0% increase in the budget for insuring City buildings. However, on the positive side, rising real property values and interest rates have boosted the budget for property tax and interest earnings.

This budget was prepared in a dynamic economic climate that renders forecasting an intricate exercise. Currently South Florida is dubbed as an inflation hot spot. According to the Bureau of Labor Statistics (BLS), the 12-month percent change in the CPI-U, all index, for the Miami-Fort Lauderdale-West Palm Beach metropolitan area has been above 2.0% since April 2021 reaching a peak of 10.2% in August 2022. Thereafter it declined slightly dropping to 6.9% in June 2023 compared to 3.0% on the national level. Such stubbornly high rates are due in large part to housing, which accounts for more than 33.0% of the CPI. Pressure on the housing market stems from demand outstripping supply owing to population increase, conversion of units to short-term rental, as well as investment in housing by private entities. Per Property Appraiser data, on January 1, 2023, the average market value of a Pembroke Pines single-family home was \$0.5 million, a 40.9% increase over 2021. According to Zillow, as of July 2023, Pembroke Pines median rent for all bedrooms is \$2,800, which is 33.0% above the national median monthly rent.

Since March 2022, the Federal Reserve has implemented 11 consecutive interest rate hikes with the goal of cutting inflation to 2.0%. These changes have uncertain lags. The Congressional Budget Office expects the annual growth of the price index for personal consumption expenditures to remain above the Federal Reserves' goal through 2024 but meet the goal in 2026. High inflation in conjunction with the tight labor market makes recruitment for certain positions difficult. BLS preliminary data shows Pembroke Pines unemployment rate at 2.5% or 2,414 in May 2023. It has been consistently below 4.0% since September 2021.

Local government sales tax revenue for 2021-22 is 31.3% above 2018-19 (pre-pandemic level), reflecting higher prices and spending on goods. Nonetheless, the Office of Economic and Demographic Research expects sales tax revenue to plateau due to personal budget constraints as well as consumers returning to a typical purchasing mix of goods and services. Local option fuel tax receipts have rebounded and are on par with pre-pandemic levels. Preparation of this budget considers supply chain disruptions and assumes moderation in inflation and sales tax growth.

The all funds 2023-24 Proposed Budget is \$517.8 million, of which \$342.6 million, or 66.2%, pertains to the General Fund, the Road and Bridge Fund, and the Utility Fund. The other \$175.2 million is associated mainly with the trust funds for post-employment benefits, the Public Insurance Fund, and the Debt Service Fund.

The General Fund, the City's main operating fund, 2023-24 Proposed Budget is \$252.7 million, an increase of \$17.1 million, or 7.3% over the 2022-23 Adopted Budget. The significant sources of revenue increases are \$8.2 million in property tax, \$2.5 million in franchise fees and public service tax on electricity, \$2.3 million in administrative fees, \$2.0 million in rescue transport fees, \$1.6 million in sales tax, and \$1.4 million in fire protection assessment. The increase in property tax is mainly attributable to the \$1.5 billion or 9.1% growth in taxable value. Based on data from Broward County Property Appraiser, Pembroke Pines is among the six Broward municipalities whose growth in taxable value is below 10.0%. The growth is driven primarily by the 3.0% increase in taxable value of homesteaded properties, the reset of value at resale, and the rising value of non-homesteaded properties. New construction during 2022 was valued at \$32.4 million; a \$33.9 million decrease from the prior year due to a reduction in the number and scope of projects. It accounts for 2.3% of the growth in taxable value.

The 2023-24 proposed operating millage rate is 5.7115, which is 0.0425 mills above the current rate, while the debt service millage rate is 0.3410 and is 0.0425 mills below the current rate resulting in a flat aggregate millage rate after seven years of consecutive reductions. Barring any changes in exemptions the taxable value of homesteaded properties will increase by 3.0% for the 2023 assessment. Pembroke Pines property tax on the median residential property with a taxable value of \$186,840 is estimated at \$1,074 for 2023 compared to \$989 in 2022 due entirely to the increase in the median taxable value. Approximately 2,612 households do not pay property taxes.

All proposed fire assessment rates, except institutional, are above the current year because of the \$1.2 million increase in the net fire expenditure budget stemming mainly from increases of \$0.4 million each in personnel and capital, respectively, and \$0.5 million in operating. The proposed residential rate is \$373.97, an increase of \$21.81 per unit. In terms of the non-residential rates, commercial increases from \$0.5804 to \$0.5862, industrial increases from \$0.1058 to \$0.1097, and institutional decreases from \$0.5428 to \$0.5148 per square foot.

The General Fund 2023-24 Proposed Budget includes the remaining \$3.0 million of the total \$25.5 million allocation from the American Rescue Plan Act's (ARPA) Coronavirus Local Fiscal Recovery Fund. These federal funds enable the City to keep the aggregate millage rate flat and avoid budget cuts that could undermine service delivery.

The \$17.1 million growth in appropriations reflects the higher cost of doing business with operating (including personnel) accounting for \$16.5 million of that increase. Transfers out increased by \$1.5 million due mainly to the Road and Bridge Fund. These increases are partially offset by a \$1.2 million reduction in capital. 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 represents 41.6% of the increase and has a \$7.1 million or 4.9% year-over-year growth. The Police Department will enhance services by hiring nine additional full-time City positions: six Police Officers, a Background/Selection Investigator, a Police Service Aide I for road patrol, and a Police Service Aide II for code compliance. Additionally, the City will replace several vehicles, including 25 patrol cars and one fire engine to improve efficiency and reduce maintenance costs. The budget for public safety also provides funding for other equipment such as self-contained breathing apparatus units, ballistic shields, and radios.

General government and culture-recreation budgets increased by \$6.6 million and \$2.1 million, respectively. Appropriations include but are not limited to replacement of roofs, exterior doors, and stairwells, repairs to recreation and park facilities, procurement of various types of equipment including eleven vehicles, as well as conversion of four tennis courts to pickle ball courts. In the area of human capital, general government will increase by seven; an additional city position for the Finance Department payroll function and six contractual positions for the Technology Services Department to augment and expand technical services. In addition, the Recreation and Cultural Arts Department will increase their contractual positions by four.

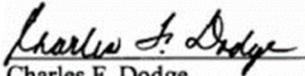
The \$8.4 million Road and Bridge Fund Proposed Budget for 2023-24 is 12.4% or \$1.2 million below the 2022-23 Adopted Budget. The decline is attributable mainly to the reduction in appropriations for road resurfacing projects due to unavailability of funding. The only appropriated resurfacing project is that of Johnson Street from Flamingo to Hiatus roads. Notwithstanding, the Proposed Budget has appropriations for construction engineering and inspections of certain other road resurfacing projects as well as engineering design for the City Center Mobility Hub. The City will continue to review various funding mechanisms for the actual projects themselves, including but not limited to debt financing. The Proposed Budget also has appropriations for pressure washing of sidewalks and medians along the City's major roads, litter control for right away areas/swales, drainage rehabilitation, and street lighting. This fund is balanced with a \$1.4 million transfer from the General Fund.

The Utility Fund 2023-24 Proposed Budget of \$81.5 million is \$8.4 million above the 2022-23 Adopted Budget due mainly to increases of \$4.4 million and \$4.0 million in the operating and capital budgets, respectively. The \$13.6 million budget for capital supports the City's goal of maintaining the utility infrastructure at a level that protects capital investment, minimizes future maintenance and replacement cost, as well as maximizes the use of new technologies. It contains 78.7% of the necessary items and projects delineated in the 5-year Capital Improvement Plan. Capital appropriations for water and wastewater services amount to \$5.7 million and \$7.4 million, respectively. Major projects include rehabilitation of water treatment Unit B, commencement of the electrical distribution system replacement at the Water Treatment Plant, rehabilitation of wastewater treatment Unit 1, sewer collection system rehabilitation for infiltration remediation, and replacement of lift station assemblies. The capital budget is funded with \$9.2 million of retained earnings. Water and sewer rates will increase by 4.82% based on the April change in the water and sewerage maintenance CPI index. The monthly increase is \$2.11 (exclusive of tax) on 3,000 gallons of consumption.

The fading federal economic stimulus and the unpredictable economy demands that we continue to harness operational efficiencies, foster business investment, and explore avenues of revenue diversification. Additionally, we are committed to rebuilding the City's infrastructure and creating opportunities for economic expansion in a financially prudent manner. On June 21, 2023, City Commission adopted the Transportation Master Plan. It will be used to implement traffic and transportation improvements that will meet the needs of the community and increase accessibility. Further, it will serve as a guide to future spending and prioritization of projects. A draft of the updated Economic Development Strategic Plan is currently being reviewed by staff. The City has also embarked on a Parks and Recreation Master Plan that will also be presented to City Commission in the near future. These plans will shape our investments in our community and address infrastructure needs in a systematic manner. The City has also discussed through visioning, plans for the construction of a new police headquarters, road resurfacing, and projects from the transportation and parks master plans, including options of financing these projects.

The City remains poised to continue along a financially sustainable path thanks to talented employees, a supportive City Commission, and sound financial management. Despite the economic challenges, we will continue to balance service delivery with its cost to residents. High inflation notwithstanding, we have managed to maintain the current millage rate to provide relief to residents and businesses who are similarly affected. This budget is the product of judicious use of resources and responsible choices.

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, 2022

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Pembroke Pines, Florida, for its Annual Budget for the fiscal year beginning October 01, 2022. 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 one 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, Federal funding through the American Rescue Plan Act (ARPA) provided some relief. Further, prioritization of certain projects also assisted. It is within these parameters that the 2023-24 Proposed Budget was compiled.

The all funds Proposed Budget for 2023-24 is \$517.8 million, which is \$32.6 million above the 2022-23 Adopted Budget. The City's operating funds (the General Fund, the Road and Bridge Fund, and the Utility Fund) increased by \$24.3 million, while the non-operating funds increased by \$8.3 million. The table below provides a recap of the year-over-year changes by fund. The 2023-24 Proposed Budget highlights, including changes from the prior year, are discussed in this subsection.

Expenditure Budget - All Funds Proposed 2023-24 Compared to Adopted 2022-23 (in \$'000)

Fund	2022-23	2023-24	Change from 2022-23	
	Adopted	Proposed	\$	%
General Fund	\$ 235,566	\$ 252,688	\$ 17,122	7.3%
Road & Bridge Fund	9,571	8,384	(1,187)	-12.4%
Utility Fund	73,114	81,496	8,382	11.5%
Debt Service Fund	26,852	23,906	(2,946)	-11.0%
Public Insurance Fund	32,601	37,272	4,671	14.3%
General Pension Trust Fund	13,677	13,852	175	1.3%
Fire & Police Pension Trust Fund	59,150	62,468	3,318	5.6%
Other Post Employment Benefits Fund	15,586	16,612	1,026	6.6%
All Other Funds	19,056	21,113	2,057	10.8%
Total Expenditures	\$ 485,173	\$517,791	\$ 32,618	6.7%

General Fund

The 2023-24 Proposed General Fund Revenue Budget (including other sources) of \$252.7 million is \$17.1 million or 7.3% greater than the 2022-23 Adopted Budget, as shown in the table below. The \$9.5 million increase in taxes is mainly attributable to a \$8.2 million increase in property tax to compensate for increased costs funded by this revenue source. Whereas the \$3.9 million increase in permits, fees, and licenses includes mainly franchise fees electricity at \$1.7 million and fire assessment at \$1.4 million. The latter funds the net increase in assessable fire cost. Intergovernmental revenue shows a \$1.1 million net decrease, which consists of a \$2.7 million reduction in ARPA funding along with a \$1.6 million increase in sales tax. The \$6.7 million increase in charges for services mainly comprise the following: (a) \$2.3 million in administrative fees, an interfund charge; (b) \$2.0 million in rescue transport revenue primarily the result of fee increases implemented on January 1, 2023; and (c) \$0.9 million in reimbursement from School Board Broward County for public safety services per contract rate approved by city commission on May 3, 2023, for the 2022-23 school year. Miscellaneous revenues reflect a \$1.1 million increase and include mainly \$0.7 million in rent and \$0.4 million in interest and investment. The \$3.0 million reduction in other sources is tied to the decline in use of fund balance.

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

Description	2022-23	2023-24	Change from 2022-23	
	Adopted	Proposed	\$	%
Taxes	\$ 106,323	\$ 115,833	\$ 9,510	8.9%
Permits, Fees & Licenses	46,911	50,834	3,923	8.4%
Intergovernmental Revenue	24,950	23,833	(1,117)	-4.5%
Charges for Services	36,702	43,428	6,726	18.3%
Fines & Forfeitures	521	503	(18)	-3.5%
Miscellaneous Revenues	17,196	18,257	1,061	6.2%
Other Sources	2,963	-	(2,963)	-100.0%
Total Revenues	\$ 235,566	\$ 252,688	\$ 17,122	7.3%

The \$252.7 million 2023-24 Proposed General Fund Expenditure Budget (including transfers) is \$17.1 million or 7.3% above the 2022-23 Adopted Budget, as shown in the table below. The year-over-year increase is attributable to growth in appropriations for all functions with general government, public safety, and culture-recreation reflecting the largest budget increases.

The \$6.6 million increase in the general government category, which comprises the City's administrative departments, is mainly attributable to increases of \$6.7 million and \$1.5 million in appropriations for operating (non-personnel) items and transfers, respectively. This was partially offset by a \$1.6 million reduction in the capital budget. Increases in operating expenses primarily include: (a) \$2.9 million for contractual services of which \$1.6 million is associated with contract employees; (b) \$1.6 million for property and liability insurance; and (c) \$1.2 million for operating supplies.

Public safety represents 60.9% of the 2023-24 Proposed Expenditure Budget (including transfers) and shows a \$7.1 million or 4.9% increase over the 2022-23 Adopted Budget. The increase mainly consists of \$5.2 million for personnel, \$1.3 million for operating, and \$0.4 million for capital. Increases for personnel include: (a) \$2.1 million for City contribution to the Fire and Police Pension Trust Fund; (b) \$1.5 million for full-time salaries; and (c) \$0.8 million for health insurance. The main increases in operating comprise: (a) \$0.5 million for contractual services of which \$0.3 million pertains to contract employees; and (b) \$0.5 million for repair and maintenance services. The increase in capital expenditures is related primarily to the increase in appropriations for the building improvements (interior remodeling) at Pembroke Isles Fire Station.

The culture-recreation function has a year-over-year increase of \$2.1 million or 9.3%, which is driven by a \$2.2 million increase in appropriations for operating expenses. These primarily include: (a) \$0.9 million for contractual services with contract employees accounting for \$0.4 million; (b) \$0.7 million for repair and maintenance services (primarily building); (c) \$0.2 million for special events; and (d) \$0.1 million each for operating supplies, utility services, and professional services. A \$0.2 million reduction in capital appropriations partially offsets the increase in the operating category.

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

Category	2022-23	2023-24	Change from 2022-23	
	Adopted	Proposed	\$	%
General Government	\$ 48,660	\$ 55,232	\$ 6,572	13.5%
Public Safety	146,853	153,979	7,126	4.9%
Physical Environment	3,315	3,320	5	0.2%
Economic Environment	9,303	10,050	747	8.0%
Human Services	4,776	5,352	576	12.1%
Culture-Recreation	22,659	24,755	2,096	9.3%
Total Expenditures	\$ 235,566	\$ 252,688	\$ 17,122	7.3%

Road and Bridge Fund

The Road and Bridge Fund 2023-24 Proposed Budget is \$8.4 million, which is \$1.2 million, or 12.4%, below the 2022-23 Adopted Budget. The 2023-24 Budget is balanced with a \$1.4 million transfer from the General Fund whereas the 2022-23 Adopted Budget was balanced with \$2.8 million from fund balance resulting in a \$1.4 million net decrease in other sources. Local option gas taxes are expected to be \$0.3 million below Adopted 2022-23 amount. On the other hand, Franchise fees sanitation is expected to increase by \$0.3 million and state shared revenue by \$0.1 million.

The \$1.2 million net reduction in budgeted expenditures emanates mainly from net decreases of \$0.5 million and \$0.7 million in appropriations for operating (non-personnel) and capital, respectively. Reductions in the operating budget consists primarily of repairs and maintenance road resurfacing at \$1.9 million and drainage at \$0.4 million. These decreases were partially offset by increases of: (a) \$0.7 million for engineering fees; (b) \$0.6 million for storm drain lining and catch basin repairs; (c) \$0.2 million for property insurance; and (d) \$0.1 million for street lighting. The decline in the capital budget is tied mainly to a \$0.5 million reduction in funding for road improvements.

Utility Fund

The 2023-24 Proposed Utility Fund Budget for revenue and other sources stands at \$81.5 million, which is \$8.4 million or 11.5% above the 2022-23 Adopted Budget. As shown in the table below, significant changes are expected in three of the five revenue categories. The \$4.0 million decrease in intergovernmental revenue is tied to the end of ARPA funding. Whereas the \$3.4 million increase in charges for services stems primarily from the 4.82% increase rates effective October 1, 2023. Annual rate adjustments are based on the change in the April 12-month water and sewerage maintenance CPI, or a 3.0% minimum as stipulated in the City's Code of Ordinances. In addition, the \$9.1 million increase in other sources is linked to using fund balance to pay for capital items and projects.

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

Description	2022-23	2023-24	Change from 2022-23	
	Adopted	Proposed	\$	%
Permits, Fees & Licenses	\$ 15	\$ 15	\$ -	0.0%
Intergovernmental Rev.	4,000	-	(4,000)	-100.0%
Charges for Services	63,463	66,865	3,402	5.4%
Miscellaneous Revenues	1,114	967	(147)	-13.2%
Other Sources	4,522	13,649	9,127	201.8%
Total Revenues	\$ 73,114	\$ 81,496	\$ 8,382	11.5%

The \$8.4 million growth in the budget for expenditures is attributable primarily to increases of \$4.4 million and \$4.0 million in the operating (non-personnel) and capital budgets, respectively. The increase in appropriations for operating items includes mainly: (a) \$2.0 million for interfund charges, primarily administrative fees; (b) \$1.1 million for contract services; (c) \$0.9 million for property and liability insurance; (d) \$0.5 million for repairs and maintenance; and (e) \$0.3 million for utility services. These increases were partially offset by reductions of \$0.4 million for operating supplies and \$0.2 million for professional services. The \$13.6 million 2023-24 Proposed Budget for capital includes equipment and upgrades necessary to maintain the structural integrity and smooth operation of the water and sewer system. Appropriations for capital items mainly consist of: (a) \$3.1 million for replacement/rehabilitation of lift stations; (b) \$2.1 million for water service lines and meter replacements; (c) \$1.7 million for rehabilitation of Wastewater Treatment Unit #1; (d) \$1.5 million for rehabilitation of Water Treatment Unit B; and (e) \$1.1 million for Phase 1 of the electrical distribution system replacement at the Water Treatment Plant. The following table compares the 2023-24 Proposed Budget to the prior year adopted budget.

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

Category	2022-23	2023-24	Change from 2022-23	
	Adopted	Proposed	\$	%
Personnel	\$ 3,223	\$ 3,205	\$ (18)	-0.6%
Operating	59,123	63,557	4,434	7.5%
Capital	9,651	13,617	3,966	41.1%
Debt Service	1,055	1,054	(1)	-0.1%
Grants & Aid	62	63	1	1.6%
Total Expenditures	\$ 73,114	\$ 81,496	\$ 8,382	11.5%

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 2023-24 Proposed Budget of \$92.9 million. Compared to the 2022-23 Adopted Budget of \$88.4 million, this is an increase of \$4.5 million or 5.1%. The increase is mainly due to increases of \$2.9 million in pension benefits, \$0.9 million in retiree health claims, and \$0.8 million in investment management services. These increases were partially offset by a \$0.2 million reduction in appropriations for contribution refunds.

All Other Funds

The “All Other Funds” group consists primarily of special revenue funds, which include 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. The 2023-24 Proposed Budget for this group stands at \$21.1 million and is \$2.1 million or 10.8% above the 2022-23 Adopted Budget. The increase is mainly attributable to the Building, FHFC grants SHIP/CRF, and Sanitation Funds. The \$1.1 million increase in the Building Fund is tied to expected growth in permit fees associated with increased building activity. The 2023-24 Proposed Budget for FHFC grants SHIP/CRF is based on the State housing Initiative Partnership allocation for state fiscal year 2022-23 whereas the 2022-23 Adopted Budget was based on the allocation for 2021-22. The \$0.5 million growth in the allocation resulted from low interest rates and the concomitant growth in the value of real property sales which led to higher document stamps revenue. However, as interest rates rise, affordability becomes an issue, potentially jeopardizing documentary stamp tax collections. Proceeds will be disbursed to eligible residents for home repair/weatherization. The \$0.3 million increase in the Sanitation Fund is connected to increased rates for disposal of residential solid waste and collection of residential bulk waste. The table below shows the year-over-year changes by fund for this group.

Expenditure Budget - All Other Funds Proposed 2023-24 Compared to Adopted 2022-23 (in \$'000)

Fund	2022-23	2023-24	Change from 2022-23	
	Adopted	Proposed	\$	%
Wetlands Trust Fund	\$ 16	\$ 16	\$ -	100.0%
Building Fund	7,940	9,085	1,145	14.4%
FHFC grants SHIP/CRF	1,116	1,636	520	46.6%
HUD Grants CDBG/HOME	1,268	1,277	9	0.7%
Law Enforcement Grant	22	23	1	4.5%
Community Bus Program	1,253	1,185	(68)	-5.4%
Treasury - Confiscated	1	12	11	1100.0%
Justice - Confiscated	1	10	9	900.0%
\$2 Police Education	24	13	(11)	-45.8%
FDLE - Confiscated	14	101	87	621.4%
Older Americans Act	1,461	1,531	70	4.8%
Sanitation Fund	5,940	6,223	283	4.8%
Total Expenditures	\$ 19,056	\$ 21,112	\$ 2,056	10.8%

Economic Analysis

One of the major challenges facing the nation's economy today is inflation. According to a consumer survey conducted by ScoreSense, a credit score monitoring provider, 48% of Americans feel financially stressed, primarily due to inflation and higher prices. The survey results also showed that 72% of Americans are either somewhat or very concerned about a possible recession this year due to inflation.

Inflation is the rate at which the prices of products and services increase over a given period. Inflation erodes purchasing power. Thus, when inflation rises, one can expect to pay more for consumer goods and services, such as used cars and car rentals, furniture, airline fares, hotels, medical services, and everyday essentials like groceries and gas. According to NBC News, the cause of the increase in inflation is a result of supply chain issues, surging demand, increased production costs, labor shortages, and an influx of extra dollars into the economy.

Florida has been one of the states hit the hardest by inflation. In a report by WalletHub on the cities where inflation is rising the most, two metro areas in Florida, Miami-Fort Lauderdale-West Palm Beach and Tampa-St. Petersburg-Clearwater, landed within the top four positions on the list. In the report, WalletHub compared 23 major Metropolitan Statistical Areas across two key metrics related to the Consumer Price Index. The report showed that the Miami-Fort Lauderdale-West Palm Beach metro area had the highest inflation rate of the metro areas, with a 9.0% rate of inflation for the 12-month period ending in April 2023. The Tampa-St. Petersburg-Clearwater area had the fourth highest inflation rate, with an inflation rate of 7.7% over the 12 months ended in April 2023.

The effects of inflation are highly evident in South Florida, particularly in the cost of gas and housing. In the Miami-Fort Lauderdale-West Palm Beach area, food prices have increased 6.7% and housing related prices have increased 14.1% from June 2022 to June 2023. In Pembroke Pines, the median monthly rent price is 33.0% higher than the national median monthly rent.

Florida is one of the top travel destinations globally, relying on tourism to drive its economy more than any other state. According to Florida's official tourism agency VISIT FLORIDA, Florida had 37.9 million visitors during the first quarter of 2023, the largest volume of visitors ever recorded in a single quarter. Although Florida had a record-breaking amount of tourists during the first quarter of 2023, with rising gas prices, airfares, and hotel prices, there has been a concern about whether inflation will negatively impact the growth of Florida's tourism in the coming months.

Gross Domestic Product

Real gross domestic product (GDP) increased in all 50 states and the District of Columbia in the first quarter of 2023, as real GDP for the nation increased at an annual rate of 2.0%, according to statistics released by the U. S. Department of Commerce's Bureau of Economic Analysis (BEA) on June 30, 2023. Private goods producing industries decreased 0.7%, private services-producing industries increased 2.6%, and government increased 2.7%. During this period, Florida's real GDP increased by 3.5%.

Healthcare and social assistance; retail trade; and agriculture, forestry, fishing, and hunting were the leading contributors to the increase in real GDP for the nation, increasing by .61, .57, and .40 percent, respectively. The health care and social assistance and the retail trade industries contributed to the increase in all 50 states and the District of Columbia. However, the agriculture, forestry, fishing, and hunting industry only contributed to the increase in 33 states.

In 2022, Florida's real GDP increased by 4.0% compared to the previous year, while the national change was 2.1%. The 2012-2022 compound annual growth rate for Florida's real GDP was 3.2%; the compound annual growth rate for the nation was 2.1%.

In 2022, the largest industry and contributor to real GDP growth in Florida was finance, insurance, real estate, rental, and leasing. This industry accounted for 24.5% of Florida's GDP, had 6.5% real growth, and accounted

for 1.59% of the total growth in GDP. The second largest industry and contributor to the real GDP was professional and business services, which accounted for 14.0% of Florida's GDP, had a 10.1% real growth and accounted for 1.34% of the total growth in real GDP.

In 2021, Broward County accounted for approximately 10.1% of Florida's real GDP, ranking as the 2nd most significant contributor to real GDP. In 2021, Broward real GDP grew 8.7%; the 2020-2021 state change was - 8.4%. The 2011-2021 compound annual growth rate for Broward real GDP was 2.5%; the compound annual growth rate for the state was 2.9%.

In 2021, the Miami-Fort Lauderdale-Pompano Beach metropolitan statistical area's (MSA) real GDP grew 9.4%. It ranked 12th among MSAs and accounted for 2.0% of the U.S. metropolitan portion total. In 2021, services-producing industries produced the largest portion of Miami-Fort Lauderdale-Pompano Beach's GDP, while government and goods-producing industries produced the second and third largest portion of GDP, respectively.

Real Estate

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

According to FloridaRealtors.org, U.S. house prices rose 4.3% over the year ending March 2023. In a study evaluating the change in house prices of the top 100 largest metropolitan areas between the period of March 2022 to March 2023, the results showed that 78 of the 100 metro areas experienced house price increases over the last four quarters. All eight Florida metros tracked by the study had year-to-year home prices increases. Six of the eight were in the top 25 for prices increases. The Miami-Miami Beach-Kendall metro area had the greatest annual price increase of the 100 metro areas included in the study, at a 14.1% increase.

The latest U.S. Census Bureau (USCB) shows that the homeownership rate in the United States slightly increased from 64.4% in 2020 to 64.6% in 2021. The homeownership rate is the proportion of occupied households that the homeowners occupy.

In Florida, the homeownership rate experienced a slight growth from 66.2% in 2020 to 66.5% in 2021. While Broward County's rate slightly decreased from 62.8% in 2020 to 62.7% in 2021. The City of Pembroke Pines' homeownership rate also experienced a decrease, from 70.6% in 2020 to 69.7% in 2021.

Per capita personal and household income in Florida has been slowly increasing since the late-2000s alongside the economic recovery. According to a report published on March 31, 2023, by the U.S. Department of Commerce Bureau of Economic Analysis, in 2022, Florida had a per capita personal income (PCPI) of \$ 63,597. This PCPI ranked 19th in the United States and was 97.2% of the national average, \$65,423. The 2022 PCPI reflected an increase of 2.4% from 2021. The 2021-2022 national change was 2.0%.

In 2012, the PCPI of Florida was \$41,540 and ranked 28th in the United States. The 2012-2022 compound annual growth rate of PCPI was 4.4%. The compound annual growth rate for the nation was 3.9%. According to the USCB's report released in 2022, the per capita income in the past 12 months (in 2021 dollars) increased to \$35,216 in Florida, \$36,451 in Broward County, and \$34,719 in Pembroke Pines. The combined median household income in Pembroke Pines was calculated to be \$73,024 as opposed to Broward County's \$64,522 and Florida's \$ 61,777. Income plays a vital role in determining the health of a given real estate market as it can shed light upon resident's ability to sustain themselves and maintain their mortgage obligations. A more robust city and county income level suggest 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 in 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 July 2023 by the Consumer Financial Protection Bureau (CFPB), Florida’s mortgage delinquency rate, homeowner being 30 to 89 days delinquent on a payment, increased from 0.9% in December 2021 to 1.0% in December 2022. Broward County also experienced an increase in mortgage delinquency rate from 1.0% in December 2021 to 1.2% in December 2022.

The City of Pembroke Pines’ population has progressively grown by 10.1% over ten years, an average of about 1% year-over-year, from 155,565 in 2013 to 171,309 in 2022. Broward County currently has an estimated population of more than 2.0 million as of April 2022. 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 upon household property demand and pricing are more acutely shaped.

In June 2023, the USCB and the U.S. Department of Housing and Urban Development (HUD) jointly announced that 1,491,000 building permits were issued nationwide for privately-owned housing units in May 2023, which was 12.7% lower than the May 2022 amount of 1,708,000. Single-family home building permits in May 2023 were issued at an annual rate of 897,000, which was 13.2% lower than the May 2022 rate of 1,033,000.

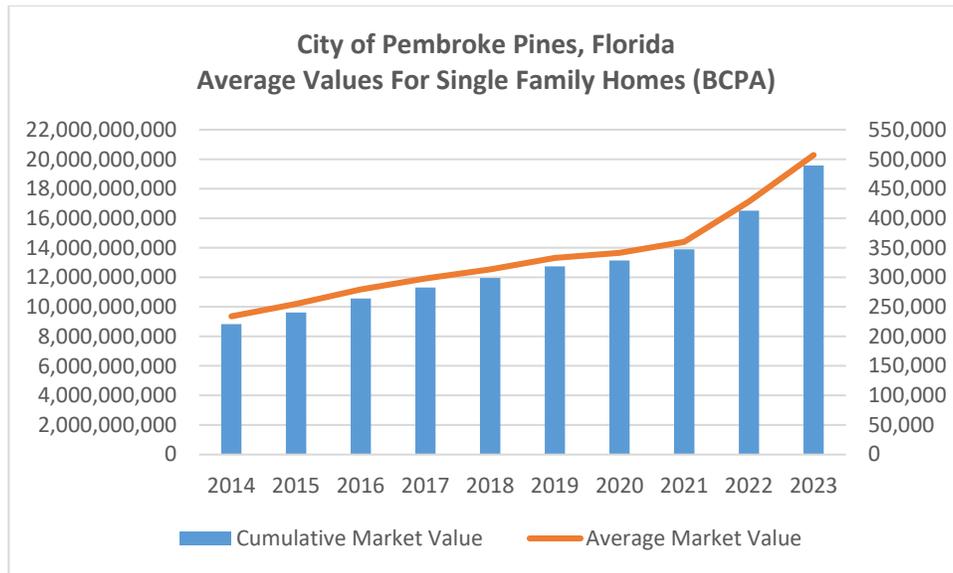
The City of Pembroke Pines experienced fluctuating levels of permit activity over the past ten years. The table below shows the ten-year history of building permits, the valuation of construction, and the gross assessed value of properties in Pembroke Pines from 2013 to 2022. In 2022, the total number of permits issued by the City had decreased by 23.7% from 11,597 in 2021 to 8,852 in 2022. The value of construction over the past year decreased by 10.2% or \$26.8 million while the gross assessed value of overall properties increased by 5.1%, or \$1.1 billion.

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

Year	Total Permits Issued	Miscellaneous		Residential		Commercial		Total Value of Construction	Gross Assessed Value (3)
		Permits Issued (2)	Valuation	Number of Units	Valuation	Number of Units	Valuation		
2013	7,357	6,732	\$ 273,469,366	579	\$ 298,916,697	46	\$ 71,849,779	\$ 644,235,843	\$ 12,559,436,057
2014	10,536	10,123	291,394,500	288	16,034,771	125	12,769,448	320,198,718	13,145,675,871
2015	6,524	6,439	61,378,888	77	37,513,118	8	576,143,798	675,035,804	14,806,865,492
2016	7,264	7,110	114,938,007	134	21,478,982	20	103,170,457	239,587,447	16,053,238,879
2017	8,439	8,157	38,724,193	262	87,600,661	20	191,951,039	318,275,894	17,578,628,055
2018	11,306	11,015	119,728,157	270	114,184,101	21	72,069,999	305,982,258	18,793,239,672
2019	9,518	9,429	181,225,989	73	11,566,937	16	54,249,012	247,041,938	19,824,761,886
2020	7,975	7,910	141,213,682	58	5,547,050	7	11,365,470	158,126,202	21,175,209,482
2021	11,597	11,585	242,164,450	-	-	12	21,224,386	263,388,836	21,820,008,281
2022	8,852	8,736	288,988,217	20	216,683,131	96	19,909,411	236,592,542	22,941,229,131

(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 \$507,340 as of July 2023, which increased by 18.5% from \$428,155 in July 2022. The City’s cumulative property value for single-family homes as of July 2023 amounted to \$19.6 billion, which is 18.5% 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 all the unemployed labor force but actively seeking employment and willing to work. According to a report published by The Greater Fort Lauderdale Alliance dated June 20, 2023, Florida’s seasonally adjusted unemployment rate was 2.6% in May 2023, unchanged from the April 2023 rate, and down 0.3% from a year ago. There were 287,000 jobless Floridians out of a labor force of 10,998,000. The U.S. unemployment rate was 3.7% in May 2023.

Florida’s seasonally adjusted total nonagricultural employment was 9,726,100 in May 2023, increasing 17,500 jobs (+0.2%) over the month. The state gained 346,600 jobs over the year, an increase of 3.7%. Nationally, the number of jobs rose 2.7% over the year.

In May 2023, nonagricultural employment in the Ft. Lauderdale-Pompano Beach-Deerfield Beach metro division was 901,900, an increase of 17,000 jobs (+1.9%) over the year. Non-Agricultural employment had a month to month increase of 400.

Broward County’s job report indicated a 2.6% unemployment rate in May 2023. This rate was 0.1% lower than the region’s year ago rate of 2.7%. The labor force was 1,086,370, up 20,375 (+1.9%) over the year. There were 28,619 unemployed residents in the region.

In May 2023, the Fort Lauderdale-Pompano Beach-Deerfield Beach Trade, Transportation, and Utilities industry had the fastest annual job growth compared to all the metro areas in the state. Also, the Trade, Transportation, and Utilities (+3.3%), and Other Services (+2.4%) industries grew faster in the metro division than statewide between the period of May 2022 to May 2023.

Most industries in the Fort Lauderdale-Pompano Beach-Deerfield Beach metro division gained jobs over the year, except for the Construction (-3,400 jobs), Government (-400 jobs), and Information (-400 jobs) industries. The top two industries were Trade, Transportation and Utilities (+6,500 jobs, +3.3%) and Education and Health Services (+6,000 jobs, +5.2%). Also, most industries in the Fort Lauderdale-Pompano Beach-Deerfield Beach metro division gained jobs over the month.

The preliminary unemployment rate for the City of Pembroke Pines in May 2023 was 2.5%. City of Pembroke Pines’ top ten employers consisted of a variety of industries including medical facilities and supermarkets, both of which are categorized as essentials businesses when the government shuts down most of the economy.

Consumer Price Index

The Consumer Price Index (CPI) measures the average change in prices over time of goods and services purchased by households (consumer spending). In calculating the index, price changes for various items (food, energy, commodities, and services) people buy for their day-to-day living are averaged together. According to BLS, the CPI for the Miami-Fort Lauderdale-West Palm Beach metropolitan area increased by 6.9% from June 2022 to June 2023.

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 has made it more costly for the City to deliver some of its services. This increase was partially offset by a \$1.4 billion or 8.7% growth in taxable value, which increased tax revenue. In addition, higher prices have a positive effect on sales tax revenue. City administration has developed this budget with the goal of maintaining the financial stability of the City while minimizing the impact to 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 463,695 or 1.9% between the period of July 1, 2021 and July 1, 2022, making it the fastest growing state in the nation. Most of Florida's population growth during that period was attributable to net domestic migration.

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

In 2022, Florida's economy outperformed the nation's economy. Florida's GDP was almost double the national GDP and Florida's unemployment rate was lower than the national unemployment rate. According to TD Economics, Florida's outperformance gap is expected to shrink in the coming years.

LONG-RANGE ECONOMIC PLANNING

Pembroke Pines uses long-range policy and planning processes to guide its decision making with the objective of achieving economic and environmental sustainability. In 2014 the City formalized two complimentary plans, the Economic Development Strategic Plan (EDSP) and the Green Plan, to stimulate economic development and promote sustainability. Both plans have been updated in 2023. The Green Plan update has already been approved by City Commission and the EDSP will soon be presented. These plans establish objectives that emphasize what we as a community want to achieve during the next few years and are underpinned by our long-term municipal goals, which are shown below.

Overall Long-Term Municipal Goals

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.

Economic Development Strategic Plan 2014-2019

The 2014-2019 Economic Development Strategic Plan (EDSP) was adopted by the City Commission on September 17, 2014, by Resolution No. 3431. Beginning in late 2022, the Planning and Economic Development Department began to work on an update to the City's EDSP. Staff anticipates adoption of the EDSP 2.0 in September 2023, nonetheless, the original plan was intended to guide the City's economic development activities over the five-year period. It calls for a focus on programs to support new business recruitment and retention of existing businesses as well as promote economic diversification.

The plan reflects stakeholder interviews and a SWOT (Strengths-Weaknesses-Opportunities-Threats) survey process. Based on these findings six common themes emerged. Each was crafted into a specific goal (the desired outcome) and milestones (objectives) were established to gauge the achievement of those goals. In addition, strategies were developed to stipulate how activities and programs will be conducted to achieve the goals and objectives. The selected strategies address most of the City's major liabilities and/or its opportunities for future growth. In essence the strategic plan provides the institutional framework necessary to improve the economy of Pembroke Pines. The EDSP is reviewed annually to determine the status of the objectives and strategies and updated as appropriate. Approximately 85% of the strategies outlined in the EDSP were implemented by the end of the 2019 fiscal year. The updated EDSP will build off the previously adopted plan, with a longer planning horizon. It will also seek to integrate with other master planning documents that are currently being developed including the Transportation Master Plan, Parks and Recreation Master Plan, and Green Plan Update.

Goals of the Plan

Within the EDSP, specific goals were created to act as an action plan for change. The goals all revolve around improving the quality of life for residents and businesses. The goals act as a theme for the EDSP. The goals were created as a result of significant public input and include:

- Goal 1: Position City Image, Climate, and Brand for Economic Development
- Goal 2: Position the City for Economic Development
- Goal 3: Develop Product - Land and Buildings
- Goal 4: Promote Economic Redevelopment throughout the City
- Goal 5: Develop Infrastructure for Balanced Growth
- Goal 6: Improve Quality of Life - Community Development

Within each of the Goals are Objectives and Strategies to guide the plan. Due to the nature of desired outcomes, there is significant overlap between the objectives and strategies as well as the stakeholders involved in each of these areas. The following sections describe how the City has attempted to accomplish the goals of the plan and the outcomes that have occurred within the community as a result of the City's approach to Economic Development.

Proactive Strategy

Positioning the City

The City's Zoning Code was established nearly 50 years ago and had typically Euclidian standards for development. The city has also initiated code amendments to stimulate economic growth. In September 2014, the city created a Planned Small Lot Development District to promote development of vacant, by passed or underutilized parcels. This zoning category allows greater flexibility for the development of single or mixed-use projects on smaller lots that have innovative designs which support the creation of high-quality employment opportunities, provide for diversity of housing stock, and/or improve the overall economic viability of that area within the City. Further, in October 2014, the City formed a Planned Industrial Development District to encourage development of the US-27 and Sheridan Street industrial corridors.

The City also worked with one of its largest employers, Memorial Health Care System to create a medical development zoning district. In 2016, the City Commission approved the creation of the Hospital District zoning classification, enabling Memorial Health Care to create design guidelines encompassing a short- and long-term master plan.

Community involvement has been crucial to the implementation of the City's EDSP as the Planning and Economic Development Department continues to host workshops with developers, Homeowner Associations (HOAs), and management companies to discuss code concerns as well as future amendments. In conjunction with the City's Economic Development Board, the City conducted a business survey reaching over 10% of the City's businesses. The City held business roundtables where developers and landowners could discuss issues that arise during the development process. One of the key findings during these meetings was concerns related to the zoning code and how difficult it was for businesses to understand and interpret.

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

City Facilitated Development

Raintree

Prior to the development of the City's EDSP, the City purchased and then sold the former Raintree golf course for redevelopment. As golf courses closed throughout South Florida, the City saw an opportunity to protect its residents and redevelop in a smart compatible way. The City sold the land to Hoyer development who partnered with Standard Pacific (now Lennar) to develop a planned residential community consisting of town homes and single-family homes spread over 122 acres. Due to the recession, the project took nearly eight years to complete, but the City is now seeing the benefits with new housing units valued between \$325,000 and \$900,000 increasing the City's tax base on land that was no longer being used as intended. The private

sector is now developing the adjacent commercial property bringing, community-based uses closer to its clients. This real estate transaction began a trend seen throughout the EDSP and expanded within the City Center project.

City Center

The City has a history of strategic real estate transactions and has partnered with the development community to build projects that add to the City's tax base as well as protect and enhance the quality of life for its residents. Development of the City Center is a major component of the EDSP and is pivotal to promoting the business identity of the City. Completion of the 165-acre mixed-use City Center (located at the southwest corner of Pines Boulevard and Palm Avenue) is progressing. The 27.2 acres that were sold to Mill Creek Residential Trust (MCRT) is fully developed with 700 multi-family units that are being leased. In addition, the 365 luxury rental units that were built by the Related Group on a +/-11-acre City Center parcel are currently being leased as well. The remaining +/-46 developable acres of the City Center property were sold to Terra World, LLC. The development features 387 residential units and 265,000 square feet of commercial/retail and office use. Terra is developing the project in four phases. Phase 1 (17 acres), consisted of 150,000 square feet of commercial use, was completed in late 2018 and was subsequently sold to TA Realty, LLC for \$80 million. Phase 1 was anchored by a Publix Grocery store and a Cooper's Hawk Winery and provided a mix of retail shops and restaurant space. Phase 2A of the project was completed in early 2020 and featured 387 rental apartment units. Phase 2B featured approximately 120,000 square feet of commercial use. The main buildings of phase 2B were completed in summer 2020 with individual tenants beginning their buildouts. The main tenants of this phase included Chuy's Tex-Mex restaurant, McAlister's Deli, and Hobby Lobby. Construction of this phase was impacted by the COVID-19 pandemic. Phase 3 of the project is the redevelopment of a portion of the former City Hall parcel (+\9.5 acres). In 2022 the City demolished the former City Hall building and closed with Terra World on the +/-6.5 acre northern city hall parcel. Davie Medical Space is proposing to construct up to 120,000 square feet of medical office space including a stand-alone emergency room. In the 1st quarter of 2024, the City anticipates closing on the last piece of the former City Hall property. Terra is proposing to develop up to 150 housing units, of which, 80% will be age restricted for senior citizens on the 3-acre parcel.

The City sold 3.15 acres of the former City Hall parcel to Providence One, who is constructing a 135-bed assisted living and memory care facility. The City and Providence One closed on the transaction in February 2022, this project was delayed by the pandemic, but the developer anticipates completion of the facility in late 2023.

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

Broward Correctional Institute Property

Annexation of Broward Correctional Institution Property, which was purchased by the City and resold to Core5 Industrial Development, was finalized in September 2015. Core5 Industrial is developing a 750,000-square-foot industrial park on this 66-acre parcel. The first building consisting of approximately 225,000 square feet was completed and sold to Sheridan Street Real Estate Investments for \$35 Million in February 2019. The second building with approximately 250,000 square feet was completed and sold to Sheridan Street Real Estate Investments B in January 2020. The remaining land was sold in March 2020 and the owner is creating a development plan for the final building. Subsequently, the northern building was resold to an industrial real estate firm for over \$58 million dollars in December 2021. VPX Pharmaceuticals remains as the primary tenant

on the site and is undergoing interior buildouts of the structures. Summit Real Estate Group is in the process of acquiring building A and the development rights for building C which they hope to deliver in summer 2024. Summit is proposing to increase the size of building C by 10,000 square feet up to 280,000 square feet. The development of this property is helping to diversify the City's economy adding a new corporate headquarters as well as distribution and manufacturing space.

16000 Pines Market

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

Diversification of the City's Economy

Office Sector

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

Industrial Sector

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

Health Care Sector

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

continues on this facility, with completion estimated in summer 2023. It is anticipated that the new facility will bring new high paying jobs and provide crucial medical services to the area.

Citywide Improvements

Several landscape projects, which improved the aesthetic quality of common areas, medians and swales throughout the City, were undertaken. As a result, the aesthetics in the eastern section of the City is similar to that in the west, providing the same look and feel. The City was awarded Landscape grants for medians along Pines Boulevard between University and the Turnpike. The work was completed in December 2016. The City has also put in place its Streetscape plan with the installation of gateway signs and landscape features throughout the community that provide a sense of place for residents and visitors alike. In 2020, the City installed Citywide Digital display signs throughout the City in order to provide an additional vehicle for the City to disseminate information to the public.

SWOT Analysis

Below are the EDSP SWOT analysis results and a matrix of the 6 goals, the 20 objectives, and the 76 strategies:

Strengths	Weaknesses
<ul style="list-style-type: none"> • Quality of Life: Housing, Safety, Municipal Services, Low Crime, Parks & Recreation • Location/Road Access • Education • Diverse demographics- good median income, ethnicity, race, young/old population • Pro-business government, good City staff 	<ul style="list-style-type: none"> • Traffic and need for mass transit • Aging east side housing and retail • Need for Economic Development Plan and incentives • Planning/Zoning issues • Lack of non-residential land for development • Lack of industrial Land & Business Parks
Opportunities	Threats
<ul style="list-style-type: none"> • Traffic, Mass Transit, Public Transportation • Develop an International Trade Program • Need Business Recruitment Plan, Incentives Plan, and Funding for Economic Development efforts • Completion of City Center 	<ul style="list-style-type: none"> • Not dealing with traffic and traffic related issues, crowded roads • Declining Municipal Services - Police, Fire, Water, and Sewer • Lack of will and no viable economic development plan, no plan for financing economic development • Decreasing housing values and aging housing

Economic Development Strategic Plan - Goals, Objectives, and Strategies

<p>GOAL 1: Position City Image, Business Climate, and Brand for Economic Development</p> <p>Overall, this goal calls for the repositioning of the City’s thinking from being a bedroom community comprised of residential and shopping to a community committed to economic development and expanding the City’s tax base.</p> <p>Objective 1.1: Promote the business identity of the City</p> <p>Strategy 1.1.1: Promote the City as a place for business</p> <p>Strategy 1.1.2: Create a new Brand (City is more than residential, retail, and education)</p> <p>Strategy 1.1.3: Emphasis strategic regional location</p> <p>Strategy 1.1.4: Promote Quality of Life (Education, Housing, Municipal Services, City Charter School Arts and Culture)</p> <p>Strategy 1.1.5: Promote City Center as the new Downtown</p> <p>Strategy 1.1.6: Promote Civic Center as a regional business venue and cultural asset</p>
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Objective 1.2: Maintain proactive City government

Strategy 1.2.1: Continue to actively promote responsible growth

Strategy 1.2.2: Approve and fund a five-year Economic Development Plan and staffing (to include professional development funds)

Strategy 1.2.3: Adopt Vision of Balanced Growth

Strategy 1.2.4: Continue to support and fund infrastructure needs for economic growth

Strategy 1.2.5: Inform development community of regulatory changes, i.e., LDRs, Building Code, etc.

GOAL 2: Position the City for Economic Growth

Create new partnerships to support existing and new businesses and promote available sites/buildings.

Objective 2.1: Promote available sites and buildings

Strategy 2.1.1: Identify key sites and buildings for economic development opportunities

Strategy 2.1.2: Develop plan to market land/building assets

Strategy 2.1.3: Collaborate with commercial real estate brokers and the Greater Fort Lauderdale Alliance for updates of the data on the web directory of sites and buildings

Objective 2.2: Create innovative partnerships to support existing businesses and expansion

Strategy 2.2.1: Work with businesses to create, attract and retain target industries

Strategy 2.2.2: Develop a comprehensive existing industry program to include a survey of existing businesses

Strategy 2.2.3: Explore options for collaborating with the private sector

Strategy 2.2.4: Increase the awareness of local, state and regional resources to assist with retention, attraction and growth of value-added businesses

Strategy 2.2.5: Schedule regular meetings with commercial real estate brokers and conduct FAM tours

Strategy 2.2.6: Support Broward College Aviation Program for workforce development

Objective 2.3: Create a regulatory environment that embraces collaboration and cooperation

Strategy 2.3.1: Identify and revise regulations that inhibit business growth

Strategy 2.3.2: Explore business friendly policies that encourage business attraction and retention

Strategy 2.3.3: Continue to work with other City departments to further streamline the development process

Objective 2.4: Evaluate current City economic development toolkit

Strategy 2.4.1: Develop and adopt guidelines for awarding incentives

Strategy 2.4.2: Develop new incentives for existing and new businesses

Strategy 2.4.3: Explore using eminent domain for economic development

Strategy 2.4.4: Explore creation of a business incubator with an institution of higher education

Strategy 2.4.5: Conduct economic and fiscal impact analysis on land use and zoning changes

Objective 2.5: Evaluate Economic Development staffing and funding

Strategy 2.5.1: Evaluate staffing plans based on the approved EDSP

Strategy 2.5.2: Promote professional development to include conferences, training, and professional memberships (state and national)

Goal 3: Develop Product - Land and Buildings

The City is in need of increasing the availability of developed sites for businesses. In order to do this, the City will need to collaborate with both public and private sectors.

Objective 3.1: Increase available Shovel-Ready sites for office uses, manufacturing, research & development, distribution

Strategy 3.1.1: Work with landowners to develop sites for office, manufacturing, research and development, distribution

Objective 3.2: Identify key parcels that can be readily converted to shovel ready sites

Strategy 3.2.1: Compile inventory of land and ownership of properties zoned and ready for detailed master site planning

Strategy 3.2.2: Meet with landowners/developers of larger land holdings to determine actions needed to develop shovel ready sites

Objective 3.3: Encourage development of Class “A” office and business parks at or near I-75

Strategy 3.3.1: Create policies that will expedite infrastructure for Class “A” office and business park investment

Strategy 3.3.2: Lead in the creation of public/private partnerships to prepare the City to attract business investment

Strategy 3.3.3: Develop ways the City can partner with developers to creatively structure financing for infrastructure needs and reduce impacts of regulatory demands

Objective 3.4: Encourage development of the US-27 Corridor for industrial uses

Strategy 3.4.1: Explore US-27 corridor for industrial

Strategy 3.4.2: Collaborate with Bergeron Park of Commerce to fully develop

Strategy 3.4.3: Create a flexible Industrial Planned District

GOAL 4: Promote Economic Redevelopment throughout the City

Redevelopment efforts have been identified in all three areas of the City.

- Eastern Section: North Perry Airport, Howard C. Foreman Human Services Campus
- Central Section: Development of the City Center and Development of a Medical District Plan
- Western Section: Broward Correctional Institution Property and South Florida Processing and Distribution Center

Objective 4.1: Promote Redevelopment in the Eastern Section of the City

Strategy 4.1.1: Work with Broward County Aviation on development opportunities at North Perry Airport that could include an Airport Overlay District

Strategy 4.1.2: Work with Broward County Aviation to improve aesthetics of its lands bordering major roadway corridors

Strategy 4.1.3: Explore development opportunities with Space Florida for North Perry Airport

Strategy 4.1.4: Promote Senator Howard C. Forman Human Services Campus as a Health Park

Strategy 4.1.5: Prepare a detailed Master Plan to update the 2007 Senator Howard Forman Health Services Concept Plan

Strategy 4.1.6: Partner with a Developer to fully plan and develop a Health oriented Business Park on the Senator Howard C. Forman Services Campus

Strategy 4.1.7: Develop a Redevelopment Overlay District

Strategy 4.1.8: Develop a Redevelopment Plan for the older strip retail and commercial corridors

Strategy 4.1.9: Create Redevelopment Overlay to allow for expansion of site depths along University and Pines Blvd corridors including street closures.

Strategy 4.1.10: Promote mixed-use redevelopment strategies to enhance economic development in commercial corridors

Strategy 4.1.11: Create a small neighborhood grant program to fund small community identified priority projects where residents take responsibility for the ongoing operation and maintenance

Strategy 4.1.12: Improve the aesthetic quality of common areas, medians and swales through improved landscaping and maintenance

Objective 4.2: Promote Redevelopment in the Central Section of the City

Strategy 4.2.1: Continue to support development of City Center

Strategy 4.2.2: Promote City Center as the New Downtown

Strategy 4.2.3: Prepare a Medical District Plan for the area surrounding Memorial Hospital

Strategy 4.2.4: Collaborate with AT&T to move its storage facility away from the Shops at Pembroke Gardens

Strategy 4.2.5: Develop underutilized parcel next to City Center for regional uses

Strategy 4.2.6: Develop a Redevelopment Plan for the older strip retail and commercial corridors

Strategy 4.2.7: Create a small neighborhood grant program to fund small community identified priority projects where residents take responsibility for the ongoing operation and maintenance

Strategy 4.2.8: Improve the aesthetic quality of common areas, medians and swales through improved landscaping and maintenance

Objective 4.3: Promote Redevelopment in the Western Section of the City

Strategy 4.3.1: Prepare reuse and annexation plans for the Broward Correctional Institution Property

Strategy 4.3.2: Purchase South Florida Processing and Distribution Center

Strategy 4.3.3: Develop Reuse Plan for South Florida Processing and Distribution Center

Strategy 4.3.4: Improve the aesthetic quality of common areas, medians and swales through improved landscaping and maintenance

GOAL 5: Develop Infrastructure for Balanced Growth

This goal focuses on providing the necessary infrastructure and services to support the quality of life and economic growth. This includes roadway improvements such as the Pembroke Road/I-75 interchange and widening of roads. Essentially, the City needs to provide infrastructure to sites that are more likely to be developed or redeveloped within the next five years.

Objective 5.1: Improve infrastructure to encourage business growth and expansion

Strategy 5.1.1: Conduct an inventory of roadway deficiencies at key development sites

Strategy 5.1.2: Develop a Funding Plan to improve roadway deficiencies

Objective 5.2: Develop broadband to encourage business growth and expansion to key development sites

Strategy 5.2.1: Inventory current broadband capacity

Strategy 5.2.2: Meet with providers to explore methods of expanding and increasing coverage

Objective 5.3: Support and promote a comprehensive transportation plan for the City

Strategy 5.3.1: Continue to collaborate with regional stakeholders to establish a comprehensive regional transit plan

GOAL 6: Improve Quality of Life - Community Development

The City is looking to change its identity from a bedroom community to a business location. With the development of the Civic Center, the City will be able to promote this as a business and cultural venue.

Objective 6.1: Develop a list of unmet amenities for the City to pursue

Strategy 6.1.1: Examine gaps in services (i.e., theatres, bowling alleys, skating rinks, and other evening activity generating uses)

Strategy 6.1.2: Promote the Civic Center as a regional business venue and cultural asset

Strategy 6.1.3: Explore opportunities for additional art and cultural venues and events

Objective 6.2: Maintain a range of housing products

Strategy 6.2.1: Continue to promote a full range of housing products within the City

Strategy 6.2.2: Encourage housing density within the Central and Eastern sections of the City

Strategy 6.2.3: Encourage redevelopment of older housing inventory

Objective 6.3: Explore new municipal services to accommodate the youth and the senior population

Strategy 6.3.1: Promote municipal services for the City's aging population

Strategy 6.3.2: Promote after school amenities/services for the City's younger population

Green Plan

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

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

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

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

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

The three principles of the Triple Bottom Line are:

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

Green Plan - Goals and Recommendations

Chapter 1: Natural Resources & Environmental Design

Environmental

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

Recommendations:

1. Develop a courtesy landscape inspection program for non-residential properties on a three-to-four-year rotation. Courtesy inspections will review existing landscape conditions for compliance and recommend improvements where applicable.
2. Prioritize the planting of Southeast Florida Native species throughout the City.
3. Evaluate 2009 tree canopy commitment (30% increase by 2030) and consider an increase to the canopy standard by measuring the current canopy through the iTree program, if feasible.
4. Review & update the City's preferred planting list annually based on the species that thrive within the city to encourage resiliency in the natural environment.
5. Reevaluate the "right tree, right place" planting standard in the landscape code to reflect changes in practice, if applicable.
6. Create and maintain a tree inventory for all City property and public spaces utilizing Geographic Information System (GIS) map.
7. Review current LDC standards for open space, parking, bufferyards, and local roadways to identify ways to reduce impervious areas and enhance green spaces.
8. Promote the use of Landscape Mitigation Plans as a tool to encourage impacted communities which may be experiencing adverse effects due to improper plantings.
9. Resume collaboration with the Broward County Sheriff's Office to maintain proper disposal of medical waste & provide statistics as to the accomplishments of disposal yearly.

Chapter 1: Natural Resources & Environmental Design

Social

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

Recommendations:

1. Explore certification of Chapel Trail Nature Preserve as a Great Florida Birding & Wildlife Trail.

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

Chapter 1: Natural Resources & Environmental Design

Economic

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

Recommendations:

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

Chapter 2: Energy Efficiency & Conservation

Environmental

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

Recommendations:

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

Chapter 2: Energy Efficiency & Conservation

Social

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

Recommendations:

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

Chapter 2: Energy Efficiency & Conservation

Economic

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

Recommendations:

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

Chapter 3: Built Environment & Transportation

Environmental

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

Recommendations:

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

Chapter 3: Built Environment & Transportation

Social

Goal: In aiming to build a healthy community, educate and include the residents in the improvements being made in relation to the built environment and transportation throughout the City.

Recommendations:

1. Educate the citizens on the negative impact of Volatile Organic Compounds (VOCs) found in everyday household items utilizing city social media platforms, City website, and City events; and encourage city operations to restrict or limit the use of VOC's where feasible.
2. Work with Broward County Transportation to determine bus route efficiencies. Continue to evaluate potential transit additions throughout the City to increase mobility.

3. Promote the Pines Shuttle program through City media platforms and improve the accessibility of the schedule of the routes to citizens through the exploration of utilizing other tools, such as the formation of a City phone application.
4. Support the recently approved design FDOT I-75 park & ride project through the education of residents on the improvements this project will bring to the City. Assist further through the permitting process of the project.
5. Identify areas and prioritize improvements to be made for ADA access in older areas of the City through the Development Review Process.
6. Utilize City digital displays and web page to promote alternative transportation methods to encourage the reduction of carbon emissions and air pollution.
7. Work with Broward's MPO to identify corridors that can be converted to complete streets to improve the built environment through improved mobility and access.

Chapter 3: Built Environment & Transportation

Economic

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

Recommendations:

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

Chapter 4: Waste Reduction, Reuse & Recycling

Environmental

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

Recommendations:

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

Chapter 4: Waste Reduction, Reuse & Recycling

Social

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

Recommendations:

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

Chapter 4: Waste Reduction, Reuse & Recycling

Economic

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

Recommendations:

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

Chapter 5: Community Outreach & Empowerment

Environmental

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

Recommendations:

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

Chapter 5: Community Outreach & Empowerment

Social

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

Recommendations:

1. Develop a voluntary sign-up distribution list on the City website that is used to share City sustainability news, updates, and events through a Green Newsletter.

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

Chapter 5: Community Outreach & Empowerment

Economic

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

Recommendations:

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

Chapter 6: Leadership & City Operations

Environmental

Goal: Consider environmental impacts within City Operations.

Recommendations:

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

Chapter 6: Leadership & City Operations

Social

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

Recommendations:

1. Utilize solar components to enhance city signs, bus shelters, and utilities where feasible.
2. Work with the Recreation & Cultural Arts Department to identify additional City property for certification through the National Wildlife Federation (NWF).
3. Create an annual summary report outlining city environmental accomplishments.

4. Work with the Miramar Pembroke Pines Regional Chamber of Commerce to create incentives for companies to go “Green”. Create an educational campaign to support the incentive of companies to go “Green”.

Chapter 6: Leadership & City Operations

Economic

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

Recommendations:

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

BUDGET CALENDAR

JANUARY 2023

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

FEBRUARY 2023

- 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
- City Manager reviews revenues, new programs, and debt service and meets with department directors and Finance to review the proposed budgets

MARCH 2023

- Budget staff reviews and revises narratives as appropriate

APRIL – JULY 2023

- Finance submits draft of budget book to City Manager for review
- City Commission [Budget Visioning Workshop](#) (on 5/24/23)
- Complete 5-year Capital Improvement Program
- Finalize Proposed Budget and publish book on the internet
- Commission establishes Maximum Millage Rate to advertise in the property-tax TRIM Notice
- City Manager submits the Proposed Budget to City Commission

AUGUST 2023

- Finance re-examines revenue and expenditure estimates and makes any necessary changes

SEPTEMBER 2023

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

OCTOBER 2023

- 01 Adopted Budget for Fiscal Year 2024 goes into effect
 Publish [Adopted Budget Book](#) on the City's website

NOVEMBER 2023

- 02 Commission approves Budget Amendment for fiscal year ending 9/30/2023

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 initiate the capture of data for the ensuing fiscal period. The Budget Module provides the following tools that facilitate 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 expenditures for the prior and current years, the current working budget, and a status quo personnel cost projection.
3. Each individual department prepares a proposed budget comprised of the following:

<ol style="list-style-type: none"> a. Mission b. Goals c. Objectives d. Major Functions and Activities e. Budget Highlights 	<ol style="list-style-type: none"> 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, and prepares a budget package for the City Manager.
5. During the months of April and May, the City Manager, the Department Directors, and Finance personnel review the proposed budget and make any necessary revisions.
6. No later than sixty days prior to the close of the current fiscal year, the City Manager submits to the City Commission a budget estimate of the expenditures and revenues of all City departments and divisions for the fiscal year commencing October 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 appropriations of revenues and expenditures 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 prior year. Revisions are made to cover unacceptable variances. In addition, budget staff reviews personnel requisitions and monitors Commission agendas for any 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 a major funds for consistency purposes.

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

Governmental Fund Types

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

The following are the City's governmental fund types:

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

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

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

All the special revenue funds have appropriated fiscal year 2023-24 budgets except the Police Community Services Grant.

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

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

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

Proprietary Fund Types

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

Enterprise funds are used to account for operations that provide a service to citizens, financed primarily by a user charge, and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, and other purposes. There are two Enterprise Funds in the fiscal year 2023-24 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 2023-24 Budget.

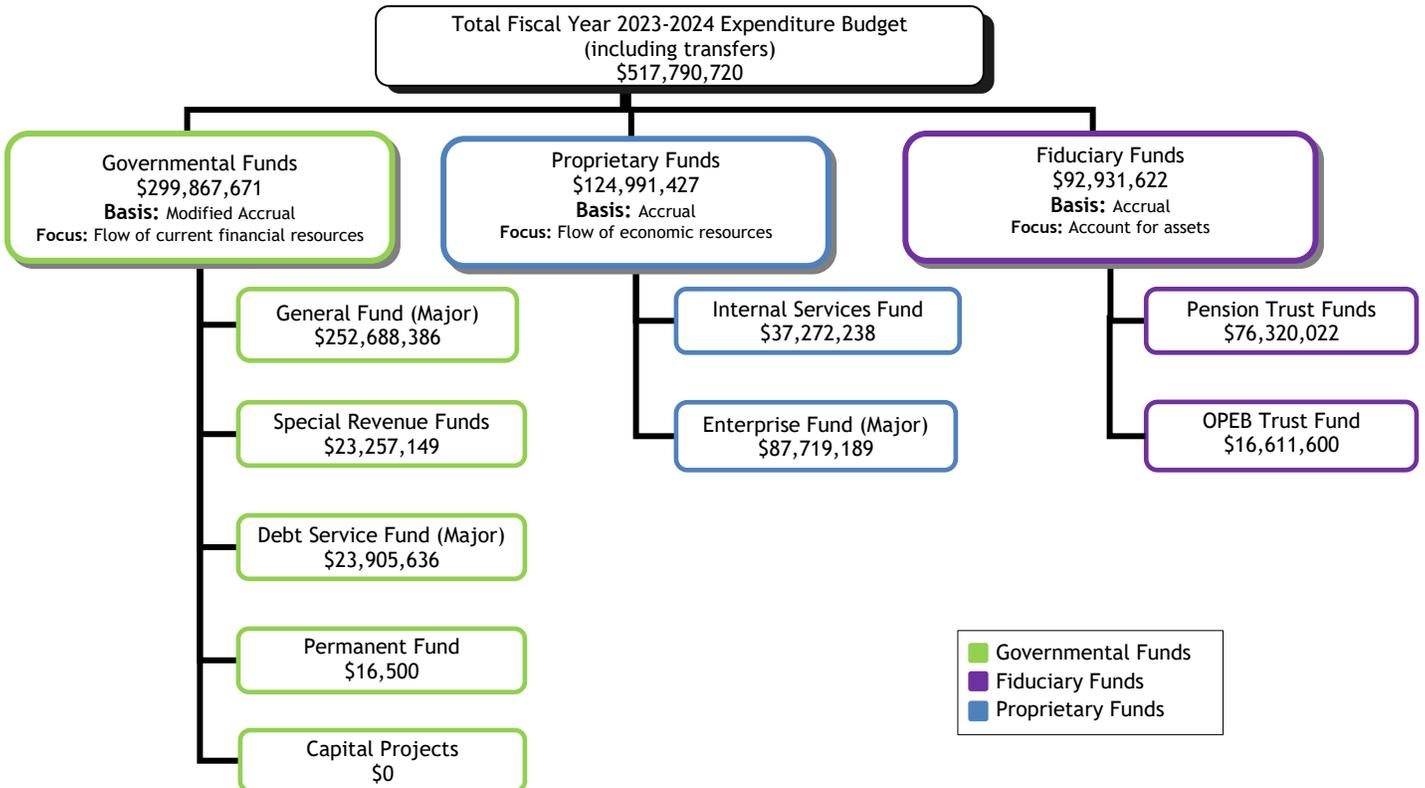
Fiduciary Fund Types

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

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

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

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 its own separate budget.

Basis of Budgeting versus Basis of Accounting

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

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

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

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

BUDGET DEVELOPMENT GUIDELINES

Strategies

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

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

A cautious approach to personnel growth has been adopted since personnel-related costs account for 58.0% of the General Fund expenditure budget. This budget reflects expenditure containment and reflects any concessions made by the three unions of the City to their collective bargaining agreements.

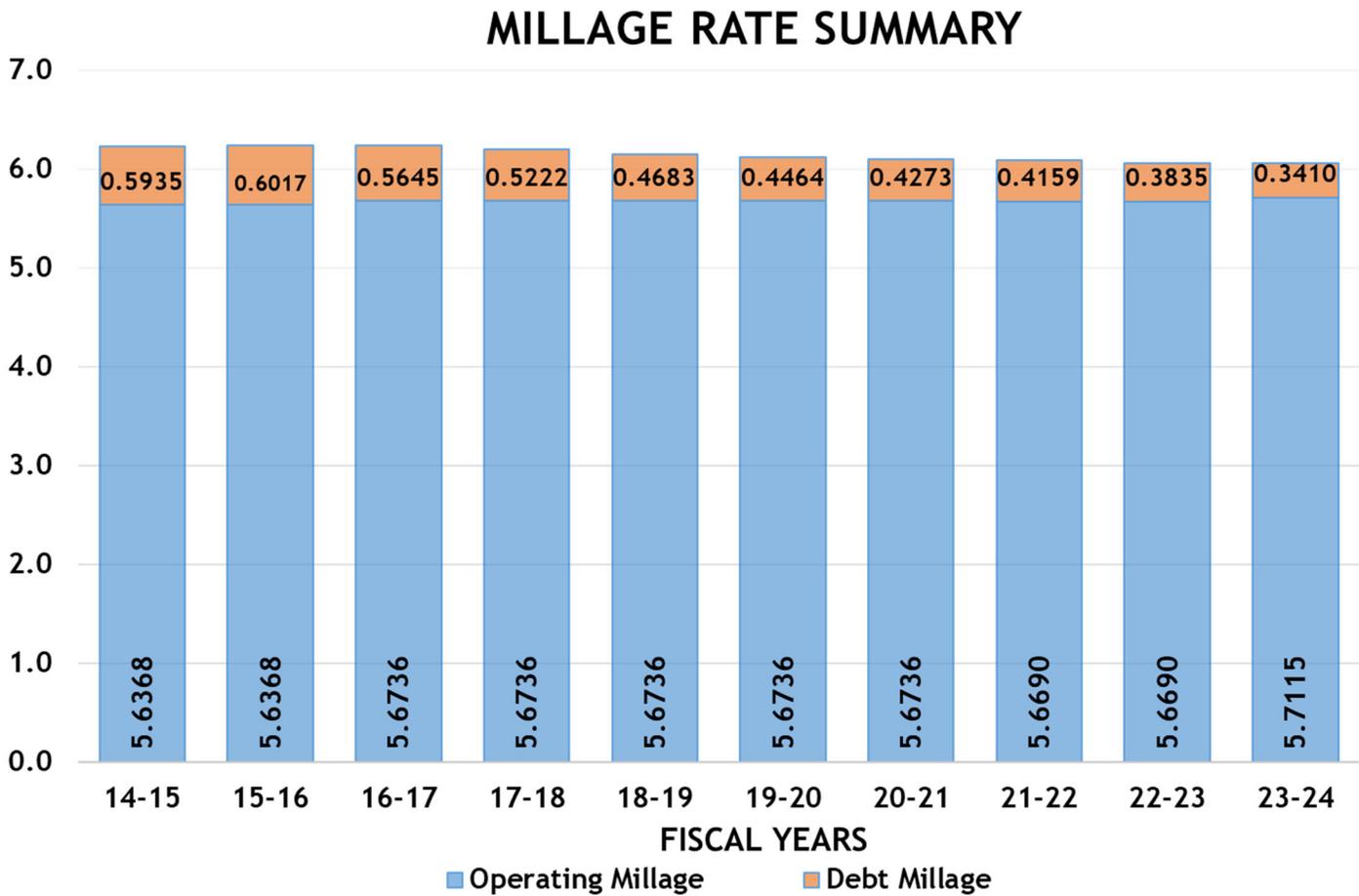
The City's staff complement comprises of employees hired directly by the City (authorized positions) and those hired through a private company. Below is a summary of the changes in the full-time and part-time position count. The City-wide authorized position count shows a net increase of 15 full-time positions and a net decrease of 12 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
Rec&Cultural Arts Acct Clerk I - converted to FCS for cost savings	(1)	
Rec&Cultural Art Acct Clerk II - converted to FCS for cost savings	(1)	
PT Drama Teacher - position no longer needed		(1)
P/T Exhibition Coordinator - position no longer needed		(1)
Zoning Administrator - converted to FCS for cost savings	(1)	
Community Affairs Coordinator - converted to FCS for cost savings	(1)	
Clerical Spec II - converted to FCS for cost savings	(1)	
PT SRO Supervisor - conversion to Backgrounds/Selections Invest.		(1)
PT School Resource Officer - conversion to Police Officer - Tier 3		(9)
Deletions Subtotal	(5)	(12)
Additions	F/T	P/T
Payroll Coordinator- increased need for service	1	
Backgrounds/Selections Invest.- 1 new positions plus conversion of 1 PT SRO Supervisor	2	
Police Officer - Tier 3 - 6 new positions plus conversion of 9 PT SROs	15	
Police Service Aide I (Road Patrol) - increased calls for service	1	
Police Service Aide II (Code Compliance) - increased calls for service	1	
Additions Subtotal	20	-
All Funds Net Change in Positions	15	(12)

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 guidelines for the budget. 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 6.0525, which is comprised of an operating millage of 5.7115 and a debt service millage of 0.3410.



- 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.
- 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 60.9% 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 Appropriated Revenues, Beginning Surplus/Beginning Retained Earnings, Appropriated Fund Balance/Appropriated Retained Earnings, Prior Year Bond Proceeds, and Capital Funded By Reserve, equal Appropriated Expenditures, the budget is considered balanced. The budget for those 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 or 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 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 the adequate maintenance and the 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 use of available technology to improve productivity of the City's work force.

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.
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

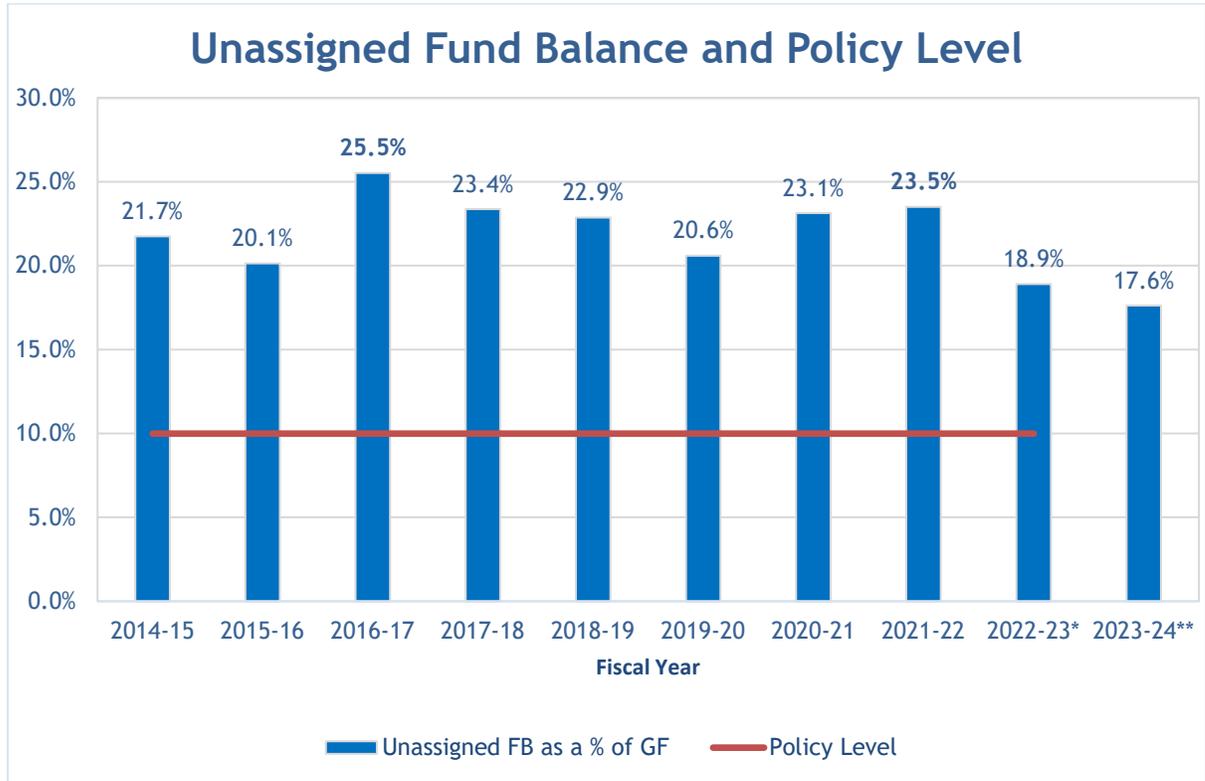
1. An independent audit in accordance with Government Auditing Standards will be performed annually. (Revised 11/7/2006)
2. The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

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
2014-15	35,769,693	164,484,987	21.7%	10%
2015-16	34,582,347	171,717,743	20.1%	10%
2016-17	44,470,455	174,251,023	25.5%	10%
2017-18	44,573,960	190,753,794	23.4%	10%
2018-19	45,694,277	199,833,387	22.9%	10%
2019-20	43,050,991	209,021,974	20.6%	10%
2020-21	49,137,764	212,438,083	23.1%	10%
2021-22	51,731,677	220,088,607	23.5%	10%
2022-23*	44,534,099	235,565,607	18.9%	10%
2023-24**	44,534,099	252,688,386	17.6%	10%

* Preliminary - Fund Balance Unassigned is based on prior year less 2022-23 Beginning Surplus budget.

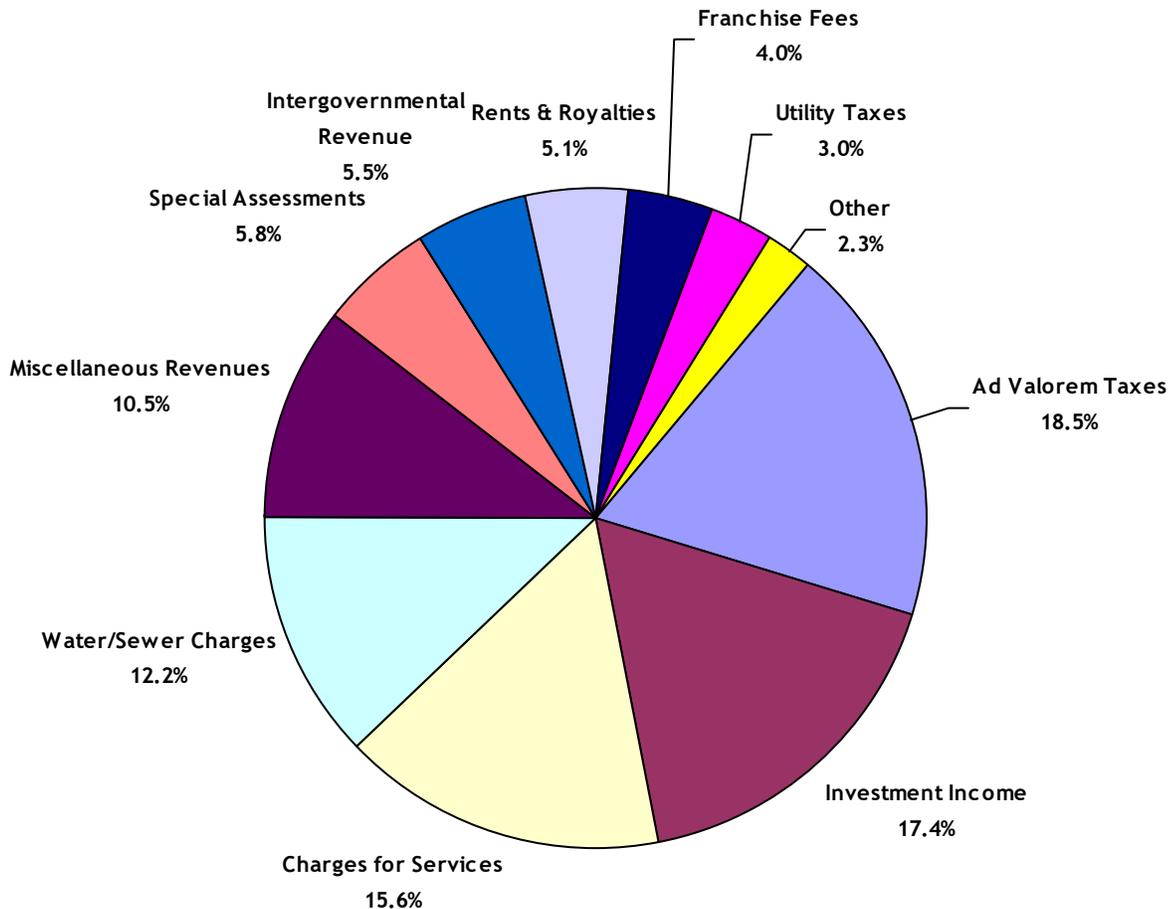
** Estimate - Fund Balance Unassigned is based on prior year less 2023-24 Beginning Surplus budget.

BASIS OF REVENUE AND EXPENDITURE ESTIMATES

The preceding guidelines are the foundation upon which (1) the annual 2023-24 budget and (2) the fiscal year 2023-24 to 2026-27 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%.

2023-24 All Funds Revenue - By Category

Total Revenues \$517,790,720



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 are provided along with the pertinent forecast methodology. 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: 4.53%
 Based on the 12-month trend in Consumer Price Index (CPI)
 (All Items - U.S. City Average, Bureau of Labor Statistics)
 April 2023 compared to April 2022.

Projected Population Change: +0.26%, as of April 2022
 (Source: Florida Office of Economic & Demographic Research)

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

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

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

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

Step #1 - Calculation of Rate of Change:

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

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

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

Step #3 - Calculation of Current Year Projection:

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

Step #4 - Calculation of New Budget Year Projection:

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

Major Revenue Sources

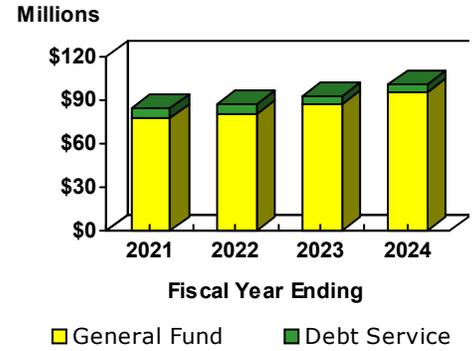
Ad Valorem Taxes

Description

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

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

The 2023-24 Budget is based on an operating millage of 5.7115.



Forecast Methodology and Analysis

The combined operating and debt service millage of 6.0525 multiplied by the taxable value, less 5% for possible adjustments to assessed values and/or discounts taken for early payment.

The total increase of \$8.0 million or 8.6% in Ad Valorem taxes for 2023-24 reflects the increase in the taxable value.

Fiscal Year Ending	Operating Millage Rate	General Fund	Debt Millage Rate	Debt Service Fund	Total	% Change
2024 Budget	5.7115	\$ 94,873,459	0.3410	\$ 5,664,336	\$ 100,537,795	8.6%
2023 Budget	5.6690	86,711,324	0.3835	5,865,901	92,577,225	7.5%
2022 Actual	5.6690	80,198,885	0.4159	5,883,245	86,082,130	3.4%
2021 Actual	5.6736	77,410,365	0.4273	5,830,413	83,240,777	-

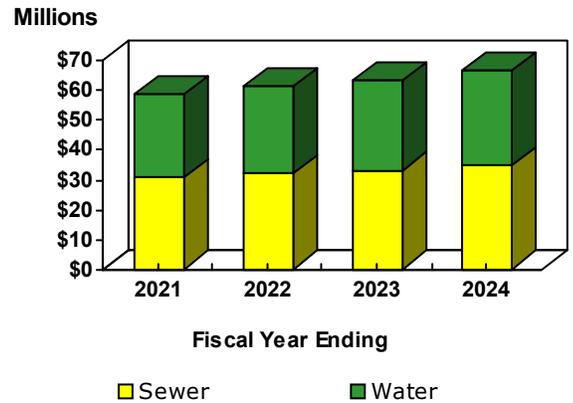
Water & Sewer Charges

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 2021-22 the rates increased by 3.07% while the 2022-23 projection was based on rate increases of 4.01%. The 2023-24 projection is based on rate increases of 4.82%.

Fiscal Year Ending	Water Charges	Sewer Charges	Total	% Change
2024 Budget	\$ 31,760,000	\$ 34,709,000	\$ 66,469,000	5.2%
2023 Budget	30,147,000	33,050,000	63,197,000	3.7%
2022 Actual	29,191,459	31,776,275	60,967,734	4.5%
2021 Actual	27,574,886	30,761,399	58,336,285	-

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.

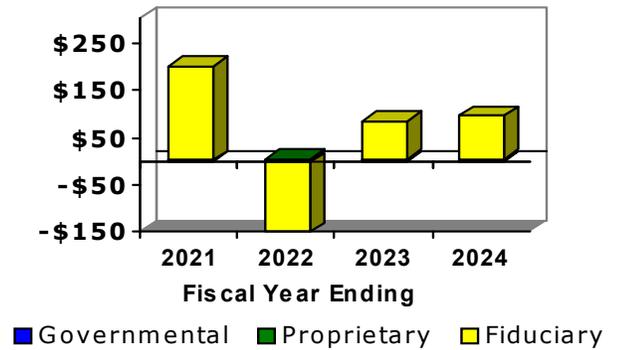
Forecast Methodology and Analysis

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 2023-24 reflect an increase of \$10.1 million or 11.9%. The overall increase is mainly attributable to the increase in interest rates.

Millions



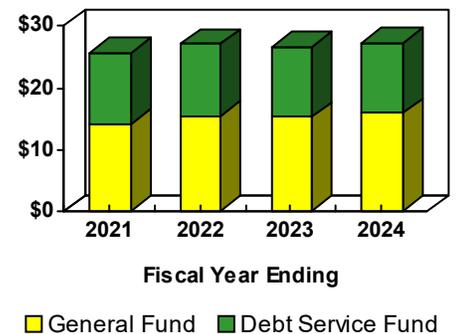
Fiscal Year Ending	Governmental Funds	Proprietary Fund	Fiduciary Funds	Total	% Change
2024 Budget	\$ 2,498,200	\$ 1,327,123	\$ 90,840,000	\$ 94,665,323	11.9%
2023 Budget	1,994,700	1,592,981	81,005,600	84,593,281	(157.7%)
2022 Actual	-1,874,037	2,824,939	-147,618,647	-146,667,745	(173.3%)
2021 Actual	189,955	220,500	199,706,342	200,116,797	-

Rentals

Description

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

Millions



Forecast Methodology and Analysis

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

Projection for 2023-24 is 3.0% or \$0.8 million higher than 2022-23 forecast, mainly related to increases in rental rates.

Fiscal Year Ending	General Fund	Debt Service Fund	Total	% Change
2024 Budget	\$ 15,792,443	\$ 11,437,082	\$ 27,229,525	3.0%
2023 Budget	15,118,135	11,325,468	26,443,603	(2.1%)
2022 Actual	15,257,914	11,739,789	26,997,702	5.9%
2021 Actual	14,116,304	11,371,175	25,487,479	-

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.

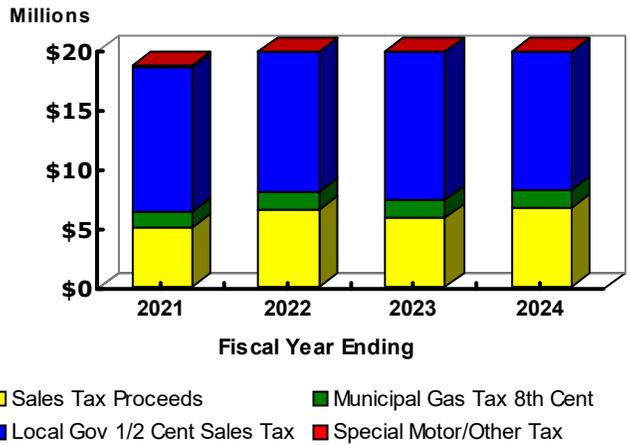
The City's share is based on the overall economic performance and the City's population. The latest population estimation from the University of Florida's Bureau of Economics and Business Research (BEBR) shows that the City's population grew to 170,857 for revenue sharing calculations.

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.

Revenue projections for 2023-24 reflect an increase of \$1.8 million, 8.6% higher than 2022-23. Estimates for sales tax proceeds & local government half-cent sales tax are based on state estimates received as of July 13, 2023.



Fiscal Year Ending	Sales Tax Proceeds	Municipal Gas Tax 8th Cent	Local Gov 1/2 Cent Sales Tax	Special Motor/Other Tax	Total	% Change
2024 Budget	\$ 6,700,000	\$ 1,610,000	\$ 13,790,000	\$ 241,800	\$ 22,341,800	8.6%
2023 Budget	5,869,876	1,540,000	13,000,000	167,000	20,576,876	(7.7%)
2022 Actual	6,646,683	1,451,668	13,980,016	220,045	22,298,412	18.6%
2021 Actual	5,124,264	1,319,732	12,088,112	269,315	18,801,423	-

Franchise Fees

Description

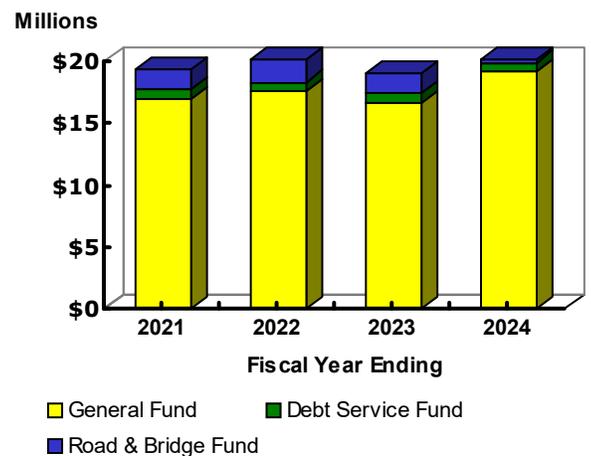
Franchise fees are established by franchise agreements between the City and private service providers of electric, natural gas, sanitation, towing, resource recovery, and recycling. This revenue is generated based on all residential, commercial, and industrial revenues collected by the provider for services 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 2023-24 reflect an increase of \$2.8 million, 15.0% higher than 2022-23. Increase is mainly due to net rate increases in Franchise Fee - Electric and increased projected revenue for Franchise Fee - Sanitation.



Fiscal Year Ending	General Fund	Road and Bridge Fund	Debt Service Fund	Total	% Change
2024 Budget	\$ 19,045,074	\$ 1,939,000	\$ 745,926	\$ 21,730,000	15.0%
2023 Budget	16,511,352	1,624,000	761,648	18,897,000	(5.9%)
2022 Actual	17,466,516	1,852,932	760,152	20,079,600	4.4%
2021 Actual	16,874,167	1,590,902	761,568	19,226,637	-

Public Services Taxes

Description

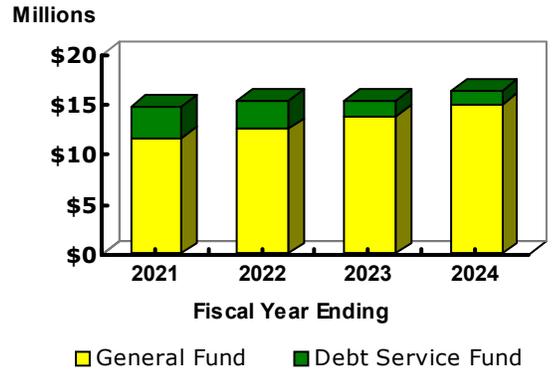
A tax levied on the purchase of electricity, natural gas, propane, and water.

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 2023-24 revenue is projected to increase by \$0.9 million or 5.7%, 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
2024 Budget	\$ 14,904,955	\$ 1,354,045	\$ 16,259,000	5.7%
2023 Budget	13,732,104	1,656,375	15,388,479	(0.1%)
2022 Actual	12,456,439	2,952,006	15,408,445	4.3%
2021 Actual	11,625,682	3,146,706	14,772,388	-

Fire Protection Special Assessment

Description

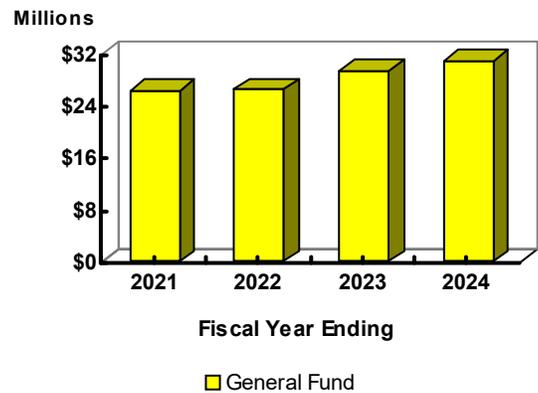
Represents a non-ad valorem assessment collected through the county's tax collector. It funds a portion of the costs associated with providing fire services.

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.

Advertised rates are higher than current due to a \$1.2 million increase in the net fire expenditure budget. The advertised residential rate is \$373.97, an increase of \$21.81 per unit.

The commercial rate increases from \$0.5804 to \$0.5862, industrial from \$0.1058 to \$0.1097, and institutional from \$0.5428 to \$0.5148 per square foot.

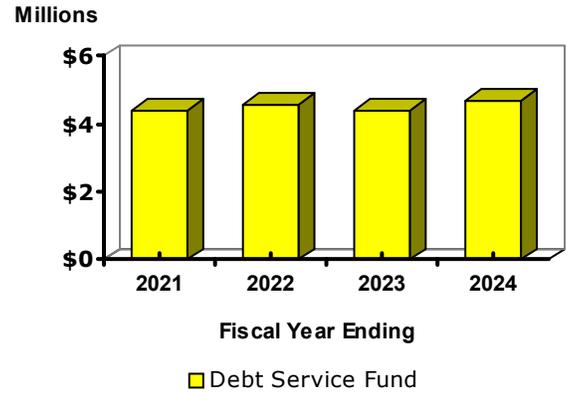


Fiscal Year Ending	General Fund	% Change
2024 Budget	\$ 30,851,705	4.8%
2023 Budget	29,434,130	11.1%
2022 Actual	26,484,197	0.2%
2021 Actual	26,437,958	-

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.

2023-24 projected revenue is 6.8% or \$0.3 million higher than 2022-23 forecast.

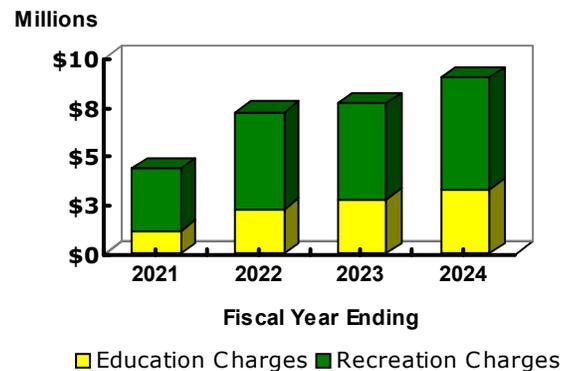
Fiscal Year Ending	Debt Service Fund	% Change
2024 Budget	\$ 4,690,000	6.8%
2023 Budget	4,389,759	(4.2%)
2022 Actual	4,584,481	4.5%
2021 Actual	4,388,336	-

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, racquetball, 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.

2023-24 projected revenue is 17.1% or 1.3 million higher than 2022-23 forecast. Increase is primarily due to increased revenue from golf activity and Civic Center events.

Fiscal Year Ending	Education Charges	Recreation Charges	Total	% Change
2024 Budget	\$ 3,274,436	\$ 5,702,312	\$ 8,976,748	17.1%
2023 Budget	2,788,210	4,874,689	7,662,899	6.5%
2022 Actual	2,276,933	4,917,432	7,194,365	66.0%
2021 Actual	1,155,032	3,179,101	4,334,133	-

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.

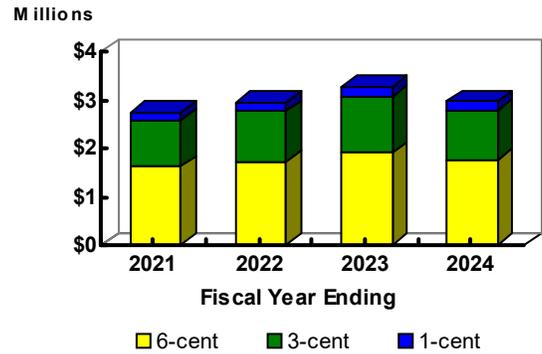
Pursuant to F.S. 336.025(1)(b)(2) the county has exercised its authority in levying a 1-cent tax on every gallon of motor fuel (excluding diesel fuel) sold in the county. The proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvement elements of the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

Based on above factors, revenue for 2023-24 is projected to decrease by 9% or \$0.3 million.



Fiscal Year Ending	6-cent	3-cent	1-cent	Total	% Change
2024 Budget	\$ 1,747,000	\$1,036,000	\$ 175,000	\$ 2,958,000	(9.0%)
2023 Budget	1,901,000	1,154,000	195,000	3,250,000	11.1%
2022 Actual	1,718,264	1,031,486	174,930	2,924,680	6.7%
2021 Actual	1,610,246	967,717	164,116	2,742,078	-

Local Business Tax

Description

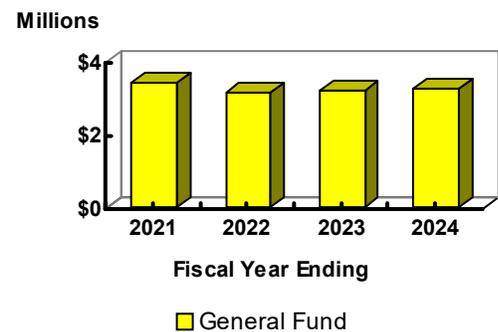
A license issued by the City as a prerequisite to conducting and maintaining a business, service, or profession. Payment is received annually and is due on or before October 1st of each year. The annual fee for the Local Business Tax receipt varies depending on the nature of the business.

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 2023-24 is estimated to increase by 2.7% or \$0.1 million.



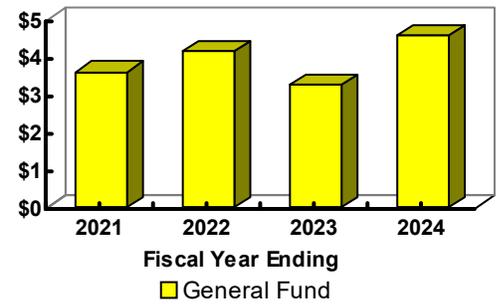
Fiscal Year Ending	General Fund	% Change
2024 Budget	\$ 3,284,000	2.7%
2023 Budget	3,198,000	0.6%
2022 Actual	3,177,791	(7.4%)
2021 Actual	3,433,475	-

Rescue Transport Fees

Description

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

Millions



Forecast Methodology and Analysis

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

Increase in projected revenue in 2023-24 of \$1.3 million or 40.5% is related to rate increase in transport fees effective January 1, 2023.

Fiscal Year Ending	General Fund	% Change
2024 Budget	\$ 4,583,000	40.5%
2023 Budget	3,260,884	(21.5%)
2022 Actual	4,154,313	14.7%
2021 Actual	3,622,509	-

Fines & Forfeitures

Description

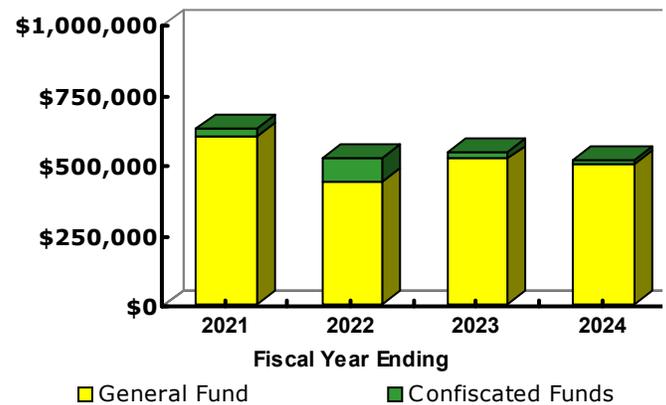
Includes revenues received from traffic citations issued and confiscation of forfeited abandoned property.

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.

2023-24 revenue is projected to be 5.4% below the 2022-23 forecast.



Fiscal Year Ending	General Fund	Confiscated Funds	Total	% Change
2024 Budget	\$ 503,100	\$ 12,546	\$ 515,646	(5.4%)
2023 Budget	521,050	24,139	545,189	3.7%
2022 Actual	438,298	87,299	525,597	(16.9%)
2021 Actual	602,884	29,608	632,492	-

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.

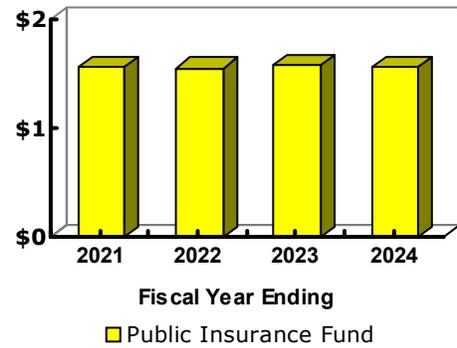
These contributions are accounted for as revenue in the Public Insurance Fund.

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.

Millions



Fiscal Year Ending	Public Insurance Fund	% Change
2024 Budget	\$ 1,551,016	(1.4%)
2023 Budget	1,573,793	2.0%
2022 Actual	1,542,358	(0.3%)
2021 Actual	1,547,624	-

City Pension Contribution

Description

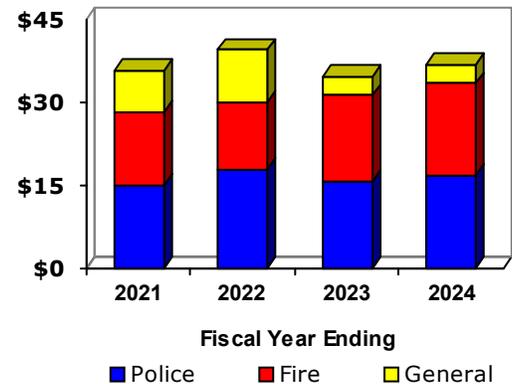
The City contributes an amount equal to or exceeding the Actuarially Determined Contribution (ADC) as determined by the actuary to the applicable Pension Trust Fund.

Forecast Methodology and Analysis

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

The \$2.1 million or 6.2% increase in 2023-24 is mainly attributable to the decrease in the investment income and a slight increase in the number of active participants.

Millions



Fiscal Year Ending	Fire	Police	General	Total	% Change
2024 Budget	\$ 16,549,776	\$ 16,794,353	\$ 3,500,000	\$ 36,844,129	6.2%
2023 Budget	15,511,672	15,692,116	3,500,343	34,704,131	(12.0%)
2022 Actual	12,140,622	17,789,703	9,500,000	39,430,325	10.2%
2021 Actual	13,194,612	15,101,790	7,500,000	35,796,402	-

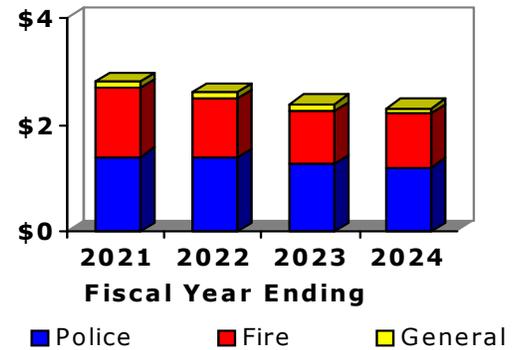
Employee Pension Contribution

Description

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

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

Millions



Forecast Methodology and Analysis

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

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

The 2023-24 decrease of 3.0% is attributable to a reduction in pensionable earnings of participants in the General Employees' Pension Plan and the Police & Fire Pension Plan. Contribution rates remains the same.

Fiscal Year Ending	Fire	Police	General	Total	% Change
2024 Budget	\$ 992,476	\$ 1,193,499	\$ 116,953	\$ 2,302,928	(3.0%)
2023 Budget	976,843	1,263,448	133,593	2,373,884	(8.7%)
2022 Actual	1,096,106	1,373,651	131,422	2,601,178	(7.0%)
2021 Actual	1,273,595	1,386,648	135,762	2,796,005	-

Major Revenues

% Total 2023-24 Revenue Budget

Description	2023-24 Budget	% of Total
Ad Valorem Taxes	100,537,795	19.4%
Interest & Other Earnings	94,665,323	18.3%
Water & Sewer Charges	66,469,000	12.8%
City Pension Contribution	36,844,129	7.1%
Fire Protection Special Assessment	30,851,705	6.0%
Rentals	27,229,525	5.3%
State Shared Revenues	22,341,800	4.3%
Franchise Fees	21,730,000	4.2%
Public Services Taxes	16,259,000	3.1%
Education & Recreational/Cultural Charges	8,976,748	1.7%
Communication Services Tax	4,690,000	0.9%
Rescue Transport Fees	4,583,000	0.9%
Local Business Tax	3,284,000	0.6%
Local Option Gas Tax	2,958,000	0.6%
Employee Pension Contribution	2,302,928	0.4%
Employee Health Contributions	1,551,016	0.3%
Fines & Forfeitures	515,646	0.1%
Total Major Revenues	\$ 445,789,615	86.1%
Total Revenues	\$ 517,790,720	

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: 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, additional merit increase of 4% on 10/1/23 for Firefighters, and 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 2015 Dollars: Consistent with guidelines, expenditure containment has been one of the underpinning principles of the budget development process. Over the 10-year period, 2014-15 to 2023-24, the General Fund budget shows total growth of \$95.5 million or 60.7%. Using 2015 constant dollars to account for the impact of inflation, the real growth was \$35.8 million or 22.8%, with the remaining \$59.6 million or 37.9% growth due to inflation. The 22.8% real growth over the ten-year period correlates to an average annual growth rate of approximately 2.3%.

The actual \$95.5 million increase is attributable to rising operating expenditures of \$56.3 million (+148.9%), \$0.9 million (+12.2%) in capital expenditures, \$36.9 million (+33.6%) in personnel expenses, and \$1.4 million (+72.5%) in other expenditures.

The \$56.3 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.

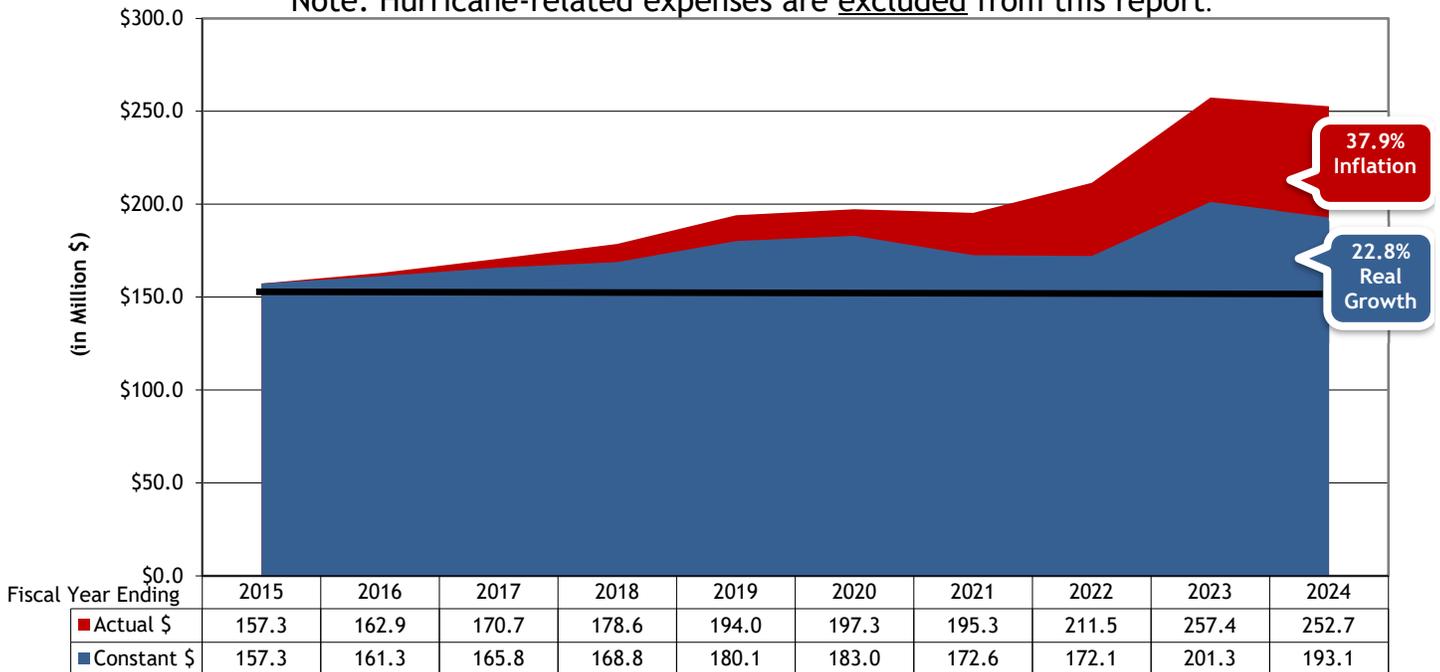
The \$0.9 million increase in capital expenditures is due to the replacement of vehicles in the Public Safety departments, improvements other than building in the Recreation Department, and various technology projects throughout the City.

General Fund Expense (including transfers)

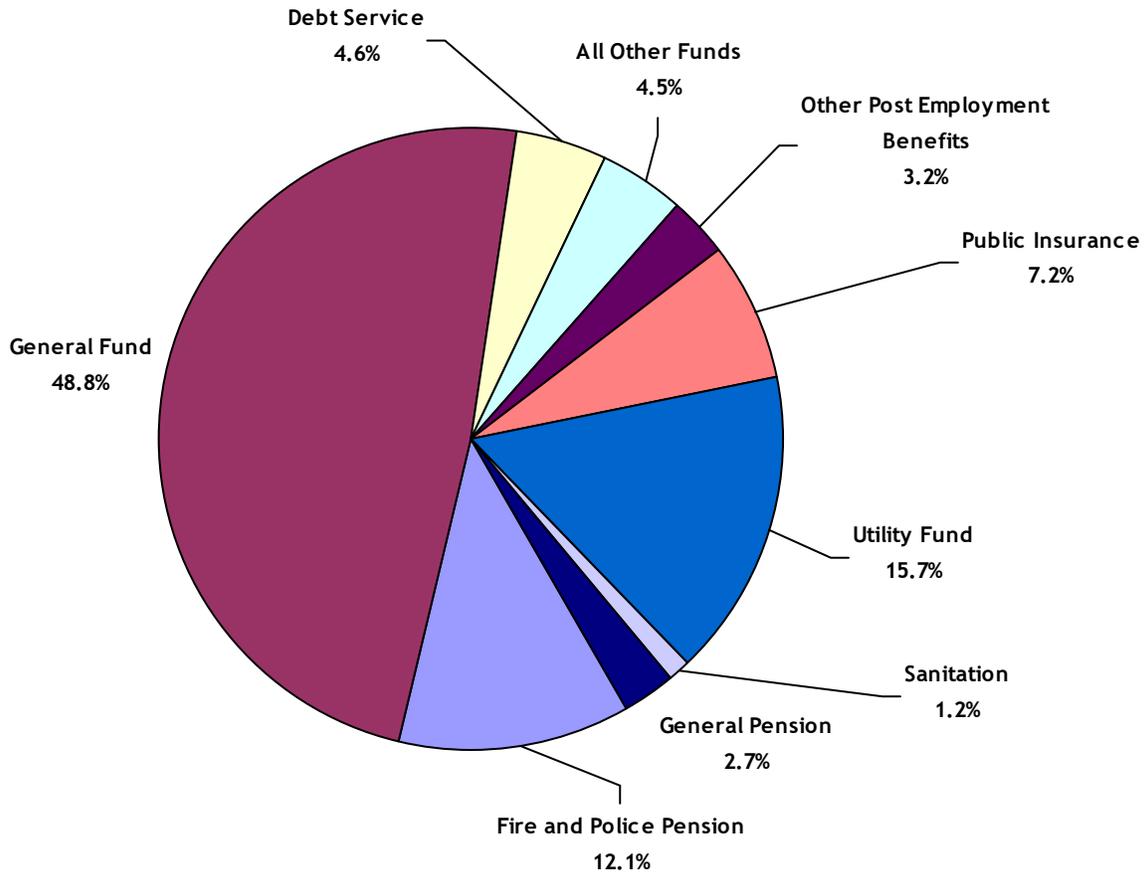
Actual vs Constant 2015 Dollars

(Actual 2015-2022; Working Budget 2023; Proposed Budget 2024)

Note: Hurricane-related expenses are excluded from this report.

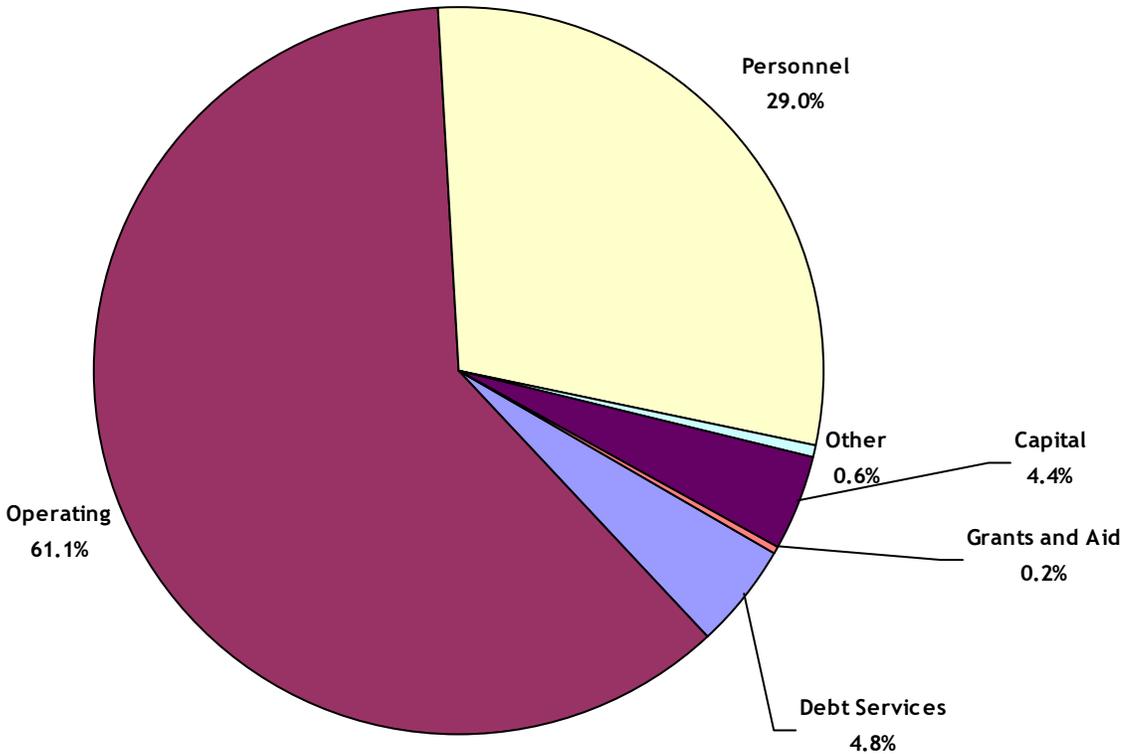


Expenditures By Fund



Total Expenditures \$517,790,720

Expenditures By Category



PERSONNEL REPORTS

Position Changes 2023-24 Budget as Compared to 2022-23 Adopted Budget

Full Time Part Time

001 General Fund

2001 Finance

512032 Accounts Payable Manager	-1	-
512089 Finance Systems Manager	1	-
512431 Payroll Coordinator	1	-
512623 Senior Systems Administrator	-1	-
512624 Contracts Manager	1	-
2001 Finance	1	-

2002 Technology Services

512303 Network Specialist II	-1	-
512716 Systems Admin Supervisor	1	-
2002 Technology Services	-	-

3001 Police

512425 Police Officer	-8	-
512436 Police Officer - Tier 3	20	-
512467 Property Evidence Technician	-1	-
512497 Community Affairs Coordinator	-1	-
512501 Property Evidence Tech II	1	-
512625 Field Training Officer -Tier 3	5	-
512631 Crime Scene Technician	-1	-
512633 Crime Scene Investigator	1	-
512636 Field Training Officer	-2	-
512684 Clerical Spec II	-3	-
512803 Police Records Clerical Spec.	2	-
512978 Backgrounds/Selections Invest.	2	-
512985 Police Service Aide I	1	-
513414 PT School Resource Officer	-	12

Position Changes 2023-24 Budget as Compared to 2022-23 Adopted Budget

Full Time Part Time

001 General Fund

3001 Police 00303 SRO program

513414 PT School Resource Officer	-	-21
513415 PT SRO Supervisor	-	-1

3001 Police 09007 Code Compliance

512986 Police Service Aide II	1	-
3001 Police	17	-10

5002 Early Development Centers 00208 Charter EDC - West

512143 EDC Teacher	-1	-
512780 Teacher Aide	1	-

5002 Early Development Centers - -

7001 Recreation & Cultural Arts

512508 Rec&Cultural Arts Acct Clerk I	-1	-
512509 Rec&Cultural Art Acct Clerk II	-1	-
513495 PT Recreation Aide	-	-1
513539 PT Drama Teacher	-	-1
513582 P/T Exhibition Coordinator	-	-1
513602 PT Recreation Specialist	-	1

7001 Recreation & Cultural Arts -2 -2

9002 Planning&Economic Development

512184 Zoning Administrator	-1	-
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9002 Planning&Economic Development -1 -

001 General Fund Total **15** **-12**

Total Change for All Funds	15	-12
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Position History By Department

	2020-21 Actual		2021-22 Actual		2022-23 Adopted Budget		2023-24 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	3	-	2	-	2	-	2	-
1001 City Clerk	8	3	8	3	8	3	8	3
2001 Finance	10	-	9	-	9	-	10	-
2002 Technology Services	16	-	16	-	16	-	16	-
3001 Police	346	5	356	4	357	4	373	16
3001 Police 00303 SRO program	-	23	-	22	-	22	-	-
3001 Police 09007 Code Compliance	16	-	17	-	19	-	20	-
4003 Fire/Rescue	211	1	211	-	211	-	211	-
4003 Fire/Rescue 00678 Fire Prevention	9	-	9	-	9	-	9	-
5002 Early Development Centers 00208 Charter EDC - West	8	22	5	12	5	12	5	12
5002 Early Development Centers 00209 Charter EDC - Centr	8	16	8	12	8	12	8	12
6001 General Gvt Buildings	6.5	-	4	-	4	-	4	-
6001 General Gvt Buildings 00345 City Hall/Chambers	-	2	-	-	-	-	-	-
6004 Grounds Maintenance	2	-	2	-	2	-	2	-
6005 Procurement	1	-	2	-	2	-	2	-
6006 Environmental Services	3.5	-	2	-	2	-	2	-
7001 Recreation & Cultural Arts	19	57	19	56	19	56	17	54
8001 Community Services	1.5	-	1.5	-	1.5	-	1.5	-
8002 Housing Division	0.25	-	0.25	-	0.25	-	0.25	-
8002 Housing Division 00603 Rental - Pines Place	0.25	-	0.25	-	0.25	-	0.25	-
9002 Planning&Economic Development	4	1	4	1	4	1	3	1
001 General Fund	676.5	136	679.5	116	682.5	116	697.5	104
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

Position History By Department

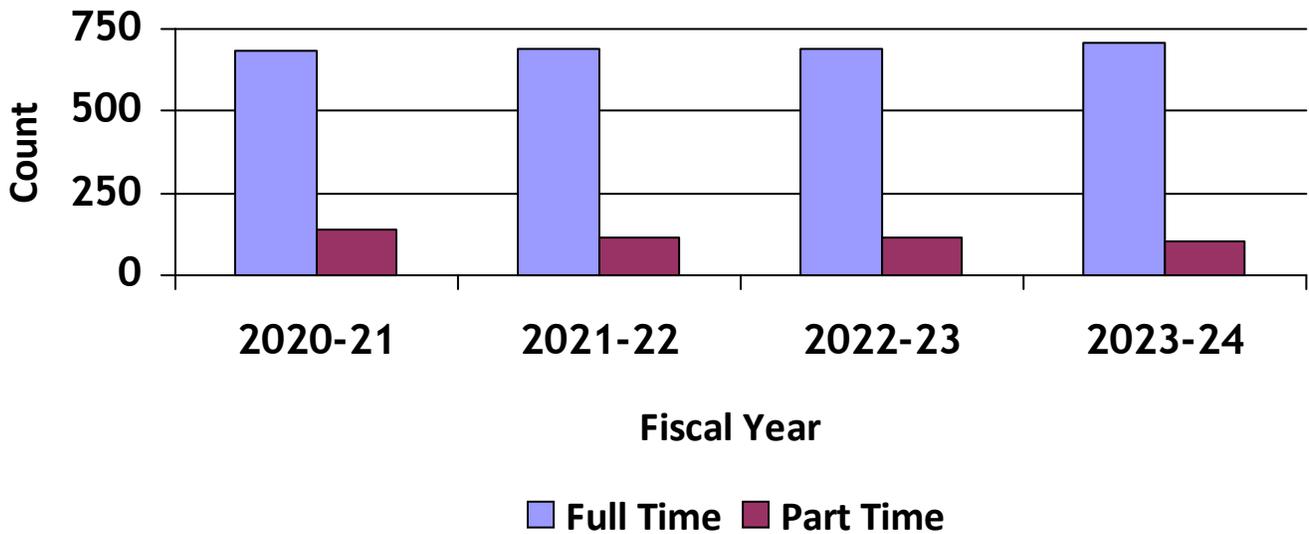
	2020-21		2021-22		2022-23		2023-24	
	Actual		Actual		Adopted Budget		Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
0203 Self Insurance 00401 Administration	1	-	1	-	1	-	1	-
504 Public Insurance Fund	1	0	1	0	1	0	1	0

Total All Funds	686	137	689	117	692	117	707	105
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	2020-21	2021-22	2022-23	2023-24
Total Full Time Equivalents (FTE): *	754.5	747.5	750.5	759.5

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

Position Count History



COMMUNITY PROFILE

CITY GOVERNMENT

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

DEMOGRAPHICS

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

Climate in Fahrenheit Jan. 1913 - Dec. 2022)

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

Average minimum temperature (F)	67.81
Average maximum temperature (F)	83.79
Average annual temperature (degrees)	75.97
Average annual precipitation (inches)	59.93

Future Land Use Designation (2022) (%)

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

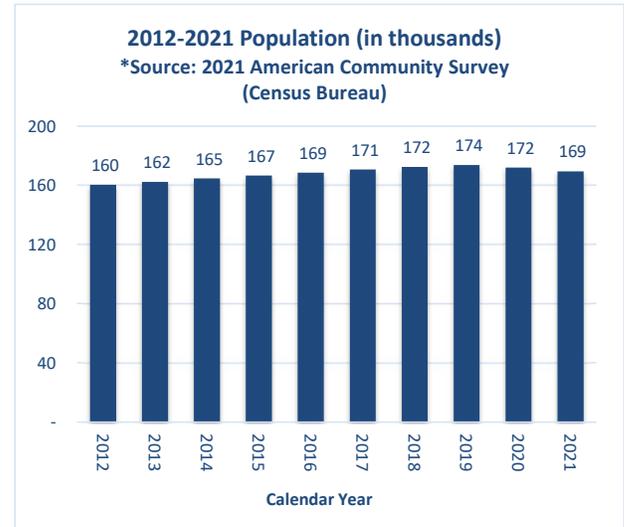
Source: Broward County Supervisor of Elections

Active Voters (August 2022) - All City Districts	115,892
Votes Cast March 2022 City Districts 1 & 4 Elections	5,329
% Voting March 2022 City Districts 1 & 4 Elections	4.60%
Votes Cast March 2020 Mayoral Election - City Wide	23,716
% Voting March 2020 Mayoral Election - City Wide	20.46%

Racial and Ethnic Composition

*Source: 2021 American Community Survey (Census Bureau)

Hispanic or Latino (of any race)	45.66%	77,341
Not Hispanic or Latino:		
White	22.09%	37,416
Black or African American	22.27%	37,725
Asian	5.29%	8,965
Other	4.69%	7,941
	100.00%	169,388



Median Age

*Source: 2021 American Community Survey (Census Bureau)

2021	44.8
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Age Composition

*Source: 2021 American Community Survey (Census Bureau)

Under 5 years	3.0%	5,044
5-9 years	3.9%	6,562
10-14 years	6.2%	10,448
15-19 years	6.0%	10,176
20-24 years	6.1%	10,328
25-34 years	11.1%	18,726
35-44 years	14.0%	23,797
45-54 years	15.6%	26,435
55-59 years	7.5%	12,772
60-64 years	7.4%	12,572
65 + years	19.2%	32,528
	100.0%	169,388

Gender Composition

*Source: 2021 American Community Survey (Census Bureau)

Male	48.7%	82,424
Female	51.3%	86,964
	100.0%	169,388

Housing Tenure [Occupied Housing Units]

*Source: 2021 American Community Survey (Census Bureau)

Owner-occupied	69.1%	44,517
Renter-occupied	30.9%	19,861
	100.0%	64,378

Average Household (persons)

	2.71
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*Source: 2021 American Community Survey (Census Bureau)

DEMOGRAPHICS (continued)

Educational Attainment - Population 25 years and over (%)

*Source: 2021 American Community Survey (Census Bureau)

Less than High School Diploma	9,568	7.54%
High School Diploma	40,934	32.27%
Some college, no degree	16,294	12.85%
Associates Degree	13,510	10.65%
Bachelor's Degree	27,145	21.40%
Graduate or Professional Degree	19,379	15.28%
Total Population 25 years & over	126,830	100.0%

Household Income

*Source: 2021 American Community Survey (Census Bureau)

Less than \$24,999	18.4%
\$25,000-\$49,999	16.7%
\$50,000-\$74,999	13.2%
\$75,000-\$99,999	14.5%
\$100,000 +	37.2%
Total Households	100.0%
Median Household Income	\$69,717

ECONOMICS

Principal Property Owners (2022 Collection Year)

Source: Broward County Property Appraiser's Tax Roll	Taxable Assessed Value (in 1000's)	% of Total Taxable Assessed Value
NXRT Pembroke LLC	\$ 144,747	0.98%
Pembroke Lakes Mall LTD	137,304	0.93%
FR Pembroke Gardens LLC	132,732	0.90%
City Center On 7 Lessor LLC	119,641	0.81%
RAR2 250 NW 130th Avenue FL LLC	98,013	0.67%

Unemployment Rate (%)

Source: Florida Dept. of Labor for Pembroke Pines

FY2022	2.7%	FY2017	4.0%
FY2021	4.5%	FY2016	4.3%
FY2020	6.9%	FY2015	4.9%
FY2019	3.0%	FY2014	4.9%
FY2018	3.2%	FY2013	5.8%

Per Capita Income - using inflation-adjusted dollars

*Source: 2021 American Community Survey (Census Bureau)

2021	\$ 37,580	2018	\$ 28,751
2020	\$ 32,311	2017	\$ 31,358
2019	\$ 31,131	2016	\$ 31,536

Occupation Composition

*Source: 2021 American Community Survey (Census Bureau)

Management, business, science and arts occupations	39,393
Service occupations	13,290
Sales and office occupations	21,402
Natural resources, construction, & maintenance occupations	7,460
Production, Transportation, and Material Moving occupations	7,463
Total	89,008

Total Value of Construction

Building Permits

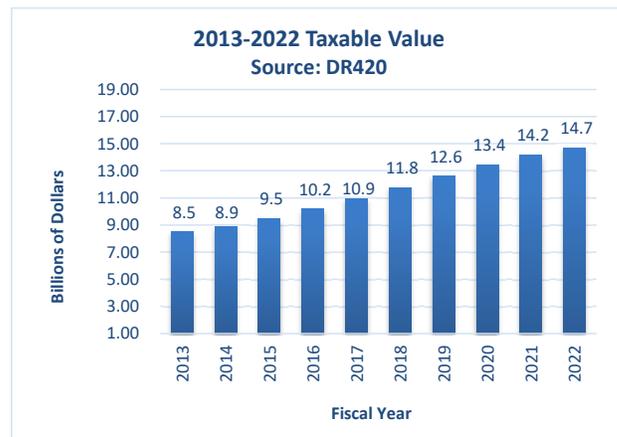
Source: Calvin Giordano & Associates, Inc.

FY2022	8,852	\$ 236,592,542
FY2021	11,597	\$ 263,388,836
FY2020	7,975	\$ 158,126,202
FY2019	9,518	\$ 247,041,938
FY2018	11,306	\$ 305,982,258
FY2017	8,439	\$ 318,275,894
FY2016	7,264	\$ 239,587,447
FY2015	6,524	\$ 675,035,804
FY2014	10,536	\$ 320,198,718
FY2013	7,357	\$ 644,235,843

Industrial Composition - Civilian employed, 16 years and over

*Source: 2021 American Community Survey (Census Bureau)

Agriculture, forestry, fishing/hunting, and mining	164
Construction	7,027
Manufacturing	4,106
Wholesale Trade	4,037
Retail Trade	10,260
Transportation, warehousing and utilities	6,164
Information	1,728
Finance, insurance, real estate/rental and leasing	5,557
Professional, scientific, management, administrative and waste management svcs.	13,268
Educational, health and social services	18,420
Arts, entertainment, recreation, accommodation and food services	6,528
Other services (except public admin.)	5,268
Public Administration	6,481
Total	89,008



ECONOMICS (continued)

2022 Principal Employers Corporate Human Resource Departments
(Total Full-time and Part-time positions)

Memorial Hospital West	2,200
City of Pembroke Pines	1,324
Broward County Public Schools	1,255
AutoNation	400
FPI Security Services	345
Cano Health	300
Broward College	294
Elizabeth Arden	277
Waste Pro of Florida	252
Publix Supermarkets	243

SERVICE STATISTICS

Water (September 30, 2022) Source: Water Department

Water Accounts	44,076
Number of Raw Water Supply Wells	9
Maximum Daily Pumping Limit (MGD)	13.5
Average Daily Water Pumping (MGD)	12.8
Total Daily Plant Capacity (MGD)	18.0

Sewer (September 30, 2022) Source: Sewer Department

Average Daily Treatment (MGD)	7.4
Average Daily Treatment Capacity (MGD)	9.5

Public Works (September 30, 2022) Sources: IT and Finance Depts.

Residential Solid Waste Customers	38,790
Resident and Commercial Solid Waste Collected (tons)*	115,657

**Only tonnage collected by sanitation franchisees.*

Police Protection (December 31, 2022) Source: Police Dept.

Employees (full-time)	374
Sworn	291
Non-Sworn	110
Grant Positions	0.5
Crime Index (fiscal year)	2,745
Crime Rate (per 1,000 population)	16
Traffic Accidents	4,707
Traffic/Parking Citations	9,366
Total Calls for Police Service	80,045

Fire Protection (December 31, 2022) Source: Fire Dept.

Stations	6
Employees (full-time)	220
Structure Fires	25
Advance Life Support Rescue Responses	11,948
Basic Life Support Rescue Responses	3,024
Other Rescue Calls	3,108
Other Emergencies	4,817
Fire Inspections (various kinds)	11,618
Fire Investigations	8

Educational System (July 2022) Source: Charter Schools Admin.

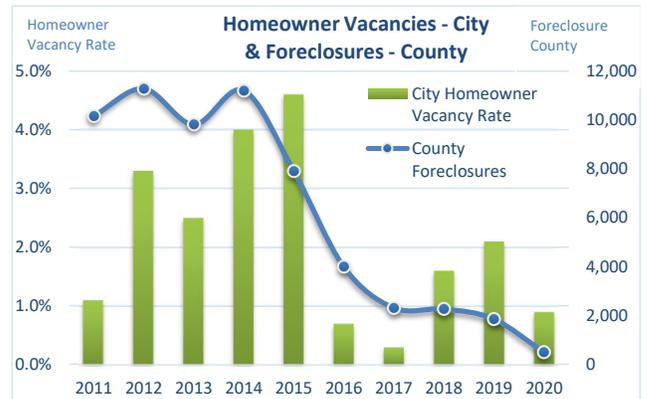
	City Charter	Other
Elementary:	4	16
Middle School:	3	7
High School:	1	5
Community College (0) /Universities (4)		4
Vocational/Technical Colleges		4

Center for Arts (2022) Source: Recreation Dept.

Number of Event Days - River of Grass	310
Theaters	1

Municipal Parks (September 30, 2022) 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	50
Playgrounds	26
Gymnasium	1
Racquetball Courts/Indoor	0
Volleyball	3
Hockey Rinks	7
Fitness Center	2
Pavilions/Gazeboes	51
Paddleball Courts	25
Basketball Courts (Outdoor & Indoor)	23
Football/Soccer	19



(*Source: 2020 American Community Survey & County Appraiser Office)

Proposed Fire Assessment Rates for Fiscal Year 2023-24

Residential Property Use Categories	Rate Per Dwelling Unit
Residential Property Use Categories	\$373.97
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.5862
Industrial/Warehouse	\$0.1097
Institutional	\$0.5148

Property Taxable and Assessed Valuation (2023 Tax Year)

Source: Broward County Property Appraiser [DR489]

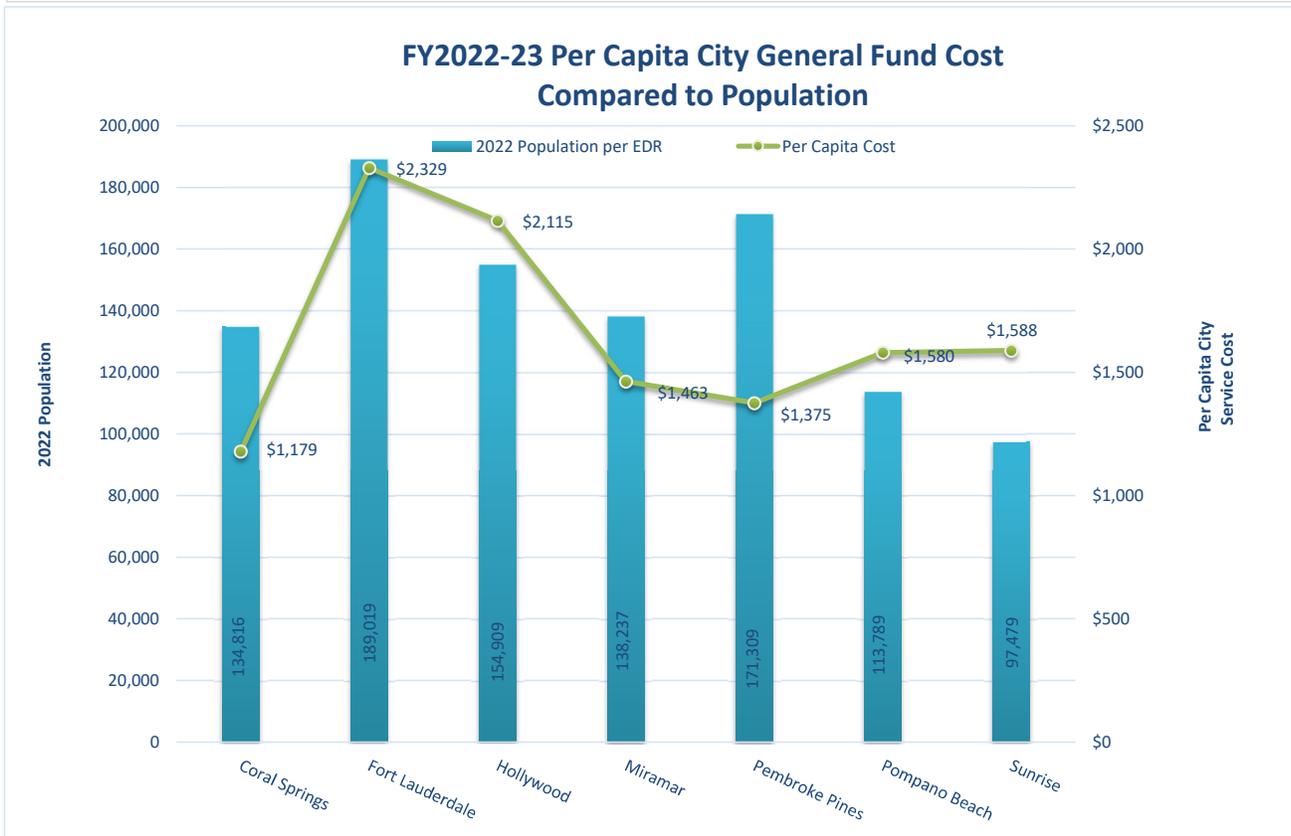
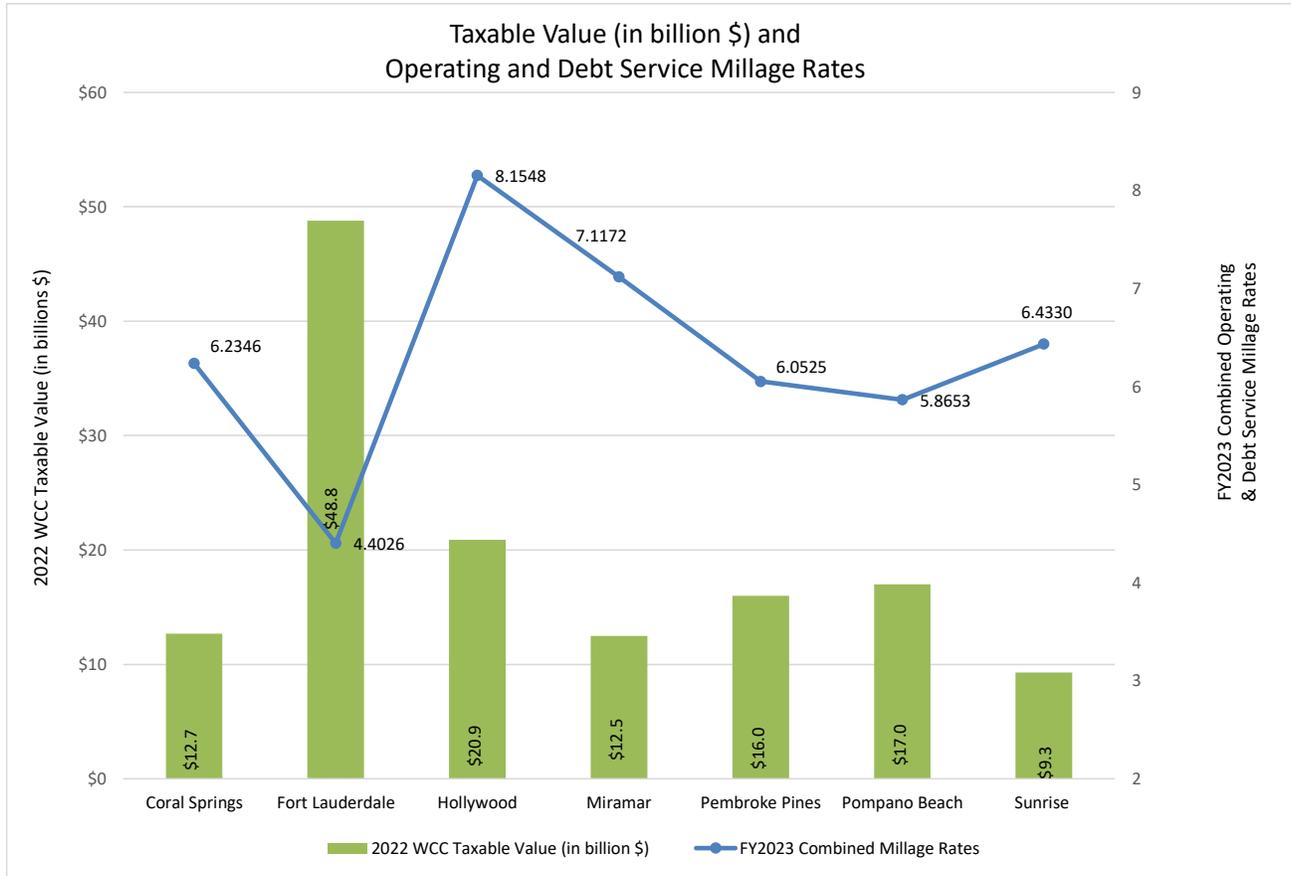
Total Just Value	\$ 30,522,937,537
Less Assessed Value Adjustments	(9,094,336,468)
Total Assessed Value	21,428,601,069
Less Exemptions	(3,943,387,241)
Operating Taxable Value	\$ 17,485,213,828

Proposed Tax Rates for Fiscal Year 2023-24

Local Retail Sales Tax Rate	7.00%
Property Tax Operating Millage	5.7115
Property Tax Debt Service Millage	0.3410

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 FY2023, and dividing by population.

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

Projected Changes in Fund Balances - All Funds

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$ 1,419,147,131	1,622,140,482	1,488,456,406	1,456,382,896		
Revenues/Sources						
Ad Valorem Taxes	83,240,777	86,082,130	92,577,225	100,537,795	19.4%	8.6%
Insurance Premium Taxes	2,681,597	2,770,539	2,681,597	2,770,539	0.5%	3.3%
Local Option Gas Tax	2,742,078	2,924,680	3,250,000	2,958,000	0.6%	(9.0%)
Utility Taxes	14,772,388	15,408,445	15,388,479	16,259,000	3.1%	5.7%
Communication Services Tax	4,388,336	4,584,481	4,389,759	4,690,000	0.9%	6.8%
Local Business Tax	3,433,475	3,177,791	3,198,000	3,284,000	0.6%	2.7%
Building Permits	601,604	4,361,482	8,119,570	9,242,600	1.8%	13.8%
Franchise Fees	19,226,637	20,079,600	18,897,000	21,730,000	4.2%	15.0%
Special Assessments	26,741,813	26,523,017	29,886,130	31,271,705	6.0%	4.6%
Charges for Services	51,123,199	59,832,770	73,416,186	84,854,534	16.4%	15.6%
Intergovernmental Revenue	28,016,183	32,568,225	37,570,328	29,868,164	5.8%	(20.5%)
Water/Sewer Charges	58,336,285	60,967,734	63,197,000	66,469,000	12.8%	5.2%
Judgments, Fines & Forfeitures	632,492	525,597	545,189	515,646	0.1%	(5.4%)
Investment Income	200,116,797	(146,667,745)	84,593,281	94,665,323	18.3%	11.9%
Rents & Royalties	25,506,235	27,429,731	26,823,115	27,631,175	5.3%	3.0%
Miscellaneous Revenues	65,242,475	80,567,254	54,962,920	57,035,278	11.0%	3.8%
Debt Proceeds/Installment Purchase	-	8,990	-	-	-	-
Water/Sewer Connection	325,828	348,272	498,985	403,000	0.1%	(19.2%)
Interfund Transfers	835,767	1,174,667	1,415,927	2,835,692	0.5%	100.3%
Appropriated Retained Earnings	-	-	29,301,097	-	-	(100.0%)
Capital Funded By Reserve	-	-	3,390,000	3,450,000	0.7%	1.8%
Appropriated Fund Balance	-	-	28,786,331	-	-	(100.0%)
Prior Year Bond Proceeds	-	-	2,415,531	-	-	(100.0%)
Beginning Surplus	-	-	(32,452,303)	(52,477,219)	(10.1%)	61.7%
Beginning Retained Earnings	-	-	632,854	9,796,488	1.9%	1448.0%
Capital Contributions	1,348,136	1,768,331	-	-	-	-
Total Revenues/Sources	589,312,102	284,435,990	553,484,201	517,790,720	100.0%	(6.4%)
Expenditures/Uses						
General Government	134,679,650	145,947,900	178,513,379	185,435,498	35.8%	3.9%
Public Safety	128,981,619	136,135,377	159,955,745	163,222,221	31.5%	2.0%
Physical Environment	2,687,001	2,696,664	3,329,903	3,336,075	0.6%	0.2%
Transportation	7,427,972	8,289,725	14,540,786	9,720,998	1.9%	(33.1%)
Economic Environment	9,665,755	10,516,660	20,181,855	12,811,521	2.5%	(36.5%)
Human Services	3,846,483	5,123,835	6,273,340	6,883,345	1.3%	9.7%
Culture and Recreation	16,454,572	20,054,965	35,481,596	24,756,237	4.8%	(30.2%)
Debt Service	25,583,779	25,775,786	27,906,485	24,959,665	4.8%	(10.6%)
Garbage/Solid Waste Control Services	-	4,482,554	5,940,686	6,223,201	1.2%	4.8%
Water Utility Services	8,170,832	8,666,300	37,020,384	16,635,872	3.2%	(55.1%)
Sewer-Wastewater Services	17,615,267	17,315,410	30,930,613	27,235,093	5.3%	(11.9%)
Utility Administration	31,205,821	33,114,891	33,409,429	36,570,994	7.1%	9.5%
Total Expenditures/Uses	386,318,751	418,120,066	553,484,201	517,790,720	100.0%	(6.4%)
Excess (Deficit)	202,993,351	(133,684,076)	-	-	-	-
Other Sources	-	-	(32,073,510)	39,230,731	100.0%	(222.3%)
Ending Fund Balance	\$ 1,622,140,482	1,488,456,406	1,456,382,896	1,495,613,627		
Percent Change	14.3%	-8.2%	-2.2%	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 2020-21 and 2021-22**

<u>General Fund</u>		<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>
Cash & Investments	\$	49,929,576	84,048,368	34,118,792
Receivables		7,832,542	47,388,095	39,555,553
Other Assets		69,822,414	50,293,122	-19,529,292
	Asset Total	127,584,531	181,729,584	54,145,053
Accounts Payable	\$	12,385,655	14,066,360	1,680,705
Deposits		4,631,409	2,525,678	-2,105,730
Deferred Revenue		11,330,666	14,225,900	2,895,234
Other Liabilities		3,182,300	40,734,308	37,552,008
	Liability Total	31,530,030	71,552,246	40,022,216
Real Estate Investment and Other	\$	357,808	393,962	36,154
Unassigned Fund Balance		49,137,764	51,710,111	2,572,347
Disaster Assistance		2,125,000	2,125,000	0
Subsequent year's budget		36,921,130	46,438,735	9,517,605
Other Equities		7,512,800	9,509,530	1,996,730
	Fund Balance Total	\$ 96,054,502	110,177,338	14,122,836
<u>Utility Fund</u>		<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>
Cash & Investments	\$	16,163,695	70,113,061	53,949,366
Receivables		9,451,101	12,138,090	2,686,989
Restricted Investments		8,178,779	8,321,645	142,866
Land, Buildings, Equipment & Improvements		288,893,481	302,260,286	13,366,805
Accumulated Depreciation		-141,864,081	-149,208,633	-7,344,553
Construction in Progress		19,364,768	19,423,218	58,451
Other Assets		79,989,553	31,623,629	-48,365,924
	Asset Total	280,177,296	294,671,297	14,494,001
Accounts Payable	\$	6,178,194	5,944,268	-233,926
Deposits		4,649,179	4,507,702	-141,477
Deferred Revenue		4,181,658	8,181,658	4,000,000
Other Liabilities		14,734,013	16,818,163	2,084,149
	Liability Total	29,743,044	35,451,791	5,708,747
Retained Earnings - Unreserved	\$	230,584,093	234,331,444	3,747,351
Other Equities		19,850,160	24,888,062	5,037,902
	Retained Earnings Total	\$ 250,434,252	259,219,506	8,785,254
<u>Sanitation Fund</u>		<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>
Receivables	\$	0	593,844	593,844
Land, Buildings, Equipment & Improvements		0	55,974	55,974
Accumulated Depreciation		0	-4,665	-4,665
Other Assets		0	12	12

**Components of Fund Balance/Retained Earnings/Net Assets -
All Funds for 2020-21 and 2021-22**

<u>Sanitation Fund</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>
Asset Total	0	645,165	645,165
Accounts Payable	\$ 0	520,193	520,193
Due to Other Funds	0	517,059	517,059
Liability Total	0	1,037,252	1,037,252
Retained Earnings - Unreserved	\$ 0	-392,086	-392,086
Retained Earnings Total	\$ 0	-392,086	-392,086
 <u>Pension Funds</u>	 <u>2020-21</u>	 <u>2021-22</u>	 <u>Change</u>
Cash & Investments	\$ 1,098,205,722	950,513,222	-147,692,501
Receivables	6,403,478	8,387,049	1,983,571
Land, Buildings, Equipment & Improvements	875,951	1,196,794	320,843
Other Assets	3,580,289	3,858,411	278,122
Asset Total	1,109,065,440	963,955,476	-145,109,965
Accounts Payable	\$ 1,527,422	1,685,597	158,175
Liability Total	1,527,422	1,685,597	158,175
Net Assets - Reserved	\$ 1,107,538,018	962,269,879	-145,268,139
Net Assets Held In Trust Total	\$ 1,107,538,018	962,269,879	-145,268,139
 <u>Fiduciary Fund</u>	 <u>2020-21</u>	 <u>2021-22</u>	 <u>Change</u>
Cash & Investments	\$ 128,220,773	116,460,179	-11,760,594
Receivables	5,000,000	3,500,000	-1,500,000
Restricted Investments	2,012,161	1,161,427	-850,733
Other Assets	-118,167	-834,439	-716,271
Asset Total	135,114,766	120,287,167	-14,827,599
Accounts Payable	\$ 235,466	221,542	-13,923
Other Liabilities	863,680	982,584	118,904
Liability Total	1,099,146	1,204,126	104,981
Fund Balance - Restricted	\$ 134,015,620	119,083,041	-14,932,579
Fund Balance Total	\$ 134,015,620	119,083,041	-14,932,579
 <u>All Other Funds</u>	 <u>2020-21</u>	 <u>2021-22</u>	 <u>Change</u>
Cash & Investments	\$ 42,287,652	41,682,273	-605,379
Receivables	474,771	500,433	25,662
Other Assets	9,911,282	10,636,890	725,608
Asset Total	52,673,706	52,819,596	145,890
Accounts Payable	\$ 1,457,303	2,877,596	1,420,293

**Components of Fund Balance/Retained Earnings/Net Assets -
All Funds for 2020-21 and 2021-22**

<u>All Other Funds</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>
Due to Other Funds	4,411,846	727,703	-3,684,143
Deposits	219,810	245,116	25,305
Deferred Revenue	1,065,352	816,273	-249,079
Other Liabilities	11,421,304	10,054,180	-1,367,124
Liability Total	18,575,616	14,720,868	-3,854,748
Retained Earnings - Reserved	\$ 6,541,814	6,542,229	414
Real Estate Investment and Other	446,115	452,080	5,965
Other Equities	27,110,161	31,104,420	3,994,259
Fund Balance Total	\$ 34,098,090	38,098,728	4,000,639

Fund Balance - All Funds	\$ 1,622,140,482	1,488,456,406	-133,684,076
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Expenditure Category Matrix For 2023-24 Budget

Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	Total
General Fund							
City Commission	668,459	303,624	-	-	-	-	972,083
City Manager	786,259	458,488	-	-	-	-	1,244,747
Human Resources	427,151	456,343	-	-	-	-	883,494
City Attorney	-	1,290,715	-	-	-	-	1,290,715
General Government	1,910,246	6,561,446	-	-	209,341	2,431,359	11,112,392
City Clerk	967,659	737,322	-	-	-	-	1,704,981
Finance	1,792,919	2,280,444	-	-	-	-	4,073,363
Technology Services	2,939,072	9,866,712	795,000	-	-	-	13,600,784
Police	75,155,579	11,711,358	3,277,887	-	-	-	90,144,824
Fire/Rescue	53,715,679	6,820,453	2,770,000	-	428,000	100,000	63,834,132
Early Development Centers	1,374,781	2,301,295	-	-	-	146,418	3,822,494
General Gvt Buildings	522,286	13,049,971	153,000	-	-	-	13,725,257
Grounds Maintenance	487,734	2,801,841	30,000	-	-	-	3,319,575
Procurement	380,913	734,249	-	-	-	-	1,115,162
Environmental Services	381,542	1,883,005	-	-	-	-	2,264,547
HCF Human Services Campus	-	1,672,256	-	-	-	-	1,672,256
Recreation & Cultural Arts	4,205,320	13,163,217	1,371,000	-	-	-	18,739,537
Special Events	-	541,238	-	-	-	-	541,238
Golf Course	-	3,102,771	45,000	-	-	-	3,147,771
Civic & Cultural Facility	-	2,259,436	69,500	-	-	-	2,328,936
Community Services	239,416	1,147,416	118,781	-	22,476	-	1,528,089
Housing Division	127,605	9,887,547	35,000	-	-	-	10,050,152
Planning&Economic Development	578,550	993,307	-	-	-	-	1,571,857
General Fund Total	146,661,170	94,024,454	8,665,168	-	659,817	2,677,777	252,688,386
% of General Fund	58.0%	37.2%	3.4%	-	0.3%	1.1%	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	86,667	6,313,717	-	-	-	-	6,400,384
Infrastructure	-	1,629,500	50,000	-	-	-	1,679,500
Transit System	-	-	-	-	-	304,333	304,333
Road & Bridge Fund Total	86,667	7,943,217	50,000	-	-	304,333	8,384,217
% of Road & Bridge Fund	1.0%	94.7%	0.6%	-	-	3.6%	100.0%
Building Fund							
Building	-	9,085,000	-	-	-	-	9,085,000
Building Fund Total	-	9,085,000	-	-	-	-	9,085,000
% of Building Fund	-	100.0%	-	-	-	-	100.0%
FHFC Grants SHIP/CRF							
Community Development	-	1,636,232	-	-	-	-	1,636,232
FHFC Grants SHIP/CRF Total	-	1,636,232	-	-	-	-	1,636,232
% of FHFC Grants SHIP/CRF	-	100.0%	-	-	-	-	100.0%
HUD Grants CDBG/HOME							
Community Development	-	775,137	350,000	-	-	-	1,125,137
Transportation	-	151,603	-	-	-	-	151,603
HUD Grants CDBG/HOME Total	-	926,740	350,000	-	-	-	1,276,740
% of HUD Grants CDBG/HOME	-	72.6%	27.4%	-	-	-	100.0%

Expenditure Category Matrix For 2023-24 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	23,511	-	-	-	-	-	23,511
Law Enforcement Grant Total	23,511	-	-	-	-	-	23,511
% of Law Enforcement Grant	100.0%	-	-	-	-	-	100.0%
Community Bus Program							
Community Services	-	273,898	-	-	-	-	273,898
Transit System	-	911,280	-	-	-	-	911,280
Community Bus Program Total	-	1,185,178	-	-	-	-	1,185,178
% of Community Bus Program	-	100.0%	-	-	-	-	100.0%
Treasury - Confiscated							
Treasury Confiscated	-	-	11,568	-	-	-	11,568
Treasury - Confiscated Total	-	-	11,568	-	-	-	11,568
% of Treasury - Confiscated	-	-	100.0%	-	-	-	100.0%
Justice - Confiscated							
Justice Confiscated	-	-	9,590	-	-	-	9,590
Justice - Confiscated Total	-	-	9,590	-	-	-	9,590
% of Justice - Confiscated	-	-	100.0%	-	-	-	100.0%
\$2 Police Education							
\$2 Police Education	-	12,546	-	-	-	-	12,546
\$2 Police Education Total	-	12,546	-	-	-	-	12,546
% of \$2 Police Education	-	100.0%	-	-	-	-	100.0%
FDLE - Confiscated							
FDLE	-	15,158	85,892	-	-	-	101,050
FDLE - Confiscated Total	-	15,158	85,892	-	-	-	101,050
% of FDLE - Confiscated	-	15.0%	85.0%	-	-	-	100.0%
Older Americans Act							
SW Multipurpose Center	-	1,436,232	-	-	95,285	-	1,531,517
Older Americans Act Total	-	1,436,232	-	-	95,285	-	1,531,517
% of Older Americans Act	-	93.8%	-	-	6.2%	-	100.0%
Debt Service							
General Debt Service	-	-	-	23,905,636	-	-	23,905,636
Debt Service Total	-	-	-	23,905,636	-	-	23,905,636
% of Debt Service	-	-	-	100.0%	-	-	100.0%
Utility Fund							
General Debt Service	-	-	-	1,054,029	-	-	1,054,029
Utilities Admin Services	2,462,154	6,944,976	580,000	-	-	-	9,987,130
Non-Departmental Expense	742,677	25,777,411	-	-	63,776	-	26,583,864
Sewer Collection	-	4,690,277	4,926,100	-	-	-	9,616,377
Sewer Treatment Plant	-	15,187,716	2,431,000	-	-	-	17,618,716
Water Plants	-	7,817,978	3,352,500	-	-	-	11,170,478
Water Distribution	-	3,138,394	2,327,000	-	-	-	5,465,394
Utility Fund Total	3,204,831	63,556,752	13,616,600	1,054,029	63,776	-	81,495,988
% of Utility Fund	3.9%	78.0%	16.7%	1.3%	0.1%	-	100.0%

Expenditure Category Matrix For 2023-24 Budget

Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	Total
Sanitation Fund							
Sanitation Services	-	6,223,201	-	-	-	-	6,223,201
Sanitation Fund Total	-	6,223,201	-	-	-	-	6,223,201
% of Sanitation Fund	-	100.0%	-	-	-	-	100.0%
Public Insurance Fund							
Self Insurance	135,667	37,136,571	-	-	-	-	37,272,238
Public Insurance Fund Total	135,667	37,136,571	-	-	-	-	37,272,238
% of Public Insurance Fund	0.4%	99.6%	-	-	-	-	100.0%
General Pension Trust Fund							
Post Employment Benefits	-	13,852,000	-	-	-	-	13,852,000
General Pension Trust Fund Total	-	13,852,000	-	-	-	-	13,852,000
% of General Pension Trust Fund	-	100.0%	-	-	-	-	100.0%
Fire&Police Pension Trust Fund							
Post Employment Benefits	-	62,468,022	-	-	-	-	62,468,022
Fire&Police Pension Trust Fund Total	-	62,468,022	-	-	-	-	62,468,022
% of Fire&Police Pension Trust Fund	-	100.0%	-	-	-	-	100.0%
Other Post Employment Benefits							
Post Employment Benefits	8,000	16,603,600	-	-	-	-	16,611,600
Other Post Employment Benefits Total	8,000	16,603,600	-	-	-	-	16,611,600
% of Other Post Employment Benefits	0.0%	100.0%	-	-	-	-	100.0%
TOTAL	150,119,846	316,121,403	22,788,818	24,959,665	818,878	2,982,110	517,790,720
% OF BUDGET	29.0%	61.1%	4.4%	4.8%	0.2%	0.6%	100.0%

City of Pembroke Pines, Florida
Transfers Matrix 2023-24 Budget

Fund	Transfer From	Transfer To
Road & Bridge Fund	304,333	1,415,443
Older Americans Act	-	742,018
Community Bus Program	-	578,231
Charter Middle Schools	-	146,418
Public Insurance Fund	-	100,000
General Fund	2,677,777	-
	\$2,982,110	\$2,982,110

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.

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$ 85,727,330	96,054,502	110,177,338	86,019,892		
Revenues/Sources						
Ad Valorem Taxes	77,410,365	80,198,885	86,711,324	94,873,459	37.5%	9.4%
Insurance Premium Taxes	2,681,597	2,770,539	2,681,597	2,770,539	1.1%	3.3%
Utility Taxes	11,625,682	12,456,439	13,732,104	14,904,955	5.9%	8.5%
Local Business Tax	3,433,475	3,177,791	3,198,000	3,284,000	1.3%	2.7%
Building Permits	537,062	496,738	509,570	507,600	0.2%	(0.4%)
Franchise Fees	16,874,167	17,466,516	16,511,352	19,045,074	7.5%	15.3%
Special Assessments	26,741,813	26,523,017	29,886,130	31,271,705	12.4%	4.6%
Charges for Services	30,455,492	35,474,256	37,022,980	43,437,458	17.2%	17.3%
Intergovernmental Revenue	22,986,338	26,421,321	25,257,869	23,832,635	9.4%	(5.6%)
Judgments, Fines & Forfeitures	602,884	438,298	521,050	503,100	0.2%	(3.4%)
Investment Income	155,892	(2,028,173)	1,810,300	2,207,000	0.9%	21.9%
Rents & Royalties	14,135,060	15,525,991	15,152,647	15,829,093	6.3%	4.5%
Miscellaneous Revenues	379,455	7,145,222	231,273	221,768	0.1%	(4.1%)
Debt Proceeds/Installment Purchase	-	8,990	-	-	-	-
Appropriated Fund Balance	-	-	16,959,868	-	-	(100.0%)
Beginning Surplus	-	-	7,197,578	-	-	(100.0%)
Total Revenues/Sources	208,019,281	226,075,828	257,383,642	252,688,386	100.0%	(1.8%)
Expenditures/Uses						
General Government	39,638,684	45,543,529	56,408,832	55,231,638	21.9%	(2.1%)
Public Safety	128,198,682	131,727,100	149,336,744	153,978,956	60.9%	3.1%
Physical Environment	2,670,542	2,680,205	3,313,403	3,319,575	1.3%	0.2%
Economic Environment	8,100,541	8,444,113	9,324,128	10,050,152	4.0%	7.8%
Human Services	2,915,105	3,849,242	4,812,151	5,351,828	2.1%	11.2%
Culture and Recreation	16,168,556	19,452,962	34,188,384	24,756,237	9.8%	(27.6%)
Debt Service	-	255,841	-	-	-	-
Total Expenditures/Uses	197,692,109	211,952,992	257,383,642	252,688,386	100.0%	(1.8%)
Excess (Deficit)	10,327,172	14,122,836	-	-	-	-
Other Sources	-	-	(24,157,446)	-	-	(100.0%)
Ending Fund Balance	\$ 96,054,502	110,177,338	86,019,892	86,019,892		
Percent Change	12.0%	14.7%	-21.9%	0.0%		

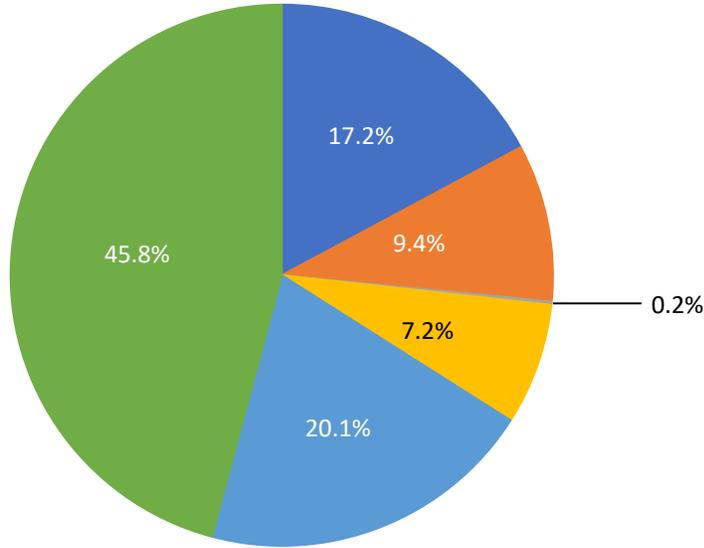
Notes:

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

In 2020-21, fund balance increased by \$10.3 million or 12.0% while in 2021-22, fund balance increased by \$14.1 million or 14.7%.

In 2022-23, fund balance is expected to decline by a total of \$24.1 million or 21.9%. The decline is mainly the result of a \$17.0 million carryover from prior year and \$7.2 million in reserves used to balance the budget.

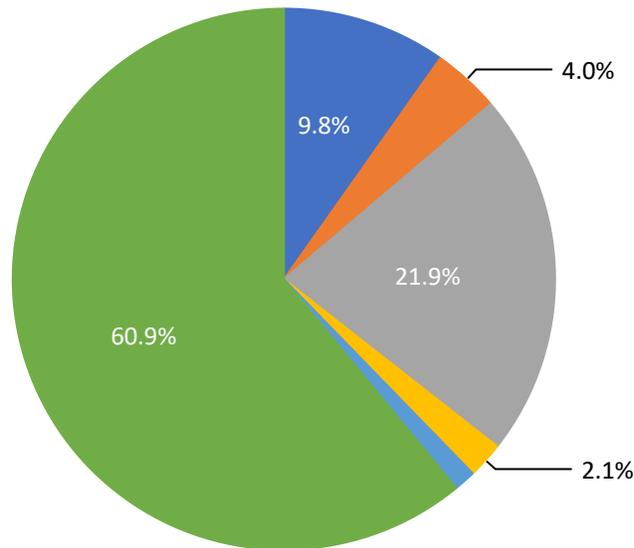
General Fund Revenues



Taxes	
Ad Valorem Taxes	94,873,459
Utility Taxes	14,904,955
Local Business Tax	3,284,000
Insurance Premium Taxes	2,770,539
Taxes	\$ 115,832,953

- Charges for Services
- Intergovernmental Revenue
- Judgments, Fines & Forfeitures
- Miscellaneous Revenues
- Permits, Fees & Assessments
- Taxes

General Fund Expenditures



Public Safety	
Police	90,144,824
Fire/Rescue	63,834,132
Public Safety	\$ 153,978,956

- Culture and Recreation
- Economic Environment
- General Government
- Human Services
- Physical Environment
- Public Safety

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.

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$ 13,950,665	14,057,168	14,723,608	11,957,075		
Revenues/Sources						
Ad Valorem Taxes	5,830,413	5,883,245	5,865,901	5,664,336	23.7%	(3.4%)
Utility Taxes	3,146,706	2,952,006	1,656,375	1,354,045	5.7%	(18.3%)
Communication Services Tax	4,388,336	4,584,481	4,389,759	4,690,000	19.6%	6.8%
Franchise Fees	761,568	760,152	761,648	745,926	3.1%	(2.1%)
Investment Income	17,766	123,775	86,200	141,000	0.6%	63.6%
Rents & Royalties	11,371,175	11,739,789	11,325,468	11,437,082	47.8%	1.0%
Beginning Surplus	-	-	2,766,533	(126,753)	(0.5%)	(104.6%)
Total Revenues/Sources	25,515,965	26,043,448	26,851,884	23,905,636	100.0%	(11.0%)
Expenditures/Uses						
Debt Service	25,409,461	25,377,008	26,851,884	23,905,636	100.0%	(11.0%)
Total Expenditures/Uses	25,409,461	25,377,008	26,851,884	23,905,636	100.0%	(11.0%)
Excess (Deficit)	106,503	666,440	-	-	-	-
Other Sources	-	-	(2,766,533)	126,753	100.0%	(104.6%)
Ending Fund Balance	\$ 14,057,168	14,723,608	11,957,075	12,083,828		
Percent Change	0.8%	4.7%	-18.8%	1.1%		

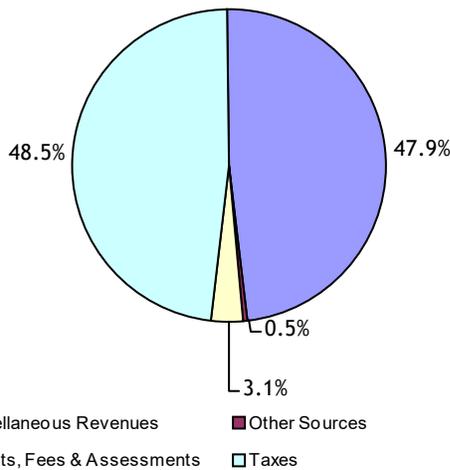
Notes:

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.

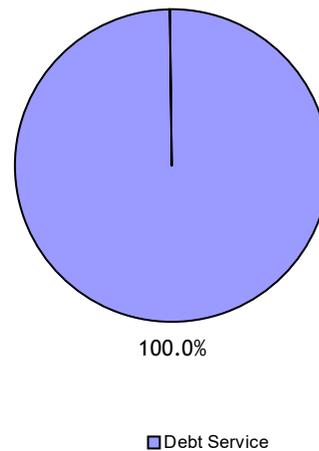
In 2022-23, fund balance is expected to decrease by \$2.8 million or 18.8% as the sinking fund will be used to pay the debt service on the 2016 Public Improvement Revenue Refunding (PIRR) Bonds.

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

Revenues



Expenditures



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.

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$	3,429,490	1,477,174	4,981,622	2,883,167		
Revenues/Sources							
Investment Income		(286)	(4,978)	-	-	-	-
Miscellaneous Revenues		2,000,000	5,355,501	337,577	114,000	-	(66.2%)
Appropriated Fund Balance		-	-	20,501	-	-	(100.0%)
Prior Year Bond Proceeds		-	-	2,415,531	-	-	(100.0%)
Beginning Surplus		-	-	(337,577)	(114,000)	-	(66.2%)
Total Revenues/Sources		1,999,714	5,350,524	2,436,032	-	-	(100.0%)
Expenditures/Uses							
General Government		3,169,054	1,244,073	1,090,290	-	-	(100.0%)
Transportation		496,959	-	52,530	-	-	(100.0%)
Culture and Recreation		286,016	602,003	1,293,212	-	-	(100.0%)
Total Expenditures/Uses		3,952,029	1,846,076	2,436,032	-	-	(100.0%)
Excess (Deficit)		(1,952,315)	3,504,447	-	-	-	-
Other Sources		-	-	(2,098,455)	114,000	100.0%	(105.4%)
Ending Fund Balance	\$	1,477,174	4,981,622	2,883,167	2,997,167		
Percent Change		-56.9%	237.2%	-42.1%	4.0%		

Notes:

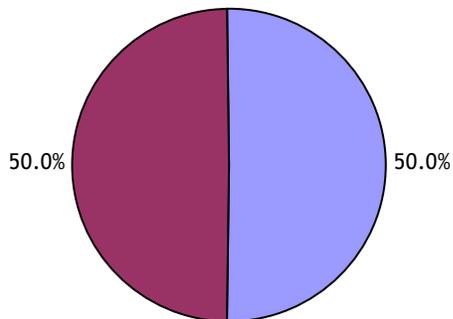
The Municipal Construction Fund is established on a project-length basis that spans multiple fiscal years and is used to account for revenues and expenditures during the construction or acquisition of major capital facilities and projects. The fund is financed mainly by market borrowings and negotiated 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 2020-21, fund balance decreased by \$2.0 million or 56.9%. Decrease was attributable mainly to ERP and other capital improvement costs. In 2021-22, fund balance increased by \$3.5 million or 237.2%, related to \$5.1 million for sale of property, partially offset by \$1.8 million of capital improvement costs.

In 2022-23, fund balance is expected to decrease by \$2.1 million or 42.1% attributable mainly due to \$2.4 million in prior year carryovers.

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

Revenues



■ Miscellaneous Revenues

■ Other 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.

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$ 9,766,760	9,921,518	9,651,270	(4,976,895)		
Revenues/Sources						
Local Option Gas Tax	2,742,078	2,924,680	3,250,000	2,958,000	12.7%	(9.0%)
Building Permits	-	3,804,793	7,595,000	8,720,000	37.5%	14.8%
Franchise Fees	1,590,902	1,852,932	1,624,000	1,939,000	8.3%	19.4%
Intergovernmental Revenue	5,029,846	5,474,839	8,312,459	6,035,529	25.9%	(27.4%)
Judgments, Fines & Forfeitures	29,608	87,299	24,139	12,546	0.1%	(48.0%)
Investment Income	16,583	35,338	98,200	150,200	0.6%	53.0%
Rents & Royalties	-	163,952	345,000	365,000	1.6%	5.8%
Miscellaneous Revenues	248,395	257,540	249,783	273,174	1.2%	9.4%
Interfund Transfers	735,767	1,074,667	1,315,927	2,735,692	11.8%	107.9%
Appropriated Fund Balance	-	-	11,805,962	-	-	(100.0%)
Beginning Surplus	-	-	2,822,203	84,508	0.4%	(97.0%)
Total Revenues/Sources	10,393,179	15,676,040	37,442,673	23,273,649	100.0%	(37.8%)
Expenditures/Uses						
Public Safety	794,358	4,292,965	10,619,001	9,243,265	39.7%	(13.0%)
Physical Environment	16,460	16,460	16,500	16,500	0.1%	-
Transportation	6,931,013	8,289,725	14,488,256	9,720,998	41.8%	(32.9%)
Economic Environment	1,565,214	2,072,547	10,857,727	2,761,369	11.9%	(74.6%)
Human Services	931,378	1,274,592	1,461,189	1,531,517	6.6%	4.8%
Total Expenditures/Uses	10,238,422	15,946,288	37,442,673	23,273,649	100.0%	(37.8%)
Excess (Deficit)	154,758	(270,248)	-	-	-	-
Other Sources	-	-	(14,628,165)	(84,508)	100.0%	(99.4%)
Ending Fund Balance	\$ 9,921,518	9,651,270	(4,976,895)	(5,061,403)		
Percent Change	1.6%	-2.7%	-151.6%	1.7%		

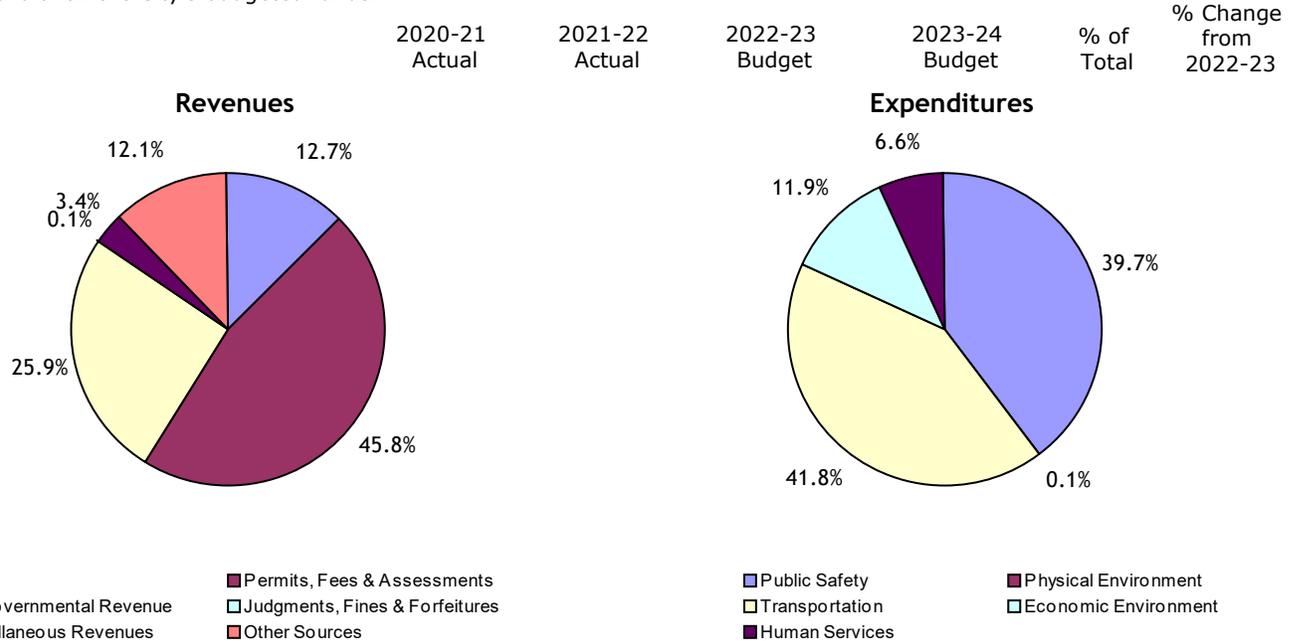
Notes:

The 2022-23, fund balance is expected to decrease by \$14.6 million or 151.6% due to \$11.8 million of prior year carryovers combined with a \$2.8 million of beginning surplus used to balance the funds.

Excess/(Deficit) within this group of Funds 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.



Projected Changes in Fund Balances - Fund 471 Utility Fund

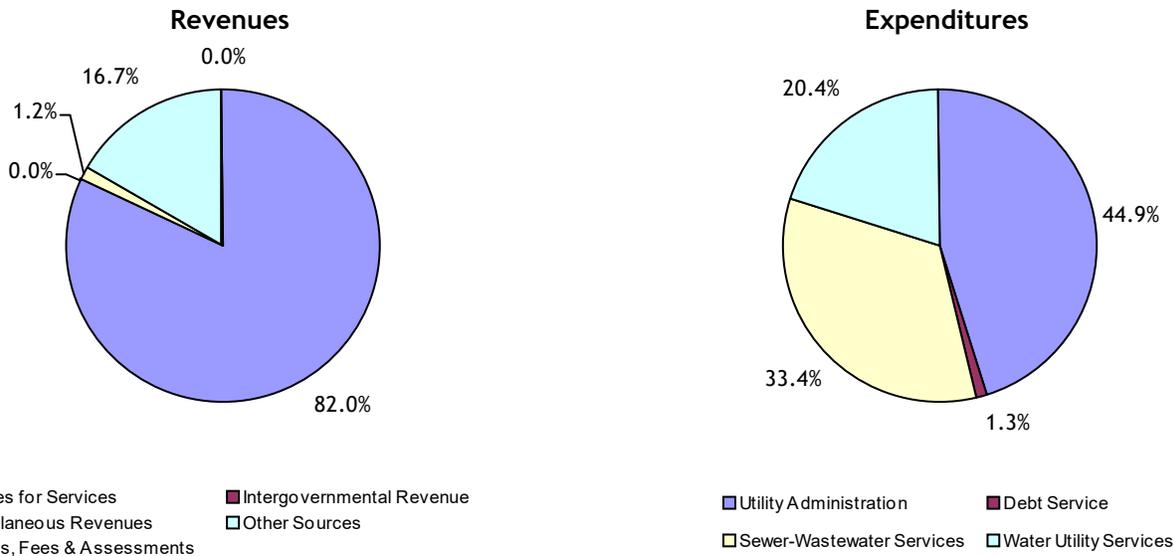
The Utility Fund accounts for all revenues and expenditures related to water and sewer services, including, but not limited to, administrative operations, maintenance, billing, and collection.

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$ 247,227,303	250,434,252	259,219,506	225,895,555		
Revenues/Sources						
Building Permits	64,542	59,951	15,000	15,000	-	-
Charges for Services	108,280	486,194	265,991	396,000	0.5%	48.9%
Intergovernmental Revenue	-	672,065	4,000,000	-	-	(100.0%)
Water/Sewer Charges	58,336,285	60,967,734	63,197,000	66,469,000	81.6%	5.2%
Investment Income	158,648	3,802,350	1,091,000	949,000	1.2%	(13.0%)
Miscellaneous Revenues	20,048	35,207	23,100	17,500	-	(24.2%)
Water/Sewer Connection	325,828	348,272	498,985	403,000	0.5%	(19.2%)
Appropriated Retained Earnings	-	-	29,301,097	-	-	(100.0%)
Capital Funded By Reserve	-	-	3,390,000	3,450,000	4.2%	1.8%
Beginning Retained Earnings	-	-	632,854	9,796,488	12.0%	1448.0%
Capital Contributions	1,348,136	1,768,331	-	-	-	-
Total Revenues/Sources	60,361,767	68,140,103	102,415,027	81,495,988	100.0%	(20.4%)
Expenditures/Uses						
Public Safety	(11,421)	115,311	-	-	-	-
Debt Service	174,318	142,937	1,054,601	1,054,029	1.3%	(0.1%)
Water Utility Services	8,170,832	8,666,300	37,020,384	16,635,872	20.4%	(55.1%)
Sewer-Wastewater Services	17,615,267	17,315,410	30,930,613	27,235,093	33.4%	(11.9%)
Utility Administration	31,205,821	33,114,891	33,409,429	36,570,994	44.9%	9.5%
Total Expenditures/Uses	57,154,817	59,354,850	102,415,027	81,495,988	100.0%	(20.4%)
Excess (Deficit)	3,206,949	8,785,254	-	-	-	-
Other Sources	-	-	(33,323,951)	(13,246,488)	100.0%	(60.2%)
Ending Fund Balance	\$ 250,434,252	259,219,506	225,895,555	212,649,067		
Percent Change	1.3%	3.5%	-12.9%	-5.9%		

Notes:

In 2022-23, fund balance is expected to decline by a total of \$33.3 million or 12.9%. The decline is mainly the result of a \$29.3 million carryover from prior year along with \$3.4 million of capital funded by reserves.

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



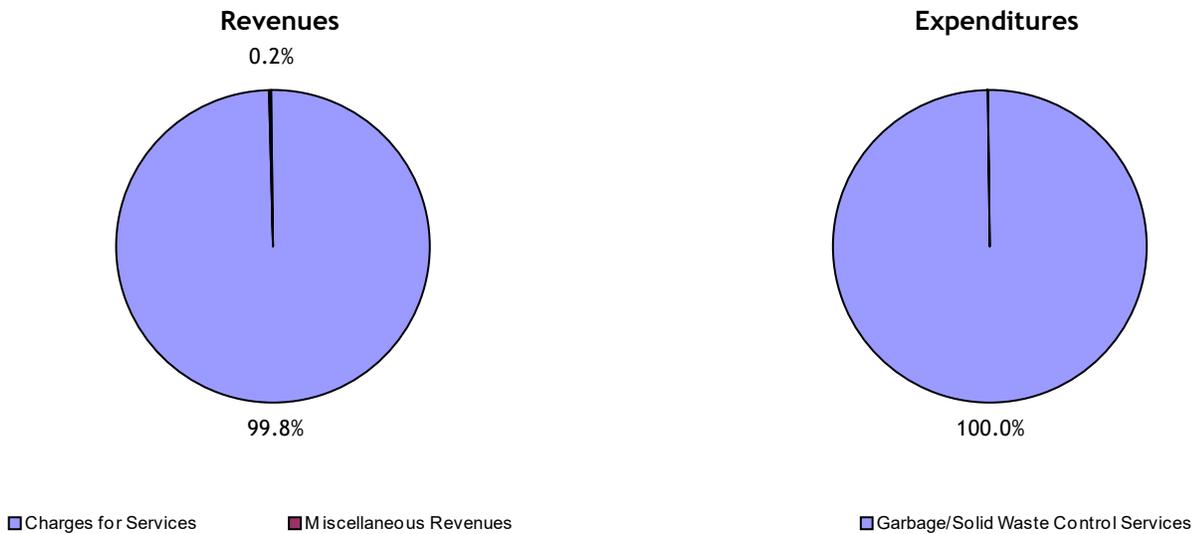
Projected Changes in Fund Balances - Fund 472 Sanitation Fund

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

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$	-	-	(392,086)	(392,086)		
Revenues/Sources							
Charges for Services		-	4,074,717	5,910,686	6,213,201	99.8%	5.1%
Miscellaneous Revenues		-	15,750	30,000	10,000	0.2%	(66.7%)
Total Revenues/Sources		-	4,090,467	5,940,686	6,223,201	100.0%	4.8%
Expenditures/Uses							
Garbage/Solid Waste Control Services		-	4,482,554	5,940,686	6,223,201	100.0%	4.8%
Total Expenditures/Uses		-	4,482,554	5,940,686	6,223,201	100.0%	4.8%
Excess (Deficit)		-	(392,086)	-	-	-	-
Ending Fund Balance	\$	-	(392,086)	(392,086)	(392,086)		
Percent Change		0.0%	-100.0%	0.0%	0.0%		

Notes:

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

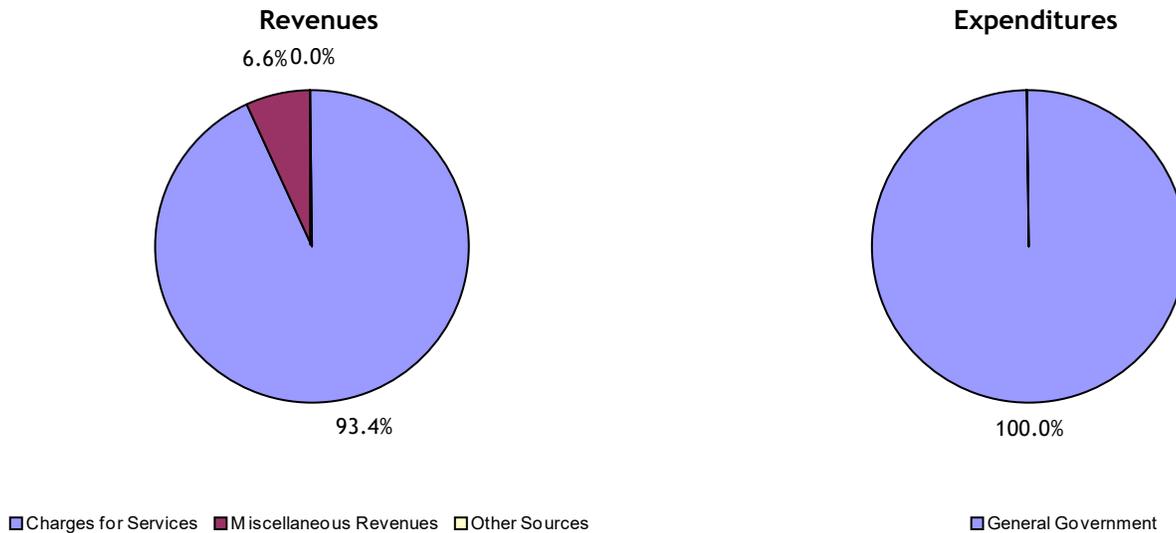
The Public Insurance Fund accounts for the receipt of intra-governmental revenues, premium payments from employees, and the payment of expenditures related to the City's self-insurance program.

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$	8,542,229	8,642,229	8,742,229	8,842,229		
Revenues/Sources							
Charges for Services		20,559,427	19,797,603	30,216,529	34,807,875	93.4%	15.2%
Investment Income		61,851	(977,411)	501,981	378,123	1.0%	(24.7%)
Miscellaneous Revenues		3,421,957	6,390,095	1,882,747	2,086,240	5.6%	10.8%
Interfund Transfers		100,000	100,000	100,000	100,000	0.3%	-
Beginning Surplus		-	-	(100,000)	(100,000)	(0.3%)	-
Total Revenues/Sources		24,143,235	25,310,287	32,601,257	37,272,238	100.0%	14.3%
Expenditures/Uses							
General Government		24,043,235	25,210,287	32,601,257	37,272,238	100.0%	14.3%
Total Expenditures/Uses		24,043,235	25,210,287	32,601,257	37,272,238	100.0%	14.3%
Excess (Deficit)		100,000	100,000	-	-	-	-
Other Sources		-	-	100,000	100,000	100.0%	-
Ending Fund Balance	\$	8,642,229	8,742,229	8,842,229	8,942,229		
Percent Change		1.2%	1.2%	1.1%	1.1%		

Notes:

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

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



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

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

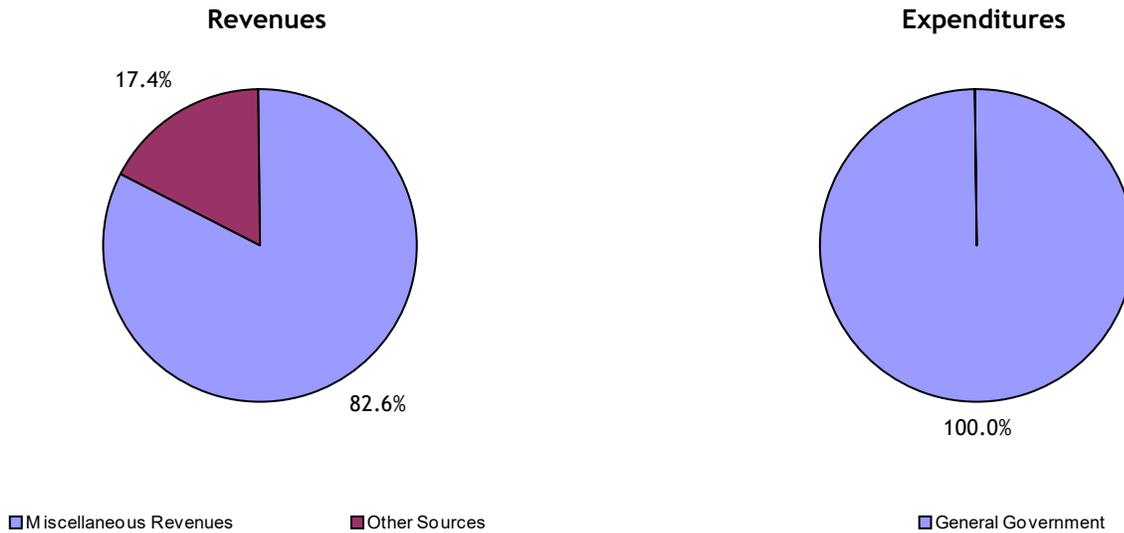
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$	207,410,182	236,035,225	196,432,476	199,389,412		
Revenues/Sources							
Investment Income		33,525,833	(36,833,543)	13,000,000	13,930,000	100.6%	7.2%
Miscellaneous Revenues		7,635,762	9,631,422	3,633,936	3,616,953	26.1%	(0.5%)
Beginning Surplus		-	-	(2,956,936)	(3,694,953)	(26.7%)	25.0%
Total Revenues/Sources		41,161,595	(27,202,121)	13,677,000	13,852,000	100.0%	1.3%
Expenditures/Uses							
General Government		12,536,553	12,400,628	13,677,000	13,852,000	100.0%	1.3%
Total Expenditures/Uses		12,536,553	12,400,628	13,677,000	13,852,000	100.0%	1.3%
Excess (Deficit)		28,625,043	(39,602,750)	-	-	-	-
Other Sources		-	-	2,956,936	3,694,953	100.0%	25.0%
Ending Fund Balance	\$	236,035,225	196,432,476	199,389,412	203,084,365		
Percent Change		13.8%	-16.8%	1.5%	1.9%		

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 2020-21, fund balance increased by \$28.6 million or 13.8% due mainly to a \$23.5 million net increase of investment and a \$4.0 million additional contribution to the fund by the City. In 2021-22, fund balance decreased by \$39.6 million or 16.8%, \$36.8 million due to net decrease in investment which was partially offset by an increase of \$9.5 million City contribution. Expenditures of \$12.4 million which include \$12.3 million in retirement benefits, further decreased fund balance.

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



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.

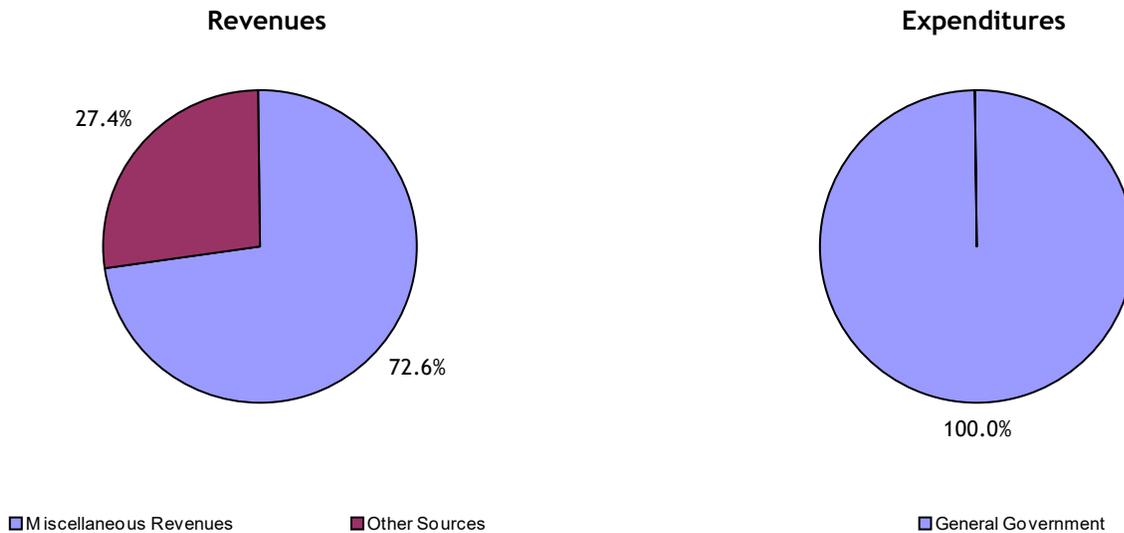
	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$ 734,988,542	871,502,793	765,837,403	800,893,079		
Revenues/Sources						
Investment Income	146,007,796	(93,557,088)	58,000,000	61,900,000	99.1%	6.7%
Miscellaneous Revenues	33,717,443	35,378,802	36,205,676	38,380,643	61.4%	6.0%
Beginning Surplus	-	-	(35,055,676)	(37,812,621)	(60.5%)	7.9%
Total Revenues/Sources	179,725,239	(58,178,286)	59,150,000	62,468,022	100.0%	5.6%
Expenditures/Uses						
General Government	43,210,989	47,487,104	59,150,000	62,468,022	100.0%	5.6%
Total Expenditures/Uses	43,210,989	47,487,104	59,150,000	62,468,022	100.0%	5.6%
Excess (Deficit)	136,514,250	(105,665,390)	-	-	-	-
Other Sources	-	-	35,055,676	37,812,621	100.0%	7.9%
Ending Fund Balance	\$ 871,502,793	765,837,403	800,893,079	838,705,700		
Percent Change	18.6%	-12.1%	4.6%	4.7%		

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 2020-21, fund balance increased by \$136.5 million or 18.6% due mainly to appreciation of investments. In 2021-22, fund balance decreased by \$105.7 million or 12.1%. Decrease was related to \$93.6 million in decrease in investment value, mainly offset by \$32.5 million in City and employee contributions. Expenditures of \$47.5 million included \$42.2 million in retirement benefits.

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.

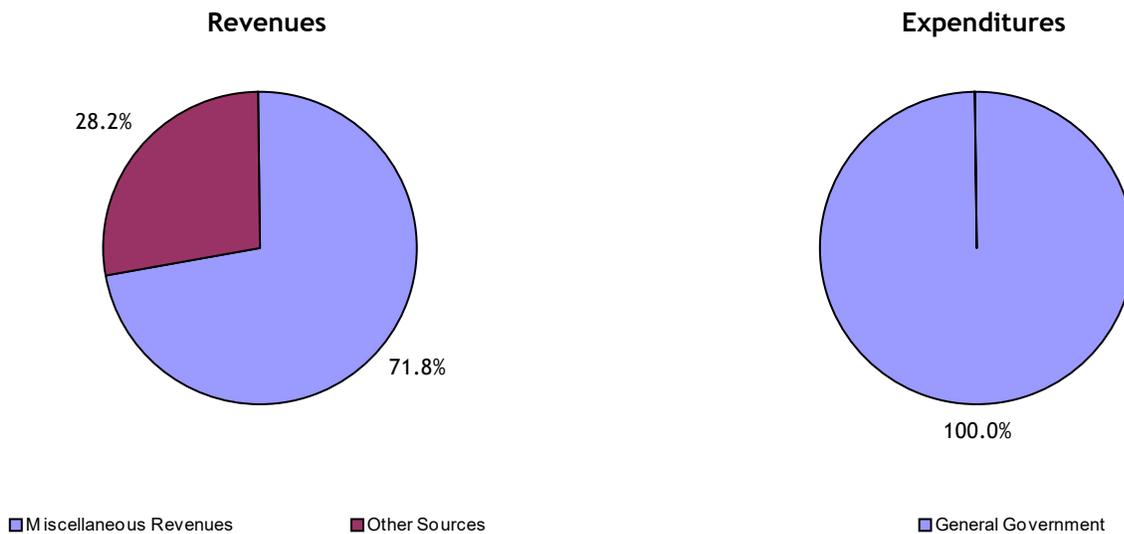
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	% of Total	% Change from 2022-23
Beginning Fund Balance	\$	108,104,629	134,015,620	119,083,041	125,871,469		
Revenues/Sources							
Investment Income		20,172,712	(17,228,016)	10,005,600	15,010,000	90.4%	50.0%
Miscellaneous Revenues		17,819,415	16,357,716	12,368,828	12,315,000	74.1%	(0.4%)
Beginning Surplus		-	-	(6,788,428)	(10,713,400)	(64.5%)	57.8%
Total Revenues/Sources		37,992,127	(870,300)	15,586,000	16,611,600	100.0%	6.6%
Expenditures/Uses							
General Government		12,081,136	14,062,279	15,586,000	16,611,600	100.0%	6.6%
Total Expenditures/Uses		12,081,136	14,062,279	15,586,000	16,611,600	100.0%	6.6%
Excess (Deficit)		25,910,991	(14,932,579)	-	-	-	-
Other Sources		-	-	6,788,428	10,713,400	100.0%	57.8%
Ending Fund Balance	\$	134,015,620	119,083,041	125,871,469	136,584,869		
Percent Change		24.0%	-11.1%	5.7%	8.5%		

Notes:

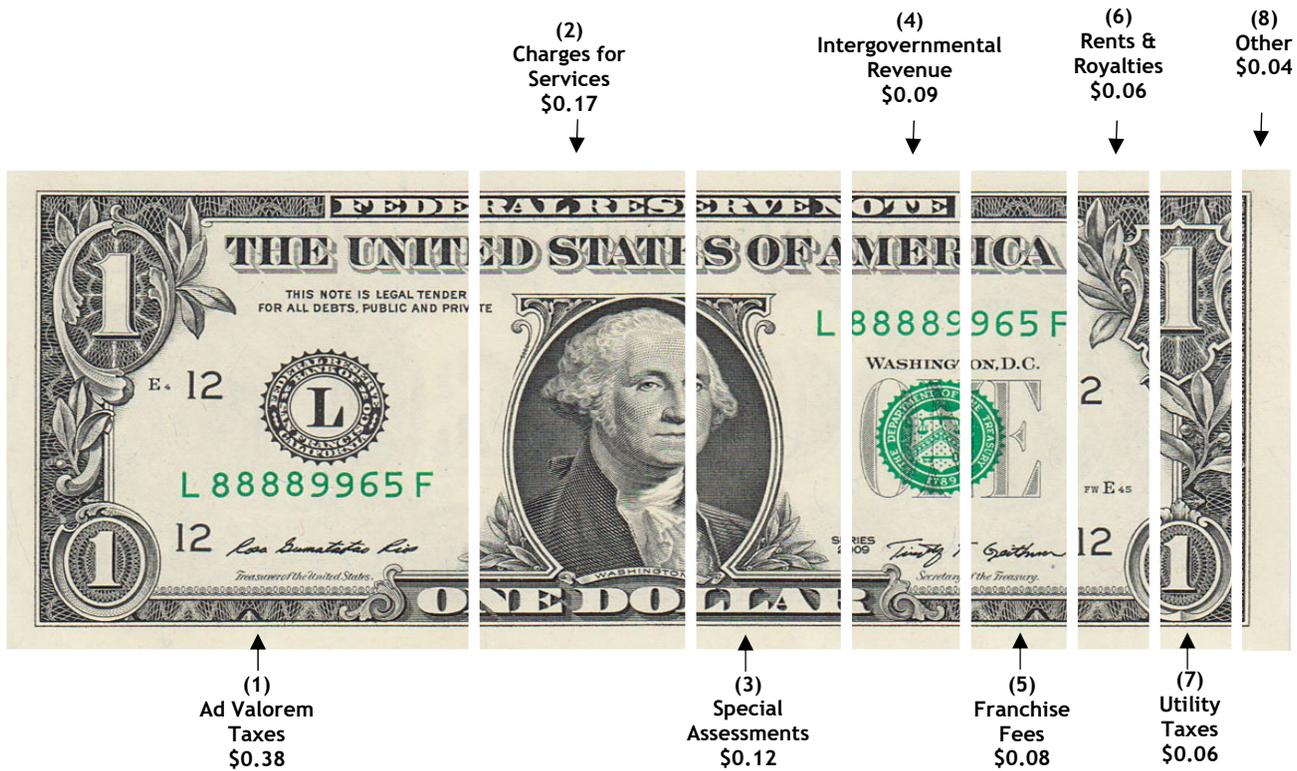
Per the GASB accounting standards required for governmental entities, the City is required to fund its health and life insurance costs for retirees over the working life of the employee, similar to that of a pension fund. The plan includes employees of the City's Charter Schools. The Other Post Employment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

In 2020-21, fund balance increased by \$25.9 million or 24.0%. Increase related mainly to \$16.2 million net increase of investment, \$5.0 million additional contribution to the fund by the City, and \$5.5 million budget savings on health claims. In 2021-22, fund balance decreased by \$14.9 million or 11.1%. Decrease in revenue of \$870K is related mainly to decrease in investment of \$17.2 million, partially offset by \$15.4 million in City contributions.

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 2023-24

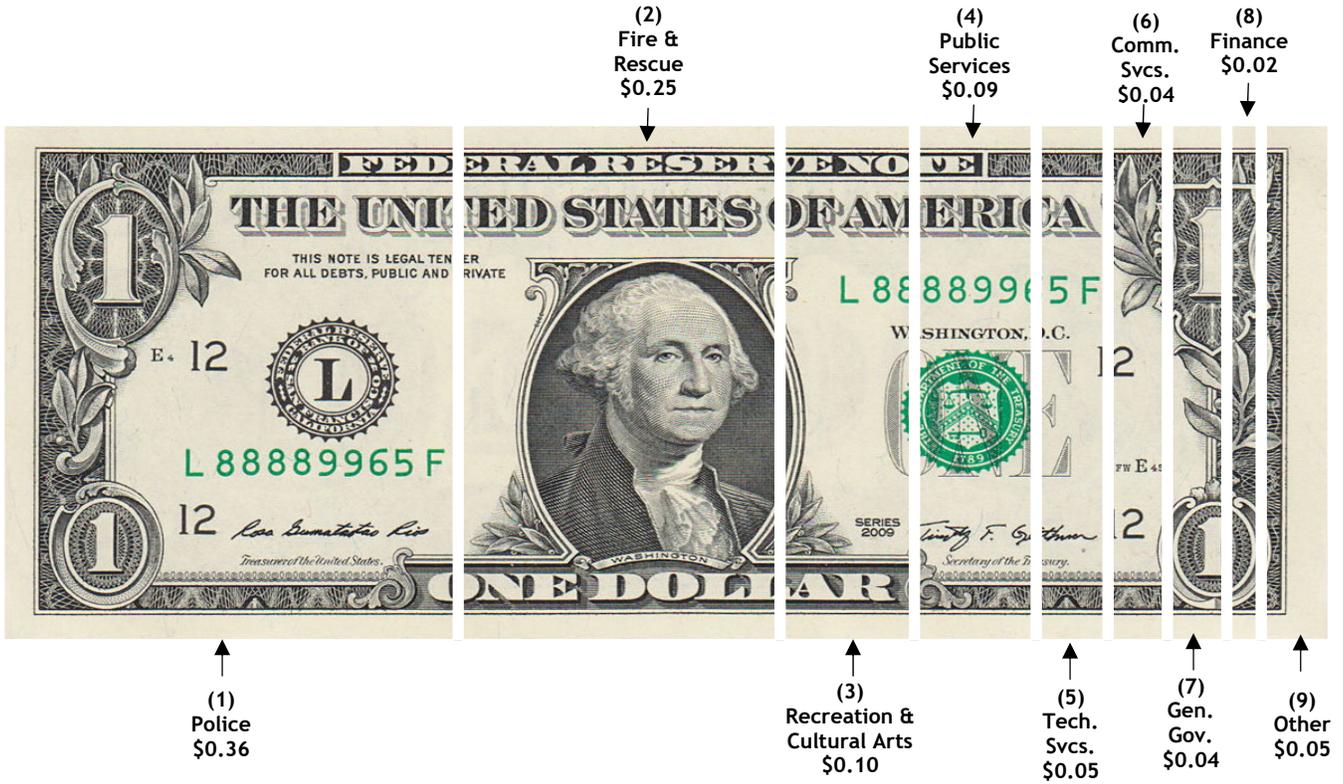


GENERAL FUND REVENUES (including other sources)

Revenue Category	2020-21 Actual	2021-22 Actual	2022-23 Working Budget	2023-24 Budget
(1) Ad Valorem Taxes	\$ 77,410,365	\$ 80,198,884	\$ 86,711,324	\$ 94,873,459
(2) Charges for Services	30,455,492	35,474,253	37,022,980	43,437,458
(3) Special Assessments	26,741,813	26,523,018	29,886,130	31,271,705
(4) Intergovernmental Revenue	22,986,338	26,421,321	25,257,869	23,832,635
(5) Franchise Fees	16,874,167	17,466,516	16,511,352	19,045,074
(6) Rents & Royalties	14,135,060	15,525,992	15,152,647	15,829,093
(7) Utility Taxes	11,625,682	12,456,440	13,732,104	14,904,955
(8) Local Business Tax	3,433,475	3,177,791	3,198,000	3,284,000
(8) Insurance Premium Taxes	2,681,597	2,770,539	2,681,597	2,770,539
(8) Investment Income	155,892	(2,028,173)	1,810,300	2,207,000
(8) Judgments, Fines & Forfeitures	602,884	438,299	521,050	503,100
(8) Building Permits	537,062	496,738	509,570	507,600
(8) Proceeds	-	8,990	-	-
(8) Miscellaneous Revenues	379,455	7,145,222	231,273	221,768
(8) Appropriated Fund Balance	-	-	16,959,868	-
(8) Beginning Surplus	-	-	7,197,578	-
	\$208,019,281	\$226,075,830	\$257,383,642	\$252,688,386

USE OF REVENUE DOLLARS: GENERAL FUND

Budget 2023-24



GENERAL FUND EXPENDITURES (including transfers out)

Expenditure Category	2020-21 Actual	2021-22 Actual	2022-23 Working Budget	2023-24 Budget
(1) Police	\$ 71,414,501	\$ 77,982,225	\$ 87,406,295	\$ 90,144,824
(2) Fire & Rescue	54,434,529	53,315,562	61,930,449	63,834,132
(3) Recreation & Cultural Arts	16,168,556	19,452,960	34,188,384	24,757,482
(4) Public Services	18,481,676	19,964,101	29,925,543	22,096,797
(5) Technology Services	6,831,237	8,976,741	13,935,993	13,600,784
(6) Community Services	9,115,316	9,623,442	10,672,897	11,578,241
(7) General Government	7,671,402	9,555,528	4,493,379	11,112,392
(8) Finance	3,240,187	3,384,711	3,849,800	4,073,363
(9) Education (EDCs)	1,900,329	2,669,907	3,463,382	3,822,494
(9) Legislative/Executive/Legal	3,003,215	3,220,788	3,333,828	3,507,545
(9) City Clerk	1,238,264	1,387,205	1,736,458	1,704,981
(9) Planning	1,100,127	1,170,865	1,596,731	1,571,857
(9) Human Resources	743,118	819,644	850,503	883,494
Disaster Relief	2,349,652	429,318	-	-
	\$197,692,109	\$211,952,997	\$257,383,642	\$252,688,386

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 and 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

FY 2023-24 budget increased by \$9,493 or 1.0% over the FY 2022-23 working budget. The increase is mostly attributable to personnel costs.

Accomplishments

Conducted eight public hearings and three workshops. Public hearings included various topics such as budget hearings, fire assessment hearing, CDBG action plan, Consolidated Annual Performance Evaluation Report (CAPER) 2020, quasi appeals hearing and public hearing on solid waste collection services non-ad valorem special assessment. Workshops were held on redistricting, closed door school safety, and workshop board night.

Adopted thirty-two ordinances and thirty-two resolutions in order to improve quality of life of the residents.

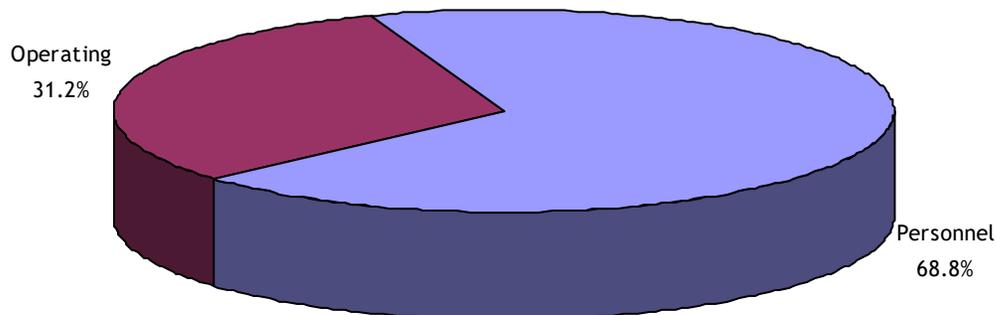
CITY COMMISSION

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of ordinances adopted during the year	26	30	32	30	30	30
Number of resolutions adopted during the year	58	50	32	50	55	52

CITY COMMISSION

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Personnel				
Salary	360,460	368,301	377,334	383,742
Benefits	276,703	285,355	281,232	284,717
Personnel Total	637,163	653,656	658,566	668,459
Operating				
Other Services	182,703	211,160	255,000	255,000
Travel Per Diem	2,104	4,892	24,000	24,000
Rentals and Leases	2,206	646	2,207	2,207
Repair and Maintenance Services	983	1,151	1,300	1,300
Other Current Charges and Obligations	-	-	375	375
Office Supplies	1,552	1,281	2,400	2,250
Operating Supplies	577	3,364	4,250	4,000
Publications and Memberships	13,922	12,516	14,492	14,492
Operating Total	204,047	235,011	304,024	303,624
Expenditure Total	\$ 841,210	888,666	962,590	972,083

Expenditure Category



CITY COMMISSION

Position Title		2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Budget	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 and 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 2023-24 budget.

The City Manager budget shows an increase of \$79,784 or 6.8% above the FY 2022-23 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.

The City's construction & property values increased by 9.1%.

CITY MANAGER

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of resolutions reviewed	38	45	35	45	40	40
Number of ordinances reviewed	61	30	34	30	55	60
Effectiveness						
% of General Fund actual revenues to budgeted revenues	99.3%	100.0%	91.4%	100.0%	100.0%	100.0%
% of General Fund actual expenditures to budgeted expenditures	93.3%	100.0%	96.4%	100.0%	100.0%	100.0%
Total direct debt as a % of property market value	1.8%	3.0%	1.6%	3.0%	3.0%	3.0%
Debt service as a % of General Fund expenditures	12%	15%	12%	15%	15%	15%
Direct debt per capita	\$1,644	\$2,025	\$1,543	\$2,025	\$2,025	\$2,025
% of principal retired in 10 years	62%	45%	67%	45%	45%	45%
Unassigned Fund Balance as a % of annual General Fund expenditures [^]	25.0%	28.0%	25.0%	28.0%	28.0%	28.0%
City run Charter School FSA Scores for:						
Elementary School	N/A	80%	72%	68%	N/A	77%
Middle School	N/A	81%	72%	76%	N/A	81%
High School	N/A	82%	71%	73%	N/A	79%
FSU Elementary	N/A	80%	70%	75%	N/A	76%
Efficiency						
Adopted millage rate compared to rolled-back operating millage rate	4.96%	3.00%	4.34%	3.00%	3.00%	3.00%
Per Capita City Service Cost compared to prior years	\$1,157	\$1,000	\$1,237	\$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.

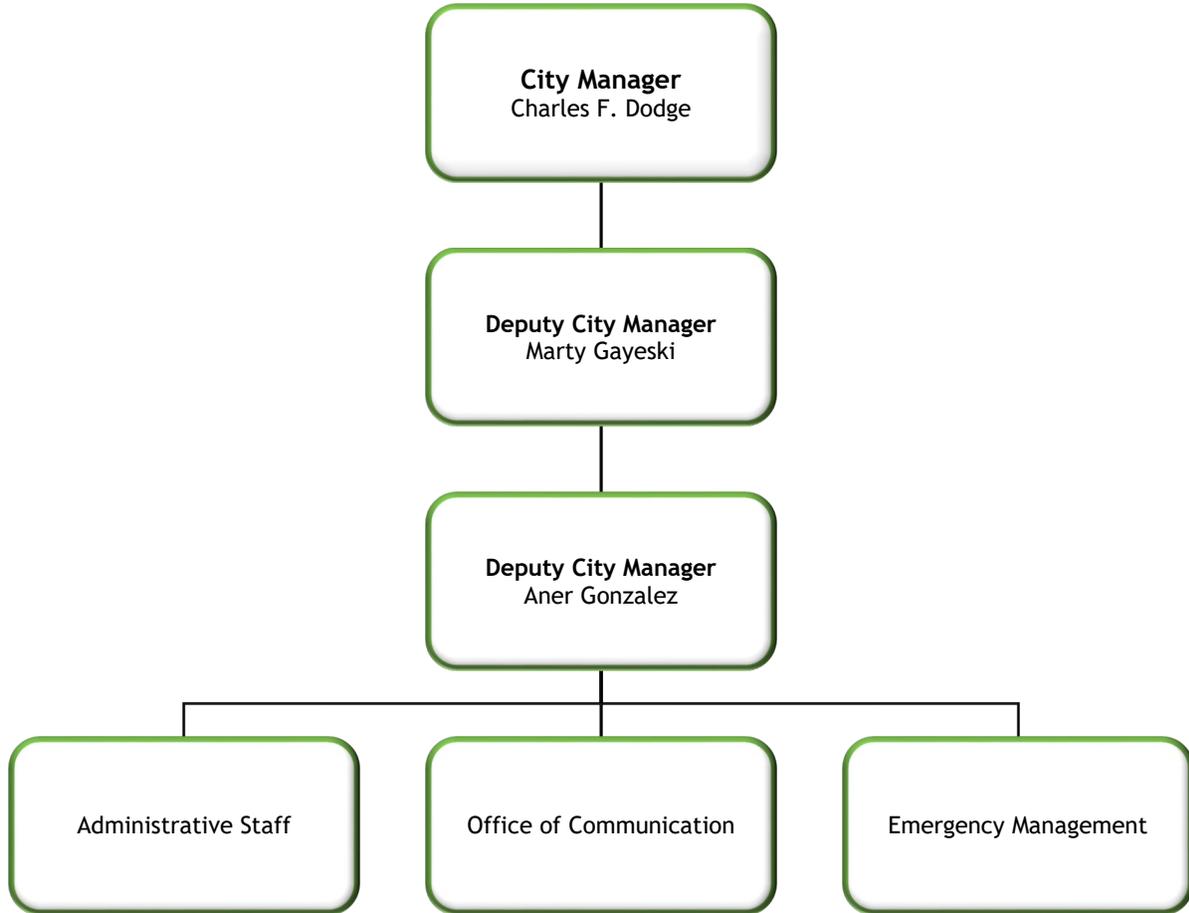
N/A - 2020-21 - City of Pembroke Pines Charter Schools did not opt in for the Statewide assessment tests in 2020-21 school year.

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

School Grading Percentages: A = 62% of points or greater, B = 54% to 61% of points, C = 41% to 53% of points, D = 32% to 40% of points, F = 31% of points or less.

CITY MANAGER

Organizational Chart

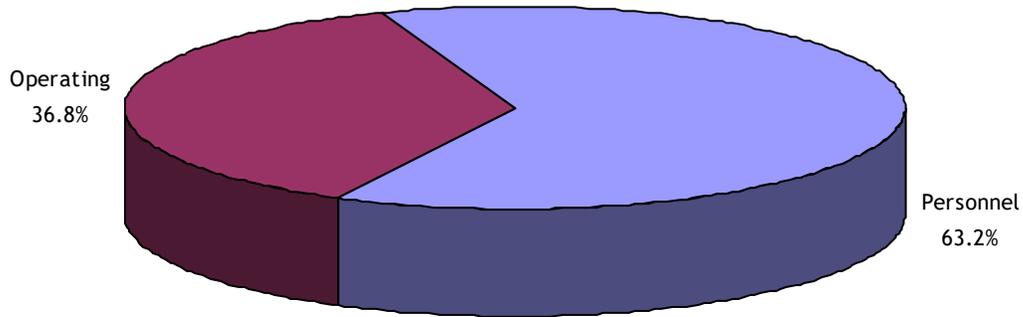


CITY MANAGER

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Charges for Services		7,253	12,995	33,000	13,000
Revenue Total	\$	7,253	12,995	33,000	13,000
Expenditure Category					
Personnel					
Salary		505,821	523,318	544,615	568,977
Benefits		262,230	290,153	202,105	217,282
Personnel Total		768,051	813,472	746,720	786,259
Operating					
Professional Services		3,414	3,414	3,800	3,800
Other Services		169,098	237,330	259,768	273,082
Travel Per Diem		-	120	3,000	3,000
Rentals and Leases		1,760	980	1,764	1,775
Repair and Maintenance Services		686	346	750	750
Printing and Binding		115,199	129,891	139,411	165,581
Office Supplies		1,566	1,072	1,750	1,500
Operating Supplies		1,303	1,397	5,500	6,500
Publications and Memberships		1,700	2,137	2,500	2,500
Operating Total		294,727	376,688	418,243	458,488
Capital					
Machinery and Equipment		-	1,249	-	-
Capital Total		-	1,249	-	-
Expenditure Total	\$	1,062,778	1,191,409	1,164,963	1,244,747

CITY MANAGER

Expenditure Category



Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
511005	City Manager	1	1	1	1
512499	Deputy City Manager	-	0.5	0.5	0.5
512516	Assistant City Manager	0.5	-	-	-
512884	Executive Assist	1	1	1	1
Total	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 and Activities

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

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

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

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

Emphasizes redevelopment activities and associated studies and document preparation.

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

Provides support to the City's business community.

Budget Highlights

The FY 2023-24 budget includes funding for the following initiatives:

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

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

Implementation of the City Center Mobility Hub project.

Coordination of the City of Pembroke Pines Advisory Board training session and workshop.

Processed in excess of 350 Certificate of Use Applications.

Creation of plan and permit review reporting tools to identify trends, which may lead to City Code amendments or changes in practice.

Accomplishments

Maintained the City's Tree City USA Certification, awarded the 30-year Tree City USA designation.

Processed year two update to the City's Land Development Code.

Processed 75 residential variance before the Board of Adjustment.

Staff served on boards and committees outside of the City including the North Perry Airport Community Advisory committee and Greater Fort Lauderdale Alliance.

Provided technical assistance with the Citywide Parks Master Plan, Economic Development Strategic Plan, Transportation Master Plan and Public Art Master Plan.

Assisted in improving public outreach with the creation of planning, housing, and landscape related articles posted in the City Connect

PLANNING AND ECONOMIC DEVELOPMENT

Newsletter as well as via social media platforms.

Coordinated with Broward Metropolitan Planning Organization (MPO) on the design of the City Center Mobility HUB project.

Created webpages to identify Attainable Housing, showcasing City and private affordable housing projects in the City.

Reviewed the newly implemented Live Local Act created by the Florida Legislature for impacts on the City.

Coordinated the acquisition of land for the purposes of open space, parks, or conservation.

Coordinated with Broward County and the Century Village community on the Flamingo Road Greenway project.

Assisted with the implementation of the City's Enterprise Resource Management (ERP) system.

Reviewed the City's Safe Neighborhood Improvement District application and process for the Pembroke Shores community.

Adopted the Property Rights Element of the Comprehensive Plan.

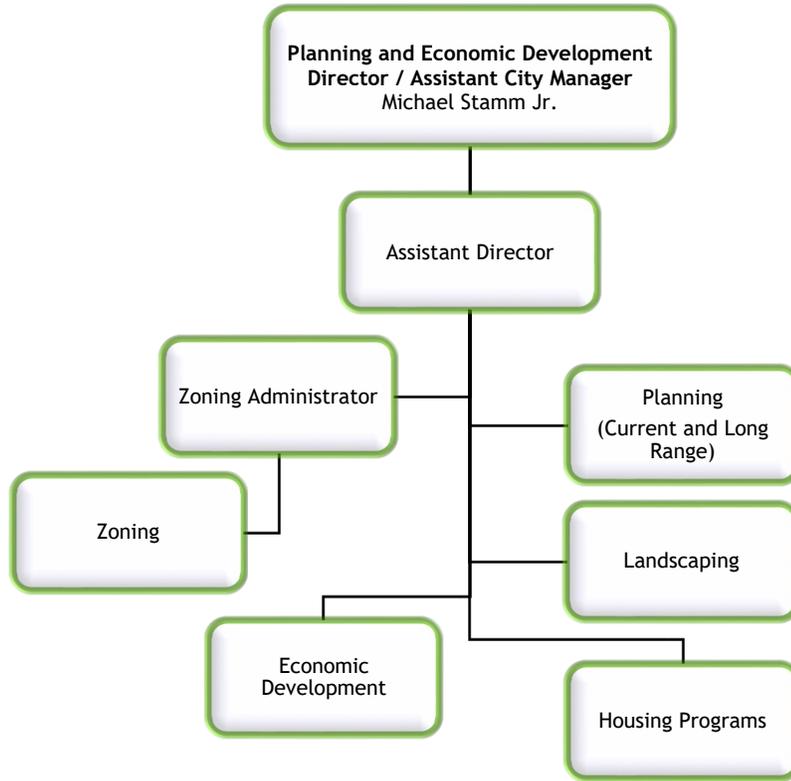
Created and implemented a Certificate of Use program to improve coordination between new businesses and the City's building department.

PLANNING AND ECONOMIC DEVELOPMENT

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of Planning and Zoning Board meetings facilitated	13	10	12	11	12	11
Number of Board of Adjustment meetings facilitated	9	8	9	6	9	11
Number of Economic Development Board Meetings facilitated	5	11	5	7	8	7
Number of Environmental Advisory Board Meetings facilitated	4	10	5	5	9	9
Affordable Housing Advisory Committee Meetings Facilitated	1	0	0	4	4	4
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%

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT

Organizational Chart



PLANNING AND ECONOMIC DEVELOPMENT

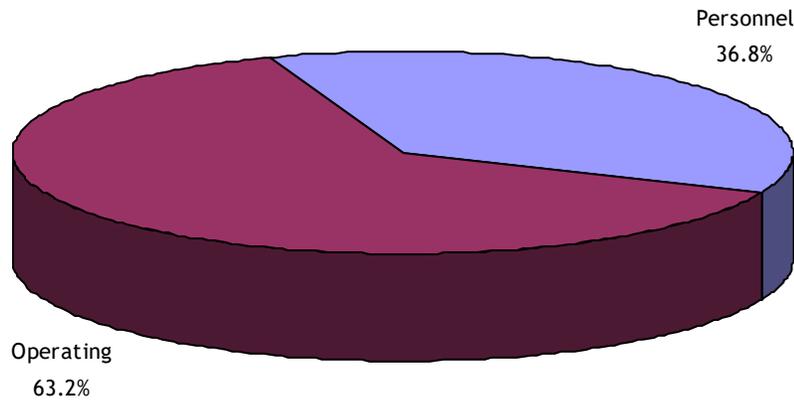
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Building Permits		204,043	299,245	189,500	190,500
Charges for Services		258,474	283,216	193,350	197,970
Revenue Total	\$	462,516	582,461	382,850	388,470

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Personnel					
Salary		391,518	402,018	475,521	397,828
Benefits		266,473	273,489	232,647	180,722
Personnel Total		657,992	675,507	708,168	578,550
Operating					
Professional Services		-	26,625	32,000	25,000
Other Services		336,295	422,267	557,207	742,342
Travel Per Diem		-	6	4,200	4,400
Communication Services		1,256	1,299	4,850	2,350
Freight & Postage Services		-	42	2,000	1,000
Rentals and Leases		3,294	680	6,600	7,000
Insurance		-	-	213	-
Repair and Maintenance Services		3,565	1,147	8,050	8,700
Printing and Binding		603	1,481	2,000	1,500
Promotional Activities		19,424	29,186	225,956	160,000
Other Current Charges and Obligations		7,104	8,977	5,800	7,000
Office Supplies		3,280	2,251	5,000	5,000
Operating Supplies		19,149	755	30,287	24,350
Publications and Memberships		2,517	642	4,400	4,665
Operating Total		396,488	495,355	888,563	993,307
Capital					
Machinery and Equipment		45,648	-	-	-

PLANNING AND ECONOMIC DEVELOPMENT

Expenditure Category	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital				
Capital Total	45,648	-	-	-
Expenditure Total	\$ 1,100,127	1,170,862	1,596,731	1,571,857

Expenditure Category



Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512019 Econ Dev Director/Assist CM	-	1	1	1
512184 Zoning Administrator	1	1	1	-
512524 Administrative Coordinator I	1	1	1	1
512695 Plan/Econ Development Director	1	-	-	-
512696 Planning Administrator	1	-	-	-
512705 Assist. Plan/Econ Dev Director	-	1	1	1
513426 PT Planning Administrator	1	1	1	1
Total				
Full-time	4	4	4	3
Part-time	1	1	1	1

TECHNOLOGY SERVICES

Mission

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

Goals

-Effectively manage the delivery of City-wide technology services. Delivering and supporting core technology services is vital to every organization. It provides the workforce with the necessary resources it needs in order for the organization to operate more effectively.

-Guide technology decision-making to ensure consistency with the City-wide business direction. The technology investments and commitments made on behalf of the organization must reflect its overall strategic priorities. The oversight process supports collaborative decision-making and accountability to prioritize scarce IT resources. Failure to do this process would result in equipment, services, and systems that do not properly support the workforce which would result in redundancy and lack of interoperability.

-Ensure a skilled, responsive, and innovative workforce that keeps current with evolving business critical technologies. Developing a trained and skilled workforce is essential to the success of the Technology Services Department. Ensuring that the Department's employees are trained and proficient in the latest technologies and have access to the necessary resources will create a higher performing organization that operates more efficiently and effectively.

-Provide high quality customer service. Ensuring that the Department's customers are provided excellent service is paramount to the organization as a whole. The Technology Services Department must be able to deliver the appropriate technology services and resources

City employees need in order to perform their jobs effectively.

Objectives

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

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

Major Functions and Activities

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

~ PROJECT MANAGEMENT:

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

~ SYSTEM DEVELOPMENT:

All programming and application development.

TECHNOLOGY SERVICES

~ TECHNICAL SERVICES:

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

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

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

Budget Highlights

The FY 2023-24 budget includes funding for the following initiatives:

Continued expansion of cameras, intercom, paging, emergency alerting, and synchronized digital clocks system within Pembroke Pines Charter School (PPCS) campuses.

Continued rollout and implementation of the

City's Enterprise Resource Planning System (ERP) by Tyler Technologies. Tyler ERP will replace legacy software City-wide and will allow City departments to function more cohesively in order to better serve the residents. In the coming months, the HR/Payroll module will be implemented.

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

Verifying quantity and location of assets for the Recreation and Cultural Arts Department.

Creation of web applications and public facing maps in order to make information more accessible.

Accomplishments

The City has implemented the following Tyler Technologies ERP modules: Financials, Utilities, EnerGov, and Asset Management.

Implemented and deployed operational processes defined in the commission technology audit.

The City has implemented the following in GIS:

Updated City's and County's land records database.

Integration into City's permitting and inspection software (EnerGov).

Utilized GIS software (ArcPro) to determine travel time and distance of previous fire incidents for the Fire Department to use as a base comparison to the results that their current closest unit response program was producing.

Gathered photometric data for City owned light poles in order to determine and improve the safety of public areas and neighborhoods.

Finally, in coordination with a third party, the City's GIS team fully updated Utilities' sewer and water atlas, which shows all the resources relevant to the City's sewer and water systems and created a breaks and leaks application which

TECHNOLOGY SERVICES

allows field crew members to immediately report any changes in City owned pipes as well as flag them for inspection, removal, or maintenance.

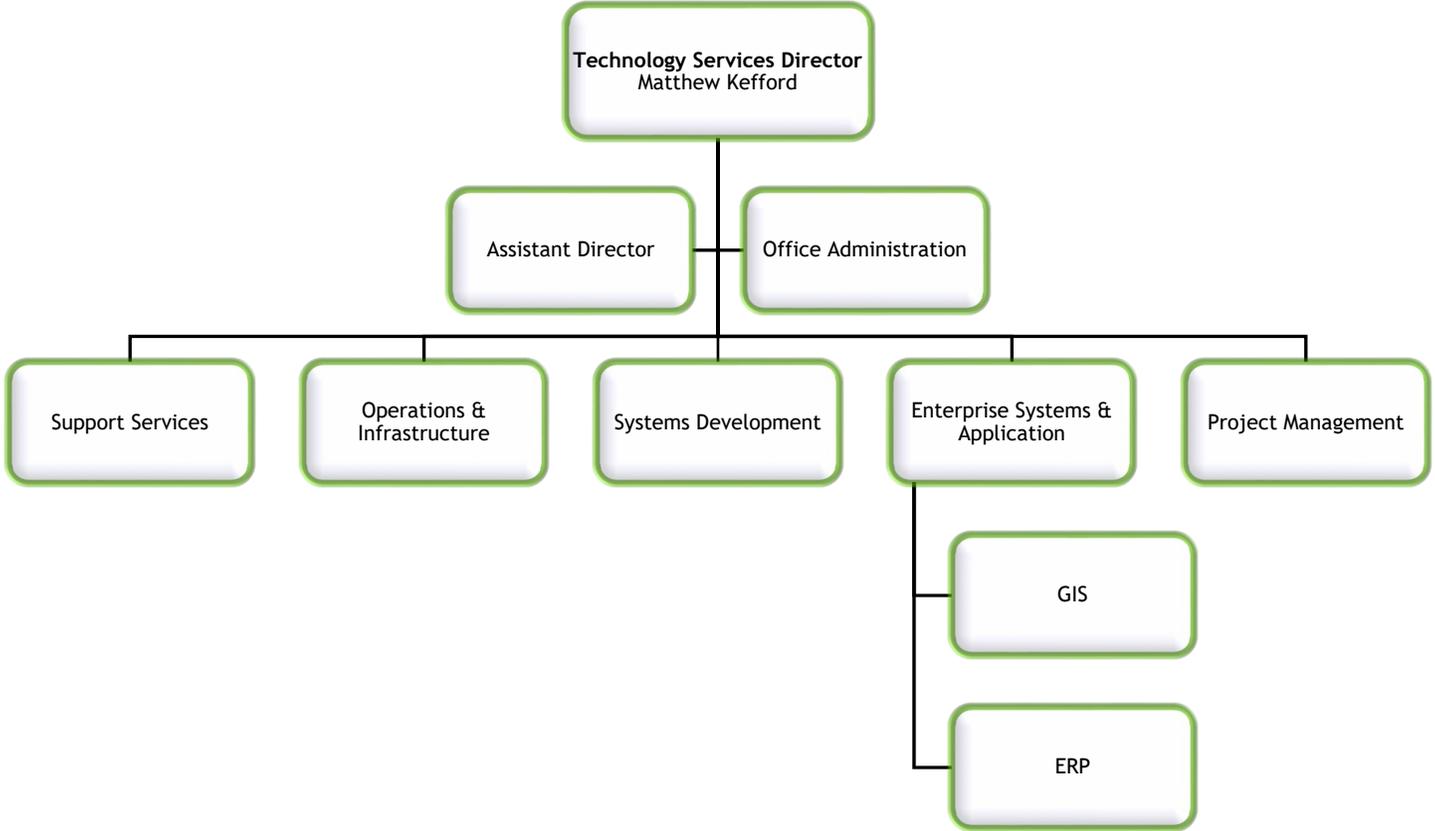
TECHNOLOGY SERVICES

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	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	400	400	400	400
Number of Desktop/Laptops/Tablets Supported	6,500	6,500	6,825	6,500	6,825	7,000
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	17,500	18,400	19,000	19,300	19,950	21,000
Number of Telephones Supported	1,650	1,600	1,650	1,650	1,800	2,000
Number of Cameras Supported	N/A	N/A	1,000	1,260	1,500	1,500
Effectiveness						
Unique Pageviews	2,602,465	1,524,345	2,419,782	1,920,811	2,900,000	2,600,000
Average Percent of Information Technology Work Order Completed	4.50 hrs	4.00 hrs	5.00 hrs	4.50 hrs	4.00 hrs	4.00 hrs
-Less than One Hour	65.00%	60.20%	60.00%	60.00%	60.00%	60.00%
-Less than Four Hours	65.00%	65.00%	65.00%	65.00%	70.00%	70.00%
-By Help Desk	70.00%	45.00%	60.00%	50.00%	60.00%	60.00%
Percent of Calls Completed by Due Date	95.00%	93.00%	93.00%	93.00%	95.00%	95.00%
Average Time to Complete Work Orders	1.5 days					
Number of Viruses/ Spam Prevented	7,500,000	7,624,939	8,030,000	7,300,000	8,030,000	8,833,000
Percent of Network Availability	99.99%	99.99%	99.99%	99.99%	99.99%	99.99%
Percent of Upgrades and Implementations Completed on Time	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
Percent of Projects Completed within Budget	95.00%	95.00%	95.00%	97.00%	97.00%	97.00%
Efficiency						
Average Number of Calls Processed per Help Desk Personnel	6,000	6,000	6,000	6,000	6,000	6,000
Average Cost per Employee Training	\$2,000	\$1,750	\$1,500	\$1,100	\$2,500	\$2,000
Average Time to Repair Computer	6.0 hrs					

N/A - New Performance Measure added for FY2021-22.

TECHNOLOGY SERVICES

Organizational Chart

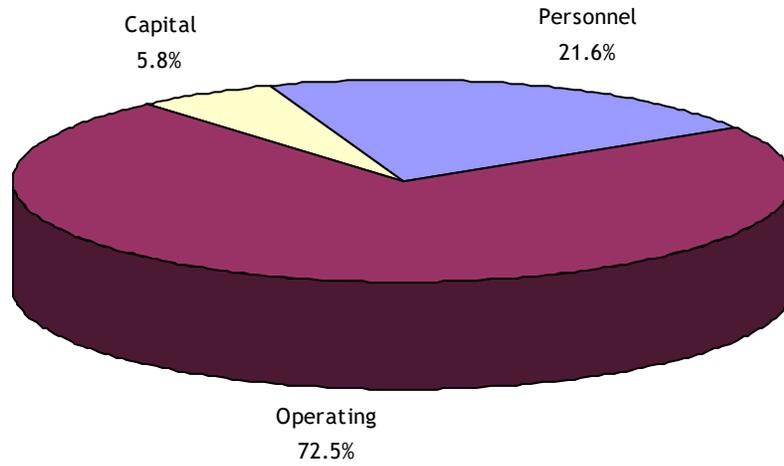


TECHNOLOGY SERVICES

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Charges for Services		904,714	937,091	1,056,322	1,218,537
Revenue Total	\$	904,714	937,091	1,056,322	1,218,537
Expenditure Category					
Personnel					
Salary		1,647,808	1,876,528	1,938,557	1,891,266
Benefits		1,020,070	1,116,672	1,023,932	1,047,806
Personnel Total		2,667,878	2,993,200	2,962,489	2,939,072
Operating					
Other Services		1,787,217	2,053,806	3,548,532	4,121,037
Travel Per Diem		-	16	10,000	10,000
Communication Services		36,802	36,676	94,272	101,200
Rentals and Leases		1,690	910	3,400	3,400
Repair and Maintenance Services		512,663	2,108,743	2,693,760	2,789,625
Office Supplies		2,334	5,683	9,000	10,000
Operating Supplies		744,534	981,202	1,846,852	2,697,550
Publications and Memberships		21	1,069	8,100	7,400
Training		16,975	47,293	87,610	126,500
Operating Total		3,102,236	5,235,398	8,301,526	9,866,712
Capital					
Infrastructure		353,180	219,753	195,335	-
Machinery and Equipment		707,943	528,387	2,476,643	795,000
Capital Total		1,061,124	748,141	2,671,978	795,000
Expenditure Total	\$	6,831,237	8,976,739	13,935,993	13,600,784

TECHNOLOGY SERVICES

Expenditure Category



Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512280 Help Desk Technician II	1	1	1	1
512303 Network Specialist II	2	2	2	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
512722 Manager of Systems Development	1	1	1	1
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	16	16	16	16
Full-time				
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 and 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

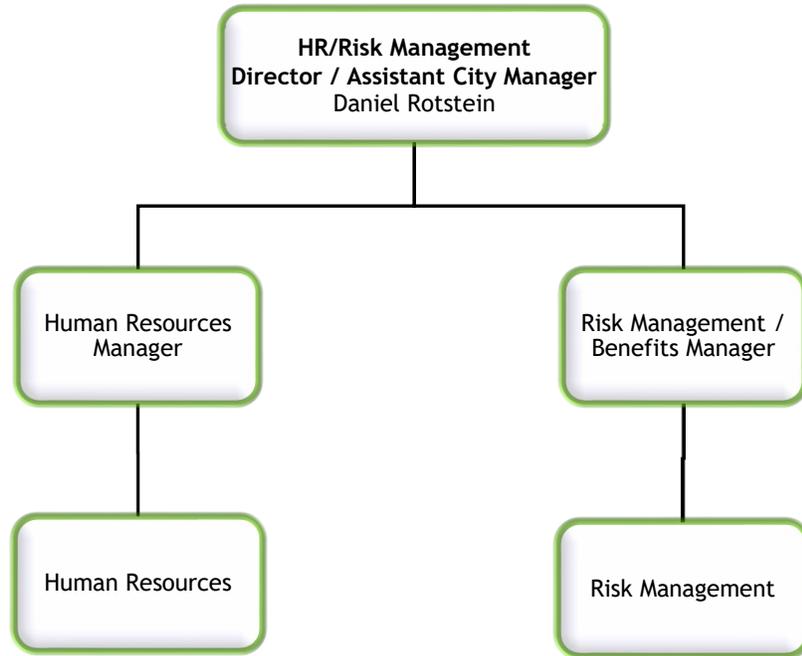
The FY 2023-24 budget increased by \$32,991 or 3.88% from the FY 2022-23 working budget. Increase in expenses relate to Legal/Employment Advertisement, Training, and Contractual Services.

HUMAN RESOURCES

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of internal seminars offered	6	18	6	10	10	6
Number of positions processed for recruitment or promotion	82	60	61	48	100	70
Number of employment applications received and processed (FT/PT City)	414	1,000	900	800	600	500
Number of applicants hired (FT/PT City and Schools)	217	260	292	93	150	120
Effectiveness						
% of FT employees retained after one year from hire	81.2%	90.0%	86.2%	95.0%	80.0%	65.0%
Efficiency						
Ratio of employees (City and School) to HR staff	191:74	245:67	152:33	174:71	180:00	160:00

HUMAN RESOURCES/RISK MANAGEMENT

Organizational Chart

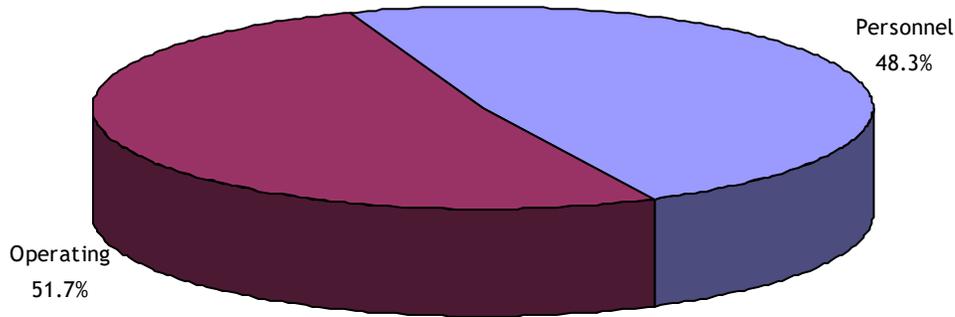


HUMAN RESOURCES

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Personnel				
Salary	306,701	299,333	311,516	293,554
Benefits	216,129	219,176	128,922	133,597
Personnel Total	522,830	518,509	440,438	427,151
Operating				
Professional Services	25,695	35,518	45,000	60,000
Other Services	169,479	212,345	286,565	294,843
Travel Per Diem	-	-	-	2,000
Rentals and Leases	-	-	-	3,000
Repair and Maintenance Services	5,477	6,292	4,400	6,000
Printing and Binding	-	10,937	14,500	16,000
Other Current Charges and Obligations	1,307	29,240	52,000	60,000
Office Supplies	2,691	2,079	4,500	5,000
Operating Supplies	2,139	2,275	2,500	4,500
Training	13,500	2,450	600	5,000
Operating Total	220,288	301,136	410,065	456,343
Expenditure Total	\$ 743,118	819,645	850,503	883,494

HUMAN RESOURCES

Expenditure Category



Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512014	Risk Mgmnt/Benefits Supervisor	1	1	1	1
512022	HR/Risk Mgt Director/Assist CM	-	1	1	1
512440	Human Resources Director	1	-	-	-
512790	Human Resources Manager	1	-	-	-
Total	Full-time	3	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 and 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 2023-24 increased by \$84,440 or 7.0% over the working budget for FY 2022-23 due to expected increases in operating costs. 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

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 filing the documents necessary in the additional related civil actions, related bankruptcy actions, related class-action settlements, and related discovery.

Coordinated with staff consultants, and outside counsel regarding on-going litigation related to the enforcement of the Large User Agreement with the City of Hollywood. Assisted outside counsel with trial preparation associated with the trial.

On-going participation in the City's 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 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.

Prepare administrative policy regarding recent statutory amendments pertaining to service of process.

Provide 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.

Provided legal counsel to the City's background screening review committee and appear 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 Health Insurance Portability and Accountability Act (HIPAA), Family Educational Rights and Privacy Act (FERPA), or 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.

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

Provided legal guidance to the City staff and Police Departments regarding public demonstrations conducted within the City and the implications of the First Amendment. Drafted policies for various city departments in regards to designated public fora.

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

CITY ATTORNEY

facilities.

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

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

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.

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

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

Represent, advise 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.

Continued coordination with outside counsel on several litigation matters between the City and the Town of Southwest Ranches.

Provided ethics training and coordinated with the City administration and the City's elected officials to ensure compliance with the Broward County Code of Ethics for Elected Officials and

compliance with governance training requirements as the governing board of the City's Charter Schools.

Assist City staff and prepare necessary legal documents for 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 providing the necessary reunification centers and staffing associated with the reunification of the students with their families once the emergency event has concluded.

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

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

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

Draft, review, and revise 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.

Assisted the City with the monitoring and analysis of proposed and adopted legislation. Advised the City on the application of adopted legislation and the impacts to the City and its operations and coordinated with the City's professional staff to facilitate the implementation of such new legislation.

Counseled the Police and Fire Department regarding processing of record requests and subpoenas for medical records and police documents.

CITY ATTORNEY

Provided general legal assistance to the City's management and operation of the Howard C. Forman Human Services Campus site, including coordination with state agencies on the use and development of the Campus, the preparation and review of multiple sub-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.

Continued to assist with the negotiation of a new sub-sublease at the Howard C. Forman Human Services Campus and related development approvals by the State for an affordable housing project for adults suffering with mental health issues and continue to coordinate approvals of the project with state agencies.

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

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

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

Assisted the City with related title work associated with a buffer wall project on Palm Avenue and Douglas Road.

Counseled, monitored, and coordinated with the City staff with respect to solid waste and recycling issues which affect all of Broward County.

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

On-going facilitation, coordination, and monitoring of the City's transition of its solid

waste disposal to a source other than Reuters to the Broward County disposal system through the negotiation and approval of an Interlocal Agreement (ILA) with Broward County or exploring alternatives.

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

Drafted and negotiated necessary agreements for water and wastewater reservation rights for new economic development opportunities within the City.

Advised the City in all labor, pension, and collective bargaining matters. Represented the City in hearings, negotiations, and arbitration related to multiple and multi-level labor matters.

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

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

Provided the necessary training, guidance, and legal advice to the City's Code Enforcement Unit of the City's Police Department. On-going coordination of the streamlining of the overall Code Enforcement process. Attend 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.

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

CITY ATTORNEY

alleged violations of the City's ordinances.

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

Represented 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.

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.

On-going efforts assisting the Police Department in its False Alarm Enforcement program, including assisting in operational issues related to fines, appeals, and public inquiries.

Assisted the City staff and advise the City Commission on various matters related to the countywide Enhanced 911 dispatch system.

Provided training to the City's Police Department Youth Affairs Division and all School Resource Officers assigned to all public schools in the City. On-going and continuous legal advice provided with respect to legal 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, collective bargaining, and on operations and procedural topics.

Conducted the annual review and revisions to documentation and forms required for registration and enrollment at the City's Charter Schools.

Assisted the City and coordinated with staff in the communications and negotiations with, as well as the management of, its relationship with the charter 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.

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 Charter Agreements.

On-going 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.

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

Provided continued and on-going guidance with respect to the electronic conversion and storage of public records and coordinated policy revisions with The School Board of Broward County, Florida with respect to Charter School records.

Assisted with the continued implementation of the special assessment for the reimbursement of

CITY ATTORNEY

expenses incurred in the abatement of nuisances on real property within the City.

On-going review of all general service, maintenance, lease, and usage agreements for all of the City's Charter Schools and other City Departments.

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

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

Advised the City on new federal regulations related to protecting pregnant workers and providing resources for breastfeeding mothers under the Providing Urgent Maternal Protections Act (PUMP).

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.

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

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 continuous 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.

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

Coordinate with the City's professional staff and special counsel related to litigation with Consolidated Edison Solutions.

Provide legal counsel to the City's staff related to the negation of the City's lease with Broward County at North Perry Airport.

Provide legal advice relative to the creation of a Youth Advisory Board, including various Sunshine law issues.

Coordinate with the City's Utility Department to address discrepancies in vendor invoices.

Work with City staff to update the City's Code of Ordinances related to water and sewer accounts and related utility matters.

Provide legal counsel and assist the City's procurement staff with bid protests.

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

CITY ATTORNEY

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal

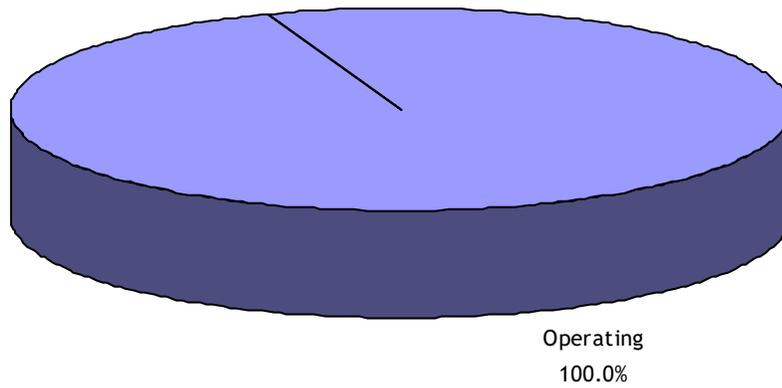
Outputs

Number of ordinances prepared for consideration by City Commission	22	40	24	35	35	30
Number of resolutions prepared for consideration by City Commission	56	45	27	45	45	40
Number of contracts reviewed, negotiated and drafted weekly	61	50	152	60	65	100
Number of real estate transactions	6	5	6	5	5	5
Number of bond issues	0	2	0	2	2	2
Number of Commission meetings attended	33	40	35	40	40	40
Number of verbal, written and electronic (E-mail) correspondences processed weekly	1,632	1,200	2,736	1,200	1,500	2,500

CITY ATTORNEY

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Operating				
Professional Services	1,059,185	1,101,560	1,167,653	1,249,389
Office Supplies	34,006	32,874	31,965	34,203
Operating Supplies	6,036	6,281	6,657	7,123
Operating Total	1,099,226	1,140,715	1,206,275	1,290,715
Expenditure Total	\$ 1,099,226	1,140,715	1,206,275	1,290,715

Expenditure Category



CITY CLERK

Mission

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

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

Goals

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

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

Objectives

Improve customer service and accessibility.

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

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

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

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

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

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

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

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

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

Major Functions and 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, 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 of 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

In 2023, vacancies were filled in Micrographics/Document Management to improve our forward movement towards goals and objectives to complete the organizing of City archives and increase the number of backlogged records to be digitized and to be entered into the electronic repository Hyland Onbase.

In the module that manages election campaign reports, the Clerk added a new feature that would enable elected officials to submit their office account reports in the same electronic environment as their electronic campaign report filings. This greatly improves convenience and efficiency in managing these documents in compliance with state statutes.

An additional Fire King Cabinet was added to archives to aid in the management and security of student records.

Accomplishments

Local Business Tax Receipts (LBTR) is now accessible in the new Tyler Customer Self-Service

CITY CLERK

(CSS) portal on the City's website.

The electronic passport scheduler on the City website has been upgraded using the TimeTap module.

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Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
“Action Only” Commission minutes prepared for next Commission meeting.	30	26	23	26	30	24
Subpoenas for records processed	160	100	130	30	160	100
Commission agenda books prepared	297	250	216	200	200	216
Local business tax receipts monitored for compliance	8,518	8,920	8,219	8,600	8,518	8,920
Local Business Tax Receipts issued	7,385	7,810	7,248	7,900	7,385	7,900
Local Business Tax Office customers served	2,210	2,719	2,464	2,900	2,899	2,500
Public records requests processed	5,765	6,053	5,873	5,000	5,765	5,900
Passport applications processed	630	3,491	3,155	1,520	1,518	3,500
Passport Office customers served	100	4,500	4,500	N/A COVID	1,518	4,500
Documents imaged and microfilmed	100,000	90,000	177,476	100,000	150,000	178,000
Staff training hours	16	80	24	50	20	80
Garage sale permits issued	154	1,000	409	500	200	500
Cashiering transactions (in millions)	\$24.0M	\$28.6M	\$18.0M	\$29.0M	\$33.0M	\$30.0M
Cashiering transactions (number)	15,367	38,900	14,720	19,800	20,000	30,000
Agenda packets prepared	500	700	963	705	700	970
Board and committee meetings attended	50	84	87	84	78	88
Abandoned properties registered	100	110	91	N/A	N/A	100
City Clerk customers served	100	300	254	N/A COVID	200	300
Bid openings	55	65	41	65	55	50
Records dispositioned for destruction as per statutes (in tons)	11.80	32.00	8.21	32.00	20.00	20.00
Records dispositioned for destruction as per statutes (in cubic feet)	1,181	1,263	821	600	1,518	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	99%	100%	100%	100%	100%	100%
% of documents accurately imaged	100%	100%	98%	100%	100%	100%
Local business tax receipts available for renewal as required by statute	100%	100%	100%	100%	100%	100%
Cashiering - daily transactions balanced without overage or shortage	100%	100%	100%	100%	100%	100%
Local business tax revenue per capita (in constant dollars)	\$20.10	\$21.00	\$18.55	\$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	100%	100%	80%	100%	100%	100%
Efficiency						
Commission agendas prepared per year per F/T employee	27	30	24	30	30	30
Full-time employees on this task	1	1	1	2	1	1

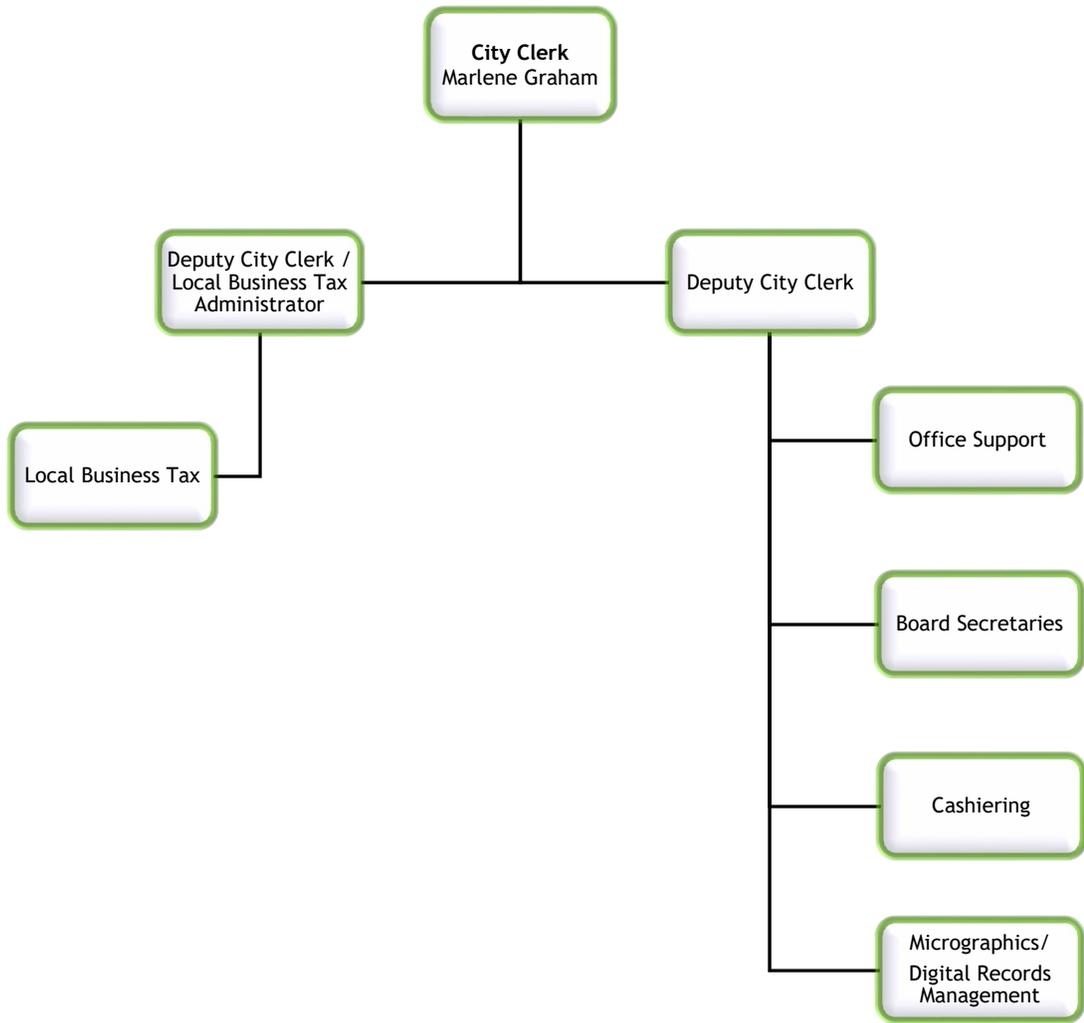
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Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Efficiency						
Average number of pages of Commission minutes transcribed per year per F/T employee	371.00	320.00	374.00	320.00	371.00	374.00
Full-time employees on this task	2	1	2	2	2	1
Public Records requests processed per year per F/T employee	983	N/A	839	N/A	N/A	N/A
Full-time employees on this task	8	8	7	7	8	8
Passports processed per day per F/T employee	7.0	20.0	2,923	N/A COVID	26.0	3,000
Full-time employees on this task	6.0	6.5	7.0	7.0	7.5	7.5
Cashiering transactions per year per F/T employee	21,000	29,000	8,075	29,000	30,000	16,000
Full-time employees/contractors on this task	1.0	1.5	1.5	1.0	1.5	2.0

Note: Routine Public Records searches were automated and placed on the web site during 2011-12, enabling the public to perform their own searches. Public Record measures now focus on non-routine searches.

CITY CLERK

Organizational Chart



CITY CLERK

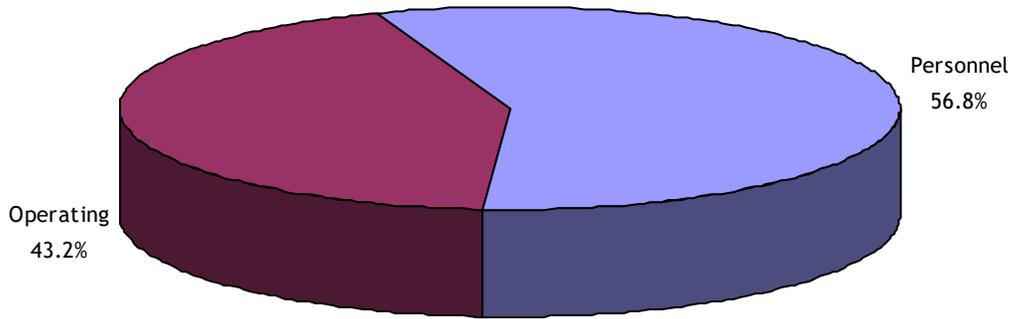
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Building Permits		32,871	35,670	38,000	37,100
Charges for Services		47,303	143,841	172,500	172,700
Revenue Total	\$	80,174	179,511	210,500	209,800

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Personnel					
Salary		485,482	528,649	563,075	618,635
Benefits		455,746	457,942	383,475	349,024
Personnel Total		941,228	986,590	946,550	967,659
Operating					
Professional Services		-	-	166,200	117,600
Other Services		213,831	307,048	463,508	461,322
Travel Per Diem		-	300	4,000	4,000
Rentals and Leases		9,304	9,482	12,074	10,500
Insurance		644	-	375	-
Repair and Maintenance Services		2,911	1,650	39,500	39,500
Printing and Binding		6,035	14,037	19,500	19,000
Other Current Charges and Obligations		31,312	24,996	25,000	35,000
Office Supplies		9,891	15,688	18,050	17,850
Operating Supplies		14,987	23,238	36,776	27,250
Publications and Memberships		1,230	855	1,000	1,300
Training		30	3,320	3,925	4,000
Operating Total		290,176	400,613	789,908	737,322
Capital					
Machinery and Equipment		6,860	-	-	-
Capital Total		6,860	-	-	-

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		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Expenditure Total	\$	1,238,264	1,387,203	1,736,458	1,704,981

Expenditure Category



Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512047 City Clerk		1	1	1	1
512287 Document Management Specialist		1	1	1	1
512620 Cashier II		1	1	1	1
512684 Clerical Spec II		3	3	3	3
512775 Deputy City Clerk		1	1	1	1
512782 Dep City Clerk/Occ Lic Admin		1	1	1	1
513509 Shared - Secretary		1	1	1	1
513525 Senior Board Secretary		1	1	1	1
513679 PT Passport Clerk		1	1	1	1
Total	Full-time	8	8	8	8
	Part-time	3	3	3	3

FINANCE

Mission

To provide timely, relevant, and accurate financial information to the City's managers, legislators, and stakeholders.

Goals

To ensure complete and accurate accounting of all transactions and to report all financial information in accordance with professional accounting standards and federal, state, and local laws. To develop and implement systems to enhance the financial viability of the City and provide financial information and analyses that are valuable as management tools and that are readily understood by our citizens.

Objectives

Facilitate audits of the City and the Charter Schools. Coordinate with the City's external auditors and provide account analysis, reconciliations, and audit schedules to expedite the audit process and reduce the time needed to complete the Annual Comprehensive Financial Report.

Coordinate the preparation of the budget document and publish the adopted budget by October 1st.

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

Continue providing timely financial data to facilitate the proper administration of the City.

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

Improve the usefulness of the performance measures of each department.

Further enhance the budget module's features in order to streamline the forecasting of revenues, as well as to populate automatically the revenues

associated with inter-fund and interdepartmental charges.

Provide prompt and accurate payment of invoices to the City's vendors based on their payment terms and Florida Prompt Payment Act.

Account for all City employees and ensure accuracy in processing the biweekly payroll.

Major Functions and Activities

The Finance Department is responsible for managing the City's financial matters which include the following:

~ ACCOUNTING:

Maintains the general ledger and accounts receivable. Controls reimbursements and interdepartmental billings. Coordinates both the City and the Charter Schools' audits. Prepares the Annual Comprehensive Financial Report, the annual Charter Schools Special Purpose Financial Statements, and the quarterly Charter School financial reports for the Broward County School Board and Florida State University (FSU), as well as the City-wide monthly financial reports for internal use. Additionally, personnel is responsible for balancing utility receivables, providing property control, and producing numerous financial reports as requested.

~ ACCOUNTS RECEIVABLE:

Accounts for and coordinates the collection of receivables that are due to the City, including timely recovery of dishonored checks.

~ ACCOUNTS PAYABLE:

Reviews and processes all requests for payment and facilitates resolution of encumbrances relative to purchase orders.

~ ADMINISTRATIVE SUPPORT:

Provides administrative support not only to the Finance Director/Assistant City Manager but also to the entire department. Additionally, responsible for assisting in editing and producing

FINANCE

the Annual Comprehensive Financial Report, entering payroll, ordering supplies, maintaining records retention, and processing over 4,000 property lien searches per year.

~ ASSET MANAGEMENT:

Records, reports, tracks, and retires capital items.

~ BUDGET:

Coordinates the preparation of the City's annual budget. Responsible for the preparation of revenue and expenditure estimates and budget instructions for all City departments. This section ensures that expenditures are within approved appropriations and prepares budget resolutions, adjustments, analyses, and summaries.

~ DEBT MANAGEMENT:

Involved with the many tasks and procedures required in the issuance of new debt as well as maintaining compliance with all the bond covenants required for existing bond issues.

~ GRANTS:

Responsible for the financial control, accounting, and reimbursement of all City grants, ensuring that compliance requirements are met.

~ PAYROLL:

Processes the biweekly payroll for City and Charter School employees including, but not limited to, computing gross and net pay, retirement contributions, State and Federal withholding tax, Social Security, Medicare, and all other deductions. This section also prepares annual wage and tax statements (Form W-2) as well as quarterly and annual tax returns for salaries, wages, and taxable benefits. Accurately processes all personnel adjustments including new hires, salary adjustments, transfers, retirements, and terminations.

~ PENSION:

Duties include ensuring the timely remittance of the City's pension contributions to the various plan administrators and recording the monthly and annual transactions relating to the General Employees' Pension Plan and the City Pension Fund for Firefighters and Police Officers.

~ SPECIAL ASSESSMENTS:

Responsible for the accounting of all special assessments.

~ SYSTEMS:

Support and administration of the Tyler Munis ERP solution. Provide support for the transition from the legacy applications (SmartStream, Accounts Receivable, Budget Portal, and Lien Search) to the Tyler Munis ERP Solution.

~ TREASURY:

Responsible for anticipating the daily cash flow requirements of the City, its investments, and debt management.

~ CONTRACTS:

Drafts and reviews City contracts and agreements. Audits contracts and invoices to ensure all contractual obligations and compliance requirements are met.

Budget Highlights

The FY 2023-24 expenditure budget shows an increase of \$223,563 or 5.81% over the FY 2022-23 working budget. This increase is mainly due to an increase in contractual services and an additional position for the Payroll Division.

Accomplishments

Awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for the 26th consecutive year since October 1, 1997, for the FY2022-23 Budget Document.

FINANCE

Submitted to the Government Finance Officers Association, the application for the Certificate of Achievement Award for Excellence in Financial Reporting for the Annual Comprehensive Financial Report for the fiscal year ending September 30, 2022. If awarded, this will be the 38th consecutive year the award will be received.

Successfully completed the 2022 independent audits of the Charter Schools and the City. The City received an unmodified opinion for both audits, and no audit adjustments were recommended. The external audit firm that conducted these audits was GLSC & Company, PLLC.

Assisted the Commission Auditors in conducting and completing their Audits of the Investment Committee's internal controls and the Fixed Asset Control Cycle for the City of Pembroke Pines Charter School System. This included the review of the policies, procedures, and internal controls over these areas.

FINANCE

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal

Outputs

Charter schools' special purpose financial statements	2	2	2	2	2	2
Invoices paid	48,666	45,000	44,286	47,000	50,000	47,000
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

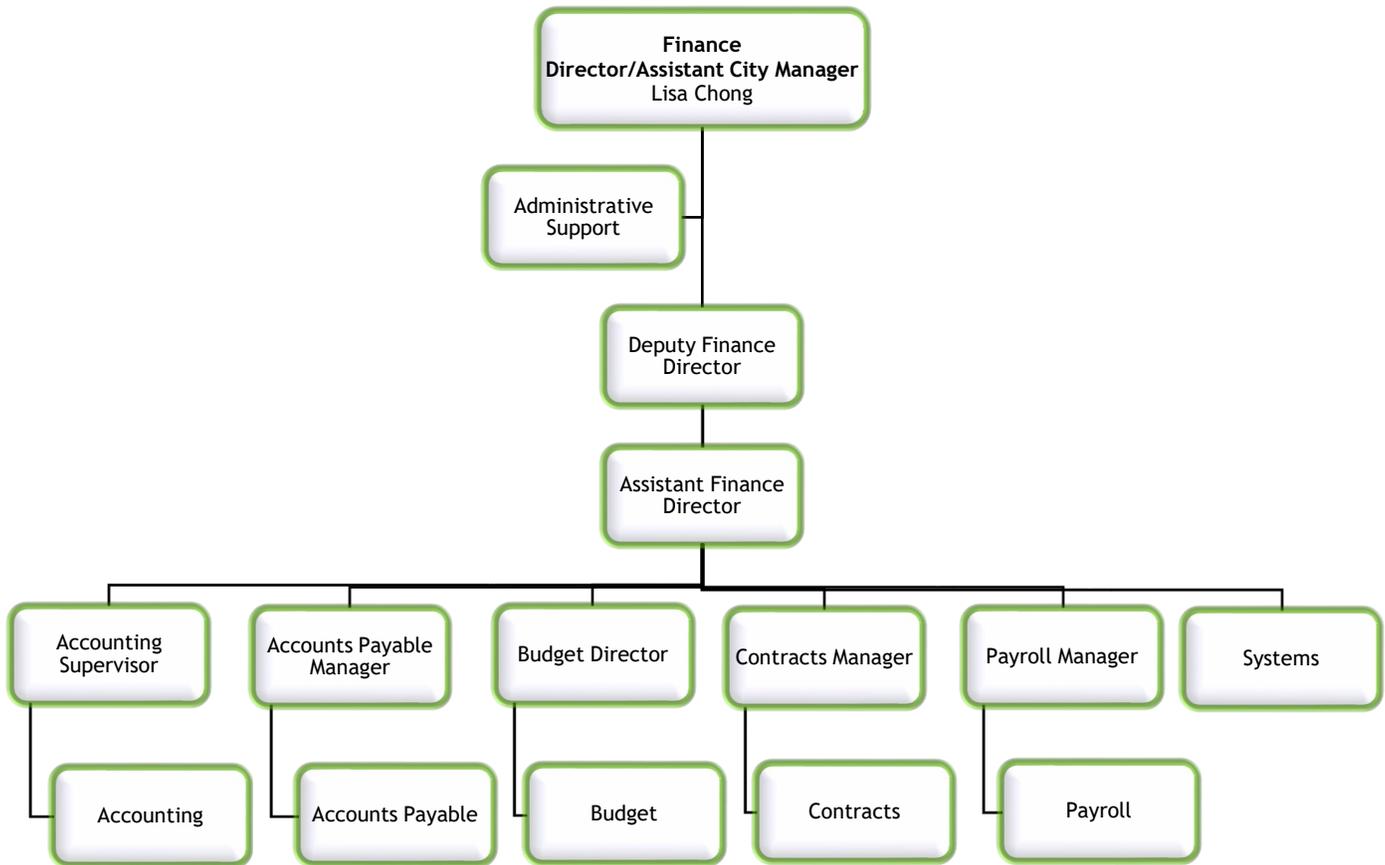
Number of audit adjustments by auditors	0	0	0	0	0	0
Number of 10-hour working days to complete the Comprehensive Annual Financial Report	60	64	60	60	60	60
% of purchasing contracts in compliance with all applicable regulatory statutes	100%	100%	100%	100%	100%	100%
Average number of 10-hour working days after the month's end to distribute the monthly financial statements (excluding October and September)	10	4	10	10	10	10
Average number of 10-hour working days to close year end	50	20	60	40	60	60
Average number of 10-hour working days after the receipt of the bank statement to complete reconciliations	10	8	15	10	10	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	37	37	38	38	39	40
Number of annual consecutive Distinguished Budget Presentation Awards from GFOA	24	24	25	25	26	27

Efficiency

Manual response time on lien searches and inquiries in 10-hour working days	1 day					
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FINANCE

Organizational Chart

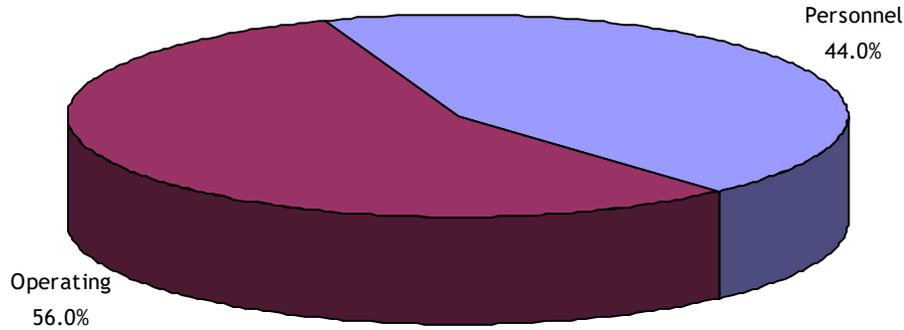


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		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Charges for Services		247,300	224,310	227,500	142,000
Judgments, Fines & Forfeitures		3,451	3,386	3,500	5,000
Revenue Total	\$	250,751	227,696	231,000	147,000
Expenditure Category					
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
Salary		1,055,460	1,072,651	1,097,099	1,172,332
Benefits		737,642	705,169	565,501	620,587
Personnel Total		1,793,102	1,777,819	1,662,600	1,792,919
Operating					
Accounting and Auditing		45,847	47,706	52,434	58,097
Other Services		1,321,901	1,488,921	1,979,931	2,113,697
Travel Per Diem		-	610	8,000	8,000
Communication Services		3,463	3,174	3,560	3,560
Rentals and Leases		4,234	1,353	5,800	5,800
Repair and Maintenance Services		1,372	2,125	12,800	4,055
Other Current Charges and Obligations		6,217	-2,618	3,000	-
Office Supplies		11,208	15,288	17,000	20,000
Operating Supplies		45,540	45,650	71,586	58,577
Publications and Memberships		4,140	4,552	5,629	5,578
Training		1,320	130	2,460	3,080
Operating Total		1,445,242	1,606,890	2,162,200	2,280,444
Capital					
Machinery and Equipment		1,842	-	25,000	-
Capital Total		1,842	-	25,000	-
Expenditure Total	\$	3,240,187	3,384,709	3,849,800	4,073,363

FINANCE

Expenditure Category



Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512021 Finance Director/ Assist CM	-	1	1	1
512030 Budget Director	1	1	1	1
512031 Payroll Manager	1	1	1	1
512032 Accounts Payable Manager	1	1	1	-
512086 Finance Director	1	-	-	-
512087 Deputy Finance Director	1	1	1	1
512089 Finance Systems Manager	-	-	-	1
512431 Payroll Coordinator	2	2	2	3
512517 Assistant Finance Director	1	1	1	1
512525 Administrative Assistant I	1	-	-	-
512623 Senior Systems Administrator	1	1	1	-
512624 Contracts Manager	-	-	-	1
Total				
Full-time	10	9	9	10
Part-time	-	-	-	-

EARLY DEVELOPMENT CENTERS

Mission

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

Goals

To give each child the opportunity to reach its full potential. Education is about opening doors, opening minds, and opening possibilities. The goal of our Early Development Centers is to “nurture every child’s potential.” Building character in our children enables them to reach their full potential intellectually, physically, socially, and emotionally. Our curriculum is directed to nurturing the whole child in a caring environment conducive to teaching and learning.

Objectives

Provide a warm and nurturing environment built on trust and communication.

Offer a safe place that is drug-free and violence-free.

Treat staff and students with courtesy and respect.

Encourage students’ creativity and curiosity.

Give students time to summarize and reflect.

Involve students in thinking skills that examine, relate, and evaluate all aspects of a situation or problem.

Enable students and staff to work in an environment that promotes high academic standards.

Support teachers and staff in exhibiting a genuine concern for students.

Promote the idea of students teaching their peers.

Provide a balanced and flexible curriculum.

Supply a technologically superior learning environment.

Major Functions and Activities

Early Development Centers are strategically positioned in two locations in order to ensure availability of service to all sections of the City. All sites offer full-week, fee-based programs, with the fee dependent upon the age of the child enrolled.

Program goals and objectives are designed to provide a flexible and creative learning environment. A child’s opportunity to learn is the primary focus.

Children enjoy activities and learning experiences geared to their developmental level, with music and art as an integral part of the program. Children also enjoy activities designed to promote math and science skills. Hands-on experience with computers and informational technology is woven into program content.

The City’s two Early Development Center locations are as follows:

- Pembroke Pines Charter School - West Campus, 1600 SW 184 Avenue
- Pembroke Pines Charter School - Central Campus, 12200 Sheridan Street

Budget Highlights

The FY 2023-24 budget is \$458,261 or 13.62% higher than the working budget for FY 2022-23 driven mainly by increases in salaries and contractual services.

Revenue for FY 2023-24 increased by \$471,302 or 14.06% compared to FY 2022-23, due mainly to increases in fees.

Accomplishments

Central and West Campuses successfully completed their 18th year of the Voluntary Pre-kindergarten program (VPK).

All staff have completed professional

EARLY DEVELOPMENT CENTERS

development courses.

This past year has been very challenging.

Central Campus currently has 145 students enrolled. For the 2023/2024 school year Central Campus anticipates enrollment of approximately 157 children.

West Campus currently has 152 students enrolled and projects 158 students for the 2023/2024 school year. West Campus anticipates exceeding current enrollment in early 2024.

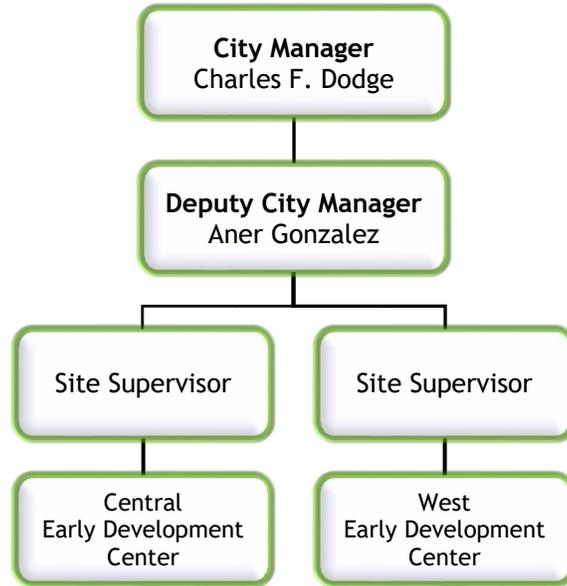
EARLY DEVELOPMENT CENTERS

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of students	177	628	284	326**	316	325
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 1
 Children 3 years of age - ratio of 10 to 1
 Children 4 years of age (VPK) - ratio of 11 to 1
 ** FY 2021-22 goal based on two sites. Two sites were permanently closed in August 2020.

EARLY DEVELOPMENT CENTERS

Organizational Chart

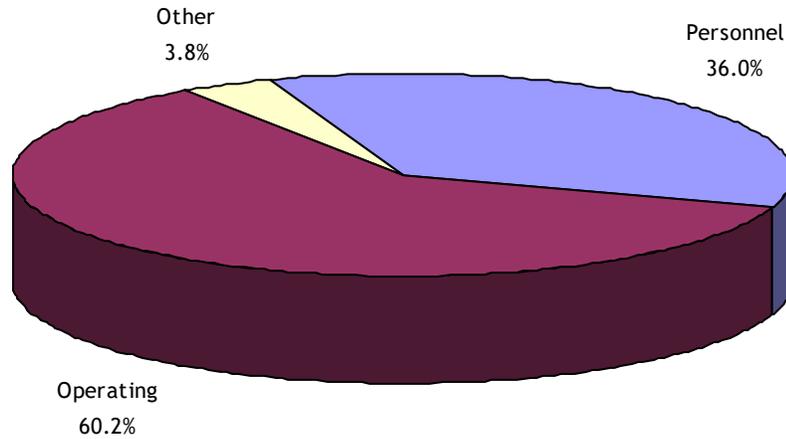


EARLY DEVELOPMENT CENTERS

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Charges for Services		1,355,777	2,530,416	3,279,419	3,753,826
Intergovernmental Revenue		-	143,842	-	-
Miscellaneous Revenues		-	17,185	71,773	68,668
Revenue Total	\$	1,355,777	2,691,443	3,351,192	3,822,494
Expenditure Category					
Personnel					
Salary		538,517	651,683	857,122	1,017,804
Benefits		281,119	266,682	356,137	356,977
Personnel Total		819,636	918,364	1,213,259	1,374,781
Operating					
Professional Services		-	398	1,500	1,000
Other Services		536,614	1,110,241	1,330,964	1,556,362
Communication Services		3,865	1,858	4,520	4,640
Utility Services		44,671	61,852	53,400	59,300
Rentals and Leases		383,554	387,061	396,201	408,327
Repair and Maintenance Services		92,019	106,228	124,890	99,047
Other Current Charges and Obligations		5,034	20,051	26,000	29,500
Office Supplies		1,629	1,137	2,000	2,200
Operating Supplies		12,301	44,347	131,916	139,419
Training		-	1,237	1,000	1,500
Operating Total		1,079,687	1,734,409	2,072,391	2,301,295
Other					
Transfers		-	-	78,583	146,418
Other Total		-	-	78,583	146,418
Expenditure Total	\$	1,899,323	2,652,773	3,364,233	3,822,494

EARLY DEVELOPMENT CENTERS

Expenditure Category



Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512120	Sch Accounting Clerk II	1	1	1	1
512143	EDC Teacher	9	8	8	7
512780	Teacher Aide	3	2	2	3
512781	Site Supervisor	2	1	1	1
512972	EDC Clerical Spec I	1	1	1	1
513551	PT Teacher Aide	38	24	24	24
Total					
	Full-time	16	13	13	13
	Part-time	38	24	24	24

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 and 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 the geriatric population. 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 university classes and 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. Knowledge gained through this service provision helps seniors identify their service needs and gather the data necessary to utilize the resources and opportunities available to them. Additionally, a social worker is on staff to provide comprehensive case management services.

~ RECREATION - Recreational activities are planned to meet the social and physical needs of the senior client, 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, health assessment, monitoring of self-administered medication, nutrition, and health-related referral. Additionally, the Social Services division provides comprehensive case management services as needed.

~ 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

COMMUNITY SERVICES

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 respite and a monthly support group for caregivers.

~ PERSONAL CARE - This program provides assistance with eating, dressing, personal hygiene, and other activities of daily living. This service is provided through coordination with a home health agency.

~ HOME MAKER - The accomplishment of specific home management duties including housekeeping, laundry, cleaning refrigerators, clothing repair, minor home repairs, 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 Recreation Supervisor recruits, screens, trains, and places prospective volunteers in appropriate positions within the SWFP as well as various City departments and community organizations. When requested, unpaid bilingual volunteers are recruited and placed appropriately.

~ 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 Broward Meals on Wheels of South Florida. Other programs include the Energy 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 Women In Distress, which provides counseling and services to women in need, the Hispanic Unity, which provides citizenship classes to a growing group of individuals, and Baptist Health South Florida, which provides 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 programs and/or seniors.

Budget Highlights

All barrel tiles shall be replaced on the roofs of the center, the walkways, as well as housing through a grant which was awarded in the beginning of 2023.

The center continues to request an annual fee of \$20 for its members aged 18 through 59. These funds will provide continued programming for all

COMMUNITY SERVICES

members to enjoy at a minimal to no cost to them.

The center will also have the door used to access the pool area changed to an automatic handicap accessible door for members with walkers or scooters to exit.

The SWFP Community Center and Pines Point community pool area will be updated with new patio furniture to accommodate the mature adults enjoying the pool. This area serves as a therapeutic pool through our water aerobics classes which are provided twice a week. Others enjoy the wheelchair accessible ramp and practice exercises that help them strengthen as well as relax their limbs and muscles.

Accomplishments

The Miramar/Pembroke Pines Chamber of Commerce held their annual wellness expo at the SWFP Community Center on 2/21/2023 and it was a huge success. Over 40 different vendors participated, providing valuable information for the community and the mature adults. Plans are to continue the collaboration and hosting the expo for years to come.

The quarterly flea markets continue to be a huge success. Applications for vendor spots sell out within three weeks after they go on sale and there's a growing list of interested vendors after each flea market.

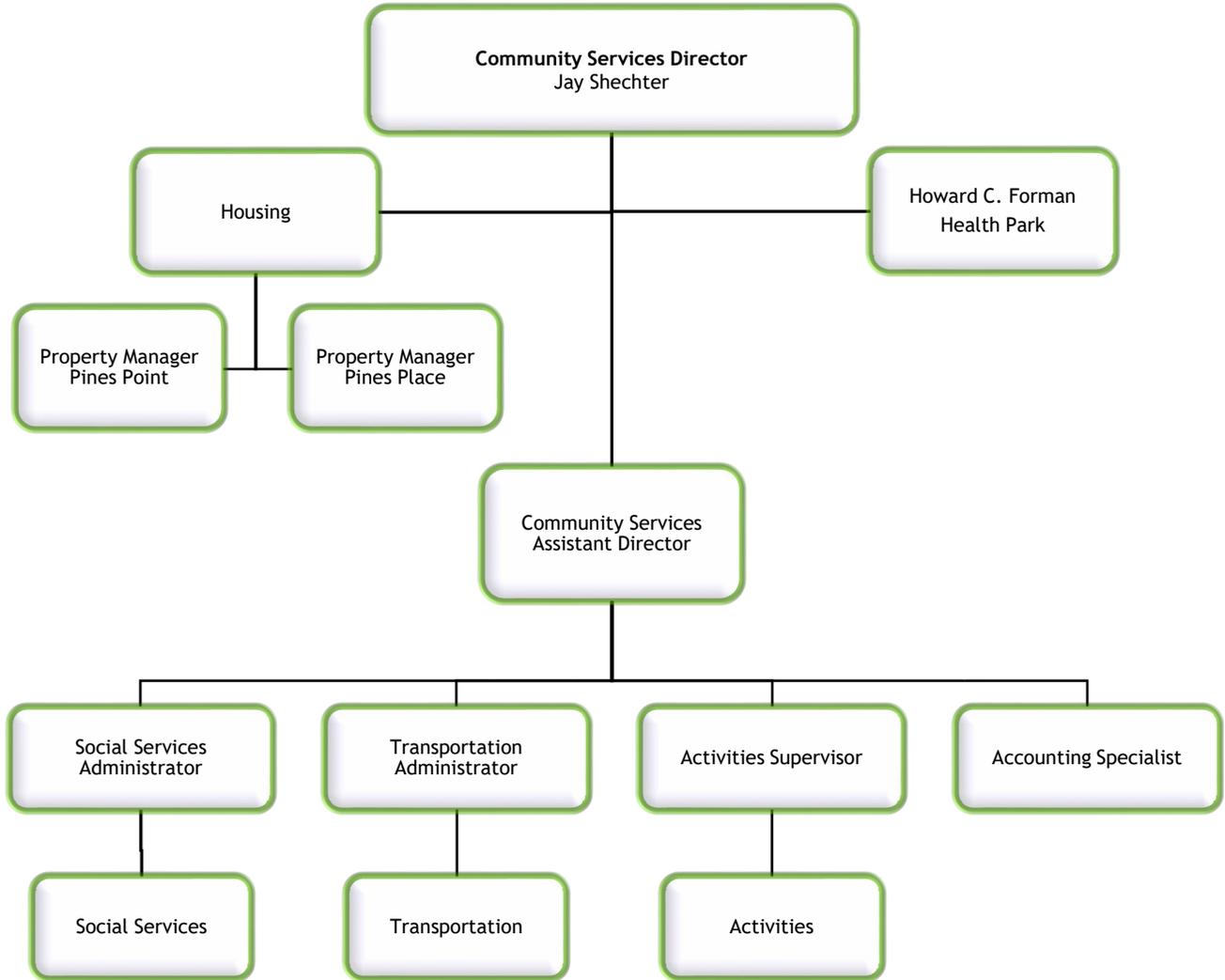
Since the center reopened after the pandemic, it has slowly grown to almost full capacity as in pre-pandemic times. We have seen a large influx of younger mature adults registering as new members, enjoying all the programming available to them.

COMMUNITY SERVICES

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of unduplicated clients	876	2,700	970	2,000	1,800	1,800
Units of service (Services covered by OAA Title IIIB and IIIE Grant)	19,264	57,639	15,670	58,269	20,000	16,870
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	341	300	200	370	351	384

COMMUNITY SERVICES

Organizational Chart



COMMUNITY SERVICES

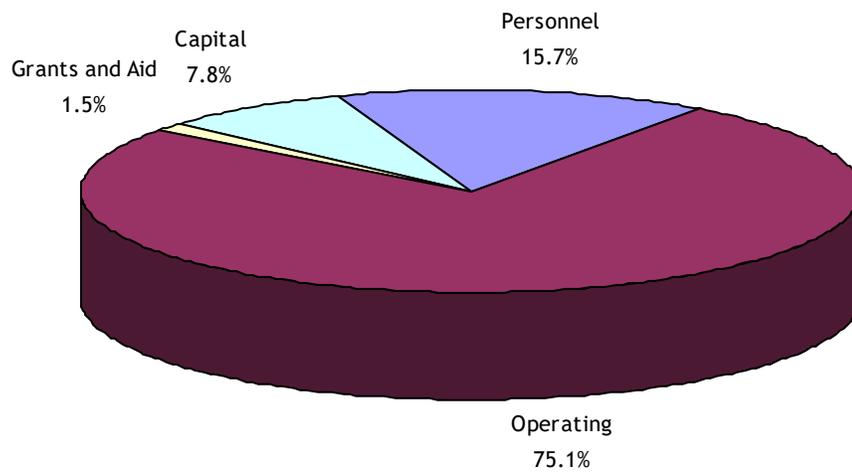
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Charges for Services		24,075	57,402	55,804	100,477
Intergovernmental Revenue		30,640	30,000	45,581	22,935
Rents & Royalties		82,057	157,318	152,389	165,987
Revenue Total	\$	136,771	244,720	253,774	289,399

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Personnel					
Salary		132,621	138,513	148,591	149,937
Benefits		100,809	104,405	87,168	89,479
Personnel Total		233,430	242,918	235,759	239,416
Operating					
Professional Services		803	255	7,050	7,600
Other Services		506,379	568,105	639,212	727,535
Travel Per Diem		126	95	650	400
Communication Services		14,131	14,322	15,700	16,300
Utility Services		67,748	106,912	114,700	116,500
Rentals and Leases		5,584	5,108	6,000	6,500
Repair and Maintenance Services		84,667	102,316	176,500	145,581
Printing and Binding		544	363	7,000	2,000
Other Current Charges and Obligations		25	115	500	500
Office Supplies		2,132	2,623	5,000	5,000
Operating Supplies		71,038	103,496	94,947	119,500
Publications and Memberships		368	354	170	-
Operating Total		753,545	904,063	1,067,429	1,147,416
Grants and Aid					
Aids to Private Organizations		27,802	26,926	45,581	22,476
Grants and Aid Total		27,802	26,926	45,581	22,476
Capital					

COMMUNITY SERVICES

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Capital				
Machinery and Equipment	-	5,425	-	118,781
Capital Total	-	5,425	-	118,781
Expenditure Total	\$ 1,014,776	1,179,332	1,348,769	1,528,089

Expenditure Category



Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512084 Community Service Director	0.5	0.5	0.5	0.5
512543 Activities Coordinator	1	1	1	1
Total	1.5	1.5	1.5	1.5
Full-time				
Part-time	-	-	-	-

HOUSING DIVISION

Mission

To provide affordable, secure, and enhanced housing.

Goals

To provide a safe and enjoyable living environment with an opportunity to develop long-term friendships and a strong sense of community.

Objectives

To implement a comprehensive and strategic management plan that provides the necessary support to enable older people to stay independent at the senior housing complex at Pines Point and enable people of all ages to enjoy a family community that fosters friendship and a sense of belonging at Pines Place.

Provide affordable housing, with current rental rates below the market average.

Provide apartments with well laid out floor plans allowing for comfortable and safe housing for people of all ages.

Maintain beautiful well-kept grounds for walking and biking.

Provide ample parking.

Coordinate recreation, health support services, transportation, counseling, education, and social services at The Carl Shechter SWFP Community Center (SWFP).

Provide transportation to Hollybrook Clubhouse, Douglas Gardens, Memorial Urgent Care Center, various grocery stores and restaurants, Lowes, Broward College Regional Library South Campus, and Broward College.

PINES POINT:

Lease vacant office space at the SWFP to a podiatrist and general practitioner.

Major Functions and Activities

Provide affordable housing at Pines Point and Pines Place in eastern Pembroke Pines.

Pines Point Senior Residences was built in 1997 and is comprised of 190 apartments. The facility is located at 401/601 NW 103rd Avenue, which is adjacent to the City's SWFP and is joined via an enclosed connector walkway to enable clientele easy access to the Center's activities and services.

Provide an array of activities during the day and evenings for the residents. Seniors are invited to attend themed special events and seasonal activities held throughout the year. Evening activities consist of Pizza Night, Birthday Bash, Cooks Night Out, and Movie Night. Each activity provides the residents with an evening of entertainment and socializing, helping to build many friendships.

Organize fund-raising flea markets four times a year with over 100 participating vendors from all over South Florida. The funds raised make it possible to provide additional activities and events for the residents.

Transportation is provided to the tenants to various locations throughout the City Monday-Friday. This offers tenants the ability to purchase groceries and necessities, dine out, visit the doctor or go to the library.

Provide assistance that encourages the senior residents to lead an independent lifestyle and provide a secure and family friendly community for all residents.

Provide accounting and administrative services for the Transitional Independent Living (TIL) program, which is a living facility that provides young people the opportunity to transition from foster care into independent living.

Pines Place was built in stages between 2005 and 2008 and consists of three buildings (towers). The first building is located at 8103 S. Palm Drive and contains 208 apartments. The second

HOUSING DIVISION

building is located at 8210 Florida Drive and contains 186 apartments. The third building is located at 8203 S. Palm Drive and contains 220 apartments.

Budget Highlights

The FY 2023-24 budget includes the following:

Pines Place:

Continued upgrading of the elevators.

Continuing the project to upgrade all kitchen countertops with quartz.

Continue to upgrade all Vinyl Composite Tile apartment floors and common areas with laminate flooring.

Continued renovation of Tower 2, 8210 Florida Drive exterior.

Pines Point:

Continuing the project to upgrade all kitchen countertops with quartz.

Continue to upgrade all Vinyl Composite Tile apartment floors with wood vinyl flooring.

Upgrading all windows and doors in the 401 & 601 to hurricane impact windows/doors.

Upgrading all common entrance doors on the first floor to automatic hurricane impact doors.

Upgrading the fire alarm system in the 401 & 601.

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

Upgrading all windows in the 501 Building (Leasing office).

Upgrading Air Conditioning System in the 501 Building (Leasing office).

Upgrading restrooms in the 501 Building & CareMax facility.

Replacement of the roof at the 501 Building (Leasing office).

Accomplishments

Pines Place and Pines Point:

Implemented the new Rent Manager online portal.

Implemented tenant's portal, for tenants' easy access to print documents and statements.

Implemented text message app for all reminders.

Implemented renewals on-line, saving time and paperwork.

Upgraded kitchen countertops with quartz.

Upgraded Vinyl Composite Tile apartment floors with laminate flooring or wood vinyl flooring.

Updated common areas with laminate flooring.

Pines Place:

The renovation of Tower 2, 8210 Florida Drive exterior.

The completion of the new main elevator in Tower 3, 8203 S. Palm Drive.

Pines Point:

Upgraded all hallway floors in the 401 & 601 from carpet to wood laminate flooring.

Upgraded all standard tubs to walk-in tubs in the 401 & 601 Buildings.

HOUSING DIVISION

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal

Outputs

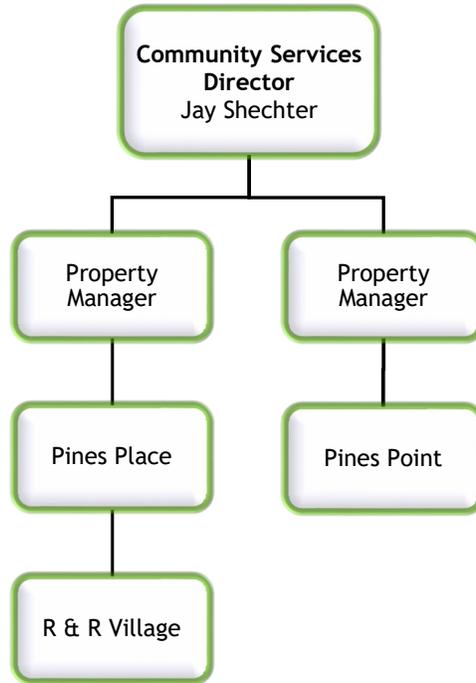
Number of units occupied at Pines Point	185	185	185	185	185	185
Number of units occupied at Pines Place:						
Tower I (opened April, 2005)	192	192	192	192	192	208
Tower II (opened July, 2005)	175	175	175	175	175	186
Tower III (opened January, 2008)	200	200	200	200	200	200

Effectiveness

Average occupancy rate at Pines Point	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Average occupancy rate at Pines Place	95.00%	95.00%	95.00%	95.00%	95.00%	100.00%
Rental rate below market	Yes	Yes	Yes	Yes	Yes	Yes

HOUSING DIVISION

Organizational Chart



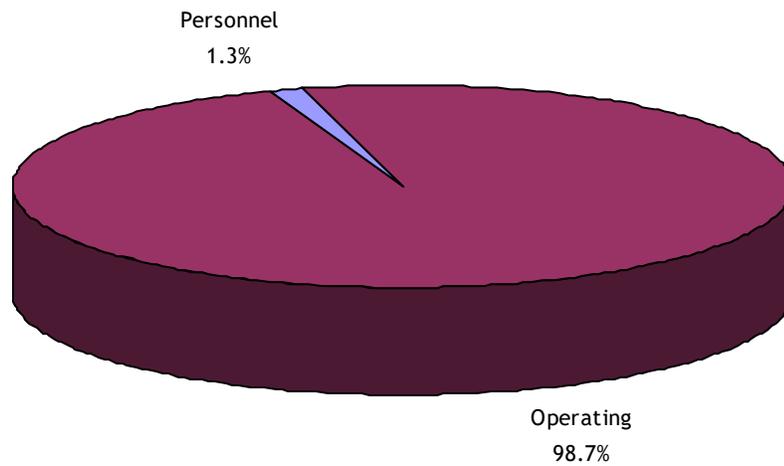
HOUSING DIVISION

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Charges for Services		7,648	18,202	20,500	20,500
Rents & Royalties		8,215,963	8,763,014	9,531,514	9,671,280
Revenue Total	\$	8,223,611	8,781,216	9,552,014	9,691,780
Expenditure Category					
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
Salary		78,163	81,893	84,766	90,240
Benefits		47,219	51,593	35,046	37,365
Personnel Total		125,382	133,486	119,812	127,605
Operating					
Professional Services		8,209	14,959	31,250	31,410
Other Services		1,019,018	1,081,175	1,230,123	1,311,086
Travel Per Diem		8	-	-	-
Communication Services		210,197	215,859	229,890	239,950
Utility Services		687,956	714,667	889,000	920,020
Rentals and Leases		4,452,023	4,421,555	4,483,226	4,559,492
Insurance		82,949	111,239	153,510	237,361
Repair and Maintenance Services		832,911	1,029,400	1,369,441	1,543,450
Promotional Activities		-	-	5,000	12,300
Other Current Charges and Obligations		594,340	641,877	663,202	835,504
Office Supplies		4,362	1,939	7,800	10,300
Operating Supplies		75,280	74,047	141,674	186,674
Publications and Memberships		-	-	200	-
Operating Total		7,967,253	8,306,715	9,204,316	9,887,547
Capital					
Machinery and Equipment		7,906	3,912	-	35,000
Capital Total		7,906	3,912	-	35,000

HOUSING DIVISION

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Expenditure Total	\$	8,100,541	8,444,113	9,324,128	10,050,152

Expenditure Category



Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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 a premier law enforcement agency through professionalism, service, and innovation.

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 persons 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 reach 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 to the needs of others. We will strive to be civil and courteous in the performance of our duties.

Teamwork - We are supportive of those we work with, those we work for and those who work for us. We recognize the importance of each employee as an individual and a team member.

Innovation - We continually search for new, creative, and improved methods of policing. We ensure that all options are examined. We strive to enhance our efficiency and effectiveness.

Objectives

The Pembroke Pines Police Department consists of three bureaus: Operations, Administration, and Specialized Services. Each provides the residents of Pembroke Pines with the finest police services available.

OPERATIONS BUREAU:

The Operations Bureau consists of the Patrol Division and the Special Operations 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: Dive Team, Traffic, K-9, Special Weapons and Tactics (SWAT), Tech Team, Crisis Response Team, Field Force, Honor Guard, Dignitary Protection, Drive Team, and the Bicycle Patrol Team. The main objectives of the Patrol Division, supported by 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. The Special Operations Division is comprised of both full and part-time units that provided highly trained and specialized support functions. These units enhance the Department's tactical, logistical, and crime reduction capabilities.

ADMINISTRATION BUREAU:

The Administration Bureau provides law enforcement and support functions for the Department. Additionally, they conduct various community policing events to build and strengthen community partnerships with our residents, visitors, and businesses. This Bureau is composed of three divisions: Administrative Services, Support Services, and Code Compliance. 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. 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

POLICE

Bureau prepares and manages the departmental budget.

SPECIALIZED SERVICES BUREAU:

The Specialized Services Bureau is comprised of the Investigations Division, the Youth Affairs Division and the Office of Communications. 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 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. Continue to prevent and deter crimes related to youth gang activity. Identify criminal suspects through the increased utilization of computer-driven data analysis and other electronic investigative tools. Locate and identify persons utilizing the internet to prey upon and/or exploit children. Review investigations of unresolved homicides that have occurred in previous years. "Cold Case" detectives can reevaluate physical evidence for DNA analysis not available at the time of offense. Process crime scenes and gather all physical evidence to include latent fingerprints. Accurately evaluate the evidence in an effort to identify possible suspects, enhancing case resolution and clearance. The Youth Affairs Division is responsible for matters within our city schools. The Division consists of the School Resource Officer Program and the Threat Assessment Team. 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.

Major Functions and 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.; 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:

~ BURGLARY SUPPRESSION TEAM - This is a highly flexible plainclothes unit, deployed based on current/timely crime analysis and focused primarily on residential burglaries.

~ 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 in order 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

POLICE

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 analysis methods and various investigative techniques to identify individuals responsible for criminal activity, recovery of stolen property, and the successful prosecution of defendants.

~ CRIMES AGAINST PERSONS UNIT - This unit investigates violent crimes, deaths, robberies, assaults, and cold homicide cases.

~ 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.

~ 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.

~ 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 also provides

support and assistance to victims in applying for an injunction for protection and court appearances.

YOUTH AFFAIRS:

~ 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.

~ 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.

~ 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.

OFFICE OF COMMUNICATIONS:

This unit encompasses all of 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.

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.

~ 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

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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.

~ **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 live scan screening for the City of Pembroke Pines to include, vendors, coaches, contractors, etc.

~ **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 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.

~ **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.

~ **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.

~ **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.

~ **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.

~ **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.

~ **VOLUNTEER PROGRAM** - This unit coordinates the activities of citizen volunteers in a myriad of police-related tasks.

SUPPORT SERVICES DIVISION:

~ **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.

~ **PAYROLL/SCHEDULING** - Keeps records of all time worked, including subpoenas, standby, 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.

~ **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. Has personnel assigned as the agency Local Area Security Officer (LASO) ensuring Criminal Justice Information System

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(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.

~ 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.

~ LOGISTICS UNIT - This unit assists in all procurement and conducts responsible bidding 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. Issues equipment to personnel in accordance with their job functions.

~ 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 list, 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, 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

Range light posts: Installing light posts for exterior lighting on the police training facility. These posts would enable officers to train more efficiently in an artificially lit environment. Most police shootings occur during the hours of darkness. This enables us to train in a more realistic environment and 2/3 of our patrol force works in hours of darkness. The total cost is \$30,000.

Breaching training doors: These are doors that

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are designed to be repeatedly breached. These doors are a key component of active killer training and response, enabling our officers to obtain real world experience with making forced entry using breaching tools to gain access to a location in an emergency response. The total cost for this is \$18,000.

Signal Smart Speed Trailer: The Police Department will be acquiring two additional speed trailers. These 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.

Night Vision Googles: Enhanced night vision/reconnaissance, surveillance, and target acquisition to members of our department's SWAT team. The battery-powered system amplifies ambient light sources, increasing visual acuity at night. The design incorporates high-gain, high-resolution image intensifier assembly. This system has been used for the last five years and has proven to be an advantage and a valuable piece of equipment.

Negotiations Recording Equipment: With modern technology and equipment evolving, our Crisis Response Team will need a new innovative equipment program that records negotiations. As our agency continues to increase the capabilities of BWCs and recordings, it is beneficial for the Crisis Response Team to have the most updated innovative equipment/recording platform as well.

Accomplishments

Computer Services Accomplishments:

- Help to clean up and reinstall software after a city-wide cyberattack.
- Upgraded the department's desktops from Windows 7 to Windows 10.
- Upgraded OnDuty to the latest version allowing for future integration with Munis.
- Created a program that allowed sergeants to see their incidents to approve in their report and narrative folder.
- Upgraded Netmotion (secure computer connection) for police and city hall.

- Consolidated FileOnQ into a subscription plan which includes products that we already have such as a logistics module, Digital-on-q and evidence. We also acquired Found drop and E-docs.

Emergency Management Accomplishments:
Completed the Reunification plan and successfully sent for City Manager approval.

Finance Accomplishments:

- FY2023 budget was compiled, reviewed by Chiefs and Majors, and submitted to City's Budget Office. Approved budget was distributed to Command Staff.
- Completed quarterly cash audits. Audit reports were provided to Chief of Police via chain of command.
- Collected and distributed all required financial documents to support the requests for reimbursement of VOCA and HVE grants.
- Completed and submitted reimbursement requests for overtime paid to personnel assigned to various taskforces as authorized by executed MOU's or other agreements.
- Compiled a list of all FY2022 budget items and purchase orders eligible for carryover to FY2023. This list was reviewed by Command Staff and a final list was approved by the City Manager.
- The 2022 Civil Asset Forfeiture Report and 2022 Equitable Sharing Agreement & Certifications which report State and Federal forfeitures were finalized and submitted by due dates.

Payroll/Scheduling Accomplishments:

- On Duty Scheduling system upgrade was completed in May 2022. Trainings were conducted with all Sergeants and civilian supervisors prior to launch.
- In preparation for City Payroll transitioning to Tyler Munis, Payroll Specialists provided training and guidance to all department supervisors on how to access information through the Employee Self Service (ESS) production website.
- Conducted quarterly audits of shift differential, uniform allowance, assignment pay & expanded vehicle participants to verify accuracy of these payroll benefits and deductions. Audit reports were provided to Chief

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of Police via chain of command.

- Notified all participants in the Expanded Take Home Vehicle program to submit their personal mileage forms by due dates to be forwarded to City Payroll Office. Coordinated the receipt and delivery of personal mileage forms to City Payroll by stated due dates.

Police Support Center Accomplishments:

- Purchased a new, more efficient, larger capacity shredder. Purchased a larger Air Purifier to help keep the air clean in the Support center, and to help keep everyone healthy.
- Purchased two laptops and docking stations needed to complete the transition in order for our Unit to run complete remotely.
- Obtained headsets for all Police Support Specialists to use along with the new Cisco phone program installed on all the computers.

Records Unit Accomplishments:

FDLE conducted the Tri-Annual Records Audit. We were found to be out of compliance in one area, which has now been fixed and FDLE advised we are now back in compliance.

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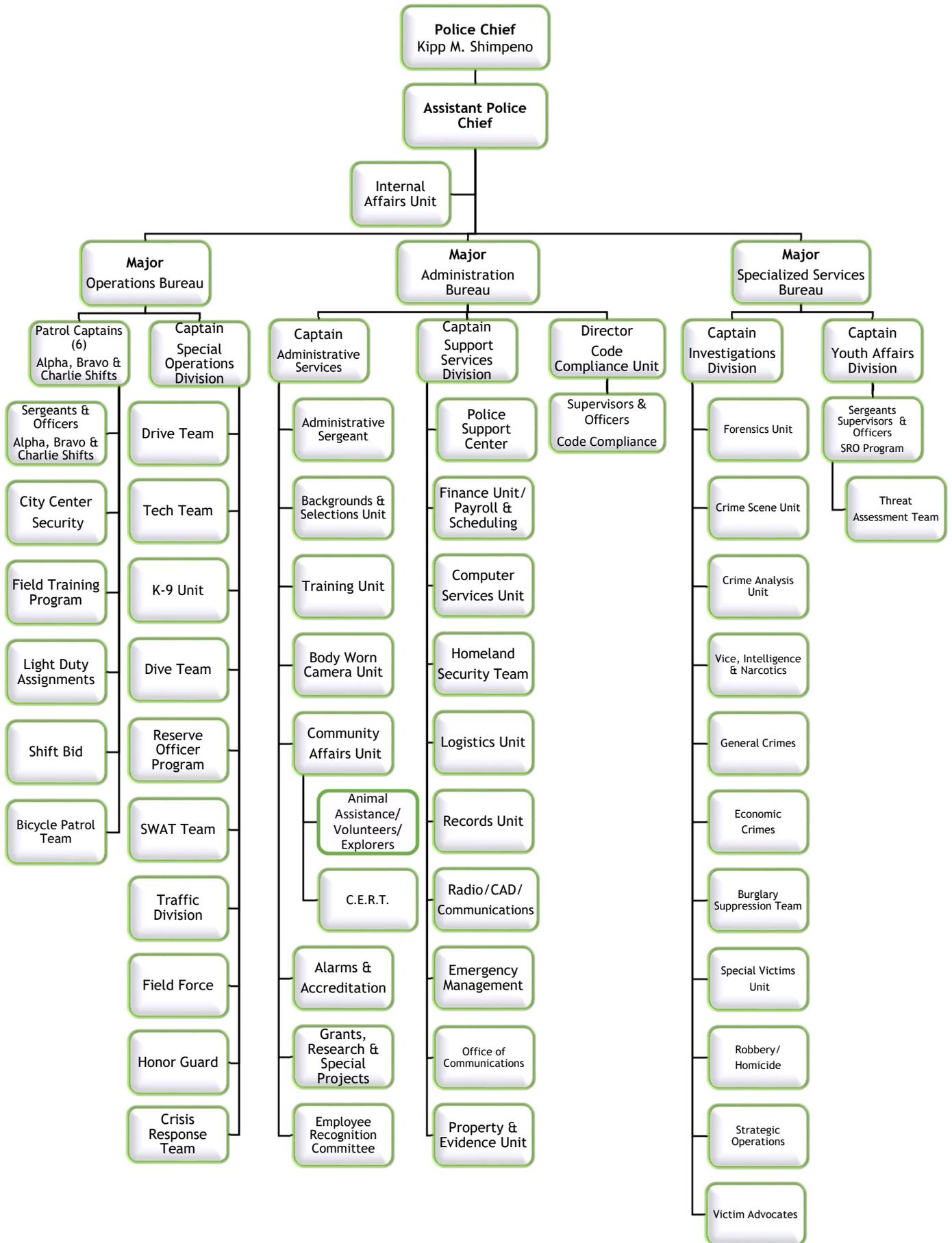
Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Total calls for police service	83,705	90,000	80,045	90,000	90,000	90,000
Calls for service per 1,000 resident population	495	600	468	550	550	525
Number of arrests	737	3,000	718	2,500	2,500	2,500
Traffic accidents	4,542	6,000	4,707	6,000	6,000	6,000
Traffic/parking citations	12,365	30,000	9,366	25,000	25,000	25,000
Number of grids patrolled 24 hours per day	24	24	24	24	24	24
Number of code citations issued	34	50	34	50	50	50
Number of code violations issued	4,963	4,500	4,542	4,500	5,000	5,000
Effectiveness						
% of felony cases filed at the office of the State Attorney within 21 calendar days	97%	98%	95%	98%	98%	98%
Clearance rate for Part I offenses ^	19%	25%	12%	25%	25%	25%
Felony arrests per calls for service	0.4%	3.0%	0.5%	3.0%	3.0%	3.0%
Traffic accidents per citation issued	37%	30%	50%	30%	30%	24%
% of cases closed prior to Code Board and/or Special Master hearing	80%	80%	78%	80%	80%	80%
Number of occurrences for the following types of offenses during calendar year:						
Murder	2	0	1	0	0	0
Forcible rape	16	15	22	15	15	15
Robbery	48	75	40	75	75	60
Aggravated assault	221	175	118	175	200	175
Burglary	115	300	136	300	250	250
Larceny	1,824	3,000	2,127	2,500	2,500	2,500
Motor vehicle theft	229	250	301	250	250	250
Crime index (summation of occurrences)	2,455	4,000	2,745	3,500	3,290	3,290
Crime rate (per 100,000)	1,437	2,500	1,607	2,500	2,000	1,921
Efficiency						
Expenditures per resident population	\$423	\$445	\$457	\$507	\$505	\$518

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.

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Organizational Chart



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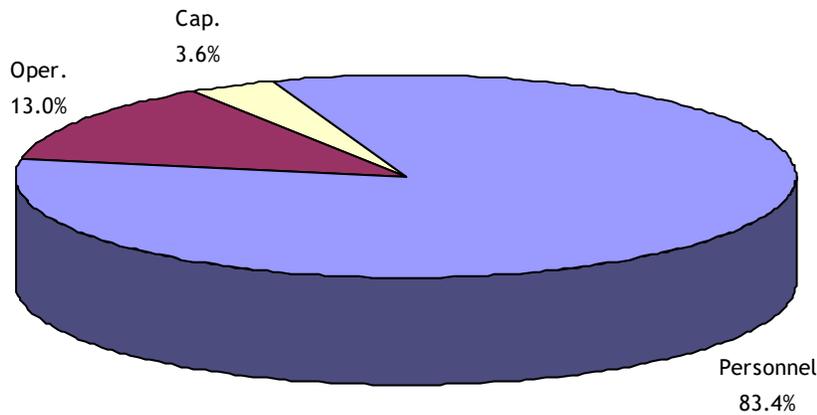
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Special Assessments		49,652	2,416	52,000	20,000
Charges for Services		1,801,731	1,505,131	1,562,533	2,507,407
Intergovernmental Revenue		134,573	-	-	-
Judgments, Fines & Forfeitures		599,433	434,913	517,550	498,100
Revenue Total	\$	2,585,388	1,942,460	2,132,083	3,025,507

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Personnel					
Salary		30,852,303	33,507,521	36,557,132	38,052,336
Benefits		33,028,447	34,797,229	35,201,785	37,103,243
Personnel Total		63,880,750	68,304,750	71,758,917	75,155,579
Operating					
Professional Services		125,900	76,665	163,400	189,750
Other Services		1,719,402	2,333,681	4,087,525	4,228,650
Pension Benefits		76,045	71,389	83,650	78,528
Travel Per Diem		66,701	163,221	346,419	463,456
Communication Services		297,942	197,782	315,852	310,013
Utility Services		115,287	139,425	128,500	149,000
Rentals and Leases		43,521	-21,102	82,259	86,785
Repair and Maintenance Services		1,019,756	1,287,568	1,778,085	1,999,034
Printing and Binding		5,698	8,164	36,920	45,230
Promotional Activities		3,402	1,774	3,500	2,500
Other Current Charges and Obligations		52,070	96,829	159,165	209,465
Office Supplies		42,889	38,859	49,000	50,400
Operating Supplies		1,643,943	2,043,597	3,906,632	3,297,913
Publications and Memberships		16,344	18,058	33,294	34,493
Training		182,347	267,937	559,766	566,141
Operating Total		5,411,249	6,723,846	11,733,967	11,711,358

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Capital				
Buildings	95,020	30,919	94,744	-
Infrastructure	514,295	-	254,879	30,000
Machinery and Equipment	1,513,187	2,922,708	3,563,788	3,247,887
Capital Total	2,122,502	2,953,627	3,913,411	3,277,887
Expenditure Total	\$ 71,414,501	77,982,223	87,406,295	90,144,824

Expenditure Category



Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512029 Special Operations Manager	1	1	1	1
512042 Projects & Research Manager	1	1	1	1
512043 Assistant Records Unit Manager	1	1	1	1
512044 Records Unit Manager	1	1	1	1
512045 Police Chief	1	1	1	1
512085 Code Compliance Administrator	1	1	1	1

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Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512088 Media Relations Manager	1	1	1	1
512115 Police Captain	10	11	11	11
512131 Professional Std Supervisor	1	1	1	1
512174 Division Major	3	3	3	3
512425 Police Officer	123	111	111	103
512436 Police Officer - Tier 3	65	83	83	103
512450 Assistant Logistics Manager	-	1	1	1
512451 Emergency Management Director	1	1	1	1
512452 Logistics/Fleet Manager	1	1	1	1
512454 Logistics Coordinator III	2	-	-	-
512467 Property Evidence Technician	2	2	2	1
512468 Property Manager	1	1	1	1
512492 Finance Coordinator	1	1	1	1
512493 Administrative Svc Manager	1	1	1	1
512497 Community Affairs Coordinator	1	1	1	-
512501 Property Evidence Tech II	-	-	-	1
512511 Administrative Assistant III	1	1	1	1
512525 Administrative Assistant I	1	1	1	1
512625 Field Training Officer -Tier 3	-	1	1	6
512631 Crime Scene Technician	3	3	4	3
512632 Crime Scene Unit Manager	1	1	1	1
512633 Crime Scene Investigator	3	3	3	4
512635 Forensic Manager	1	1	1	1
512636 Field Training Officer	23	23	23	21
512637 Field Training Sergeant	4	4	4	4
512638 Forensic Examiner I	1	2	2	2
512643 Help Desk Technician I	1	1	1	1
512652 Programmer/Analyst I	1	1	1	1
512655 Sergeant	30	31	31	31
512684 Clerical Spec II	4	4	4	1
512685 Clerical Aide	2	2	2	2
512723 Systems Administrator	1	1	1	1
512733 Crime Analyst Manager	1	1	1	1
512736 Crime Analyst	2	2	2	2
512800 Assistant Police Chief	1	1	1	1

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Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512803	Police Records Clerical Spec.	-	-	-	2
512805	Computer Services Manager	1	1	1	1
512881	Police Communications Coord	1	-	-	-
512882	Economic Crimes Investigator	1	1	1	1
512883	Support Center Manager	1	1	1	1
512885	Victim Advocate	1	2	2	2
512886	Assistant Victim Advocate	1	-	-	-
512887	Victim Advocate Manager	-	1	1	1
512888	Police Comm & Asset Coord.	-	1	1	1
512901	Staff Inspector	1	-	-	-
512937	Fingerprint Examiner II	1	1	1	1
512938	Police Support Specialist IV	1	1	1	1
512939	Forensic Video Examiner	1	1	1	1
512978	Backgrounds/Selections Invest.	1	2	2	4
512979	Police Support Specialist II	4	4	4	4
512980	Police Support Specialist I	14	14	14	14
512985	Police Service Aide I	21	19	19	20
512986	Police Service Aide II	8	11	13	14
512987	Police Service Aide III	2	2	2	2
512988	Police Payroll Specialist I	1	1	1	1
512989	Police Payroll Specialist II	1	1	1	1
513151	P/T PSS Logistics	1	-	-	-
513407	PT Victims Advocate	1	1	1	1
513412	PT Police Support Specialist	3	3	3	3
513414	PT School Resource Officer	21	21	21	12
513415	PT SRO Supervisor	2	1	1	-
Total					
	Full-time	362	373	376	393
	Part-time	28	26	26	16

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 disaster or domestic terrorism within our region.

To maintain emergency response times below five minutes for 95% of emergency calls.

To efficiently operate a Fire Department Vehicle Maintenance Facility to reduce downtime of our emergency equipment.

To continue community outreach through public education programs.

To continue extensive training in fire and domestic preparedness using both academic and practical skills to measure the employee's level of effectiveness. Obtaining these objectives will ensure the Department's state of readiness for any emergency that may present itself.

To maintain our Insurance Service Organization (ISO) Class One rating by evaluating the Fire System annually thereby reinforcing the coveted, nationally recognized rating.

To conduct pre-fire planning for all commercial and multi-family occupancies.

EMERGENCY MEDICAL SERVICES:

To save lives. The Rescue Division strives to meet and exceed the national average for pre-hospital return of spontaneous circulation (ROSC) in cardiac arrest victims. We provide a flexible community Cardio-Pulmonary Resuscitation (CPR)/Automatic External Defibrillator (AED) program for residents, police, general City employees and local business professionals. This program places trained individuals into our community that can assist those in need prior to the Fire Department's arrival.

We conduct extensive training in medical techniques for all employees utilizing up-to-date practical and scenario-based methods. This includes meeting and exceeding the prescribed hours of medical training required by the State of Florida to maintain licensure as an Emergency Medical Technician (EMT) or Paramedic.

Maintain member Basic Life Support (BLS) and Advanced Life Support (ALS) skills competency as outlined by the American Heart Association. This ensures personnel are equipped with proper tools and knowledge necessary to stabilize sick or injured persons.

Maintain an active role in regional medical committees and organizations. This will serve as a forum for the exchange of ideas on improving operational efficiency and to monitor trends in medical care, treatment, and new equipment.

FIRE PREVENTION:

Minimize the loss of life and property by ensuring that commercial and residential buildings are built with the required life-safety features. Conduct annual inspections on all fire safety and fire extinguishing apparatus, multi-family

FIRE CONTROL - AMBULANCE RESCUE

residential buildings, and commercial buildings to assure that the integrity of life safety is maintained.

Provide public education to our citizens to develop their awareness of preventing and reacting to fires.

Conduct fire investigations to determine the cause of fires and to establish public education focus areas.

Provide all personnel with advantageous training and education to optimize service to the community.

Major Functions and 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. Response to medical emergencies are achieved with three crew members trained in the most current medical treatment standards. All EMTs and Paramedics individually receive over 20 hours of medical continuing education each year, which satisfies and exceeds State of Florida requirements. All members of the Department are re-certified in the American Heart Association Basic Life Support (BLS) or Advanced Cardiac Life Support (ACLS) every two years. Constant research and development of medical technologies, equipment, procedures and treatments are required to keep up with this rapidly changing field. Some of this research is accomplished by association with various medical committees of which we are currently members:

- Broward County Healthcare Coalition
- EMS Subcommittee of Broward County Fire Chief's
- Chief's Association
- Special Medical Issues Subcommittee
- Inter-facility Transport Subcommittee
- Trauma Mortality/Morbidity Group
- Memorial Health Care

Due to these efforts and relationships, the Fire Department is proud to provide cutting-edge

FIRE CONTROL - AMBULANCE RESCUE

emergency medical care to our residents and visitors.

~ FIRE PREVENTION DIVISION - Enforces the requirements of the Florida Fire Prevention Code and other related, adopted codes.

This is accomplished by building plan reviews and on-site inspections. On-site inspections are carried out by Fire Inspectors. Other essential services provided by the Prevention Division include Fire and Arson Investigations and Community Public Education programs designed to reduce property loss and prevent fire-related injuries. Public information related to emergency calls, public awareness, self-promotion, and related activities are disseminated from the Fire Prevention Division.

~ LOGISTICS DIVISION - Supplying the Department with needed vehicles, equipment, protective clothing, and a myriad of other material needs is a major responsibility. Conducting research and development for new equipment and apparatus design is a critical component of this Division. The Logistics Division is responsible for all Preventative Maintenance Programs covering equipment, vehicles, Fire Stations, our Fire Training Facility, and the South Broward County Dispatch Center. This Division assures 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 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 2023-24 budget includes the purchase of one Fire Engine, two Administration vehicles, two Fire Prevention vehicles, and one Passenger Van. The replacement schedule that we use is as follows: Fire Engines 15 years, Administration, and Fire Prevention 10 years. All the vehicles that we would like to replace in FY 2023-24 have met or exceeded this time frame.

Other purchasing goals for FY 2023-24 include:

Replacing all Self-Contained Breathing Apparatus (SCBA) units following our replacement schedule of 10 years.

Replacing non serviceable mobile and portable radios that will no longer be supported by Motorola. These radios must be P25 compatible which is required to function with the Broward County Dispatch Center allowing us to communicate with all Local, State, and Federal Government agencies.

Additionally, we will be replacing A/C units at

FIRE CONTROL - AMBULANCE RESCUE

Fire Station 99 and 79 along with two A/C units for the South Dispatch Center.

The Logistics Division, with guidance from our Training and Rescue Divisions, is working on several projects for FY 2023-24 including:

Building of “Can City” at our Training Facility, which will serve as an additional training prop for live fire training.

Remodeling project for Fire Station 99 which will incorporate individual living quarters for personnel on shift.

Due to retirements, we are estimating the need to hire approximately 12-15 firefighters in 2024. These new recruits will first go through our ten-week recruit training class prior to being placed on full duty status.

Accomplishments

Two (2) Horton Rescue Units were placed in service with the new color scheme of red and silver. The Rescues replaced frontline units for Rescue 69 and Rescue 89.

One (1) new Command Vehicle was placed into service and is assigned to Station 99 as Battalion Chief 99’s unit.

New Mobile Data Terminals with mounts were installed on all frontline Fire Rescue Vehicles.

All new uniforms were purchased for combat personnel which included new shirts, pants, and hats. These newly designed uniforms incorporated our newly designed Fire Department Logo and color scheme.

Due to multiple retirements, we hired a recruit class of nine (9) new firefighters to join our department. These individuals passed our rigorous training camp and are now on duty serving our citizens.

Each year we replace twenty percent of our inventory of protective structural firefighting equipment which accounted for the following

purchases: 40 sets of Glove Bunker Gear, 20 pair of Bunker Boots, 25 Fire Helmets, 50 cancer barrier Hoods, 20 Scott SCBA masks, and 100 pair of structural firefighting gloves.

Eighteen (18) new Rescue Handheld computers were purchased and placed into service to improve upon the overall efficiency for documentation and the completion of Rescue Run Reports.

Renovations of Fire Station 99’s kitchen and dining room were completed to improve the efficiency of preparing meals between running emergency calls.

Renovations and remodeling of the Fire Department Garage office were also completed allowing for an improved layout and overall workspace.

Completed the rebuild of our fire flashover simulator located at our Fire Training Facility.

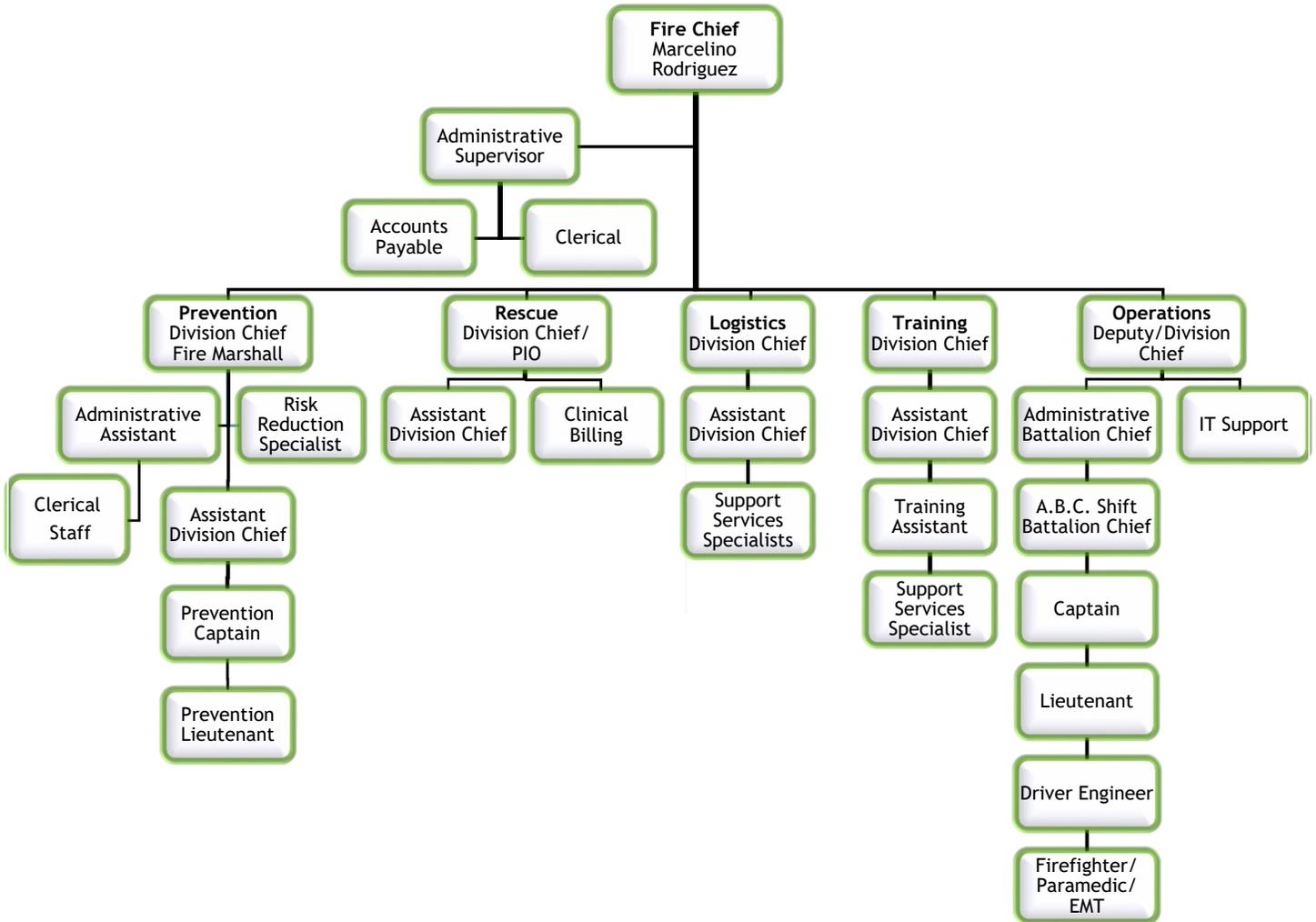
Replaced four (4) A/C units at four of our Fire Stations.

FIRE CONTROL - AMBULANCE RESCUE

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Fire/rescue responses	22,931	22,500	24,557	22,500	22,500	23,000
Calls for service per 1,000 residents	131	135	140	135	135	140
Emergency medical responses	17,835	18,500	18,436	18,500	18,500	18,500
Motor vehicle accident responses	1,491	1,800	1,499	1,800	1,800	1,600
Medical transports	10,742	10,500	11,254	10,500	10,500	11,000
Structure fires	28	30	26	30	30	30
Fires investigate	10	15	8	15	15	15
Total inspectable occupancies/buildings	10,288	8,000	11,226	9,200	9,500	10,000
Annual inspections completed	13,265	10,000	13,916	10,000	11,000	12,000
Pre-fire plans completed annually	2,181	2,500	2,176	2,500	2,500	2,500
Number of plans/documents reviewed	1,604	2,000	2,023	1,750	1,500	1,700
Number of public CPR education participants	425	1,200	378	1,200	1,200	1,200
Effectiveness						
Number of public education participation and social media interactions	301,268	182,075	462,024	182,075	200,000	250,000
Return of Spontaneous Circulation (ROSC)- reviving a stopped heart	30	40	51	40	40	40
% of property saved vs. risk from structure fires	98.76%	99.90%	99.24%	99.90%	99.90%	99.90%
# of unsolicited public appreciation letters	24	50	17	50	50	35
Efficiency						
Average unit response time from en route to arrival (in minutes)	4.44	<4.00	4.40	<4.00	<4.00	<4.00
% of unit response time less than 6 minutes	81.49%	>90.00%	82.00%	>90.00%	>90.00%	>90.00%

FIRE CONTROL - AMBULANCE RESCUE

Organizational Chart



FIRE CONTROL - AMBULANCE RESCUE

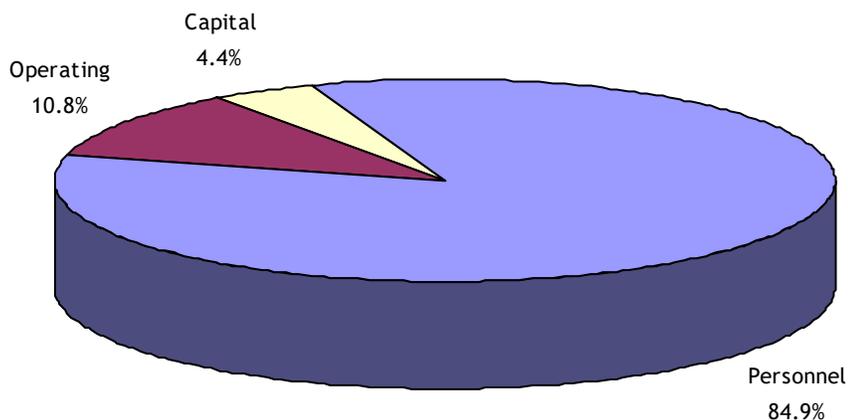
	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Special Assessments	26,692,161	26,520,602	29,834,130	31,251,705
Charges for Services	4,803,110	6,067,032	5,552,597	7,247,500
Intergovernmental Revenue	845,733	125,181	90,500	90,500
Miscellaneous Revenues	38,821	-	-	-
Revenue Total	\$ 32,379,825	32,712,814	35,477,227	38,589,705

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Personnel				
Salary	21,391,280	20,897,017	22,400,498	23,007,462
Benefits	26,807,785	24,491,389	29,012,092	30,708,217
Personnel Total	48,199,065	45,388,406	51,412,590	53,715,679
Operating				
Professional Services	187,915	123,046	231,228	209,596
Other Services	1,028,926	1,146,651	1,294,294	1,398,568
Pension Benefits	10,293	20,926	25,000	25,000
Travel Per Diem	4,765	13,199	16,610	23,000
Communication Services	43,328	34,749	58,453	163,325
Freight & Postage Services	1,872	2,420	2,440	2,440
Utility Services	187,576	223,804	215,200	235,700
Rentals and Leases	879,542	931,682	1,028,090	1,082,079
Repair and Maintenance Services	941,923	1,032,763	1,182,852	1,313,714
Printing and Binding	2,236	4,200	6,800	7,000
Promotional Activities	6,305	14,074	19,700	38,200
Other Current Charges and Obligations	774,904	837,442	893,129	1,087,762
Office Supplies	18,476	16,145	26,060	27,560
Operating Supplies	717,840	919,552	1,183,250	1,070,044
Publications and Memberships	15,084	13,405	18,295	21,465
Training	161,219	109,685	111,890	115,000

FIRE CONTROL - AMBULANCE RESCUE

Expenditure Category	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating				
Operating Total	4,982,205	5,443,742	6,313,291	6,820,453
Grants and Aid				
Aids to Government Agencies	99,459	143,962	295,649	428,000
Grants and Aid Total	99,459	143,962	295,649	428,000
Other				
Transfers	100,000	100,000	100,000	100,000
Other Total	100,000	100,000	100,000	100,000
Capital				
Buildings	708,699	91,173	308,305	625,000
Infrastructure	69,700	-	-	-
Machinery and Equipment	275,401	2,148,276	3,500,615	2,145,000
Capital Total	1,053,800	2,239,449	3,808,920	2,770,000
Expenditure Total	\$ 54,434,529	53,315,559	61,930,449	63,834,132

Expenditure Category



FIRE CONTROL - AMBULANCE RESCUE

Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512099	Battalion Chief - PM	6	6	6	6
512129	Deputy Fire Chief/Div. Chief	-	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
512528	Administrative Assistant II	1	1	1	1
512575	Lieutenant	30	30	30	30
512607	Captain PM	35	35	35	35
512684	Clerical Spec II	1	1	1	1
512788	Division Chief	5	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
513681	PT Clerk Spec II	1	-	-	-
Total		220	220	220	220
	Full-time				
	Part-time	1	-	-	-

PUBLIC SERVICES

Mission

To ensure that all municipal infrastructures are designed, constructed, operated, and maintained at the highest possible level of technical standards and fiscal accountability.

Goals

The Department of Public Services takes health, safety, and environmental responsibilities seriously. We are mindful of these challenges and confident in our ability to succeed through the utilization of extraordinary technical and organizational fundamentals. We are dedicated to providing the most responsive and cost-effective services to the community. These services are the essential functions required to provide for the health and safety of the citizens through an adequate supply of high-quality water, and environmentally safe disposal of waste products. At the same time, this Department provides services for the design, construction, maintenance, procurement, beautification, and preservation of all facilities, roadways, properties, materials, and equipment.

Our pledge to the citizens of the City of Pembroke Pines is to strive for constant improvement and to always attempt to exceed their expectations in the delivery of these services.

Major Functions and Activities

The Department is responsible for the design, construction, operation, and maintenance of the civil infrastructure of the City, as well as all municipal buildings. The Department also provides fiscal and support services including customer service, purchasing, budgeting, accounts payable, and receivables.

Departmental functions include civil engineering, drainage control, road and right-of-way maintenance, grounds and building maintenance construction project management, contract administration, and Charter School administrative support, fundraising, and budgeting. The Department also provides critical logistical support for all other departments of the City.

Budget Highlights

Budget funding will provide the fiscal resources necessary to continue to maintain the City's building and infrastructure to conform to standards of the highest quality.

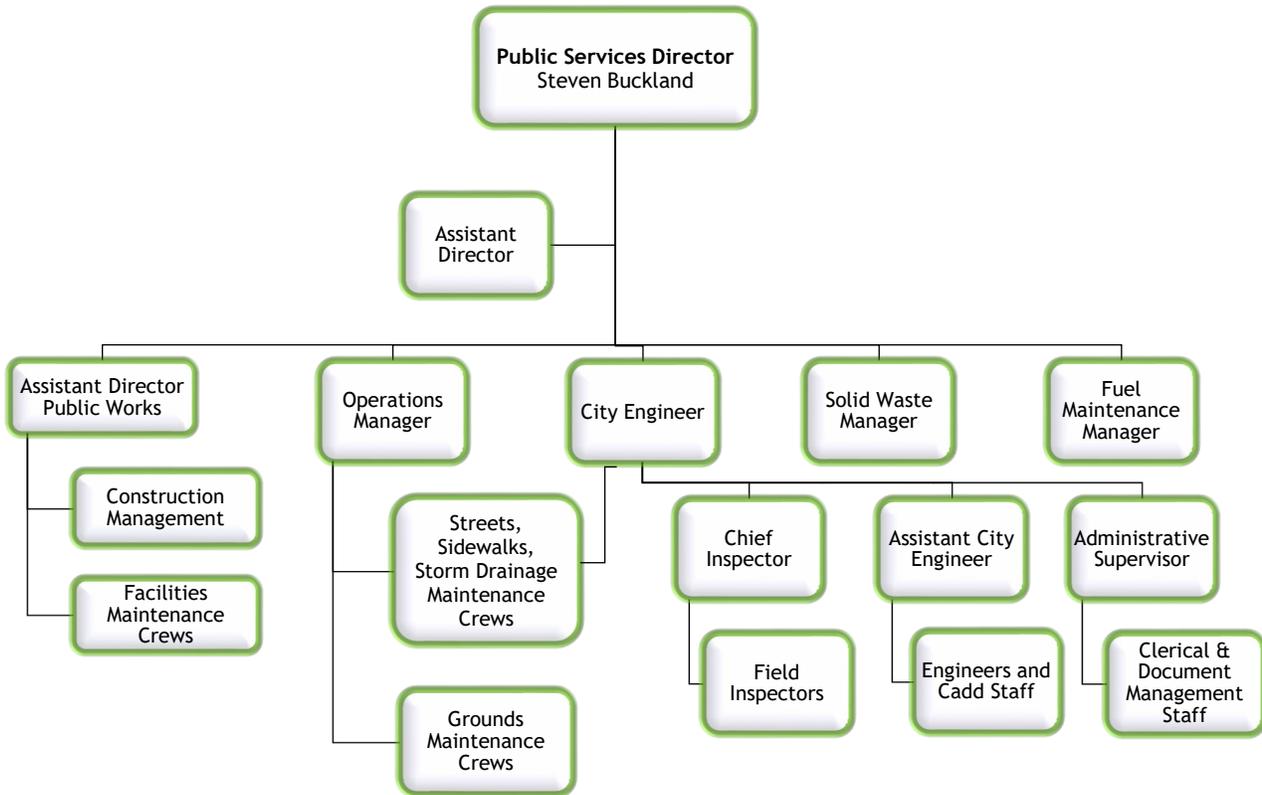
Continue the administration of the \$100,000,000 General Obligation Bond referendum initiative (issued \$100,000,000 to date; \$47,000,000 in fiscal year 2005 and \$43,000,000 in fiscal year 2007, and \$10,000,000 in fiscal year 2015). Projects scheduled under this initiative include roadway improvements, City streetscapes and signs and renovations to the City's parks and recreation facilities.

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 already efficient spending practices will help with the adjustment to the reduced allowable expenses.

Accomplishments

Departmental accomplishments are detailed within each Division's narratives.

Public Services Organizational Chart



ENVIRONMENTAL SERVICES (ENGINEERING)

Mission

The mission of the City of Pembroke Pines Engineering Department is to provide expedient technical engineering services and advise to all city departments, the administration, and the general public. Our efforts are focused on providing a high level of expertise for designing/planning, advising, administering, and overseeing all public works improvements, commercial and subdivision developments. Our goal is to provide these services within the project budget and timeframe required while protecting the public health, safety, and welfare of the Citizens of Pembroke Pines.

Goals

Coordinate various engineering services for the City. These services include design and construction of land development and capital improvement projects, construction inspections, infrastructure improvements, traffic studies, flood plain administration, and long-range infrastructure planning. Environmental Services (Engineering) ensures that all applicable federal, state, and local regulatory requirements associated with the delivery of these services are met.

Objectives

Continue to update the condition evaluation of all of the public roads in the City and schedule them for milling and resurfacing as needed and funds permit.

Continue the computerized mapping of all new utility system installations throughout the City.

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

Continue performing all necessary inspections and applications for the National Pollutant Discharge Elimination System (NPDES) permit for the City.

Major Functions and Activities

The Engineering Division consists of Administration, Inspection, Traffic, Capital Improvement Projects (CIP), Development, and Environmental Services.

Engineering Administration provides management of operations and services. It also sets policies and procedures, administers funding and fee programs, updates and implements legal mandates and ensures compliance in the subdivision process and public works construction.

Inspection provides assurance that grading, water, sewer, streets, drainage and City facilities are completed per approved plans and specifications.

Traffic Engineering provides service to the public regarding traffic, parking and all other aspects of transportation in the City and addresses regional transportation issues.

Capital Improvement Projects provides engineering and public facilities design, administration and construction of public works and projects, including infrastructure, CIP and replacement projects.

The Engineering Department produces and maintains various mapping and plan systems including Computer-Aided Drafting Design (CADD) maps, as-built drawings, utility atlas and field drawings, and general engineering plans associated with various elements of the City infrastructure.

All design and construction plans for regulated engineering projects are submitted to the Division by developers or builders seeking Development Review Committee (DRC) approval and permitting. Once such plans are approved, construction permits are processed and issued by the department.

Environmental Services deals with construction activities of residential, commercial, industrial, and other subdivisions in the City including design and construction of water and sewer infrastructure, roads, parking lots, grading and

ENVIRONMENTAL SERVICES (ENGINEERING)

drainage systems, waterways, walkways, street lighting, traffic control devices, and other related activities.

Investigation and resolution of concerns received from residents related to drainage problems, sidewalks, roads and traffic engineering, and landscaping, etc. and coordination with the Police Department, Fire Department and Code Enforcement as needed.

Inspection, documentation, and approval for all construction activities of all water, sewer, paving and drainage systems throughout the City to ensure that the work done is executed in compliance with approved plans and code requirements.

Provide for the field location of the City-owned irrigation and drainage infrastructure per the requirements of the Sunshine One-Call System as mandated by Florida State Statutes.

Responsible for the design, bidding process, construction supervision, and processing of payments for all municipal projects funded by the City including water and sewer infrastructure, roads, drainage systems and sidewalks. Coordination of final inspection and Bond release for infrastructure which is to become City property.

Provide engineering support services to other divisions and departments within the City.

Conduct inspections of private developments for compliance with signage and marking requirements of the traffic enforcement agreements that the City has signed with these developments.

Review Speed Hump applications, coordinate speed zoning studies and inspect installation.

The Engineering Department performs reviews of Land Development projects, including coordination with the Planning Division, plan checks and review of all grading/improvement plans for new development, and issues permits for private construction and public works improvements.

Issuance of Flood Insurance Elevation Certifications. Provide related information to the public and insurance companies. Serve as the Flood Plain Manager.

Environmental Services protects and preserves the community's public health and the environment through the implementation of activities to reduce and eliminate urban runoff pollution from industrial, commercial, new development/construction, and residential areas that may enter the storm drainage system as well as ensures compliance with applicable laws and regulations.

Act as a liaison with other governmental engineering and regulatory agencies.

Serve on the Metropolitan Planning Organization (MPO) technical advisory committee to coordinate transportation projects in and around the City.

Budget Highlights

The FY 2023-24 budget includes funding of the following initiatives:

Continue citywide storm-water system cleaning and inspection for compliance with the National Pollution Elimination System (NPDES) permit.

Increase public outreach and additional data gathering in order to increase the ranking for the Community Rating System (CRS) for reduced flood insurance premiums.

Continue resurfacing of City roadways.

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

Add additional projects for ranking in the Broward County transportation surtax program.

Accomplishments

Pembroke Road widening and extension from Dykes Road to US 27 is being designed.

ENVIRONMENTAL SERVICES (ENGINEERING)

The following roads were resurfaced: Palm Avenue from Pines Blvd to Taft St., NW 15th and NW 12th Streets east of Dykes Rd., SW 178th Ave through and NW 4th St., NW 99th Ave from Johnson St. to Westview Dr. A speed hump was installed on NW 113 Ave.

The Community Rating System (CRS) Recertification Package was submitted to FEMA and the City maintained a Rating of 7.0.

The National Pollution Discharge Elimination System (NPDES) Yearly report was completed.

ENVIRONMENTAL SERVICES (ENGINEERING)

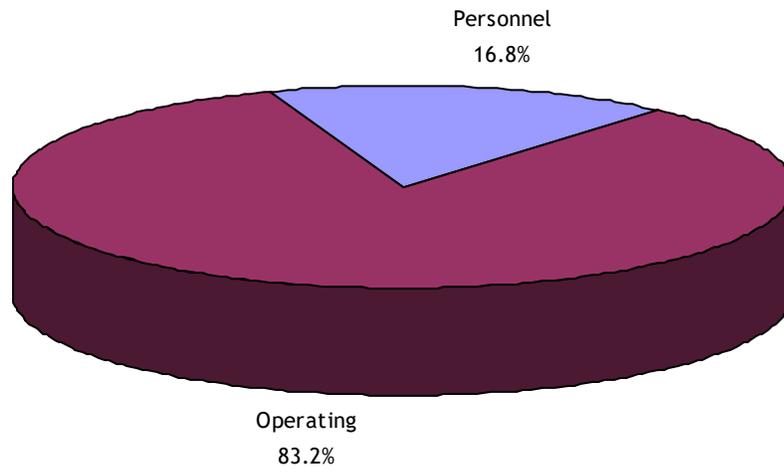
Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Permits issued	175	150	232	150	175	175
Inspections conducted	1,674	2,700	2,550	2,000	2,000	2,700
Utility location tickets processed	7,128	8,000	9,208	8,800	7,500	9,500
Building department plan review	1,000	1,200	1,074	1,200	1,200	1,200
Effectiveness						
% of projects designed, bid, and constructed on time and on budget	80%	100%	80%	100%	100%	100%
Efficiency						
Inspections conducted per Engineer Inspector	558	1,000	638	750	600	600

ENVIRONMENTAL SERVICES (ENGINEERING)

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Building Permits		300,148	161,823	282,070	280,000
Charges for Services		249,901	359,262	845,561	820,328
Revenue Total	\$	550,049	521,085	1,127,631	1,100,328
Expenditure Category					
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
Salary		375,680	314,891	242,259	244,913
Benefits		237,685	233,862	131,356	136,629
Personnel Total		613,366	548,753	373,615	381,542
Operating					
Professional Services		53,891	94,444	172,000	312,000
Other Services		844,770	1,044,887	1,417,446	1,516,065
Travel Per Diem		-	-	800	1,000
Communication Services		1,869	1,347	2,000	2,000
Rentals and Leases		2,262	2,262	2,300	6,800
Repair and Maintenance Services		4,472	10,633	20,253	14,640
Office Supplies		2,940	2,036	4,500	7,500
Operating Supplies		17,455	18,753	16,000	22,000
Publications and Memberships		588	165	1,000	1,000
Operating Total		928,245	1,174,526	1,636,299	1,883,005
Capital					
Machinery and Equipment		-	-	9,000	-
Capital Total		-	-	9,000	-
Expenditure Total	\$	1,541,611	1,723,278	2,018,914	2,264,547

ENVIRONMENTAL SERVICES (ENGINEERING)

Expenditure Category



Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512196	Envir Svc/Utilities Director	0.5	-	-	-
512500	City Engineer	0.5	0.5	0.5	0.5
512537	Assistant City Engineer	-	0.5	0.5	0.5
512667	Chief Engineering Inspector	1	-	-	-
512770	Engineering Inspector	1	1	1	1
512774	Engineer	0.5	-	-	-
Total	Full-time	3.5	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, 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 and 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 2023-24 budget is mainly focused on the general upkeep and maintenance of our current facilities.

Major Capital Projects that are funded by General Government, or will be managed by Public Services Project Management personnel include:

Exterior stairwell replacements at the Charter Schools.

Continued roof replacements at City facilities.

Ice plant chiller replacement at Academic Village.

Purchase of fleet vehicles and equipment used in performance of facility maintenance.

Project Management for various Parks capital improvement projects, including the total revamping of the William B. Armstrong Dream Park.

Accomplishments

In FY 2022-23 the Public Services Department Successfully completed:

Final phase of the AC operating system upgrades at the Charter Schools.

Fire Alarm replacement at West Campus.

Continued roof replacements at City facilities.

Roof and AC replacement at Village Community Center.

Purchase of fleet vehicles and equipment used in performance of facility maintenance.

GENERAL GOVERNMENT BUILDINGS

Parking lot renovations at the FSU and Academic Village Campuses.

Security Entrances at all Charter Schools.

Complete remodel of the A Building at East Campus.

GENERAL GOVERNMENT BUILDINGS

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Total work orders executed	8,000	10,000	5,915	10,000	10,000	7,500
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

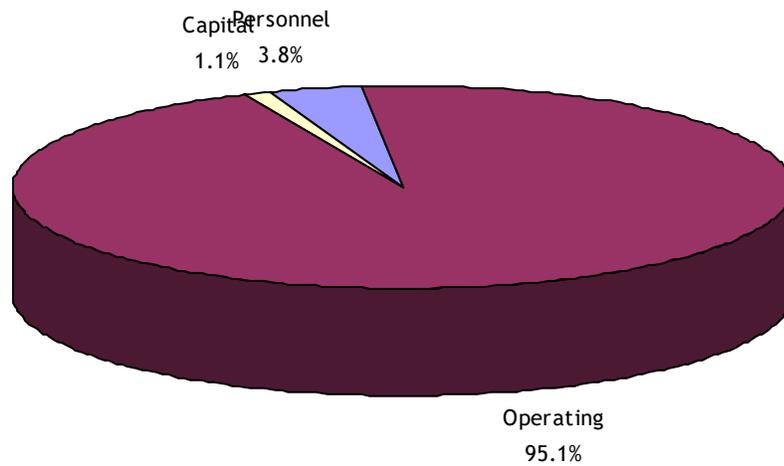
		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Intergovernmental Revenue		949,763	-	-	-
Rents & Royalties		3,550,082	3,960,764	3,022,407	3,299,324
Revenue Total	\$	4,499,845	3,960,764	3,022,407	3,299,324

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Personnel					
Salary		358,935	313,124	297,333	303,228
Benefits		358,531	268,660	226,709	219,058
Personnel Total		717,466	581,783	524,042	522,286
Operating					
Professional Services		125,825	143,006	135,593	133,192
Other Services		7,211,329	7,653,234	8,464,360	9,237,093
Travel Per Diem		25	45	1,000	1,000
Communication Services		135,166	146,165	158,611	129,806
Freight & Postage Services		40	72	1,000	500
Utility Services		205,614	243,790	259,936	300,260
Rentals and Leases		19,728	-30,883	11,400	6,400
Repair and Maintenance Services		2,038,004	1,188,382	6,894,018	2,778,780
Printing and Binding		165	215	1,500	1,500
Other Current Charges and Obligations		2,941	345	3,945	2,952
Office Supplies		6,034	5,180	7,880	8,500
Operating Supplies		182,852	188,355	235,008	443,788
Training		5,776	6,146	6,153	6,200
Operating Total		9,933,498	9,544,051	16,180,404	13,049,971
Capital					
Buildings		6,466	424,641	1,244,807	-
Infrastructure		152,832	1,318,262	1,408,039	-

GENERAL GOVERNMENT BUILDINGS

Expenditure Category	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital				
Machinery and Equipment	1,427,678	1,474,845	1,669,544	153,000
Capital Total	1,586,976	3,217,748	4,322,390	153,000
Expenditure Total	\$ 12,237,940	13,343,582	21,026,836	13,725,257

Expenditure Category



Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512033 Facilities Project Manager	1	-	-	-
512462 Plumber III	1	1	1	1
512469 Property Manager	1	-	-	-
512489 Facilities Manager	1	1	1	1
512532 Accountant II	0.5	0.5	0.5	0.5
512533 Electrician II	1	1	1	1
512609 Carpenter Foreman	1	-	-	-
512741 Controller	-	0.5	0.5	0.5
513410 PT Police Officer	2	-	-	-

GENERAL GOVERNMENT BUILDINGS

Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Total	Full-time	6.5	4	4	4
	Part-time	2	-	-	-

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 and Activities

Monitor all public landscape areas within public rights-of-way and municipal building sites.

Inspect and maintain all municipal irrigation systems located within public rights-of-way and at municipal building sites.

Provide support services related to landscape inspection and code compliance as well as administering landscape maintenance contracts.

Work closely with Broward County's water conservation program in order to provide good stewardship in the use of South Florida's precious fresh waters.

In cases of natural disasters such as a hurricane, to respond in force as soon as winds allow in order to clear all streets and rights-of-way, and to work closely with outside contractors in order to restore all City owned properties to their previous state.

Maintain all the wetlands and preserve areas within the City.

Maintain various canals throughout the City.

Oversee landscape fertilization programs.

Budget Highlights

The FY 2023-24 budget is mainly focused on the general upkeep and maintenance of our current landscaping that is in place. The replacement of select areas of landscaping that has aged out will take place.

Accomplishments

The FY 2022-23 budget mainly focused on general upkeep of the City's landscaping as most areas had in recent years been upgraded.

Select areas of landscaping that had aged out was replaced.

GROUNDS MAINTENANCE

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Acres of maintained landscaping around public buildings	445	445	445	445	445	445
Miles of maintained rights-of-way	235	235	235	235	235	235
Miles of landscaping and irrigation	170	170	170	170	170	170
Effectiveness						
% of projects completed	100%	100%	100%	100%	100%	100%
Licensed wetland acres in Pembroke Pines	698	698	698	698	698	698
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

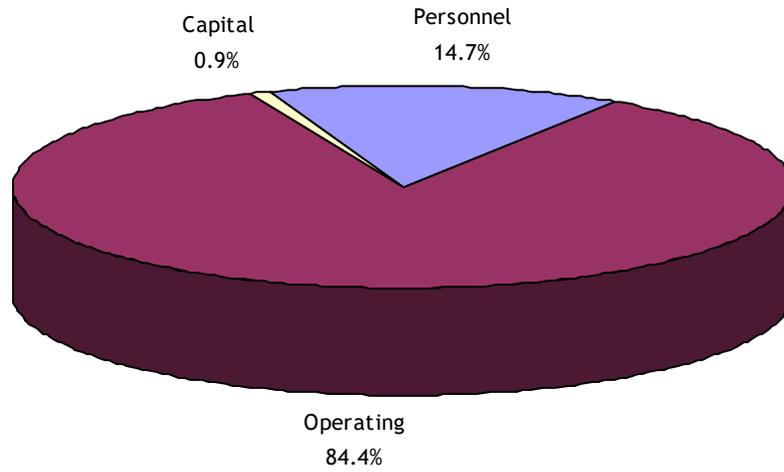
In FY 2022-23, Miles of maintained rights-of-way were reassessed and Performance Measure updated for prior years to ensure measure includes only public rights-of-way.

GROUNDS MAINTENANCE

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Personnel				
Salary	237,120	318,477	337,624	345,006
Benefits	162,634	171,681	138,474	142,728
Personnel Total	399,754	490,158	476,098	487,734
Operating				
Professional Services	-	900	15,000	15,000
Other Services	1,497,164	1,598,878	1,835,497	1,858,891
Travel Per Diem	9	-	-	1,000
Communication Services	158,855	-11,213	3,900	2,700
Utility Services	136,801	167,273	150,000	186,000
Rentals and Leases	2,262	2,262	2,300	2,300
Repair and Maintenance Services	357,151	348,017	471,570	571,200
Other Current Charges and Obligations	4,839	5,630	16,500	15,000
Office Supplies	122	245	1,000	1,000
Operating Supplies	39,612	54,655	112,544	148,750
Operating Total	2,196,816	2,166,647	2,608,311	2,801,841
Capital				
Infrastructure	72,018	-	28,619	-
Machinery and Equipment	1,954	23,399	200,375	30,000
Capital Total	73,972	23,399	228,994	30,000
Expenditure Total	\$ 2,670,542	2,680,205	3,313,403	3,319,575

GROUNDS MAINTENANCE

Expenditure Category



Position Title		2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Budget	Budget
512009	Asst Director of Public Svc	1	1	1	1
512051	Public Services Director	0.5	0.5	0.5	0.5
512499	Deputy City Manager	0.5	0.5	0.5	0.5
Total					
	Full-time	2	2	2	2
	Part-time	-	-	-	-

PROCUREMENT

Mission

To provide the most cost-effective acquisition and delivery of products and services utilized by the various departments of the City.

Goals

To ensure that the purchases for the City consist of high-quality products and services at competitive prices while adhering to policies.

These policies are reviewed in an effort to improve effectiveness and efficiency.

To provide timely services and assistance through effective communication and training efforts.

Objectives

The objective of the Procurement Department is to provide the expertise required to ensure that all City departmental procurements of goods and services are conducted in the most cost-effective manner possible and to ensure the availability of supplies, equipment, and fleet vehicles required by all City departments so they may operate at optimum efficiency levels.

Major Functions and Activities

Prepares and administer 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 2023-24 operating (non-personnel) budget for the department has a decrease of 3.8% when compared to the FY 2022-23 adopted budget. This change is mainly attributable to general cost-saving measures.

Accomplishments

Conducted online auction(s), resulting in over \$70,000 of additional revenue for FY2022-23.

Streamlined the requisition workflow process to make the process faster and more efficient for purchases under \$5,000, including but not limited to e-Procurement purchases.

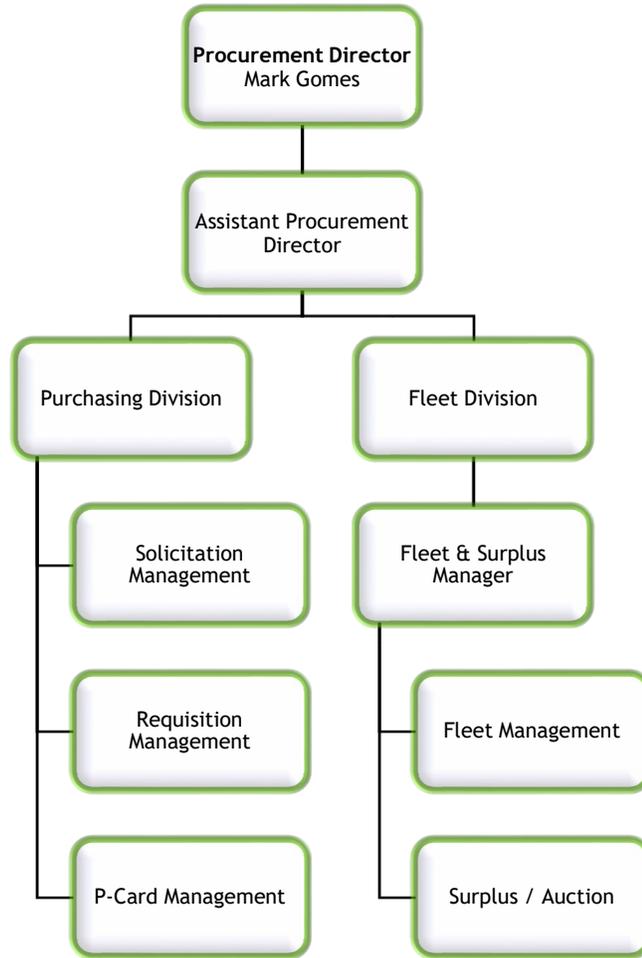
Implemented the first phase of the GPS installation project for the City’s fleet.

PROCUREMENT

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of City vehicles ordered	53	30	41	55	30	30
Number of formal bids advertised	72	40	42	40	40	40
Effectiveness						
Number of initial bids that required rebidding	3	0	3	0	0	0
Number of formal protests filed related to the bidding process	2	0	0	0	0	0
Efficiency						
Number of (ten-hour) work-days required to fully execute a standard purchase order	7	4	4	4	4	4

PROCUREMENT

Organizational Chart

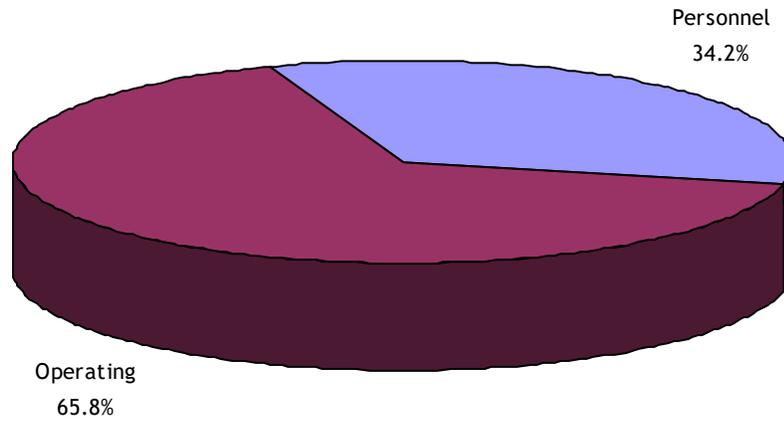


PROCUREMENT

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Personnel				
Salary	131,538	177,050	252,437	256,229
Benefits	74,683	85,740	123,196	124,684
Personnel Total	206,222	262,790	375,633	380,913
Operating				
Professional Services	23	-	350,000	-
Other Services	508,768	521,764	573,540	545,319
Travel Per Diem	-	-	1,000	2,500
Communication Services	1,299	1,299	1,800	1,800
Repair and Maintenance Services	384	393	12,000	17,720
Other Current Charges and Obligations	1,174	1,482	3,000	3,000
Office Supplies	1,367	1,293	3,000	3,000
Operating Supplies	42,299	22,250	334,960	153,475
Publications and Memberships	680	705	2,390	2,435
Training	-	-	5,000	5,000
Operating Total	555,994	549,184	1,286,690	734,249
Expenditure Total	\$ 762,215	811,974	1,662,323	1,115,162

PROCUREMENT

Expenditure Category



Position Title		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512482	Assistant Procurement Director	-	1	1	1
512483	Procurement Director	1	1	1	1
Total	Full-time	1	2	2	2
	Part-time	-	-	-	-

HOWARD C. FORMAN HUMAN SERVICES CAMPUS

Goals

The Senator Howard C. Forman Human Services Campus is responsible for the establishment and maintenance of health care, community service, educational, and senior housing facilities serving various children, families, and seniors of southeast Florida. This division ensures that superior facilities are available to professional providers of these critical services.

Objectives

Provide existing leaseholders with facilities consistent with their individual program requirements.

Develop an effective site-management plan designed to retain existing health care providers and encourage new health care, community service, and educational providers to relocate to the Howard C. Forman Human Services Campus.

Maintain a low vacancy rate, keep lease rates competitive, and provide adequate facilities to its tenants.

Ensure that all lease agreements with lessees are executed to conform with all applicable requirements of the State of Florida.

Major Functions and Activities

Provide for the planning, design, and construction of new buildings as well as the refurbishment of existing buildings.

Provide maintenance services for all buildings at the site.

Provide landscape maintenance services for the grounds at the site.

Review all lease agreements with current and prospective tenants.

Manage the Veteran's Housing Program Re-energize and Reconnect (R&R) Village to provide housing, case management, employment, education & financial assistance to veterans in need.

Budget Highlights

FY 2023-24 Budget includes the following:

Continuation of expansion and improvements of the campus to increase efficiency.

Acquire new tenants to occupy vacant available buildings.

Accomplishments

Southwest Hammocks, an apartment building for special needs population, is being built on the property located north of Pembroke Road and west of University Drive.

HOWARD C. FORMAN HUMAN SERVICES CAMPUS

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Total square footage available	23,447	23,447	23,477	23,447	23,447	48,524
Total square footage leased	177,028*	177,028*	177,028*	177,028*	177,028*	151,951
Number of executed leases	0	1	0	0	0	0
Effectiveness						
% of square footage leased	88.30%	88.30%	88.30%	88.30%	88.30%	75.80%
Efficiency						
Personnel hours required to review individual lease agreements	0	3	0	3	3	0

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

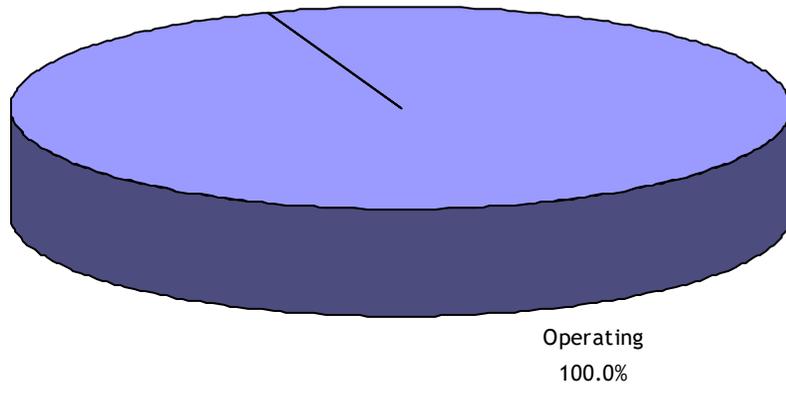
HOWARD C. FORMAN HUMAN SERVICES CAMPUS

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Charges for Services		82,564	82,906	83,356	84,343
Rents & Royalties		1,711,099	1,767,241	1,797,411	2,020,276
Miscellaneous Revenues		-	-	1,000	1,000
Revenue Total	\$	1,793,664	1,850,147	1,881,767	2,105,619

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Operating					
Professional Services		21,608	16,219	84,400	79,300
Other Services		274,323	290,824	312,886	323,290
Communication Services		8,028	7,200	8,000	8,000
Utility Services		120,539	302,260	171,565	182,300
Rentals and Leases		611,317	617,380	625,750	628,963
Insurance		44,437	45,811	79,965	246,003
Repair and Maintenance Services		183,034	125,200	601,942	193,600
Other Current Charges and Obligations		100	100	500	500
Operating Supplies		2,008	64	6,550	10,300
Operating Total		1,265,393	1,405,058	1,891,558	1,672,256
Capital					
Machinery and Equipment		3,976	-	12,509	-
Capital Total		3,976	-	12,509	-
Expenditure Total	\$	1,269,369	1,405,058	1,904,067	1,672,256

HOWARD C. FORMAN HUMAN SERVICES CAMPUS

Expenditure Category



RECREATION AND CULTURAL ARTS

Mission

Creating community through people, parks, and programs. Dedicated to providing a comprehensive program that includes all phases of leisure, recreation services, cultural arts programming and special events for youths and adults. Our purpose is to provide a wide variety of activities and facilities to accommodate the leisure pursuits of our residents, while improving the quality of life in Pembroke Pines.

Goals

To provide the highest quality recreation, cultural, and leisure opportunities and facilities that are accessible, safe, physically attractive, and well maintained for youth, teens, and adult programming.

Promote the City as a destination for entertainment, sports programming, and cultural arts.

Contribute directly to the physical and emotional health, social growth, and development of our residents through a wide range of recreational and cultural experiences and involvement.

Objectives

Present to the public a well-trained, responsive, knowledgeable, and helpful staff by expanding training for employees and volunteers interacting with our residents and youth organizations. Training and educational seminars include public relations and communication skills, risk management responsibilities, and safety.

Increase user satisfaction, attendance, and participation rates for our programs and facilities by providing a wide variety of leisure opportunities in our Recreation and Cultural Arts Centers that will appeal to our residents, prompting them to visit our parks and participate in our programs.

Work closely with our youth organizations to provide sufficient sports programs to meet the

needs of our expanding youth population.

To ensure accessibility of our programs and facilities by providing leisure opportunities that are strategically located throughout the City and to schedule these activities during hours/days that will enable our residents to participate.

Facilitate recreational and cultural opportunities for our residents by partnering with other public and private organizations. Co-sponsor and coordinate programs and special events with other organizations and voluntary agencies. Develop partnerships with the private sector to expand existing activities and programs.

Maximize revenues by improved marketing strategies and decrease expenditures by increased evaluation of all programs.

AQUATICS:

Provide quality aquatic facilities to the residents. Provide water safety and swim instruction programs. Continue our relationship with the YMCA for operating the Aquatic Center and our partnership with the South Florida Aquatic Club for the community swim team.

ATHLETICS:

Provide a variety of specialized sports camps through partnerships with our youth organizations.

Continue our relationship with the youth leagues to promote youth sports in Pembroke Pines.

Continue to train and certify volunteer coaches through National Alliance of Youth Sports (NAYS) for our city soccer program.

Recruit and train volunteers to coach in our soccer leagues. Solicit additional sponsorship for our city-run soccer programs.

GOLF OPERATIONS:

The Pembroke Lakes Golf Course strives to provide the residents of Pembroke Pines, its annual members, and all golfers with a quality product and superior service.

RECREATION AND CULTURAL ARTS

Provide a challenging and well-maintained golf course that meets the standards recommended by the United States Golf Association.

Continue to implement preventative maintenance projects against weeds, disease, and contamination of the turf grass, along with projects designed to enhance the quality and playability of the golf course.

Increase the membership base with promotions and advertising targeting Pembroke Pines residents.

Present a knowledgeable and highly trained professional staff to greet the public and solve problems.

Increase user participation rates.

Conduct year-round clinics for juniors with the purpose of exposing young people to golf.

Promote various marketing programs and activities at the golf course to increase revenues by attracting not only residents but also golfers from outside the community.

Provide a Golf Summer Camp at Pembroke Lakes Golf Course.

Promote the banquet hall at Club 19, located at the Pembroke Lakes Golf Course.

RECREATION FACILITIES & CULTURAL ART CENTERS:

Increase participation by offering a variety of activities and classes at our recreation facilities.

Continue to seek grant funding for cultural programs from outside sources.

Continue to expand cultural programming for the River of Grass Arts Park, Pembroke Pines Art & Culture Center, Studio 18, and the Frank C. Ortis Art Gallery.

Cooperate in the coordination of all community resources--and with all agencies, private,

voluntary, and public--in providing the community with facilities and programs to achieve the best use of all available resources.

Continue to provide the public with well-maintained updated facilities.

SPECIAL EVENTS:

Providing quality events for residents to enjoy.

Identify and increase sponsorship and partnership opportunities.

SPECIAL POPULATIONS PROGRAM:

Continue our partnership with the YMCA to provide special population programming.

TENNIS:

Continue to develop and offer programs, clinics, leagues, and United States Tennis Association (USTA) sanctioned tournaments for all ages and skill levels.

Continue to provide a tennis summer camp at Pembroke Lakes Country Club.

Major Functions and 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 is among the finest in Broward County. Currently, the park system includes 48 baseball/softball diamonds, which host many regional tournaments. In addition, the park system has 20 football/soccer fields, 30 paddleball/racquetball courts at 6 locations, 24 outdoor basketball courts, 47 picnic shelters, 30 batting cages, and 27 children's playgrounds.

RECREATION AND CULTURAL ARTS

RECREATION

~ AQUATICS - Operate four neighborhood pools and one competitive Olympic-size pool (at Academic Village). The purpose of this program is to provide a variety of aquatic programs and facilities that are safe, well maintained, and affordable to the residents of Pembroke Pines. Four of these pools are heated. The Academic Village pool serves as the training base for our competitive swim teams. Programs offered at these facilities include swimming lessons, water safety instructions, leisure swim time, and other specialized aquatic classes. Spring and summer swimming lessons are available to residents and nonresidents of all age groups and abilities.

~ ATHLETICS - Operate sports facilities that include 40 baseball/softball fields, 50 tennis courts, 20 soccer/football fields, and 24 basketball courts. City run programs include youth soccer leagues for youth and tiny tot tennis programs for kids ages three through five. Annual membership is available at Towngate Fitness Center. The City offers many youth sports programs by partnering with various not for profit youth leagues. These sports include baseball, softball, football, cheerleading, and soccer. Volleyball and basketball are provided by the YMCA.

~BOAT/RV STORAGE FACILITY - The Recreation and Cultural Arts Department manages the Pembroke Road & Chapel Trail boat/RV storage lots.

~ SPECIAL EVENTS - Provides leisure activities for residents of the City of Pembroke Pines, typically over 35 events are hosted each year. Examples of these events are 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 to 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 artist and hosts exhibitions, educational and developmental workshops, lectures, cultural programming, and classes to the public. The Frank Art Gallery showcases multi-disciplinary inclusive exhibitions for emerging and accomplished artists, guided gallery tours, children and teen programs, field trips, workshops, lectures and art programs through literacy events and activities.

The City's public art program is in its infancy and has engaged the public in temporary art

RECREATION AND CULTURAL ARTS

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

In addition, the Cultural Arts Division offers special events such as Art & Music Festival, Savor the Sounds, Summer Symphony, Spring in Art & Music, and concerts.

Budget Highlights

The FY 2023-24 budget includes the following activities, projects, and initiatives:

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, basketball, softball, and baseball.

Continuation of 35 special events, to include the City's 64th annual birthday celebration, known as Pines Day, celebrated each year in April.

Sponsor and organize the 25th Annual Art & Music Festival in the Pines to be held at the Pembroke Pines City Center in 2024.

Continue planning exhibits and lectures featuring established artists at Studio 18 Art Complex and the Frank C. Ortis Art Gallery.

Introduce two new events, Movie in the Parks and Dive In Movie Night at the pool.

Replace Silver Lakes North and Silver Lakes South workout stations.

Install impact windows in recreational centers.

Complete renovation at Pines Recreation Center.

Continue the replacement of irrigation pumps throughout the parks.

Renovation of bunkers at Pembroke Lakes Golf Course.

Replace roof at Club 19.

Tee leveling at Pembroke Lakes Golf Course.

Install new synthetic mats at driving range at

Pembroke Lakes Golf Course.

Produce new events as recommend by the Heritage and Diversity Board.

Pickleball conversion at Maxwell Park and Silver Lakes North Park.

Renovation of locker rooms at Academic Village Pool.

Repair slide structure at YMCA Aquatic Center.

Install new air conditioning at YMCA Family Center.

Four new positions will be added: Recreation Supervisor for the new Dream Park Community Center, two additional Park Rangers and Communication Coordinator.

Accomplishments

Completion of the Parks and Recreation Master Plan.

Secured Maximizing Out of School Time (MOST) grant funding of \$161,500 through the Children's Services Council of Broward County to fund Special Population Camp.

Received grant for \$150,000 for Cultural Arts Division for Cultural Affairs programming grant for 2022-2023.

Replaced approximately 300,000 square feet of sports turf on athletics fields throughout the City.

New gate access systems were installed at Rose Price and Pembroke Road Storage Lots.

Corrected drainage issues at Steven L. Josias Dog Park and expanded parking lot.

Installed large new play apparatus at Steven L. Josias Dog Park.

Corrected drainage and sinking issues at West Pines Soccer Park fields 5 & 6. Replaced four shades covers at West Pines Soccer Park.

Replaced parking lot lights and installed cameras at YMCA Family Center.

RECREATION AND CULTURAL ARTS

Began demolition of Dream Park/Spring Valley renovation project.

Renovated fields two and three at Silver Lakes South Park.

Installed new batting cages at Flamingo Park.

Replaced 20 picnic tables throughout parks.

Continued drainage improvements at golf course.

Began procurement process for:

1. New A/C units at Club 19, Pro shop, Price Park, and Aquatic Center.
2. New impact doors and windows at various parks
3. New drainage at Silver Lakes South Park
4. New parking lot lights at YMCA Aquatic Facility.
5. New shade structure for Steven L. Josias Park.

Hosted the 2nd Annual Martin Luther King Day event.

Hosted the Taste of Pines Event and raised \$16,300 to benefit the Pembroke Pines Charter Schools.

Hosted the Mayor's Annual Golf Tournament and raised \$116,098 benefitting Pembroke Pines Charter Schools.

Continue the Rec, Set, Go mobile program in our neighborhood parks.

Co-hosted the first Water Safety Day with the City of Pembroke Pines Fire Department.

Hosted first Tiny Tot Tennis Program for ages three to five years.

Continued hosting Summer Camps and Spring Break Camps.

25th Annual Relay for Life event was held.

Hosted Coffee with the Mayor for Government Week.

The first Savor the Sound (previously called Jazz in the Pines) event was held at Charles F. Dodge City Center. Added food trucks.

Held the first Baking Spirits Bright event in December 2022.

Increased pay for Lifeguards. Full employment capacity for summer employment.

Full capacity for city-run summer camps.

Added new youth league - B.P Academy.

Hosted the first Pickleball Monthly Social.

Held the 18th Annual Art Competition at Studio 18 Art Complex.

Rented all Studio 18 Art Complex spaces to full capacity.

Added voice and violin classes to programming at Pines Art Center.

Continued "Upfront in the Pines", a pop-up monthly exhibition series that focuses on culture, education and history displayed in the lobby of City Center.

Installed of a temporary art project for Pines Day, an immersive and interactive mural.

Held the 24th Annual ArtFest.

Held the 21st Annual Storybook Festival.

Hosted new Teen Art Club at The Frank Art Gallery.

Started the Public Art Master Plan project.

Held eight exhibitions at Studio 18 and the Frank Art Gallery.

New mural on Pembroke Pines Art & Culture Center.

RECREATION AND CULTURAL ARTS

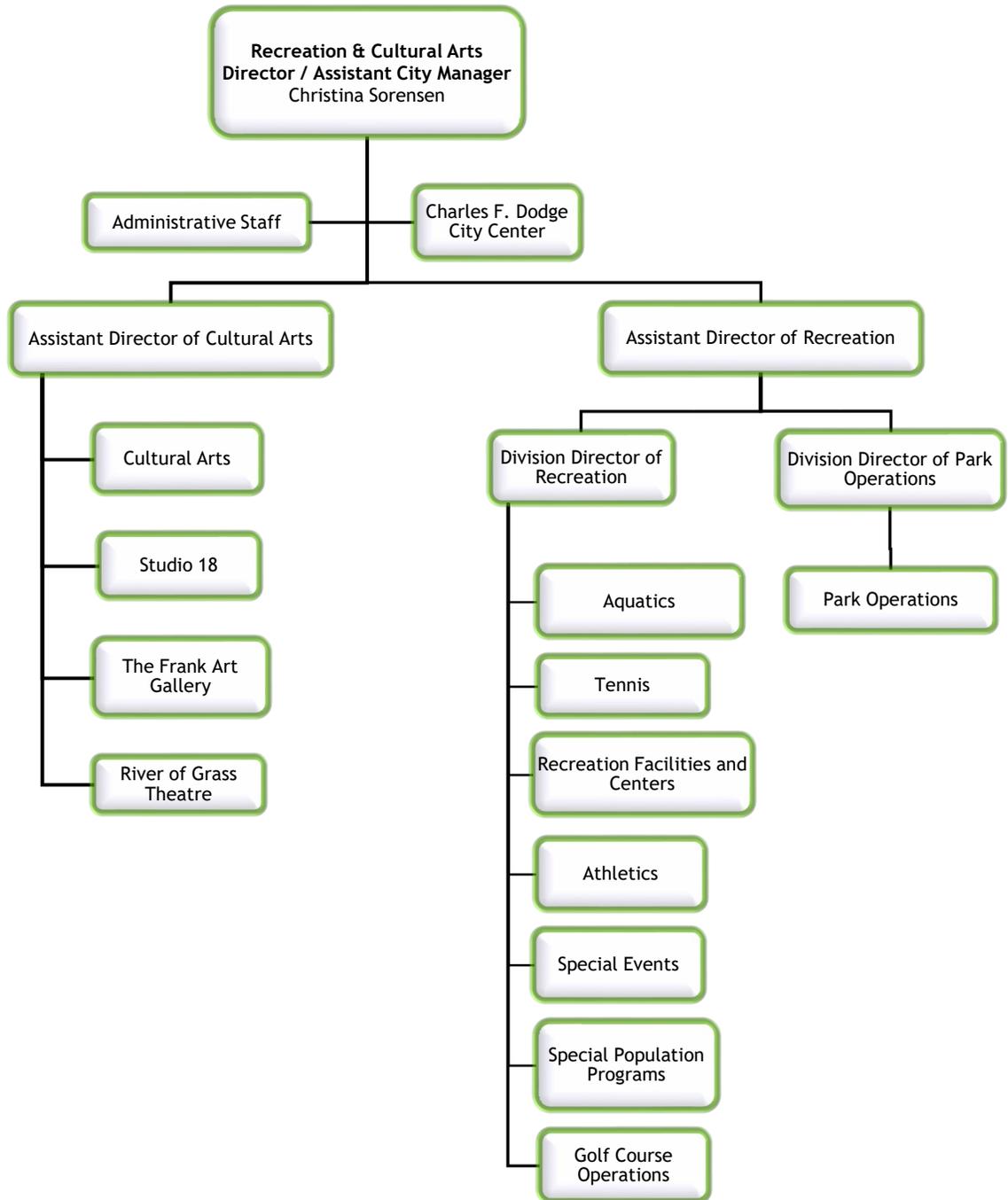
Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of participants for athletics	4,416	9,000	4,666	9,000	9,000	5,500
Number of swim team members	250	300	300	300	320	320
Number of children in youth programs*	0	45	5,771	45	45	6,000
Number of recreation special events	N/A	N/A	34	N/A	36	35
Number of participants for recreation special events	N/A	N/A	30,860	N/A	32,000	32,000
Number of cultural events	N/A	N/A	15	N/A	16	16
Number of participants for cultural events	N/A	N/A	5,723	N/A	5,780	6,000
Number of tennis memberships	196	260	218	250	240	250
Number of golf rounds	41,795	44,066	46,926	48,000	46,000	48,000
Number of residents registered in CivicRec	N/A	N/A	1,934	N/A	2,000	2,200
Number of social media followers for The Frank	N/A	N/A	3,696	N/A	3,733	3,800
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	98.0%	100.0%	98.0%	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	6.04	7.00	7.00	7.00	7.00	7.00
Efficiency						
Art and culture supplies cost/participant	\$8.47	\$2.94	\$4.72	\$1.29	\$1.34	\$2.00
Ratio of volunteer hours to total staff hours worked	N/A	54%	51%	54%	54%	55%

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

N/A - New Performance Measure added to FY2023-24 Budget Book.

RECREATION AND CULTURAL ARTS DEPARTMENT

Organizational Chart



RECREATION AND CULTURAL ARTS

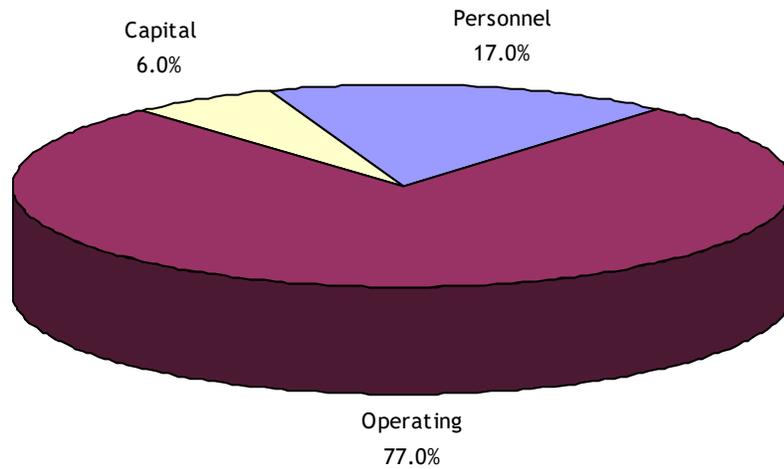
	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Charges for Services	2,954,281	4,608,787	4,341,360	5,129,247
Intergovernmental Revenue	74,338	159,206	285,031	-
Rents & Royalties	573,309	631,969	633,014	656,926
Miscellaneous Revenues	4,330	3,499,378	84,500	78,100
Revenue Total	\$ 3,606,258	8,899,340	5,343,905	5,864,273

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Personnel				
Salary	1,814,637	2,124,481	2,865,408	2,967,158
Benefits	1,251,697	1,250,405	1,283,137	1,238,162
Personnel Total	3,066,333	3,374,887	4,148,545	4,205,320
Operating				
Professional Services	684,827	974,819	996,716	946,799
Accounting and Auditing	1,912	1,991	2,183	3,610
Other Services	9,326,363	10,234,086	11,358,748	12,062,433
Travel Per Diem	11	2,544	3,800	5,600
Communication Services	140,904	173,045	164,801	144,012
Freight & Postage Services	-	8	200	200
Utility Services	877,539	1,094,196	1,102,631	1,246,643
Rentals and Leases	597,905	411,770	297,226	302,760
Insurance	1,739	1,739	1,893	1,875
Repair and Maintenance Services	740,013	858,886	2,744,662	2,650,271
Printing and Binding	13,925	14,158	37,807	23,600
Promotional Activities	33,573	105,183	178,989	85,900
Other Current Charges and Obligations	173,156	400,385	620,466	829,456
Office Supplies	3,827	5,298	10,050	12,124
Operating Supplies	359,636	427,611	622,878	739,655
Publications and Memberships	840	664	2,740	4,304

RECREATION AND CULTURAL ARTS

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Operating				
Training	1,301	3,699	3,020	7,420
Operating Total	12,957,470	14,710,084	18,148,810	19,066,662
Capital				
Land	-	-	4,420,000	-
Buildings	-	-	60,000	40,000
Infrastructure	9,520	1,221,903	5,779,173	1,070,000
Machinery and Equipment	135,232	146,089	1,631,856	375,500
Capital Total	144,752	1,367,991	11,891,029	1,485,500
Expenditure Total	\$ 16,168,556	19,452,962	34,188,384	24,757,482

Expenditure Category



Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512020 Rec & Cult Arts Dir/Assist CM	-	1	1	1
512181 Division Director of Recreatio	1	1	1	1

RECREATION AND CULTURAL ARTS

Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512215 Senior Lifeguard	2	2	2	2
512409 PS Park Supervisor	2	2	2	2
512508 Rec&Cultural Arts Acct Clerk I	1	1	1	-
512509 Rec&Cultural Art Acct Clerk II	1	1	1	-
512519 Rec & Cultural Arts Director	1	-	-	-
512521 Assistant Recreation Director	1	1	1	1
512525 Administrative Assistant I	1	1	1	1
512531 Div Director of Park Operation	1	1	1	1
512546 Aquatic Coordinator	1	1	1	1
512547 Aquatic Coordinator Assistant	1	1	1	1
512559 Recreation Supervisor III	1	1	1	1
512562 Recreation Supervisor I	1	1	1	1
512563 Special Events Coordinator	1	1	1	1
512564 Spec Events Coordinator Asst	1	1	1	1
512587 Asst Director of Cultural Arts	1	1	1	1
512594 Soccer Coordinator	1	1	1	1
513405 PT Art Teacher	3	2	2	2
513450 PT Cashier	1	1	1	1
513488 PT Senior Lifeguard	2	2	2	2
513492 PT Lifeguard	10	10	10	10
513495 PT Recreation Aide	18	18	18	17
513531 PT Assistant Program Coordinat	1	1	1	1
513537 PT Music Teacher	2	2	2	2
513539 PT Drama Teacher	1	1	1	-
513549 PT Storage Lot Attendant	1	1	1	1
513562 PT Curator	1	-	-	-
513563 PT Recreation Leader	5	5	5	5
513582 P/T Exhibition Coordinator	-	1	1	-
513591 PT Water Safety Instructor	9	9	9	9
513602 PT Recreation Specialist	1	1	1	2
513680 PT Clerk Spec I	2	2	2	2
Total				
Full-time	19	19	19	17
Part-time	57	56	56	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 and 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 2023-24 expenditures increased by \$6.6 million, due mainly to increases of \$2.2 million in budget savings, \$1.4 million in property and liability insurance, and \$1.4 million in transfer to Road and Bridge fund. Revenue decreased by \$0.3 million mainly as a result of the \$2.7 million reduction in American Rescue Plan Act for Coronavirus Relief (ARPA) funds. This decrease was mostly offset by a \$2.3 million increase in administrative fees.

NON-DEPARTMENTAL

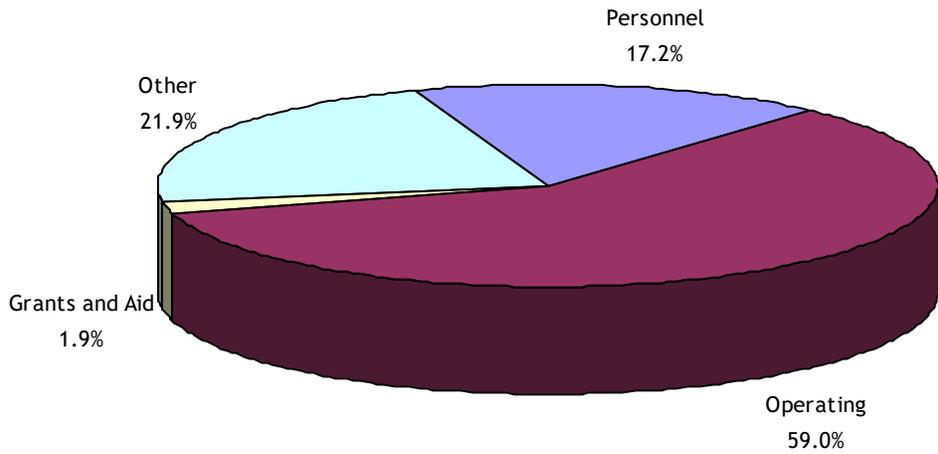
	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Charges for Services	17,711,362	18,643,664	19,599,178	22,029,623
Intergovernmental Revenue	66,690	5,060,190	5,788,881	3,059,200
Rents & Royalties	2,550	15,300	15,912	15,300
Revenue Total	\$ 17,780,602	23,719,154	25,403,971	25,104,123

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Personnel				
Salary	-	-	20,000	20,000
Benefits	4,227,811	5,123,053	1,890,251	1,890,246
Personnel Total	4,227,811	5,123,053	1,910,251	1,910,246
Operating				
Contingency	24,976	24,440	-2,243,807	434,311
Professional Services	890,187	1,012,091	928,120	999,540
Other Services	22,457	25,208	28,801	1,045,650
Pension Benefits	59,172	60,860	62,598	64,385
Freight & Postage Services	83,654	66,416	75,340	71,100
Rentals and Leases	1,410	-	1,540	1,740
Insurance	1,312,451	1,694,403	2,375,630	3,762,601
Promotional Activities	900	3,590	51,000	51,000
Other Current Charges and Obligations	23,031	92,087	50,966	50,966
Office Supplies	1,252	712	3,000	3,000
Operating Supplies	4,967	-	-	-
Publications and Memberships	94,455	72,217	83,651	77,153
Operating Total	2,518,911	3,052,024	1,416,839	6,561,446
Debt Services				
Principal Payments	-	249,965	-	-
Interest Payments	-	5,876	-	-
Debt Services Total	-	255,841	-	-

NON-DEPARTMENTAL

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Grants and Aid				
Aids to Government Agencies	106,913	106,913	106,913	127,341
Aids to Private Organizations	82,000	82,000	82,000	82,000
Grants and Aid Total	188,913	188,913	188,913	209,341
Other				
Transfers	735,767	935,697	977,376	2,431,359
Other Total	735,767	935,697	977,376	2,431,359
Expenditure Total	\$ 7,671,402	9,555,528	4,493,379	11,112,392

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.

Continued quarterly canal maintenance.

Continued street sweeping monthly of major roadways.

Continued resurfacing projects throughout the City.

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 and 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 2023-24 budget included funding for road resurfacing projects listed below, traffic calming solutions, pressure washing of curbs and sidewalks, and litter control for rights-of-way and swales.

Palm Avenue from Pines Blvd to Taft St.

NW 15th and NW 12th Streets east of Dykes Rd.

SW 178th Ave through and NW 4th St.

NW 99th Ave from Johnson St. to Westview Dr.

Accomplishments

Continued pressure washing of curbs, medians and sidewalks along the City's major roadways.

Continued City wide weekly litter control.

STREETS AND SIDEWALKS

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	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	\$6.00	\$5.73	\$7.72	\$13.66	\$6.00	\$8.00
Cost to install a linear foot of concrete curb and gutter in a typical residential street	\$30.00	\$19.00	\$39.00	\$29.00	\$30.00	\$40.00
Cost per square yard to mill asphalt to 1 ½" depth	\$3.25	N/A	\$3.00	\$3.25	\$3.25	\$3.25
Cost per square yard to overlay asphalt to 1 ½" thickness	\$11.01	N/A	\$12.12	\$10.13	\$11.01	\$12.00

N/A - New Performance Measure added to FY2021-22 Budget Book.

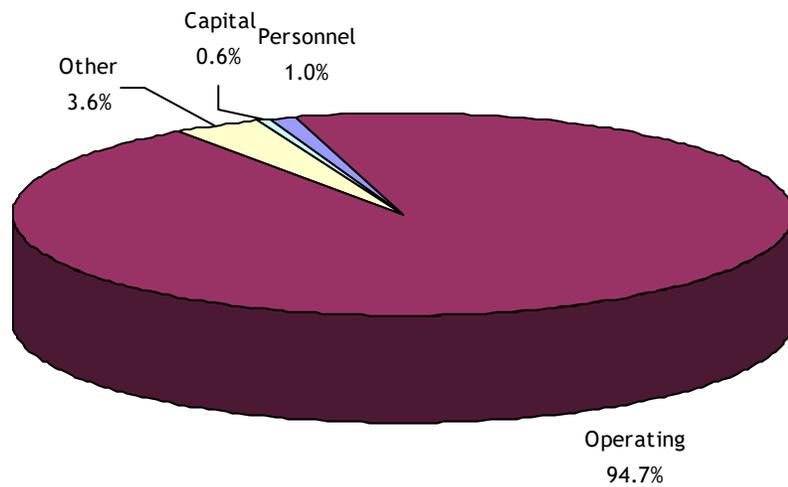
STREETS AND SIDEWALKS

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Local Option Gas Tax	2,742,078	2,924,680	3,250,000	2,958,000
Franchise Fees	1,590,902	1,852,932	1,624,000	1,939,000
Intergovernmental Revenue	1,419,918	1,589,045	1,760,800	1,703,600
Investment Income	12,089	11,321	70,000	96,000
Miscellaneous Revenues	247,282	254,698	247,283	272,174
Interfund Transfers	-	-	-	1,415,443
Appropriated Fund Balance	-	-	3,313,455	-
Beginning Surplus	-	-	2,818,431	-
Revenue Total	\$ 6,012,270	6,632,676	13,083,969	8,384,217
Expenditure Category				
Personnel				
Benefits	83,239	227,903	84,503	86,667
Personnel Total	83,239	227,903	84,503	86,667
Operating				
Professional Services	322,512	148,829	413,735	1,008,000
Other Services	2,870,899	2,891,016	3,704,485	3,633,934
Travel Per Diem	-	-	100	500
Communication Services	-	-	4,000	2,160
Utility Services	1,254,539	1,406,125	1,408,000	1,500,480
Insurance	156,696	226,450	241,190	422,143
Repair and Maintenance Services	1,142,062	1,399,976	5,139,848	1,351,000
Operating Supplies	1,219	156	26,500	20,000
Training	-	-	-	5,000
Operating Total	5,747,927	6,072,552	10,937,858	7,943,217
Other				
Transfers	-	138,970	338,551	304,333
Other Total	-	138,970	338,551	304,333

STREETS AND SIDEWALKS

Expenditure Category	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital				
Infrastructure	60,120	275,994	851,976	50,000
Machinery and Equipment	-	424,507	682,491	-
Works of Art/Collections	19,040	64,290	188,590	-
Capital Total	79,160	764,791	1,723,057	50,000
Expenditure Total	\$ 5,910,325	7,204,216	13,083,969	8,384,217

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 and 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 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

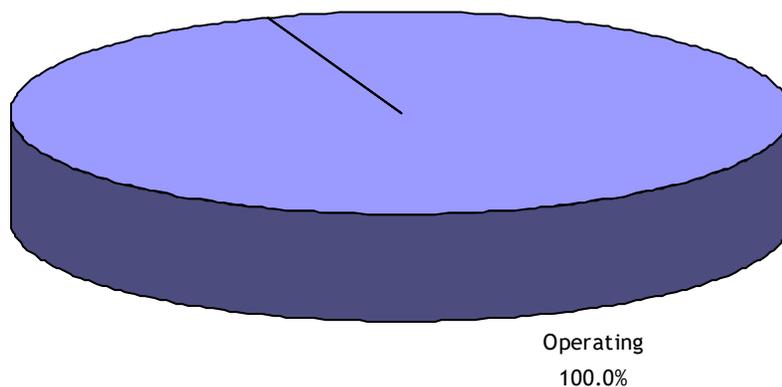
The FY 2023-24 budget of \$9.1 million includes \$7.8 million representing 90% of permit and other building fee revenue due to service provider as per contract.

BUILDING FUND

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Building Permits		-	3,804,793	7,595,000	8,720,000
Rents & Royalties		-	163,952	345,000	365,000
Revenue Total	\$	-	3,968,746	7,940,000	9,085,000

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Operating					
Other Services		-	3,373,825	6,721,575	7,830,000
Other Current Charges and Obligations		-	498,361	1,218,425	1,255,000
Operating Total		-	3,872,186	7,940,000	9,085,000
Expenditure Total	\$	-	3,872,186	7,940,000	9,085,000

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, necessary repairs, affordable rental, and foreclosure prevention.

Objectives

To provide assistance to qualified applicants for first-time home buyers; financial assistance; necessary repairs; loans for acquisition, rehabilitation, or construction of affordable rental housing; and foreclosure prevention.

Major Functions and Activities

The State Housing Initiative Partnership (SHIP) can be used for the following programs:

1. Owner Occupied Rehabilitation
2. Purchase Assistance with Rehabilitation
3. Acquisition/Rehabilitation
4. Foreclosure
5. Disaster Repair/Mitigation
6. Multifamily Rental Housing
7. Security and/or Utility Deposits

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 120% 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 \$90,000. 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 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 award for very low

FHFC GRANTS SHIP-CRF

income is \$50,000, low income is \$40,000, and moderate income is \$30,000. The City's lien for the First-Time Home Buyer lasts 15 years with full repayment and no annual forgiveness during this period. In the event the homeowner refinances and obtains funds as a result of the refinancing during the first ten years of the agreement, the homeowner shall pay back the full amount of the loan at the time of the refinancing. After the first ten years, if the homeowner refinances the 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. Its maximum award is \$225,000.

4. Foreclosure Prevention: The Foreclosure Prevention Program provides qualified homeowners the opportunity to avoid foreclosures and retain their homes. The program is designed to assist households that need immediate financial assistance to either stop their homes from being foreclosed, sold for non-payment of taxes, or protect it if its id damaged. Funds will be provided as a deferred loan to eligible homeowners to assist them in bringing current their first and/or subordinated mortgage payments (Principal, Interest, Taxes and Insurance), Attorneys Fees, Late Fees, HOA, Assessments, and other customary fees. Evidence that mortgage or fee is no less than 60 days late is required and evidence by current

mortgage statement or applicable statement. Its maximum award is \$10,000.

5. 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.

6. Multi-family Rental Housing: This program is designed to promote the production of affordable multi-family housing in the City. Funds may be provided as deferred loans or low-interest loans to support the acquisition and rehabilitation, or the new construction of, multi-family housing, including single room occupancy, transitional/group home housing, senior rental facilities or the housing portion of a mixed-use facility. Strategy is designed to promote mixed-income projects and neighborhoods. Its maximum award is \$250,000.

7. Security and/or Utility Deposits: The program provides upfront financial assistance for households to obtain quality, safe, decent, and affordable rental housing. The families must have the income to afford the monthly rental payments. Income guidelines provided by the State will be used to determine income eligibility. The program may pay for items, such as the first month's rent, security deposit, and utility connection/start-ups, up to a maximum of \$4,500. Funds may also be provided to those tenants in danger of being evicted from their currently occupied rental unit to pay past due rent owed.

FHFC GRANTS SHIP-CRF

Budget Highlights

The unspent balance of SHIP funds from previous years will be carried over to FY 2023-24 after the budget is adopted. Based on the FY 2022-23 budget, the City anticipates assisting 10 individuals with minor home repairs and 2 individuals with purchase assistance.

Accomplishments

As of June 30, 2023, the City has provided services in the amount of \$444,205, through the SHIP grant to assist 10 individuals with home repairs.

FHFC GRANTS SHIP-CRF

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal

Outputs

First-time home buyer	0	4	0	3	2	2
Home repairs	7	10	1	12	7	7
Rental/Utilities Assistance	62	N/A	14	N/A	N/A	N/A
Foreclosure Prevention	11	N/A	7	N/A	N/A	N/A

Effectiveness

% of funds spent to total funds available	35%	32%	32%	30%	35%	35%
% of funds spent to total funds available/CRF	N/A	N/A	N/A	N/A	N/A	N/A

Efficiency

Average cost per household assisted:

Home repairs	\$44,000	\$75,556	\$335,318	\$54,000	\$54,000	\$54,000
Purchase assistance	\$0	\$40,000	\$0	\$40,000	\$40,000	\$40,000
Rental/Utilities Assistance/CRF	\$9,176	N/A	\$568,887	N/A	N/A	N/A
Foreclosure Prevention/CRF	\$9,781	N/A	\$107,593	N/A	N/A	N/A

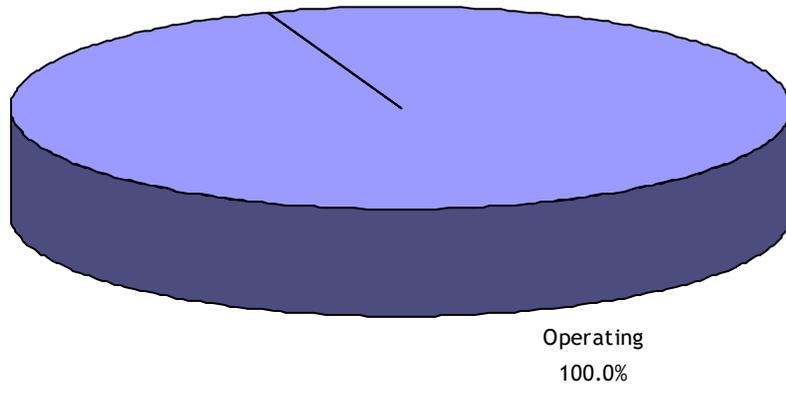
N/A - Coronavirus Relief Fund (CRF) received August to December 2020. Not anticipated to be received in the future.

FHFC GRANTS SHIP-CRF

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Intergovernmental Revenue		1,141,378	1,098,204	3,233,584	1,636,232
Investment Income		-	-	6,000	14,000
Appropriated Fund Balance		-	-	1,267,638	-
Beginning Surplus		-	-	-6,000	-14,000
Revenue Total	\$	1,141,378	1,098,204	4,501,222	1,636,232
Expenditure Category					
Operating					
Professional Services		200,011	170,737	419,038	163,623
Other Services		935,368	887,467	3,667,184	1,282,609
Other Current Charges and Obligations		6,000	40,000	415,000	190,000
Operating Total		1,141,378	1,098,204	4,501,222	1,636,232
Expenditure Total	\$	1,141,378	1,098,204	4,501,222	1,636,232

FHFC GRANTS SHIP-CRF

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 and 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 80% 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-

HUD GRANTS CDBG-HOME

occupied. Verification of ownership, income, homeowner's insurance, payment of property taxes, and any other criteria to determine an applicant's eligibility will be conducted by Community Redevelopment Associates of Florida, Inc. (CRA).

Eligible homeowners are required to sign the City's Home Loan Agreement and Promissory Note, which establishes a lien on the property in favor of the City. On April 17, 2019, the City Commission approved amended provisions for 2019-20, 2020-21, and 2021-22 Local Housing Assistance Plans (LHAP).

The major provisions are:

The existing home's value cannot exceed \$329,269. The maximum award for very low, low, and moderate income is \$50,000 for Purchase Assistance, but \$90,000 for 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, his designee, or in cases where no waiting list exists and funds are available.

Budget Highlights

The City proposes to use CDBG funds for Residential Rehabilitation, Public Service (Senior Transportation), Public Facilities & Improvements, and Program Administration. Senior transportation program uses allocated

funds for fuel as well as repair and maintenance of vehicles, and contractual services-other to provide core services to members 62 years of age and older. The HOME Program will only provide purchase assistance. The unspent balance of CDBG, HOME and NSP funds from previous project years will be carried over to FY 2023-24.

Accomplishments

As of June 30, 2023, the City has provided services in the amount of \$1,326,379 through CDBG, including \$938,279 for Building Improvement-SW Senior Center and Pines Point Residences, \$6,245 for Foreclosure/Mortgage Program, \$80,229 for Rental Assistance and \$77,790 in support of the City's Senior Transportation Program.

As of June 30, 2023, the Senior Transportation Program has provided approximately 15,593 trips to eligible clients 62 years old and over.

HUD GRANTS CDBG-HOME

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Home repairs - CDBG	0	10	1	8	7	7
New construction - CDBG & Home	0	0	0	0	0	0
Number of one-way (age 62+) client trips with HUD grant funding for fuel and repairs/maintenance, and the balance of expenses covered by Older Americans Act (OAA) Grant	12,440	35,000	20,405	25,280	35,000	35,000
Number of unduplicated CDBG clients	362	800	513	650	900	900
Home repairs - NSP	0	1	1	1	1	1
Purchase assistance - NSP	0	0	0	1	1	1
Home repairs - HOME	0	4	0	1	1	1
Purchase Assistance - HOME	0	1	0	1	1	1
Effectiveness						
% of funds spent vs. funds available for home repairs	16%	38%	11%	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	\$9.36	\$3.77	\$5.71	\$6.00	\$5.88	\$5.02
Vehicular accidents per 100,000 miles	0.00	0.00	0.00	0.00	0.00	0.00
Road call rate per passenger trip (Calls for assistance due to mechanical problems)	0.00044	0.00000	0.0022	0.00000	0.00001	0.00000
Passengers per mile	0.24	0.24	0.27	1.00	0.24	0.35

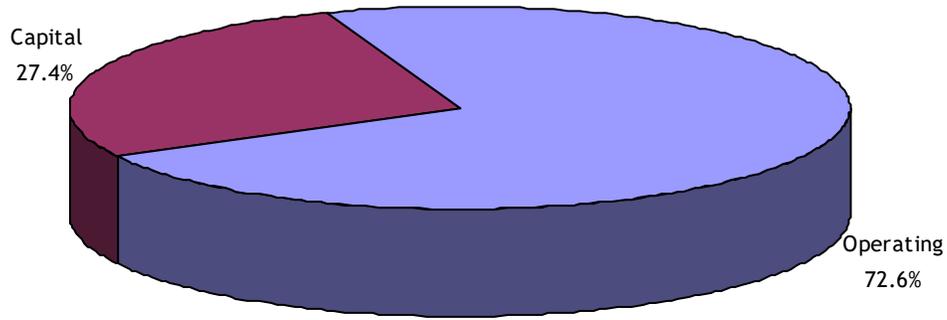
HUD GRANTS CDBG-HOME

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Intergovernmental Revenue		562,810	1,126,913	1,462,677	1,276,740
Appropriated Fund Balance		-	-	5,045,431	-
Revenue Total	\$	562,810	1,126,913	6,508,108	1,276,740

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Operating					
Professional Services		214,043	361,557	500,292	234,064
Other Services		37,685	96,354	1,961,469	343,552
Repair and Maintenance Services		59,573	144,669	50,000	50,000
Other Current Charges and Obligations		-	140,000	901,619	234,124
Operating Supplies		56,889	100,511	65,000	65,000
Operating Total		368,190	843,091	3,478,380	926,740
Capital					
Buildings		170,895	283,822	2,872,960	350,000
Infrastructure		23,725	-	145,498	-
Machinery and Equipment		-	-	11,270	-
Capital Total		194,620	283,822	3,029,728	350,000
Expenditure Total	\$	562,810	1,126,913	6,508,108	1,276,740

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 under-served 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 reestablishment 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 UASI projects including expenditure of funds and reimbursements prior to the established agreement deadline.

Major Functions and Activities

1 - VOCA Grant funds the salary of a part-time Assistant Victim Advocate whose responsibilities are to provide referral services, group treatment, and personal advocacy to victims of crime.

2 - UASI City-Wide Security Grant Activities that enable this Federal and State mandate include:

~ hardening accessed critical infrastructure necessary for continued community viability and the continuity of government operations and strengthening interoperable communications capabilities.

LAW ENFORCEMENT GRANT

~ strengthening capabilities to prepare, detect, respond, and recover from man-made or naturally occurring chemical, biological, radiological, nuclear, or explosive critical incident occurrences.

Budget Highlights

VOCA Grant - The award for 2024 is anticipated to be \$24,653, which will fund the costs of the Part-Time Assistant Victim Advocate grant position and training. The Assistant Victim Advocate will continue to provide increased services to victims of crime. This grant will end September 2024.

The upcoming 2022 and 2023 UASI grants will focus on procuring additional thermal imaging radios and portable radios for the fire department as well as night vision, AEDs, and a Mobile Command Post for the Police Department.

Accomplishments

Victims of Crime (VOCA) Grant: The program has maintained its change in how measurements by Types of Services for victims are categorized. These defined areas for victim services are now Information and Referral, Emotional Support and Safety Services, and Criminal/Civil Justice System Assistance & Personal Advocacy/Accompaniment. The grant was awarded for \$24,653 and ends September 2023.

2021 UASI Grant - The award was \$330,678, which is focused on body armor, gas detectors, and gas masks for the fire department and an analytics platform for City IT/citywide use. Requests to procure the equipment has proceeded and is underway. The grant is slated to end June 2023.

LAW ENFORCEMENT GRANT

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
VOCA direct expenditures	\$26,663	\$22,167	\$12,318	\$22,167	\$24,653	\$24,653
Information & Referral	162	^240	262	^230	^170	^170
Emotional Support/Safety Services	20	^50	23	^50	^25	^25
Criminal/Civil Justice System Assistance	7	^40	12	^35	^10	^10
Personal Advocacy/Accompaniment	5	^20	5	^15	^10	^10
Homeland Security Urban Area Security Initiative Grant expenditures	\$131,631	^\$244,403	\$329,962	\$390,195	^\$661,390	^\$330,678
Highway Safety Grant expenditures	\$6,244	^\$12,000	\$11,093	^\$6,166	^\$11,265	^\$2,268

^ Contingent upon receipt of grant funding.

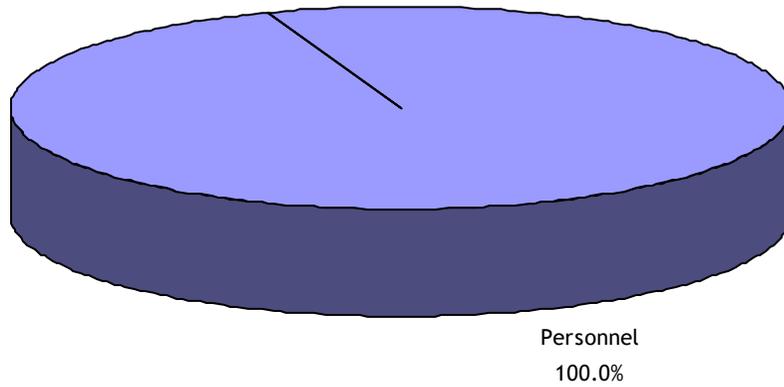
LAW ENFORCEMENT GRANT

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Intergovernmental Revenue		706,526	384,982	357,600	23,511
Interfund Transfers		14,638	-	-	-
Appropriated Fund Balance		-	-	102,311	-
Revenue Total	\$	721,164	384,982	459,911	23,511

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Personnel					
Salary		26,836	18,793	24,109	21,840
Benefits		1,575	589	1,670	1,671
Personnel Total		28,411	19,382	25,779	23,511
Operating					
Professional Services		-	-	40,000	-
Other Services		-	35,000	35,000	-
Travel Per Diem		1,259	-	-	-
Operating Supplies		3,237	2,088	311,778	-
Publications and Memberships		-	229	-	-
Training		-	9,179	1,143	-
Operating Total		4,496	46,496	387,921	-
Capital					
Machinery and Equipment		688,257	319,104	46,211	-
Capital Total		688,257	319,104	46,211	-
Expenditure Total	\$	721,164	384,982	459,911	23,511

LAW ENFORCEMENT GRANT

Expenditure Category



Position Title		2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Budget	Budget
513576 PT Victims Advocate Grant		1	1	1	1
Total	Full-time	-	-	-	-
	Part-time	1	1	1	1

POLICE COMMUNITY SERVICES GRANT

Mission

To enhance community law enforcement services through any one of seven major programmatic categories, which are Law Enforcement Programs; Prosecution & Courts; Prevention & Education; Corrections & Community Corrections; Drug Treatment & Enforcement; Planning, Evaluation, & Technology Improvements; and Crime Victim & Witness Programs. Specialized law enforcement technology and equipment not normally placed in the general fund budget is the focus of this grant.

Goals

The Byrne Memorial Justice Grant, known as the Justice Assistance Grant (JAG), provides a source of funding to assist the City in reducing crime and improving public safety while fostering a relationship between the Police Department and the community at large.

Objectives

To use funds received from the Bureau of Justice Assistance in accordance with program requirements. The following core activities are supported by this grant:

- ~ hiring of officers and support personnel,
- ~ enhancing security measures around schools,
- ~ establishing crime prevention programs, and
- ~ purchasing equipment and technology to enhance officer safety.

Major Functions and Activities

Grant funds are used primarily for the following purposes:

- ~ procuring equipment and specific software directly related to basic law enforcement functions and
- ~ utilizing the acquired technology and equipment to further response-readiness, to meet mandated Federal and State National Incident Management System (NIMS) goals of

preparedness, response, mitigation, and recovery to all-hazards incidents.

Budget Highlights

The 2021 Justice Assistance Grant (JAG) award was announced in the amount of \$24,241, the project is not anticipated to begin until FY 2023-24. This project will end September 30, 2024.

The 2022 Justice Assistance Grant (JAG) award was announced in the amount of \$22,763, the project is not anticipated to begin until FY 2023-24. This project will end September 30, 2025.

Accomplishments

The 2019 JAG grant agreement has been fully executed and City is in the process of completing its activities by making purchase of the emergency flashlight for first responders. A grant period extension was received by the JAG administrator which permits projects to be completed through September 2023.

JAG funds are utilized to purchase equipment or provide services that will better prepare the department to respond and recover from all hazardous incidents, including criminal activity. Any unspent funds in the current year will be carried forward to the next fiscal year.

POLICE COMMUNITY SERVICES GRANT

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Funds spent on equipment	\$0	^\$23,436	\$21,142	^\$45,232	^\$46,874	^\$47,003

^Contingent upon receipt of grant funding.

POLICE COMMUNITY SERVICES GRANT

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Intergovernmental Revenue		-	21,142	102,352	-
Revenue Total	\$	-	21,142	102,352	-
Expenditure Category					
Operating					
Other Services		-	-	4,670	-
Operating Supplies		-	-	97,011	-
Training		-	-	671	-
Operating Total		-	-	102,352	-
Capital					
Machinery and Equipment		-	21,142	-	-
Capital Total		-	21,142	-	-
Expenditure Total	\$	-	21,142	102,352	-

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 and 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. 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. New service hours will range from 8:00 am to 3:15 pm. Service starts at Park Place and extends east to Bealls Plaza and west to Flamingo Plaza.

The modified Blue East Route will continue to operate Tuesday, Wednesday, and Friday. New service hours will range from 9:00 am to 3:25 pm. Service starts at Pines Place and extends north to Memorial Hospital Pembroke, east to Broward College South, and west to SWFP.

Route transfers are available at various locations: between each Pembroke Pines community bus service routes; to BCT routes 2, 5, 7, 12, 16, 23, 28, University Breeze and 95express; the City of Miramar Orange and Red community buses, and West Park community bus. All Community Bus Service buses are wheelchair accessible in compliance with the Americans with Disabilities Act (ADA). The interval between successive buses are as follows:

COMMUNITY BUS PROGRAM

- Gold Route - 43 and 44 minute intervals
- Green Route - 57 minute and 60 minute intervals
- Blue Route East - 65 minute intervals
- Blue Route West - 63 minute intervals

Budget Highlights

The FFY2023-YR48 Florida Department of Transportation (FDOT) application was submitted for the purchase of two buses equipped with cameras, GPS and radios for a total amount of \$295,910. If awarded, the City will match 10% of the total amount \$29,591.

The Transit Research Inspection Procurement Services (TRIPS) Program where vehicles are purchased from is facing vehicle shortages and contract negotiations are on hold.

The award letter for FFY2022/YR47 is pending approval due to the negotiations for fair price increases of the vehicles.

Accomplishments

The FFY2021/YR46 Award letter was received from the FDOT in the amount of \$227,710 for the purchase of two buses equipped with radios, cameras and GPS. Equipment has been purchased. The purchasing contract for the buses has been paused due to vendor being unable to accept orders at this time.

COMMUNITY BUS PROGRAM

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of information documents distributed	4,000	5,000	3,500	4,500	4,500	5,000
Road calls required (calls for assistance due to mechanical problems)	5	20	10	10	4	5
Number of one-way client trips	100,387	200,000	140,361	200,000	200,000	200,000
Effectiveness						
Number of grievances filed against system	0	0	0	0	0	0
Efficiency						
Passengers per service hour	5.2	10.0	6.7	10.0	10.0	10.0
Passengers per mile	0.44	2.50	0.26	2.50	2.50	2.50
Vehicular accidents per 100,000 miles	2.0	0.0	2.0	0.0	0.0	0.00
Average cost per one-way client (any age) trip	\$6.04	\$2.00	\$3.86	\$2.00	\$3.03	\$2.71

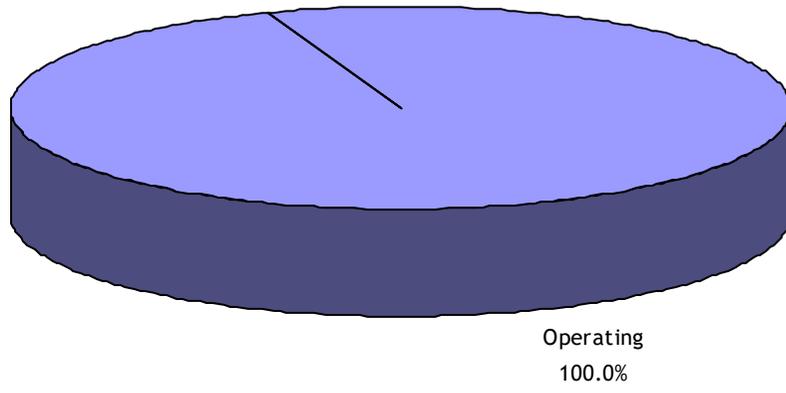
COMMUNITY BUS PROGRAM

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Intergovernmental Revenue		803,765	700,717	606,947	606,947
Interfund Transfers		186,313	138,970	645,737	578,231
Revenue Total	\$	990,078	839,688	1,252,684	1,185,178

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Operating					
Professional Services		3,294	1,190	6,800	5,200
Other Services		589,277	847,247	838,584	845,778
Communication Services		348	452	1,700	1,800
Repair and Maintenance Services		58,114	64,292	275,000	197,000
Office Supplies		203	955	3,000	3,000
Operating Supplies		13,551	18,803	127,200	131,800
Publications and Memberships		-	-	400	600
Operating Total		664,787	932,939	1,252,684	1,185,178
Capital					
Machinery and Equipment		216,926	-	-	-
Capital Total		216,926	-	-	-
Expenditure Total	\$	881,713	932,939	1,252,684	1,185,178

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 and 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 \$11,568 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	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal

Outputs

Funds spent on equipment and building improvements	\$0	\$77,852	\$0	\$17,189	\$712	\$11,568
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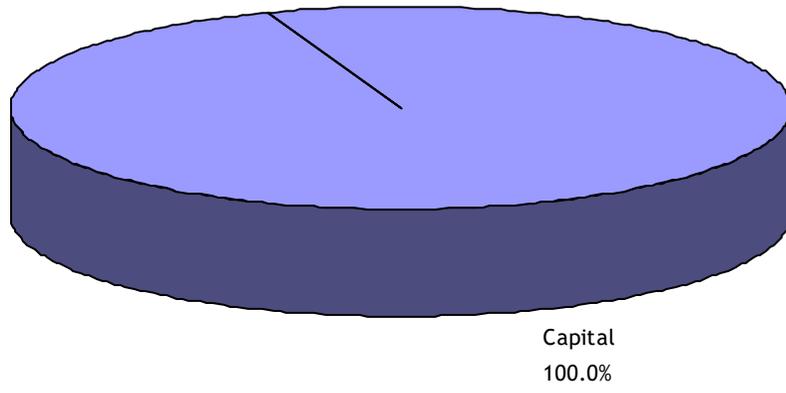
LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Investment Income		835	4,455	4,000	6,000
Appropriated Fund Balance		-	-	526,188	-
Beginning Surplus		-	-	-3,288	5,568
Revenue Total	\$	835	4,455	526,900	11,568

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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		-	-	434,912	11,568
Capital Total		-	-	495,583	11,568
Expenditure Total	\$	-	-	526,900	11,568

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 and 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 \$9,590 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	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal

Outputs

Funds spent on equipment	\$0	\$10,387	\$0	\$3,359	\$590	\$9,590
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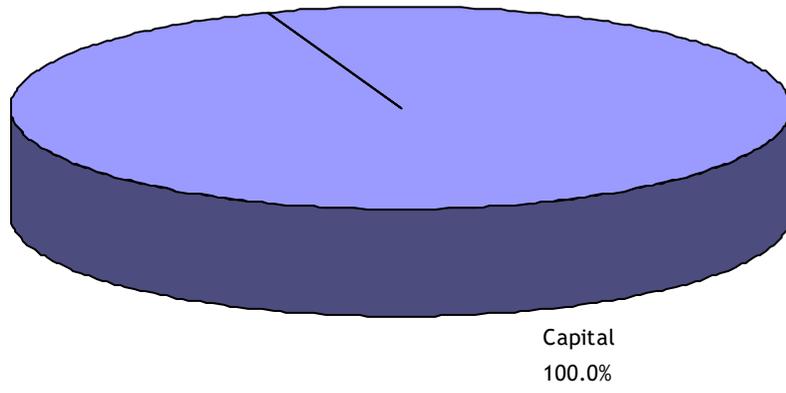
LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Investment Income	692	3,693	3,000	6,000
Appropriated Fund Balance	-	-	436,204	-
Beginning Surplus	-	-	-2,410	3,590
Revenue Total	\$ 692	3,693	436,794	9,590

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Operating				
Professional Services	-	-	31,200	-
Operating Supplies	-	-	138,592	-
Operating Total	-	-	169,792	-
Capital				
Infrastructure	-	-	1,920	-
Machinery and Equipment	-	-	265,082	9,590
Capital Total	-	-	267,002	9,590
Expenditure Total	\$ -	-	436,794	9,590

LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

Expenditure Category



LAW ENFORCEMENT TRUST FUND \$2 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 and 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 \$2 POLICE EDUCATION

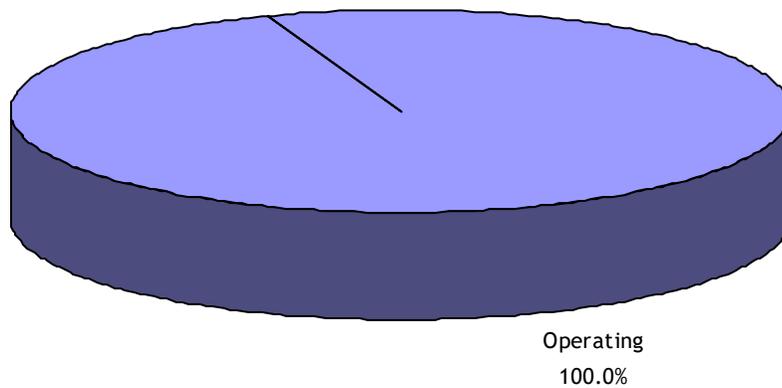
Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of new recruits sent to the Police Academy	12	6	0	3	4	2
Efficiency						
Average training cost per recruit	\$4,900	\$4,600	\$4,875	\$4,900	\$4,900	\$4,900

LAW ENFORCEMENT TRUST FUND \$2 POLICE EDUCATION

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Judgments, Fines & Forfeitures		22,425	14,879	24,139	12,546
Investment Income		89	429	200	1,200
Appropriated Fund Balance		-	-	22,818	-
Beginning Surplus		-	-	-200	-1,200
Revenue Total	\$	22,514	15,308	46,957	12,546

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Operating					
Travel Per Diem		-	-	2,300	-
Training		57,510	-1,290	44,657	12,546
Operating Total		57,510	-1,290	46,957	12,546
Expenditure Total	\$	57,510	-1,290	46,957	12,546

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 and 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 \$15,158 for professional services legal fees that will support activities that are covered under the Florida Department of Law Enforcement guidelines.

Accomplishments

\$13,136.40 was expended to purchase tee-shirts for the Gang Resistance and Drug Education (G.R.A.D.E.) program which is taught to all 5th grade students as a preventative program. It includes teaching drug awareness, gang awareness and intervention, bullying, internet safety, peer pressure, self-esteem issues, and conflict resolution. Upon completion of the program as a positive reinforcement the students receive a G.R.A.D.E. tee-shirt.

LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal

Outputs

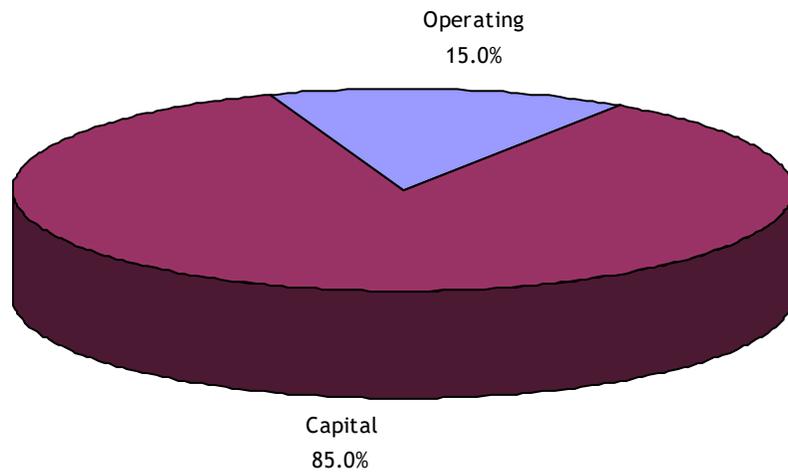
Funds spent for drug and crime prevention	\$13,094	\$5,418	\$10,000	\$28	\$2,125	\$15,158
Funds spent on equipment and building improvements	\$0	\$36,760	\$0	\$959	\$0	\$85,892

LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Judgments, Fines & Forfeitures	7,183	72,420	-	-
Investment Income	2,120	11,377	10,000	18,000
Appropriated Fund Balance	-	-	1,091,917	-
Beginning Surplus	-	-	4,170	83,050
Revenue Total	\$ 9,303	83,797	1,106,087	101,050
Expenditure Category				
Operating				
Professional Services	2,590	5,946	16,461	-
Other Services	-	-	39,300	-
Travel Per Diem	-	-	6,176	-
Other Current Charges and Obligations	-	-	5,000	-
Operating Supplies	13,094	10,000	66,999	15,158
Operating Total	15,683	15,946	133,936	15,158
Grants and Aid				
Aids to Private Organizations	-	-	7,085	-
Grants and Aid Total	-	-	7,085	-
Capital				
Buildings	-	-	105,774	-
Machinery and Equipment	-	-	859,292	85,892
Capital Total	-	-	965,066	85,892
Expenditure Total	\$ 15,683	15,946	1,106,087	101,050

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 for seniors, and Public Education.

TITLE IIIE - FAMILY CAREGIVERS SERVICES: To provide expanded services to all Adult Day Care Program clients as well a Caregiver Training/Support Group for their caregivers. The expanded hours are Monday thru 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 and Activities

Plan and implement the following senior services:

~ **RECREATION** - Includes classes such as ceramics, arts and crafts, computers for seniors, bingo, card and board games, 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.

~ **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 seniors 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, clothing, minor home repairs, meal planning and preparation. This service is provided through coordination with a home health agency.

~ **RESPIRE** - Provides relief or rest for a primary caregiver from the constant/continued supervision, companionship, therapeutic and/or personal care of a functionally-impaired older person for a specific period of time. This service is provided through coordination with a home health agency.

~ **TRANSPORTATION** - Provision of one-way or round-trip service within a designated area. The service area is bordered on the north by State Road 84, on the east by State Road 1 (U.S. 441), on the south by County Line Road and the west by U.S. 27. Strategically established routes ensure provision of subscription trips via a multi-load system to promote efficiency and

OLDER AMERICANS ACT (OAA) GRANT

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 of Pembroke Pines continues receiving funds from Florida Department of Elder Affairs passed through the Areawide Council on Aging of Broward County to provide core services required by the contract and needed by our community.

Funding was also made available to assist senior households with their electric bill through the Emergency Home Energy Assistance Program (EHEAP). Seniors were able to receive assistance multiple times throughout the grant period up to the designated cap per individual.

IIIB, IIIE, LSP and EHEAP grants provide funding for multiple services as stated in our narrative.

A new partnership has been formed with Broward County Parks in collaboration with the Parks Foundation of Broward County. Through this collaboration, mature adults will be reintroduced to activities and events at local county parks. These activities include exhibits, nature trails and exposure to the many beautiful parks in Broward County.

Accomplishments

The Area Agency on Aging of Broward County has increased the reimbursement unit rates for all services by 10%.

Quarterly flea markets have been very successful and well attended. Over 100 tables are sold out within two weeks of applications being made available. Rates were increased by 15% for 2023 and notice was well received by vendors.

The Social Services division staff have created a monthly horticultural program where members attend for a hands-on class. Members learn about plants, how to repot them, care for them as well as create beautiful pots or arrangements. Members can also attend a field trip relevant to the class previously attended. This program has proven to be very therapeutic, assists with motor skills and dexterity as well as a great socialization activity for the members.

The Parks Foundation of Broward County in collaboration with SWFP members, created a video for promotional purposes, to spark interest and attendance to various county parks.

OLDER AMERICANS ACT (OAA) GRANT

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of clients receiving day care services	14	80	32	50	50	50
Number of senior clients registered at SW Focal Point Center	553	2,700	541	2,000	1,000	1,000
Units (1 hour) of service*:						
Public education	40	48	47	48	48	44
Personal care	3,244	4,000	2,826	4,000	3,500	3,182
Respite	1,048	1,059	740	1,059	1,559	1,418
Homemaker	3,194	3,000	2,292	3,000	3,000	2,728
Number of one-way client (age 60+) trips per year	10,523	24,775	20,417	27,776	21,994	21,994
Screening & Assessment	47	120	88	120	115	105
Adult day care	^1,491	42,841	2,192	30,867	^5,502	3,636
Counseling--individual	341	300	173	300	352	320
Counseling--group	55	70	63	70	70	64
Recreation	3,691	6,053	6,023	6,053	4,263	3,873
Caregiver Training & Support - Group	104	148	105	148	148	135
Telephone reassurance**	4,000	N/A	0	N/A	N/A	0
Effectiveness						
% of grant funding utilized (IIIB, IIIE, and LSP)	49.74%	100%	31.98%	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	0.24	0.24	0.26	3.00	0.24	3.00
% of survey responses with a positive rating	100%	100%	100%	100%	100%	100%
Vehicular accidents per 100,000 miles	0.00	0.00	3.74	0.00	0.00	0.00
Road calls per passenger trip	0.00044	0.00010	0.0022	0.00000	0.00001	0.00001
Grant reimbursement per trip	\$9.33	\$9.33	\$10.51	\$9.33	\$10.51	\$10.51

*All service types funded by IIIB except Number of one-way client (age 60+) trips per year, which is funded only by LSP. IIIE funds Adult day care and Caregiver Training & Support - Group. Goals for 2022-23 are based on contract.

IIIB and IIIE program year is January to December whereas LSP is July to June.

**Performance Measure added in 2019-20 to reflect assistance during the COVID-19 pandemic. Funding provided by IIIB in 2019-20 and CARES (COVID-19) IIIB in 2020-21.

^Based on days of service. Agency converted units from hours to days in October 2021.

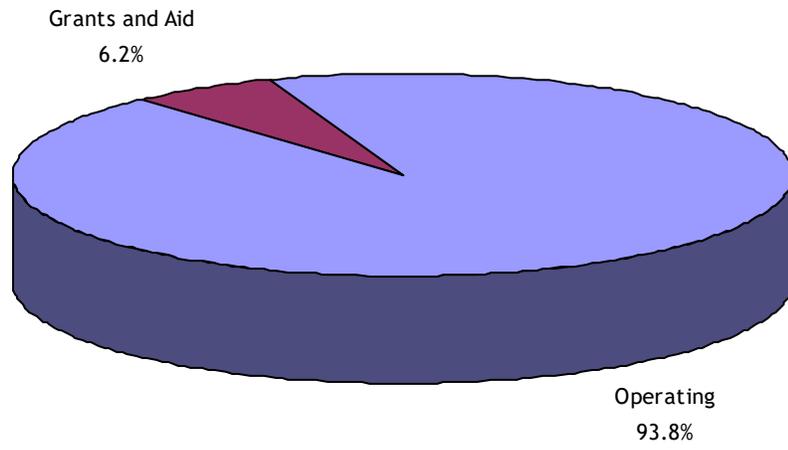
OLDER AMERICANS ACT (OAA) GRANT

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Intergovernmental Revenue		395,449	553,836	788,499	788,499
Miscellaneous Revenues		1,113	2,841	2,500	1,000
Interfund Transfers		534,816	721,942	670,190	742,018
Revenue Total	\$	931,378	1,278,620	1,461,189	1,531,517

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Operating					
Professional Services		1,313	679	2,300	2,300
Other Services		823,527	1,126,931	1,268,804	1,339,032
Repair and Maintenance Services		865	-	41,000	41,000
Operating Supplies		60,999	81,734	53,600	53,700
Publications and Memberships		-	-	200	200
Operating Total		886,704	1,209,345	1,365,904	1,436,232
Grants and Aid					
Aids to Government Agencies		44,674	65,247	95,285	95,285
Grants and Aid Total		44,674	65,247	95,285	95,285
Expenditure Total	\$	931,378	1,274,592	1,461,189	1,531,517

OLDER AMERICANS ACT (OAA) GRANT

Expenditure Category



DEBT SERVICE FUND

Mission

To optimize City resources in obtaining funds for City projects.

Goals

To finance projects and refund existing debts utilizing the most cost-effective methods, while minimizing the restrictions that would hinder the future borrowing capacity of the City.

Objectives

To account for the servicing of general long-term debt and to maintain the highest possible bond ratings for the marketability of the City's debt.

Major Functions and Activities

The following paragraphs describe the bond issues of the City of Pembroke Pines. The balances outstanding shown in these paragraphs are as of May 31, 2023. All capitalized terms are as defined in each bond issue's official documents.

~ Capital Improvement Revenue Refunding Bonds, Series 2010:

On June 22, 2010, the City issued the Capital Improvement Revenue Refunding Bonds, Series 2010 in the amount of \$8,545,700 for the purpose of refunding the outstanding \$8,690,000 Capital Improvement Revenue Bonds, Series 1999 in order to realize a net interest cost savings. These Series 2010 Bonds have an outstanding balance of \$2,934,100 due in varying installments through December 1, 2026. The outstanding bonds bear interest at the rate of 4.1575%, with interest payable semi-annually on June 1st and December 1st. The principal and interest on these bonds are payable from a pledge of and lien upon the City's electric franchise revenues on a parity with the Capital Improvement Revenue Refunding Bonds, Series 2006, the Capital Improvement Revenue Bonds (Phase II of Forman Senior Housing Project), Series 2007, the Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B.

Anthony Center), Series 2008 and any Additional Parity Franchise Revenue Bonds. The Bonds are subject to redemption at the option and direction of the Issuer in whole or in part on any date on and after the 10th anniversary of the Delivery Date at a redemption price equal to the principal amount thereof to be redeemed plus interest accrued to the date of redemption.

~ Consolidated Utility System Revenue Bonds, Series 2010:

On December 21, 2010, the City issued the Consolidated Utility System Revenue Bonds, Series 2010 in the amount of \$12,300,000 for the purpose of financing certain improvements and expansions to the City's consolidated utility system. These Bonds have an outstanding balance of \$3,933,622 due in varying installments through December 1, 2025. The outstanding bonds bear interest at the rate of 3.50%, with interest payable semi-annually on June 1st and December 1st. The Bonds are not subject to optional redemption prior to December 1, 2015. After December 1, 2015, they may be subject to optional redemption, at the direction of the Issuer, in whole or in part, on any day for which proper notice of redemption may be given in accordance with the Resolution at a redemption price equal to the principal amount to be redeemed plus interest accrued to the date of redemption, plus a premium as set forth below:

Redemption Date Premium:

December 2, 2015, through December 1, 2020: 1%
December 2, 2020, and thereafter: 0%

~ Taxable Communications Services Tax Revenue Refunding Bonds, Series 2013:

On October 15, 2013, the City issued \$35,300,000 bonds in order to maintain the City's pension contribution as a percentage of payroll at the level prior to the increased benefits for firefighters under the contributory defined benefit retirement plan known as the City Pension Fund for Firefighters and Police Officers. These bonds have an outstanding balance of \$23,085,000 due in varying installments through October 1, 2033. The outstanding bonds bear an

DEBT SERVICE FUND

interest rate of 5.762%, payable semi-annually on April 1st and October 1st of each year. The principal and interest on these bonds are payable from and secured by a pledge of and an irrevocable lien on the Communications Services Tax Revenues and Water Public Service Tax Revenues on a parity with the Series 2014 Bonds and any Additional Parity Bonds hereafter issued. The lien on and pledge of the Water Public Service Tax Revenues to the payment of the bonds shall be released upon the City demonstrating that, based on the City's annual audited financial statements for the two fiscal years immediately preceding such release, the Communications Services Tax Revenues recognized for each of such fiscal year, without taking into consideration any Water Public Service Tax Revenues, were not less than 1.30 times the Maximum Bond Service Requirement on all parity bonds then outstanding. This lien has not yet been released. The bonds may be subject to redemption prior to maturity, at the option of the City, on any business day, in whole or in part at a redemption price equal to the Make-Whole Redemption Price.

~ Taxable Communications Services Tax Revenue Refunding Bonds, Series 2014:

On September 10, 2014, the City issued \$41,540,000 bonds for the purpose of funding a deposit to the Police Pension Plan under the contributory defined benefit retirement plan known as the City Pension Fund for Firefighters and Police Officers and the General Employees' Pension Plan to maintain the City's annual contribution to such plans at approximately the same level as before the adoption of the 2004 Enhanced Pension Benefits. These bonds have an outstanding balance of \$27,210,000 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 \$20,315,000 due in varying installments through October 1, 2034. The outstanding bonds bear interest rates from 2.0% to 5.0%, payable semi-annually on April 1st and October 1st. The principal and interest on these bonds are payable from a pledge of and lien upon the City's electric public service tax revenues on a parity with the Public Improvement Revenue Bonds, Series, 2001, 2004A, 2004B, and any Additional Parity Bonds. The bond maturing on or after October 1, 2025, is subject to redemption at the option of the City, on or after October 1, 2024, in such order of maturity as the City selects, plus accrued interest to the redemption date.

~ General Obligations Bonds, Series 2015:

On June 4, 2015, the City issued General Obligation Bonds in the amount of \$76,045,000 for the purpose of (i) funding the cost of

DEBT SERVICE FUND

construction, acquisition, and equipping of a new city hall/civic center, commission chambers and art gallery; and certain other capital projects authorized under the Authorizing Resolution, (ii) refund all of the Issuer's outstanding General Obligation Bonds, Series 2005 maturing on and after September 1, 2016 (the "2005 Refunded Bonds") and refund all of the Issuer's General Obligation Bonds, Series 2007 maturing on and after September 1, 2018 (the "2007 Refunded Bonds," and collectively with the 2005 Refunded Bonds, the "Refunded Bonds"), and (iii) pay the costs of issuing the Series 2015 Bonds. These Series 2015 bond have an outstanding balance of \$59,330,000 due in varying installments through September 1, 2036. The outstanding bonds bear interest rates from 3.75% to 4.75%, payable semi-annually on March 1st and September 1st of each year. The Series 2015 Bonds are general obligations of the City and are payable from unlimited ad valorem taxes on all taxable real and tangible personal property within the City (except exemptions provided by applicable law). There is no limitation as to the rate or amount of ad valorem taxes that can be levied for the purpose of paying the Series 2015 Bonds. The bonds maturing on or after September 1, 2025, are subject to redemption at the option of the City, on or after September 1, 2025, in such order of maturity as the City selects, plus accrued interest to the redemption date.

~ Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B. Anthony Center), Series 2008 (Reissued in September 2016):

On July 25, 2008, the City issued \$8,040,000 bonds under an Indenture of Trust between the Issuer and U.S. National Bank Association, as trustee for the purpose of current refunding the Variable Rate Capital Improvement Revenue Bonds, Series 2005 (Susan B. Anthony Center) in order to realize a net interest cost savings. These 2008 Bonds have an outstanding balance of \$6,275,000. They will mature on October 1, 2038, subject to optional redemption, purchase, and tender. During any Daily Period or Weekly Period, the Series 2008 Bonds are subject to redemption by the Issuer, at the option of the Issuer, in whole at any time or in part on any

Interest Payment Date, less than all of such Series 2008 Bonds to be selected by lot or in such other manner as the Trustee shall determine, at a redemption price of 100% of the outstanding principal amount thereof plus accrued interest. The Series 2008 Bonds shall be subject to mandatory tender by the Registered Owners for purchase. The principal of, premium, if any, and interest on the Series 2008 Bonds are payable from and secured by a pledge of and an irrevocable lien upon the City's Electric Franchise Revenues on a parity with the Capital Improvement Revenue Refunding Bonds, Series 2016, the Capital Improvement Revenue Refunding Bonds (Phase II of Forman Senior Housing Project), Series 2017, and any Additional Parity Franchise Revenue Bonds. On September 7, 2011, the City reissued the Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B. Anthony Center), Series 2008, in the principal amount of \$8,040,000 based on a 2.0079% five-year term Direct Purchase fixed rate with TD Bank as the Letter of Credit for these Bonds expired on July 15, 2011, and was extended to September 15, 2011. On September 30, 2016, the City remarketed the Series 2008 Bonds in the principal amount of \$7,636,000 to TD Bank based on a 1.66% seven-year term Direct Purchase fixed rate.

~ Capital Improvement Revenue Refunding Bonds, Series 2017:

On May 24, 2017, the City issued \$45,960,000 bond refunding Capital Improvement Revenue Refunding Bonds, Series 2006 Capital Improvement Revenue Bonds (Phase II of Forman Senior Housing Project), Series 2007. These bonds have an outstanding balance of \$28,800,000 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

DEBT SERVICE FUND

Bonds and Additional Parity Franchise Revenue Bonds. The bonds maturing on or after June 1, 2027, are subject to redemption at the option of the City, on or after June 1, 2027, in such order of maturity as the City selects, plus accrued interest to the redemption date.

~ Capital Improvement Revenue Refunding Bonds, Series 2019:

On November 7, 2019, the City issued \$58,985,000 Capital Improvement Revenue Bonds, Series 2019A, and \$3,635,000 Taxable Capital Improvement Revenue Bonds, Series 2019B for the purpose of (i) refunding the outstanding Charter School Revenue Bonds, Series 2008, (ii) finance and/or reimburse the cost of certain capital improvement to the City's Enterprise Resource Planning System, (iii) finance all or a portion of the payments required to terminate the interest rate swap agreements related to the refunded bonds, and (iv) pay costs associated with the issuance of the 2019 Bonds. The Series 2019A bears an annual interest rate ranging from 3.0% to 5.0% while Series 2019B bears an annual interest rate ranging from 2.4% to 2.5%. Both are payable semi-annually on January 1 and July 1 in each year, beginning January 1, 2020. The 2019 Bonds are payable solely from and secured by a lien on the pledged funds which consist of all non-ad valorem revenues. The City covenanted, for each fiscal year in which the 2019 Bonds remain outstanding, to budget and appropriate sufficient non-ad valorem revenues for the payment of principal, interest, and any redemption price of the 2019 Bonds. The City also covenanted that it will not incur any additional debt unless it demonstrates that the non-ad valorem revenues shall cover the maximum annual debt service on the Series 2019 Bonds and such debt by at least 1.50x calculated using the average of the actual non-ad valorem for the prior two fiscal years based on audited financial statements for such fiscal year. The Series 2019A Bonds that mature before July 1, 2030, are not subject to redemption prior to their maturities. The Series 2019A Bonds that mature on or after July 1, 2030, are subject to redemption beginning July 1, 2029, in whole or in part at any time, in any order of maturities at

the option of the City, and by lot within a maturity if less than a full maturity is redeemed, at a redemption price equal to the principal amount thereof, plus accrued interest to the redemption date. The Series 2019B Bonds of each maturity are subject to redemption at the option of the City in whole or in part pro-rata at any time at the redemption price that is the greater of (A) 100% of the principal amount of the Series 2019B Bonds to be redeemed and (B) the sum of the present value of the remaining scheduled payments of principal and interest to the maturity date of the Series 2019B Bonds to be redeemed, not including any portion of those payments of interest accrued unpaid as of the date on which the Series 2019B discounted at the Treasury Rate as defined in the bond document plus 20 basis points, plus any accrued and unpaid interest at the redemption date. The Series 2019A and 2019B have an outstanding balance of \$58,985,000 and \$3,635,000, respectively.

Budget Highlights

Future debts will be issued as the Commission deems appropriate.

Accomplishments

All bond issues' obligations were met, and covenants complied.

DEBT SERVICE FUND

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of bond issues outstanding	10	10	10	10	9	9
Number of payments	20	20	20	20	19	18
Efficiency						
% of payments made in accordance with bond indenture	100%	100%	100%	100%	100%	100%
% of required funding accomplished	100%	100%	100%	100%	100%	100%

City of Pembroke Pines, Florida
Schedule of Debt Service on Outstanding Bonds as of September 30, 2023

Type of Bonds	Capital Improvement Revenue Bonds, Series 2019A and Taxable Capital Improvement Revenue Bonds, Series 2019B	Refunding Capital Improv Series 1999	Refunding Firefighters Pension Series 2003A	Refunding Police Officers & General Employees Pension Series 2004	Refunding Senior Housing Tower I & II 2004A & 2004B
	\$62,620,000	\$8,545,700	\$35,300,000	\$41,540,000	\$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
2024	\$ 4,249,406	\$ 707,946	\$ 2,823,222	\$ 3,149,364	\$ 2,175,306
2025	4,257,906	827,893	2,824,932	3,139,715	2,172,681
2026	4,261,906	827,124	2,820,253	3,139,235	2,171,681
2027	5,636,026	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	-	2,809,436	3,128,151	2,174,953
2030	5,686,650	-	2,802,421	3,128,602	2,176,625
2031	5,694,400	-	2,799,073	3,117,365	2,165,000
2032	6,302,400	-	2,793,378	3,119,832	2,159,875
2033	6,310,150	-	2,789,904	3,116,182	2,155,375
2034	6,315,650	-	2,788,076	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	\$ 85,231,594	\$ 3,192,047	\$ 30,884,470	\$ 34,408,952	\$ 26,028,983
Principal outstanding FY 2023	\$ 61,140,000	\$ 2,934,100	\$ 23,085,000	\$ 27,210,000	\$ 20,315,000

City of Pembroke Pines, Florida
Schedule of Debt Service on Outstanding Bonds as of September 30, 2023
Business-type

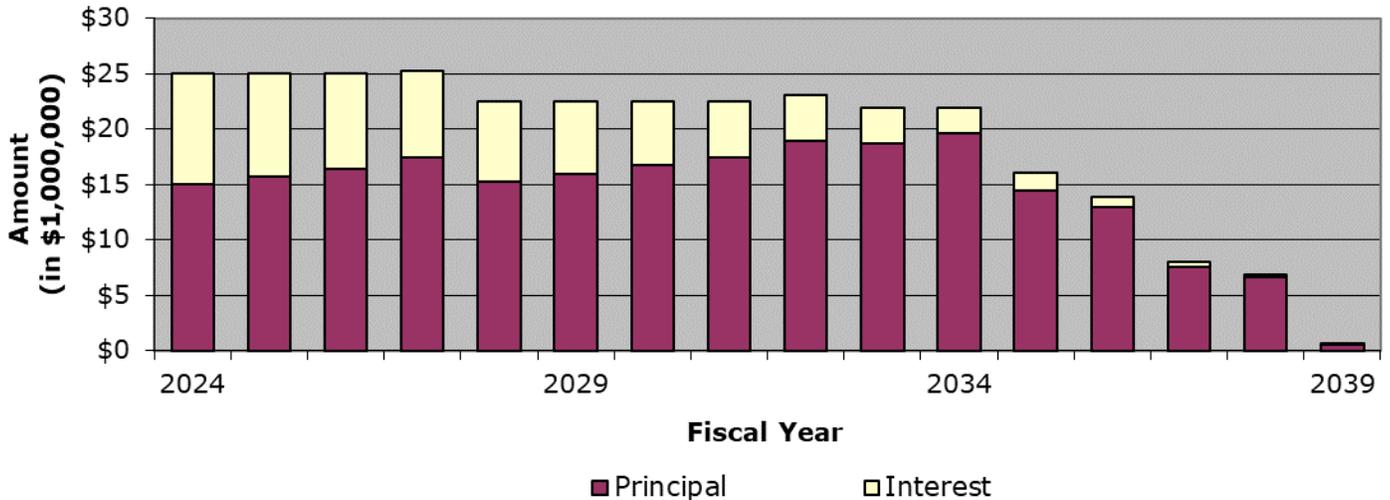
Type of Bonds	Business-type				Total Debt Service/ Principal
	Refunding 2005 GO Bonds and Partial 2007 GO Bonds	Refunding Susan B. Anthony Center 2005 Bonds	Various Capital Projects & Advance Refunding Cap Improv., Series 2006 & 2007	Consolidated Utility System Project	
	\$76,045,000	\$7,636,000	\$45,960,000	\$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	
2024	\$ 5,896,438	\$ 366,966	\$ 4,532,838	\$ 1,054,029	\$ 24,955,515
2025	5,894,438	375,459	4,420,963	1,053,438	24,967,425
2026	5,894,438	384,728	4,418,463	1,052,827	24,970,655
2027	5,895,238	393,764	4,412,338	-	25,290,175
2028	5,894,738	404,552	2,325,588	-	22,440,207
2029	5,894,988	415,073	2,320,463	-	22,422,714
2030	5,896,388	426,322	2,345,162	-	22,462,170
2031	5,896,188	438,280	2,340,988	-	22,451,294
2032	5,894,938	450,930	2,338,800	-	23,060,153
2033	5,892,688	464,257	1,195,931	-	21,924,487
2034	5,893,938	478,243	1,185,376	-	21,933,547
2035	5,892,938	491,881	1,189,250	-	16,027,319
2036	5,894,188	507,154	1,185,500	-	13,860,642
2037	-	523,037	1,189,000	-	7,985,287
2038	-	539,512	-	-	6,847,112
2039	-	555,572	-	-	555,572
Total debt service	\$ 76,631,544	\$ 7,215,730	\$ 35,400,660	\$ 3,160,294	\$ 302,154,274
Principal outstanding FY 2023	<u>\$ 56,245,000</u>	<u>\$ 6,275,000</u>	<u>\$ 28,800,000</u>	<u>\$ 3,000,366</u>	<u>\$ 229,004,466</u>

** Based on the 1.66% seven year term (from September 30, 2016) Direct Purchase fixed rate in effect at the financial statement date (June 30, 2019) per GASB Statement No. 38, paragraph 10.

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

Per the assumptions as stated in the “Schedule of Debt Service on Outstanding Bonds as of September 30, 2022” regarding the variable rate bond issue, the total annual debt service will be fairly constant for the next 11 years, 2024-2034, at approximately \$21,300,000 to \$26,000,000. From the year 2035 forward and as more bonds mature, the total annual debt service will decline significantly, if no additional bonds are issued.

Annual Principal and Interest Payment FY2024 to FY2039



The total outstanding bond principal balance for the year ending September 30, 2023, is **\$229,004,466**, representing a decrease of **\$17,246,156** from the prior year as a result of principal repayment.

Property Taxable Value for Fiscal Year Ending September 30, 2023 (2022 Tax Year)

Property Assessed Value:

Just Value	\$ 26,464,598,161
Less: Property and Personal Exemptions	(3,878,325,236)
Homestead Assessment Differential ⁽¹⁾	(5,922,623,650)
Non-homestead Residential Property Differential ⁽²⁾	(459,311,950)
Certain Residential and Nonresidential Real Property Differential ⁽²⁾	(114,857,890)
Agricultural Differential ⁽³⁾	(8,005,090)
Pollution Control Devices Differential ⁽⁴⁾	(440,120)
Value Adjustment Board & Broward County Property Appraiser	(1,378,899,773)
Adjustments	
Final Taxable Value	\$ 14,702,134,452

(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.

City's debt management policy regarding direct unlimited tax general obligation debt limitation (1.5% of the City's taxable assessed valuation)	\$ 220,532,017
Total General Obligation Bonds subject to debt limitation (GO Bond Series 2015)	56,245,000
Legal debt margin	<u>\$ 164,287,017</u>

Bond Covenants

The City is also governed by the covenants of individual revenue bonds if the City plans to issue additional parity bonds. The covenants are as follows:

Consolidated Utility System Revenue Bonds, Series 2010

Additional Parity Obligations shall be issued after the amount of the Net Revenues derived for any consecutive twelve (12) months out of the preceding twenty-four (24) months preceding the date of issuance of the proposed Additional Parity Obligations (the "Test Period") adjusted as provided in Resolution No. 3287, is equal to and not less than one hundred twenty percent (120%) of the Maximum Bond Service Requirement becoming due in any Bond Year thereafter on all existing and proposed Additional Parity Obligations.

Coverage of Estimated Combined Maximum Annual Debt Service:

Net Revenues of the Consolidated Utility System - FY2022	\$ 13,499,631
Maximum Annual Debt Service (1)	1,055,153
Maximum Debt Service Coverage	12.79

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 - FY2022	\$ 7,340,233
Combined Maximum Annual Debt Service (1)	5,983,205
Maximum Debt Service Coverage	1.23

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.

Public Improvement Revenue Refunding Bonds, Series 2016

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.

Public Improvement Revenue Bonds, Series 2014 and Public Improvement Revenue Refunding Bonds, Series 2016 are parity bonds.

Coverage of Estimated Combined Maximum Annual Debt Service:

Electric Public Service Tax -FY2022	\$ 12,371,348
Combined Maximum Annual Debt Service (1)	5,195,888
Coverage	2.38

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 - FY2022	\$ 10,066,524
Combined Maximum Annual Debt Service (1)	5,635,185
Maximum Debt Service Coverage	1.79

(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

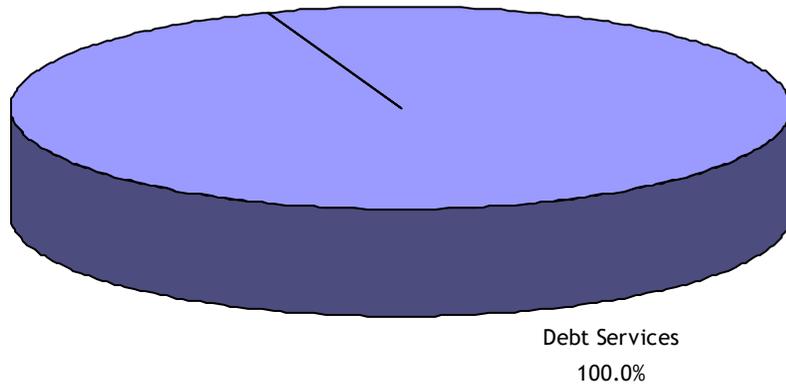
The City agrees and covenants not to incur any Debt unless it demonstrates that Non-Ad Valorem Revenues shall cover Maximum Annual Debt Service on the Bonds and such Debt by at least 1.50x. The calculation requires using the average of actual Non-Ad Valorem Revenues for the prior two Fiscal Years based on the Issuer's annual audited financial statements for such Fiscal Years.

DEBT SERVICE FUND

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Ad Valorem Taxes		5,830,413	5,883,245	5,865,901	5,664,336
Utility Taxes		3,146,706	2,952,006	1,656,375	1,354,045
Communication Services Tax		4,388,336	4,584,481	4,389,759	4,690,000
Franchise Fees		761,568	760,152	761,648	745,926
Investment Income		17,766	123,775	86,200	141,000
Rents & Royalties		11,371,175	11,739,789	11,325,468	11,437,082
Beginning Surplus		-	-	2,766,533	-126,753
Revenue Total	\$	25,515,965	26,043,448	26,851,884	23,905,636
Expenditure Category					
Debt Services					
Principal Payments		13,814,800	14,290,900	16,312,900	13,998,400
Interest Payments		11,590,511	11,081,958	10,534,834	9,903,086
Other Debt Service Costs		4,150	4,150	4,150	4,150
Debt Services Total		25,409,461	25,377,008	26,851,884	23,905,636
Expenditure Total	\$	25,409,461	25,377,008	26,851,884	23,905,636

DEBT SERVICE FUND

Expenditure Category



MUNICIPAL CONSTRUCTION FUND

Mission

To account for the funding of various municipal construction projects with the objective of ensuring that only appropriated funds pertaining to each project are utilized.

Goals

To complete projects on time and within the established project budget.

Objectives

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

Major Functions and 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 2023-24; therefore, the fund has no expenditure appropriations. However, unspent bond proceeds will become part of the FY 2023-24 appropriations after the budget is adopted and the carryover of funds finalized.

Accomplishments

Completed the installation of two new playgrounds at Maxwell Park and Alhambra Park.

MUNICIPAL CONSTRUCTION FUND

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of projects completed	1	7	3	9	7	5

MUNICIPAL CONSTRUCTION FUND

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Investment Income	-286	-4,978	-	-
Miscellaneous Revenues	2,000,000	5,355,501	337,577	114,000
Appropriated Fund Balance	-	-	20,501	-
Prior Year Bond Proceeds	-	-	2,415,531	-
Beginning Surplus	-	-	-337,577	-114,000
Revenue Total	\$ 1,999,714	5,350,524	2,436,032	-

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Capital				
Buildings	-	114,317	397,434	-
Infrastructure	1,063,289	434,212	1,590,818	-
Machinery and Equipment	143,303	53,474	380,656	-
Intangible Assets	2,745,437	1,244,073	67,124	-
Capital Total	3,952,029	1,846,076	2,436,032	-
Expenditure Total	\$ 3,952,029	1,846,076	2,436,032	-

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 and 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 are integral to the comprehensive success of our system as a whole and allows the City of Pembroke Pines to seamlessly provide this broad base of services and support. This is encompassed in our ability to pump water from the ground, treat it, deliver it to our residents, collect and treat wastewater, as well as collect the revenues generated by these services. The City utilizes the contract services of Jacobs-OMI (a global services company) to operate and maintain our facilities.

~ ENVIRONMENTAL SERVICES (ENGINEERING) - See the separate Engineering section of this document for information on this element.

~ TECHNICAL SERVICES - The technical and regulatory requirements of the City's water and wastewater operations include provision of NELAC certified laboratory services to monitor the systems, ensuring that all federal, state, and local standards for water quality are strictly met; and the management and upkeep of our computerized control systems associated with the operation of both treatment plants, along with the computerized lift station telemetry Supervisory Control and Data Acquisition (SCADA) system.

~ WATER TREATMENT - The City's Water Treatment Plant is staffed and operated 24 hours a day by a team of certified operators. The plant reliably produces approximately 13.5 million gallons (MG) of potable water daily. Our water plant also provides water for firefighting

UTILITIES

purposes throughout our City at pressures and flow rates that enable the City to maintain the highest fire insurance rating possible (ISO Class One rating). As we transition to more computer-based systems, we can provide a 24-hour communication link between our staff, customers and emergency repair crews. Our technological improvements also allow for more precise monitoring and implementation of routine preventative maintenance to reduce downtime and improve system reliability and performance.

~ WATER DISTRIBUTION - is responsible for the operation, maintenance, and improvement of more than 556 miles of water distribution lines, service lines, approximately 44,000 meters, and associated control valves and appurtenances. Additionally, the water distribution section provides repair and preventative maintenance and testing services to 5,526 fire hydrants.

~ WASTEWATER COLLECTION - is responsible for the operation, maintenance, and improvement of more than 120 miles of force mains and 419 miles of gravity sewer mains, as well as 9,110 manholes and 198 lift stations.

~ WASTEWATER TREATMENT - The City's Wastewater Treatment Plant is staffed and operated 24 hours a day by certified operators, ensuring that approximately 7.5 million gallons/day of sanitary waste is treated and disposed of in an environmentally safe manner and in conformance with all applicable federal, state, and local laws. The treated effluent from the wastewater plant is disposed of via deep well injection, while solids are shipped away for land application to the agricultural community. During plant operations, frequent inspections are performed, thereby ensuring all routine and preventative maintenance is accomplished in a timely manner to preclude any degenerative performance.

Budget Highlights

The Utilities Department 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 sampling of some of the projects in this budget.

- Complete replacement of the electrical power distribution system in the Water Treatment Plant - \$2.078 million
- Rehabilitation of water treatment unit B - \$1.5 million
- Rehabilitation of the polymer/chemical room at the Water Treatment Plant - \$325,000
- Rehabilitation of the aeration system at the Wastewater Treatment Plant - \$1.421 million
- Rehabilitation of Unit #1 at the Wastewater Treatment Plant - \$1.656 million
- Water distribution system improvements in the Sunswept, Cedarwoods, and Hollybrook neighborhoods - \$1.66 million
- Sewer pumping/lift station rehabilitation or replacement - \$3.129 million
- Sewer system piping rehabilitation - \$3.25 million
- Rehabilitation of water supply wells - \$150,000

Accomplishments

The following is a summary of the noteworthy activities undertaken by the Utilities Department during Fiscal Year 2023. This summary focuses on “big picture” items and does not include day-to-day activities that, despite being routine, are valuable to our customers.

- Through the combined efforts of the entire Utility Department Team, the Department was able to produce a budget that only increased rates by 4.01%, reflecting the increase in the Water and Sewerage Maintenance Consumer Price Index for the 12-month period ending April 2022.

UTILITIES

- Ongoing construction of water and sewer infrastructure replacements in the Pines Village neighborhood, including new water mains, service lines and water meters that will result in improved services and fire protection to those residents. This project also includes conversion of the last remaining septic tank systems in the neighborhood to the City's sewer collection system. This will mitigate the potential of contamination to our ground water resources and benefits the environment.

- Ongoing construction of a new raw water main pipe from the City's eastern wellfield to the water treatment plant in order to provide redundancy and more efficient delivery of water to the plant.

- Ongoing rehabilitation of the City's sanitary sewer collection system in order to reduce storm water inflow and groundwater infiltration into the system. This will reduce the volume of unnecessary "non-sewer" water being treated, which will result in cost savings and less wear and tear on the City's equipment.

- Rehabilitation of vital water treatment plant treatment units, filters, electrical systems, and associated infrastructure to increase efficiency and useful life of the components. This initiative also includes facility improvements such as refurbishment and painting of structures and buildings.

- Rehabilitation and replacement of significant components of the City's wastewater treatment plant, rehabilitation of the electrical system for the treated sewage pump station, and replacement of a portion of the biosolids conveyor system. This initiative also includes facility improvements such as refurbishment and painting of structures and buildings.

- Continue implementation of a program to mitigate the potential for sewer system blockages and backups caused by fats, oils, and grease.

- Replacement of over 16,000 water meters that are 20 years and older throughout the City with new, electronic water meters that will bring a

new level of accuracy and customer service to our customers.

- Continue efforts to ensure 100% compliance with all local, state, and federal regulations.

UTILITIES

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Number of utility customers assisted via Customer Service Call and Walk-In Centers	47,772	40,000	61,862	40,000	40,000	40,000
Number of potable water meters replaced	2,068	2,000	500	2,000	16,000	2,000
Linear feet of gravity sewer mains rehabilitated, eliminating inflow and infiltration into the sanitary sewer system	9,755	21,485	410	21,485	20,000	20,000
Miles of water main maintained	546	525	556.2	525	546	556.5
Fire hydrants maintained	5,521	4,650	5,445	4,650	5,521	5,450
Lift stations maintained	198	198	196	212	199	197
Miles of sanitary sewer maintained	419	412	412	412	419	412.5
Miles of force main maintained	36	36	36	36	36	36.2
Effectiveness						
Drinking Water Compliance Rate (% Days) (1)	N/A	N/A	100%	N/A	N/A	100%
PH (County standard 6.5 - 9.1 or higher)	9.14	<9.50	9.0	<9.50	<9.50	<9.50
Total Residual Chlorine (County standard 4.0 or lower)	3.10	<4.00	3.75	<4.00	<4.00	<4.0
Color (County standard 15.0 or lower)	4.00	<15.00	6.0	<15.00	<15.00	<15.00
Fluoride ASF (County standard 0.8 or lower)	0.68	<0.80	0.69	<0.80	<0.80	<0.80
Turbidity NTU (County standard 1.0 or lower)	0.13	<1.00	0.16	<1.00	<1.00	<1.00
Iron Fe- (County standard 0.3 or lower)	0.02	<0.30	0.06	<0.30	<0.30	<0.30
Water Distribution System Integrity (2)	N/A	N/A	2.34	N/A	N/A	2.25
Wastewater Treatment Effectiveness Rate (3)	N/A	N/A	100%	N/A	N/A	100%
CBOD5 Effluent (County standard 20 or lower)	8.30	<20.00	7.1	<20.00	<20.00	<20.00
TSS Effluent (County standard 20 or lower)	10.16	<20.00	10.5	<20.00	<20.00	<20.00
Sewer Collection System Integrity (4)	N/A	N/A	16.84	N/A	N/A	15.00
Efficiency						
Distribution System Water Loss (5)	N/A	N/A	11.36%	N/A	N/A	10.00%
Water O&M Cost per Account (6)	N/A	N/A	270.98	N/A	N/A	275.00
Water O&M Cost per MG Distributed (7)	N/A	N/A	2,452.23	N/A	N/A	2,500.00
Sewer O&M Cost per Account (8)	N/A	N/A	479.14	N/A	N/A	485.00
Sewer O&M Cost per MG Processed (9)	N/A	N/A	7,946.74	N/A	N/A	8,200.00

N/A - New Performance Measure added for 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	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal

5 - Percentage of produced water that fails to reach customer and cannot otherwise be accounted for through authorized usage.

6 - Total water-related utility costs related to operations and maintenance per number of customer accounts.

7 - Total water-related utility costs related to operations and maintenance per annual average daily quantity of water treated.

8 - Total sewer-related costs related to operations and maintenance per number of customer accounts.

9 - Total sewer-related costs related to operations and maintenance per annual average daily quantity of wastewater treated.

UTILITIES

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Building Permits	64,542	59,951	15,000	15,000
Charges for Services	108,280	486,194	265,991	396,000
Intergovernmental Revenue	-	672,065	4,000,000	-
Water/Sewer Charges	58,336,285	60,967,734	63,197,000	66,469,000
Investment Income	158,648	3,802,350	1,091,000	949,000
Miscellaneous Revenues	20,048	35,207	23,100	17,500
Water/Sewer Connection	325,828	348,272	498,985	403,000
Appropriated Retained Earnings	-	-	29,301,097	-
Capital Funded By Reserve	-	-	3,390,000	3,450,000
Beginning Retained Earnings	-	-	632,854	9,796,488
Capital Contributions	1,348,136	1,768,331	-	-
Revenue Total	\$ 60,361,767	68,140,103	102,415,027	81,495,988

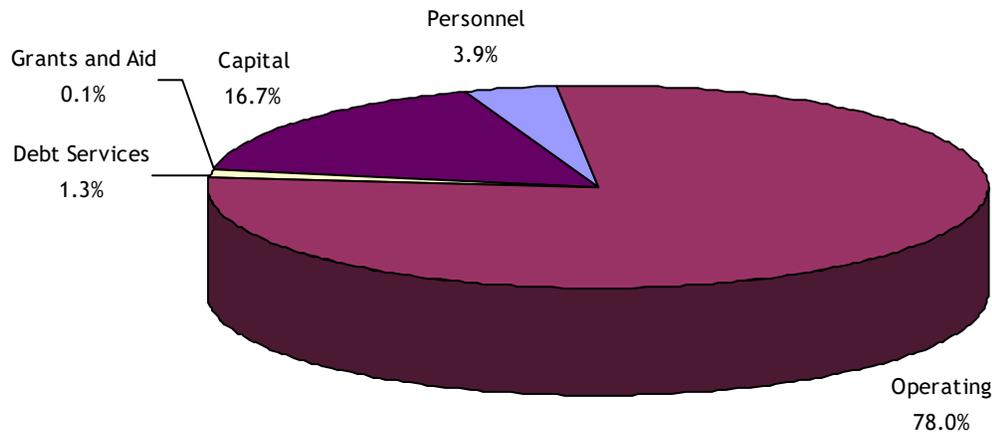
	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Personnel				
Salary	974,105	1,183,597	1,258,930	1,282,075
Benefits	-396,738	365,244	1,964,166	1,922,756
Personnel Total	577,367	1,548,840	3,223,096	3,204,831
Operating				
Professional Services	1,066,906	2,090,188	2,172,777	1,355,974
Accounting and Auditing	57,324	59,677	65,038	70,450
Other Services	12,857,036	13,704,224	15,671,806	15,743,425
Travel Per Diem	536	2,520	8,400	12,800
Communication Services	78,756	74,402	89,894	86,950
Freight & Postage Services	148,781	188,219	264,000	298,760
Utility Services	10,840,270	9,559,895	11,030,062	11,432,957
Rentals and Leases	229,647	217,712	260,249	259,457
Insurance	1,130,532	1,523,007	2,014,090	2,954,620
Repair and Maintenance Services	1,358,068	1,272,410	2,383,225	2,127,157

UTILITIES

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Operating				
Printing and Binding	3,785	2,296	3,500	3,500
Depreciation	7,136,865	7,430,197	3,390,000	3,450,000
Other Current Charges and Obligations	18,888,548	19,235,426	20,169,194	22,158,154
Office Supplies	36,041	26,362	29,500	36,500
Operating Supplies	2,568,587	2,195,371	4,018,455	3,548,048
Publications and Memberships	1,010	1,969	9,600	9,000
Training	441	3,022	32,400	9,000
Operating Total	56,403,132	57,586,895	61,612,190	63,556,752
Debt Services				
Principal Payments	-	-	933,256	965,920
Interest Payments	174,318	142,937	121,345	88,109
Debt Services Total	174,318	142,937	1,054,601	1,054,029
Grants and Aid				
Aids to Government Agencies	-	76,178	61,919	63,776
Grants and Aid Total	-	76,178	61,919	63,776
Capital				
Buildings	-	-	283,021	150,000
Infrastructure	-	-	28,972,454	11,199,600
Machinery and Equipment	-	-	7,207,746	2,267,000
Capital Total	-	-	36,463,221	13,616,600
Expenditure Total	\$ 57,154,817	59,354,850	102,415,027	81,495,988

UTILITIES

Expenditure Category



Position Title	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
512009 Asst Director of Public Svc	1	1	1	1
512051 Public Services Director	0.5	0.5	0.5	0.5
512109 Administrative Supervisor	1	1	1	1
512146 Assist. UT/Compliance Director	1	1	1	1
512147 Assist. Utilities Director	1	1	1	1
512148 Utilities Director	1	1	1	1
512196 Envir Svc/Utilities Director	0.5	-	-	-
512499 Deputy City Manager	0.5	1	1	1
512500 City Engineer	0.5	0.5	0.5	0.5
512516 Assistant City Manager	0.5	-	-	-
512532 Accountant II	0.5	0.5	0.5	0.5
512537 Assistant City Engineer	-	0.5	0.5	0.5
512741 Controller	-	0.5	0.5	0.5
512774 Engineer	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 and 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 2023-24 budget increased \$282,515 or 4.76% over the working budget for FY 2022-23 due to increases in residential disposal expense.

SANITATION

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Tons of residential waste disposed*	N/A	N/A	39,512	54,000	54,000	54,000
Effectiveness						
Resident complaints	N/A	N/A	515	0	0	0
Bulk trash warnings issued	N/A	N/A	175	0	0	0
Average number of delinquent commercial accounts per month (60+ days)	N/A	N/A	513	0	0	0
Efficiency						
Disposal cost per ton for residential waste	N/A	N/A	\$47.79	\$47.79	\$50.18	\$51.68

N/A - New Performance Measure added to FY2023-24 Budget Book.

* Does not include condominiums and apartment complexes.

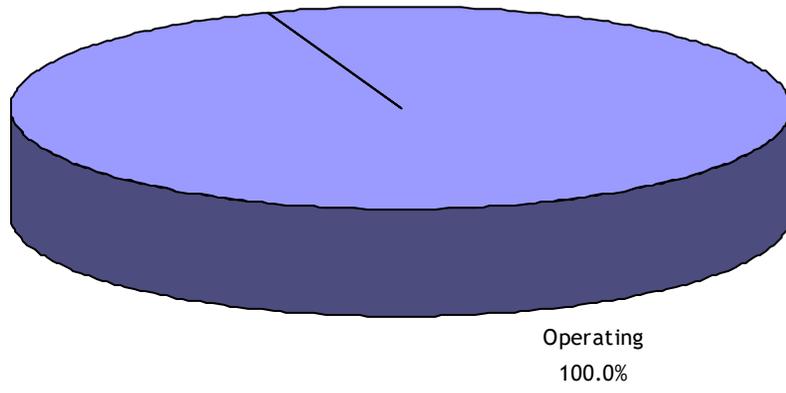
SANITATION

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Charges for Services		-	4,074,717	5,910,686	6,213,201
Miscellaneous Revenues		-	15,750	30,000	10,000
Revenue Total	\$	-	4,090,467	5,940,686	6,223,201

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Operating					
Professional Services		-	49,149	-	-
Other Services		-	271,699	372,274	388,498
Travel Per Diem		-	3	50	50
Communication Services		-	491	1,800	1,800
Utility Services		-	4,131,061	5,523,112	5,801,403
Repair and Maintenance Services		-	2,875	7,400	7,400
Printing and Binding		-	19,025	21,505	10,000
Depreciation		-	4,665	-	-
Office Supplies		-	20	1,000	1,000
Operating Supplies		-	3,568	13,300	12,750
Publications and Memberships		-	-	245	300
Operating Total		-	4,482,554	5,940,686	6,223,201
Expenditure Total	\$	-	4,482,554	5,940,686	6,223,201

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 and 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 2023-24 budget reflects a \$4.7 million or 14.33% increase over the FY 2022-23 working budget due to rising cost of healthcare and liability insurance premiums.

PUBLIC INSURANCE FUND

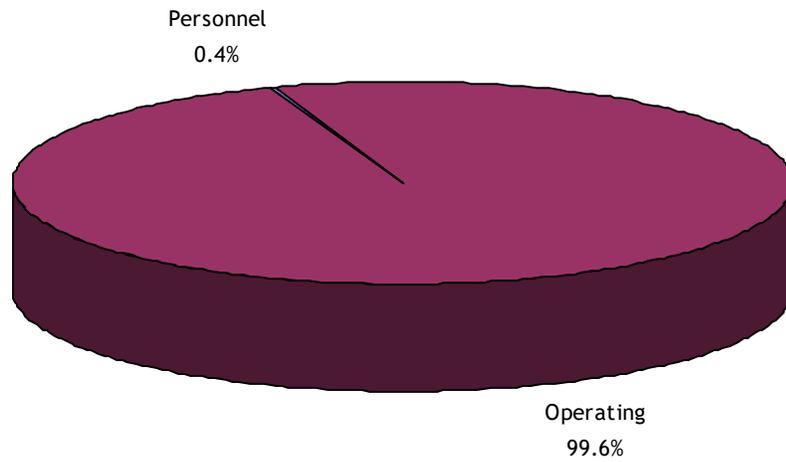
Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Safety seminars	7	7	11	4	10	10
Effectiveness						
Total claims	198	140	210	163	100	120
Efficiency						
Average workers' compensation insurance cost per FT Employee	\$822.00	\$1,477.00	\$802.33	\$2,251.98	\$1,000.00	\$750.00

PUBLIC INSURANCE FUND

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Charges for Services	20,559,427	19,797,603	30,216,529	34,807,875
Investment Income	61,851	-977,411	501,981	378,123
Miscellaneous Revenues	3,421,957	6,390,095	1,882,747	2,086,240
Interfund Transfers	100,000	100,000	100,000	100,000
Beginning Surplus	-	-	-100,000	-100,000
Revenue Total	\$ 24,143,235	25,310,287	32,601,257	37,272,238
Expenditure Category				
	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel				
Salary	91,822	122,304	87,820	90,996
Benefits	-10,938	-10,984	41,967	44,671
Personnel Total	80,884	111,320	129,787	135,667
Operating				
Other Services	88,441	107,290	114,279	164,111
Travel Per Diem	-	-	-	1,000
Insurance	23,863,800	24,990,496	32,333,191	36,946,460
Repair and Maintenance Services	-	-	2,000	2,000
Printing and Binding	8,200	-	17,000	17,000
Other Current Charges and Obligations	-	-	-	-
Office Supplies	1,909	1,181	4,000	4,000
Operating Supplies	-	-	500	1,500
Training	-	-	500	500
Operating Total	23,962,351	25,098,967	32,471,470	37,136,571
Expenditure Total	\$ 24,043,235	25,210,287	32,601,257	37,272,238

PUBLIC INSURANCE FUND

Expenditure Category



Position Title		2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Budget	Budget
512017 Risk/Benefits Manager		1	1	1	1
Total	Full-time	1	1	1	1
	Part-time	-	-	-	-

GENERAL EMPLOYEES PENSION

Mission

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

Goals

To accurately account for all the financial resources of the Pension Plan, whether earned through investments or contributed by the City and its employees, so as to ensure that funds will be available for the payment of benefits as they become due and to maintain the actuarial soundness of the Pension Plan.

Objectives

To provide accurate, timely, and efficient accounting of the activities related to the General Employees Pension Plan (GEPP), which is administered by the Principal Financial Group.

To keep the GEPP actuarially sound by funding it in accordance with the Actuarially Determined Contribution (ADC), as determined by the Plan's actuary.

To invest the assets of the GEPP in accordance with the Investment Policy adopted by the City.

To ensure that all Employees contribute 7.25% of their gross wages, as required by the Plan.

To correctly pay pension benefits in accordance with stated policy.

Major Functions and Activities

The General Employees Pension Plan was established by referendum in 1973 and restated on October 1, 1989. It has subsequently been amended by the following Ordinances:

ORDINANCE NUMBER DATED

992 April 15, 1992
 1058 December 15, 1993
 1297 March 17, 1999
 1329 February 2, 2000
 1413 June 19, 2002
 1479 March 17, 2004

1515 May 18, 2005
 1520 August 3, 2005
 1555 August 16, 2006
 1614 September 3, 2008
 1668 August 4, 2010
 1806 January 7, 2015
 1844 April 16, 2016
 1865 January 11, 2017
 1894 February 7, 2018

The Pension Plan was established to provide retirement benefits to the general employees of the City. The City is required to contribute an actuarially determined amount that, when combined with participants' contributions, will fully provide for all benefits as they become payable. Effective February 1, 2010, all employees are required to contribute 7.25% of regular wages.

As of October 1, 1998, all full-time employees, as defined in the 1973 Referendum, were required to participate in the Pension Plan as a condition of continued employment. Contributions were pre-taxed. 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).

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 bargaining 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.

Effective July 1, 2010, bargaining unit members are no longer required to contribute to the Plan, and any benefits accrued up to June 30, 2010, are frozen. Bargaining unit members will not accrue any additional benefits. Non-bargaining unit members are still allowed to participate in the Plan and active members are still accruing benefits. Non-bargaining employees hired on or after October 1, 2014, will no longer be eligible to enter this plan. The City is also extending its benefits coverage to all eligible retirees' domestic partners effective October 1, 2014.

GENERAL EMPLOYEES PENSION

Budget Highlights

The City's contribution to the General Employees' Pension for the FY 2023-24 will be approximately \$3.5 million.

The GEPP budget includes an estimated annual rate of return of 7.0%, which approximates \$13.9 million in investment income. The actuarial assumption of 5.75% represents the average long-term expected rate of return.

Accomplishments

The City's ADC for the fiscal year ended 2022-23 is \$375,000. This represented a \$9,846 or 2.56% decrease from 2021-22. The City will be making an additional \$ 3.1 million contribution to the ADC by the end of the fiscal year 2022-23, totaling \$3.5 million.

For the nine months period ended June 30, 2023, the GEPP investments were valued at approximately \$214.1 million. The annualized rate of return for this period was approximately 13.03%.

GENERAL EMPLOYEES PENSION

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Retired participants	423	420	431	423	431	425
Benefits (in millions) paid to participants including those in the Deferred Retirement Option Plan (DROP)	\$12.5M	\$12.0M	\$12.3M	\$12.0M	\$13.6M	\$13.6M
Average retirement age	55	55	55	55	55	55
Average salary increase	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Effectiveness						
% of transfers completed within a week of due date	100%	100%	100%	100%	100%	100%
Return on investment**	9.13%	6.00%	16.54%	6.00%	5.75%	5.75%
City contribution as a % of covered payroll ^	400.52%	75.00%	529.91%	90.00%	100.00%	100%
Efficiency						
% of administrative costs to total assets	0.0%	0.05%	0.00%	0.05%	0.05%	0.05%

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

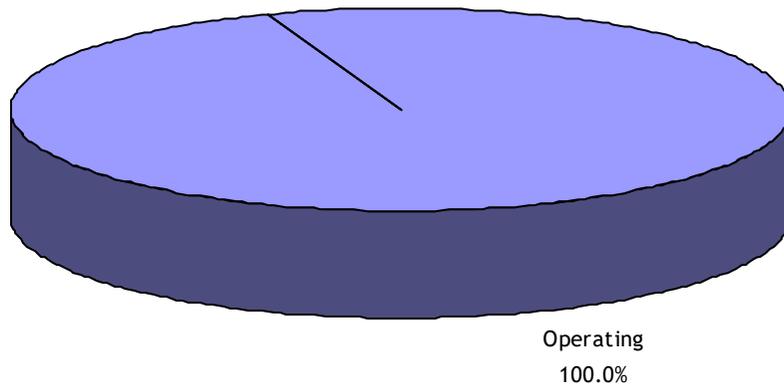
^ Covered payroll includes salaries for all General Employees except those in DROP and those hired after June 30, 2010. As of 9-30-13, covered payroll includes bargaining and non-bargaining members.

GENERAL EMPLOYEES PENSION

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Investment Income	33,525,833	-36,833,543	13,000,000	13,930,000
Miscellaneous Revenues	7,635,762	9,631,422	3,633,936	3,616,953
Beginning Surplus	-	-	-2,956,936	-3,694,953
Revenue Total	\$ 41,161,595	-27,202,121	13,677,000	13,852,000

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Operating				
Professional Services	65,955	66,604	77,000	77,000
Pension Benefits	12,470,598	12,334,024	13,600,000	13,775,000
Operating Total	12,536,553	12,400,628	13,677,000	13,852,000
Expenditure Total	\$ 12,536,553	12,400,628	13,677,000	13,852,000

Expenditure Category



POLICE AND FIRE PENSION

Mission

To accumulate sufficient financial assets in order to provide long-term pension benefits to the City's Firefighters and Police Officers who have served the residents of the City of Pembroke Pines.

Goals

To accurately account for all the financial resources of the Pension Plan, whether earned through investments or contributed by the City, the State, and the members and to pay pension benefits as they become due; and to maintain the actuarial soundness of the Plan.

Objectives

To provide accurate, timely and efficient accounting for the Firefighters and Police Officers Pension Fund related activities, as administered by the Pension Board of Trustees (hereafter referred to as the Board).

To maintain the actuarial soundness of the Plan by funding the full amount of the Actuarially Determined Contribution (ADC), as determined by the Plan's actuary.

To invest the assets of the Plan in accordance with the Investment Policy adopted by the Board.

To ensure that all members of the Plan contribute the required percentage of their compensation. Participants are 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.

To accurately pay pension benefits to retired members and their beneficiaries on a timely basis, and in accordance with stated policy.

Major Functions and Activities

The Plan, which is a single employer, defined

benefit plan, was established to provide retirement benefits to Firefighters and Police Officers in the City. A more detailed description of the Plan and its provisions appears in the City's Code of Ordinances constituting the plan and the summary plan description.

The City of Pembroke Pines Firefighters and Police Officers Pension Fund was established by referendum in 1973. It has subsequently been amended by the following ordinances:

ORDINANCE NUMBER DATED
 557 February 19, 1981
 829 March 4, 1987
 967 September 19, 1991
 1014 November 4, 1992
 1067 February 16, 1994
 1091 September 8, 1994
 1131 September 6, 1995
 1198 December 18, 1996
 1249 January 7, 1998
 1318 November 17, 1999
 1321 December 15, 1999
 1325 January 19, 2000
 1353 September 20, 2000
 1360 November 15, 2000
 1443 June 18, 2003
 1480 March 17, 2004
 1509 February 17, 2005
 1521 August 3, 2005
 1572 February 21, 2007
 1581 May 16, 2007
 1669 August 4, 2010
 1670 August 4, 2010
 1693 June 15, 2011
 1705 October 5, 2011
 1709 November 16, 2011
 1767 January 15, 2014
 1774 April 9, 2014
 1819 May 6, 2015
 1824 September 16, 2015
 1900 March 21, 2018
 1915 September 17, 2018
 1916 September 17, 2018

The City is required to contribute an actuarially determined amount that, when combined with participants' contributions and contributions from the State of Florida, will fully provide for all

POLICE AND FIRE PENSION

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. The City's contribution is based on the actuarial valuation using the frozen initial liability method and the level percent closed amortization method. Unfunded liabilities are amortized over 30 years consistent with Chapter 112, Part VII, Florida Statutes.

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.

Service 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.

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 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 be eligible for this benefit, firefighter members must retire or enter the DROP 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. Firefighters hired after April 30, 2010, shall receive a benefit amount equal to 3% of the average monthly earnings for the highest two years of continuous service multiplied by the number of years of continuous service provided that the pension does not exceed 80% of the average monthly earnings.

Upon retirement, firefighter members who were hired on or after April 1, 2006, shall receive a fixed 3% increase to their retirement benefit on April 1 of each year following retirement. Firefighters hired on or after May 1, 2010, who 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

POLICE AND FIRE PENSION

retired prior to April 30, 2010, under the Career Anniversary Pension Retirement Incentive Option, earnings may include payment up to 1,000 hours of accrued unused leave. Effective May 1, 2010, firefighter and police officer members may include only accrued time earned as of April 30, 2010, up to 1,000 hours, in the final calculation of pension benefits. For employees hired after April 30, 2010, no payment of accrued leave will be included in the final calculation of pension benefits. For firefighter and police officer members hired before May 1, 2010, entering the DROP after April 30, 2010, DROP interest credits will be based upon Plan gross return, subject to a minimum 5% to a maximum 8% per annum.

Budget Highlights

The City's contribution for the FY 2023-24 is approximately \$33.3 million; this represents an increase of \$2.1 million from FY 2022-23 working budget. The increase is mainly attributable to the decrease in the investment income and a slight increase in the number of active participants.

The Fire and Police Pension budget includes \$52.4 million in investment income. The actuarial assumption of 7.45% represents the average long-term expected rate of return.

Accomplishments

The City will contribute a total of \$31.2 million for the fiscal year ending 2022-23, which is the ADC for the year.

For the period ended March 31, 2023, the Fire and Police Pension investments were valued at \$830.2. The rate of return for the Plan was 10.0% for the six months ended March 31, 2023.

POLICE AND FIRE PENSION

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Retired participants	463	419	493	428	463	493
Benefits (in millions) paid to participants including those in the Deferred Retirement Option Plan (DROP)	\$38.5M	\$34.0M	\$42.3M	\$37.0M	\$54.0M	\$57.0M
Effectiveness						
% of transfers completed within pay period	100%	100%	100%	100%	100%	100%
Return on investment*	19.63%	7.75%	-11.33%	7.65%	7.00%	7.45%
City contribution as a % of covered payroll	97.04%	98.00%	102.63%	109.00%	100.00%	100.00%
Efficiency						
% of administrative costs to total fund assets	0.09%	0.20%	0.11%	0.20%	0.20%	0.20%

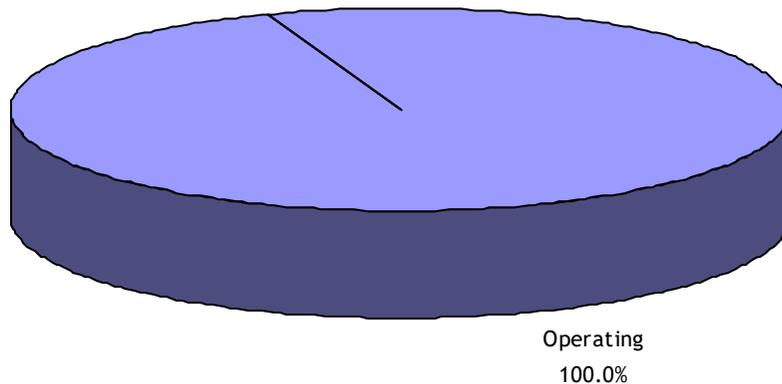
* Goals for return on investment are based on the actuarial assumption reflected in the valuation reports.

POLICE AND FIRE PENSION

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Investment Income	146,007,796	-93,557,088	58,000,000	61,900,000
Miscellaneous Revenues	33,717,443	35,378,802	36,205,676	38,380,643
Beginning Surplus	-	-	-35,055,676	-37,812,621
Revenue Total	\$ 179,725,239	-58,178,286	59,150,000	62,468,022

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category				
Operating				
Professional Services	4,706,924	5,237,519	4,850,000	5,675,000
Other Current Charges and Obligations	38,504,065	42,249,585	54,300,000	56,793,022
Operating Total	43,210,989	47,487,104	59,150,000	62,468,022
Expenditure Total	\$ 43,210,989	47,487,104	59,150,000	62,468,022

Expenditure Category



OTHER POSTEMPLOYMENT BENEFITS

Mission

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

Goals

To accurately account for all the financial resources of the Retiree Health/Life Insurance Plan (hereinafter referred to as the Plan), whether earned through investments or contributed by the City and its retirees, so as to ensure that funds will be available for the payment of benefits as they become due; and to maintain the actuarial soundness of the Plan.

Objectives

To provide accurate, timely, and efficient accounting of the activities related to the City's Retiree Health/Life Insurance Plan.

To invest the assets of the Plan in accordance with the Investment Policy as adopted by the City.

To correctly pay benefits other than pension benefits in accordance with stated policy.

Major Functions and Activities

The Other Postemployment Benefits Fund was established as a result of the new Governmental Accounting Standards Board (GASB) Statements number 43 and 45 regarding OPEB. These new standards call for governments to account for other postemployment benefits, other than pensions, in a similar manner as 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 by Ordinance. Coverage of health and life 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 also available to retirees. The amount of the benefit is equal to 100% of final salary at retirement, up to a maximum of \$100,000. The benefit amount is reduced by 50% at age 65.

Employees are eligible to participate upon normal retirement in the City's pension plan of which the employee is a member. If the employee does not belong to a City's pension plan, that employee upon termination must have completed 10 years of continuous service, and upon attaining age 55 would be eligible.

For employees hired after March 2005, health insurance for retirees is no longer being provided at the City's expense. A retiree may elect to continue health insurance in the City Plan if they pay the blended rate for employees and retirees as provided by state law.

Effective July 1, 2010, all general employees (bargaining unit eligible) will pay the full blended insured equivalent rate if they choose to continue the City's insurance at retirement. Effective October 1, 2014, the City is extending its benefits coverage to all eligible retirees' domestic partners.

Budget Highlights

The City will contribute approximately \$11.7 million to the OPEB Trust Fund, for the FY 2023-24. This is \$5.3 million more than the Actuarially Determined Contribution (ADC) for the year.

Accomplishments

For the period ended March 31, 2023, the OPEB Trust Fund was valued at \$133.3 million. The rate of return for the Fund was 10.0% for the six months ended March 31, 2023.

OTHER POSTEMPLOYMENT BENEFITS

Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Retired participants receiving benefits	530	600	544	600	544	570
Retiree health claim benefits paid	\$11.4M	\$13.0M	\$13.3M	\$13.0M	\$13.1M	\$14.0M
Effectiveness						
Return on investments**	9.7%	8.00%	18.00%	N/A	7.20%	8.24%
City's ADC as a % of City payroll	6.89%	9.00%	6.08%	N/A	10.00%	10.00%
Efficiency						
City's actual contribution as a % of the ADC	233.06%	100.00%	233.39%	100.00%	100.00%	100.00%
Administrative costs as a % of total fund assets	0.10%	1.25%	0.15%	1.25%	1.00%	1.00%

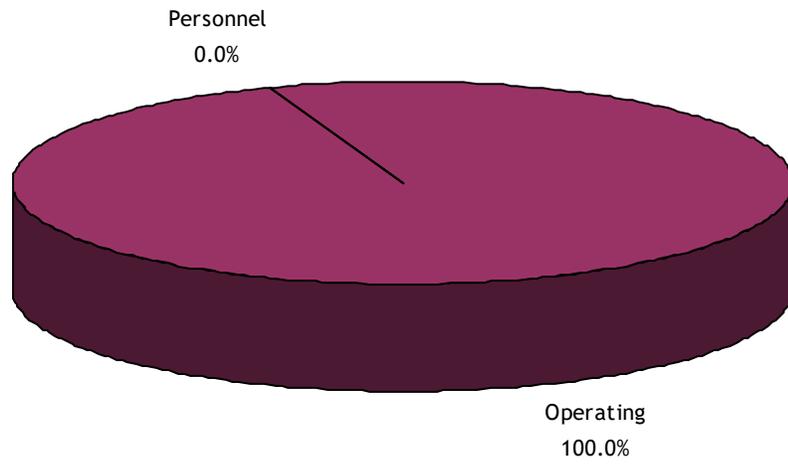
**Goals for return on investment are based on the actuarial assumption reflected in the valuation reports.

OTHER POSTEMPLOYMENT BENEFITS

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category				
Investment Income	20,172,712	-17,228,016	10,005,600	15,010,000
Miscellaneous Revenues	17,819,415	16,357,716	12,368,828	12,315,000
Beginning Surplus	-	-	-6,788,428	-10,713,400
Revenue Total	\$ 37,992,127	-870,300	15,586,000	16,611,600
Expenditure Category				
Personnel				
Benefits	4,661	5,172	7,000	8,000
Personnel Total	4,661	5,172	7,000	8,000
Operating				
Professional Services	504,128	546,401	512,000	601,600
Other Services	44,363	31,573	50,000	40,000
Insurance	11,527,983	13,479,133	15,017,000	15,962,000
Operating Total	12,076,475	14,057,107	15,579,000	16,603,600
Expenditure Total	\$ 12,081,136	14,062,279	15,586,000	16,611,600

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 and Activities

On October 21, 1992, the City entered into an agreement with the Florida Wetlandsbank™ (FW), a Florida Joint Venture, wherein the City granted FW a license to develop a Wetlands Mitigation Bank at a site containing approximately 450 acres located in the Chapel Trail Preserve.

This agreement, which ended on December 31, 2004, established the first Wetland Mitigation Bank in Florida and the second in the nation. Florida Wetlandsbank's responsibilities included designing, permitting, and constructing the ecosystem; maintaining and monitoring the wetlands for a five-year period once construction was completed; and the sales and marketing of the mitigation credits.

On January 1, 2005, the City assumed full responsibility and maintenance for the wetlands. The City now owns various sites totaling approximately 620 acres of wetlands of which 502 are maintained by the Trust Fund. The City became the Grantor of the Mitigation Bank Irrevocable Trust Fund on April 5, 1995 in order

to hold the funds to maintain the wetlands in perpetuity. The current Trustee is the Bank of New York, and the beneficiaries of the Trust Fund are the City, the South Florida Water Management District, the U. S. Army Corps of Engineers, and Broward County. Payments are made quarterly from the investment earnings of the Trust Fund to cover the cost of maintaining the wetlands. In the event that investment earnings are insufficient to cover expenses, payments from the principal of the Trust can be utilized with the written consent of the Trust's beneficiaries.

Budget Highlights

Expenditures for maintaining the wetlands have remained constant, with no changes anticipated in FY 2023-24.

WETLANDS MITIGATION TRUST FUND

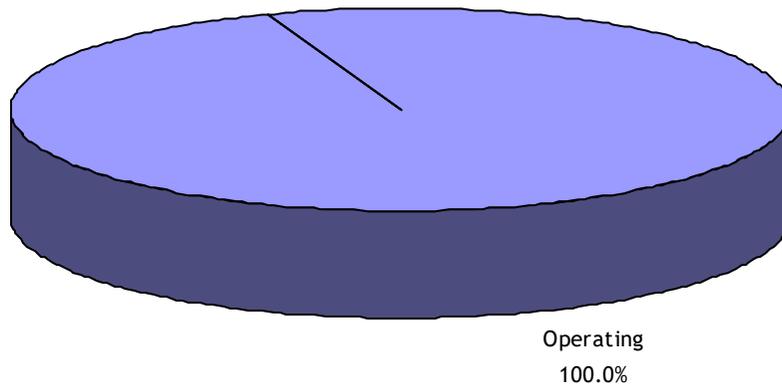
Performance Measures	2020-21		2021-22		2022-23	2023-24
	Actual	Goal	Actual	Goal	Goal	Goal
Outputs						
Funds set aside for wetlands maintenance	\$473,406	\$490,000	\$674,765	\$490,000	\$490,000	\$680,716
Effectiveness						
Investment yield	0.16%	2.00%	0.07%	2.00%	2.00%	2.00%

WETLANDS MITIGATION TRUST FUND

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenue Category					
Investment Income		757	4,064	5,000	9,000
Interfund Transfers		-	213,755	-	-
Beginning Surplus		-	-	11,500	7,500
Revenue Total	\$	757	217,819	16,500	16,500

		2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Expenditure Category					
Operating					
Professional Services		1,460	1,460	1,500	1,500
Other Services		15,000	15,000	15,000	15,000
Operating Total		16,460	16,460	16,500	16,500
Expenditure Total	\$	16,460	16,460	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 improvement 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.

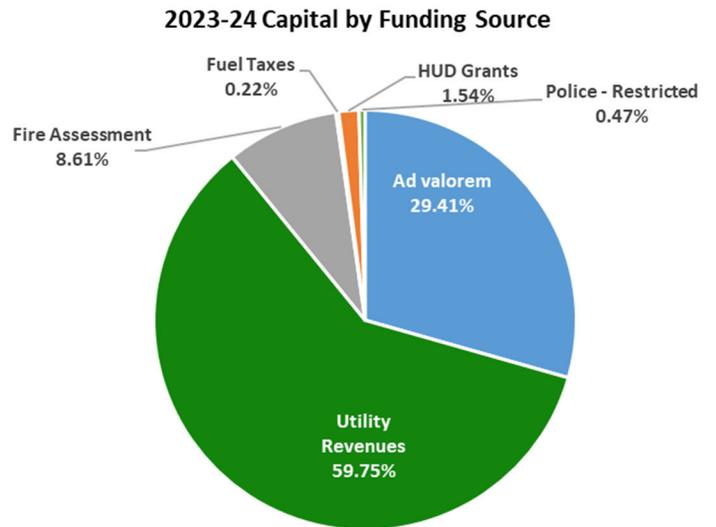
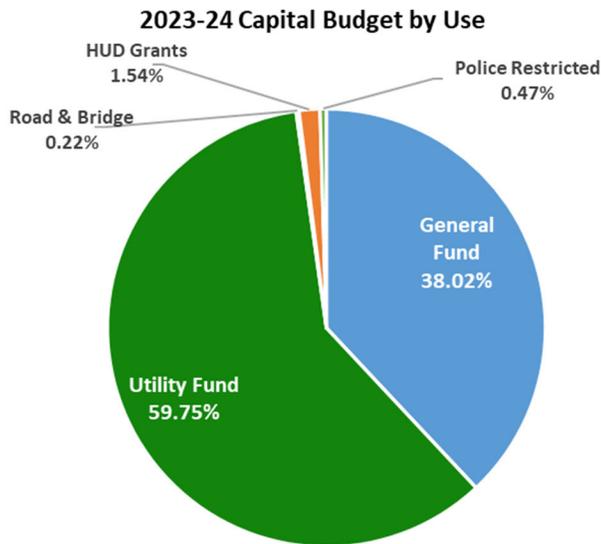
The policies that guide the development of the CIP are as follows:

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 productivity of the City’s work force. 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 2023-24 Capital Budget and Operating Impact

The FY 2023-24 capital budget for all funds is \$22.8 million, an increase of \$2.3 million or 11.0% compared to the FY 2022-23 adopted budget. The General Fund and the Utility Fund account for 38.0% and 59.8% of the total appropriations, respectively. The capital budget is funded mainly by utility revenues and ad valorem taxes, as shown in the pie chart below. The public safety capital budget of \$6.0 million is 26.5% of the total capital outlay planned for all funds, and the Police Department represents 54.2% of the public safety total. Appropriations for replacement of motor vehicles account for \$3.4 million or 56.0% 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 are expected to reduce maintenance cost by \$50K annually. Notwithstanding, there is a positive non-financial impact as these replacements would maintain or even improve City services.

- \$2.4 million - Police vehicles
- \$0.6 million - Fire station refurbishments
- \$0.8 million - Fire engine
- \$3.1 million - Lift station replacement and rehabilitation
- \$4.4 million - Sewer lines, water and wastewater treatment plants rehabilitation

Nonrecurring Items: The 2023-24 all funds budget has two major capital projects (appropriations above \$1.0 million). Details of these projects are provided in the table below. These capital investments will have a positive non-financial impact through improvements in efficiency and effectiveness.

Project Description	Budget 2023-24	Annual	Operating Impact
Water Treatment Plant Improvements	Utility Fund	Net	Explanation
Complete electrical distribution system replacement.	\$1.1 Million funded by operating revenues	N/A	This project will result in increased operational reliability of the water treatment plant.
Water Main Improvements	Utility Fund	Net	Explanation
Water service line and meter replacements at Howard C. Forman, Hollybrook, Sunswept, Cedarwoods.	\$2.1 Million funded by operating revenues	N/A	Project will improve the quality and reliability of water, sewer, and electrical service. Project will also resolve water meter accuracy and backflow prevention concerns.

CAPITAL IMPROVEMENT PROGRAM
Capital Costs by Project Category
In Present Value as Provided by Department Directors

SOURCE OF FUNDING	2023-24	2024-25	2025-26	2026-27	2027-28	Total	
GENERAL FUND							
Div. 2002 - Technology Services							
Technology Infrastructure	Revenues	-	300,000	300,000	-	-	600,000
Network Servers	Revenues	75,000	75,000	75,000	75,000	75,000	375,000
Vehicles	Revenues	80,000	40,000	-	40,000	-	160,000
Telephony and Phone Systems	Revenues	390,000	390,000	390,000	390,000	390,000	1,950,000
Other Equipment	Revenues	250,000	405,000	300,000	300,000	300,000	1,555,000
Div. 3001 - Police							
Vehicles	Revenues	2,376,887	2,000,000	2,000,000	2,000,000	2,000,000	10,376,887
Motorcycles	Revenues	-	120,000	60,000	60,000	60,000	300,000
Radios	Revenues	66,000	60,000	60,000	60,000	60,000	306,000
Computer System	Revenues	29,000	100,000	100,000	100,000	100,000	429,000
Other Equipment	Revenues	784,000	500,000	500,000	500,000	500,000	2,784,000
Div. 4003 - Fire Rescue							
(Note: Rev/Fire Asmt = Revenues & Fire Assessment)							
Vehicles	Rev/Fire Asmt	140,000	80,000	80,000	80,000	80,000	460,000
Ladder Truck	Fire Asmt	-	1,400,000	-	-	-	1,400,000
Fire Engine	Fire Asmt	805,000	-	1,600,000	805,000	1,600,000	4,810,000
Fire Apparatus Refurbishment	Fire Asmt	30,000	35,000	35,000	40,000	40,000	180,000
Life Pak (12)	Revenues	-	-	400,000	-	-	400,000
Ambulances	Revenues	-	415,000	415,000	850,000	415,000	2,095,000
Ambulance Refurbishment	Revenues	20,000	25,000	25,000	25,000	25,000	120,000
Command Vehicle	Rev/Fire Asmt	-	-	-	80,000	-	80,000
Rescue Laptops	Revenues	-	-	-	80,000	-	80,000
Radios	Rev/Fire Asmt	200,000	-	-	-	-	200,000
SCBA Refurbishment / Replacement	Fire Asmt	800,000	-	-	-	-	800,000
Training Facility Refurbishment	Rev/Fire Asmt	25,000	100,000	25,000	25,000	25,000	200,000
Station Refurbishment	Rev/Fire Asmt	600,000	600,000	-	200,000	-	1,400,000
Fire Prevention Vehicle	Fire Asmt	65,000	65,000	-	-	-	130,000
Body Armor	Revenues	-	-	-	100,000	-	100,000
Automatic CPR Device	Revenues	-	-	-	100,000	-	100,000
Communications upgrade	Rev/Fire Asmt	50,000	-	-	-	-	50,000
Computer Equipment (Not Micro)	Rev/Fire Asmt	-	-	30,000	-	-	30,000
Special Equipment - FIRE	Fire Asmt	-	100,000	-	100,000	75,000	275,000
Special Equipment - RESCUE	Revenues	15,000	-	-	-	75,000	90,000
Other Equipment	Rev/Fire Asmt	-	-	25,000	-	-	25,000
Extractors (Bunker Gear)	Rev/Fire Asmt	20,000	20,000	20,000	20,000	-	80,000
Rescue Carts and Trailer	Revenues	-	-	-	65,000	-	65,000
Div. 6001 - General Government Buildings							
Vehicles	Revenues	134,000	150,000	150,000	150,000	150,000	734,000
Fencing	Revenues	13,000	150,000	150,000	150,000	150,000	613,000
Major Repairs and Maintenance Projects	* Revenues	2,009,000	2,000,000	2,000,000	2,000,000	2,000,000	10,009,000
Div. 6004 - Grounds Maintenance							
Vehicles & Heavy Equipment	Revenues	30,000	225,000	225,000	225,000	225,000	930,000
Non Capital Equipment	* Revenues	18,750	150,000	150,000	150,000	150,000	618,750
Landscaping	* Revenues	350,000	500,000	500,000	500,000	500,000	2,350,000

CAPITAL IMPROVEMENT PROGRAM
Capital Costs by Project Category
In Present Value as Provided by Department Directors

SOURCE OF FUNDING	2023-24	2024-25	2025-26	2026-27	2027-28	Total
GENERAL FUND (continued)						
Div. 6005 - Procurement						
FuelMaster AIM 2.4 Dash Odometer Kits * Revenues	26,250	24,500	24,500	24,500	24,500	124,250
Div. 7001 - Recreation & Div. 7006 - Golf						
Vehicles Revenues	215,000	40,000	40,000	45,000	75,000	415,000
Heavy Equipment - Golf Revenues	45,000	50,000	50,000	50,000	50,000	245,000
Other Equipment-Parks & Recreation Revenues	70,000	900,000	800,000	800,000	500,000	3,070,000
Improvements Other Than Building Revenues	500,000	1,800,000	600,000	600,000	500,000	4,000,000
Buildings-Improvement Revenues	540,000	350,000	225,000	225,000	225,000	1,565,000
Fencing Revenues	40,000	60,000	60,000	60,000	60,000	280,000
Div. 7010- Civic & Cultural Facility						
Improvement other than Building Revenues	30,000	35,000	35,000	35,000	35,000	170,000
Other Equipment Revenues	31,000	40,000	40,000	40,000	40,000	191,000
Div. 8001 - Community Services						
Vehicles Revenues	53,781	-	-	-	-	53,781
Stage/Other Improvements Revenues	65,000	-	-	-	-	65,000
Div. 8002 - Housing - Pines Point						
Repair/Replacement - AC Units/Other Appliances * Revenues	77,000	83,000	90,000	97,000	104,000	451,000
Div. 8002 - Housing - Project 603 - Pines Place						
Repair/Replacement - AC Units/Other Appliances * Revenues	67,500	92,000	99,000	106,500	114,500	479,500
Vehicles Revenues	35,000	-	-	-	-	35,000
TOTAL GENERAL FUND	\$ 11,171,168	\$ 13,479,500	\$ 11,678,500	\$ 11,353,000	\$ 10,723,000	\$ 58,405,168
ROAD & BRIDGE FUND						
Div. 6002 - Maintenance & Div. 6003 - Infrastructure						
Road Resurfacing * Revenues	616,000	1,500,000	1,500,000	1,500,000	1,500,000	6,616,000
Road, Sidewalk, & Drainage Improvements * Add'l Local Option Gas Tax	647,000	475,000	475,000	475,000	475,000	2,547,000
Guardrails Revenues	50,000	50,000	50,000	50,000	50,000	250,000
Other Equipment Revenues	-	28,000	28,000	28,000	28,000	112,000
TOTAL ROAD & BRIDGE FUND	\$ 1,313,000	\$ 2,053,000	\$ 2,053,000	\$ 2,053,000	\$ 2,053,000	\$ 9,525,000

CAPITAL IMPROVEMENT PROGRAM
Capital Costs by Project Category
In Present Value as Provided by Department Directors

SOURCE OF FUNDING		2023-24	2024-25	2025-26	2026-27	2027-28	Total
UTILITY FUND							
Div. 6010 - Utilities Administrative Services							
Vehicles & Heavy Equipment	Revenues	580,000	31,000	32,000	33,000	33,900	709,900
Sub Total for Admin Services		580,000	31,000	32,000	33,000	33,900	709,900
Div. 6021 - Sewer Collection & Div. 6022 - Sewer Treatment							
Lift Station Replacements (10 per year)	Revenues	2,024,000	2,085,000	2,146,000	2,207,000	2,288,000	10,750,000
Lift Station Rehabilitation	Revenues	829,000	520,000	1,870,000	550,000	1,989,000	5,758,000
Gravity Sewer Lines - Repair & Re-Line	Revenues	1,000,000	1,030,000	1,060,000	1,090,000	1,130,000	5,310,000
SCADA Upgrade	Revenues	285,600	4,000	304,000	4,000	4,000	601,600
Vehicles & Heavy Equipment	Revenues	410,000	203,000	208,000	214,000	221,000	1,256,000
Force Main Replacement	Revenues	352,500	50,000	52,000	54,000	58,800	567,300
Treatment Units - Rehabilitation	Revenues	1,656,000	1,706,000	1,756,000	1,806,000	-	6,924,000
Buildings - Rehabilitate or Replace	Revenues	300,000	7,500,000	7,500,000	-	-	15,300,000
Replace Pumps, Generators, Tanks, etc.	Revenues	490,000	104,000	107,000	110,000	114,000	925,000
Improvements Other Than Building	Revenues	10,000	4,339,525	1,839,525	15,000	16,000	6,220,050
Sub Total for Sewer		7,357,100	17,541,525	16,842,525	6,050,000	5,820,800	53,611,950
Div. 6031 - Water Plant & Div. 6032 - Water Distribution (except AWS)							
Rehab Raw Water Well	Revenues	150,000	155,000	159,000	164,000	170,000	798,000
Treatment Units - Rehabilitate (A, B, C, D)	Revenues	1,500,000	-	1,590,000	1,000,000	1,740,000	5,830,000
Water Mains - Replacements	Revenues	2,165,000	8,602,000	7,653,000	7,883,000	8,341,000	34,644,000
Vehicles & Heavy Equipment for Utility	Revenues	62,000	64,000	66,000	68,000	71,000	331,000
Small Equipment - Pumps, Hoses, Hydrants, etc.	Revenues	200,000	31,000	32,000	33,000	34,000	330,000
Advanced Metering Infrastructure (AMI) Prog	Revenues	-	-	-	6,000,000	-	6,000,000
Improvements Other Than Building	Revenues	1,552,500	3,826,500	1,519,000	1,543,000	709,000	9,150,000
Miscellaneous Items	Revenues	50,000	-	-	-	-	50,000
Sub Total for Water		5,679,500	12,678,500	11,019,000	16,691,000	11,065,000	57,133,000
TOTAL UTILITY FUND		\$ 13,616,600	\$ 30,251,025	\$ 27,893,525	\$ 22,774,000	\$ 16,919,700	\$ 111,454,850
TOTAL CIP - ALL FUNDS		\$ 26,100,768	\$ 45,783,525	\$ 41,625,025	\$ 36,180,000	\$ 29,695,700	\$ 179,385,018
Less Operating Items *		(3,811,500)	(4,824,500)	(4,838,500)	(4,853,000)	(4,868,000)	(23,195,500)
Plus Non-CIP Funds		457,050					457,050
Plus Non-CIP Capital Items:							
Div. 3001 - Police		22,000	-	-	-	-	22,000
Div. 6001 - General Gov't Building		6,000	-	-	-	-	6,000
Div. 7001 - Recreation, Div. 7006-Golf Course, Div 7010-Civic Center		14,500	-	-	-	-	14,500
TOTAL CAPITAL - ALL FUNDS		\$ 22,788,818	\$ 40,959,025	\$ 36,786,525	\$ 31,327,000	\$ 24,827,700	\$ 156,689,068

* 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 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.

DISPOSITION OF PRIOR CIP

		2023-24	2023-24			
SOURCE OF FUNDING		CIP Plan	Budget	Postponed	Cancelled#	Excess/(Short)
Fund 1 General Fund						
Div. 2002 - Technology Services						
Technology Infrastructure	Revenues	250,000	-	-	250,000	-
Computer Programs/Software & Systems Mod	Revenues	200,000	-	-	200,000	-
Network Servers	Revenues	50,000	75,000	-	-	25,000
Vehicles	Revenues	35,000	80,000	-	-	45,000
Telephony and Phone Systems	Revenues	100,000	390,000	-	-	290,000
Computer Equipment (Not Micro)	Revenues	100,000	-	-	100,000	-
Improvements - Other	Revenues	75,000	-	-	75,000	-
Laptops	Revenues	33,600	-	-	33,600	-
Other Equipment	Revenues	300,000	250,000	-	50,000	-
Div. 3001 - Police						
Vehicles	Revenues	1,750,000	2,376,887	-	-	626,887
Motorcycles	Revenues	60,000	-	60,000	-	-
Radios	Revenues	50,000	66,000	-	-	16,000
Computer System	Revenues	200,000	29,000	-	171,000	-
Other Equipment	Revenues	200,000	784,000	-	-	584,000
Div. 4003 - Fire Rescue						
(Note: Rev/Fire Asmt = Revenues & Fire Assessment)						
Vehicles	Rev/Fire Asmt	60,000	140,000	-	-	80,000
Fire Engine	Fire Asmt	650,000	805,000	-	-	155,000
Fire Apparatus Refurbishment	Fire Asmt	30,000	30,000	-	-	-
Ambulances	Revenues	358,000	-	-	-	(358,000)
Ambulance Refurbishment	Revenues	20,000	20,000	-	-	-
Command Vehicle	Rev/Fire Asmt	80,000	-	80,000	-	-
Air System	Fire Asmt	75,000	-	-	75,000	-
Radios	Rev/Fire Asmt	300,000	200,000	-	-	(100,000)
SCBA Refurbishment / Replacement	Fire Asmt	800,000	800,000	-	-	-
Training Facility Refurbishment	Rev/Fire Asmt	25,000	25,000	-	-	-
Station Refurbishment	Rev/Fire Asmt	100,000	600,000	-	-	500,000
Fire Prevention Vehicle	Fire Asmt	65,000	65,000	-	-	-
Fire Prevention Computer Equipment (not Micro)	Fire Asmt	10,000	-	-	10,000	-
Communications upgrade	Rev/Fire Asmt	50,000	50,000	-	-	-
Special Equipment - RESCUE	Revenues	-	15,000	-	-	15,000
Extractors (Bunker Gear)	Rev/Fire Asmt	20,000	20,000	-	-	-
Rescue Carts and Trailer	Revenues	65,000	-	65,000	-	-
Div. 6001 - General Government Buildings						
Vehicles & Heavy Equipment	Revenues	150,000	134,000	16,000	-	-
Other Equipment	Revenues	150,000	13,000	137,000	-	-
Major Repairs and Maintenance Projects	* Revenues	1,000,000	2,009,000	-	-	1,009,000
Div. 6004 - Grounds Maintenance						
Vehicles & Heavy Equipment	Revenues	225,000	30,000	176,250	-	(18,750)
Fencing	* Revenues	-	18,750	-	-	18,750
Landscaping	* Revenues	200,000	350,000	-	-	150,000
Div. 6005 - Procurement						
FuelMaster AIM 2.4 Dash Odometer Kits for Vehicles	* Revenues	16,000	26,250	-	-	10,250

DISPOSITION OF PRIOR CIP

SOURCE OF FUNDING		2023-24 CIP Plan	2023-24 Budget	Postponed	Cancelled#	Excess/(Short)
Fund 1 General Fund (continued)						
Div. 6006 - Environmental Services						
Vehicles & Heavy Equipment	Revenues	30,000	-	-	30,000	-
Div. 6008 - HC Forman Campus						
Improvement Other Than Building	Revenues	250,000	-	-	250,000	-
Div. 7001 - Recreation & Cultural Arts & Div. 7006 - Golf						
Vehicles	Revenues	60,000	215,000	-	-	155,000
Heavy Equipment - Parks & Rec & Golf	Revenues	50,000	45,000	-	5,000	-
Other Equipment	Revenues	900,000	70,000	500,000	330,000	-
Improvements Other Than Building	Revenues	720,000	500,000	220,000	-	-
Buildings	Revenues	350,000	540,000	-	-	190,000
Fencing	Revenues	75,000	40,000	-	35,000	-
Div. 7010 - Civic & Cultural Facility						
Improvements Other Than Building	Revenues	25,000	30,000	-	-	5,000
Other Equipment	Revenues	-	31,000	-	-	31,000
Div. 8001 - Community Services						
Vehicles	Revenues	-	53,781	-	-	53,781
Stage/Other Improvements	Revenues	-	65,000	-	-	65,000
Div. 8002 - Housing - Pines Point						
Repair/Replacement - AC Units/Other Appliances	* Revenues	80,000	77,000	-	-	(3,000)
Div. 8002 - Housing -Project 603-Pines Place						
Repair/Replacement - AC Units/Other Appliances	* Revenues	75,000	67,500	-	-	(7,500)
Vehicles	Revenues	-	35,000	-	-	35,000
TOTAL GENERAL FUND		\$ 10,467,600	\$ 11,171,168	\$ 1,254,250	\$ 1,614,600	\$ 3,572,418
Fund 100 - Road & Bridge Fund						
Div. 6002 - Maintenance & Div. 6003 - Infrastructure						
Road Resurfacing	* Revenues	1,500,000	616,000	884,000	-	-
Road, Sidewalk, & Drainage Improvements	* Add'l Local Option Gas Tax	475,000	647,000	-	-	172,000
Guardrails	Revenues	50,000	50,000	-	-	-
Other Equipment	Revenues	28,000	-	-	28,000	-
TOTAL ROAD & BRIDGE FUND		\$ 2,053,000	\$ 1,313,000	\$ 884,000	\$ 28,000	\$ 172,000
Fund 471 - Utility Fund						
Div. 6010 - Utilities Administrative Services						
Vehicles & Heavy Equipment	Revenues	480,000	580,000	-	-	100,000
Sub Total for Admin Services		\$ 480,000	\$ 580,000	\$ -	\$ -	\$ 100,000

DISPOSITION OF PRIOR CIP

SOURCE OF FUNDING		2023-24	2023-24	Postponed	Cancelled#	Excess/(Short)
		CIP Plan	Budget			
Fund 471 - Utility Fund (continued)						
Div. 6021-Sewer Collection & Div. 6022-Sewer Treatment						
Lift Station Replacements (10 per year)	Revenues	2,024,000	2,024,000	-	-	-
Lift Station Rehabilitation	Revenues	675,000	829,000	-	-	154,000
Gravity Sewer Lines - Repair & Re-Line	Revenues	-	1,000,000	-	-	1,000,000
SCADA Upgrade	Revenues	250,000	285,600	-	-	35,600
Vehicles & Heavy Equipment	Revenues	196,000	410,000	-	-	214,000
Force Main Replacement	Revenues	800,000	352,500	-	447,500	-
Treatment Units - Rehabilitation	Revenues	2,334,000	1,656,000	-	-	(678,000)
Buildings - Rehabilitate or Replace	Revenues	-	300,000	-	-	300,000
Replace Pumps, Generators, Tanks, etc.	Revenues	490,300	490,000	-	-	(300)
Improvements Other Than Building	Revenues	10,000	10,000	-	-	-
Subtotal for Sewer		\$ 6,779,300	\$ 7,357,100	\$ -	\$ 447,500	\$ 1,025,300
Div. 6031-Water Plant & Div. 6032-Water Distribution (except AWS)						
Rehab Raw Water Well	Revenues	150,000	150,000	-	-	-
Treatment Units - Rehabilitate (A, B, C, D)	Revenues	1,500,000	1,500,000	-	-	-
Water Mains - Replacements	Revenues	5,866,000	2,165,000	3,701,000	-	-
Vehicles & Heavy Equipment for Utility	Revenues	62,000	62,000	-	-	-
Small Equipment - Pumps, Hoses, Hydrants, etc.	Revenues	80,000	200,000	-	-	120,000
Improvements Other Than Building	Revenues	2,377,500	1,552,500	825,000	-	-
Miscellaneous Items	Revenues	-	50,000	-	-	50,000
Subtotal for Water		\$ 10,035,500	\$ 5,679,500	\$ 4,526,000	\$ -	\$ 170,000.00
TOTAL UTILITY FUND		\$ 17,294,800	\$ 13,616,600	\$ 4,526,000	\$ 447,500	\$ 1,295,300
TOTAL DISPOSITION- ALL FUNDS		\$ 29,815,400	\$ 26,100,768	\$ 6,664,250	\$ 2,090,100	\$ 5,039,718
Less Operating Items *	*	(3,346,000)	(3,811,500)	(884,000)	-	(1,349,500)
Plus Non-CIP Funds			457,050			457,050
Plus Non-CIP Capital Items:						
Div. 3001 - Police			22,000			22,000
Div. 6001 - General Gov't Building			6,000			6,000
Div. 7001 - Recreation & Div. 7006-Golf Course			14,500			14,500
TOTAL CAPITAL - ALL FUNDS		\$ 26,469,400	\$ 22,788,818	\$ 5,780,250	\$ 2,090,100	\$ 4,189,768

* 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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 001 General Fund				
Taxes				
Ad Valorem Taxes				
0000-311001-00000 Current Ad Valorem Taxes	77,373,290	80,320,852	86,711,324	94,873,459
0000-311002-00000 Delinquent Ad Valorem Taxes	37,074	(121,968)	-	-
Ad Valorem Taxes	77,410,365	80,198,885	86,711,324	94,873,459
Insurance Premium Taxes				
0000-312510-04003 Fire Insurance Premium Tax	1,164,578	1,207,082	1,164,578	1,207,082
0000-312520-00000 Casualty Insurance Premium Tax	1,517,019	1,563,457	1,517,019	1,563,457
Insurance Premium Taxes	2,681,597	2,770,539	2,681,597	2,770,539
Utility Taxes				
0000-314100-00000 Public Svc Tax - Electric Svc	10,355,427	10,879,042	12,257,000	13,043,000
0000-314300-00000 Public Svc Tax - Water	1,023,025	1,296,053	1,175,104	1,590,955
0000-314400-00000 Public Svc Tax - Gas	180,575	195,882	213,000	178,000
0000-314800-00000 Public Svc Tax - Propane	66,655	85,463	87,000	93,000
Utility Taxes	11,625,682	12,456,439	13,732,104	14,904,955
Local Business Tax				
0000-316000-00000 Local Business Tax - City	3,433,475	3,177,791	3,198,000	3,284,000
Local Business Tax	3,433,475	3,177,791	3,198,000	3,284,000
Taxes	95,151,119	98,603,653	06,323,025	115,832,953
Permits, Fees & Assessments				
Building Permits				
1001-322040-00000 Garage Sales	770	2,135	4,000	3,000
1001-322041-00000 POD Annual Permits	809	500	1,000	500
1001-322075-00000 Sign Renewal Fee	31,292	33,035	33,000	33,600
6006-322055-00000 Paving or Drainage Permits	300,148	161,823	282,070	280,000
9002-322016-00000 Building Permit Review	177,403	201,057	130,000	140,000
9002-322037-00000 Special Event Permit Review	350	450	1,000	500
9002-322050-00000 Landscaping Permit	26,289	97,738	58,500	50,000
Building Permits	537,062	496,738	509,570	507,600
Franchise Fees				
0000-323100-00000 Franchise Fees - Electricity	7,860,202	9,306,373	9,054,352	10,786,074
0000-323400-00000 Franchise Fees - Gas	154,617	181,586	190,000	182,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Franchise Fees				
0000-323600-00000 Privilege Fees - Sewer	3,653,000	3,799,000	3,966,000	4,134,000
0000-323700-00000 Franchise Fee-Sanitation Nonfr	205,166	208,226	152,000	211,000
0000-323720-00000 Franchise Fee-Sanitation Franc	2,954,533	3,441,131	3,017,000	3,600,000
0000-323910-00000 Franchise Fees - Bus Bench Ad	132,000	132,000	132,000	132,000
0000-323930-00000 Franchise Fee-Rsrc Rcvry Host	1,739,284	398,200	-	-
0000-323940-00000 Franchise Fees - Towing Svc	175,365	-	-	-
Franchise Fees	16,874,167	17,466,516	16,511,352	19,045,074
Special Assessments				
3001-325130-00000 Police Equipment Assessment	49,652	2,416	52,000	20,000
4003-325110-00000 Fire Equipment Assessment	70,726	20,309	100,000	100,000
4003-325220-00000 Fire Protection Special Assess	26,437,958	26,484,197	29,434,130	30,851,705
4003-325221-00000 Interim Fire Special Assess	183,477	16,096	300,000	300,000
Special Assessments	26,741,813	26,523,017	29,886,130	31,271,705
Other Licenses, Fees & Permits				
1001-329200-00000 Annual Lobbyist Regist Fee	1,350	710	300	700
9002-329300-00000 Tree Removal-Relocation Permit	8,230	5,967	4,000	8,500
Other Licenses, Fees & Permits	9,580	6,677	4,300	9,200
Permits, Fees & Assessments 44,162,621 44,492,949 46,911,352 50,833,579				
Intergovernmental Revenue				
Local Grants				
3050-332618-COVID Broward Cares Act Fund	1,770,790	-	-	-
5002-332957-00209 Child Care & Dev Block Grant	-	21,693	-	-
5002-332957-00209 Child Care & Dev Block Grant	-	48,594	-	-
5002-332957-00208 Child Care & Dev Block Grant	-	24,961	-	-
5002-332957-00208 Child Care & Dev Block Grant	-	48,594	-	-
8001-332500-CARES Elderly Energy Assistance	17,958	-	-	-
Local Grants	1,788,748	143,842	-	-
Federal Grants				
0800-331954-ARPA1 Coronavirus State and Local	-	4,993,740	5,731,681	3,000,000
3001-331223-00000 Hazard Mitigation Grant	134,573	-	-	-
3050-331510-04337 Federal Emergency Mgmt Agency	1,610,383	87,788	-	-
3050-331510-03377 Federal Emergency Mgmt Agency	5,597	-	-	-

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Federal Grants				
4003-331223-00000 Hazard Mitigation Grant	696,208	58,816	-	-
4003-331816-00000 Asst to Firefighter Grant AFG	68,990	1,929	-	-
4003-331940-00000 Natl Bioterrorism HospitalPrep	-	-	1,500	1,500
6001-331223-00000 Hazard Mitigation Grant	949,763	-	-	-
7010-331711-00000 Promotion for the Humanities	5,000	-	-	-
8001-331500-00000 Elderly Energy Assistance	12,681	16,145	22,935	22,935
8001-331500-ARPEH Elderly Energy Assistance	-	13,855	22,646	-
Federal Grants	3,483,196	5,172,272	5,778,762	3,024,435
State Grants				
3050-334960-03377 FEMA - State Share	933	-	-	-
3050-334960-04337 FEMA - State Share	85,942	4,877	-	-
7010-334740-00312 General Program Support Grant	21,939	55,535	-	-
7010-334740-00312 General Program Support Grant	47,399	-	-	-
7010-334740-00312 General Program Support Grant	-	26,556	123,444	-
State Grants	156,213	86,968	123,444	-
State Shared				
0000-335121-00000 Sales Tax Proceeds	5,124,264	6,646,683	5,869,876	6,700,000
0000-335180-00000 Local Gov 1/2 Cent Sale Tax	12,088,112	13,980,016	13,000,000	13,790,000
0800-335140-00000 Mobile Home Licenses	2,033	1,940	2,200	2,200
0800-335150-00000 Beverage Licenses	64,657	64,510	55,000	57,000
4003-335200-00000 Firefighter Supplemental Comp	80,535	64,436	89,000	89,000
State Shared	17,359,600	20,757,585	19,016,076	20,638,200
Grants from Local Units				
7001-337656-00304 CSC Maximizing Out-of-Sch Time	-	77,115	161,587	-
Grants from Local Units	-	77,115	161,587	-
Occupational Licenses / County				
0000-338000-00000 Local Business Tax - County	198,580	183,538	178,000	170,000
Occupational Licenses / County	198,580	183,538	178,000	170,000
Intergovernmental Revenue 22,986,338 26,421,321 25,257,869 23,832,635				
Charges for Services				
General Government Charges				
0201-341982-00315 Advertising	7,253	12,995	33,000	13,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
General Government Charges				
0800-341200-00000 Administrative Fees	15,719,827	16,365,255	16,845,938	19,117,912
0800-341298-00000 Payment in Lieu of Taxes	1,353,475	1,348,062	1,347,554	1,476,193
0800-341310-00000 Admin Fee - Building Svc	183,272	541,226	1,061,904	1,030,834
0800-341312-00000 Admin Fee - 25% Surcharge	39,340	6,459	6,000	6,500
0800-341313-00000 Admin Fee - Sanitation	291,235	337,207	315,000	364,000
0800-341314-00000 Contract AdminFee - Sanitation	120,000	-	-	-
0800-341315-00000 Admin Fees - Towing	4,213	45,455	22,782	34,184
1001-341932-00000 Certify Copy Record Search	19,881	9,506	19,800	9,800
1001-341952-00000 Notary Fees	5	95	100	100
1001-341956-00000 Other Government Filing Fees	1,800	5,724	1,800	12,000
1001-341957-00000 Passport Fee	24,268	127,806	150,000	150,000
1001-341968-00000 Sale of Code of Ordinance	-	-	500	100
2001-341948-00000 Lien Research	247,300	224,310	227,500	142,000
2002-341311-00000 Admin Fee - Technical Svc	904,714	937,091	1,056,322	1,218,537
3001-341300-09007 Admin Hearing Fee	3,300	4,350	6,000	6,000
3001-341305-09007 Registration Abandon Property	13,500	14,400	18,000	18,000
6006-341934-00000 Engineering Charges to Utility	141,041	145,777	772,361	748,328
6006-341936-00000 Engineering Plan Review Fee	108,860	213,485	73,200	72,000
6008-341280-00670 Credit Enhancement Fee	50,000	50,000	50,000	50,000
6008-341296-00670 Maintenance/Admin Fee	32,564	32,906	32,906	33,893
6008-341919-00060 Housing Application Fee	-	-	450	450
7010-341981-00350 Entrance Fee	-	2,240	9,900	5,350
8002-341919-00000 Housing Application Fee	3,013	3,263	4,500	4,500
8002-341919-00603 Housing Application Fee	4,635	14,939	16,000	16,000
9002-341905-00000 P & Z Board Surcharge	1,358	1,100	1,200	900
9002-341920-00000 Architectural Review	-	16,158	-	-
9002-341921-00000 Local Business Tax Review Fee	15,937	6,940	10,000	-
9002-341940-00000 Land Use Plan Amendments	8,451	-	19,800	12,000
9002-341941-00000 Dev of Regional Impact Fees	6,494	-	6,650	7,200
9002-341942-00000 Flexibility Allocation Fees	2,139	2,228	4,475	4,800
9002-341960-00000 Plat Approval Fees	10,848	13,431	10,660	10,000
9002-341969-00000 BOA Review Fees	38,396	13,701	5,000	10,000
9002-341973-00000 Map Reproduction	-	-	100	100
9002-341976-00000 Sign Approval Fees	2,765	6,600	11,000	10,800
9002-341979-00000 Group Home Research	132	84	175	90

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
General Government Charges				
9002-341980-00000 Site Review Fees	89,963	93,815	52,000	58,000
9002-341983-00000 Public Request Research	-	-	-	100
9002-341985-00000 Site or Zoning Inspection	14,678	15,473	7,200	8,200
9002-341986-00000 P & Z Variance Review Fees	2,363	35,214	22,100	15,000
9002-341987-00000 Deed Restriction Processing	-	-	175	180
9002-341991-00000 Zoning Letters	6,663	6,964	6,640	4,000
9002-341992-00000 Zoning Fees (Public Hearings)	17,095	37,578	11,275	12,200
9002-341994-00000 Miscellaneous Fees	30,862	16,980	10,500	14,000
9002-341995-00000 Alcoholic Bvg License Review	2,100	2,725	1,350	1,350
9002-341996-00000 Special Exception Fees	-	4,402	2,200	4,800
9002-341997-00000 Deferral Fee	-	2,206	2,200	2,400
9002-341998-00000 Certificate of Use	-	-	3,000	11,500
9002-341999-00000 Appeal of Decision	-	1,650	1,650	1,850
General Government Charges	19,523,738	20,719,801	22,260,867	24,719,151
Public Safety Charges				
3001-342100-00000 Police Svc	23,965	25,204	24,300	33,000
3001-342105-09007 CODE Services	120,000	501	-	-
3001-342120-00303 School Resource Officers	1,402,694	1,187,767	1,221,693	-
3001-342120-00000 School Resource Officers	-	-	-	2,149,147
3001-342150-00000 Take Home Vehicle Program	34,795	35,660	35,040	35,760
3001-342204-00000 False Alarm Fee	64,162	81,170	106,100	112,700
3001-342940-00000 Police Detail	139,314	153,579	150,000	150,000
3001-342960-00000 Police Civilian Academy	-	2,500	1,400	2,800
4003-342202-00678 Annual Fire Inspection Fee	709,429	712,730	705,000	725,000
4003-342203-00678 Life Safety Plan Review & Inspect	257,346	356,813	325,000	325,000
4003-342204-00678 False Alarm Fee	22,700	13,300	26,400	20,000
4003-342501-00678 Fee - Expediting Overtime	6,900	4,108	14,000	14,000
4003-342600-00000 Rescue Transport Fees	3,622,509	4,154,313	3,260,884	4,583,000
4003-342601-00000 Rescue Transport-PEMT-FFS	-	-	439,766	445,000
4003-342602-00000 Rescue Transport-PEMT-MCO-IGT	151,195	773,923	740,047	1,074,000
4003-342900-00000 CPR Certification	2,420	3,675	6,000	6,000
4003-342901-00000 Fire Rescue Svc to Brwd County	12,000	7,000	10,000	10,000
4003-342902-04004 Fire Facility Courses	-	-	-	20,000
4003-342930-00000 Fire Detail	18,612	41,170	25,500	25,500
Public Safety Charges	6,588,041	7,553,413	7,091,130	9,730,907

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Transportation Charges				
8001-344910-00000 Transportation Svc	-	-	3,784	1,452
Transportation Charges	-	-	3,784	1,452
Recreation Charges				
5002-347210-00208 Summer Program Fees	(699)	(367)	178,390	140,970
5002-347210-00209 Summer Program Fees	154,264	192,761	201,254	219,960
5002-347215-00208 Summer Activity Fees	4,375	12,075	18,215	15,600
5002-347215-00209 Summer Activity Fees	5,451	25,366	27,920	26,280
5002-347220-00209 School Year Activity Fee	955	24,030	34,905	36,760
5002-347220-00208 School Year Activity Fee	36,398	(382)	30,525	39,820
7001-347200-00000 Clean Up Fees	1,877	8,864	9,000	9,000
7001-347210-00000 Summer Program Fees	12,420	156,289	207,340	174,548
7001-347225-00000 Youth Athletic Program	94,458	143,230	95,000	140,274
7001-347540-00000 Membership Fitness Center	763	5,501	5,000	6,000
7001-347548-00000 Racquet Club Fees	(41)	-	-	-
7001-347552-00000 Racquet Club Memberships	(931)	-	-	-
7001-347556-00000 Recreation Classes by Staff	(553)	-	-	950
7001-347564-00000 Swimming Fees	14,076	1,055	10,428	4,000
7001-347565-00000 Athletic Fees - Non-resident	57,005	99,186	62,000	99,000
7001-347566-00000 Youth Soccer Fees	158,345	81,871	162,000	100,000
7001-347568-00000 Swimming Lessons by Staff	7,919	23,897	21,040	23,970
7001-347572-00000 Swimming Pool Membership	7,158	(6,009)	16,850	16,850
7001-347573-00000 Community Swim Team Fees	32,537	57,853	40,000	57,000
7001-347576-00000 Tennis Court Fees	17,163	18,363	17,100	17,700
7001-347580-00000 Tennis Lessons	38,949	62,804	70,800	66,168
7001-347584-00000 Tennis Membership Fees	15,795	10,772	16,172	13,272
7001-347908-00000 Art & Cultural Program Fees	9,695	67,174	57,815	70,823
7001-347909-00000 ArtsPark Program Fees	(23)	-	-	-
7001-347911-00000 Community Garden Fees	-	540	500	500
7003-347400-00000 Special Events	28,385	50,603	54,665	52,180
7006-347302-00000 Golf Restaurant Operating Rev	117,130	331,680	245,250	400,000
7006-347504-00000 Driving Range Fees	103,471	96,453	110,000	100,000
7006-347508-00000 Golf Bag Storage	571	7,332	8,000	8,000
7006-347512-00000 Golf Cart Rental	1,789,668	1,847,519	1,650,000	1,900,000
7006-347516-00000 Golf Club Rentals	12,931	14,411	8,700	13,000
7006-347520-00000 Golf Green Fees	233,717	515,521	450,000	525,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Recreation Charges				
7006-347524-00000 Golf Handicaps Fees	2,395	1,500	1,600	1,700
7006-347528-00000 Golf Locker Rental	345	2,133	1,500	1,500
7006-347532-00000 Golf Memberships	90,834	169,878	100,000	180,000
7010-347301-00340 Civic Center Operating Revenue	108,224	838,126	910,700	1,142,462
8001-347556-00000 Recreation Classes by Staff	24,075	57,402	52,020	99,025
Recreation Charges	3,179,101	4,917,432	4,874,689	5,702,312
Education Charges				
5002-347951-00209 EDC Fees - State VPK	123,100	229,703	260,295	286,824
5002-347951-00208 EDC Fees - State VPK	85,812	203,679	208,236	304,750
5002-347961-00208 Early Development Center Fees	427,822	878,627	1,175,729	1,449,619
5002-347961-00209 Early Development Center Fees	481,454	938,458	1,109,762	1,191,980
5002-347969-00209 EDC Registration Fees	20,992	18,285	17,993	20,118
5002-347969-00208 EDC Registration Fees	15,853	8,183	16,195	21,145
Education Charges	1,155,032	2,276,933	2,788,210	3,274,436
Charges for Services	30,445,912	35,467,579	37,018,680	43,428,258
Judgments, Fines & Forfeitures				
Fines & Forfeitures				
2001-359200-00000 Penalty - Returned Checks	3,451	3,386	3,500	5,000
3001-351010-00000 Parking Citations	6,855	6,366	7,200	7,200
3001-351020-00000 Parking Fines - \$5 Surcharge	252	286	350	900
3001-354000-09007 Violations of Local Ordinance	156,804	115,560	160,000	140,000
3001-354100-00316 Red Zone Infraction	105,318	12,709	-	-
3001-359000-00000 Court Fines & Forfeiture	330,204	299,992	350,000	350,000
Fines & Forfeitures	602,884	438,298	521,050	503,100
Judgments, Fines & Forfeitures	602,884	438,298	521,050	503,100
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	74,406	280,896	460,000	1,213,000
0000-361101-04003 Interest on Fire Protect Asses	400	624	1,000	5,000
0000-361103-00000 Interest on Tax Deposits	1,154	1,794	2,300	10,000
0000-361104-00000 Miscellaneous Interest	4,195	6,223	5,000	7,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Investment Income				
0000-361105-00000 Interest income -lease	-	599,158	-	-
0000-361300-00000 Net Incr or Decr of Investment	75,737	(2,916,868)	1,342,000	972,000
Investment Income	155,892	(2,028,173)	1,810,300	2,207,000
Rents & Royalties				
0000-362000-00000 Lease revenue	-	230,385	-	-
0800-362024-00000 Commission - Coke Machines	2,550	15,300	15,912	15,300
6001-362030-00000 Rental - City Facilities	663,342	590,334	458,908	417,027
6001-362031-00000 Rental - Cell Towers Exempt	2,012,573	2,439,989	1,642,055	1,920,118
6001-362037-00000 Rental - Fire Control	874,167	930,442	921,444	962,179
6008-362051-00060 Rental Misc Fees	-	100	550	550
6008-362060-00000 Rental - Utility Fund	163,583	165,874	166,704	177,457
6008-362070-00670 Rent State Hosp Site - Exempt	391,991	396,632	396,632	429,836
6008-362070-00060 Rent State Hosp Site - Exempt	53,776	75,604	80,880	79,068
6008-362070-00000 Rent State Hosp Site - Exempt	471,114	456,665	471,114	572,623
6008-362071-00000 Rent State Hosp Site - Taxable	630,635	672,366	681,531	760,742
7001-362020-00000 Commission-Recreation Classes	1,783	4,824	8,600	5,450
7001-362030-00000 Rental - City Facilities	66,812	94,157	93,965	104,368
7001-362035-00000 Field Rentals	93,984	123,909	107,500	123,000
7001-362038-00000 Rental - Storage Lot	391,580	387,908	408,149	403,782
7001-362051-00000 Rental Misc Fees	4,727	3,604	4,800	4,426
7006-362025-00000 Commission - Pro Shop	14,424	17,568	10,000	15,900
8001-362046-00000 Rental - Community Services	18,122	24,155	19,226	19,987
8001-362054-00000 Rental - Adult Day Care	63,935	133,163	133,163	146,000
8002-362030-00000 Rental - City Facilities	71,422	68,378	73,064	80,108
8002-362042-00603 Rental - Housing	6,112,387	6,688,123	7,118,212	7,400,365
8002-362042-00000 Rental - Housing	2,003,176	1,968,118	2,288,488	2,139,057
8002-362051-00000 Rental Misc Fees	1,780	2,212	1,750	1,750
8002-362051-00603 Rental Misc Fees	27,198	36,183	50,000	50,000
Rents & Royalties	14,135,060	15,525,991	15,152,647	15,829,093
Disp of Fix Assets / Sale of Equip/ Scrap				
0000-364010-00000 Sale of Fixed Assets	213,210	90,988	60,000	30,000
0000-364020-00000 Sale of Property	-	3,396,764	-	-
Disp of Fix Assets / Sale of Equip/ Scrap	213,210	3,487,751	60,000	30,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Miscellaneous Revenues				
0000-365000-00000 Sale of Scrap or Surplus	78,110	98,380	-	30,000
Miscellaneous Revenues	78,110	98,380	-	30,000
Private Gifts / Contributions				
4003-366015-00000 Contributions	38,821	-	-	-
6008-366015-00060 Contributions	-	-	1,000	1,000
7001-366015-00000 Contributions	1,900	1,700	5,500	1,800
7010-366015-00350 Contributions	-	-	75,000	73,000
Private Gifts / Contributions	40,721	1,700	81,500	75,800
Other Miscellaneous Revenues				
0000-369010-00000 Cash - Over & Short	(121)	(26)	100	100
0000-369030-00000 Jury Duty & Subpoena Money	38	2,314	3,500	3,500
0000-369058-00000 Purchasing Discounts Earned	387	-	400	400
0000-369900-00000 Other Miscellaneous Revenue	44,680	40,239	10,000	10,000
5002-369045-00209 Food Sales	-	10,415	37,375	34,995
5002-369045-00208 Food Sales	-	6,770	34,398	33,673
7001-369100-00000 Sale of wetland credits	-	3,494,790	-	-
7001-369900-00000 Other Miscellaneous Revenue	-	458	1,000	800
7006-369900-00000 Other Miscellaneous Revenue	2,430	2,430	3,000	2,500
Other Miscellaneous Revenues	47,414	3,557,390	89,773	85,968
Miscellaneous Revenues 14,670,407 20,643,039 17,194,220 18,257,861				
Other Sources				
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	16,959,868	-
Appropriated Fund Balance	-	-	16,959,868	-
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	7,197,578	-
Beginning Surplus	-	-	7,197,578	-
ERROR 383101				
0000-383101-00000 Leases - Financial Agreements	-	8,990	-	-
ERROR 383101	-	8,990	-	-

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Other Sources	-	8,990	24,157,446	-
Fund: General Fund	208,019,281	226,075,828	257,383,642	252,688,386

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 051 Wetlands Trust Fund				
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	757	4,064	5,000	9,000
Investment Income	757	4,064	5,000	9,000
Miscellaneous Revenues	757	4,064	5,000	9,000
Other Sources				
Interfund Transfers				
0000-381020-00000 Transfer from General Fund	-	213,755	-	-
Interfund Transfers	-	213,755	-	-
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	11,500	7,500
Beginning Surplus	-	-	11,500	7,500
Other Sources	-	213,755	11,500	7,500
Fund: Wetlands Trust Fund	757	217,819	16,500	16,500

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 100 Road & Bridge Fund				
Taxes				
Local Option Gas Tax				
0000-312411-00000 Local Option Gas Tax \$.06	1,610,246	1,718,264	1,901,000	1,747,000
0000-312421-00000 Addl Local Option Gas Tax \$.03	967,717	1,031,486	1,154,000	1,036,000
0000-312422-00000 Addl Gas Tax \$.01 (5th cent)	164,116	174,930	195,000	175,000
Local Option Gas Tax	2,742,078	2,924,680	3,250,000	2,958,000
Taxes	2,742,078	2,924,680	3,250,000	2,958,000
Permits, Fees & Assessments				
Franchise Fees				
0000-323720-00000 Franchise Fee-Sanitation Franc	1,590,902	1,852,932	1,624,000	1,939,000
Franchise Fees	1,590,902	1,852,932	1,624,000	1,939,000
Permits, Fees & Assessments	1,590,902	1,852,932	1,624,000	1,939,000
Intergovernmental Revenue				
Federal Grants				
6003-331223-04337 Hazard Mitigation Grant	-	-	200,000	-
6003-331223-00000 Hazard Mitigation Grant	-	48,218	-	-
Federal Grants	-	48,218	200,000	-
State Shared				
0000-335120-00000 Municipal Gas Tax 8th Cent	1,319,732	1,451,668	1,540,000	1,610,000
0000-335122-00000 Motor Fuel Tax Rebate	93,978	87,564	20,000	92,000
0000-335124-00000 Special Motor Fuel Tax	6,208	1,594	800	1,600
State Shared	1,419,918	1,540,827	1,560,800	1,703,600
Intergovernmental Revenue	1,419,918	1,589,045	1,760,800	1,703,600
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	9,055	59,931	50,000	81,000
0000-361300-00000 Net Incr or Decr of Investment	3,033	(48,609)	20,000	15,000
Investment Income	12,089	11,321	70,000	96,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Other Miscellaneous Revenues				
0000-369900-00000 Other Miscellaneous Revenue	247,282	254,698	247,283	272,174
Other Miscellaneous Revenues	247,282	254,698	247,283	272,174
Miscellaneous Revenues	259,371	266,020	317,283	368,174
Other Sources				
Interfund Transfers				
0000-381020-00000 Transfer from General Fund	-	-	-	1,415,443
Interfund Transfers	-	-	-	1,415,443
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	3,313,455	-
Appropriated Fund Balance	-	-	3,313,455	-
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	2,818,431	-
Beginning Surplus	-	-	2,818,431	-
Other Sources	-	-	6,131,886	1,415,443
Fund: Road & Bridge Fund	6,012,270	6,632,676	13,083,969	8,384,217

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 110 Building Fund				
Permits, Fees & Assessments				
Building Permits				
9005-322000-00000 Permit Fees	-	3,718,334	7,275,000	8,400,000
9005-322011-00000 Other Building Services	-	82,378	300,000	300,000
9005-322020-00000 Certificate of Occupancy	-	4,082	20,000	20,000
Building Permits	-	3,804,793	7,595,000	8,720,000
Permits, Fees & Assessments	-	3,804,793	7,595,000	8,720,000
Miscellaneous Revenues				
Rents & Royalties				
9005-362100-00000 Board of Rules and Appeal Fees	-	76,452	165,000	175,000
9005-362200-00000 Government Fees	-	87,500	180,000	190,000
Rents & Royalties	-	163,952	345,000	365,000
Miscellaneous Revenues	-	163,952	345,000	365,000
Fund: Building Fund	-	3,968,746	7,940,000	9,085,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 120 FHFC Grants SHIP/CRF				
Intergovernmental Revenue				
Local Grants				
0600-332951-00000 Coronavirus Relief Fund	743,649	-	-	-
Local Grants	743,649	-	-	-
State Grants				
0600-334920-02023 SHIP	-	-	1,965,381	-
0600-334920-02022 SHIP	-	34,600	1,116,001	1,636,232
0600-334920-02021 SHIP	13,270	185,235	-	-
0600-334920-00000 SHIP	331,250	720,635	-	-
0600-334930-02022 SHIP Recaptured Income	-	27,500	152,202	-
0600-334930-02021 SHIP Recaptured Income	5,176	130,235	-	-
0600-334930-00000 SHIP Recaptured Income	48,033	-	-	-
State Grants	397,729	1,098,204	3,233,584	1,636,232
Intergovernmental Revenue	1,141,378	1,098,204	3,233,584	1,636,232
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	-	-	6,000	14,000
Investment Income	-	-	6,000	14,000
Miscellaneous Revenues	-	-	6,000	14,000
Other Sources				
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	1,267,638	-
Appropriated Fund Balance	-	-	1,267,638	-
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	(6,000)	(14,000)
Beginning Surplus	-	-	(6,000)	(14,000)
Other Sources	-	-	1,261,638	(14,000)

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: FHFC Grants SHIP/CRF	1,141,378	1,098,204	4,501,222	1,636,232

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 121 HUD Grants CDBG/HOME				
Intergovernmental Revenue				
Local Grants				
0600-332900-COVID Community Dev Block Grant	11,550	5,100	-	-
0600-332900-00CV3 Community Dev Block Grant	40,542	243,976	-	-
Local Grants	52,092	249,076	-	-
Federal Grants				
0600-331900-02022 Community Dev Block Grant	-	-	859,087	859,087
0600-331900-02021 Community Dev Block Grant	-	250,104	-	-
0600-331900-00000 Community Dev Block Grant	355,128	228,101	-	-
0600-331903-00000 Neighborhood Stabilization Prog	13,453	(118,135)	-	-
0600-331905-02022 CDBG Recaptured Income	-	-	54,000	-
0600-331905-02021 CDBG Recaptured Income	-	93,765	-	-
0600-331909-00000 NSP 2010 Program Income	-	271,434	131,937	-
0600-331930-HOM22 HOME Grant	-	-	266,050	266,050
0600-331930-00000 HOME Grant	3,163	-	-	-
8006-331900-02022 Community Dev Block Grant	-	-	151,603	151,603
8006-331900-02021 Community Dev Block Grant	-	152,570	-	-
8006-331900-00000 Community Dev Block Grant	138,974	-	-	-
Federal Grants	510,718	877,837	1,462,677	1,276,740
Intergovernmental Revenue	562,810	1,126,913	1,462,677	1,276,740
Other Sources				
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	5,045,431	-
Appropriated Fund Balance	-	-	5,045,431	-
Other Sources	-	-	5,045,431	-
Fund: HUD Grants CDBG/HOME	562,810	1,126,913	6,508,108	1,276,740

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 122 Law Enforcement Grant				
Intergovernmental Revenue				
Local Grants				
3028-332255-COVID Coronavirus Emg Supplemental	41,988	-	-	-
Local Grants	41,988	-	-	-
Federal Grants				
3015-331251-00000 Victims of Crime Act	26,663	12,318	24,653	23,511
3022-331222-00000 Public Safety Partnership	500,000	(2,714)	-	-
3023-331253-00000 LEMHWA Grant	-	35,000	-	-
3026-331254-00000 Highway Planning & Construct	6,244	11,093	2,269	-
3030-331810-02021 Urban Area Strat Initia (UASI)	-	-	330,678	-
3030-331810-02020 Urban Area Strat Initia (UASI)	-	329,285	-	-
3030-331810-00000 Urban Area Strat Initia (UASI)	131,631	-	-	-
Federal Grants	664,538	384,982	357,600	23,511
Intergovernmental Revenue	706,526	384,982	357,600	23,511
Other Sources				
Interfund Transfers				
0000-381020-00000 Transfer from General Fund	14,638	-	-	-
Interfund Transfers	14,638	-	-	-
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	102,311	-
Appropriated Fund Balance	-	-	102,311	-
Other Sources	14,638	-	102,311	-
Fund: Law Enforcement Grant	721,164	384,982	459,911	23,511

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 124 Police Community Service Grant				
Intergovernmental Revenue				
Federal Grants				
3018-331263-02019 Byrne Justice Assist Grant	-	-	22,352	-
3018-331263-02018 Byrne Justice Assist Grant	-	21,142	-	-
3024-331264-00000 BWC Policy and Implementation	-	-	80,000	-
Federal Grants	-	21,142	102,352	-
Intergovernmental Revenue	-	21,142	102,352	-
Fund: Police Community Service Grant	-	21,142	102,352	-

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 128 Community Bus Program				
Intergovernmental Revenue				
Federal Grants				
8001-331491-ARPEM Section 5310 Program Operating	-	346,940	-	-
8001-331801-00000 Capital Asst Program 5310	175,236	-	-	-
Federal Grants	175,236	346,940	-	-
State Shared				
8001-335902-00000 State Matching on Fed Program	21,904	-	-	-
State Shared	21,904	-	-	-
Grants from Local Units				
8004-337410-00042 Broward County Transit Grant	64,221	65,481	65,900	65,900
8004-337410-00000 Broward County Transit Grant	542,403	288,297	541,047	541,047
Grants from Local Units	606,625	353,777	606,947	606,947
Intergovernmental Revenue	803,765	700,717	606,947	606,947
Other Sources				
Interfund Transfers				
8001-381020-00000 Transfer from General Fund	186,313	-	307,186	273,898
8004-381100-00042 Transfer from Road&Bridge Fund	-	-	22,086	29,408
8004-381100-00000 Transfer from Road&Bridge Fund	-	138,970	316,465	274,925
Interfund Transfers	186,313	138,970	645,737	578,231
Other Sources	186,313	138,970	645,737	578,231
Fund: Community Bus Program	990,078	839,688	1,252,684	1,185,178

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 131 Treasury - Confiscated				
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	835	4,455	4,000	6,000
Investment Income	835	4,455	4,000	6,000
Miscellaneous Revenues	835	4,455	4,000	6,000
Other Sources				
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	526,188	-
Appropriated Fund Balance	-	-	526,188	-
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	(3,288)	5,568
Beginning Surplus	-	-	(3,288)	5,568
Other Sources	-	-	522,900	5,568
Fund: Treasury - Confiscated	835	4,455	526,900	11,568

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 132 Justice - Confiscated				
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	692	3,693	3,000	6,000
Investment Income	692	3,693	3,000	6,000
Miscellaneous Revenues	692	3,693	3,000	6,000
Other Sources				
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	436,204	-
Appropriated Fund Balance	-	-	436,204	-
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	(2,410)	3,590
Beginning Surplus	-	-	(2,410)	3,590
Other Sources	-	-	433,794	3,590
Fund: Justice - Confiscated	692	3,693	436,794	9,590

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 133 \$2 Police Education				
Judgments, Fines & Forfeitures				
Fines & Forfeitures				
3013-351030-00000 Police Education \$2.00	22,425	14,879	24,139	12,546
Fines & Forfeitures	22,425	14,879	24,139	12,546
Judgments, Fines & Forfeitures	22,425	14,879	24,139	12,546
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	89	429	200	1,200
Investment Income	89	429	200	1,200
Miscellaneous Revenues	89	429	200	1,200
Other Sources				
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	22,818	-
Appropriated Fund Balance	-	-	22,818	-
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	(200)	(1,200)
Beginning Surplus	-	-	(200)	(1,200)
Other Sources	-	-	22,618	(1,200)
Fund: \$2 Police Education	22,514	15,308	46,957	12,546

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 134 FDLE - Confiscated				
Judgments, Fines & Forfeitures				
Fines & Forfeitures				
3004-351000-00000 Confiscated by FDLE	7,183	72,420	-	-
Fines & Forfeitures	7,183	72,420	-	-
Judgments, Fines & Forfeitures	7,183	72,420	-	-
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	2,120	11,377	10,000	18,000
Investment Income	2,120	11,377	10,000	18,000
Miscellaneous Revenues	2,120	11,377	10,000	18,000
Other Sources				
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	1,091,917	-
Appropriated Fund Balance	-	-	1,091,917	-
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	4,170	83,050
Beginning Surplus	-	-	4,170	83,050
Other Sources	-	-	1,096,087	83,050
Fund: FDLE - Confiscated	9,303	83,797	1,106,087	101,050

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 199 Older Americans Act				
Intergovernmental Revenue				
Local Grants				
8005-332691-CARES OAA Title III - E	1,635	-	-	-
8005-332692-00000 Special Programs for Aging	3,540	804	-	-
Local Grants	5,174	804	-	-
Federal Grants				
8005-331690-00000 OAA Title III - B&D	183,837	200,954	329,464	329,464
8005-331691-00000 OAA Title III - E	17,071	53,883	88,728	88,728
Federal Grants	200,907	254,838	418,192	418,192
State Grants				
8005-334692-00000 Local Service Providers (LSP)	113,818	207,657	231,155	231,155
State Grants	113,818	207,657	231,155	231,155
Grants from Local Units				
8005-337630-00045 In-kind Rev From General Fund	9,159	8,185	11,857	11,857
8005-337630-00024 In-kind Rev From General Fund	35,515	57,063	83,428	83,428
8005-337660-00000 OAA Cash Match	30,876	25,291	43,867	43,867
Grants from Local Units	75,550	90,538	139,152	139,152
Intergovernmental Revenue	395,449	553,836	788,499	788,499
Miscellaneous Revenues				
Private Gifts / Contributions				
8005-366050-00000 Recipient Donations	1,113	2,841	2,500	1,000
Private Gifts / Contributions	1,113	2,841	2,500	1,000
Miscellaneous Revenues	1,113	2,841	2,500	1,000
Other Sources				
Interfund Transfers				
0000-381020-00000 Transfer from General Fund	534,816	721,942	670,190	742,018
Interfund Transfers	534,816	721,942	670,190	742,018
Other Sources	534,816	721,942	670,190	742,018

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: Older Americans Act	931,378	1,278,620	1,461,189	1,531,517

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 201 Debt Service				
Taxes				
Ad Valorem Taxes				
0900-311001-00000 Current Ad Valorem Taxes	5,830,413	5,883,245	5,865,901	5,664,336
Ad Valorem Taxes	5,830,413	5,883,245	5,865,901	5,664,336
Utility Taxes				
0000-314100-00000 Public Svc Tax - Electric Svc	1,493,707	1,492,306	-	-
0000-314300-00000 Public Svc Tax - Water	1,652,999	1,459,700	1,656,375	1,354,045
Utility Taxes	3,146,706	2,952,006	1,656,375	1,354,045
Communications Service Tax				
0000-315000-00000 Communications Svc Tax	4,388,336	4,584,481	4,389,759	4,690,000
Communications Service Tax	4,388,336	4,584,481	4,389,759	4,690,000
Taxes 13,365,455 13,419,732 11,912,035 11,708,381				
Permits, Fees & Assessments				
Franchise Fees				
0000-323100-00000 Franchise Fees - Electricity	761,568	760,152	761,648	745,926
Franchise Fees	761,568	760,152	761,648	745,926
Permits, Fees & Assessments 761,568 760,152 761,648 745,926				
Miscellaneous Revenues				
Investment Income				
0000-361100-00000 Interest from SBA	17,679	123,644	86,000	140,000
0900-361103-00000 Interest on Tax Deposits	88	132	200	1,000
Investment Income	17,766	123,775	86,200	141,000
Rents & Royalties				
0900-362042-00000 Rental - Housing	4,426,351	4,425,332	4,433,426	4,508,942
0900-362044-00000 Rental - Early Development Ctr	380,138	385,360	385,692	401,327
0900-362045-00000 Rental - Charter School	5,954,458	6,311,717	5,882,015	5,899,350
0900-362047-00000 Rental - WestCare (SBA)	354,988	362,665	369,165	377,766
0900-362049-00000 Rental - Howard C Forman	255,241	254,715	255,170	249,697
Rents & Royalties	11,371,175	11,739,789	11,325,468	11,437,082

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Miscellaneous Revenues	11,388,942	11,863,564	11,411,668	11,578,082
Other Sources				
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	2,766,533	(126,753)
Beginning Surplus	-	-	2,766,533	(126,753)
Other Sources	-	-	2,766,533	(126,753)
Fund: Debt Service	25,515,965	26,043,448	26,851,884	23,905,636

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 320 Municipal Construction				
Miscellaneous Revenues				
Investment Income				
0000-361100-0677A Interest from SBA	3,143	8,928	-	-
0000-361100-00672 Interest from SBA	1,729	8,934	-	-
0000-361100-00000 Interest from SBA	(5,159)	(22,839)	-	-
Investment Income	(286)	(4,978)	-	-
Disp of Fix Assets / Sale of Equip/ Scrap				
0000-364020-00000 Sale of Property	2,000,000	5,131,924	-	-
Disp of Fix Assets / Sale of Equip/ Scrap	2,000,000	5,131,924	-	-
Private Gifts / Contributions				
0000-366035-00000 Municipal Dedication Fees	-	223,577	337,577	114,000
Private Gifts / Contributions	-	223,577	337,577	114,000
Miscellaneous Revenues	1,999,714	5,350,524	337,577	114,000
Other Sources				
Appropriated Fund Balance				
0000-389920-00000 Appropriated Fund Balance	-	-	20,501	-
Appropriated Fund Balance	-	-	20,501	-
Prior Year Bond Proceeds				
0000-389935-00000 Prior Year Bond Proceeds	-	-	2,415,531	-
Prior Year Bond Proceeds	-	-	2,415,531	-
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	(337,577)	(114,000)
Beginning Surplus	-	-	(337,577)	(114,000)
Other Sources	-	-	2,098,455	(114,000)
Fund: Municipal Construction	1,999,714	5,350,524	2,436,032	-

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 471 Utility Fund				
Permits, Fees & Assessments				
Building Permits				
6010-322085-00000 Utility Construction Fee	64,542	59,951	15,000	15,000
Building Permits	64,542	59,951	15,000	15,000
Permits, Fees & Assessments	64,542	59,951	15,000	15,000
Intergovernmental Revenue				
Federal Grants				
6032-331954-ARPA1 Coronavirus State and Local	-	672,065	4,000,000	-
Federal Grants	-	672,065	4,000,000	-
Intergovernmental Revenue	-	672,065	4,000,000	-
Charges for Services				
General Government Charges				
6010-341990-00000 Utility Plan Review Fee	9,199	567,138	10,000	10,000
6031-341922-00000 Backflow Prevention Cert Fee	16,375	500	29,076	300,000
General Government Charges	25,574	567,638	39,076	310,000
Physical Environment Charges				
6010-343600-00000 New Account Charge	39,850	6,280	30,000	20,000
6010-343910-00000 Lien Recording or Release	10,400	5,200	7,000	6,000
6031-343310-00000 Water Utility Installation Fee	13,190	397	22,348	10,000
6031-343320-00000 Water UT Record/Penalty Fee	19,266	(93,296)	167,567	50,000
6031-343330-00000 Water Conservation Surcharge	-	(24)	-	-
Physical Environment Charges	82,706	(81,443)	226,915	86,000
Water/Sewer Charges				
6021-343510-00000 Sewer Charges	30,761,399	31,776,275	33,050,000	34,709,000
6031-343300-00000 Water Charges	27,574,886	29,191,459	30,147,000	31,760,000
Water/Sewer Charges	58,336,285	60,967,734	63,197,000	66,469,000
Charges for Services	58,444,565	61,453,928	63,462,991	66,865,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Miscellaneous Revenues				
Investment Income				
0000-361010-00000 Investment income	44,106	-	-	-
0000-361100-00000 Interest from SBA	107,023	224,488	184,000	254,000
0000-361100-00845 Interest from SBA	7,520	28,496	13,000	38,000
0000-361300-00000 Net Incr or Decr of Investment	-	3,549,366	894,000	657,000
Investment Income	158,648	3,802,350	1,091,000	949,000
Disp of Fix Assets / Sale of Equip/ Scrap				
0000-364010-00000 Sale of Fixed Assets	9,600	21,300	10,000	10,000
Disp of Fix Assets / Sale of Equip/ Scrap	9,600	21,300	10,000	10,000
Miscellaneous Revenues				
0000-365000-00000 Sale of Scrap or Surplus	-	9,645	11,000	5,000
Miscellaneous Revenues	-	9,645	11,000	5,000
Other Miscellaneous Revenues				
0000-369010-00000 Cash - Over & Short	121	11	100	-
0000-369080-00000 Water - Other Revenues	3,820	820	1,500	1,500
0000-369900-00000 Other Miscellaneous Revenue	6,507	3,431	500	1,000
Other Miscellaneous Revenues	10,448	4,262	2,100	2,500
Miscellaneous Revenues	178,696	3,837,557	1,114,100	966,500
Other Sources				
Water/Sewer Connection				
6021-389802-00000 Sewer Connection - East	42,198	59,270	63,376	50,000
6021-389803-00000 Sewer Connection - West	129,185	123,522	199,893	180,000
6031-389804-00000 Water Connection - East	45,165	63,426	67,831	48,000
6031-389805-00000 Water Connection - West	109,280	102,053	167,885	125,000
Water/Sewer Connection	325,828	348,272	498,985	403,000
Appropriated Retained Earnings				
0000-389910-00000 Appropriated Retained Earnings	-	-	29,301,097	-
Appropriated Retained Earnings	-	-	29,301,097	-
Capital Funded By Reserve				
0000-389915-00000 Capital Funded by Reserve	-	-	3,390,000	3,450,000
Capital Funded By Reserve	-	-	3,390,000	3,450,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Beginning Retained Earnings				
0000-389946-00000 Beginning Retained Earnings	-	-	632,854	9,796,488
Beginning Retained Earnings	-	-	632,854	9,796,488
Capital Contributed from Developer				
6021-389801-00000 Contrib Capital from Developer	577,593	654,641	-	-
6032-389801-00000 Contrib Capital from Developer	770,543	1,113,690	-	-
Capital Contributed from Developer	1,348,136	1,768,331	-	-
Other Sources	1,673,963	2,116,603	33,822,936	13,649,488
Fund: Utility Fund	60,361,767	68,140,103	102,415,027	81,495,988

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 472 Sanitation Fund				
Charges for Services				
General Government Charges				
6050-341314-00000 Contract AdminFee - Sanitation	-	320,000	320,000	320,000
General Government Charges	-	320,000	320,000	320,000
Physical Environment Charges				
6050-343340-00000 Sanitation - Disposal Fee	-	1,732,336	2,709,286	2,834,773
6050-343341-00000 Sanitation - Disposal Fee Addl	-	14,634	-	24,000
6050-343342-00000 Bulk Overage Fee - City	-	1,069	-	1,500
6050-343343-00000 Sanitation Fees - Bulk (EWS)	-	2,006,678	2,881,400	3,032,928
Physical Environment Charges	-	3,754,717	5,590,686	5,893,201
Charges for Services	-	4,074,717	5,910,686	6,213,201
Miscellaneous Revenues				
Other Miscellaneous Revenues				
0000-369900-00000 Other Miscellaneous Revenue	-	15,000	30,000	-
6050-369900-00000 Other Miscellaneous Revenue	-	750	-	10,000
Other Miscellaneous Revenues	-	15,750	30,000	10,000
Miscellaneous Revenues	-	15,750	30,000	10,000
Fund: Sanitation Fund	-	4,090,467	5,940,686	6,223,201

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 504 Public Insurance Fund				
Charges for Services				
General Government Charges				
0203-341212-00403 Contribution From School	58,572	79,026	125,032	125,075
0203-341212-00404 Contribution From School	93,762	64,061	172,223	179,448
0203-341212-00405 Contribution From School	107,145	132,312	300,000	347,600
0203-341212-00402 Contribution From School	5,272,006	5,292,177	7,268,361	8,104,554
0203-341235-00402 Contribution From General Fund	10,233,860	9,143,715	13,794,763	14,606,499
0203-341235-00403 Contribution From General Fund	154,399	204,645	317,299	326,335
0203-341235-00404 Contribution From General Fund	1,816,513	1,209,136	3,277,769	3,566,898
0203-341235-00405 Contribution From General Fund	1,397,772	1,814,399	2,547,605	4,015,965
0203-341245-00405 Contribution From Utility Fund	1,130,532	1,523,007	2,014,090	2,954,620
0203-341245-00402 Contribution From Utility Fund	130,585	102,241	143,273	142,399
0203-341245-00403 Contribution From Utility Fund	3,046	3,585	6,525	6,699
0203-341245-00404 Contribution From Utility Fund	4,539	2,849	8,399	9,640
0203-341270-00405 Contribution From Road&Bridge	156,696	226,450	241,190	422,143
General Government Charges	20,559,427	19,797,603	30,216,529	34,807,875
Charges for Services 20,559,427 19,797,603 30,216,529 34,807,875				
Miscellaneous Revenues				
Investment Income				
0203-361100-00402 Interest from SBA	11,738	50,161	18,000	42,961
0203-361300-00402 Net Incr or Decr of Investment	33,576	(688,473)	326,000	220,392
0203-361300-00403 Net Incr or Decr of Investment	1,503	(30,827)	14,443	10,656
0203-361300-00404 Net Incr or Decr of Investment	3,007	(61,654)	26,538	18,114
0203-361300-00405 Net Incr or Decr of Investment	12,027	(246,617)	117,000	86,000
Investment Income	61,851	(977,411)	501,981	378,123
Other Miscellaneous Revenues				
0203-369022-00402 Specific Stop Loss Recovery	436,844	1,637,570	-	-
0203-369052-00402 Cobra Premiums	73,477	140,935	15,000	15,000
0203-369053-00402 RX Rebates	1,167,054	2,866,939	171,130	400,000
0203-369055-00402 Health Insurance Coverage	1,547,624	1,542,358	1,573,793	1,551,016
0203-369057-00403 Supplemental Life Insurance	118,047	120,215	122,824	120,224
0203-369059-00402 Medical Claims - Refund/Adj	78,910	82,078	-	-

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Other Miscellaneous Revenues				
Other Miscellaneous Revenues	3,421,957	6,390,095	1,882,747	2,086,240
Miscellaneous Revenues	3,483,808	5,412,684	2,384,728	2,464,363
Other Sources				
Interfund Transfers				
0203-381020-00406 Transfer from General Fund	100,000	100,000	100,000	100,000
Interfund Transfers	100,000	100,000	100,000	100,000
Beginning Surplus				
0203-389940-00406 Beginning Surplus	-	-	(100,000)	(100,000)
Beginning Surplus	-	-	(100,000)	(100,000)
Other Sources	100,000	100,000	-	-
Fund: Public Insurance Fund	24,143,235	25,310,287	32,601,257	37,272,238

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 655 General Pension Trust Fund				
Miscellaneous Revenues				
Investment Income				
0204-361300-00000 Net Incr or Decr of Investment	33,525,833	(36,833,543)	13,000,000	13,930,000
Investment Income	33,525,833	(36,833,543)	13,000,000	13,930,000
Pension Fund Contributions				
0204-368010-00000 City Contribution - General	1,504,988	1,912,767	712,767	737,587
0204-368011-00000 City Contribution - Legacy	5,995,012	7,587,233	2,787,576	2,762,413
0204-368050-00000 Employee Contribution - Gen	135,762	131,422	133,593	116,953
Pension Fund Contributions	7,635,762	9,631,422	3,633,936	3,616,953
Miscellaneous Revenues	41,161,595	(27,202,121)	16,633,936	17,546,953
Other Sources				
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	(2,956,936)	(3,694,953)
Beginning Surplus	-	-	(2,956,936)	(3,694,953)
Other Sources	-	-	(2,956,936)	(3,694,953)
Fund: General Pension Trust Fund	41,161,595	(27,202,121)	13,677,000	13,852,000

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 656 Fire&Police Pension Trust Fund				
Miscellaneous Revenues				
Investment Income				
0204-361000-00000 Appreciation of Investments	137,791,896	102,442,941)	49,000,000	52,400,000
0204-361012-00000 Investment Income	8,215,900	8,885,853	9,000,000	9,500,000
Investment Income	46,007,796	(93,557,088)	58,000,000	61,900,000
Pension Fund Contributions				
0204-368000-00000 Casualty Insurance Premium Tax	1,517,019	1,563,457	1,517,019	1,563,457
0204-368005-00000 City Contribution - Fire	13,194,612	12,140,622	15,511,672	16,549,776
0204-368020-00000 City Contribution - Police	15,101,790	17,789,703	15,692,116	16,794,353
0204-368040-00000 Employee Contribution - Fire	1,273,595	1,096,106	976,843	992,476
0204-368042-00000 Employee Buybacks	-	95,045	-	-
0204-368045-00000 Employee Contribution - ESI	79,201	69,382	80,000	80,000
0204-368060-00000 Employee Contribution - Police	1,386,648	1,373,651	1,263,448	1,193,499
0204-368090-00000 Fire Insurance Premium Tax	1,164,578	1,207,082	1,164,578	1,207,082
Pension Fund Contributions	33,717,443	35,335,047	36,205,676	38,380,643
Other Miscellaneous Revenues				
0204-369900-00000 Other Miscellaneous Revenue	-	43,755	-	-
Other Miscellaneous Revenues	-	43,755	-	-
Miscellaneous Revenues 79,725,239 (58,178,286) 94,205,676 100,280,643				
Other Sources				
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	(35,055,676)	(37,812,621)
Beginning Surplus	-	-	(35,055,676)	(37,812,621)
Other Sources - (35,055,676) (37,812,621)				
Fund: Fire&Police Pension Trust Fund 179,725,239 (58,178,286) 59,150,000 62,468,022				

City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Fund: 657 Other Post Employment Benefits				
Miscellaneous Revenues				
Investment Income				
0000-361102-00000 Interest on Money Market Acct	2,715	2,498	5,600	10,000
0204-361300-00000 Net Incr or Decr of Investment	20,169,997	(17,230,515)	10,000,000	15,000,000
Investment Income	20,172,712	(17,228,016)	10,005,600	15,010,000
Pension Fund Contributions				
0204-368035-00000 City Contrib-General OPEB	5,505,756	5,008,000	3,853,000	3,626,000
0204-368036-00000 City Contrib-Police OPEB	4,784,379	4,359,000	3,344,000	3,328,000
0204-368037-00000 City Contrib-Fire OPEB	6,333,865	5,757,000	4,427,000	4,636,000
0204-368038-00000 City Contrib-Schools OPEB	69,961	69,939	69,828	104,000
Pension Fund Contributions	16,693,961	15,193,939	11,693,828	11,694,000
Other Miscellaneous Revenues				
0000-369054-00000 Part D Subsidy	205,383	220,913	200,000	200,000
0204-369022-00000 Specific Stop Loss Recovery	177,712	148,409	-	-
0204-369053-00000 RX Rebates	-	-	25,000	25,000
0204-369056-00000 Medical Contribution	742,359	794,455	450,000	396,000
Other Miscellaneous Revenues	1,125,454	1,163,777	675,000	621,000
Miscellaneous Revenues	37,992,127	(870,300)	22,374,428	27,325,000
Other Sources				
Beginning Surplus				
0000-389940-00000 Beginning Surplus	-	-	(6,788,428)	(10,713,400)
Beginning Surplus	-	-	(6,788,428)	(10,713,400)
Other Sources	-	-	(6,788,428)	(10,713,400)
Fund: Other Post Employment Benefits	37,992,127	(870,300)	15,586,000	16,611,600

City of Pembroke Pines, Florida
Revenue Detail
All Funds

Fund	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
001 General Fund	208,019,281	226,075,828	257,383,642	252,688,386
051 Wetlands Trust Fund	757	217,819	16,500	16,500
100 Road & Bridge Fund	6,012,270	6,632,676	13,083,969	8,384,217
110 Building Fund	-	3,968,746	7,940,000	9,085,000
120 FHFC Grants SHIP/CRF	1,141,378	1,098,204	4,501,222	1,636,232
121 HUD Grants CDBG/HOME	562,810	1,126,913	6,508,108	1,276,740
122 Law Enforcement Grant	721,164	384,982	459,911	23,511
124 Police Community Service Grant	-	21,142	102,352	-
128 Community Bus Program	990,078	839,688	1,252,684	1,185,178
131 Treasury - Confiscated	835	4,455	526,900	11,568
132 Justice - Confiscated	692	3,693	436,794	9,590
133 \$2 Police Education	22,514	15,308	46,957	12,546
134 FDLE - Confiscated	9,303	83,797	1,106,087	101,050
199 Older Americans Act	931,378	1,278,620	1,461,189	1,531,517
201 Debt Service	25,515,965	26,043,448	26,851,884	23,905,636
320 Municipal Construction	1,999,714	5,350,524	2,436,032	-
471 Utility Fund	60,361,767	68,140,103	102,415,027	81,495,988
472 Sanitation Fund	-	4,090,467	5,940,686	6,223,201
504 Public Insurance Fund	24,143,235	25,310,287	32,601,257	37,272,238
655 General Pension Trust Fund	41,161,595	-27,202,121	13,677,000	13,852,000
656 Fire&Police Pension Trust Fund	179,725,239	-58,178,286	59,150,000	62,468,022
657 Other Post Employment Benefits	37,992,127	-870,300	15,586,000	16,611,600
Total All Funds	589,312,102	284,435,990	553,484,201	517,790,720

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 511 Legislative

Department: 0100 City Commission

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
511001	Mayor	46,169	46,490	47,702	47,702
511002	Vice Mayor	23,476	23,711	24,329	24,329
511003	Commissioner	70,429	71,133	72,987	72,987
512884	Executive Assist	72,157	75,425	79,227	82,391
513682	PT Executive Assistant	41,579	44,892	46,439	49,683
515103	Expense Allowance	68,250	68,250	68,250	68,250
515107	Automobile Allowance	38,400	38,400	38,400	38,400
521000	Social Security - Matching	26,344	26,800	28,875	29,365
522000	Retirement Contributions	47,916	59,978	22,974	22,307
522010	Defined Contribution - General	3,001	3,557	7,300	7,300
523000	Health Insurance	61,449	68,160	122,802	131,442
523100	Life Insurance	623	812	1,219	1,248
524000	Workers Compensation	509	332	880	751
526300	General Retiree Health Contrib	136,861	125,716	97,182	92,304
	Personnel	637,163	653,656	658,566	668,459
Operating					
534990	Other Svc	182,703	211,160	255,000	255,000
540100	Travel Conferences	2,104	4,892	24,000	24,000
544200	Rental - Machinery & Equipment	2,206	646	2,207	2,207
546800	Maintenance Contracts	983	1,151	1,300	1,300
549104	License Fees	-	-	375	375
551100	Office Supplies	1,552	1,281	2,400	2,250
552000	Operating Supplies	577	3,364	4,000	3,750
552650	Non-capital Equipment	-	-	250	250
554100	Memberships Dues Subscription	13,922	12,516	14,492	14,492
	Operating	204,047	235,011	304,024	303,624
	Project Total	841,210	888,666	962,590	972,083
	City Commission Total	841,210	888,666	962,590	972,083

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 512 Executive

Department: 0201 City Manager

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
511005	City Manager	331,020	339,399	352,901	370,712
512499	Deputy City Manager	-	41,738	103,311	103,283
512516	Assistant City Manager	93,104	56,408	-	-
512884	Executive Assist	63,247	67,248	69,426	76,005
515007	Topped Out Incentive	-	-	375	375
515103	Expense Allowance	4,800	4,800	4,801	4,801
515107	Automobile Allowance	10,800	10,800	10,800	10,800
515116	Cell Phone Pay	2,850	2,925	3,001	3,001
521000	Social Security - Matching	24,317	25,211	38,210	40,143
522000	Retirement Contributions	132,028	165,782	57,262	68,012
522010	Defined Contribution - General	8,090	10,087	10,414	11,401
523000	Health Insurance	38,406	34,080	51,168	54,768
523100	Life Insurance	1,403	1,833	2,854	3,009
524000	Workers Compensation	960	632	1,704	1,489
526300	General Retiree Health Contrib	57,026	52,528	40,493	38,460
	Personnel	768,051	813,472	746,720	786,259
Operating					
540100	Travel Conferences	-	120	3,000	3,000
544200	Rental - Machinery & Equipment	1,760	980	1,764	1,775
546800	Maintenance Contracts	686	346	750	750
551100	Office Supplies	1,566	1,072	1,750	1,500
552650	Non-capital Equipment	373	351	500	500
554100	Memberships Dues Subscription	1,700	2,137	2,500	2,500
	Operating	6,086	5,007	10,264	10,025
	Project Total	774,137	818,479	756,984	796,284

Fund:001 General Fund | Function: 512 Executive

Department: 0201 City Manager | Project: 00315 Media Relations

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531500	Professional Svc - Other	3,414	3,414	3,800	3,800
534989	Other Svc - FCS	169,098	237,330	259,768	273,082
547140	Printing - Flyer/Newspaper	115,199	129,891	139,411	165,581
552000	Operating Supplies	90	446	400	500
552650	Non-capital Equipment	-	-	2,600	3,500
552652	Non-capital Software & License	840	600	2,000	2,000
	Operating	288,641	371,682	407,979	448,463

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
664400	Other Equipment	-	1,249	-	-
	Capital	-	1,249	-	-
	Project Total	288,641	372,931	407,979	448,463
	City Manager Total	1,062,778	1,191,409	1,164,963	1,244,747

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 0202 Human Resources

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512014	Risk Mgmt/Benefits Supervisor	69,942	73,114	81,910	85,105
512022	HR/Risk Mgt Director/Assist CM	-	79,100	196,055	195,999
512440	Human Resources Director	176,176	106,898	-	-
512790	Human Resources Manager	40,222	-	-	-
512992	Vacation leave - retire/term	7,461	-	-	-
515001	Special Payment Pen	3,900	30,550	22,000	-
515007	Topped Out Incentive	-	-	750	750
515107	Automobile Allowance	7,200	7,846	8,401	9,600
515116	Cell Phone Pay	1,800	1,825	2,400	2,100
521000	Social Security - Matching	20,277	19,903	23,163	21,940
522000	Retirement Contributions	79,652	93,750	30,019	34,776
523000	Health Insurance	46,087	40,896	40,934	43,814
523100	Life Insurance	998	1,185	1,510	1,538
524000	Workers Compensation	683	409	902	761
526300	General Retiree Health Contrib	68,432	63,033	32,394	30,768
	Personnel	522,830	518,509	440,438	427,151
Operating					
531400	Professional Svc - Medical	18,904	23,011	35,000	45,000
531500	Professional Svc - Other	6,791	12,506	10,000	15,000
534989	Other Svc - FCS	169,479	212,345	286,565	294,843
540100	Travel Conferences	-	-	-	2,000
544200	Rental - Machinery & Equipment	-	-	-	3,000
546800	Maintenance Contracts	5,477	6,292	4,400	6,000
547100	Printing	-	10,937	14,500	16,000
549000	Legal/Employment Ads	1,307	29,240	52,000	60,000
551100	Office Supplies	2,691	2,079	4,500	5,000
552000	Operating Supplies	1,789	1,925	2,300	2,000
552650	Non-capital Equipment	-	-	200	500
552652	Non-capital Software & License	350	350	-	-
552653	Non-capital Computer Equipment	-	-	-	2,000
555200	College Classes - Education	-	-	600	-
555229	Training	13,500	2,450	-	5,000
	Operating	220,288	301,136	410,065	456,343
	Project Total	743,118	819,645	850,503	883,494
	Human Resources Total	743,118	819,645	850,503	883,494

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 514 Legal Counsel

Department: 0300 City Attorney

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531200	Professional Svc - RetainerFee	280,842	292,077	309,602	331,275
531300	Prof Svc - Outside Legal	163,611	170,156	180,365	192,990
531350	Professional Svc - On Site	554,278	576,453	611,040	653,813
531500	Professional Svc - Other	60,454	62,874	66,646	71,311
551100	Office Supplies	34,006	32,874	31,965	34,203
552950	Out of Pocket Expenses	6,036	6,281	6,657	7,123
	Operating	1,099,226	1,140,715	1,206,275	1,290,715
	Project Total	1,099,226	1,140,715	1,206,275	1,290,715
	City Attorney Total	1,099,226	1,140,715	1,206,275	1,290,715

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0800 General Government

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512992	Vacation leave - retire/term	-	-	10,000	10,000
512996	Sick leave - retire/term	-	-	10,000	10,000
521000	Social Security - Matching	-	-	1,530	1,530
522001	Retirement Contrib - Legacy	4,135,190	5,126,921	1,873,721	1,863,716
525000	Unemployment Compensation	92,621	-3,868	15,000	25,000
	Personnel	4,227,811	5,123,053	1,910,251	1,910,246
Operating					
530010	Contingency	24,976	24,440	2,921,175	3,434,311
530030	Estimated Budget Savings	-	-	-5,164,982	-3,000,000
531300	Prof Svc - Outside Legal	600,513	725,871	600,000	700,000
531500	Professional Svc - Other	289,673	286,220	328,120	299,540
534989	Other Svc - FCS	-	-	-	2,500
534990	Other Svc	22,457	25,208	28,801	43,150
536100	Excess Benefit	59,172	60,860	62,598	64,385
542000	Postage	83,654	66,416	75,340	71,100
544200	Rental - Machinery & Equipment	1,410	-	1,540	1,740
545000	Insurance	1,312,451	1,694,403	2,375,630	3,762,601
548250	Employee Award Program	900	3,590	51,000	51,000
549150	Auto Tags & Titles	8,376	15,646	20,966	20,966
549201	Taxes and/or Assessments	3,142	15,028	-	-
549356	Special Projects	11,513	61,413	30,000	30,000
551100	Office Supplies	1,252	712	3,000	3,000
552000	Operating Supplies	4,967	-	-	-
554100	Memberships Dues Subscription	94,455	72,217	83,651	77,153
	Operating	2,518,911	3,052,024	1,416,839	5,561,446
Debt Services					
571564	Lease Principal Payment	-	249,965	-	-
572564	Lease Interest Payment	-	5,876	-	-
	Debt Services	-	255,841	-	-
Grants and Aid					
581001	Grant - Area Agency On Aging	106,913	106,913	106,913	127,341
582005	Grant - Women In Distress	15,000	15,000	15,000	15,000
582013	Grant - KAPOW	12,000	12,000	12,000	12,000
582016	Grant - Heres Help	5,000	5,000	5,000	5,000
582023	Grant - AmericanCancer Society	10,000	10,000	10,000	10,000
582024	Grant - Early Learning Coaliti	35,000	35,000	35,000	35,000
582025	Grant - American Diabetes Assn	5,000	5,000	5,000	5,000
	Grants and Aid	188,913	188,913	188,913	209,341

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0800 General Government

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Other					
591100	Transfer to Road & Bridge	-	-	-	1,415,443
591110	Transfer to Permanent Fund	-	213,755	-	-
591122	Transfer to Law Enforcement	14,638	-	-	-
591128	Transfer to Community Bus Prog	186,313	-	307,186	273,898
591199	Transfer to OAA	534,816	721,942	670,190	742,018
	Other	735,767	935,697	977,376	2,431,359
	Project Total	7,671,402	9,555,528	4,493,379	10,112,392

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0800 General Government | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534990	Other Svc	-	-	-	1,000,000
	Operating	-	-	-	1,000,000
	Project Total	-	-	-	1,000,000
	General Government Total	7,671,402	9,555,528	4,493,379	11,112,392

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 1001 City Clerk

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512047	City Clerk	124,521	135,302	147,546	147,523
512287	Document Management Specialist	51,677	32,812	35,402	37,436
512620	Cashier II	43,110	44,631	47,020	32,075
512684	Clerical Spec II	115,616	116,104	121,547	124,166
512775	Deputy City Clerk	64,326	67,236	70,609	73,435
512782	Dep City Clerk/Occ Lic Admin	65,447	68,335	71,780	73,935
512992	Vacation leave - retire/term	5,420	16,634	-	50,193
512996	Sick leave - retire/term	-	12,864	3,100	15,121
513509	Shared - Secretary	3,771	5,598	13,862	11,824
513525	Senior Board Secretary	6,981	8,462	23,574	24,375
513679	PT Passport Clerk	-	15,869	23,535	22,702
514000	Overtime	22	244	300	300
515007	Topped Out Incentive	91	-91	-	750
515107	Automobile Allowance	3,600	3,600	3,600	3,600
515116	Cell Phone Pay	900	1,050	1,200	1,200
521000	Social Security - Matching	35,046	38,475	43,016	47,332
522000	Retirement Contributions	91,999	117,274	38,640	41,681
522010	Defined Contribution - General	20,932	22,920	24,479	23,244
523000	Health Insurance	122,898	109,057	143,269	109,535
523100	Life Insurance	1,356	1,793	2,688	2,676
524000	Workers Compensation	1,033	685	1,807	1,484
526300	General Retiree Health Contrib	182,482	167,738	129,576	123,072
	Personnel	941,228	986,590	946,550	967,659
Operating					
531500	Professional Svc - Other	-	-	166,200	117,600
534050	Other Svc - Microfilming	12,349	97,920	130,000	130,000
534989	Other Svc - FCS	131,258	135,123	190,066	196,900
534995	Other Svc - IT	70,224	74,005	143,442	134,422
540100	Travel Conferences	-	300	4,000	4,000
544200	Rental - Machinery & Equipment	9,304	9,482	12,074	10,500
545440	Insurance - Errors & Omissions	644	-	375	-
546250	R&M Equipment	-	551	2,000	2,000
546800	Maintenance Contracts	2,911	1,098	37,500	37,500
547100	Printing	3,629	2,601	4,500	4,000
547400	Codification of Ordinances	2,406	11,436	15,000	15,000
549000	Legal/Employment Ads	14,664	17,697	19,000	19,000
549100	Recording Fees	7,227	5,222	6,000	6,000
549400	Bank Svc Charge	9,422	2,077	-	10,000
551100	Office Supplies	9,891	15,688	17,850	17,850
551300	Microfilm Supplies	-	-	200	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 1001 City Clerk

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	892	512	7,831	4,000
552652	Non-capital Software & License	13,590	20,514	24,000	21,250
552653	Non-capital Computer Equipment	505	2,212	4,945	2,000
554100	Memberships Dues Subscription	1,230	855	1,000	1,300
555229	Training	30	3,320	3,925	4,000
	Operating	290,176	400,613	789,908	737,322
Capital					
664039	Micro Computer/Comptr Eqpt	4,215	-	-	-
664100	Office Equipment	2,645	-	-	-
	Capital	6,860	-	-	-
	Project Total	1,238,264	1,387,203	1,736,458	1,704,981
	City Clerk Total	1,238,264	1,387,203	1,736,458	1,704,981

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2001 Finance

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512021	Finance Director/Assist CM	-	70,557	180,919	184,888
512030	Budget Director	110,120	117,110	122,990	127,897
512031	Payroll Manager	89,692	96,543	100,895	106,396
512032	Accounts Payable Manager	73,761	77,088	80,944	-
512086	Finance Director	157,831	95,354	-	-
512087	Deputy Finance Director	129,088	139,065	143,785	153,280
512089	Finance Systems Manager	-	-	117,315	121,985
512431	Payroll Coordinator	132,149	137,643	141,937	219,964
512517	Assistant Finance Director	118,782	125,605	131,912	137,187
512525	Administrative Assistant I	60,214	-	-	-
512623	Senior Systems Administrator	104,544	109,184	-	-
512624	Contracts Manager	-	-	-	94,328
512651	Programmer Analyst II	53,838	-	-	-
512992	Vacation leave - retire/term	1,031	-	-	-
514000	Overtime	9,661	31,785	6,000	6,000
515001	Special Payment Pen	6,000	24,700	25,000	-
515002	Special Payment	1,850	34,725	25,000	-
515107	Automobile Allowance	4,800	10,062	15,601	15,603
515116	Cell Phone Pay	2,100	3,231	4,801	4,804
521000	Social Security - Matching	76,441	78,369	83,370	89,334
522000	Retirement Contributions	166,663	203,291	67,499	62,052
522010	Defined Contribution - General	69,548	72,578	75,986	102,418
523000	Health Insurance	168,985	136,321	184,203	219,070
523100	Life Insurance	3,100	3,635	5,514	6,271
524000	Workers Compensation	2,122	1,255	3,297	3,102
526300	General Retiree Health Contrib	250,784	209,720	145,632	138,340
	Personnel	1,793,102	1,777,819	1,662,600	1,792,919
Operating					
532100	Accounting & Auditing Fees	45,847	47,706	52,434	58,097
534989	Other Svc - FCS	1,218,383	1,488,921	1,979,931	2,113,697
534995	Other Svc - IT	103,518	-	-	-
540100	Travel Conferences	-	610	8,000	8,000
541100	Telephone	3,463	3,174	3,560	3,560
544200	Rental - Machinery & Equipment	4,234	1,353	5,800	5,800
546150	R&M Land Bldg & Improvement	-	-	9,000	-
546250	R&M Equipment	-	300	300	300
546800	Maintenance Contracts	1,372	1,825	3,500	3,755
549400	Bank Svc Charge	6,217	-2,618	3,000	-
551100	Office Supplies	11,208	15,288	17,000	20,000
552600	Clothing/Uniforms	-	461	1,000	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2001 Finance

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	915	164	21,000	4,000
552652	Non-capital Software & License	43,271	44,240	47,586	52,577
552653	Non-capital Computer Equipment	1,355	784	2,000	2,000
554100	Memberships Dues Subscription	4,140	4,552	5,629	5,578
555229	Training	1,320	130	2,460	3,080
	Operating	1,445,242	1,606,890	2,162,200	2,280,444
Capital					
664051	Software	-	-	25,000	-
664055	Laptop or Tablet	1,842	-	-	-
	Capital	1,842	-	25,000	-
	Project Total	3,240,187	3,384,709	3,849,800	4,073,363
	Finance Total	3,240,187	3,384,709	3,849,800	4,073,363

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512280	Help Desk Technician II	63,877	64,760	70,077	72,880
512303	Network Specialist II	216,896	225,599	191,604	120,620
512525	Administrative Assistant I	62,525	64,859	67,445	68,245
512622	ERP Manager	121,952	129,969	135,245	139,368
512623	Senior Systems Administrator	48,169	108,316	112,640	114,837
512643	Help Desk Technician I	41,314	41,653	45,445	42,012
512644	Help Analyst/Technician	76,644	79,242	82,401	83,034
512691	Systems Analyst II	105,650	110,448	116,015	120,620
512693	Systems Programmer/Analyst II	98,634	103,327	108,375	112,508
512697	Proj Mgr/Syst Prog Analyst II	109,328	109,886	112,981	112,972
512716	Systems Admin Supervisor	-	-	47,503	128,773
512722	Manager of Systems Development	128,047	132,185	137,459	139,672
512723	Systems Administrator	162,483	180,496	188,971	195,627
512903	Technology Services Director	155,304	166,464	170,942	170,935
512904	Asst Technology Svc Director	119,439	126,022	132,353	137,659
512992	Vacation leave - retire/term	11,670	-	-	-
514000	Overtime	78,471	75,366	85,000	90,000
515001	Special Payment Pen	16,500	60,000	60,000	-
515002	Special Payment	2,550	67,175	38,000	-
515007	Topped Out Incentive	-	-	750	5,250
515100	Holiday Pay	-	-	3,600	3,600
515107	Automobile Allowance	4,800	6,092	7,200	7,200
515115	Beeper Pay	17,272	18,159	17,891	18,794
515116	Cell Phone Pay	6,285	6,510	6,660	6,660
521000	Social Security - Matching	122,053	139,144	147,734	144,542
522000	Retirement Contributions	193,158	251,419	102,413	111,506
522010	Defined Contribution - General	125,297	164,567	172,265	180,703
523000	Health Insurance	230,434	218,113	327,472	350,512
523100	Life Insurance	4,140	5,913	9,322	9,631
524000	Workers Compensation	2,835	2,041	5,574	4,768
526300	General Retiree Health Contrib	342,153	335,476	259,152	246,144
	Personnel	2,667,878	2,993,200	2,962,489	2,939,072
Operating					
534989	Other Svc - FCS	-	328,260	508,786	730,548
534989	Other Svc - FCS	1,466,443	1,591,040	2,532,822	2,970,189
534990	Other Svc	175,554	-	210,000	220,500
534995	Other Svc - IT	145,220	130,636	263,354	149,800
534995	Other Svc - IT	-	3,870	3,500	50,000
540100	Travel Conferences	-	16	10,000	10,000
541100	Telephone	-	-	3,600	7,600

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
541100	Telephone	6,080	7,276	9,600	9,600
541370	Communications	30,721	29,400	81,072	84,000
544200	Rental - Machinery & Equipment	1,690	910	3,400	3,400
546250	R&M Equipment	19,466	6,728	21,741	25,000
546300	R&M Vehicles	-	-	2,500	5,000
546300	R&M Vehicles	2,230	1,782	5,000	5,000
546800	Maintenance Contracts	1,023	377	2,136	2,400
546801	IT Maintenance Contracts	-	-	6,375	110,125
546801	IT Maintenance Contracts	489,944	2,099,856	2,656,008	2,642,100
551100	Office Supplies	2,334	1,986	5,000	5,000
551100	Office Supplies	-	3,697	4,000	5,000
552000	Operating Supplies	17,594	8,467	10,000	10,000
552000	Operating Supplies	-	11,488	23,175	12,000
552300	Expendable Tools	-	250	3,000	3,000
552470	Computer Supplies	2,745	6,508	3,600	3,600
552540	Fuel	2,502	4,388	4,000	7,000
552650	Non-capital Equipment	-	-	184,000	615,250
552650	Non-capital Equipment	8,763	14,368	188,600	245,000
552652	Non-capital Software & License	566,674	668,241	931,627	1,351,700
552652	Non-capital Software & License	-	-	47,000	166,000
552653	Non-capital Computer Equipment	146,255	144,612	316,850	244,000
554100	Memberships Dues Subscription	21	1,069	7,600	7,400
554100	Memberships Dues Subscription	-	-	500	-
555229	Training	16,975	47,293	78,160	120,500
555229	Training	-	-	9,450	6,000
	Operating	3,102,236	5,112,516	8,136,456	9,826,712
Capital					
663993	Improvements - Other	145,122	219,753	-	-
663993	Improvements - Other	-	-	85,000	-
664023	Camera	-	-	22,000	-
664039	Micro Computer/Comptr Eqpt	18,414	9,951	-	-
664051	Software	238,008	35,208	830,246	-
664055	Laptop or Tablet	12,954	45,011	6,705	-
664060	Physical Control System	-	-	85,000	-
664214	Truck	-	31,845	-	40,000
664214	Truck	-	-	-	40,000
664221	Van	33,151	-	-	-
664400	Other Equipment	294,886	116,153	883,083	690,000
664400	Other Equipment	-	-	25,000	25,000
	Capital	742,535	457,921	1,937,034	795,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
	Project Total	6,512,649	8,563,638	13,035,979	13,560,784

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00306 IT Modernization (VOIP/VDI)

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534995	Other Svc - IT	-	-	30,070	-
	Operating	-	-	30,070	-
	Project Total	-	-	30,070	-

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00307 Other Projects

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552652	Non-capital Software & License	-	37,642	104,527	40,000
	Operating	-	37,642	104,527	40,000
Capital					
663993	Improvements - Other	208,058	-	-	-
664051	Software	110,530	85,530	65,000	-
	Capital	318,588	85,530	65,000	-
	Project Total	318,588	123,172	169,527	40,000

Fund:001 General Fund | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	-	-	30,473	-
552653	Non-capital Computer Equipment	-	85,240	-	-
	Operating	-	85,240	30,473	-
Capital					
663993	Improvements - Other	-	-	110,335	-
664060	Physical Control System	-	116,321	55,485	-
664074	Fuel Master Upgrade	-	-	203,732	-
664400	Other Equipment	-	88,368	300,392	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
	Capital	-	204,689	669,944	-
	Project Total	-	289,929	700,417	-
	Technology Services Total	6,831,237	8,976,739	13,935,993	13,600,784

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512029	Special Operations Manager	65,892	68,863	72,319	75,212
512042	Projects & Research Manager	60,084	62,820	65,972	68,594
512043	Assistant Records Unit Manager	45,918	47,999	55,457	57,667
512044	Records Unit Manager	56,983	60,042	69,370	72,129
512045	Police Chief	196,732	204,610	209,094	209,094
512081	Police Social Media Manager	7,987	-	-	-
512088	Media Relations Manager	45,220	56,098	58,916	61,277
512115	Police Captain	1,311,860	1,500,952	1,579,618	1,611,924
512131	Professional Std Supervisor	66,463	68,763	68,994	59,131
512174	Division Major	455,715	527,348	524,694	525,597
512425	Police Officer	9,768,535	9,626,653	9,288,877	9,052,529
512436	Police Officer - Tier 3	2,741,676	3,697,569	5,494,920	6,687,715
512450	Assistant Logistics Manager	-	19,955	54,747	44,739
512451	Emergency Management Director	125,235	132,443	134,660	136,012
512452	Logistics/Fleet Manager	63,780	67,132	70,878	65,471
512454	Logistics Coordinator III	86,153	44,544	85,539	-
512467	Property Evidence Technician	57,543	87,781	46,693	48,086
512468	Property Manager	54,971	57,713	60,628	63,062
512492	Finance Coordinator	73,882	71,750	80,003	88,919
512493	Administrative Svc Manager	49,112	59,352	75,005	81,606
512497	Community Affairs Coordinator	48,390	36,077	-	-
512501	Property Evidence Tech II	-	-	49,548	51,541
512511	Administrative Assistant III	63,257	66,317	69,492	72,264
512525	Administrative Assistant I	49,853	52,126	54,743	56,932
512603	Support Services Coordinator	21,151	-	-	-
512625	Field Training Officer -Tier 3	-	27,705	319,769	486,274
512631	Crime Scene Technician	107,183	134,291	175,199	139,073
512632	Crime Scene Unit Manager	70,383	74,726	86,326	80,826
512633	Crime Scene Investigator	163,687	181,831	235,350	246,932
512634	Crime Scene Shift Supervisor	10,066	-	-	-
512635	Forensic Manager	91,500	96,664	101,010	105,043
512636	Field Training Officer	1,953,342	2,023,179	2,075,456	1,914,497
512637	Field Training Sergeant	458,103	478,025	475,740	475,182
512638	Forensic Examiner I	61,000	64,087	124,585	114,288
512643	Help Desk Technician I	33,580	46,530	48,866	50,822
512652	Programmer/Analyst I	82,116	85,010	89,295	92,867
512655	Sergeant	3,150,931	3,380,716	3,461,710	3,504,170
512684	Clerical Spec II	118,882	121,425	14,140	-
512685	Clerical Aide	42,218	44,407	46,424	48,277
512698	Police Programmer Analyst III	30,496	-	-	-
512723	Systems Administrator	69,639	44,462	63,518	65,877

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512733	Crime Analyst Manager	70,707	74,224	77,953	84,554
512736	Crime Analyst	110,353	115,654	121,176	137,530
512800	Assistant Police Chief	187,452	194,958	194,959	194,959
512803	Police Records Clerical Spec.	-	-	83,209	101,213
512805	Computer Services Manager	51,714	87,629	92,040	95,730
512881	Police Communications Coord	55,404	21,019	-	-
512882	Economic Crimes Investigator	52,501	55,151	57,657	59,955
512883	Support Center Manager	66,316	69,683	73,193	76,115
512885	Victim Advocate	56,131	80,957	102,795	103,704
512886	Assistant Victim Advocate	47,994	45,592	-	-
512887	Victim Advocate Manager	-	32,024	55,256	59,655
512888	Police Comm & Asset Coord.	-	30,758	59,764	62,161
512937	Fingerprint Examiner II	65,376	67,769	70,211	71,760
512938	Police Support Specialist IV	46,482	45,004	51,201	53,227
512939	Forensic Video Examiner	61,661	64,770	67,702	70,416
512978	Backgrounds/Selections Invest.	45,214	47,265	118,238	178,685
512979	Police Support Specialist II	157,521	195,851	225,985	239,333
512980	Police Support Specialist I	514,363	570,020	692,834	703,496
512985	Police Service Aide I	675,651	727,901	947,707	946,851
512988	Police Payroll Specialist I	81,533	49,905	52,421	54,503
512989	Police Payroll Specialist II	19,620	59,164	62,136	64,618
512991	Personal Leave Payout	-	-	-	9,280
512992	Vacation leave - retire/term	199,018	312,924	295,569	120,821
512996	Sick leave - retire/term	318,206	395,319	201,177	119,328
512997	Sick leave - annual	581,407	605,007	891,116	956,126
513151	P/T PSS Logistics	7,830	-	20,042	-
513407	PT Victims Advocate	39,438	1,558	31,437	32,502
513412	PT Police Support Specialist	74,070	81,430	93,641	96,801
513414	PT School Resource Officer	-	-	-	673,560
514000	Overtime	1,616,520	2,115,207	1,750,000	2,500,000
514400	Off-duty Detail	24,060	35,438	44,000	44,000
515000	Incentive Pay	220,329	223,957	217,707	236,338
515003	New Hire Incentive Pay	81,000	134,065	200,000	200,000
515004	New Hire Relocation Pay	2,415	27,001	50,000	50,000
515005	Supplements	240	1,500	-	-
515007	Topped Out Incentive	209	-209	-	3,750
515008	Referral Reward	1,500	500	10,000	5,000
515015	Payment in Lieu of Benefits	-	-	-	24,000
515050	Stand-by Pay	90,586	143,915	95,000	175,000
515100	Holiday Pay	510,932	641,097	550,000	750,000
515101	Uniform Cleaning Allowance	343,325	351,374	351,804	368,688

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
515104	Assignment Pay	255,278	288,666	244,445	285,632
515107	Automobile Allowance	28,800	28,800	28,800	28,800
515108	Shift Differential	15,063	16,150	16,640	13,520
515109	Shift Diff - Certified Officer	64,023	196,735	191,161	208,755
515110	Dive Team Equipment Allowance	2,225	2,975	3,000	3,000
515115	Beeper Pay	27,226	27,859	30,000	30,000
515116	Cell Phone Pay	23,230	23,525	23,400	21,600
515200	Longevity Pay	196,987	184,903	175,333	152,658
521000	Social Security - Matching	2,142,841	2,352,739	2,613,396	2,808,447
522000	Retirement Contributions	114,925	140,050	59,056	55,310
522010	Defined Contribution - General	411,476	524,138	618,148	644,115
522100	Retirement Contributions P&F	15,101,790	17,789,703	15,692,116	16,794,353
522110	State Contrib P&F Retirement	1,517,019	1,563,457	1,517,019	1,563,457
523000	Health Insurance	4,895,434	4,474,729	6,774,577	7,782,464
523100	Life Insurance	72,385	103,719	157,045	167,176
524000	Workers Compensation	798,100	579,186	1,517,957	1,627,425
526300	General Retiree Health Contrib	1,870,437	1,803,446	1,409,139	1,338,408
526305	Police Retiree Health Contrib	4,784,379	4,352,350	3,344,000	3,328,000
	Personnel	60,758,213	65,578,474	68,010,717	73,090,408
Operating					
531400	Professional Svc - Medical	11,705	16,750	25,000	29,100
531450	Professional Svc - Vet	9,160	28,227	28,000	29,000
531500	Professional Svc - Other	48,007	28,542	102,900	123,650
534950	Other Svc - Maintenance	61,520	93,856	120,000	126,500
534989	Other Svc - FCS	648,183	656,008	1,256,178	1,325,103
534990	Other Svc	667,867	1,186,822	1,936,614	1,987,980
534995	Other Svc - IT	341,474	351,862	725,055	733,367
536100	Excess Benefit	76,045	71,389	83,650	78,528
540100	Travel Conferences	66,701	163,221	346,419	463,456
541100	Telephone	103,406	37,030	106,330	106,600
541370	Communications	162,247	160,752	196,020	192,060
541600	Radio Programming	31,115	-	2,186	-
543200	Water & Sewer	7,017	7,976	8,500	9,000
543430	Electricity	108,270	131,448	120,000	140,000
544200	Rental - Machinery & Equipment	42,873	-22,298	81,299	85,828
546150	R&M Land Bldg & Improvement	130,822	244,417	235,190	156,130
546152	R&M - Land Bldg - Major Projec	-	-	142,500	100,000
546250	R&M Equipment	54,526	52,651	130,787	184,717
546300	R&M Vehicles	796,966	951,193	979,800	1,255,225
546800	Maintenance Contracts	24,972	22,781	266,904	278,058

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
547100	Printing	5,698	8,164	33,920	42,230
548250	Employee Award Program	3,402	1,774	3,500	2,500
549000	Legal/Employment Ads	4,620	10,469	2,800	2,500
549105	License Renewals	10,511	9,838	10,900	10,900
549354	Drug Investigation	-	-	10,000	10,000
549355	Special Investigation	332	4,533	20,000	27,500
549357	False Alarm Program	15,412	18,727	24,820	26,140
549680	Special Event - Miscellaneous	20,298	51,062	75,145	104,925
551100	Office Supplies	40,400	36,246	45,000	45,000
551400	Photo Supplies	-	-	400	400
552000	Operating Supplies	70,082	61,677	191,369	289,828
552002	Operating Supplies - ID unit	15,787	14,175	16,000	16,000
552003	Operating Supplies - TrainUnit	105,987	117,557	222,224	197,470
552200	Janitorial Supplies	439	-	500	500
552540	Fuel	788,270	1,096,093	1,176,083	1,052,021
552600	Clothing/Uniforms	153,901	255,634	443,026	521,955
552645	Non-capital SET Equipment	18,216	17,980	126,698	140,100
552650	Non-capital Equipment	386,610	245,869	959,727	573,192
552652	Non-capital Software & License	1,793	-	3,646	5,458
552653	Non-capital Computer Equipment	49,026	101,699	531,575	283,529
552681	Operating Supplies for K-9	1,951	3,056	9,600	9,600
552682	Operating Supplies - Dive Team	-	-	700	700
552683	SET Operating Supplies	29,124	102,632	174,064	150,950
554100	Memberships Dues Subscription	15,644	17,958	31,517	33,143
555200	College Classes - Education	42,333	46,504	90,000	90,000
555229	Training	135,465	221,433	457,866	464,241
	Operating	5,308,174	6,625,707	11,554,412	11,505,084
Capital					
662000	Buildings	3,555	20,511	57,077	-
662017	Building Improvement	-	10,408	-	-
663166	Shooting Range	514,295	-	254,879	30,000
664023	Camera	-	4,488	-	-
664028	Car	-	-	60,760	-
664039	Micro Computer/Compnr Eqpt	4,975	-	-	-
664050	Copier Machine	-	8,990	-	-
664051	Software	14,110	41,309	34,950	15,000
664053	Micro Computer	4,312	9,768	7,000	14,000
664055	Laptop or Tablet	396,096	28,175	5,400	6,500
664060	Physical Control System	-	-	242,611	-
664073	Generator	2,298	-	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
664110	K-9 dogs	10,000	10,000	5,500	11,000
664140	Motorcycle	37,271	5,272	62,000	-
664176	SET Equipment	-	93,196	80,400	71,000
664181	Radio - Portable	123,234	-1,310	72,498	66,000
664182	Radar Gun	4,597	3,779	-	-
664213	Trailer	21,016	-	-	65,500
664214	Truck	300,270	2,567,605	2,059,134	2,136,000
664221	Van	32,246	-	171,000	150,813
664400	Other Equipment	500,574	151,437	640,843	622,000
	Capital	1,968,849	2,953,627	3,754,052	3,187,813
	Project Total	68,035,236	75,157,808	83,319,181	87,783,305

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police | Project: 00303 SRO program

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512991	Personal Leave Payout	-	-	18,638	-
513414	PT School Resource Officer	944,562	751,467	1,092,126	-
513415	PT SRO Supervisor	58,782	-	28,390	-
515000	Incentive Pay	20,349	15,499	34,320	-
515015	Payment in Lieu of Benefits	24,000	20,000	46,000	-
515101	Uniform Cleaning Allowance	7,500	6,120	7,920	-
521000	Social Security - Matching	78,163	58,792	96,083	-
523000	Health Insurance	353,331	313,538	450,274	-
523100	Life Insurance	3,432	4,478	6,250	-
524000	Workers Compensation	42,242	27,825	67,099	-
	Personnel	1,532,360	1,197,719	1,847,100	-
	Project Total	1,532,360	1,197,719	1,847,100	-

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police | Project: 00316 Red Light Camera Program

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512479	RLC Program Coordinator	7,958	-	-	-
512985	Police Service Aide I	12,915	-	-	-
515100	Holiday Pay	539	-	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police | Project: 00316 Red Light Camera Program

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
515101	Uniform Cleaning Allowance	80	-	-	-
521000	Social Security - Matching	1,578	-	-	-
522010	Defined Contribution - General	1,879	-	-	-
523000	Health Insurance	46,087	-	-	-
523100	Life Insurance	382	-	-	-
524000	Workers Compensation	3,028	-	-	-
526300	General Retiree Health Contrib	68,431	-	-	-
	Personnel	142,877	-	-	-
Operating					
531300	Prof Svc - Outside Legal	45,584	-	-	-
	Operating	45,584	-	-	-
	Project Total	188,461	-	-	-

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 3001 Police | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531342	Management Cost SRMC	7,683	-	-	-
	Operating	7,683	-	-	-
Capital					
662053	West Police Substation	91,465	0	37,667	-
664073	Generator	62,188	-	57,509	-
	Capital	153,653	0	95,176	-
	Project Total	161,336	0	95,176	-

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 3001 Police | Project: 09007 Code Compliance

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512085	Code Compliance Administrator	77,499	80,989	80,850	84,906
512684	Clerical Spec II	47,652	49,088	51,052	51,044
512685	Clerical Aide	49,875	51,992	54,574	56,244
512985	Police Service Aide I	117,642	101,244	48,958	40,732
512986	Police Service Aide II	325,780	407,599	653,151	692,863
512987	Police Service Aide III	88,255	96,898	111,949	111,114

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512992	Vacation leave - retire/term	-	4,160	-	-
514000	Overtime	674	324	2,000	2,000
515003	New Hire Incentive Pay	1,000	1,000	2,000	2,000
515007	Topped Out Incentive	900	-	-	1,500
515010	Certification Pay	120	120	120	120
515100	Holiday Pay	3,030	12,765	5,000	15,000
515101	Uniform Cleaning Allowance	7,160	7,360	6,720	7,200
515116	Cell Phone Pay	6,605	5,940	5,100	6,360
521000	Social Security - Matching	52,989	59,910	78,170	81,812
522000	Retirement Contributions	16,280	20,341	8,732	8,046
522010	Defined Contribution - General	64,217	84,486	113,018	114,248
523000	Health Insurance	199,709	190,849	347,939	438,140
523100	Life Insurance	2,065	2,909	5,493	5,678
524000	Workers Compensation	20,885	15,109	50,925	53,868
526300	General Retiree Health Contrib	364,963	335,476	275,349	292,296
	Personnel	1,447,300	1,528,558	1,901,100	2,065,171
Operating					
531300	Prof Svc - Outside Legal	3,762	3,145	7,500	8,000
534989	Other Svc - FCS	358	43,733	49,078	51,600
534990	Other Svc	-	1,400	600	600
534995	Other Svc - IT	-	-	-	3,500
541100	Telephone	15	-	396	433
541370	Communications	1,159	-	10,920	10,920
544200	Rental - Machinery & Equipment	648	1,196	960	957
546250	R&M Equipment	-	-	3,000	5,000
546300	R&M Vehicles	12,309	16,401	18,464	18,464
546800	Maintenance Contracts	162	126	1,440	1,440
547100	Printing	-	-	3,000	3,000
549100	Recording Fees	898	2,201	7,500	7,500
549213	Code Violations Expenditure	-	-	8,000	20,000
551100	Office Supplies	2,490	2,613	3,600	5,000
552000	Operating Supplies	279	-	2,300	9,100
552540	Fuel	15,275	20,175	22,699	19,062
552600	Clothing/Uniforms	2,553	4,889	25,671	26,448
552650	Non-capital Equipment	4,651	-	750	2,000
552653	Non-capital Computer Equipment	-	2,160	-	-
554100	Memberships Dues Subscription	700	100	1,777	1,350
555229	Training	4,550	-	11,900	11,900
	Operating	49,808	98,139	179,555	206,274

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
664003	Vehicle	-	-	-	36,044
664214	Truck	-	-	64,183	54,030
Capital		-	-	64,183	90,074
Project Total		1,497,108	1,626,696	2,144,838	2,361,519
Police Total		71,414,501	77,982,223	87,406,295	90,144,824

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 00681 Surfside

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
514000	Overtime	10,954	-	-	-
	Personnel	10,954	-	-	-
	Project Total	10,954	-	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534982	Function Sourcing - Grounds	-	8,382	-	-
	Operating	-	8,382	-	-
	Project Total	-	8,382	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
514000	Overtime	-	9,057	-	-
521000	Social Security - Matching	-	678	-	-
	Personnel	-	9,735	-	-
Operating					
552000	Operating Supplies	-	3,496	-	-
	Operating	-	3,496	-	-
	Project Total	-	13,231	-	-

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 4338 Tropical Storm ETA

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
514000	Overtime	1,914	-	-	-
521000	Social Security - Matching	143	-	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 4338 Tropical Storm ETA

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
	Personnel	2,057	-	-	-
Operating					
534982	Function Sourcing - Grounds	12,374	-	-	-
534989	Other Svc - FCS	683	-	-	-
552000	Operating Supplies	1,512	-	-	-
	Operating	14,569	-	-	-
	Project Total	16,626	-	-	-

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: COVID EMERGENCY & DISASTER RELIEF - COVID

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
514000	Overtime	325,199	301,845	-	-
514000	Overtime	279,864	13,240	-	-
521000	Social Security - Matching	23,747	22,307	-	-
521000	Social Security - Matching	21,675	998	-	-
	Personnel	650,485	338,389	-	-
Operating					
531300	Prof Svc - Outside Legal	2,993	-	-	-
531300	Prof Svc - Outside Legal	968	-	-	-
531510	Professional Svc - Direct Cost	6,375	-	-	-
531800	Medical Expense	2,207	2,600	-	-
534944	Small Business Assistance	50,000	-	-	-
534990	Other Svc	232,225	46,777	-	-
534990	Other Svc	323,289	-	-	-
544200	Rental - Machinery & Equipment	26,784	-	-	-
544200	Rental - Machinery & Equipment	25,284	-	-	-
546150	R&M Land Bldg & Improvement	1,347	-	-	-
546150	R&M Land Bldg & Improvement	2,956	-	-	-
546250	R&M Equipment	225	-	-	-
552000	Operating Supplies	116,691	-	-	-
552000	Operating Supplies	816,179	19,169	-	-
552540	Fuel	901	-	-	-
552650	Non-capital Equipment	372	-	-	-
552650	Non-capital Equipment	8,446	770	-	-
552652	Non-capital Software & License	15,249	-	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: COVID EMERGENCY & DISASTER RELIEF - COVID

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552701	Food Purchases	114	-	-	-
552701	Food Purchases	110	-	-	-
	Operating	1,632,714	69,316	-	-
Capital					
664039	Micro Computer/Comptr Eqpt	38,874	-	-	-
	Capital	38,874	-	-	-
	Project Total	2,322,072	407,705	-	-
Emergency&Disaster Relief Svc Total		2,349,652	429,318	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512099	Battalion Chief - PM	698,650	726,542	775,580	819,276
512129	Deputy Fire Chief/Div. Chief	-	29,638	184,686	200,479
512130	Fire Chief	195,646	198,849	189,615	207,002
512172	Assistant Division Chief	376,475	390,795	429,751	435,638
512282	Micro Computer Specialist I	73,895	76,000	79,358	80,945
512528	Administrative Assistant II	65,777	67,919	70,642	71,760
512575	Lieutenant	2,624,039	2,497,963	2,666,188	2,654,379
512607	Captain PM	3,387,384	3,572,357	3,716,259	3,824,961
512684	Clerical Spec II	40,157	41,983	44,098	45,856
512788	Division Chief	612,215	614,639	515,211	511,159
512802	Office Manager	48,932	51,151	53,729	55,877
512835	Driver Engineer	428,024	437,123	455,379	469,837
512836	Driver Engineer PM	2,728,555	2,823,521	2,935,801	3,025,297
512915	Firefighter EMT	1,336,905	1,276,771	1,453,139	1,510,017
512918	Firefighter PM	4,197,434	4,279,615	4,797,365	4,983,112
512934	Administrative Battalion Chief	111,178	125,107	139,185	133,725
512992	Vacation leave - retire/term	385,892	259,406	254,421	82,726
512996	Sick leave - retire/term	603,205	394,666	137,005	153,370
512997	Sick leave - annual	387,367	348,658	422,640	814,643
513167	Fire/Rescue Cadets	-	-	15,000	15,000
514000	Overtime	19,069	15,487	30,000	30,000
514016	Overtime - Non-City Details	15,991	18,767	45,000	45,000
514017	Overtime - Staffing	676,377	415,600	400,000	275,000
514400	Off-duty Detail	1,350	13,824	24,000	24,000
515000	Incentive Pay	218,771	257,554	243,440	240,880
515007	Topped Out Incentive	48	-48	1,610	750
515040	Inspector Certification	179,960	162,680	159,120	149,760
515100	Holiday Pay	756,797	587,735	775,000	775,000
515101	Uniform Cleaning Allowance	13,160	13,720	13,440	15,120
515104	Assignment Pay	11,431	4,804	12,000	12,000
515111	Assignment Pay - Rescue	44,577	43,192	50,000	50,000
515112	Assignment Pay - FIRE/EMS	60,882	65,866	75,000	75,000
515116	Cell Phone Pay	7,050	7,350	7,200	8,100
515200	Longevity Pay	75,468	52,153	46,394	24,836
521000	Social Security - Matching	1,509,320	1,472,308	1,642,976	1,668,156
522000	Retirement Contributions	49,902	65,316	25,011	28,731
522001	Retirement Contrib - Legacy	138,607	169,000	59,800	60,903
522010	Defined Contribution - General	24,602	29,981	31,353	32,211
522100	Retirement Contributions P&F	12,623,025	11,329,004	14,562,873	15,575,717
522110	State Contrib P&F Retirement	1,102,558	1,113,082	1,093,345	1,136,038
523000	Health Insurance	3,149,262	2,767,312	4,216,202	4,359,493

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
523100	Life Insurance	51,517	62,361	100,535	104,162
524000	Workers Compensation	822,188	501,751	1,398,915	1,618,629
526300	General Retiree Health Contrib	114,051	104,705	80,985	61,536
526310	Fire Retiree Health Contrib	6,064,963	5,520,581	4,241,681	4,442,833
	Personnel	46,032,657	43,006,788	48,670,932	50,908,914
Operating					
531300	Prof Svc - Outside Legal	5,018	1,260	5,500	2,500
531400	Professional Svc - Medical	86,463	69,196	109,310	125,000
531500	Professional Svc - Other	7,125	6,050	12,300	12,300
531508	Professional Svc - Other Fire	9,247	6,438	45,082	10,760
531509	Professional Svc - OtherRescue	40,227	40,102	59,036	59,036
534300	Other Svc - Laundry & Cleaning	27,259	13,584	-	1,000
534950	Other Svc - Maintenance	21,633	21,356	42,649	44,149
534988	Other Svc - Rescue	115,003	119,664	136,971	144,008
534989	Other Svc - FCS	519,808	601,675	666,708	744,016
534990	Other Svc	-	70	5,000	5,000
534995	Other Svc - IT	69,796	102,599	117,253	122,275
536100	Excess Benefit	10,293	20,926	25,000	25,000
540100	Travel Conferences	5	7,225	13,110	12,500
541100	Telephone	34,339	26,848	37,553	145,925
541370	Communications	6,385	5,304	16,500	12,000
542000	Postage	1,872	2,420	2,440	2,440
543200	Water & Sewer	30,589	31,392	33,600	33,600
543300	Gas	14,744	16,993	20,400	20,400
543430	Electricity	133,108	163,904	144,900	166,000
544100	Rental-Land and/or Building	-	-	99,366	110,340
544200	Rental - Machinery & Equipment	3,925	-58	5,720	8,000
544365	Rentals - Fire	830,264	886,350	876,390	914,945
546100	R&M Office Equipment	49	833	1,400	1,400
546150	R&M Land Bldg & Improvement	222,975	228,110	185,852	271,400
546152	R&M - Land Bldg - Major Projec	-	-	100,000	-
546250	R&M Equipment	94,489	112,842	101,600	121,100
546300	R&M Vehicles	504,010	546,203	631,800	726,500
546800	Maintenance Contracts	98,583	88,459	111,850	113,464
547100	Printing	1,861	3,420	6,000	6,000
548250	Employee Award Program	600	600	1,500	3,000
548500	Promotional Activities	162	1,295	4,200	15,200
549104	License Fees	587	343	2,000	2,000
549105	License Renewals	14,991	10,283	28,355	28,355
549180	Administrative Fees - Fire	590,089	675,420	665,958	820,320

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
549201	Taxes and/or Assessments	28,458	28,472	28,451	29,187
549220	Promotional Exams	23,876	27,937	31,750	37,500
549400	Bank Svc Charge	2,581	2,360	1,920	100
551100	Office Supplies	15,819	13,949	19,560	19,560
551200	Maps	700	-	2,000	2,000
551400	Photo Supplies	820	607	2,000	3,500
552000	Operating Supplies	7,194	8,616	7,500	7,500
552005	Operating Supplies - Fire	21,605	12,999	25,200	25,200
552006	Operating Supplies - Rescue	170,298	192,110	195,000	202,800
552160	Pharmaceutical Supplies	38,278	34,072	45,000	45,000
552200	Janitorial Supplies	18,540	20,509	27,600	27,600
552250	Linen/Bedding	2,354	4,502	594	5,094
552431	Operating Chemicals - Fire	14,245	17,674	17,900	17,900
552432	Operating Chemicals - Rescue	7,216	10,292	10,300	10,500
552540	Fuel	144,573	214,113	200,000	200,000
552600	Clothing/Uniforms	45,949	93,683	158,500	100,500
552630	Protective Clothing	113,295	182,852	179,500	196,000
552650	Non-capital Equipment	19,055	17,514	60,637	10,000
552652	Non-capital Software & License	468	-	4,000	4,000
552653	Non-capital Computer Equipment	3,403	13,076	10,500	10,500
552654	Non-capital Nozzles	-	4,052	5,000	10,000
552656	Non-capital Ladders	-	-	2,500	2,500
552657	Non-capital Hose	14,604	14,290	25,000	45,000
552659	Non-capital Equipment - Fire	38,018	32,255	40,000	40,000
552660	Non-capital Equipment - Rescue	30,885	28,453	122,569	47,000
552701	Food Purchases	1,241	1,985	7,000	7,000
554100	Memberships Dues Subscription	552	350	635	635
554521	Books	1,645	2,448	2,630	2,630
554522	Books - Rescue	8,813	7,962	10,000	10,000
555200	College Classes - Education	150,143	98,410	100,000	100,000
555228	Training - Rescue	11,076	11,276	11,890	15,000
	Operating	4,431,201	4,907,921	5,670,439	6,064,139
Grants and Aid					
581010	Medicaid MCO Supplemental IGT	99,459	143,962	295,649	428,000
	Grants and Aid	99,459	143,962	295,649	428,000
Other					
591640	Transfer to Pub Ins Trust	100,000	100,000	100,000	100,000
	Other	100,000	100,000	100,000	100,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
662012	Fire Station 33 - 72nd Avenue	-	10,152	-	-
662016	Fire Station 69 - 9500 Pines	17,700	-	-	-
662026	Fire Station 99-Pembroke Isles	-	-	75,000	600,000
662038	Fire Training Facility	5,407	-	25,000	25,000
663000	Improvement Other Than Bldg	69,700	-	-	-
664003	Vehicle	-	-	-	140,000
664009	Ambulance Refurbishment	-	-	20,000	20,000
664016	Ambulances	-	606,440	768,610	-
664025	Breathing Apparatus	-	-	-	800,000
664028	Car	48,484	-	41,999	-
664038	Communications Systems	-	-	-	50,000
664039	Micro Computer/Compnr Eqpt	-	-	18,351	-
664057	Laptop or Tablet - Rescue	-	38,609	-	-
664067	Ladder Truck	-	1,309,431	-	-
664180	Radio	7,436	23,177	150,000	50,000
664181	Radio - Portable	-	16,199	550,000	150,000
664214	Truck	-	-	204,247	-
664351	Special Equipment - Fire	12,410	120,339	-	-
664352	Special Equipment - Rescue	20,501	-	40,000	15,000
664400	Other Equipment	13,538	31,266	20,053	20,000
664440	Fire Apparatus Refurbish	-	-	30,000	30,000
664450	Fire Engine	-	-	1,413,286	805,000
	Capital	195,176	2,155,615	3,356,546	2,705,000
	Project Total	50,858,493	50,314,286	58,093,565	60,206,053

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00678 Fire Prevention

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512172	Assistant Division Chief	108,254	114,829	125,385	136,927
512607	Captain PM	185,377	199,038	217,004	235,402
512788	Division Chief	137,429	131,019	141,655	154,694
512912	Fire Inspector PM	431,652	448,717	470,978	493,681
512992	Vacation leave - retire/term	28,499	10,319	-	-
512996	Sick leave - retire/term	23,418	10,345	-	-
512997	Sick leave - annual	30,532	34,357	44,080	47,113
514000	Overtime	5,262	2,518	8,000	8,000
514012	Overtime - Hurricane	-	-	8,500	8,500

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
514018	Overtime - Expediting Expense	3,724	5,638	15,000	15,000
514400	Off-duty Detail	120	500	2,500	2,500
514401	Overtime - Fire Watch Detail	-	-	12,000	12,000
515000	Incentive Pay	8,880	8,320	8,320	8,320
515040	Inspector Certification	18,840	18,720	18,720	18,720
515050	Stand-by Pay	16,263	22,960	23,000	23,000
515100	Holiday Pay	-	10,250	80,000	15,000
515101	Uniform Cleaning Allowance	3,360	3,360	3,360	3,360
515104	Assignment Pay	-310	-	-	-
515116	Cell Phone Pay	4,635	4,740	4,740	4,740
515200	Longevity Pay	2,685	-	-	-
521000	Social Security - Matching	73,527	77,029	90,545	90,833
522100	Retirement Contributions P&F	571,587	811,618	948,799	974,059
522110	State Contrib P&F Retirement	62,020	75,330	71,233	71,044
523000	Health Insurance	138,260	122,689	184,203	197,163
523100	Life Insurance	2,533	3,059	5,186	5,586
524000	Workers Compensation	40,961	24,944	73,131	87,956
526310	Fire Retiree Health Contrib	268,902	241,319	185,319	193,167
	Personnel	2,166,408	2,381,618	2,741,658	2,806,765
Operating					
534950	Other Svc - Maintenance	-	-	3,000	3,000
534989	Other Svc - FCS	240,425	248,476	272,913	285,320
540100	Travel Conferences	4,759	5,974	3,500	10,500
541100	Telephone	-	-	1,400	1,400
541370	Communications	2,604	2,597	3,000	4,000
543430	Electricity	623	131	4,500	4,500
544200	Rental - Machinery & Equipment	1,450	1,298	1,560	1,560
544365	Rentals - Fire	43,903	44,092	45,054	47,234
546150	R&M Land Bldg & Improvement	-	-	500	500
546250	R&M Equipment	-	24	500	3,500
546300	R&M Vehicles	19,541	7,621	25,000	25,000
546800	Maintenance Contracts	142	116	350	350
547100	Printing	375	780	800	1,000
548500	Promotional Activities	5,543	12,180	14,000	20,000
549104	License Fees	15	-	500	800
549105	License Renewals	13,491	13,491	16,300	16,300
549180	Administrative Fees - Fire	100,817	79,135	117,895	153,200
551100	Office Supplies	1,138	1,589	2,500	2,500
552000	Operating Supplies	1,064	815	2,000	2,000
552200	Janitorial Supplies	-	-	450	450

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552540	Fuel	1,444	4,879	15,500	15,500
552650	Non-capital Equipment	2,088	1,466	7,500	8,500
552652	Non-capital Software & License	-	-	500	500
552653	Non-capital Computer Equipment	4,933	4,025	7,000	7,000
554100	Memberships Dues Subscription	887	1,300	1,430	1,600
554521	Books	3,187	1,346	3,600	3,600
	Operating	448,429	431,332	551,252	619,814
Capital					
664003	Vehicle	-	-	115,570	65,000
664039	Micro Computer/Comptr Eqpt	-	2,814	-	-
	Capital	-	2,814	115,570	65,000
	Project Total	2,614,837	2,815,765	3,408,480	3,491,579

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00680 Assistance to Firefighter Grant

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	13,979	2,760	-	-
	Operating	13,979	2,760	-	-
Capital					
664351	Special Equipment - Fire	6,510	-	-	-
664400	Other Equipment	55,400	-	-	-
	Capital	61,910	-	-	-
	Project Total	75,889	2,760	-	-

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00911 Public Safety Dispatch

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534950	Other Svc - Maintenance	35,002	39,227	49,800	49,800
543200	Water & Sewer	763	1,501	2,200	1,600
543430	Electricity	7,749	9,883	9,600	9,600
546150	R&M Land Bldg & Improvement	1,435	4,063	14,000	40,500
546250	R&M Equipment	700	44,492	10,000	10,000
552200	Janitorial Supplies	1,475	2,562	3,500	3,500

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552540	Fuel	-	-	-	1,000
552650	Non-capital Equipment	1,637	-	2,000	2,000
552653	Non-capital Computer Equipment	-	-	500	500
Operating		48,760	101,728	91,600	118,500
Project Total		48,760	101,728	91,600	118,500

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 04004 Fire Facility Courses

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552000	Operating Supplies	-	-	-	5,000
552650	Non-capital Equipment	-	-	-	10,000
554521	Books	-	-	-	3,000
Operating		-	-	-	18,000
Project Total		-	-	-	18,000

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531342	Management Cost SRMC	39,836	-	-	-
Operating		39,836	-	-	-
Capital					
662009	Fire Station 79 - Alhambra	105,030	-	41,729	-
662012	Fire Station 33 - 72nd Avenue	118,484	-	44,297	-
662016	Fire Station 69 - 9500 Pines	189,139	4,788	25,212	-
662018	FS 89 - Century Village	22,406	76,233	12,823	-
662026	Fire Station 99-Pembroke Isles	126,222	-	37,875	-
662031	Fire Station 101 - Stirling Rd	124,311	-	46,369	-
664073	Generator	111,122	-	128,499	-
Capital		796,714	81,021	336,804	-
Project Total		836,550	81,021	336,804	-
Fire/Rescue Total		54,434,529	53,315,559	61,930,449	63,834,132

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Other					
591171	Transfer to Middle School	-	-	78,583	146,418
	Other	-	-	78,583	146,418
	Project Total	-	-	78,583	146,418

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00203 Charter EDC - Village Center

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
526300	General Retiree Health Contrib	431	-	-	-
	Personnel	431	-	-	-
Operating					
534990	Other Svc	20	-	-	-
544200	Rental - Machinery & Equipment	-	-2,340	-	-
	Operating	20	-2,340	-	-
	Project Total	451	-2,340	-	-

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00205 WCY EDC

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
526300	General Retiree Health Contrib	646	-	-	-
	Personnel	646	-	-	-
Operating					
534990	Other Svc	123	-	-	-
	Operating	123	-	-	-
	Project Total	769	-	-	-

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00208 Charter EDC - West

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512143	EDC Teacher	-	3,500	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512143	EDC Teacher	105,463	138,033	127,754	145,600
512780	Teacher Aide	17,444	15,186	31,200	33,280
512781	Site Supervisor	42,627	-	-	-
512992	Vacation leave - retire/term	4,067	60	-	-
512996	Sick leave - retire/term	2,264	12	-	-
512997	Sick leave - annual	432	-	-	-
513551	PT Teacher Aide	-	5,880	-	-
513551	PT Teacher Aide	81,406	77,100	224,640	276,640
514000	Overtime	159	-	-	-
515005	Supplements	-	19,949	-	-
515015	Payment in Lieu of Benefits	2,400	-	-	-
521000	Social Security - Matching	-	1,526	-	-
521000	Social Security - Matching	18,505	16,659	29,351	34,857
521000	Social Security - Matching	-	718	-	-
522500	ICMA - City Portion	8,087	7,620	7,948	8,944
522500	ICMA - City Portion	-	175	-	-
523000	Health Insurance	92,173	81,792	102,335	109,535
523100	Life Insurance	639	804	866	982
524000	Workers Compensation	2,362	1,647	2,767	3,321
526300	General Retiree Health Contrib	9,065	9,100	5,385	1,925
	Personnel	387,093	379,762	532,246	615,084
Operating					
531310	Professional Svc - Tech Svc	-	-	1,000	500
531310	Professional Svc - Tech Svc	-	179	-	-
534950	Other Svc - Maintenance	56,107	71,633	77,166	84,624
534982	Function Sourcing - Grounds	795	883	900	900
534989	Other Svc - FCS	-	14,688	-	-
534989	Other Svc - FCS	124,029	452,902	679,664	824,465
534989	Other Svc - FCS	-	25,701	-	-
534990	Other Svc	6,907	22,657	28,377	28,285
541100	Telephone	1,029	1,021	1,600	1,700
543200	Water & Sewer	3,642	7,135	6,300	6,300
543430	Electricity	10,603	13,196	12,000	14,000
544200	Rental - Machinery & Equipment	1,652	1,376	1,700	1,700
544360	Rentals	187,478	192,525	192,846	208,413
544800	Rentals - Transportation	-	-	2,000	2,000
546150	R&M Land Bldg & Improvement	19,521	24,966	11,000	15,000
546210	Energy Savings Project	31,642	32,369	41,382	33,889
546250	R&M Equipment	-	-	500	500
546800	Maintenance Contracts	748	782	1,900	1,400

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
549104	License Fees	219	221	275	275
549674	Special Event - Summer Program	1,738	8,366	5,500	9,000
551100	Office Supplies	846	222	1,000	1,000
552000	Operating Supplies	4,441	10,981	16,950	13,000
552030	School Yr Activities Supplies	-	713	2,500	12,000
552050	Playground/Athletic Supplies	-	-	500	500
552650	Non-capital Equipment	1,165	-	500	500
552652	Non-capital Software & License	111	-	500	500
552653	Non-capital Computer Equipment	-	-	250	250
552701	Food Purchases	315	7,617	34,436	33,923
555229	Training	-	1,237	-	-
555229	Training	-	-	1,000	1,000
	Operating	452,988	891,372	1,121,746	1,295,624
	Project Total	840,081	1,271,133	1,653,992	1,910,708

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00209 Charter EDC - Central

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512120	Sch Accounting Clerk II	21,984	24,082	26,427	27,300
512120	Sch Accounting Clerk II	-	375	-	-
512143	EDC Teacher	64,555	82,434	94,599	109,200
512143	EDC Teacher	-	2,405	-	-
512780	Teacher Aide	38,000	46,631	54,242	62,400
512780	Teacher Aide	-	1,481	-	-
512781	Site Supervisor	41,035	50,178	54,164	54,164
512781	Site Supervisor	-	240	-	-
512972	EDC Clerical Spec I	24,008	27,147	31,200	33,280
512972	EDC Clerical Spec I	-	480	-	-
512992	Vacation leave - retire/term	4,588	-	-	-
512996	Sick leave - retire/term	4,147	-	-	-
512997	Sick leave - annual	2,897	4,708	-	-
513507	PT Summer Program	3,171	2,363	10,120	11,138
513551	PT Teacher Aide	75,622	117,207	200,375	260,000
513551	PT Teacher Aide	-	5,040	-	-
514000	Overtime	33	-	-	-
515005	Supplements	-	24,791	-	-
515015	Payment in Lieu of Benefits	2,215	2,400	2,401	4,802

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
521000	Social Security - Matching	-	1,895	-	-
521000	Social Security - Matching	-	767	-	-
521000	Social Security - Matching	19,853	25,672	37,687	43,026
522500	ICMA - City Portion	9,217	11,398	13,034	14,318
522500	ICMA - City Portion	-	249	-	-
523000	Health Insurance	107,536	95,425	143,269	131,442
523100	Life Insurance	654	830	1,420	1,571
524000	Workers Compensation	2,063	1,304	3,460	3,981
526300	General Retiree Health Contrib	9,888	9,100	8,615	3,075
	Personnel	431,466	538,603	681,013	759,697
Operating					
531310	Professional Svc - Tech Svc	-	219	-	-
531310	Professional Svc - Tech Svc	-	-	500	500
534950	Other Svc - Maintenance	51,670	62,604	69,357	76,044
534982	Function Sourcing - Grounds	883	883	900	1,108
534989	Other Svc - FCS	290,276	405,314	450,450	514,677
534989	Other Svc - FCS	-	10,656	-	-
534989	Other Svc - FCS	-	21,688	-	-
534990	Other Svc	5,803	20,631	24,150	26,259
541100	Telephone	2,836	837	2,920	2,940
543200	Water & Sewer	3,269	5,399	6,300	3,000
543430	Electricity	27,157	36,122	28,800	36,000
544200	Rental - Machinery & Equipment	1,765	1,765	1,809	1,800
544360	Rentals	192,659	192,834	192,846	192,914
544800	Rentals - Transportation	-	900	5,000	1,500
546150	R&M Land Bldg & Improvement	6,879	13,984	31,000	12,000
546210	Energy Savings Project	32,392	33,191	37,658	34,808
546250	R&M Equipment	-	-	250	250
546800	Maintenance Contracts	837	936	1,200	1,200
549104	License Fees	1,097	199	225	225
549674	Special Event - Summer Program	1,980	11,265	20,000	20,000
551100	Office Supplies	783	914	1,000	1,200
552000	Operating Supplies	3,572	8,467	14,500	14,000
552030	School Yr Activities Supplies	2,110	5,245	9,000	20,000
552050	Playground/Athletic Supplies	-	-	1,000	500
552200	Janitorial Supplies	-	378	-	-
552650	Non-capital Equipment	-	1,163	5,000	3,000
552652	Non-capital Software & License	111	-	200	200
552653	Non-capital Computer Equipment	180	-	1,000	1,000
552701	Food Purchases	296	9,782	45,580	40,046

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
555229	Training	-	-	-	500
	Operating	626,556	845,377	950,645	1,005,671
	Project Total	1,058,022	1,383,980	1,631,658	1,765,368
	Early Development Centers Total	1,899,323	2,652,773	3,364,233	3,822,494

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5005 WCY Administration

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
532100	Accounting & Auditing Fees	1,006	1,048	1,149	-
534950	Other Svc - Maintenance	-	-	57,000	-
543200	Water & Sewer	-	3,057	8,000	-
543430	Electricity	-	13,033	33,000	-
	Operating	1,006	17,137	99,149	-
	Project Total	1,006	17,137	99,149	-
	WCY Administration Total	1,006	17,137	99,149	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512462	Plumber III	59,654	61,510	64,154	64,958
512469	Property Manager	61,019	301	-	-
512489	Facilities Manager	-	65,223	68,696	68,703
512532	Accountant II	32,138	33,580	35,285	36,688
512533	Electrician II	59,971	62,271	64,803	65,084
512609	Carpenter Foreman	66,241	16,987	-	-
512741	Controller	-	16,359	45,220	45,220
512992	Vacation leave - retire/term	-	26,751	-	-
512996	Sick leave - retire/term	-	9,895	-	-
514000	Overtime	9,400	8,716	10,000	10,000
515007	Topped Out Incentive	-	750	375	1,875
515100	Holiday Pay	635	299	-	-
515115	Beeper Pay	6,188	6,303	5,500	7,400
515116	Cell Phone Pay	2,700	2,900	3,300	3,300
521000	Social Security - Matching	22,100	23,219	22,750	23,202
522000	Retirement Contributions	47,725	59,634	18,981	19,434
522010	Defined Contribution - General	23,048	24,124	27,552	27,893
523000	Health Insurance	99,893	61,344	81,869	76,675
523100	Life Insurance	1,233	1,028	1,513	1,537
524000	Workers Compensation	10,355	5,014	9,255	8,781
526300	General Retiree Health Contrib	148,267	94,200	64,789	61,536
	Personnel	650,566	580,409	524,042	522,286
Operating					
531100	Professional Svc - Engineering	47,368	73,327	58,805	50,000
531500	Professional Svc - Other	23,509	994	25,000	25,000
534300	Other Svc - Laundry & Cleaning	3,782	2,393	3,600	3,746
534950	Other Svc - Maintenance	38,359	41,484	51,833	52,733
534982	Function Sourcing - Grounds	4,607,990	4,905,482	5,307,925	5,516,543
534989	Other Svc - FCS	2,021,291	2,174,896	2,491,500	3,027,920
534990	Other Svc	199,443	137,765	151,167	148,718
540100	Travel Conferences	25	45	1,000	1,000
541100	Telephone	82,247	80,942	90,000	73,200
541225	Cable fees	3,060	2,834	3,216	3,216
542000	Postage	40	72	1,000	500
543200	Water & Sewer	8,829	29,275	33,000	43,260
543430	Electricity	34,472	40,101	48,000	42,600
544200	Rental - Machinery & Equipment	19,728	-30,883	11,400	6,400
546150	R&M Land Bldg & Improvement	1,859,124	952,761	258,204	250,000
546152	R&M - Land Bldg - Major Projec	-	-	507,429	360,000
546153	R&M - Land Bldg -SCH	-	-	673,328	1,849,000

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
546190	R&M Fuel Sites	43,570	79,639	56,000	55,000
546210	Energy Savings Project	14,212	14,484	23,237	15,050
546220	R&M Generators	11,993	8,341	15,000	20,000
546250	R&M Equipment	10,322	9,660	22,400	20,000
546300	R&M Vehicles	20,284	18,589	30,000	45,952
546800	Maintenance Contracts	24,428	21,571	43,482	29,412
547100	Printing	165	215	1,500	1,500
549104	License Fees	2,841	165	3,500	2,500
551100	Office Supplies	6,034	5,159	6,500	7,500
552000	Operating Supplies	49,979	45,274	89,600	80,000
552150	Safety Equipment & Supplies	7,084	7,216	2,831	-
552200	Janitorial Supplies	7,197	3,735	2,722	-
552300	Expendable Tools	9,237	5,199	2,847	-
552540	Fuel	58,072	78,518	74,583	300,000
552600	Clothing/Uniforms	428	499	1,400	1,000
552650	Non-capital Equipment	37,559	38,214	27,475	25,000
552652	Non-capital Software & License	7,651	8,028	10,000	7,900
552653	Non-capital Computer Equipment	253	391	5,000	5,000
555200	College Classes - Education	-85	-	-	-
555229	Training	41	325	-	-
	Operating	9,260,529	8,756,710	10,134,484	12,069,650
Capital					
662000	Buildings	6,466	424,641	1,244,807	-
663000	Improvement Other Than Bldg	90,000	921,041	165,866	-
663061	Fencing	47,682	57,912	559,254	-
663115	Landscaping	-	-	7,300	-
663161	Parking Lot	15,150	334,809	241,470	-
664003	Vehicle	-	-	106,551	-
664039	Micro Computer/Comptr Eqpt	-	-	67,129	-
664060	Physical Control System	-	-	8,864	-
664073	Generator	-	2,149	430,000	-
664214	Truck	-	-	-	134,000
664400	Other Equipment	214,989	30,123	344,421	19,000
	Capital	374,287	1,770,674	3,175,662	153,000
	Project Total	10,285,382	11,107,794	13,834,188	12,744,936

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00345 City Hall/Chambers

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
513410	PT Police Officer	52,454	-	-	-
514000	Overtime	8,536	1,278	-	-
521000	Social Security - Matching	4,688	96	-	-
524000	Workers Compensation	1,221	-	-	-
	Personnel	66,900	1,374	-	-
Operating					
531340	Prof Svc - Mgmt Fee SMG	-7,836	45,425	46,788	48,192
531500	Professional Svc - Other	2,800	23,260	5,000	10,000
534987	Other Svc - SMG	314,993	310,438	369,187	379,358
534990	Other Svc	25,472	80,775	89,148	108,075
541100	Telephone	42,353	60,118	58,658	46,554
541225	Cable fees	7,506	2,272	6,737	6,836
543200	Water & Sewer	24,719	7,164	26,636	27,100
543430	Electricity	137,593	167,250	152,300	187,300
546150	R&M Land Bldg & Improvement	54,071	83,338	103,134	134,366
549105	License Renewals	100	180	445	452
551100	Office Supplies	-	21	1,380	1,000
552000	Operating Supplies	1,797	162	5,700	11,888
552650	Non-capital Equipment	2,800	808	11,000	11,000
552652	Non-capital Software & License	795	310	850	1,000
552653	Non-capital Computer Equipment	-	-	1,000	1,000
555229	Training	5,821	5,821	6,153	6,200
	Operating	612,984	787,340	884,116	980,321
Capital					
663000	Improvement Other Than Bldg	-	-	50,000	-
664400	Other Equipment	12,992	-	-	-
	Capital	12,992	-	50,000	-
	Project Total	692,876	788,714	934,116	980,321

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531342	Management Cost SRMC	59,985	-	-	-
	Operating	59,985	-	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
664073	Generator	1,199,697	-	367,101	-
	Capital	1,199,697	-	367,101	-
	Project Total	1,259,682	-	367,101	-

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
546152	R&M - Land Bldg - Major Projec	-	-	951,866	-
546152	R&M - Land Bldg - Major Projec	-	-	442,357	-
546152	R&M - Land Bldg - Major Projec	-	-	154,000	-
546152	R&M - Land Bldg - Major Projec	-	-	1,330,353	-
546152	R&M - Land Bldg - Major Projec	-	-	525,262	-
546152	R&M - Land Bldg - Major Projec	-	-	219,000	-
546153	R&M - Land Bldg -SCH	-	-	1,538,966	-
	Operating	-	-	5,161,804	-
Capital					
663000	Improvement Other Than Bldg	-	4,500	384,149	-
664060	Physical Control System	-	1,290,059	342,052	-
664074	Fuel Master Upgrade	-	152,514	3,426	-
	Capital	-	1,447,073	729,627	-
	Project Total	-	1,447,073	5,891,431	-
	General Gvt Buildings Total	12,237,940	13,343,582	21,026,836	13,725,257

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 539 Other Physical Environment

Department: 6004 Grounds Maintenance

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512009	Asst Director of Public Svc	63,055	125,770	134,085	141,395
512051	Public Services Director	51,821	76,570	83,391	83,382
512499	Deputy City Manager	100,638	105,900	107,672	108,753
512992	Vacation leave - retire/term	13,105	-	-	-
515001	Special Payment Pen	250	250	1,000	-
515007	Topped Out Incentive	-	-	375	375
515107	Automobile Allowance	6,900	8,562	9,601	9,601
515116	Cell Phone Pay	1,350	1,425	1,500	1,500
521000	Social Security - Matching	21,238	20,757	25,134	25,936
522000	Retirement Contributions	56,535	71,365	27,285	28,895
522010	Defined Contribution - General	7,103	9,139	9,898	10,585
523000	Health Insurance	30,726	27,264	40,936	43,816
523100	Life Insurance	836	1,102	1,767	1,825
524000	Workers Compensation	573	380	1,058	903
526300	General Retiree Health Contrib	45,623	41,674	32,396	30,768
	Personnel	399,754	490,158	476,098	487,734
Operating					
531100	Professional Svc - Engineering	-	900	15,000	15,000
534300	Other Svc - Laundry & Cleaning	506	310	500	673
534950	Other Svc - Maintenance	11,109	12,718	11,388	13,367
534982	Function Sourcing - Grounds	1,060,495	1,128,619	1,221,021	1,268,806
534989	Other Svc - FCS	276,611	301,549	436,352	450,929
534990	Other Svc	148,444	155,683	166,236	125,116
540100	Travel Conferences	9	-	-	1,000
541100	Telephone	158,855	-11,213	3,900	2,700
543200	Water & Sewer	19,257	25,994	18,000	36,000
543430	Electricity	117,544	141,278	132,000	150,000
544200	Rental - Machinery & Equipment	2,262	2,262	2,300	2,300
546150	R&M Land Bldg & Improvement	68,368	52,776	74,850	75,000
546161	R&M Landscaping	161,309	167,062	250,000	350,000
546170	R&M Irrigation	101,341	101,480	100,000	100,000
546250	R&M Equipment	14,907	10,487	25,000	25,000
546300	R&M Vehicles	10,242	14,754	20,000	20,000
546800	Maintenance Contracts	985	1,459	1,720	1,200
549104	License Fees	-	-	1,500	-
549600	Trash Disposal Charges	4,839	5,630	15,000	15,000
551100	Office Supplies	122	245	1,000	1,000
552000	Operating Supplies	6,603	6,480	14,212	15,000
552150	Safety Equipment & Supplies	153	1,180	518	-
552200	Janitorial Supplies	151	95	81	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 539 Other Physical Environment

Department: 6004 Grounds Maintenance

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552300	Expendable Tools	2,638	1,413	669	-
552420	Horticultural Chemicals	2,403	29,083	47,064	-
552430	Operating Chemicals	17,539	5,627	30,000	80,000
552540	Fuel	5,136	7,264	10,000	35,000
552650	Non-capital Equipment	4,679	3,513	10,000	18,750
552652	Non-capital Software & License	312	-	-	-
	Operating	2,196,816	2,166,647	2,608,311	2,801,841
Capital					
663061	Fencing	65,827	-	-	-
663115	Landscaping	6,191	-	28,619	-
664214	Truck	-	23,399	169,689	-
664400	Other Equipment	1,954	-	30,686	30,000
	Capital	73,972	23,399	228,994	30,000
	Project Total	2,670,542	2,680,205	3,313,403	3,319,575
	Grounds Maintenance Total	2,670,542	2,680,205	3,313,403	3,319,575

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6005 Procurement

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512482	Assistant Procurement Director	-	35,648	95,161	98,967
512483	Procurement Director	127,038	134,321	146,475	146,461
515107	Automobile Allowance	3,600	5,631	8,401	8,401
515116	Cell Phone Pay	900	1,450	2,400	2,400
521000	Social Security - Matching	9,843	13,224	19,261	19,604
522000	Retirement Contributions	26,056	33,003	14,236	13,645
522010	Defined Contribution - General	-	4,211	14,275	14,846
523000	Health Insurance	15,363	13,632	40,934	43,814
523100	Life Insurance	363	490	1,312	1,343
524000	Workers Compensation	248	169	784	664
526300	General Retiree Health Contrib	22,810	21,011	32,394	30,768
	Personnel	206,222	262,790	375,633	380,913
Operating					
531500	Professional Svc - Other	23	-	350,000	-
534982	Function Sourcing - Grounds	-5	-	-	-
534989	Other Svc - FCS	508,773	521,764	573,540	545,319
540100	Travel Conferences	-	-	1,000	2,500
541100	Telephone	1,299	1,299	1,800	1,800
546300	R&M Vehicles	384	393	12,000	17,720
549000	Legal/Employment Ads	1,174	1,482	3,000	3,000
551100	Office Supplies	1,367	1,293	3,000	3,000
552000	Operating Supplies	-	898	500	375
552540	Fuel	-	-	1,500	1,500
552600	Clothing/Uniforms	195	136	250	350
552650	Non-capital Equipment	32,504	2,421	208,710	36,250
552652	Non-capital Software & License	9,600	18,795	124,000	115,000
554100	Memberships Dues Subscription	680	705	2,390	2,435
555229	Training	-	-	5,000	5,000
	Operating	555,994	549,184	1,286,690	734,249
	Project Total	762,215	811,974	1,662,323	1,115,162
	Procurement Total	762,215	811,974	1,662,323	1,115,162

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Environmental Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512196	Envir Svc/Utilities Director	88,433	53,089	-	-
512500	City Engineer	83,061	87,832	89,305	90,200
512537	Assistant City Engineer	-	60,853	65,791	68,415
512667	Chief Engineering Inspector	87,882	7,308	-	-
512770	Engineering Inspector	70,092	71,783	76,637	76,673
512992	Vacation leave - retire/term	16,936	21,823	-	-
512996	Sick leave - retire/term	12,923	1,401	-	-
514000	Overtime	6,154	2,331	4,900	4,000
515007	Topped Out Incentive	900	450	375	375
515107	Automobile Allowance	8,400	6,785	4,201	4,200
515116	Cell Phone Pay	900	1,238	1,050	1,050
521000	Social Security - Matching	25,902	21,402	18,276	18,592
522000	Retirement Contributions	32,919	46,631	8,791	10,106
522010	Defined Contribution - General	38,083	39,215	32,462	32,994
523000	Health Insurance	53,769	47,712	30,701	32,861
523100	Life Insurance	1,117	1,444	1,259	1,289
524000	Workers Compensation	6,057	3,919	7,472	10,019
526300	General Retiree Health Contrib	79,838	73,540	32,395	30,768
	Personnel	613,366	548,753	373,615	381,542
Operating					
531100	Professional Svc - Engineering	53,891	94,444	172,000	312,000
534300	Other Svc - Laundry & Cleaning	198	43	130	-
534989	Other Svc - FCS	844,572	866,598	1,373,589	1,516,065
540100	Travel Conferences	-	-	800	1,000
541100	Telephone	1,869	1,347	2,000	2,000
544200	Rental - Machinery & Equipment	2,262	2,262	2,300	6,800
546250	R&M Equipment	326	1,590	750	2,000
546300	R&M Vehicles	3,042	7,774	13,143	10,000
546800	Maintenance Contracts	1,105	1,269	6,360	2,640
551100	Office Supplies	2,940	2,036	4,500	7,500
552000	Operating Supplies	738	261	1,400	3,000
552150	Safety Equipment & Supplies	330	395	500	-
552540	Fuel	3,702	4,843	7,500	8,000
552600	Clothing/Uniforms	248	155	600	500
552650	Non-capital Equipment	1,951	1,479	2,500	-
552652	Non-capital Software & License	10,129	9,647	2,500	8,500
552653	Non-capital Computer Equipment	358	1,973	1,000	2,000
554100	Memberships Dues Subscription	588	165	1,000	1,000
	Operating	928,245	996,280	1,592,572	1,883,005

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Environmental Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
664400	Other Equipment	-	-	9,000	-
	Capital	-	-	9,000	-
	Project Total	1,541,611	1,545,033	1,975,187	2,264,547

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Environmental Services | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534990	Other Svc	-	178,246	43,727	-
	Operating	-	178,246	43,727	-
	Project Total	-	178,246	43,727	-
	Environmental Services Total	1,541,611	1,723,278	2,018,914	2,264,547

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531100	Professional Svc - Engineering	600	865	18,200	11,000
531300	Prof Svc - Outside Legal	13,955	15,354	53,500	55,000
531500	Professional Svc - Other	-	-	5,400	6,000
534982	Function Sourcing - Grounds	86,015	90,559	100,772	100,498
534990	Other Svc	188,308	200,265	212,114	222,792
541100	Telephone	8,028	7,200	8,000	8,000
543200	Water & Sewer	5,509	144,516	3,000	3,000
543300	Gas	341	195	2,500	2,500
543430	Electricity	119,618	163,526	160,000	165,000
544200	Rental - Machinery & Equipment	1,088	-	1,000	1,000
544360	Rentals	255,241	254,715	255,170	249,697
545000	Insurance	6,663	8,757	18,465	16,003
545065	Insurance - Leasehold Improv	10,955	7,057	30,000	30,000
546150	R&M Land Bldg & Improvement	123,462	77,246	101,991	28,750
546164	R&M Resurfacing	-	-	332,346	-
546250	R&M Equipment	-	758	1,000	1,000
546300	R&M Vehicles	630	-	5,000	2,000
546800	Maintenance Contracts	-	-	26,750	26,750
549105	License Renewals	100	100	500	500
552000	Operating Supplies	206	16	1,000	1,000
552650	Non-capital Equipment	-	-	1,000	1,000
	Operating	820,718	971,129	1,337,708	931,490
Capital					
664400	Other Equipment	-	-	12,509	-
	Capital	-	-	12,509	-
	Project Total	820,718	971,129	1,350,217	931,490

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00060 Homes for Veterans

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531300	Prof Svc - Outside Legal	7,053	-	7,300	7,300
543200	Water & Sewer	80	-	5,515	5,800
543430	Electricity	-5,008	-5,977	550	6,000
544330	Credit Application	-	-	415	500
546150	R&M Land Bldg & Improvement	58,677	47,026	134,000	134,000
546250	R&M Equipment	265	170	320	500

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
546800	Maintenance Contracts	-	-	535	600
552000	Operating Supplies	-	48	250	300
552650	Non-capital Equipment	1,801	-	4,300	8,000
	Operating	62,867	41,267	153,185	163,000
Capital					
664000	Machinery & Equipment	3,976	-	-	-
	Capital	3,976	-	-	-
	Project Total	66,844	41,267	153,185	163,000

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00670 WestCare (SBA)

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
544360	Rentals	354,988	362,665	369,165	377,766
545065	Insurance - Leasehold Improv	26,819	29,997	31,500	200,000
	Operating	381,807	392,662	400,665	577,766
	Project Total	381,807	392,662	400,665	577,766
HCF Human Services Campus Total		1,269,369	1,405,058	1,904,067	1,672,256

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512020	Rec & Cult Arts Dir/Assist CM	-	63,380	162,515	167,802
512181	Division Director of Recreatio	86,385	89,456	93,787	96,595
512215	Senior Lifeguard	149,657	112,830	116,902	117,896
512409	PS Park Supervisor	135,490	138,457	146,722	147,736
512508	Rec&Cultural Arts Acct Clerk I	49,739	38,438	-	-
512509	Rec&Cultural Art Acct Clerk II	48,885	51,155	13,442	-
512519	Rec & Cultural Arts Director	142,590	85,648	-	-
512521	Assistant Recreation Director	115,783	118,524	123,762	128,699
512525	Administrative Assistant I	50,729	52,499	55,146	56,780
512531	Div Director of Park Operation	78,837	80,703	85,948	88,519
512546	Aquatic Coordinator	86,097	89,263	92,473	94,328
512547	Aquatic Coordinator Assistant	15,216	63,663	67,688	68,245
512559	Recreation Supervisor III	56,011	57,994	60,917	62,732
512562	Recreation Supervisor I	62,805	64,434	68,610	68,637
512563	Special Events Coordinator	68,875	71,315	74,859	77,100
512564	Spec Events Coordinator Asst	10,251	51,441	54,053	55,675
512573	Recreation Specialist	37,636	-	-	-
512587	Asst Director of Cultural Arts	99,758	104,296	109,546	113,946
512594	Soccer Coordinator	59,755	62,753	65,626	68,257
512992	Vacation leave - retire/term	11,927	48,060	12,175	12,278
512996	Sick leave - retire/term	17,941	17,667	5,274	20,565
513405	PT Art Teacher	15,713	20,929	29,962	54,290
513450	PT Cashier	-	-	12,917	13,353
513488	PT Senior Lifeguard	8,582	-	38,752	45,760
513492	PT Lifeguard	116,174	105,417	207,330	214,290
513495	PT Recreation Aide	47,894	92,169	255,928	346,089
513507	PT Summer Program	23,651	116,699	194,866	234,397
513531	PT Assistant Program Coordinat	17,023	17,639	24,973	25,817
513532	PT Special Events Staff	2,231	12,345	22,334	23,956
513537	PT Music Teacher	938	22,237	64,636	66,818
513539	PT Drama Teacher	-	-	-	-
513549	PT Storage Lot Attendant	-	-	19,376	20,030
513562	PT Curator	25,398	2,572	-	-
513563	PT Recreation Leader	6,046	52,859	102,207	100,154
513582	P/T Exhibition Coordinator	-	6,714	-	-
513591	PT Water Safety Instructor	89,071	68,541	217,126	222,400
513602	PT Recreation Specialist	12,709	17,639	44,779	42,732
513680	PT Clerk Spec I	14,204	21,803	38,752	40,061
514000	Overtime	13,655	31,211	48,096	35,000
515007	Topped Out Incentive	1,350	-	-	4,500
515010	Certification Pay	240	200	240	120

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
515100	Holiday Pay	9,990	2,285	3,000	3,000
515107	Automobile Allowance	15,600	16,892	18,000	18,000
515108	Shift Differential	501	514	1,000	1,000
515116	Cell Phone Pay	9,300	9,496	9,601	9,601
521000	Social Security - Matching	134,689	154,682	211,172	226,935
522000	Retirement Contributions	211,194	264,252	110,502	110,384
522010	Defined Contribution - General	101,210	123,713	120,421	121,826
523000	Health Insurance	291,883	259,010	388,873	372,419
523100	Life Insurance	3,955	5,111	8,076	7,736
524000	Workers Compensation	52,562	41,737	128,540	137,334
526300	General Retiree Health Contrib	456,204	398,509	307,743	261,528
	Personnel	3,066,333	3,327,151	4,038,647	4,205,320
Operating					
531500	Professional Svc - Other	26,756	209,018	236,312	170,000
532100	Accounting & Auditing Fees	-	-	-	1,245
534982	Function Sourcing - Grounds	22,389	21,243	27,000	27,000
534984	Function Sourcing -Parks Mntnc	6,781,597	6,780,030	7,095,132	7,355,137
534989	Other Svc - FCS	534,605	606,530	993,585	1,280,616
534990	Other Svc	231,148	418,033	478,441	487,365
540100	Travel Conferences	11	2,544	3,800	5,600
541100	Telephone	29,557	28,519	32,700	30,720
541370	Communications	4,134	4,184	5,600	7,100
542000	Postage	-	8	200	200
543200	Water & Sewer	115,640	127,442	145,000	147,255
543320	Gas - Pool	9,630	3,922	23,148	25,886
543430	Electricity	464,740	616,795	601,000	689,300
544200	Rental - Machinery & Equipment	14,279	-95,237	25,409	25,543
544700	Rentals - School Facilities	581,668	504,611	268,574	273,161
546150	R&M Land Bldg & Improvement	536,571	611,100	2,250,086	1,642,746
546170	R&M Irrigation	10,485	9,467	15,985	50,100
546250	R&M Equipment	11,150	22,776	72,500	69,100
546300	R&M Vehicles	19,695	13,686	24,000	24,000
546600	R&M Pool	27,684	69,018	91,380	118,674
546800	Maintenance Contracts	7,379	8,282	12,244	14,371
547100	Printing	1,551	3,705	11,900	8,000
548100	Advertising	375	-	2,000	8,100
548555	Youth Soccer	24,822	50,468	80,500	60,000
549105	License Renewals	14,291	13,322	17,766	18,598
549400	Bank Svc Charge	102	12,998	22,005	3,500
549645	Pines Athletic Club Program	-102	-96	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
549649	Special Events	19,882	35,875	150,000	150,000
549655	Special Event - Arts Park	3,900	7,060	9,000	9,500
551100	Office Supplies	3,313	4,119	6,750	8,624
552000	Operating Supplies	12,771	16,211	28,000	30,000
552050	Playground/Athletic Supplies	32,312	54,488	51,360	78,840
552070	Art & Cultural Supplies	7,449	25,031	37,350	23,150
552071	ArtsPark Supplies	-	-	200	200
552072	Arts & Culture-Studio 18	-	-	-	25,000
552150	Safety Equipment & Supplies	348	439	2,224	2,000
552200	Janitorial Supplies	204	1,415	1,000	1,525
552300	Expendable Tools	716	806	1,000	900
552350	Electrical/Mechanical Supplies	-	-	300	500
552421	Community Garden Supplies	-	60	2,000	2,500
552460	Sand Seed Soil	4,539	159	8,000	5,000
552480	Pool Chemicals & Supplies	34,413	49,732	71,300	96,022
552540	Fuel	18,393	22,814	36,039	46,810
552600	Clothing/Uniforms	2,194	3,426	6,000	6,511
552650	Non-capital Equipment	30,712	36,352	79,800	114,574
552652	Non-capital Software & License	952	2,674	4,170	4,920
552653	Non-capital Computer Equipment	42	2,678	1,000	2,600
554100	Memberships Dues Subscription	660	484	1,990	3,304
555229	Training	1,301	3,699	3,020	7,420
	Operating	9,644,256	10,309,890	13,036,770	13,163,217
Capital					
661000	Land	-	-	4,420,000	-
662151	Building Improv - AV	-	-	60,000	40,000
663000	Improvement Other Than Bldg	9,520	938,530	5,200,530	500,000
663015	Pines Recreation Ctr - Improv	-	-	545,700	500,000
663061	Fencing	-	-	26,000	40,000
664214	Truck	-	23,049	52,676	180,000
664221	Van	-	-	-	35,000
664400	Other Equipment	100,552	118,602	1,437,982	76,000
	Capital	110,072	1,080,181	11,742,888	1,371,000
	Project Total	12,820,661	14,717,222	28,818,305	18,739,537

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
513507	PT Summer Program	-	44,343	102,088	-
521000	Social Security - Matching	-	3,392	7,810	-
	Personnel	-	47,735	109,898	-
Operating					
534990	Other Svc	-	20,000	26,435	-
548505	Special Population Program	-	9,380	48,282	-
	Operating	-	29,380	74,717	-
	Project Total	-	77,115	184,615	-

Fund:001 General Fund | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663000	Improvement Other Than Bldg	-	283,373	6,943	-
	Capital	-	283,373	6,943	-
	Project Total	-	283,373	6,943	-
Recreation & Cultural Arts Total		12,820,661	15,077,710	29,009,863	18,739,537

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 574 Special Events

Department: 7003 Special Events

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
549649	Special Events	11,442	17,782	39,600	195,000
549656	Special Event - Snowfest	3,256	25,737	54,450	61,130
549659	Special Event - Kid Konnection	-	-	11,200	-
549660	Special Event - Easter EggHunt	5,358	13,449	20,100	21,525
549661	Event - Touch-A-Truck	3,385	3,238	5,000	6,100
549662	Special Event - 4th Of July	38,837	43,753	47,000	49,500
549663	Event - Splash in Pines	-	8,432	5,000	8,500
549665	Event - MLK	750	4,120	5,500	6,000
549666	Special Event - Halloween	10,264	19,397	21,750	26,975
549667	Event-Spring Art & Music Show	-	-	3,000	3,800
549670	Special Event - Pines Day	1,095	47,545	43,800	58,200
549683	Special Event - Memorial Day	660	532	1,500	1,950
549684	Special Event - Veterans Day	272	1,234	2,000	2,800
549685	Special Event - September 11	2,245	2,084	2,550	2,750
549686	Special Event - Relay for Life	-	496	3,000	3,000
549687	Special Event - Mayor Kids Day	-	6,353	6,650	7,000
549688	Special Event - Art Festival	5,144	47,982	49,017	50,428
549689	Special Event - Jazz Concert	1,505	11,322	18,230	23,630
549690	Special Event - Kindness	-	-	3,850	4,450
549691	Special Event - Play Ball	-	4,548	6,000	8,500
Operating		84,214	258,004	349,197	541,238
Project Total		84,214	258,004	349,197	541,238
Special Events Total		84,214	258,004	349,197	541,238

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 575 Special Recreation Facility

Department: 7006 Golf Course

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531340	Prof Svc - Mgmt Fee SMG	2,917	10,000	10,300	10,609
531341	Incentive Fee - SMG	-	11,588	-	-
531500	Professional Svc - Other	667,157	674,638	678,441	692,376
532100	Accounting & Auditing Fees	1,912	1,991	2,183	2,365
534340	Other Svc - SMG Operating Exp	127,054	214,757	239,556	291,989
534900	Other Svc - Cart Rental	114,273	111,051	111,051	111,051
534950	Other Svc - Maintenance	744,122	748,341	746,875	766,481
534990	Other Svc	2,373	2,130	7,469	13,000
541100	Telephone	4,860	1,663	2,391	4,800
541225	Cable fees	1,380	1,412	2,000	2,300
543200	Water & Sewer	6,496	1,199	6,001	8,000
543340	Gas - restaurant	831	2,001	4,000	3,877
543430	Electricity	61,239	83,195	75,000	90,000
544200	Rental - Machinery & Equipment	200	536	300	1,000
546150	R&M Land Bldg & Improvement	117,582	93,669	250,892	667,200
546170	R&M Irrigation	-	15,080	5,500	22,000
546250	R&M Equipment	3,560	4,464	6,500	23,500
546800	Maintenance Contracts	94	83	400	400
547100	Printing	196	926	5,410	4,000
548100	Advertising	336	336	3,014	5,000
549105	License Renewals	510	-	1,000	1,000
549201	Taxes and/or Assessments	951	456	2,000	2,000
549400	Bank Svc Charge	49,228	62,543	52,033	87,300
551100	Office Supplies	514	768	1,800	2,000
552000	Operating Supplies	19,451	13,438	28,598	34,886
552300	Expendable Tools	903	2,789	2,536	3,123
552350	Electrical/Mechanical Supplies	504	-	2,000	2,000
552420	Horticultural Chemicals	157,369	151,573	178,419	158,572
552460	Sand Seed Soil	16,712	24,935	31,175	50,174
552600	Clothing/Uniforms	-	-	1,800	1,960
552650	Non-capital Equipment	8,565	9,993	26,239	23,208
552652	Non-capital Software & License	1,500	1,500	1,800	2,000
552800	Horticultural Supplies	8,669	4,658	12,684	14,000
554100	Memberships Dues Subscription	180	180	400	600
	Operating	2,121,639	2,251,895	2,499,767	3,102,771
Capital					
664139	Mowers	19,343	-	50,862	45,000
664400	Other Equipment	15,338	4,437	90,336	-
	Capital	34,681	4,437	141,198	45,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 575 Special Recreation Facility

Department: 7006 Golf Course

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
	Project Total	2,156,320	2,256,333	2,640,965	3,147,771
	Golf Course Total	2,156,320	2,256,333	2,640,965	3,147,771

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534989	Other Svc - FCS	-	9,838	10,162	-
534990	Other Svc	38,399	-	-	-
534990	Other Svc	18,200	31,800	-	-
534990	Other Svc	-	11,889	72,792	-
547100	Printing	3,225	-	-	-
547100	Printing	2,489	4,986	-	-
547100	Printing	-	2,379	8,897	-
548100	Advertising	5,775	-	-	-
548100	Advertising	-	2,750	31,593	-
548100	Advertising	1,250	18,750	-	-
Operating		69,338	82,392	123,444	-
Project Total		69,338	82,392	123,444	-

Fund:001 General Fund | Function: 573 Cultural Services

Department: 7010 Civic & Cultural Facility | Project: 00340 Civic Center

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531340	Prof Svc - Mgmt Fee SMG	-10,912	63,250	65,148	67,103
534340	Other Svc - SMG Operating Exp	567,922	999,096	1,197,028	1,362,981
534990	Other Svc	25,544	33,427	30,143	36,355
541100	Telephone	42,687	64,376	65,400	36,825
541370	Communications	29,472	29,437	31,710	32,310
543200	Water & Sewer	37,560	36,085	42,500	40,064
543340	Gas - restaurant	1,605	4,052	3,779	5,142
543430	Electricity	168,170	204,417	183,900	219,000
544200	Rental - Machinery & Equipment	633	633	668	681
546150	R&M Land Bldg & Improvement	3,097	8,963	7,825	9,286
546800	Maintenance Contracts	20	116	150	194
549105	License Renewals	180	1,334	355	400
Operating		865,978	1,445,185	1,628,606	1,810,341
Capital					
663000	Improvement Other Than Bldg	-	-	-	30,000
664400	Other Equipment	-	-	-	31,000
Capital		-	-	-	61,000
Project Total		865,978	1,445,185	1,628,606	1,871,341

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531340	Prof Svc - Mgmt Fee SMG	-1,091	6,325	6,515	6,711
534340	Other Svc - SMG Operating Exp	17,973	13,010	24,572	26,390
534989	Other Svc - FCS	91,026	179,346	227,943	253,332
534990	Other Svc	9,738	33,564	70,564	50,736
541100	Telephone	28,813	43,454	25,000	29,957
543200	Water & Sewer	1,698	1,750	1,903	1,964
543430	Electricity	9,929	13,338	16,400	16,155
544200	Rental - Machinery & Equipment	1,125	1,227	2,275	2,375
545150	Insurance - Fine Arts Policy	1,739	1,739	1,893	1,875
546150	R&M Land Bldg & Improvement	2,419	2,103	6,700	8,200
546800	Maintenance Contracts	277	78	500	500
547100	Printing	6,465	2,162	11,600	11,600
548100	Advertising	1,015	23,499	13,600	12,800
549105	License Renewals	-	96	110	220
549649	Special Events	-	8,793	17,000	15,700
551100	Office Supplies	-	411	1,500	1,500
552000	Operating Supplies	93	1,209	3,000	3,000
552600	Clothing/Uniforms	-	-	700	700
552650	Non-capital Equipment	87	474	2,954	3,750
552652	Non-capital Software & License	739	761	1,230	1,230
554100	Memberships Dues Subscription	-	-	350	400
	Operating	172,045	333,338	436,309	449,095
Capital					
664400	Other Equipment	-	-	-	8,500
	Capital	-	-	-	8,500
	Project Total	172,045	333,338	436,309	457,595
	Civic & Cultural Facility Total	1,107,361	1,860,915	2,188,359	2,328,936

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512084	Community Service Director	78,163	81,893	84,390	84,864
512543	Activities Coordinator	54,457	54,843	58,826	58,948
514000	Overtime	-	1,777	5,000	5,000
515007	Topped Out Incentive	-	-	375	1,125
521000	Social Security - Matching	9,259	9,895	11,181	11,404
522000	Retirement Contributions	28,097	35,303	12,687	13,886
522010	Defined Contribution - General	5,548	6,581	7,060	7,074
523000	Health Insurance	23,044	20,448	30,701	32,861
523100	Life Insurance	383	491	778	788
524000	Workers Compensation	262	170	465	390
526300	General Retiree Health Contrib	34,216	31,517	24,296	23,076
	Personnel	233,430	242,918	235,759	239,416
Operating					
531100	Professional Svc - Engineering	-	-	5,350	5,600
531500	Professional Svc - Other	803	255	1,700	2,000
534300	Other Svc - Laundry & Cleaning	155	115	250	300
534950	Other Svc - Maintenance	104,634	104,438	118,350	125,000
534982	Function Sourcing - Grounds	1,767	1,767	2,030	3,100
534989	Other Svc - FCS	394,522	453,651	508,979	588,235
534990	Other Svc	952	3,784	4,600	5,600
534995	Other Svc - IT	4,350	4,350	5,003	5,300
540100	Travel Conferences	126	95	650	400
541100	Telephone	12,540	12,861	14,000	14,500
541225	Cable fees	1,591	1,460	1,700	1,800
543200	Water & Sewer	4,780	11,575	17,000	17,500
543300	Gas	554	965	1,700	1,000
543430	Electricity	62,414	94,371	96,000	98,000
544200	Rental - Machinery & Equipment	5,584	5,108	6,000	6,500
546150	R&M Land Bldg & Improvement	39,238	48,992	100,000	103,000
546210	Energy Savings Project	36,362	37,207	40,000	8,000
546250	R&M Equipment	447	1,404	5,000	5,000
546300	R&M Vehicles	3,563	6,675	21,000	11,000
546800	Maintenance Contracts	5,057	8,037	10,500	18,581
547100	Printing	544	363	7,000	2,000
549105	License Renewals	25	115	500	500
551100	Office Supplies	2,132	2,623	5,000	5,000
552000	Operating Supplies	9,980	11,368	10,850	15,000
552200	Janitorial Supplies	-	257	2,097	2,500
552350	Electrical/Mechanical Supplies	2,822	1,573	5,000	5,000
552540	Fuel	56,797	88,495	60,000	90,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	499	1,713	15,000	5,000
552653	Non-capital Computer Equipment	940	91	2,000	2,000
554100	Memberships Dues Subscription	368	354	170	-
	Operating	753,545	904,063	1,067,429	1,147,416
Grants and Aid					
582012	Grant- Elderly Energy asst	11,604	15,571	22,935	22,476
	Grants and Aid	11,604	15,571	22,935	22,476
Capital					
664003	Vehicle	-	-	-	53,781
664400	Other Equipment	-	5,425	-	65,000
	Capital	-	5,425	-	118,781
	Project Total	998,578	1,167,977	1,326,123	1,528,089

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services | Project: ARPEH ARPA - EHEAP

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Grants and Aid					
582012	Grant- Elderly Energy asst	-	11,355	22,646	-
	Grants and Aid	-	11,355	22,646	-
	Project Total	-	11,355	22,646	-

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services | Project: CARES CARES Act

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Grants and Aid					
582012	Grant- Elderly Energy asst	16,198	-	-	-
	Grants and Aid	16,198	-	-	-
	Project Total	16,198	-	-	-
Community Services Total		1,014,776	1,179,332	1,348,769	1,528,089

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing & Urban Development

Department: 8002 Housing Division

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512084	Community Service Director	39,082	40,947	42,195	42,432
514000	Overtime	-	-	-	5,000
515007	Topped Out Incentive	-	-	188	188
521000	Social Security - Matching	2,659	2,896	3,149	3,610
522000	Retirement Contributions	11,215	14,217	4,840	5,593
523000	Health Insurance	3,841	3,408	5,117	5,477
523100	Life Insurance	113	147	230	233
524000	Workers Compensation	78	51	137	115
526300	General Retiree Health Contrib	5,703	5,078	4,050	3,846
	Personnel	62,691	66,743	59,906	66,494
Operating					
531300	Prof Svc - Outside Legal	68	2,120	1,000	1,000
534300	Other Svc - Laundry & Cleaning	352	282	445	350
534950	Other Svc - Maintenance	45,680	54,399	58,000	80,340
534982	Function Sourcing - Grounds	883	883	1,010	1,040
534989	Other Svc - FCS	211,458	236,039	253,581	261,032
534990	Other Svc	440	1,185	2,090	3,700
534995	Other Svc - IT	300	300	4,000	4,000
540100	Travel Conferences	8	-	-	-
541100	Telephone	4,945	4,902	6,700	6,900
541225	Cable fees	40,260	42,290	48,690	50,150
543200	Water & Sewer	92,926	95,754	105,000	108,000
543430	Electricity	34,364	46,659	45,000	56,000
544200	Rental - Machinery & Equipment	1,428	-5,592	3,200	3,200
544330	Credit Application	1,000	63	6,600	6,600
544360	Rentals	718,693	720,288	720,470	822,903
545000	Insurance	27,178	24,941	45,295	58,739
546150	R&M Land Bldg & Improvement	130,727	320,471	300,300	268,000
546152	R&M - Land Bldg - Major Projec	-	65	-	-
546210	Energy Savings Project	36,224	37,066	37,934	7,800
546250	R&M Equipment	3,198	1,230	7,000	7,200
546300	R&M Vehicles	-	-	1,900	1,900
546800	Maintenance Contracts	18,717	40,839	40,000	51,500
548100	Advertising	-	-	-	7,300
549175	Administrative Fees	177,809	167,185	190,670	202,429
549201	Taxes and/or Assessments	5,054	5,244	7,000	7,000
551100	Office Supplies	781	866	1,300	3,800
552000	Operating Supplies	511	1,241	1,500	5,600
552200	Janitorial Supplies	59	-	5,800	5,800
552540	Fuel	-	-	1,374	1,374

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing & Urban Development

Department: 8002 Housing Division

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	35,706	34,273	40,000	77,000
	Operating	1,588,770	1,832,993	1,935,859	2,110,657
	Project Total	1,651,461	1,899,736	1,995,765	2,177,151

Fund:001 General Fund | Function: 554 Housing & Urban Development

Department: 8002 Housing Division | Project: 00603 Rental - Pines Place

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512084	Community Service Director	39,082	40,947	42,195	42,432
515007	Topped Out Incentive	-	-	188	188
521000	Social Security - Matching	2,659	2,896	3,149	3,227
522000	Retirement Contributions	11,215	14,217	4,840	5,593
523000	Health Insurance	3,841	3,408	5,117	5,477
523100	Life Insurance	113	147	230	233
524000	Workers Compensation	78	51	137	115
526300	General Retiree Health Contrib	5,703	5,078	4,050	3,846
	Personnel	62,691	66,743	59,906	61,111

Operating

531300	Prof Svc - Outside Legal	6,505	12,113	25,000	25,000
531500	Professional Svc - Other	1,637	725	5,250	5,410
534300	Other Svc - Laundry & Cleaning	1,241	836	1,900	2,000
534950	Other Svc - Maintenance	108,201	107,824	145,000	150,000
534982	Function Sourcing - Grounds	1,325	1,325	2,250	2,330
534989	Other Svc - FCS	507,627	539,297	596,569	636,166
534990	Other Svc	139,631	137,225	163,400	168,250
534995	Other Svc - IT	1,878	1,579	1,878	1,878
541100	Telephone	31,871	31,946	21,500	25,000
541225	Cable fees	133,121	136,721	153,000	157,900
543200	Water & Sewer	409,549	406,054	504,000	519,120
543430	Electricity	151,118	166,199	235,000	236,900
544200	Rental - Machinery & Equipment	23,244	1,690	24,000	24,750
544330	Credit Application	-	63	16,000	16,000
544360	Rentals	3,707,658	3,705,044	3,712,956	3,686,039
545000	Insurance	55,771	86,298	108,215	178,622
546150	R&M Land Bldg & Improvement	567,280	542,831	608,107	966,000
546152	R&M - Land Bldg - Major Projec	-	-	250,000	150,000
546210	Energy Savings Project	42,483	43,471	45,000	9,400
546250	R&M Equipment	14,882	23,411	48,000	49,450

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
546300	R&M Vehicles	-	-	2,200	2,320
546800	Maintenance Contracts	19,400	20,014	29,000	29,880
548100	Advertising	-	-	5,000	5,000
549104	License Fees	1,950	1,120	3,000	3,200
549175	Administrative Fees	403,593	459,693	455,532	615,575
549400	Bank Svc Charge	5,934	8,635	7,000	7,300
551100	Office Supplies	3,581	1,073	6,500	6,500
552000	Operating Supplies	6,960	4,025	5,800	6,000
552200	Janitorial Supplies	4,085	4,731	20,000	20,600
552300	Expendable Tools	154	239	1,100	1,150
552540	Fuel	-	-	1,600	1,650
552650	Non-capital Equipment	27,804	29,538	64,500	67,500
554100	Memberships Dues Subscription	-	-	200	-
	Operating	6,378,483	6,473,722	7,268,457	7,776,890
Capital					
664000	Machinery & Equipment	7,906	3,912	-	-
664003	Vehicle	-	-	-	35,000
	Capital	7,906	3,912	-	35,000
	Project Total	6,449,080	6,544,377	7,328,363	7,873,001
	Housing Division Total	8,100,541	8,444,113	9,324,128	10,050,152

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 515 Comprehensive Planning

Department: 9002 Planning&Economic Development

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512019	Econ Dev Director/Assist CM	-	61,787	158,432	163,725
512184	Zoning Administrator	81,614	84,569	87,941	-
512524	Administrative Coordinator I	57,016	58,907	61,250	61,964
512695	Plan/Econ Development Director	138,793	83,496	-	-
512696	Planning Administrator	87,980	52,345	-	-
512705	Assist. Plan/Econ Dev Director	-	42,349	103,285	107,397
513426	PT Planning Administrator	16,002	7,693	51,772	51,771
514000	Overtime	334	117	1,200	1,000
515007	Topped Out Incentive	-	-	-	750
515107	Automobile Allowance	8,400	9,046	9,601	9,601
515116	Cell Phone Pay	1,380	1,710	2,040	1,620
521000	Social Security - Matching	28,971	29,905	36,156	30,387
522000	Retirement Contributions	77,123	96,064	38,750	28,161
522010	Defined Contribution - General	5,813	7,069	7,350	7,436
523000	Health Insurance	61,449	54,528	81,868	65,721
523100	Life Insurance	1,059	1,354	2,232	1,823
524000	Workers Compensation	817	525	1,503	1,042
526300	General Retiree Health Contrib	91,241	84,044	64,788	46,152
	Personnel	657,992	675,507	708,168	578,550
Operating					
531500	Professional Svc - Other	-	26,625	32,000	25,000
534989	Other Svc - FCS	330,045	415,017	543,707	730,142
534990	Other Svc	6,250	7,250	8,500	8,700
534995	Other Svc - IT	-	-	5,000	3,500
540100	Travel Conferences	-	6	4,200	4,400
541100	Telephone	-21	-	2,500	-
541370	Communications	1,277	1,299	2,350	2,350
542000	Postage	-	42	2,000	1,000
544200	Rental - Machinery & Equipment	3,294	680	6,600	7,000
545440	Insurance - Errors & Omissions	-	-	213	-
546250	R&M Equipment	-	-	750	500
546300	R&M Vehicles	1,557	135	2,200	2,200
546800	Maintenance Contracts	2,008	1,012	5,100	6,000
547100	Printing	603	1,481	2,000	1,500
548510	Economic Development Activitie	19,424	28,192	220,956	155,000
548511	Landscape Activities	-	993	5,000	5,000
549000	Legal/Employment Ads	7,104	8,977	5,800	7,000
551100	Office Supplies	3,280	2,251	5,000	5,000
552000	Operating Supplies	-	-	1,987	1,850
552540	Fuel	552	755	2,800	2,500

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 515 Comprehensive Planning

Department: 9002 Planning&Economic Development

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	-	-	5,000	2,500
552652	Non-capital Software & License	18,596	-	18,500	14,500
552653	Non-capital Computer Equipment	-	-	2,000	3,000
554100	Memberships Dues Subscription	2,517	642	4,400	4,665
	Operating	396,488	495,355	888,563	993,307
Capital					
664214	Truck	45,648	-	-	-
	Capital	45,648	-	-	-
	Project Total	1,100,127	1,170,862	1,596,731	1,571,857
	Planning&Economic Development Total	1,100,127	1,170,862	1,596,731	1,571,857
	General Fund	197,692,109	211,952,992	257,383,642	252,688,386

City of Pembroke Pines, Florida - Expenditure Detail

Fund:051 Wetlands Trust Fund | Function: 537 Conservation & Resource Mgmt

Department: 6007 Mitigation Trust

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531750	Prof Svc - Custodial fees	1,460	1,460	1,500	1,500
534950	Other Svc - Maintenance	15,000	15,000	15,000	15,000
	Operating	16,460	16,460	16,500	16,500
	Project Total	16,460	16,460	16,500	16,500
	Mitigation Trust Total	16,460	16,460	16,500	16,500
	Wetlands Trust Fund	16,460	16,460	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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
522001	Retirement Contrib - Legacy	83,239	227,903	84,503	86,667
	Personnel	83,239	227,903	84,503	86,667
Operating					
534983	Function Sourcing - ROW	1,315,069	1,292,055	1,345,705	1,345,705
534989	Other Svc - FCS	-	-	259,592	249,661
534990	Other Svc	1,427,099	1,410,294	1,587,838	1,677,218
534998	Contract - Pressure Washing	123,549	183,486	355,850	355,850
540100	Travel Conferences	-	-	100	500
541100	Telephone	-	-	4,000	2,160
543200	Water & Sewer	4,295	185	4,000	480
543400	Street Lighting	1,250,244	1,405,941	1,404,000	1,500,000
545000	Insurance	156,696	226,450	241,190	422,143
546150	R&M Land Bldg & Improvement	31,378	62,279	45,404	75,000
546152	R&M - Land Bldg - Major Projec	-	-	-	647,000
546250	R&M Equipment	-	-	-	3,000
546300	R&M Vehicles	-	-	6,500	10,000
552000	Operating Supplies	1,219	156	26,500	10,000
552540	Fuel	-	-	-	10,000
555229	Training	-	-	-	5,000
	Operating	4,309,550	4,580,845	5,280,679	6,313,717
Capital					
664068	Sewer Cleaning Vacuum Machine	-	419,297	-	-
	Capital	-	419,297	-	-
	Project Total	4,392,789	5,228,045	5,365,182	6,400,384
	Maintenance Total	4,392,789	5,228,045	5,365,182	6,400,384

City of Pembroke Pines, Florida - Expenditure Detail

Fund: 100 Road & Bridge Fund | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531100	Professional Svc - Engineering	311,862	148,829	363,735	1,008,000
531500	Professional Svc - Other	10,650	-	-	-
534990	Other Svc	5,181	5,181	5,500	5,500
546164	R&M Resurfacing	1,082,021	1,332,900	4,614,293	616,000
546165	R&M Drainage	28,663	4,797	473,651	-
	Operating	1,438,377	1,491,707	5,457,179	1,629,500
Capital					
663061	Fencing	-	275,994	8,450	-
663070	Guard Rails	12,150	-	18,299	50,000
663186	Repaving/Road improvement	47,970	-	825,227	-
664003	Vehicle	-	-	106,701	-
664400	Other Equipment	-	5,210	575,790	-
667173	IF - Road improvement	19,040	-	-	-
667999	IF - Transportation Projects	-	-	110,000	-
	Capital	79,160	281,204	1,644,467	50,000
	Project Total	1,517,537	1,772,911	7,101,646	1,679,500

Fund: 100 Road & Bridge Fund | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531100	Professional Svc - Engineering	-	-	50,000	-
534990	Other Svc	-	-	150,000	-
	Operating	-	-	200,000	-
Capital					
667041	Infrastructure - Drainage	-	64,290	78,590	-
	Capital	-	64,290	78,590	-
	Project Total	-	64,290	278,590	-
	Infrastructure Total	1,517,537	1,837,201	7,380,236	1,679,500

City of Pembroke Pines, Florida - Expenditure Detail

Fund:100 Road & Bridge Fund | Function: 544 Transit System

Department: 8004 Transit System

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Other					
591128	Transfer to Community Bus Prog	-	138,970	338,551	304,333
	Other	-	138,970	338,551	304,333
	Project Total	-	138,970	338,551	304,333
	Transit System Total	-	138,970	338,551	304,333
	Road & Bridge Fund	5,910,325	7,204,216	13,083,969	8,384,217

City of Pembroke Pines, Florida - Expenditure Detail

Fund: 110 Building Fund | Function: 524 Protective Inspections

Department: 9005 Building

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534990	Other Svc	-	3,373,825	6,721,575	7,830,000
549170	Govt Fees - State/Radon/BORA	-	111,345	345,000	365,000
549175	Administrative Fees	-	300,000	873,000	800,000
549400	Bank Svc Charge	-	87,016	425	90,000
	Operating	-	3,872,186	7,940,000	9,085,000
	Project Total	-	3,872,186	7,940,000	9,085,000
	Building Total	-	3,872,186	7,940,000	9,085,000
	Building Fund	-	3,872,186	7,940,000	9,085,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531120	Professional Svc - Foreclosure	107,593	-	-	-
531510	Professional Svc - Direct Cost	67,170	-	-	-
534942	Rental/Utilities Assistance	568,887	-	-	-
	Operating	743,649	-	-	-
	Project Total	743,649	-	-	-

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02017 2017 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	-	-	307	-
534991	Home Repair/Weatherization	310,131	14,970	15,534	-
534997	Disaster Mitigation/Recovery	31,163	-	-	-
	Operating	341,294	14,970	15,841	-
	Project Total	341,294	14,970	15,841	-

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02018 2018 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	-	-	4	-
534991	Home Repair/Weatherization	2,336	329,909	1,057	-
549208	Home Owner Counseling	3,000	-	-	-
	Operating	5,336	329,909	1,061	-
	Project Total	5,336	329,909	1,061	-

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02019 2019 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	-	-	32	-
534991	Home Repair/Weatherization	22,751	206,928	95,090	-
549208	Home Owner Counseling	3,000	-	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund: 120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02019 2019 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
549216	Home Buyer Assistance	-	30,000	-	-
	Operating	25,751	236,928	95,122	-
	Project Total	25,751	236,928	95,122	-

Fund: 120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02020 2020 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	6,902	-	-	-
534991	Home Repair/Weatherization	-	138,827	232	-
	Operating	6,902	138,827	232	-
	Project Total	6,902	138,827	232	-

Fund: 120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02021 2021 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	18,346	108,637	48	-
534991	Home Repair/Weatherization	100	196,832	833,034	-
534994	Contract Svc -Emergency Repair	-	-	109,402	-
549216	Home Buyer Assistance	-	10,000	110,000	-
	Operating	18,446	315,469	1,052,484	-
	Project Total	18,446	315,469	1,052,484	-

Fund: 120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02022 2022 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	-	62,100	222,109	163,623
534991	Home Repair/Weatherization	-	-	953,991	1,282,609
534994	Contract Svc -Emergency Repair	-	-	75,001	-
549216	Home Buyer Assistance	-	-	120,000	190,000
	Operating	-	62,100	1,371,101	1,636,232

City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02022 2022 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Project Total		-	62,100	1,371,101	1,636,232

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02023 2023 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	-	-	196,538	-
534991	Home Repair/Weatherization	-	-	1,558,843	-
534994	Contract Svc -Emergency Repair	-	-	25,000	-
549216	Home Buyer Assistance	-	-	185,000	-
Operating		-	-	1,965,381	-
Project Total		-	-	1,965,381	-

Community Development Total		1,141,378	1,098,204	4,501,222	1,636,232
FHFC Grants SHIP/CRF		1,141,378	1,098,204	4,501,222	1,636,232

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531120	Professional Svc - Foreclosure	14,920	71,427	35,103	-
531501	Professional Svc - CRA Admin	13,650	84,145	4,872	-
534942	Rental/Utilities Assistance	11,972	88,404	81,189	-
	Operating	40,542	243,976	121,164	-
	Project Total	40,542	243,976	121,164	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02016 2016 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534991	Home Repair/Weatherization	750	-	-	-
	Operating	750	-	-	-
Capital					
664073	Generator	-	-	6,000	-
	Capital	-	-	6,000	-
	Project Total	750	-	6,000	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02017 2017 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534991	Home Repair/Weatherization	125	-	125	-
	Operating	125	-	125	-
Capital					
663994	Improvements - Rec Facilities	-	-	82,677	-
664073	Generator	-	-	5,270	-
	Capital	-	-	87,947	-
	Project Total	125	-	88,072	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02018 2018 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663161	Parking Lot	23,725	-	62,821	-
	Capital	23,725	-	62,821	-
	Project Total	23,725	-	62,821	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02019 2019 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	-	-	17	-
	Operating	-	-	17	-
Capital					
662022	Building Impr - SW Senior Ctr	161,090	140,000	-1,089	-
	Capital	161,090	140,000	-1,089	-
	Project Total	161,090	140,000	-1,072	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02020 2020 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531500	Professional Svc - Other	20,644	6,925	18,757	-
531501	Professional Svc - CRA Admin	138,860	-	114	-
534943	Micro Enterprise	-	-	10,000	-
534991	Home Repair/Weatherization	130	1,553	270,556	-
	Operating	159,634	8,478	299,427	-
Capital					
662022	Building Impr - SW Senior Ctr	9,806	79,623	230,430	-
	Capital	9,806	79,623	230,430	-
	Project Total	169,439	88,100	529,857	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531500	Professional Svc - Other	-	29,360	21,497	-
531501	Professional Svc - CRA Admin	-	157,459	9,176	-
534991	Home Repair/Weatherization	-	240	367,794	-
546154	R & M SW Senior Center	-	92,610	-	-
	Operating	-	279,669	398,467	-
Capital					
662022	Building Impr - SW Senior Ctr	-	2,455	193,798	-
662054	Building Imprv - Pines Point	-	61,744	1,120,758	-
	Capital	-	64,199	1,314,556	-
	Project Total	-	343,868	1,713,023	-

Fund: 121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02022 2022 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531500	Professional Svc - Other	-	-	50,535	50,535
531501	Professional Svc - CRA Admin	-	-	159,703	151,603
534991	Home Repair/Weatherization	-	-	352,849	306,949
	Operating	-	-	563,087	509,087
Capital					
662022	Building Impr - SW Senior Ctr	-	-	350,000	350,000
662055	Building Imprv-501 Bldg	-	-	979,063	-
	Capital	-	-	1,329,063	350,000
	Project Total	-	-	1,892,150	859,087

Fund: 121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: COVID EMERGENCY & DISASTER RELIEF - COVID

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	11,550	5,100	5,645	-
	Operating	11,550	5,100	5,645	-
	Project Total	11,550	5,100	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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531510	Professional Svc - Direct Cost	3,163	-	4,015	-
534991	Home Repair/Weatherization	-	-	30,041	-
	Operating	3,163	-	34,056	-
	Project Total	3,163	-	34,056	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: HOM17 2017 HOME Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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: HOM22 2022 HOME Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531510	Professional Svc - Direct Cost	-	-	31,926	31,926
549216	Home Buyer Assistance	-	-	234,124	234,124
	Operating	-	-	266,050	266,050
	Project Total	-	-	266,050	266,050

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: NSP10 2010 NSP Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531501	Professional Svc - CRA Admin	11,257	7,141	13,194	-
534940	Acquisition-Rehab or NewConstr	2,137	6,137	79,104	-
534991	Home Repair/Weatherization	59	20	331,944	-
549216	Home Buyer Assistance	-	140,000	-	-
	Operating	13,453	153,298	424,242	-
	Project Total	13,453	153,298	424,242	-

City of Pembroke Pines, Florida - Expenditure Detail

Community Development Total	423,836	974,343	6,356,505	1,125,137
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City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 00006 Senior Center Transportation

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534990	Other Svc	22,513	-	-	-
546300	R&M Vehicles	59,573	-	-	-
552540	Fuel	56,889	-	-	-
Operating		138,974	-	-	-
Project Total		138,974	-	-	-

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02021 2021 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
546300	R&M Vehicles	-	52,059	-	-
552540	Fuel	-	100,511	-	-
Operating		-	152,570	-	-
Project Total		-	152,570	-	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 8006 Transportation | Project: 02022 2022 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534990	Other Svc	-	-	-	-
534990	Other Svc	-	-	36,603	36,603
546300	R&M Vehicles	-	-	-	-
546300	R&M Vehicles	-	-	50,000	50,000
552540	Fuel	-	-	-	-
552540	Fuel	-	-	65,000	65,000
Operating		-	-	151,603	151,603
Project Total		-	-	151,603	151,603
Transportation Total		138,974	152,570	151,603	151,603
HUD Grants CDBG/HOME		562,810	1,126,913	6,508,108	1,276,740

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
513576	PT Victims Advocate Grant	20,592	7,700	21,840	21,840
521000	Social Security - Matching	1,575	589	1,670	1,671
	Personnel	22,167	8,289	23,510	23,511
Operating					
540100	Travel Conferences	1,259	-	-	-
552000	Operating Supplies	1,531	1,851	-	-
552650	Non-capital Equipment	1,286	85	-	-
552653	Non-capital Computer Equipment	420	152	-	-
554100	Memberships Dues Subscription	-	229	-	-
555229	Training	-	589	1,143	-
	Operating	4,496	2,906	1,143	-
Capital					
664055	Laptop or Tablet	-	1,123	-	-
	Capital	-	1,123	-	-
	Project Total	26,663	12,318	24,653	23,511
	Victims of Crime Act Grant Total	26,663	12,318	24,653	23,511

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
664060	Physical Control System	514,638	-2,714	-10,718	-
	Capital	514,638	-2,714	-10,718	-
	Project Total	514,638	-2,714	-10,718	-
	School Violence Prevention Total	514,638	-2,714	-10,718	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531500	Professional Svc - Other	-	-	40,000	-
534995	Other Svc - IT	-	35,000	35,000	-
	Operating	-	35,000	75,000	-
	Project Total	-	35,000	75,000	-
	Law Enforcement Mental Health Total	-	35,000	75,000	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3026 Federal-Aid Highway

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
514000	Overtime	6,244	11,093	2,269	-
	Personnel	6,244	11,093	2,269	-
	Project Total	6,244	11,093	2,269	-
	Federal-Aid Highway Total	6,244	11,093	2,269	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3028 Coronavirus Emg Supplemental | Project: COVID EMERGENCY & DISASTER RELIEF - COVID

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
664400	Other Equipment	41,988	-	38,029	-
	Capital	41,988	-	38,029	-
	Project Total	41,988	-	38,029	-
	Coronavirus Emg Supplemental Total	41,988	-	38,029	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3030 Homeland Security | Project: 02019 2019 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
664023	Camera	50,507	-	-	-
664400	Other Equipment	81,124	-	-	-
	Capital	131,631	-	-	-
	Project Total	131,631	-	-	-

Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3030 Homeland Security | Project: 02020 2020 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
555229	Training	-	8,590	-	-
	Operating	-	8,590	-	-
Capital					
664181	Radio - Portable	-	111,001	-	-
664214	Truck	-	140,906	-	-
664400	Other Equipment	-	68,788	-	-
	Capital	-	320,695	-	-
	Project Total	-	329,285	-	-

Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3030 Homeland Security | Project: 02021 2021 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	-	-	97,778	-
552652	Non-capital Software & License	-	-	214,000	-
	Operating	-	-	311,778	-
Capital					
664400	Other Equipment	-	-	18,900	-
	Capital	-	-	18,900	-
	Project Total	-	-	330,678	-

Homeland Security Total	131,631	329,285	330,678	-
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Law Enforcement Grant	721,164	384,982	459,911	23,511
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City of Pembroke Pines, Florida - Expenditure Detail

Fund:124 Police Community Service Grant | Function: 521 Law Enforcement

Department: 3018 Byrne | Project: 02018 2018 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
664400	Other Equipment	-	21,142	-	-
	Capital	-	21,142	-	-
	Project Total	-	21,142	-	-

Fund:124 Police Community Service Grant | Function: 521 Law Enforcement

Department: 3018 Byrne | Project: 02019 2019 Grant Year

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	-	-	21,681	-
555229	Training	-	-	671	-
	Operating	-	-	22,352	-
	Project Total	-	-	22,352	-
	Byrne Total	-	21,142	22,352	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534990	Other Svc	-	-	4,670	-
552650	Non-capital Equipment	-	-	75,330	-
Operating		-	-	80,000	-
Project Total		-	-	80,000	-
BJA Body Worn Camera Total		-	-	80,000	-
Police Community Service Grant		-	21,142	102,352	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8001 Community Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531400	Professional Svc - Medical	460	79	1,000	1,000
531500	Professional Svc - Other	154	183	500	500
534300	Other Svc - Laundry & Cleaning	273	246	600	600
534990	Other Svc	128,024	150,030	172,386	138,798
541100	Telephone	-	436	500	600
546250	R&M Equipment	1,830	949	3,000	3,000
546300	R&M Vehicles	21,245	27,310	111,750	90,000
546800	Maintenance Contracts	8,323	8,346	8,250	12,000
551100	Office Supplies	-	-	1,000	1,000
552540	Fuel	14	-	20,000	20,000
552650	Non-capital Equipment	577	-	-	1,000
552652	Non-capital Software & License	3,508	2,573	3,000	5,000
554100	Memberships Dues Subscription	-	-	200	400
	Operating	164,409	190,152	322,186	273,898
	Project Total	164,409	190,152	322,186	273,898

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8001 Community Services | Project: 05310 Section 5310

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
552650	Non-capital Equipment	2,119	2,151	-	-
	Operating	2,119	2,151	-	-
Capital					
664003	Vehicle	216,926	-	-	-
	Capital	216,926	-	-	-
	Project Total	219,045	2,151	-	-
	Community Services Total	383,453	192,302	322,186	273,898

City of Pembroke Pines, Florida - Expenditure Detail

Fund: 128 Community Bus Program | Function: 544 Transit System

Department: 8004 Transit System

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531400	Professional Svc - Medical	1,807	448	2,000	2,000
531500	Professional Svc - Other	470	440	2,000	600
534300	Other Svc - Laundry & Cleaning	1,674	1,949	2,000	2,200
534950	Other Svc - Maintenance	-	-	-	2,000
534990	Other Svc	422,040	639,984	619,912	651,172
541100	Telephone	348	16	1,000	1,000
546250	R&M Equipment	-	-	1,000	1,000
546300	R&M Vehicles	15,910	24,164	130,000	70,000
551100	Office Supplies	203	955	1,500	1,500
552000	Operating Supplies	451	219	1,600	3,000
552540	Fuel	2,583	11,990	78,000	78,000
552650	Non-capital Equipment	-	-	1,000	1,000
552652	Non-capital Software & License	702	1,871	2,300	2,300
554100	Memberships Dues Subscription	-	-	200	200
Operating		446,187	682,036	842,512	815,972
Project Total		446,187	682,036	842,512	815,972

Fund: 128 Community Bus Program | Function: 544 Transit System

Department: 8004 Transit System | Project: 00042 CBS Blue Route

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531400	Professional Svc - Medical	373	-	1,000	1,000
531500	Professional Svc - Other	30	40	300	100
534300	Other Svc - Laundry & Cleaning	99	261	300	500
534990	Other Svc	37,167	54,777	43,386	50,508
541100	Telephone	-	-	200	200
546250	R&M Equipment	-	72	1,000	1,000
546300	R&M Vehicles	10,806	3,451	20,000	20,000
551100	Office Supplies	-	-	500	500
552000	Operating Supplies	-	-	300	500
552540	Fuel	3,597	-	20,000	20,000
552650	Non-capital Equipment	-	-	1,000	1,000
Operating		52,073	58,600	87,986	95,308
Project Total		52,073	58,600	87,986	95,308
Transit System Total		498,260	740,636	930,498	911,280

City of Pembroke Pines, Florida - Expenditure Detail

Community Bus Program	881,713	932,939	1,252,684	1,185,178
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City of Pembroke Pines, Florida - Expenditure Detail

Fund:131 Treasury - Confiscated | Function: 521 Law Enforcement

Department: 3011 Treasury Confiscated

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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	-	-	432,543	11,568
	Capital	-	-	495,583	11,568
	Project Total	-	-	526,900	11,568
	Treasury Confiscated Total	-	-	526,900	11,568
	Treasury - Confiscated	-	-	526,900	11,568

City of Pembroke Pines, Florida - Expenditure Detail

Fund:132 Justice - Confiscated | Function: 521 Law Enforcement

Department: 3012 Justice Confiscated

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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	-	-	167,161	9,590
	Capital	-	-	267,002	9,590
	Project Total	-	-	436,794	9,590
	Justice Confiscated Total	-	-	436,794	9,590
	Justice - Confiscated	-	-	436,794	9,590

City of Pembroke Pines, Florida - Expenditure Detail

Fund:133 \$2 Police Education | Function: 521 Law Enforcement

Department: 3013 \$2 Police Education

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
540100	Travel Conferences	-	-	2,300	-
555229	Training	57,510	-1,290	44,657	12,546
	Operating	57,510	-1,290	46,957	12,546
	Project Total	57,510	-1,290	46,957	12,546
	\$2 Police Education Total	57,510	-1,290	46,957	12,546
	\$2 Police Education	57,510	-1,290	46,957	12,546

City of Pembroke Pines, Florida - Expenditure Detail

Fund: 134 FDLE - Confiscated | Function: 521 Law Enforcement

Department: 3004 FDLE

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531300	Prof Svc - Outside Legal	2,590	5,946	16,461	-
534990	Other Svc	-	-	39,300	-
540100	Travel Conferences	-	-	6,176	-
549000	Legal/Employment Ads	-	-	5,000	-
552000	Operating Supplies	-	-	596	-
552600	Clothing/Uniforms	-	-	10,101	-
552620	Drug & Crime Prevention	13,094	10,000	47,266	15,158
552650	Non-capital Equipment	-	-	9,036	-
	Operating	15,683	15,946	133,936	15,158
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	-	-	789,407	85,892
	Capital	-	-	965,066	85,892
	Project Total	15,683	15,946	1,106,087	101,050
	FDLE Total	15,683	15,946	1,106,087	101,050
	FDLE - Confiscated	15,683	15,946	1,106,087	101,050

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531400	Professional Svc - Medical	1,017	244	1,300	1,300
531500	Professional Svc - Other	296	435	1,000	1,000
534300	Other Svc - Laundry & Cleaning	785	674	1,600	1,600
534989	Other Svc - FCS	351,571	427,012	454,669	476,499
534990	Other Svc	471,172	699,245	812,535	860,933
546250	R&M Equipment	865	-	1,000	1,000
546300	R&M Vehicles	-	-	40,000	40,000
552540	Fuel	58,426	79,161	51,000	51,000
552652	Non-capital Software & License	2,573	2,573	2,600	2,700
554100	Memberships Dues Subscription	-	-	200	200
	Operating	886,704	1,209,345	1,365,904	1,436,232
Grants and Aid					
581121	In-kind Salaries	35,515	57,063	83,428	83,428
	Grants and Aid	35,515	57,063	83,428	83,428
	Project Total	922,218	1,266,407	1,449,332	1,519,660

Fund:199 Older Americans Act | Function: 569 Other Human Services

Department: 8005 SW Multipurpose Center | Project: 00045 III E Funds

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Grants and Aid					
581121	In-kind Salaries	9,159	8,185	11,857	11,857
	Grants and Aid	9,159	8,185	11,857	11,857
	Project Total	9,159	8,185	11,857	11,857
	SW Multipurpose Center Total	931,378	1,274,592	1,461,189	1,531,517
	Older Americans Act	931,378	1,274,592	1,461,189	1,531,517

City of Pembroke Pines, Florida - Expenditure Detail

Fund:201 Debt Service | Function: 517 Debt Service Payments

Department: 0900 General Debt Service

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Debt Services					
571554	Bond Principal \$8.04 M	231,000	241,000	253,000	265,000
571555	Bond Principal \$8.5457 M	526,400	551,000	575,000	598,400
571557	Bond Principal \$35.3 M	1,425,000	1,480,000	1,545,000	1,610,000
571558	Bond Principal \$41.54 M	1,845,000	1,895,000	1,955,000	2,025,000
571559	Bond Principal \$29.04 M	1,170,000	1,215,000	1,275,000	1,320,000
571561	Bond Principal \$17.386 M	2,922,400	2,963,900	2,999,900	-
571562	Bond Principal \$45.96 M	2,895,000	3,005,000	3,145,000	3,310,000
571563	Bond Principal \$62620000	-	-	1,480,000	1,630,000
572554	Bond Interest \$8.040 M	114,283	110,365	106,265	101,966
572555	Bond Interest \$8.5457 M	179,741	157,345	133,938	109,546
572556	Bond Interest \$35.3 M	1,412,531	1,352,555	1,285,701	1,213,222
572557	Bond Interest \$41.54 M	1,311,675	1,255,650	1,193,094	1,124,365
572558	Bond Interest \$29.04 M	1,010,706	956,931	907,431	855,306
572561	Bond Interest \$17.386 M	99,495	60,057	20,099	-
572562	Bond Interest \$45.96 M	1,670,988	1,537,963	1,384,213	1,222,838
572563	Bond Interest \$62620000	2,693,405	2,693,405	2,693,405	2,619,405
573850	Fiscal Agent Fees	3,700	3,700	3,700	3,700
Debt Services		19,511,324	19,478,870	20,955,746	18,008,748
Project Total		19,511,324	19,478,870	20,955,746	18,008,748

Fund:201 Debt Service | Function: 517 Debt Service Payments

Department: 0900 General Debt Service | Project: 0677A GO Bonds 2015

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Debt Services					
571560	Bond Principal \$76.045 M	2,800,000	2,940,000	3,085,000	3,240,000
572559	Bond Interest \$76.045 M	3,097,688	2,957,688	2,810,688	2,656,438
573850	Fiscal Agent Fees	450	450	450	450
Debt Services		5,898,138	5,898,138	5,896,138	5,896,888
Project Total		5,898,138	5,898,138	5,896,138	5,896,888
General Debt Service Total		25,409,461	25,377,008	26,851,884	23,905,636
Debt Service		25,409,461	25,377,008	26,851,884	23,905,636

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
668010	ERP	2,745,437	1,244,073	67,124	-
	Capital	2,745,437	1,244,073	67,124	-
	Project Total	2,745,437	1,244,073	67,124	-

Fund:320 Municipal Construction | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00672 Cap Improv - 2006

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663993	Improvements - Other	13,408	-	204,940	-
	Capital	13,408	-	204,940	-
	Project Total	13,408	-	204,940	-

Fund:320 Municipal Construction | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00677 GO Bonds 2009C

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663993	Improvements - Other	410,209	-	59,473	-
	Capital	410,209	-	59,473	-
	Project Total	410,209	-	59,473	-

Technology Services Total	3,169,054	1,244,073	331,537	-
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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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663161	Parking Lot	-	-	758,753	-
	Capital	-	-	758,753	-
	Project Total	-	-	758,753	-
	General Gvt Buildings Total	-	-	758,753	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663995	Improvements - Landscaping	494,237	-	38,294	-
663995	Improvements - Landscaping	2,722	-	-	-
	Capital	496,959	-	38,294	-
	Project Total	496,959	-	38,294	-
	Infrastructure Total	496,959	-	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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663056	Linear Park	41,851	-	20,501	-
	Capital	41,851	-	20,501	-
	Project Total	41,851	-	20,501	-

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00672 Cap Improv - 2006

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
662300	City Hall/Gallery/Chambers	-	114,317	38,584	-
	Capital	-	114,317	38,584	-
	Project Total	-	114,317	38,584	-

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00675 GO Bonds 2005

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663998	Improvements - Comm Rec Proj	100,862	434,212	494,621	-
664400	Other Equipment	143,303	53,474	380,656	-
	Capital	244,165	487,686	875,277	-
	Project Total	244,165	487,686	875,277	-

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00677 GO Bonds 2009C

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
662999	Building - New Comm Facilities	-	-	358,850	-
	Capital	-	-	358,850	-
	Project Total	-	-	358,850	-

Recreation & Cultural Arts Total		286,016	602,003	1,293,212	-
Municipal Construction		3,952,029	1,846,076	2,436,032	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Debt Services					
571505	Loan Principal \$12.3 M	-	-	933,256	965,920
572505	Loan Interest \$12.3 M	174,318	142,937	121,345	88,109
	Debt Services	174,318	142,937	1,054,601	1,054,029
	Project Total	174,318	142,937	1,054,601	1,054,029
	General Debt Service Total	174,318	142,937	1,054,601	1,054,029

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 4338 Tropical Storm ETA

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534981	Function Sourcing - Utilities	67,066	-	-	-
534989	Other Svc - FCS	3,370	-	-	-
552000	Operating Supplies	13,171	-	-	-
	Operating	83,607	-	-	-
	Project Total	83,607	-	-	-

Fund:471 Utility Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: COVID EMERGENCY & DISASTER RELIEF - COVID

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534981	Function Sourcing - Utilities	2,710	-	-	-
534981	Function Sourcing - Utilities	-114,500	114,322	-	-
534990	Other Svc	9,058	-	-	-
534990	Other Svc	5,336	989	-	-
552000	Operating Supplies	1,760	-	-	-
552000	Operating Supplies	609	-	-	-
	Operating	-95,028	115,311	-	-
	Project Total	-95,028	115,311	-	-
Emergency&Disaster Relief Svc Total		-11,421	115,311	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 536 Water-sewer Combined Services

Department: 6010 Utilities Admin Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512009	Asst Director of Public Svc	116,806	125,770	134,085	141,395
512051	Public Services Director	73,322	76,570	83,391	83,382
512109	Administrative Supervisor	80,321	86,103	90,002	90,896
512146	Assist. UT/Compliance Director	102,859	116,583	129,274	132,879
512147	Assist. Utilities Director	115,925	120,938	127,038	132,401
512148	Utilities Director	-	35,365	190,501	190,508
512196	Envir Svc/Utilities Director	88,433	119,285	-	-
512499	Deputy City Manager	100,638	147,638	210,983	212,036
512500	City Engineer	83,061	87,832	89,305	90,200
512516	Assistant City Manager	93,104	56,408	-	-
512532	Accountant II	32,138	33,580	35,285	36,688
512537	Assistant City Engineer	-	60,853	65,791	68,415
512741	Controller	-	16,359	45,220	45,220
512990	Accrued Payroll	-	23,382	-	-
512992	Vacation leave - retire/term	33,877	7,488	-	-
512993	Accrued vacation	-1,894	-	-	-
512994	Accrued sick leave	-9,117	3,434	-	-
512996	Sick leave - retire/term	18,579	-	-	-
514000	Overtime	161	252	-	-
515001	Special Payment Pen	2,000	4,100	-	-
515002	Special Payment	-	10,350	-	-
515007	Topped Out Incentive	900	1,350	3,000	3,000
515015	Payment in Lieu of Benefits	-	1,523	3,600	3,601
515107	Automobile Allowance	35,192	39,346	41,404	41,403
515116	Cell Phone Pay	7,800	9,088	10,051	10,051
521000	Social Security - Matching	67,410	79,468	94,956	96,712
522000	Retirement Contributions	-	-	52,098	57,594
522010	Defined Contribution - General	61,218	95,870	112,263	115,035
522210	Pension Expense - Collective	-869,247	-33,223	-	-
522230	OPEB Expense - Collective	1,254,586	565,036	-	-
523000	Health Insurance	130,585	102,241	143,273	142,399
523100	Life Insurance	3,046	3,585	6,525	6,699
524000	Workers Compensation	4,539	2,849	8,399	9,640
526300	General Retiree Health Contrib	-	-	786,000	752,000
	Personnel	1,626,242	1,999,422	2,462,444	2,462,154
Operating					
531300	Prof Svc - Outside Legal	24,823	18,666	20,000	10,000
531500	Professional Svc - Other	454,098	65,868	442,640	287,000
532100	Accounting & Auditing Fees	57,324	59,677	65,038	70,450
534950	Other Svc - Maintenance	26,390	29,406	40,445	40,445

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534981	Function Sourcing - Utilities	1,424,405	1,572,591	1,491,518	1,519,078
534989	Other Svc - FCS	934,648	878,594	1,281,053	1,324,362
534990	Other Svc	9,989	75,174	75,906	94,660
540100	Travel Conferences	359	2,341	8,000	12,500
541100	Telephone	41,569	39,435	49,394	46,000
541225	Cable fees	2,779	3,115	3,000	3,250
542000	Postage	148,781	188,219	264,000	298,760
544200	Rental - Machinery & Equipment	6,294	7,680	8,650	4,000
545000	Insurance	1,130,532	1,523,007	2,014,090	2,954,620
546150	R&M Land Bldg & Improvement	5,774	9,569	29,500	6,000
546250	R&M Equipment	627	3,053	1,000	1,000
546300	R&M Vehicles	2,609	5,111	9,500	8,000
546800	Maintenance Contracts	29,825	30,971	42,047	34,617
547100	Printing	3,785	2,296	3,500	3,500
549100	Recording Fees	349	489	1,500	1,500
549104	License Fees	-	-	1,000	1,000
549400	Bank Svc Charge	483,702	539,815	-	-
551100	Office Supplies	35,737	26,101	27,000	35,000
552000	Operating Supplies	2,633	746	9,466	10,750
552150	Safety Equipment & Supplies	1,346	399	1,000	-
552200	Janitorial Supplies	411	753	634	-
552300	Expendable Tools	21	400	-	-
552540	Fuel	25,398	34,779	56,217	45,000
552600	Clothing/Uniforms	197	163	400	400
552650	Non-capital Equipment	4,875	6,777	18,000	12,000
552652	Non-capital Software & License	4,630	-	6,600	4,000
552653	Non-capital Computer Equipment	6,738	3,789	35,500	5,000
554100	Memberships Dues Subscription	1,010	1,969	9,600	9,000
555200	College Classes - Education	-	-	2,000	-
555229	Training	441	345	25,400	6,000
	Operating	4,872,098	5,131,299	6,043,598	6,847,892
Capital					
662000	Buildings	-	-	165,540	-
664003	Vehicle	-	-	35,517	-
664039	Micro Computer/Comptr Eqpt	-	-	22,377	-
664214	Truck	-	-	-	30,000
664400	Other Equipment	-	-	-	550,000
	Capital	-	-	223,434	580,000
	Project Total	6,498,340	7,130,721	8,729,476	9,890,046

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534990	Other Svc	83,523	88,498	99,084	97,084
	Operating	83,523	88,498	99,084	97,084
	Project Total	83,523	88,498	99,084	97,084
	Utilities Admin Services Total	6,581,863	7,219,219	8,828,560	9,987,130

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
522001	Retirement Contrib - Legacy	-	-	758,652	740,677
522210	Pension Expense - Collective	-1,048,875	-450,582	-	-
525000	Unemployment Compensation	-	-	2,000	2,000
	Personnel	-1,048,875	-450,582	760,652	742,677
Operating					
531300	Prof Svc - Outside Legal	-	-	25,000	10,000
531301	Professional Services Legal	5,000	5,000	25,000	10,000
531303	Prof Svc - Other City Ctr	-	-	21,400	5,000
544110	Interfund Rental	163,583	165,874	166,704	177,457
549175	Administrative Fees	13,219,870	13,367,511	14,044,279	15,766,433
549201	Taxes and/or Assessments	1,353,475	1,348,062	1,347,554	1,476,193
549207	Engineering Chrg From Gen Fund	141,041	145,777	772,361	748,328
549211	Privilege Fees	3,653,000	3,799,000	3,966,000	4,134,000
549990	Interest Customer Deposit	-	15,001	-	-
559000	Depreciation Expense	7,136,865	7,423,852	-	-
559100	Reserve for Capital Replacemen	-	-	3,390,000	3,450,000
	Operating	25,672,834	26,270,077	23,758,298	25,777,411
Grants and Aid					
581008	Brwd Water Conservation Prog	-	76,178	61,919	63,776
	Grants and Aid	-	76,178	61,919	63,776
	Project Total	24,623,959	25,895,673	24,580,869	26,583,864
	Non-Departmental Expense Total	24,623,959	25,895,673	24,580,869	26,583,864

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531100	Professional Svc - Engineering	42,441	57,581	79,499	65,000
531500	Professional Svc - Other	12,250	11,928	17,000	25,000
534981	Function Sourcing - Utilities	1,741,271	1,751,948	1,861,825	1,953,100
534989	Other Svc - FCS	904,188	828,443	989,972	952,977
534990	Other Svc	-	-	5,300	7,100
540100	Travel Conferences	159	179	200	100
541100	Telephone	34,400	31,851	35,100	36,500
544200	Rental - Machinery & Equipment	17,479	1,557	23,695	25,000
546150	R&M Land Bldg & Improvement	309,547	152,796	405,000	233,000
546152	R&M - Land Bldg - Major Projec	-	-	20,932	-
546220	R&M Generators	1,162	11,758	12,595	6,000
546250	R&M Equipment	402,103	357,514	375,342	456,000
546300	R&M Vehicles	43,192	42,668	45,000	55,000
549104	License Fees	125	3,786	10,000	7,500
551100	Office Supplies	304	146	1,000	1,000
552000	Operating Supplies	14,563	25,396	40,969	65,000
552150	Safety Equipment & Supplies	10,308	19,625	6,557	-
552200	Janitorial Supplies	4,602	7,004	4,839	-
552300	Expendable Tools	15,417	9,296	5,635	-
552540	Fuel	10,696	19,150	20,154	24,000
552650	Non-capital Equipment	13,296	14,596	22,910	25,000
555229	Training	-	2,677	5,000	3,000
	Operating	3,577,503	3,349,899	3,988,524	3,940,277
Capital					
662000	Buildings	-	-	46,248	-
663065	Force Main	-	-	260,000	352,500
663192	Sewer Lines	-	-	3,569,207	1,000,000
664003	Vehicle	-	-	57,996	-
664073	Generator	-	-	4,927	75,000
664213	Trailer	-	-	-	70,000
664214	Truck	-	-	-	190,000
664400	Other Equipment	-	-	-	100,000
	Capital	-	-	3,938,378	1,787,500
	Project Total	3,577,503	3,349,899	7,926,902	5,727,777

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663122	Lift Station	-	-	3,128,580	3,138,600
	Capital	-	-	3,128,580	3,138,600
	Project Total	-	-	3,128,580	3,138,600

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: 00828 Infiltration & inflow correcti

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
534950	Other Svc - Maintenance	-8,928	23,850	615,552	750,000
	Operating	-8,928	23,850	615,552	750,000
	Project Total	-8,928	23,850	615,552	750,000

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
546152	R&M - Land Bldg - Major Projec	-	-	110,000	-
	Operating	-	-	110,000	-
	Project Total	-	-	110,000	-
Sewer Collection Total		3,568,575	3,373,749	11,781,034	9,616,377

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531100	Professional Svc - Engineering	171,484	370,602	630,526	300,000
531300	Prof Svc - Outside Legal	231,945	1,413,112	490,000	400,000
531500	Professional Svc - Other	34,218	27,388	41,972	35,000
534450	Other Svc - Sludge Removal	96,169	167,429	146,823	91,823
534451	Other Svc - Grit/Screenings Re	148,687	149,650	180,978	177,491
534950	Other Svc - Maintenance	22,665	24,285	24,224	28,452
534981	Function Sourcing - Utilities	1,961,949	1,949,405	2,066,083	2,170,111
534982	Function Sourcing - Grounds	883	883	900	1,000
534989	Other Svc - FCS	113,586	128,659	132,545	138,423
534990	Other Svc	318,199	337,512	303,891	191,069
540100	Travel Conferences	18	-	100	100
541100	Telephone	-	-	500	500
541225	Cable fees	8	-	200	200
543200	Water & Sewer	14,887	9,369	35,000	15,000
543430	Electricity	894,573	1,106,713	1,002,500	1,170,000
543600	Wastewater Treatment Charges	9,442,192	7,832,390	9,407,062	9,621,457
544200	Rental - Machinery & Equipment	650	-	2,000	3,000
546150	R&M Land Bldg & Improvement	82,856	163,662	151,000	150,000
546152	R&M - Land Bldg - Major Projec	-	-	335,247	38,000
546220	R&M Generators	14,299	2,819	15,000	18,000
546250	R&M Equipment	48,229	27,389	122,596	69,540
546300	R&M Vehicles	8,069	6,000	8,000	10,000
549104	License Fees	7,173	8,050	15,000	12,000
549105	License Renewals	20,000	-	-	-
549600	Trash Disposal Charges	65	-	-	-
551100	Office Supplies	-	115	1,500	500
552000	Operating Supplies	20,817	15,179	45,568	57,300
552150	Safety Equipment & Supplies	2,008	22,315	9,827	-
552200	Janitorial Supplies	1,582	3,363	2,592	-
552300	Expendable Tools	1,976	4,673	1,013	-
552430	Operating Chemicals	361,470	139,198	344,674	469,250
552540	Fuel	14,781	22,204	56,500	7,500
552650	Non-capital Equipment	11,253	9,296	15,000	12,000
	Operating	14,046,692	13,941,661	15,588,821	15,187,716
Capital					
662000	Buildings	-	-	-	100,000
663000	Improvement Other Than Bldg	-	-	1,607,255	10,000
663061	Fencing	-	-	146,907	-
664073	Generator	-	-	200,000	390,000
664400	Other Equipment	-	-	1,072,969	75,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
	Capital	-	-	3,027,131	575,000
	Project Total	14,046,692	13,941,661	18,615,952	15,762,716

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant | Project: 00834 Plant Rehabilitation

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663183	Sewer Treatment Rehabilitation	-	-	466,627	1,856,000
	Capital	-	-	466,627	1,856,000
	Project Total	-	-	466,627	1,856,000

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
546152	R&M - Land Bldg - Major Projec	-	-	67,000	-
	Operating	-	-	67,000	-
	Project Total	-	-	67,000	-
Sewer Treatment Plant Total		14,046,692	13,941,661	19,149,579	17,618,716

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6031 Water Plants

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531100	Professional Svc - Engineering	63,859	78,336	339,677	152,500
531500	Professional Svc - Other	14,431	14,318	9,070	11,474
534450	Other Svc - Sludge Removal	207,924	681,625	1,120,984	748,089
534950	Other Svc - Maintenance	25,506	38,093	45,343	46,948
534981	Function Sourcing - Utilities	3,040,939	3,021,578	3,204,354	3,363,672
534982	Function Sourcing - Grounds	442	704	1,500	1,500
534989	Other Svc - FCS	113,586	128,659	132,545	138,423
534990	Other Svc	56,997	56,622	94,635	63,024
541370	Communications	-	-	500	500
543300	Gas	751	527	500	500
543430	Electricity	487,867	610,896	585,000	626,000
544200	Rental - Machinery & Equipment	41,641	31,042	56,000	45,000
546150	R&M Land Bldg & Improvement	266,140	72,049	82,148	155,000
546152	R&M - Land Bldg - Major Projec	-	-	50,000	-
546220	R&M Generators	1,124	236	23,602	10,000
546250	R&M Equipment	47,435	83,244	99,865	198,000
546300	R&M Vehicles	313	-	1,000	1,000
549104	License Fees	8,802	7,285	10,000	10,000
549105	License Renewals	947	-	-	-
552000	Operating Supplies	5,614	1,810	2,516	8,000
552150	Safety Equipment & Supplies	-	6,224	5,816	-
552200	Janitorial Supplies	-	917	152	-
552300	Expendable Tools	10	-	316	-
552430	Operating Chemicals	1,386,794	1,705,796	2,113,630	2,226,348
552540	Fuel	5,550	9,638	10,000	10,000
552650	Non-capital Equipment	8,414	399	2,000	2,000
559200	Amortization Expense - Leases	-	6,345	-	-
	Operating	5,785,085	6,556,342	7,991,153	7,817,978
Capital					
662000	Buildings	-	-	24,985	50,000
663000	Improvement Other Than Bldg	-	-	1,254,653	1,077,500
663250	Water Well	-	-	6,138,893	150,000
663993	Improvements - Other	-	-	590,891	1,500,000
664165	Pump	-	-	-	150,000
664400	Other Equipment	-	-	2,904	425,000
	Capital	-	-	8,012,326	3,352,500
	Project Total	5,785,085	6,556,342	16,003,479	11,170,478
	Water Plants Total	5,785,085	6,556,342	16,003,479	11,170,478

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6032 Water Distribution

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531100	Professional Svc - Engineering	-	-	11,250	25,000
531500	Professional Svc - Other	12,358	27,389	19,743	20,000
534981	Function Sourcing - Utilities	1,660,977	1,655,304	1,756,346	1,844,594
540100	Travel Conferences	-	-	100	100
541370	Communications	-	-	1,200	-
544200	Rental - Machinery & Equipment	-	11,558	3,200	5,000
546150	R&M Land Bldg & Improvement	93,229	299,599	323,551	665,000
546250	R&M Equipment	1,536	555	44,300	10,000
546300	R&M Vehicles	-	3,417	9,000	3,000
549104	License Fees	-	650	1,500	1,200
552000	Operating Supplies	325	1,591	6,000	1,000
552540	Fuel	1,401	6,849	4,670	2,500
552650	Non-capital Equipment	1,667	30	24,000	5,000
552651	Non-capital Meters	614,255	103,015	1,145,300	556,000
	Operating	2,385,747	2,109,958	3,350,160	3,138,394
Capital					
662000	Buildings	-	-	46,248	-
663062	Fire Hydrants	-	-	-	30,000
663233	Water Main	-	-	4,335,218	2,085,000
664003	Vehicle	-	-	60,000	-
664214	Truck	-	-	90,368	62,000
664400	Other Equipment	-	-	5,660,688	150,000
	Capital	-	-	10,192,522	2,327,000
	Project Total	2,385,747	2,109,958	13,542,682	5,465,394

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6032 Water Distribution | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Capital					
663233	Water Main	-	-	7,474,223	-
	Capital	-	-	7,474,223	-
	Project Total	-	-	7,474,223	-

Water Distribution Total		2,385,747	2,109,958	21,016,905	5,465,394
Utility Fund		57,154,817	59,354,850	102,415,027	81,495,988

City of Pembroke Pines, Florida - Expenditure Detail

Fund:472 Sanitation Fund | Function: 534 Sanitation Services

Department: 6050 Sanitation Services

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531500	Professional Svc - Other	-	49,149	-	-
534300	Other Svc - Laundry & Cleaning	-	105	200	250
534981	Function Sourcing - Utilities	-	18,807	-	-
534989	Other Svc - FCS	-	252,788	372,074	388,248
540100	Travel Conferences	-	3	50	50
541370	Communications	-	491	1,800	1,800
543001	Residential Disposal	-	1,887,760	2,536,712	2,717,125
543002	Household Hazardous Waste	-	78,065	105,000	105,000
543003	Resident Bulk Collection(EWS)	-	2,165,236	2,881,400	2,979,278
546300	R&M Vehicles	-	2,875	7,400	7,400
547100	Printing	-	19,025	21,505	10,000
551100	Office Supplies	-	20	1,000	1,000
552000	Operating Supplies	-	1,993	3,550	2,000
552540	Fuel	-	-	7,500	8,500
552600	Clothing/Uniforms	-	254	250	250
552650	Non-capital Equipment	-	1,321	1,500	1,500
552653	Non-capital Computer Equipment	-	-	500	500
554100	Memberships Dues Subscription	-	-	245	300
559000	Depreciation Expense	-	4,665	-	-
Operating		-	4,482,554	5,940,686	6,223,201
Project Total		-	4,482,554	5,940,686	6,223,201
Sanitation Services Total		-	4,482,554	5,940,686	6,223,201
Sanitation Fund		-	4,482,554	5,940,686	6,223,201

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
512017	Risk/Benefits Manager	78,900	82,482	86,620	90,096
512993	Accrued vacation	7,736	8,867	-	-
512994	Accrued sick leave	686	930	-	-
515001	Special Payment Pen	3,900	29,250	-	-
515116	Cell Phone Pay	600	775	1,200	900
521000	Social Security - Matching	6,140	8,371	6,719	6,962
522000	Retirement Contributions	-	-	8,151	11,875
522001	Retirement Contrib - Legacy	-	-	10,900	10,450
522210	Pension Expense - Collective	-41,463	-30,826	-	-
522230	OPEB Expense - Collective	24,389	11,463	-	-
526300	General Retiree Health Contrib	-4	7	16,197	15,384
	Personnel	80,884	111,320	129,787	135,667
Operating					
534989	Other Svc - FCS	88,441	93,764	90,279	140,111
534990	Other Svc	-	13,526	24,000	24,000
540100	Travel Conferences	-	-	-	1,000
545050	Insurance - Administrative Fee	89,094	86,586	160,000	130,000
546800	Maintenance Contracts	-	-	2,000	2,000
547100	Printing	8,200	-	17,000	17,000
549857	Allocation of Adm Expenses	-268,529	-306,376	-428,066	-455,778
551100	Office Supplies	1,909	1,181	4,000	4,000
552540	Fuel	-	-	-	1,000
552650	Non-capital Equipment	-	-	500	500
555200	College Classes - Education	-	-	500	500
	Operating	-80,884	-111,319	-129,787	-135,667
	Project Total	-	1	-	-

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00402 Health Insurance

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
545053	Health - Administrative fees	165,195	327,357	726,000	800,000
545085	Dental - Cobra Fees	-	-	2,000	2,000
545420	Health - Premium	1,559,741	1,699,670	1,928,619	2,000,000
545808	Health Claims	17,066,607	17,920,908	20,347,918	21,974,731
549857	Allocation of Adm Expenses	194,132	221,765	305,783	306,090
	Operating	18,985,674	20,169,701	23,310,320	25,082,821

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Project Total		18,985,674	20,169,701	23,310,320	25,082,821

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00403 Life Insurance

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
545095	Insurance - Life	330,863	371,009	578,435	581,784
549857	Allocation of Adm Expenses	4,705	5,634	7,688	7,205
Operating		335,568	376,643	586,123	588,989
Project Total		335,568	376,643	586,123	588,989

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00404 Workers Compensation

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
545070	Insurance - Excess Work Comp	361,824	384,200	605,000	605,000
545080	State Assess Self Ins WorkComp	14,951	17,225	35,000	25,000
545751	Workers Compensation 1993-94	1,203	0	-	-
545752	Workers Compensation 1994-95	-70,519	-94,543	-	-
545753	Workers Compensation 1995-96	171	33	-	-
545754	Workers Compensation 1996-97	0	0	-	-
545756	Workers Compensation 1998-99	10,364	-18,597	-	-
545757	Workers Compensation 1999-00	0	23	-	-
545758	Workers Compensation 2000-01	0	-12,136	-	-
545759	Workers Compensation 2001-02	92,663	-3,661	-	-
545760	Workers Compensation 2002-03	73,798	121	-	-
545761	Workers Compensation 2003-04	-7	-1,613	-	-
545762	Workers Compensation 2004-05	-727	-1,584	-	-
545763	Workers Compensation 2005-06	512,532	-39,603	-	-
545764	Workers Compensation 2006-07	4,794	29,947	-	-
545765	Workers Compensation 2007-08	50,946	-133,997	-	-
545766	Workers Compensation 2008-09	-33,095	-25,219	-	-
545767	Workers Compensation 2009-10	-4,653	0	-	-
545768	Workers Compensation 2010-11	-9,308	820	-	-
545769	Workers Compensation 2011-12	10,547	-3,922	-	-
545771	Workers Compensation 2012-13	634	6,177	-	-
545772	Workers Compensation 2013-14	-5,543	1,056	-	-
545773	Workers Compensation 2014-15	123,570	327,127	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
545774	Workers Compensation 2015-16	529	-847	-	-
545778	Workers Compensation 2016-17	-23,931	-14,393	-	-
545779	Workers Compensation 2017-18	6,004	-56,499	-	-
545780	Workers Compensation 2018-19	-453,586	250,583	-	-
545781	Workers Compensation 2019-20	296,958	-224,091	-	-
545782	Workers Compensation 20-21	927,525	-83,973	-	-
545783	Workers Compensation 2021-22	-	878,580	-	18,759
545784	Workers compensation 2022-23	-	-	2,799,219	-
545785	Workers compensation 2023-24	-	-	-	3,079,141
549857	Allocation of Adm Expenses	30,177	33,178	45,710	46,200
Operating		1,917,821	1,214,392	3,484,929	3,774,100
Project Total		1,917,821	1,214,392	3,484,929	3,774,100

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00405 Property & Casualty Insurance

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
545060	Insurance - Excess Property	2,047,626	2,194,934	2,570,000	4,909,845
545200	Insurance - Gallagher Package	610,319	631,389	960,000	1,000,000
545225	Insurance - Bus	457,118	480,652	600,000	695,200
545600	Insurance - Fidelity Bonds	-	-	21,000	25,000
545698	Insurance claims paid 2023-24	-	-	-	1,100,000
545699	Insurance claims paid 2022-23	-	-	1,000,000	-
545701	Insurance Claims Paid 2021-22	-	641,419	-	-
545702	Insurance claims paid 2020-21	296,386	94,740	-	-
545703	Insurance Claims Paid 2019-20	-726,335	-377,036	-	-
545704	Insurance Claims Paid 2018-19	-55,882	33,509	-	-
545706	Insurance Claims Paid 2017-18	139,414	-115,571	-	-
545707	Insurance Claims Paid 2016-17	-62,899	-74,991	-	-
545708	Insurance Claims Paid 2015-16	19,366	-35,621	-	-
545709	Insurance Claims Paid 2014-15	22,354	-147,210	-	-
545711	Insurance Claims Paid 2013-14	-12,900	4	-	-
545712	Insurance Claims Paid 2012-13	1	84	-	-
545713	Insurance Claims Paid 2011-12	68,794	171,416	-	-
545714	Insurance Claims Paid 2010-11	9,312	20	-	-
545715	Insurance Claims Paid 2009-10	-202	1	-	-
545716	Insurance Claims Paid 2008-09	-7,574	-1,877	-	-
545717	Insurance Claims Paid 2007-08	230	-34,514	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
545718	Insurance Claims Paid 2006-07	3,044	2,923	-	-
545719	Insurance Claims Paid 2005-06	12,912	-4,529	-	-
545722	Insurance Claims Paid 1993-94	906	-	-	-
545723	Insurance Claims Paid 1994-95	-49,481	-42,641	-	-
545724	Insurance Claims Paid 1995-96	238	45	-	-
545727	Insurance Claims Paid 1998-99	-3,463	-7,249	-	-
545728	Insurance Claims Paid 1999-00	-	3	-	-
545729	Insurance Claims Paid 2000-01	-	-3,522	-	-
545731	INS CLAIMS PAID 2001-02	-3,438	-1,627	-	-
545732	Insurance Claims Paid 2002-03	-1,079	37	-	-
545733	Insurance Claims Paid 2003-04	-4	-803	-	-
545734	Insurance Claims Paid 2004-05	-106	-233	-	-
549857	Allocation of Adm Expenses	39,514	45,799	68,885	96,283
	Operating	2,804,172	3,449,551	5,219,885	7,826,328
	Project Total	2,804,172	3,449,551	5,219,885	7,826,328
	Self Insurance Total	24,043,235	25,210,287	32,601,257	37,272,238
	Public Insurance Fund	24,043,235	25,210,287	32,601,257	37,272,238

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531500	Professional Svc - Other	100	5,550	7,000	7,000
531700	Prof Svc - Investment Mgr	65,855	61,054	70,000	70,000
536000	Retirement Benefits	12,470,598	12,334,024	13,600,000	13,775,000
	Operating	12,536,553	12,400,628	13,677,000	13,852,000
	Project Total	12,536,553	12,400,628	13,677,000	13,852,000
	Post Employment Benefits Total	12,536,553	12,400,628	13,677,000	13,852,000
	General Pension Trust Fund	12,536,553	12,400,628	13,677,000	13,852,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:656 Fire&Police Pension Trust Fund | Function: 519 Other General Governmental Svc

Department: 0204 Post Employment Benefits

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating					
531500	Professional Svc - Other	827,419	877,097	850,000	975,000
531700	Prof Svc - Investment Mgr	3,879,505	4,360,422	4,000,000	4,700,000
549910	Retirement Benefits	33,226,952	35,882,413	48,000,000	48,693,022
549911	Drop Plan Benefits	5,259,843	6,351,048	6,000,000	8,000,000
549952	Contribution Refund	17,270	16,124	300,000	100,000
	Operating	43,210,989	47,487,104	59,150,000	62,468,022
	Project Total	43,210,989	47,487,104	59,150,000	62,468,022
	Post Employment Benefits Total	43,210,989	47,487,104	59,150,000	62,468,022
	Fire&Police Pension Trust Fund	43,210,989	47,487,104	59,150,000	62,468,022

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	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Personnel					
521000	Social Security - Matching	4,661	5,172	7,000	8,000
	Personnel	4,661	5,172	7,000	8,000
Operating					
531300	Prof Svc - Outside Legal	1,170	608	2,000	1,600
531700	Prof Svc - Investment Mgr	502,958	545,794	510,000	600,000
534990	Other Svc	44,363	31,573	50,000	40,000
545053	Health - Administrative fees	90,504	182,964	440,000	400,000
545095	Insurance - Life	96,333	106,133	130,000	143,000
545420	Health - Premium	841,030	939,994	1,300,000	1,350,000
545425	Health Insurance Subsidy	18,225	24,030	26,000	30,000
545650	Fiduciary Bond Insurance	17,125	18,081	21,000	22,000
545808	Health Claims	10,464,766	12,207,931	13,100,000	14,017,000
	Operating	12,076,475	14,057,107	15,579,000	16,603,600
	Project Total	12,081,136	14,062,279	15,586,000	16,611,600
	Post Employment Benefits Total	12,081,136	14,062,279	15,586,000	16,611,600
	Other Post Employment Benefits	12,081,136	14,062,279	15,586,000	16,611,600

City of Pembroke Pines, Florida
Expenditure Detail
All Funds

Fund	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
001 General Fund	197,692,109	211,952,992	257,383,642	252,688,386
051 Wetlands Trust Fund	16,460	16,460	16,500	16,500
100 Road & Bridge Fund	5,910,325	7,204,216	13,083,969	8,384,217
110 Building Fund	-	3,872,186	7,940,000	9,085,000
120 FHFC Grants SHIP/CRF	1,141,378	1,098,204	4,501,222	1,636,232
121 HUD Grants CDBG/HOME	562,810	1,126,913	6,508,108	1,276,740
122 Law Enforcement Grant	721,164	384,982	459,911	23,511
124 Police Community Service Grant	-	21,142	102,352	-
128 Community Bus Program	881,713	932,939	1,252,684	1,185,178
131 Treasury - Confiscated	-	-	526,900	11,568
132 Justice - Confiscated	-	-	436,794	9,590
133 \$2 Police Education	57,510	-1,290	46,957	12,546
134 FDLE - Confiscated	15,683	15,946	1,106,087	101,050
199 Older Americans Act	931,378	1,274,592	1,461,189	1,531,517
201 Debt Service	25,409,461	25,377,008	26,851,884	23,905,636
320 Municipal Construction	3,952,029	1,846,076	2,436,032	-
471 Utility Fund	57,154,817	59,354,850	102,415,027	81,495,988
472 Sanitation Fund	-	4,482,554	5,940,686	6,223,201
504 Public Insurance Fund	24,043,235	25,210,287	32,601,257	37,272,238
655 General Pension Trust Fund	12,536,553	12,400,628	13,677,000	13,852,000
656 Fire&Police Pension Trust Fund	43,210,989	47,487,104	59,150,000	62,468,022
657 Other Post Employment Benefits	12,081,136	14,062,279	15,586,000	16,611,600
Total All Funds	386,318,751	418,120,066	553,484,201	517,790,720

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 Henry 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 2022-23 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, indoor racquetball 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 over 70 non-profit civic organizations. Two theatres provide 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, 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 also 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 \$518 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	ILA	Interlocal Agreement
ADA	Americans with Disabilities Act	IP	Internet Protocol
ADC	Actuarially Determined Contribution	ISO	Insurance Service Organization
AED	Automatic External Defibrillator	ISP	Internet Service Provider
AFG	Assistance to Firefighters Grant	IT	Information Technology
ALS	Advanced Life Support	JAG	Justice Assistance Grant
AMI	Advanced Metering Infrastructure	KAPOW	Kids & the Power of Work
AMR	Automated Meter Reading	KPI	Key Performance Indicator
ARPA	American Rescue Plan Act	LASO	Local Area Security Officer
AV	Academic Village	LBTR	Local Business Tax Receipt
AWS	Alternative Water Supply	LDR	Loss Disallowance Rule
BCPA	Broward County Property Appraiser	LEACH	Law Enforcement Against Child Harm
BCT	Broward County Transit	LEED	Leadership in Energy & Environmental Design
BEA	United States of Bureau Economic Analysis	LHAP	Local Housing Assistance Plan
BEBR	Bureau of Economic & Business Research	LLC	Limited Liability Company
BLS	Basic Life Support	LPR	License Plate Recognition
BLS	United States Bureau of Labor Statistics	LSP	Local Service Program or Provider
BWC	Body Worn Camera	LTGO	Limited tax general obligation
CADD	Computer-Aided Drafting Design	LUCA	Local Update of Census Addresses
CARES	Coronavirus Aid, Relief and Economic Security	MCI	Mass Casualty Incident
CASI	Council on Accreditation and School Improvement	MCRT	Mill Creek Residential Trust
CBO	Congressional Budget Office	MFI	Median Family Income
CBOD5	Carbonaceous Biochemical Oxygen Demand 5-Day	MG	Million Gallons
CDBG	Community Development Block Grant	MGD	Million Gallons per Day
CDBG-CV	Community Development Block Grant - Coronavirus	MMRS	Metropolitan Medical Response System
CERT	Community Emergency Response Team	MPO	Metropolitan Planning Organization
CFPD	Consumer Financial Protection Bureau	MVSU	Mobile Video Systems Unit
CIP	Capital Improvement Program	MXD	Mixed Use Development
COVID-19	Coronavirus Disease of 2019	N/A	Not (yet) available
CPI	Consumer Price Index	NIBRS	National Incident-Based Reporting System
CPR	Cardio-Pulmonary Resuscitation	NIMS	National Incident Management System
CRA	Community Redevelopment Association	NPDES	National Pollutant Discharge Elimination System
CRF	Coronavirus Relief Fund	NSP	Neighborhood Stabilization Program
CRT	Crisis Response Team	NTU	Nephelometric Turbidity Unit
DCF	Department of Children & Families	OAA	Older Americans Act
DEO	Department of Economic Opportunity	OPEB	Other Post Employment Benefits
DRI	Development of Regional Impact	P & F	Police & Fire
DROP	Deferred Retirement Option Plan	P/M or PM	Paramedic
EAB	Environmental Advisory Board	P/T	Part Time
ECM	Enterprise Content Management	PCPI	Per capita personal income
EDC	Early Development Center	PPCS	Pembroke Pines Charter Schools
EDR	Economic and Demographic Research	PVS	Portable Video Surveillance
EDSP	Economic Development Strategic Plan	R & M	Repair & Maintenance
EMT	Emergency Medical Technician	RDA	Recommended Daily Allowance
EMS	Emergency Medical Services	RFP	Request for Proposal
EOC	Emergency Operations Center	ROSC	Return of Spontaneous Circulation
ERP	Enterprise Resource Planning	SACS	Southern Association of Colleges and Schools
F	Fahrenheit	SBA	State Board of Administration
F.S.	Florida Statute(s)	SBBC	School Board of Broward County
F/T	Full Time	SBDD	South Broward Drainage District
FDLE	Florida Department of Law Enforcement	SCADA	Supervisory Control and Data Acquisition
FDOT	Florida Department of Transportation	SCBA	Self-Contained Breathing Apparatus
FEMA	Federal Emergency Management Association	SHIP	State Housing Initiative Partnership
FHFC	Florida Housing Finance Corporation	SIP	Session Initiation Protocol
FLOC	Florida League of Cities	SIS	Student Information System
FMIvT	Florida Municipal Investment Trust	SIFMA	Securities Industry and Financial Markets Association
FSA	Florida Standards Assessments	Spec	Specialist
FSU	Florida State University	SRO	School Resource Officer
FTE	Full Time Equivalents	SWAT	Special Weapons and Tactics
FW	Florida Wetlandsbank TM	SWFP	Carl Shechter SWFP Community Center
FY	Fiscal Year (ends Sept. 30)	SWOT	Strengths-Weaknesses-Opportunities-Threats
GAAP	Generally Accepted Accounting Principles	TIL	Transitional Independent Living
GASB	Government Accounting Standards Board	TOD	Transit Oriented Development
GDP	Gross Domestic Product	TRIM	Truth in Millage
GEC	Geriatric Education Center	TSS	Total Suspended Solids
GEPP	General Employees Pension Plan	UASI	Urban Area Security Initiative
GFLABC	Greater Fort Lauderdale Alliance and Broward County	USCB	United States Census Bureau
GFOA	Government Finance Officer's Association	USTA	United States Tennis Association
GIS	Geographic Information System	UTGO	Unlimited tax general obligation
GO or G.O.	General Obligation	VDI	Virtual Desktop Infrastructure
GOB	General Obligation Bond	V.I.N.	Vice Intelligence Narcotics
Gvt	Government(al)	VOCA	Victims of Crime Act
HIPAA	Health Insurance Portability Accountability	VOIP	Voice over Internet Protocol
HOA	Home Owners Association	VPK	Voluntary Pre-Kindergarten
HOME	HOME Investment Partnerships Program	WAP	Wireless Access Point
HSGP	Homeland Security Grant Program	WCY	Walter C. Young
HUD	Housing and Urban Development	WTP	Water treatment plant
ICMA	International City/County Management Association	WWTP	Waste Water Treatment Plant
ICS	Incident Command System	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.

Budget - An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document that communicates programmatic goals and objectives, and the anticipated means and resources for achieving them.

Budget Calendar - The schedule of target dates that a government follows in the preparation of preliminary budgets and the adoption of the final budget.

Budget Message - An executive-level overview of the proposed and adopted budgets delivered by the City Manager to the Mayor and City Commissioners. It discusses the major City issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

Budgetary Basis of Accounting - This refers to the basis of accounting used to estimate when revenues and expenditures are recognized for budgetary purposes. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources. Budgetary control is exercised at the fund level, at which point expenditures cannot legally exceed the appropriated amount.

Capital Assets - Assets of significant value that meet or exceed the capitalization threshold and have a useful life extending beyond a single accounting period. Capital assets are also called "fixed assets" and may include land, improvements to land, easements, buildings, building improvements, machinery, equipment, vehicles, infrastructure, works of art, historical treasures, and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current comprehensive budget.

Capital Expenditures - See "Capital Outlay."

Capital Improvements - Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant; sometimes referred to as "Infrastructure." See also "Capital Project."

Capital Improvement Program (CIP) - All capital expenditures planned for the next five years. The program specifies both projects and the resources estimated to be available to fund projected expenditures.

Capital Lease - A lease agreement that substantively transfers the benefits and risks of ownership of the property to the lessee and that meets one or more of the criteria set forth in Statement of Financial Accounting Standards No. 13 for lease capitalization.

Capital Outlay - Expenditures that result in the acquisition of or addition to fixed assets that have a value of \$5,000 or more (with the exception of computers) and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be identified and controlled for custody purposes as a fixed asset. Computers retain a lower threshold of at least \$750.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called "Capital Improvements."

Capitalization Threshold - The dollar value at which the City elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Currently, this amount is \$5,000 or more, except for computers. Computers retain a threshold of at least \$750.

Carbonaceous Biochemical Oxygen Demand 5-Day (CBOD5) - five day measure of dissolved oxygen (DO) depletion in effluent or a water body, which is due to the oxidation of carbon containing compounds. The test is used to determine organic pollution in waste water.

Cash Basis of Accounting - A basis of accounting in which transactions or events are recognized when related cash amounts are received or disbursed.

Cash Equivalent - The accounting industry recognizes cash equivalents as those non-cash assets that are readily convertible into cash within three months. These typically include money market holdings, bonds maturing within three months, T-bills, commercial paper, and marketable securities.

Charges for Services - These refer to program revenues, which finance in part or in whole the provision of a particular service. An example is admission fees for the use of the Pembroke Falls Aquatic Center.

Collective Bargaining Agreement - A legal contract between the employer and verified representatives of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Committed Fund Balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the City Commission, the City's highest level of decision making authority. Commitments may only be changed or lifted by the City Commission taking the same formal action (resolution) that imposed the constraint originally.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, etc.

Constant Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power and recognize the time value of money. Dividing current dollar amounts by a price index derives constant dollars. The result is that a constant dollar series would report transaction(s) for several years on the basis of inflation-adjusted common dollar values.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor's Bureau of Labor Statistics. The monthly index is used as a measure of the increase or decrease in the cost of living (i.e., economic inflation or deflation). The CPI shows the relative cost of purchasing a specified market basket compared to the price of the same basket in a designated base year. CPI measures how fast prices are rising or falling.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Coronavirus Disease of 2019 (COVID-19) - Coronavirus disease of 2019 (COVID-19) is caused by a new coronavirus first identified in Wuhan, China, in December 2019. Because it is a new virus, scientists are learning more each day. Although most people who have COVID-19 have mild symptoms, COVID-19 can also cause severe illness and even death. Some groups, including older adults and people who have certain underlying medical conditions, are at increased risk of severe illness.

Cost Allocation - Method designed to transfer direct or indirect costs from a primary account/function to one or more secondary accounts/functions for administrative support services provided to those activities.

Current Financial Resources Measurement Focus - Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments, and is used solely for reporting the financial position and results of operations of governmental funds.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services on credit. Debt instruments used by the City of Pembroke Pines may include general obligation bonds, revenue bonds, bond anticipation notes, and tax anticipation notes. The City Commission must approve all debt instruments. All General Obligation (G.O.) bonds must be approved by the voters in a referendum.

Debt Limit - The maximum amount of debt that the City is permitted to incur under constitutional, statutory, or charter provisions. Usually expressed as a percentage of assessed valuation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. Includes required monthly contributions to a sinking fund for bond issue repayments.

Debt Service Fund - A governmental fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also known as "Sinking Fund."

Debt Service Requirements - The amounts of revenue that must be provided so that all principal and interest payments can be made in full and on schedule. See also "Sinking Fund."

Defeasance - An advance refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. See also "Advance Refunding" and "Refunding."

Deferred Retirement Option Program (DROP) - an alternative method for payment of retirement benefits for a specified and limited period for eligible members of the General Employees and the Firefighters and Police Officers Pension Plans. Under the program, members stop earning service credit toward a future benefit and their retirement benefit is calculated at the time DROP participation begins. DROP participants remain active employees during their DROP period.

Deficit - The excess of an entity's liabilities and reserved equity of a fund over its assets (deficit fund balance), or the excess of expenditures or expenses and encumbrances over revenues during an accounting period.

Department - An organizational unit of government, which is functionally unique in its delivery of services.

Depreciation - A method of cost allocation to recognize the decline in service potentials of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Derivative - A derivative instrument is a contract between two parties the value of which is derived from that of other financial quantities. Traditional derivatives include call and put contracts, commodities futures, and swaps (e.g., interest-rate swaps). Other common bets or hedges the counterparties may place on external quantities through derivatives include equity derivatives, foreign exchange derivatives, and credit derivatives. Under the laws of the U.S. and many other countries, derivatives have special legal exemptions that make them a particularly attractive form through which to extend credit; however, their complexity and lack of transparency can cause capital markets to underprice credit risk.

Development-Related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Direct Debt - Debt that has to be repaid by the reporting government itself rather than by an overlapping or underlying government.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

Division - An organizational sub-unit of a department, with responsibility for carrying out a more specific function. An example is the Ambulance/Rescue Division in the Fire Department.

Economic Resource Measurement Focus - Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting. It also is used by business enterprises and not-for-profit organizations in the private sector.

Effectiveness Indicator - Effectiveness measures depict the degree to which performance objectives are achieved or otherwise reflect the quality of performance.

Efficiency Indicator - Efficiency measures relate the amount of work performed to the amount of resources consumed in doing it which are typically stated in dollars of labor-hours.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and Medicare, and the various pension, medical, and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund - A proprietary fund used to account for business-like operations of a government to provide goods or services or both to the general public. The intent is that enterprise fund operations should be supported by user fees on a cost recovery basis. The periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy. Examples of enterprise funds are the Utility Fund (Water and Sewer) and the Sanitation Fund.

Entitlements - Payments to which eligible local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually by an agency of the state or the federal government.

Estimated Budget Savings - Refers to an amount of projected favorable expenditure budget variances expected to be realized during the budget year but that is not identifiable before the start of the year in a way that could be attributed to one or more specific line items. Estimated Budget Savings are shown in the City's budget as a negative expense item.

Euclidean Standard - A system of zoning defined as the separation or division of a municipality into districts, the regulation of buildings and structures in such districts in accordance with their construction and the nature and extent of their use, and the dedication of such districts to particular uses designed to serve the general welfare.

Existing Resources - Includes beginning surplus and appropriated fund balance.

Expenditure - The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service, or settling a loss. A decrease in net financial resources under the current financial resources measurement focus not properly classified as “Other Financing Uses.”

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges. Decreases the net assets of a fund.

Face Value - See “Par Value.”

Fiduciary Fund - Funds that are used to account for assets held in trust by the government for the benefit of individuals or other entities. In the City of Pembroke Pines, fiduciary funds include the employee pension and other post-employment benefit funds.

Financial Policy - A government's policies with respect to revenues, spending, and debt management as they relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from October 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.

Personnel Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

pH - An expression of the intensity of the basic or acidic condition of a liquid; may range from 0 to 14, where 0 is the most acidic and 7 is neutral. Natural waters usually have a pH between 6.5 and 8.5.

Premium - The amount by which the price paid for a bond exceeds the bond's par value.

Principal - A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.

Prior-Year Encumbrances - Obligations/commitments from the previous fiscal year, which are carried forward to the subsequent fiscal year and become chargeable as an appropriation in that following period.

Program - A group of related activities performed by one or more organizational units for the purpose of achieving specific objectives.

Program Revenue (Income) - Revenues earned by a program, including fees for services, license and permit fees, and fines. Program revenues reduce the net cost of a program or function, and specifically exclude general government revenues, such as taxes.

Proprietary Fund - Proprietary funds are defined as both Internal Service funds, which serve other funds or departments within the government on a cost-reimbursement basis, and Enterprise funds, which track services provided to the public and exist primarily by charging user-fees for those goods and services.

Purpose - A broad statement of goals and objectives, predicated on satisfying public service needs, that a department is organized to meet.

Ratings - Evaluations of the credit quality of the City's notes and bonds usually made by independent rating services. Major rating agencies include: Moody's Investor Service, Standard and Poor's, and Fitch Ratings.

Receipts - Cash received by the City.

Refunding - The issuance of new debt whose proceeds are used to repay previously issued debt. See also "Advance Refunding" and "Defeasance."

Refunding Bond - The refunding (current or advanced) from the proceeds of a new issue, to reduce debt service costs, i.e. interest, realign maturities and/or modify or remove restrictive bond covenants.

Relationship - The way in which two or more concepts, objects, or people are connected, or the state of being connected.

Residual Chlorine - The amount of chlorine that remains in water after a certain period of contact time.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Reflects funding that is available for appropriation, such as revenues, debt proceeds, transfers from other funds, and existing resources.

Restricted Fund Balance - Amounts that can be spent only for the specific purposes stipulated by external resource providers (such as grantors), or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

Retained Earnings - An account that reflects accumulated net earnings (or losses) of an enterprise or internal service fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

Revenue - Inflows of resources to finance the operations of government. Increases the net assets of the fund.

Revenue Bond - This type of bond is secured by the pledging of specified sources of revenue stream(s) other than ad valorem taxes, and not the full faith, credit, and taxing power of the government. Generally, voter approval is not required prior to the issuance of such obligations.

Rolled Back Rate - The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled back rate controls for changes in the market value of property and represents “no tax increase.” The only source of additional tax revenue, if the rolled-back rate is levied, is the tax upon new construction.

Self-insurance - Decision of an entity not to purchase insurance, but instead to accept the risk of claims as a part of its risk-management policy.

Service Level - Services or products which comprise actual or expected outputs of a given program. Focus is on results (output), not measures of workload (input).

Shared Revenue - Revenue that is earned by one governmental unit but that is shared, usually on a predetermined basis, with other units or classes of governments.

Sinking Fund - A fund established by the bond contract of an issue into which the City makes periodic deposits (usually monthly) to assure the timely availability of sufficient monies for the payment of debt service requirements. Also known as “Debt Service Fund.”

Source of Revenue - Revenues are identified and classified according to their point of origin, for example taxes, inter-governmental, user fees, fines, and forfeitures, etc.

Special Revenue Fund - A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Standard Deviation - Measure of variation equal to the square root of the variance.

Standard Score - Number of standard deviations that a given value is above or below the mean; also called “z score.”

Status Quo Budget - Cost of continuing the existing levels of service in the current budget year.

Supplemental Appropriation - An additional appropriation made by the governing body after the adoption of the original budget for a particular fiscal period.

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Taxes - Charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or user fees.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund, or for repayment of funds previously received from the recipient fund.

Trust Funds - Fiduciary funds used to account for assets, which are held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

Total Suspended Solids (TSS) - A measure of the suspended solids in wastewater, effluent, or water bodies, determined by tests for “total suspended non-filterable solids.”

Turbidity NTU (Nephelometric Turbidity Unit) - used to measure scattered light at 90 degrees from the incident light beam.

Unassigned Fund Balance - The residual classification for the General Fund which includes amounts that are not contained in other classifications. Unassigned amounts are the portion of a fund balance which is not obligated or specifically designated and is available for any purpose.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variance - The variance, s^2 , of a set of n sample measurements is equal to the sum of the squares of deviations of the measurements about their mean, divided by $(n-1)$.

Z Score - Number of standard deviations that a given value is above or below the mean.