



The City Of  
**PEMBROKE PINES**  
Florida

# 2024-25 Adopted 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
4. Performance Summary

## General Fund Information

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

## Funds Other than General Fund

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

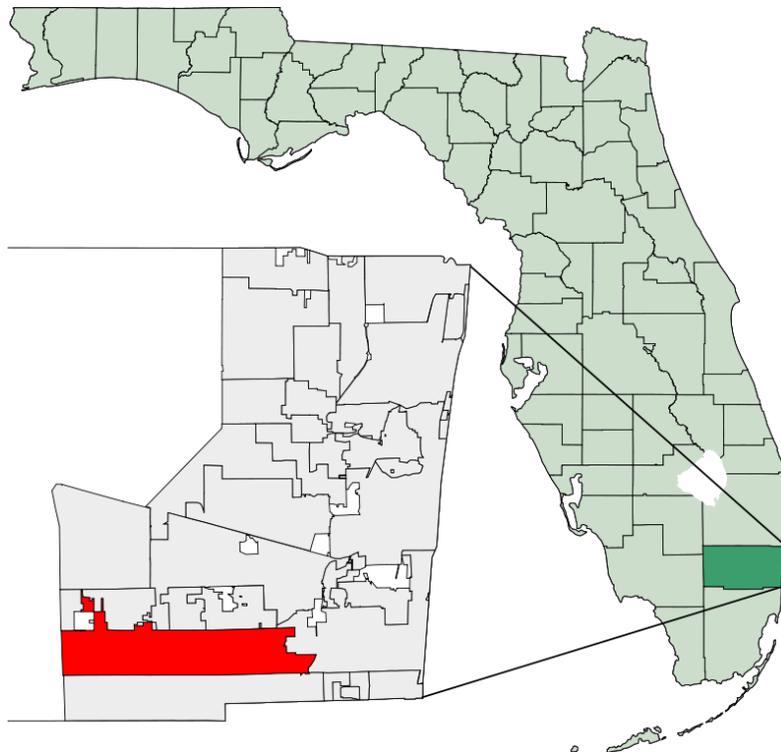
## Detailed Information

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

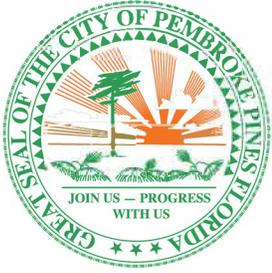
It should be noted that, due to rounding, the percentages related to the components of some charts and graphs may not add up to 100% in this document.

## City Location

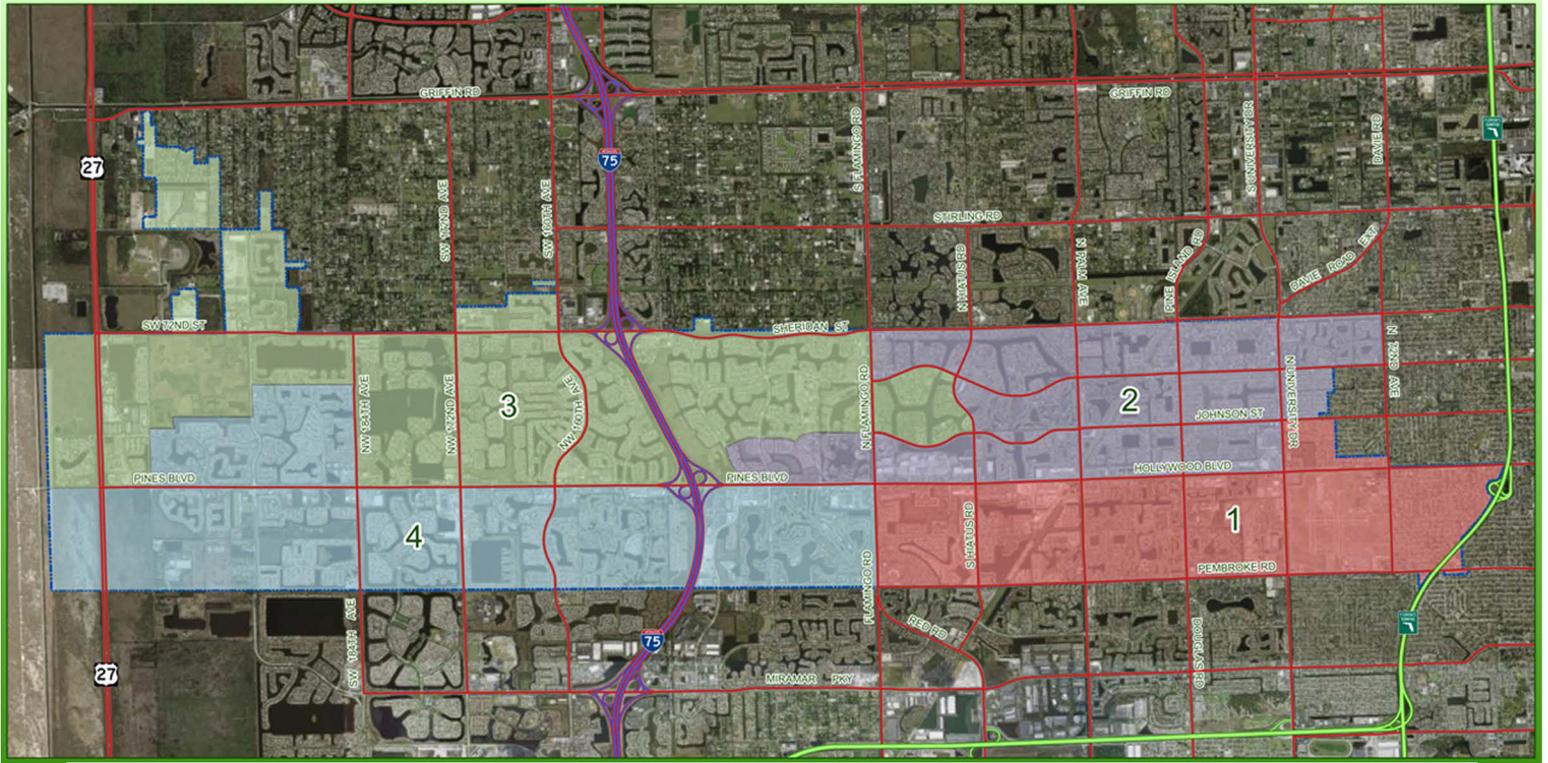
The City is situated six miles southwest of the Fort Lauderdale/Hollywood International Airport, 16 miles north of Miami, and 35 miles south of Boca Raton. It consists of 34.8 square miles located in southwest Broward County. Adjacent to Pembroke Pines are the cities of Miramar, Hollywood, and Cooper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



Source: wikipedia.org



# THE CITY OF **PEMBROKE PINES** City Commission Districts Map



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

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



**Mayor  
Angelo Castillo**



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



**Commissioner  
District 2  
Jay D. Schwartz**



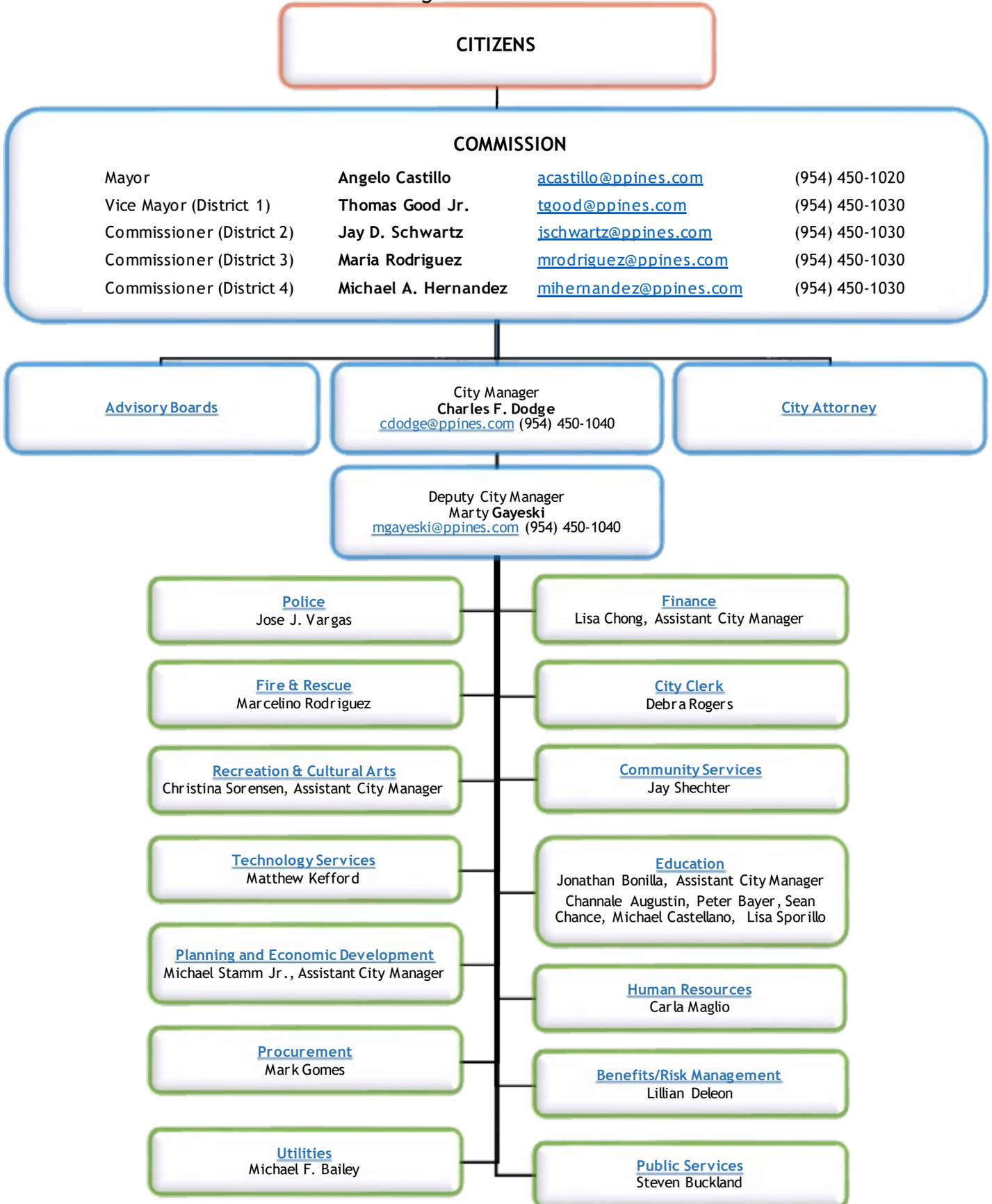
**Commissioner  
District 3  
Maria Rodriguez**



**Commissioner  
District 4  
Michael Hernandez**

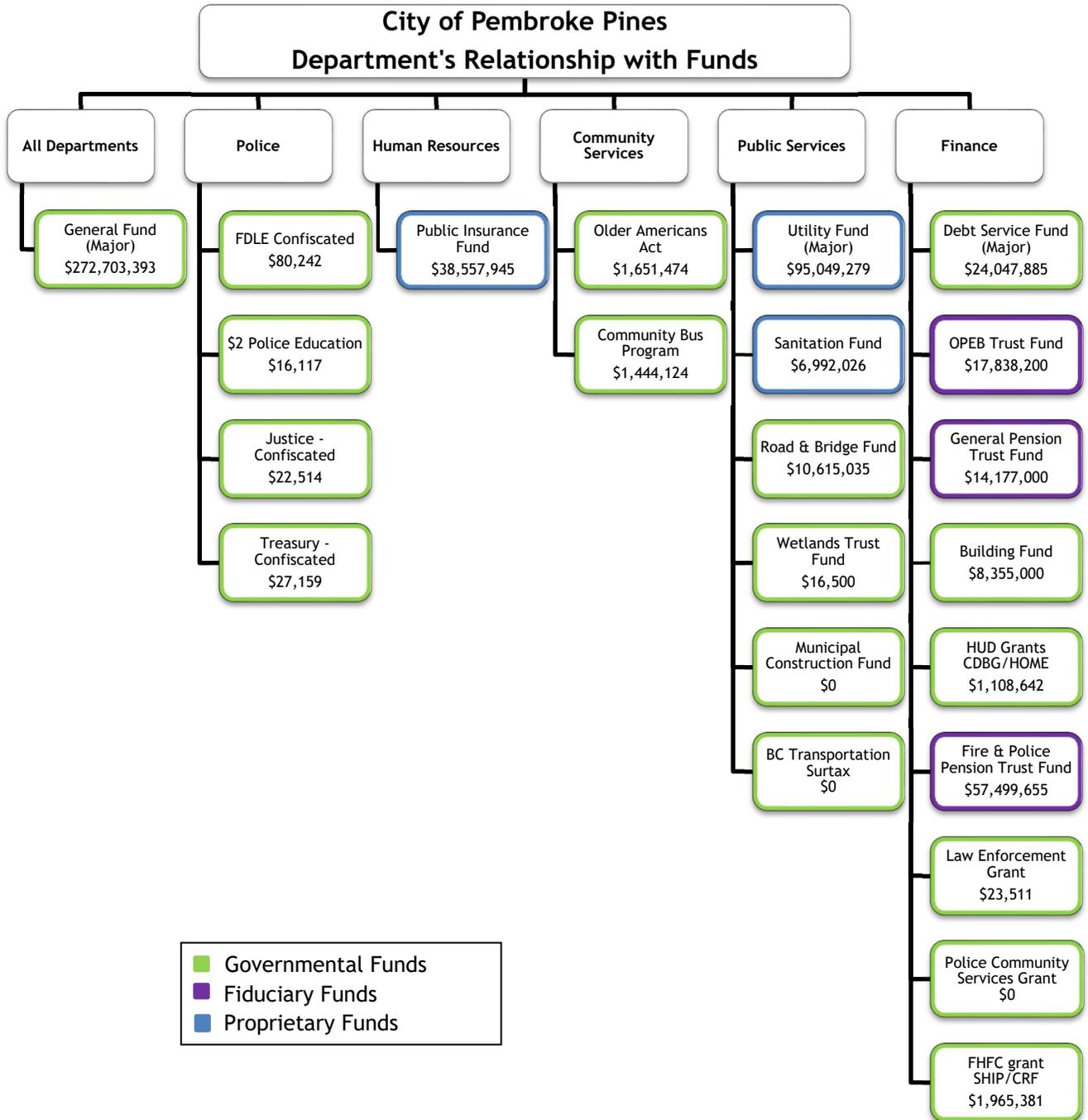
# CITY OF PEMBROKE PINES

## Organizational Chart



COMMISSION			
Mayor	Angelo Castillo	<a href="mailto:acastillo@ppines.com">acastillo@ppines.com</a>	(954) 450-1020
Vice Mayor (District 1)	Thomas Good Jr.	<a href="mailto:tgood@ppines.com">tgood@ppines.com</a>	(954) 450-1030
Commissioner (District 2)	Jay D. Schwartz	<a href="mailto:jschwartz@ppines.com">jschwartz@ppines.com</a>	(954) 450-1030
Commissioner (District 3)	Maria Rodriguez	<a href="mailto:mrodriguez@ppines.com">mrodriguez@ppines.com</a>	(954) 450-1030
Commissioner (District 4)	Michael A. Hernandez	<a href="mailto:mihernandez@ppines.com">mihernandez@ppines.com</a>	(954) 450-1030

- Legislative and Executive
- Departments



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



PEMBROKE PINES CITY  
COMMISSION

**Angelo Castillo**  
MAYOR  
954-450-1020  
acastillo@ppines.com

**Thomas Good, Jr**  
VICE MAYOR  
DISTRICT 1  
954-450-1030  
tgood@ppines.com

**Jay D. Schwartz**  
COMMISSIONER  
DISTRICT 2  
954-450-1030  
jschwartz@ppines.com

**Maria Rodriguez**  
COMMISSIONER  
DISTRICT 3  
954-450-1030  
mrodriguez@ppines.com

**Michael A. Hernandez**  
COMMISSIONER  
DISTRICT 4  
954-450-1030  
mihernandez@ppines.com

**Charles F. Dodge**  
CITY MANAGER  
954-450-1040  
cdodge@ppines.com

October 1, 2024

Honorable Mayor and Commissioners:

It is my pleasure to present you with the 2024-25 Adopted Budget that was approved on September 18, 2024.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

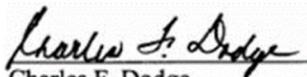
The Utility Fund 2024-25 Adopted Budget of \$95.0 million is \$13.5 million above the 2023-24 Adopted Budget due mainly to increases of \$5.4 million and \$8.1 million in the operating (excluding personnel) and capital budgets, respectively. The \$21.7 million budget for capital supports the City's goal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

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

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

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

Sincerely,



Charles F. Dodge  
City Manager

cfd



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Pembroke Pines  
Florida**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Pembroke Pines, for its Annual Budget for the fiscal year beginning October 01, 2023. 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, debt financing will be used to fund certain utility projects. Unlike the 2023-24 Adopted Budget, Federal funding through the American Rescue Plan Act (ARPA) is no longer a source of revenue. Prioritization of capital projects helped to balance the General and Utility funds. It is within this framework that the 2024-25 Adopted Budget was compiled.

The all funds Adopted Budget for 2024-25 is \$552.2 million, which is \$34.4 million above the 2023-24 Adopted Budget. The City's operating funds (the General Fund, the Road and Bridge Fund, and the Utility Fund) increased by \$35.7 million, while the non-operating funds decreased by \$1.4 million. The table below provides a recap of the year-over-year changes by fund. The 2024-25 Adopted Budget highlights, including changes from the prior year, are discussed in this subsection. Note, no budget changes were made after finalization of the 2024-25 Proposed Budget.

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

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

### General Fund

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

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

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

- The \$10.8 million increase in taxes is mainly attributable to a \$7.6 million increase in property tax, which provided funding for increased public service costs.
- The increase in permits, fees, and licenses amounts to \$3.1 million, with the majority attributed to a \$2.7 million increase in fire assessment. This assessment is intended to cover the additional costs associated with labor negotiations.
- The intergovernmental revenue shows a net decrease of \$3.0 million due to non-recurring ARPA funding.
- The \$2.5 million increase in charges for services includes mainly \$2.2 million in administrative fees due to higher cost of administration, \$0.9 million in fire inspection fees resulting from a modified fire prevention fee schedule, and \$0.6 million for public safety services that will be provided to the City’s Charter Schools. These increases are partially offset by a \$1.7 million reduction in early development center fees due to the closure of the site that is in the western section of the city.
- Miscellaneous revenues reflect a \$6.8 million increase and include mainly \$5.8 million in interest and investment associated with favorable interest rates and market conditions.

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

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

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

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

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

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

### Road and Bridge Fund

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

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

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

### Utility Fund

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

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

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

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

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

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

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

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

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

## Other Funds

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

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

### All Other Funds

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

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

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

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

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

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

## Economic Analysis

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

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

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

In South Florida, inflation is impacting certain spending categories more than others. In the Miami-Fort Lauderdale-West Palm Beach area, the price of apparel and housing-related expenses have increased by 9.2% and 5.3%, respectively, from April 2023 to April 2024. In contrast, the cost of medical care and food and beverages increased by 1.0% and 1.4%, during the same period, respectively. In Pembroke Pines, the median monthly rent price is 26.0% higher than the national median.

Florida is one of the top travel destinations globally, relying on tourism to drive its economy more than any other state. According to Florida's official tourism agency VISIT FLORIDA, Florida had 34.2 million visitors during the second quarter of 2024, which represented a total year-over-year increase in visitors of 1.7%. The second quarter increase is attributable to a 1.8% increase in domestic tourists, which makes up the bulk of Florida's visitors, a 1.8% increase in overseas tourists, and a 3.6% decrease in Canadian tourists. With rising airfares, 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 49 states and the District of Columbia in the second quarter of 2024, as real GDP for the nation increased at an annual rate of 3.0%, according to statistics released by the U. S. Department of Commerce's Bureau of Economic Analysis (BEA) on September 27, 2024. Private goods-producing industries increased 6.9%, private services-producing industries increased 2.4%, and government increased 0.8%. During this period, Florida's real GDP increased by 3.2%.

The nondurable-goods manufacturing; finance and insurance; and health care and social assistance industries were the leading contributors to the nation's increase in real GDP. Those industries increased by 0.48, 0.48, and 0.40 percent, respectively. The three industries contributed to the increase in all 50 states and the District of Columbia.

In 2023, Florida's real GDP increased by 4.3% compared to the previous year, while the national change was 2.9%. Florida's largest contributor to growth in real GDP was the finance, insurance, real estate, rental, and leasing industry. This industry accounted for 1.03% of the total GDP growth. The second largest contributor to real GDP growth was the retail trade industry, which accounted for 0.87% of the total increase in real GDP.

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

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

## Real Estate

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

According to the Federal Housing Finance Agency (FHFA), U.S. house prices rose 4.5% over the year ending July 2024. The FHFA's U.S. House Price Index Quarterly Report, which measures the changes in single-family home values in all 50 states, showed that 96 of the top 100 largest metro areas experienced home price gains between the second quarter of 2023 and the second quarter of 2024. The report also showed that one metro area in Florida experienced double-digit year-over-year price increases. That metro area was the Miami-Miami Beach-Kendall metro area whose year-over-year increase was 13.0%. In the FHFA HPI Top 100 Metro Area Rankings, the Miami-Miami Beach-Kendall, Fort Lauderdale-Pompano Beach-Sunrise, and West Palm Beach-Boca Raton-Boynton Beach metro areas ranked 3<sup>rd</sup>, 39<sup>th</sup>, and 53<sup>rd</sup>, respectively.

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

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

Per capita personal and household income in Florida has been slowly increasing since the late-2000s. According to a report published on September 27, 2024, by the U.S. Department of Commerce Bureau of Economic Analysis, in 2023, Florida had a per capita personal income (PCPI) of \$68,703. This PCPI ranked 19th in the United States and was 98.4% of the national average of \$69,810. The 2023 PCPI reflected an increase of 6.4% from 2022. The 2022-2023 national change was 5.4%.

In 2013, the PCPI of Florida was \$40,733 and ranked 30th in the United States. The 2013-2023 compound annual growth rate of PCPI was 5.4%. The compound annual growth rate for the nation was 4.6%. According to USCB, the per capita income in 2023 increased to \$41,902 in Florida, \$42,074 in Broward County, and \$41,875 in Pembroke Pines. The combined median household income in Pembroke Pines was calculated to be \$86,135 as opposed to Broward County's \$74,531 and Florida's \$73,311. Income plays a vital role in determining the health of a given real estate market as it can shed light upon residents' ability to sustain themselves and maintain their mortgage obligations. A more robust city income level suggests a greater potential resiliency for the City of Pembroke Pines in the face of possible future market fluctuations, cyclical or otherwise.

Considering mortgage delinquency and foreclosure rates when evaluating a given real estate market is essential as it can be an early indicator of its overall health. According to recent data published in June 2024

by the Consumer Financial Protection Bureau (CFPD), Florida's mortgage delinquency rate, homeowners being 30 to 89 days delinquent on a payment, increased from 1.0% in December 2022 to 1.7% in December 2023. In Broward County, the mortgage delinquency rate increased from 1.2% in December 2022 to 1.9% in December 2023. The Miami-Fort Lauderdale-West Palm Beach metro area also experienced an increase in mortgage delinquency rate from 1.1% in December 2022 to 1.8% in December 2023.

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

In September 2024, the USCB and the U.S. Department of Housing and Urban Development (HUD) jointly announced that 1,475,000 building permits were issued nationwide for privately owned housing units in August 2024, which was 6.5% lower than the August 2023 amount of 1,578,000. Single-family home building permits in August 2024 were issued at an annual rate of 967,000, which was 0.5% lower than the August 2023 rate of 972,000.

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

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

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

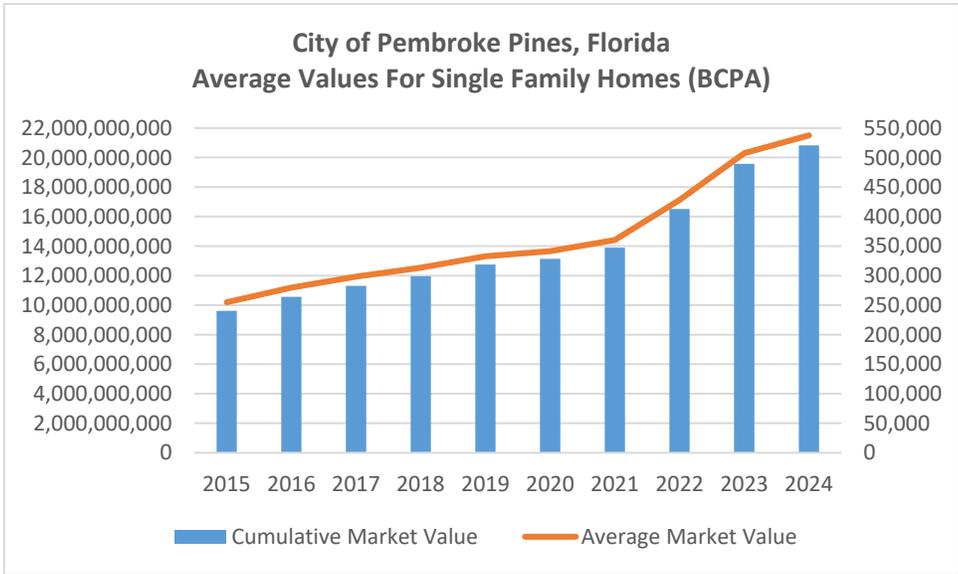
(1) Source: City of Pembroke Pines Building Department.

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

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

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

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



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

### Unemployment

The unemployment rate is based on the total unemployed labor force actively seeking employment and willing to work. According to a report published by The Greater Fort Lauderdale Alliance dated September 30, 2024, Florida’s seasonally adjusted unemployment rate was 3.3% in August 2024, unchanged from the July 2024 rate, and up 0.3% from a year ago. There were 368,000 jobless Floridians out of a labor force of 11,044,000. The U.S. unemployment rate was 4.2% in August 2024.

Florida’s seasonally adjusted total nonagricultural employment was 9,980,900 in August 2024, increasing 2,000 jobs (less than +0.1%) over the month. The state gained 207,400 jobs over the year, an increase of 2.1%. Nationally, the number of jobs rose 1.5% over the year.

In August 2024, nonagricultural employment in the Ft. Lauderdale-Pompano Beach-Deerfield Beach metro division was 932,600, an increase of 24,700 jobs (+2.7) over the year. Nonagricultural employment had a month-to-month increase of 8,000.

Broward County’s job report indicated a 3.5% unemployment rate in August 2024. This rate was 0.2% greater than the region’s year-ago rate of 3.3%. The labor force was 1,096,725, up 3,902 (+0.4%) over the year. There were 38,391 unemployed residents in the region.

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

Most industries in the Fort Lauderdale-Pompano Beach-Deerfield Beach metro division gained jobs over the year, except for Financial Activities (-700 jobs), Manufacturing (-400 jobs), and Information (-300 jobs) industries. The top two industries were Construction (+4,900 jobs, +9.3%) and Government (+4,500 jobs, +4.3%). Also, all but three nonagricultural 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 August 2024 was 3.3%. City of Pembroke Pines' top ten employers consisted of a variety of industries including medical facilities and supermarkets, both of which are categorized as essential businesses when the government shuts down most of the economy.

## Consumer Price Index

The Consumer Price Index (CPI) measures the average change in prices over time of goods and services purchased by households (consumer spending). In calculating the index, price changes for various items (food, energy, commodities, and services) people buy for their day-to-day living are averaged together. According to BLS, the CPI for the Miami-Fort Lauderdale-West Palm Beach metropolitan area increased by 2.6% from August 2023 to August 2024.

## Summary

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

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

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

In 2024, Florida's economy has been performing better than the national economy. Florida's increase in real GDP was higher than the national increase, and its unemployment rate was lower. TD Economics predicts that Florida's economy will continue to outperform the national economy in the coming years. to TD Economics, Florida's economy is expected to continue to outperform the nation's economy 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. The Green Plan update has already been approved by the City Commission and the EDSP is pending adoption. The City also approved a transportation master plan (TMP), that outlined a 20-year roadmap for improving the City's Transportation system. During the upcoming months, the essential elements from these plans will roll into the city's strategic plan to provide a comprehensive blueprint for the future. These plans establish objectives that emphasize what we as a community want to achieve during the next few years and are underpinned by our long-term municipal goals, which are shown below.

### Overall Long-Term Municipal Goals

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 EDPS 2.0 in late 2024. Nonetheless, the original plan was intended to guide the City's economic development activities over the five-year period. It calls for a focus on programs to support new business recruitment and retention of existing businesses as well as promote economic diversification.

The 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 updated plan will build on the goals established within the original plan and guide the city over the next ten years. The following concepts reveal various approaches the City has taken as well as provide summaries of development related projects within various sectors throughout the City.

### Land Development Code Update

The City's Zoning Code was established nearly 50 years ago and had typically Euclidian standards for development. In 2019, the City's Planning and Economic Development Department began a comprehensive rewrite of the Code. The City reorganized and simplified the City's land development regulations, providing

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

## **City Facilitated Development**

### ***City Center***

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

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

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

### ***Broward Correctional Institute Property***

The annexation of Broward Correctional Institution Property, which was purchased by the City and resold to Core5 Industrial Development, was finalized in September 2015. Core5 Industrial is developing a 750,000-square-foot industrial park on this 66-acre parcel. The first building consisting of approximately 225,000

square feet was completed and sold to Sheridan Street Real Estate Investments for \$35 Million in February 2019. The second building with approximately 250,000 square feet was completed and sold to Sheridan Street Real Estate Investments B in January 2020. The remaining land was sold in March 2020 and the owner is creating a development plan for the final building. Subsequently, the northern building was resold to an industrial real estate firm, Sagard Real Estate for over \$58 million dollars in December 2021. They have leased Building B to All Glass Production, LLC who is building out the 250,000 square foot space as an impact windows and glass company that will employ over 600 people. Summit Real Estate Group acquired building A and the development rights for building C which they hope to deliver soon. Summit is proposing to increase the size of the future building C by 10,000 square feet up to 280,000 square feet. The development of this property is helping to diversify the City's economy by adding a new corporate headquarters as well as distribution and manufacturing space.

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

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

## **Key Projects**

### ***Office Sector***

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

### ***Industrial Sector***

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

## Health Care Sector

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

## Green Plan

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

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

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

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

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

The three principles of the Triple Bottom Line are:

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

## Green Plan - Goals and Recommendations

### Chapter 1: Natural Resources & Environmental Design

#### Environmental

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

**Recommendations:**

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

### Chapter 1: Natural Resources & Environmental Design

#### Social

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

**Recommendations:**

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

### Chapter 1: Natural Resources & Environmental Design

#### Economic

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

**Recommendations:**

1. Work to achieve efficiency based on the Naturescape Irrigation Services (NIS) recommendations provided, Post yearly NIS studies on the City's website.

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

## Chapter 2: Energy Efficiency & Conservation

### Environmental

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

#### Recommendations:

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

## Chapter 2: Energy Efficiency & Conservation

### Social

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

#### Recommendations:

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

## Chapter 2: Energy Efficiency & Conservation

### Economic

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

#### Recommendations:

1. Consider partnering with energy cooperatives with the goal of reducing the cost for residents in purchasing alternative energy sources.

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

### Chapter 3: Built Environment & Transportation

#### Environmental

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

#### Recommendations:

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

### Chapter 3: Built Environment & Transportation

#### Social

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

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

#### Recommendations:

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

### Chapter 3: Built Environment & Transportation

#### Economic

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

#### Recommendations:

1. In collaboration with the Affordable Housing Advisory Committee (AHAC) evaluate and identify under-utilized properties to redevelop into affordable housing projects in support of the built environment for the community.
2. Search for funding opportunities to support future transportation improvements/additions.

3. Continue to identify opportunities for redevelopment along major corridors that are feasible for new housing opportunities near multi-modal locations.
4. Identify parcels that may be vacant or in need of redevelopment along the University/Pines corridor to spur reinvestment at adjacent properties.
5. Work with the City's Bus Shelter provider to identify locations in need of new shelters; Find funding sources or new partnerships for construction of new shelters.

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

##### **Environmental**

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

##### **Recommendations:**

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

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

##### **Social**

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

##### **Recommendations:**

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

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

##### **Economic**

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

##### **Recommendations:**

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

4. Explore economic impacts of converting biosolids produced at the wastewater treatment plant to fertilizer for local use.

## Chapter 5: Community Outreach & Empowerment

### Environmental

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

**Recommendations:**

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

## Chapter 5: Community Outreach & Empowerment

### Social

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

**Recommendations:**

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

## Chapter 5: Community Outreach & Empowerment

### Economic

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

**Recommendations:**

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

## Chapter 6: Leadership & City Operations

### Environmental

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

**Recommendations:**

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

## Chapter 6: Leadership & City Operations

### Social

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

**Recommendations:**

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

## Chapter 6: Leadership & City Operations

### Economic

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

**Recommendations:**

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

# BUDGET CALENDAR

## JANUARY 2024

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

## FEBRUARY 2024

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

## MARCH 2024

- Budget staff reviews and revises narratives as appropriate

## APRIL – JULY 2024

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

## AUGUST 2024

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

## SEPTEMBER 2024

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

## OCTOBER 2024

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

## NOVEMBER 2024

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

### Note:

Budget monitoring occurs year round

# INTRODUCTION TO THE BUDGET PROCESS

## Budget Preparation/Development

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

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

## Budget Adoption

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

## Budget Amendment

10. The adopted budget may be amended as follows:

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

## Budget Monitoring/Control

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

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

The hierarchy for reporting and budgetary control is as follows:

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

## Capital Budget Process

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

# FUND STRUCTURE AND BASIS OF BUDGETING

## Fund Structure

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

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

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

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

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

### Governmental Fund Types

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

The following are the City's governmental fund types:

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

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

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

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

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

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

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

Proprietary Fund Types

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

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

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

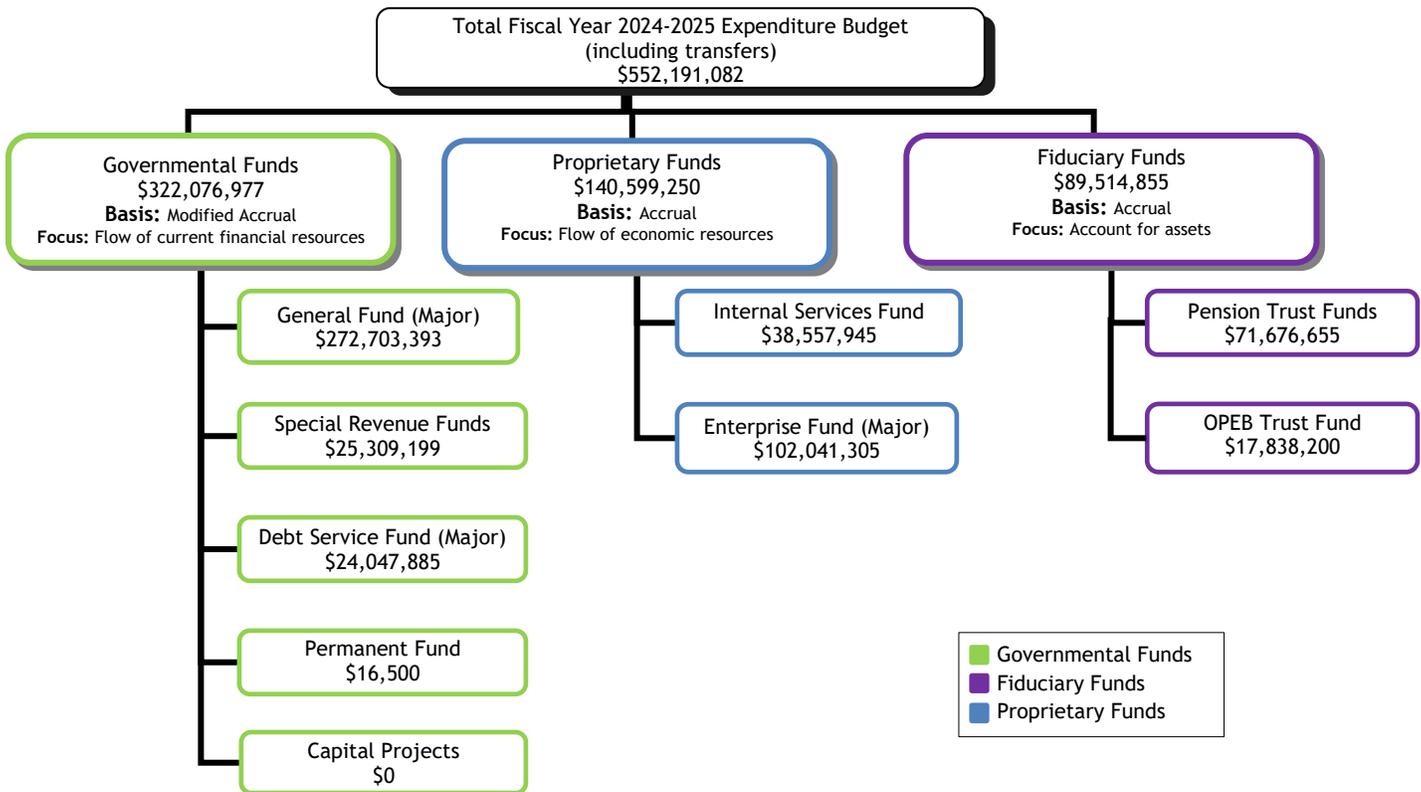
Fiduciary Fund Types

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

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

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

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



## Funds Excluded from the City's Budget

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

## Basis of Budgeting versus Basis of Accounting

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

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

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

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

## BUDGET DEVELOPMENT GUIDELINES

### Strategies

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

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

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

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

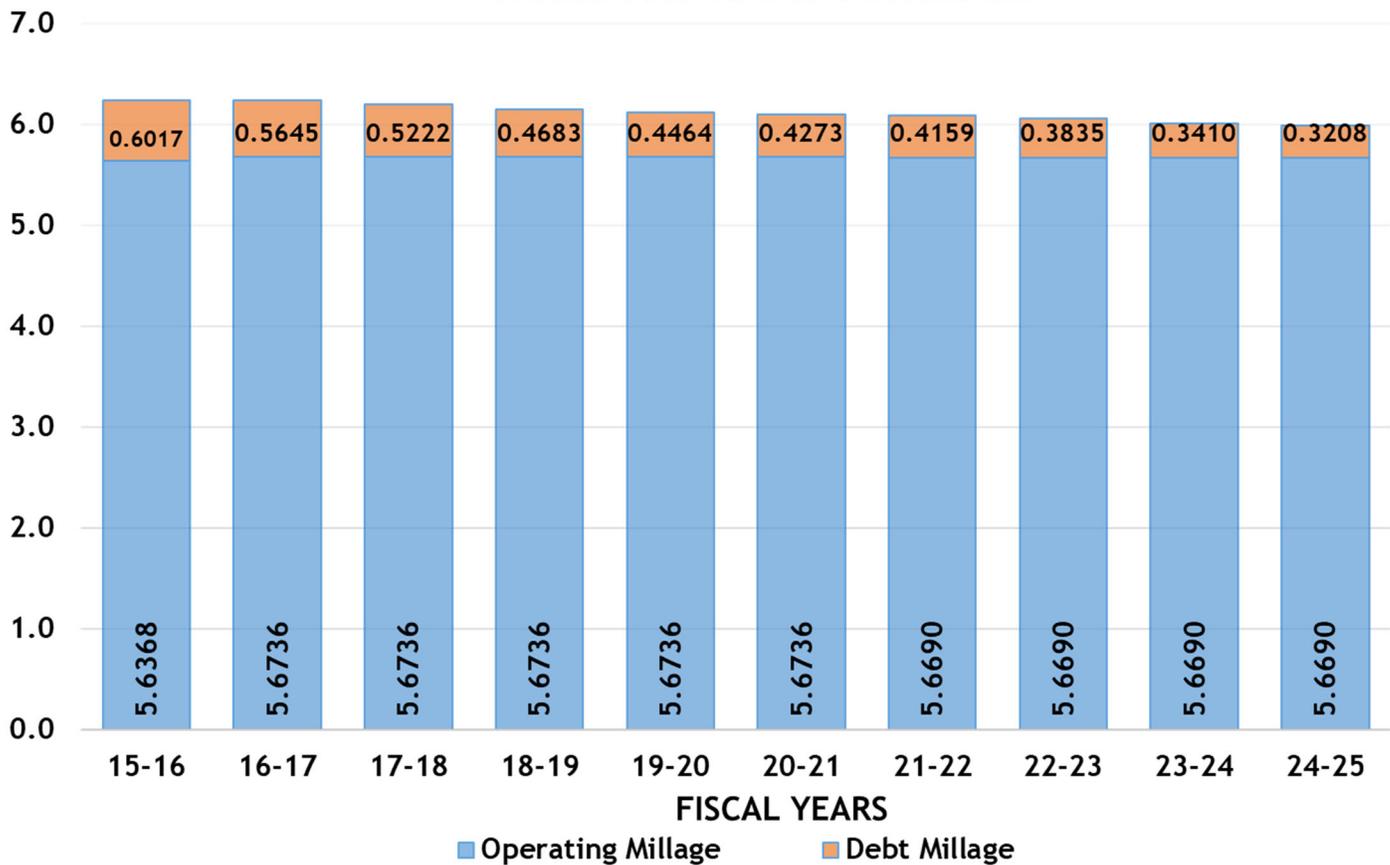
<b>Summary - All Funds Net Changes in Positions</b>		
<b>Deletions</b>	<b>F/T</b>	<b>P/T</b>
Cashier II - converted to FCS for cost savings	(1)	
Clerical Spec II - converted to FCS for cost savings	(1)	
Senior Lifeguard - converted to FCS for cost savings	(1)	
PT Teacher Aide - closure of the West Campus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

## Translation of Municipal Goals

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

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

### MILLAGE RATE SUMMARY



- 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 61.0% of the General Fund expenditure budget.
5. **Employee Safety/Productivity:** The City has made great strides in updating its fleet of vehicles, and in providing equipment and supplies that enhance the safety and productivity of employees. In the budget, Departments are asked to identify and to request funding to continue this policy of providing up-to-date equipment, supplies, and facilities to assure employee safety.

## Financial Policies

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

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

## Balanced Budget Policy

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

## Operating Budget Policies

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

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

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

## Capital Budget Policies

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

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

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

## Revenue Policies

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

## Cash Management/Investment Policies

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

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

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

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

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

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

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

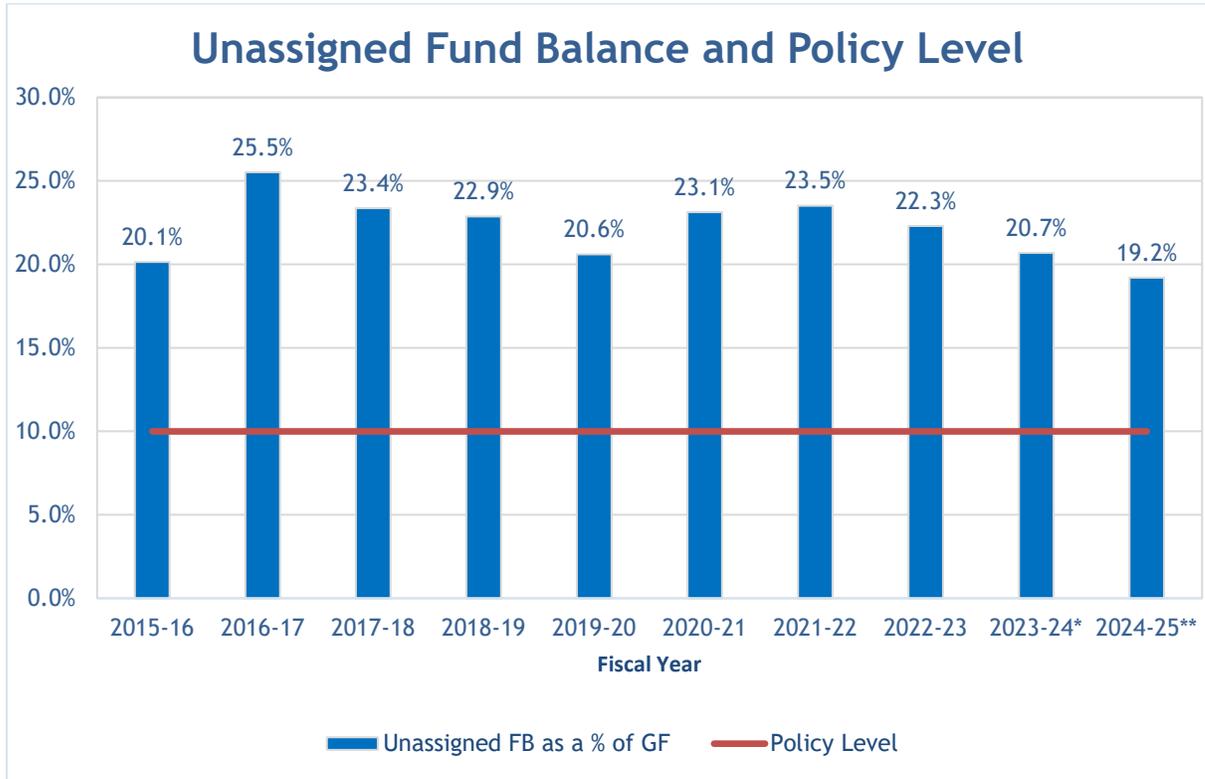
1. An independent audit in accordance with Government Auditing Standards will be performed annually. (Revised 11/7/2006)
2. The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

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

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

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

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



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

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

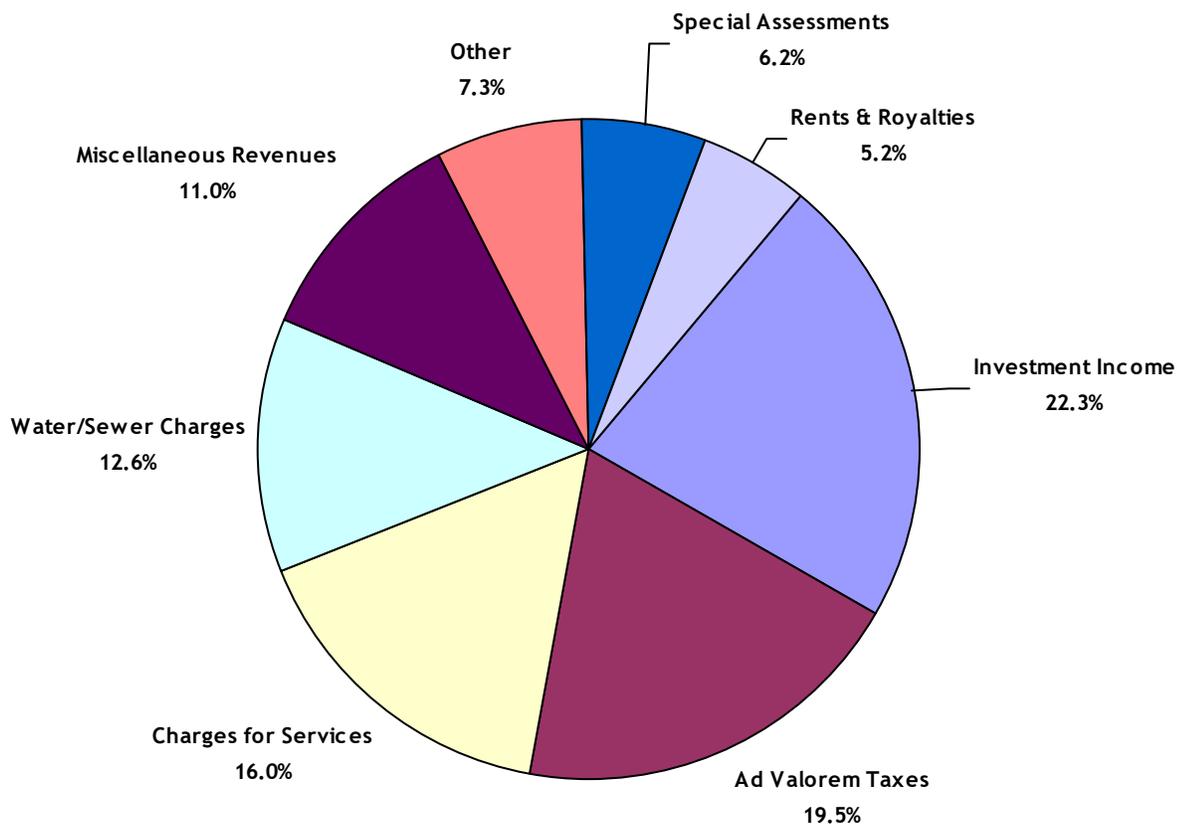
\*\* Estimate - Fund Balance Unassigned is based on prior year less 2024-25 Beginning Surplus budget.

## BASIS OF REVENUE AND EXPENDITURE ESTIMATES

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

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

Total Revenues \$552,191,082



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

## Basis of Revenue Estimates

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Major Revenue Sources

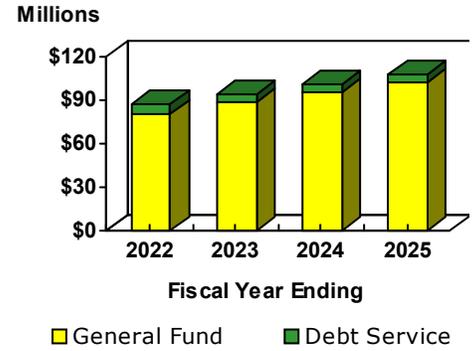
### Ad Valorem Taxes

*Description*

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

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

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



*Forecast Methodology and Analysis*

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

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

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

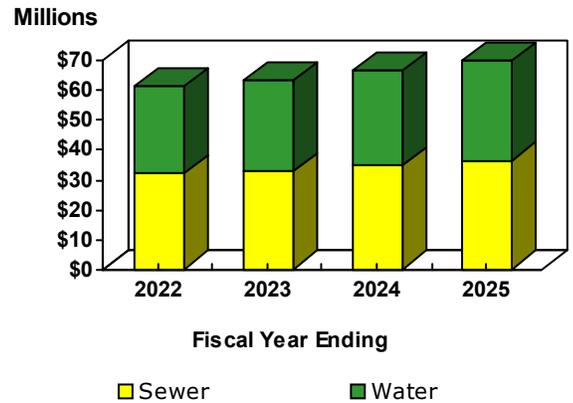
### Water & Sewer Charges

*Description*

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

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

These revenues are accounted for in the Utility Fund.



*Forecast Methodology and Analysis*

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

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

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

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

## Interest and Other Earnings

### Description

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

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

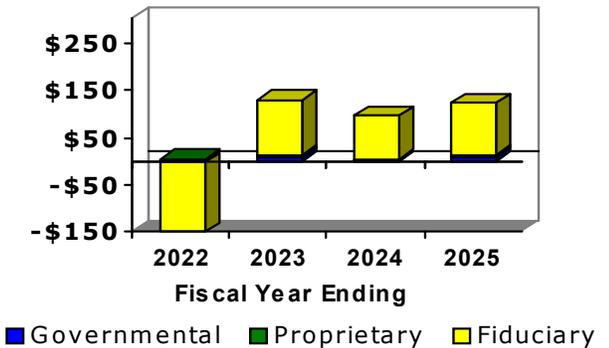
### Forecast Methodology and Analysis

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

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

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

Millions



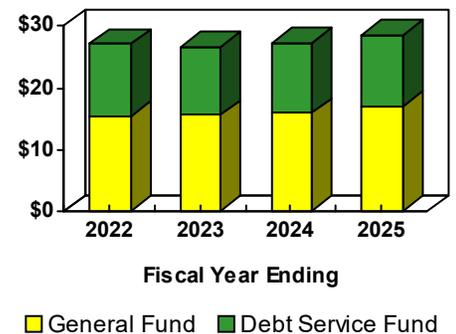
Fiscal Year Ending	Governmental Funds	Proprietary Fund	Fiduciary Funds	Total	% Change
2025 Budget	\$ 8,837,000	\$ 3,721,759	\$ 110,375,081	\$ 122,933,840	29.9%
2024 Budget	2,498,200	1,327,123	90,840,000	94,665,323	(26.2%)
2023 Actual	8,557,336	3,407,116	116,331,015	128,295,466	(187.5%)
2022 Actual	-1,874,037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

## Rentals

### Description

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

Millions



### Forecast Methodology and Analysis

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

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

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

**State Shared Revenues**

*Description*

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

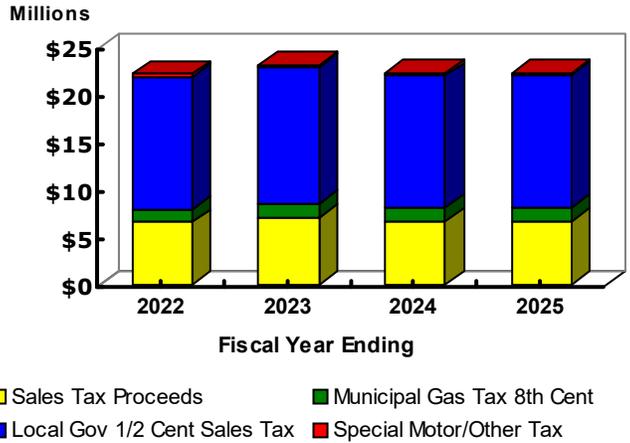
The City's share is based on the overall economic performance and the City's population. The latest population estimation from the University of Florida's Bureau of Economics and Business Research (BEBR) shows that the City's population grew to 171,222 for revenue sharing calculations.

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

*Forecast Methodology and Analysis*

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

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



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

**Franchise Fees**

*Description*

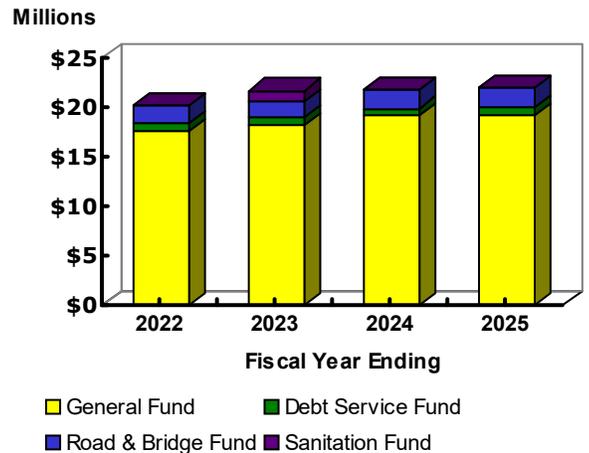
Franchise fees are established by franchise agreements between the City and private service providers of electric, natural gas, sanitation, towing, resource recovery, and recycling. This revenue is generated based on all residential, commercial, and industrial revenues collected by the provider for services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

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

*Forecast Methodology and Analysis*

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

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



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

**Public Services Taxes**

*Description*

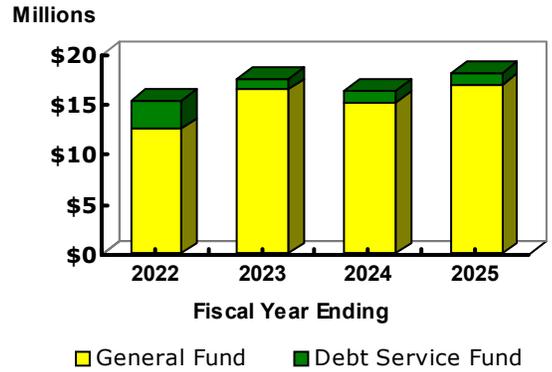
A tax levied on the purchase of electricity, natural gas, propane, and water.

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

*Forecast Methodology and Analysis*

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

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



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

**Fire Protection Special Assessment**

*Description*

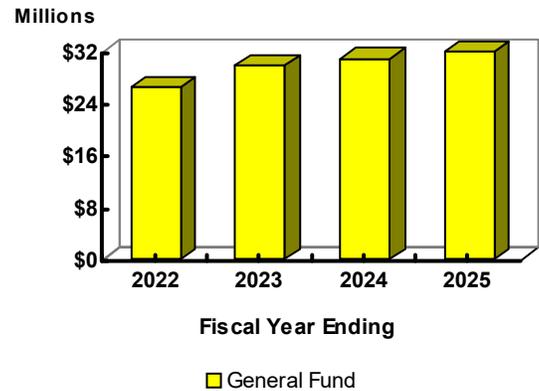
Represents a non-ad valorem assessment collected through the county's tax collector. It funds a portion of the costs associated with providing fire services.

*Forecast Methodology and Analysis*

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

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

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

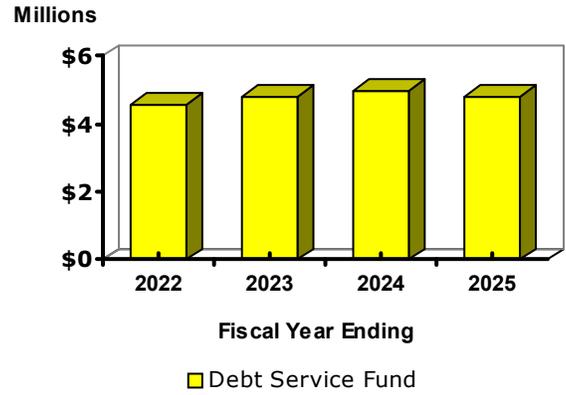


Fiscal Year Ending	General Fund	% Change
2025 Budget	\$ 33,567,848	8.8%
2024 Budget	30,851,705	3.4%
2023 Actual	29,845,585	12.7%
2022 Actual	26,484,197	-

### Communication Services Tax

*Description*

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



*Forecast Methodology*

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

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

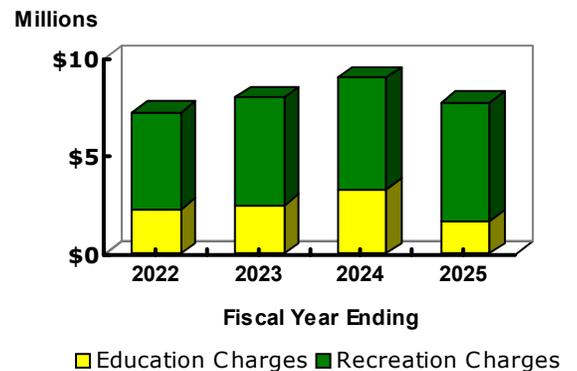
Fiscal Year Ending	Debt Service Fund	% Change
2025 Budget	\$ 4,813,000	(3.4%)
2024 Budget	4,983,000	3.8%
2023 Actual	4,801,426	4.7%
2022 Actual	4,584,481	-

### Education and Recreational/Cultural Charges

*Description*

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

These revenues are accounted for in the General Fund.



*Forecast Methodology and Analysis*

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

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

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

**Local Option Gas Tax**

*Description*

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

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

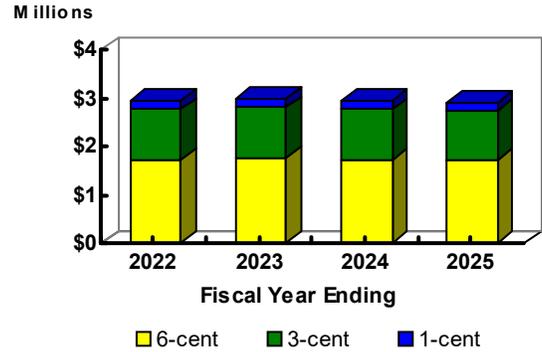
Pursuant to F.S. 336.025(1)(b)(2) the county has exercised its authority in levying a 1-cent tax on every gallon of motor fuel (excluding diesel fuel) sold in the county. The proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvement elements of the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

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

*Forecast Methodology and Analysis*

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

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



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

**Local Business Tax**

*Description*

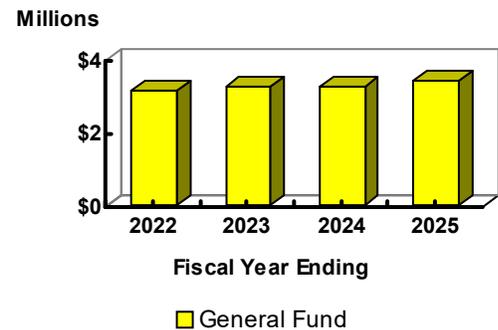
A license issued by the City as a prerequisite to conducting and maintaining a business, service, or profession. Payment is received annually and is due on or before October 1st of each year. The annual fee for the Local Business Tax receipt varies depending on the nature of the business.

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

*Forecast Methodology and Analysis*

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

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



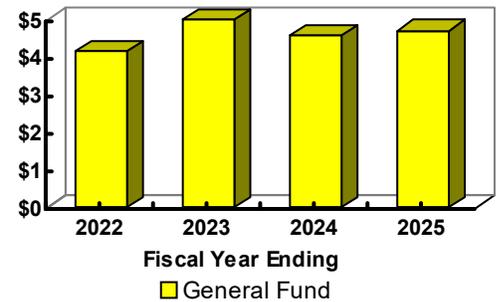
Fiscal Year Ending	General Fund	% Change
2025 Budget	\$ 3,446,000	4.9%
2024 Budget	3,284,000	-
2023 Actual	3,282,418	3.3%
2022 Actual	3,177,791	-

## Rescue Transport Fees

### Description

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

Millions



### Forecast Methodology and Analysis

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

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

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

## Fines & Forfeitures

### Description

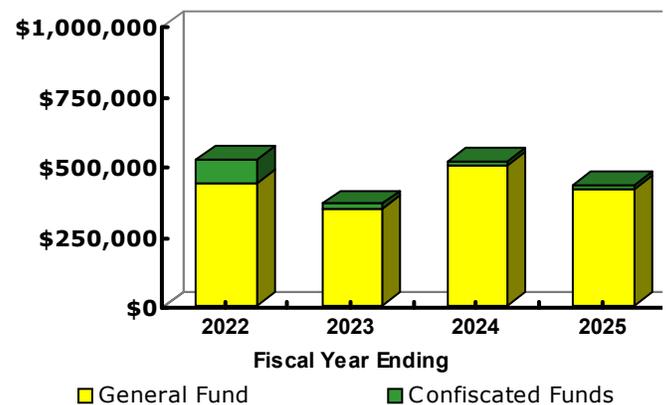
Includes revenues received from traffic citations issued and confiscation of forfeited abandoned property.

### Forecast Methodology and Analysis

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

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

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



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

## Employee Health Contributions

### Description

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

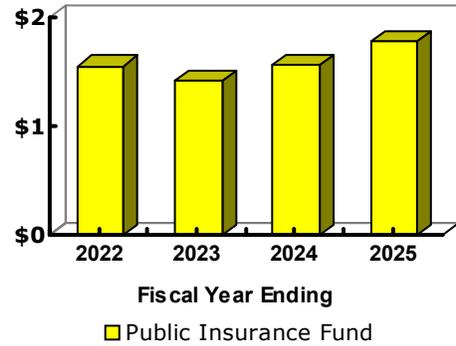
These contributions are accounted for as revenue in the Public Insurance Fund.

### Forecast Methodology

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

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

Millions



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

## City Pension Contribution

### Description

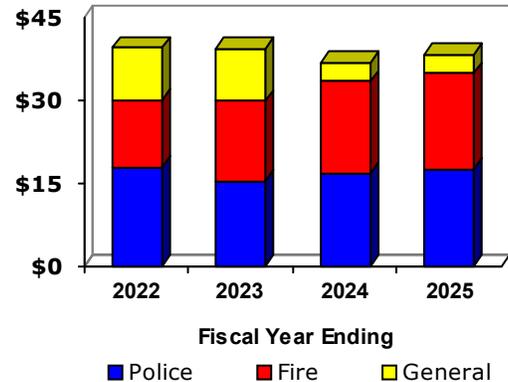
The City contributes an amount equal to or exceeding the Actuarially Determined Contribution (ADC) as determined by the actuary to the applicable Pension Trust Fund.

### Forecast Methodology and Analysis

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

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

Millions



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

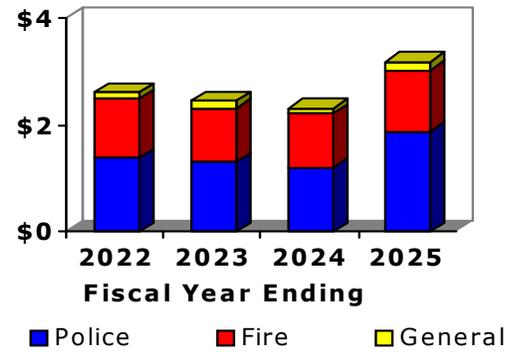
## Employee Pension Contribution

### Description

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

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

Millions



### Forecast Methodology and Analysis

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

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

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

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

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

Description	2024-25 Budget	% of Total
Interest & Other Earnings	122,933,840	22.3%
Ad Valorem Taxes	107,494,340	19.5%
Water & Sewer Charges	69,754,000	12.6%
City Pension Contribution	38,264,603	6.9%
Fire Protection Special Assessment	33,567,848	6.1%
Rentals	28,447,443	5.2%
State Shared Revenues	22,404,200	4.1%
Franchise Fees	21,869,000	4.0%
Bond Proceeds	20,000,000	3.6%
Public Services Taxes	18,191,000	3.3%
Education & Recreational/Cultural Charges	7,721,315	1.4%
Communication Services Tax	4,813,000	0.9%
Rescue Transport Fees	4,720,490	0.9%
Local Business Tax	3,446,000	0.6%
Employee Pension Contribution	3,167,654	0.6%
Local Option Gas Tax	2,906,000	0.5%
Employee Health Contributions	1,772,926	0.3%
Fines & Forfeitures	435,717	0.1%
<b>Total Major Revenues</b>	<b>\$ 511,909,376</b>	<b>92.7%</b>
<b>Total Revenues</b>	<b>\$ 552,191,082</b>	

## Basis of Expenditure Estimates

### Personnel Services

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

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

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

### Operating Expenses

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

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

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

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

### Capital Outlay

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

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

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

### Capital Projects

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

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

### General Fund 10-Year Expenditure Analysis

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

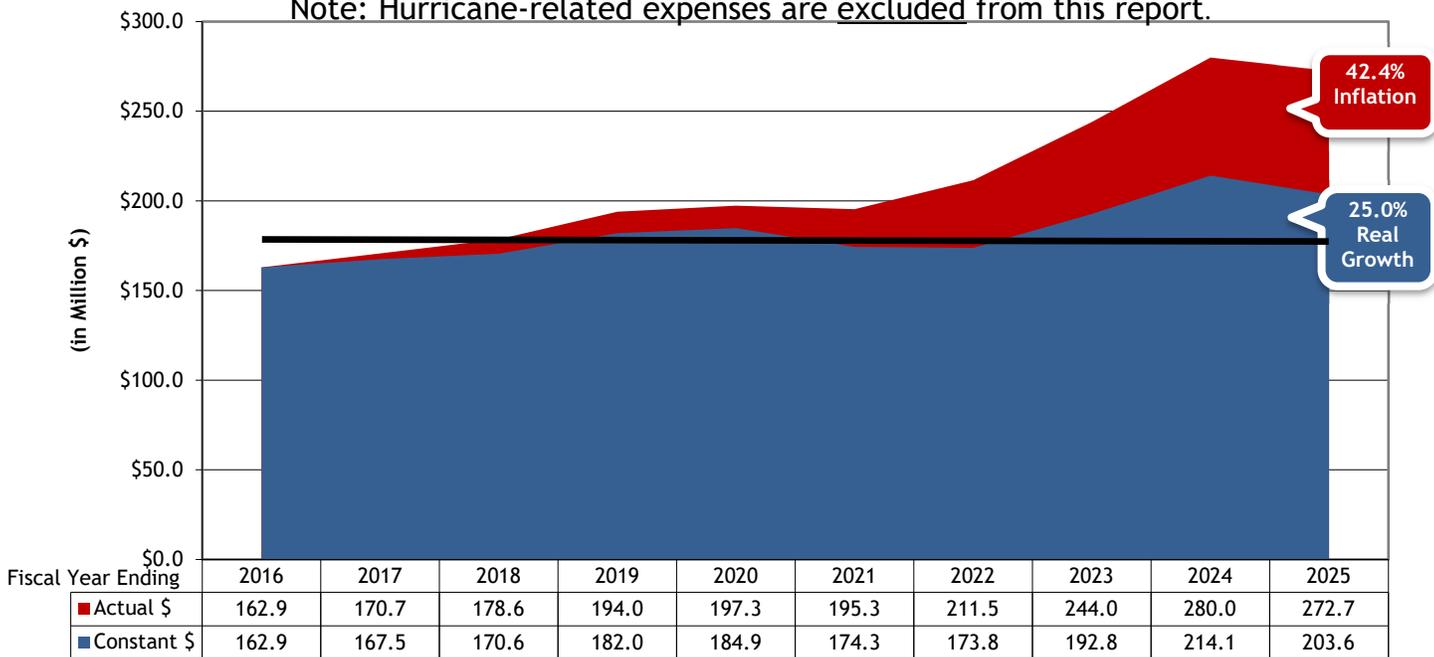
The actual \$109.8 million increase is attributable to rising operating expenditures of \$60.0 million (+142.4%), \$3.5 million (+54.5%) in capital expenditures, \$44.6 million (+39.6%) in personnel expenses, and \$1.7 million (+92.2%) in other expenditures.

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

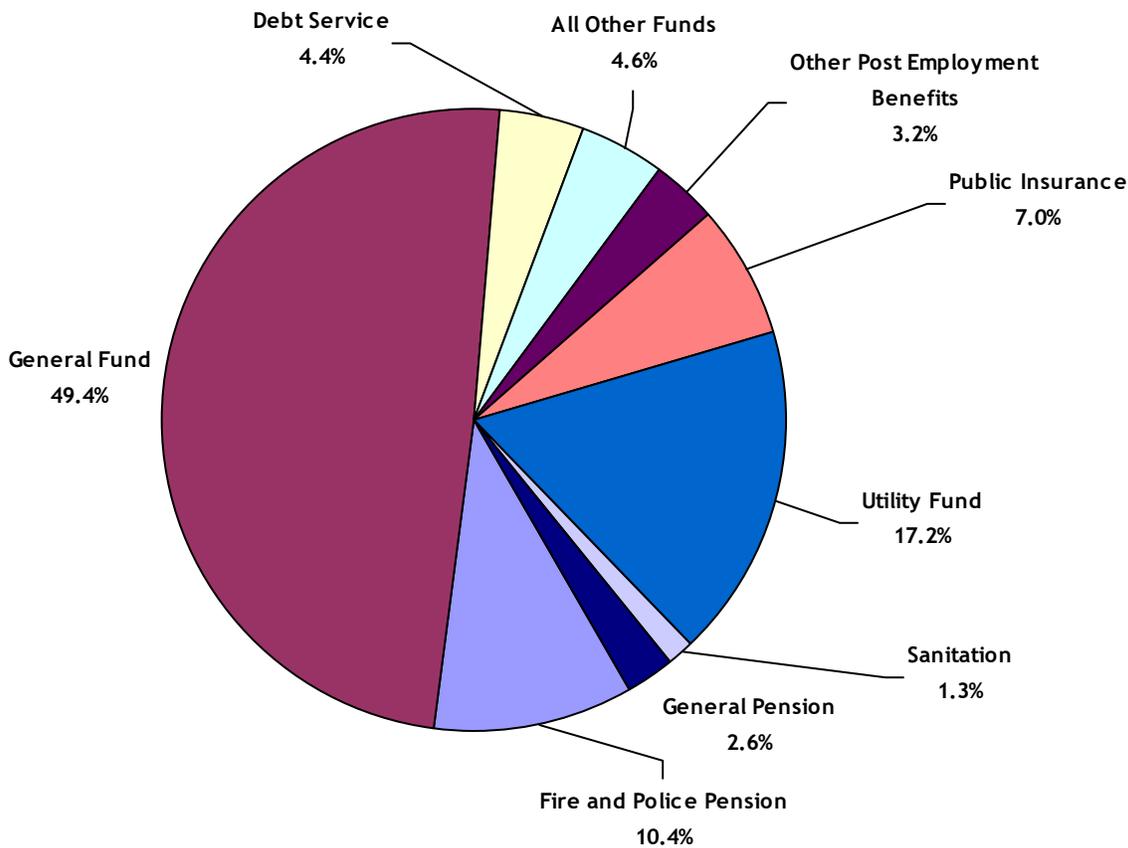
The \$3.5 million increase in capital expenditures is due to the replacement of vehicles in the Public Safety departments, various types of equipment, and building improvements.

### General Fund Expense (including transfers) Actual vs Constant 2016 Dollars

(Actual 2016-2023; Working Budget 2024; Adopted Budget 2025)  
Note: Hurricane-related expenses are excluded from this report.

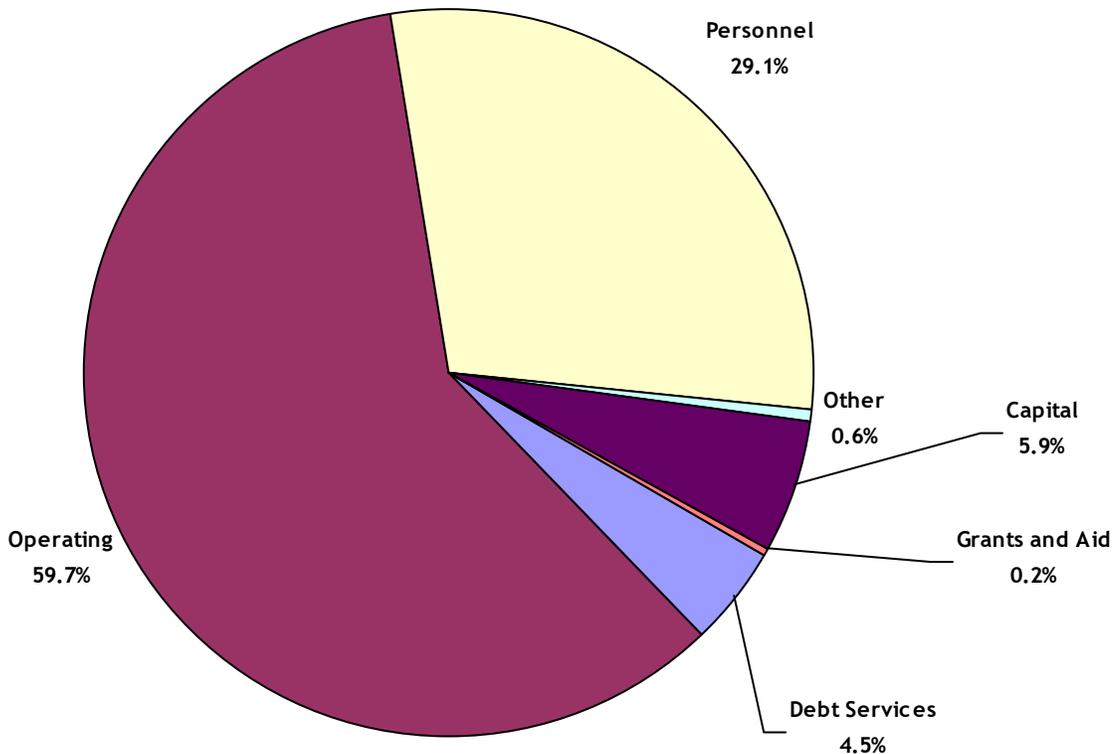


### Expenditures By Fund



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

### Expenditures By Category



## PERSONNEL REPORTS

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

Full Time      Part Time

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#### 001 General Fund

##### 0201 City Manager

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512499 Deputy City Manager	-0.5	-
512516 Assistant City Manager	0.5	-
<b>0201 City Manager</b>		
	-	-

##### 0202 Human Resources

---

512014 Risk Mgmt/Benefits Supervisor	-1	-
512022 HR/Risk Mgt Director/Assist CM	-1	-
512440 Human Resources Director	1	-
512790 Human Resources Manager	1	-
<b>0202 Human Resources</b>		
	-	-

##### 1001 City Clerk

---

512109 Administrative Supervisor	1	-
512620 Cashier II	-1	-
512684 Clerical Spec II	-1	-
<b>1001 City Clerk</b>		
	-1	-

##### 2001 Finance

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512039 Assistant Payroll Manager	1	-
<b>2001 Finance</b>		
	1	-

##### 3001 Police

---

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

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

	Full Time	Part Time
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**001 General Fund****3001 Police**

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

**3001 Police 09007 Code Compliance**

512985 Police Service Aide I	2	-
512986 Police Service Aide II	-1	-
512987 Police Service Aide III	1	-
<b>3001 Police</b>		
	2	2

**4003 Fire/Rescue**

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

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

	Full Time	Part Time
<b>001 General Fund</b>		
<b>4003 Fire/Rescue</b>	-1	-
<b>5002 Early Development Centers 00208 Charter EDC - West</b>		
512143 EDC Teacher	-4	-
512780 Teacher Aide	-1	-
513551 PT Teacher Aide	-	-12
<b>5002 Early Development Centers 00209 Charter EDC - Central</b>		
512143 EDC Teacher	2	-
<b>5002 Early Development Centers</b>	-3	-12
<b>6001 General Gvt Buildings</b>		
512532 Accountant II	-0.5	-
512642 Accounting Supervisor	0.5	-
<b>6001 General Gvt Buildings</b>	-	-
<b>6005 Procurement</b>		
512482 Assistant Procurement Director	-1	-
512488 Assistant Purchasing Manager	1	-
<b>6005 Procurement</b>	-	-
<b>7001 Recreation &amp; Cultural Arts</b>		
512215 Senior Lifeguard	-1	-
<b>7001 Recreation &amp; Cultural Arts</b>	-1	-
<b>9002 Planning&amp;Economic Development</b>		
513426 PT Planning Administrator	-	-1
513427 PT Zoning Administrator	-	1
<b>9002 Planning&amp;Economic Development</b>	-	-

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

	Full Time	Part Time
<b>001 General Fund</b>		
<b>001 General Fund Total</b>	<b>-3</b>	<b>-10</b>
<b>471 Utility Fund</b>		
<b>6010 Utilities Admin Services</b>		
512028 Utilities Customer Service Mgr	1	-
512109 Administrative Supervisor	-1	-
512499 Deputy City Manager	-0.5	-
512516 Assistant City Manager	0.5	-
512532 Accountant II	-0.5	-
512642 Accounting Supervisor	0.5	-
<b>6010 Utilities Admin Services</b>	<b>-</b>	<b>-</b>
<b>471 Utility Fund Total</b>	<b>-</b>	<b>-</b>
<b>504 Public Insurance Fund</b>		
<b>0203 Self Insurance 00401 Administration</b>		
512014 Risk Mgmt/Benefits Supervisor	1	-
512439 Risk/Benefits Director	1	-
<b>0203 Self Insurance</b>	<b>2</b>	<b>-</b>
<b>504 Public Insurance Fund Total</b>	<b>2</b>	<b>-</b>
<b>Total Change for All Funds</b>	<b>-1</b>	<b>-10</b>

## Position History By Department

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

### Position History By Department

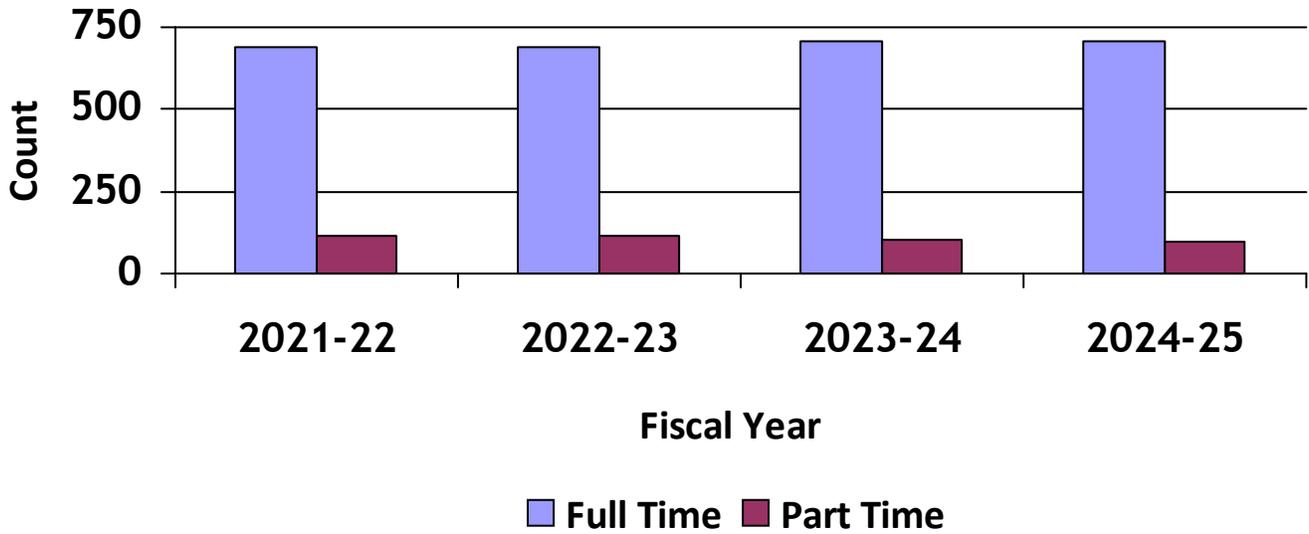
	2021-22		2022-23		2023-24		2024-25	
	Actual		Actual		Adopted Budget		Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
504 Public Insurance Fund	1	0	1	0	1	0	3	0

Total All Funds	689	117	688	114	707	105	706	95
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	2021-22	2022-23	2023-24	2024-25
Total Full Time Equivalents (FTE): *	747.5	745	759.5	753.5

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

### Position Count History



## COMMUNITY PROFILE

The City is in its build-out phase with population growth of 5.4% from 2013 to 2023. Population directly impacts the level of services such as public safety, water and sewer, and transit. Recreation services are tweaked as needed to reflect changes in demographics and preferences.

### CITY GOVERNMENT

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

### DEMOGRAPHICS

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

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

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

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

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

Source: City of Pembroke Pines Planning Department

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

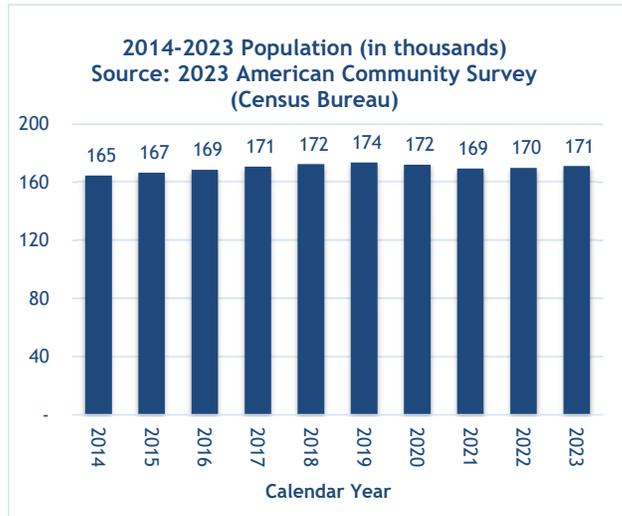
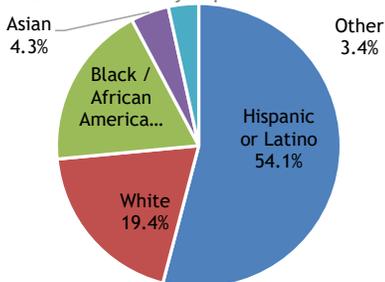
### Elections

Source: Broward County Supervisor of Elections

Active Voters (September 2024) - All City Districts	105,922
Votes Cast March 2024 Mayoral Election - City Wide	15,167
% Voting March 2024 Mayoral Election - City Wide	14.32%
Votes Cast March 2024 City Districts 2 & 3 Elections	8,043
% Voting March 2024 City Districts 2 & 3 Elections	7.59%

### Racial and Ethnic Composition

Source: Broward County Supervisor of Elections



### Median Age

Source: 2023 American Community Survey (Census Bureau)

2023	46.6
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### Age Composition

Source: 2023 American Community Survey (Census Bureau)

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

### Gender Composition

Source: 2023 American Community Survey (Census Bureau)

Male	46.1%	78,835
Female	53.9%	92,270
<hr/>		
	100.0%	171,105

### Housing Tenure [Occupied Housing Units]

Source: 2023 American Community Survey (Census Bureau)

Owner-occupied	73.3%	46,227
Renter-occupied	26.7%	16,838
<hr/>		
	100.0%	63,065

Average Household (persons) 2.74

Source: 2023 American Community Survey (Census Bureau)

**DEMOGRAPHICS (continued)**

Educational Attainment - Population 25 years and over (%)

Source: 2023 American Community Survey (Census Bureau)

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

Household Income

Source: 2023 American Community Survey (Census Bureau)

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

**ECONOMICS**

Principal Property Owners (2023 Collection Year)

Source: Broward County Property Appraiser's Tax Roll

	Taxable Assessed Value (in 1000's)	% of Total Taxable Assessed Value
NXRT Pembroke LLC	\$ 304,767	1.90%
City Center On 7 Lessor LLC	203,986	1.27%
FR Pembroke Gardens LLC	152,653	0.95%
Pembroke Lakes Mall LTD	145,715	0.91%
Pembroke Pines Owner LLC	110,138	0.69%

Unemployment Rate (%)

Source: Florida Dept. of Labor for Pembroke Pines

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

Per Capita Income - using inflation-adjusted dollars

Source: 2023 American Community Survey (Census Bureau)

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

Occupation Composition

Source: 2023 American Community Survey (Census Bureau)

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

Total Value of

Building Permits

Construction

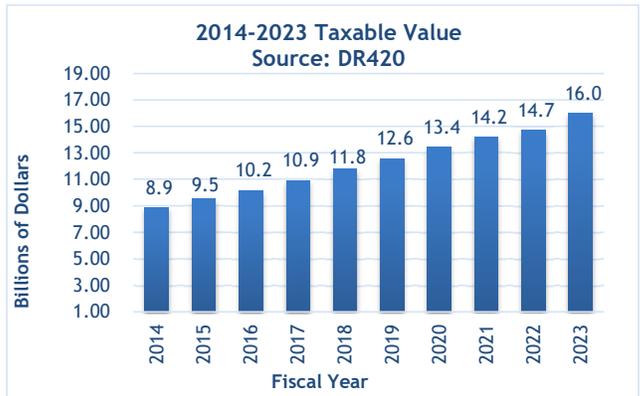
Source: Calvin Giordano & Associates, Inc.

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

Industrial Composition - Civilian employed, 16 years and over

Source: 2023 American Community Survey (Census Bureau)

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



**ECONOMICS** (continued)

2023 Principal Employers Corporate Human Resource Departments

(Total Full-time and Part-time positions)

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

**SERVICE STATISTICS**

Water (September 30, 2023) Source: Water Department

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

Sewer (September 30, 2023) Source: Sewer Department

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

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

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

*\*Only tonnage collected by sanitation franchisees.*

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

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

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

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

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

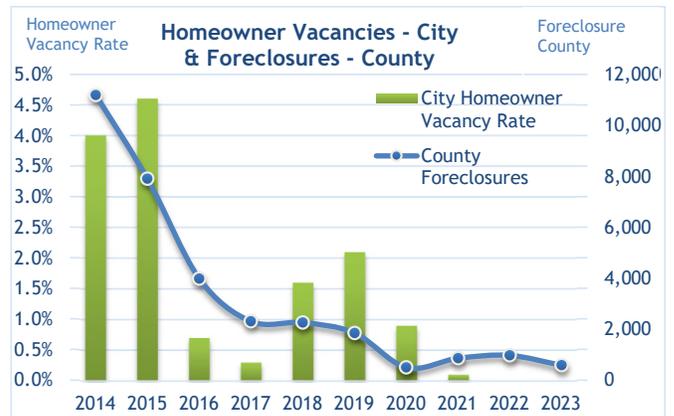
	City Charter	Other
Elementary:	4	17
Middle School:	3	8
High School:	1	5
Community College (0) /Universities (4)		4
Vocational/Technical Colleges		5

Center for Arts (2023) Source: Rec.Dept.

Number of Event Days - River of Grass Theaters	310
	1

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

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



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

Adopted Fire Assessment Rates for Fiscal Year 2024-25

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

Property Taxable and Assessed Valuation (2024 Tax Year)

Source: Broward County Property Appraiser [DR489]

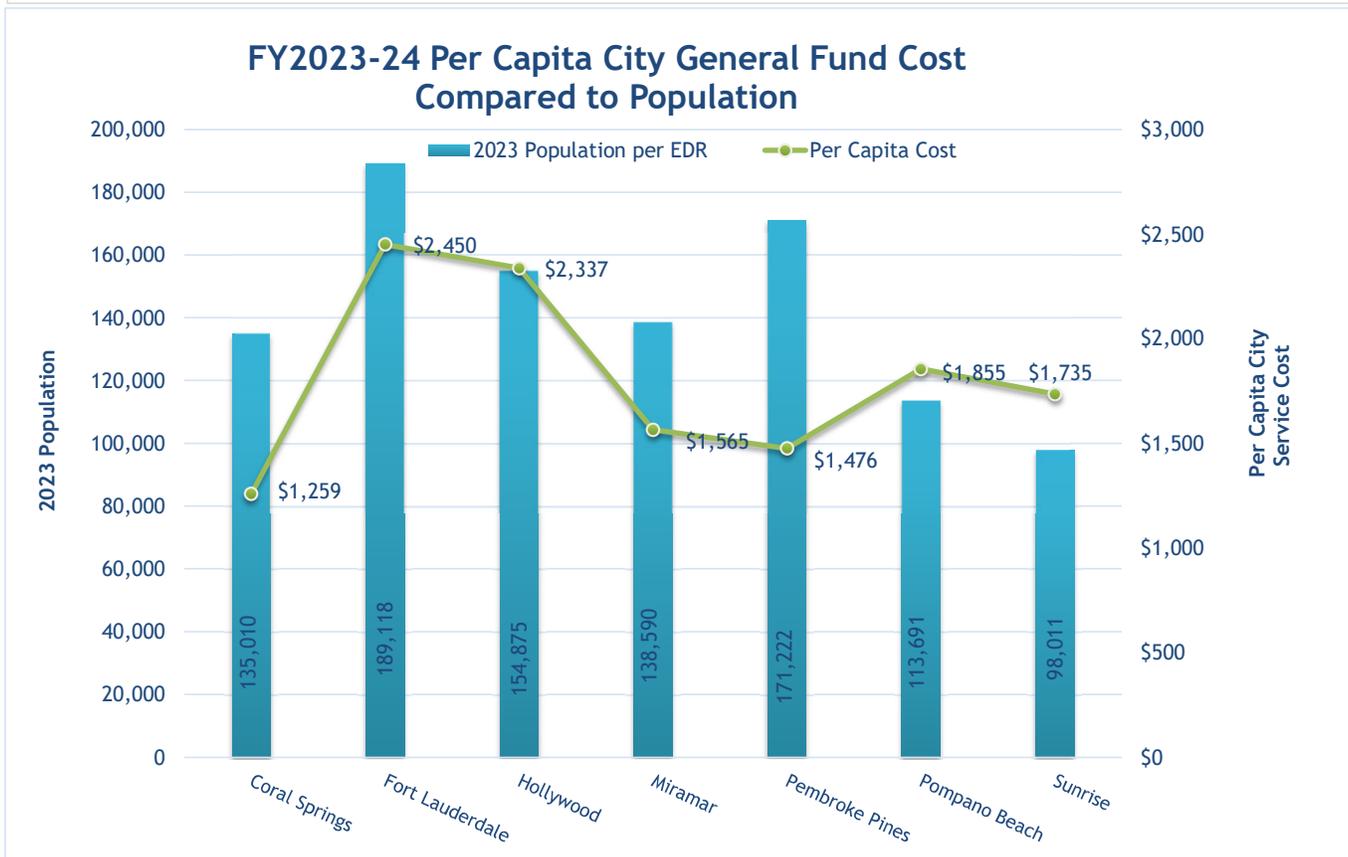
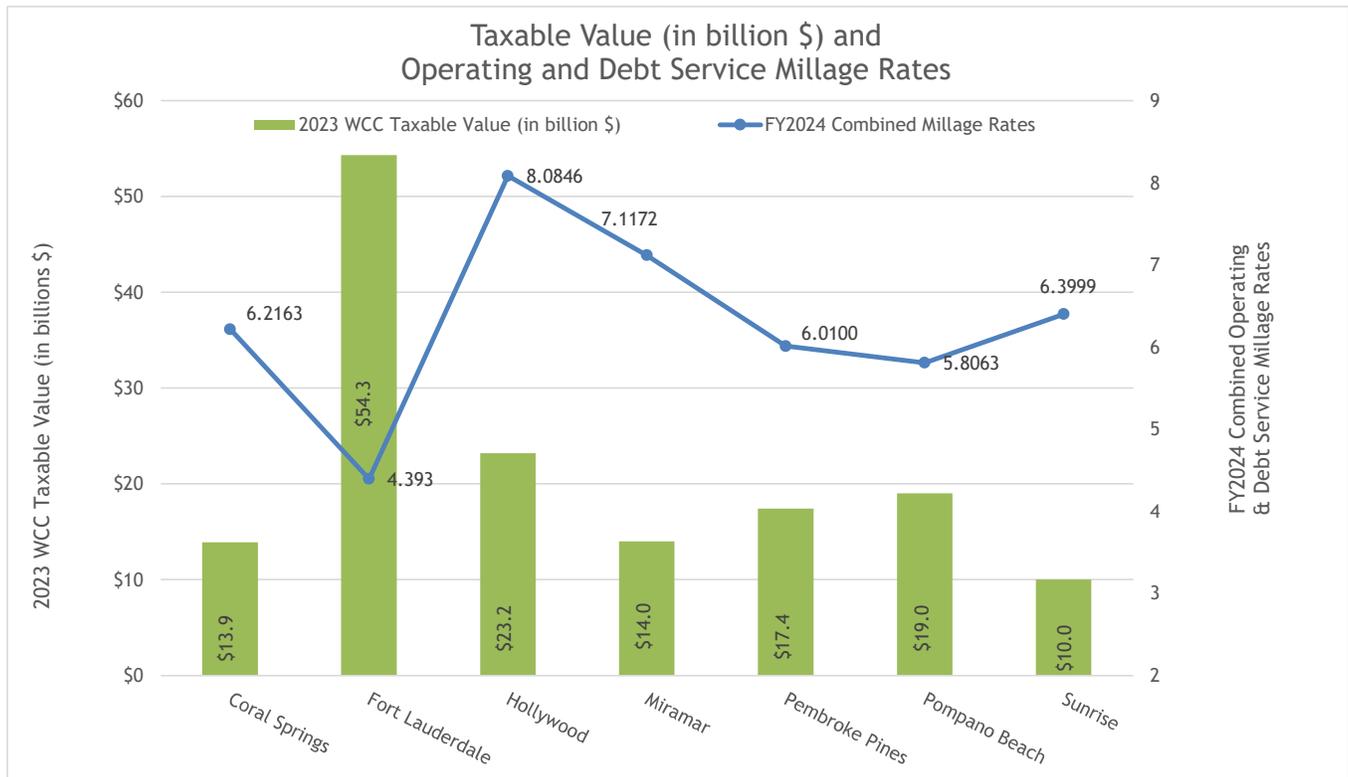
Total Just Value	\$ 32,730,702,833
Less Assessed Value Adjustments	(9,646,500,059)
Total Assessed Value	23,084,202,774
Less Exemptions	(4,193,432,631)
Operating Taxable Value	<u>\$ 18,890,770,143</u>

Adopted Tax Rates for Fiscal Year 2024-25

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

### COMPARISON TO LOCAL CITIES

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



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

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

## Performance Measures Summary

Until 2004, the main focus of the City was on growth management. Hurricane Andrew (August 1992) drove thousands of south Dade County residents north to Broward County, especially to Pembroke Pines. Between 1994 and 2000, the total number of residents increased from 81,000 to 137,000, an average annual growth of over 9,000. Annual City growth averaged 3,300 from 2000 to 2004 before slowing further. The 2010 U. S. Census estimated City population to be 154,750, an average annual growth of 1,800 since 2000. The earlier tremendous growth brought great demand for a wide variety of services, including the creation in 1998 of what became the largest Charter School system in the nation at that time.

City administration has developed a performance management system to clearly link the City's mission to goals, strategic objectives, performance measures, and targets for service processes. A strategy map was designed to exemplify the concept of performance measures. Building on the mission and goals that were already in place, strategic objectives (focus areas) were outlined, and Key Performance Indicators (KPIs) were selected to gauge the attainment of those objectives on a process level. In an effort to determine how effectively the City's mission was being achieved, the balanced scorecard model was chosen as a tool. Further, department goals, objectives, and performance measures were reviewed to ensure that they contribute significantly to the KPIs. The concept was presented to the City Commission in December 2004, at the Vision and Goal-Setting Workshop.

### Strategy Map



The colors in the Strategy Map are used to identify the various elements in the tables that follow.

The review of the departmental goals and objectives for correlation with City goals and objectives resulted in the creation of a City and Departmental Goals Matrix and a performance measures crosswalk. The City and Departmental Goals Matrix highlights the specific City goals that the department goals support.

# City and Departmental Goals Matrix

City and Departmental Goals	City Manager	Police / Code Enforcement	Fire Control - Ambulance Rescue	Public Services	Utilities	Recreation & Cultural Arts	Technology Services	City Clerk	Community Services / Housing	Finance	Human Resources	Benefits / Risk Management
<b>1. Promote health, safety, and welfare of the community.</b>												
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.					✓							
To protect and safeguard human life.		✓										
To protect life and property, reduce pain and suffering, and to assure that fire prevention systems on commercial properties are properly maintained.			✓									
To ensure the availability of transportation services to south Broward residents who are transportation disadvantaged and have physical, cognitive, emotional, visual or other disabilities that render them functionally unable to utilize the regular fixed-route service.									✓			
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 provide a quality multi-function social service delivery system and specifically designed senior programming.									✓			
Develop and establish standards and ordinances that ensure positive effects on property value, community appearance, and neighborhood pride.		✓										
<b>2. Promote and pursue a positive economic environment.</b>												
To finance projects utilizing the most cost effective methods, while minimizing the restrictions that would hinder the future borrowing capacity of the City.										✓		
To provide services for the design, construction, maintenance, procurement, beautification, and preservation of all facilities, roadways, properties, materials, and equipment.				✓								
To enable all City departments, through the use of technology, to perform their jobs more efficiently and allow our citizens to have access to information and City Services anywhere and anytime to achieve a better quality of life.							✓					
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.												✓
<b>3. Provide diverse recreational, educational, and cultural opportunities and maintain a full range of municipal services.</b>												
To contribute directly to the physical and emotional health, social growth, and development of our residents through a wide range of recreational experiences and involvement.						✓						
To provide facilities and staffing for physical fitness activities, child and family enrichment, educational pursuit, entertainment, and the enjoyment of the arts and culture.						✓						
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.									✓			
To give each child the opportunity to reach their full potential intellectually, physically, socially, and emotionally.	✓											

# City and Departmental Goals Matrix (continued)

City and Departmental Goals	City Manager	Police / Code Enforcement	Fire Control - Ambulance Rescue	Public Services	Utilities	Recreation & Cultural Arts	Technology Services	City Clerk	Community Services / Housing	Finance	Human Resources	Benefits / Risk Management
<b>4. Provide a positive work environment that encourages teamwork, initiative, productivity, and individual development.</b>												
Implementation and monitoring of the insurance and safety programs of the City.												✓
Expand the City's outreach efforts to reach a diverse group of competent workers when recruiting for City vacancies.											✓	
Institute a citywide program to enhance employee development through supervisory, technical, professional, and competency training.											✓	
To maintain a comprehensive, competitive pay and classification system, linking various elements of performance to merit.											✓	
<b>5. Commitment to excellence in leadership and management skills; instill confidence in integrity of City government.</b>												
To keep staff positioned to take full advantage of new technological developments so as to enhance efficiency in the performance of our duties and responsibilities.								✓				
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.	✓											
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.										✓		
<b>6. Preserve and promote the ecological and environmental quality within the City.</b>												
To maintain, protect and preserve the wetlands in perpetuity developed as a diverse multi-habitat ecosystem.				✓								
To provide a well-designed and carefully maintained network of parks and other green spaces.				✓								
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.					✓							

# Performance Measures Crosswalk

The Performance Measures Crosswalk reflects the KPIs that assess the extent to which the City’s goals are being met, the departmental objective that contributes to the achievement of those goals and the departmental performance measure, which evaluates the accomplishment of those objectives.

Department Objective	Performance Measure
<b>CITY GOAL #1: Promote health, safety, and welfare of the community.</b>	
<b>KPI: Crime rate per 100,000 population ranked against the ten most populous cities in Broward County</b>	
<b>Police</b> Deter crime, enhance public safety, apprehend criminals, and make Officers available for service, as well as establish a positive rapport with the citizens.	<ul style="list-style-type: none"> <li>• Clearance rate Part I offenses <sup>(1)</sup></li> <li>• Average calls for service per 1,000 resident population</li> </ul> Number of occurrences for the following types of offenses during calendar year: <ul style="list-style-type: none"> <li>• Murder</li> <li>• Forcible rape</li> <li>• Robbery</li> <li>• Aggravated assault</li> <li>• Burglary</li> <li>• Larceny</li> <li>• Motor vehicle theft</li> </ul>
(1) Consists of homicides, rapes, robberies, assaults, burglaries, auto thefts, and larcenies.	
<b>KPI: Insurance Service Organization (ISO) evaluation compared with national cities with 24,999 or more population</b>	
<b>Fire</b> Conduct pre-fire planning for all commercial and multifamily occupancies	<ul style="list-style-type: none"> <li>• Pre-Fire plans completed annually</li> <li>• Number of public participants in safety education (non-CPR) classes</li> <li>• Average unit response time from en route to arrival (in minutes)</li> <li>• % of unit response time less than 6 minutes</li> </ul>
<b>KPI: Social service client hours per each unduplicated client</b>	
<b>Community Services</b> Plan and implement information and referral, recreation, health support services, counseling, adult day-care, personal care homemaker, relief/respite services, volunteer services, public education, special programs, transportation screening and assessment.	<ul style="list-style-type: none"> <li>• Units of service</li> <li>• Number of unduplicated clients</li> </ul>
<b>KPI: Potable water quality ranking among select Broward cities</b>	
<b>Utilities [Water]</b> Operate our drinking water treatment plants at maximum efficiency to meet or exceed all environmental and regulatory parameters and provide a world class service to our customers.	Finished Water Quality: <ul style="list-style-type: none"> <li>• pH</li> <li>• Total Residual Chlorine</li> <li>• Color</li> <li>• Fluoride AS F</li> <li>• Turbidity NTU</li> <li>• Iron Fe-</li> </ul>
<b>CITY GOAL #2: Promote and pursue a positive economic environment.</b>	
<b>KPI: Median household income ranked against the ten most populous cities in Broward County</b>	
<b>City Manager</b> Maintain a low tax burden	<ul style="list-style-type: none"> <li>• Adopted millage rate compared to rolled-back operating millage rate</li> </ul>
<b>KPI: % change in taxable value in relation to other Broward County cities</b>	
<b>Police [Code Compliance]</b> Promote and maintain a safe and desirable living and working environment within the City.	<ul style="list-style-type: none"> <li>• % of cases closed prior to Code Board and/or Special Master hearing</li> </ul>

# Performance Measures Crosswalk (continued)

Department Objective	Performance Measure
<b>KPI: Per Capita City Service Cost compared to prior years</b>	
City Manager Maintain a low tax burden	• Per Capita City Service Cost compared to prior years
<b>KPI: Local Business Tax Revenue per capita</b>	
City Clerk Efficiently process local business tax receipts and renewals.	• Local business tax revenue per capita
<b>CITY GOAL #3: Provide diverse recreational, educational, and cultural opportunities and maintain a full range of municipal services.</b>	
<b>KPI: City run Charter School FSA (Florida Standards Assessments) Scores ranking among Broward schools</b>	
City Manager Work with the Mayor and Commissioners toward accomplishing their goals for the continuing development of the City of Pembroke Pines Charter School plan.	City run Charter School FSA Scores ranking among Broward schools:  • Elementary School • Middle School • High School • FSU Elementary
<b>CITY GOAL #4: Provide a positive work environment that encourages teamwork, initiative, productivity, and individual development.</b>	
<b>KPI: % change in FT employee retention rate within one year of employment</b>	
Human Resources Implement sound recruitment practices to ensure competent candidates are hired.	• % FT employees retained after one year from hire
<b>CITY GOAL #5: Commitment to excellence in leadership and management skills; instill confidence in integrity of City government.</b>	
<b>KPI: City underlying bond rating compared to peer cities in Broward County</b>	
City Manager Provide technical expertise and advice to Commission in order to advantageously pursue the various projects outlined in the \$100,000,000 bond referendum passed by the voters in March of 2005.	• Unassigned Fund Balance as a % of annual General Fund expenditures • Total direct debt as a % of property market value • Debt service as a % of General Fund budget • % of principal retired in 10 years • Direct debt per capita
Finance Maintain the high levels of professional accounting and reporting standards worthy of Government Finance Officers Association (GFOA) "Certificate of Achievement for Excellence in Financial Reporting" and the "Distinguished Budget Presentation Award".	• Number of annual consecutive awards for Certificate of Achievement for Excellence in Financial Reporting from GFOA  • Number of annual consecutive Distinguished Budget Presentation Awards from GFOA
<b>CITY GOAL #6: Preserve/promote the ecological and environmental quality within the City.</b>	
<b>KPI: Comparison of licensed wetlands per total acres with other Broward County cities</b>	
Public Services (Grounds Maintenance) Maintain all the wetlands and preserve area within the City	• Licensed wetland acres in Pembroke Pines
<b>KPI: Wastewater quality ranking among select Broward cities</b>	
Utilities [Wastewater] Ensure the treatment plant operates at maximum efficiency to facilitate the environmentally sound disposal of wastewater.	• Carbonaceous Biochemical Oxygen Demand 5-Day (CBOD5) Effluent • Total Suspended Solids (TSS) Effluent
<b>KPI: Acres of parkland per 1,000 population ranked against the ten most populous Broward cities</b>	
Parks and Recreation 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	• Acres of parkland per 1,000 population

# Balanced Scorecard

As stated previously, the balanced scorecard model was adopted to execute, manage, and communicate the City’s strategy through setting priorities, allocating resources based on those priorities, and measuring the results. The City’s Balanced Scorecard, below, translates organization-wide strategies into organization-wide measures and targets. It is a composite index of 14 Key Performance Indicators (KPIs) that connect the City’s strategic objectives with departmental performance measures at a process level.

Strategic Objectives	Key Performance Indicators (KPIs)	Desired Direction	2023 Benchmark		2023 Actual		Score	Weight	Weighted score		
<b>(1) Promote health, safety &amp; welfare of the community.</b>											
Reduce crime	Crime rate per 100,000 population ranked against the ten most populous cities in Broward County	↓	(1)	2,397	(1)	1,601	(1)	77.7%	12.0%	9.3%	
Maintain effective fire control capabilities	Insurance Service Organization (ISO) evaluation compared with national cities with 24,999 or more population	↑	(2)	67.20		101.14		100.0%	12.0%	12.0%	
Increase social services to seniors (aged 60+)	Social service client-hours per each unduplicated client	↑	(3)	72.96	(3)	82.66	(3)	72.9%	4.0%	2.9%	
Provide high quality potable water	Potable water quality ranking among select Broward cities	=		52.3%		59.0%		79.0%	12.0%	9.5%	
<b>(2) Promote and pursue a positive economic environment.</b>											
Exceed County household income	Median household income ranked against the ten most populous cities in Broward County	↑		\$ 78,078		\$ 86,135		72.7%	4.0%	2.9%	
Maintain tax base	% change in taxable value in relation to other Broward County cities	↑		9.6%		8.4%		33.3%	8.0%	2.7%	
Maintain a low tax burden	Per Capita City Services Costs compared to prior years (in constant dollars)	↓	(4)	\$ 1,274	(4)	\$ 1,419	(4)	17.2%	4.0%	0.7%	
Foster business growth	Local Business Tax Revenue per capita	↑		\$ 22.61		\$ 19.17		27.3%	8.0%	2.2%	
<b>(3) Provide diverse recreational, educational, and cultural opportunities and maintain a full range of municipal services.</b>											
Improve academic performance at schools	City run Charter School FSA (Florida Standard Assessments) Scores ranking among Broward schools.	↑		55.2		74.3		90.4%	8.0%	7.2%	
<b>(4) Provide a positive work environment that encourages teamwork, initiative, productivity, and individual development.</b>											
Reduce employee turnover	% of FT employees retained after one year	↑		82.9%		92.9%		90.3%	4.0%	3.6%	
<b>(5) Commitment to excellence in leadership and management skills; instill confidence in integrity of City government.</b>											
Maintain sound financial stability	City underlying bond rating compared to peer cities in Broward County	↑		92.8%		92.0%		43.0%	8.0%	3.4%	
<b>(6) Preserve and promote the ecological and environmental quality within the City.</b>											
Preserve wetlands ecosystem & watershed	Comparison of licensed wetlands per total acres with other Broward County cities	=	(5)	2.0%	(5)	7.8%	(5)	94.8%	4.0%	3.8%	
Control the quality of the wastewater	Wastewater quality ranking among select Broward County cities	↑		53.3%		39.7%		32.1%	8.0%	2.6%	
Maintain at least seven acres of parkland per 1,000 population [excluding golf courses]	Acres of parkland per 1,000 population in relation to ten most populous Broward County cities	↑		5.45		6.12		67.0%	4.0%	2.7%	
<p>(1) Uses 2020 metrics. 2023 data is unavailable due to reporting transitioning to a new system.</p> <p>(2) While the rating is updated every five years, the benchmark will not be updated from 2005 due to data not being available.</p> <p>(3) Based on calendar year for Title IIIB and Title IIIE and July-June contract year for LSP.</p> <p>(4) Expenses exclude transfers, hurricane (FEMA-reimbursed) expenses, and a 2004 bond.</p> <p>(5) Updated 2023 information is not available, used 2018 data. Per Broward County, there are no significant changes.</p>								Overall Operating Performance Score		100.0%	65.5%

# Key Performance Indicators (KPIs)

Each KPI score was based on the City’s actual performance compared to a benchmark, which was either the average score of peer Cities, when sufficient data is available, or prior City performance. A standardized score, between 0 and 100, was calculated by determining the “z score,” which finds the difference between the City score and the benchmark and divides it by the standard deviation. The “z score” determines the standardized score.

The standardized score was then multiplied by the respective weight factor (assigned by City Commission to reflect relative importance) to determine the weighted score, which is the basis of the City’s overall operating performance score. The target is to exceed the prior year’s operating performance score. Changes in the overall score can be investigated on an individual KPI level. At this point, although the City’s scorecard is comprised of 14 KPIs, historical data is only available for the following six KPIs which are analyzed below.

**Benchmark:** 2,397 (average crime rate per 100,000 population for ten most populous Broward cities during calendar year 2020).

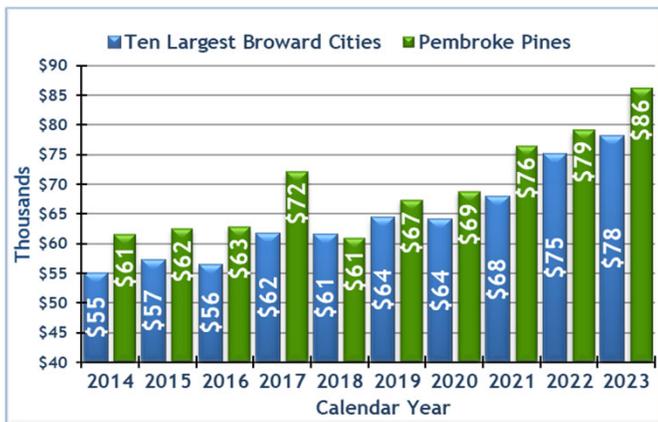
**Analysis:** The City’s 2020 crime rate of 1,601 per 100,000 residents reduced by 27.3 percentage points, while the rate reduced for the ten most populous cities by 21.3 percentage points. The City remained at the 3<sup>rd</sup> lowest crime rate among the ten most populous Broward County cities, behind Miramar (1,331) and Coral Springs (1,414).

## Crime Rate per 100,000 Population



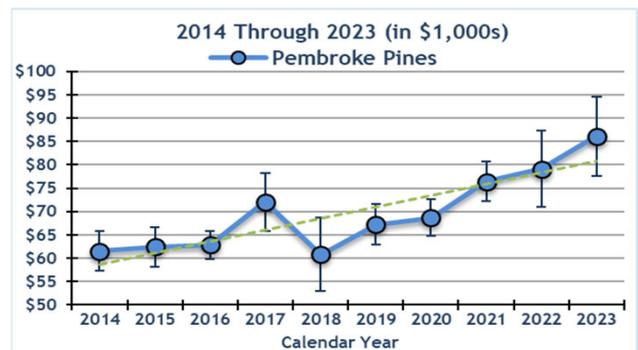
**Benchmark:** \$78,078 (median household income for 10 most populous Broward cities in 2023.)

## Median Household Income Compared to Ten Most Populous Cities in Broward County



**Analysis:** Since 2002 the median household income (in constant dollars) for Pembroke Pines was on average 12.2% greater than the average of the ten most populous cities in Broward County. According to the 2023 survey, the City’s median household income increased by 8.83% while the County grew by 5.0% and the top ten cities increased by 4.1%.

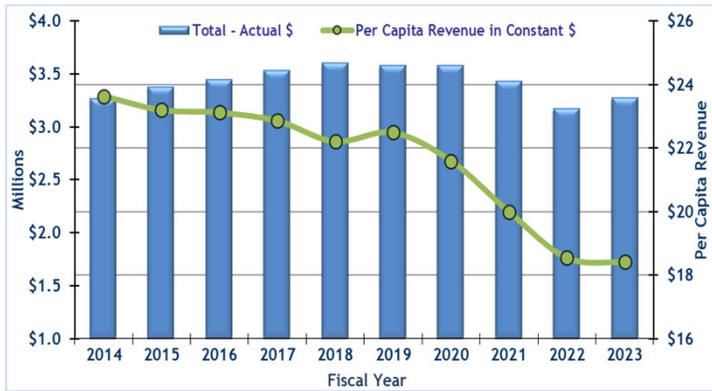
## City Median Household Income and Trend



Over the last ten years, the County has experienced an increase in annual compound growth rate of 3.74%. In addition, the City of Pembroke Pines has experienced an annual compound growth rate of 3.43%; compared to the 3.60% growth rate of the ten most populous cities. The 2023 Margin of Error was +/- \$8,527.

# Key Performance Indicators (KPIs) continued

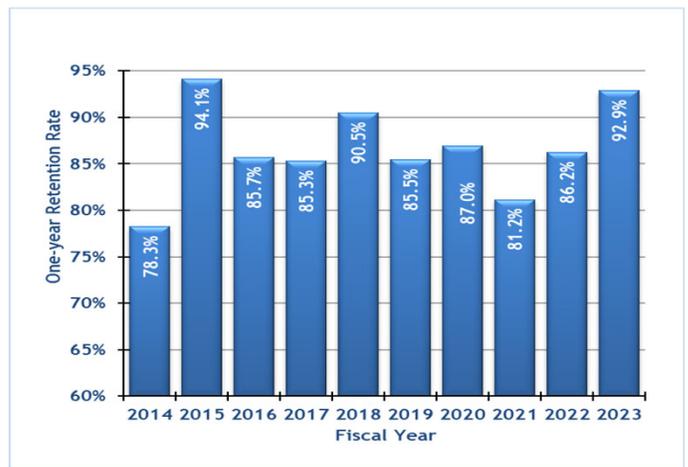
## Change in Local Business Tax Revenue



**Benchmark:** \$22.61 (Average per capita revenue since 1982-83 in constant 2023 dollars)

**Analysis:** Local business tax rates have not changed since their introduction. Since 2014 population growth averaged 8.4% and revenue (in constant 2023 dollars) decreased by 15.5%, increase in CPI Index was 18.8%.

## Percentage of Full-Time Employees Retained after One Year



**Benchmark:** 82.88% (Average City retention rate since 1997-1998)

**Analysis:** The average retention rate improved significantly after transition of public safety dispatch to Broward County in 2014.

## Per Capita City Operating Costs (in FY 2023 Constant Dollars)



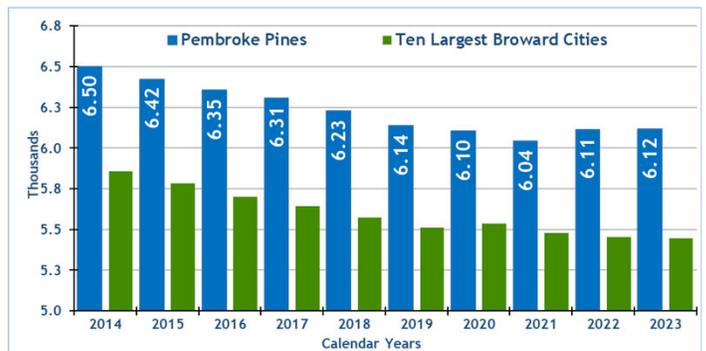
**Benchmark:** Since Fiscal Year 1996 the average per capita cost of City operations has been \$1,274 in current (FY 2023) dollars.

**Analysis:** Per capita services cost grew by \$433 over the past ten years. After adjusting for inflation, the increase was \$72.

**Benchmark:** 5.45 acres of parkland per 1,000 population for the ten most populous Broward cities for fiscal year 2022-23.

**Analysis:** In 2014, Pembroke Pines' acres of parkland per 1,000 population was 11.0% above the ten most populous Broward cities. In 2023, it was 12.3% above as it accounted for 13.8% and 11.7% of the growth in parkland acres and population, respectively. This calculation is based on 2023 acreage data adjusted for population yearly.

## Acres of Parkland per 1,000 Population



# Department Performance Measures Report

The Department Performance Measures Report below shows the actual and targets in the context of the City goals and the KPIs.

## Police

City Goal: (1) Promote health, safety, and welfare of the community. KPI: Crime rate per 100,000 population ranked against the ten most populous cities in Broward County	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
Measurement Type: <b>Outputs</b>						
Calls for service per 1,000 resident population	↓ 468	550	500	550	525	526
Measurement Type: <b>Effectiveness</b>						
Clearance rate for Part I offenses <sup>(1)</sup>	↑ 12%	25%	14%	25%	25%	25%
<b>Number of occurrences for the following types of offenses during</b>						
Murder	↓ 1	0	2	0	0	0
Forcible rape	↓ 22	15	8	15	15	15
Robbery	↓ 40	75	45	75	60	75
Aggravated assault	↓ 118	175	146	200	175	200
Burglary	↓ 136	300	144	250	250	250
Larceny	↓ 2,127	2,500	2,155	2,500	2,500	2,500
Motor vehicle theft	↓ 301	250	285	250	250	250
Crime index (summation of occurrences)	↓ 2,745	3,500	2,785	3,290	3,290	3,290
Crime rate (per 100,000)	↓ 1,607	2,500	1,626	2,000	1,921	1,921

<sup>(1)</sup> Consists of homicides, rapes, robberies, assaults, burglaries, auto thefts, and

City Goal: (2) Promote and pursue a positive economic environment. KPI: % change in taxable value in relation to other Broward County cities	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
Measurement Type: <b>Effectiveness</b>						
% of cases closed prior to Code Board and/or Special Master hearing	↑ 78%	80%	70%	80%	80%	80%

## Fire

City Goal: (1) Promote health, safety, and welfare of the community. KPI: Insurance Service Organization (ISO) evaluation compared with national cities with 24,999 or more population	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
Measurement Type: <b>Efficiency</b>						
Average unit response time from en route to arrival (in minutes)	↓ 4.40	<4.00	4.29	<4.00	<4.00	<4.00
% of unit response time less than 6 minutes	↑ 82.00%	>90.00%	84.47%	>90.00%	>90.00%	>90.00%
Measurement Type: <b>Effectiveness</b>						
Number of public education participation and social media interactions	↑ 472,105	182,075	650,671	200,000	250,000	750,000

## Community Services

City Goal: (1) Promote health, safety, and welfare of the community. KPI: Social service client hours per each unduplicated client	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
Measurement Type: <b>Outputs</b>						
Number of unduplicated clients	↑ 641	2,000	764	1,800	1,800	1,500
Units of service (services covered by OAA Title IIIB and IIIE Grants)	↑ 57,476	73,441	63,151	74,136	72,444	72,423

## Finance

City Goal: (5) Commitment to excellence in leadership and management skills; instill confidence in integrity of City government. KPI: City's underlying bond rating compared to peer cities in Broward	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
Measurement Type: <b>Effectiveness</b>						
Number of annual consecutive awards for Certificate of Achievement for Excellence in Financial Reporting from GFOA	↑ 38	38	39	39	40	41
Number of annual consecutive Distinguished Budget Presentation Awards from GFOA	↑ 25	25	26	26	27	28

# Department Performance Measures Report (continued)

## City Manager

City Goal: (2) Promote and pursue a positive economic environment. KPI: Median household income ranked against the ten most populous cities in Broward County Measurement Type: Efficiency	2021-22		2022-23		2023-24	2024-25	
	Actual	Goal	Actual	Goal	Goal	Goal	
Adopted millage rate compared to rolled-back operating millage rate	↓	4.34%	3.00%	8.97%	3.00%	3.00%	3.00%
Per Capita City Service Cost compared to prior years * Percent annual change in per capita Florida personal income.	↓	\$1,237	\$1,000	\$1,428	\$1,000	\$1,000	\$1,000

City Goal: (3) Provide diverse recreational, educational, and cultural opportunities and maintain a full range of municipal services. KPI: City run Charter School FSA (Florida Standards Assessments) Scores ranking among Broward schools Measurement Type: Effectiveness	2021-22		2022-23		2023-24	2024-25	
	Actual	Goal	Actual	Goal	Goal	Goal	
Charter School FSA Scores for:							
Elementary School	↑	72%	68%	74%-A	N/A	77%	79%-A
Middle School	↑	72%	76%	77%-A	N/A	81%	83%-A
High School	↑	71%	73%	76%-A	N/A	79%	81%-A
FSU Elementary	↑	70%	75%	70%-A	N/A	76%	78%-A

N/A - Not available due to COVID-19 or did not opt in for FSA Testing

City Goal: (5) Commitment to excellence in leadership and management skills; instill confidence in integrity of City government. KPI: City's underlying bond rating compared to peer cities in Broward Measurement Type: Effectiveness	2021-22		2022-23		2023-24	2024-25	
	Actual	Goal	Actual	Goal	Goal	Goal	
Unassigned Fund Balance as a % of annual General Fund expenditures ^	↑	25.0%	28.0%	22.0%	28.0%	28.0%	28.0%
Total direct debt as a % of property market value	=	1.6%	3.0%	1.4%	3.0%	3.0%	3.0%
Debt service as a % of General Fund expenditures	↓	12%	15%	11%	15%	15%	15%
% of principal retired in 10 years	↑	67%	45%	73%	45%	45%	45%
Direct debt per capita	↓	\$1,543	\$2,025	\$1,458	\$2,025	\$2,025	\$2,025

^ 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.

## City Clerk

City Goal: (2) Promote and pursue a positive economic environment. KPI: Local business tax revenue per capita Measurement Type: Effectiveness	2021-22		2022-23		2023-24	2024-25	
	Actual	Goal	Actual	Goal	Goal	Goal	
Local business tax revenue per capita (in constant dollars)	↑	\$18.55	\$21.00	\$19.17	\$21.00	\$21.00	\$21.00

## Human Resources

City Goal: (4) Provide a positive work environment that encourages teamwork, initiative, productivity, and individual development. KPI: % of FT employee retention after one year from hire Measurement Type: Effectiveness	2021-22		2022-23		2023-24	2024-25	
	Actual	Goal	Actual	Goal	Goal	Goal	
% of FT employees retained after one year from hire	↑	86.2%	95.0%	92.9%	80.0%	80.0%	95.0%

# Department Performance Measures Report (continued)

## Utilities

City Goal: (1) Promote health, safety, and welfare of the community.		2021-22		2022-23		2023-24	2024-25
KPI: Potable water quality ranking among select Broward cities		Actual	Goal	Actual	Goal	Goal	Goal
Measurement Type: Effectiveness							
Finished Water Quality:							
pH	↑	9.00	<9.50	9.08	<9.50	<9.50	<9.50
(County standard 6.5 - 9.1 or higher)							
Total Residual Chlorine	↓	3.75	<4.00	3.75	<4.00	<4.00	<4.00
(County standard 4.0 or lower)							
Color	↓	6.00	<15.00	6.18	<15.00	<15.00	<15.00
(County standard 15.0 or lower)							
Fluoride ASF	↓	0.69	<0.80	0.66	<0.80	<0.80	<0.80
(County Standard 0.8 or lower)							
Turbidity NTU (Nephelometric Turbidity Unit)	↓	0.16	<1.00	0.09	<1.00	<1.00	<1.00
(County standard 1.0 or lower)							
Iron Fe-	↓	0.06	<0.30	0.07	<0.30	<0.30	<0.30
(County standard 0.3 or lower)							

City Goal: (6) Preserve and promote the ecological and environmental quality within the City.		2021-22		2022-23		2023-24	2024-25
KPI: Wastewater quality ranking among select Broward cities		Actual	Goal	Actual	Goal	Goal	Goal
Measurement Type: Effectiveness							
CBOD5 (Carbonaceous Biochemical Oxygen Demand 5-Day) Effluent	↓	7.08	<20.00	6.06	<20.00	<20.00	<20.00
(County standard 20 or lower)							
TSS (Total Suspended Solids) Effluent	↓	10.47	<20.00	11.49	<20.00	<20.00	<20.00
(County standard 20 or lower)							

KPI: Comparison of licensed wetlands per total acres with other Broward County cities		2021-22		2022-23		2023-24	2024-25
		Actual	Goal	Actual	Goal	Goal	Goal
Measurement Type: Effectiveness							
Licensed wetland acres in Pembroke Pines	↑	698	698	597	698	698	597

## Recreation and Cultural Arts

KPI: Acres of parkland per 1,000 population compared to the ten most populous cities in Broward County		2021-22		2022-23		2023-24	2024-25
		Actual	Goal	Actual	Goal	Goal	Goal
Measurement Type: Effectiveness							
Acres of parkland per 1,000 population	↑	6.11	7.00	6.12	7.00	7.00	7.00

### Projected Changes in Fund Balances - All Funds

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

**Notes:**

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

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

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

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

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

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

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

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

## Expenditure Category Matrix For 2024-25 Budget

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

## Expenditure Category Matrix For 2024-25 Budget

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

## Expenditure Category Matrix For 2024-25 Budget

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

**City of Pembroke Pines, Florida**  
**Transfers Matrix 2024-25 Budget**

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

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

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

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

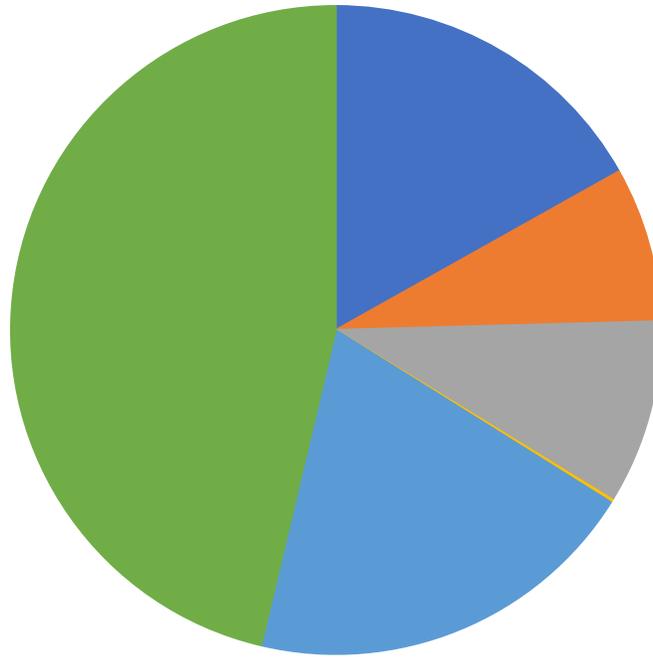
#### Notes:

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

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

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

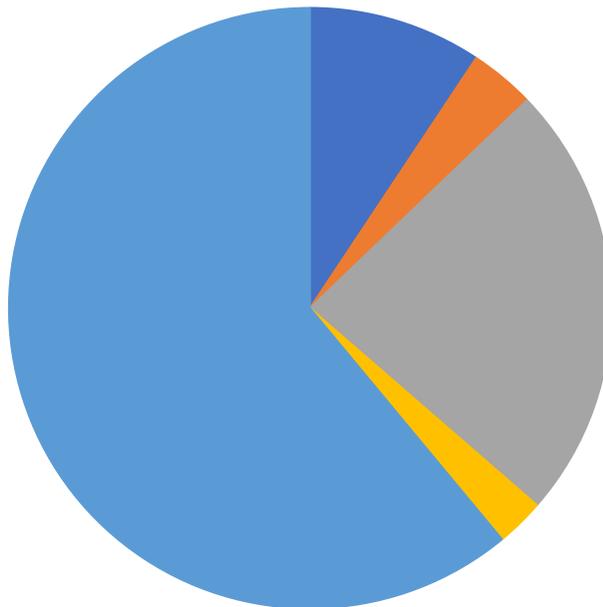
### General Fund Revenues



Taxes	
Ad Valorem Taxes	101,737,188
Utility Taxes	16,958,751
Insurance Premium Taxes	4,122,850
Local Business Tax	3,446,000
<b>Taxes</b>	<b>\$ 126,264,789</b>

- Charges for Services
- Intergovernmental Revenue
- Miscellaneous Revenues
- Other
- Permits, Fees & Assessments
- Taxes

### General Fund Expenditures



Public Safety	
Police	100,184,664
Fire/Rescue	66,188,672
<b>Public Safety</b>	<b>\$ 166,373,336</b>

- Culture and Recreation
- Economic Environment
- General Government
- Other
- 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.

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

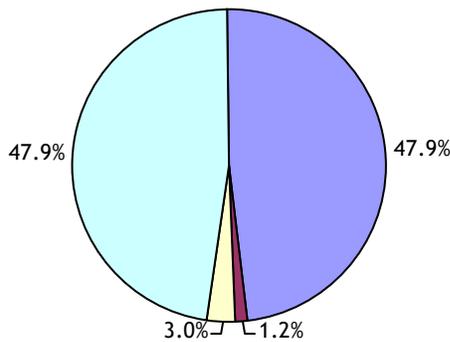
**Notes:**

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

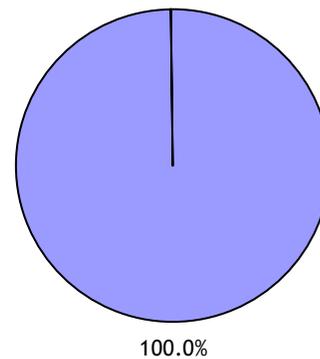
In 2022-23, fund balance decreased by \$2.7 million or 18.1% as the sinking fund was used to pay the debt service on the 2016 Public Improvement Revenue Refunding (PIRR) Bonds.

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

**Revenues**



**Expenditures**



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

- Debt Service

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

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

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

**Notes:**

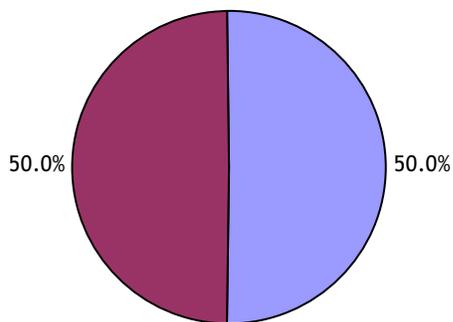
The Municipal Construction Fund is established on a project-length basis that spans multiple fiscal years and is used to account for revenues and expenditures during the construction or acquisition of major capital facilities and projects. The fund is financed mainly by market borrowings and negotiated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

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

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

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

**Revenues**



■ Miscellaneous Revenues

■ Other Sources

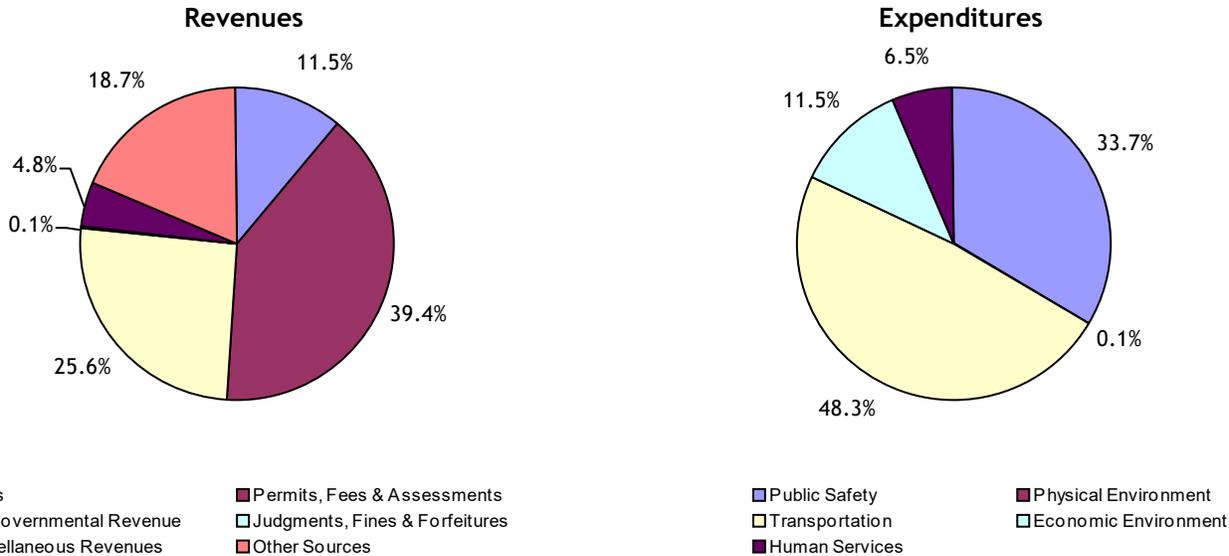
**Projected Changes in Fund Balances - Other Governmental Funds**

"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.

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

**Notes:**

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



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

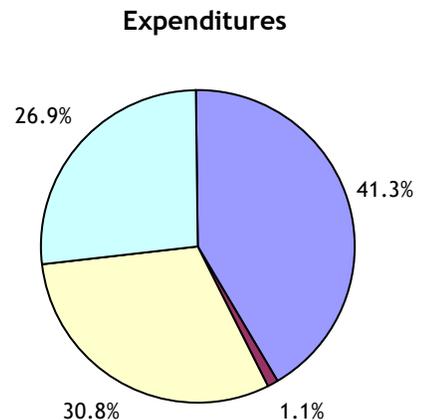
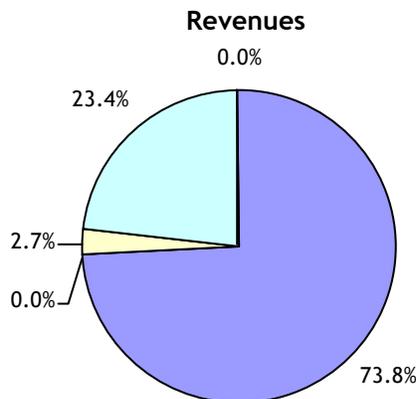
The Utility Fund accounts for all revenues and expenditures related to water and sewer services, including, but not limited to, administrative operations, maintenance, billing, and collection.

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

**Notes:**

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

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



- Charges for Services
- Intergovernmental Revenue
- Utility Administration
- Debt Service
- Miscellaneous Revenues
- Other Sources
- Sewer-Wastewater Services
- Water Utility Services
- Permits, Fees & Assessments

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

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

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

**Notes:**

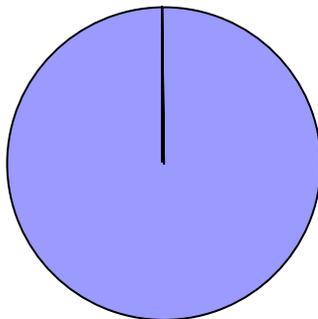
In 2021-22, fund balance decreased by \$392K mainly due to expenditure budget savings for \$74K and revenue budget shortfall of \$467K.

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

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

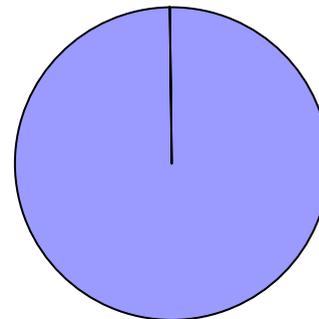
**Revenues**

0.0%



99.9%

**Expenditures**



100.0%

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

- Garbage/Solid Waste Control Services

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

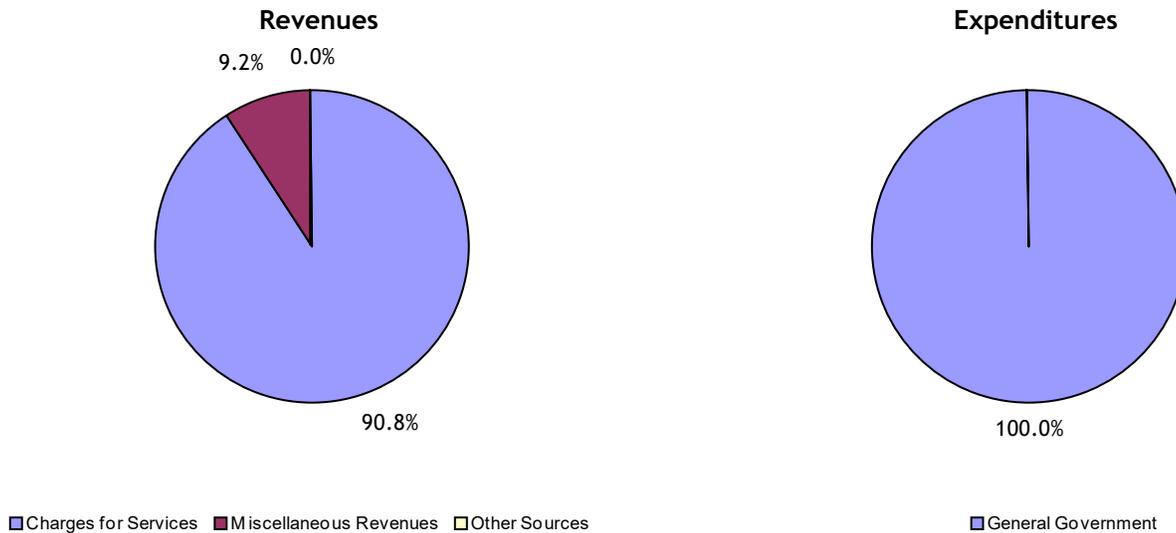
The Public Insurance Fund accounts for the receipt of intra-governmental revenues, premium payments from employees, and the payment of expenditures related to the City's self-insurance program.

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

**Notes:**

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

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



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

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

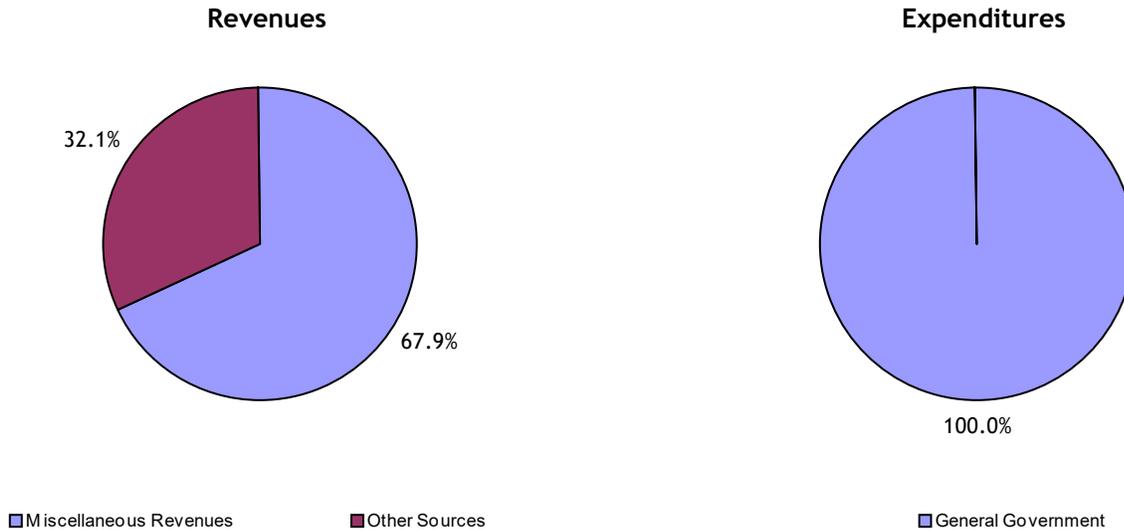
		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	% of Total	% Change from 2023-24
Beginning Fund Balance	\$	236,035,225	196,432,476	210,432,024	214,126,977		
<b>Revenues/Sources</b>							
Investment Income		(36,833,543)	17,372,600	13,930,000	23,276,000	164.2%	67.1%
Miscellaneous Revenues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

**Notes:**

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

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

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



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

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

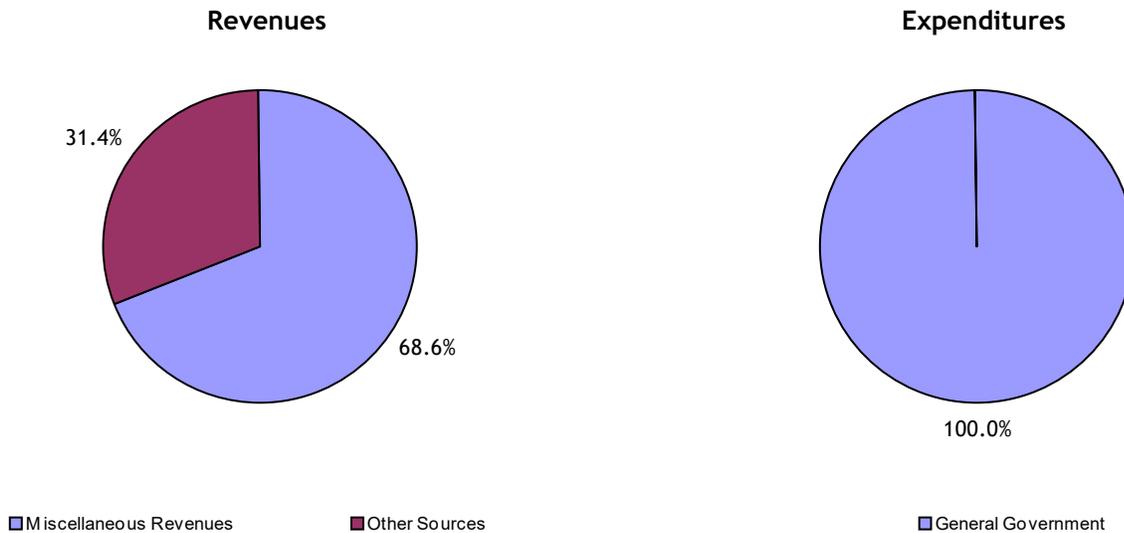
	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	% of Total	% Change from 2023-24
Beginning Fund Balance	\$ 871,502,793	765,837,403	836,967,090	874,779,711		
<b>Revenues/Sources</b>						
Investment Income	(93,557,088)	86,416,038	61,900,000	64,082,081	111.4%	3.5%
Miscellaneous Revenues	35,378,802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

**Notes:**

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

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

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



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

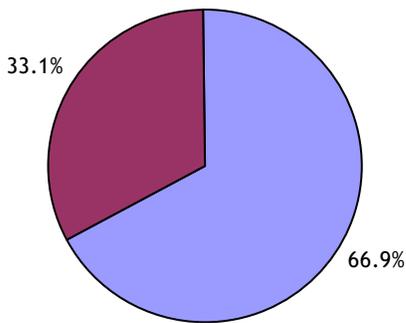
This fund accounts for the accumulation of resources for the payment of health and life insurance benefits to retirees. The City's contribution represents the amount required to maintain the actuarial soundness of the plan as calculated annually using an investment-return assumption.

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

**Notes:**

Per the GASB accounting standards required for governmental entities, the City is required to fund its health and life insurance costs for retirees over the working life of the employee, similar to that of a pension fund. The plan includes employees of the City's Charter Schools. The Other Post Employment Benefits (OPEB) Fund remains a relatively young plan, which explains why current claims are lower than the contributions being made into the plan. All full-time City employees (excluding instructional Charter School employees) are eligible to participate in the retiree health insurance plan. General bargaining employees hired after 5/1/2005 participate at their own expense. General bargaining employees hired prior to 5/1/2005 who retire after 6/30/2010 at age 55 with 10 years of service are eligible for a health insurance subsidy of \$5 per month for each year of eligible service. Full-time police employees hired on or after 10/1/2006 and fire employees hired after 4/1/06 are eligible for coverage at their own expense. Retired full-time instructional Charter School employees participate in the plan at their own expense. All full-time City employees, excluding those from the Early Development Center and the Charter Schools, are eligible for retiree life insurance. However, police employees hired on or after 5/1/2010 and general employees hired on or after 2/1/2010 are not. In 2021-22, fund balance decreased by \$14.9 million or 11.1%. Decrease in related to \$16.0 million in revenue shortfall & \$1.0 million in expense savings. In 2022-23, fund balance increased by \$17.0 million related to \$16.1 million in revenue budget surplus & \$873K in expense savings. In 2024-25, fund balance is projected to increase by \$17.4 million or 11.9%. Excess/(Deficit) within this Fund is not visible for Budget Years since Total Revenue/Sources includes all Funding So

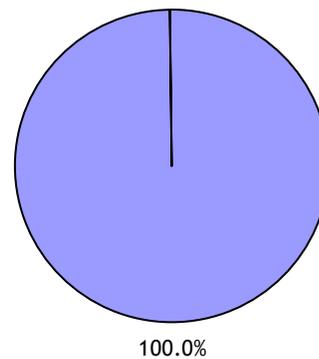
**Revenues**



■ Miscellaneous Revenues

■ Other Sources

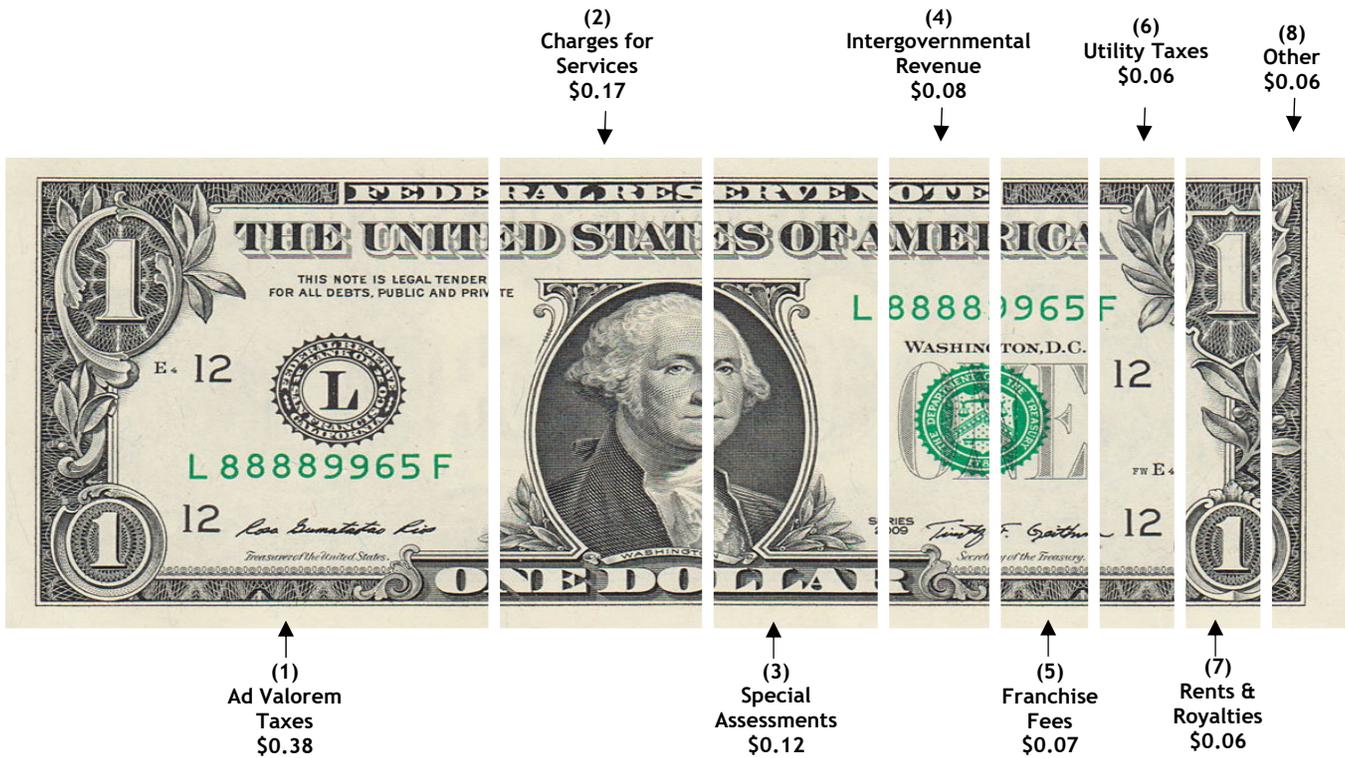
**Expenditures**



■ General Government

# SOURCE OF REVENUE DOLLARS: GENERAL FUND

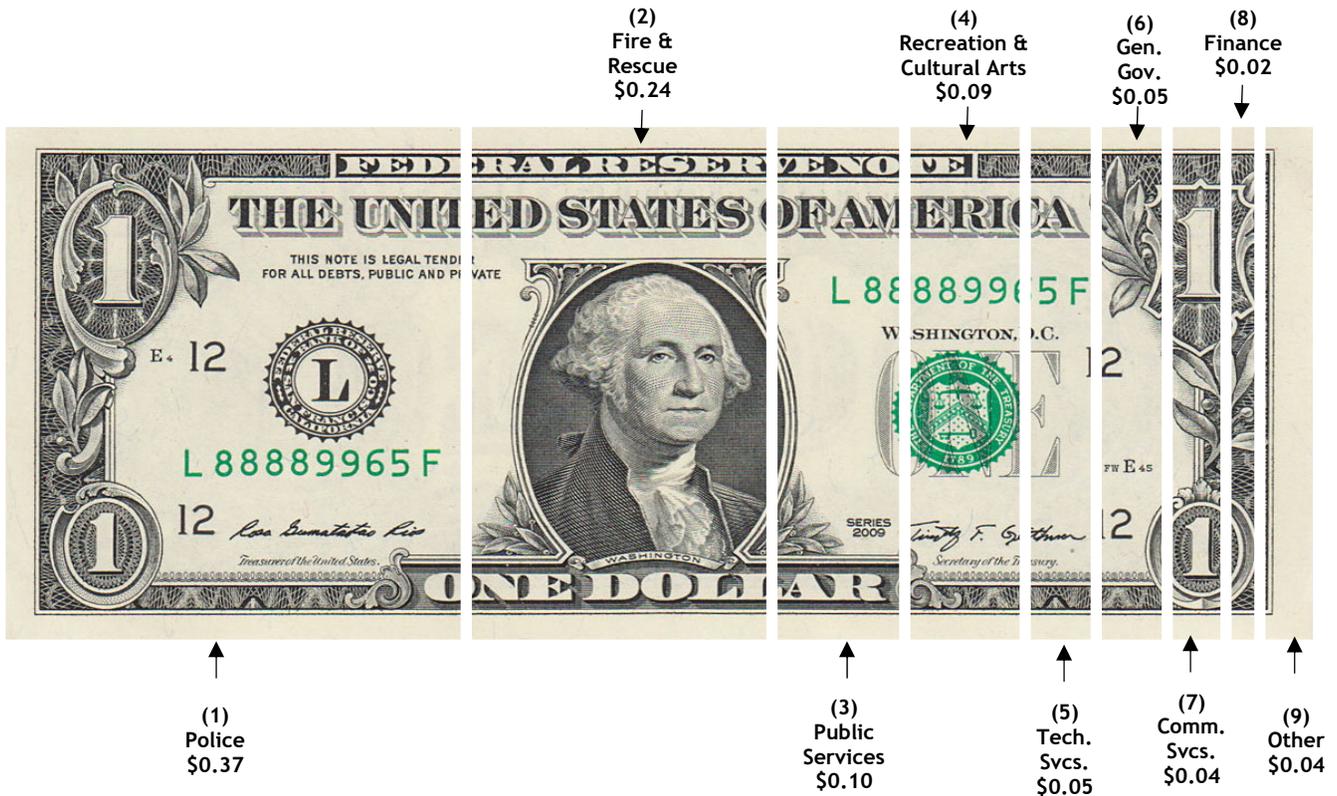
## Budget 2024-25



### GENERAL FUND REVENUES (including other sources)

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

## USE OF REVENUE DOLLARS: GENERAL FUND Budget 2024-25



## GENERAL FUND EXPENDITURES (including transfers out)

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

# CITY COMMISSION

## Mission

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

## Goals

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

## Objectives

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

## Major Functions & Activities

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

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

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

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

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

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

## Budget Highlights

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

## Accomplishments

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

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

# CITY COMMISSION

## Performance Measures

	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal

## Outputs

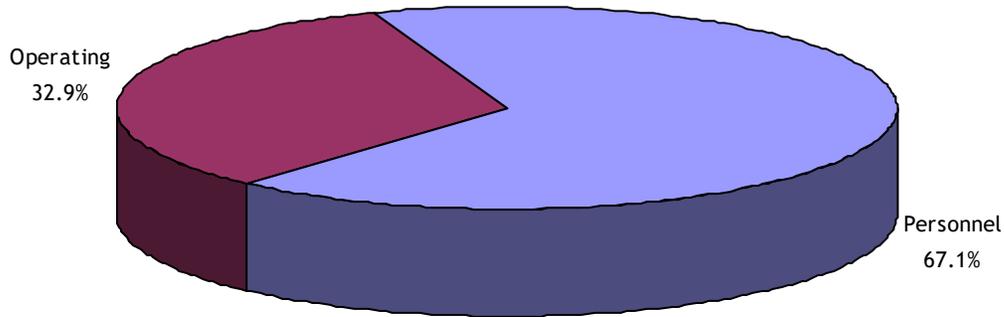
Number of ordinances adopted during the year	32	30	13	30	30	30
Number of resolutions adopted during the year	32	50	29	55	52	45

# CITY COMMISSION

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

# CITY COMMISSION

## Expenditure Category



Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 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
<b>Total</b>					
	Full-time	1	1	1	1
	Part-time	6	6	6	6

# CITY MANAGER

## Mission

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

## Goals

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

## Objectives

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

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

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

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

## Major Functions & Activities

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

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

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

## Budget Highlights

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

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

## Accomplishments

Negotiated contracts with all bargaining units.

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

Closed on the sale of various properties.

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

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

# CITY MANAGER

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of resolutions reviewed	35	45	39	40	40	40
Number of ordinances reviewed	34	30	14	55	60	50
<b>Effectiveness</b>						
% of General Fund actual revenues to budgeted revenues	91.4%	100.0%	88.4%	100.0%	100.0%	100%
% of General Fund actual expenditures to budgeted expenditures	96.4%	100.0%	103.8%	100.0%	100.0%	100%
Total direct debt as a % of property market value	1.6%	3.0%	1.4%	3.0%	3.0%	3.0%
Debt service as a % of General Fund expenditures	12%	15%	11%	15%	15%	15%
Direct debt per capita	\$1,543	\$2,025	\$1,458	\$2,025	\$2,025	\$2,025
% of principal retired in 10 years	67%	45%	73%	45%	45%	45%
Unassigned Fund Balance as a % of annual General Fund expenditures <sup>^</sup>	25.0%	28.0%	22.0%	28.0%	28.0%	28.0%
City run Charter School FSA/FAST Scores-Ratings for:						
Elementary School	72%	68%	74%-A	N/A	77%	79%-A
Middle School	72%	76%	77%-A	N/A	81%	83%-A
High School	71%	73%	76%-A	N/A	79%	81%-A
FSU Elementary	70%	75%	70%-A	N/A	76%	78%-A
<b>Efficiency</b>						
Adopted millage rate compared to rolled-back operating millage rate	4.34%	3.00%	9.06%	3.00%	3.00%	3.00%
Per Capita City Service Cost compared to prior years	\$1,237	\$1,000	\$1,428	\$1,000	\$1,000	\$1,000

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

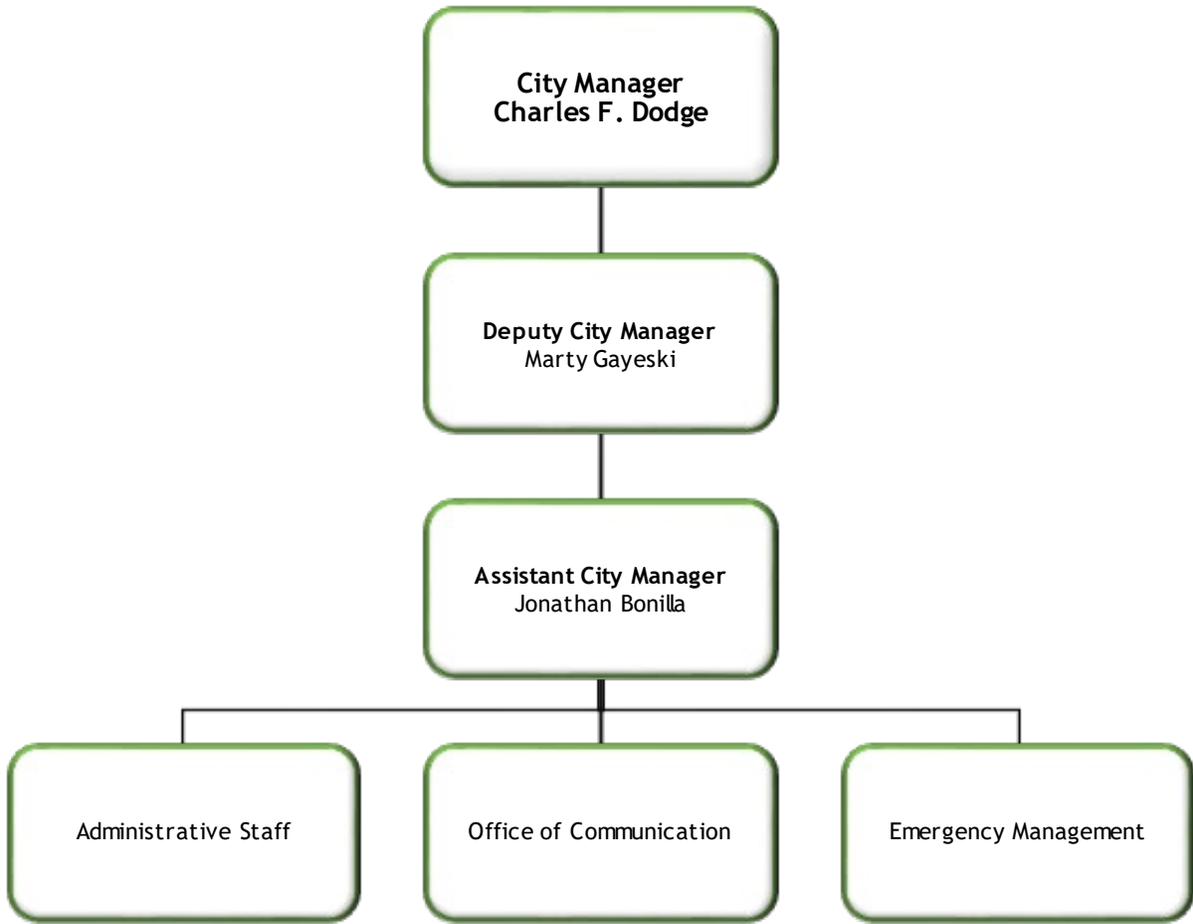
N/A - 2022-23 - On March 15, 2022, Florida Governor Ron DeSantis signed SB1048 eliminating student assessments including but not limited to the Florida Standards Assessments (FSA) replacing them with a progress monitoring system starting 2022-23 academic school year.

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

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

# CITY MANAGER

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



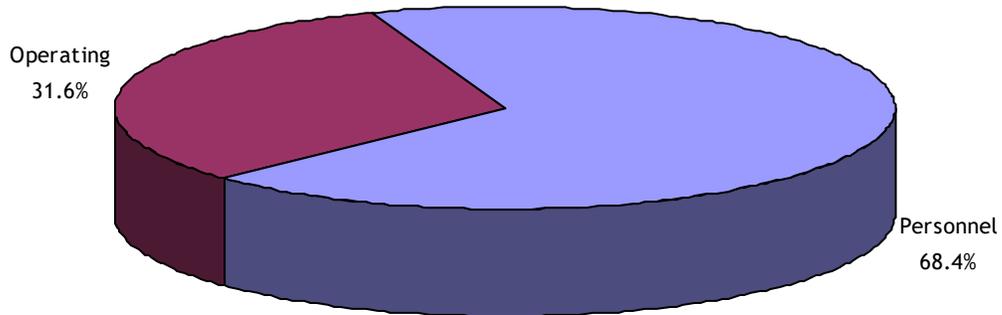
# CITY MANAGER

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Charges for Services		12,995	27,070	13,000	-
<b>Revenue Total</b>	<b>\$</b>	<b>12,995</b>	<b>27,070</b>	<b>13,000</b>	<b>-</b>

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

# CITY MANAGER

## Expenditure Category



Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 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
<b>Total</b>		<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
	Full-time				
	Part-time	-	-	-	-

# PLANNING AND ECONOMIC DEVELOPMENT

## Mission

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

## Goals

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

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

## Objectives

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

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

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

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

Prepare updates as needed to the water supply

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

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

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

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

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

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

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

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

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

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

# PLANNING AND ECONOMIC DEVELOPMENT

Support businesses throughout the development process.

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

Review and permit tree relocation and/or removal permits.

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

## Major Functions & Activities

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

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

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

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

Emphasizes redevelopment activities and associated studies and document preparation.

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

Provides support to the City's business community.

## Budget Highlights

The FY 2024-25 budget includes the following:

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

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

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

Coordinate updates to the City's Comprehensive plan.

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

Process in excess of 400 Certificate of Use Applications.

## Accomplishments

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

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

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

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

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

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

## PLANNING AND ECONOMIC DEVELOPMENT

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

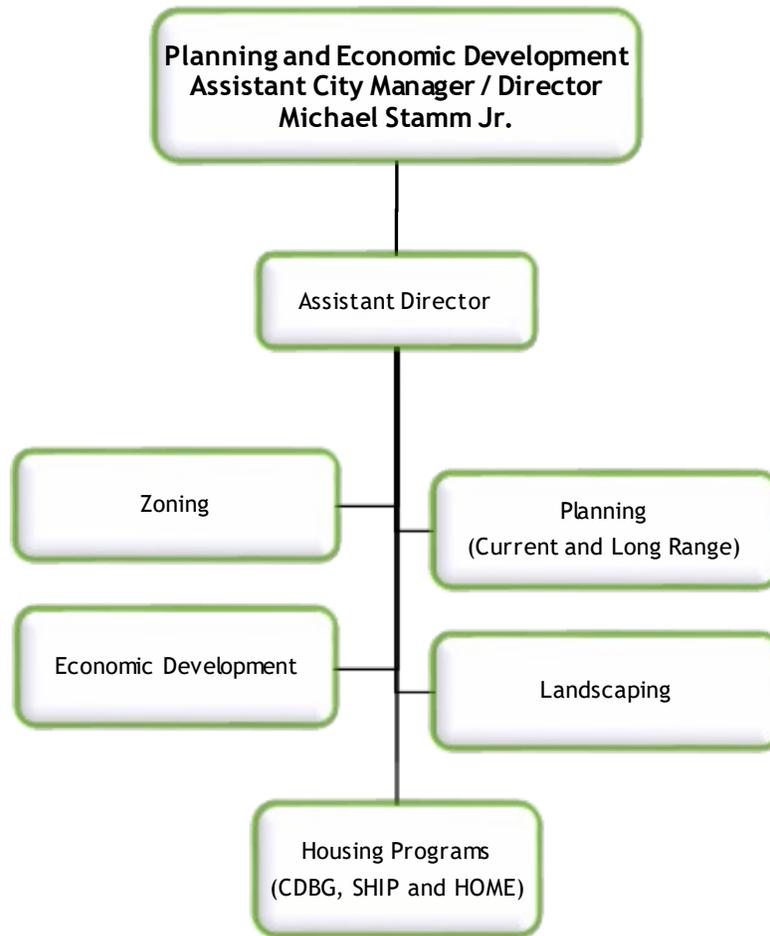
Participated in numerous townhall meetings to gather community input about issues impacting the City.

# PLANNING AND ECONOMIC DEVELOPMENT

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

# PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT

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



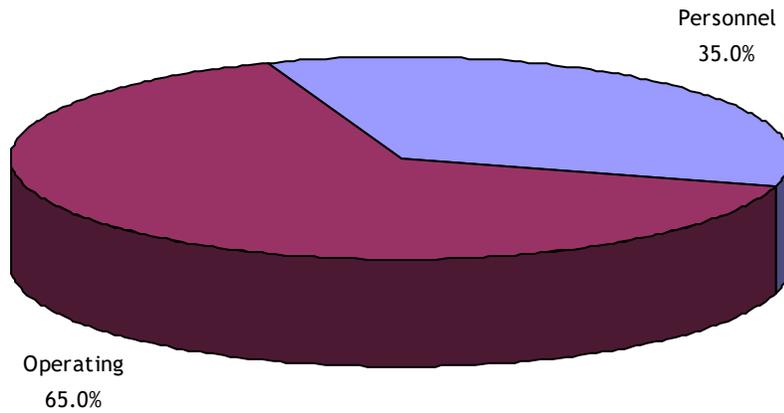
## PLANNING AND ECONOMIC DEVELOPMENT

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Building Permits		299,245	286,892	190,500	224,000
Charges for Services		283,216	199,457	197,970	198,900
<b>Revenue Total</b>	<b>\$</b>	<b>582,461</b>	<b>486,349</b>	<b>388,470</b>	<b>422,900</b>
<b>Expenditure Category</b>					
<b>Personnel</b>					
Salary		402,018	435,351	389,979	405,808
Benefits		273,489	328,717	180,722	181,059
<b>Personnel Total</b>		<b>675,507</b>	<b>764,069</b>	<b>570,701</b>	<b>586,867</b>
<b>Operating</b>					
Professional Services		26,625	-	25,000	25,000
Other Services		422,267	493,170	750,191	799,786
Travel Per Diem		6	-	4,400	4,200
Communication Services		1,299	1,299	2,350	2,550
Freight & Postage Services		42	-	1,000	1,000
Rentals and Leases		680	958	7,000	5,500
Insurance		-	213	-	500
Repair and Maintenance Services		1,147	1,453	8,700	7,650
Printing and Binding		1,481	1,532	1,500	1,500
Promotional Activities		29,186	127,489	180,056	200,250
Other Current Charges and Obligations		8,977	773	7,000	8,500
Office Supplies		2,251	1,661	5,000	4,500
Operating Supplies		755	769	24,350	22,950
Publications and Memberships		642	2,621	4,665	5,800
<b>Operating Total</b>		<b>495,355</b>	<b>631,936</b>	<b>1,021,212</b>	<b>1,089,686</b>
<b>Debt Services</b>					
Principal Payments		-	2,336	-	-
<b>Debt Services Total</b>		<b>-</b>	<b>2,336</b>	<b>-</b>	<b>-</b>

# PLANNING AND ECONOMIC DEVELOPMENT

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

## Expenditure Category



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

# TECHNOLOGY SERVICES

## Mission

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

## Goals

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

jobs effectively.

## Objectives

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

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

## Major Functions & Activities

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

### ~ PROJECT MANAGEMENT:

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

### ~ SYSTEM DEVELOPMENT:

All programming and application development.

# TECHNOLOGY SERVICES

## ~ TECHNICAL SERVICES:

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

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

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

## Budget Highlights

The FY 2024-25 Adopted Budget decreased by \$1.1 million, or 6.7%, compared to the FY 2023-24 working budget. The decrease is attributable to a \$2.1 million decrease in capital expenditures, partially offset by increases of \$0.6 million in non-capital equipment, software, and software licensing renewals, \$0.3 million in other contractual services, and \$0.2 million in repairs and maintenance.

The FY 2024-25 budget includes the following:

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

Future upgrades to the City's Enterprise Resource Planning System (ERP) by Tyler Technologies in order to bring improvements that can enhance efficiency, productivity, and user experience.

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

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

## Accomplishments

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

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

- Surveillance Infrastructure: reduced the

## TECHNOLOGY SERVICES

number of end-of-life (EOL) cameras by 80% through the installation of new, advanced cameras. This modernization enhanced the City's surveillance capabilities, ensuring comprehensive coverage and bolstering our ability to monitor critical areas effectively.

- **Data Recording Capabilities:** upgraded QUMULO server and purchased additional data recording servers. QUMULO upgrade increased the City's camera network and expanded City's recording capabilities, facilitating better analysis and response to security incidents across the City.
- **Access Control Systems:** upgraded City Center and Public Services to LENEL Access control system. LENEL system provides enhanced control over access to City facilities and streamlines operations by enabling the use of a single access card.
- **Campus Surveillance:** upgraded Academic Village Charter Schools fiber optic footprint. Upgrade facilitated the addition of exterior cameras, effectively increasing the coverage area of the campus surveillance system and ensuring a safer environment for students, faculty, and staff.

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

- **Gathering Photometric data** for all light poles in the city to determine and improve the safety of public areas and neighborhoods by adhering to CPTED (Crime Prevention Through Environmental Design) guidelines and determining levels of service throughout the city, especially in areas where crime is more prevalent.
- **In coordination with FTC GIS consulting:**
  - a. Created a breaks and leaks application which allows field crew members to immediately report any changes in city owned pipes as well as flag them for inspection, removal, or maintenance.
  - b. Verifying the location and creating digital records of all City owned utilities assets including but not limited to manholes, air release valves, water meters, generators and pipelines.

c. Updating all Utilities asset information and correcting previously incorrect location data.

d. Performing GIS data collection and support work to assist in the creation of a water main failure predictive analysis. Which helped Utilities determine which areas of the city should be prioritized for water pipe replacement and other maintenance needs.

e. Fire Hydrant Inventory

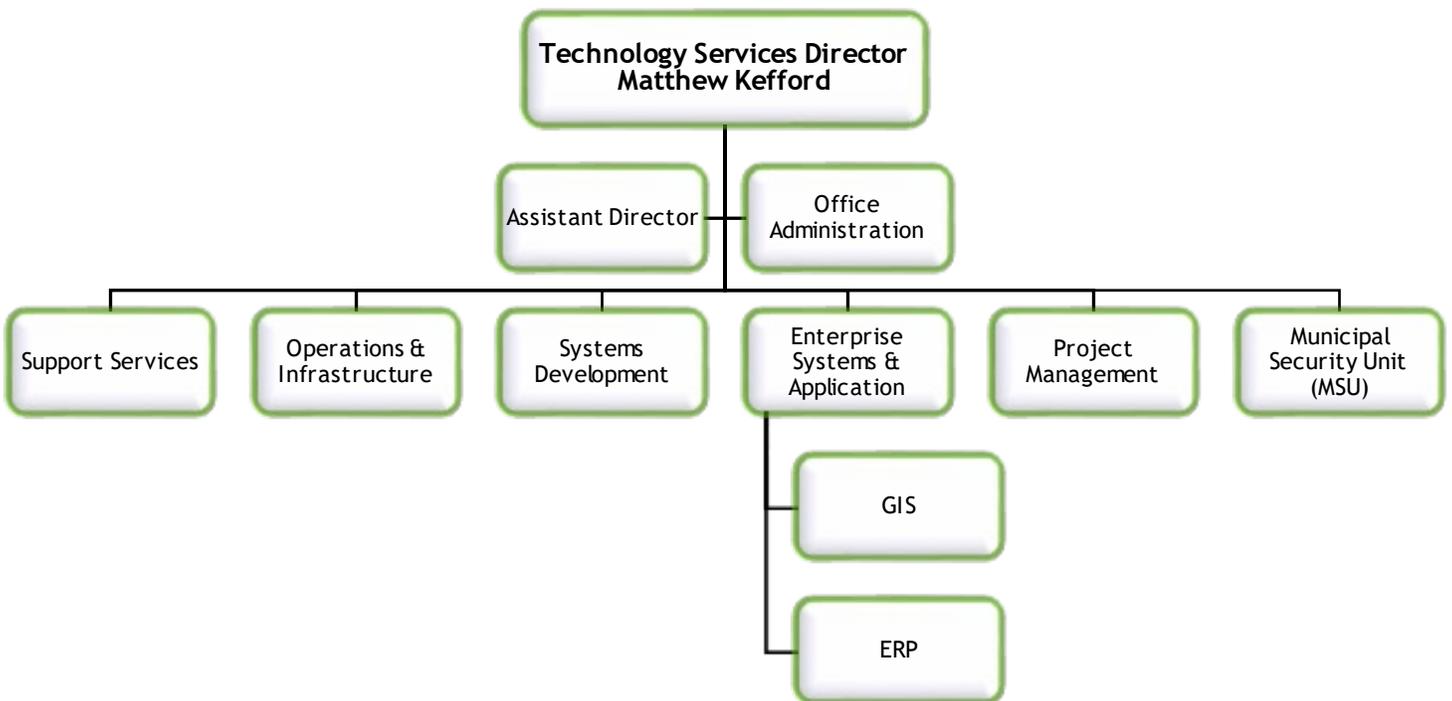
- Verifying the quantity and location of assets for the Recreation and Cultural arts department and creating a fully interactive application for public use that is currently on the City website.
- Reached 96% completion of adding and verifying all addresses within the City, both commercial and residential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

# TECHNOLOGY SERVICES

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

# TECHNOLOGY SERVICES

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



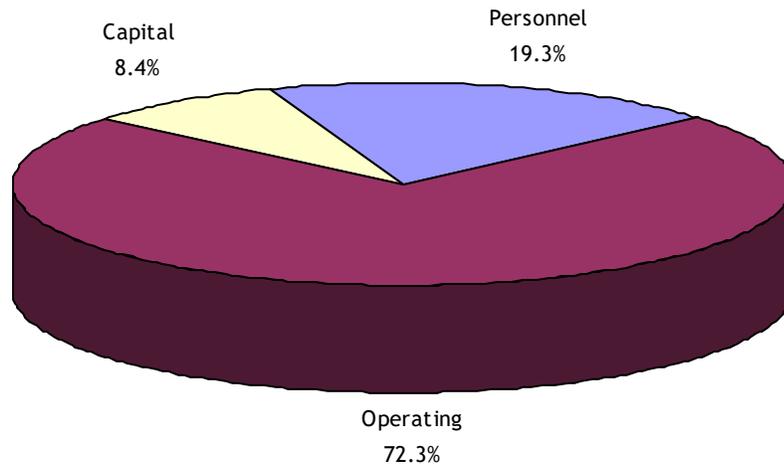
## TECHNOLOGY SERVICES

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

# TECHNOLOGY SERVICES

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

## Expenditure Category



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

## TECHNOLOGY SERVICES

Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512723	Systems Administrator	2	2	2	2
512903	Technology Services Director	1	1	1	1
512904	Asst Technology Svc Director	1	1	1	1
<b>Total</b>		<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
	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 administering in-house training programs.

## Objectives

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

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

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

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

Continue electronic File System Deployment.

## Major Functions & Activities

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

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

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

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

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

## Budget Highlights

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

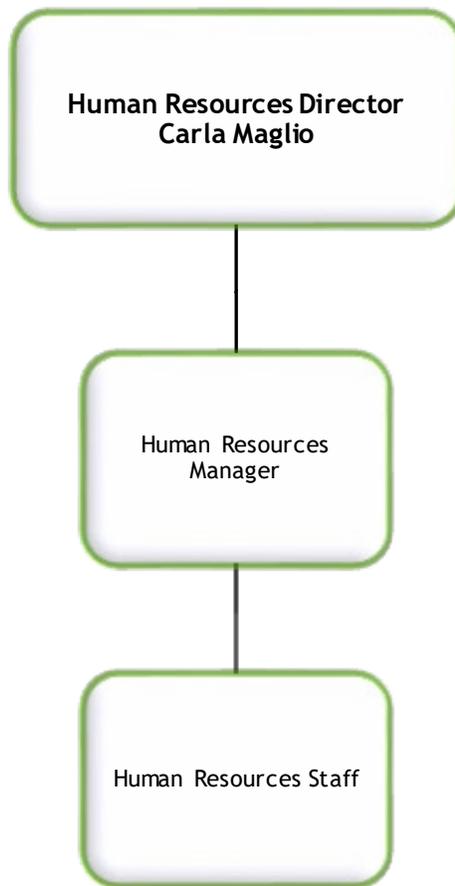
# HUMAN RESOURCES

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of internal seminars offered	6	10	6	10	6	5
Number of positions processed for recruitment or promotion	61	48	60	100	70	65
Number of employment applications received and processed (FT/PT City)	900	800	686	600	500	700
Number of applicants hired (FT/PT City and Schools)	292	93	228	150	120	150
<b>Effectiveness</b>						
% of FT employees retained after one year from hire	86.2%	95.0%	92.9%	80.0%	65.0%	95.0%
<b>Efficiency</b>						
Ratio of employees (City and School) to HR staff	152:01	174:01	136:01	180:01	160:01	136:01

FY2022-23 Actual as of 6/26/2023

## HUMAN RESOURCES

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

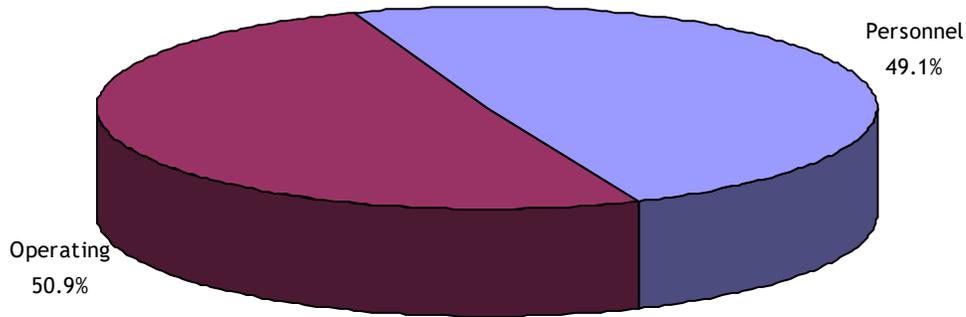


# HUMAN RESOURCES

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

# HUMAN RESOURCES

## Expenditure Category



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

# CITY ATTORNEY

## Mission

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

## Goals

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

## Objectives

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

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

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

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

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

## Major Functions & Activities

~ CLIENT FOCUS:

Demonstrate a passion and commitment for client service.

Solicit and listen intently to client requirements and expectations.

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

Continuously collect client feedback and use it to improve quality.

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

~ CONTINUOUS QUALITY IMPROVEMENT:

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

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

Quality improvements are driven by client feedback and direction.

Focus on process improvements to improve quality.

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

~ LEADERSHIP:

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

Create a system of guidelines, not rules.

Practice a "can do" attitude.

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

# CITY ATTORNEY

## Budget Highlights

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

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

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

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

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

Coordinated with outside counsel and advised the City's professional staff regarding health & safety evaluations, unsafe structure determinations, condemnation proceedings, and issuance of orders to evacuate the premises to residents and the Condominium Association regarding residential properties within the City. Cooperated with the Court and coordinated with the Court appointed receiver for the evaluation, potential repair or sale of the real property. Coordinated communication with the public, property owners, residents, and the Court.

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

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

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

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

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

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

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

## CITY ATTORNEY

Continued Coordination with the City's outside counsel, City staff, and City 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.

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

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

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

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

Provide ongoing assistance and support to the City in the implementation of public record retention policies and public record production in response to public record requests and with various subpoena matters including, but not limited to, subpoenas for testimony in various litigation and administrative matters and for City

records. provided advice about applicable privacy laws related to such production pertaining to the Health Insurance Portability and Accountability Act (HIPAA), the Family Educational Rights and Privacy Act (FERPA), or other matters such as victim's rights (Marsy's Law).

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

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

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

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

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

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

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

## CITY ATTORNEY

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

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

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

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

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

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

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

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

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

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

Participated in the negotiation, transfer of ownership, and preparation of the documents

required for the sale of one of the City's affordable housing projects and programs.

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

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

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

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

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

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

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

## CITY ATTORNEY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CITY ATTORNEY

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.

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

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

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

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

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

Provided ongoing consultation and guidance related to the preparation and implementation of safety policies focused on the safety and security of the City's facilities, including its Charter Schools, and all persons who may be present in the event of various emergency scenarios including, but not limited to, active threats.

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

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

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

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

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

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

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

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

## CITY ATTORNEY

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

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

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

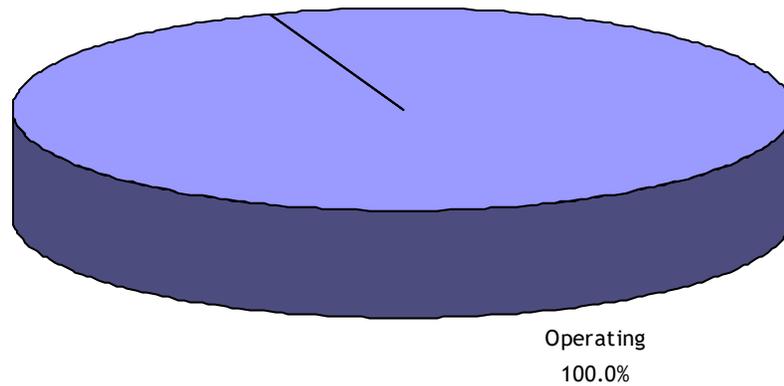
# CITY ATTORNEY

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

# CITY ATTORNEY

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

**Expenditure Category**



# CITY CLERK

## Mission

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

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

## Goals

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

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

## Objectives

Improve customer service and accessibility.

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

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

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

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

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

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

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

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

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

## Major Functions & Activities

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

## CITY CLERK

system, and in the physical City archives.

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

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

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

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

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

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

Advisory Boards are generally created and

appointed by the City Commission. Each Board has a mission statement and specific goals, all designed to assist the Commission in enhancing all aspects of community living, residential as well as commercial.

Following are the major Boards and Committees monitored by the City Clerk's Department:

- ~ AFFORDABLE HOUSING ADVISORY BOARD - Convenes every three years. This committee was established to provide for assistance with the implementation and modification of the City's Local Housing Assistance Plan.
- ~ ARTS AND CULTURE ADVISORY BOARD - Meets to develop cultural activities within the City as well as promote art in public places throughout the City.
- ~ BOARD OF ADJUSTMENT - Has the power to prescribe any conditions that it deems necessary or desirable to adjacent properties and neighborhoods, and to carry out the spirit and purpose of the City's zoning ordinances.
- ~ CHARTER REVIEW BOARD - Commencing May 2010, the Charter Review Board convenes every five years for a one-year term, to review the charter of government for the City. Makes recommendations to the City Commission to change, alter, amend, or revise the City Charter.
- ~ CHARTER ELEMENTARY/MIDDLE SCHOOL ADVISORY BOARD - Meets to determine and establish school procedures and policies that will advance, encourage, and enhance the education of the City's Charter Elementary and Middle School students.
- ~ CHARTER HIGH SCHOOL ADVISORY BOARD - Meets to determine and establish school procedures and policies that will advance, encourage, and enhance the education of the City's Charter High School students.
- ~ CITIZEN'S COMMITTEE ON HURRICANE PREPAREDNESS (AD HOC) - The scope of this committee is to review the City's preparedness, response and recovery efforts for future hurricanes and disasters.

# CITY CLERK

## ~ DIVERSITY AND HERITAGE ADVISORY BOARD -

The mission of the Diversity and Heritage Advisory Board is to promote awareness and to celebrate the rich Heritage and the vast Diversity of the City of Pembroke Pines and make recommendations to the City Commission on diversity and equity strategies that strengthen connections among diverse community groups and with city government.

~ ECONOMIC DEVELOPMENT BOARD - Holds meetings throughout the year to assist the Planning and Economic Development division in promoting and attracting new industry to the City.

~ EDUCATION ADVISORY BOARD - Advises the City Commission on educational issues affecting early development centers through and including the post-secondary educational level that will impact the quality of education for residents as well as other City educational facilities.

~ ENVIRONMENTAL ADVISORY BOARD - Promotes the public health, safety, and general welfare by the maintenance of landscaping areas, including off-street vehicular parking. It also serves to protect and preserve the character and stability of residential, business, institutional, and industrial areas and to conserve the value of land and buildings on surrounding properties and neighborhoods. The Environmental Advisory Board was created to provide constructive advice and counsel to the City Commission, with a broad outlook toward environmental protection and conservation.

~ EVALUATION COMMITTEE - Convenes to review procurement proposals (solicitations for goods and services) and makes recommendation to the City Commission.

~ FSU/PINES CHARTER ADVISORY BOARD - Meets to determine and establish school procedures and policies that will advance, encourage, and enhance the education of the City's FSU/Charter Elementary School students.

~ INVESTMENT COMMITTEE - Meets monthly to oversee and monitor the City's operating investments portfolio.

~ OPEB (OTHER POST EMPLOYMENT BENEFITS) BOARD - Meets quarterly to oversee and administer the City's OPEB Trust Fund, which encompasses the retiree health and life insurance program.

~ PLANNING AND ZONING BOARD - Functions in an advisory capacity to the City Commission and conducts studies and investigations for supplementing, repealing, and amending district and area regulations and restrictions as may be requested by the City Commission.

~ POLICE AND FIRE PENSION FUND BOARD - Meets throughout the year to monitor and review the Police Department and Fire Department Employees' Pension Plan Program.

~ SOCIAL MEDIA COMMITTEE - Gathers data and information related to best practices for municipal use of social media in the best interest of the health, safety and welfare of the citizens and residents of the City.

## Budget Highlights

The Document Management/Micrographics room in the City Clerk Department was reconstructed in February 2024 to make it more ergonomically efficient to support the changing landscape of document management. The City Clerk Department manages a reduced library of microfilm and no longer creates new microfilm. Instead, the City Clerk Department is engaged in converting a vast number of records on microfilm to digitized records for our digital repository the Hyland Onbase Enterprise Content Management system (ECM). The ratio of microfilm to digital format shifted the definition of document management away from "micrographics."

The digital microfilm reader/scanner is an essential piece of equipment that is replacing the larger analog microfilm readers and no longer requires the higher wraparound platform worktop. Replacing the wraparound worktop with regular workstations is a major improvement for the city's document management team in efforts to increase research time for public records requests and internal support of the City's archives.

# CITY CLERK

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## Accomplishments

For all four quarters in FY 2022-23, the total number of documents digitized was 191,151. This is up from 177,476 in FY 2021-22.

In FY 2022-23, 3,354 passports were processed, up from 3,155 in FY 2021-22, an increase of 199.

# CITY CLERK

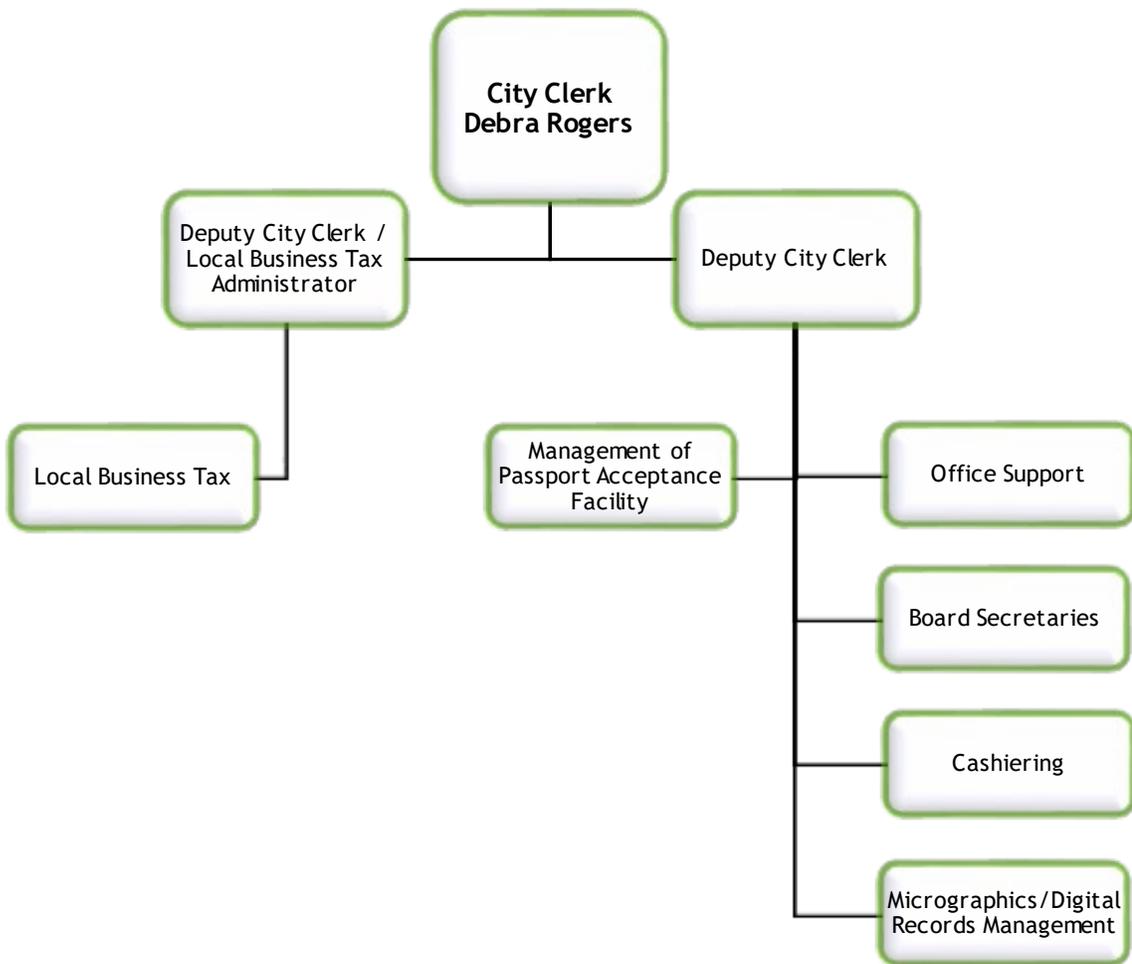
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
“Action Only” Commission minutes prepared for next Commission meeting.	23	26	24	30	24	24
Subpoenas for records processed	130	30	142	160	100	142
Commission agenda books prepared	216	200	216	200	216	216
Local business tax receipts monitored for compliance	8,219	8,600	6,128	8,518	8,920	7,000
Local Business Tax Receipts issued	7,248	7,900	4,973	7,385	7,900	5,000
Local Business Tax Office customers served	2,464	2,900	2,460	2,899	2,500	2,500
Public records requests processed	5,873	5,000	3,374	5,765	5,900	3,374
Passport applications processed	3,155	1,520	3,354	1,518	3,500	4,000
Passport Office customers served	4,500	N/A COVID	8,237	1,518	4,500	8,500
Documents imaged and microfilmed	177,476	100,000	191,151	150,000	178,000	200,000
Staff training hours	24	50	100	20	80	200
Garage sale permits issued	409	500	422	200	500	422
Cashiering transactions (in millions)	\$18.0M	\$29.0M	\$22.0M	\$33.0M	\$30.0M	\$22.5M
Cashiering transactions (number)	14,720	19,800	19,276	20,000	30,000	19,500
Agenda packets prepared	963	705	870	700	970	900
Board and committee meetings attended	87	84	87	78	88	88
Abandoned properties registered	91	N/A	61	N/A	100	90
City Clerk customers served	254	N/A COVID	547	200	300	550
Bid openings	41	65	55	55	50	60
Records dispositioned for destruction as per statutes (in tons)	8.21	32.00	17.69	20.00	20.00	20.00
Records dispositioned for destruction as per statutes (in cubic feet)	821	600	1,769	1,518	1,500	1,800
<b>Effectiveness</b>						
% of passport applications processed within 24 hours of appointment	100%	100%	100%	100%	100%	100%
Commission meeting minutes made available on City's web site within 2 days after approval	100%	100%	100%	100%	100%	100%
% of documents accurately imaged	98%	100%	98%	100%	100%	100%
Local business tax receipts available for renewal as required by statute	100%	100%	100%	100%	100%	100%
Cashiering - daily transactions balanced without overage or shortage	100%	100%	100%	100%	100%	100%
Local business tax revenue per capita (in constant dollars)	\$18.55	\$21.00	\$19.17	\$21.00	\$21.00	\$21.00
% of minutes of all board meetings transcribed and ready for approval prior to next meeting	100%	100%	100%	100%	100%	100%
Summary of board actions submitted within 24 hours	80%	100%	90%	100%	100%	100%
<b>Efficiency</b>						
Commission agendas (Books) prepared per year per F/T employee	24	30	54	30	30	38
Full-time employees on this task	1	2	2	1	1	1

# CITY CLERK

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Efficiency</b>						
Average number of pages of Commission minutes transcribed per year per F/T employee	374.00	320.00	377.00	371.00	374.00	377.00
Full-time employees on this task	2	2	2	2	1	2
Public Records requests processed per year per F/T employee	839	N/A	482	959	959	490
Full-time employees on this task	7	7	8	8	8	8
Passports processed per day per F/T employee	16	N/A COVID	19	18	18	20
Full-time employees on this task	7.0	7.0	7.5	7.5	7.5	7.5
Cashiering transactions per year per F/T employee	8,075	29,000	9,638	30,000	16,000	8,465
Full-time employees/contractors on this task	1.5	1.0	2.0	1.5	2.0	2.0

# CITY CLERK

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

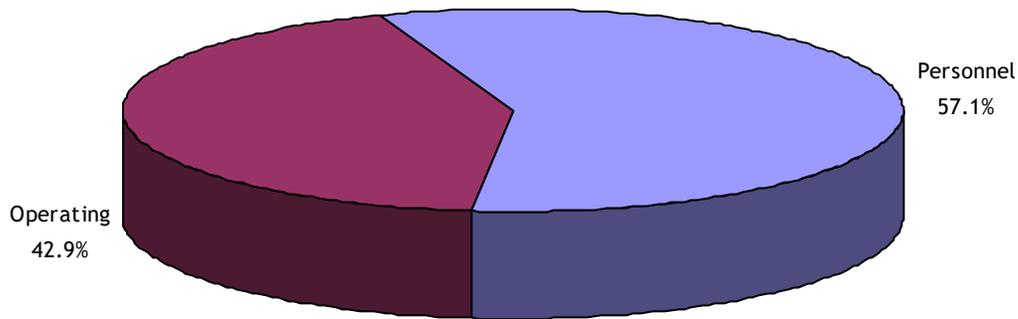


# CITY CLERK

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Building Permits		35,670	8,407	37,100	37,100
Charges for Services		143,841	148,446	172,700	172,700
<b>Revenue Total</b>	<b>\$</b>	<b>179,511</b>	<b>156,853</b>	<b>209,800</b>	<b>209,800</b>
<b>Expenditure Category</b>					
		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
Salary		528,649	508,586	596,778	578,075
Benefits		457,942	492,375	347,659	389,415
<b>Personnel Total</b>		<b>986,590</b>	<b>1,000,961</b>	<b>944,437</b>	<b>967,490</b>
<b>Operating</b>					
Professional Services		-	166,200	117,600	83,000
Other Services		307,048	214,265	511,564	411,859
Travel Per Diem		300	1,314	4,000	4,000
Rentals and Leases		9,482	9,484	10,500	26,000
Insurance		-	364	-	300
Repair and Maintenance Services		1,650	1,987	39,500	9,500
Printing and Binding		14,037	5,667	18,327	19,000
Other Current Charges and Obligations		24,996	12,363	41,308	34,000
Office Supplies		15,688	16,300	17,850	17,850
Operating Supplies		23,238	21,499	31,438	112,672
Publications and Memberships		855	1,030	1,300	2,000
Training		3,320	75	2,073	6,500
<b>Operating Total</b>		<b>400,613</b>	<b>450,548</b>	<b>795,460</b>	<b>726,681</b>
<b>Debt Services</b>					
Principal Payments		-	78,979	-	-
<b>Debt Services Total</b>		<b>-</b>	<b>78,979</b>	<b>-</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>1,387,203</b>	<b>1,530,488</b>	<b>1,739,897</b>	<b>1,694,171</b>

# CITY CLERK

## Expenditure Category



Position Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512047 City Clerk	1	1	1	1
512109 Administrative Supervisor	-	-	-	1
512287 Document Management Specialist	1	1	1	1
512620 Cashier II	1	1	1	-
512684 Clerical Spec II	3	3	3	2
512775 Deputy City Clerk	1	1	1	1
512782 Dep City Clerk/Occ Lic Admin	1	1	1	1
513509 Shared - Secretary	1	1	1	1
513525 Senior Board Secretary	1	1	1	1
513679 PT Passport Clerk	1	1	1	1
<b>Total</b>				
Full-time	8	8	8	7
Part-time	3	3	3	3

# FINANCE

## Mission

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

## Goals

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

## Objectives

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

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

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

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

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

Improve the usefulness of the performance measures of each department.

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

associated with inter-fund and interdepartmental charges.

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

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

## Major Functions & Activities

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

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

~ **ACCOUNTS RECEIVABLE:**

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

~ **ACCOUNTS PAYABLE:** Reviews and processes all payment requests and facilitates resolution of encumbrances relative to purchase orders.

~ **ADMINISTRATIVE SUPPORT:** Provides administrative support not only to the Finance Director/Assistant City Manager but also to the entire department. Additionally, responsible for assisting in editing and producing the Annual Comprehensive Financial Report, ordering supplies, maintaining records retention, and processing over 2,500 property lien searches per year.

# FINANCE

## ~ ASSET MANAGEMENT:

Records, reports, tracks, and retires capital items.

## ~ BUDGET:

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

## ~ DEBT MANAGEMENT:

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

## ~ GRANTS:

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

## ~ PAYROLL:

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

## ~ PENSION:

Duties include ensuring the timely remittance of the City's pension contributions to the various plan administrators and recording the monthly

and annual transactions relating to the General Employees' Pension Plan and the City Pension Fund for Firefighters and Police Officers.

## ~ SPECIAL ASSESSMENTS:

Responsible for the accounting of all special assessments.

~ SYSTEMS: Support and administration of the Tyler Munis ERP solution and other applications such as: Fixed Asset System, Inventory System, Lien Search, and Rent Manager.

## ~ TREASURY:

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

## ~ CONTRACTS:

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

## Budget Highlights

The FY 2024-25 expenditure budget shows an increase of \$306,435 or 7.30% over the FY 2023-24 working budget. This increase is due to salary and benefit increases as well as contractual services and software and licensing.

## Accomplishments

Awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for the 27th consecutive year since October 1, 1997, for the FY2023-24 Budget Document.

Submitted to the Government Finance Officers Association, the application for the Certificate of Achievement Award for Excellence in Financial Reporting for the Annual Comprehensive Financial Report for the fiscal year ending September 30, 2023. If awarded, this will be the 39th consecutive year the award will be received.

## FINANCE

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Successfully completed the 2023 independent audits of the Charter Schools and the City. The City received an unmodified opinion for both audits, and no audit adjustments were recommended. The external audit firm that conducted these audits was GLSC & Company, PLLC. We successfully implemented GASB Statements 87 and 96.

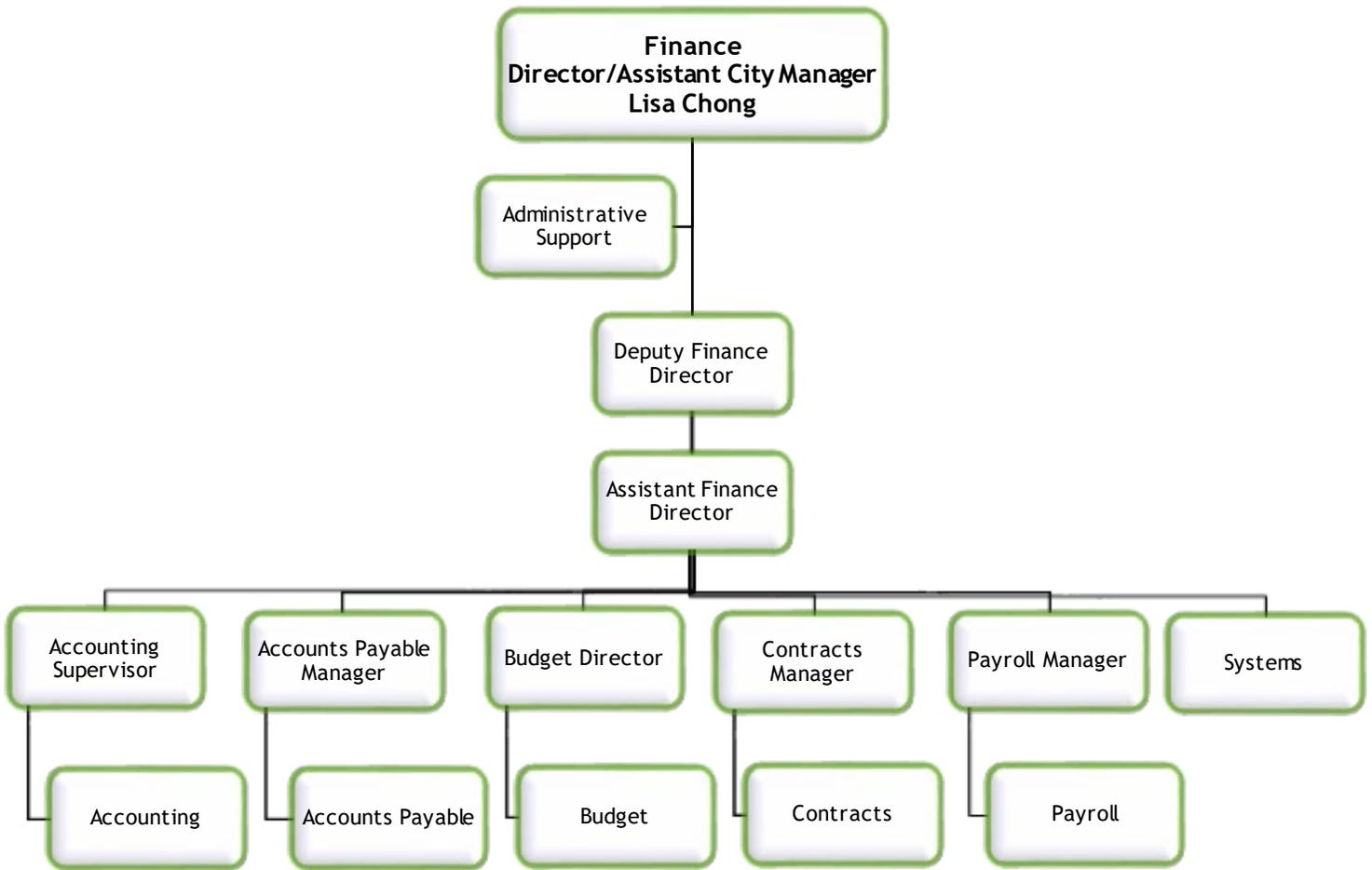
Assisted the Commission Auditors in conducting and completing their Audits of the Investment Committee's internal controls and the Fixed Asset Control Cycle for the City of Pembroke Pines Charter School System. This included the review of the policies, procedures, and internal controls over these areas.

# FINANCE

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Charter schools' special purpose financial statements	2	2	2	2	2	2
Invoices paid	44,286	47,000	25,696	50,000	47,000	30,000
Monthly financial statements	12	12	12	12	12	12
Annual Comprehensive Financial Report	1	1	1	1	1	1
Annual Budget	1	1	1	1	1	1
<b>Effectiveness</b>						
Number of audit adjustments by auditors	0	0	0	0	0	0
Number of 10-hour working days to complete the Annual Comprehensive Financial Report	60	60	60	60	60	60
% of purchasing contracts in compliance with all applicable regulatory statutes	100%	100%	100%	100%	100%	100%
Average number of 10-hour working days after the month's end to distribute the monthly financial statements (excluding October and September)	10	10	10	10	10	10
Average number of 10-hour working days to close year end	60	40	60	60	60	60
Average number of 10-hour working days after the receipt of the bank statement to complete reconciliations	15	10	15	10	15	15
% accuracy in forecasting approximately 25% of general fund revenues	100%	100%	100%	100%	100%	100%
Number of annual consecutive awards for Certificate of Achievement for Excellence in Financial Reporting from GFOA	38	38	39	39	40	41
Number of annual consecutive Distinguished Budget Presentation Awards from GFOA	25	25	26	26	27	28
<b>Efficiency</b>						
Manual response time on lien searches and inquiries in 10-hour working days	1 day	1 day	1 day	1 day	1 day	1 day

# FINANCE

Supports City Goals  
2.Promote and pursue a positive economic environment.  
5.Commitment to excellence in leadership and management skills; instill confidence in integrity of City government.

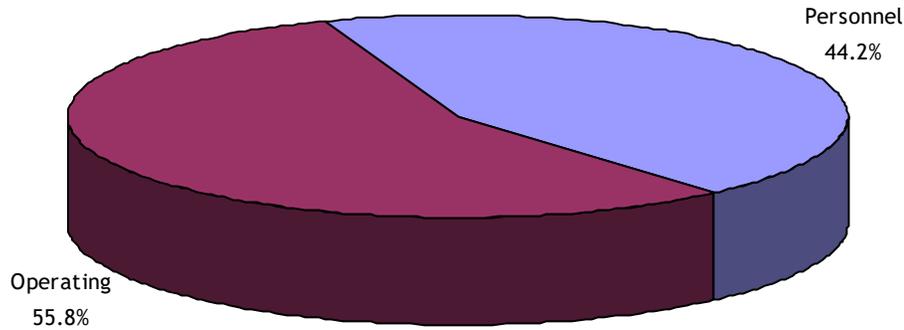


# FINANCE

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Charges for Services		224,310	159,650	142,000	142,953
Judgments, Fines & Forfeitures		3,386	6,956	5,000	5,000
<b>Revenue Total</b>	<b>\$</b>	<b>227,696</b>	<b>166,606</b>	<b>147,000</b>	<b>147,953</b>
<b>Expenditure Category</b>					
<b>Personnel</b>					
Salary		1,072,651	1,082,133	1,172,332	1,312,823
Benefits		705,169	745,390	620,587	678,998
<b>Personnel Total</b>		<b>1,777,819</b>	<b>1,827,522</b>	<b>1,792,919</b>	<b>1,991,821</b>
<b>Operating</b>					
Accounting and Auditing		47,706	52,559	58,097	71,971
Other Services		1,488,921	1,667,312	2,113,697	2,146,317
Travel Per Diem		610	3,507	8,000	8,000
Communication Services		3,174	3,463	3,560	3,500
Rentals and Leases		1,353	1,238	5,800	4,050
Repair and Maintenance Services		2,125	1,642	7,984	5,870
Other Current Charges and Obligations		-2,618	-11,592	-	-
Office Supplies		15,288	16,480	20,000	20,000
Operating Supplies		45,650	35,358	181,022	245,400
Publications and Memberships		4,552	2,957	5,578	5,683
Training		130	2,345	3,080	3,560
<b>Operating Total</b>		<b>1,606,890</b>	<b>1,775,269</b>	<b>2,406,818</b>	<b>2,514,351</b>
<b>Debt Services</b>					
Principal Payments		-	14,849	-	-
Interest Payments		-	198	-	-
<b>Debt Services Total</b>		<b>-</b>	<b>15,047</b>	<b>-</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>3,384,709</b>	<b>3,617,839</b>	<b>4,199,737</b>	<b>4,506,172</b>

# FINANCE

## Expenditure Category



Position Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512021 Finance Director/Assist CM	1	1	1	1
512030 Budget Director	1	1	1	1
512031 Payroll Manager	1	1	1	1
512032 Accounts Payable Manager	1	-	-	-
512039 Assistant Payroll Manager	-	-	-	1
512087 Deputy Finance Director	1	1	1	1
512089 Finance Systems Manager	-	1	1	1
512431 Payroll Coordinator	2	2	3	3
512517 Assistant Finance Director	1	1	1	1
512623 Senior Systems Administrator	1	-	-	-
512624 Contracts Manager	-	1	1	1
<b>Total</b>				
Full-time	9	9	10	11
Part-time	-	-	-	-

# EARLY DEVELOPMENT CENTER

## Mission

To provide a nurturing, culturally diverse environment rich with developmentally appropriate activities. Our program is child-centered, play-based, and designed to encourage 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 Center is to “nurture every child’s potential.” Building character in our children enables them to reach their full potential intellectually, physically, socially, and emotionally. Our curriculum is directed to nurturing the whole child in a caring environment conducive to teaching and learning.

## Objectives

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

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

Treat staff and students with courtesy and respect.

Encourage students’ creativity and curiosity.

Give students time to summarize and reflect.

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

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

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

Promote the idea of students teaching their peers.

Provide a balanced and flexible curriculum.

Supply a technologically superior learning environment.

## Major Functions & Activities

The Early Development Center is located at the Pembroke Pines Charter School - Central Campus, 12200 Sheridan Street. It offers full-week, fee-based programs, with the fee dependent upon the age of the child enrolled.

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

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

## Budget Highlights

The FY 2024-25 budget is \$1,776,599 or 46.0% lower than the working budget for FY 2023-24 driven by the closure of the West Campus location.

## Accomplishments

The Central Campus successfully completed 19 years of Voluntary Prekindergarten program (VPK). In addition, all staff completed professional development courses in First Aid and CPR. These yearly in-service professional development classes are required by Child Care Licensing and Enforcement.

# EARLY DEVELOPMENT CENTER

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of students	284	326**	141	316	325	150
<b>Effectiveness</b>						
Met state mandated student to teacher ratio*	Yes	Yes	Yes	Yes	Yes	Yes

\*State mandated ratio is as follows:

Children 2 years of age - ratio of 9 to 1

Children 3 years of age - ratio of 10 to 1

Children 4 years of age (VPK) - ratio of 11 to 1

\*\* FY 2021-22 goal based on two sites. Two sites were permanently closed in August 2020.

FY2022-23 actual and FY2024-25 goal is based on Central Campus location only.

## EARLY DEVELOPMENT CENTER

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



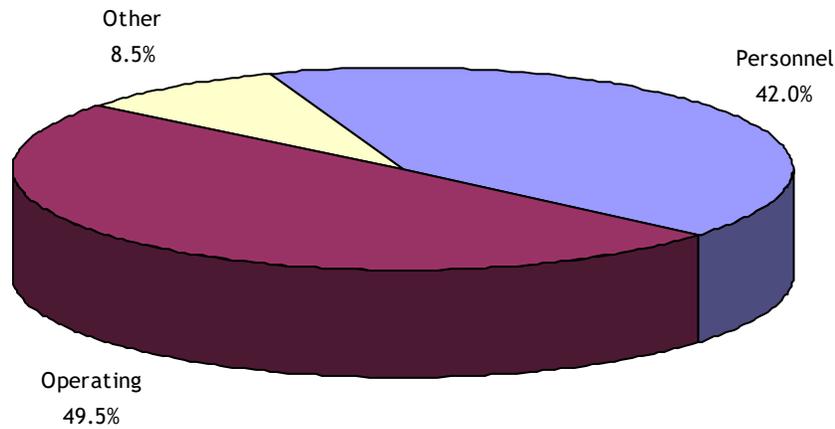
## EARLY DEVELOPMENT CENTER

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Charges for Services	2,530,416	2,893,152	3,753,826	2,043,170
Intergovernmental Revenue	143,842	732,202	40,000	-
Miscellaneous Revenues	17,185	55,401	69,068	43,125
<b>Revenue Total</b>	<b>\$ 2,691,443</b>	<b>3,680,755</b>	<b>3,862,894</b>	<b>2,086,295</b>

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
Personnel				
Salary	651,683	741,303	880,265	622,416
Benefits	266,682	278,384	346,734	253,278
<b>Personnel Total</b>	<b>918,364</b>	<b>1,019,687</b>	<b>1,226,999</b>	<b>875,694</b>
Operating				
Professional Services	398	407	1,000	-
Other Services	1,110,241	1,480,515	1,704,144	645,606
Communication Services	1,858	2,096	4,640	2,940
Utility Services	61,852	64,683	59,300	41,400
Rentals and Leases	387,061	404,518	408,887	196,710
Repair and Maintenance Services	106,228	112,616	108,257	48,512
Other Current Charges and Obligations	20,051	18,748	29,500	17,235
Office Supplies	1,137	1,148	2,200	1,200
Operating Supplies	44,347	91,804	170,649	79,420
Training	1,237	-	900	-
<b>Operating Total</b>	<b>1,734,409</b>	<b>2,176,535</b>	<b>2,489,477</b>	<b>1,033,023</b>
Other				
Transfers	-	-	146,418	177,578
<b>Other Total</b>	<b>-</b>	<b>-</b>	<b>146,418</b>	<b>177,578</b>
<b>Expenditure Total</b>	<b>\$ 2,652,773</b>	<b>3,196,222</b>	<b>3,862,894</b>	<b>2,086,295</b>

# EARLY DEVELOPMENT CENTER

## Expenditure Category



Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512120	Sch Accounting Clerk II	1	1	1	1
512143	EDC Teacher	8	7	7	5
512780	Teacher Aide	2	3	3	2
512781	Site Supervisor	1	1	1	1
512972	EDC Clerical Spec I	1	1	1	1
513551	PT Teacher Aide	24	24	24	12
<b>Total</b>	<b>Full-time</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>10</b>
	<b>Part-time</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>12</b>

# COMMUNITY SERVICES

## Mission

To provide and facilitate a network of services to individuals residing in Southwest Broward County.

## Goals

To provide a quality, multi-function social service delivery system that encompasses a variety of activities and core social services geared towards meeting, targeting, and servicing our members. Specific programs are designed to meet the needs of those 60 years of age or older.

## Objectives

To plan and implement the following services for our members:

- Information and Referral
- Recreation
- Health Support Services
- Counseling
- Adult Day Care
- Personal Care Homemaker
- Relief/Respite
- Volunteer Services
- Public Education
- Special Programs
- Transportation
- Screening and Assessment

## Major Functions & Activities

The Pembroke Pines Community Services Department facilitates comprehensive services to those residing in Southwest Broward County. Specific programs are designed to meet the needs of those 60 years of age or older.

The Carl Shechter SWFP Community Center (SWFP) is an approximately 53,000 square-foot facility offering 11 core social services developed to meet the needs of the community. Specific programs are designed to meet the needs of today's mature adult. The facility includes a library, two gyms, a billiard room, classrooms, a computer lab, a main hall, and over 5,000 square feet dedicated to the Adult Day Care and

Alzheimer's Day Care Programs. This diversified utilization includes professional training programs, meetings for clubs and organizations, and special City events. The facility may be rented for meetings, parties, and other events.

~ INFORMATION and REFERRAL - All key staff members are trained to provide a knowledgeable response to senior inquiries. This service enables seniors to identify their needs, and to recognize and utilize the resources and opportunities available to them.

~ RECREATION - Recreational activities are planned to meet the social and physical needs of the mature adult, as well as to promote mental stimulation to encourage self-initiated use of leisure time activities. Along with daily activities, special events, shows, and field trips are scheduled.

~ HEALTH SUPPORT SERVICES - Health Support Services is a comprehensive health maintenance program inclusive of core services such as physical fitness, health, blood pressure screening machine, sponsored exercise programs, nutrition, and health-related referral/presentations.

~ COUNSELING - The Supportive Counseling Program is facilitated via mental health professionals. The program is designed to assist by means of assessment. The counselor formulates a basic strategy to help the client address issues, resolve pressing problems, reduce, or eliminate stress, and develop solid coping mechanisms. Both one-on-one and group counseling are offered on location. When psychiatric evaluation or specialized counseling is warranted, a referral is initiated, and alternative resources are offered in an effort to deliver appropriate case management and secure appropriate placement.

~ ADULT DAY CARE - Coordinated under the supervision of a Day Care Coordinator, this program is specifically designed to provide a protective and structured environment with emphasis on remedial and restorative services for the frail, functionally impaired, and/or dementia specific adult in an effort to prevent or delay institutionalization. The program also provides

## COMMUNITY SERVICES

respite and a monthly support group for caregivers.

- ~ PERSONAL CARE - This program provides assistance related to eating, dressing, personal hygiene, and other activities of daily living. This service is provided through coordination with a home health agency.
- ~ HOMEMAKER - The accomplishment of specific home management duties including housekeeping, laundry, cleaning refrigerators, as well as meal planning and preparation. This service is provided through coordination with a home health agency.
- ~ RELIEF/RESPITE - A relief or rest for a primary caregiver from the constant/continued supervision, companionship, therapeutic and/or personal care of a functionally impaired older person for a specific period of time. This service is provided through coordination with a home health agency.
- ~ VOLUNTEER SERVICES - The provision of a volunteer services program has proven to be a valuable enhancement to senior services offered at the SWFP. The Activities Specialist recruits, screens, trains, and places prospective volunteers in appropriate positions to assist with various SWFP events and programming. Bilingual volunteers are recruited and placed appropriately to assist non-English speaking members navigate through the center and learn about the multitude of programming and classes available to them.
- ~ PUBLIC EDUCATION - The Public Education Program is facilitated by the Social Services Division. This specific group of staff members offers a wealth of knowledge and a wide range of expertise. Events such as health fairs, crime prevention workshops, hurricane preparedness training, and speaking engagements are planned to provide education and service resources to older adults and their families.
- ~ SPECIAL PROGRAMS - The Community Services Department hosts and sponsors several special programs. An on-site nutrition program is available to provide seniors with a hot meal, meeting the one-third recommended daily

allowance (RDA) requirements via the Sterling Group Foods. Other programs include the Emergency Home Energy Assistance Program to assist with electric bills and/or repairs. There are also programs coordinated for the visually impaired, hearing impaired, and handicapped persons. Inter-generational programming takes place on a daily basis at the center. The Community Services Department has partnered with South Florida Institute on Aging (SoFIA) to provide technical assistance and provide computer classes to seniors over 60, as well as with multiple sponsors which include medical clinics and insurance companies which provide fitness classes, health assessments, and workshops for all participating members.

~ TRANSPORTATION - The Community Bus Service provides shuttle services within the City limits and transportation for residents 60 years of age or older without access to a vehicle and/or not holding a valid Florida driver's license. Transportation services are provided for medical and dental appointments, pharmacies, social service agencies, supermarkets, shopping malls, banks, post offices, center-sponsored field trips, as well as cultural and civic events.

~ SCREENING AND ASSESSMENT - Administering an evaluation with the purpose of gathering information to determine eligibility for In-home and Daycare services for seniors.

### Budget Highlights

The director's 2015 vehicle will be replaced with a new vehicle. The 2015 vehicle will be assigned to the Community Services staff to use as they shop for items needed for center activities and events. The vehicle will also be available for staff performing home visits to complete assessments for In-Home Services.

The Activities division is undergoing reconfiguration of their physical space to provide a better workflow environment enabling them to better serve our members. This would include the installation of multiple bookcases and cabinetry providing storage for items used on a daily basis, such as dominoes, mahjong cases,

## COMMUNITY SERVICES

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chess boards, games, etc.

All office supplies and equipment used by and for the members will be neatly and securely stored to provide a more welcoming and modern feel.

### Accomplishments

Replacement of the Main Hall's stage curtain and wooden dance floor. These two items were installed when the building was originally erected. The hall serves multiple purposes, including daily exercise programming for all registered members, special events such as Holiday open house, flea markets, dances, health and wellness expos and rentals for weddings, birthdays and other private events.

The outdoor pool area was also renovated with new patio furniture and a pergola providing needed shade for members. Beautiful murals depicting beaches representing the diverse international population that attends the center were hand designed and painted by a longtime member of the center.

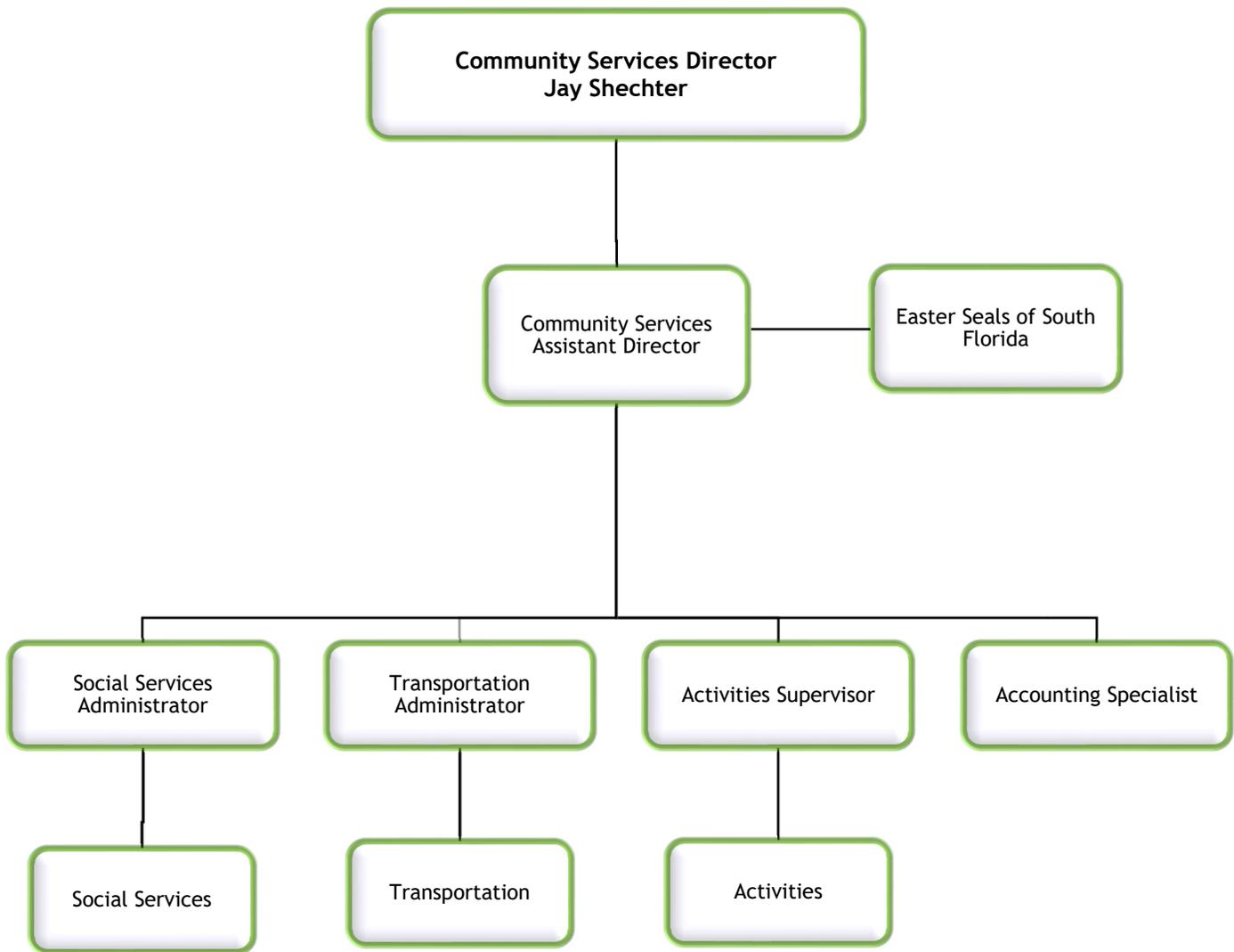
# COMMUNITY SERVICES

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of unduplicated clients	641	2,000	764	1,800	1,800	1,500
Units of service	57,476	73,441	63,151	74,136	72,444	72,423
<b>Effectiveness</b>						
% of people who requested and received recreational services	100%	100%	100%	100%	100%	100%
Social service client-hours per each senior (60+) in target area	200	370	226	351	384	384

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

## COMMUNITY SERVICES

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



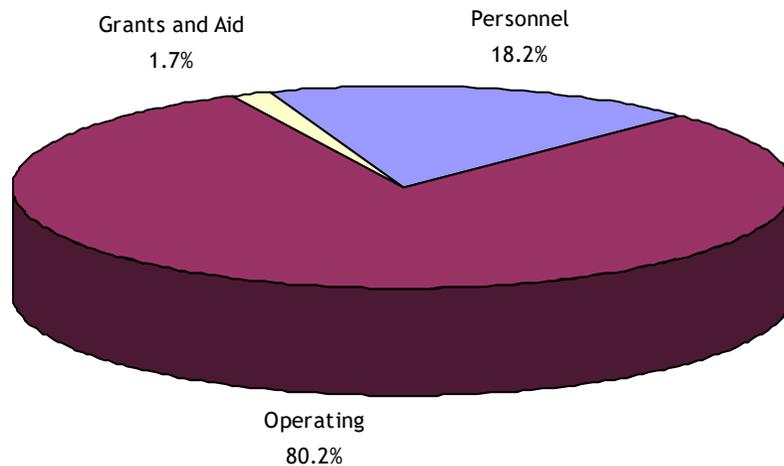
## COMMUNITY SERVICES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Charges for Services	57,402	82,651	100,477	127,340
Intergovernmental Revenue	30,000	31,250	22,935	24,770
Rents & Royalties	157,318	175,305	165,987	181,300
Miscellaneous Revenues	-	-	27,714	-
<b>Revenue Total</b>	<b>\$ 244,720</b>	<b>289,206</b>	<b>317,113</b>	<b>333,410</b>
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	138,513	148,003	149,937	155,408
Benefits	104,405	119,968	89,479	114,134
<b>Personnel Total</b>	<b>242,918</b>	<b>267,970</b>	<b>239,416</b>	<b>269,542</b>
<b>Operating</b>				
Professional Services	255	701	7,600	7,600
Other Services	568,105	602,618	727,535	759,476
Travel Per Diem	95	279	400	400
Communication Services	14,322	10,283	16,300	16,800
Utility Services	106,912	115,420	116,500	126,000
Rentals and Leases	5,108	-1,506	6,500	3,700
Repair and Maintenance Services	102,316	146,129	145,581	141,000
Printing and Binding	363	425	2,000	2,000
Other Current Charges and Obligations	115	205	26,063	500
Office Supplies	2,623	4,764	5,000	6,000
Operating Supplies	103,496	106,008	119,500	125,500
Publications and Memberships	354	-	-	200
<b>Operating Total</b>	<b>904,063</b>	<b>985,325</b>	<b>1,172,979</b>	<b>1,189,176</b>
<b>Debt Services</b>				
Principal Payments	-	18,764	-	-
Interest Payments	-	265	-	-

# COMMUNITY SERVICES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
Debt Services				
<b>Debt Services Total</b>	-	19,029	-	-
Grants and Aid				
Aids to Private Organizations	26,926	29,189	22,476	24,770
<b>Grants and Aid Total</b>	<b>26,926</b>	<b>29,189</b>	<b>22,476</b>	<b>24,770</b>
Capital				
Machinery and Equipment	5,425	-	120,932	-
<b>Capital Total</b>	<b>5,425</b>	<b>-</b>	<b>120,932</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$ 1,179,332</b>	<b>1,301,513</b>	<b>1,555,803</b>	<b>1,483,488</b>

## Expenditure Category



Position Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512084 Community Service Director	0.5	0.5	0.5	0.5
512543 Activities Coordinator	1	1	1	1

## COMMUNITY SERVICES

Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Total	Full-time	1.5	1.5	1.5	1.5
	Part-time	-	-	-	-

# HOUSING DIVISION

## Mission

To provide affordable, secure, and enhanced housing.

## Goals

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

## Objectives

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

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

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

Maintain beautiful well-kept grounds for walking and biking.

Provide ample parking.

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

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

### PINES POINT:

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

## Major Functions & Activities

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

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

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

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

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

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

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

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

# HOUSING DIVISION

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

## Budget Highlights

The FY 2024-25 budget includes the following upgrades to Pines Point:

LED lights, laminate flooring, and quartz countertops for the apartments.

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

Restrooms in the 501 Building & Caremax facility.

Fire alarm system in the 401 & 601.

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

## Accomplishments

Pines Place:

The continuation of the renovation to the exterior of the building, Tower II, 8210 Florida Drive.

Currently the City has completed the renovation of 55 apartments.

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

Implementing the Rent Manager online portal for Pines Place and Pines Point, enabling tenants' easy access to print documents and statements, the ability to send important messages and reminders via text message, and implementing on-line lease renewals thereby saving time and manpower.

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

Continued upgrading the elevators at Pines Place.

Pines Point:

Pines Point Senior Residence completed the upgrade of all hallway and common areas from

carpet to wood laminate flooring.

Upgraded all standard tubs to walk-in tubs for both the 401 and 601 Buildings.

Renovated the restroom in the 501 Building.

Completion of the 501 Generator.

# HOUSING DIVISION

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

## Outputs

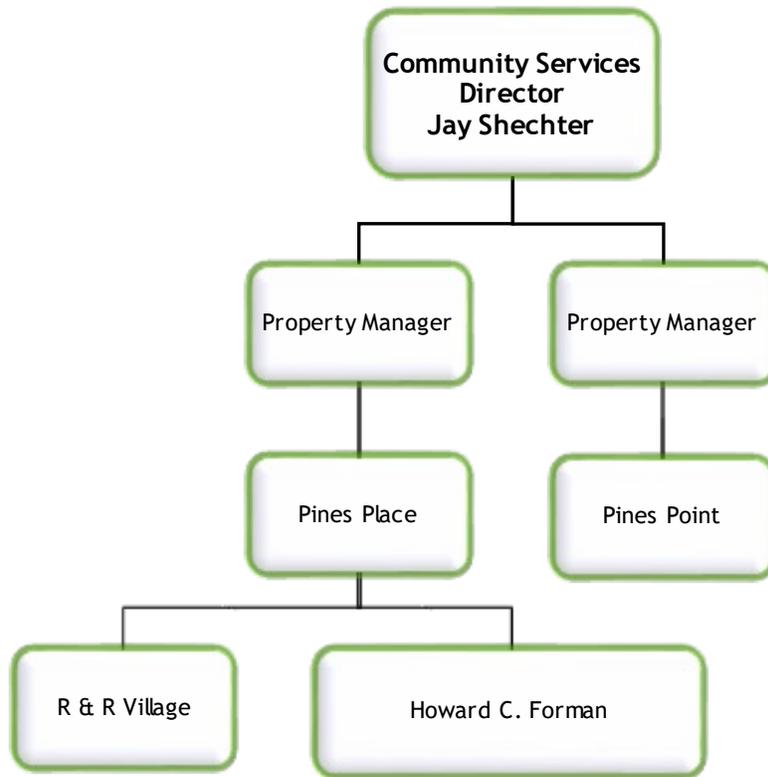
Number of units occupied at Pines Point	185	185	185	185	185	185
Number of units occupied at Pines Place:						
Tower I (opened April 2005)	192	192	204	192	208	208
Tower II (opened July 2005)	175	175	175	175	186	186
Tower III (opened January 2008)	200	200	215	200	200	220

## 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%	100.00%	100.00%
Rental rate below market	Yes	Yes	Yes	Yes	Yes	Yes

# HOUSING DIVISION

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

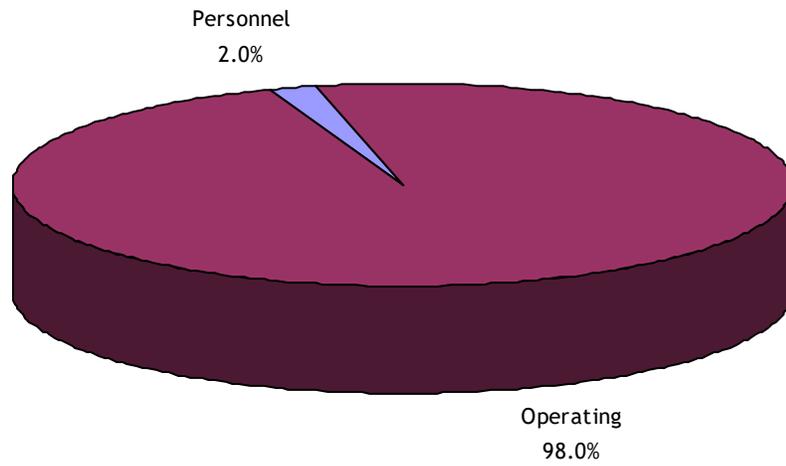


# HOUSING DIVISION

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Charges for Services		18,202	19,367	20,500	20,500
Rents & Royalties		8,763,014	9,710,110	9,671,280	10,314,589
<b>Revenue Total</b>	<b>\$</b>	<b>8,781,216</b>	<b>9,729,477</b>	<b>9,691,780</b>	<b>10,335,089</b>
<b>Expenditure Category</b>					
		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
Salary		81,893	84,340	90,240	95,560
Benefits		51,593	58,195	37,365	98,821
<b>Personnel Total</b>		<b>133,486</b>	<b>142,535</b>	<b>127,605</b>	<b>194,381</b>
<b>Operating</b>					
Professional Services		14,959	7,857	31,410	32,330
Other Services		1,081,175	1,157,430	1,345,086	1,477,307
Communication Services		215,859	217,870	253,950	250,100
Utility Services		714,667	712,557	920,020	947,600
Rentals and Leases		4,421,555	4,344,517	4,545,492	4,614,603
Insurance		111,239	135,894	237,361	50,360
Repair and Maintenance Services		1,029,400	1,080,433	1,742,450	1,521,050
Promotional Activities		-	-	12,300	12,300
Other Current Charges and Obligations		641,877	653,555	835,504	243,114
Office Supplies		1,939	4,907	10,300	10,300
Operating Supplies		74,047	96,493	186,674	192,009
<b>Operating Total</b>		<b>8,306,715</b>	<b>8,411,514</b>	<b>10,120,547</b>	<b>9,351,073</b>
<b>Capital</b>					
Machinery and Equipment		3,912	-	35,000	-
<b>Capital Total</b>		<b>3,912</b>	<b>-</b>	<b>35,000</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>8,444,113</b>	<b>8,554,049</b>	<b>10,283,152</b>	<b>9,545,454</b>

# HOUSING DIVISION

## Expenditure Category



Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512084	Community Service Director	0.5	0.5	0.5	0.5
<b>Total</b>	<b>Full-time</b>	0.5	0.5	0.5	0.5
	<b>Part-time</b>	-	-	-	-

# POLICE

## Mission

The mission of the Pembroke Pines Police Department is to be leaders in public safety through professionalism, innovation, nobility, engagement and service.

## Goals

The Pembroke Pines Police Department is committed to an ongoing partnership with the community based on communication, cooperation, and trust. This partnership promotes an environment that ensures safety and peace while treating all people with respect and dignity. To this end, we value:

**Integrity** - We believe that honesty is the basis for personal and public trust. We recognize right from wrong and the willingness to do what is right, no matter the consequences.

**Commitment** - We apply quality to everything we do and consistently strive for a higher level of excellence. We are proactive in solving problems and constantly strive for results. We lead by example and are committed to honor and valor in the performance of our duties.

**Respect** - We treat people with fairness, dignity, and compassion. We are responsible for the needs of others. We will strive to be civil and courteous in the performance of our duties.

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

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

## Objectives

The Pembroke Pines Police Department consists of three bureaus: Operations, Administration, and Specialized Services. Each of these bureaus provides the residents, business owners, and visitors to the City of Pembroke Pines with the

finest police services available.

**OPERATIONS BUREAU:** The Operations Bureau consists of the Patrol Division and the Traffic and Neighborhood Safety Division and is responsible for the protection of life and property through the enforcement of laws and ordinances. The specialized units of these divisions include the following: Traffic Unit, Bicycle Patrol Team, and K-9 Unit. The main objectives of the Patrol Division, supported by the other mentioned units, are to deter crime, enhance public safety, apprehend criminals, and make officers available for service, as well as to establish a positive rapport with the citizens. The concept of Community Policing is incorporated into the Patrol Division's everyday operations. Some examples of these efforts are the regular assignment of officers to patrol areas and to events sponsored by our various units/personnel.

**ADMINISTRATION BUREAU:** The Administration Bureau provides law enforcement and support functions for the Department. This Bureau is composed of three divisions: Administrative Services, Support Services, and the Code Compliance Unit. Their objectives are to work in partnership with the community to establish programs fostering mutual trust and respect. These programs are geared toward increasing the safety of the public while reducing the fear of crime and maintaining the city's high standard of residential life quality. This bureau develops appropriate training to ensure our personnel are compliant with all training mandates, as well as develops training to address emerging trends in law enforcement and continues to seek the most qualified applicants for all employment vacancies. Additionally, this bureau prepares and manages the departmental budget.

**SPECIALIZED SERVICES BUREAU:** The Specialized Services Bureau is comprised of the Investigations Division, the Community and Youth Affairs Division, and the Special Operations Division. The main objectives of the Specialized Services Bureau are to provide professional investigations of criminal acts within our city, ensure the safety of our schools by proactively monitoring and investigating all threats in a timely manner, and

# POLICE

provide timely information to our community on matters of public safety. The Investigations Division is responsible for conducting criminal investigations. It is comprised of numerous units tasked with investigating general crimes, burglaries, crimes against persons, domestic violence, missing persons, sex crimes, computer crimes, economic crimes, vice, and narcotics. In addition, non-sworn personnel are assigned as Crime Scene Investigators, Economic Crimes Investigators, Crime Analysts, Digital Forensic Examiners, Latent Print Examiners, Victims' Advocates, and Police Service Aides. Detectives seek to reduce the availability of narcotics and vice-related activities through the seizure of illegal narcotics and the arrest of narcotics offenders. They continue to prevent and deter crimes related to youth gang activity and identify criminal suspects through the increased utilization of computer-driven data analysis and other electronic investigative tools. They work to locate and identify people utilizing the internet to prey upon and/or exploit children. They review investigations of unresolved homicides that have occurred in previous years. Cold Case detectives reevaluate physical evidence for DNA analysis not available at the time of offense. They process crime scenes and gather all physical evidence to include latent fingerprints and accurately evaluate the evidence to identify possible suspects, enhancing case resolution and clearance. The Community and Youth Affairs Division is responsible for matters within our city schools and conducting various community policing events to build and strengthen community partnerships with our residents, visitors, and businesses. The division consists of the School Resource Officer Program, Threat Assessment Team, and the Community Affairs Unit. Officers are assigned to city schools towards providing a secure environment and provide mentoring to the students. All mass casualty threats against a school within our city are investigated by the Threat Assessment Team. The Special Operations Division is comprised of both full and part-time units that provide highly trained and specialized support functions. These units enhance the department's tactical, logistical, and crime reduction capabilities.

## Major Functions & Activities

### OPERATIONS BUREAU:

~ Patrol Division - Patrol personnel are primarily assigned to three shifts: Alpha: 10:00 p.m. - 8:00 a.m.; Bravo: 7:00 a.m. - 5:00 p.m.; and Charlie: 3:00 p.m. - 1:00 a.m. Each shift covers the entire City of Pembroke Pines, which is organized into three patrol districts providing service 24 hours a day, 7 days per week. Each officer is proactive in his/her patrol assignment. Crime prevention via patrol techniques and interaction with the citizens is imperative. Officers look for the causes of neighborhood problems rather than just dealing with symptoms.

### SPECIALIZED SERVICES BUREAU:

#### INVESTIGATIONS:

The Investigations Division serves the community through its investigation of crime and is composed of the following units:

- ~ CRIMES AGAINST PERSONS UNIT - This unit investigates violent crimes, deaths, robberies, assaults, and cold homicide cases.
- ~ CRIME ANALYSIS UNIT - Conducts technical research and analysis of confidential data and investigative information for dissemination to operational and investigative endeavors.
- ~ CRIME SCENE UNIT - This unit processes crime scenes, collects and stores evidence, and matches latent fingerprints to persons to identify suspects and present forensic evidence in trials.
- ~ ECONOMIC CRIMES UNIT - This unit is responsible for investigating fraudulent schemes, individual acts of fraud, identity theft, and internet crimes. This is a rapidly expanding area of criminal activity that impacts victims in many ways such as theft of accounts, mortgage fraud, fraudulent checks, and credit card fraud. The elderly are often victims of these types of fraud through various schemes such as bait and switch, Ponzi, etc.
- ~ GENERAL INVESTIGATIONS UNIT - This unit utilizes interviews and interrogations, scientific

# POLICE

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

~ HOMELAND SECURITY TEAM - A team dedicated to the security of the facilities, employees, citizens, and visitors within the City of Pembroke Pines. The team assists in the development of community partnerships for information sharing purposes pertaining to domestic security.

~ SPECIAL VICTIMS UNIT - This unit investigates crimes committed by juvenile offenders and crimes committed against juveniles and the elderly, as well as neglect and/or sexual offenses. They also participate in the Law Enforcement Against Child Harm Task Force (LEACH). This multi-agency task force conducts intensive and proactive criminal investigations regarding the exploitation of children using computers/technology and the Internet.

~ VICE INTELLIGENCE NARCOTICS (V.I.N) UNIT - This unit obtains information from confidential informants and other means, which help to identify persons involved in illegal drug sales. Through surveillance and other covert methods, probable cause is developed, enabling the service of search warrants. Illegal drugs are then confiscated, and arrests are made. Any cases requiring complete confidentiality and/or difficult surveillance are assigned to the V.I.N. Unit. This unit also participates in Multi-Agency Drug Task Forces comprised of federal, state, and local law enforcement agencies, which investigate large scale drug trafficking and money-laundering organizations.

~ VICTIMS ADVOCATE UNIT - This unit provides assistance to victims/witnesses by referring them to appropriate governmental or non-profit service providers for counseling, medical attention, compensation programs, and emergency financial assistance. The Victim Advocate Unit also provides support and assistance to victims in applying for an injunction for protection and court appearances.

## COMMUNITY AND YOUTH AFFAIRS:

~ ANIMAL ASSISTANCE PROGRAM - The primary role of this unit is to recover abandoned, lost, or stray animals within the city, and try to reunite them with their rightful owners, or place them in foster care for future adoption. Our agency partners with a not-for-profit organization, Pooches in Pines, and works collaboratively to accomplish our mutual goals with the support of many community partners and volunteers.

~ COMMUNITY AFFAIRS - This unit coordinates community affairs to promote better understanding between the police department and the community. They conduct crime prevention presentations for homeowners and businesses and coordinate reoccurring police department events such as the Citizens Police Academy, National Night Out, Open House, Hurricane Preparedness, Community Emergency Response Team (CERT), and Child Safety Programs. This unit is directly responsible for addressing quality of life issues at all levels within the community.

~ POLICE EXPLORER PROGRAM - The Police Explorer Program is committed to educating youths about a career in law enforcement. Participants attend an Explorer Academy, where they learn about police procedures and participate in a ride-along program with officers on patrol.

~ SCHOOL RESOURCE OFFICER PROGRAM - At least one Police Officer is assigned to each participating school in the City. These Officers provide campus security and mentoring to the thousands of elementary, middle, and high school students in the City.

~ RISK PROTECTION ORDER TEAM - A team comprised of officers and detectives who have received specialized training in preparing and serving risk protection orders when warranted and are available to do so on a on a call-out basis.

~ THREAT ASSESSMENT TEAM - A team of law enforcement officers responsible for the investigation of mass casualty threats against a school or members of the student body.

~ VOLUNTEER PROGRAM - This unit coordinates

# POLICE

the activities of citizen volunteers in a myriad of police-related tasks.

## SPECIAL OPERATIONS DIVISION:

This division encompasses the Special Weapons and Tactics (SWAT) Team, Tech Team, Crisis Response Team, Field Force, Honor Guard, Dignitary Protection, and Drive Team.

## ADMINISTRATION BUREAU:

### ADMINISTRATIVE SERVICES DIVISION:

~ ACCREDITATION - Ensures our commitment to the implementation of best police practices throughout the state and nation, consistent with the requirements of the Commission for Florida Law Enforcement Accreditation. This involves continuous updating of policy and procedures, as well as coordination to update and train all necessary employees, thus preparing our agency for inspection every three years.

~ BACKGROUNDS AND SELECTIONS - This unit is responsible for recruitment, oral boards, polygraphs, psychological examinations, background investigations, and the presentation of candidates for review by Command Staff. In addition, they run the LiveScan screening for the City of Pembroke Pines to include vendors, coaches, contractors, etc.

~ GRANT ADMINISTRATION - The Projects & Research Manager is responsible for the management and administration of specific grants and programs, ensuring compliance with state and federal regulations. The manager is also tasked with ensuring the timeliness and adequacy of grant reports and financial reimbursements. Furthermore, research is a vital part of the position to ensure future funding sources are identified, investigated, and procured.

~ MOBILE VIDEO SYSTEMS UNIT - Responsible for overseeing the maintenance of the BWC equipment, storage of all audio and video recordings, facilitation of body worn camera (BWC) training, and making recommendations regarding equipment procurement and assignment.

~ OFFICE OF COMMUNICATIONS - This unit encompasses all our public information efforts to include social media, as well as inner agency. It specializes in the exchange of information which is mutually beneficial to both the agency and the citizens served.

~ PLANNING AND RESEARCH - This unit conducts research regarding state laws, General Orders and Standard Operating Procedures; prepares new/revised General Orders and Standard Operating Procedures; and manages all grants and grant applications.

~ TRAINING - Conducts in-house training, coordinates employee training at other agencies and institutions, manages and conducts firearms and self-defense training at the Pembroke Pines Firearms Training Center. This unit also hosts training for other agencies.

### SUPPORT SERVICES DIVISION:

~ CASE FILING - Responsible for reviewing all arrests and presenting them to the Broward County State Attorney's Office for prosecution.

~ COMPUTER SERVICES - Provides technical assistance, help desk and programming support. Also coordinates with the Technology Services Department in providing service needs, equipment, and additional support, as well as affecting changes in the computer system through coordination with the department's contract vendors. This Unit has personnel assigned as the agency Local Area Security Officer (LASO) ensuring Criminal Justice Information System (CJIS) compliance.

~ COURT LIAISON - Coordinates, records, and processes all traffic and parking citations, as well as processes all incoming court subpoenas.

~ EMERGENCY MANAGEMENT - This unit handles all planning and preparedness for the police department and coordinates all projects, training, and preparedness for the various departments in the city as it relates to emergency management.

~ LOGISTICS UNIT - This unit assists in all procurement and conducts responsible bidding

# POLICE

for all purchases in accordance with the city's purchasing policy. The unit is also responsible for fleet maintenance and repairs of all departmentally owned equipment and buildings. The Logistics Unit issues equipment to personnel in accordance with their job functions.

~ PAYROLL/SCHEDULING - Keeps records of all time worked, including subpoenas, standby subpoenas, and absences, and submits appropriate paperwork for a biweekly payroll for all police department employees. This unit is also responsible for scheduling all department personnel.

~ POLICE FINANCE UNIT - Given the growth and complexity of the financial and procurement processes, this unit was created and staffed to ensure adherence to financial procedures and purchasing guidelines.

~ POLICE SUPPORT CENTER - acts as a liaison with agency personnel regarding Local/Florida Crime Information Center (FCIC)/National Crime Information Center (NCIC) criminal history checks, warrant confirmation, drivers' license checks, search/enter missing persons, missing persons call out list, monitor security cameras, overtime callout lists, Investigations/SWAT/Traffic Homicide Investigator (THI) callouts, switchboard operators ensuring the public is routed to agency or city departments/units as requested/needed, coordinates with county dispatch, and the Florida Crime Information Center (FCIC) agency coordinator.

~ PROPERTY AND EVIDENCE - Responsible for storing, tracking, and maintaining the custody and integrity of evidence and found property. When appropriate, the unit disposes of all unneeded property and/or evidence submitted to the Property and Evidence Unit.

~ RADIO/CAD/COMMUNICATIONS - Manages agency radio systems, including programming, issuance, repairs. Coordinates with county agencies, attends regional meetings as an agency representative, and manages officer safety Computer Aided Dispatch (CAD) alerts.

~ RECORDS - This unit maintains all written police reports, submits statistics to the Florida Department of Law Enforcement (FDLE), furnishes copies of reports to the public, and prepares arrest case files for submission to the State Attorney's Office.

~ TRANSCRIPTION - Transcribes all video and audio statements used for criminal investigations, as well as assisting our Internal Affairs Unit with the transcription of administrative statements for agency investigations.

## CODE COMPLIANCE DIVISION:

In conjunction with the sworn officers that patrol the city, Code Compliance works to promote and maintain a safe and desirable living and working environment within the city. Under the direction of a division administrator and supervisors, code officers and clerical staff strive to educate the public and residents about codes and ordinances, develop and establish standards and ordinances, not only to maintain, but to improve the working and living conditions of our residents and business owners. Through proactive meetings with residents, businesses and homeowners' associations as well as responding to complaints, the code compliance officers investigate and work with property owners, tenants, and the Code Board to resolve issues and come up with a proper resolution.

## Budget Highlights

The FY 2024-25 expenditure budget decreased by \$0.2 million, or 0.2%, compared to the FY 2023-24 working budget. This reduction is primarily due to a \$1.8 million decrease in capital expenditures, partially offset by increases of \$1.3 million in salary and benefits and \$0.4 million in training and other contractual services. The revenue budget increased by \$0.5 million mainly due to an increase in School Resource Officer revenue.

The FY 2024-25 budget includes the following:

- Two (2) Unmanned Aerial Vehicle In-door drones for SWAT Operations, \$60,000. With recent changes in Florida law about drone usage by

# POLICE

governmental agencies, our SWAT Team is looking to purchase two in-door drones for high-liability operations. These drones play a vital role in enhancing situational awareness. They can provide real-time video footage and aerial views of the area, allowing SWAT operators to better understand the environment and potential threats before taking action. This increased situational awareness is crucial for making informed decisions and executing operations more effectively. These drones can gather vital information about a location, identify potential hazards or traps, and help plan a safer approach. They can quickly cover large areas, and their agility allows them to provide real-time intelligence rapidly.

- Fifty (50) Vanguard Ballistic Shields equipped with Viewport, \$350,650. These shields are to replace expiring shields and will be used by our field personnel on high risk, or critical incidents, for officer safety, and rescue tactics.

- Two (2) Kustom Signal Smart Speed Trailers, \$26,000. These speed trailers are used to collect data for speeding complaints received in an area, provide visual feedback for motorists to assist in modifying vehicles speed in an area, and collect vehicle counts and data for traffic surveys. These two trailers will be replacing older generation speed trailers that have outdated and unsupported software.

- In the ongoing Flock Phase 1 project, there are currently 22 cameras installed out of the total allocated 36. A budget of \$99,000 has been allocated for Phase 1. Simultaneously, efforts are being made to streamline the contract for leveraging Flock Phase 2. Phase 2 aims to incorporate a total of 64 cameras, covering all the entrances and exits to the city, with many of these locations within FDOT's right of way. The total money budget allocated for Phase 2 is \$236,800.

- Class A/B, New Police Uniforms, \$130,000. Officers created a uniform committee and selected a new uniform that reportedly lasts longer, provides a modernized appearance, and increases officer comfort. These uniforms were purchased and issued to sworn personnel by the

deadline of January 1st, 2024.

- AEDs (Automatic External Defibrillator devices) to outfit new marked police vehicles, \$40,000. AEDs are being purchased for 40 police vehicles to ensure that our officers have advanced lifesaving tools in their vehicles. Officers are frequently the first units to arrive on emergency calls for service and these devices enable us to provide enhanced lifesaving abilities for the residents and visitors to our city.

## Accomplishments

- NARCAN, an opioid overdoes treatment was received and issued for all field personnel. All field personnel have been or will shortly be trained in the delivery of this lifesaving over the counter product. As the nation deals with an opioid crisis, this treatment affords our field personnel with a tool to provide lifesaving measures to someone suffering from an overdose.

- Purchase and delivery of Glock 47 pistols with ACRO P2's, a Streamlight TLR1-HL weapon light, and Safariland holsters for entire agency. As technology has advanced in other areas, so has it with weapons, and weapon related devices. Officers are being issued new Glock modular handguns to replace older Glock handguns. In addition to this, the new handguns can accept a red dot weapon mounted light, the Aimpoint ACRO P2, which enables officers to keep both eyes open while shooting, and requires a single point of aim, as opposed to lining up sights with a target. Also, these weapons are mounted with flashlights as most every officer will work a portion of his or shift in darkness, with midnight shift working most of their shifts in the dark.

- Officers are currently receiving Samsung smart phones. The phones provide secure communications between officers and others, enhance agency CJIS data, and allow for easier compliance with public records laws.

- Ordered, received, and processed approximately 136 body armor packages for Sworn Officers and Police Service Aides. Received, assembled equipment packages, logged, processed invoicing, and disseminated body armor to said members.

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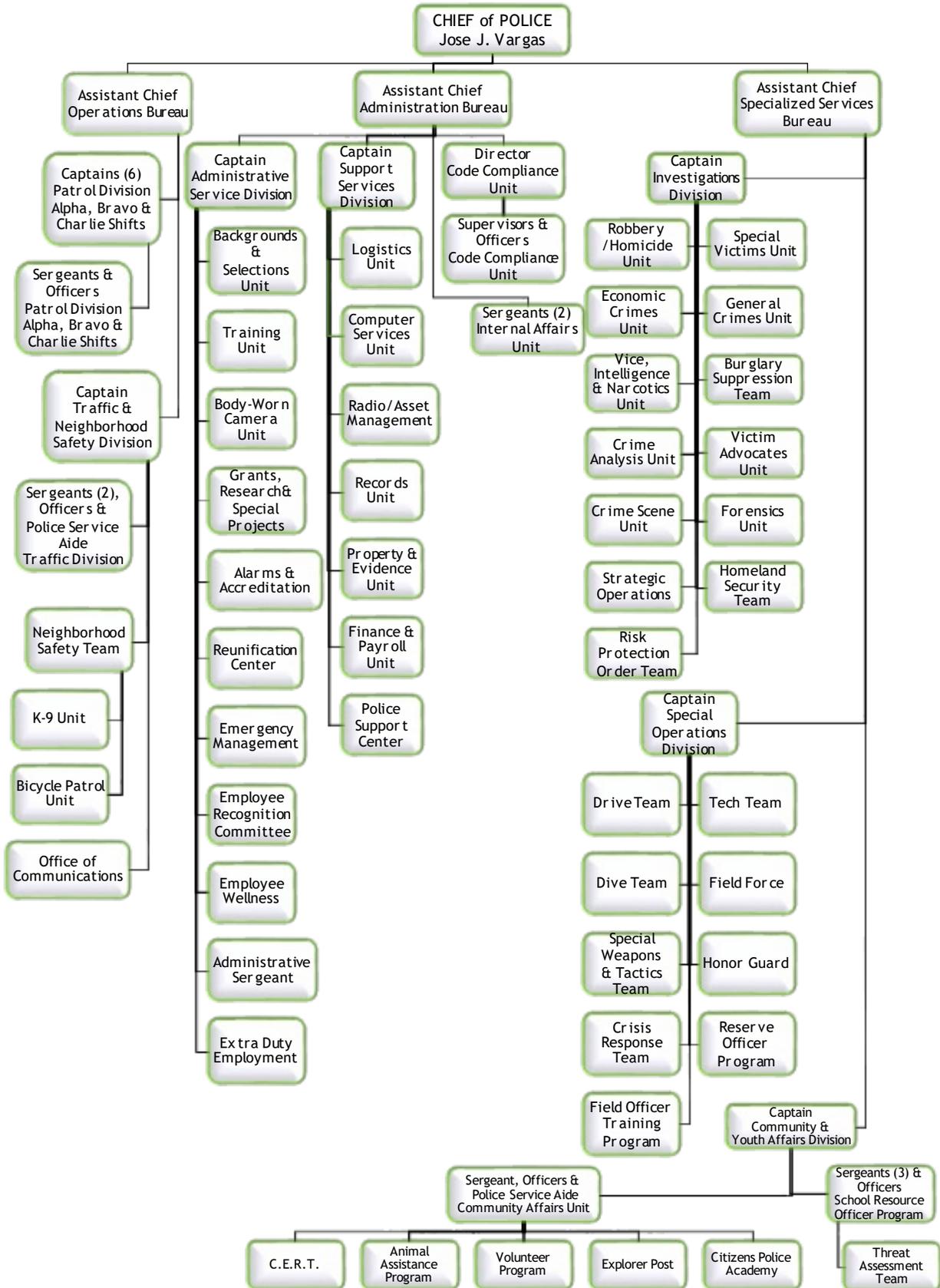
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Total calls for police service	80,045	90,000	85,581	90,000	90,000	90,000
Calls for service per 1,000 resident population	468	550	500	550	525	526
Number of arrests	718	2,500	907	2,500	2,500	1,500
Traffic accidents	4,707	6,000	5,082	6,000	6,000	6,000
Traffic/parking citations	9,366	25,000	13,284	25,000	25,000	25,000
Number of grids patrolled 24 hours per day	24	24	24	24	24	24
Number of code citations issued	34	50	29	50	50	50
Number of code violations issued	4,542	4,500	4,780	5,000	5,000	5,000
<b>Effectiveness</b>						
% of felony cases filed at the office of the State Attorney within 21 calendar days	95%	98%	97%	98%	98%	98%
Clearance rate for Part I offenses ^	12%	25%	14%	25%	25%	25%
Felony arrests per calls for service	0.5%	3.0%	0.5%	3.0%	3.0%	3.0%
Traffic accidents per citation issued	50%	30%	38%	30%	24%	24%
% of cases closed prior to Code Board and/or Special Master hearing	78%	80%	70%	80%	80%	80%
Number of occurrences for the following types of offenses during calendar year:						
Murder	1	0	2	0	0	0
Forcible rape	22	15	8	15	15	15
Robbery	40	75	45	75	60	75
Aggravated assault	118	175	146	200	175	200
Burglary	136	300	144	250	250	250
Larceny	2,127	2,500	2,155	2,500	2,500	2,500
Motor vehicle theft	301	250	285	250	250	250
Crime index (summation of occurrences)	2,745	3,500	2,785	3,290	3,290	3,290
Crime rate (per 100,000)	1,607	2,500	1,626	2,000	1,921	1,921
<b>Efficiency</b>						
Expenditures per resident population	\$457	\$507	\$511	\$505	\$518	\$511

Performance Measures are based on calendar year with the exception of Expenditures per resident population which is based on fiscal year.

^ Consists of homicides, rapes, robberies, assaults, burglaries, auto thefts, and larcenies.

# Police

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



# POLICE

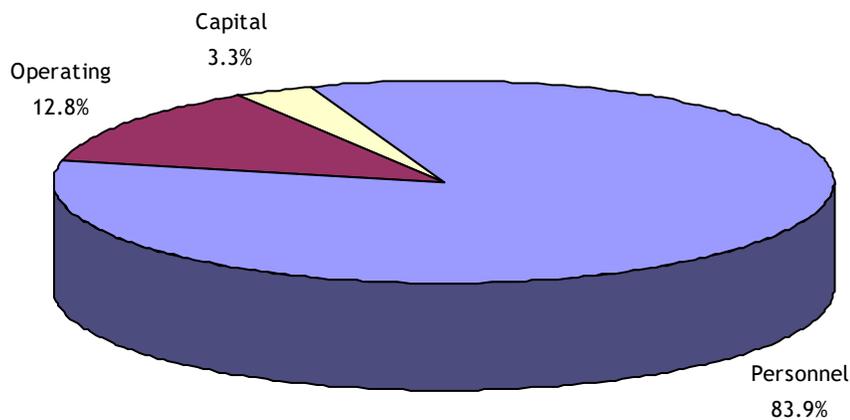
	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Special Assessments	2,416	28,852	20,000	15,000
Charges for Services	1,505,131	2,960,712	2,507,407	3,135,975
Intergovernmental Revenue	-	-	47,399	-
Judgments, Fines & Forfeitures	434,913	340,651	498,100	414,600
Debt Proceeds/Installment Purchase	-	248,876	-	-
<b>Revenue Total</b>	<b>\$ 1,942,460</b>	<b>3,579,090</b>	<b>3,072,906</b>	<b>3,565,575</b>

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	33,507,521	41,246,018	45,709,110	44,708,584
Benefits	34,797,229	35,428,394	37,075,776	39,391,796
<b>Personnel Total</b>	<b>68,304,750</b>	<b>76,674,413</b>	<b>82,784,886</b>	<b>84,100,380</b>
<b>Operating</b>				
Professional Services	76,665	69,869	212,500	193,050
Other Services	2,333,681	2,249,025	4,485,292	4,622,318
Pension Benefits	71,389	53,598	78,528	58,960
Travel Per Diem	163,221	234,828	463,456	478,097
Communication Services	197,782	193,844	331,256	332,588
Utility Services	139,425	150,297	149,000	161,500
Rentals and Leases	-21,102	-1,730	86,785	98,189
Repair and Maintenance Services	1,287,568	1,375,213	2,062,295	2,089,845
Printing and Binding	8,164	5,847	45,230	44,690
Promotional Activities	1,774	1,442	2,500	2,500
Other Current Charges and Obligations	96,829	105,577	219,271	223,255
Office Supplies	38,859	38,570	50,400	50,400
Operating Supplies	2,043,597	3,132,300	3,659,713	3,625,905
Publications and Memberships	18,058	21,755	34,493	31,367
Training	267,937	290,491	566,141	795,262

# POLICE

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
Operating				
<b>Operating Total</b>	<b>6,723,846</b>	<b>7,920,923</b>	<b>12,446,860</b>	<b>12,807,926</b>
Debt Services				
Principal Payments	-	630,600	-	-
Interest Payments	-	11,506	-	-
<b>Debt Services Total</b>	<b>-</b>	<b>642,106</b>	<b>-</b>	<b>-</b>
Capital				
Buildings	30,919	49,429	45,315	-
Infrastructure	-	196,889	87,990	-
Machinery and Equipment	2,922,708	2,175,532	4,990,191	3,276,358
<b>Capital Total</b>	<b>2,953,627</b>	<b>2,421,850</b>	<b>5,123,496</b>	<b>3,276,358</b>
<b>Expenditure Total</b>	<b>\$ 77,982,223</b>	<b>87,659,292</b>	<b>100,355,242</b>	<b>00,184,664</b>

## Expenditure Category



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Position Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512029 Special Operations Manager	1	1	1	1
512042 Projects & Research Manager	1	1	1	-
512043 Assistant Records Unit Manager	1	1	1	1
512044 Records Unit Manager	1	1	1	1
512045 Police Chief	1	1	1	1
512085 Code Compliance Administrator	1	1	1	1
512088 Media Relations Manager	1	1	1	-
512092 Senior Media Relations Manager	-	-	-	1
512115 Police Captain	11	11	11	12
512131 Professional Std Supervisor	1	1	1	1
512174 Division Major	3	3	3	-
512280 Help Desk Technician II	-	-	-	1
512425 Police Officer	111	103	103	95
512436 Police Officer - Tier 3	83	88	103	108
512450 Assistant Logistics Manager	1	1	1	1
512451 Emergency Management Director	1	1	1	1
512452 Logistics/Fleet Manager	1	1	1	1
512467 Property Evidence Technician	2	1	1	1
512468 Property Manager	1	1	1	1
512492 Finance Coordinator	1	1	1	1
512493 Administrative Svc Manager	1	1	1	1
512497 Community Affairs Coordinator	1	-	-	-
512501 Property Evidence Tech II	-	1	1	1
512511 Administrative Assistant III	1	1	1	1
512525 Administrative Assistant I	1	1	1	-
512625 Field Training Officer -Tier 3	1	6	6	9
512631 Crime Scene Technician	3	3	3	3
512632 Crime Scene Unit Manager	1	1	1	1
512633 Crime Scene Investigator	3	4	4	4
512635 Forensic Manager	1	1	1	1
512636 Field Training Officer	23	21	21	21
512637 Field Training Sergeant	4	4	4	4
512638 Forensic Examiner I	2	2	2	2
512643 Help Desk Technician I	1	1	1	-
512652 Programmer/Analyst I	1	1	1	1

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Position Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512655 Sergeant	31	31	31	31
512684 Clerical Spec II	4	1	1	1
512685 Clerical Aide	2	2	2	2
512713 Forensic Examiner II	-	-	-	1
512714 Forensic Technician	-	-	-	2
512723 Systems Administrator	1	1	1	-
512732 Systems Administrator II	-	-	-	1
512733 Crime Analyst Manager	1	1	1	1
512736 Crime Analyst	2	2	2	2
512800 Assistant Police Chief	1	1	1	3
512803 Police Records Clerical Spec.	-	2	2	1
512805 Computer Services Manager	1	1	1	1
512882 Economic Crimes Investigator	1	1	1	2
512883 Support Center Manager	1	1	1	1
512885 Victim Advocate	2	2	2	2
512887 Victim Advocate Manager	1	1	1	1
512888 Police Comm & Asset Coord.	1	1	1	1
512896 Police Payroll Specialist III	-	-	-	1
512897 Police Training Coordinator	-	-	-	1
512937 Fingerprint Examiner II	1	1	1	1
512938 Police Support Specialist IV	1	1	1	1
512939 Forensic Video Examiner	1	1	1	-
512978 Backgrounds/Selections Invest.	2	3	4	3
512979 Police Support Specialist II	4	4	4	4
512980 Police Support Specialist I	14	14	14	14
512985 Police Service Aide I	19	19	20	22
512986 Police Service Aide II	11	13	14	13
512987 Police Service Aide III	2	2	2	3
512988 Police Payroll Specialist I	1	1	1	-
512989 Police Payroll Specialist II	1	1	1	1
513407 PT Victims Advocate	1	1	1	1
513412 PT Police Support Specialist	3	3	3	3
513414 PT School Resource Officer	21	21	12	12
513415 PT SRO Supervisor	1	-	-	-
513417 P/T Backgrounds Investigator	-	-	-	2

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Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Total	Full-time	373	375	393	395
	Part-time	26	25	16	18

# FIRE CONTROL - AMBULANCE RESCUE

## Mission

Dedicated to the preservation of life, property, and the environment. Our goal is to provide quality, cost-effective professional services predicated upon the knowledge, skills, and abilities of our members.

## Goals

To protect life and property, reduce pain and suffering, and to assure that fire prevention systems on commercial properties are properly maintained.

## Objectives

The Pembroke Pines Fire Control and Ambulance Rescue Department encompasses the following core functions: Fire Control, Emergency Medical Services, and Fire Prevention.

### FIRE CONTROL:

To save lives.

To reduce loss to property from fire, domestic terrorism, flood, or other natural disaster.

To maintain preparedness in the handling of natural disasters or domestic terrorism within our region.

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

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

To continue community outreach through public education programs.

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

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

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

### EMERGENCY MEDICAL SERVICES:

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

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

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

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

### FIRE PREVENTION:

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

# FIRE CONTROL - AMBULANCE RESCUE

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

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

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

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

## Major Functions & Activities

In addition to Fire Control, Emergency Medical Services, and Fire Prevention, a myriad of other services is provided by the Department, with support being supplied by each Division for all operations, special projects, and programs.

~ OPERATIONS DIVISION - Primarily responsible for providing fire extinguishment, mitigating medical emergencies and the threats from hazardous materials and domestic terrorism. All response personnel are under the direction of the Operations Division. In addition to emergency incident response, these personnel are engaged in a wide variety of other essential activities including, but not limited to:

Preventive maintenance programs for equipment and vehicles.

Community training and public education programs, such as:

- Cardio-Pulmonary Resuscitation (CPR) Training
- Summer Safety Program

Pre-fire planning and sprinkler testing for commercial and multi-residential buildings.

~ RESCUE DIVISION - Manages the delivery of Emergency Medical Services (EMS) provided by our Fire Department through the training, licensure (county and state), and preparation of

crew members.

Emergency Medical Services are provided by Firefighters who are also licensed as Emergency Medical Technicians (EMT) and Paramedics. Emergency Medical Services are conducted under the direction of a Medical Director who is a physician trained in Emergency Medicine.

The Department's Return of Spontaneous Circulation (ROSC) in cardiac arrest victims is consistently better than the national average. We also provide nearly 1,000 students with Cardio-Pulmonary Resuscitation (CPR)/Automatic External Defibrillator (AED) training each year, which places skilled individuals into the community who can assist a medical victim when encountered.

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

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

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

# FIRE CONTROL - AMBULANCE RESCUE

emergency medical care to our residents and visitors.

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

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

~ LOGISTICS DIVISION - Supplying the Department with needed vehicles, equipment, protective clothing, and a myriad of other material needs is a major responsibility. Conducting research and development for new equipment and apparatus design is a critical component of this Division. The Logistics Division is responsible for all Preventative Maintenance Programs covering equipment, vehicles, Fire Stations, our Fire Training Facility, and the South Broward County Dispatch Center. This Division ensures that emergency response equipment is always ready when needed. We operate our own Emergency Vehicle and Equipment Repair Facility. All departmental purchasing, budgeting, and long-term planning is handled by our Logistics Division.

~ TRAINING DIVISION - Responsible for the development, scheduling, and implementation of all departmental training. The Training Division manages the performance and educational requirements of all Fire Department employees. The Division works diligently to provide quality, up-to-date training in a variety of subjects throughout the year.

Effective training helps to achieve:

- Services that meet the needs of the public
- Efficient and effective performance
- Effective use of modern equipment

- Safe operations
- Quality customer service
- Personal and organizational pride

The City's own Fire Training Facility includes a five-story smoke tower with two burn rooms for creating realistic, comprehensive training. The facility also features the addition of a state-of-the-art Training Building with two large classrooms and an apparatus bay set up very much like our Fire Stations. When the Training Division wants to turn up the heat our flashover simulator is used to teach fire behavior and how to control signs of impending flashover.

The Training Division completed National Incident Management System (NIMS) - Incident Command System (ICS) training for all Fire Department personnel as required by the Federal Government. The Department has maintained its NIMS compliance since 2006. Each year approximately 80,000 hours of in-service monthly training modules are completed.

## Budget Highlights

The FY 2024-25 expenditure budget increased by \$1.3 million, or 2.0%, compared to the FY 2023-24 working budget. The increase is mainly driven by salary and benefit increases of \$2.0 million, offset by a decrease in capital expenditures of \$0.8 million.

The revenue budget increased by \$4.7 million, or 11.8%, primarily driven by increases in the fire assessment rates and the annual fire inspection fees.

For FY 2024-25 we have the following goals: Purchase one (1) Aerial Platform, one (1) Rescue, two (2) Administration vehicles, and two (2) Fire Prevention vehicles. The replacement schedule that we use is as follows: Fire Engines 15 years, Rescues 10 years, Administration and Fire Prevention also 10 years. All the vehicles that we would like to replace in FY 2024-25 have met or exceeded this time frame.

Other purchasing goals for FY 2024-25 include:

Purchasing additional NFPA compliant radios to

## FIRE CONTROL - AMBULANCE RESCUE

complement the previous fiscal year's budgeted purchase.

Purchasing two (2) sets of battery-operated extrication equipment to outfit two additional fire engines.

Purchasing one (1) extractor for Station 101; providing advanced gear cleaning.

The Logistics Division, with guidance from our Training and Rescue Divisions, is continuing to work on several projects for FY 2024-25 including:

Building large pavilion to provide cover during training evolutions and protect equipment from the elements.

Additional structure to be built for housing forklift and side by side (Rhino) which are assigned to the training facility.

### Accomplishments

Two (2) Fire Engines, one (1) Rescue, and one (1) Aerial Platform were placed in service with the new color scheme of red and silver.

Three (3) administrative staff vehicles, one (1) Passenger Van, and two (2) Fire Prevention vehicles were placed in service. These vehicles replaced three (3) seventeen (17) year old vehicles and a twenty-two (22) year old passenger van.

Purchased new SCBA units, following our replacement schedule of 10 years.

Purchased additional shipping containers which will be used to build a "Can City" at our Training Facility, improving the skills and knowledge of our firefighters.

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

Due to retirements, we hired two (2) recruit classes totaling twenty (20) new firefighters to join our department. These individuals passed

our rigorous training camp and are now on duty serving our citizens.

Each year we replace twenty percent of our inventory of protective structural firefighting equipment which accounted for the following purchases: 40 sets of Globe Bunker Gear, 20 pair of Bunker Boots, 25 Fire Helmets, 50 cancer barrier Hoods, 20 Scott SCBA masks, 100 pair of structural firefighting gloves.

Replaced two (2) A/C units at our Dispatch Center.

Upgraded the SCBA fill Station on our Tactical Support Unit (TSU).

Replaced fuel tank at Station 101 which powers both the station and the South Public Service Answering Point (PSAP).

# FIRE CONTROL - AMBULANCE RESCUE

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

## Outputs

Fire/rescue responses	24,557	22,500	23,235	22,500	23,000	23,000
Calls for service per 1,000 residents	140	135	136	135	140	140
Emergency medical responses	18,436	18,500	18,005	18,500	18,500	18,500
Motor vehicle accident responses	1,499	1,800	1,371	1,800	1,600	1,700
Medical transports	11,254	10,500	11,739	10,500	11,000	11,000
Structure fires	26	30	20	30	30	30
Fires investigate	8	15	7	15	15	15
Total inspectable occupancies/buildings	11,226	9,200	8,613	9,500	10,000	10,000
Annual inspections completed	13,916	10,000	15,097	11,000	12,000	13,000
Pre-fire plans completed annually	2,176	2,500	2,253	2,500	2,500	2,500
Number of plans/documents reviewed	2,023	1,750	926	1,500	1,700	1,200
Number of public CPR education participants	378	1,200	181	1,200	1,200	250

## Effectiveness

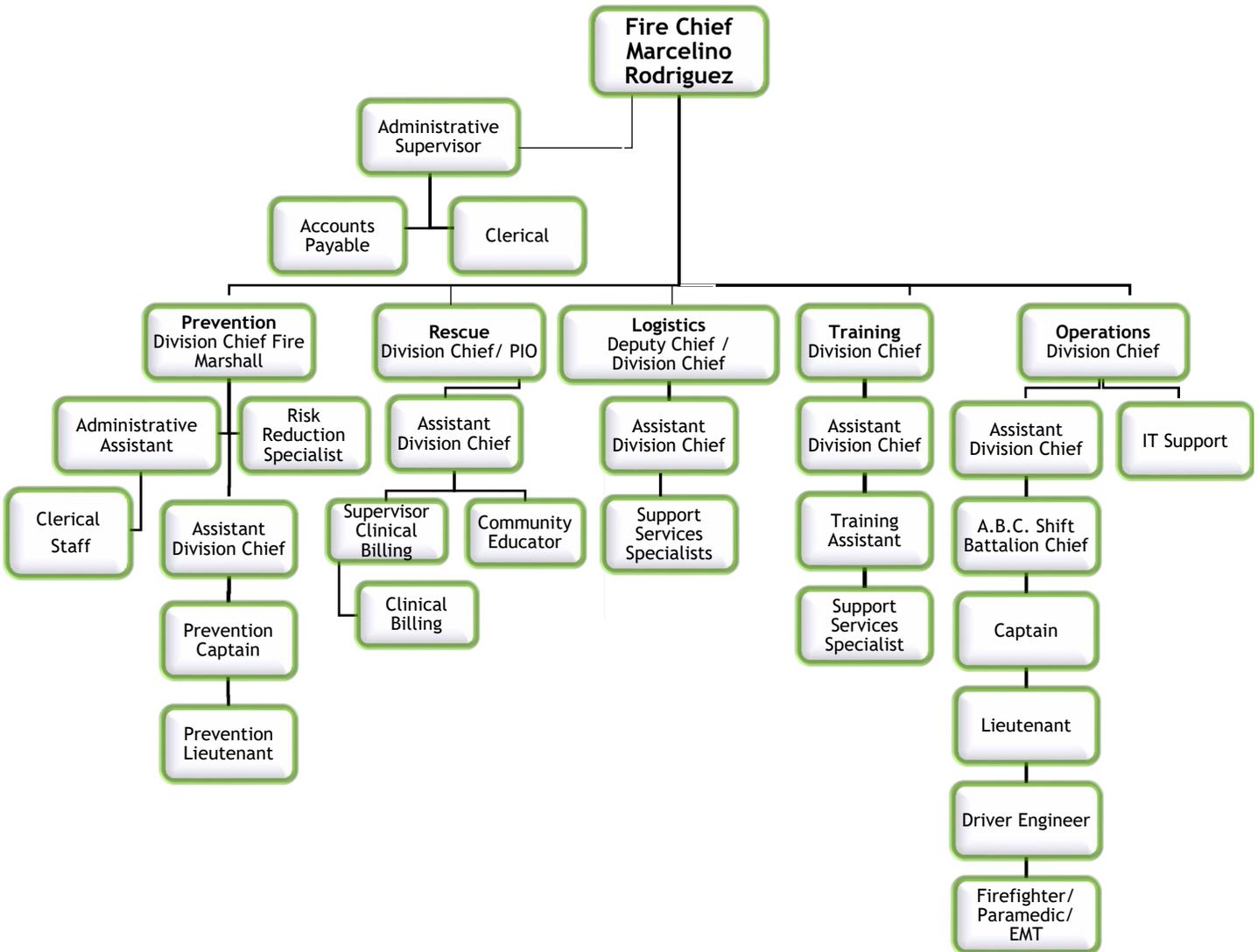
Number of public education participation and social media interactions	462,024	182,075	635,286	200,000	250,000	750,000
Return of Spontaneous Circulation (ROSC)- reviving a stopped heart	51	40	35	40	40	40
% of property saved vs. risk from structure fires	99.24%	99.90%	98.80%	99.90%	99.90%	99.90%
# of unsolicited public appreciation letters	17	50	14	50	35	50

## Efficiency

Average unit response time from en route to arrival (in minutes)	4.40	<4.00	4.29	<4.00	<4.00	<4.00
% of unit response time less than 6 minutes	82.00%	>90.00%	84.47%	>90.00%	>90.00%	>90.00%

## FIRE CONTROL - AMBULANCE RESCUE

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



## FIRE CONTROL - AMBULANCE RESCUE

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Special Assessments	26,520,602	30,139,548	31,251,705	33,967,848
Charges for Services	6,067,032	7,609,265	7,247,500	8,328,838
Intergovernmental Revenue	125,181	111,062	223,772	90,500
<b>Revenue Total</b>	<b>\$ 32,712,814</b>	<b>37,859,875</b>	<b>38,722,977</b>	<b>42,387,186</b>

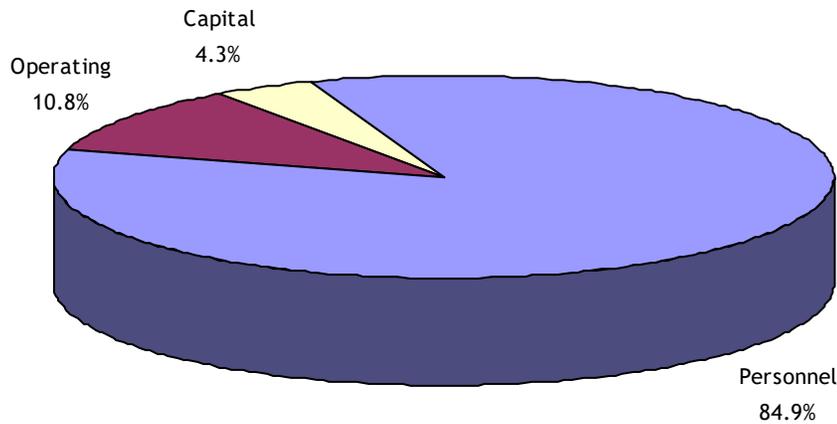
	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	20,897,017	21,346,129	22,955,997	23,076,696
Benefits	24,491,389	30,221,228	30,702,432	32,609,282
<b>Personnel Total</b>	<b>45,388,406</b>	<b>51,567,357</b>	<b>53,658,429</b>	<b>55,685,978</b>
<b>Operating</b>				
Professional Services	123,046	187,375	209,596	217,236
Other Services	1,146,651	1,141,542	1,455,818	1,509,118
Pension Benefits	20,926	5,979	25,000	25,000
Travel Per Diem	13,199	8,799	27,000	26,500
Communication Services	34,749	36,278	38,356	141,925
Freight & Postage Services	2,420	2,553	2,440	2,440
Utility Services	223,804	228,885	237,100	237,300
Rentals and Leases	931,682	902,266	1,082,079	1,128,780
Repair and Maintenance Services	1,032,763	934,444	1,504,316	1,244,068
Printing and Binding	4,200	6,545	5,600	7,200
Promotional Activities	14,074	18,205	29,200	31,700
Other Current Charges and Obligations	837,442	869,203	1,087,762	1,155,839
Office Supplies	16,145	16,461	27,560	27,560
Operating Supplies	919,552	1,145,766	1,157,192	1,216,150
Publications and Memberships	13,405	10,897	22,465	25,390
Training	109,685	93,366	155,000	115,000
<b>Operating Total</b>	<b>5,443,742</b>	<b>5,608,563</b>	<b>7,066,484</b>	<b>7,111,206</b>

## FIRE CONTROL - AMBULANCE RESCUE

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Debt Services</b>				
Principal Payments	-	174,267	-	-
Interest Payments	-	221	-	-
<b>Debt Services Total</b>	<b>-</b>	<b>174,488</b>	<b>-</b>	<b>-</b>
<b>Grants and Aid</b>				
Aids to Government Agencies	143,962	288,398	402,000	501,488
<b>Grants and Aid Total</b>	<b>143,962</b>	<b>288,398</b>	<b>402,000</b>	<b>501,488</b>
<b>Other</b>				
Transfers	100,000	100,000	100,000	100,000
<b>Other Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Capital</b>				
Issuance of Lease Financing	-	1,616,676	-	-
Buildings	91,173	-	908,305	100,000
Machinery and Equipment	2,148,276	2,719,290	2,726,044	2,690,000
<b>Capital Total</b>	<b>2,239,449</b>	<b>4,335,966</b>	<b>3,634,349</b>	<b>2,790,000</b>
<b>Expenditure Total</b>	<b>\$ 53,315,559</b>	<b>62,074,772</b>	<b>64,861,262</b>	<b>66,188,672</b>

# FIRE CONTROL - AMBULANCE RESCUE

## Expenditure Category



Position Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512099 Battalion Chief - PM	6	6	6	6
512129 Deputy Fire Chief/Div. Chief	1	1	1	1
512130 Fire Chief	1	1	1	1
512172 Assistant Division Chief	4	4	4	4
512282 Micro Computer Specialist I	1	1	1	1
512525 Administrative Assistant I	-	-	-	1
512528 Administrative Assistant II	1	1	1	-
512575 Lieutenant	30	30	30	30
512607 Captain PM	35	35	35	35
512684 Clerical Spec II	1	1	1	-
512788 Division Chief	4	4	4	4
512802 Office Manager	1	1	1	1
512835 Driver Engineer	5	5	5	5
512836 Driver Engineer PM	31	31	31	31
512912 Fire Inspector PM	5	5	5	5
512915 Firefighter EMT	23	23	23	23
512918 Firefighter PM	70	70	70	70
512934 Administrative Battalion Chief	1	1	1	1

## FIRE CONTROL - AMBULANCE RESCUE

Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Total	Full-time	220	220	220	219
	Part-time	-	-	-	-

# PUBLIC SERVICES

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## Mission

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

## Goals

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

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

## Major Functions and Activities

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

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

## Budget Highlights

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

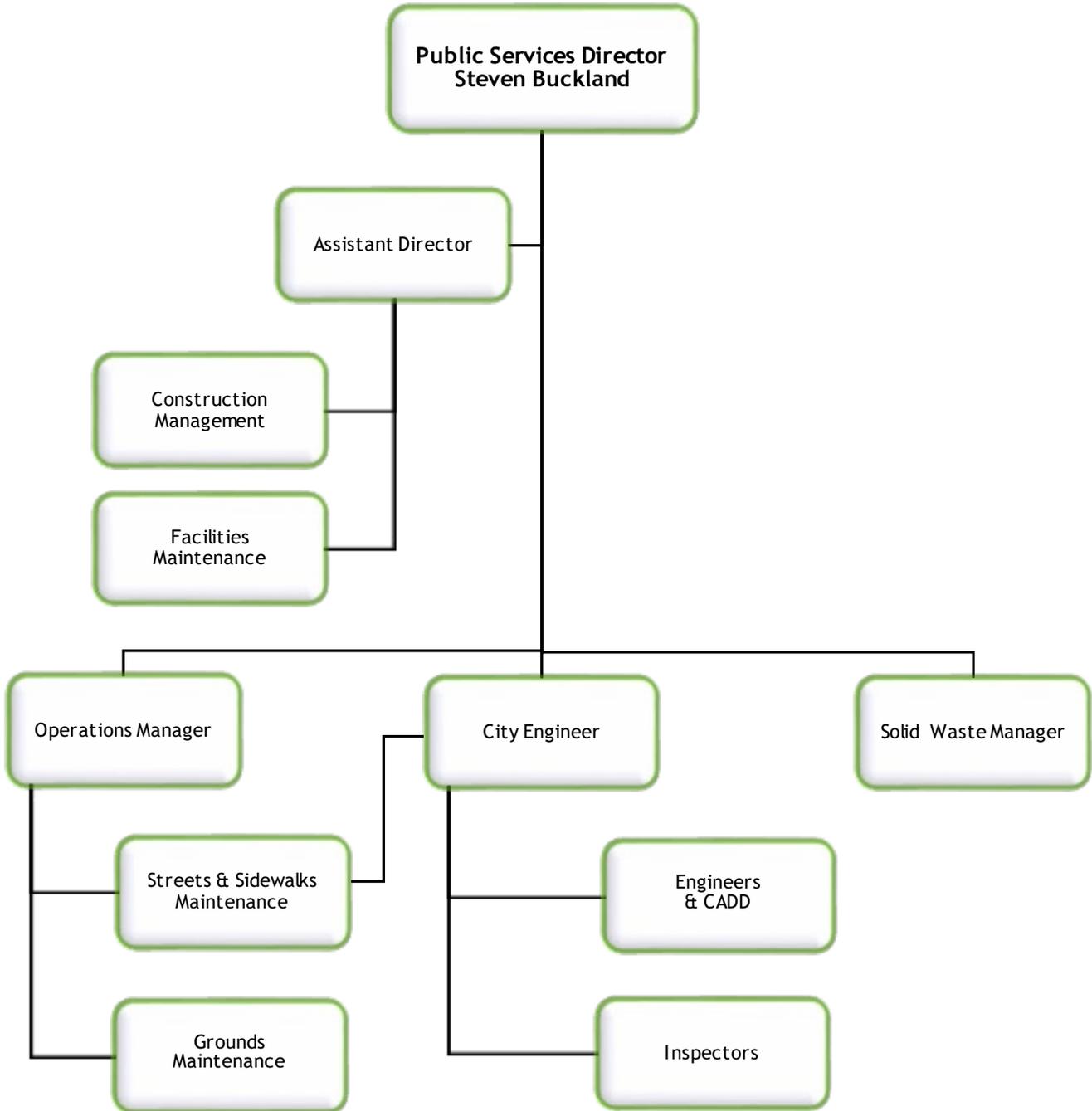
The Public Services Department's level of service requires constant flexibility based on the needs of the City and its citizens. This flexibility requires well-organized supervision of all expenditures affecting the operation of the Department. The Department's efficient spending practices will help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

## Accomplishments

Departmental accomplishments are detailed within each Division's narratives.

# PUBLIC SERVICES

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



# ENGINEERING

## Mission

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

## Goals

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

## Objectives

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

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

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

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

## Major Functions & Activities

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

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

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

Traffic Engineering provides services to the public regarding traffic, parking, and all other aspects of transportation in the City and addresses regional transportation issues.

Capital Improvement Projects provides engineering and public facilities design, administration and construction of public works and projects, including infrastructure, CIP, and replacement projects.

The Engineering Department produces and maintains various mapping and plan systems including Computer-Aided Drafting Design (CADD) maps, as-built drawings, utility atlas and field drawings, and general engineering plans associated with various elements of the City infrastructure.

All design and construction plans for regulated engineering projects are submitted to the Division by developers or builders seeking Development Review Committee (DRC) approval and permitting. Once such plans are approved, construction permits are processed and issued by the department.

Environmental Services deals with construction activities of residential, commercial, industrial, and other subdivisions in the City including design and construction of water and sewer infrastructure, roads, parking lots, grading and

# ENGINEERING

drainage systems, waterways, walkways, street lighting, traffic control devices, and other related activities.

Investigation and resolution of concerns received from residents related to drainage problems, sidewalks, roads and traffic engineering, and landscaping, etc. and coordination with the Police Department, Fire Department and Code Enforcement as needed.

Inspection, documentation, and approval for all construction activities of all water, sewer, paving and drainage systems throughout the City to ensure that the work done is executed in compliance with approved plans and code requirements.

Provide for the field location of the City-owned irrigation and drainage infrastructure per the requirements of the Sunshine One-Call System as mandated by Florida State Statutes.

Responsible for the design, bidding process, construction supervision, and processing of payments for all municipal projects funded by the City including water and sewer infrastructure, roads, drainage systems and sidewalks. Coordination of final inspection and Bond release for infrastructure which is to become City property.

Provide engineering support services to other divisions and departments within the City.

Conduct inspections of private developments for compliance with signage and marking requirements of the traffic enforcement agreements that the City has signed with these developments.

Review Speed Hump applications, coordinate speed zoning studies and inspect installation.

The Engineering Department performs reviews of Land Development projects, including coordination with the Planning Division, plan checks and review of all grading/improvement plans for new development, and issues permits for private construction and public works improvements.

Issuance of Flood Insurance Elevation Certifications. Provide related information to the public and insurance companies. Serve as the Flood Plain Manager.

Environmental Services protects and preserves the community's public health and the environment through the implementation of activities to reduce and eliminate urban runoff pollution from industrial, commercial, new development/construction, and residential areas that may enter the storm drainage system as well as ensures compliance with applicable laws and regulations.

Act as a liaison with other governmental engineering and regulatory agencies.

Serve on the Metropolitan Planning Organization (MPO) technical advisory committee to coordinate transportation projects in and around the City.

## Budget Highlights

The FY 2024-25 expenditures budget increased by \$0.1 million, or 4.4%, mainly due to increases in other contractual services. The revenue budget increased by \$0.4 million due to increases in permits and engineering fees.

The FY 2024-25 budget includes funding of the following initiatives:

Continue citywide storm-water system cleaning and inspection for compliance with the National Pollutant Discharge Elimination System (NPDES) permit.

Increase public outreach and additional data gathering in order to increase the ranking for the Community Rating System (CRS) for reduced flood insurance premiums.

Continue resurfacing of City roadways.

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

Add additional projects for ranking in the

# ENGINEERING

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Broward County transportation surtax program.

## Accomplishments

The NPDES Report Cycle 4 - Year 7 - 2023 was submitted and accepted on June 28, 2024.

Continued with the scanning project to digitize records in our division, with current progress at 60%.

Projects currently being designed include:

Taft Street and NW 97th Avenue sidewalk and crosswalk.

Pines Boulevard 24" water main offset.

Septic Conversion - Area near Turnpike and Pembroke Road and SW 70th Avenue.

Cedar Woods water service replacement.

# ENGINEERING

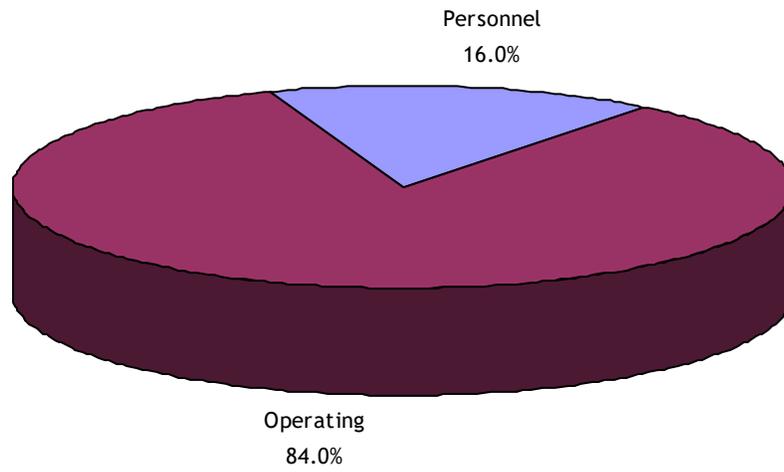
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Permits issued	232	150	167	175	175	175
Inspections conducted	2,550	2,000	3,079	2,000	2,700	2,700
Utility location tickets processed	9,208	8,800	11,352	7,500	9,500	9,500
Building department plan review	1,074	1,200	894	1,200	1,200	1,200
<b>Effectiveness</b>						
% of projects designed, bid, and constructed on time and on budget	80%	100%	100%	100%	100%	100%
<b>Efficiency</b>						
Inspections conducted per Engineer Inspector	638	750	770	600	600	600

# ENGINEERING

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Building Permits		161,823	526,694	280,000	550,000
Charges for Services		359,262	862,252	820,328	925,014
<b>Revenue Total</b>	<b>\$</b>	<b>521,085</b>	<b>1,388,945</b>	<b>1,100,328</b>	<b>1,475,014</b>
<b>Expenditure Category</b>					
		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
Salary		314,891	237,570	244,913	240,989
Benefits		233,862	158,294	136,629	139,156
<b>Personnel Total</b>		<b>548,753</b>	<b>395,864</b>	<b>381,542</b>	<b>380,145</b>
<b>Operating</b>					
Professional Services		94,444	125,338	312,000	209,000
Other Services		1,044,887	1,268,463	1,516,085	1,730,860
Travel Per Diem		-	6	1,000	1,000
Communication Services		1,347	1,769	2,000	960
Rentals and Leases		2,262	189	6,800	7,000
Repair and Maintenance Services		10,633	5,983	14,640	14,740
Office Supplies		2,036	4,415	7,500	7,500
Operating Supplies		18,753	3,969	22,000	22,000
Publications and Memberships		165	-	1,000	1,200
<b>Operating Total</b>		<b>1,174,526</b>	<b>1,410,132</b>	<b>1,883,025</b>	<b>1,994,260</b>
<b>Debt Services</b>					
Principal Payments		-	10,376	-	-
<b>Debt Services Total</b>		<b>-</b>	<b>10,376</b>	<b>-</b>	<b>-</b>
<b>Capital</b>					
Machinery and Equipment		-	-	9,000	-
<b>Capital Total</b>		<b>-</b>	<b>-</b>	<b>9,000</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>1,723,278</b>	<b>1,816,372</b>	<b>2,273,567</b>	<b>2,374,405</b>

# ENGINEERING

## Expenditure Category



Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512500	City Engineer	0.5	0.5	0.5	0.5
512537	Assistant City Engineer	0.5	0.5	0.5	0.5
512770	Engineering Inspector	1	1	1	1
<b>Total</b>	<b>Full-time</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
	<b>Part-time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# GENERAL GOVERNMENT BUILDINGS

## Mission

To provide the supervision of the design, bidding, and construction of all municipal building projects and to provide maintenance services related to governmental buildings and facilities.

## Goals

Make sure that all Capital Improvement Projects within the City have continuous construction management support.

Ensure that all existing City properties and facilities are well maintained and repaired when needed.

## Objectives

Ensure that all municipal building projects are designed, bid on, and constructed in conformity with all federal, state, and local regulatory requirements.

Conduct routine maintenance services on all City facilities and provide skilled trade personnel for emergency repairs to City structures and support systems.

Provide timely responses to all requests for routine maintenance services related to governmental buildings and facilities.

Provide same-day response to all requests for emergency repair services related to governmental buildings and facilities unless parts or equipment are not available.

Ensure that all municipal buildings are in compliance with all applicable building codes.

Ensure that all life-safety codes are maintained throughout all municipal buildings.

## Major Functions & Activities

Develop and provide cost estimates for municipal building projects as well as executing municipal building project permitting and construction.

Maintain safety-related regulatory requirements for all municipal buildings, including maintenance of locks and keys for all City buildings.

Maintain all fire alarms for municipal buildings and respond to all after-hour emergency calls related to municipal buildings.

## Budget Highlights

The FY 2024-25 budget is mainly focused on the general upkeep and maintenance of our current facilities.

Major Projects that are funded by General Government or will be managed by Public Services Project Management personnel include:

Polk Building remodel for Utility, GIS, and secondary EOC.

Phase 2 - Prep Bldg. 35 in the Health Park for Public Services and Surplus/Auction storage use. Work includes asbestos remediation, updating restrooms, new lighting, installing impact windows & doors, paint exterior.

Re-roof of Central Campus A bldg.

Air Conditioning upgrades at West, Central, and East Campuses.

Exterior stairwell replacements at FSU and West Campuses.

## Accomplishments

In FY 2023-24 the Public Services Department successfully completed many projects that included the following:

The parking lot and interior build out for the Equipment Storage utilized by Public Services and Utilities.

Construction of a storage room and the remodel of Building A at East Campus.

Several roof replacements at the Charter Schools and Village Community Center.

Completion of stairwell replacements at

## GENERAL GOVERNMENT BUILDINGS

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Academic Village and Central Campus.

Fire replacement emergency generator installation at Pines Place.

Remodel of the West Pre-k building for use of West Elementary. Included the addition of a cafeteria.

Installation of digital marquis signs at the Charter Schools.

# GENERAL GOVERNMENT BUILDINGS

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Total work orders executed	5,915	10,000	6,323	10,000	7,500	7,000
<b>Effectiveness</b>						
% of projects that are designed, bid, and constructed in compliance with all federal, state, and local regulatory requirements	100%	100%	100%	100%	100%	100%
<b>Efficiency</b>						
Minutes required to respond to emergency calls related to municipal buildings	20	20	20	20	20	20

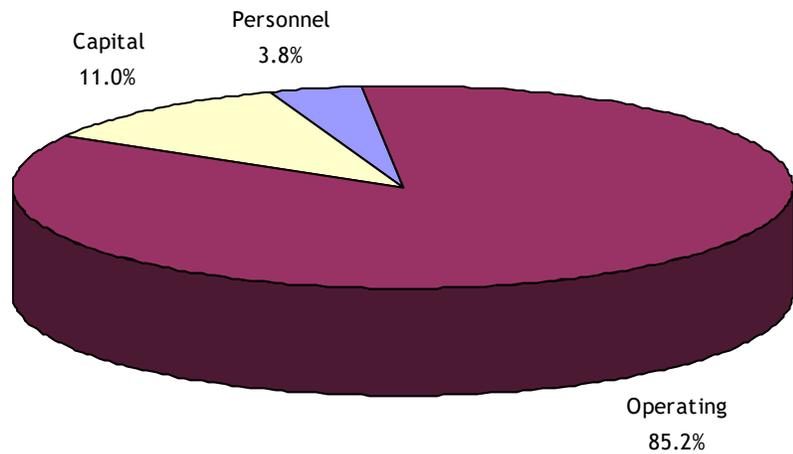
## GENERAL GOVERNMENT BUILDINGS

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Intergovernmental Revenue	-	-	251,572	-
Rents & Royalties	3,960,764	3,323,049	3,299,324	3,485,509
<b>Revenue Total</b>	<b>\$ 3,960,764</b>	<b>3,323,049</b>	<b>3,550,896</b>	<b>3,485,509</b>
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	313,124	299,583	305,797	326,118
Benefits	268,660	280,836	219,640	227,270
<b>Personnel Total</b>	<b>581,783</b>	<b>580,419</b>	<b>525,437</b>	<b>553,388</b>
<b>Operating</b>				
Professional Services	143,006	82,707	141,933	109,638
Other Services	7,653,234	8,691,656	9,213,639	8,628,310
Travel Per Diem	45	42	1,000	1,500
Communication Services	146,165	103,431	129,806	130,696
Freight & Postage Services	72	-	500	500
Utility Services	243,790	245,925	280,260	288,200
Rentals and Leases	-30,883	406	7,050	10,000
Repair and Maintenance Services	1,188,382	4,766,348	4,294,062	2,897,812
Printing and Binding	215	620	1,500	1,500
Other Current Charges and Obligations	345	2,776	2,952	2,950
Office Supplies	5,180	4,297	8,500	11,000
Operating Supplies	188,355	442,377	417,138	453,088
Publications and Memberships	-	-	-	3,338
Training	6,146	-	17,700	5,800
<b>Operating Total</b>	<b>9,544,051</b>	<b>14,340,584</b>	<b>14,516,040</b>	<b>12,544,332</b>
<b>Debt Services</b>				
Principal Payments	-	40,497	-	-
<b>Debt Services Total</b>	<b>-</b>	<b>40,497</b>	<b>-</b>	<b>-</b>

# GENERAL GOVERNMENT BUILDINGS

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Capital</b>				
Buildings	424,641	1,079,598	1,006,332	400,000
Infrastructure	1,318,262	532,882	1,545,687	27,000
Machinery and Equipment	1,474,845	358,095	1,106,322	1,194,000
<b>Capital Total</b>	<b>3,217,748</b>	<b>1,970,575</b>	<b>3,658,341</b>	<b>1,621,000</b>
<b>Expenditure Total</b>	<b>\$ 13,343,582</b>	<b>16,932,075</b>	<b>18,699,818</b>	<b>14,718,720</b>

## Expenditure Category



Position Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512462 Plumber III	1	1	1	1
512489 Facilities Manager	1	1	1	1
512532 Accountant II	0.5	0.5	0.5	-
512533 Electrician II	1	1	1	1
512642 Accounting Supervisor	-	-	-	0.5
512741 Controller	0.5	0.5	0.5	0.5

## GENERAL GOVERNMENT BUILDINGS

Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Total	Full-time	4	4	4	4
	Part-time	-	-	-	-

# GROUNDS MAINTENANCE

## Mission

To provide the expertise required for continual monitoring of landscaping and irrigation and regularly scheduled grounds maintenance operations at citywide facilities and roadways.

## Goals

Preservation and enhancement of current community landscaping.

Provide a well-designed, aesthetically pleasing, and carefully maintained network of green spaces.

## Objectives

To continually survey all municipal landscape areas to ensure that irrigation, fertilization, and plant maintenance requirements are being properly addressed.

Maintain facilities that will ensure the safety of everyone using our grounds by eliminating safety hazards and reducing the number of accidents and other incidents occurring at our facilities.

Present aesthetically pleasing, attractive facilities with appropriate landscaping by continuing the beautification projects that enhance the presentation of our facilities.

A year-round schedule of fertilization, aerification, weed control, and soil analysis is followed to provide healthy turf and landscaping.

## Major Functions & Activities

Monitor all public landscape areas within public rights-of-way and municipal building sites.

Inspect and maintain all municipal irrigation systems located within public rights-of-way and at municipal building sites.

Provide support services related to landscape inspection and code compliance as well as administering landscape maintenance contracts.

Work closely with Broward County's water conservation program in order to provide good stewardship in the use of South Florida's precious fresh waters.

In cases of natural disasters such as a hurricane, to respond in force as soon as winds allow in order to clear all streets and rights-of-way, and to work closely with outside contractors in order to restore all City owned properties to their previous state.

Maintain all the wetlands and preserve areas within the City.

Maintain various canals throughout the City.

Oversee landscape fertilization programs.

## Budget Highlights

The FY 2024-25 budget is mainly focused on the general upkeep and maintenance of our current landscaping that is in place. The replacement of select areas of landscaping that have aged out will take place.

## Accomplishments

The FY 2023-24 budget mainly focused on general upkeep of the City's landscaping as most areas had in recent years been upgraded.

Select areas of landscaping that had aged out were replaced.

# GROUNDS MAINTENANCE

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
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
<b>Effectiveness</b>						
% of projects completed	100%	100%	100%	100%	100%	100%
Licensed wetland acres in Pembroke Pines	698	698	597	698	698	597
<b>Efficiency</b>						
Personnel hours required to inspect a typical municipal irrigation system	2.0	2.0	2.0	2.0	2.0	2.0
Personnel hours required to repair malfunctioning municipal irrigation system	3.5	3.5	3.5	3.5	3.5	3.5

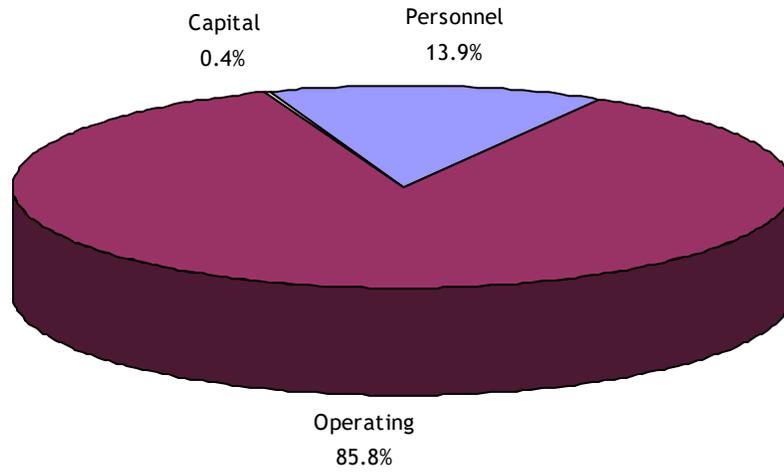
In FY 2022-23, Miles of maintained rights-of-way were reassessed, and the Performance Measures was updated for prior years to ensure the measure includes only public rights-of-way.

## GROUNDS MAINTENANCE

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	318,477	335,979	345,006	341,496
Benefits	171,681	204,304	142,728	143,166
<b>Personnel Total</b>	<b>490,158</b>	<b>540,283</b>	<b>487,734</b>	<b>484,662</b>
<b>Operating</b>				
Professional Services	900	9,760	15,000	15,000
Other Services	1,598,878	1,677,649	1,921,601	1,928,466
Travel Per Diem	-	-	1,000	1,000
Communication Services	-11,213	2,832	5,267	1,800
Utility Services	167,273	180,082	186,000	189,000
Rentals and Leases	2,262	2,262	3,000	12,500
Repair and Maintenance Services	348,017	356,106	641,377	695,500
Other Current Charges and Obligations	5,630	6,792	13,633	15,000
Office Supplies	245	14	1,000	1,000
Operating Supplies	54,655	52,328	198,588	140,000
<b>Operating Total</b>	<b>2,166,647</b>	<b>2,287,824</b>	<b>2,986,466</b>	<b>2,999,266</b>
<b>Capital</b>				
Infrastructure	-	-	28,619	-
Machinery and Equipment	23,399	193,264	30,000	13,000
<b>Capital Total</b>	<b>23,399</b>	<b>193,264</b>	<b>58,619</b>	<b>13,000</b>
<b>Expenditure Total</b>	<b>\$ 2,680,205</b>	<b>3,021,372</b>	<b>3,532,819</b>	<b>3,496,928</b>

# GROUNDS MAINTENANCE

## Expenditure Category



Position Title		2021-22	2022-23	2023-24	2024-25
		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
<b>Total</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
	Full-time				
	Part-time	-	-	-	-

# PROCUREMENT

## Mission

To provide the most cost-effective acquisition and delivery of products and services utilized by the various departments of the City.

## Goals

To ensure that the purchases for the City consist of high-quality products and services at competitive prices while adhering to policies.

These policies are reviewed in an effort to improve effectiveness and efficiency.

To provide timely services and assistance through effective communication and training efforts.

## Objectives

The objective of the Procurement Department is to provide the expertise required to ensure that all City departmental procurements of goods and services are conducted in the most cost-effective manner possible and to ensure the availability of supplies, equipment, and fleet vehicles required by all City departments so they may operate at optimum efficiency levels.

## Major Functions & Activities

Prepares and administers bid proposals, recommends awards, and issues all purchase orders for goods and services required for the efficient operation of the City and charter schools.

Ensures an open and transparent purchasing process that is accountable to the taxpayer, while maintaining a completely fair and competitive environment.

Monitors and coordinates the most cost-effective procurement of required materials.

Provides for the disposition of obsolete or surplus equipment.

Assists departments in securing goods, services, and construction for the City through the utilization of ethically competitive purchasing methods.

Oversees the review and processing of purchase requisitions, determines the most appropriate purchasing methods, solicits quotations, bids, requests for proposals, and letters of interest, and assists in sourcing and the development of competitive specifications.

Interacts with vendors to resolve problems and expedite orders, facilitates pre-bid meetings, bid openings, and evaluation committee meetings, and assists in making recommendations for bid awards.

Supports activities involving managing the entire process from start to finish, including the sourcing of goods, vendor relations, and risk reduction, while being aware of market conditions and innovative and visionary best practices.

Department representatives often act as personal “consultants” by guiding users through the maze of legal and procedural requirements by shepherding the process with all the parties involved from start to finish.

## Budget Highlights

The FY 2024-25 operating budget for the department has an increase of approximately 100.2% when compared to the FY 2023-24 adopted budget. This change is mainly attributable to re-allocating existing recurring expenses from the Public Services and Utilities Department to the Procurement Department's Fleet Division.

The budget includes the transfer of three contractual Fleet and Fuel Maintenance employees, from the Public Services Department and the Utilities Department.

In addition, the adopted budget also includes the re-allocation of the cost for repair and maintenance of the City's Fuel Sites and related Fuel Management software that was historically budgeted under the Public Services Department.

The adopted budget also includes the re-allocation of the costs related to tags and titles for vehicles and equipment throughout the City,

# PROCUREMENT

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was previously expensed under the General Government division.

## Accomplishments

Received the prestigious 2024 Annual Achievement of Excellence in Procurement (AEP) Award from the National Procurement Institute, Inc. (NPI). The City of Pembroke Pines' Procurement Department was one out of only 72 municipalities in the United States and Canada to receive the award in 2024.

Conducted online auction(s), resulting in over \$280,000 of additional revenue for FY 2023-24.

Successfully transitioned from the existing Bonfire e-Procurement platform to the new OpenGov e-Procurement platform, which has enhanced the City's Evaluation Committee Review process.

Revised the Purchase Order entry process to require the Using Departments to enter unit line-item pricing and descriptions that match the contract terms in order to strengthen our procurement practices, ensure greater accuracy, transparency, and accountability in our procurement and accounts payables operations.

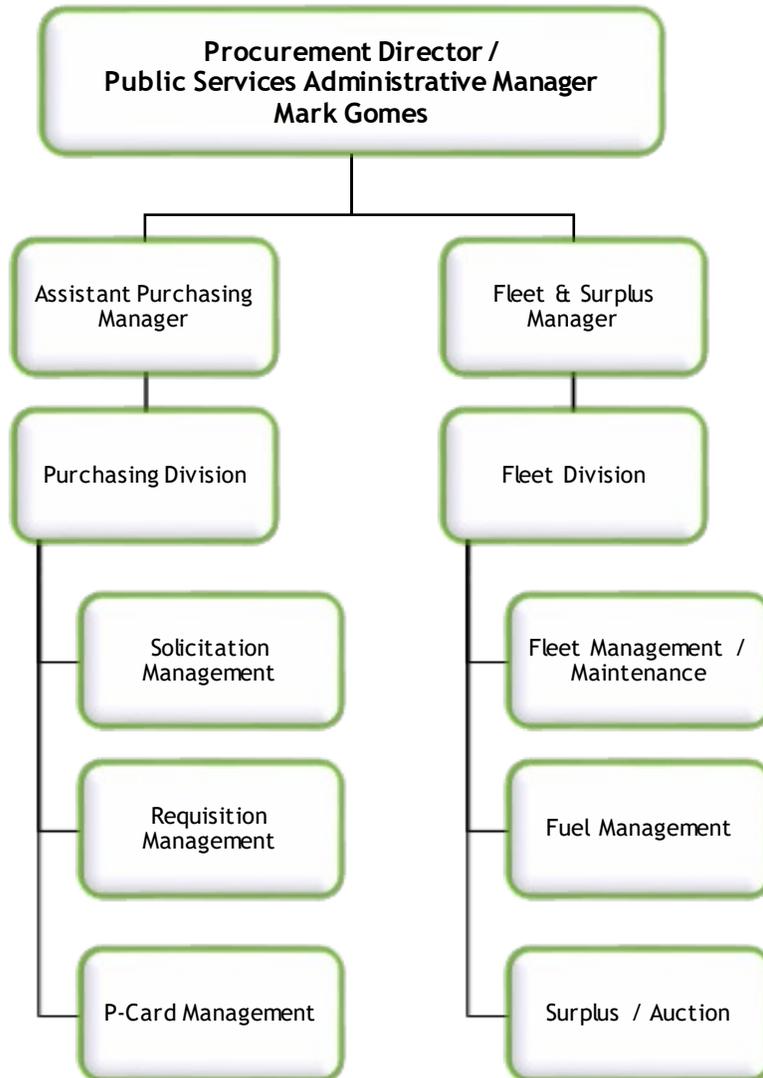
Established clear guidelines and timelines for submitting Agenda Items for City Commission meetings in order to ensure that meetings are well-prepared, and all necessary information is provided in a timely manner.

# PROCUREMENT

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of City vehicles ordered	41	55	42	30	30	30
Number of formal bids advertised	42	40	56	40	40	40
<b>Effectiveness</b>						
Number of initial bids that required rebidding	3	0	4	0	0	0
Number of formal protests filed related to the bidding process	0	0	0	0	0	0
<b>Efficiency</b>						
Number of (ten-hour) workdays required to fully execute a standard purchase order	4	4	5	4	4	4

# PROCUREMENT

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

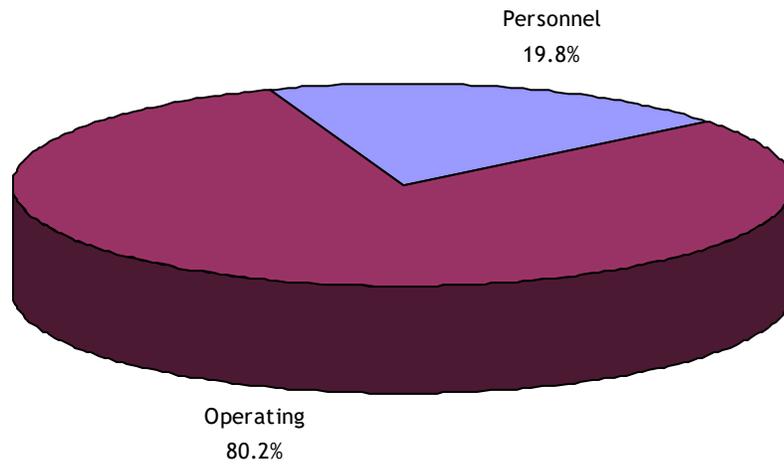


# PROCUREMENT

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	177,050	247,132	245,363	247,468
Benefits	85,740	159,990	124,684	116,100
<b>Personnel Total</b>	<b>262,790</b>	<b>407,122</b>	<b>370,047</b>	<b>363,568</b>
<b>Operating</b>				
Professional Services	-	-	350,000	-
Other Services	521,764	463,365	545,319	957,901
Travel Per Diem	-	5	2,500	5,000
Communication Services	1,299	1,299	1,800	1,800
Rentals and Leases	-	-	500	777
Repair and Maintenance Services	393	2,775	18,720	216,692
Other Current Charges and Obligations	1,482	934	3,000	23,966
Office Supplies	1,293	2,027	3,000	3,000
Operating Supplies	22,250	182,760	162,841	244,703
Publications and Memberships	705	2,049	2,435	5,239
Training	-	-	5,000	11,000
<b>Operating Total</b>	<b>549,184</b>	<b>655,214</b>	<b>1,095,115</b>	<b>1,470,078</b>
<b>Debt Services</b>				
Principal Payments	-	11,994	-	-
Interest Payments	-	6	-	-
<b>Debt Services Total</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$ 811,974</b>	<b>1,074,336</b>	<b>1,465,162</b>	<b>1,833,646</b>

# PROCUREMENT

## Expenditure Category



Position Title		2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Budget	Budget
512482	Assistant Procurement Director	1	1	1	-
512483	Procurement Dir/PS Admin Mgr	1	1	1	1
512488	Assistant Purchasing Manager	-	-	-	1
<b>Total</b>					
	Full-time	2	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 & Activities

Provide for the planning, design, and construction of new buildings as well as the refurbishment of existing buildings.

Provide maintenance services for all buildings at the site.

Provide landscape maintenance services for the grounds at the site.

Review all lease agreements with current and prospective tenants.

Manage the Veteran's Housing Program Re-energize and Reconnect (R&R) Village to provide housing, case management, employment, education & financial assistance to veterans in need.

## Budget Highlights

Re-rent four buildings that were vacant due to tenant bankruptcy at a significant increase.

Close both the Special Compass and Southwest Hammocks agreements, bringing an infusion of funds to the City and contributing to the overall revenue of the Health Park.

## Accomplishments

Providing assistance and process navigation in support of the successful development of Southwest Hammocks, a private development built by Carrefour to provide housing and support services for individuals living with mental health issues.

The signing of a land lease with Special Compass. Providing assistance and process navigation in support of their plan to build affordable housing for differently abled persons.

# HOWARD C. FORMAN HUMAN SERVICES CAMPUS

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Total square footage available	23,477	23,447	23,477	23,447	48,524	23,477
Total square footage leased	177,028*	177,028*	177,028*	177,028*	151,951	177,028*
Number of executed leases	0	0	0	0	0	0
<b>Effectiveness</b>						
% of square footage leased	88.30%	88.30%	88.30%	88.30%	75.80%	88.30%
<b>Efficiency</b>						
Personnel hours required to review individual lease agreements	0	3	0	3	0	3

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

## HOWARD C. FORMAN HUMAN SERVICES CAMPUS

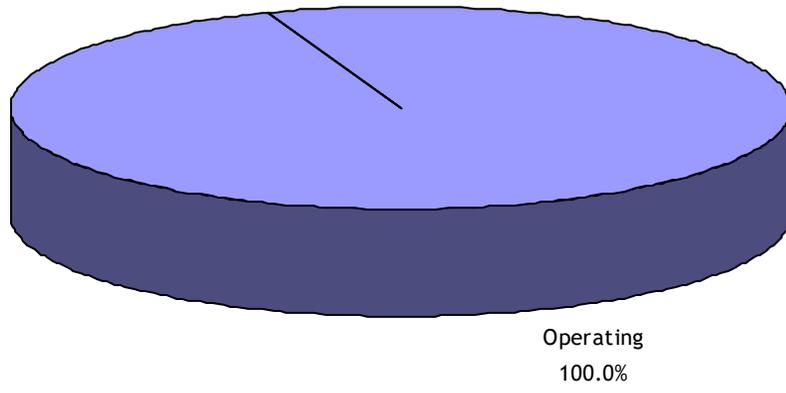
		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Charges for Services		82,906	79,727	84,343	86,408
Rents & Royalties		1,767,241	1,554,227	2,020,276	2,206,374
Miscellaneous Revenues		-	-	1,000	1,000
<b>Revenue Total</b>	<b>\$</b>	<b>1,850,147</b>	<b>1,633,954</b>	<b>2,105,619</b>	<b>2,293,782</b>

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>					
<b>Operating</b>					
Professional Services		16,219	64,134	79,300	180,600
Other Services		290,824	303,079	347,290	357,850
Communication Services		7,200	3,734	8,000	8,000
Utility Services		302,260	195,920	182,300	191,900
Rentals and Leases		617,380	610,899	628,963	760,985
Insurance		45,811	67,619	246,003	178,547
Repair and Maintenance Services		125,200	121,096	216,680	2,147,405
Other Current Charges and Obligations		100	150	500	525
Operating Supplies		64	557	10,300	10,415
<b>Operating Total</b>		<b>1,405,058</b>	<b>1,367,188</b>	<b>1,719,336</b>	<b>3,836,227</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>1,405,058</b>	<b>1,367,188</b>	<b>1,719,336</b>	<b>3,836,227</b>

# HOWARD C. FORMAN HUMAN SERVICES CAMPUS

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## Expenditure Category



# RECREATION AND CULTURAL ARTS

## Mission

Creating community through people, parks, and programs. Dedicated to providing a comprehensive program that includes all phases of leisure, recreation services, cultural arts programming and special events for youths and adults. Our purpose is to provide a wide variety of activities and facilities to accommodate the leisure pursuits of our residents, while improving the quality of life in Pembroke Pines.

## Goals

To provide the highest quality recreation, cultural, and leisure opportunities and facilities that are accessible, safe, physically attractive, and well maintained for youth, teens, and adult programming.

Promote the City as a destination for entertainment, sports programming, and cultural arts.

Contribute directly to the physical and emotional health, social growth, and development of our residents through a wide range of recreational and cultural experiences and involvement.

## Objectives

Present to the public a well-trained, responsive, knowledgeable, and helpful staff by expanding training for employees and volunteers interacting with our residents and youth organizations. Training and educational seminars include public relations and communication skills, risk management responsibilities, and safety.

Increase user satisfaction, attendance, and participation rates for our programs and facilities by providing a wide variety of leisure opportunities in our Recreation and Cultural Arts Centers that will appeal to our residents, prompting them to visit our parks and participate in our programs.

Work closely with our youth organizations to provide sufficient sports programs to meet the

needs of our expanding youth population.

To ensure accessibility of our programs and facilities by providing leisure opportunities that are strategically located throughout the City and to schedule these activities during hours/days that will enable our residents to participate.

Facilitate recreational and cultural opportunities for our residents by partnering with other public and private organizations. Co-sponsor and coordinate programs and special events with other organizations and voluntary agencies. Develop partnerships with the private sector to expand existing activities and programs.

Maximize revenues by improved marketing strategies and decrease expenditures by increased evaluation of all programs.

### AQUATICS:

Provide quality aquatic facilities to the residents. Provide water safety and swim instruction programs. Continue our relationship with the YMCA for operating the Aquatic Center and our partnership with the South Florida Aquatic Club for the community swim team.

### ATHLETICS:

Provide a variety of specialized sports camps through partnerships with our youth organizations.

Continue our relationship with the youth leagues to promote youth sports in Pembroke Pines.

Continue to train and certify volunteer coaches through National Alliance of Youth Sports (NAYS) for our city soccer program.

Recruit and train volunteers to coach in our soccer leagues. Solicit additional sponsorship for our city-run soccer programs.

### GOLF OPERATIONS:

The Pembroke Lakes Golf Course strives to provide the residents of Pembroke Pines, its annual members, and all golfers with a quality product and superior service.

## RECREATION AND CULTURAL ARTS

Provide a challenging and well-maintained golf course that meets the standards recommended by the United States Golf Association.

Continue to implement preventative maintenance projects against weeds, disease, and contamination of the turf grass, along with projects designed to enhance the quality and playability of the golf course.

Increase the membership base with promotions and advertising targeting Pembroke Pines residents.

Present a knowledgeable and highly trained professional staff to greet the public and solve problems.

Increase user participation rates.

Conduct year-round clinics for juniors with the purpose of exposing young people to golf.

Promote various marketing programs and activities at the golf course to increase revenues by attracting not only residents but also golfers from outside the community.

Provide a Golf Summer Camp at Pembroke Lakes Golf Course.

Promote the banquet hall at Club 19, located at the Pembroke Lakes Golf Course.

### RECREATION FACILITIES & CULTURAL ART CENTERS:

Increase participation by offering a variety of activities and classes at our recreation facilities.

Continue to seek grant funding for cultural programs from outside sources.

Continue to expand cultural programming for the River of Grass Arts Park, Pembroke Pines Art & Culture Center, Studio 18, and the Frank C. Ortis Art Gallery.

Cooperate in the coordination of all community resources--and with all agencies, private,

voluntary, and public--in providing the community with facilities and programs to achieve the best use of all available resources.

Continue to provide the public with well-maintained updated facilities.

### SPECIAL EVENTS:

Providing quality events for residents to enjoy.

Identify and increase sponsorship and partnership opportunities.

### SPECIAL POPULATIONS PROGRAM:

Continue our partnership with the YMCA to provide special population programming.

### TENNIS:

Continue to develop and offer programs, clinics, leagues, and United States Tennis Association (USTA) sanctioned tournaments for all ages and skill levels.

Continue to provide a tennis summer camp at Pembroke Lakes Country Club.

## Major Functions & Activities

The Recreation and Cultural Arts Department is comprised of three sections that function as an integrated team to provide a wide variety of leisure, cultural, and educational opportunities for our residents. These sections are Parks, Recreation, and Cultural Arts.

### PARKS

Maintain our parks and recreation facilities to provide opportunities for recreation experiences. The Parks Division also has operational responsibilities for the oversight of the six youth sports organizations using our facilities. The quality of the parks and athletic facilities in Pembroke Pines are among the finest in Broward County. Currently, the park system includes 48 baseball/softball diamonds, which host many regional tournaments. In addition, the park system has 20 football/soccer fields, 30 paddleball/racquetball courts at 6 locations, 24 outdoor basketball courts, 47 picnic shelters, 30 batting cages, and 27 children's playgrounds.

# RECREATION AND CULTURAL ARTS

## RECREATION

~ AQUATICS - Operate four neighborhood pools and one competitive Olympic-size pool (at Academic Village). The purpose of this program is to provide a variety of aquatic programs and facilities that are safe, well maintained, and affordable to the residents of Pembroke Pines. Four of these pools are heated. The Academic Village pool serves as the training base for our competitive swim teams. Programs offered at these facilities include swimming lessons, water safety instructions, leisure swim time, and other specialized aquatic classes. Spring and summer swimming lessons are available to residents and nonresidents of all age groups and abilities.

~ ATHLETICS - Operate sports facilities that include 40 baseball/softball fields, 50 tennis courts, 20 soccer/football fields, and 24 basketball courts. City run programs include youth soccer leagues for youth and tiny tot tennis programs for kids ages three through five. Annual membership is available at Towngate Fitness Center. The City offers many youth sports programs by partnering with various not for profit youth leagues. These sports include baseball, softball, football, cheerleading, and soccer. Volleyball and basketball are provided by the YMCA.

~BOAT/RV STORAGE FACILITY - The Recreation and Cultural Arts Department manages the Pembroke Road & Chapel Trail boat/RV storage lots.

~ SPECIAL EVENTS - Provides leisure activities for residents of the City of Pembroke Pines, typically over 35 events are hosted each year. Examples of these events are the 4th of July Fireworks, Annual Art Festival, Bow Wow Ween, Snow Fest Tree Lighting Ceremony, Mayor's Kids Day, Mayor's Chess Challenge, and various holiday theme events. The City's annual birthday celebration, a.k.a. Pines Day, features a festival, concerts, children's activities, and community exhibits and Kids Konnection.

~ SPECIAL POPULATIONS PROGRAMS - The City of Pembroke Pines and YMCA of South Florida have collaborated to provide Adaptive Sports and

programs. The Adaptive Sports Program is a unified program that provides a noncompetitive and competitive atmosphere for participants ages four years and older, with and without a disability. The special population division will continue to provide quality family-oriented events in the City.

~ TENNIS - Offer a wide range of programs for all ages and skill levels. Some of these programs consist of leagues, clinics, tournaments, summer tennis camps, junior tennis after-school programs, special needs programming, total fitness conditioning classes, and introductory clinics for beginners offered in our summer camps. Programming is available for Tiny Tots tennis for ages three through five. Class focuses on basic motor skills and hand eye coordination. The tennis personnel oversee the daily maintenance and conduct safety checks of fifty lighted tennis courts across the City. The tennis courts consist of forty-five hard courts and five clay courts. Tennis professionals offer private and semi-private lessons and clinics to tennis players who wish to improve their skills and level of play. Annual tennis memberships are available.

## CULTURAL ARTS

The Cultural Division encompasses an arts and cultural center, a theater, two art galleries and public art. The City of Pembroke Pines Arts and Cultural Center offers a wide variety of classes including guitar, piano, violin and voice, and various workshops for children and adults. The River of Grass ArtsPark is the home of PPTOPA (Pembroke Pines Theater of the Performing Arts) and outside rentals for dance and cultural organizations. Studio 18 Art Complex provides studio rentals for local artists and hosts exhibitions, educational and developmental workshops, lectures, cultural programming, and classes to the public. The Frank Art Gallery showcases multi-disciplinary inclusive exhibitions for emerging and accomplished artists, guided gallery tours, children and teen programs, field trips, workshops, lectures and art programs through literacy events and activities.

The City's public art program is in its infancy and has engaged the public in temporary art

## RECREATION AND CULTURAL ARTS

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

In addition, the Cultural Arts Division offers special events such as Art & Music Festival, Savor the Sounds, Summer Symphony, Spring in Art & Music, and concerts.

### Budget Highlights

The FY 2024-25 expenditure budget increased by \$624,552 or 2% compared to FY 2023-24 adopted budget. This is due to an increase of \$1,282,342 in operating expense offset by a decrease of \$657,790 in capital expenditures.

Renovation of Pines Recreation Center and Pines Recreation Concession Stand

Replacement of playground equipment at various parks.

Renovation of various restrooms at City parks in accordance with the Restroom Standards document produced in 2023 ensuring uniformity throughout the parks system.

Renovation, repair and replacement of park pavilions throughout City parks.

Continuation of 43 special events, to include the City's 65th birthday, known as Pines Day, celebrated each year in April.

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

Continue planning exhibits and lectures featuring established artists at Studio 18 Art Complex and the Frank C. Ortis Art Gallery.

Continue providing support and well-maintained facilities for our youth organizations with approximately 7,500 children participating in recreational and travel leagues for football, soccer, baseball, cheerleading, basketball and softball.

Renovation of Academic Village Pool locker rooms.

Addition of one new Recreation Specialist position for the special events division.

Continuation of Musical Theatre Classes at Pines Art Center.

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

Renovate boardwalk at Chapel Trail Nature Preserve.

Installation of a prefabricated restroom at Craig Rupp Dog Park.

Renovation of soccer fields and drainage at Silver Lakes South.

Replace the NexGen chlorine system at the Academic Village pool.

### Accomplishments

Completion of the Silver Lakes South drainage repair and renovations project.

Replaced parking lot lighting at YMCA Aquatic Center.

Installation of new playground at Maxwell Park.

Installation of new playground at Alhambra Park.

Replacement of bleachers at YMCA Family Center.

Pickleball court conversions were completed at Pembroke Lakes Tennis Club, Maxwell Park and Silver Lakes South Park.

Replaced the YMCA aquatic stairs for the pool slides.

Held the 3rd annual Martin Luther King Day event.

Hosted Taste of Pines and raised \$18,223 to benefit the Pembroke Pines Charter Schools.

Continued to host Tiny Tots Tennis Program for ages three to five at Pembroke Lakes Tennis Center.

Continued to host Summer Camps and Spring Break Camps.

## RECREATION AND CULTURAL ARTS

Had full capacity for all summer camps.

Renovated over 300,000 square feet of sport turf throughout the parks system.

Pressure cleaned all park concrete walking paths and sidewalks.

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

Trimmed all appropriate hardwood and palms trees in preparation for hurricane season.

Wrapped ten new traffic boxes on various roads throughout the City pertaining to the theme “Artistic interpretations of Cultural Events”.

Applied for and received grant for \$100,933 for Cultural Arts Division for Cultural Affairs for 2023-2024.

Completion of Public Art Master Plan in April 2024.

Completion of a new mural at Academic Village Pool as part of a Public Art Project.

Hosted the first “Print Day” and Open Studio” Events at Studio 18 Art Complex.

Held the 18th Annual Art Competition.

Added voice and violin classes at Pines Art Center.

Addition of Caribbean American Heritage Festival and Hispanic American Heritage Festival as recommended by the Diversity and Heritage Board.

Held over 30 special events throughout the year.

Applied for and received a Children’s Services Council of Broward County - 2024 Maximizing Out-of-School Time (MOST) Grant for \$154,092.

Renovated all green side bunkers and par 3 tees at the Pembroke Lakes Golf Course.

Implemented a new lunch service at Club 19

Hosted 82 events at Charles F. Dodge City Center.

Hired a new Communications Coordinator to assist with communication strategies.

Hired two additional Park Rangers to assist with enforcement of park rules.

Received all permits and broke ground on the construction project at Spring Valley/William B. Armstrong Dream Park. Project completion is estimated for summer 2025.

Completed UPS installation at City Center to support EOC Operations.

Hosted the annual Pembroke Pines Charter School Golf Tournament and raised \$70,268.

Hired a new Chief Curator in November 2023.

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

Hosted four exhibitions at Studio 18 Art Complex.

# RECREATION AND CULTURAL ARTS

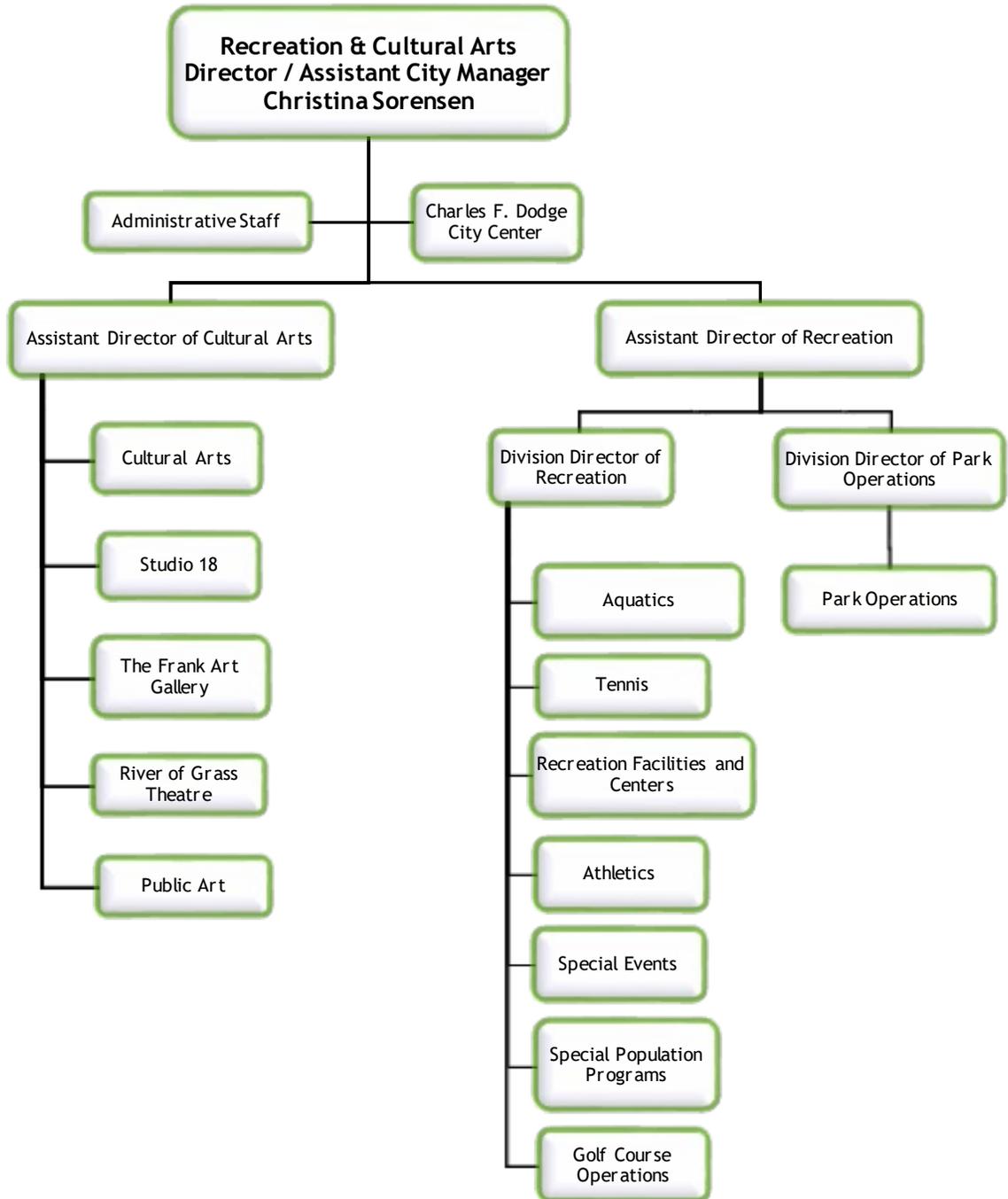
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of participants for athletics	4,666	9,000	4,703	9,000	5,500	5,235
Number of swim team members	300	300	300	320	320	320
Number of children in youth programs*	5,771	45	5,855	45	6,000	6,200
Number of recreation special events	34	N/A	43	36	35	45
Number of participants for recreation special events	30,860	N/A	34,225	32,000	32,000	35,000
Number of cultural events	15	N/A	94	16	16	96
Number of participants for cultural events	5,723	N/A	8,251	5,780	6,000	8,500
Number of tennis memberships	218	250	221	240	250	250
Number of golf rounds	46,926	48,000	51,011	46,000	48,000	53,000
Number of residents registered in CivicRec	1,934	N/A	4,256	2,000	2,200	4,500
Number of social media followers for The Frank	3,696	N/A	6,618	3,733	3,800	6,750
<b>Effectiveness</b>						
% of residents rating facilities as satisfactory	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% of residents rating programs as satisfactory	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% of residents rating hours of operation as satisfactory	98.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% of residents rating physical attractiveness of facilities as satisfactory	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% of residents rating the variety of program activities as satisfactory	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% of residents rating helpfulness or attitude of staff as satisfactory	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% of residents rating the safety of facilities as satisfactory	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% of residents rating cleanliness as satisfactory	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Acres of parkland per 1,000 population	7.00	7.00	7.00	7.00	7.00	7.00
<b>Efficiency</b>						
Art and culture supplies cost/participant	\$4.72	\$1.29	\$3.64	\$1.34	\$2.00	\$3.65
^Ratio of volunteer hours to total staff hours worked	51%	54%	52%	54%	55%	55%

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

N/A - New Performance Measure added to FY2023-24 Budget Book.

## RECREATION AND CULTURAL ARTS DEPARTMENT

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



## RECREATION AND CULTURAL ARTS

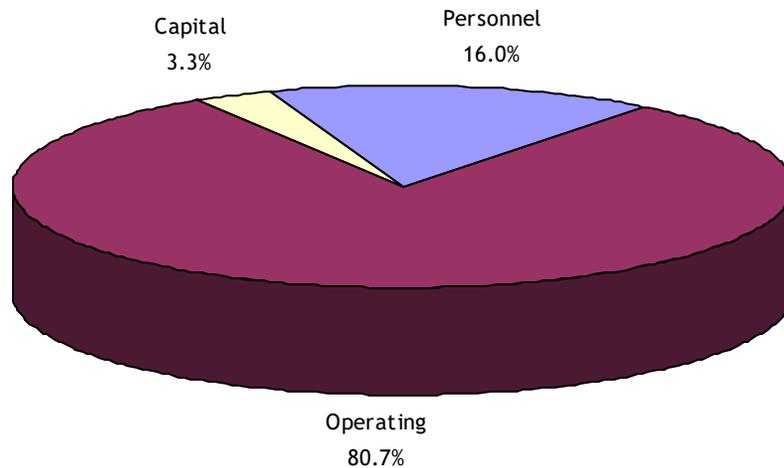
	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Charges for Services	4,608,787	4,998,704	5,129,247	5,552,895
Intergovernmental Revenue	159,206	264,907	236,152	-
Rents & Royalties	631,969	673,413	656,926	686,301
Miscellaneous Revenues	3,499,378	9,196,620	78,100	73,500
<b>Revenue Total</b>	<b>\$ 8,899,340</b>	<b>15,133,644</b>	<b>6,100,425</b>	<b>6,312,696</b>

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	2,124,481	2,343,012	2,993,717	2,932,232
Benefits	1,250,405	1,543,205	1,237,217	1,142,563
<b>Personnel Total</b>	<b>3,374,887</b>	<b>3,886,217</b>	<b>4,230,934</b>	<b>4,074,795</b>
<b>Operating</b>				
Professional Services	974,819	887,203	1,040,850	925,673
Accounting and Auditing	1,991	2,183	3,610	3,938
Other Services	10,234,086	10,734,796	12,243,584	12,935,700
Travel Per Diem	2,544	79	5,600	5,907
Communication Services	173,045	95,870	142,869	150,835
Freight & Postage Services	8	108	200	200
Utility Services	1,094,196	1,141,624	1,246,643	1,303,578
Rentals and Leases	411,770	286,051	302,970	315,039
Insurance	1,739	1,739	1,875	1,868
Repair and Maintenance Services	858,886	1,233,741	3,552,309	2,908,797
Printing and Binding	14,158	29,532	44,060	48,314
Promotional Activities	105,183	123,110	126,215	86,031
Other Current Charges and Obligations	400,385	472,381	829,456	948,041
Office Supplies	5,298	6,715	12,124	11,748
Operating Supplies	427,611	581,569	750,155	874,908
Publications and Memberships	664	1,070	4,304	3,470

# RECREATION AND CULTURAL ARTS

Expenditure Category	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>				
Training	3,699	2,620	7,420	7,020
<b>Operating Total</b>	<b>14,710,084</b>	<b>15,600,391</b>	<b>20,314,244</b>	<b>20,531,067</b>
<b>Debt Services</b>				
Principal Payments	-	112,309	-	-
<b>Debt Services Total</b>	<b>-</b>	<b>112,309</b>	<b>-</b>	<b>-</b>
<b>Capital</b>				
Land	-	3,930,222	-	-
Buildings	-	-	40,000	300,000
Infrastructure	1,221,903	-4,362	6,968,119	215,000
Machinery and Equipment	146,089	116,944	2,034,539	312,710
<b>Capital Total</b>	<b>1,367,991</b>	<b>4,042,804</b>	<b>9,042,658</b>	<b>827,710</b>
<b>Expenditure Total</b>	<b>\$ 19,452,962</b>	<b>23,641,721</b>	<b>33,587,836</b>	<b>25,433,572</b>

## Expenditure Category



## RECREATION AND CULTURAL ARTS

Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512020	Rec & Cult Arts Dir/Assist CM	1	1	1	1
512181	Division Director of Recreatio	1	1	1	1
512215	Senior Lifeguard	2	2	2	1
512409	PS Park Supervisor	2	2	2	2
512508	Rec&Cultural Arts Acct Clerk I	1	-	-	-
512509	Rec&Cultural Art Acct Clerk II	1	-	-	-
512521	Assistant Recreation Director	1	1	1	1
512525	Administrative Assistant I	1	1	1	1
512531	Div Director of Park Operation	1	1	1	1
512546	Aquatic Coordinator	1	1	1	1
512547	Aquatic Coordinator Assistant	1	1	1	1
512559	Recreation Supervisor III	1	1	1	1
512562	Recreation Supervisor I	1	1	1	1
512563	Special Events Coordinator	1	1	1	1
512564	Spec Events Coordinator Asst	1	1	1	1
512587	Asst Director of Cultural Arts	1	1	1	1
512594	Soccer Coordinator	1	1	1	1
513405	PT Art Teacher	2	2	2	2
513450	PT Cashier	1	1	1	1
513488	PT Senior Lifeguard	2	2	2	2
513492	PT Lifeguard	10	10	10	10
513495	PT Recreation Aide	18	17	17	17
513531	PT Assistant Program Coordinat	1	1	1	1
513537	PT Music Teacher	2	2	2	2
513539	PT Drama Teacher	1	-	-	-
513549	PT Storage Lot Attendant	1	1	1	1
513563	PT Recreation Leader	5	5	5	5
513582	P/T Exhibition Coordinator	1	-	-	-
513591	PT Water Safety Instructor	9	9	9	9
513602	PT Recreation Specialist	1	2	2	2
513680	PT Clerk Spec I	2	2	2	2
Total	Full-time	19	17	17	16
	Part-time	56	54	54	54

# NON-DEPARTMENTAL

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## Goals

The Non-Departmental section is a group of accounts that are not directly related to a single operating department's primary service activities or that are separate from departmental operations for control purposes. Therefore, goals, objectives, performance measures, budget highlights and accomplishments do not apply to this General Fund cost center.

## Major Functions & Activities

All other departments of the General Fund benefit from this Department. Legal fees, employee leave, settlements, and liability insurance are examples of costs paid from Non-Departmental line items that benefit all General Fund Departments. Transfers to other funds and other expenses including City grants are all paid from this department.

There are no City employees assigned to this division. City personnel services budgeted here are payments for accrued sick and vacation leave made to employees in the other divisions.

## Budget Highlights

The FY 2024-25 expenditures increased by \$4.7 million, due mainly to increases of \$8.4 million in Contingency, offset by \$2.7 million in estimated budget savings, \$0.6 million in insurance and \$0.5 million in outside legal. Revenue decreased by \$0.8 million as a result of the \$3.0 million reduction in American Rescue Plan Act for Coronavirus Relief (ARPA) funds offset by a \$2.2 million increase in administrative fees.

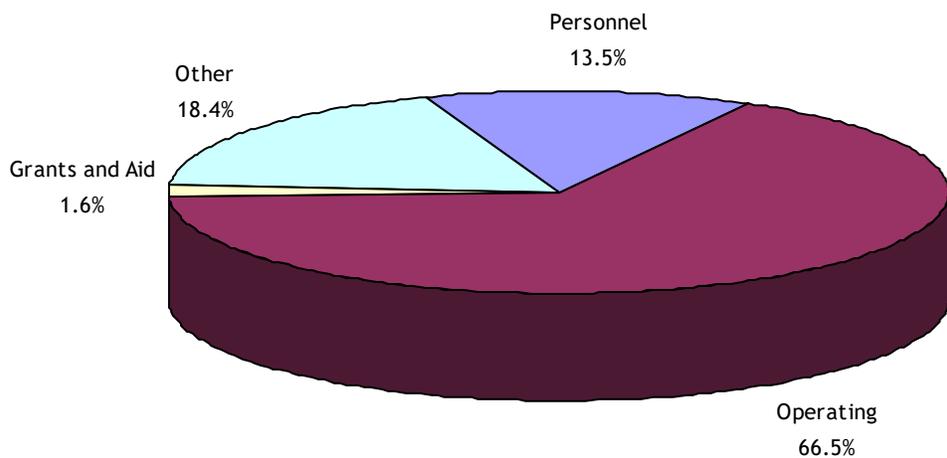
## NON-DEPARTMENTAL

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Charges for Services	18,643,664	19,730,050	22,029,623	24,232,187
Intergovernmental Revenue	5,060,190	7,674,594	3,059,200	60,200
Rents & Royalties	15,300	14,025	15,300	15,300
Miscellaneous Revenues	-	36,550	-	-
Debt Proceeds/Installment Purchase	-	61,670	-	-
<b>Revenue Total</b>	<b>\$ 23,719,154</b>	<b>27,516,889</b>	<b>25,104,123</b>	<b>24,307,687</b>
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	-	-	20,000	20,000
Benefits	5,123,053	6,221,682	1,890,246	1,890,246
<b>Personnel Total</b>	<b>5,123,053</b>	<b>6,221,682</b>	<b>1,910,246</b>	<b>1,910,246</b>
<b>Operating</b>				
Contingency	24,440	62,935	-883,478	4,810,071
Professional Services	1,012,091	933,316	1,499,540	998,030
Other Services	25,208	30,504	43,150	46,050
Pension Benefits	60,860	62,597	64,385	66,225
Freight & Postage Services	66,416	97,127	71,100	78,400
Rentals and Leases	-	-	1,740	1,820
Insurance	1,694,403	2,103,002	3,762,601	3,204,959
Promotional Activities	3,590	6,926	44,315	51,000
Other Current Charges and Obligations	92,087	21,229	60,151	59,750
Office Supplies	712	768	3,000	3,000
Publications and Memberships	72,217	79,571	77,153	105,952
<b>Operating Total</b>	<b>3,052,024</b>	<b>3,397,976</b>	<b>4,743,657</b>	<b>9,425,257</b>
<b>Debt Services</b>				
Principal Payments	249,965	11,694	-	-
Interest Payments	5,876	281	-	-

# NON-DEPARTMENTAL

Expenditure Category	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Debt Services</b>				
<b>Debt Services Total</b>	<b>255,841</b>	<b>11,975</b>	<b>-</b>	<b>-</b>
<b>Grants and Aid</b>				
Aids to Government Agencies	106,913	98,760	127,341	138,162
Aids to Private Organizations	82,000	82,000	82,000	82,000
Other Grants and Aids	-	-	-	2,000
<b>Grants and Aid Total</b>	<b>188,913</b>	<b>180,760</b>	<b>209,341</b>	<b>222,162</b>
<b>Other</b>				
Transfers	935,697	1,000,968	2,529,960	2,606,571
<b>Other Total</b>	<b>935,697</b>	<b>1,000,968</b>	<b>2,529,960</b>	<b>2,606,571</b>
<b>Capital</b>				
Machinery and Equipment	-	61,670	-	-
<b>Capital Total</b>	<b>-</b>	<b>61,670</b>	<b>-</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$ 9,555,528</b>	<b>10,875,031</b>	<b>9,393,204</b>	<b>14,164,236</b>

## Expenditure Category



# STREETS AND SIDEWALKS

## Goals

The Streets and Sidewalks section is operated under the administrative direction of the Department of Public Services. This section is dedicated to providing the most cost-effective repair and maintenance of City streets and sidewalks.

## Objectives

Ensure all federal, state, and local regulatory requirements are addressed in relation to the safe and efficient operation and maintenance of all City streets and sidewalks.

Provide construction services for community projects that require paved surfaces, such as sidewalks and street repairs.

## Major Functions & Activities

Provide essential services to the community by ensuring the safety of the citizens while using City roads and sidewalks. This is achieved through a continuous cycle of maintenance and repairs provided by crews proficient in asphalt and concrete services.

## Budget Highlights

The FY 2024-25 budget includes funding for road resurfacing projects listed below, pressure washing of curbs and sidewalks, and litter control for rights-of-way and swales.

NW 125th Avenue from Taft Street to Sheridan Street.

NW 172nd Avenue from Pines Boulevard to NW 9th Street.

The Trails and SW 199th Avenue from SW 54th Place north.

Pembroke Lakes Section 3 at NW 118th Avenue.

Johnson Street from Palm Avenue to Hiatus Road.

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## Accomplishments

Continued pressure washing of curbs, medians, and sidewalks along the City's major roadways.

Continued City-wide weekly litter control.

Continued quarterly canal maintenance.

Continued street sweeping monthly of major roadways.

Continued resurfacing projects throughout the City. Completed resurfacing projects include:

~Chapel Trail - Pasadena Estates I and II

~Holly Lake

~Honeywoods

~Pembroke Lakes Sections 2 & 6

# STREETS AND SIDEWALKS

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of miles of road to maintain	490	490	490	490	490	490
<b>Effectiveness</b>						
% of community projects with paved surfaces that have adhered to all applicable technical and engineering requirements	100%	100%	100%	100%	100%	100%
<b>Efficiency</b>						
Cost to install a square foot of concrete residential sidewalk	\$7.72	\$13.66	\$15.00	\$6.00	\$8.00	\$31.00
Cost to install a linear foot of concrete curb and gutter in a typical residential street	\$39.00	\$29.00	\$30.00	\$30.00	\$40.00	\$84.00
Cost per square yard to mill asphalt to 1 ½" depth	\$3.00	\$3.25	\$3.25	\$3.25	\$3.25	\$7.00
Cost per square yard to overlay asphalt to 1 ½" thickness	\$12.12	\$10.13	\$11.01	\$11.01	\$12.00	\$15.00

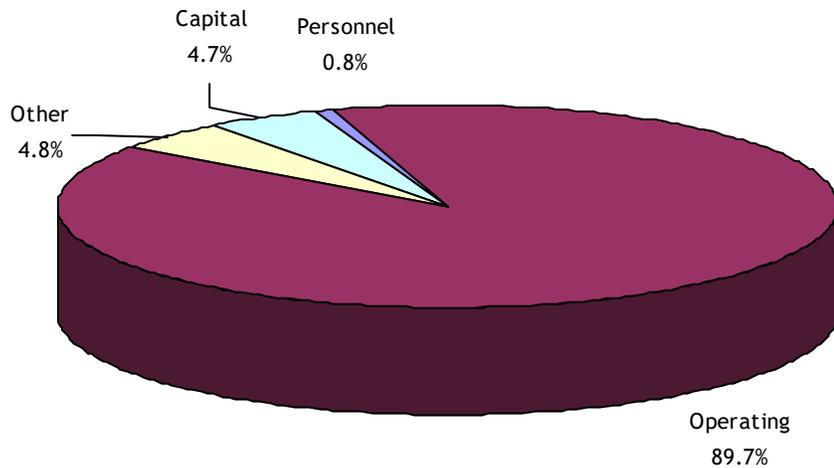
## STREETS AND SIDEWALKS

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Local Option Gas Tax	2,924,680	2,972,388	2,932,000	2,906,000
Franchise Fees	1,852,932	1,624,498	1,939,000	2,007,000
Intergovernmental Revenue	1,589,045	1,595,621	1,753,029	2,004,000
Investment Income	11,321	352,805	96,000	345,000
Miscellaneous Revenues	254,698	267,557	272,174	267,557
Interfund Transfers	-	-	1,865,443	1,400,000
Non-operating Sources	-	-	6,543,046	1,685,478
Capital Contributions	-	-	544,554	-
<b>Revenue Total</b>	<b>\$ 6,632,676</b>	<b>6,812,869</b>	<b>15,945,246</b>	<b>10,615,035</b>
<b>Expenditure Category</b>				
<b>Personnel</b>				
Benefits	227,903	84,503	86,667	86,667
<b>Personnel Total</b>	<b>227,903</b>	<b>84,503</b>	<b>86,667</b>	<b>86,667</b>
<b>Operating</b>				
Professional Services	148,829	104,083	1,317,651	1,007,000
Other Services	2,891,016	3,102,951	3,783,934	4,121,867
Travel Per Diem	-	28	500	500
Communication Services	-	517	2,160	5,160
Utility Services	1,406,125	1,569,937	1,500,480	1,560,480
Insurance	226,450	214,344	422,143	310,635
Repair and Maintenance Services	1,399,976	626,025	6,705,749	2,473,000
Operating Supplies	156	24,817	20,000	40,000
Training	-	-	5,000	5,000
<b>Operating Total</b>	<b>6,072,552</b>	<b>5,642,703</b>	<b>13,757,617</b>	<b>9,523,642</b>
<b>Other</b>				
Transfers	138,970	268,114	304,333	504,726
<b>Other Total</b>	<b>138,970</b>	<b>268,114</b>	<b>304,333</b>	<b>504,726</b>

# STREETS AND SIDEWALKS

Expenditure Category	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>				
Infrastructure	275,994	8,450	1,019,554	500,000
Machinery and Equipment	424,507	106,551	600,790	-
Works of Art/Collections	64,290	12,305	176,285	-
<b>Capital Total</b>	<b>764,791</b>	<b>127,306</b>	<b>1,796,629</b>	<b>500,000</b>
<b>Expenditure Total</b>	<b>\$ 7,204,216</b>	<b>6,122,626</b>	<b>15,945,246</b>	<b>10,615,035</b>

**Expenditure Category**



# BUILDING FUND

## Mission

To ensure the safety and stability of all structures within the City by enforcing all applicable codes and City ordinances including, but not limited to, the Florida Building Code, National Electric Code (NEC), accessibility, and life safety Codes.

## Goals

Ensure applicable code and City ordinances are followed for new and existing structures within the City by providing necessary information on building/structural, electrical, plumbing, alarm, mechanical and other construction data as required to residents and businesses.

## Objectives

Enforcing the Florida Building Code and City Code, ensuring safe and stable development and maintenance of commercial and residential properties.

## Major Functions & Activities

Ensures the safety and stability of all structures within the City by enforcing all building and City codes including, but not limited to, the Florida Building Code, accessibility codes, and life safety codes.

Responsible for plan review to verify compliance of planned construction in accordance with applicable federal, state, and county regulations. Plans are categorized by the following types depending on the type of construction: Building/Structural, Electrical, Plumbing, Mechanical, Fire, Zoning, and Engineering.

Issues permits to residents, businesses, and contractors.

Perform inspections throughout the construction process for issued permits ensuring compliance in accordance with regulations.

Perform final inspection for issued permits.

Issues certificate of occupancy.

Continually strives to maintain a customer friendly atmosphere, along with prompt, efficient delivery of services for all our customers.

Inspects all existing buildings sustaining damage from fire and natural disaster/Act of God to ascertain minimum life safety compliance with Florida Building Code (FBC) and Florida Fire Prevention Code (FFPC).

Inspects all commercial structures for compliance with life safety standards prior to issuance of business tax receipts.

## Budget Highlights

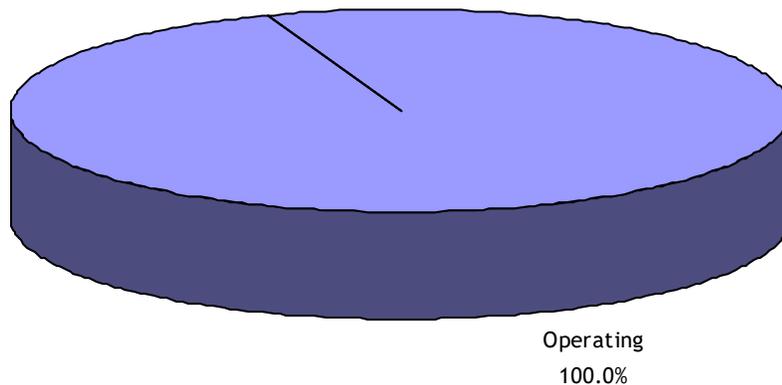
The FY 2024-25 budget of \$8.4 million includes \$7.2 million representing 91% of permit and other building fee revenues that will be remitted to the service provider as per the contract.

# BUILDING FUND

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Building Permits		3,804,793	10,873,547	8,720,000	7,980,000
Investment Income		-	-	-	60,000
Rents & Royalties		163,952	460,090	365,000	315,000
<b>Revenue Total</b>	<b>\$</b>	<b>3,968,746</b>	<b>11,333,637</b>	<b>9,085,000</b>	<b>8,355,000</b>

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>					
<b>Operating</b>					
Other Services		3,373,825	9,582,587	7,830,000	7,240,000
Other Current Charges and Obligations		498,361	1,265,531	1,255,000	1,115,000
<b>Operating Total</b>		<b>3,872,186</b>	<b>10,848,118</b>	<b>9,085,000</b>	<b>8,355,000</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>3,872,186</b>	<b>10,848,118</b>	<b>9,085,000</b>	<b>8,355,000</b>

## Expenditure Category



# FHFC GRANTS SHIP-CRF

## Mission

To ensure that eligible residents of the City have access to safe and affordable housing.

## Goals

To provide assistance to very low, low, and moderate-income households toward home ownership and necessary repairs.

## Objectives

To provide assistance to qualified applicants for first-time home buyers; financial assistance; necessary repairs; loans for acquisition and rehabilitation.

## Major Functions & Activities

The State Housing Initiative Partnership (SHIP) can be used for the following programs:

1. Owner Occupied Rehabilitation
2. Purchase Assistance with or without Rehabilitation
3. Acquisition/Rehabilitation
4. Disaster Repair/Mitigation.

The State Housing Initiative Partnership Grant does not pay for City personnel costs. The administration of the program is a contractual service provided by Community Redevelopment Associates of Florida, Inc. (CRA).

### Eligibility and Recapture Provision:

Eligible homeowners are selected on a first-come, first-qualified basis within the very-low, low, and moderate-income groups.

The maximum allowable income is based on household size and 140% of annual Median Family Income (MFI) for Broward County, provided by the Department of Housing and Urban Development (HUD). Except for the First-Time Home Buyer Program, all properties must be owner-occupied. Verification of ownership, income, homeowner's insurance, payment of

property taxes, and any other applicant eligibility criteria will be conducted by CRA.

Eligible homeowners are required to sign the City's Home Loan Agreement and Promissory Note, which establishes a lien on the property in favor of the City.

Below is a description of some of the major SHIP programs:

1. Owner Occupied Rehabilitation: SHIP funds will be awarded to households in need of repairs to correct code violations, health and safety issues, electrical, plumbing, roofing, windows, and other structural items. The primary purpose of the program is to provide repairs necessary to provide safe and decent housing, eliminate any instances of substandard housing, and preserve the City's affordable housing stock. The maximum award for very low, low, and moderate income is \$110,000. The City's lien for Home Repair lasts 15 years with full repayment and no annual forgiveness during this period. However, if the Home Repair is related to special-needs households, the recapture period is reduced to a 10-year forgivable lien written down 1/10 each year until the loan is 100% forgiven. Also, in the event the homeowner refinances and obtains funds as a result of the refinancing, the City will not require repayment of the entire loan so long as the City's interest is properly acknowledged in any documents related to the refinancing.

2. Purchase Assistance with or without Rehabilitation: SHIP funds will be awarded to assist eligible first-time homebuyers with a deferred payment loan to be applied towards the costs of purchasing existing or newly constructed (with a Certificate of Occupancy) eligible affordable housing. Eligible costs include the following: down payment, closing costs, mortgage buy down, rehabilitation, and other costs associated with purchasing a home. Eligible housing includes single-family homes, townhomes, condominiums, eligible manufactured homes, planned unit developments (PUDs), and villas. Maximum Amount of Assistance: SHIP: 50% AMI or Lower - Up to \$75,000; 51% AMI to 80% AMI - Up to \$60,000; 81% AMI to 140% AMI. The City's lien for the First-

## FHFC GRANTS SHIP-CRF

Time Home Buyer lasts 15 years with full repayment and no annual forgiveness during this period. In the event the homeowner refinances and obtains funds as a result of the refinancing during the first ten years of the agreement, the homeowner shall pay back the full amount of the loan at the time of the refinancing. After the first ten years, if the homeowner refinances the debt obligations with respect to the property, the City will not require repayment of the entire loan so long as the City's interest is properly acknowledged in any documents related to a refinancing.

3. Acquisition/Rehabilitation: This construction strategy is designed to promote the acquisition or construction of affordable housing for home ownership opportunities. Funds will be provided as a 0% interest deferred loan to support the acquisition and rehabilitation, replacement, or the new construction of single-family housing, or the single-family housing portion of a mixed-use facility. The program is also designed to promote infill housing and mixed-income projects/neighborhoods for home-ownership opportunities. For-profit and not-for-profit developers will be requested to submit proposals to provide housing that conforms to the City's RFP, neighborhood redevelopment plans, and comprehensive plan.

4. Disaster Repair/Mitigation: Funds will be awarded to applicants in need of home repairs directly caused by a disaster that is declared by and Executive Order of the President or Governor. Funds may be used for items such as, but not limited to, temporary rental assistance (up to 6 months), emergency interim repairs for eligible households to avoid further damage, tree and debris removal required to make the individual housing unit habitable, condos and homeowner's assessments for post disaster repair, post disaster assistance for eligible non-insured repairs and soft costs required to process assistance application. The strategy will only be implemented in the event of a natural disaster using any funds that have not yet been encumbered. Its maximum award is \$50,000.

### Budget Highlights

The unspent balance of SHIP funds from previous years will be carried over to FY 2024-25 after the budget is adopted. Based on the FY 2023-24 budget, the City anticipates assisting 14 individuals with minor home repairs and 1 individual with purchase assistance.

### Accomplishments

As of September 30, 2024, the City has provided services in the amount of \$1,995,862 through the SHIP grant to assist 23 individuals with home repairs and \$120,000 to assist 2 individuals with purchase assistance.

# FHFC GRANTS SHIP-CRF

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

## Outputs

First-time home buyer	0	3	0	2	2	2
Home repairs	1	12	8	7	7	14
Rental/Utilities Assistance	14	N/A	N/A	N/A	N/A	N/A
Foreclosure Prevention	7	N/A	N/A	N/A	N/A	N/A

## Effectiveness

% of funds spent to total funds available	32%	30%	17%	35%	35%	45%
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## Efficiency

Average cost per household assisted:

Home repairs	\$335,318	\$54,000	\$85,000	\$54,000	\$54,000	\$110,000
Purchase assistance	\$0	\$40,000	\$0	\$40,000	\$40,000	\$60,000
Rental/Utilities Assistance/CRF	\$568,887	N/A	N/A	N/A	N/A	N/A
Foreclosure Prevention/CRF	\$107,593	N/A	N/A	N/A	N/A	N/A

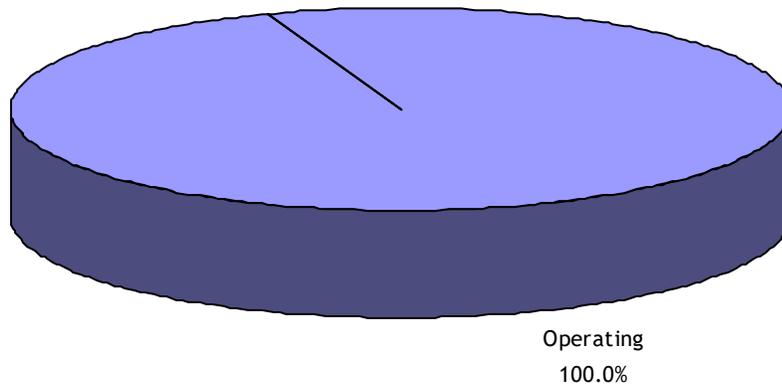
N/A - Coronavirus Relief Fund (CRF) received August to December 2020. Not anticipated to be received in the future.

# FHFC GRANTS SHIP-CRF

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Intergovernmental Revenue		1,098,204	863,335	5,415,149	1,965,381
Investment Income		-	-	14,000	84,000
Non-operating Sources		-	-	-14,000	-84,000
<b>Revenue Total</b>	<b>\$</b>	<b>1,098,204</b>	<b>863,335</b>	<b>5,415,149</b>	<b>1,965,381</b>

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>					
<b>Operating</b>					
Professional Services		170,737	186,261	251,635	196,538
Other Services		887,467	677,074	4,603,514	1,583,843
Other Current Charges and Obligations		40,000	-	560,000	185,000
<b>Operating Total</b>		<b>1,098,204</b>	<b>863,335</b>	<b>5,415,149</b>	<b>1,965,381</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>1,098,204</b>	<b>863,335</b>	<b>5,415,149</b>	<b>1,965,381</b>

## Expenditure Category



# HUD GRANTS CDBG-HOME

## Mission

To utilize funds received from the U.S. Department of Housing and Urban Development (HUD) to assist the City in meeting its development needs through the provision of transportation services and home repairs for its residents.

## Goals

To improve the quality of life for low and moderate income residents of the City of Pembroke Pines in terms of housing, commercial rehabilitation, and transportation.

To ensure the availability of services to transportation-disadvantaged persons who live in South Broward County, Florida.

## Objectives

There are three HUD Grants consisting of the following:

1 - Community Development Block Grant (CDBG): To provide housing assistance such as first-time home buyer purchase, home repairs, public improvement, new construction, and removal of architectural barriers and to provide safe, reliable, and efficient transportation services to the community via a subscription and advanced reservation system, while keeping client expectation and changing needs as a high priority.

2 - HOME Investment Partnerships Program (HOME): To provide housing assistance such as home repairs and purchase assistance.

3 - Neighborhood Stabilization Program (NSP): To provide emergency assistance to acquire and redevelop foreclosed properties that might otherwise become sources of abandonment and blight without purchase assistance and home repairs. NSP is a component of the long-standing CDBG.

## Major Functions & Activities

1 - CDBG has ten programs:

- ~ Program Administration
- ~ Removal of Architectural Barriers
- ~ Home Repair/Weatherization
- ~ Commercial Rehabilitation
- ~ Public Facility
- ~ Public Service (Senior Transportation)
- ~ Acquisition-Rehabilitation or New Construction
- ~ Relocation Assistance
- ~ 1st Time Home Buyer Assistance
- ~ Public Improvement

The Senior Transportation Program offers one-way and round-trip service within a designated area. The service area is bordered on the north by State Road 84, on the east by State Road 7 (U.S. 441), on the south by Countyline Road, and on the west by U.S. 27. Strategically established routes ensure provision of subscription trips via a multi-load (shared ride) system to promote efficiency and consistency of service. Clients will receive free door-to-door, driver-assisted service. Each one-way trip counts as a unit of service under the provisions of the Grant.

2 - HOME has two programs:

- ~ Home Repair/Weatherization
- ~ Acquisition-Rehabilitation or New Construction

3 - NSP has two programs:

- ~ Purchase assistance
- ~ Home Repair

Eligibility and recapture provisions for CDBG, Home and NSP grants:

Eligible homeowners are selected on a first-come, first-qualified basis, within the very low, low, and moderate income groups.

The maximum allowable income is based on household size and 140% of annual Median Family Income (MFI) for Broward County, provided by the Department of Housing and Urban Development (HUD). Except for the Purchase Assistance Program, all properties must be owner-occupied. Verification of ownership, income,

## HUD GRANTS CDBG-HOME

homeowner's insurance, payment of property taxes, and any other criteria to determine an applicant's eligibility will be conducted by Community Redevelopment Associates of Florida, Inc. (CRA).

Eligible homeowners are required to sign the City's Home Loan Agreement and Promissory Note, which establishes a lien on the property in favor of the City.

On January 18, 2023, the City Commission approved amended provisions for 2022-23, 2023-24, and 2024-25 Local Housing Assistance Plans (LHAP). The major provisions are: The existing home's value cannot exceed \$636,806. The maximum award for very low, low, and moderate income is \$75,000 for Purchase Assistance, but \$110,000 Home Repair.

The City's lien for home repairs is 15 years with full repayment and no annual forgiveness during this period. However, if the home repair is related to special needs households, the recapture period is reduced to a 10-year forgivable lien written down 1/10 each year until the loan is 100% forgiven.

Also, in the event that the homeowner refinances and obtains funds as a result of the refinancing, the City will not require repayment of the entire loan as long as the City's interest is properly acknowledged in any documents related to the refinancing.

Homeowners who have received comprehensive repair assistance from the City cannot re-apply for five years except for cases where emergency repairs are needed as determined by the City's Building Official or his designee, and in cases where no waiting list exists, and funds are available.

### Budget Highlights

The City proposes to use CDBG funds for Residential Rehabilitation, Public Service (Senior Transportation), Public Facilities & Improvements, and Program Administration. Senior transportation program uses allocated funds for fuel as well as repair and maintenance

of vehicles, and contractual services-other to provide core services to members 62 years of age and older. The HOME Program will only provide purchase assistance. The unspent balance of CDBG, HOME and NSP funds from previous project years will be carried over to FY 2024-25.

### Accomplishments

As of September 30, 2024, the City has provided services in the amount of \$1,537,243 through CDBG, including \$957,497.72 for Building Improvement-SW Senior Center and Pines Point Residences and 501 Building, \$166,296 was also spent in support of the City's Senior Transportation Program.

As of September 30, 2024, the Senior Transportation Program has provided approximately 22,238 trips to eligible clients 62 years old and over.

# HUD GRANTS CDBG-HOME

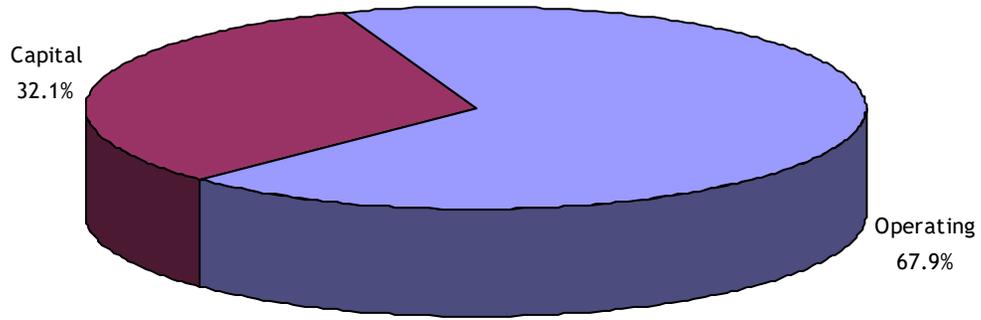
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Home repairs - CDBG	1	8	4	7	7	7
New construction - CDBG & Home	0	0	0	0	0	0
Number of one-way (age 62+) client trips with HUD grant funding for fuel and repairs/maintenance, and the balance of expenses covered by Older Americans Act (OAA) Grant	20,405	25,280	20,855	35,000	35,000	35,000
Number of unduplicated CDBG clients	513	650	600	900	900	900
Home repairs - NSP	1	1	0	1	1	1
Purchase assistance - NSP	0	1	0	1	1	1
Home repairs - HOME	0	1	0	1	1	1
Purchase Assistance - HOME	0	1	0	1	1	1
<b>Effectiveness</b>						
% of funds spent vs. funds available for home repairs	11%	30%	41%	30%	30%	30%
% of seniors who request transportation and receive it	100%	100%	100%	100%	100%	100%
Number of grievances filed against the system	0	0	0	0	0	0
<b>Efficiency</b>						
Average cost (fuel and R&M only) per one-way client (age 62+) trip	\$5.71	\$6.00	\$6.51	\$5.88	\$5.02	\$5.02
Vehicular accidents per 100,000 miles	0.00	0.00	0.00	0.00	0.00	0.00
Road call rate per passenger trip (Calls for assistance due to mechanical problems)	0.0022	0.00000	3.35	0.00001	0.00000	0.00000
Passengers per mile	0.27	1.00	0.19	0.24	0.35	1.00

## HUD GRANTS CDBG-HOME

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Intergovernmental Revenue		1,126,913	2,483,626	5,227,344	1,108,642
<b>Revenue Total</b>	<b>\$</b>	<b>1,126,913</b>	<b>2,483,626</b>	<b>5,227,344</b>	<b>1,108,642</b>
<b>Expenditure Category</b>					
Operating					
Professional Services		361,557	248,496	457,792	221,728
Other Services		96,354	387,803	1,986,554	400,000
Repair and Maintenance Services		144,669	42,224	61,296	61,296
Other Current Charges and Obligations		140,000	-	932,813	-
Operating Supplies		100,511	109,379	70,000	70,000
<b>Operating Total</b>		<b>843,091</b>	<b>787,903</b>	<b>3,508,455</b>	<b>753,024</b>
Capital					
Buildings		283,822	1,695,724	1,239,864	355,618
Machinery and Equipment		-	-	479,025	-
<b>Capital Total</b>		<b>283,822</b>	<b>1,695,724</b>	<b>1,718,889</b>	<b>355,618</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>1,126,913</b>	<b>2,483,626</b>	<b>5,227,344</b>	<b>1,108,642</b>

# HUD GRANTS CDBG-HOME

## Expenditure Category



# LAW ENFORCEMENT GRANT

## Mission

1 - Victims of Crime Act (VOCA) Grant - To provide assistance to victims of crime, especially to those in underserved populations, such as the elderly and the mentally challenged.

2 - Homeland Security Grant - The U.S. Department of Homeland Security has implemented various financial assistance programs and grants for states to enable the collective geopolitical entities within each state, and regions within each state, to better prepare, protect, respond, and recover from both man-made and natural hazard occurrences.

Various segments of these programs contain information that is operationally sensitive; therefore, budget details will lack specific data concerning the mission, accomplishments, objectives, and performance measures normally associated with City's budget preparations.

There are five major grant-assistance categories within the Homeland Security Grant Program (HSGP) that are funded by the U.S. Department of Homeland Security - these are:

- Urban Areas Security Initiative (UASI)
- State Homeland Security Program (SHSP)
- Operation Stonegarden Grant Program (OPSG)
- Metropolitan Medical Response System (MMRS) Program
- Citizen Corps Program (CCP)

The UASI increases prevention, protection, response, and recovery capabilities of all first responder agencies within the collaborative Southeast UASI Region (greater Fort Lauderdale and Miami) for all hazards, including terrorism through training, equipment, and exercises.

## Goals

1 - VOCA Grant: Provide services to the underserved victim population groups and to meet the immediate needs of victims of crime.

2 - Homeland Security Grant - UASI: Program objectives are the decision of each UASI member

City. The City of Pembroke Pines UASI projects are equipment-related and consist of an amalgam of various projects:

~prepare and protect the City's population and critical infrastructure through public information and facility backup systems,

~respond to all hazardous occurrences through critical facility hardening and sustaining capabilities in order to facilitate the continuity of government,

~recover from all hazardous occurrences through re-establishment of the transportation arteries to hasten social and economic recovery.

## Objectives

VOCA Grant: Provide the following services to victims in underserved populations such as the very young and the elderly:

- Referral services to at least 350 victims
- Emergency legal advocacy to 75 victims
- Personal advocacy to 75 victims

UASI Grant: Program objectives are the decision of each UASI member City. Completion of all local equipment related to UASI projects including expenditure of funds and reimbursements prior to the established agreement deadline.

## Major Functions & Activities

1 - VOCA Grant funds the salary of a part-time Assistant Victim Advocate whose responsibilities are to provide referral services, group treatment, and personal advocacy to victims of crime.

2 - UASI City-Wide Security Grant Activities that enable this Federal and State mandate include:

~ hardening accessed critical infrastructure necessary for continued community viability and the continuity of government operations and strengthening interoperable communications capabilities.

# LAW ENFORCEMENT GRANT

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~ strengthening capabilities to prepare, detect, respond, and recover from man-made or naturally occurring chemical, biological, radiological, nuclear, or explosive critical incident occurrences.

## Budget Highlights

VOCA Grant - The award for 2025 is anticipated to be \$23,511, which will fund the cost of the Part-Time Assistant Victim Advocate grant position. The Assistant Victim Advocate will continue to provide increased services to victims of crime. This grant will end September 2025.

## Accomplishments

Victims of Crime (VOCA) Grant: The program has maintained its change in how measurements by Types of Services for victims are categorized. These defined areas for victim services are now Information and Referral, Emotional Support and Safety Services, and Criminal/Civil Justice System Assistance & Personal Advocacy/Accompaniment. The grant was awarded for \$21,356 and ends September 2024.

2021 UASI Grant - Funds were used to purchase a three-year subscription to Live Earth software. This software is designed for ease of use allowing the Police Department or City Emergency Services to turn on and off different data layers quickly and share proprietary data streams with cooperating organizations during an emergency.

2021 UASI Grant - Funds were used to purchase three Handheld Thermal Imaging Cameras for use by the Fire Department. These cameras detect heat/fire and will replace three older devices in the Fire Department's frontline vehicles.

# LAW ENFORCEMENT GRANT

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
VOCA direct expenditures	\$12,318	\$22,167	\$22,720	\$24,653	\$24,653	\$23,511
Information & Referral	262	^230	385	^170	^170	^200
Emotional Support/Safety Services	23	^50	39	^25	^25	^25
Criminal/Civil Justice System Assistance	12	^35	9	^10	^10	^10
Personal Advocacy/Accompaniment	5	^15	13	^10	^10	^10
Homeland Security Urban Area Security Initiative Grant expenditures	\$329,962	\$390,195	\$324,749	^\$661,390	^\$330,678	^\$330,681
Highway Safety Grant expenditures	\$11,093	^\$6,166	\$2,231	^\$11,265	^\$2,268	^\$3,500

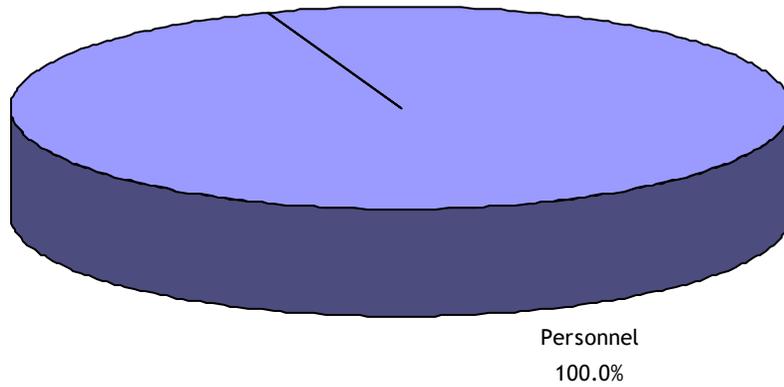
^ Contingent upon receipt of grant funding.

## LAW ENFORCEMENT GRANT

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Intergovernmental Revenue		384,982	247,367	542,723	23,511
<b>Revenue Total</b>	<b>\$</b>	<b>384,982</b>	<b>247,367</b>	<b>542,723</b>	<b>23,511</b>
<b>Expenditure Category</b>					
<b>Personnel</b>					
Salary		18,793	23,336	29,089	21,840
Benefits		589	1,615	1,183	1,671
<b>Personnel Total</b>		<b>19,382</b>	<b>24,951</b>	<b>30,272</b>	<b>23,511</b>
<b>Operating</b>					
Other Services		35,000	35,000	-	-
Operating Supplies		2,088	164,514	307,819	-
Publications and Memberships		229	-	-	-
Training		9,179	-	4,500	-
<b>Operating Total</b>		<b>46,496</b>	<b>199,514</b>	<b>312,319</b>	<b>-</b>
<b>Capital</b>					
Machinery and Equipment		319,104	22,903	200,132	-
<b>Capital Total</b>		<b>319,104</b>	<b>22,903</b>	<b>200,132</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>384,982</b>	<b>247,367</b>	<b>542,723</b>	<b>23,511</b>

# LAW ENFORCEMENT GRANT

## Expenditure Category



Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
513576 PT Victims Advocate Grant		1	1	1	1
Total	Full-time	-	-	-	-
	Part-time	1	1	1	1

# POLICE COMMUNITY SERVICES GRANT

## Mission

To enhance community law enforcement services through any one of seven major programmatic categories, which are Law Enforcement Programs; Prosecution & Courts; Prevention & Education; Corrections & Community Corrections; Drug Treatment & Enforcement; Planning, Evaluation, & Technology Improvements; and Crime Victim & Witness Programs. Specialized law enforcement technology and equipment not normally placed in the general fund budget is the focus of this grant.

## Goals

The Byrne Memorial Justice Grant, known as the Justice Assistance Grant (JAG), provides a source of funding to assist the City in reducing crime and improving public safety while fostering a relationship between the Police Department and the community at large.

## Objectives

To use funds received from the Bureau of Justice Assistance in accordance with program requirements. The following core activities are supported by this grant:

- ~ hiring of officers and support personnel,
- ~ enhancing security measures around schools,
- ~ establishing crime prevention programs, and
- ~ purchasing equipment and technology to enhance officer safety.

## Major Functions & Activities

Grant funds are used primarily for the following purposes:

- ~ procuring equipment and specific software directly related to basic law enforcement functions and
- ~ utilizing the acquired technology and equipment to further response-readiness, to meet mandated Federal and State National Incident Management System (NIMS) goals of

preparedness, response, mitigation, and recovery to all-hazards incidents.

## Budget Highlights

The 2021 Justice Assistance Grant (JAG) award was announced in the amount of \$24,241, this project is not anticipated to begin until FY 2023-24 and ends September 30, 2024.

The 2022 Justice Assistance Grant (JAG) award was announced in the amount of \$22,762, this project is not anticipated to begin until FY 2023-24 and ends September 30, 2025.

The continuation of this MOU is subject to the availability of necessary funding from the JAG Grant.

## Accomplishments

The 2019 JAG grant was received in the amount of \$23,436. Out of the awarded funds, \$21,608 were expended on FY 2023-24 to purchase tactical flashlights for the first responders. This project is now complete. No award was received for 2020 JAG.

JAG funds are utilized to purchase equipment or provide services that will better prepare the department to respond and recover from all hazardous incidents, including criminal activity. Any unspent funds in the current year will be carried forward to the next fiscal year.

# POLICE COMMUNITY SERVICES GRANT

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Funds spent on equipment	\$21,142	^\$45,232	\$21,608	^\$46,874	^\$47,003	^\$21,817

^Contingent upon receipt of grant funding.

## POLICE COMMUNITY SERVICES GRANT

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Intergovernmental Revenue		21,142	101,608	-	-
<b>Revenue Total</b>	<b>\$</b>	<b>21,142</b>	<b>101,608</b>	<b>-</b>	<b>-</b>
<b>Expenditure Category</b>					
Operating					
Other Services		-	4,670	-	-
Operating Supplies		-	96,938	-	-
<b>Operating Total</b>		<b>-</b>	<b>101,608</b>	<b>-</b>	<b>-</b>
Capital					
Machinery and Equipment		21,142	-	-	-
<b>Capital Total</b>		<b>21,142</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>21,142</b>	<b>101,608</b>	<b>-</b>	<b>-</b>

# COMMUNITY BUS PROGRAM

## Mission

To provide safe and efficient transportation service to the community via a fixed route system, while keeping client expectations and changing needs a high priority.

## Goals

To ensure the availability of public transportation services to the general public in western Pembroke Pines that cannot be reached by Broward County Transit (BCT) buses.

To ensure that safe and quality service is offered to the public.

To ensure that the Community Bus Service is delivered in the most effective and efficient manner.

To ensure program accountability.

## Objectives

To increase community awareness of the Community Bus Program.

To encourage courteous service and client satisfaction.

To provide a safe and reliable service.

To ensure effective program administration.

To implement appropriate methods and procedures to accomplish cost effective service delivery.

To adhere to State and Federal Statutes, Rules, and Regulations for the Transportation Disadvantaged Program.

## Major Functions & Activities

~ TRANSPORTATION - Provision of free public transportation service at designated stops along three fixed routes - green, gold, and blue. The City has modified its community bus service routes. These changes will afford service to a larger area of the Pines corridor, provide greater access to the City's many amenities as well as

improve on-time performance. The new routes will cover the area between NW 210th Avenue in the west, NW 72nd Avenue in the east, Sheridan Street in the north and Pembroke Road in the south. Stops will be made at additional residential communities, hospitals, schools, libraries, and shopping centers within the corridor. Some of the major stops include the Pill Box, Pembroke Pines Academic Village, Memorial Hospital Miramar, Memorial Hospital Pembroke, Trader Joe's, Shops of Pembroke Gardens, and South Regional/Broward College Library.

The modified Green Route will continue to operate Monday through Saturday. The new service hours will range from 7:45 am - 7:55 pm. Service starts at Heritage Lakes and extends east to Westfork Plaza.

The modified Gold Route will continue to operate Monday through Saturday. New service hours will range from 7:00 am - 8:00 pm Service starts at Century Village and extends east to The Carl Shechter SWFP Community Center (SWFP), and west to Academic Village.

The modified Blue West will continue to operate Tuesday, Wednesday, and Friday. The new service hours will range from 8:00 am to 3:15 pm. Service starts at Park Place and extends east to Bealls Plaza and west to Flamingo Plaza.

The modified Blue East Route will continue to operate Tuesday, Wednesday, and Friday. New service hours will range from 9:00 am to 3:25 pm. Service starts at Pines Place and extends north to Memorial Hospital Pembroke, east to Broward College South, and west to SWFP.

Route transfers are available at various locations: between each Pembroke Pines community bus service routes; to BCT routes 2, 5, 7, 12, 16, 23, 28, University Breeze and 95express; the City of Miramar Orange and Red community buses, and West Park community bus. All Community Bus Service buses are wheelchair accessible in compliance with the Americans with Disabilities Act (ADA). The interval between successive buses are as follows:

# COMMUNITY BUS PROGRAM

- Gold Route - 43 and 44 minute intervals
- Green Route - 57 minute and 60 minute intervals
- Blue Route East - 65 minute intervals
- Blue Route West - 63 minute intervals

## Budget Highlights

The FFY2024-YR49 Florida Department of Transportation (FDOT) application was submitted for the purchase of two buses equipped with cameras, GPS, and radios for a total amount of \$295,910. If awarded, the City would match 10% of the total amount, \$29,591.

The FFY2025-YR50 Florida Department of Transportation (FDOT) application was submitted for the purchase of two buses equipped with cameras, GPS, and radios for a total amount of \$402,800. If awarded, the City would match 10% of the total amount, \$40,280.

The Transit Research Inspection Procurement Services (TRIPS) Program where vehicles are purchased was facing vehicle shortages and contract negotiations were on hold and recently began forwarding PTGA (Public Transportation Grant Agreement) to purchase buses.

## Accomplishments

The PTGAs for FFY2021/YR46, FFY2022/YR47, and FFY2023/YR48 were received, and all orders will be fulfilled for a total of five (5) new buses.

# COMMUNITY BUS PROGRAM

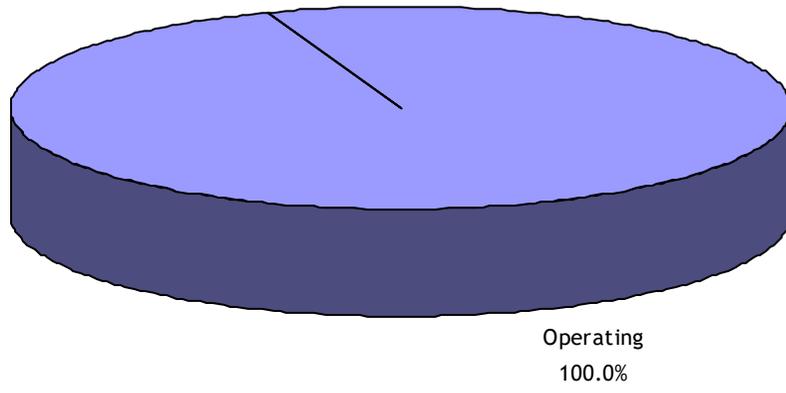
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of information documents distributed	3,500	4,500	3,530	4,500	5,000	4,500
Road calls required (calls for assistance due to mechanical problems)	10	10	6	4	5	4
Number of one-way client trips	140,361	200,000	152,378	200,000	200,000	200,000
<b>Effectiveness</b>						
Number of grievances filed against system	0	0	0	0	0	0
<b>Efficiency</b>						
Passengers per service hour	6.7	10.0	8.1	10.0	10.0	10.0
Passengers per mile	0.26	2.50	0.64	2.50	2.50	4.0
Vehicular accidents per 100,000 miles	2.0	0.0	3.94	0.0	0.00	0.00
Average cost per one-way client (any age) trip	\$3.86	\$2.00	\$3.55	\$3.03	\$2.71	\$3.00

## COMMUNITY BUS PROGRAM

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Intergovernmental Revenue		700,717	602,166	1,494,313	608,302
Interfund Transfers		138,970	532,947	676,832	835,822
<b>Revenue Total</b>	<b>\$</b>	<b>839,688</b>	<b>1,135,113</b>	<b>2,171,145</b>	<b>1,444,124</b>
<b>Expenditure Category</b>					
Operating					
Professional Services		1,190	6,352	5,200	6,300
Other Services		847,247	912,860	845,778	876,750
Communication Services		452	430	1,800	1,800
Insurance		-	-	-	214,074
Repair and Maintenance Services		64,292	162,983	197,000	207,500
Office Supplies		955	963	3,000	3,300
Operating Supplies		18,803	51,917	135,651	133,800
Publications and Memberships		-	-	600	600
<b>Operating Total</b>		<b>932,939</b>	<b>1,135,506</b>	<b>1,189,029</b>	<b>1,444,124</b>
Capital					
Machinery and Equipment		-	-	982,116	-
<b>Capital Total</b>		<b>-</b>	<b>-</b>	<b>982,116</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>932,939</b>	<b>1,135,506</b>	<b>2,171,145</b>	<b>1,444,124</b>

# COMMUNITY BUS PROGRAM

## Expenditure Category



# LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

## Goals

To provide funding to support the activities that are covered under the Department of Treasury guidelines. These funds will continue to support the Police Department's efforts to increase interdiction of major crime activities involving narcotics and gang-related criminal offenses through enhanced data analysis.

Support of the Department's efforts in community-oriented and problem-solving policing will continue. The Department emphasizes a continual improvement of its level of service, and this funding provides additional resources without burdening the taxpayers.

## Objectives

Monies obtained will be utilized to fund various Police Department capital expenditures in order to improve the quality of service offered to residents of the City.

## Major Functions & Activities

In accordance with "A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies" issued by the U.S. Department of the Treasury, confiscated revenues are not permitted to be budgeted until they have been awarded to the City's law enforcement department by a court having jurisdiction over the matter.

Drug interdiction and drug activity suppression will be enhanced and expanded through the procurement of state-of-the-art surveillance and communications equipment, thereby augmenting investigative capabilities.

This trust fund does not provide for salaries.

## Budget Highlights

The budget includes approximately \$27,159 for equipment purchases that will support the activities covered under the Department of Treasury guidelines.

## Accomplishments

No funds were expended during the year.

# LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

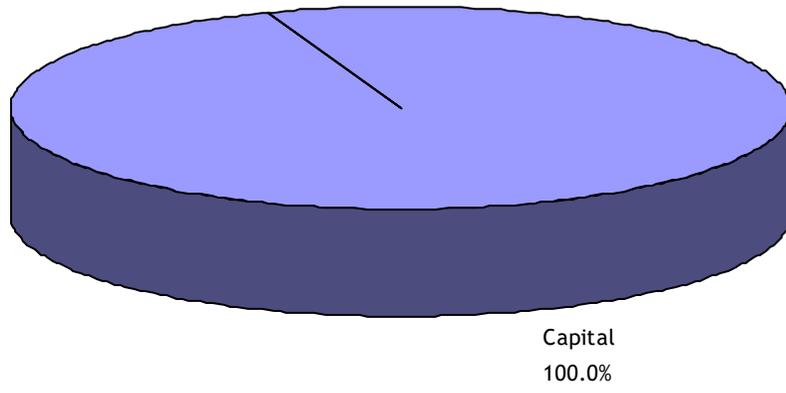
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Funds spent on equipment and building improvements	\$0	\$17,189	\$0	\$712	\$11,568	\$27,159

## LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Investment Income		4,455	26,463	6,000	23,000
Non-operating Sources		-	-	532,468	4,159
<b>Revenue Total</b>	<b>\$</b>	<b>4,455</b>	<b>26,463</b>	<b>538,468</b>	<b>27,159</b>
<b>Expenditure Category</b>					
<b>Operating</b>					
Professional Services		-	-	2,000	-
Repair and Maintenance Services		-	-	25,927	-
Operating Supplies		-	-	3,390	-
<b>Operating Total</b>		<b>-</b>	<b>-</b>	<b>31,317</b>	<b>-</b>
<b>Capital</b>					
Buildings		-	-	880	-
Infrastructure		-	-	59,791	-
Machinery and Equipment		-	-	446,480	27,159
<b>Capital Total</b>		<b>-</b>	<b>-</b>	<b>507,151</b>	<b>27,159</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>538,468</b>	<b>27,159</b>

# LAW ENFORCEMENT TRUST FUND TREASURY CONFISCATED

## Expenditure Category



# LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

## Goals

To provide funding to support the activities that are covered under the Department of Justice guidelines.

## Objectives

Allocations from this fund will continue to finance various service enhancement efforts. Essentially, these allocations will be in the form of one-time capital expenditures.

## Major Functions & Activities

In accordance with "A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies" issued by the U.S. Department of Justice, confiscated revenues are not permitted to be budgeted until they have been awarded to the City's law enforcement department by a court having jurisdiction over the matter.

Fleet purchases and the continuation of the computerization of the Records Management System.

Standardization of issued equipment will also continue.

This trust fund does not pay for salaries or benefits for law enforcement personnel.

## Budget Highlights

The budget includes approximately \$22,514 for equipment purchases that will support the activities that are covered under the Department of Justice guidelines.

## Accomplishments

No funds have been expended during the year.

# LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

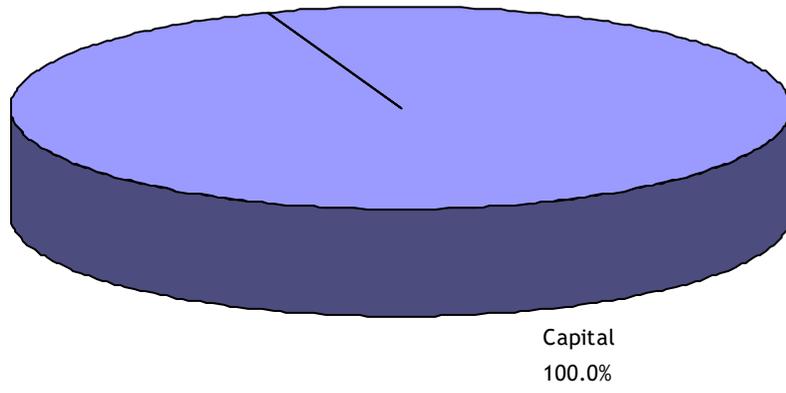
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Funds spent on equipment	\$0	\$3,359	\$0	\$590	\$9,590	\$22,514

## LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Investment Income		3,693	21,937	6,000	19,000
Non-operating Sources		-	-	440,384	3,514
<b>Revenue Total</b>	<b>\$</b>	<b>3,693</b>	<b>21,937</b>	<b>446,384</b>	<b>22,514</b>
<b>Expenditure Category</b>					
<b>Operating</b>					
Professional Services		-	-	31,200	-
Operating Supplies		-	-	138,592	-
<b>Operating Total</b>		<b>-</b>	<b>-</b>	<b>169,792</b>	<b>-</b>
<b>Capital</b>					
Infrastructure		-	-	1,920	-
Machinery and Equipment		-	-	274,672	22,514
<b>Capital Total</b>		<b>-</b>	<b>-</b>	<b>276,592</b>	<b>22,514</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>446,384</b>	<b>22,514</b>

# LAW ENFORCEMENT TRUST FUND JUSTICE CONFISCATED

## Expenditure Category



# LAW ENFORCEMENT TRUST FUND POLICE EDUCATION

## Goals

To provide support for all facets of police education and training initiatives. The \$2 Police Education Fund is restricted by law for expenditures to train and educate only law enforcement personnel.

## Objectives

Monies obtained are utilized to fund various Police Department efforts to improve its quality of service through enhanced training. The areas of emphasis are to enhance the total programmatic training modules for all levels of departmental activities - operations, administration, and ancillary functions.

## Major Functions & Activities

Continuous programmatic upgrades in training due to systematic enhancement in firearms, ongoing upgrades in the computerization of program structures, and increased focus on drug interdiction requiring dynamic training availability at all levels of the law enforcement endeavor.

This trust fund does not provide for salaries or benefits for law enforcement personnel.

## Budget Highlights

Training Funds are used to finance the cost of tuition and state exam fees associated with training police recruits at the Police Academy.

## Accomplishments

No funds have been expended during the year.

# LAW ENFORCEMENT TRUST FUND POLICE EDUCATION

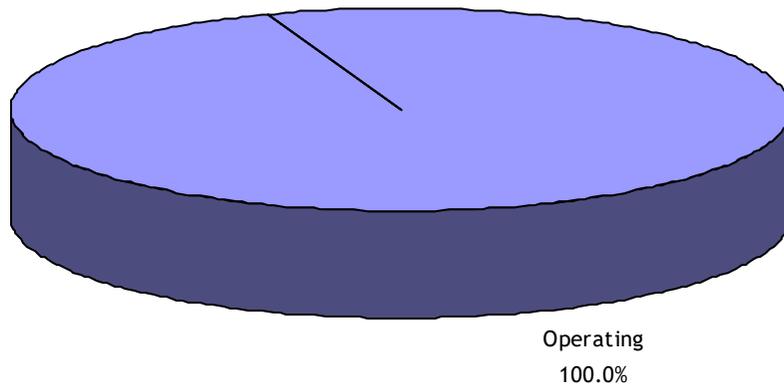
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of new recruits sent to the Police Academy	0	3	0	4	2	3
<b>Efficiency</b>						
Average training cost per recruit	\$4,875	\$4,900	\$4,875	\$4,900	\$4,900	\$4,875

# LAW ENFORCEMENT TRUST FUND POLICE EDUCATION

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Judgments, Fines & Forfeitures		14,879	12,424	12,546	16,117
Investment Income		429	3,002	1,200	3,000
Non-operating Sources		-	-	45,757	-3,000
<b>Revenue Total</b>	<b>\$</b>	<b>15,308</b>	<b>15,425</b>	<b>59,503</b>	<b>16,117</b>

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>					
<b>Operating</b>					
Travel Per Diem		-	-	2,300	-
Training		-1,290	-	57,203	16,117
<b>Operating Total</b>		<b>-1,290</b>	<b>-</b>	<b>59,503</b>	<b>16,117</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>-1,290</b>	<b>-</b>	<b>59,503</b>	<b>16,117</b>

## Expenditure Category



# LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

## Goals

To accurately account for and utilize funds and property seized in accordance with Florida Contraband Forfeiture Act.

Traditionally, these funds have been used by the Police Department to procure state-of-the-art equipment. These funds support the Department's continued focus on computerization of information systems and the enhancement of anti-drug and crime prevention strategies.

## Objectives

Monies obtained are utilized to fund various Police Department efforts to improve its quality of service to the community. The areas of emphasis are communication equipment, specialized vehicles, firearms, research and procurement of less lethal equipment, and related safety mechanisms.

## Major Functions & Activities

In accordance with Florida Statutes 932.7055(9)(c), confiscated revenues are not permitted to be budgeted until they have been awarded to the City's Police Department by a court having jurisdiction over the matter.

The Florida Statutes also stipulate that if the Police Department acquires at least \$15,000 within a fiscal year, it must expend or donate no less than 15 percent of such proceeds for the support or operation of any drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). The Police Department has the discretion to determine which program(s) will receive the designated proceeds.

The proceeds and interest received under this program may not be used to meet normal operating expenses of the law enforcement agency.

Funds are used to upgrade the Department's

records management, specialized vehicles, computerized information systems, and training facilities.

The City does not utilize funds received under this program to pay for salaries and benefits for law enforcement personnel.

## Budget Highlights

The budget includes approximately \$68,206 for equipment purchases that will support activities that are covered under the Florida Department of Law Enforcement guidelines.

## Accomplishments

\$5,000 was donated to A Child Is Missing which provides funding to assist in the continuation of child safety and educational programs.

# LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Funds spent for drug and crime prevention	\$10,000	\$28	\$17,791	\$2,125	\$15,158	\$12,036
Funds spent on equipment and building improvements	\$0	\$959	\$0	\$0	\$85,892	\$68,206

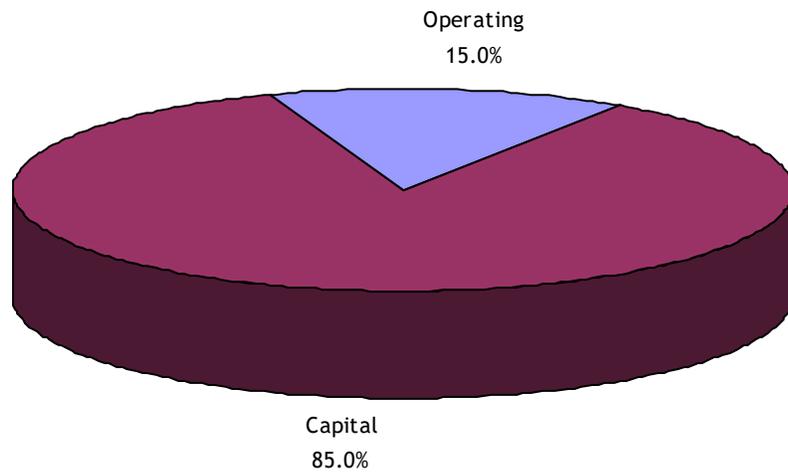
## LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Judgments, Fines & Forfeitures	72,420	5,500	-	-
Investment Income	11,377	69,918	18,000	61,000
Non-operating Sources	-	-	1,171,346	19,242
<b>Revenue Total</b>	<b>\$ 83,797</b>	<b>75,418</b>	<b>1,189,346</b>	<b>80,242</b>

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Operating</b>				
Professional Services	5,946	-	16,461	-
Other Services	-	-	39,300	-
Travel Per Diem	-	-	6,176	-
Other Current Charges and Obligations	-	-	5,000	-
Operating Supplies	10,000	17,791	64,366	12,036
<b>Operating Total</b>	<b>15,946</b>	<b>17,791</b>	<b>131,303</b>	<b>12,036</b>
<b>Grants and Aid</b>				
Aids to Private Organizations	-	-	7,085	-
<b>Grants and Aid Total</b>	<b>-</b>	<b>-</b>	<b>7,085</b>	<b>-</b>
<b>Capital</b>				
Buildings	-	-	105,774	-
Machinery and Equipment	-	-	945,184	68,206
<b>Capital Total</b>	<b>-</b>	<b>-</b>	<b>1,050,958</b>	<b>68,206</b>
<b>Expenditure Total</b>	<b>\$ 15,946</b>	<b>17,791</b>	<b>1,189,346</b>	<b>80,242</b>

# LAW ENFORCEMENT TRUST FUND FDLE CONFISCATED

## Expenditure Category



# OLDER AMERICANS ACT (OAA) GRANT

## Mission

The Community Services Department is dedicated to providing a multitude of services and programs for our senior population at The Carl Shechter SWFP Community Center (SWFP). In part, funding dollars are provided by the Older Americans Act Grant and the State of Florida Department of Elder Affairs.

## Goals

To account for funds received from the OAA Grant and provide a full range of social services to eligible seniors in accordance with the guidelines of the Older Americans Act and the State of Florida Department of Elder Affairs.

## Objectives

**TITLE IIIB - SUPPORTIVE SERVICES:** To facilitate the following social services to those 60 years of age or older residing in southwest Broward County: Information, Referral, Recreation, In-home Services, Health Support, Counseling, Adult Day Care, Alzheimer's Adult Day Care, and Public Education.

**TITLE IIIE - FAMILY CAREGIVERS SERVICES:** To provide expanded services to all Adult Day Care Program clients as well as Caregiver Training/Support Group for their caregivers. The expanded hours are Monday - Friday, 7:00 AM - 6:00 PM. The expanded hours provide benefits to senior clients and caregivers.

**LOCAL SERVICE PROGRAM (LSP) TRANSPORTATION:** To provide safe, reliable, and efficient transportation services to seniors 60 years of age or older living in southwest Broward County.

## Major Functions & Activities

Plan and implement the following senior services:

~ **RECREATION** - Includes classes such as ceramics, arts and crafts, computer and technology classes, bingo, dominoes, chess, billiards, salsa dancing, piano lessons, gardening,

choir, creative writing, special events, and field trips.

~ **HEALTH SUPPORT SERVICES** - Provides health screening, counseling, assessments, speakers on a variety of health subjects, a walking club program, senior wellness, and exercise classes are provided by multiple sponsors.

~ **INFORMATION and REFERRAL** - Provides direct access to Community Services programs and special senior programs. This service includes case management and referrals facilitated by the staff social worker.

~ **COUNSELING** - Services include individual, group, and/or family/caregiver counseling sessions as well as referrals and educational speakers.

~ **ADULT DAY CARE** - Provides a structured program for frail and/or Alzheimer's specific clients. Special activities, classes, and programs are planned to enhance the lives of these mature adults in an effort to delay institutionalization and to provide respite care.

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

~ **HOMEMAKER** - Provides specific home management duties including housekeeping, laundry, cleaning refrigerators, meal planning and preparation. This service is provided through coordination with a home health agency.

~ **RESPIRE** - Provides relief or rest for a primary caregiver from the constant/continued supervision, companionship, therapeutic and/or personal care of a functionally impaired older person for a specific period of time. This service is provided through coordination with a home health agency.

~ **TRANSPORTATION** - Provision of one-way or round-trip service within a designated area. The service area is bordered on the north by State Road 84, on the east by State Road 1 (U.S. 441), on the south by County Line Road and the west by U.S. 27. Strategically established routes

## OLDER AMERICANS ACT (OAA) GRANT

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ensure provision of subscription trips via a multi-load system to promote efficiency and consistency of service. Clients receive free, door-to-door, driver-assisted service. Each one-way trip accounts for a unit of service under the provision of each funding source.

~ SCREENING AND ASSESSMENT - Administering an assessment instrument with the purpose of gathering information to determine eligibility for programs and/or services.

### **Budget Highlights**

Florida Department of Transportation has resumed the provision of awards to the municipalities as production of bus fleets is now in full swing. FFY2021 grant, awarding two buses will be fulfilled in FY 2023-24 fiscal year. The city continues to apply for the grant 5310 on an annual basis in order to replace buses that are in need of replacement due to high mileage and continuous need of repairs.

### **Accomplishments**

SWFP continues to procure multiple vendors to sponsor a wide range of exercise programs. The center averaged \$35,000 in sponsorship, providing over 15 different exercise classes each week at no cost to all registered members.

# OLDER AMERICANS ACT (OAA) GRANT

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

## Outputs

Number of clients receiving day care services	32	50	31	50	50	40
Number of senior clients registered at SW Focal Point Center	541	2,000	2,316	1,000	1,000	2,500
Units (1 hour) of service*:						
Public education	47	48	40	48	44	60
Personal care	2,826	4,000	3,143	3,500	3,182	3,182
Respite	740	1,059	418	1,559	1,418	1,418
Homemaker	2,292	3,000	2,372	3,000	2,728	2,728
Number of one-way client (age 60+) trips per year	18,589	27,776	20,310	21,994	20,567	20,567
Screening & Assessment	88	120	76	115	105	104
Adult day-care^	26,530	30,867	32,470	39,087	40,008	40,008
Counseling--individual	173	300	157	352	320	320
Counseling--group	63	70	69	70	64	64
Recreation	6,023	6,053	4,016	4,263	3,873	3,872
Caregiver Training & Support - Group	105	148	80	148	135	100

## Effectiveness

% of grant funding utilized (IIIB, IIIE, and LSP)	72.85%	100%	84.85%	100%	100%	100%
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## Efficiency

Annual Area Agency on Aging monitoring report (compliance)	100%	100%	100%	100%	100%	100%
% of people who request and receive service	100%	100%	100%	100%	100%	100%
Passengers per mile	0.26	3.00	0.20	0.24	3.00	0.24
% of survey responses with a positive rating	100%	100%	100%	100%	100%	100%
Vehicular accidents per 100,000 miles	3.74	0.00	1.94	0.00	0.00	0.00
Road calls per passenger trip	0.0022	0.00000	3.35	0.00001	0.00001	0.00001
Grant reimbursement per trip	\$10.51	\$9.33	\$10.51	\$10.51	\$10.51	\$10.51

\*All service types funded by IIIB except Number of one-way client (age 60+) trips per year, which is funded only by LSP. IIIE funds Adult day-care and Caregiver Training & Support - Group. Goals are based on contract.

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

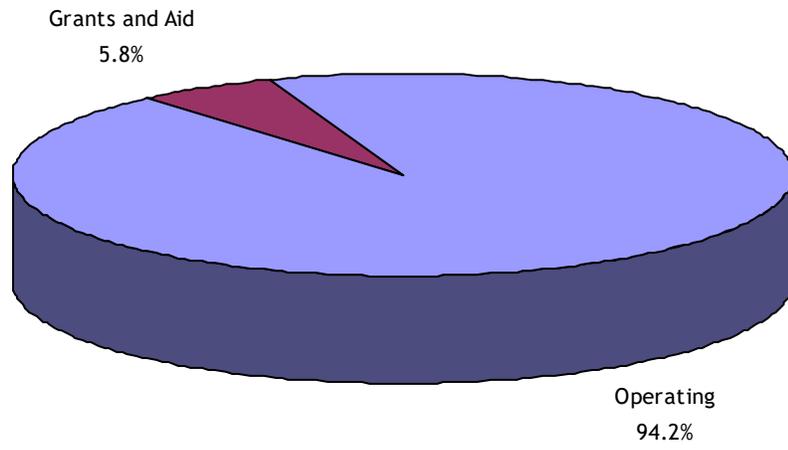
## OLDER AMERICANS ACT (OAA) GRANT

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Intergovernmental Revenue	553,836	664,435	788,499	773,499
Miscellaneous Revenues	2,841	3,854	1,000	2,500
Interfund Transfers	721,942	736,135	742,018	875,475
<b>Revenue Total</b>	<b>\$ 1,278,620</b>	<b>1,404,424</b>	<b>1,531,517</b>	<b>1,651,474</b>

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Operating</b>				
Professional Services	679	1,936	2,300	2,900
Other Services	1,126,931	1,265,182	1,339,032	1,381,525
Insurance	-	-	-	67,864
Repair and Maintenance Services	-	943	41,000	41,000
Operating Supplies	81,734	63,306	53,700	62,700
Publications and Memberships	-	-	200	200
<b>Operating Total</b>	<b>1,209,345</b>	<b>1,331,367</b>	<b>1,436,232</b>	<b>1,556,189</b>
<b>Grants and Aid</b>				
Aids to Government Agencies	65,247	73,057	95,285	95,285
<b>Grants and Aid Total</b>	<b>65,247</b>	<b>73,057</b>	<b>95,285</b>	<b>95,285</b>
<b>Expenditure Total</b>	<b>\$ 1,274,592</b>	<b>1,404,424</b>	<b>1,531,517</b>	<b>1,651,474</b>

# OLDER AMERICANS ACT (OAA) GRANT

## Expenditure Category



# DEBT SERVICE FUND

## Mission

To optimize City resources in obtaining funds for City projects.

## Goals

To finance projects and refund existing debts utilizing the most cost-effective methods, while minimizing the restrictions that would hinder the future borrowing capacity of the City.

## Objectives

To account for the servicing of general long-term debt and to maintain the highest possible bond ratings for the marketability of the City's debt.

## Major Functions & Activities

The following paragraphs describe the bond issues of the City of Pembroke Pines. The balances outstanding shown in these paragraphs are as of May 31, 2024. All capitalized terms are as defined in each bond issue's official documents.

~ Capital Improvement Revenue Refunding Bonds, Series 2010:

On June 22, 2010, the City issued the Capital Improvement Revenue Refunding Bonds, Series 2010 in the amount of \$8,545,700 for the purpose of refunding the outstanding \$8,690,000 Capital Improvement Revenue Bonds, Series 1999 in order to realize a net interest cost savings. These Series 2010 Bonds have an outstanding balance of \$2,335,700 due in varying installments through December 1, 2026. The outstanding bonds bear interest at the rate of 4.1575%, with interest payable semi-annually on June 1st and December 1st. The principal and interest on these bonds are payable from a pledge of and lien upon the City's electric franchise revenues on a parity with the Capital Improvement Revenue Refunding Bonds, Series 2006, the Capital Improvement Revenue Bonds (Phase II of Forman Senior Housing Project), Series 2007, the Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B.

Anthony Center), Series 2008 and any Additional Parity Franchise Revenue Bonds. The Bonds are subject to redemption at the option and direction of the Issuer in whole or in part on any date on and after the 10th anniversary of the Delivery Date at a redemption price equal to the principal amount thereof to be redeemed plus interest accrued to the date of redemption.

~ Consolidated Utility System Revenue Bonds, Series 2010:

On December 21, 2010, the City issued the Consolidated Utility System Revenue Bonds, Series 2010 in the amount of \$12,300,000 for the purpose of financing certain improvements and expansions to the City's consolidated utility system. These Bonds have an outstanding balance of \$3,000,365 due in varying installments through December 1, 2025. The outstanding bonds bear interest at the rate of 3.50%, with interest payable semi-annually on June 1st and December 1st. The Bonds are not subject to optional redemption prior to December 1, 2015. After December 1, 2015, they may be subject to optional redemption, at the direction of the Issuer, in whole or in part, on any day for which proper notice of redemption may be given in accordance with the Resolution at a redemption price equal to the principal amount to be redeemed plus interest accrued to the date of redemption, plus a premium as set forth below:

Redemption Date Premium: | | December 2, 2015, through December 1, 2020: 1% | | December 2, 2020, and thereafter: 0%

~ Taxable Communications Services Tax Revenue Refunding Bonds, Series 2013:

On October 15, 2013, the City issued \$35,300,000 bonds in order to maintain the City's pension contribution as a percentage of payroll at the level prior to the increased benefits for firefighters under the contributory defined benefit retirement plan known as the City Pension Fund for Firefighters and Police Officers. These bonds have an outstanding balance of \$21,475,000 due in varying installments through October 1, 2033. The outstanding bonds bear an

## DEBT SERVICE FUND

interest rate of 5.762%, payable semi-annually on April 1st and October 1st of each year. The principal and interest on these bonds are payable from and secured by a pledge of and an irrevocable lien on the Communications Services Tax Revenues and Water Public Service Tax Revenues on a parity with the Series 2014 Bonds and any Additional Parity Bonds hereafter issued. The lien on and pledge of the Water Public Service Tax Revenues to the payment of the bonds shall be released upon the City demonstrating that, based on the City's annual audited financial statements for the two fiscal years immediately preceding such release, the Communications Services Tax Revenues recognized for each of such fiscal year, without taking into consideration any Water Public Service Tax Revenues, were not less than 1.30 times the Maximum Bond Service Requirement on all parity bonds then outstanding. This lien has not yet been released. The bonds may be subject to redemption prior to maturity, at the option of the City, on any business day, in whole or in part at a redemption price equal to the Make-Whole Redemption Price.

~ Taxable Communications Services Tax Revenue Refunding Bonds, Series 2014:

On September 10, 2014, the City issued \$41,540,000 bonds for the purpose of funding a deposit to the Police Pension Plan under the contributory defined benefit retirement plan known as the City Pension Fund for Firefighters and Police Officers and the General Employees' Pension Plan to maintain the City's annual contribution to such plans at approximately the same level as before the adoption of the 2004 Enhanced Pension Benefits. These bonds have an outstanding balance of \$25,185,000 due in varying installments through October 1, 2033. The outstanding bonds bear interest at rates from 0.55% to 4.706%, payable semi-annually on April 1st and October 1st of each year. The principal and interest on these bonds are payable from and secured by a pledge of and an irrevocable lien on the Communications Services Tax Revenues and Water Public Service Tax Revenues on a parity with the Series 2013 Bonds and any Additional Parity Bonds hereafter issued. The lien on and

pledge of the Water Public Service Tax Revenues to the payment of the Bonds shall be released upon the City demonstrating that, based on the City's annual audited financial statements for the two fiscal years immediately preceding such release, the Communications Services Tax Revenues recognized for each of such fiscal year, without taking into consideration any Water Public Service Tax Revenues, were not less than 1.30 times the Maximum Bond Service Requirement on all parity bonds then outstanding. This lien has not yet been released. The bonds maturing on or after October 1, 2025, are subject to redemption at the option of the City, on or after October 1, 2024, in such order of maturity as the City selects, plus accrued interest to the redemption date.

~ Public Improvement Revenue Refunding Bonds, Series 2014:

On September 10, 2014, the City issued \$29,040,000 bonds for the purpose of funding the cost, planning, acquisition, construction, and equipping of the Senior Housing Project (Towers One & Two), the site development, engineering, and permitting costs related to the Senior Housing Project, and the mobile safety equipment. These bonds have an outstanding balance of \$18,995,000 due in varying installments through October 1, 2034. The outstanding bonds bear interest rates from 2.0% to 5.0%, payable semi-annually on April 1st and October 1st. The principal and interest on these bonds are payable from a pledge of and lien upon the City's electric public service tax revenues on a parity with the Public Improvement Revenue Bonds, Series, 2001, 2004A, 2004B, and any Additional Parity Bonds. The bond maturing on or after October 1, 2025, is subject to redemption at the option of the City, on or after October 1, 2024, in such order of maturity as the City selects, plus accrued interest to the redemption date.

~ General Obligations Bonds, Series 2015:

On June 4, 2015, the City issued General Obligation Bonds in the amount of \$76,045,000 for the purpose of (i) funding the cost of

## DEBT SERVICE FUND

construction, acquisition, and equipping of a new city hall/civic center, commission chambers and art gallery; and certain other capital projects authorized under the Authorizing Resolution, (ii) refund all of the Issuer's outstanding General Obligation Bonds, Series 2005 maturing on and after September 1, 2016 (the "2005 Refunded Bonds") and refund all of the Issuer's General Obligation Bonds, Series 2007 maturing on and after September 1, 2018 (the "2007 Refunded Bonds," and collectively with the 2005 Refunded Bonds, the "Refunded Bonds"), and (iii) pay the costs of issuing the Series 2015 Bonds. These Series 2015 bond have an outstanding balance of \$56,245,000 due in varying installments through September 1, 2036. The outstanding bonds bear interest rates from 3.75% to 4.75%, payable semi-annually on March 1st and September 1st of each year. The Series 2015 Bonds are general obligations of the City and are payable from unlimited ad valorem taxes on all taxable real and tangible personal property within the City (except exemptions provided by applicable law). There is no limitation as to the rate or amount of ad valorem taxes that can be levied for the purpose of paying the Series 2015 Bonds. The bonds maturing on or after September 1, 2025, are subject to redemption at the option of the City, on or after September 1, 2025, in such order of maturity as the City selects, plus accrued interest to the redemption date.

~ Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B. Anthony Center), Series 2008 (Reissued in September 2016):

On July 25, 2008, the City issued \$8,040,000 bonds under an Indenture of Trust between the Issuer and U.S. National Bank Association, as trustee for the purpose of current refunding the Variable Rate Capital Improvement Revenue Bonds, Series 2005 (Susan B. Anthony Center) in order to realize a net interest cost savings. These 2008 Bonds have an outstanding balance of \$6,010,000. They will mature on October 1, 2038, subject to optional redemption, purchase, and tender. During any Daily Period or Weekly Period, the Series 2008 Bonds are subject to redemption by the Issuer, at the option of the Issuer, in whole at any time or in part on any

Interest Payment Date, less than all of such Series 2008 Bonds to be selected by lot or in such other manner as the Trustee shall determine, at a redemption price of 100% of the outstanding principal amount thereof plus accrued interest. The Series 2008 Bonds shall be subject to mandatory tender by the Registered Owners for purchase. The principal of, premium, if any, and interest on the Series 2008 Bonds are payable from and secured by a pledge of and an irrevocable lien upon the City's Electric Franchise Revenues on a parity with the Capital Improvement Revenue Refunding Bonds, Series 2016, the Capital Improvement Revenue Refunding Bonds (Phase II of Forman Senior Housing Project), Series 2017, and any Additional Parity Franchise Revenue Bonds. On September 7, 2011, the City reissued the Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B. Anthony Center), Series 2008, in the principal amount of \$8,040,000 based on a 2.0079% five-year term Direct Purchase fixed rate with TD Bank as the Letter of Credit for these Bonds expired on July 15, 2011, and was extended to September 15, 2011. On September 30, 2016, the City remarketed the Series 2008 Bonds in the principal amount of \$7,636,000 to TD Bank based on a 1.66% seven-year term Direct Purchase fixed rate. Effective September 28, 2023, the new bank period rate is at 3.87% for a five (5) year period through September 30, 2028.

~ Capital Improvement Revenue Refunding Bonds, Series 2017:

On May 24, 2017, the City issued \$45,960,000 bond refunding Capital Improvement Revenue Refunding Bonds, Series 2006 Capital Improvement Revenue Bonds (Phase II of Forman Senior Housing Project), Series 2007. These bonds have an outstanding balance of \$25,490,000 due in varying installments through December 1, 2036. The outstanding bonds bear interest at rates from 2.00% to 5.00%, with interest payable semi-annually on June 1st and December 1st. The principal and interest on these bonds are payable from a pledge of and lien upon the City's electric franchise revenues on a parity with the Variable Rate Capital Improvement Revenue Refunding Bonds (Susan B. Anthony Center), Series 2008,

## DEBT SERVICE FUND

the Capital Improvement Revenue Refunding Bonds, Series 2010, and any Additional Parity Bonds and Additional Parity Franchise Revenue Bonds. The bonds maturing on or after June 1, 2027, are subject to redemption at the option of the City, on or after June 1, 2027, in such order of maturity as the City selects, plus accrued interest to the redemption date.

~ Capital Improvement Revenue Refunding Bonds, Series 2019:

On November 7, 2019, the City issued \$58,985,000 Capital Improvement Revenue Bonds, Series 2019A, and \$3,635,000 Taxable Capital Improvement Revenue Bonds, Series 2019B for the purpose of (i) refunding the outstanding Charter School Revenue Bonds, Series 2008, (ii) finance and/or reimburse the cost of certain capital improvement to the City's Enterprise Resource Planning System, (iii) finance all or a portion of the payments required to terminate the interest rate swap agreements related to the refunded bonds, and (iv) pay costs associated with the issuance of the 2019 Bonds. The Series 2019A bears an annual interest rate ranging from 3.0% to 5.0% while Series 2019B bears an annual interest rate ranging from 2.4% to 2.5%. Both are payable semi-annually on January 1 and July 1 in each year, beginning January 1, 2020. The 2019 Bonds are payable solely from and secured by a lien on the pledged funds which consist of all non-ad valorem revenues. The City covenanted, for each fiscal year in which the 2019 Bonds remain outstanding, to budget and appropriate sufficient non-ad valorem revenues for the payment of principal, interest, and any redemption price of the 2019 Bonds. The City also covenanted that it will not incur any additional debt unless it demonstrates that the non-ad valorem revenues shall cover the maximum annual debt service on the Series 2019 Bonds and such debt by at least 1.50x calculated using the average of the actual non-ad valorem for the prior two fiscal years based on audited financial statements for such fiscal year. The Series 2019A Bonds that mature before July 1, 2030, are not subject to redemption prior to their maturities. The Series 2019A Bonds that mature on or after July 1, 2030, are subject to

redemption beginning July 1, 2029, in whole or in part at any time, in any order of maturities at the option of the City, and by lot within a maturity if less than a full maturity is redeemed, at a redemption price equal to the principal amount thereof, plus accrued interest to the redemption date. The Series 2019B Bonds of each maturity are subject to redemption at the option of the City in whole or in part pro-rata at any time at the redemption price that is the greater of (A) 100% of the principal amount of the Series 2019B Bonds to be redeemed and (B) the sum of the present value of the remaining scheduled payments of principal and interest to the maturity date of the Series 2019B Bonds to be redeemed, not including any portion of those payments of interest accrued unpaid as of the date on which the Series 2019B discounted at the Treasury Rate as defined in the bond document plus 20 basis points, plus any accrued and unpaid interest at the redemption date. The Series 2019A and 2019B have an outstanding balance of \$57,505,000 and \$3,635,000, respectively.

### Budget Highlights

Future debts will be issued as the Commission deems appropriate.

### Accomplishments

All bond issues' obligations were met, and covenants complied.

## DEBT SERVICE FUND

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of bond issues outstanding	10	10	9	9	9	9
Number of payments	20	20	19	19	18	18
<b>Efficiency</b>						
% of payments made in accordance with bond indenture	100%	100%	100%	100%	100%	100%
% of required funding accomplished	100%	100%	100%	100%	100%	100%

**City of Pembroke Pines, Florida**  
**Schedule of Debt Service on Outstanding Bonds as of September 30, 2024**

Type of Bonds	Capital Improvement Revenue Bonds, Series 2019A and Taxable Capital Improvement Revenue Bonds, Series 2019B		Refunding	Refunding	Refunding
	Capital Improv Series 1999	Firefighters Pension Series 2003A	Police Officers & General Employees Pension Series 2004	Senior Housing Tower I & II 2004A & 2004B	
	<u>\$62,620,000</u>	<u>\$8,545,700</u>	<u>\$35,300,000</u>	<u>\$41,540,000</u>	<u>\$29,040,000</u>
Revenue	Charter School	Capital Improv. Refunding	Taxable Comm. Services Tax Refunding	Taxable Comm. Services Tax Refunding	Public Improv. Refunding
General Obligation					
Fiscal Y/E	Series 2019A and Series 2019B	Series 2010	Series 2013	Series 2014	Series 2014
Sep 30					
2025	\$ 4,257,905	\$ 827,893	\$ 2,824,932	\$ 3,139,714	\$ 2,172,681
2026	4,261,905	827,124	2,820,253	3,139,234	2,171,681
2027	5,636,025	829,084	2,818,689	3,132,980	2,172,056
2028	5,684,400	-	2,815,086	3,131,112	2,184,731
2029	5,679,650	-	2,809,437	3,128,153	2,174,953
2030	5,686,650	-	2,802,421	3,128,602	2,176,625
2031	5,694,400	-	2,799,072	3,117,365	2,165,000
2032	6,302,400	-	2,793,378	3,119,832	2,159,875
2033	6,310,150	-	2,789,905	3,116,182	2,155,375
2034	6,315,650	-	2,788,075	3,106,414	2,165,850
2035	6,298,400	-	-	-	2,154,850
2036	6,273,800	-	-	-	-
2037	6,273,250	-	-	-	-
2038	6,307,600	-	-	-	-
2039	-	-	-	-	-
<b>Total debt service</b>	<u><b>\$ 80,982,185</b></u>	<u><b>\$ 2,484,101</b></u>	<u><b>\$ 28,061,248</b></u>	<u><b>\$ 31,259,588</b></u>	<u><b>\$ 23,853,677</b></u>
Principal outstanding FY 2024	<u>\$ 59,510,000</u>	<u>\$ 2,335,700</u>	<u>\$ 21,475,000</u>	<u>\$ 25,185,000</u>	<u>\$ 18,995,000</u>

**City of Pembroke Pines, Florida**  
**Schedule of Debt Service on Outstanding Bonds as of September 30, 2024**

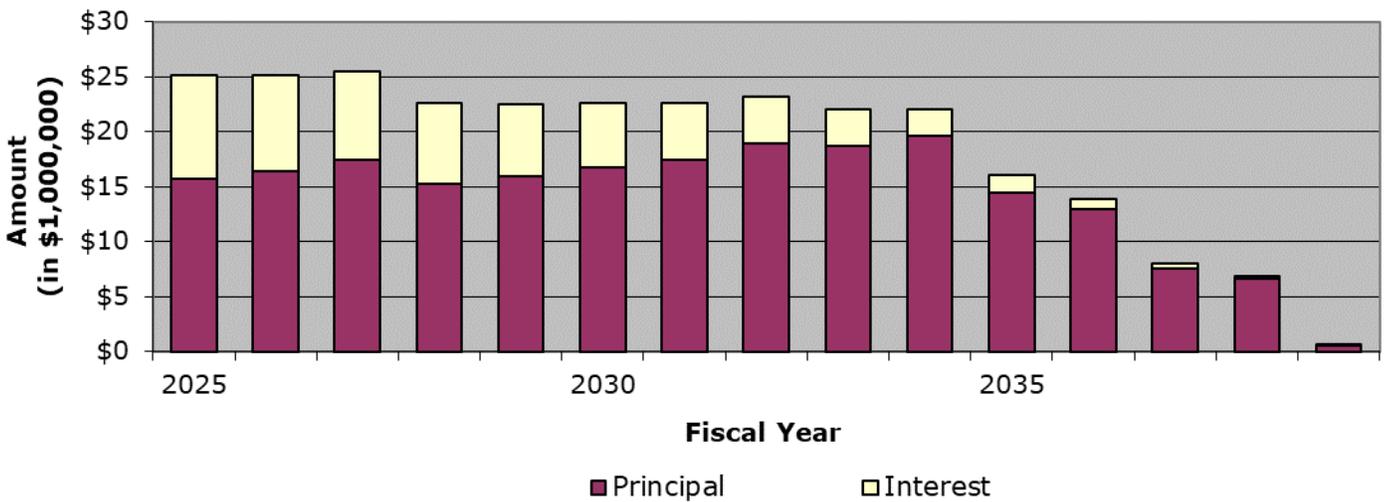
			<b>Business-type</b>		<b>Combined</b>
			<b>Activities</b>		<b>Activities</b>
	<b>Refunding 2005</b>	<b>Refunding</b>	<b>Various Capital</b>		
	<b>GO Bonds and</b>	<b>Susan B.</b>	<b>Projects &amp;</b>		
	<b>Partial 2007 GO</b>	<b>Anthony Center</b>	<b>Advance</b>		
	<b>Bonds</b>	<b>2005 Bonds</b>	<b>Refunding Cap</b>	<b>Consolidated Utility</b>	
			<b>Improv., Series</b>	<b>System Project</b>	
			<b>2006 &amp; 2007</b>		
<u>Type of Bonds</u>	<u>\$76,045,000</u>	<u>\$7,636,000</u>	<u>\$45,960,000</u>	<u>\$12,300,000</u>	
Revenue		Variable Rate Cap Improv. Refunding	Capital Improv. Refunding	Consolidated Utility System	
General Obligation	General Obligation	**			
Fiscal Y/E					Total
Sep 30	Series 2015	Series 2016	Series 2017	Series 2010	Debt Service/ Principal
2025	5,894,438	505,208	4,420,963	1,053,438	25,097,172
2026	5,894,438	508,178	4,418,463	1,052,827	25,094,103
2027	5,895,238	510,607	4,412,338	-	25,407,017
2028	5,894,738	514,455	2,325,588	-	22,550,110
2029	5,894,988	517,684	2,320,463	-	22,525,328
2030	5,896,388	521,275	2,345,162	-	22,557,123
2031	5,896,188	525,188	2,340,988	-	22,538,201
2032	5,894,938	529,385	2,338,800	-	23,138,608
2033	5,892,688	533,828	1,195,932	-	21,994,060
2034	5,893,938	538,477	1,185,375	-	21,993,779
2035	5,892,938	542,313	1,189,250	-	16,077,751
2036	5,894,188	547,299	1,185,500	-	13,900,787
2037	-	552,373	1,189,000	-	8,014,623
2038	-	557,502	-	-	6,865,102
2039	-	561,662	-	-	561,662
<b>Total debt service</b>	<b>\$ 70,735,106</b>	<b>\$ 7,965,434</b>	<b>\$ 30,867,822</b>	<b>\$ 2,106,265</b>	<b>\$ 278,315,426</b>
Principal outstanding					
FY 2024	<u>\$ 53,005,000</u>	<u>\$ 6,010,000</u>	<u>\$ 25,490,000</u>	<u>\$ 2,034,445</u>	<u>\$ 214,040,145</u>

\*\* **Effective** September 28, 2023, the new bank period rate is at 3.87% for a five(5) year period through September 30, 2028.

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

Per the assumptions as stated in the “Schedule of Debt Service on Outstanding Bonds as of September 30, 2024” regarding the variable rate bond issue, the total annual debt service will be fairly constant for the next 10 years, 2025-2034, at approximately \$21,900,000 to \$25,000,000. From the year 2035 forward and as more bonds mature, the total annual debt service will decline significantly if no additional bonds are issued.

**Annual Principal and Interest Payment  
FY2025 to FY2039**



The total outstanding bond principal balance for the year ending September 30, 2024, is **\$214,040,145**, representing a decrease of **\$14,964,321** from the prior year as a result of principal repayment.

The City’s rating was upgraded to AA+ from AA, by Fitch Ratings, Inc. on July 15, 2024. This upgrade reflects the implementation of Fitch’s new U.S. Public Finance Local Government Rating Criteria. The AA+ rating reflects the City’s ‘aaa’ financial resilience, given midrange level of budgetary flexibility due primarily to the high ability to independently raise revenue. The City demonstrates a strong operating performance and a high level of financial flexibility bolstered by growth in reserves over the past several years. In addition, the City’s taxable value has notably increased since 2012.

## Property Taxable Value for Fiscal Year Ending September 30, 2024 (2023 Tax Year)

### Property Assessed Value:

Just Value	\$ 30,557,094,598
Less: Property and Personal Exemptions	(3,969,931,711)
Homestead Assessment Differential <sup>(1)</sup>	(8,178,519,040)
Non-homestead Residential Property Differential <sup>(2)</sup>	(753,481,510)
Certain Residential and Nonresidential Real Property Differential <sup>(2)</sup>	(157,143,970)
Agricultural Differential <sup>(3)</sup>	(4,720,440)
Pollution Control Devices Differential <sup>(4)</sup>	(440,338)
Value Adjustment Board & Broward County Property Appraiser	(1,467,813,802)
Adjustments	
Final Taxable Value	\$ 16,025,043,787

(1) Per F.S. 193.155, the reassessed value shall not exceed the lower of a) 3% of the assessed value of the property for the prior year; or b) the percentage change in the CPI.

(2) Per F.S. 193.1554 & 193.1555, the reassessed value may not exceed 10% of the assessed value of the property for the prior year.

(3) Per F.S. 193.461, no lands shall be classified as agricultural lands unless a return is filed on or before March 1 of each year.

(4) Per F.S. 193.621, the reassessed value may not be greater than its market value as salvage.

## Legal Debt Limit

There are no direct limitations imposed by the Florida Constitution or the Florida Statutes on the amount of debt that the City can issue.

The City of Pembroke Pines' limit is governed by the City's Ordinances No. 1560 (Debt Management Policy) and No. 1561 (Derivative Debt Management Policy) adopted on November 1, 2006. The general obligation (GO) bond is supported by the City's full faith and credit and payable from an unlimited ad valorem tax levied annually.

City's debt management policy regarding direct unlimited tax general obligation debt (UTGO) limitation (1.5% X \$16,025,043,787 - the City's taxable assessed valuation)	\$ 240,375,657
Total General Obligation Bonds subject to debt limitation (GO Bond Series 2015)	70,735,106
Legal debt margin	\$ 169,640,551

## Bond Covenants

The City is also governed by the covenants of individual revenue bonds if the City plans to issue additional parity bonds. The covenants are as follows:

### ***Consolidated Utility System Revenue Bonds, Series 2010***

Additional Parity Obligations shall be issued after the amount of the Net Revenues derived for any consecutive twelve (12) months out of the preceding twenty-four (24) months preceding the date of issuance of the proposed Additional Parity Obligations (the "Test Period") adjusted as provided in Resolution No. 3287, is equal to and not less than one hundred twenty percent (120%) of the Maximum

Bond Service Requirement becoming due in any Bond Year thereafter on all existing and proposed Additional Parity Obligations.

Coverage of Estimated Combined Maximum Annual Debt Service:

Net Revenues of the Consolidated Utility System - FY2023	\$ 8,787,136
Maximum Annual Debt Service (1)	1,054,601
Maximum Debt Service Coverage	8.33

***Taxable Communications Services Tax Revenue Bonds, Series 2013***

***Taxable Communications Services Tax Revenue Bonds, Series 2014***

Additional parity bonds payable from the pledged revenues may be issued only if the pledged revenues for the most recent full fiscal year equal at least 120% of the maximum bond debt service requirement on all existing and proposed parity bonds.

Coverage of Estimated Combined Maximum Annual Debt Service:

Communications Services Tax and Water Public Service Tax - FY2023	\$ 7,638,513
Combined Maximum Annual Debt Service (1)	5,978,795
Maximum Debt Service Coverage	1.28

(1) The greatest amount of aggregate Bond Service Requirements for the then-current or any future Fiscal Year.

***Public Improvement Revenue Bonds, Series 2014***

Additional parity bonds payable from the pledged revenues may be issued for the acquisition or construction of capital improvements in the City, or for refunding of bonds, and only if the pledged revenues for the most recent full fiscal year equal at least 125% of the maximum bond debt service requirement on all existing and proposed parity bonds.

Coverage of Estimated Combined Maximum Annual Debt Service:

Electric Public Service Tax -FY2023	\$ 14,399,714
Combined Maximum Annual Debt Service (1)	5,202,431
Coverage	2.77

***Capital Improvement Revenue Refunding Bonds, Series 2010***

Additional bonds and additional parity franchise revenue bonds payable from the pledged revenues may be issued only for acquisitions or construction of additions, extensions, or improvements to the Project, or for refunding of bonds, and only if the pledged revenues for the preceding fiscal year equal at least 125% of the maximum bond debt service requirement on all existing and proposed parity bonds.

***Variable Rate Capital Improvement Revenue Refunding Bonds, Series 2016***

Additional parity franchise revenue bonds payable from the pledged revenue may be issued only if the pledged revenues for the most recent full fiscal year equal at least 125% of the maximum bond debt service requirement on all existing and proposed parity franchise revenue bonds.

***Capital Improvement Revenue Refunding Bonds, Series 2017***

Additional parity franchise revenue bonds payable from the pledged revenues may be issued only if the pledged revenues for such preceding fiscal year equal at least 125% of the maximum bond debt service requirement on all existing and proposed parity bonds.

Capital Improvement Revenue Refunding Bonds, Series 2010, Variable Rate Capital Improvement Revenue Refunding Bonds, Series 2016, and Capital Improvement Revenue Refunding Bonds, Series 2017 are parity bonds.

Coverage of Estimated Combined Maximum Annual Debt Service:

Electric Franchise Fees - FY2023	\$ 11,430,104
Combined Maximum Annual Debt Service (1)	5,754,063
Maximum Debt Service Coverage	1.99

(1) The greatest amount of aggregate Bond Service Requirements for the then-current or any future Fiscal Year.

***Capital Improvement Revenue Bonds, Series 2019A, and Taxable Capital Improvement Revenue Bonds, Series 2019B***

The City agrees and covenants not to incur any Debt unless it demonstrates that Non-Ad Valorem Revenues shall cover Maximum Annual Debt Service on the Bonds and such Debt by at least 1.50x. The calculation requires using the average of actual Non-Ad Valorem Revenues for the prior two Fiscal Years based on the Issuer's annual audited financial statements for such Fiscal Years.

**City of Pembroke Pines, Florida**  
**Debt Service Coverage - Anti-Dilution Test**  
**Capital Improvement Revenue Bonds, Series 2019A, and**  
**Taxable Capital Improvement Revenue Bonds, Series 2019B**

<b>LEGALLY AVAILABLE NON-AD VALOREM REVENUES</b>	<b>Fiscal Year Ended September 30 (1)</b>		
	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>
<b>Taxes:</b>			
Public Service Tax-Electric	\$ 11,849,134	\$ 12,371,348	\$ 14,399,714
Public Service Tax-Water	2,676,025	2,755,752	2,837,087
Communication services tax	4,388,335	4,584,481	4,801,426
Local business tax - City	3,433,475	3,177,790	3,282,418
<b>Intergovernmental Revenues:</b>			
Local government 1/2 cent sales tax	12,088,112	13,980,016	14,296,322
Revenue sharing trust funds	5,124,264	6,646,683	7,211,251
<b>Permits, Fees, and Licenses:</b>			
Franchise fees-Electric	8,621,770	10,066,524	11,430,104
Franchise fees-Other	5,360,965	4,361,143	3,509,113
Building Permits (4)	537,062	496,738	847,421
Charter School revenues (2)	5,954,458	6,311,717	5,715,802
<b>Charges for services:</b>			
General Government	19,523,738	20,719,801	22,331,106
Public Safety	6,588,041	7,553,413	10,551,851
Culture/Recreation	4,334,133	7,194,365	7,972,511
<b>Miscellaneous Revenues:</b>			
Interest Income	173,658	(1,904,398)	7,817,841
Rental revenues (3)	5,919,097	6,762,977	6,020,002
<b>Total Sources of Legally Available Non-Ad Valorem Revenues</b>	<b><u>\$ 96,572,267</u></b>	<b><u>\$ 105,078,350</u></b>	<b><u>\$ 123,023,969</u></b>

**Anti-Dilution Test**

	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>Average</u></b>
<b>Total Non-Ad Valorem Revenues</b>	<b>\$ 96,572,267</b>	<b>\$ 105,078,350</b>	<b>\$ 123,023,969</b>	<b>\$ 100,825,309</b>
<b>Maximum Annual Debt Service</b>				<b>20,952,046</b>
<b>Coverage</b>				<b>4.81</b>
<b>Required per Section 5.01</b>				<b>1.50</b>

(1) Based on audited financial information

(2) Charter School revenues only includes lease payments to the City for the debt service payments based on City's fiscal year.

(3) Rental revenues excludes housing rental.

(4) Net of contracted services fees

## Bond Ratings

All of the outstanding bonds, except the Capital Improvement Revenue Refunding Bonds, Series 2010, and the Consolidated Utility System Revenue Bonds, Series 2010 (which are Bank Direct Purchase Revenue Bonds), are insured and had, in the past, the highest bond ratings until the downgrade of the bond insurers by the Rating Agencies.

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

On April 30, 2024, Moody's Rating upgraded the insurance financial strength (IFS) rating of Assured Guaranty Corp. (AGC) to A1 from A2. In the same rating action, Moody's also affirmed the A1 IFS ratings of Assured Guaranty Municipal Corp. (AGM) and Assured Guaranty UK Limited (AGUK), as well as the debt ratings of Assured Guaranty US Holdings, Inc. (AGUS - backed senior unsecured debt at Baa1), the Baa2 (hyb) junior subordinated debt rating of Assured Guaranty Municipal Holdings Inc. (AGMH) and the Baa1 long-term issuer rating of Assured Guaranty Ltd. (Assured Guaranty). The outlook for the ratings of Assured Guaranty and its subsidiaries remains stable.

On March 18, 2022, Moody's Investor Service upgraded the insurance financial strength (IFS) rating of the bond insurers from A2 to A1. Such ratings reflect only the respective views of the Rating Agencies. Generally, Rating Agencies base their ratings on information, materials, investigations, studies, and assumptions made by them. There is no assurance that such ratings will be maintained for any given period of time or that they may not be lowered, suspended, or withdrawn entirely by the Rating Agencies if in their judgment, circumstances warrant the change.

On July 21, 2020, S&P Global Ratings lowered its long-term rating and underlying rating to BBB from A- for the communication services tax revenue bonds. On July 2, 2020, Moody's Investors Service upgraded the public improvement revenue bonds to Aa3 from A1 and the same time, affirmed the Aa2 rating on the City's outstanding general obligation unlimited tax, the A1 rating on the outstanding capital improvement revenue bonds, and the Baa1 rating on the outstanding communication services tax bonds.

The S&P Global Ratings assigned an AA rating to the City's capital improvement revenue bonds, Series 2019.

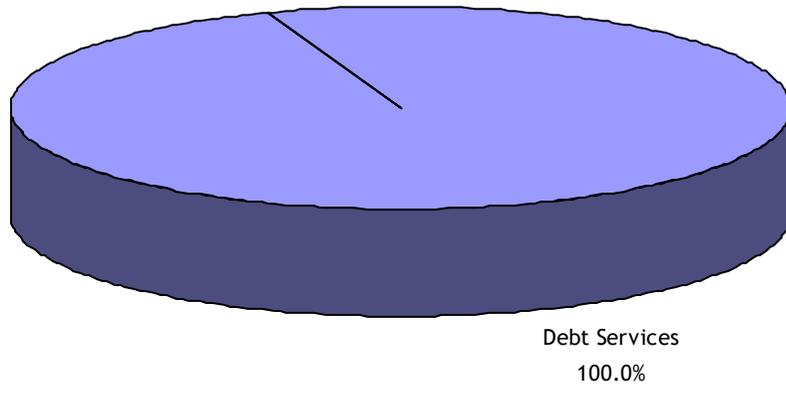
## DEBT SERVICE FUND

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Ad Valorem Taxes	5,883,245	5,923,911	5,664,336	5,757,152
Utility Taxes	2,952,006	1,071,937	1,061,045	1,232,249
Communication Services Tax	4,584,481	4,801,426	4,983,000	4,813,000
Franchise Fees	760,152	744,058	745,926	733,666
Investment Income	123,775	582,016	141,000	202,000
Rents & Royalties	11,739,789	11,063,833	11,437,082	11,596,970
Non-operating Sources	-	-	-126,753	-287,152
<b>Revenue Total</b>	<b>\$ 26,043,448</b>	<b>24,187,180</b>	<b>23,905,636</b>	<b>24,047,885</b>
<b>Expenditure Category</b>				
<b>Debt Services</b>				
Principal Payments	14,290,900	16,312,900	13,998,400	14,674,300
Interest Payments	11,081,958	10,534,834	9,903,086	9,369,435
Other Debt Service Costs	4,150	4,150	4,150	4,150
<b>Debt Services Total</b>	<b>25,377,008</b>	<b>26,851,884</b>	<b>23,905,636</b>	<b>24,047,885</b>
<b>Expenditure Total</b>	<b>\$ 25,377,008</b>	<b>26,851,884</b>	<b>23,905,636</b>	<b>24,047,885</b>

# DEBT SERVICE FUND

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## Expenditure Category



# MUNICIPAL CONSTRUCTION FUND

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## Mission

To account for the funding of various municipal construction projects with the objective of ensuring that only appropriated funds pertaining to each project are utilized.

## Goals

To complete projects on time and within the established project budget.

## Objectives

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

## Major Functions & Activities

The construction of many different types of structures and facilities is an intrinsic element of the City's planning. Revenues may be derived from funds dedicated by developers or financed through bank loans or bond issues. Unspent financing is carried forward to the next year in a post-adoption process and as such is not reflected in the adopted budget for October 1st.

## Budget Highlights

Per policy, total project cost is appropriated in the year financing is secured. At this point no new municipal construction projects are envisioned for FY 2024-25; therefore, the fund does not have any appropriations. However, unspent bond proceeds will become part of the FY 2024-25 working budget after the carryover of funds is finalized.

## Accomplishments

Completed the installation of new bleachers at YMCA Family Center.

# MUNICIPAL CONSTRUCTION FUND

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

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## Outputs

Number of projects completed	3	9	2	7	5	4
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## MUNICIPAL CONSTRUCTION FUND

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Investment Income		-4,978	232,629	-	-
Miscellaneous Revenues		5,355,501	-	114,000	114,000
Prior Year Bond Proceeds		-	-	807,164	-
Non-operating Sources		-	-	665,640	-114,000
<b>Revenue Total</b>	<b>\$</b>	<b>5,350,524</b>	<b>232,629</b>	<b>1,586,804</b>	<b>-</b>
<b>Expenditure Category</b>					
<b>Other</b>					
Transfers		-	-	450,000	-
<b>Other Total</b>		<b>-</b>	<b>-</b>	<b>450,000</b>	<b>-</b>
<b>Capital</b>					
Buildings		114,317	20,298	76,135	-
Infrastructure		434,212	1,083,791	682,028	-
Machinery and Equipment		53,474	151,521	355,134	-
Intangible Assets		1,244,073	373,617	23,507	-
<b>Capital Total</b>		<b>1,846,076</b>	<b>1,629,227</b>	<b>1,136,804</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>1,846,076</b>	<b>1,629,227</b>	<b>1,586,804</b>	<b>-</b>

# UTILITIES

## Goals

To operate an efficient, environmentally sound, regulatory compliant utility that provides our customers with the highest quality of water and wastewater services while maintaining a competitive rate structure. The Utility Fund provides the means to effectively operate, maintain and improve our physical infrastructure while meeting or exceeding all regulatory requirements.

## Objectives

Our objectives are:

Operate our drinking water and wastewater treatment plants at maximum efficiency to meet or exceed all environmental and regulatory parameters and provide a world class service to our customers.

Continuously upgrade and improve infrastructure, procedures, and processes to keep pace with technological improvements and regulatory changes.

Utilize technology (GIS, hydraulic studies, bench testing, improved metering, data processing, etc.) to improve our systems, our customer service experience and revenue collection, to allow for the maintenance of our low utility rate.

Maintain fire hydrant systems per City of Pembroke Pines Fire Department requirements, thereby supporting the Insurance Service Organization (ISO) Class One fire protection rating.

Identify and repair major sources of inflow and infiltration into the sanitary sewer system.

Continue to upgrade and replace potable water meters to meet industry targets.

Continue our program of sewer lift-station upgrades and replacements for better performance and aesthetics.

Fully implement our valve exercising program for force main and water main valves throughout the City.

## Major Functions & Activities

Our six main functions are:

1. Environmental Services
2. Technical Services
3. Water Treatment
4. Water Distribution
5. Wastewater Collection
6. Wastewater Treatment

The careful implementation of all six functions is integral to the comprehensive success of our system as a whole and allows the City of Pembroke Pines to seamlessly provide this broad base of services and support. This is encompassed in our ability to pump water from the ground, treat it, deliver it to our residents, collect and treat wastewater, as well as collect the revenues generated by these services. The City utilizes the contract services of Jacobs-OMI (a global services company) to operate and maintain our facilities.

~ ENVIRONMENTAL SERVICES (ENGINEERING) - See the separate Engineering section of this document for information on this element.

~ TECHNICAL SERVICES - The technical and regulatory requirements of the City's water and wastewater operations include provision of NELAC certified laboratory services to monitor the systems, ensuring that all federal, state, and local standards for water quality are strictly met; and the management and upkeep of our computerized control systems associated with the operation of both treatment plants, along with the computerized lift station telemetry Supervisory Control and Data Acquisition (SCADA) system.

~ WATER TREATMENT - The City's Water Treatment Plant is staffed and operated 24 hours a day by a team of certified operators. The plant reliably produces approximately 13.5 million gallons (MG) of potable water daily. Our water plant also provides water for firefighting

# UTILITIES

purposes throughout our City at pressures and flow rates that enable the City to maintain the highest fire insurance rating possible (ISO Class One rating). As we transition to more computer-based systems, we can provide a 24-hour communication link between our staff, customers, and emergency repair crews. Our technological improvements also allow for more precise monitoring and implementation of routine preventative maintenance to reduce downtime and improve system reliability and performance.

~ WATER DISTRIBUTION - is responsible for the operation, maintenance, and improvement of more than 556 miles of water distribution lines, service lines, approximately 44,000 meters, and associated control valves and appurtenances. Additionally, the water distribution section provides repair and preventative maintenance and testing services to 5,526 fire hydrants.

~ WASTEWATER COLLECTION - is responsible for the operation, maintenance, and improvement of more than 120 miles of force mains and 419 miles of gravity sewer mains, as well as 9,110 manholes and 198 lift stations.

~ WASTEWATER TREATMENT - The City's Wastewater Treatment Plant is staffed and operated 24 hours a day by certified operators, ensuring that approximately 7.5 million gallons/day of sanitary waste is treated and disposed of in an environmentally safe manner and in conformance with all applicable federal, state, and local laws. The treated effluent from the wastewater plant is disposed of via deep well injection, while solids are shipped away for land application to the agricultural community. During plant operations, frequent inspections are performed, thereby ensuring all routine and preventative maintenance is accomplished in a timely manner to preclude any degenerative performance.

## Budget Highlights

The Utilities Department continues to work diligently to identify and prioritize needed improvements to the City's water and

wastewater systems. We continue to commission projects to cost effectively address aging infrastructure, systems reliability, efficiency, and staff safety at our facilities. While some projects are in the design phases, others have been successfully designed, contractors procured, and budgeted for construction. The FY 2024-25 Budget includes the following projects.

- Replacement of the electrical power distribution system in the Water Treatment Plant (Phase II Final)- \$3.276 million
- Rehabilitation of the polymer/chemical room at the Water Treatment Plant - \$500,000
- Replacement of the electrical power distribution system in the Wastewater Treatment Plant (Phase I) - \$1.824 million
- Replacement of the process aeration system in the Wastewater Treatment Plant (Phase I) - \$1.421 million
- Rehabilitation of Unit #4 at the Wastewater Treatment Plant - \$1.706 million
- Water distribution system improvements in the Sunswept neighborhood - \$6.5 million
- Replacement of one of the two water storage tanks at the Holly Lake Booster Pump Station (Phase I) - \$1.415 million
- Replacement of a critical sewer force main that has reached the end of its useful life - \$0.9 million
- Continued gravity sewer system rehabilitation - \$1.03 million
- Development of a computerized hydraulic model of the sewer pump station and force main network - \$750,000
- Replacement of Water Supply Well #6 - \$800,000

## Accomplishments

The following is a summary of the noteworthy activities undertaken by the Utilities Department during Fiscal Year 2024. This summary focuses on "big picture" items and does not include day-to-

## UTILITIES

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 4.82%, reflecting the increase in the Water and Sewerage Maintenance Consumer Price Index for the 12-month period ending April 2023.
- Completion of the water and sewer infrastructure replacements in the Pines Village neighborhood which will result in improved services and fire protection capacity to those residents. This project includes new water mains, service lines and water meters, and conversion to the City's sewer collection system of the last remaining septic tank systems in the neighborhood. This will mitigate the potential of contamination to our ground water resources and benefit the environment.
- Completion of the construction of a new raw water main pipe from the City's eastern wellfield to the water treatment plant, which provides redundancy and more efficient delivery of water to the plant.
- Improvement of Water Supply Well #6 to increase its pumping capacity from 1,000 gallons per minute to 2,800 gallons per minute. This will improve the reliability of the City's water supply system.
- Rehabilitation of vital water treatment plant treatment units, filters, electrical systems, and associated infrastructure to increase efficiency and useful life of the components. This initiative also includes facility improvements such as refurbishment and painting of structures and buildings.
- Ongoing rehabilitation of the City's sanitary sewer collection system in order to reduce storm water inflow and groundwater infiltration into the system. This will reduce the volume of unnecessary "non-sewer" water being treated, which will result in cost savings and less wear and tear on the City's equipment.
- Rehabilitation and replacement of significant components of the City's wastewater treatment

plant, rehabilitation of the electrical system for the treated sewage pump station, and replacement of a portion of the biosolids conveyor system. This initiative also includes facility improvements such as refurbishment and painting of structures and buildings.

- Continue implementation of a program to mitigate the potential for sewer system blockages and backups caused by fats, oils, and grease.
- Replacement of water meters throughout the City, at a pace of about 2,000 per year, with new, electronic water meters that will bring a new level of accuracy and customer service to our customers.
- Continue efforts to ensure 100% compliance with all local, state and federal regulations.

# UTILITIES

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Number of utility customers assisted via Customer Service Call and Walk-In Centers	61,862	40,000	50,459	40,000	40,000	45,000
Number of potable water meters replaced	500	2,000	17,326	16,000	2,000	2,000
Linear feet of gravity sewer mains rehabilitated, eliminating inflow and infiltration into the sanitary sewer system	410	21,485	201,729	20,000	20,000	20,000
Miles of water main maintained	556.2	525	558.1	546	556.5	560
Fire hydrants maintained	5,445	4,650	5,445	5,521	5,450	5,450
Lift stations maintained	196	212	199	199	197	200
Miles of sanitary sewer maintained	412	412	354.5	419	412.5	358
Miles of force main maintained	36	36	120.6	36	36.2	122
<b>Effectiveness</b>						
Drinking Water Compliance Rate (% Days) (1)	100%	N/A	99%	N/A	100%	100%
PH (County standard 6.5 - 9.1 or higher)	9.00	<9.50	9.08	<9.50	<9.50	<9.50
Total Residual Chlorine (County standard 4.0 or lower)	3.75	<4.00	3.75	<4.00	<4.00	<4.00
Color (County standard 15.0 or lower)	6.0	<15.00	6.18	<15.00	<15.00	<15.00
Fluoride ASF (County standard 0.8 or lower)	0.69	<0.80	0.66	<0.80	<0.80	<0.80
Turbidity NTU (County standard 1.0 or lower)	0.16	<1.00	0.09	<1.00	<1.00	<1.00
Iron Fe- (County standard 0.3 or lower)	0.06	<0.30	0.07	<0.30	<0.30	<0.30
Water Distribution System Integrity (2)	2.34	N/A	3.22	N/A	2.25	2.75
Wastewater Treatment Effectiveness Rate (3)	100%	N/A	100%	N/A	100%	100%
CBOD5 Effluent (County standard 20 or lower)	7.1	<20.00	5.15	<20.00	<20.00	<20.00
TSS Effluent (County standard 20 or lower)	10.5	<20.00	6.0	<20.00	<20.00	<20.00
Sewer Collection System Integrity (4)	16.84	N/A	106.06	N/A	15.00	50.00
<b>Efficiency</b>						
Distribution System Water Loss (5)	11.36%	N/A	14.21%	N/A	10.00%	10.00%
Water O&M Cost per Account (6)	270.98	N/A	315.16	N/A	275.00	318.00
Water O&M Cost per MG Distributed (7)	2,452.23	N/A	2,765.22	N/A	2,500.00	2,800.00
Sewer O&M Cost per Account (8)	479.14	N/A	500.03	N/A	485.00	503.00
Sewer O&M Cost per MG Processed (9)	7,946.74	N/A	8,265.44	N/A	8,200.00	8,300.00

N/A - New Performance Measure added in FY2023-24.

1 - Based on U.S. National Primary Drinking Water Regulations.

2 - Based on number of water main leaks and breaks per 100 miles of distribution main piping.

3 - Percentage of time the utility complies with all applicable effluent quality standards.

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

# UTILITIES

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

5 - Percentage of produced water that fails to reach customer and cannot otherwise be accounted for through authorized usage.

6 - Total water-related utility costs related to operations and maintenance per number of customer accounts.

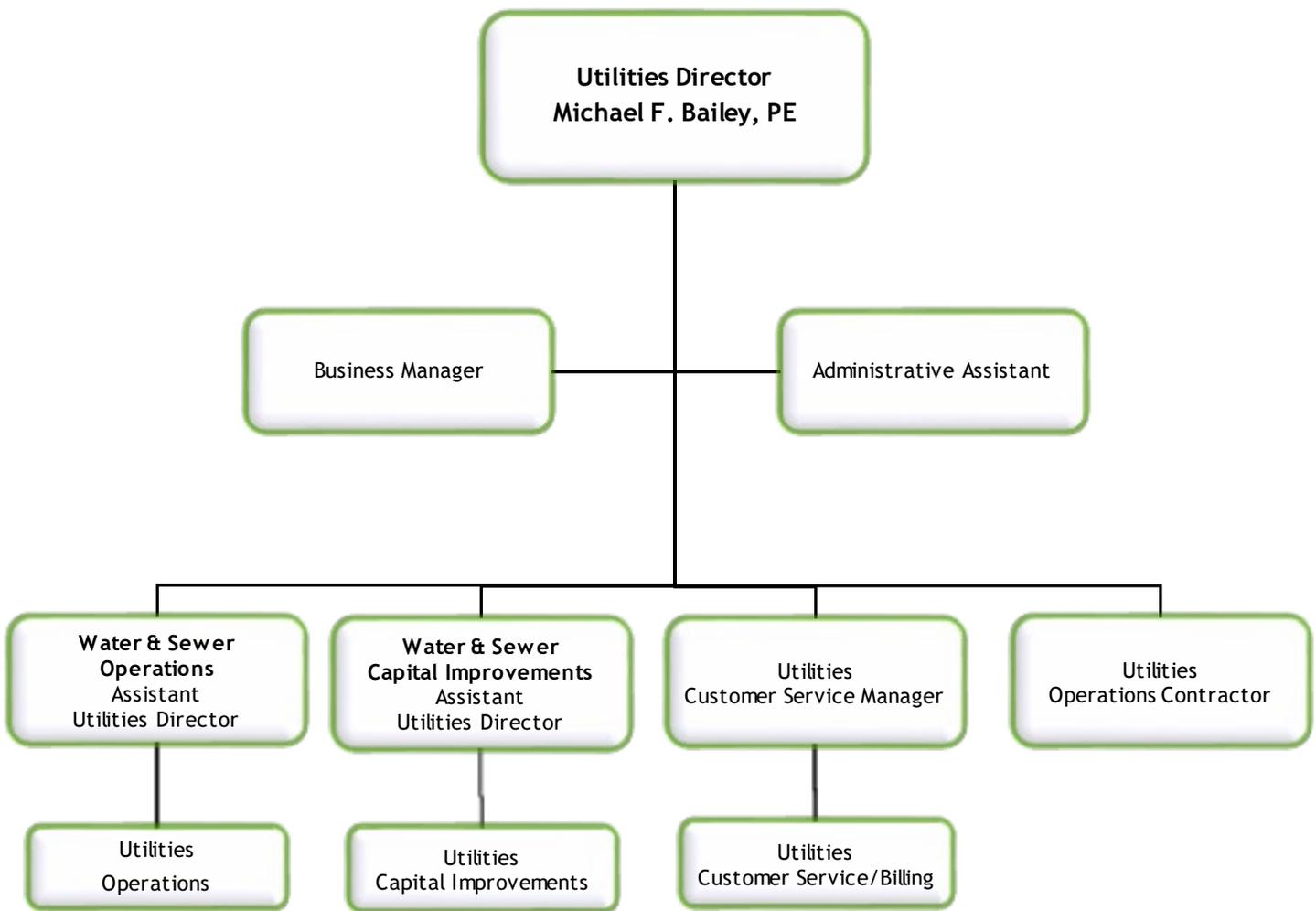
7 - Total water-related utility costs related to operations and maintenance per annual average daily quantity of water treated.

8 - Total sewer-related costs related to operations and maintenance per number of customer accounts.

9 - Total sewer-related costs related to operations and maintenance per annual average daily quantity of wastewater treated.

# UTILITIES

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



## UTILITIES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Building Permits	59,951	199,017	15,000	15,000
Charges for Services	486,194	-32,378	396,000	403,500
Intergovernmental Revenue	672,065	3,759,737	-	-
Water/Sewer Charges	60,967,734	62,970,749	66,469,000	69,754,000
Investment Income	3,802,350	2,596,700	949,000	2,584,000
Miscellaneous Revenues	35,207	-329,907	17,500	5,000
Water/Sewer Connection	348,272	1,247,144	403,000	520,000
Debt Proceeds/Installment Purchase	-	-	-	20,000,000
Appropriated Retained Earnings	-	-	21,306,116	-
Capital Funded By Reserve	-	-	3,450,000	3,410,000
Beginning Retained Earnings	-	-	9,846,980	-1,642,221
Capital Contributions	1,768,331	678,568	-	-
<b>Revenue Total</b>	<b>\$ 68,140,103</b>	<b>71,089,629</b>	<b>102,852,596</b>	<b>95,049,279</b>

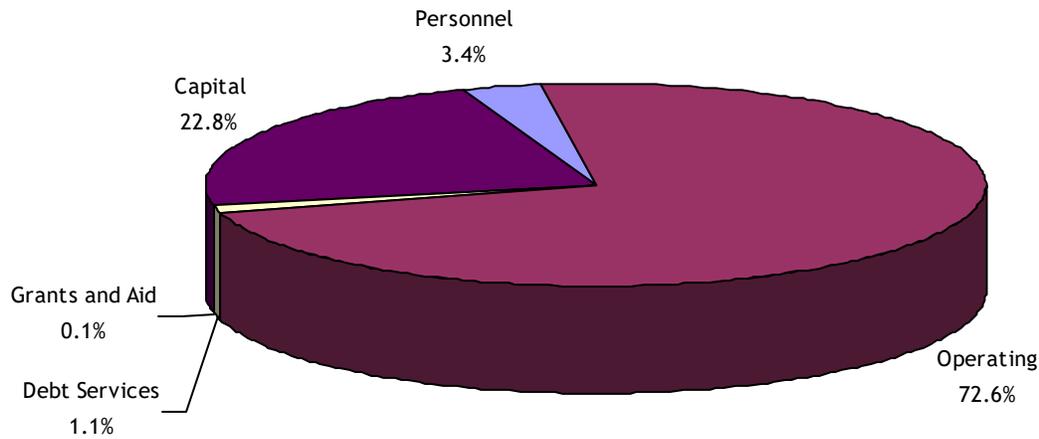
	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	1,183,597	1,540,813	1,286,703	1,271,484
Benefits	365,244	3,504,252	1,923,524	1,951,131
<b>Personnel Total</b>	<b>1,548,840</b>	<b>5,045,065</b>	<b>3,210,227</b>	<b>3,222,615</b>
<b>Operating</b>				
Professional Services	2,090,188	953,216	2,411,935	1,927,268
Accounting and Auditing	59,677	65,038	70,450	71,972
Other Services	13,704,224	14,497,167	16,679,897	16,834,373
Travel Per Diem	2,520	4,952	13,000	10,200
Communication Services	74,402	83,591	86,950	88,300
Freight & Postage Services	188,219	212,317	301,260	283,936
Utility Services	9,559,895	10,836,873	11,455,957	12,385,185
Rentals and Leases	217,712	216,334	262,607	240,491
Insurance	1,523,007	1,789,903	2,954,620	2,487,486

## UTILITIES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
<b>Operating</b>				
Repair and Maintenance Services	1,272,410	1,790,897	3,404,168	1,911,905
Printing and Binding	2,296	3,189	4,800	3,500
Depreciation	7,430,197	7,822,814	3,450,000	3,410,000
Other Current Charges and Obligations	19,235,426	20,275,879	22,158,154	24,862,477
Office Supplies	26,362	27,788	20,590	31,000
Operating Supplies	2,195,371	3,141,827	3,871,780	4,435,664
Publications and Memberships	1,969	9,112	11,500	12,000
Training	3,022	26,064	9,000	8,000
<b>Operating Total</b>	<b>57,586,895</b>	<b>61,756,959</b>	<b>67,166,668</b>	<b>69,003,757</b>
<b>Debt Services</b>				
Principal Payments	-	-	965,920	999,728
Interest Payments	142,937	110,466	88,109	42,047
<b>Debt Services Total</b>	<b>142,937</b>	<b>110,466</b>	<b>1,054,029</b>	<b>1,041,775</b>
<b>Grants and Aid</b>				
Aids to Government Agencies	76,178	27,129	63,776	65,690
<b>Grants and Aid Total</b>	<b>76,178</b>	<b>27,129</b>	<b>63,776</b>	<b>65,690</b>
<b>Capital</b>				
Buildings	-	-	273,511	815,000
Infrastructure	-	-	26,681,933	18,655,442
Machinery and Equipment	-	-	4,402,452	2,245,000
<b>Capital Total</b>	<b>-</b>	<b>-</b>	<b>31,357,896</b>	<b>21,715,442</b>
<b>Expenditure Total</b>	<b>\$ 59,354,850</b>	<b>66,939,618</b>	<b>102,852,596</b>	<b>95,049,279</b>

# UTILITIES

## Expenditure Category



Position Title	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512009 Asst Director of Public Svc	1	1	1	1
512028 Utilities Customer Service Mgr	-	-	-	1
512051 Public Services Director	0.5	0.5	0.5	0.5
512109 Administrative Supervisor	1	1	1	-
512146 Assist. UT/Compliance Director	1	1	1	1
512147 Assist. Utilities Director	1	1	1	1
512148 Utilities Director	1	1	1	1
512499 Deputy City Manager	1	1	1	0.5
512500 City Engineer	0.5	0.5	0.5	0.5
512516 Assistant City Manager	-	-	-	0.5
512532 Accountant II	0.5	0.5	0.5	-
512537 Assistant City Engineer	0.5	0.5	0.5	0.5
512642 Accounting Supervisor	-	-	-	0.5
512741 Controller	0.5	0.5	0.5	0.5
<b>Total</b>				
Full-time	8.5	8.5	8.5	8.5
Part-time	-	-	-	-

# SANITATION

## Mission

To provide high quality, courteous, dependable, and efficient waste disposal to City residents and businesses by providing the highest level of service at competitive rates and ensuring protection and preservation of our environment.

## Goals

Ensure environmentally safe and efficient collection and disposal of waste, with an emphasis on performance and accountability, ensuring the highest level of service at the lowest possible cost.

## Objectives

Collection and disposal services of garbage, bulk trash, and hazardous waste for residential and commercial accounts throughout the City.

Disposal of solid waste materials generated throughout the City, ensuring the proper disposal by following and developing ordinances and contractual obligations that foster the protection and preservation of our environment.

Educating the public on proper waste handling and disposal options. Administer various Solid Waste Collection Services Agreements between the City and private hauling companies.

Resolving associated complaints in a timely manner.

## Major Functions & Activities

Provide curbside trash pickup twice a week for city residents and businesses through a private contractor.

Provide curbside bulk item pickup twice a month for city residents through a private contractor. Bulk items are household items such as couches, chairs, mattresses, tables, appliances, carpeting, tree limbs, lumber, etc.

Provide quarterly household hazardous waste drop off events for City residents through partnership with a private company. Acceptable

items include paint thinner/striper, paint (oil or latex), auto fluids, pesticides, fertilizer, pool chemicals, fluorescent tubes, flares, mercury thermometers, spot removers, oven and drain cleaners, furniture and metal polish, items including mercury, batteries (rechargeable, auto, and marine), and propane tanks. Acceptable electronic waste includes computers, monitors, keyboards, computer mice, terminals, printers, fax machines and modems, cell phones, televisions, desk top copiers and scanners, as well as rechargeable batteries.

Provide rights-of-way maintenance and pickup of public trash receptacles throughout the City.

## Budget Highlights

The FY 2024-25 budget increased \$768,825 or 12.35% over the working budget for FY 2023-24 due to increases in residential disposal expense.

# SANITATION

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Tons of residential waste disposed*	39,512	54,000	54,451	54,000	54,000	54,000
<b>Effectiveness</b>						
Resident complaints	515	0	524	0	0	0
Bulk trash warnings issued	175	0	168	0	0	0
Average number of delinquent residential and commercial accounts per month (60+ days)**	513	0	3,294	0	0	0
<b>Efficiency</b>						
Disposal cost per ton for residential waste	\$47.79	\$47.79	\$55.00	\$50.18	\$51.68	\$55.00

\* Does not include condominiums and apartment complexes.

\*\*FY2021-22 Actual includes commercial accounts only

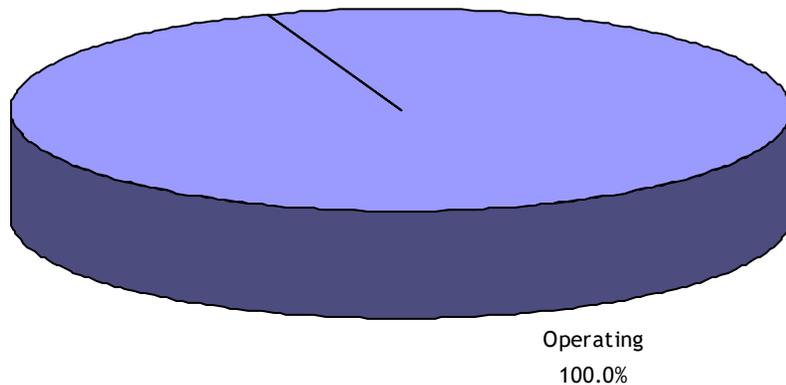
# SANITATION

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Franchise Fees		-	1,035,000	-	-
Charges for Services		4,074,717	5,903,228	6,213,201	6,999,400
Miscellaneous Revenues		15,750	-	10,000	-7,374
<b>Revenue Total</b>	<b>\$</b>	<b>4,090,467</b>	<b>6,938,228</b>	<b>6,223,201</b>	<b>6,992,026</b>

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>					
<b>Operating</b>					
Professional Services		49,149	-	-	-
Other Services		271,699	333,160	388,498	427,938
Travel Per Diem		3	-	50	50
Communication Services		491	866	1,800	1,800
Utility Services		4,131,061	5,830,855	5,801,403	6,528,351
Repair and Maintenance Services		2,875	1,541	7,400	7,397
Printing and Binding		19,025	43	10,000	10,000
Depreciation		4,665	11,195	-	-
Office Supplies		20	774	1,000	1,000
Operating Supplies		3,568	7,021	12,750	15,190
Publications and Memberships		-	245	300	300
<b>Operating Total</b>		<b>4,482,554</b>	<b>6,185,699</b>	<b>6,223,201</b>	<b>6,992,026</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>4,482,554</b>	<b>6,185,699</b>	<b>6,223,201</b>	<b>6,992,026</b>

# SANITATION

## Expenditure Category



# PUBLIC INSURANCE FUND

## Mission

To effectively administer claims and provide a safe and healthy environment for the City's employees, visitors, and residents.

## Goals

The Self Insurance Division is responsible for the implementation and monitoring of the insurance and safety programs of the City. The purpose of the Division is to minimize the City's exposure to financial loss through the effective use of loss prevention and transfer programs, safety programs, and vigilant claims processing.

## Objectives

Reduce the severity and frequency of workers' compensation losses by continuous safety training and updating of city-wide Safety Programs.

Reduce the number of automobile accidents through Defensive Driving Training.

Continue to monitor group health and life insurance claims, plan design and fees.

Ensure the City has adequate coverage related to property and casualty insurance to protect its employees and physical assets against loss and liability.

Continue electronic File System Deployment.

## Major Functions & Activities

The Risk Management Division is responsible for writing the specifications for insurance programs that will best protect the City's financial interests, its employees, and its physical assets.

Responsible for reporting, negotiating, and settling claims against the City in a timely and cost-effective manner.

Responsible for the administration of workers' compensation claims in accordance with Florida Statute 440.

Responsible for providing a safe environment through the use of updated safety programs and training.

Responsible for reviewing all contracts awarded by the Commission to ensure that vendors have adequate insurance coverage when conducting business with the City.

Responsible for coordinating the training of all City employees in areas including, but not limited to, social diversity, sexual harassment, safety, and anger management. Such training is not funded from this Division but is coordinated as necessary.

Responsible for the administration and monitoring of group health and life insurance benefits.

## Budget Highlights

The FY 2024-25 budget reflects a \$1.3 million or a 3.45% increase over the FY 2023-24 working budget due to rising cost of healthcare, workers compensation, and liability insurance premiums.

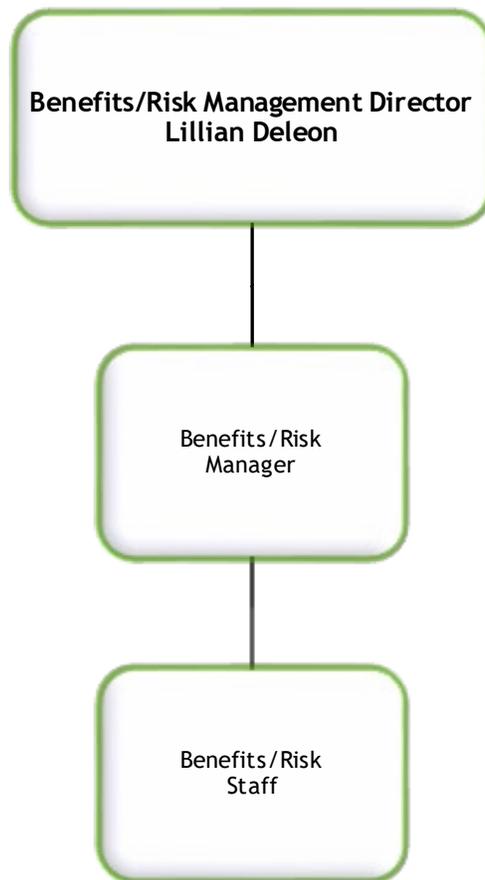
# PUBLIC INSURANCE FUND

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Safety seminars	11	4	3	10	10	6
<b>Effectiveness</b>						
Total claims	210	163	360	100	120	120
<b>Efficiency</b>						
Average workers' compensation insurance cost per FT Employee	\$802.33	\$2,251.98	\$1,527.00	\$1,000.00	\$750.00	\$750.00

## BENEFITS/RISK MANAGEMENT

Supports City Goals

- 2. Promote and pursue a positive economic environment.
- 4. Provide a positive work environment that encourages teamwork, initiative, productivity, and individual development.

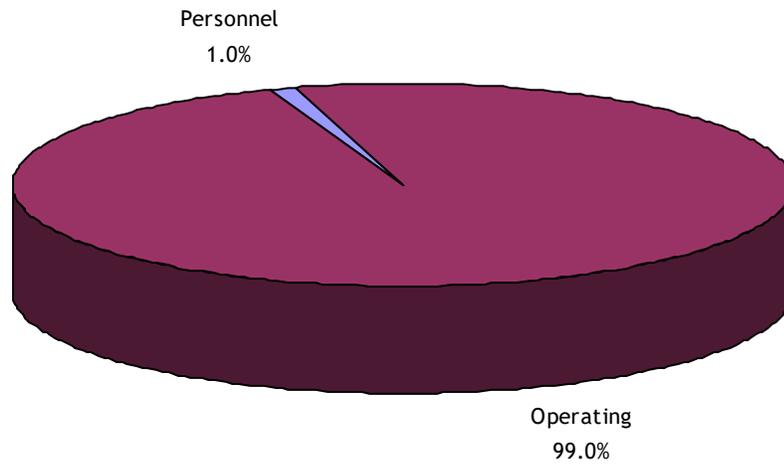


## PUBLIC INSURANCE FUND

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Charges for Services	19,797,603	23,098,935	34,807,875	35,012,148
Investment Income	-977,411	810,416	378,123	1,137,759
Miscellaneous Revenues	6,390,095	4,819,445	2,086,240	2,408,038
Interfund Transfers	100,000	100,000	100,000	100,000
Non-operating Sources	-	-	-100,000	-100,000
<b>Revenue Total</b>	<b>\$ 25,310,287</b>	<b>28,828,796</b>	<b>37,272,238</b>	<b>38,557,945</b>
<b>Expenditure Category</b>				
<b>Personnel</b>				
Salary	122,304	131,989	90,996	282,993
Benefits	-10,984	60,710	44,671	97,613
<b>Personnel Total</b>	<b>111,320</b>	<b>192,698</b>	<b>135,667</b>	<b>380,606</b>
<b>Operating</b>				
Other Services	107,290	90,746	164,111	147,564
Travel Per Diem	-	-	1,000	1,000
Insurance	24,990,496	28,441,714	36,946,460	38,003,675
Repair and Maintenance Services	-	569	2,000	3,600
Printing and Binding	-	-	17,000	15,000
Other Current Charges and Obligations	-	-	-	-
Office Supplies	1,181	2,961	4,000	4,500
Operating Supplies	-	107	1,500	1,500
Training	-	-	500	500
<b>Operating Total</b>	<b>25,098,967</b>	<b>28,536,098</b>	<b>37,136,571</b>	<b>38,177,339</b>
<b>Expenditure Total</b>	<b>\$ 25,210,287</b>	<b>28,728,796</b>	<b>37,272,238</b>	<b>38,557,945</b>

# PUBLIC INSURANCE FUND

## Expenditure Category



Position Title		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
512014	Risk Mgmt/Benefits Supervisor	-	-	-	1
512017	Risk/Benefits Manager	1	1	1	1
512439	Risk/Benefits Director	-	-	-	1
<b>Total</b>	<b>Full-time</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>
	<b>Part-time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# GENERAL EMPLOYEES PENSION

## Mission

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

## Goals

To accurately account for all the financial resources of the Pension Plan, whether earned through investments or contributed by the City and its employees, to ensure that funds will be available for the payment of benefits as they become due and to maintain the actuarial soundness of the Pension Plan.

## Objectives

To provide accurate, timely, and efficient accounting of the activities related to the General Employees Pension Plan (GEPP), which is administered by the Principal Financial Group.

To keep the GEPP actuarially sound by funding it in accordance with the Actuarially Determined Contribution (ADC), as determined by the Plan's actuary.

To invest the assets of the GEPP in accordance with the Investment Policy adopted by the City.

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

To correctly pay pension benefits in accordance with stated policy.

## Major Functions & Activities

The General Employees Pension Plan was established by referendum in 1973 and restated on October 1, 1989. It has subsequently been amended by the following Ordinances:

### ORDINANCE NUMBER DATED

992 April 15, 1992  
1058 December 15, 1993  
1297 March 17, 1999  
1329 February 2, 2000  
1413 June 19, 2002

1479 March 17, 2004  
1515 May 18, 2005  
1520 August 3, 2005  
1555 August 16, 2006  
1614 September 3, 2008  
1668 August 4, 2010  
1806 January 7, 2015  
1844 April 16, 2016  
1865 January 11, 2017  
1894 February 7, 2018

The Pension Plan, which is a single-employer plan, was established to provide retirement benefits to the general and utility employees of the City. The City is required to contribute an actuarially determined amount that, when combined with participants' contributions, will fully provide for all benefits as they become payable.

All full-time employees, as defined in the Referendum, were required to participate in the Plan as a condition of continued employment. However, effective July 1, 2010, bargaining unit members are no longer allowed to participate in the Plan, and any benefits accrued up to June 30, 2010, are frozen. Bargaining unit members will not accrue any additional benefits. Nonbargaining unit members are still allowed to participate in the Plan and active members are still accruing benefits. However, effective October 1, 2014, non-bargaining employees hired on or after October 1, 2014, will no longer be eligible to enter this plan. The City also extended its benefits coverage to all eligible retirees' domestic partners effective October 1, 2014.

Upon normal retirement, a participant would receive a monthly pension amount equal to 2.85% of average yearly earnings for the highest two fiscal years of continuous service multiplied by years of service (not to exceed 28.07 years).

Effective February 1, 2010, non-bargaining unit participants are required to contribute 7.25% of regular wages. Effective July 1, 2010, bargaining unit members are no longer required to contribute to the plan since the plan was closed, and the benefits were frozen.

Any employee hired on or after February 1, 2010,

# GENERAL EMPLOYEES PENSION

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is not eligible to participate in the Plan but will participate in a Defined Contribution Plan. The City will contribute 12% of the employee's base salary for non-exempt employees, and 15% of the employee's base salary for exempt employees into the Defined Contribution Plan. Employees will not be required to make a contribution.

## Budget Highlights

The City's contribution to the General Employees' Pension for FY 2024-25 will be approximately \$3.5 million.

The GEPP budget includes an estimated annual rate of return of 10.0%, which approximates to \$23.3 million in investment income. The actuarial assumption of 5.00% represents the average long-term expected rate of return.

## Accomplishments

The City contributed approximately \$9.5 million for the FY 2022-23, which is approximately \$9.1 million in excess of the ADC in order to reduce the unfunded liability. The City will also contribute approximately \$3.5 million for FY 2023-24.

For the year ended September 30, 2024, the GEPP investments were valued at approximately \$241.4 million with a rate of return of 19.73%.

# GENERAL EMPLOYEES PENSION

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Retired participants	431	423	425	431	425	432
Benefits (in millions) paid to participants including those in the Deferred Retirement Option Plan (DROP)	\$12.3M	\$12.0M	\$12.9M	\$13.6M	\$13.6M	\$14.1M
Average retirement age	55	55	55	55	55	55
Average salary increase	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
<b>Effectiveness</b>						
% of transfers completed within a week of due date	100%	100%	100%	100%	100%	100%
Return on investment**	16.54%	6.00%	-15.99%	5.75%	5.75%	10.00%
City contribution as a % of covered payroll ^	529.91%	90.00%	529.91%	100.00%	100%	100%
<b>Efficiency</b>						
% of administrative costs to total assets	0.00%	0.05%	0.03%	0.05%	0.05%	0.05%

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

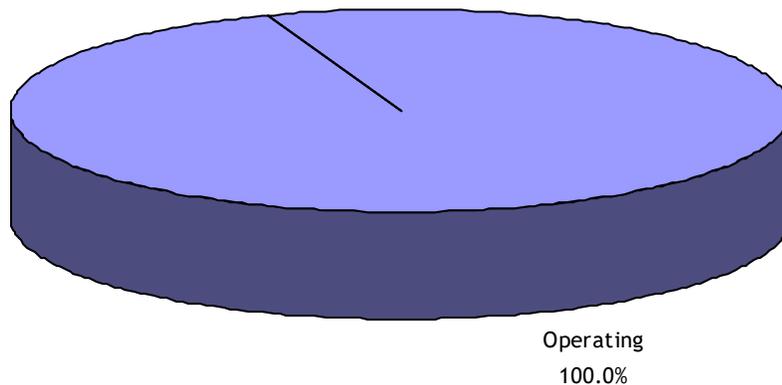
^ Covered payroll includes salaries for all General Employees except those in DROP and those hired after June 30, 2010. As of 9-30-13, covered payroll includes bargaining and non-bargaining members.

# GENERAL EMPLOYEES PENSION

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Investment Income	-36,833,543	17,372,600	13,930,000	23,276,000
Miscellaneous Revenues	9,631,422	9,627,899	3,616,953	3,662,531
Non-operating Sources	-	-	-3,694,953	-12,761,531
<b>Revenue Total</b>	<b>\$ -27,202,121</b>	<b>27,000,499</b>	<b>13,852,000</b>	<b>14,177,000</b>

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
Operating				
Professional Services	66,604	62,401	77,000	77,000
Pension Benefits	12,334,024	12,938,549	13,775,000	14,100,000
<b>Operating Total</b>	<b>12,400,628</b>	<b>13,000,950</b>	<b>13,852,000</b>	<b>14,177,000</b>
<b>Expenditure Total</b>	<b>\$ 12,400,628</b>	<b>13,000,950</b>	<b>13,852,000</b>	<b>14,177,000</b>

## Expenditure Category



# POLICE AND FIRE PENSION

## Mission

To accumulate sufficient financial assets in order to provide long-term pension benefits to the City's Firefighters and Police Officers who have served the residents of the City of Pembroke Pines.

## Goals

To accurately account for all the financial resources of the Pension Plan, whether earned through investments or contributed by the City, the State, and the members and to pay pension benefits as they become due; and to maintain the actuarial soundness of the Plan.

## Objectives

To provide accurate, timely and efficient accounting for the Firefighters and Police Officers Pension Fund related activities, as administered by the Pension Board of Trustees (hereafter referred to as the Board).

To maintain the actuarial soundness of the Plan by funding the full amount of the Actuarially Determined Contribution (ADC), as determined by the Plan's actuary.

To invest the assets of the Plan in accordance with the Investment Policy adopted by the Board.

To ensure that all members of the Plan contribute the required percentage of their compensation.

To accurately pay pension benefits to retired members and their beneficiaries on a timely basis, and in accordance with stated policy.

## Major Functions & Activities

The Plan, which is a single employer, defined benefit plan, was established to provide retirement benefits to Firefighters and Police Officers in the City. A more detailed description of the Plan and its provisions appears in the City's Code of Ordinances constituting the plan and the summary plan description.

The City of Pembroke Pines Firefighters and Police Officers Pension Fund was established by referendum in 1973. It has subsequently been amended by the following ordinances:

ORDINANCE NUMBER DATED  
 557 February 19, 1981  
 829 March 4, 1987  
 967 September 19, 1991  
 1014 November 4, 1992  
 1067 February 16, 1994  
 1091 September 8, 1994  
 1131 September 6, 1995  
 1198 December 18, 1996  
 1249 January 7, 1998  
 1318 November 17, 1999  
 1321 December 15, 1999  
 1325 January 19, 2000  
 1353 September 20, 2000  
 1360 November 15, 2000  
 1443 June 18, 2003  
 1480 March 17, 2004  
 1509 February 17, 2005  
 1521 August 3, 2005  
 1572 February 21, 2007  
 1581 May 16, 2007  
 1669 August 4, 2010  
 1670 August 4, 2010  
 1693 June 15, 2011  
 1705 October 5, 2011  
 1709 November 16, 2011  
 1767 January 15, 2014  
 1774 April 9, 2014  
 1819 May 6, 2015  
 1824 September 16, 2015  
 1900 March 21, 2018  
 1915 September 17, 2018  
 1916 September 17, 2018

The Plan is administered by a board of nine trustees comprised of three legal residents of the City appointed by the city commission, three active firefighters elected by the active participants of the Plan and three active police officers elected by the active participants of the plan.

The City is required to contribute an actuarially determined amount that, when combined with participants' contributions and contributions from

## POLICE AND FIRE PENSION

the State of Florida, will fully provide for all benefits as they become payable.

Participants were required to contribute 3.0% of their compensation for firefighters and police officers hired on or after October 1, 2018, 7.0% of their compensation if hired on or after May 1, 2010, and 10.4% (6.0% prior to April 1, 1991) of their compensation if hired before May 1, 2010. The State contributions consist of local Insurance Premium Tax revenues which are used to fund additional benefits for members of the Plan, in accordance with Florida Statutes 175 and 185.

**Eligibility:** All full-time employees, as defined in the Ordinance, are required to participate in the Pension Plan as a condition of continued employment, provided at the time of hiring the employee is at least eighteen years of age and has satisfactorily completed all required medical examinations. The City is also extending its benefits coverage to all eligible retirees' domestic partners effective October 1, 2014.

**Normal Retirement Benefits:** For Police Officer and Firefighter members of the Plan, normal retirement is the earliest of (1) the attainment of age 50 and the completion of 10 years of continuous service, or (2) the completion of 20 years of continuous service or attainment of age 55 with no service requirement if eligible on February 19, 1981.

Police officers hired before May 1, 2010, shall receive a monthly pension, equal to 4% per year of continuous service prior to May 1, 2010, plus 3.5% per year of continuous service after April 30, 2010, of the average monthly earnings for the highest two years multiplied by the number of years of continuous service provided the pension does not exceed 80% of the average monthly earnings. Police officers hired after April 30, 2010, shall receive a benefit amount equal to 3% per year of the average monthly earnings for the highest two years multiplied by the number of years of continuous service provided the pension does not exceed 80% of the average monthly earnings for the highest two years of continuous service. Police officers hired on or after October 1, 2018, shall receive a benefit amount equal to 3.0% for each complete year of service. The

maximum retirement benefit shall not exceed 80% of average monthly earnings. The member's average compensation calculation will be determined by using the best five out of the last ten years of service.

Firefighter members hired on or before June 18, 2003, shall receive a monthly pension, payable for life, equal to 4% per year of continuous service accrued prior to May 1, 2010, plus 3.5% per year of continuous service after April 30, 2010, times the average monthly earnings for the highest two years multiplied by the number of years of continuous service provided pension does not exceed 80% of the average monthly earnings. Firefighter members hired after June 18, 2003, but before May 1, 2010, shall receive a benefit amount equal to 4% per year of continuous service prior to May 1, 2010, plus 3.5% per year of continuous service after April 30, 2010, times the average monthly earnings for the highest two years provided the pension does not exceed 80% of the average monthly salary. To obtain this benefit, such firefighters were previously required to retire or enter the DROP upon the earlier of completion of 20 years of continuous service or attainment of age 50 with 10 years of service. To obtain this benefit, such firefighters now are required to retire or enter DROP no earlier than upon completion of 20 years of continuous service or attainment of age 50 with 10 years of service, and no later than the date they accrue the same accrual percentage they would have reached under the terms of the Plan in effect prior to April 30, 2010. In no event shall the benefit for firefighters hired after March 31, 2006 exceed 98% of average monthly regular wages. Firefighters hired after April 30, 2010, shall receive a benefit amount equal to 3% of the average monthly earnings for the highest two years of continuous service multiplied by the number of years of continuous service provided that the pension does not exceed 80% of the average monthly earnings.

Upon retirement, firefighter members who were hired on or after April 1, 2006, shall receive a fixed 3% increase to their retirement benefit on April 1 of each year following retirement. Firefighters hired on or after May 1, 2010, who

## POLICE AND FIRE PENSION

retire or enter the DROP, and their beneficiaries, shall receive a 1.5% increase to their retirement benefit on October 1st each year following retirement.

For firefighter and police officer members who retired prior to April 30, 2010, under the Career Anniversary Pension Retirement Incentive Option, earnings may include payment up to 1,000 hours of accrued unused leave. Effective May 1, 2010, firefighter and police officer members may include only accrued time earned as of April 30, 2010, up to 1,000 hours, in the final calculation of pension benefits. For employees hired after April 30, 2010, no payment of accrued leave will be included in the final calculation of pension benefits. For firefighter and police officer members hired before May 1, 2010, entering the DROP after April 30, 2010, DROP interest credits will be based upon Plan gross return, subject to a minimum 5% to a maximum 8% per annum.

### Budget Highlights

The City's contribution for the FY 2024-25 will be approximately \$34.8 million; this represents an increase of \$1.4 million from the FY 2023-24 working budget. The increase is mainly due to the slight increase in the number of active participants.

The Fire and Police Pension budget includes \$64.1 million in investment income. The actuarial assumption of 7.40% represents the average long-term expected rate of return.

### Accomplishments

The City contributed approximately \$29.8 million for the fiscal year ending 2022-23 and will contribute approximately \$33.3 million for the fiscal year ending 2023-24, which is the ADC for the year.

For the year ended September 30, 2024, Fire and Police pension investments were valued at approximately \$994.7 million with a rate of return of 20.9%.

# POLICE AND FIRE PENSION

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Retired participants	493	428	501	463	493	501
Benefits (in millions) paid to participants including those in the Deferred Retirement Option Plan (DROP)	\$42.3M	\$37.0M	\$45.8M	\$54.0M	\$57.0M	\$50.9M
<b>Effectiveness</b>						
% of transfers completed within pay period	100%	100%	100%	100%	100%	100%
Return on investment*	-11.33%	7.65%	10.81%	7.00%	7.45%	7.40%
City contribution as a % of covered payroll	102.63%	109.00%	105.07%	100.00%	100.00%	100.00%
<b>Efficiency</b>						
% of administrative costs to total fund assets	0.11%	0.20%	0.12%	0.20%	0.20%	0.20%

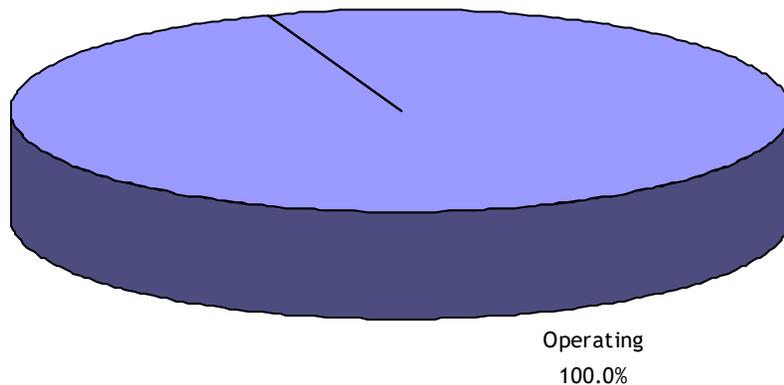
\* Goals for return on investment are based on the actuarial assumption reflected in the valuation reports.

# POLICE AND FIRE PENSION

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>				
Investment Income	-93,557,088	86,416,038	61,900,000	64,082,081
Miscellaneous Revenues	35,378,802	36,426,771	38,380,643	41,929,560
Non-operating Sources	-	-	-37,812,621	-48,511,986
<b>Revenue Total</b>	<b>\$ -58,178,286</b>	<b>122,842,809</b>	<b>62,468,022</b>	<b>57,499,655</b>

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>				
Operating				
Professional Services	5,237,519	5,569,283	5,675,000	6,534,947
Other Current Charges and Obligations	42,249,585	46,143,839	56,793,022	50,964,708
<b>Operating Total</b>	<b>47,487,104</b>	<b>51,713,122</b>	<b>62,468,022</b>	<b>57,499,655</b>
<b>Expenditure Total</b>	<b>\$ 47,487,104</b>	<b>51,713,122</b>	<b>62,468,022</b>	<b>57,499,655</b>

## Expenditure Category



# OTHER POSTEMPLOYMENT BENEFITS

## Mission

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

## Goals

To accurately account for all the financial resources of the Retiree Health/Life Insurance Plan (hereinafter referred to as the Plan), whether earned through investments or contributed by the City and its retirees, to ensure that funds will be available for the payment of benefits as they become due; and to maintain the actuarial soundness of the Plan.

## Objectives

To provide accurate, timely, and efficient accounting of the activities related to the City's Retiree Health/Life Insurance Plan.

To invest the assets of the Plan in accordance with the Investment Policy as adopted by the City.

To correctly pay benefits other than pension benefits in accordance with stated policy.

## Major Functions & Activities

The Other Post-employment Benefits Fund was established as a result of the new Governmental Accounting Standards Board (GASB) Statements number 43 and 45 regarding OPEB. These new standards call for governments to account for other post-employment benefits, other than pensions, in a similar manner to pension plans. Governmental entities, including the City, previously accounted for these benefits on a pay-as-you-go basis.

The City created a retiree health and life insurance program as adopted and amended by the City Commission by the following Ordinances:

### ORDINANCE NUMBER DATED

990 April 15, 1992  
 1015 November 4, 1992  
 1024 February 17, 1993  
 1144 December 6, 1995  
 1371 April 4, 2001  
 1443 June 18, 2003  
 1480 March 17, 2004  
 1554 August 16, 2006  
 1598 December 3, 2007  
 1670 August 4, 2010  
 1702 September 20, 2011  
 1779 November 5, 2014

Coverage of health insurance is provided to all regular, full-time, permanent general and utility employees, certified firefighters, and police officer employees, including dependents for those hired before October 1, 1991. For those employees hired on or after October 1, 1991, the City provides single coverage only.

A life insurance benefit is provided to police officers, firefighters, general and utility employees. Employees from the Charter Schools are excluded from this benefit. The amount of the benefit is equal to 100% of the final salary at retirement, up to a maximum of \$100,000. The benefit amount is reduced by 50% at age 65. General and utility employees hired after February 1, 2010, and police officers hired after May 1, 2010, shall no longer be eligible to participate in the retiree life insurance program and their life insurance policy will terminate when they separate from the City.

Employees are eligible to participate upon normal retirement in the City's pension plan of which the employee is a member. If the employee does not belong to a City's pension plan, that employee upon termination must have completed 10 years of continuous service, and upon attaining age 55 would be eligible.

For employees hired after March 2005, health insurance for retirees is no longer being provided at the City's expense. A retiree may elect to continue health insurance in the City Plan if they pay the blended rate for employees and retirees as provided by state law.

## OTHER POSTEMPLOYMENT BENEFITS

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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.

Contributions are required for both retiree and dependent health insurance coverage. Currently, retirees are not required to pay contributions for the life insurance benefits. Contribution rates are determined based on the following factors: hire date, retirement date, and employee group. Based on these factors, retirees pay either the full rates, reduced rates, or nothing for medical and prescription drug benefit. The contribution requirements of the plan members are established and may be amended by the City Commission.

### **Budget Highlights**

The City will contribute approximately \$11.7 million to the OPEB Trust Fund, for FY 2023-24.

The OPEB budget includes a \$23.0 million estimate in investment income for FY 2024-25.

### **Accomplishments**

For the year ended September 30, 2024, the OPEB Trust Fund was valued at approximately \$161.1 million with a rate of return of 20.6%.

## OTHER POSTEMPLOYMENT BENEFITS

Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Retired participants receiving benefits	544	600	570	544	570	570
Retiree health claim benefits paid	\$13.3M	\$13.0M	\$13.9M	\$13.1M	\$14.0M	\$16.1M
<b>Effectiveness</b>						
Return on investments**	18.00%	N/A	-13.4%	7.20%	8.24%	8.25%
City's ADC as a % of covered payroll	6.08%	N/A	5.47%	10.00%	10.00%	7.25%
<b>Efficiency</b>						
City's actual contribution as a % of the ADC	233.39%	100.00%	274.88%	100.00%	100.00%	100.00%
Administrative costs as a % of total fund assets	0.15%	1.25%	0.13%	1.00%	1.00%	0.25%

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

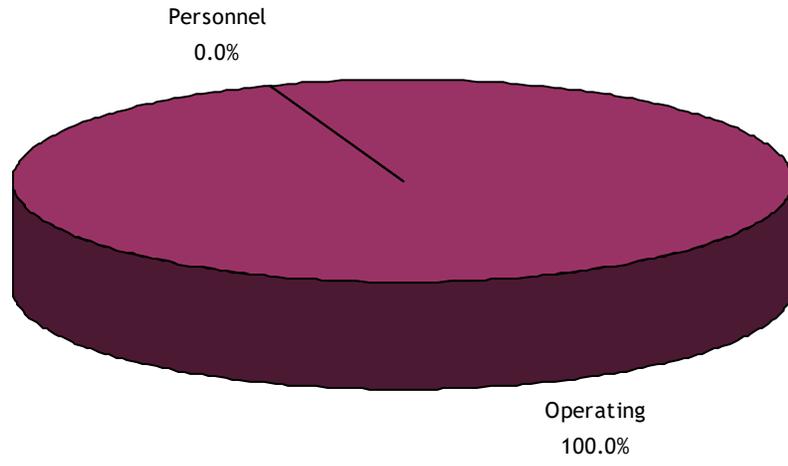
## OTHER POSTEMPLOYMENT BENEFITS

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Investment Income		-17,228,016	12,542,377	15,010,000	23,017,000
Miscellaneous Revenues		16,357,716	19,126,364	12,315,000	12,219,000
Non-operating Sources		-	-	-10,713,400	-17,397,800
<b>Revenue Total</b>	<b>\$</b>	<b>-870,300</b>	<b>31,668,741</b>	<b>16,611,600</b>	<b>17,838,200</b>
<b>Expenditure Category</b>					
<b>Personnel</b>					
Benefits		5,172	5,922	8,000	8,000
<b>Personnel Total</b>		<b>5,172</b>	<b>5,922</b>	<b>8,000</b>	<b>8,000</b>
<b>Operating</b>					
Professional Services		546,401	567,258	601,600	601,200
Other Services		31,573	42,500	40,000	40,000
Insurance		13,479,133	14,097,031	15,962,000	17,189,000
<b>Operating Total</b>		<b>14,057,107</b>	<b>14,706,789</b>	<b>16,603,600</b>	<b>17,830,200</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>14,062,279</b>	<b>14,712,712</b>	<b>16,611,600</b>	<b>17,838,200</b>

# OTHER POSTEMPLOYMENT BENEFITS

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## Expenditure Category



# WETLANDS MITIGATION TRUST FUND

## Mission

To ensure that the City of Pembroke Pines maintains and preserves its vital ecosystems. The restoration of lost and degraded wetlands to their natural state is essential to ensure the health of Florida's watershed.

## Goals

In accordance with the Mitigation Bank Irrevocable Trust Fund Agreement, the City of Pembroke Pines is required to maintain, protect, and preserve the wetlands, developed as a diverse multi-habitat ecosystem, in perpetuity.

## Objectives

To account for all activities relating to the Wetlands Mitigation Trust and to invest the revenues earned to achieve the highest yield in order to sustain the wetlands in perpetuity.

## Major Functions & Activities

On October 21, 1992, the City entered into an agreement with the Florida Wetlandsbank™ (FW), a Florida Joint Venture, wherein the City granted FW a license to develop a Wetlands Mitigation Bank at a site containing approximately 450 acres located in the Chapel Trail Preserve.

This agreement, which ended on December 31, 2004, established the first Wetland Mitigation Bank in Florida and the second in the nation. Florida Wetlandsbank's responsibilities included designing, permitting, and constructing the ecosystem; maintaining and monitoring the wetlands for a five-year period once construction was completed; and the sales and marketing of the mitigation credits.

On January 1, 2005, the City assumed full responsibility and maintenance for the wetlands. The City now owns various sites totaling approximately 620 acres of Wetlands of which 502 are maintained by the Trust Fund. The City became the Grantor of the Mitigation Bank Irrevocable Trust Fund on April 5, 1995, in order

to hold the funds to maintain the wetlands in perpetuity. The current Trustee is the Bank of New York, and the beneficiaries of the Trust Fund are the City, the South Florida Water Management District, the U. S. Army Corps of Engineers, and Broward County. Payments are made quarterly from the investment earnings of the Trust Fund to cover the cost of maintaining the wetlands. In the event that investment earnings are insufficient to cover expenses, payments from the principal of the Trust can be utilized with the written consent of the Trust's beneficiaries.

## Budget Highlights

Expenditures for maintaining the Wetlands have remained constant, with no changes anticipated for the FY 2024-25.

# WETLANDS MITIGATION TRUST FUND

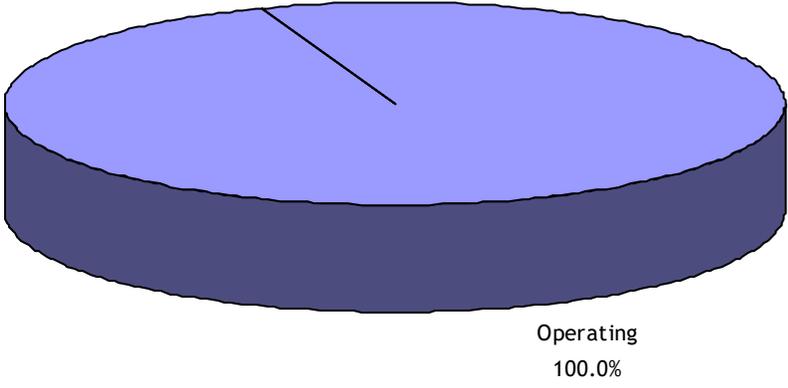
Performance Measures	2021-22		2022-23		2023-24	2024-25
	Actual	Goal	Actual	Goal	Goal	Goal
<b>Outputs</b>						
Funds set aside for wetlands maintenance	\$674,765	\$490,000	\$706,748	\$490,000	\$680,716	\$711,748
<b>Effectiveness</b>						
Investment yield	0.07%	2.00%	4.82%	2.00%	2.00%	4.75%

# WETLANDS MITIGATION TRUST FUND

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Revenue Category</b>					
Investment Income		4,064	32,742	9,000	29,000
Interfund Transfers		213,755	-	-	-
Non-operating Sources		-	-	7,500	-12,500
<b>Revenue Total</b>	<b>\$</b>	<b>217,819</b>	<b>32,742</b>	<b>16,500</b>	<b>16,500</b>

		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Expenditure Category</b>					
<b>Operating</b>					
Professional Services		1,460	1,460	1,500	1,500
Other Services		15,000	-	15,000	15,000
<b>Operating Total</b>		<b>16,460</b>	<b>1,460</b>	<b>16,500</b>	<b>16,500</b>
<b>Expenditure Total</b>	<b>\$</b>	<b>16,460</b>	<b>1,460</b>	<b>16,500</b>	<b>16,500</b>

**Expenditure Category**



# Capital Improvement Program (CIP)

## CIP Development Process

Section 5.08 of the City Charter requires the adoption of a 5-year Capital Improvement Program (CIP) in the annual budget. The first year of the 5-year CIP coincides with the budget being considered for adoption. Based on the budget calendar the 5-year CIP is prepared in July of each year. After departments prepare their capital budget for the new fiscal year, they are required to formulate their portion of the 5-year CIP out-years. They are obligated not only to include spending plans for the four years subsequent to the ensuing budget year but also to provide a status, known as the Disposition CIP, of the second year of the prior year CIP showing whether items are budgeted, cancelled, or postponed. The four out-years of the CIP do not authorize or fund any projects and are subject to review and amendment during preparation of budgets for those years. The CIP is reviewed by the City Manager, Deputy City Manager, and Finance Director/Assistant City Manager during the preparation process.

The CIP consists of both planned capital outlay and capital projects. “Capital outlay” refers to expenditures for capital items with an initial individual cost of \$5,000 or more and an estimated useful life greater than one year. Individual capital outlay items included in the CIP cost \$10,000 or greater. On the other hand, “capital projects” refers to capital outlay related to municipal construction. The CIP includes new facilities and improvements to existing facilities as well as the replacement of vehicles and equipment. In short, the CIP includes both recurring and non-recurring capital items. Recurring items are those that are present in almost every budget and have a regular replacement cycle, whereas nonrecurring items are expenses that are of a one-time nature and are unlikely to happen in the near future.

In addition, anticipated purchases of more than one unit for which the individual price is less than \$5,000 but for which the aggregate cost exceeds \$10,000, are also included in the 5-year Capital Improvement Program; however, these items will be expensed to an operating account instead of a capital account because the unit cost does not meet the capitalization threshold. Further, in accordance with GASB 34, all resurfacing and road repairs are expensed from a repair and maintenance account and not a capital account because these should be treated as repairs.

The policies that guide the development of the CIP are as follows:

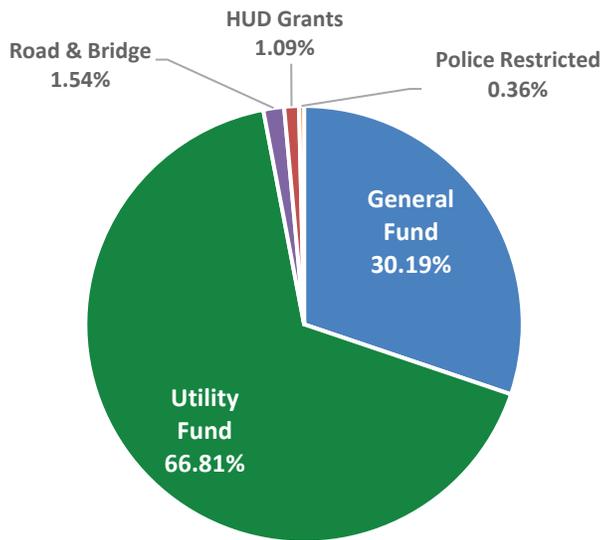
1. The City has developed a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan.
2. The City will maintain its physical assets at a level adequate to protect the City’s capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and timely replacement of plant and equipment from current revenues whenever possible.
3. The City has provided sufficient funds to replace and upgrade equipment as well as to take advantage of new technology, thereby ensuring that employees have safe and efficient tools to serve the public. It reflects a commitment to further automation and the use of available technology to improve the productivity of the City’s workforce. The objective for upgrading and replacing equipment includes:
  - a. normal replacement as equipment completes its useful life,
  - b. upgrades to new technology, and
  - c. additional equipment necessary to serve the needs of the City.
4. The City will attempt to ensure, according to its Comprehensive Land Use Plan, that the necessary infrastructure is in place to facilitate the orderly development of vacant land.
5. The City will use the following criteria to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:

- a. economic and neighborhood vitality,
- b. infrastructure and heritage preservation,
- c. capital projects that implement a component of an approved redevelopment plan,
- d. projects specifically included in an approved replacement schedule,
- e. projects that reduce the cost of operations, and projects that increase the cost of operations shall have identified trade-offs or objectives to support those additional costs,
- f. projects that significantly improve safety and reduce risk exposure, and
- g. projects supporting private development must include satisfactory return on investment ratios or a fully documented cost/benefit analysis.

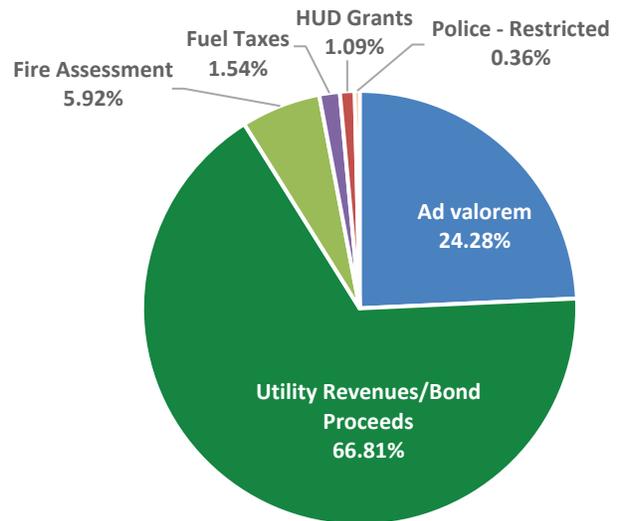
### Fiscal Year 2024-25 Capital Budget and Operating Impact

The FY 2024-25 capital budget for all funds is \$32.5 million, an increase of \$8.7 million or 36.6% compared to the FY 2023-24 adopted budget. The General Fund and the Utility Fund account for 30.2% and 66.8% of the total appropriations, respectively. The capital budget is funded mainly by utility revenues, bond proceeds and ad valorem taxes, as shown in the pie chart below. The public safety capital budget of \$6.1 million is 18.7% of the total capital outlay planned for all funds, and the Police Department represents 54.0% of the public safety total. Appropriations for replacement of motor vehicles account for \$5.1 million or 83.4% of the public safety capital budget.

2024-25 Capital Budget by Use



2024-25 Capital by Funding Source



**Recurring Items:** The majority of these items are replacements and, as such, have minimal impact on the operating expenditure budget. For example, the replacement of lift stations is expected to reduce maintenance costs by \$50K annually. Notwithstanding, there is a positive non-financial impact as these replacements would maintain or even improve City services.

- \$2.6 million - Police vehicles
- \$1.9 million - Ladder Truck
- \$1.0 million - Sewer lines
- \$3.1 million - Water, and wastewater treatment plants rehabilitation

**Nonrecurring Items:** The 2024-25 all funds budget has two major capital projects (appropriations above \$1.0 million). Details of these projects are provided in the table below. These capital investments will have a positive non-financial impact through improvements in efficiency and effectiveness.

Project Description	Budget 2024-25	Annual	Operating Impact
<b>Water Treatment Plant Improvements</b>	<b>Utility Fund</b>	<b>Net</b>	<b>Explanation</b>
Complete electrical distribution system replacement.	\$3.8 Million funded by Bond Proceeds	N/A	This project will replace obsolete electrical systems and result in improved operational reliability of the water treatment plant.
<b>Water Main Improvements</b>	<b>Utility Fund</b>	<b>Net</b>	<b>Explanation</b>
Water service line and meter replacements at Hollybrook & Sunswept.	\$7.0 Million funded by Bond Proceeds	N/A	Project will improve the quality and reliability of water, sewer, and electrical service. Project will also resolve water meter accuracy and backflow prevention concerns.

**CAPITAL IMPROVEMENT PROGRAM**

Capital Costs by Project Category  
In Present Value as Provided by Department Directors

SOURCE OF FUNDING	2024-25	2025-26	2026-27	2027-28	2028-29	Total
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**GENERAL FUND**

**Div. 2002 - Technology Services**

Technology Infrastructure	Revenues	390,000	300,000	-	-	300,000	990,000
Network Servers	Revenues	150,000	75,000	75,000	75,000	75,000	450,000
Vehicles	Revenues	94,000	-	40,000	-	94,000	228,000
Telephony and Phone Systems	Revenues	250,000	390,000	390,000	390,000	390,000	1,810,000
Other Equipment	Revenues	402,000	300,000	300,000	300,000	250,000	1,552,000

**Div. 3001 - Police**

Vehicles	Revenues	2,602,726	2,000,000	2,000,000	2,000,000	2,000,000	10,602,726
Motorcycles	Revenues	-	120,000	60,000	60,000	60,000	300,000
Radios	Revenues	38,000	60,000	60,000	60,000	60,000	278,000
Computer System	Revenues	60,682	100,000	100,000	100,000	100,000	460,682
Other Equipment	Revenues	571,650	500,000	500,000	500,000	500,000	2,571,650

**Div. 4003 - Fire Rescue**

(Note: Rev/Fire Asmt = Revenues & Fire Assessment)

Vehicles	Rev/Fire Asmt	90,000	90,000	90,000	90,000	90,000	450,000
Ladder Truck	Fire Asmt	1,865,000	-	-	-	-	1,865,000
Fire Engine	Fire Asmt	-	1,980,000	990,000	2,000,000	990,000	5,960,000
Fire Apparatus Refurbishment	Fire Asmt	-	35,000	40,000	40,000	40,000	155,000
Life Pak (12)	Revenues	-	400,000	-	-	-	400,000
Ambulances	Revenues	435,000	435,000	850,000	435,000	900,000	3,055,000
Ambulance Refurbishment	Revenues	20,000	25,000	25,000	25,000	30,000	125,000
Command Vehicle	Rev/Fire Asmt	-	-	80,000	-	-	80,000
Rescue Laptops	Revenues	-	65,000	-	-	-	65,000
Radios	Rev/Fire Asmt	-	-	-	300,000	-	300,000
Training Facility Refurbishment	Rev/Fire Asmt	100,000	25,000	25,000	25,000	25,000	200,000
Station Refurbishment	Rev/Fire Asmt	-	-	600,000	-	1,000,000	1,600,000
Fire Prevention Vehicle	Fire Asmt	65,000	-	-	-	-	65,000
Body Armor	Revenues	-	-	100,000	-	-	100,000
Automatic CPR Device	Revenues	-	-	100,000	-	-	100,000
Computer Equipment (Not Micro)	Rev/Fire Asmt	-	30,000	-	-	-	30,000
Special Equipment - FIRE	Fire Asmt	180,000	-	100,000	75,000	-	355,000
Special Equipment - RESCUE	Revenues	15,000	-	-	75,000	-	90,000
Extractors (Bunker Gear)	Rev/Fire Asmt	20,000	20,000	20,000	20,000	-	80,000
Rescue Carts and Trailer	Revenues	-	-	65,000	-	-	65,000

**Div. 6001 - General Government Buildings**

Vehicles	Revenues	-	150,000	150,000	150,000	150,000	600,000
Fencing	Revenues	27,000	75,000	75,000	75,000	75,000	327,000
Major Repairs and Maintenance Projects *	Revenues	2,456,944	2,000,000	2,000,000	2,000,000	2,000,000	10,456,944
Buildings / Improvements	Revenues	1,525,000	1,000,000	1,000,000	-	-	3,525,000
Other Equipment	Revenues	62,000	75,000	75,000	75,000	75,000	362,000
Non-capital Equipment	* Revenues	47,280	50,000	50,000	50,000	50,000	247,280

**CAPITAL IMPROVEMENT PROGRAM**

Capital Costs by Project Category  
In Present Value as Provided by Department Directors

SOURCE OF FUNDING		2024-25	2025-26	2026-27	2027-28	2028-29	Total
<b>GENERAL FUND (continued)</b>							
<b>Div. 6004 - Grounds Maintenance</b>							
Vehicles & Heavy Equipment	Revenues	13,000	225,000	225,000	225,000	225,000	913,000
Non-capital Equipment	* Revenues	10,000	25,000	25,000	25,000	25,000	110,000
Landscaping	* Revenues	450,000	400,000	400,000	400,000	400,000	2,050,000
Other Equipment (Capital)	Revenues	-	25,000	25,000	25,000	25,000	100,000
<b>Div. 6005 - Procurement</b>							
FuelMaster AIM 2.4 Dash Odometer Kits	* Revenues	26,250	26,250	26,250	26,250	26,250	131,250
Misc. Non-capital Equipment for Surplus	* Revenues	20,000	-	-	-	-	20,000
Misc. Non-capital Equipment for Fleet	* Revenues	10,000	-	-	-	-	10,000
Vehicles	Revenues	-	47,000	55,000	-	94,000	196,000
<b>Div. 7001 - Recreation &amp; Div. 7006 - Golf</b>							
Vehicles	Revenues	25,210	40,000	45,000	75,000	80,000	265,210
Heavy Equipment - Golf	Revenues	75,000	50,000	50,000	50,000	70,000	295,000
Other Equipment-Parks & Recreation	Revenues	190,000	1,510,000	800,000	500,000	700,000	3,700,000
Improvements Other Than Building	Revenues	175,000	2,225,000	600,000	500,000	600,000	4,100,000
Buildings/Buildings-Improvement	Revenues	300,000	225,000	225,000	225,000	300,000	1,275,000
Fencing	Revenues	40,000	60,000	60,000	60,000	70,000	290,000
<b>Div. 7010- Civic &amp; Cultural Facility</b>							
Improvement other than Building	Revenues	-	35,000	35,000	35,000	75,000	180,000
Other Equipment	Revenues	10,000	40,000	40,000	40,000	75,000	205,000
<b>Div. 8002 - Housing - Pines Point</b>							
Repair/Replacement - AC Units/Other Appliances	* Revenues	79,300	90,000	97,000	104,000	85,000	455,300
<b>Div. 8002 - Housing - Project 603 - Pines Place</b>							
Repair/Replacement - AC Units/Other Appliances	* Revenues	69,525	73,001	76,651	80,484	84,508	384,170
<b>TOTAL GENERAL FUND</b>		<b>\$ 12,960,567</b>	<b>\$ 15,396,251</b>	<b>\$ 12,744,901</b>	<b>\$ 11,290,734</b>	<b>\$ 12,188,758</b>	<b>\$ 64,581,212</b>
<b>ROAD &amp; BRIDGE FUND</b>							
<b>Div. 6002 - Maintenance &amp; Div. 6003 - Infrastructure</b>							
Road Resurfacing	* Revenues	2,280,000	1,500,000	1,500,000	1,500,000	1,500,000	8,280,000
Road, Sidewalk, Fence & Drainage Improv	Gas Tax	500,000	475,000	475,000	475,000	475,000	2,400,000
Guardrails	Revenues	-	50,000	-	50,000	-	100,000
Other Equipment	Revenues	-	50,000	50,000	50,000	50,000	200,000
<b>TOTAL ROAD &amp; BRIDGE FUND</b>		<b>\$ 2,780,000</b>	<b>\$ 2,075,000</b>	<b>\$ 2,025,000</b>	<b>\$ 2,075,000</b>	<b>\$ 2,025,000</b>	<b>\$ 10,980,000</b>

**CAPITAL IMPROVEMENT PROGRAM**

Capital Costs by Project Category  
In Present Value as Provided by Department Directors

SOURCE OF FUNDING		2024-25	2025-26	2026-27	2027-28	2028-29	Total
<b>UTILITY FUND</b>							
<b>Div. 6010 - Utilities Administrative Services</b>							
Buildings	Revenues	815,000	-	-	-	-	815,000
Truck	Revenues	-	32,000	33,000	33,900	33,900	132,800
<b>Subtotal for Admin Services</b>		<b>815,000</b>	<b>32,000</b>	<b>33,000</b>	<b>33,900</b>	<b>33,900</b>	<b>947,800</b>
<b>Div. 6021 - Sewer Collection</b>							
Force Main	Revenues/Bond	900,000	52,000	54,000	58,800	58,800	1,123,600
Lift Station	Revenues	-	4,996,000	3,737,000	4,277,000	3,228,000	16,238,000
Sewer Lines	Bond Proceeds	1,030,000	1,060,000	1,090,000	1,130,000	1,130,000	5,440,000
Generator	Revenues	30,000	80,000	82,000	85,000	85,000	362,000
Trailer	Revenues	105,000	-	-	-	-	105,000
Truck	Revenues	140,000	48,000	50,000	51,000	51,000	340,000
Other Equipment	Revenues	100,000	111,000	114,000	118,000	118,000	561,000
<b>Div. 6022 - Sewer Treatment</b>							
Improvement Other Than Bldg	Revenues/Bond	1,835,525	1,835,525	11,000	12,000	12,000	3,706,050
Sewer Treatment Rehabilitation	Bond Proceeds	3,127,000	11,756,000	9,306,000	1,850,000	1,900,000	27,939,000
Other Equipment	Revenues	78,000	80,000	82,000	85,000	85,000	410,000
<b>Subtotal for Sewer</b>		<b>7,345,525</b>	<b>20,018,525</b>	<b>14,526,000</b>	<b>7,666,800</b>	<b>6,667,800</b>	<b>56,224,650</b>
<b>Div. 6031 - Water Plants</b>							
Improvement Other Than Bldg	Revenues/Bond	3,827,917	803,000	805,000	57,000	557,000	6,049,917
Water Well	Revenues/Bond	955,000	159,000	164,000	170,000	170,000	1,618,000
Improvements - Other	Revenues	-	1,590,000	1,000,000	1,740,000	5,548,000	9,878,000
Generator	Revenues	-	-	-	-	535,500	535,500
Pump	Revenues	155,000	159,000	164,000	170,000	170,000	818,000
Other Equipment	Revenues	50,000	451,000	465,000	482,000	482,000	1,930,000

## CAPITAL IMPROVEMENT PROGRAM

Capital Costs by Project Category  
In Present Value as Provided by Department Directors

	SOURCE OF FUNDING	2024-25	2025-26	2026-27	2027-28	2028-29	Total
<b>UTILITY FUND (continued)</b>							
<b>Div. 6032 - Water Distribution</b>							
Fire Hydrants	Revenues	30,000	32,000	33,000	34,000	32,000	161,000
Water Main	Bond Proceeds	6,950,000	8,050,000	7,828,000	8,284,000	8,588,000	39,700,000
Truck	Revenues	-	66,000	68,000	71,000	71,000	276,000
Other Equipment	Revenues/Bond	1,587,000	1,574,000	164,000	166,000	166,000	3,657,000
<b>Subtotal for Water</b>		<b>13,554,917</b>	<b>12,884,000</b>	<b>10,691,000</b>	<b>11,174,000</b>	<b>16,319,500</b>	<b>64,623,417</b>
<b>TOTAL UTILITY FUND</b>		<b>\$ 21,715,442</b>	<b>\$ 32,934,525</b>	<b>\$ 25,250,000</b>	<b>\$ 18,874,700</b>	<b>\$ 23,021,200</b>	<b>\$ 121,795,867</b>
<b>TOTAL CIP - ALL FUNDS</b>		<b>\$ 37,456,009</b>	<b>\$ 50,405,776</b>	<b>\$ 40,019,901</b>	<b>\$ 32,240,434</b>	<b>\$ 37,234,958</b>	<b>\$ 197,357,079</b>
Less Operating Items *	*	(5,449,299)	(4,164,251)	(4,174,901)	(4,185,734)	(4,170,758)	(22,144,944)
Plus Non-CIP Funds		473,497					473,497
Plus Non-CIP Capital Items:							
Div. 3001 - Police		3,300	-	-	-	-	3,300
Div. 6001 - General Gov't Building		7,000	-	-	-	-	7,000
Div. 7001 - Recreation, Div. 7006-Golf Course, Div 7010-Civic Center		12,500	-	-	-	-	12,500
<b>TOTAL CAPITAL - ALL FUNDS</b>		<b>\$ 32,503,007</b>	<b>\$ 46,241,525</b>	<b>\$ 35,845,000</b>	<b>\$ 28,054,700</b>	<b>\$ 33,064,200</b>	<b>\$ 175,708,432</b>

\* Note: These items will be expensed to an operating account instead of a capital account because the unit cost does not meet the capitalization threshold. Any type of equipment or construction costing \$10,000 or more is included in the 5-year CIP. Anticipated purchases of more than one (1) unit for which the individual price is less than \$10,000, but for which the aggregate cost exceeds \$10,000 are also included in the 5-year CIP. In addition, per GASB 34, all resurfacing and road repairs must be expensed from an R & M account and not a capital account since it is treated as a repair.

DISPOSITION OF PRIOR CIP

SOURCE OF FUNDING		2024-25		Postponed	Cancelled#	2023-24		
		CIP Plan	2024-25 Budget			Budget	Excess/(Short)	
<b>Fund 1 General Fund</b>								
<b>Div. 2002 - Technology Services</b>								
Technology Infrastructure	Revenues	300,000	390,000	-	-	-	90,000	
Network Servers	Revenues	75,000	150,000	-	-	75,000	150,000	
Vehicles	Revenues	40,000	94,000	-	-	80,000	134,000	
Telephony and Phone Systems	Revenues	390,000	250,000	-	140,000	390,000	390,000	
Other Equipment	Revenues	405,000	402,000	-	3,000	250,000	250,000	
<b>Div. 3001 - Police</b>								
Vehicles	Revenues	2,000,000	2,602,726	-	-	-	602,726	
Motorcycles	Revenues	120,000	-	-	-	-	(120,000)	
Radios	Revenues	60,000	38,000	-	-	-	(22,000)	
Computer System	Revenues	100,000	60,682	-	-	-	(39,318)	
Other Equipment	Revenues	500,000	571,650	-	-	-	71,650	
<b>Div. 4003 - Fire Rescue</b>								
(Note: Rev/Fire Asmt = Revenues & Fire Assessment)								
Vehicles	Rev/Fire Asmt	80,000	90,000	-	-	-	10,000	
Ladder Truck	Fire Asmt	1,400,000	1,865,000	-	-	-	465,000	
Fire Apparatus Refurbishment	Fire Asmt	35,000	-	-	-	-	(35,000)	
Ambulances	Revenues	415,000	435,000	-	-	-	20,000	
Ambulance Refurbishment	Revenues	25,000	20,000	-	-	-	(5,000)	
Training Facility Refurbishment	Rev/Fire Asmt	100,000	100,000	-	-	-	-	
Station Refurbishment	Rev/Fire Asmt	600,000	-	-	-	-	(600,000)	
Fire Prevention Vehicle	Fire Asmt	65,000	65,000	-	-	-	-	
Special Equipment - FIRE	Fire Asmt	100,000	180,000	-	-	-	80,000	
Special Equipment - RESCUE	Revenues	-	15,000	-	-	-	15,000	
Extractors (Bunker Gear)	Rev/Fire Asmt	20,000	20,000	-	-	-	-	
<b>Div. 6001 - General Government Buildings</b>								
Vehicles	Revenues	150,000	-	-	150,000	-	-	
Fencing	Revenues	150,000	27,000	-	123,000	-	-	
Major Repairs and Maintenance Projects	* Revenues	2,000,000	2,456,944	-	-	-	456,944	
Buildings / Improvements	Revenues	-	1,525,000	-	-	-	1,525,000	
Other Equipment	Revenues	-	62,000	-	-	-	62,000	
Non-capital Equipment	* Revenues	-	47,280	-	-	-	47,280	
<b>Div. 6004 - Grounds Maintenance</b>								
Vehicles & Heavy Equipment	Revenues	225,000	13,000	-	212,000	-	-	
Non-capital Equipment	* Revenues	150,000	10,000	-	140,000	-	-	
Landscaping	* Revenues	500,000	450,000	-	50,000	-	-	
<b>Div. 6005 - Procurement</b>								
Non-Capital Equipment	* Revenues	-	30,000	-	-	-	30,000	
FuelMaster AIM 2.4 Dash Odometer Kits	* Revenues	24,500	26,250	-	-	-	1,750	
<b>Div. 7001 - Recreation &amp; Cultural Arts &amp; Div. 7006 - Golf</b>								
Vehicles	Revenues	40,000	25,210	-	14,790	-	-	
Heavy Equipment - Golf	Revenues	50,000	75,000	-	-	-	25,000	
Other Equipment-Parks & Recreation	Revenues	900,000	190,000	710,000	-	-	-	
Improvements Other Than Building	Revenues	1,800,000	175,000	1,625,000	-	-	-	
Buildings-Improvement	Revenues	350,000	300,000	-	-	-	(50,000)	
Fencing	Revenues	60,000	40,000	-	-	-	(20,000)	

DISPOSITION OF PRIOR CIP

SOURCE OF FUNDING	2024-25		Postponed	Cancelled#	2023-24 Budget	Excess/(Short)	
	CIP Plan	2024-25 Budget					
<b>Fund 1 General Fund (continued)</b>							
<b>Div. 7010 - Civic &amp; Cultural Facility</b>							
Improvements Other Than Building	Revenues	35,000	-	-	35,000	-	
Other Equipment	Revenues	40,000	10,000	-	-	(30,000)	
<b>Div. 8002 - Housing - Pines Point</b>							
Repair/Replacement - AC Units/Other Appliance: * Revenues		83,000	79,300	-	3,700	-	
<b>Div. 8002 - Housing -Project 603-Pines Place</b>							
Repair/Replacement - AC Units/Other Appliance: * Revenues		92,000	69,525	-	22,475	-	
<b>TOTAL GENERAL FUND</b>		<b>\$ 13,479,500</b>	<b>\$ 12,960,567</b>	<b>\$ 2,335,000</b>	<b>\$ 893,965</b>	<b>\$ 795,000</b>	<b>\$ 3,505,032</b>
<b>Fund 100 - Road &amp; Bridge Fund</b>							
<b>Div. 6002 - Maintenance &amp; Div. 6003 - Infrastructure</b>							
Road Resurfacing	* Revenues	1,500,000	2,280,000	-	-	780,000	
Road, Sidewalk, & Drainage Improvements	Add'l Local Option Gas Tx	-	500,000	-	-	500,000	
Road, Sidewalk, & Drainage Improvements	* Add'l Local Option Gas Tx	475,000	-	-	-	(475,000)	
Guardrails	Revenues	50,000	-	50,000	-	-	
Other Equipment	Revenues	28,000	-	-	28,000	-	
<b>TOTAL ROAD &amp; BRIDGE FUND</b>		<b>\$ 2,053,000</b>	<b>\$ 2,780,000</b>	<b>\$ 50,000</b>	<b>\$ 28,000</b>	<b>\$ -</b>	<b>\$ 805,000</b>
<b>Fund 471 - Utility Fund</b>							
<b>Div. 6010 - Utilities Administrative Services</b>							
Vehicles & Heavy Equipment	Revenues	31,000	-	-	31,000	-	
Buildings		-	815,000	-	-	815,000	
<b>Subtotal for Admin Services</b>		<b>\$ 31,000</b>	<b>\$ 815,000</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ 815,000</b>
<b>Div. 6021-Sewer Collection &amp; Div. 6022-Sewer Treatment</b>							
Lift Station Replacements (10 per year)	Revenues	2,085,000	-	-	2,085,000	-	
Lift Station Rehabilitation	Revenues	520,000	-	-	520,000	-	
Gravity Sewer Lines - Repair & Re-Line	Revenues	1,030,000	1,030,000	-	-	-	
SCADA Upgrade	Revenues	4,000	-	-	4,000	-	
Vehicles & Heavy Equipment	Revenues	203,000	245,000	-	-	42,000	
Force Main Replacement	Revenues	50,000	900,000	-	-	850,000	
Treatment Units - Rehabilitation	Revenues	1,706,000	3,127,000	-	-	1,421,000	
Buildings - Rehabilitate or Replace	Revenues	7,500,000	-	6,685,000	-	(815,000)	
Replace Pumps, Generators, Tanks, etc.	Revenues	104,000	208,000	-	-	104,000	
Improvements Other Than Building	Revenues	4,339,525	1,835,525	2,083,000	-	(421,000)	
<b>Subtotal for Sewer</b>		<b>\$ 17,541,525</b>	<b>\$ 7,345,525</b>	<b>\$ 8,768,000</b>	<b>\$ 2,609,000</b>	<b>\$ -</b>	<b>\$ 1,181,000</b>

## DISPOSITION OF PRIOR CIP

SOURCE OF FUNDING	2024-25		2024-25 Budget	Postponed	Cancelled#	2023-24 Budget	Excess/(Short)
	CIP Plan						
<b>Fund 471 - Utility Fund (continued)</b>							
<b>Div. 6031-Water Plant &amp; Div. 6032-Water Distribution (except AWS)</b>							
Rehab Raw Water Well	Revenues	155,000	955,000	-	-	-	800,000
Water Mains - Replacements	Revenues	8,602,000	6,950,000	450,000	1,652,000	-	450,000
Vehicles & Heavy Equipment for Utility	Revenues	64,000	-	-	-	-	(64,000)
Small Equipment - Pumps, Hoses, Hydrants, etc.	Revenues	31,000	304,000	-	-	-	273,000
Improvements Other Than Building	Revenues	3,826,500	5,345,917	-	-	-	1,519,417
<b>Subtotal for Water</b>		<b>\$ 12,678,500</b>	<b>\$ 13,554,917</b>	<b>\$ 450,000</b>	<b>\$ 1,652,000</b>	<b>\$ -</b>	<b>\$ 2,978,417.00</b>
<b>TOTAL UTILITY FUND</b>		<b>\$ 30,251,025</b>	<b>\$ 21,715,442</b>	<b>\$ 9,218,000</b>	<b>\$ 4,292,000</b>	<b>\$ -</b>	<b>\$ 4,974,417</b>
<b>TOTAL DISPOSITION- ALL FUNDS</b>		<b>\$ 45,783,525</b>	<b>\$ 37,456,009</b>	<b>\$ 11,603,000</b>	<b>\$ 5,213,965</b>	<b>\$ 795,000</b>	<b>\$ 9,284,449</b>
<b>Less Operating Items *</b>		<b>(4,824,500)</b>	<b>(5,449,299)</b>	<b>-</b>	<b>(216,175)</b>	<b>-</b>	<b>(840,974)</b>
<b>Plus Non-CIP Funds</b>		<b>-</b>	<b>473,497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>473,497</b>
<b>Plus Non-CIP Capital Items:</b>							
<b>Div. 3001 - Police</b>		<b>-</b>	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,300</b>
<b>Div. 6001 - General Gov't Building</b>		<b>-</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000</b>
<b>Div. 7001 - Recreation &amp; Div. 7006-Golf Course</b>		<b>-</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,500</b>
<b>TOTAL CAPITAL - ALL FUNDS</b>		<b>\$ 40,959,025</b>	<b>\$ 32,503,007</b>	<b>\$ 11,603,000</b>	<b>\$ 4,997,790</b>	<b>\$ 795,000</b>	<b>\$ 8,939,772</b>

\* Note: These items will be expensed to an operating account instead of a capital account because the unit cost does not meet the capitalization threshold. Any type of equipment or construction costing \$10,000 or more is included in the 5-year Capital Improvement Program (CIP). Anticipated purchases of more than one (1) unit for which the individual price is less than \$10,000, but for which the aggregate cost exceeds \$10,000 is also included in the 5-year CIP. In addition, per GASB 34, all resurfacing and road repairs must be expensed from a R & M account and not a capital account, since it is treated as a repair.

# Cancelled funds may include projects no longer contemplated, already performed, and/or have been reassigned to another major project.

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 001 General Fund</b>				
<b>Taxes</b>				
<b>Ad Valorem Taxes</b>				
0000-311001-00000 Current Ad Valorem Taxes	80,320,852	87,536,946	94,167,494	101,737,188
0000-311002-00000 Delinquent Ad Valorem Taxes	(121,968)	28,318	-	-
<b>Ad Valorem Taxes</b>	<b>80,198,885</b>	<b>87,565,264</b>	<b>94,167,494</b>	<b>101,737,188</b>
<b>Insurance Premium Taxes</b>				
0000-312510-04003 Fire Insurance Premium Tax	1,207,082	2,250,084	1,207,082	2,250,084
0000-312520-00000 Casualty Insurance Premium Tax	1,563,457	1,872,766	1,563,457	1,872,766
<b>Insurance Premium Taxes</b>	<b>2,770,539</b>	<b>4,122,850</b>	<b>2,770,539</b>	<b>4,122,850</b>
<b>Utility Taxes</b>				
0000-314100-00000 Public Svc Tax - Electric Svc	10,879,042	14,437,794	13,043,000	14,812,000
0000-314300-00000 Public Svc Tax - Water	1,296,053	1,727,070	1,883,955	1,887,751
0000-314400-00000 Public Svc Tax - Gas	195,882	178,862	178,000	181,000
0000-314800-00000 Public Svc Tax - Propane	85,463	81,080	93,000	78,000
<b>Utility Taxes</b>	<b>12,456,439</b>	<b>16,424,805</b>	<b>15,197,955</b>	<b>16,958,751</b>
<b>Local Business Tax</b>				
0000-316000-00000 Local Business Tax - City	3,177,791	3,282,418	3,284,000	3,446,000
<b>Local Business Tax</b>	<b>3,177,791</b>	<b>3,282,418</b>	<b>3,284,000</b>	<b>3,446,000</b>
<b>Taxes</b>	<b>98,603,653</b>	<b>111,395,337</b>	<b>15,419,988</b>	<b>126,264,789</b>
<b>Permits, Fees &amp; Assessments</b>				
<b>Building Permits</b>				
1001-322040-00000 Garage Sales	2,135	2,110	3,000	3,000
1001-322041-00000 POD Annual Permits	500	-	500	500
1001-322075-00000 Sign Renewal Fee	33,035	6,297	33,600	33,600
6006-322055-00000 Paving or Drainage Permits	161,823	526,694	280,000	550,000
9002-322016-00000 Building Permit Review	201,057	227,613	140,000	162,500
9002-322037-00000 Special Event Permit Review	450	-	500	500
9002-322050-00000 Landscaping Permit	97,738	59,279	50,000	61,000
<b>Building Permits</b>	<b>496,738</b>	<b>821,993</b>	<b>507,600</b>	<b>811,100</b>
<b>Franchise Fees</b>				
0000-323100-00000 Franchise Fees - Electricity	9,306,373	10,686,047	10,786,074	10,570,334
0000-323400-00000 Franchise Fees - Gas	181,586	163,900	182,000	157,000

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Franchise Fees</b>				
0000-323600-00000 Privilege Fees - Sewer	3,799,000	3,954,373	4,134,000	4,355,000
0000-323700-00000 Franchise Fee-Sanitation Nonfr	208,226	195,916	211,000	188,000
0000-323720-00000 Franchise Fee-Sanitation Franc	3,441,131	3,017,297	3,600,000	3,726,000
0000-323910-00000 Franchise Fees - Bus Bench Ad	132,000	132,000	132,000	132,000
0000-323930-00000 Franchise Fee-Rsrc Rcvry Host	398,200	-	-	-
<b>Franchise Fees</b>	<b>17,466,516</b>	<b>18,149,533</b>	<b>19,045,074</b>	<b>19,128,334</b>
<b>Special Assessments</b>				
3001-325130-00000 Police Equipment Assessment	2,416	28,852	20,000	15,000
4003-325110-00000 Fire Equipment Assessment	20,309	122,260	100,000	100,000
4003-325220-00000 Fire Protection Special Assess	26,484,197	29,845,585	30,851,705	33,567,848
4003-325221-00000 Interim Fire Special Assess	16,096	171,703	300,000	300,000
<b>Special Assessments</b>	<b>26,523,017</b>	<b>30,168,400</b>	<b>31,271,705</b>	<b>33,982,848</b>
<b>Other Licenses, Fees &amp; Permits</b>				
1001-329200-00000 Annual Lobbyist Regist Fee	710	550	700	700
9002-329300-00000 Tree Removal-Relocation Permit	5,967	10,665	8,500	8,500
<b>Other Licenses, Fees &amp; Permits</b>	<b>6,677</b>	<b>11,215</b>	<b>9,200</b>	<b>9,200</b>
<b>Permits, Fees &amp; Assessments</b>	<b>44,492,949</b>	<b>49,151,141</b>	<b>50,833,579</b>	<b>53,931,482</b>
<b>Intergovernmental Revenue</b>				
<b>Local Grants</b>				
5002-332957-00209 Child Care & Dev Block Grant	21,693	157,177	-	-
5002-332957-00209 Child Care & Dev Block Grant	-	-	20,000	-
5002-332957-00208 Child Care & Dev Block Grant	-	-	20,000	-
5002-332957-00209 Child Care & Dev Block Grant	-	19,639	-	-
5002-332957-00208 Child Care & Dev Block Grant	-	18,674	-	-
5002-332957-00208 Child Care & Dev Block Grant	-	97,249	-	-
5002-332957-00208 Child Care & Dev Block Grant	-	122,958	-	-
5002-332957-00208 Child Care & Dev Block Grant	24,961	84,916	-	-
5002-332957-00209 Child Care & Dev Block Grant	48,594	-	-	-
5002-332957-00208 Child Care & Dev Block Grant	48,594	-	-	-
5002-332957-00209 Child Care & Dev Block Grant	-	102,276	-	-
5002-332957-00209 Child Care & Dev Block Grant	-	129,314	-	-
<b>Local Grants</b>	<b>143,842</b>	<b>732,202</b>	<b>40,000</b>	<b>-</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Federal Grants</b>				
0800-331954-ARPA1 Coronavirus State and Local	4,993,740	7,606,539	3,000,000	-
3001-331223-00000 Hazard Mitigation Grant	-	-	47,399	-
3050-331510-00681 Federal Emergency Mgmt Agency	-	15,349	-	-
3050-331510-00683 Federal Emergency Mgmt Agency	-	6,357	-	-
3050-331510-00684 Federal Emergency Mgmt Agency	-	293,080	-	-
3050-331510-00685 Federal Emergency Mgmt Agency	-	54,843	-	-
3050-331510-00686 Federal Emergency Mgmt Agency	-	89,607	-	-
3050-331510-03377 Federal Emergency Mgmt Agency	-	1,875	-	-
3050-331510-03419 Federal Emergency Mgmt Agency	-	34,685	-	-
3050-331510-04337 Federal Emergency Mgmt Agency	87,788	130,827	-	-
3050-331510-04339 Federal Emergency Mgmt Agency	-	122,775	-	-
3050-331510-04486 Federal Emergency Mgmt Agency	-	913,773	-	-
4003-331223-00000 Hazard Mitigation Grant	58,816	-	133,272	-
4003-331816-00000 Asst to Firefighter Grant AFG	1,929	-	-	-
4003-331940-00000 Natl Bioterrorism HospitalPrep	-	-	1,500	1,500
6001-331223-00000 Hazard Mitigation Grant	-	-	251,572	-
8001-331500-00000 Elderly Energy Assistance	16,145	17,383	22,935	24,770
8001-331500-ARPEH Elderly Energy Assistance	13,855	13,867	-	-
<b>Federal Grants</b>	<b>5,172,272</b>	<b>9,300,960</b>	<b>3,456,678</b>	<b>26,270</b>
<b>State Grants</b>				
3050-334960-03419 FEMA - State Share	-	5,781	-	-
3050-334960-03377 FEMA - State Share	-	312	-	-
3050-334960-04337 FEMA - State Share	4,877	7,268	-	-
7010-334740-00312 General Program Support Grant	-	18,871	82,062	-
7010-334740-00312 General Program Support Grant	26,556	123,444	-	-
7010-334740-00312 General Program Support Grant	55,535	-	-	-
<b>State Grants</b>	<b>86,968</b>	<b>155,676</b>	<b>82,062</b>	<b>-</b>
<b>State Shared</b>				
0000-335121-00000 Sales Tax Proceeds	6,646,683	7,211,251	6,731,000	6,776,000
0000-335180-00000 Local Gov 1/2 Cent Sale Tax	13,980,016	14,296,322	13,919,000	13,898,000
0800-335140-00000 Mobile Home Licenses	1,940	2,647	2,200	2,200
0800-335150-00000 Beverage Licenses	64,510	65,409	57,000	58,000
4003-335200-00000 Firefighter Supplemental Comp	64,436	111,062	89,000	89,000
<b>State Shared</b>	<b>20,757,585</b>	<b>21,686,691</b>	<b>20,798,200</b>	<b>20,823,200</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Grants from Local Units</b>				
7001-337656-00304 CSC Maximizing Out-of-Sch Time	77,115	122,593	154,090	-
<b>Grants from Local Units</b>	<b>77,115</b>	<b>122,593</b>	<b>154,090</b>	<b>-</b>
<b>Occupational Licenses / County</b>				
0000-338000-00000 Local Business Tax - County	183,538	184,514	170,000	192,000
<b>Occupational Licenses / County</b>	<b>183,538</b>	<b>184,514</b>	<b>170,000</b>	<b>192,000</b>
<b>Intergovernmental Revenue</b>				
	<b>26,421,321</b>	<b>32,182,635</b>	<b>24,701,030</b>	<b>21,041,470</b>
<b>Charges for Services</b>				
<b>General Government Charges</b>				
0201-341982-00315 Advertising	12,995	27,070	13,000	-
0800-341200-00000 Administrative Fees	16,365,255	16,893,026	19,117,912	21,287,767
0800-341298-00000 Payment in Lieu of Taxes	1,348,062	1,347,554	1,476,193	1,498,361
0800-341310-00000 Admin Fee - Building Svc	541,226	1,084,520	1,030,834	1,035,000
0800-341312-00000 Admin Fee - 25% Surcharge	6,459	8,413	6,500	8,500
0800-341313-00000 Admin Fee - Sanitation	337,207	362,612	364,000	372,000
0800-341315-00000 Admin Fees - Towing	45,455	33,924	34,184	30,559
1001-341932-00000 Certify Copy Record Search	9,506	8,100	9,800	10,000
1001-341952-00000 Notary Fees	95	30	100	100
1001-341956-00000 Other Government Filing Fees	5,724	10	12,000	1,800
1001-341957-00000 Passport Fee	127,806	139,755	150,000	160,000
1001-341968-00000 Sale of Code of Ordinance	-	-	100	100
2001-341948-00000 Lien Research	224,310	159,650	142,000	142,953
2002-341311-00000 Admin Fee - Technical Svc	937,091	1,096,867	1,218,537	996,374
3001-341300-09007 Admin Hearing Fee	4,350	9,426	6,000	10,000
3001-341305-09007 Registration Abandon Property	14,400	8,700	18,000	10,000
6006-341934-00000 Engineering Charges to Utility	145,777	772,361	748,328	845,014
6006-341936-00000 Engineering Plan Review Fee	213,485	89,891	72,000	80,000
6008-341280-00670 Credit Enhancement Fee	50,000	45,833	50,000	50,000
6008-341296-00670 Maintenance/Admin Fee	32,906	33,893	33,893	35,958
6008-341919-00060 Housing Application Fee	-	-	450	450
7010-341981-00350 Entrance Fee	2,240	1,310	5,350	2,090
8002-341919-00000 Housing Application Fee	3,263	3,298	4,500	4,500
8002-341919-00603 Housing Application Fee	14,939	16,069	16,000	16,000
9002-341905-00000 P & Z Board Surcharge	1,100	860	900	900

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>General Government Charges</b>				
9002-341920-00000 Architectural Review	16,158	449	-	-
9002-341921-00000 Local Business Tax Review Fee	6,940	4,660	-	-
9002-341940-00000 Land Use Plan Amendments	-	-	12,000	12,500
9002-341941-00000 Dev of Regional Impact Fees	-	-	7,200	7,500
9002-341942-00000 Flexibility Allocation Fees	2,228	-	4,800	4,800
9002-341960-00000 Plat Approval Fees	13,431	2,308	10,000	6,500
9002-341969-00000 BOA Review Fees	13,701	12,400	10,000	9,800
9002-341973-00000 Map Reproduction	-	-	100	100
9002-341976-00000 Sign Approval Fees	6,600	18,995	10,800	10,800
9002-341979-00000 Group Home Research	84	-	90	110
9002-341980-00000 Site Review Fees	93,815	59,245	58,000	58,000
9002-341983-00000 Public Request Research	-	-	100	100
9002-341985-00000 Site or Zoning Inspection	15,473	10,342	8,200	6,250
9002-341986-00000 P & Z Variance Review Fees	35,214	21,447	15,000	17,000
9002-341987-00000 Deed Restriction Processing	-	-	180	190
9002-341991-00000 Zoning Letters	6,964	5,220	4,000	4,150
9002-341992-00000 Zoning Fees (Public Hearings)	37,578	12,153	12,200	13,500
9002-341994-00000 Miscellaneous Fees	16,980	25,105	14,000	15,000
9002-341995-00000 Alcoholic Bvg License Review	2,725	1,888	1,350	1,500
9002-341996-00000 Special Exception Fees	4,402	2,383	4,800	5,000
9002-341997-00000 Deferral Fee	2,206	2,388	2,400	2,500
9002-341998-00000 Certificate of Use	-	8,950	11,500	12,250
9002-341999-00000 Appeal of Decision	1,650	-	1,850	1,950
<b>General Government Charges</b>	<b>20,719,801</b>	<b>22,331,106</b>	<b>24,719,151</b>	<b>26,787,926</b>
<b>Public Safety Charges</b>				
3001-342100-00000 Police Svc	25,204	42,989	33,000	42,600
3001-342105-09007 CODE Services	501	-	-	-
3001-342120-00000 School Resource Officers	-	-	2,149,147	2,781,375
3001-342120-00303 School Resource Officers	1,187,767	2,626,916	-	-
3001-342150-00000 Take Home Vehicle Program	35,660	34,835	35,760	30,300
3001-342204-00000 False Alarm Fee	81,170	85,043	112,700	98,900
3001-342940-00000 Police Detail	153,579	150,563	150,000	160,000
3001-342960-00000 Police Civilian Academy	2,500	2,240	2,800	2,800
4003-342202-00678 Annual Fire Inspection Fee	712,730	809,417	725,000	1,505,000
4003-342203-00678 Life Safety Plan Review & Inspect	356,813	559,741	325,000	430,000

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Public Safety Charges</b>				
4003-342204-00678 False Alarm Fee	13,300	17,700	20,000	20,000
4003-342501-00678 Fee - Expediting Overtime	4,108	-	14,000	14,000
4003-342600-00000 Rescue Transport Fees	4,154,313	5,006,942	4,583,000	4,720,490
4003-342601-00000 Rescue Transport-PEMT-FFS	-	431,310	445,000	445,000
4003-342602-00000 Rescue Transport-PEMT-MCO-IGT	773,923	740,047	1,074,000	1,128,348
4003-342900-00000 CPR Certification	3,675	5,460	6,000	6,000
4003-342901-00000 Fire Rescue Svc to Brwd County	7,000	5,000	10,000	10,000
4003-342902-04004 Fire Facility Courses	-	2,140	20,000	20,000
4003-342930-00000 Fire Detail	41,170	31,509	25,500	30,000
<b>Public Safety Charges</b>	<b>7,553,413</b>	<b>10,551,851</b>	<b>9,730,907</b>	<b>11,444,813</b>
<b>Transportation Charges</b>				
8001-344910-00000 Transportation Svc	-	685	1,452	-
<b>Transportation Charges</b>	<b>-</b>	<b>685</b>	<b>1,452</b>	<b>-</b>
<b>Recreation Charges</b>				
5002-347210-00208 Summer Program Fees	(367)	142,977	140,970	-
5002-347210-00209 Summer Program Fees	192,761	207,038	219,960	292,200
5002-347215-00209 Summer Activity Fees	25,366	27,030	26,280	29,820
5002-347215-00208 Summer Activity Fees	12,075	15,750	15,600	-
5002-347220-00209 School Year Activity Fee	24,030	28,203	36,760	38,120
5002-347220-00208 School Year Activity Fee	(382)	12,154	39,820	-
7001-347200-00000 Clean Up Fees	8,864	10,948	9,000	15,200
7001-347210-00000 Summer Program Fees	156,289	170,741	174,548	178,505
7001-347225-00000 Youth Athletic Program	143,230	106,741	140,274	125,875
7001-347450-00000 Special Population Programs	-	23,712	-	-
7001-347540-00000 Membership Fitness Center	5,501	4,166	6,000	5,000
7001-347556-00000 Recreation Classes	-	9,529	950	1,000
7001-347564-00000 Swimming Fees	1,055	2,790	4,000	2,500
7001-347565-00000 Athletic Fees - Non-resident	99,186	85,050	99,000	92,000
7001-347566-00000 Youth Soccer Fees	81,871	98,304	100,000	100,000
7001-347568-00000 Swimming Lessons by Staff	23,897	22,327	23,970	27,200
7001-347572-00000 Swimming Pool Membership	(6,009)	24,663	16,850	16,515
7001-347573-00000 Community Swim Team Fees	57,853	73,013	57,000	70,000
7001-347576-00000 Tennis Court Fees	18,363	25,917	17,700	22,000
7001-347580-00000 Tennis Lessons	62,804	64,299	66,168	64,845
7001-347584-00000 Tennis Membership Fees	10,772	20,611	13,272	16,172

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Recreation Charges</b>				
7001-347908-00000 Art & Cultural Program Fees	67,174	93,159	70,823	93,939
7001-347911-00000 Community Garden Fees	540	-	500	250
7003-347400-00000 Special Events	50,603	72,075	52,180	52,461
7006-347302-00000 Golf Restaurant Operating Rev	331,680	311,046	400,000	400,000
7006-347504-00000 Driving Range Fees	96,453	111,192	100,000	123,822
7006-347508-00000 Golf Bag Storage	7,332	7,546	8,000	8,000
7006-347512-00000 Golf Cart Rental	1,847,519	1,908,645	1,900,000	15,000
7006-347516-00000 Golf Club Rentals	14,411	14,407	13,000	14,409
7006-347520-00000 Golf Green Fees	515,521	574,863	525,000	2,460,000
7006-347524-00000 Golf Handicaps Fees	1,500	900	1,700	1,200
7006-347528-00000 Golf Locker Rental	2,133	1,620	1,500	1,800
7006-347532-00000 Golf Memberships	169,878	186,143	180,000	206,000
7010-347301-00340 Civic Center Operating Revenue	838,126	972,987	1,142,462	1,437,112
8001-347556-00000 Recreation Classes	57,402	81,966	99,025	127,340
<b>Recreation Charges</b>	<b>4,917,432</b>	<b>5,512,511</b>	<b>5,702,312</b>	<b>6,038,285</b>
<b>Education Charges</b>				
5002-347951-00209 EDC Fees - State VPK	229,703	244,735	286,824	309,135
5002-347951-00208 EDC Fees - State VPK	203,679	254,649	304,750	-
5002-347961-00209 Early Development Center Fees	938,458	994,876	1,191,980	1,353,200
5002-347961-00208 Early Development Center Fees	878,627	935,535	1,449,619	-
5002-347969-00208 EDC Registration Fees	8,183	12,440	21,145	-
5002-347969-00209 EDC Registration Fees	18,285	17,765	20,118	20,695
<b>Education Charges</b>	<b>2,276,933</b>	<b>2,460,000</b>	<b>3,274,436</b>	<b>1,683,030</b>
<b>Charges for Services</b>	<b>35,467,579</b>	<b>40,856,153</b>	<b>43,428,258</b>	<b>45,954,054</b>
<b>Judgments, Fines &amp; Forfeitures</b>				
<b>Fines &amp; Forfeitures</b>				
2001-359200-00000 Penalty - Returned Checks	3,386	6,956	5,000	5,000
3001-351010-00000 Parking Citations	6,366	11,133	7,200	13,200
3001-351020-00000 Parking Fines - \$5 Surcharge	286	1,512	900	1,400
3001-354000-09007 Violations of Local Ordinance	115,560	78,813	140,000	100,000
3001-354100-00316 Red Zone Infraction	12,709	4,161	-	-
3001-359000-00000 Court Fines & Forfeiture	299,992	245,031	350,000	300,000
<b>Fines &amp; Forfeitures</b>	<b>438,298</b>	<b>347,607</b>	<b>503,100</b>	<b>419,600</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Judgments, Fines & Forfeitures	438,298	347,607	503,100	419,600
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	280,896	3,410,185	1,213,000	4,568,000
0000-361101-04003 Interest on Fire Protect Asses	624	41,669	5,000	30,000
0000-361103-00000 Interest on Tax Deposits	1,794	113,074	10,000	80,000
0000-361104-00000 Miscellaneous Interest	6,223	8,039	7,000	7,000
0000-361105-00000 Interest income -lease	599,158	587,121	-	-
0000-361300-00000 Net Incr or Decr of Investment	(2,916,868)	3,075,737	972,000	3,326,000
<b>Investment Income</b>	<b>(2,028,173)</b>	<b>7,235,825</b>	<b>2,207,000</b>	<b>8,011,000</b>
<b>Rents &amp; Royalties</b>				
0000-362000-00000 Lease revenue	230,385	161,897	-	-
0800-362024-00000 Commission - Coke Machines	15,300	14,025	15,300	15,300
6001-362030-00000 Rental - City Facilities	590,334	422,825	417,027	454,907
6001-362031-00000 Rental - Cell Towers Exempt	2,439,989	1,978,780	1,920,118	2,021,722
6001-362037-00000 Rental - Fire Control	930,442	921,444	962,179	1,008,880
6008-362051-00060 Rental Misc Fees	100	(50)	550	550
6008-362060-00000 Rental - Utility Fund	165,874	166,704	177,457	183,491
6008-362070-00670 Rent State Hosp Site - Exempt	396,632	394,041	429,836	524,778
6008-362070-00060 Rent State Hosp Site - Exempt	75,604	81,844	79,068	92,000
6008-362070-00000 Rent State Hosp Site - Exempt	456,665	576,835	572,623	586,630
6008-362071-00000 Rent State Hosp Site - Taxable	672,366	334,853	760,742	818,925
7001-362020-00000 Commission-Recreation Classes	4,824	6,684	5,450	8,600
7001-362030-00000 Rental - City Facilities	94,157	130,386	104,368	132,549
7001-362035-00000 Field Rentals	123,909	130,774	123,000	127,341
7001-362038-00000 Rental - Storage Lot	387,908	387,935	403,782	399,282
7001-362051-00000 Rental Misc Fees	3,604	4,355	4,426	3,529
7006-362025-00000 Commission - Pro Shop	17,568	13,279	15,900	15,000
8001-362046-00000 Rental - Community Services	24,155	29,305	19,987	22,875
8001-362054-00000 Rental - Adult Day Care	133,163	146,000	146,000	158,425
8002-362030-00000 Rental - City Facilities	68,378	74,668	80,108	86,109
8002-362042-00603 Rental - Housing	6,688,123	7,488,641	7,400,365	7,800,000
8002-362042-00000 Rental - Housing	1,968,118	2,103,383	2,139,057	2,376,730
8002-362051-00603 Rental Misc Fees	36,183	37,521	50,000	50,000
8002-362051-00000 Rental Misc Fees	2,212	5,898	1,750	1,750

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Rents &amp; Royalties</b>				
Rents & Royalties	15,525,991	15,612,026	15,829,093	16,889,373
<b>Disp of Fix Assets / Sale of Equip/ Scrap</b>				
0000-364010-00000 Sale of Fixed Assets	90,988	60,859	30,000	30,000
0000-364020-00000 Sale of Property	3,396,764	-	-	-
Disp of Fix Assets / Sale of Equip/ Scrap	3,487,751	60,859	30,000	30,000
<b>Miscellaneous Revenues</b>				
0000-365000-00000 Sale of Scrap or Surplus	98,380	44,445	30,000	30,000
Miscellaneous Revenues	98,380	44,445	30,000	30,000
<b>Private Gifts / Contributions</b>				
5002-366015-00209 Contributions	-	2,156	400	-
5002-366015-00208 Contributions	-	2,156	-	-
6008-366015-00060 Contributions	-	-	1,000	1,000
7001-366015-00000 Contributions	1,700	1,500	1,800	1,600
7010-366015-00350 Contributions	-	-	73,000	69,000
8001-366015-00000 Contributions	-	-	27,714	-
Private Gifts / Contributions	1,700	5,813	103,914	71,600
<b>Other Miscellaneous Revenues</b>				
0000-369010-00000 Cash - Over & Short	(26)	(64)	100	100
0000-369026-00550 E-Rate Program	-	19,125	-	-
0000-369026-00551 E-Rate Program	-	33,300	-	-
0000-369026-00553 E-Rate Program	-	18,000	-	-
0000-369026-00554 E-Rate Program	-	18,675	-	-
0000-369026-00555 E-Rate Program	-	57,600	-	-
0000-369026-00556 E-Rate Program	-	19,125	-	-
0000-369030-00000 Jury Duty & Subpoena Money	2,314	1,335	3,500	3,500
0000-369058-00000 Purchasing Discounts Earned	-	27,739	400	400
0000-369900-00000 Other Miscellaneous Revenue	40,239	32,007	10,000	10,000
0800-369300-00000 Settlements	-	36,550	-	-
5002-369045-00208 Food Sales	6,770	19,585	33,673	-
5002-369045-00209 Food Sales	10,415	31,504	34,995	43,125
7001-369100-00000 Sale of wetland credits	3,494,790	9,192,555	-	-
7001-369900-00000 Other Miscellaneous Revenue	458	136	800	500
7006-369900-00000 Other Miscellaneous Revenue	2,430	2,430	2,500	2,400
Other Miscellaneous Revenues	3,557,390	9,509,601	85,968	60,025

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Miscellaneous Revenues</b>	<b>20,643,039</b>	<b>32,468,568</b>	<b>18,285,975</b>	<b>25,091,998</b>
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389920-00000 Appropriated Fund Balance	-	-	26,527,557	-
0000-389940-00000 Beginning Surplus	-	-	252,965	-
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>26,780,522</b>	<b>-</b>
<b>Proceeds</b>				
0000-383101-00000 Leases - Financial Agreements	8,990	1,616,676	-	-
0800-383102-00000 Other Fin Srcs - Subscription	-	61,670	-	-
2002-383102-00000 Other Fin Srcs - Subscription	-	317,912	-	-
3001-383102-00000 Other Fin Srcs - Subscription	-	248,876	-	-
<b>Proceeds</b>	<b>8,990</b>	<b>2,245,133</b>	<b>-</b>	<b>-</b>
<b>Other Sources</b>	<b>8,990</b>	<b>2,245,133</b>	<b>26,780,522</b>	<b>-</b>
<b>Fund: General Fund</b>	<b>226,075,828</b>	<b>268,646,574</b>	<b>279,952,452</b>	<b>272,703,393</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 051 Wetlands Trust Fund</b>				
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	4,064	32,742	9,000	29,000
<b>Investment Income</b>	<b>4,064</b>	<b>32,742</b>	<b>9,000</b>	<b>29,000</b>
<b>Miscellaneous Revenues</b>	<b>4,064</b>	<b>32,742</b>	<b>9,000</b>	<b>29,000</b>
<b>Other Sources</b>				
<b>Interfund Transfers</b>				
0000-381020-00000 Transfer from General Fund	213,755	-	-	-
<b>Interfund Transfers</b>	<b>213,755</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-operating Sources</b>				
0000-389940-00000 Beginning Surplus	-	-	7,500	(12,500)
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>(12,500)</b>
<b>Other Sources</b>	<b>213,755</b>	<b>-</b>	<b>7,500</b>	<b>(12,500)</b>
<b>Fund: Wetlands Trust Fund</b>	<b>217,819</b>	<b>32,742</b>	<b>16,500</b>	<b>16,500</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 100 Road &amp; Bridge Fund</b>				
<b>Taxes</b>				
<b>Local Option Gas Tax</b>				
0000-312411-00000 Local Option Gas Tax \$.06	1,718,264	1,748,857	1,723,000	1,708,000
0000-312421-00000 Addl Local Option Gas Tax \$.03	1,031,486	1,046,119	1,034,000	1,024,000
0000-312422-00000 Addl Gas Tax \$.01 (5th cent)	174,930	177,412	175,000	174,000
<b>Local Option Gas Tax</b>	<b>2,924,680</b>	<b>2,972,388</b>	<b>2,932,000</b>	<b>2,906,000</b>
<b>Taxes</b>	<b>2,924,680</b>	<b>2,972,388</b>	<b>2,932,000</b>	<b>2,906,000</b>
<b>Permits, Fees &amp; Assessments</b>				
<b>Franchise Fees</b>				
0000-323720-00000 Franchise Fee-Sanitation Franc	1,852,932	1,624,498	1,939,000	2,007,000
<b>Franchise Fees</b>	<b>1,852,932</b>	<b>1,624,498</b>	<b>1,939,000</b>	<b>2,007,000</b>
<b>Permits, Fees &amp; Assessments</b>	<b>1,852,932</b>	<b>1,624,498</b>	<b>1,939,000</b>	<b>2,007,000</b>
<b>Intergovernmental Revenue</b>				
<b>Federal Grants</b>				
6002-331492-00000 Mobility HUB Capital Project	-	-	-	423,000
6003-331223-00000 Hazard Mitigation Grant	48,218	9,229	1,429	-
6003-331223-04337 Hazard Mitigation Grant	-	-	200,000	-
<b>Federal Grants</b>	<b>48,218</b>	<b>9,229</b>	<b>201,429</b>	<b>423,000</b>
<b>State Shared</b>				
0000-335120-00000 Municipal Gas Tax 8th Cent	1,451,668	1,482,163	1,458,000	1,479,000
0000-335122-00000 Motor Fuel Tax Rebate	87,564	89,703	92,000	94,000
0000-335124-00000 Special Motor Fuel Tax	1,594	14,526	1,600	8,000
<b>State Shared</b>	<b>1,540,827</b>	<b>1,586,392</b>	<b>1,551,600</b>	<b>1,581,000</b>
<b>Intergovernmental Revenue</b>	<b>1,589,045</b>	<b>1,595,621</b>	<b>1,753,029</b>	<b>2,004,000</b>
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	59,931	322,910	81,000	303,000
0000-361300-00000 Net Incr or Decr of Investment	(48,609)	29,895	15,000	42,000
<b>Investment Income</b>	<b>11,321</b>	<b>352,805</b>	<b>96,000</b>	<b>345,000</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Other Miscellaneous Revenues</b>				
0000-369900-00000 Other Miscellaneous Revenue	254,698	267,557	272,174	267,557
<b>Other Miscellaneous Revenues</b>	<b>254,698</b>	<b>267,557</b>	<b>272,174</b>	<b>267,557</b>
<b>Miscellaneous Revenues</b>	<b>266,020</b>	<b>620,362</b>	<b>368,174</b>	<b>612,557</b>
<b>Other Sources</b>				
<b>Interfund Transfers</b>				
0000-381020-00000 Transfer from General Fund	-	-	1,415,443	1,400,000
0000-381320-00000 Transfer from Municipal Constr	-	-	450,000	-
<b>Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>1,865,443</b>	<b>1,400,000</b>
<b>Non-operating Sources</b>				
0000-389920-00000 Appropriated Fund Balance	-	-	6,365,046	-
0000-389940-00000 Beginning Surplus	-	-	178,000	1,685,478
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>6,543,046</b>	<b>1,685,478</b>
<b>Capital Contributed from Developer</b>				
0000-389801-00000 Contrib Capital from Developer	-	-	544,554	-
<b>Capital Contributed from Developer</b>	<b>-</b>	<b>-</b>	<b>544,554</b>	<b>-</b>
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>8,953,043</b>	<b>3,085,478</b>
<b>Fund: Road &amp; Bridge Fund</b>	<b>6,632,676</b>	<b>6,812,869</b>	<b>15,945,246</b>	<b>10,615,035</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 101 BC Transportation Surtax</b>				
<b>Taxes</b>				
<b>Local Option Gas Tax</b>				
6003-312620-SRTAX Broward Transportation Surtax	-	-	540,902	-
<b>Local Option Gas Tax</b>	-	-	<b>540,902</b>	-
<b>Taxes</b>	-	-	<b>540,902</b>	-
<b>Fund: BC Transportation Surtax</b>	-	-	<b>540,902</b>	-

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 110 Building Fund</b>				
<b>Permits, Fees &amp; Assessments</b>				
<b>Building Permits</b>				
9005-322000-00000 Permit Fees	3,718,334	10,681,636	8,400,000	7,700,000
9005-322011-00000 Other Building Services	82,378	179,302	300,000	200,000
9005-322020-00000 Certificate of Occupancy	4,082	12,609	20,000	80,000
<b>Building Permits</b>	<b>3,804,793</b>	<b>10,873,547</b>	<b>8,720,000</b>	<b>7,980,000</b>
<b>Permits, Fees &amp; Assessments</b>	<b>3,804,793</b>	<b>10,873,547</b>	<b>8,720,000</b>	<b>7,980,000</b>
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
9005-361100-00000 Interest from SBA	-	-	-	60,000
<b>Investment Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>Rents &amp; Royalties</b>				
9005-362100-00000 Board of Rules and Appeal Fees	76,452	213,100	175,000	140,000
9005-362200-00000 Government Fees	87,500	246,991	190,000	175,000
<b>Rents &amp; Royalties</b>	<b>163,952</b>	<b>460,090</b>	<b>365,000</b>	<b>315,000</b>
<b>Miscellaneous Revenues</b>	<b>163,952</b>	<b>460,090</b>	<b>365,000</b>	<b>375,000</b>
<b>Fund: Building Fund</b>	<b>3,968,746</b>	<b>11,333,637</b>	<b>9,085,000</b>	<b>8,355,000</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 120 FHFC Grants SHIP/CRF</b>				
<b>Intergovernmental Revenue</b>				
<b>State Grants</b>				
0600-334920-02025 SHIP	-	-	-	1,965,381
0600-334920-02024 SHIP	-	-	1,298,304	-
0600-334920-02023 SHIP	-	75,800	1,893,588	-
0600-334920-02022 SHIP	34,600	(14,993)	1,673,076	-
0600-334920-02021 SHIP	185,235	553,575	530,763	-
0600-334920-00000 SHIP	720,635	96,752	-	-
0600-334930-02023 SHIP Recaptured Income	-	-	19,418	-
0600-334930-02022 SHIP Recaptured Income	27,500	152,202	-	-
0600-334930-02021 SHIP Recaptured Income	130,235	-	-	-
<b>State Grants</b>	<b>1,098,204</b>	<b>863,335</b>	<b>5,415,149</b>	<b>1,965,381</b>
<b>Intergovernmental Revenue</b>	<b>1,098,204</b>	<b>863,335</b>	<b>5,415,149</b>	<b>1,965,381</b>
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	-	-	14,000	84,000
<b>Investment Income</b>	<b>-</b>	<b>-</b>	<b>14,000</b>	<b>84,000</b>
<b>Miscellaneous Revenues</b>	<b>-</b>	<b>-</b>	<b>14,000</b>	<b>84,000</b>
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389940-00000 Beginning Surplus	-	-	(14,000)	(84,000)
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>(14,000)</b>	<b>(84,000)</b>
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>(14,000)</b>	<b>(84,000)</b>
<b>Fund: FHFC Grants SHIP/CRF</b>	<b>1,098,204</b>	<b>863,335</b>	<b>5,415,149</b>	<b>1,965,381</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 121 HUD Grants CDBG/HOME</b>				
<b>Intergovernmental Revenue</b>				
<b>Local Grants</b>				
0600-332900-COVID Community Dev Block Grant	5,100	5,645	-	-
0600-332900-00CV3 Community Dev Block Grant	243,976	91,294	-	-
<b>Local Grants</b>	<b>249,076</b>	<b>96,939</b>	<b>-</b>	<b>-</b>
<b>Federal Grants</b>				
0600-331900-02021 Community Dev Block Grant	250,104	1,111,088	1,474,881	-
0600-331900-02022 Community Dev Block Grant	-	540,322	977,697	-
0600-331900-02023 Community Dev Block Grant	-	-	586,728	-
0600-331900-02024 Community Dev Block Grant	-	-	-	942,346
0600-331900-00000 Community Dev Block Grant	228,101	516,441	1,178	-
0600-331903-00000 Neighborhood Stabilization Prog	(118,135)	(118,704)	411,009	-
0600-331905-02023 CDBG Recaptured Income	-	-	59,504	-
0600-331905-02021 CDBG Recaptured Income	93,765	-	-	-
0600-331905-02022 CDBG Recaptured Income	-	54,000	-	-
0600-331909-00000 NSP 2010 Program Income	271,434	131,937	-	-
0600-331930-HOM21 HOME Grant	-	-	301,498	-
0600-331930-HOM22 HOME Grant	-	-	266,050	-
0600-331930-00000 HOME Grant	-	-	982,503	-
8006-331900-02024 Community Dev Block Grant	-	-	-	166,296
8006-331900-02021 Community Dev Block Grant	152,570	-	-	-
8006-331900-02022 Community Dev Block Grant	-	151,603	-	-
8006-331900-02023 Community Dev Block Grant	-	-	166,296	-
<b>Federal Grants</b>	<b>877,837</b>	<b>2,386,687</b>	<b>5,227,344</b>	<b>1,108,642</b>
<b>Intergovernmental Revenue</b>	<b>1,126,913</b>	<b>2,483,626</b>	<b>5,227,344</b>	<b>1,108,642</b>
<b>Fund: HUD Grants CDBG/HOME</b>	<b>1,126,913</b>	<b>2,483,626</b>	<b>5,227,344</b>	<b>1,108,642</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 122 Law Enforcement Grant</b>				
<b>Intergovernmental Revenue</b>				
<b>Federal Grants</b>				
3015-331251-00000 Victims of Crime Act	12,318	22,720	21,356	23,511
3022-331222-00000 Public Safety Partnership	(2,714)	5,334	-	-
3023-331253-00000 LEMHWA Grant	35,000	35,000	-	-
3026-331254-00000 Highway Planning & Construct	11,093	2,231	13,619	-
3030-331810-02022 Urban Area Strat Initia (UASI)	-	-	330,678	-
3030-331810-02021 Urban Area Strat Initia (UASI)	-	182,082	142,666	-
3030-331810-02020 Urban Area Strat Initia (UASI)	329,285	-	-	-
<b>Federal Grants</b>	<b>384,982</b>	<b>247,367</b>	<b>508,319</b>	<b>23,511</b>
<b>State Grants</b>				
3004-334224-00000 FDLE Drone Replacement Program	-	-	34,404	-
<b>State Grants</b>	<b>-</b>	<b>-</b>	<b>34,404</b>	<b>-</b>
<b>Intergovernmental Revenue</b>	<b>384,982</b>	<b>247,367</b>	<b>542,723</b>	<b>23,511</b>
<b>Fund: Law Enforcement Grant</b>	<b>384,982</b>	<b>247,367</b>	<b>542,723</b>	<b>23,511</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 124 Police Community Service Grant</b>				
<b>Intergovernmental Revenue</b>				
<b>Federal Grants</b>				
3018-331263-02019 Byrne Justice Assist Grant	-	21,608	-	-
3018-331263-02018 Byrne Justice Assist Grant	21,142	-	-	-
3024-331264-00000 BWC Policy and Implementation	-	80,000	-	-
<b>Federal Grants</b>	<b>21,142</b>	<b>101,608</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental Revenue</b>	<b>21,142</b>	<b>101,608</b>	<b>-</b>	<b>-</b>
<b>Fund: Police Community Service Grant</b>	<b>21,142</b>	<b>101,608</b>	<b>-</b>	<b>-</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 128 Community Bus Program</b>				
<b>Intergovernmental Revenue</b>				
<b>Federal Grants</b>				
8001-331491-ARPEM Section 5310 Program Operating	346,940	-	-	-
8001-331801-00000 Capital Asst Program 5310	-	-	310,246	-
8001-331801-00000 Capital Asst Program 5310	-	-	171,800	-
8001-331801-00000 Capital Asst Program 5310	-	-	306,726	-
<b>Federal Grants</b>	<b>346,940</b>	<b>-</b>	<b>788,772</b>	<b>-</b>
<b>State Shared</b>				
8001-335902-00000 State Matching on Fed Program	-	-	38,779	-
8001-335902-00000 State Matching on Fed Program	-	-	21,475	-
8001-335902-00000 State Matching on Fed Program	-	-	38,340	-
<b>State Shared</b>	<b>-</b>	<b>-</b>	<b>98,594</b>	<b>-</b>
<b>Grants from Local Units</b>				
8004-337410-00042 Broward County Transit Grant	65,481	63,802	65,900	65,481
8004-337410-00000 Broward County Transit Grant	288,297	538,365	541,047	542,821
<b>Grants from Local Units</b>	<b>353,777</b>	<b>602,166</b>	<b>606,947</b>	<b>608,302</b>
<b>Intergovernmental Revenue</b>	<b>700,717</b>	<b>602,166</b>	<b>1,494,313</b>	<b>608,302</b>
<b>Other Sources</b>				
<b>Interfund Transfers</b>				
8001-381020-00000 Transfer from General Fund	-	264,833	372,499	331,096
8004-381100-00042 Transfer from Road&Bridge Fund	-	5,610	29,408	49,297
8004-381100-00000 Transfer from Road&Bridge Fund	138,970	262,504	274,925	455,429
<b>Interfund Transfers</b>	<b>138,970</b>	<b>532,947</b>	<b>676,832</b>	<b>835,822</b>
<b>Other Sources</b>	<b>138,970</b>	<b>532,947</b>	<b>676,832</b>	<b>835,822</b>
<b>Fund: Community Bus Program</b>	<b>839,688</b>	<b>1,135,113</b>	<b>2,171,145</b>	<b>1,444,124</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 131 Treasury - Confiscated</b>				
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	4,455	26,463	6,000	23,000
<b>Investment Income</b>	<b>4,455</b>	<b>26,463</b>	<b>6,000</b>	<b>23,000</b>
<b>Miscellaneous Revenues</b>	<b>4,455</b>	<b>26,463</b>	<b>6,000</b>	<b>23,000</b>
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389920-00000 Appropriated Fund Balance	-	-	526,900	-
0000-389940-00000 Beginning Surplus	-	-	5,568	4,159
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>532,468</b>	<b>4,159</b>
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>532,468</b>	<b>4,159</b>
<b>Fund: Treasury - Confiscated</b>	<b>4,455</b>	<b>26,463</b>	<b>538,468</b>	<b>27,159</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 132 Justice - Confiscated</b>				
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	3,693	21,937	6,000	19,000
<b>Investment Income</b>	<b>3,693</b>	<b>21,937</b>	<b>6,000</b>	<b>19,000</b>
<b>Miscellaneous Revenues</b>	<b>3,693</b>	<b>21,937</b>	<b>6,000</b>	<b>19,000</b>
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389920-00000 Appropriated Fund Balance	-	-	436,794	-
0000-389940-00000 Beginning Surplus	-	-	3,590	3,514
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>440,384</b>	<b>3,514</b>
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>440,384</b>	<b>3,514</b>
<b>Fund: Justice - Confiscated</b>	<b>3,693</b>	<b>21,937</b>	<b>446,384</b>	<b>22,514</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 133 \$2 Police Education</b>				
<b>Judgments, Fines &amp; Forfeitures</b>				
<b>Fines &amp; Forfeitures</b>				
3013-351030-00000 Police Education \$2.00	14,879	12,424	12,546	16,117
<b>Fines &amp; Forfeitures</b>	<b>14,879</b>	<b>12,424</b>	<b>12,546</b>	<b>16,117</b>
<b>Judgments, Fines &amp; Forfeitures</b>	<b>14,879</b>	<b>12,424</b>	<b>12,546</b>	<b>16,117</b>
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	429	3,002	1,200	3,000
<b>Investment Income</b>	<b>429</b>	<b>3,002</b>	<b>1,200</b>	<b>3,000</b>
<b>Miscellaneous Revenues</b>	<b>429</b>	<b>3,002</b>	<b>1,200</b>	<b>3,000</b>
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389920-00000 Appropriated Fund Balance	-	-	46,957	-
0000-389940-00000 Beginning Surplus	-	-	(1,200)	(3,000)
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>45,757</b>	<b>(3,000)</b>
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>45,757</b>	<b>(3,000)</b>
<b>Fund: \$2 Police Education</b>	<b>15,308</b>	<b>15,425</b>	<b>59,503</b>	<b>16,117</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 134 FDLE - Confiscated</b>				
<b>Judgments, Fines &amp; Forfeitures</b>				
<b>Fines &amp; Forfeitures</b>				
3004-351000-00000 Confiscated by FDLE	72,420	5,500	-	-
<b>Fines &amp; Forfeitures</b>	<b>72,420</b>	<b>5,500</b>	<b>-</b>	<b>-</b>
<b>Judgments, Fines &amp; Forfeitures</b>	<b>72,420</b>	<b>5,500</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	11,377	69,918	18,000	61,000
<b>Investment Income</b>	<b>11,377</b>	<b>69,918</b>	<b>18,000</b>	<b>61,000</b>
<b>Miscellaneous Revenues</b>	<b>11,377</b>	<b>69,918</b>	<b>18,000</b>	<b>61,000</b>
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389920-00000 Appropriated Fund Balance	-	-	1,088,296	-
0000-389940-00000 Beginning Surplus	-	-	83,050	19,242
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>1,171,346</b>	<b>19,242</b>
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>1,171,346</b>	<b>19,242</b>
<b>Fund: FDLE - Confiscated</b>	<b>83,797</b>	<b>75,418</b>	<b>1,189,346</b>	<b>80,242</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 199 Older Americans Act</b>				
<b>Intergovernmental Revenue</b>				
<b>Local Grants</b>				
8005-332692-00000 Special Programs for Aging	804	-	-	-
<b>Local Grants</b>	<b>804</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Grants</b>				
8005-331690-00000 OAA Title III - B&D	200,954	245,541	329,464	329,464
8005-331691-00000 OAA Title III - E	53,883	96,010	88,728	88,728
<b>Federal Grants</b>	<b>254,838</b>	<b>341,551</b>	<b>418,192</b>	<b>418,192</b>
<b>State Grants</b>				
8005-334692-00000 Local Service Providers (LSP)	207,657	216,054	231,155	216,155
<b>State Grants</b>	<b>207,657</b>	<b>216,054</b>	<b>231,155</b>	<b>216,155</b>
<b>Grants from Local Units</b>				
8005-337630-00045 In-kind Rev From General Fund	8,185	13,066	11,857	11,857
8005-337630-00024 In-kind Rev From General Fund	57,063	59,991	83,428	83,428
8005-337660-00000 OAA Cash Match	25,291	33,773	43,867	43,867
<b>Grants from Local Units</b>	<b>90,538</b>	<b>106,830</b>	<b>139,152</b>	<b>139,152</b>
<b>Intergovernmental Revenue</b>	<b>553,836</b>	<b>664,435</b>	<b>788,499</b>	<b>773,499</b>
<b>Miscellaneous Revenues</b>				
<b>Private Gifts / Contributions</b>				
8005-366050-00000 Recipient Donations	2,841	3,854	1,000	2,500
<b>Private Gifts / Contributions</b>	<b>2,841</b>	<b>3,854</b>	<b>1,000</b>	<b>2,500</b>
<b>Miscellaneous Revenues</b>	<b>2,841</b>	<b>3,854</b>	<b>1,000</b>	<b>2,500</b>
<b>Other Sources</b>				
<b>Interfund Transfers</b>				
0000-381020-00000 Transfer from General Fund	721,942	736,135	742,018	875,475
<b>Interfund Transfers</b>	<b>721,942</b>	<b>736,135</b>	<b>742,018</b>	<b>875,475</b>
<b>Other Sources</b>	<b>721,942</b>	<b>736,135</b>	<b>742,018</b>	<b>875,475</b>
<b>Fund: Older Americans Act</b>	<b>1,278,620</b>	<b>1,404,424</b>	<b>1,531,517</b>	<b>1,651,474</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 201 Debt Service</b>				
<b>Taxes</b>				
<b>Ad Valorem Taxes</b>				
0900-311001-00000 Current Ad Valorem Taxes	5,883,245	5,923,911	5,664,336	5,757,152
<b>Ad Valorem Taxes</b>	<b>5,883,245</b>	<b>5,923,911</b>	<b>5,664,336</b>	<b>5,757,152</b>
<b>Utility Taxes</b>				
0000-314100-00000 Public Svc Tax - Electric Svc	1,492,306	(38,080)	-	-
0000-314300-00000 Public Svc Tax - Water	1,459,700	1,110,017	1,061,045	1,232,249
<b>Utility Taxes</b>	<b>2,952,006</b>	<b>1,071,937</b>	<b>1,061,045</b>	<b>1,232,249</b>
<b>Communications Service Tax</b>				
0000-315000-00000 Communications Svc Tax	4,584,481	4,801,426	4,983,000	4,813,000
<b>Communications Service Tax</b>	<b>4,584,481</b>	<b>4,801,426</b>	<b>4,983,000</b>	<b>4,813,000</b>
<b>Taxes</b>	<b>13,419,732</b>	<b>11,797,273</b>	<b>11,708,381</b>	<b>11,802,401</b>
<b>Permits, Fees &amp; Assessments</b>				
<b>Franchise Fees</b>				
0000-323100-00000 Franchise Fees - Electricity	760,152	744,058	745,926	733,666
<b>Franchise Fees</b>	<b>760,152</b>	<b>744,058</b>	<b>745,926</b>	<b>733,666</b>
<b>Permits, Fees &amp; Assessments</b>	<b>760,152</b>	<b>744,058</b>	<b>745,926</b>	<b>733,666</b>
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	123,644	574,348	140,000	196,000
0900-361103-00000 Interest on Tax Deposits	132	7,669	1,000	6,000
<b>Investment Income</b>	<b>123,775</b>	<b>582,016</b>	<b>141,000</b>	<b>202,000</b>
<b>Rents &amp; Royalties</b>				
0900-362042-00000 Rental - Housing	4,425,332	4,337,868	4,508,942	4,563,303
0900-362044-00000 Rental - Early Development Ctr	385,360	399,264	401,327	192,710
0900-362045-00000 Rental - Charter School	6,311,717	5,715,802	5,899,350	6,081,522
0900-362047-00000 Rental - WestCare (SBA)	362,665	361,827	377,766	513,828
0900-362049-00000 Rental - Howard C Forman	254,715	249,072	249,697	245,607
<b>Rents &amp; Royalties</b>	<b>11,739,789</b>	<b>11,063,833</b>	<b>11,437,082</b>	<b>11,596,970</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Miscellaneous Revenues	11,863,564	11,645,849	11,578,082	11,798,970
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389940-00000 Beginning Surplus	-	-	(126,753)	(287,152)
Non-operating Sources	-	-	(126,753)	(287,152)
Other Sources	-	-	(126,753)	(287,152)
Fund: Debt Service	26,043,448	24,187,180	23,905,636	24,047,885

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 320 Municipal Construction</b>				
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-0677A Interest from SBA	8,928	46,557	-	-
0000-361100-00672 Interest from SBA	8,934	44,214	-	-
0000-361100-00000 Interest from SBA	(22,839)	141,857	-	-
<b>Investment Income</b>	<b>(4,978)</b>	<b>232,629</b>	<b>-</b>	<b>-</b>
<b>Disp of Fix Assets / Sale of Equip/ Scrap</b>				
0000-364020-00000 Sale of Property	5,131,924	-	-	-
<b>Disp of Fix Assets / Sale of Equip/ Scrap</b>	<b>5,131,924</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Private Gifts / Contributions</b>				
0000-366035-00000 Municipal Dedication Fees	223,577	-	114,000	114,000
<b>Private Gifts / Contributions</b>	<b>223,577</b>	<b>-</b>	<b>114,000</b>	<b>114,000</b>
<b>Miscellaneous Revenues</b>	<b>5,350,524</b>	<b>232,629</b>	<b>114,000</b>	<b>114,000</b>
<b>Other Sources</b>				
<b>Prior Year Bond Proceeds</b>				
0000-389935-00000 Prior Year Bond Proceeds	-	-	807,164	-
<b>Prior Year Bond Proceeds</b>	<b>-</b>	<b>-</b>	<b>807,164</b>	<b>-</b>
<b>Non-operating Sources</b>				
0000-389920-00000 Appropriated Fund Balance	-	-	329,640	-
0000-389940-00000 Beginning Surplus	-	-	336,000	(114,000)
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>665,640</b>	<b>(114,000)</b>
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>1,472,804</b>	<b>(114,000)</b>
<b>Fund: Municipal Construction</b>	<b>5,350,524</b>	<b>232,629</b>	<b>1,586,804</b>	<b>-</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 471 Utility Fund</b>				
<b>Permits, Fees &amp; Assessments</b>				
<b>Building Permits</b>				
6010-322085-00000 Utility Construction Fee	59,951	199,017	15,000	15,000
<b>Building Permits</b>	<b>59,951</b>	<b>199,017</b>	<b>15,000</b>	<b>15,000</b>
<b>Permits, Fees &amp; Assessments</b>	<b>59,951</b>	<b>199,017</b>	<b>15,000</b>	<b>15,000</b>
<b>Intergovernmental Revenue</b>				
<b>Federal Grants</b>				
6032-331954-ARPA1 Coronavirus State and Local	672,065	3,759,737	-	-
<b>Federal Grants</b>	<b>672,065</b>	<b>3,759,737</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental Revenue</b>	<b>672,065</b>	<b>3,759,737</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>				
<b>General Government Charges</b>				
6010-341990-00000 Utility Plan Review Fee	567,138	9,107	10,000	10,000
6031-341922-00000 Backflow Prevention Cert Fee	500	5,600	300,000	357,000
<b>General Government Charges</b>	<b>567,638</b>	<b>14,707</b>	<b>310,000</b>	<b>367,000</b>
<b>Physical Environment Charges</b>				
6010-343600-00000 New Account Charge	6,280	-	20,000	20,000
6010-343910-00000 Lien Recording or Release	5,200	10,100	6,000	6,000
6031-343310-00000 Water Utility Installation Fee	397	896	10,000	500
6031-343320-00000 Water UT Record/Penalty Fee	(93,296)	(58,080)	50,000	10,000
6031-343330-00000 Water Conservation Surcharge	(24)	-	-	-
<b>Physical Environment Charges</b>	<b>(81,443)</b>	<b>(47,084)</b>	<b>86,000</b>	<b>36,500</b>
<b>Water/Sewer Charges</b>				
6021-343510-00000 Sewer Charges	31,776,275	32,540,659	34,709,000	36,293,000
6031-343300-00000 Water Charges	29,191,459	30,430,091	31,760,000	33,461,000
<b>Water/Sewer Charges</b>	<b>60,967,734</b>	<b>62,970,749</b>	<b>66,469,000</b>	<b>69,754,000</b>
<b>Charges for Services</b>	<b>61,453,928</b>	<b>62,938,372</b>	<b>66,865,000</b>	<b>70,157,500</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361100-00000 Interest from SBA	224,488	995,157	254,000	683,000
0000-361100-00845 Interest from SBA	28,496	141,351	38,000	59,000
0000-361300-00000 Net Incr or Decr of Investment	3,549,366	1,460,191	657,000	1,842,000
<b>Investment Income</b>	<b>3,802,350</b>	<b>2,596,700</b>	<b>949,000</b>	<b>2,584,000</b>
<b>Disp of Fix Assets / Sale of Equip/ Scrap</b>				
0000-364010-00000 Sale of Fixed Assets	21,300	775	10,000	-
<b>Disp of Fix Assets / Sale of Equip/ Scrap</b>	<b>21,300</b>	<b>775</b>	<b>10,000</b>	<b>-</b>
<b>Miscellaneous Revenues</b>				
0000-365000-00000 Sale of Scrap or Surplus	9,645	(378,755)	5,000	-
<b>Miscellaneous Revenues</b>	<b>9,645</b>	<b>(378,755)</b>	<b>5,000</b>	<b>-</b>
<b>Other Miscellaneous Revenues</b>				
0000-369010-00000 Cash - Over & Short	11	-	-	-
0000-369080-00000 Water - Other Revenues	820	-	1,500	-
0000-369900-00000 Other Miscellaneous Revenue	3,431	48,073	1,000	5,000
<b>Other Miscellaneous Revenues</b>	<b>4,262</b>	<b>48,073</b>	<b>2,500</b>	<b>5,000</b>
<b>Miscellaneous Revenues</b>	<b>3,837,557</b>	<b>2,266,792</b>	<b>966,500</b>	<b>2,589,000</b>
<b>Other Sources</b>				
<b>Water/Sewer Connection</b>				
6021-389802-00000 Sewer Connection - East	59,270	108,806	50,000	60,000
6021-389803-00000 Sewer Connection - West	123,522	558,074	180,000	200,000
6031-389804-00000 Water Connection - East	63,426	112,477	48,000	80,000
6031-389805-00000 Water Connection - West	102,053	467,787	125,000	180,000
<b>Water/Sewer Connection</b>	<b>348,272</b>	<b>1,247,144</b>	<b>403,000</b>	<b>520,000</b>
<b>Debt Proceeds/Installment Purchase</b>				
0000-384000-00000 Debt Proceeds	-	-	-	20,000,000
<b>Debt Proceeds/Installment Purchase</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000,000</b>
<b>Appropriated Retained Earnings</b>				
0000-389910-00000 Appropriated Retained Earnings	-	-	21,306,116	-
<b>Appropriated Retained Earnings</b>	<b>-</b>	<b>-</b>	<b>21,306,116</b>	<b>-</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital Funded By Reserve</b>				
0000-389915-00000 Capital Funded by Reserve	-	-	3,450,000	3,410,000
<b>Capital Funded By Reserve</b>	-	-	<b>3,450,000</b>	<b>3,410,000</b>
<b>Beginning Retained Earnings</b>				
0000-389946-00000 Beginning Retained Earnings	-	-	9,846,980	(1,642,221)
<b>Beginning Retained Earnings</b>	-	-	<b>9,846,980</b>	<b>(1,642,221)</b>
<b>Capital Contributed from Developer</b>				
6021-389801-00000 Contrib Capital from Developer	654,641	338,100	-	-
6032-389801-00000 Contrib Capital from Developer	1,113,690	340,467	-	-
<b>Capital Contributed from Developer</b>	<b>1,768,331</b>	<b>678,568</b>	-	-
<b>Other Sources</b>	<b>2,116,603</b>	<b>1,925,711</b>	<b>35,006,096</b>	<b>22,287,779</b>
<b>Fund: Utility Fund</b>	<b>68,140,103</b>	<b>71,089,629</b>	<b>102,852,596</b>	<b>95,049,279</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 472 Sanitation Fund</b>				
<b>Permits, Fees &amp; Assessments</b>				
<b>Franchise Fees</b>				
0000-323720-00000 Franchise Fee-Sanitation Franc	-	1,035,000	-	-
<b>Franchise Fees</b>	<b>-</b>	<b>1,035,000</b>	<b>-</b>	<b>-</b>
<b>Permits, Fees &amp; Assessments</b>	<b>-</b>	<b>1,035,000</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>				
<b>General Government Charges</b>				
6050-341314-00000 Contract AdminFee - Sanitation	320,000	320,000	320,000	320,000
<b>General Government Charges</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>
<b>Physical Environment Charges</b>				
6050-343340-00000 Sanitation - Disposal Fee	1,732,336	2,592,971	2,834,773	3,113,000
6050-343341-00000 Sanitation - Disposal Fee Addl	14,634	21,687	24,000	24,000
6050-343342-00000 Bulk Overage Fee - City	1,069	2,136	1,500	2,400
6050-343343-00000 Sanitation Fees - Bulk (EWS)	2,006,678	2,966,434	3,032,928	3,540,000
<b>Physical Environment Charges</b>	<b>3,754,717</b>	<b>5,583,228</b>	<b>5,893,201</b>	<b>6,679,400</b>
<b>Charges for Services</b>	<b>4,074,717</b>	<b>5,903,228</b>	<b>6,213,201</b>	<b>6,999,400</b>
<b>Miscellaneous Revenues</b>				
<b>Other Miscellaneous Revenues</b>				
0000-369900-00000 Other Miscellaneous Revenue	15,000	-	-	-
6050-369900-00000 Other Miscellaneous Revenue	750	-	10,000	(7,374)
<b>Other Miscellaneous Revenues</b>	<b>15,750</b>	<b>-</b>	<b>10,000</b>	<b>(7,374)</b>
<b>Miscellaneous Revenues</b>	<b>15,750</b>	<b>-</b>	<b>10,000</b>	<b>(7,374)</b>
<b>Fund: Sanitation Fund</b>	<b>4,090,467</b>	<b>6,938,228</b>	<b>6,223,201</b>	<b>6,992,026</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 504 Public Insurance Fund</b>				
<b>Charges for Services</b>				
<b>General Government Charges</b>				
0203-341212-00403 Contribution From School	79,026	60,095	125,075	116,464
0203-341212-00404 Contribution From School	64,061	195,085	179,448	172,501
0203-341212-00405 Contribution From School	132,312	275,397	347,600	569,462
0203-341212-00402 Contribution From School	5,292,177	5,073,822	8,104,554	8,408,544
0203-341235-00402 Contribution From General Fund	9,143,715	9,629,697	14,606,499	15,333,181
0203-341235-00403 Contribution From General Fund	204,645	152,517	326,335	317,695
0203-341235-00404 Contribution From General Fund	1,209,136	3,341,075	3,566,898	3,569,442
0203-341235-00405 Contribution From General Fund	1,814,399	2,255,242	4,015,965	3,263,266
0203-341245-00402 Contribution From Utility Fund	102,241	100,014	142,399	166,665
0203-341245-00403 Contribution From Utility Fund	3,585	3,136	6,699	5,965
0203-341245-00404 Contribution From Utility Fund	2,849	8,609	9,640	8,904
0203-341245-00405 Contribution From Utility Fund	1,523,007	1,789,903	2,954,620	2,487,486
0203-341260-00405 Contribution from OAA	-	-	-	67,864
0203-341261-00405 Contribution from Comm Bus	-	-	-	214,074
0203-341270-00405 Contribution From Road&Bridge	226,450	214,344	422,143	310,635
<b>General Government Charges</b>	<b>19,797,603</b>	<b>23,098,935</b>	<b>34,807,875</b>	<b>35,012,148</b>
<b>Charges for Services</b>	<b>19,797,603</b>	<b>23,098,935</b>	<b>34,807,875</b>	<b>35,012,148</b>
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0203-361100-00402 Interest from SBA	50,161	230,995	42,961	64,000
0203-361300-00402 Net Incr or Decr of Investment	(688,473)	388,212	220,392	714,142
0203-361300-00403 Net Incr or Decr of Investment	(30,827)	17,383	10,656	32,244
0203-361300-00404 Net Incr or Decr of Investment	(61,654)	34,765	18,114	66,125
0203-361300-00405 Net Incr or Decr of Investment	(246,617)	139,061	86,000	261,248
<b>Investment Income</b>	<b>(977,411)</b>	<b>810,416</b>	<b>378,123</b>	<b>1,137,759</b>
<b>Other Miscellaneous Revenues</b>				
0203-369022-00402 Specific Stop Loss Recovery	1,637,570	707,452	-	-
0203-369052-00402 Cobra Premiums	140,935	77,913	15,000	14,888
0203-369053-00402 RX Rebates	2,866,939	2,311,145	400,000	500,000
0203-369055-00402 Health Insurance Coverage	1,542,358	1,403,307	1,551,016	1,772,926
0203-369057-00403 Supplemental Life Insurance	120,215	124,396	120,224	120,224

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Other Miscellaneous Revenues</b>				
0203-369059-00402 Medical Claims - Refund/Adj	82,078	195,232	-	-
<b>Other Miscellaneous Revenues</b>	<b>6,390,095</b>	<b>4,819,445</b>	<b>2,086,240</b>	<b>2,408,038</b>
<b>Miscellaneous Revenues</b>	<b>5,412,684</b>	<b>5,629,861</b>	<b>2,464,363</b>	<b>3,545,797</b>
<b>Other Sources</b>				
<b>Interfund Transfers</b>				
0203-381020-00406 Transfer from General Fund	100,000	100,000	100,000	100,000
<b>Interfund Transfers</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Non-operating Sources</b>				
0203-389940-00406 Beginning Surplus	-	-	(100,000)	(100,000)
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>Other Sources</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Fund: Public Insurance Fund</b>	<b>25,310,287</b>	<b>28,828,796</b>	<b>37,272,238</b>	<b>38,557,945</b>

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 655 General Pension Trust Fund</b>				
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0204-361300-00000 Net Incr or Decr of Investment	(36,833,543)	17,372,600	13,930,000	23,276,000
<b>Investment Income</b>	<b>(36,833,543)</b>	<b>17,372,600</b>	<b>13,930,000</b>	<b>23,276,000</b>
<b>Pension Fund Contributions</b>				
0204-368010-00000 City Contribution - General	1,912,767	2,226,567	737,587	737,587
0204-368011-00000 City Contribution - Legacy	7,587,233	7,273,776	2,762,413	2,762,413
0204-368050-00000 Employee Contribution - Gen	131,422	127,556	116,953	162,531
<b>Pension Fund Contributions</b>	<b>9,631,422</b>	<b>9,627,899</b>	<b>3,616,953</b>	<b>3,662,531</b>
<b>Miscellaneous Revenues (27,202,121) 27,000,499 17,546,953 26,938,531</b>				
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389940-00000 Beginning Surplus	-	-	(3,694,953)	(12,761,531)
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>(3,694,953)</b>	<b>(12,761,531)</b>
<b>Other Sources - (3,694,953) (12,761,531)</b>				
<b>Fund: General Pension Trust Fund (27,202,121) 27,000,499 13,852,000 14,177,000</b>				

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 656 Fire&amp;Police Pension Trust Fund</b>				
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0204-361000-00000 Appreciation of Investments	102,442,941)	76,249,128	52,400,000	60,000,000
0204-361012-00000 Investment Income	8,885,853	10,166,910	9,500,000	4,082,081
<b>Investment Income</b>	<b>(93,557,088)</b>	<b>86,416,038</b>	<b>61,900,000</b>	<b>64,082,081</b>
<b>Pension Fund Contributions</b>				
0204-368000-00000 Casualty Insurance Premium Tax	1,563,457	1,872,766	1,563,457	1,872,766
0204-368005-00000 City Contribution - Fire	12,140,622	14,426,166	16,549,776	17,257,928
0204-368020-00000 City Contribution - Police	17,789,703	15,336,369	16,794,353	17,506,675
0204-368040-00000 Employee Contribution - Fire	1,096,106	1,003,625	992,476	1,144,843
0204-368042-00000 Employee Buybacks	95,045	166,398	-	-
0204-368045-00000 Employee Contribution - ESI	69,382	26,370	80,000	36,984
0204-368060-00000 Employee Contribution - Police	1,373,651	1,298,178	1,193,499	1,860,280
0204-368090-00000 Fire Insurance Premium Tax	1,207,082	2,250,084	1,207,082	2,250,084
<b>Pension Fund Contributions</b>	<b>35,335,047</b>	<b>36,379,956</b>	<b>38,380,643</b>	<b>41,929,560</b>
<b>Other Miscellaneous Revenues</b>				
0204-369900-00000 Other Miscellaneous Revenue	43,755	46,815	-	-
<b>Other Miscellaneous Revenues</b>	<b>43,755</b>	<b>46,815</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous Revenues (58,178,286) 122,842,809 00,280,643 106,011,641</b>				
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389940-00000 Beginning Surplus	-	-	(37,812,621)	(48,511,986)
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>(37,812,621)</b>	<b>(48,511,986)</b>
<b>Other Sources - (37,812,621) (48,511,986)</b>				
<b>Fund: Fire&amp;Police Pension Trust Fund (58,178,286) 122,842,809 62,468,022 57,499,655</b>				

## City of Pembroke Pines, Florida - Revenue Detail

Department - Object - Project	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Fund: 657 Other Post Employment Benefits</b>				
<b>Miscellaneous Revenues</b>				
<b>Investment Income</b>				
0000-361102-00000 Interest on Money Market Acct	2,498	18,314	10,000	17,000
0204-361300-00000 Net Incr or Decr of Investment	(17,230,515)	12,524,063	15,000,000	23,000,000
<b>Investment Income</b>	<b>(17,228,016)</b>	<b>12,542,377</b>	<b>15,010,000</b>	<b>23,017,000</b>
<b>Pension Fund Contributions</b>				
0204-368035-00000 City Contrib-General OPEB	5,008,000	5,544,475	3,626,000	3,626,789
0204-368036-00000 City Contrib-Police OPEB	4,359,000	5,198,035	3,328,000	3,328,000
0204-368037-00000 City Contrib-Fire OPEB	5,757,000	6,881,490	4,636,000	4,636,000
0204-368038-00000 City Contrib-Schools OPEB	69,939	78,117	104,000	103,211
<b>Pension Fund Contributions</b>	<b>15,193,939</b>	<b>17,702,117</b>	<b>11,694,000</b>	<b>11,694,000</b>
<b>Other Miscellaneous Revenues</b>				
0000-369054-00000 Part D Subsidy	220,913	197,454	200,000	200,000
0204-369022-00000 Specific Stop Loss Recovery	148,409	401,702	-	-
0204-369053-00000 RX Rebates	-	-	25,000	25,000
0204-369056-00000 Medical Contribution	794,455	825,091	396,000	300,000
<b>Other Miscellaneous Revenues</b>	<b>1,163,777</b>	<b>1,424,247</b>	<b>621,000</b>	<b>525,000</b>
<b>Miscellaneous Revenues</b>	<b>(870,300)</b>	<b>31,668,741</b>	<b>27,325,000</b>	<b>35,236,000</b>
<b>Other Sources</b>				
<b>Non-operating Sources</b>				
0000-389940-00000 Beginning Surplus	-	-	(10,713,400)	(17,397,800)
<b>Non-operating Sources</b>	<b>-</b>	<b>-</b>	<b>(10,713,400)</b>	<b>(17,397,800)</b>
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>(10,713,400)</b>	<b>(17,397,800)</b>
<b>Fund: Other Post Employment Benefits</b>	<b>(870,300)</b>	<b>31,668,741</b>	<b>16,611,600</b>	<b>17,838,200</b>

**City of Pembroke Pines, Florida**  
**Revenue Detail**  
**All Funds**

<b>Fund</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
001 General Fund	226,075,828	268,646,574	279,952,452	272,703,393
051 Wetlands Trust Fund	217,819	32,742	16,500	16,500
100 Road & Bridge Fund	6,632,676	6,812,869	15,945,246	10,615,035
101 BC Transportation Surtax	-	-	540,902	-
110 Building Fund	3,968,746	11,333,637	9,085,000	8,355,000
120 FHFC Grants SHIP/CRF	1,098,204	863,335	5,415,149	1,965,381
121 HUD Grants CDBG/HOME	1,126,913	2,483,626	5,227,344	1,108,642
122 Law Enforcement Grant	384,982	247,367	542,723	23,511
124 Police Community Service Grant	21,142	101,608	-	-
128 Community Bus Program	839,688	1,135,113	2,171,145	1,444,124
131 Treasury - Confiscated	4,455	26,463	538,468	27,159
132 Justice - Confiscated	3,693	21,937	446,384	22,514
133 \$2 Police Education	15,308	15,425	59,503	16,117
134 FDLE - Confiscated	83,797	75,418	1,189,346	80,242
199 Older Americans Act	1,278,620	1,404,424	1,531,517	1,651,474
201 Debt Service	26,043,448	24,187,180	23,905,636	24,047,885
320 Municipal Construction	5,350,524	232,629	1,586,804	-
471 Utility Fund	68,140,103	71,089,629	102,852,596	95,049,279
472 Sanitation Fund	4,090,467	6,938,228	6,223,201	6,992,026
504 Public Insurance Fund	25,310,287	28,828,796	37,272,238	38,557,945
655 General Pension Trust Fund	-27,202,121	27,000,499	13,852,000	14,177,000
656 Fire&Police Pension Trust Fund	-58,178,286	122,842,809	62,468,022	57,499,655
657 Other Post Employment Benefits	-870,300	31,668,741	16,611,600	17,838,200
<b>Total All Funds</b>	<b>284,435,990</b>	<b>605,989,048</b>	<b>587,433,776</b>	<b>552,191,082</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 511 Legislative

Department: 0100 City Commission

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
511001	Mayor	46,490	46,330	47,702	55,244
511002	Vice Mayor	23,711	23,584	24,329	28,176
511003	Commissioner	71,133	70,752	72,987	84,528
512884	Executive Assist	75,425	79,176	82,391	85,700
513682	PT Executive Assistant	44,892	46,438	49,683	49,683
515103	Expense Allowance	68,250	70,507	68,250	75,077
515107	Automobile Allowance	38,400	39,670	38,400	42,240
521000	Social Security - Matching	26,800	27,238	29,365	32,192
522000	Retirement Contributions	59,978	76,274	22,307	11,787
522010	Defined Contribution - General	3,557	3,538	7,300	15,542
523000	Health Insurance	68,160	85,724	131,442	133,332
523100	Life Insurance	812	586	1,248	1,253
524000	Workers Compensation	332	897	751	767
526300	General Retiree Health Contrib	125,716	151,063	92,304	15,383
	<b>Personnel</b>	<b>653,656</b>	<b>721,776</b>	<b>668,459</b>	<b>630,904</b>
<b>Operating</b>					
534990	Other Svc	211,160	227,540	255,000	255,000
540100	Travel Conferences	4,892	10,239	23,200	24,000
544200	Rental - Machinery & Equipment	646	646	3,007	4,000
544200	Rental - Machinery & Equipment	-	2	-	-
546800	Maintenance Contracts	1,151	1,207	1,300	1,800
549104	License Fees	-	-	375	375
551100	Office Supplies	1,281	1,061	2,250	2,000
552000	Operating Supplies	3,364	3,361	3,750	3,750
552650	Non-capital Equipment	-	-	250	250
554100	Memberships Dues Subscription	12,516	14,137	14,492	17,716
	<b>Operating</b>	<b>235,011</b>	<b>258,192</b>	<b>303,624</b>	<b>308,891</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	1,558	-	-
	<b>Debt Services</b>	<b>-</b>	<b>1,558</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>888,666</b>	<b>981,525</b>	<b>972,083</b>	<b>939,795</b>
	<b>City Commission Total</b>	<b>888,666</b>	<b>981,525</b>	<b>972,083</b>	<b>939,795</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 512 Executive

Department: 0201 City Manager

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
511005	City Manager	339,399	356,225	370,712	385,539
512499	Deputy City Manager	41,738	103,453	27,779	-
512516	Assistant City Manager	56,408	-	75,504	78,508
512884	Executive Assist	67,248	73,007	76,005	79,057
512992	Vacation leave - retire/term	-	28,333	-	-
512996	Sick leave - retire/term	-	1,408	-	-
515007	Topped Out Incentive	-	450	375	900
515103	Expense Allowance	4,800	4,959	4,801	4,801
515107	Automobile Allowance	10,800	11,157	10,800	10,800
515116	Cell Phone Pay	2,925	3,122	3,001	3,001
521000	Social Security - Matching	25,211	27,659	40,143	30,714
522000	Retirement Contributions	165,782	190,162	68,012	29,804
522010	Defined Contribution - General	10,087	10,951	11,401	11,859
523000	Health Insurance	34,080	35,719	54,768	55,555
523100	Life Insurance	1,833	1,372	3,009	2,555
524000	Workers Compensation	632	1,736	1,489	1,302
526300	General Retiree Health Contrib	52,528	62,944	38,460	23,075
	<b>Personnel</b>	<b>813,472</b>	<b>912,659</b>	<b>786,259</b>	<b>717,470</b>
<b>Operating</b>					
540100	Travel Conferences	120	-	3,000	3,000
544200	Rental - Machinery & Equipment	980	980	1,775	3,300
544200	Rental - Machinery & Equipment	-	1	-	-
546800	Maintenance Contracts	346	380	750	1,500
551100	Office Supplies	1,072	1,500	1,500	2,000
552650	Non-capital Equipment	351	-	500	2,000
554100	Memberships Dues Subscription	2,137	1,692	2,500	3,850
	<b>Operating</b>	<b>5,007</b>	<b>4,554</b>	<b>10,025</b>	<b>15,650</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	779	-	-
	<b>Debt Services</b>	<b>-</b>	<b>779</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>818,479</b>	<b>917,992</b>	<b>796,284</b>	<b>733,120</b>

Fund:001 General Fund | Function: 512 Executive

Department: 0201 City Manager | Project: 00315 Media Relations

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531500	Professional Svc - Other	3,414	4,194	3,800	24,628

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 512 Executive

Department: 0201 City Manager | Project: 00315 Media Relations

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534989	Other Svc - FCS	237,330	234,354	273,082	283,062
547140	Printing - Flyer/Newspaper	129,891	150,859	165,181	-
552000	Operating Supplies	446	297	500	500
552650	Non-capital Equipment	-	2,597	3,500	3,000
552652	Non-capital Software & License	600	1,512	2,400	5,240
	<b>Operating</b>	<b>371,682</b>	<b>393,812</b>	<b>448,463</b>	<b>316,430</b>
<b>Capital</b>					
664400	Other Equipment	1,249	-	-	-
	<b>Capital</b>	<b>1,249</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>372,931</b>	<b>393,812</b>	<b>448,463</b>	<b>316,430</b>
	<b>City Manager Total</b>	<b>1,191,409</b>	<b>1,311,804</b>	<b>1,244,747</b>	<b>1,049,550</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 0202 Human Resources

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512014	Risk Mgmt/Benefits Supervisor	73,114	81,797	85,105	-
512022	HR/Risk Mgt Director/Assist CM	79,100	195,885	195,999	-
512440	Human Resources Director	106,898	-	-	145,479
512790	Human Resources Manager	-	-	45,000	75,852
515001	Special Payment Pen	30,550	10,725	-	-
515007	Topped Out Incentive	-	900	750	-
515107	Automobile Allowance	7,846	8,678	9,600	3,600
515116	Cell Phone Pay	1,825	2,251	2,400	1,800
521000	Social Security - Matching	19,903	19,556	25,405	17,350
522000	Retirement Contributions	93,750	99,619	34,776	41,866
522010	Defined Contribution - General	-	-	6,750	33,200
523000	Health Insurance	40,896	28,575	43,814	44,444
523100	Life Insurance	1,185	726	1,538	1,088
524000	Workers Compensation	409	920	761	557
526300	General Retiree Health Contrib	63,033	50,354	30,768	15,383
	<b>Personnel</b>	<b>518,509</b>	<b>499,986</b>	<b>482,666</b>	<b>380,619</b>
<b>Operating</b>					
531400	Professional Svc - Medical	23,011	31,982	33,000	45,000
531500	Professional Svc - Other	12,506	9,319	15,000	15,000
534989	Other Svc - FCS	212,345	238,953	239,328	255,147
540100	Travel Conferences	-	-	2,000	2,000
544200	Rental - Machinery & Equipment	-	-	3,000	4,000
546800	Maintenance Contracts	6,292	5,476	6,000	-
547100	Printing	10,937	11,978	740	-
549000	Legal/Employment Ads	29,240	54,566	87,000	60,000
551100	Office Supplies	2,079	4,061	5,000	5,500
552000	Operating Supplies	1,925	2,244	2,000	2,500
552650	Non-capital Equipment	-	-	300	-
552652	Non-capital Software & License	350	350	460	-
552653	Non-capital Computer Equipment	-	-	2,000	1,000
555200	College Classes - Education	-	254	-	-
555229	Training	2,450	-	5,000	5,000
	<b>Operating</b>	<b>301,136</b>	<b>359,182</b>	<b>400,828</b>	<b>395,147</b>
	<b>Project Total</b>	<b>819,645</b>	<b>859,168</b>	<b>883,494</b>	<b>775,766</b>
	<b>Human Resources Total</b>	<b>819,645</b>	<b>859,168</b>	<b>883,494</b>	<b>775,766</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 514 Legal Counsel

Department: 0300 City Attorney

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531200	Professional Svc - RetainerFee	292,077	757,939	1,290,720	1,368,160
531300	Prof Svc - Outside Legal	170,156	90,183	-	-
531350	Professional Svc - On Site	576,453	305,520	-	-
531500	Professional Svc - Other	62,874	33,323	-	-
551100	Office Supplies	32,874	17,330	1,000	1,000
552950	Out of Pocket Expenses	6,281	4,821	6,123	6,500
	<b>Operating</b>	<b>1,140,715</b>	<b>1,209,114</b>	<b>1,297,843</b>	<b>1,375,660</b>
	<b>Project Total</b>	<b>1,140,715</b>	<b>1,209,114</b>	<b>1,297,843</b>	<b>1,375,660</b>
	<b>City Attorney Total</b>	<b>1,140,715</b>	<b>1,209,114</b>	<b>1,297,843</b>	<b>1,375,660</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0800 General Government

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512992	Vacation leave - retire/term	-	-	10,000	10,000
512996	Sick leave - retire/term	-	-	10,000	10,000
521000	Social Security - Matching	-	-	1,530	1,530
522001	Retirement Contrib - Legacy	5,126,921	6,221,221	1,863,716	1,863,716
525000	Unemployment Compensation	-3,868	461	25,000	25,000
	<b>Personnel</b>	<b>5,123,053</b>	<b>6,221,682</b>	<b>1,910,246</b>	<b>1,910,246</b>
<b>Operating</b>					
530010	Contingency	24,440	62,935	2,106,695	10,500,000
530030	Estimated Budget Savings	-	-	-2,990,173	-5,689,929
531300	Prof Svc - Outside Legal	725,871	692,922	1,200,000	700,000
531500	Professional Svc - Other	286,220	240,395	299,540	298,030
534989	Other Svc - FCS	-	-	-	-
534990	Other Svc	25,208	30,504	43,150	46,050
536100	Excess Benefit	60,860	62,597	64,385	66,225
542000	Postage	66,416	97,127	71,100	78,400
544200	Rental - Machinery & Equipment	-	-	1,740	1,820
545000	Insurance	1,694,403	2,103,002	3,762,601	3,204,959
548250	Employee Award Program	3,590	6,926	44,315	51,000
549150	Auto Tags & Titles	15,646	9,856	20,966	-
549201	Taxes and/or Assessments	15,028	-4,795	-	-
549356	Special Projects	61,413	16,168	39,185	20,000
549358	Sponsorship	-	-	-	39,750
551100	Office Supplies	712	768	3,000	3,000
554100	Memberships Dues Subscription	72,217	79,571	77,153	105,952
	<b>Operating</b>	<b>3,052,024</b>	<b>3,397,976</b>	<b>4,743,657</b>	<b>9,425,257</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	249,965	-	-	-
571565	Subscription - Prin Payment	-	11,694	-	-
572564	Lease Interest Payment	5,876	-	-	-
572565	Subscription Int Exp	-	281	-	-
	<b>Debt Services</b>	<b>255,841</b>	<b>11,975</b>	<b>-</b>	<b>-</b>
<b>Grants and Aid</b>					
581001	Grant - Area Agency On Aging	106,913	98,760	127,341	138,162
582005	Grant - Women In Distress	15,000	15,000	15,000	15,000
582013	Grant - KAPOW	12,000	12,000	12,000	12,000
582016	Grant - Heres Help	5,000	5,000	5,000	5,000
582023	Grant - AmericanCancer Society	10,000	10,000	10,000	10,000
582024	Grant - Early Learning Coaliti	35,000	35,000	35,000	35,000
582025	Grant - American Diabetes Assn	5,000	5,000	5,000	5,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 0800 General Government

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Grants and Aid</b>					
583014	Grant - YABoard Scholarships	-	-	-	2,000
	<b>Grants and Aid</b>	<b>188,913</b>	<b>180,760</b>	<b>209,341</b>	<b>222,162</b>
<b>Other</b>					
591100	Transfer to Road & Bridge	-	-	1,415,443	1,400,000
591110	Transfer to Permanent Fund	213,755	-	-	-
591128	Transfer to Community Bus Prog	-	264,833	372,499	331,096
591199	Transfer to OAA	721,942	736,135	742,018	875,475
	<b>Other</b>	<b>935,697</b>	<b>1,000,968</b>	<b>2,529,960</b>	<b>2,606,571</b>
<b>Capital</b>					
664051	Software	-	61,670	-	-
	<b>Capital</b>	<b>-</b>	<b>61,670</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>9,555,528</b>	<b>10,875,031</b>	<b>9,393,204</b>	<b>14,164,236</b>
	<b>General Government Total</b>	<b>9,555,528</b>	<b>10,875,031</b>	<b>9,393,204</b>	<b>14,164,236</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 1001 City Clerk

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512047	City Clerk	135,302	141,771	147,523	114,230
512109	Administrative Supervisor	-	-	-	56,130
512287	Document Management Specialist	32,812	34,453	37,436	38,940
512620	Cashier II	44,631	28,763	10,218	-
512684	Clerical Spec II	116,104	120,297	124,166	86,184
512775	Deputy City Clerk	67,236	70,575	73,435	116,302
512782	Dep City Clerk/Occ Lic Admin	68,335	71,205	73,935	76,153
512992	Vacation leave - retire/term	16,634	987	50,193	550
512996	Sick leave - retire/term	12,864	-	15,121	7,462
513509	Shared - Secretary	5,598	6,331	11,824	23,647
513525	Senior Board Secretary	8,462	10,922	24,375	24,375
513679	PT Passport Clerk	15,869	18,229	22,702	22,702
514000	Overtime	244	48	300	300
515007	Topped Out Incentive	-91	-	750	1,800
515107	Automobile Allowance	3,600	3,719	3,600	7,200
515116	Cell Phone Pay	1,050	1,286	1,200	2,100
521000	Social Security - Matching	38,475	37,595	45,967	43,746
522000	Retirement Contributions	117,274	128,340	41,681	42,291
522010	Defined Contribution - General	22,920	21,877	23,244	36,383
523000	Health Insurance	109,057	100,011	109,535	155,554
523100	Life Insurance	1,793	1,292	2,676	2,371
524000	Workers Compensation	685	1,842	1,484	1,389
526300	General Retiree Health Contrib	167,738	201,418	123,072	107,681
	<b>Personnel</b>	<b>986,590</b>	<b>1,000,961</b>	<b>944,437</b>	<b>967,490</b>
<b>Operating</b>					
531500	Professional Svc - Other	-	166,200	117,600	83,000
534050	Other Svc - Microfilming	97,920	50,222	130,000	100,000
534989	Other Svc - FCS	135,123	163,774	220,122	272,859
534995	Other Svc - IT	74,005	269	161,442	39,000
540100	Travel Conferences	300	1,314	4,000	4,000
544200	Rental - Machinery & Equipment	-	2	-	-
544200	Rental - Machinery & Equipment	9,482	9,482	10,500	26,000
545440	Insurance - Errors & Omissions	-	364	-	300
546250	R&M Equipment	551	107	2,000	2,000
546800	Maintenance Contracts	1,098	1,880	37,500	7,500
547100	Printing	2,601	1,675	3,327	4,000
547400	Codification of Ordinances	11,436	3,992	15,000	15,000
549000	Legal/Employment Ads	17,697	6,455	19,000	19,000
549100	Recording Fees	5,222	5,908	12,308	15,000
549400	Bank Svc Charge	2,077	-	10,000	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 1001 City Clerk

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
551100	Office Supplies	15,688	16,300	17,850	17,850
552650	Non-capital Equipment	512	322	8,188	12,000
552652	Non-capital Software & License	20,514	21,177	21,250	98,672
552653	Non-capital Computer Equipment	2,212	-	2,000	2,000
554100	Memberships Dues Subscription	855	1,030	1,300	2,000
555229	Training	3,320	75	2,073	6,500
	<b>Operating</b>	<b>400,613</b>	<b>450,548</b>	<b>795,460</b>	<b>726,681</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	1,558	-	-
571565	Subscription - Prin Payment	-	77,422	-	-
	<b>Debt Services</b>	<b>-</b>	<b>78,979</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>1,387,203</b>	<b>1,530,488</b>	<b>1,739,897</b>	<b>1,694,171</b>
	<b>City Clerk Total</b>	<b>1,387,203</b>	<b>1,530,488</b>	<b>1,739,897</b>	<b>1,694,171</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2001 Finance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512021	Finance Director/Assist CM	70,557	178,954	184,888	199,000
512030	Budget Director	117,110	122,903	127,897	133,004
512031	Payroll Manager	96,543	102,283	106,396	115,951
512032	Accounts Payable Manager	77,088	23,046	-	-
512039	Assistant Payroll Manager	-	-	-	90,356
512086	Finance Director	95,354	-	-	-
512087	Deputy Finance Director	139,065	147,299	153,280	159,438
512089	Finance Systems Manager	-	117,237	121,985	126,856
512431	Payroll Coordinator	137,643	143,850	219,964	225,230
512517	Assistant Finance Director	125,605	131,857	137,187	142,676
512623	Senior Systems Administrator	109,184	-	-	-
512624	Contracts Manager	-	30,886	94,328	98,109
512992	Vacation leave - retire/term	-	24,090	-	-
512996	Sick leave - retire/term	-	1,479	-	-
514000	Overtime	31,785	18,198	6,000	-
515001	Special Payment Pen	24,700	-	-	-
515002	Special Payment	34,725	18,975	-	-
515007	Topped Out Incentive	-	-	-	1,800
515107	Automobile Allowance	10,062	16,116	15,603	15,603
515116	Cell Phone Pay	3,231	4,959	4,804	4,800
521000	Social Security - Matching	78,369	79,098	89,334	96,888
522000	Retirement Contributions	203,291	224,099	62,052	71,496
522010	Defined Contribution - General	72,578	81,220	102,418	102,120
523000	Health Insurance	136,321	128,586	219,070	244,442
523100	Life Insurance	3,635	2,650	6,271	6,193
524000	Workers Compensation	1,255	3,361	3,102	3,175
526300	General Retiree Health Contrib	209,720	226,376	138,340	154,684
	<b>Personnel</b>	<b>1,777,819</b>	<b>1,827,522</b>	<b>1,792,919</b>	<b>1,991,821</b>
<b>Operating</b>					
532100	Accounting & Auditing Fees	47,706	52,559	58,097	71,971
534989	Other Svc - FCS	1,488,921	1,667,312	2,113,697	2,146,317
540100	Travel Conferences	610	3,507	8,000	8,000
541100	Telephone	3,174	3,463	3,560	3,500
544200	Rental - Machinery & Equipment	1,353	1,233	5,800	4,050
544200	Rental - Machinery & Equipment	-	5	-	-
546150	R&M Land Bldg & Improvement	-	-	3,929	-
546250	R&M Equipment	300	-	300	300
546800	Maintenance Contracts	1,825	1,642	3,755	5,570
549400	Bank Svc Charge	-2,618	-11,592	-	-
551100	Office Supplies	15,288	16,480	20,000	20,000

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2001 Finance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552600	Clothing/Uniforms	461	840	-	1,000
552650	Non-capital Equipment	164	148	15,776	4,000
552652	Non-capital Software & License	44,240	33,120	163,246	238,400
552653	Non-capital Computer Equipment	784	1,250	2,000	2,000
554100	Memberships Dues Subscription	4,552	2,957	5,578	5,683
555229	Training	130	2,345	3,080	3,560
	<b>Operating</b>	<b>1,606,890</b>	<b>1,775,269</b>	<b>2,406,818</b>	<b>2,514,351</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	3,115	-	-
571565	Subscription - Prin Payment	-	11,734	-	-
572565	Subscription Int Exp	-	198	-	-
	<b>Debt Services</b>	<b>-</b>	<b>15,047</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>3,384,709</b>	<b>3,617,839</b>	<b>4,199,737</b>	<b>4,506,172</b>
	<b>Finance Total</b>	<b>3,384,709</b>	<b>3,617,839</b>	<b>4,199,737</b>	<b>4,506,172</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512280	Help Desk Technician II	64,760	72,149	72,880	72,863
512303	Network Specialist II	225,599	190,472	120,620	120,089
512525	Administrative Assistant I	64,859	67,416	68,245	68,245
512622	ERP Manager	129,969	135,172	139,368	139,672
512623	Senior Systems Administrator	108,316	112,560	114,837	114,837
512643	Help Desk Technician I	41,653	44,430	42,012	45,446
512644	Help Analyst/Technician	79,242	82,349	83,034	83,034
512691	Systems Analyst II	110,448	115,942	120,620	120,620
512693	Systems Programmer/Analyst II	103,327	108,179	112,508	114,837
512697	Proj Mgr/Syst Prog Analyst II	109,886	110,925	112,972	117,503
512716	Systems Admin Supervisor	-	47,431	128,773	133,933
512722	Manager of Systems Development	132,185	137,372	139,672	139,672
512723	Systems Administrator	180,496	188,358	195,627	199,334
512903	Technology Services Director	166,464	170,836	170,935	175,927
512904	Asst Technology Svc Director	126,022	132,284	137,659	145,940
514000	Overtime	75,366	71,853	90,000	90,000
515001	Special Payment Pen	60,000	-	-	-
515002	Special Payment	67,175	33,400	-	-
515007	Topped Out Incentive	-	900	5,250	8,100
515100	Holiday Pay	-	-	3,600	3,600
515107	Automobile Allowance	6,092	7,438	7,200	7,200
515115	On-Call Pay	18,159	19,158	18,794	20,916
515116	Cell Phone Pay	6,510	7,137	6,660	6,960
521000	Social Security - Matching	139,144	134,794	144,542	145,231
522000	Retirement Contributions	251,419	340,013	111,506	111,867
522010	Defined Contribution - General	164,567	173,782	180,703	157,997
523000	Health Insurance	218,113	228,598	350,512	355,552
523100	Life Insurance	5,913	4,481	9,631	8,811
524000	Workers Compensation	2,041	5,681	4,768	4,494
526300	General Retiree Health Contrib	335,476	402,835	246,144	246,128
	<b>Personnel</b>	<b>2,993,200</b>	<b>3,145,944</b>	<b>2,939,072</b>	<b>2,958,808</b>
<b>Operating</b>					
534989	Other Svc - FCS	1,591,040	2,025,157	2,970,189	3,247,331
534990	Other Svc	-	177,070	220,500	225,000
534995	Other Svc - IT	130,636	121,779	179,057	184,600
540100	Travel Conferences	16	1	10,000	-
541100	Telephone	7,276	8,403	9,600	9,600
541370	Communications	29,400	47,190	84,000	84,000
544200	Rental - Machinery & Equipment	910	1,025	3,400	3,400
544200	Rental - Machinery & Equipment	-	1	-	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
546250	R&M Equipment	6,728	5,889	25,000	10,000
546300	R&M Vehicles	1,782	5,252	5,000	5,000
546800	Maintenance Contracts	377	217	2,400	2,400
546801	IT Maintenance Contracts	2,099,856	2,158,975	2,644,806	2,894,150
551100	Office Supplies	1,986	1,912	5,000	5,000
552000	Operating Supplies	8,467	9,211	10,000	10,000
552470	Computer Supplies	6,508	3,480	3,600	3,600
552540	Fuel	4,388	4,980	7,000	7,000
552650	Non-capital Equipment	14,368	189,090	245,000	379,900
552652	Non-capital Software & License	668,241	160,629	1,476,023	1,791,175
552653	Non-capital Computer Equipment	144,612	274,442	262,003	195,000
554100	Memberships Dues Subscription	1,069	2,788	7,400	7,400
555229	Training	47,293	64,362	120,500	90,000
	<b>Operating</b>	<b>4,764,952</b>	<b>5,261,851</b>	<b>8,290,478</b>	<b>9,154,556</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	779	-	-
571565	Subscription - Prin Payment	-	983,115	-	-
572565	Subscription Int Exp	-	4,882	-	-
	<b>Debt Services</b>	<b>-</b>	<b>988,776</b>	<b>-</b>	<b>-</b>
<b>Capital</b>					
663993	Improvements - Other	219,753	-	-	-
664023	Camera	-	-	22,000	-
664039	Micro Computer/Comptr Eqpt	9,951	-	-	-
664051	Software	35,208	317,912	830,246	-
664055	Laptop or Tablet	45,011	-	-	-
664060	Physical Control System	-	-	85,000	-
664214	Truck	-	-	46,211	45,000
664400	Other Equipment	116,153	383,796	1,176,865	1,090,000
	<b>Capital</b>	<b>426,076</b>	<b>701,708</b>	<b>2,160,322</b>	<b>1,135,000</b>
	<b>Project Total</b>	<b>8,184,229</b>	<b>10,098,279</b>	<b>13,389,872</b>	<b>13,248,364</b>

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00306 IT Modernization (VOIP/VDI)

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534995	Other Svc - IT	-	12,756	17,314	-
	<b>Operating</b>	<b>-</b>	<b>12,756</b>	<b>17,314</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00306 IT Modernization (VOIP/VDI)

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Project Total		-	12,756	17,314	-

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00307 Other Projects

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552652	Non-capital Software & License	37,642	101,168	40,000	-
Operating		37,642	101,168	40,000	-
<b>Capital</b>					
664051	Software	85,530	-	65,000	-
Capital		85,530	-	65,000	-
Project Total		123,172	101,168	105,000	-

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: 00308 Municipal Security Unit

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534989	Other Svc - FCS	328,260	479,797	730,548	785,220
534995	Other Svc - IT	3,870	1,386	50,000	45,000
541100	Telephone	-	3,477	7,600	13,800
546300	R&M Vehicles	-	-	5,000	5,000
546801	IT Maintenance Contracts	-	1,499	110,125	32,050
551100	Office Supplies	3,697	3,932	5,000	5,000
552000	Operating Supplies	11,488	22,021	12,000	15,000
552300	Expendable Tools	250	1,441	3,000	3,000
552650	Non-capital Equipment	-	182,765	615,250	400,985
552652	Non-capital Software & License	-	23,423	166,000	628,400
555229	Training	-	8,724	6,000	6,600
Operating		347,564	728,464	1,710,523	1,940,055
<b>Capital</b>					
663993	Improvements - Other	-	10,604	74,396	-
664214	Truck	31,845	-	46,211	49,000
664400	Other Equipment	-	19,999	25,000	102,000
Capital		31,845	30,603	145,607	151,000
Project Total		379,409	759,067	1,856,130	2,091,055

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 513 Financial &amp; Administrative

Department: 2002 Technology Services | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552650	Non-capital Equipment	-	31,563	-	-
552653	Non-capital Computer Equipment	85,240	-	-	-
	<b>Operating</b>	<b>85,240</b>	<b>31,563</b>	<b>-</b>	<b>-</b>
<b>Capital</b>					
663993	Improvements - Other	-	101,520	8,815	-
663993	Improvements - Other	-	-	1,000,000	-
664060	Physical Control System	116,321	71,788	-	-
664074	Fuel Master Upgrade	-	157,952	39,436	-
664400	Other Equipment	88,368	266,922	16,076	-
	<b>Capital</b>	<b>204,689</b>	<b>598,182</b>	<b>1,064,327</b>	<b>-</b>
	<b>Project Total</b>	<b>289,929</b>	<b>629,745</b>	<b>1,064,327</b>	<b>-</b>
	<b>Technology Services Total</b>	<b>8,976,739</b>	<b>11,601,016</b>	<b>16,432,643</b>	<b>15,339,419</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512029	Special Operations Manager	68,863	72,281	75,212	77,352
512042	Projects & Research Manager	62,820	47,173	-	-
512043	Assistant Records Unit Manager	47,999	55,420	57,667	59,988
512044	Records Unit Manager	60,042	69,321	72,129	75,009
512045	Police Chief	204,610	204,492	267,624	253,619
512088	Media Relations Manager	56,098	58,882	25,904	-
512092	Senior Media Relations Manager	-	-	37,356	66,908
512115	Police Captain	1,500,952	1,545,149	1,984,365	2,120,597
512131	Professional Std Supervisor	68,763	62,513	59,131	66,888
512174	Division Major	527,348	523,296	247,939	-
512280	Help Desk Technician II	-	-	55,584	62,427
512425	Police Officer	9,626,653	16,035,678	15,979,706	10,151,873
512436	Police Officer - Tier 3	3,697,569	4,950,026	7,001,641	8,298,116
512450	Assistant Logistics Manager	19,955	27,408	44,739	53,391
512451	Emergency Management Director	132,443	138,785	136,012	144,150
512452	Logistics/Fleet Manager	67,132	54,264	65,471	68,089
512454	Logistics Coordinator III	44,544	-	-	-
512467	Property Evidence Technician	87,781	46,239	48,086	50,006
512468	Property Manager	57,713	60,368	63,062	65,580
512492	Finance Coordinator	71,750	85,029	88,919	89,836
512493	Administrative Svc Manager	59,352	78,424	81,606	82,919
512497	Community Affairs Coordinator	36,077	-	-	-
512501	Property Evidence Tech II	-	49,528	51,541	53,604
512511	Administrative Assistant III	66,317	69,307	72,264	75,013
512525	Administrative Assistant I	52,126	52,898	-	-
512625	Field Training Officer -Tier 3	27,705	237,473	600,635	876,152
512631	Crime Scene Technician	134,291	135,997	139,073	145,646
512632	Crime Scene Unit Manager	74,726	78,459	80,826	85,572
512633	Crime Scene Investigator	181,831	210,655	246,932	266,511
512635	Forensic Manager	96,664	102,135	105,043	114,697
512636	Field Training Officer	2,023,179	2,000,886	1,914,497	2,199,880
512637	Field Training Sergeant	478,025	472,036	475,182	563,774
512638	Forensic Examiner I	64,087	17,903	-	112,488
512643	Help Desk Technician I	46,530	48,841	4,089	-
512652	Programmer/Analyst I	85,010	89,243	92,867	95,657
512655	Sergeant	3,380,716	3,428,854	3,504,170	4,184,538
512684	Clerical Spec II	121,425	14,139	-	-
512685	Clerical Aide	44,407	46,182	48,277	50,204
512713	Forensic Examiner II	-	18,830	87,645	88,018
512714	Forensic Technician	-	9,070	97,059	105,889
512723	Systems Administrator	44,462	62,613	6,079	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512732	Systems Administrator II	-	-	69,389	77,931
512733	Crime Analyst Manager	74,224	81,236	84,554	85,492
512736	Crime Analyst	115,654	131,826	137,530	143,014
512800	Assistant Police Chief	194,958	194,846	476,759	668,354
512803	Police Records Clerical Spec.	-	63,807	44,969	46,772
512805	Computer Services Manager	87,629	91,985	95,730	99,564
512881	Police Communications Coord	21,019	-	-	-
512882	Economic Crimes Investigator	55,151	57,336	59,955	108,606
512883	Support Center Manager	69,683	73,151	76,115	79,165
512885	Victim Advocate	80,957	65,597	95,253	90,322
512886	Assistant Victim Advocate	45,592	-	-	-
512887	Victim Advocate Manager	32,024	18,127	59,655	73,657
512888	Police Comm & Asset Coord.	30,758	59,741	62,161	64,639
512896	Police Payroll Specialist III	-	2,447	67,767	71,219
512897	Police Training Coordinator	-	2,109	58,386	62,758
512937	Fingerprint Examiner II	67,769	70,098	71,760	71,760
512938	Police Support Specialist IV	45,004	46,973	53,227	55,353
512939	Forensic Video Examiner	64,770	54,426	-	-
512978	Backgrounds/Selections Invest.	47,265	44,972	125,844	124,776
512979	Police Support Specialist II	195,851	180,568	239,333	246,960
512980	Police Support Specialist I	570,020	548,642	685,054	688,134
512985	Police Service Aide I	727,901	802,335	937,886	1,029,487
512988	Police Payroll Specialist I	49,905	50,612	-	-
512989	Police Payroll Specialist II	59,164	62,029	56,368	60,067
512991	Personal Leave Payout	-	-	9,280	19,796
512992	Vacation leave - retire/term	312,924	206,726	120,821	-
512996	Sick leave - retire/term	395,319	237,683	119,328	73,074
512997	Sick leave - annual	605,007	595,675	956,126	1,553,260
513407	PT Victims Advocate	1,558	873	32,502	33,207
513412	PT Police Support Specialist	81,430	81,583	96,801	86,540
513414	PT School Resource Officer	-	-	673,560	792,060
513417	P/T Backgrounds Investigator	-	-	52,841	46,236
514000	Overtime	2,115,207	2,419,788	2,500,000	3,000,000
514400	Off-duty Detail	35,438	76,356	44,000	52,000
515000	Incentive Pay	223,957	235,256	236,338	228,521
515003	New Hire Incentive Pay	134,065	121,853	200,000	20,000
515004	New Hire Relocation Pay	27,001	44,080	50,000	50,000
515005	Supplements	1,500	-	-	-
515007	Topped Out Incentive	-209	900	3,750	5,400
515008	Referral Reward	500	1,500	5,000	5,000
515015	Payment in Lieu of Benefits	-	-	24,000	36,000

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
515050	Stand-by Pay	143,915	120,062	175,000	175,000
515100	Holiday Pay	641,097	562,996	750,000	750,000
515101	Uniform Cleaning Allowance	351,374	363,024	368,688	365,004
515104	Assignment Pay	288,666	294,565	285,632	395,318
515107	Automobile Allowance	28,800	29,752	28,800	22,801
515108	Shift Differential	16,150	14,687	13,520	12,480
515109	Shift Diff - Certified Officer	196,735	203,531	208,755	230,013
515110	Dive Team Equipment Allowance	2,975	3,350	3,000	3,000
515115	On-Call Pay	27,859	28,733	30,000	32,000
515116	Cell Phone Pay	23,525	23,898	21,600	21,300
515200	Longevity Pay	184,903	162,239	152,658	659,625
521000	Social Security - Matching	2,352,739	2,422,754	2,795,961	3,292,047
522000	Retirement Contributions	140,050	196,056	55,310	52,159
522010	Defined Contribution - General	524,138	523,355	629,134	758,032
522100	Retirement Contributions P&F	17,789,703	15,336,369	16,794,353	17,506,675
522110	State Contrib P&F Retirement	1,563,457	1,872,766	1,563,457	1,872,766
523000	Health Insurance	4,474,729	4,729,122	7,782,464	8,122,141
523100	Life Insurance	103,719	75,488	167,176	174,684
524000	Workers Compensation	579,186	1,547,276	1,627,425	1,775,127
526300	General Retiree Health Contrib	1,803,446	2,190,417	1,338,408	1,430,619
526305	Police Retiree Health Contrib	4,352,350	5,198,035	3,328,000	3,316,444
	<b>Personnel</b>	<b>65,578,474</b>	<b>73,883,407</b>	<b>80,719,715</b>	<b>81,720,750</b>
<b>Operating</b>					
531400	Professional Svc - Medical	16,750	17,870	29,100	29,850
531450	Professional Svc - Vet	28,227	15,167	29,000	40,000
531500	Professional Svc - Other	28,542	32,694	146,400	115,200
534950	Other Svc - Maintenance	93,856	93,565	126,500	120,000
534989	Other Svc - FCS	656,008	807,093	1,474,472	1,620,371
534990	Other Svc	1,186,822	1,393,487	2,013,044	2,100,083
534995	Other Svc - IT	351,862	-89,090	815,576	726,185
536100	Excess Benefit	71,389	53,598	78,528	58,960
540100	Travel Conferences	163,221	234,828	463,456	478,097
541100	Telephone	37,030	27,860	106,600	115,000
541370	Communications	160,752	158,997	192,060	196,468
541600	Radio Programming	-	2,186	21,243	-
543200	Water & Sewer	7,976	10,561	9,000	11,500
543430	Electricity	131,448	139,736	140,000	150,000
544200	Rental - Machinery & Equipment	-	814	-	-
544200	Rental - Machinery & Equipment	-22,298	-3,500	85,828	97,189
546150	R&M Land Bldg & Improvement	244,417	213,063	167,315	191,170

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
546152	R&M - Land Bldg - Major Projec	-	-	242,500	100,000
546250	R&M Equipment	52,651	70,137	184,717	231,277
546300	R&M Vehicles	951,193	1,038,083	1,285,725	1,418,575
546800	Maintenance Contracts	22,781	35,366	145,233	119,303
547100	Printing	8,164	4,290	42,230	41,690
548250	Employee Award Program	1,774	1,442	2,500	2,500
549000	Legal/Employment Ads	10,469	85	15,207	17,800
549105	License Renewals	9,838	10,548	10,900	10,900
549354	Drug Investigation	-	-	10,000	7,000
549355	Special Investigation	4,533	1,755	27,500	22,000
549357	False Alarm Program	18,727	19,371	26,140	23,380
549680	Special Event - Miscellaneous	51,062	63,044	113,925	124,675
551100	Office Supplies	36,246	36,262	45,000	45,000
551400	Photo Supplies	-	9	400	400
552000	Operating Supplies	61,677	70,735	289,828	247,845
552002	Operating Supplies - ID unit	14,175	19,371	16,000	18,000
552003	Operating Supplies - TrainUnit	117,557	217,383	197,470	274,665
552200	Janitorial Supplies	-	24	500	20,500
552540	Fuel	1,096,093	1,121,663	1,052,021	1,141,834
552600	Clothing/Uniforms	255,634	407,413	596,488	479,110
552645	Non-capital SET Equipment	17,980	75,129	225,300	53,511
552650	Non-capital Equipment	245,869	691,577	754,142	500,307
552652	Non-capital Software & License	-	20	5,458	174,010
552653	Non-capital Computer Equipment	101,699	360,844	304,646	462,493
552681	Operating Supplies for K-9	3,056	2,774	9,600	10,650
552682	Operating Supplies - Dive Team	-	-	700	700
552683	SET Operating Supplies	102,632	132,628	150,950	169,226
554100	Memberships Dues Subscription	17,958	19,978	33,143	29,642
555200	College Classes - Education	46,504	48,885	90,000	90,000
555229	Training	221,433	239,656	464,241	689,112
	<b>Operating</b>	<b>6,625,707</b>	<b>7,797,403</b>	<b>12,240,586</b>	<b>12,576,178</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	74,616	-	-
571565	Subscription - Prin Payment	-	555,984	-	-
572565	Subscription Int Exp	-	11,506	-	-
	<b>Debt Services</b>	<b>-</b>	<b>642,106</b>	<b>-</b>	<b>-</b>
<b>Capital</b>					
662000	Buildings	20,511	49,429	7,648	-
662017	Building Improvement	10,408	-	-	-
663166	Shooting Range	-	196,889	87,990	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
664023	Camera	4,488	-	-	15,000
664028	Car	-	19,499	7,679	-
664039	Micro Computer/Comptr Eqpt	-	-	50,854	17,682
664050	Copier Machine	8,990	-	-	-
664051	Software	41,309	273,876	12,352	-
664053	Micro Computer	9,768	6,911	14,000	28,000
664055	Laptop or Tablet	28,175	-	6,500	-
664060	Physical Control System	-	210,265	32,346	-
664110	K-9 dogs	10,000	-	11,000	12,000
664140	Motorcycle	5,272	-	-	-
664176	SET Equipment	93,196	55,363	96,036	10,000
664181	Radio - Portable	-1,310	72,497	66,000	38,000
664182	Radar Gun	3,779	-	-	-
664213	Trailer	-	-	65,500	26,000
664214	Truck	2,567,605	1,400,973	2,826,771	2,160,100
664221	Van	-	50,678	271,134	152,626
664400	Other Equipment	151,437	85,469	1,318,253	526,950
	<b>Capital</b>	<b>2,953,627</b>	<b>2,421,850</b>	<b>4,874,063</b>	<b>2,986,358</b>
	<b>Project Total</b>	<b>75,157,808</b>	<b>84,744,766</b>	<b>97,834,364</b>	<b>97,283,286</b>

Fund:001 General Fund | Function: 521 Law Enforcement

Department: 3001 Police | Project: 00303 SRO program

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
513414	PT School Resource Officer	751,467	565,659	-	-
515000	Incentive Pay	15,499	12,276	-	-
515015	Payment in Lieu of Benefits	20,000	16,000	-	-
515101	Uniform Cleaning Allowance	6,120	4,752	-	-
521000	Social Security - Matching	58,792	44,566	-	-
523000	Health Insurance	313,538	314,323	-	-
523100	Life Insurance	4,478	3,004	-	-
524000	Workers Compensation	27,825	68,395	-	-
	<b>Personnel</b>	<b>1,197,719</b>	<b>1,028,974</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>1,197,719</b>	<b>1,028,974</b>	<b>-</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 3001 Police | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
662053	West Police Substation	0	-	37,667	-
664073	Generator	-	-	57,509	-
	<b>Capital</b>	<b>0</b>	<b>-</b>	<b>95,176</b>	<b>-</b>
	<b>Project Total</b>	<b>0</b>	<b>-</b>	<b>95,176</b>	<b>-</b>

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 3001 Police | Project: 09007 Code Compliance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512085	Code Compliance Administrator	80,989	84,857	84,906	91,979
512684	Clerical Spec II	49,088	51,014	51,044	51,044
512685	Clerical Aide	51,992	54,556	56,244	56,244
512985	Police Service Aide I	101,244	62,360	136,064	134,304
512986	Police Service Aide II	407,599	470,059	572,334	728,338
512987	Police Service Aide III	96,898	106,007	136,311	183,412
512992	Vacation leave - retire/term	4,160	2,212	-	-
512997	Sick leave - annual	-	-	-	5,307
514000	Overtime	324	242	2,000	2,000
515003	New Hire Incentive Pay	1,000	1,000	2,000	2,000
515007	Topped Out Incentive	-	-	1,500	1,800
515010	Certification Pay	120	120	120	120
515100	Holiday Pay	12,765	8,954	15,000	18,000
515101	Uniform Cleaning Allowance	7,360	7,045	7,200	7,200
515116	Cell Phone Pay	5,940	7,136	6,360	6,780
521000	Social Security - Matching	59,910	63,074	81,812	97,069
522000	Retirement Contributions	20,341	29,032	8,046	5,808
522010	Defined Contribution - General	84,486	88,917	114,248	128,177
523000	Health Insurance	190,849	242,886	438,140	488,884
523100	Life Insurance	2,909	2,640	5,678	6,126
524000	Workers Compensation	15,109	51,909	53,868	61,205
526300	General Retiree Health Contrib	335,476	428,012	292,296	292,277
526305	Police Retiree Health Contrib	-	-	-	11,556
	<b>Personnel</b>	<b>1,528,558</b>	<b>1,762,031</b>	<b>2,065,171</b>	<b>2,379,630</b>

**Operating**

531300	Prof Svc - Outside Legal	3,145	4,138	8,000	8,000
534989	Other Svc - FCS	43,733	43,970	51,600	55,079
534990	Other Svc	1,400	-	600	600
534995	Other Svc - IT	-	-	3,500	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 3001 Police | Project: 09007 Code Compliance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
541100	Telephone	-	39	433	600
541370	Communications	-	4,762	10,920	20,520
544200	Rental - Machinery & Equipment	1,196	957	957	1,000
546250	R&M Equipment	-	-	5,000	5,000
546300	R&M Vehicles	16,401	18,464	30,365	23,080
546800	Maintenance Contracts	126	99	1,440	1,440
547100	Printing	-	1,557	3,000	3,000
549100	Recording Fees	2,201	2,773	7,500	7,500
549213	Code Violations Expenditure	-	8,000	8,099	10,000
551100	Office Supplies	2,613	2,299	5,000	5,000
552000	Operating Supplies	-	1,280	9,100	9,600
552540	Fuel	20,175	27,392	19,062	25,536
552600	Clothing/Uniforms	4,889	3,592	26,448	35,418
552650	Non-capital Equipment	-	473	2,000	2,500
552653	Non-capital Computer Equipment	2,160	-	-	-
554100	Memberships Dues Subscription	100	1,777	1,350	1,725
555229	Training	-	1,950	11,900	16,150
	<b>Operating</b>	<b>98,139</b>	<b>123,520</b>	<b>206,274</b>	<b>231,748</b>
<b>Capital</b>					
664003	Vehicle	-	-	36,044	-
664214	Truck	-	-	118,213	290,000
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>154,257</b>	<b>290,000</b>
	<b>Project Total</b>	<b>1,626,696</b>	<b>1,885,551</b>	<b>2,425,702</b>	<b>2,901,378</b>
	<b>Police Total</b>	<b>77,982,223</b>	<b>87,659,292</b>	<b>100,355,242</b>	<b>100,184,664</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552000	Operating Supplies	-	1,707	-	-
	<b>Operating</b>	-	<b>1,707</b>	-	-
	<b>Project Total</b>	-	<b>1,707</b>	-	-

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc | Project: 00682 Hurricane Ian - Cape Coral

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
514000	Overtime	-	85,957	-	-
521000	Social Security - Matching	-	6,501	-	-
	<b>Personnel</b>	-	<b>92,458</b>	-	-
	<b>Project Total</b>	-	<b>92,458</b>	-	-

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc | Project: 03419 FEMA-3419-EM - Hurricane Doria

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534982	Function Sourcing - Grounds	8,382	2,855	-	-
534989	Other Svc - FCS	-	3,168	-	-
	<b>Operating</b>	<b>8,382</b>	<b>6,023</b>	-	-
	<b>Project Total</b>	<b>8,382</b>	<b>6,023</b>	-	-

Fund:001 General Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
514000	Overtime	-	203	-	-
521000	Social Security - Matching	-	16	-	-
	<b>Personnel</b>	-	<b>219</b>	-	-
	<b>Project Total</b>	-	<b>219</b>	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 525 Emergency&Disaster Relief Svc

Department: 3050 Emergency&Disaster Relief Svc | Project: 04339 FEMA-4673-FL - FL Hurricane Ian

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
514000	Overtime	9,057	168,055	-	-
521000	Social Security - Matching	678	12,760	-	-
	<b>Personnel</b>	<b>9,735</b>	<b>180,816</b>	-	-
<b>Operating</b>					
534990	Other Svc	-	154,608	-	-
534990	Other Svc	-	33,132	-	-
546250	R&M Equipment	-	11,248	-	-
552000	Operating Supplies	3,496	-	-	-
	<b>Operating</b>	<b>3,496</b>	<b>198,989</b>	-	-
	<b>Project Total</b>	<b>13,231</b>	<b>379,804</b>	-	-

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	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
514000	Overtime	13,240	-	-	-
514000	Overtime	301,845	-	-	-
521000	Social Security - Matching	22,307	-	-	-
521000	Social Security - Matching	998	-	-	-
	<b>Personnel</b>	<b>338,389</b>	-	-	-
<b>Operating</b>					
531800	Medical Expense	2,600	-	-	-
534990	Other Svc	46,777	-	-	-
552000	Operating Supplies	19,169	-	-	-
552650	Non-capital Equipment	770	-	-	-
	<b>Operating</b>	<b>69,316</b>	-	-	-
	<b>Project Total</b>	<b>407,705</b>	-	-	-
<b>Emergency&amp;Disaster Relief Svc Total</b>		<b>429,318</b>	<b>480,211</b>	-	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512099	Battalion Chief - PM	726,542	773,571	819,276	805,681
512129	Deputy Fire Chief/Div. Chief	29,638	184,602	200,479	191,133
512130	Fire Chief	198,849	187,996	207,002	195,604
512172	Assistant Division Chief	390,795	390,359	435,638	449,291
512282	Micro Computer Specialist I	76,000	78,251	80,945	82,448
512525	Administrative Assistant I	-	-	47,350	49,225
512528	Administrative Assistant II	67,919	70,599	13,842	-
512575	Lieutenant	2,497,963	2,486,576	2,654,379	2,623,659
512607	Captain PM	3,572,357	3,706,121	3,824,961	3,832,063
512684	Clerical Spec II	41,983	44,072	1,978	-
512788	Division Chief	614,639	480,799	511,159	512,247
512802	Office Manager	51,151	53,697	58,858	61,001
512835	Driver Engineer	437,123	453,341	469,837	468,250
512836	Driver Engineer PM	2,823,521	2,891,743	3,025,297	3,038,735
512915	Firefighter EMT	1,276,771	1,379,146	1,510,017	1,514,646
512918	Firefighter PM	4,279,615	4,482,131	4,983,112	4,885,480
512934	Administrative Battalion Chief	125,107	132,122	133,725	150,331
512992	Vacation leave - retire/term	259,406	242,757	82,726	44,695
512996	Sick leave - retire/term	394,666	172,739	153,370	104,289
512997	Sick leave - annual	348,658	441,528	814,643	1,051,049
513167	Fire/Rescue Cadets	-	-	15,000	10,000
514000	Overtime	15,487	14,435	30,000	30,000
514016	Overtime - Non-City Details	18,767	29,959	45,000	45,000
514017	Overtime - Staffing	415,600	265,775	275,000	300,000
514400	Off-duty Detail	13,824	30,012	24,000	27,000
515000	Incentive Pay	257,554	263,035	240,880	245,040
515007	Topped Out Incentive	-48	-	750	-
515040	Inspector Certification	162,680	157,640	149,760	143,520
515100	Holiday Pay	587,735	678,067	775,000	775,000
515101	Uniform Cleaning Allowance	13,720	15,120	15,120	13,440
515104	Assignment Pay	4,804	2,688	12,000	12,000
515111	Assignment Pay - Rescue	43,192	43,940	50,000	50,000
515112	Assignment Pay - FIRE/EMS	65,866	71,322	75,000	75,000
515116	Cell Phone Pay	7,350	8,681	8,100	8,100
515200	Longevity Pay	52,153	35,085	24,836	12,917
521000	Social Security - Matching	1,472,308	1,503,897	1,665,352	1,664,602
522000	Retirement Contributions	65,316	83,011	28,731	6,128
522001	Retirement Contrib - Legacy	169,000	198,500	60,903	60,903
522010	Defined Contribution - General	29,981	31,205	29,230	24,952
522100	Retirement Contributions P&F	11,329,004	13,494,939	15,575,717	16,168,249
522110	State Contrib P&F Retirement	1,113,082	2,197,521	1,136,038	2,108,012

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
523000	Health Insurance	2,767,312	2,943,200	4,359,493	4,666,620
523100	Life Insurance	62,361	48,323	104,162	92,755
524000	Workers Compensation	501,751	1,425,935	1,618,629	1,490,526
526300	General Retiree Health Contrib	104,705	125,886	61,536	76,915
526310	Fire Retiree Health Contrib	5,520,581	6,593,423	4,442,833	4,441,024
	<b>Personnel</b>	<b>43,006,788</b>	<b>48,913,749</b>	<b>50,851,664</b>	<b>52,607,530</b>
<b>Operating</b>					
531300	Prof Svc - Outside Legal	1,260	6,260	2,500	2,500
531400	Professional Svc - Medical	69,196	104,003	125,000	125,000
531500	Professional Svc - Other	6,050	4,125	12,300	18,300
531508	Professional Svc - Other Fire	6,438	32,350	10,760	11,200
531509	Professional Svc - OtherRescue	40,102	40,637	59,036	60,236
534300	Other Svc - Laundry & Cleaning	13,584	-	1,000	1,000
534950	Other Svc - Maintenance	21,356	23,738	44,149	45,700
534988	Other Svc - Rescue	119,664	122,809	202,834	217,517
534989	Other Svc - FCS	601,675	639,714	742,440	774,588
534990	Other Svc	70	287	5,000	5,000
534995	Other Svc - IT	102,599	53,925	122,275	117,643
536100	Excess Benefit	20,926	5,979	25,000	25,000
540100	Travel Conferences	7,225	8,004	16,500	15,000
541100	Telephone	26,848	12,278	13,564	110,925
541370	Communications	5,304	21,000	19,392	27,000
542000	Postage	2,420	2,553	2,440	2,440
543200	Water & Sewer	31,392	34,339	33,600	36,300
543300	Gas	16,993	15,801	20,400	20,400
543430	Electricity	163,904	166,216	166,000	166,000
544100	Rental-Land and/or Building	-	-20,170	110,340	110,340
544200	Rental - Machinery & Equipment	-58	-428	8,000	8,000
544200	Rental - Machinery & Equipment	-	4	-	-
544365	Rentals - Fire	886,350	876,390	914,945	959,824
546100	R&M Office Equipment	833	-	502	1,400
546150	R&M Land Bldg & Improvement	228,110	167,473	271,400	271,400
546152	R&M - Land Bldg - Major Projec	-	8,500	91,500	-
546250	R&M Equipment	112,842	100,117	121,100	123,210
546300	R&M Vehicles	546,203	550,246	826,500	698,555
546800	Maintenance Contracts	88,459	79,691	113,464	94,453
547100	Printing	3,420	5,888	4,600	6,000
548250	Employee Award Program	600	1,500	3,000	3,000
548500	Promotional Activities	1,295	2,620	6,200	6,200
549104	License Fees	343	138	2,000	2,000

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
549105	License Renewals	10,283	24,732	28,355	28,355
549180	Administrative Fees - Fire	675,420	665,958	820,320	872,431
549201	Taxes and/or Assessments	28,472	28,451	29,187	28,473
549220	Promotional Exams	27,937	25,948	37,500	37,500
549400	Bank Svc Charge	2,360	-	100	-
551100	Office Supplies	13,949	14,389	19,560	19,560
551200	Maps	-	-	2,000	2,000
551400	Photo Supplies	607	191	3,500	3,500
552000	Operating Supplies	8,616	6,763	7,500	7,500
552005	Operating Supplies - Fire	12,999	25,306	25,200	25,200
552006	Operating Supplies - Rescue	192,110	204,846	222,800	220,000
552160	Pharmaceutical Supplies	34,072	29,816	45,000	45,000
552200	Janitorial Supplies	20,509	18,505	27,600	27,600
552250	Linen/Bedding	4,502	-	-	5,000
552431	Operating Chemicals - Fire	17,674	17,172	17,900	17,900
552432	Operating Chemicals - Rescue	10,292	11,981	16,870	17,000
552540	Fuel	214,113	242,725	200,000	250,000
552600	Clothing/Uniforms	93,683	150,795	100,500	100,500
552630	Protective Clothing	182,852	171,736	196,000	239,000
552650	Non-capital Equipment	17,514	60,369	10,000	10,000
552652	Non-capital Software & License	-	3,661	4,000	2,000
552653	Non-capital Computer Equipment	13,076	1,428	10,500	10,500
552654	Non-capital Nozzles	4,052	4,323	9,268	10,000
552656	Non-capital Ladders	-	1,686	-	2,500
552657	Non-capital Hose	14,290	18,600	23,710	45,000
552659	Non-capital Equipment - Fire	32,255	30,346	93,794	40,000
552660	Non-capital Equipment - Rescue	28,453	110,147	86,000	82,000
552701	Food Purchases	1,985	2,871	7,000	7,000
554100	Memberships Dues Subscription	350	430	1,510	1,490
554521	Books	2,448	309	1,755	1,300
554522	Books - Rescue	7,962	7,059	10,000	13,000
555200	College Classes - Education	98,410	93,366	150,000	100,000
555228	Training - Rescue	11,276	-	5,000	15,000
	<b>Operating</b>	<b>4,907,921</b>	<b>5,039,892</b>	<b>6,310,170</b>	<b>6,352,440</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	112,676	-	-
571565	Subscription - Prin Payment	-	61,590	-	-
572565	Subscription Int Exp	-	221	-	-
	<b>Debt Services</b>	<b>-</b>	<b>174,488</b>	<b>-</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Grants and Aid</b>					
581010	Medicaid MCO Supplemental IGT	143,962	288,398	402,000	501,488
	<b>Grants and Aid</b>	<b>143,962</b>	<b>288,398</b>	<b>402,000</b>	<b>501,488</b>
<b>Other</b>					
591640	Transfer to Pub Ins Trust	100,000	100,000	100,000	100,000
	<b>Other</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Capital</b>					
644360	Capital Outlay - Leases	-	1,616,676	-	-
662012	Fire Station 33 - 72nd Avenue	10,152	-	-	-
662026	Fire Station 99-Pembroke Isles	-	-	675,000	-
662038	Fire Training Facility	-	-	25,000	100,000
664003	Vehicle	-	-	195,178	90,000
664009	Ambulance Refurbishment	-	-	-	20,000
664016	Ambulances	606,440	350,979	391,938	435,000
664025	Breathing Apparatus	-	-	800,000	-
664038	Communications Systems	-	-	50,000	-
664039	Micro Computer/Compnr Eqpt	-	18,351	-	-
664057	Laptop or Tablet - Rescue	38,609	-	-	-
664067	Ladder Truck	1,309,431	-	-	1,865,000
664180	Radio	23,177	149,918	-	-
664181	Radio - Portable	16,199	549,645	150,000	-
664214	Truck	-	128,347	70,611	-
664351	Special Equipment - Fire	120,339	-	-	180,000
664352	Special Equipment - Rescue	-	20,950	12,000	15,000
664400	Other Equipment	31,266	13,655	14,000	20,000
664440	Fire Apparatus Refurbish	-	-	-	-
664450	Fire Engine	-	1,413,285	858,812	-
	<b>Capital</b>	<b>2,155,615</b>	<b>4,261,806</b>	<b>3,242,539</b>	<b>2,725,000</b>
	<b>Project Total</b>	<b>50,314,286</b>	<b>58,778,333</b>	<b>60,906,373</b>	<b>62,286,458</b>

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00678 Fire Prevention

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512172	Assistant Division Chief	114,829	127,486	136,927	150,956
512607	Captain PM	199,038	216,888	235,402	238,328
512788	Division Chief	131,019	144,043	154,694	170,532
512912	Fire Inspector PM	448,717	471,237	493,681	494,835

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00678 Fire Prevention

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512992	Vacation leave - retire/term	10,319	-	-	3,782
512996	Sick leave - retire/term	10,345	-	-	19,911
512997	Sick leave - annual	34,357	39,307	47,113	60,848
514000	Overtime	2,518	756	8,000	12,000
514012	Overtime - Hurricane	-	-	8,500	8,500
514018	Overtime - Expediting Expense	5,638	15,670	15,000	15,000
514400	Off-duty Detail	500	2,355	2,500	4,000
514401	Overtime - Fire Watch Detail	-	-	12,000	12,000
515000	Incentive Pay	8,320	8,595	8,320	8,840
515040	Inspector Certification	18,720	19,339	18,720	18,720
515050	Stand-by Pay	22,960	23,006	23,000	23,000
515100	Holiday Pay	10,250	1,098	15,000	20,500
515101	Uniform Cleaning Allowance	3,360	3,360	3,360	3,360
515116	Cell Phone Pay	4,740	5,080	4,740	4,740
521000	Social Security - Matching	77,029	79,238	90,833	92,499
522100	Retirement Contributions P&F	811,618	931,227	974,059	1,089,679
522110	State Contrib P&F Retirement	75,330	71,233	71,044	142,072
523000	Health Insurance	122,689	128,586	197,163	199,998
523100	Life Insurance	3,059	2,493	5,586	5,187
524000	Workers Compensation	24,944	74,543	87,956	84,185
526310	Fire Retiree Health Contrib	241,319	288,067	193,167	194,976
	<b>Personnel</b>	<b>2,381,618</b>	<b>2,653,608</b>	<b>2,806,765</b>	<b>3,078,448</b>
<b>Operating</b>					
534950	Other Svc - Maintenance	-	-	3,000	3,000
534989	Other Svc - FCS	248,476	262,706	285,320	291,470
540100	Travel Conferences	5,974	794	10,500	11,500
541100	Telephone	-	-	1,400	-
541370	Communications	2,597	3,000	4,000	4,000
543430	Electricity	131	-	4,500	-
544200	Rental - Machinery & Equipment	1,298	1,416	1,560	1,560
544365	Rentals - Fire	44,092	45,054	47,234	49,056
546150	R&M Land Bldg & Improvement	-	-	500	500
546250	R&M Equipment	24	86	3,100	3,500
546300	R&M Vehicles	7,621	24,698	25,000	25,000
546800	Maintenance Contracts	116	222	750	550
547100	Printing	780	658	1,000	1,200
548500	Promotional Activities	12,180	14,084	20,000	22,500
549104	License Fees	-	180	800	1,000
549105	License Renewals	13,491	5,902	16,300	16,300
549180	Administrative Fees - Fire	79,135	117,895	153,200	169,780

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00678 Fire Prevention

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
551100	Office Supplies	1,589	1,881	2,500	2,500
552000	Operating Supplies	815	895	2,000	2,000
552200	Janitorial Supplies	-	21	450	450
552540	Fuel	4,879	10,818	15,500	15,000
552650	Non-capital Equipment	1,466	7,131	8,500	8,500
552652	Non-capital Software & License	-	300	500	500
552653	Non-capital Computer Equipment	4,025	6,253	6,000	6,500
554100	Memberships Dues Subscription	1,300	1,341	1,600	1,600
554521	Books	1,346	1,759	4,600	5,000
	<b>Operating</b>	<b>431,332</b>	<b>507,094</b>	<b>619,814</b>	<b>642,966</b>
<b>Capital</b>					
664003	Vehicle	-	74,160	55,006	65,000
664039	Micro Computer/Comptr Eqpt	2,814	-	-	-
	<b>Capital</b>	<b>2,814</b>	<b>74,160</b>	<b>55,006</b>	<b>65,000</b>
	<b>Project Total</b>	<b>2,815,765</b>	<b>3,234,862</b>	<b>3,481,585</b>	<b>3,786,414</b>

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00680 Assistance to Firefighter Grant

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552650	Non-capital Equipment	2,760	-	-	-
	<b>Operating</b>	<b>2,760</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>2,760</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00911 Public Safety Dispatch

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534950	Other Svc - Maintenance	39,227	38,364	49,800	53,200
543200	Water & Sewer	1,501	2,051	3,000	5,000
543430	Electricity	9,883	10,478	9,600	9,600
546150	R&M Land Bldg & Improvement	4,063	1,310	40,500	15,500
546250	R&M Equipment	44,492	2,100	10,000	10,000
552200	Janitorial Supplies	2,562	59	2,100	3,500
552540	Fuel	-	-	1,000	1,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 00911 Public Safety Dispatch

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552650	Non-capital Equipment	-	-	2,000	2,000
552653	Non-capital Computer Equipment	-	-	500	500
	<b>Operating</b>	<b>101,728</b>	<b>54,362</b>	<b>118,500</b>	<b>100,300</b>
	<b>Project Total</b>	<b>101,728</b>	<b>54,362</b>	<b>118,500</b>	<b>100,300</b>

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 04004 Fire Facility Courses

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552000	Operating Supplies	-	-	5,000	2,500
552650	Non-capital Equipment	-	7,215	10,000	10,000
554521	Books	-	-	3,000	3,000
	<b>Operating</b>	<b>-</b>	<b>7,215</b>	<b>18,000</b>	<b>15,500</b>
	<b>Project Total</b>	<b>-</b>	<b>7,215</b>	<b>18,000</b>	<b>15,500</b>

Fund:001 General Fund | Function: 529 Other Public Safety

Department: 4003 Fire/Rescue | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
662009	Fire Station 79 - Alhambra	-	-	41,729	-
662012	Fire Station 33 - 72nd Avenue	-	-	44,297	-
662016	Fire Station 69 - 9500 Pines	4,788	-	25,212	-
662018	FS 89 - Century Village	76,233	-	12,823	-
662026	Fire Station 99-Pembroke Isles	-	-	37,875	-
662031	Fire Station 101 - Stirling Rd	-	-	46,369	-
664073	Generator	-	-	128,499	-
	<b>Capital</b>	<b>81,021</b>	<b>-</b>	<b>336,804</b>	<b>-</b>
	<b>Project Total</b>	<b>81,021</b>	<b>-</b>	<b>336,804</b>	<b>-</b>
	<b>Fire/Rescue Total</b>	<b>53,315,559</b>	<b>62,074,772</b>	<b>64,861,262</b>	<b>66,188,672</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Other</b>					
591171	Transfer to Middle School	-	-	146,418	177,578
	<b>Other</b>	-	-	<b>146,418</b>	<b>177,578</b>
	<b>Project Total</b>	-	-	<b>146,418</b>	<b>177,578</b>

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00203 Charter EDC - Village Center

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
544200	Rental - Machinery & Equipment	-2,340	-	-	-
	<b>Operating</b>	<b>-2,340</b>	-	-	-
	<b>Project Total</b>	<b>-2,340</b>	-	-	-

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00208 Charter EDC - West

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512143	EDC Teacher	3,500	-	-	-
512143	EDC Teacher	138,033	138,389	135,832	-
512780	Teacher Aide	15,186	29,753	33,280	-
512992	Vacation leave - retire/term	60	-	-	-
512996	Sick leave - retire/term	12	-	-	-
513551	PT Teacher Aide	5,880	-	-	-
513551	PT Teacher Aide	77,100	83,431	162,240	-
515005	Supplements	19,949	-	-	-
521000	Social Security - Matching	1,526	-	-	-
521000	Social Security - Matching	718	-	-	-
521000	Social Security - Matching	16,659	18,638	25,358	-
522500	ICMA - City Portion	175	-	-	-
522500	ICMA - City Portion	7,620	8,699	8,456	-
523000	Health Insurance	81,792	71,437	109,535	-
523100	Life Insurance	804	416	982	-
524000	Workers Compensation	1,647	2,820	3,321	-
526300	General Retiree Health Contrib	9,100	8,371	1,925	-
	<b>Personnel</b>	<b>379,762</b>	<b>361,952</b>	<b>480,929</b>	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00208 Charter EDC - West

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531310	Professional Svc - Tech Svc	-	115	500	-
531310	Professional Svc - Tech Svc	179	-	-	-
534950	Other Svc - Maintenance	71,633	79,024	84,624	-
534982	Function Sourcing - Grounds	883	900	900	-
534989	Other Svc - FCS	452,902	764,314	947,617	-
534989	Other Svc - FCS	14,688	-	-	-
534989	Other Svc - FCS	25,701	-	-	-
534990	Other Svc	22,657	25,756	28,285	-
541100	Telephone	1,021	1,007	1,700	-
543200	Water & Sewer	7,135	5,711	6,300	-
543430	Electricity	13,196	13,620	14,000	-
544200	Rental - Machinery & Equipment	1,376	1,652	2,500	-
544360	Rentals	192,525	206,445	208,413	-
544800	Rentals - Transportation	-	-	1,000	-
546150	R&M Land Bldg & Improvement	24,966	13,159	24,000	-
546210	Energy Savings Project	32,369	33,117	33,889	-
546250	R&M Equipment	-	-	500	-
546800	Maintenance Contracts	782	1,200	1,400	-
549104	License Fees	221	-	275	-
549674	Special Event - Summer Program	8,366	4,391	9,000	-
551100	Office Supplies	222	167	1,000	-
552000	Operating Supplies	10,981	11,770	5,200	-
552000	Operating Supplies	-	-	20,000	-
552030	School Yr Activities Supplies	713	380	10,000	-
552050	Playground/Athletic Supplies	-	-	500	-
552650	Non-capital Equipment	-	-	2,100	-
552652	Non-capital Software & License	-	-	500	-
552653	Non-capital Computer Equipment	-	-	250	-
552701	Food Purchases	7,617	28,989	33,923	-
555229	Training	1,237	-	-	-
555229	Training	-	-	400	-
<b>Operating</b>		<b>891,372</b>	<b>1,191,716</b>	<b>1,438,776</b>	<b>-</b>
<b>Project Total</b>		<b>1,271,133</b>	<b>1,553,669</b>	<b>1,919,705</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00209 Charter EDC - Central

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512120	Sch Accounting Clerk II	375	-	-	-
512120	Sch Accounting Clerk II	24,082	26,408	27,300	25,740
512143	EDC Teacher	82,434	102,802	118,968	171,600
512143	EDC Teacher	2,405	-	-	-
512780	Teacher Aide	46,631	58,425	62,400	58,500
512780	Teacher Aide	1,481	-	-	-
512781	Site Supervisor	240	-	-	-
512781	Site Supervisor	50,178	52,003	54,164	55,016
512972	EDC Clerical Spec I	480	-	-	-
512972	EDC Clerical Spec I	27,147	31,152	33,280	31,200
512997	Sick leave - annual	4,708	4,783	-	-
513507	PT Summer Program	2,363	9,953	7,496	11,138
513551	PT Teacher Aide	5,040	-	-	-
513551	PT Teacher Aide	117,207	199,893	240,503	264,420
515005	Supplements	24,791	-	-	-
515015	Payment in Lieu of Benefits	2,400	4,313	4,802	4,802
521000	Social Security - Matching	1,895	-	-	-
521000	Social Security - Matching	767	-	-	-
521000	Social Security - Matching	25,672	36,015	42,282	47,623
522200	Retirement Contribution - FRS	-	124	-	-
522500	ICMA - City Portion	249	-	-	-
522500	ICMA - City Portion	11,398	14,253	14,806	17,103
523000	Health Insurance	95,425	100,011	131,442	177,776
523100	Life Insurance	830	683	1,571	1,686
524000	Workers Compensation	1,304	3,526	3,981	4,090
526300	General Retiree Health Contrib	9,100	13,391	3,075	5,000
	<b>Personnel</b>	<b>538,603</b>	<b>657,735</b>	<b>746,070</b>	<b>875,694</b>
<b>Operating</b>					
531310	Professional Svc - Tech Svc	219	-	-	-
531310	Professional Svc - Tech Svc	-	292	500	-
534950	Other Svc - Maintenance	62,604	70,721	76,044	76,044
534982	Function Sourcing - Grounds	883	900	1,108	1,200
534989	Other Svc - FCS	405,314	514,952	539,307	557,836
534989	Other Svc - FCS	10,656	-	-	-
534989	Other Svc - FCS	21,688	-	-	-
534990	Other Svc	20,631	23,949	26,259	10,526
541100	Telephone	837	1,088	2,940	2,940
543200	Water & Sewer	5,399	5,417	3,000	5,400
543430	Electricity	36,122	39,935	36,000	36,000
544200	Rental - Machinery & Equipment	1,765	1,765	2,560	2,500

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5002 Early Development Centers | Project: 00209 Charter EDC - Central

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
544360	Rentals	192,834	192,819	192,914	192,710
544800	Rentals - Transportation	900	1,838	1,500	1,500
546150	R&M Land Bldg & Improvement	13,984	30,200	12,000	12,000
546210	Energy Savings Project	33,191	33,954	34,808	35,682
546250	R&M Equipment	-	-	250	-
546800	Maintenance Contracts	936	986	1,410	830
549104	License Fees	199	228	225	235
549674	Special Event - Summer Program	11,265	14,130	20,000	17,000
551100	Office Supplies	914	981	1,200	1,200
552000	Operating Supplies	-	-	20,000	-
552000	Operating Supplies	8,467	9,349	13,640	14,000
552030	School Yr Activities Supplies	5,245	8,722	19,790	20,000
552050	Playground/Athletic Supplies	-	-	500	500
552200	Janitorial Supplies	378	-	-	-
552650	Non-capital Equipment	1,163	469	3,000	2,000
552652	Non-capital Software & License	-	-	200	200
552653	Non-capital Computer Equipment	-	-	1,000	-
552701	Food Purchases	9,782	32,125	40,046	42,720
555229	Training	-	-	500	-
	<b>Operating</b>	<b>845,377</b>	<b>984,819</b>	<b>1,050,701</b>	<b>1,033,023</b>
	<b>Project Total</b>	<b>1,383,980</b>	<b>1,642,553</b>	<b>1,796,771</b>	<b>1,908,717</b>
	<b>Early Development Centers Total</b>	<b>2,652,773</b>	<b>3,196,222</b>	<b>3,862,894</b>	<b>2,086,295</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 5005 WCY Administration

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
532100	Accounting & Auditing Fees	1,048	1,149	-	-
543200	Water & Sewer	3,057	-	-	-
543430	Electricity	13,033	-	-	-
	<b>Operating</b>	<b>17,137</b>	<b>1,149</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>17,137</b>	<b>1,149</b>	<b>-</b>	<b>-</b>
	<b>WCY Administration Total</b>	<b>17,137</b>	<b>1,149</b>	<b>-</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512462	Plumber III	61,510	63,954	64,958	64,958
512469	Property Manager	301	-	-	-
512489	Facilities Manager	65,223	69,572	68,703	74,635
512532	Accountant II	33,580	42,965	444	-
512533	Electrician II	62,271	64,742	65,084	74,914
512609	Carpenter Foreman	16,987	-	-	-
512642	Accounting Supervisor	-	-	38,813	40,357
512741	Controller	16,359	38,262	45,220	50,004
512992	Vacation leave - retire/term	26,751	-	-	-
512996	Sick leave - retire/term	9,895	-	-	-
514000	Overtime	8,716	10,328	10,000	10,000
515007	Topped Out Incentive	750	-	1,875	450
515100	Holiday Pay	299	-	-	-
515115	On-Call Pay	6,303	5,910	7,400	7,500
515116	Cell Phone Pay	2,900	3,344	3,300	3,300
521000	Social Security - Matching	23,219	22,184	23,399	24,952
522000	Retirement Contributions	59,634	62,981	19,434	11,301
522010	Defined Contribution - General	24,124	27,613	28,278	30,340
523000	Health Insurance	61,344	57,150	76,675	88,888
523100	Life Insurance	1,028	727	1,537	1,500
524000	Workers Compensation	5,014	9,434	8,781	8,756
526300	General Retiree Health Contrib	94,200	100,710	61,536	61,533
	<b>Personnel</b>	<b>580,409</b>	<b>579,874</b>	<b>525,437</b>	<b>553,388</b>
<b>Operating</b>					
531100	Professional Svc - Engineering	73,327	30,999	58,241	25,000
531500	Professional Svc - Other	994	4,295	25,500	25,000
534300	Other Svc - Laundry & Cleaning	2,393	2,283	3,746	4,800
534950	Other Svc - Maintenance	41,484	41,439	52,733	50,700
534982	Function Sourcing - Grounds	4,905,482	5,492,845	5,492,853	4,827,546
534989	Other Svc - FCS	2,174,896	2,572,844	3,024,769	3,076,484
534990	Other Svc	137,765	123,360	148,718	150,200
540100	Travel Conferences	45	42	1,000	1,500
541100	Telephone	80,942	74,960	73,200	74,400
541225	Cable fees	2,834	3,543	3,216	3,720
542000	Postage	72	-	500	500
543200	Water & Sewer	29,275	35,248	23,260	36,000
543430	Electricity	40,101	29,437	42,600	31,200
544200	Rental - Machinery & Equipment	-30,883	343	7,050	10,000
544200	Rental - Machinery & Equipment	-	63	-	-
546150	R&M Land Bldg & Improvement	952,761	124,983	173,885	250,000

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
546152	R&M - Land Bldg - Major Projec	-	4,242	732,809	200,000
546153	R&M - Land Bldg -SCH	-	496,965	193,357	250,000
546155	R&M Land Bldg - SCH Major Proj	-	-	1,622,148	2,006,944
546190	R&M Fuel Sites	79,639	34,323	65,000	-
546210	Energy Savings Project	14,484	14,762	15,050	15,350
546220	R&M Generators	8,341	12,931	38,000	20,000
546250	R&M Equipment	9,660	19,820	20,000	20,000
546300	R&M Vehicles	18,589	40,338	26,452	20,000
546800	Maintenance Contracts	21,571	-9,975	45,162	23,500
547100	Printing	215	620	1,500	1,500
549104	License Fees	165	2,706	2,500	2,500
551100	Office Supplies	5,159	4,297	7,500	10,000
552000	Operating Supplies	45,274	75,415	69,850	80,000
552150	Safety Equipment & Supplies	7,216	2,830	-	-
552200	Janitorial Supplies	3,735	2,794	-	-
552300	Expendable Tools	5,199	2,846	-	-
552540	Fuel	78,518	66,277	283,500	300,000
552600	Clothing/Uniforms	499	1,305	1,000	1,500
552650	Non-capital Equipment	38,214	106,815	26,000	25,000
552652	Non-capital Software & License	8,028	5,957	6,900	7,900
552653	Non-capital Computer Equipment	391	415	5,000	22,280
554100	Memberships Dues Subscription	-	-	-	3,338
555200	College Classes - Education	-	-	11,500	5,800
555229	Training	325	-	-	-
	<b>Operating</b>	<b>8,756,710</b>	<b>9,422,366</b>	<b>12,304,499</b>	<b>11,582,662</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	40,497	-	-
	<b>Debt Services</b>	<b>-</b>	<b>40,497</b>	<b>-</b>	<b>-</b>
<b>Capital</b>					
662000	Buildings	424,641	1,079,598	556,332	400,000
663000	Improvement Other Than Bldg	921,041	120,025	370,841	-
663061	Fencing	57,912	33,625	343,008	27,000
663115	Landscaping	-	7,271	-	-
663161	Parking Lot	334,809	16,400	803,250	-
664003	Vehicle	-	106,551	-	-
664060	Physical Control System	-	8,864	102,000	-
664073	Generator	2,149	7,991	2,664	1,125,000
664214	Truck	-	-	160,852	-
664400	Other Equipment	30,123	50,526	312,390	69,000

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
	Capital	1,770,674	1,430,852	2,651,337	1,621,000
Project Total		11,107,794	11,473,589	15,481,273	13,757,050

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00345 City Hall/Chambers

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
514000	Overtime	1,278	507	-	-
521000	Social Security - Matching	96	38	-	-
	Personnel	1,374	545	-	-
<b>Operating</b>					
531340	Prof Svc - Mgmt Fee SMG	45,425	46,788	48,192	49,638
531500	Professional Svc - Other	23,260	625	10,000	10,000
534987	Other Svc - SMG	310,438	355,407	379,358	393,520
534990	Other Svc	80,775	103,478	111,462	125,060
541100	Telephone	60,118	22,507	46,554	45,733
541225	Cable fees	2,272	2,420	6,836	6,843
543200	Water & Sewer	7,164	4,148	27,100	25,000
543430	Electricity	167,250	177,093	187,300	196,000
546150	R&M Land Bldg & Improvement	83,338	87,642	134,366	92,018
549105	License Renewals	180	70	452	450
551100	Office Supplies	21	-	1,000	1,000
552000	Operating Supplies	162	6,863	11,888	5,000
552650	Non-capital Equipment	808	5,036	11,000	10,408
552652	Non-capital Software & License	310	-	1,000	-
552653	Non-capital Computer Equipment	-	-	1,000	1,000
555229	Training	5,821	-	6,200	-
	Operating	787,340	812,076	983,708	961,670
Project Total		788,714	812,621	983,708	961,670

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00550 Elementary East Campus

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552653	Non-capital Computer Equipment	-	19,125	-	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00550 Elementary East Campus

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
	Operating	-	19,125	-	-
	<b>Project Total</b>	-	19,125	-	-

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00551 Elementary West Campus

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
	552653 Non-capital Computer Equipment	-	33,300	-	-
	<b>Operating</b>	-	33,300	-	-
	<b>Project Total</b>	-	33,300	-	-

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00553 Middle West Campus

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
	552653 Non-capital Computer Equipment	-	18,000	-	-
	<b>Operating</b>	-	18,000	-	-
	<b>Project Total</b>	-	18,000	-	-

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00554 Middle Central Campus

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
	552653 Non-capital Computer Equipment	-	18,675	-	-
	<b>Operating</b>	-	18,675	-	-
	<b>Project Total</b>	-	18,675	-	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00555 Academic Village

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552653	Non-capital Computer Equipment	-	57,600	-	-
	<b>Operating</b>	-	57,600	-	-
	<b>Project Total</b>	-	57,600	-	-

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 00556 FSU Charter School

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552653	Non-capital Computer Equipment	-	19,125	-	-
	<b>Operating</b>	-	19,125	-	-
	<b>Project Total</b>	-	19,125	-	-

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
664073	Generator	-	-	367,101	-
	<b>Capital</b>	-	-	367,101	-
	<b>Project Total</b>	-	-	367,101	-

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
546152	R&M - Land Bldg - Major Projec	-	1,296,579	33,774	-
546152	R&M - Land Bldg - Major Projec	-	494,617	457,249	-
546152	R&M - Land Bldg - Major Projec	-	167,407	274,950	-
546152	R&M - Land Bldg - Major Projec	-	-	225,343	-
546152	R&M - Land Bldg - Major Projec	-	445,516	79,746	-
546152	R&M - Land Bldg - Major Projec	-	70,516	83,486	-
546153	R&M - Land Bldg -SCH	-	1,465,681	73,285	-
	<b>Operating</b>	-	3,940,316	1,227,833	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6001 General Gvt Buildings | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
662054	Building Imprv - Pines Point	-	-	450,000	-
663000	Improvement Other Than Bldg	4,500	355,561	28,588	-
664060	Physical Control System	1,290,059	184,163	157,889	-
664074	Fuel Master Upgrade	152,514	-	3,426	-
	<b>Capital</b>	<b>1,447,073</b>	<b>539,724</b>	<b>639,903</b>	<b>-</b>
	<b>Project Total</b>	<b>1,447,073</b>	<b>4,480,040</b>	<b>1,867,736</b>	<b>-</b>
	<b>General Gvt Buildings Total</b>	<b>13,343,582</b>	<b>16,932,075</b>	<b>18,699,818</b>	<b>14,718,720</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 539 Other Physical Environment

Department: 6004 Grounds Maintenance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512009	Asst Director of Public Svc	125,770	135,102	141,395	125,145
512051	Public Services Director	76,570	80,212	83,382	84,864
512499	Deputy City Manager	105,900	108,690	108,753	118,135
515001	Special Payment Pen	250	-	-	-
515007	Topped Out Incentive	-	450	375	1,350
515107	Automobile Allowance	8,562	9,918	9,601	9,601
515116	Cell Phone Pay	1,425	1,608	1,500	2,401
521000	Social Security - Matching	20,757	22,817	25,936	23,998
522000	Retirement Contributions	71,365	90,585	28,895	22,515
522010	Defined Contribution - General	9,139	10,041	10,585	19,055
523000	Health Insurance	27,264	28,576	43,816	44,444
523100	Life Insurance	1,102	849	1,825	1,580
524000	Workers Compensation	380	1,078	903	806
526300	General Retiree Health Contrib	41,674	50,358	30,768	30,768
	<b>Personnel</b>	<b>490,158</b>	<b>540,283</b>	<b>487,734</b>	<b>484,662</b>
<b>Operating</b>					
531100	Professional Svc - Engineering	900	9,760	15,000	15,000
534300	Other Svc - Laundry & Cleaning	310	489	673	688
534950	Other Svc - Maintenance	12,718	11,224	13,367	252,608
534982	Function Sourcing - Grounds	1,128,619	1,221,046	1,268,806	1,083,160
534989	Other Svc - FCS	301,549	356,406	450,929	487,889
534990	Other Svc	155,683	88,485	187,826	104,121
540100	Travel Conferences	-	-	1,000	1,000
541100	Telephone	-11,213	2,832	2,700	1,800
541370	Communications	-	-	2,567	-
543200	Water & Sewer	25,994	28,520	36,000	30,000
543430	Electricity	141,278	151,561	150,000	159,000
544200	Rental - Machinery & Equipment	2,262	2,262	3,000	12,500
546150	R&M Land Bldg & Improvement	52,776	61,054	75,000	75,000
546161	R&M Landscaping	167,062	155,588	421,377	450,000
546170	R&M Irrigation	101,480	106,245	100,000	125,000
546250	R&M Equipment	10,487	21,135	23,800	25,000
546300	R&M Vehicles	14,754	11,016	20,000	20,000
546800	Maintenance Contracts	1,459	1,069	1,200	500
549600	Trash Disposal Charges	5,630	6,792	13,633	15,000
551100	Office Supplies	245	14	1,000	1,000
552000	Operating Supplies	6,480	10,324	14,300	15,000
552150	Safety Equipment & Supplies	1,180	518	-	-
552200	Janitorial Supplies	95	80	-	-
552300	Expendable Tools	1,413	668	-	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 539 Other Physical Environment

Department: 6004 Grounds Maintenance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552420	Horticultural Chemicals	29,083	2,744	30,820	-
552430	Operating Chemicals	5,627	10,282	99,718	80,000
552540	Fuel	7,264	6,914	35,000	35,000
552650	Non-capital Equipment	3,513	20,799	18,750	10,000
	<b>Operating</b>	<b>2,166,647</b>	<b>2,287,824</b>	<b>2,986,466</b>	<b>2,999,266</b>
<b>Capital</b>					
663115	Landscaping	-	-	28,619	-
664214	Truck	23,399	169,689	-	-
664400	Other Equipment	-	23,575	30,000	13,000
	<b>Capital</b>	<b>23,399</b>	<b>193,264</b>	<b>58,619</b>	<b>13,000</b>
	<b>Project Total</b>	<b>2,680,205</b>	<b>3,021,372</b>	<b>3,532,819</b>	<b>3,496,928</b>
	<b>Grounds Maintenance Total</b>	<b>2,680,205</b>	<b>3,021,372</b>	<b>3,532,819</b>	<b>3,496,928</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6005 Procurement

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512482	Assistant Procurement Director	35,648	95,131	53,024	-
512483	Procurement Dir/PS Admin Mgr	134,321	140,751	146,461	159,272
512488	Assistant Purchasing Manager	-	-	35,077	77,395
515107	Automobile Allowance	5,631	8,678	8,401	8,401
515116	Cell Phone Pay	1,450	2,572	2,400	2,400
521000	Social Security - Matching	13,224	18,125	19,604	18,383
522000	Retirement Contributions	33,003	47,236	13,645	8,730
522010	Defined Contribution - General	4,211	14,270	14,846	12,074
523000	Health Insurance	13,632	28,575	43,814	44,444
523100	Life Insurance	490	631	1,343	1,128
524000	Workers Compensation	169	800	664	575
526300	General Retiree Health Contrib	21,011	50,354	30,768	30,766
	<b>Personnel</b>	<b>262,790</b>	<b>407,122</b>	<b>370,047</b>	<b>363,568</b>
<b>Operating</b>					
531500	Professional Svc - Other	-	-	350,000	-
534989	Other Svc - FCS	521,764	463,365	545,319	957,901
540100	Travel Conferences	-	5	2,500	5,000
541100	Telephone	1,299	1,299	1,800	1,800
544200	Rental - Machinery & Equipment	-	-	500	777
546190	R&M Fuel Sites	-	-	-	182,392
546300	R&M Vehicles	393	2,775	17,720	32,600
546800	Maintenance Contracts	-	-	1,000	1,700
549000	Legal/Employment Ads	1,482	934	3,000	3,000
549150	Auto Tags & Titles	-	-	-	20,966
551100	Office Supplies	1,293	2,027	3,000	3,000
552000	Operating Supplies	898	496	11,241	375
552540	Fuel	-	441	1,500	6,000
552600	Clothing/Uniforms	136	109	350	525
552650	Non-capital Equipment	2,421	174,176	36,250	56,250
552652	Non-capital Software & License	18,795	7,539	113,500	181,553
554100	Memberships Dues Subscription	705	2,049	2,435	5,239
555229	Training	-	-	5,000	11,000
	<b>Operating</b>	<b>549,184</b>	<b>655,214</b>	<b>1,095,115</b>	<b>1,470,078</b>
<b>Debt Services</b>					
571565	Subscription - Prin Payment	-	11,994	-	-
572565	Subscription Int Exp	-	6	-	-
	<b>Debt Services</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>811,974</b>	<b>1,074,336</b>	<b>1,465,162</b>	<b>1,833,646</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

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Procurement Total	811,974	1,074,336	1,465,162	1,833,646
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## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Engineering

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512196	Envir Svc/Utilities Director	53,089	-	-	-
512500	City Engineer	87,832	90,147	90,200	90,200
512537	Assistant City Engineer	60,853	65,749	68,415	68,415
512667	Chief Engineering Inspector	7,308	-	-	-
512770	Engineering Inspector	71,783	73,968	76,673	76,673
512992	Vacation leave - retire/term	21,823	-	-	-
512996	Sick leave - retire/term	1,401	-	-	-
514000	Overtime	2,331	1,792	4,000	-
515007	Topped Out Incentive	450	450	375	450
515107	Automobile Allowance	6,785	4,339	4,200	4,201
515116	Cell Phone Pay	1,238	1,125	1,050	1,050
521000	Social Security - Matching	21,402	16,832	18,592	18,073
522000	Retirement Contributions	46,631	29,191	10,106	2,439
522010	Defined Contribution - General	39,215	32,261	32,994	32,994
523000	Health Insurance	47,712	21,432	32,861	44,444
523100	Life Insurance	1,444	605	1,289	1,158
524000	Workers Compensation	3,919	7,617	10,019	9,281
526300	General Retiree Health Contrib	73,540	50,356	30,768	30,767
	<b>Personnel</b>	<b>548,753</b>	<b>395,864</b>	<b>381,542</b>	<b>380,145</b>
<b>Operating</b>					
531100	Professional Svc - Engineering	94,444	125,338	312,000	209,000
534300	Other Svc - Laundry & Cleaning	43	-17	-	-
534989	Other Svc - FCS	866,598	1,224,773	1,516,065	1,730,860
540100	Travel Conferences	-	6	1,000	1,000
541100	Telephone	1,347	1,769	2,000	960
544200	Rental - Machinery & Equipment	-	4	-	-
544200	Rental - Machinery & Equipment	2,262	185	6,800	7,000
546250	R&M Equipment	1,590	-	2,000	2,000
546300	R&M Vehicles	7,774	4,951	10,000	10,000
546800	Maintenance Contracts	1,269	1,032	2,640	2,740
551100	Office Supplies	2,036	4,415	7,500	7,500
552000	Operating Supplies	261	1,114	2,700	3,000
552150	Safety Equipment & Supplies	395	423	-	-
552540	Fuel	4,843	6,234	8,000	8,000
552600	Clothing/Uniforms	155	512	800	500
552650	Non-capital Equipment	1,479	1,143	-	-
552652	Non-capital Software & License	9,647	-5,922	8,500	8,500
552653	Non-capital Computer Equipment	1,973	465	2,000	2,000
554100	Memberships Dues Subscription	165	-	1,000	1,200

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Engineering

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
	Operating	996,280	1,366,426	1,883,005	1,994,260
<b>Debt Services</b>					
571564	Lease Principal Payment	-	2,336	-	-
571565	Subscription - Prin Payment	-	8,039	-	-
	<b>Debt Services</b>	-	<b>10,376</b>	-	-
<b>Capital</b>					
664400	Other Equipment	-	-	9,000	-
	<b>Capital</b>	-	-	<b>9,000</b>	-
	<b>Project Total</b>	<b>1,545,033</b>	<b>1,772,666</b>	<b>2,273,547</b>	<b>2,374,405</b>

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6006 Engineering | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534990	Other Svc	178,246	43,706	20	-
	<b>Operating</b>	<b>178,246</b>	<b>43,706</b>	<b>20</b>	-
	<b>Project Total</b>	<b>178,246</b>	<b>43,706</b>	<b>20</b>	-
	<b>Engineering Total</b>	<b>1,723,278</b>	<b>1,816,372</b>	<b>2,273,567</b>	<b>2,374,405</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531100	Professional Svc - Engineering	865	29,280	11,000	15,000
531300	Prof Svc - Outside Legal	15,354	32,894	55,000	58,000
531500	Professional Svc - Other	-	1,960	6,000	100,000
534982	Function Sourcing - Grounds	90,559	96,655	100,498	102,500
534990	Other Svc	200,265	206,424	246,792	255,350
541100	Telephone	7,200	3,734	8,000	8,000
543200	Water & Sewer	144,516	3,945	3,000	3,150
543300	Gas	195	348	2,500	2,500
543430	Electricity	163,526	199,474	165,000	173,250
544200	Rental - Machinery & Equipment	-	-	1,000	1,050
544360	Rentals	254,715	249,072	249,697	245,607
545000	Insurance	8,757	16,346	16,003	7,947
545065	Insurance - Leasehold Improv	7,057	19,912	30,000	10,000
546150	R&M Land Bldg & Improvement	77,246	78,910	51,830	55,000
546152	R&M - Land Bldg - Major Projec	-	-	-	1,000,000
546164	R&M Resurfacing	-	22,300	-	1,000,000
546250	R&M Equipment	758	177	1,000	1,050
546300	R&M Vehicles	-	2,007	2,000	2,100
546800	Maintenance Contracts	-	-	26,750	28,100
549105	License Renewals	100	150	500	525
552000	Operating Supplies	16	84	1,000	1,050
552650	Non-capital Equipment	-	473	1,000	1,050
<b>Operating</b>		<b>971,129</b>	<b>964,145</b>	<b>978,570</b>	<b>3,071,229</b>
<b>Project Total</b>		<b>971,129</b>	<b>964,145</b>	<b>978,570</b>	<b>3,071,229</b>

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00060 Homes for Veterans

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531300	Prof Svc - Outside Legal	-	-	7,300	7,600
543200	Water & Sewer	-	-924	5,800	6,500
543430	Electricity	-5,977	-6,924	6,000	6,500
544330	Credit Application	-	-	500	500
546150	R&M Land Bldg & Improvement	47,026	17,703	134,000	60,000
546250	R&M Equipment	170	-	500	525
546800	Maintenance Contracts	-	-	600	630
552000	Operating Supplies	48	-	300	315
552650	Non-capital Equipment	-	-	8,000	8,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00060 Homes for Veterans

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
	Operating	41,267	9,855	163,000	90,570
	<b>Project Total</b>	<b>41,267</b>	<b>9,855</b>	<b>163,000</b>	<b>90,570</b>

Fund:001 General Fund | Function: 519 Other General Governmental Svc

Department: 6008 HCF Human Services Campus | Project: 00670 WestCare (SBA)

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
544360	Rentals	362,665	361,827	377,766	513,828
545065	Insurance - Leasehold Improv	29,997	31,361	200,000	160,600
	<b>Operating</b>	<b>392,662</b>	<b>393,188</b>	<b>577,766</b>	<b>674,428</b>
	<b>Project Total</b>	<b>392,662</b>	<b>393,188</b>	<b>577,766</b>	<b>674,428</b>
<b>HCF Human Services Campus Total</b>		<b>1,405,058</b>	<b>1,367,188</b>	<b>1,719,336</b>	<b>3,836,227</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512020	Rec & Cult Arts Dir/Assist CM	63,380	161,257	167,802	172,899
512181	Division Director of Recreatio	89,456	93,001	96,595	99,493
512215	Senior Lifeguard	112,830	101,910	58,948	58,948
512409	PS Park Supervisor	138,457	147,463	147,736	147,764
512508	Rec&Cultural Arts Acct Clerk I	38,438	-	-	-
512509	Rec&Cultural Art Acct Clerk II	51,155	13,416	-	-
512519	Rec & Cultural Arts Director	85,648	-	-	-
512521	Assistant Recreation Director	118,524	121,755	128,699	132,566
512525	Administrative Assistant I	52,499	54,564	56,780	56,780
512531	Div Director of Park Operation	80,703	84,847	88,519	90,287
512546	Aquatic Coordinator	89,263	92,332	94,328	94,328
512547	Aquatic Coordinator Assistant	63,663	68,339	68,245	68,245
512559	Recreation Supervisor III	57,994	59,673	62,732	65,245
512562	Recreation Supervisor I	64,434	66,285	68,637	70,693
512563	Special Events Coordinator	71,315	74,109	77,100	79,411
512564	Spec Events Coordinator Asst	51,441	43,516	55,675	57,337
512587	Asst Director of Cultural Arts	104,296	109,505	113,946	118,509
512594	Soccer Coordinator	62,753	65,543	68,257	70,997
512992	Vacation leave - retire/term	48,060	47,512	12,278	94,764
512996	Sick leave - retire/term	17,667	11,896	20,565	27,796
513405	PT Art Teacher	20,929	25,326	54,290	40,397
513450	PT Cashier	-	-	13,353	12,480
513488	PT Senior Lifeguard	-	-	45,760	33,946
513492	PT Lifeguard	105,417	151,494	214,290	196,430
513495	PT Recreation Aide	92,169	149,444	346,089	343,389
513507	PT Summer Program	116,699	196,020	234,397	237,809
513531	PT Assistant Program Coordinat	17,639	23,118	25,817	21,366
513532	PT Special Events Staff	12,345	4,835	23,956	25,302
513537	PT Music Teacher	22,237	30,164	66,818	40,397
513549	PT Storage Lot Attendant	-	-	20,030	20,031
513562	PT Curator	2,572	-	-	-
513563	PT Recreation Leader	52,859	62,989	100,154	98,844
513582	P/T Exhibition Coordinator	6,714	-	-	-
513591	PT Water Safety Instructor	68,541	88,232	222,400	216,017
513602	PT Recreation Specialist	17,639	36,772	42,732	35,610
513680	PT Clerk Spec I	21,803	18,765	40,061	32,292
514000	Overtime	31,211	34,569	35,000	35,000
515007	Topped Out Incentive	-	-	3,750	5,400
515010	Certification Pay	200	120	120	120
515100	Holiday Pay	2,285	3,398	3,000	3,000
515107	Automobile Allowance	16,892	18,595	18,000	18,000

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
515108	Shift Differential	514	469	1,000	1,040
515116	Cell Phone Pay	9,496	10,145	9,301	9,300
521000	Social Security - Matching	154,682	170,074	222,344	194,556
522000	Retirement Contributions	264,252	366,902	110,384	100,117
522010	Defined Contribution - General	123,713	116,017	118,942	117,747
523000	Health Insurance	259,010	271,461	372,419	355,552
523100	Life Insurance	5,111	3,882	7,736	6,804
524000	Workers Compensation	41,737	131,022	137,334	121,659
526300	General Retiree Health Contrib	398,509	478,367	261,528	246,128
	<b>Personnel</b>	<b>3,327,151</b>	<b>3,809,106</b>	<b>4,137,847</b>	<b>4,074,795</b>
<b>Operating</b>					
531500	Professional Svc - Other	209,018	127,558	264,051	130,000
532100	Accounting & Auditing Fees	-	-	-	-
532100	Accounting & Auditing Fees	-	-	1,245	1,360
534982	Function Sourcing - Grounds	21,243	20,111	27,000	27,000
534984	Function Sourcing -Parks Mntnc	6,780,030	6,895,709	7,355,137	7,625,543
534989	Other Svc - FCS	606,530	802,134	1,348,089	1,576,901
534990	Other Svc	418,033	415,010	516,865	509,488
540100	Travel Conferences	2,544	79	5,600	5,907
541100	Telephone	28,519	26,807	30,720	32,000
541370	Communications	4,184	5,116	7,100	8,565
542000	Postage	8	108	200	200
543200	Water & Sewer	127,442	121,240	147,255	151,056
543320	Gas - Pool	3,922	3,959	25,886	20,992
543430	Electricity	616,795	651,480	689,300	734,850
544200	Rental - Machinery & Equipment	-95,237	10,949	25,543	26,854
544200	Rental - Machinery & Equipment	-	8	-	-
544700	Rentals - School Facilities	504,611	268,574	273,161	281,631
546150	R&M Land Bldg & Improvement	611,100	888,747	2,482,219	1,841,868
546170	R&M Irrigation	9,467	17,455	41,100	65,000
546250	R&M Equipment	22,776	77,508	69,100	85,500
546300	R&M Vehicles	13,686	17,344	24,000	18,000
546600	R&M Pool	69,018	114,702	118,674	143,966
546800	Maintenance Contracts	8,282	9,734	14,771	17,877
547100	Printing	3,705	12,136	22,340	34,000
548100	Advertising	-	170	7,700	8,000
548555	Youth Soccer	50,468	57,013	60,000	61,231
549105	License Renewals	13,322	16,286	18,598	21,264
549400	Bank Svc Charge	12,998	19,901	3,500	6,000
549645	Pines Athletic Club Program	-96	-98	-	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
549649	Special Events	35,875	48,276	150,000	150,000
549655	Special Event - Arts Park	7,060	8,098	9,500	9,500
551100	Office Supplies	4,119	5,429	8,624	8,248
552000	Operating Supplies	16,211	21,755	30,000	25,000
552050	Playground/Athletic Supplies	54,488	50,457	78,840	72,805
552070	Art & Cultural Supplies	25,031	25,999	23,150	25,000
552071	ArtsPark Supplies	-	5	200	200
552072	Arts & Culture-Studio 18	-	-	25,000	25,000
552150	Safety Equipment & Supplies	439	1,277	2,000	2,500
552200	Janitorial Supplies	1,415	100	1,525	1,500
552300	Expendable Tools	806	257	900	900
552350	Electrical/Mechanical Supplies	-	12	500	500
552421	Community Garden Supplies	60	258	2,500	4,500
552460	Sand Seed Soil	159	5,355	5,000	5,000
552480	Pool Chemicals & Supplies	49,732	55,629	96,022	105,301
552540	Fuel	22,814	31,159	46,810	44,000
552600	Clothing/Uniforms	3,426	3,989	6,511	6,500
552650	Non-capital Equipment	36,352	108,714	114,574	163,494
552652	Non-capital Software & License	2,674	1,024	4,920	5,620
552653	Non-capital Computer Equipment	2,678	354	2,600	2,000
554100	Memberships Dues Subscription	484	890	3,304	2,470
555229	Training	3,699	2,620	7,420	7,020
	<b>Operating</b>	<b>10,309,890</b>	<b>10,951,399</b>	<b>14,199,054</b>	<b>14,102,111</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	5,452	-	-
	<b>Debt Services</b>	<b>-</b>	<b>5,452</b>	<b>-</b>	<b>-</b>
<b>Capital</b>					
661000	Land	-	3,930,222	-	-
662000	Buildings	-	-	-	250,000
662151	Building Improv - AV	-	-	40,000	50,000
663000	Improvement Other Than Bldg	938,530	-4,362	5,755,483	175,000
663015	Pines Recreation Ctr - Improv	-	-	1,045,700	-
663061	Fencing	-	-	70,000	40,000
664214	Truck	23,049	52,676	180,871	25,210
664221	Van	-	-	46,651	-
664400	Other Equipment	118,602	45,608	1,616,480	190,000
	<b>Capital</b>	<b>1,080,181</b>	<b>4,024,143</b>	<b>8,755,185</b>	<b>730,210</b>
	<b>Project Total</b>	<b>14,717,222</b>	<b>18,790,099</b>	<b>27,092,086</b>	<b>18,907,116</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts | Project: 00304 Special Population

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
513507	PT Summer Program	44,343	71,631	86,557	-
521000	Social Security - Matching	3,392	5,480	6,530	-
	<b>Personnel</b>	<b>47,735</b>	<b>77,111</b>	<b>93,087</b>	<b>-</b>
<b>Operating</b>					
534990	Other Svc	20,000	18,921	26,436	-
548505	Special Population Program	9,380	26,561	24,740	-
	<b>Operating</b>	<b>29,380</b>	<b>45,482</b>	<b>51,176</b>	<b>-</b>
	<b>Project Total</b>	<b>77,115</b>	<b>122,593</b>	<b>144,263</b>	<b>-</b>

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7001 Recreation &amp; Cultural Arts | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663000	Improvement Other Than Bldg	283,373	-	6,943	-
	<b>Capital</b>	<b>283,373</b>	<b>-</b>	<b>6,943</b>	<b>-</b>
	<b>Project Total</b>	<b>283,373</b>	<b>-</b>	<b>6,943</b>	<b>-</b>
<b>Recreation &amp; Cultural Arts Total</b>		<b>15,077,710</b>	<b>18,912,692</b>	<b>27,243,292</b>	<b>18,907,116</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 574 Special Events

Department: 7003 Special Events

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
549649	Special Events	17,782	20,033	195,000	141,000
549656	Special Event - Snowfest	25,737	54,438	61,130	82,591
549659	Special Event - Kid Konnection	-	6,154	-	-
549660	Special Event - Easter EggHunt	13,449	19,651	21,525	25,534
549661	Event - Touch-A-Truck	3,238	3,085	6,100	7,410
549662	Special Event - 4th Of July	43,753	42,411	49,500	65,407
549663	Event - Splash in Pines	8,432	7,920	8,500	11,599
549665	Event - MLK	4,120	4,457	6,000	6,400
549666	Special Event - Halloween	19,397	22,728	26,975	33,500
549667	Event-Spring Art & Music Show	-	1,051	3,800	3,800
549670	Special Event - Pines Day	47,545	32,452	58,200	63,500
549683	Special Event - Memorial Day	532	1,268	1,950	2,148
549684	Special Event - Veterans Day	1,234	203	2,800	3,200
549685	Special Event - September 11	2,084	2,005	2,750	3,007
549686	Special Event - Relay for Life	496	2,772	3,000	3,866
549687	Special Event - Mayor Kids Day	6,353	5,946	7,000	8,162
549688	Special Event - Art Festival	47,982	47,867	50,428	47,604
549689	Special Event - Jazz Concert	11,322	16,989	23,630	26,635
549690	Special Event - Kindness	-	2,823	4,450	4,770
549691	Special Event - Play Ball	4,548	5,304	8,500	9,100
549692	Caribbean Heritage Festival	-	-	-	50,000
549693	Hispanic Heritage Festival	-	-	-	50,000
<b>Operating</b>		<b>258,004</b>	<b>299,559</b>	<b>541,238</b>	<b>649,233</b>
<b>Project Total</b>		<b>258,004</b>	<b>299,559</b>	<b>541,238</b>	<b>649,233</b>
<b>Special Events Total</b>		<b>258,004</b>	<b>299,559</b>	<b>541,238</b>	<b>649,233</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 575 Special Recreation Facility

Department: 7006 Golf Course

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531340	Prof Svc - Mgmt Fee SMG	10,000	10,300	10,609	10,928
531341	Incentive Fee - SMG	11,588	0	-	-
531500	Professional Svc - Other	674,638	677,683	692,376	708,717
532100	Accounting & Auditing Fees	1,991	2,183	2,365	2,578
534340	Other Svc - SMG Operating Exp	214,757	274,736	291,989	347,909
534900	Other Svc - Cart Rental	111,051	-	111,051	111,051
534950	Other Svc - Maintenance	748,341	746,841	766,481	789,475
534990	Other Svc	2,130	6,086	13,000	13,000
541100	Telephone	1,663	1,425	4,800	1,950
541225	Cable fees	1,412	1,558	2,300	2,520
543200	Water & Sewer	1,199	4,105	8,000	6,500
543340	Gas - restaurant	2,001	2,397	3,877	3,500
543430	Electricity	83,195	84,751	90,000	91,015
544200	Rental - Machinery & Equipment	-	4,193	-	-
544200	Rental - Machinery & Equipment	536	267	1,000	2,000
546150	R&M Land Bldg & Improvement	93,669	83,351	737,207	531,397
546170	R&M Irrigation	15,080	6,058	22,000	15,000
546250	R&M Equipment	4,464	8,339	23,500	39,500
546800	Maintenance Contracts	83	140	625	500
547100	Printing	926	4,761	4,000	5,114
548100	Advertising	336	336	2,775	4,000
549105	License Renewals	-	510	1,000	1,000
549201	Taxes and/or Assessments	456	327	2,000	2,000
549400	Bank Svc Charge	62,543	71,084	87,300	92,742
551100	Office Supplies	768	986	2,000	2,000
552000	Operating Supplies	13,438	28,556	34,886	33,087
552200	Janitorial Supplies	-	1,617	-	2,000
552300	Expendable Tools	2,789	2,151	3,123	4,200
552350	Electrical/Mechanical Supplies	-	855	2,000	2,000
552420	Horticultural Chemicals	151,573	174,046	158,572	195,555
552460	Sand Seed Soil	24,935	30,726	50,174	56,283
552600	Clothing/Uniforms	-	1,800	1,960	2,105
552650	Non-capital Equipment	9,993	24,580	23,208	57,083
552652	Non-capital Software & License	1,500	-	4,000	5,638
552800	Horticultural Supplies	4,658	7,686	14,000	17,184
554100	Memberships Dues Subscription	180	180	600	600
	<b>Operating</b>	<b>2,251,895</b>	<b>2,264,614</b>	<b>3,172,778</b>	<b>3,160,131</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	106,858	-	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 575 Special Recreation Facility

Department: 7006 Golf Course

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Debt Services</b>					
	Debt Services	-	106,858	-	-
<b>Capital</b>					
663000	Improvement Other Than Bldg	-	-	59,993	-
664139	Mowers	-	-	87,862	45,000
664400	Other Equipment	4,437	18,660	71,675	42,500
	<b>Capital</b>	<b>4,437</b>	<b>18,660</b>	<b>219,530</b>	<b>87,500</b>
	<b>Project Total</b>	<b>2,256,333</b>	<b>2,390,131</b>	<b>3,392,308</b>	<b>3,247,631</b>
	<b>Golf Course Total</b>	<b>2,256,333</b>	<b>2,390,131</b>	<b>3,392,308</b>	<b>3,247,631</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 572 Parks &amp; Recreation

Department: 7010 Civic &amp; Cultural Facility | Project: 00312 State General Program

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534989	Other Svc - FCS	9,838	10,162	-	-
534990	Other Svc	31,800	-	-	-
534990	Other Svc	11,889	72,493	-	-
534990	Other Svc	-	11,069	57,742	-
547100	Printing	2,379	8,896	-	-
547100	Printing	-	1,116	6,120	-
547100	Printing	4,986	-	-	-
548100	Advertising	2,750	31,593	-	-
548100	Advertising	-	6,686	18,200	-
548100	Advertising	18,750	-	-	-
	<b>Operating</b>	<b>82,392</b>	<b>142,015</b>	<b>82,062</b>	<b>-</b>
	<b>Project Total</b>	<b>82,392</b>	<b>142,015</b>	<b>82,062</b>	<b>-</b>

Fund:001 General Fund | Function: 573 Cultural Services

Department: 7010 Civic &amp; Cultural Facility | Project: 00340 Civic Center

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531340	Prof Svc - Mgmt Fee SMG	63,250	65,147	67,103	69,116
534340	Other Svc - SMG Operating Exp	999,096	1,176,995	1,362,981	1,566,872
534990	Other Svc	33,427	35,037	36,355	39,129
541100	Telephone	64,376	18,756	36,282	35,000
541370	Communications	29,437	29,547	32,310	55,800
543200	Water & Sewer	36,085	39,218	40,064	42,120
543340	Gas - restaurant	4,052	3,719	5,142	5,257
543430	Electricity	204,417	216,447	219,000	232,464
544200	Rental - Machinery & Equipment	633	633	891	777
546150	R&M Land Bldg & Improvement	8,963	3,684	9,286	139,057
546800	Maintenance Contracts	116	114	527	550
549105	License Renewals	1,334	180	400	382
	<b>Operating</b>	<b>1,445,185</b>	<b>1,589,477</b>	<b>1,810,341</b>	<b>2,186,524</b>
<b>Capital</b>					
663000	Improvement Other Than Bldg	-	-	30,000	-
664400	Other Equipment	-	-	31,000	-
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>61,000</b>	<b>-</b>
	<b>Project Total</b>	<b>1,445,185</b>	<b>1,589,477</b>	<b>1,871,341</b>	<b>2,186,524</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 573 Cultural Services

Department: 7010 Civic &amp; Cultural Facility | Project: 00350 Art Gallery

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531340	Prof Svc - Mgmt Fee SMG	6,325	6,515	6,711	6,912
534340	Other Svc - SMG Operating Exp	13,010	23,205	26,390	27,020
534989	Other Svc - FCS	179,346	218,507	253,332	265,050
534990	Other Svc	33,564	7,781	50,736	37,262
541100	Telephone	43,454	12,660	29,357	15,000
543200	Water & Sewer	1,750	1,820	1,964	1,954
543430	Electricity	13,338	12,490	16,155	13,870
544200	Rental - Machinery & Equipment	1,227	1,427	2,375	3,777
545150	Insurance - Fine Arts Policy	1,739	1,739	1,875	1,868
546150	R&M Land Bldg & Improvement	2,103	6,179	8,200	9,807
546800	Maintenance Contracts	78	385	1,100	775
547100	Printing	2,162	2,623	11,600	9,200
548100	Advertising	23,499	750	12,800	12,800
549105	License Renewals	96	-	220	220
549649	Special Events	8,793	8,258	15,700	15,700
551100	Office Supplies	411	300	1,500	1,500
552000	Operating Supplies	1,209	2,425	3,000	3,000
552600	Clothing/Uniforms	-	-	700	700
552650	Non-capital Equipment	474	241	12,250	3,050
552652	Non-capital Software & License	761	541	1,230	3,203
554100	Memberships Dues Subscription	-	-	400	400
	<b>Operating</b>	<b>333,338</b>	<b>307,847</b>	<b>457,595</b>	<b>433,068</b>
<b>Capital</b>					
664400	Other Equipment	-	-	-	10,000
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
	<b>Project Total</b>	<b>333,338</b>	<b>307,847</b>	<b>457,595</b>	<b>443,068</b>
	<b>Civic &amp; Cultural Facility Total</b>	<b>1,860,915</b>	<b>2,039,338</b>	<b>2,410,998</b>	<b>2,629,592</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512084	Community Service Director	81,893	84,340	84,864	90,110
512543	Activities Coordinator	54,843	60,786	58,948	58,948
514000	Overtime	1,777	2,877	5,000	5,000
515007	Topped Out Incentive	-	-	1,125	1,350
521000	Social Security - Matching	9,895	10,539	11,404	11,455
522000	Retirement Contributions	35,303	42,087	13,886	38,129
522010	Defined Contribution - General	6,581	7,294	7,074	7,074
523000	Health Insurance	20,448	21,432	32,861	33,333
523100	Life Insurance	491	374	788	707
524000	Workers Compensation	170	474	390	361
526300	General Retiree Health Contrib	31,517	37,767	23,076	23,075
	<b>Personnel</b>	<b>242,918</b>	<b>267,970</b>	<b>239,416</b>	<b>269,542</b>
<b>Operating</b>					
531100	Professional Svc - Engineering	-	-	5,600	5,600
531500	Professional Svc - Other	255	701	2,000	2,000
534300	Other Svc - Laundry & Cleaning	115	169	300	300
534950	Other Svc - Maintenance	104,438	104,630	125,000	160,000
534982	Function Sourcing - Grounds	1,767	2,195	3,100	3,100
534989	Other Svc - FCS	453,651	489,352	588,235	584,976
534990	Other Svc	3,784	6,273	5,600	5,600
534995	Other Svc - IT	4,350	-	5,300	5,500
540100	Travel Conferences	95	279	400	400
541100	Telephone	12,861	9,846	14,500	15,000
541225	Cable fees	1,460	436	1,800	1,800
543200	Water & Sewer	11,575	15,359	17,500	20,000
543300	Gas	965	1,119	1,000	1,000
543430	Electricity	94,371	98,942	98,000	105,000
544200	Rental - Machinery & Equipment	5,108	-1,517	6,500	3,700
544200	Rental - Machinery & Equipment	-	11	-	-
546150	R&M Land Bldg & Improvement	48,992	96,845	103,000	110,000
546210	Energy Savings Project	37,207	38,078	8,000	-
546250	R&M Equipment	1,404	6	5,000	5,000
546300	R&M Vehicles	6,675	9,651	11,000	11,000
546800	Maintenance Contracts	8,037	1,550	18,581	15,000
547100	Printing	363	425	2,000	2,000
549105	License Renewals	115	205	500	500
549680	Special Event - Miscellaneous	-	-	25,563	-
551100	Office Supplies	2,623	4,764	5,000	6,000
552000	Operating Supplies	11,368	9,474	15,000	15,000
552200	Janitorial Supplies	257	-	2,500	2,500

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552350	Electrical/Mechanical Supplies	1,573	4,989	5,000	6,000
552540	Fuel	88,495	83,787	90,000	90,000
552650	Non-capital Equipment	1,713	7,491	5,000	6,000
552653	Non-capital Computer Equipment	91	269	2,000	6,000
554100	Memberships Dues Subscription	354	-	-	200
	<b>Operating</b>	<b>904,063</b>	<b>985,325</b>	<b>1,172,979</b>	<b>1,189,176</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	7,009	-	-
571565	Subscription - Prin Payment	-	11,755	-	-
572565	Subscription Int Exp	-	265	-	-
	<b>Debt Services</b>	<b>-</b>	<b>19,029</b>	<b>-</b>	<b>-</b>
<b>Grants and Aid</b>					
582012	Grant- Elderly Energy asst	15,571	15,322	22,476	24,770
	<b>Grants and Aid</b>	<b>15,571</b>	<b>15,322</b>	<b>22,476</b>	<b>24,770</b>
<b>Capital</b>					
664003	Vehicle	-	-	55,932	-
664400	Other Equipment	5,425	-	65,000	-
	<b>Capital</b>	<b>5,425</b>	<b>-</b>	<b>120,932</b>	<b>-</b>
	<b>Project Total</b>	<b>1,167,977</b>	<b>1,287,647</b>	<b>1,555,803</b>	<b>1,483,488</b>

Fund:001 General Fund | Function: 569 Other Human Services

Department: 8001 Community Services | Project: ARPEH ARPA - EHEAP

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Grants and Aid</b>					
582012	Grant- Elderly Energy asst	11,355	13,867	-	-
	<b>Grants and Aid</b>	<b>11,355</b>	<b>13,867</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>11,355</b>	<b>13,867</b>	<b>-</b>	<b>-</b>
	<b>Community Services Total</b>	<b>1,179,332</b>	<b>1,301,513</b>	<b>1,555,803</b>	<b>1,483,488</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing &amp; Urban Development

Department: 8002 Housing Division

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512084	Community Service Director	40,947	42,170	42,432	45,055
514000	Overtime	-	-	5,000	5,000
515007	Topped Out Incentive	-	-	188	225
521000	Social Security - Matching	2,896	2,940	3,610	3,630
522000	Retirement Contributions	14,217	16,040	5,593	36,254
523000	Health Insurance	3,408	3,572	5,477	5,556
523100	Life Insurance	147	111	233	209
524000	Workers Compensation	51	139	115	107
526300	General Retiree Health Contrib	5,078	6,295	3,846	3,846
	<b>Personnel</b>	<b>66,743</b>	<b>71,267</b>	<b>66,494</b>	<b>99,882</b>
<b>Operating</b>					
531300	Prof Svc - Outside Legal	2,120	302	1,000	1,000
534300	Other Svc - Laundry & Cleaning	282	333	350	468
534950	Other Svc - Maintenance	54,399	50,290	80,340	83,000
534982	Function Sourcing - Grounds	883	1,104	1,440	1,070
534989	Other Svc - FCS	236,039	236,653	261,032	286,346
534990	Other Svc	1,185	468	3,700	3,700
534995	Other Svc - IT	300	-	4,000	4,000
541100	Telephone	4,902	4,959	6,900	6,900
541225	Cable fees	42,290	44,528	50,150	51,650
543200	Water & Sewer	95,754	99,560	108,000	111,000
543430	Electricity	46,659	54,891	56,000	57,600
544200	Rental - Machinery & Equipment	-5,592	1,773	3,200	3,200
544330	Credit Application	63	125	6,600	6,600
544360	Rentals	720,288	703,473	822,903	843,301
545000	Insurance	24,941	40,097	58,739	50,360
546150	R&M Land Bldg & Improvement	320,471	318,787	267,450	276,000
546152	R&M - Land Bldg - Major Projec	65	1,408	-	-
546210	Energy Savings Project	37,066	37,934	7,950	7,950
546250	R&M Equipment	1,230	793	7,200	7,400
546300	R&M Vehicles	-	-	1,900	1,900
546800	Maintenance Contracts	40,839	25,055	51,500	53,000
548100	Advertising	-	-	7,300	7,300
549175	Administrative Fees	167,185	190,670	202,429	225,314
549201	Taxes and/or Assessments	5,244	5,403	7,000	7,000
551100	Office Supplies	866	786	3,800	3,800
552000	Operating Supplies	1,241	944	5,600	5,700
552200	Janitorial Supplies	-	-	5,800	5,800
552540	Fuel	-	85	1,374	1,374
552650	Non-capital Equipment	34,273	52,986	77,000	79,300

## City of Pembroke Pines, Florida - Expenditure Detail

## Fund:001 General Fund | Function: 554 Housing &amp; Urban Development

## Department: 8002 Housing Division

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
	Operating	1,832,993	1,873,409	2,110,657	2,192,033
	<b>Project Total</b>	<b>1,899,736</b>	<b>1,944,677</b>	<b>2,177,151</b>	<b>2,291,915</b>

## Fund:001 General Fund | Function: 554 Housing &amp; Urban Development

## Department: 8002 Housing Division | Project: 00603 Rental - Pines Place

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512084	Community Service Director	40,947	42,170	42,432	45,055
515007	Topped Out Incentive	-	-	188	225
521000	Social Security - Matching	2,896	2,940	3,227	3,247
522000	Retirement Contributions	14,217	16,040	5,593	36,254
523000	Health Insurance	3,408	3,572	5,477	5,556
523100	Life Insurance	147	111	233	209
524000	Workers Compensation	51	139	115	107
526300	General Retiree Health Contrib	5,078	6,295	3,846	3,846
	<b>Personnel</b>	<b>66,743</b>	<b>71,267</b>	<b>61,111</b>	<b>94,499</b>

**Operating**

531300	Prof Svc - Outside Legal	12,113	4,800	25,000	25,750
531500	Professional Svc - Other	725	2,755	5,410	5,580
534300	Other Svc - Laundry & Cleaning	836	853	2,000	2,000
534950	Other Svc - Maintenance	107,824	102,908	150,000	154,500
534982	Function Sourcing - Grounds	1,325	1,325	2,930	2,400
534989	Other Svc - FCS	539,297	587,837	636,166	730,886
534990	Other Svc	137,225	175,658	201,250	206,937
534995	Other Svc - IT	1,579	-	1,878	2,000
541100	Telephone	31,946	24,799	39,000	25,750
541225	Cable fees	136,721	143,584	157,900	165,800
543200	Water & Sewer	406,054	424,740	519,120	535,000
543430	Electricity	166,199	133,366	236,900	244,000
544200	Rental - Machinery & Equipment	1,690	4,751	24,750	25,500
544330	Credit Application	63	-	2,000	16,000
544360	Rentals	3,705,044	3,634,395	3,686,039	3,720,002
545000	Insurance	86,298	95,797	178,622	-
546150	R&M Land Bldg & Improvement	542,831	568,041	965,400	980,000
546152	R&M - Land Bldg - Major Projec	-	40,705	350,000	100,000
546210	Energy Savings Project	43,471	44,489	9,400	9,400
546250	R&M Equipment	23,411	25,273	49,450	51,000
546300	R&M Vehicles	-	-	2,320	2,400

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 554 Housing &amp; Urban Development

Department: 8002 Housing Division | Project: 00603 Rental - Pines Place

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
546800	Maintenance Contracts	20,014	17,949	29,880	32,000
548100	Advertising	-	-	5,000	5,000
549104	License Fees	1,120	1,950	3,200	3,300
549175	Administrative Fees	459,693	455,532	615,575	-
549400	Bank Svc Charge	8,635	-	7,300	7,500
551100	Office Supplies	1,073	4,120	6,500	6,500
552000	Operating Supplies	4,025	5,102	6,000	6,200
552200	Janitorial Supplies	4,731	4,278	20,600	21,220
552300	Expendable Tools	239	324	1,150	1,190
552540	Fuel	-	164	1,650	1,700
552650	Non-capital Equipment	29,538	32,611	67,500	69,525
	<b>Operating</b>	<b>6,473,722</b>	<b>6,538,105</b>	<b>8,009,890</b>	<b>7,159,040</b>
<b>Capital</b>					
664000	Machinery & Equipment	3,912	-	-	-
664003	Vehicle	-	-	35,000	-
	<b>Capital</b>	<b>3,912</b>	<b>-</b>	<b>35,000</b>	<b>-</b>
	<b>Project Total</b>	<b>6,544,377</b>	<b>6,609,372</b>	<b>8,106,001</b>	<b>7,253,539</b>
	<b>Housing Division Total</b>	<b>8,444,113</b>	<b>8,554,049</b>	<b>10,283,152</b>	<b>9,545,454</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 515 Comprehensive Planning

Department: 9002 Planning&amp;Economic Development

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512019	Econ Dev Director/Assist CM	61,787	157,335	163,725	169,480
512184	Zoning Administrator	84,569	74,393	-	-
512524	Administrative Coordinator I	58,907	61,222	61,964	61,964
512695	Plan/Econ Development Director	83,496	-	-	-
512696	Planning Administrator	52,345	-	-	-
512705	Assist. Plan/Econ Dev Director	42,349	103,236	107,397	117,001
512992	Vacation leave - retire/term	-	11,228	-	-
512996	Sick leave - retire/term	-	12,336	-	-
513426	PT Planning Administrator	7,693	-	-	-
513427	PT Zoning Administrator	-	3,517	43,922	43,712
514000	Overtime	117	45	1,000	750
515007	Topped Out Incentive	-	-	750	900
515107	Automobile Allowance	9,046	9,918	9,601	9,601
515116	Cell Phone Pay	1,710	2,121	1,620	2,400
521000	Social Security - Matching	29,905	32,259	30,387	30,649
522000	Retirement Contributions	96,064	128,650	28,161	27,495
522010	Defined Contribution - General	7,069	7,347	7,436	7,436
523000	Health Insurance	54,528	57,149	65,721	66,666
523100	Life Insurance	1,354	1,073	1,823	1,691
524000	Workers Compensation	525	1,531	1,042	973
526300	General Retiree Health Contrib	84,044	100,709	46,152	46,149
	<b>Personnel</b>	<b>675,507</b>	<b>764,069</b>	<b>570,701</b>	<b>586,867</b>
<b>Operating</b>					
531500	Professional Svc - Other	26,625	-	25,000	25,000
534989	Other Svc - FCS	415,017	493,170	737,991	787,786
534990	Other Svc	7,250	-	8,700	8,500
534995	Other Svc - IT	-	-	3,500	3,500
540100	Travel Conferences	6	-	4,400	4,200
541370	Communications	1,299	1,299	2,350	2,550
542000	Postage	42	-	1,000	1,000
544200	Rental - Machinery & Equipment	-	4	-	-
544200	Rental - Machinery & Equipment	680	954	7,000	5,500
545440	Insurance - Errors & Omissions	-	213	-	500
546250	R&M Equipment	-	-	500	350
546300	R&M Vehicles	135	100	2,200	2,800
546800	Maintenance Contracts	1,012	1,353	6,000	4,500
547100	Printing	1,481	1,532	1,500	1,500
548510	Economic Development Activitie	28,192	126,971	175,056	195,000
548511	Landscape Activities	993	518	5,000	5,250
549000	Legal/Employment Ads	8,977	773	7,000	8,500

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:001 General Fund | Function: 515 Comprehensive Planning

Department: 9002 Planning&amp;Economic Development

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
551100	Office Supplies	2,251	1,661	5,000	4,500
552000	Operating Supplies	-	-	1,850	1,450
552540	Fuel	755	769	2,500	2,500
552650	Non-capital Equipment	-	-	2,500	2,000
552652	Non-capital Software & License	-	-	14,500	14,000
552653	Non-capital Computer Equipment	-	-	3,000	3,000
554100	Memberships Dues Subscription	642	2,621	4,665	5,800
	<b>Operating</b>	<b>495,355</b>	<b>631,936</b>	<b>1,021,212</b>	<b>1,089,686</b>
<b>Debt Services</b>					
571564	Lease Principal Payment	-	2,336	-	-
	<b>Debt Services</b>	<b>-</b>	<b>2,336</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>1,170,862</b>	<b>1,398,341</b>	<b>1,591,913</b>	<b>1,676,553</b>
<b>Planning&amp;Economic Development Total</b>		<b>1,170,862</b>	<b>1,398,341</b>	<b>1,591,913</b>	<b>1,676,553</b>
	<b>General Fund</b>	<b>211,952,992</b>	<b>244,504,598</b>	<b>279,952,452</b>	<b>272,703,393</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund:051 Wetlands Trust Fund | Function: 537 Conservation & Resource Mgmt**

**Department: 6007 Mitigation Trust**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Operating</b>					
531750	Prof Svc - Custodial fees	1,460	1,460	1,500	1,500
534950	Other Svc - Maintenance	15,000	-	15,000	15,000
	<b>Operating</b>	<b>16,460</b>	<b>1,460</b>	<b>16,500</b>	<b>16,500</b>
	<b>Project Total</b>	<b>16,460</b>	<b>1,460</b>	<b>16,500</b>	<b>16,500</b>
	<b>Mitigation Trust Total</b>	<b>16,460</b>	<b>1,460</b>	<b>16,500</b>	<b>16,500</b>
	<b>Wetlands Trust Fund</b>	<b>16,460</b>	<b>1,460</b>	<b>16,500</b>	<b>16,500</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund: 100 Road &amp; Bridge Fund | Function: 541 Road &amp; Street Facilities

Department: 6002 Maintenance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
522001	Retirement Contrib - Legacy	227,903	84,503	86,667	86,667
	<b>Personnel</b>	<b>227,903</b>	<b>84,503</b>	<b>86,667</b>	<b>86,667</b>
<b>Operating</b>					
531100	Professional Svc - Engineering	-	-	1,236,395	1,007,000
534982	Function Sourcing - Grounds	-	-	133,000	183,882
534983	Function Sourcing - ROW	1,292,055	1,269,189	1,345,705	1,392,982
534989	Other Svc - FCS	-	36,426	116,661	425,748
534990	Other Svc	1,410,294	1,559,292	1,682,718	1,749,245
534998	Contract - Pressure Washing	183,486	232,863	355,850	370,010
540100	Travel Conferences	-	28	500	500
541100	Telephone	-	517	2,160	2,160
541370	Communications	-	-	-	3,000
543200	Water & Sewer	185	230	480	480
543400	Street Lighting	1,405,941	1,569,707	1,500,000	1,560,000
545000	Insurance	226,450	214,344	422,143	310,635
546150	R&M Land Bldg & Improvement	62,279	57,357	75,000	75,000
546152	R&M - Land Bldg - Major Projec	-	-	647,000	-
546164	R&M Resurfacing	-	-	1,379,573	2,280,000
546165	R&M Drainage	-	-	435,105	100,000
546250	R&M Equipment	-	-	3,000	3,000
546300	R&M Vehicles	-	10,246	10,000	15,000
552000	Operating Supplies	156	24,817	10,000	30,000
552540	Fuel	-	-	10,000	10,000
555229	Training	-	-	5,000	5,000
	<b>Operating</b>	<b>4,580,845</b>	<b>4,975,016</b>	<b>9,370,290</b>	<b>9,523,642</b>
<b>Capital</b>					
664068	Sewer Cleaning Vacuum Machine	419,297	-	-	-
	<b>Capital</b>	<b>419,297</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>5,228,045</b>	<b>5,059,519</b>	<b>9,456,957</b>	<b>9,610,309</b>
	<b>Maintenance Total</b>	<b>5,228,045</b>	<b>5,059,519</b>	<b>9,456,957</b>	<b>9,610,309</b>

City of Pembroke Pines, Florida - Expenditure Detail

Fund:100 Road & Bridge Fund | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531100	Professional Svc - Engineering	148,829	104,083	31,256	-
534990	Other Svc	5,181	5,181	-	-
546164	R&M Resurfacing	1,332,900	525,276	4,150,671	-
546165	R&M Drainage	4,797	33,146	5,400	-
	<b>Operating</b>	<b>1,491,707</b>	<b>667,687</b>	<b>4,187,327</b>	<b>-</b>
<b>Capital</b>					
663051	Traffic Signals	-	-	994,554	-
663061	Fencing	275,994	8,450	-	500,000
663070	Guard Rails	-	-	25,000	-
664003	Vehicle	-	106,551	-	-
664400	Other Equipment	5,210	-	600,790	-
667999	IF - Transportation Projects	-	-	110,000	-
	<b>Capital</b>	<b>281,204</b>	<b>115,001</b>	<b>1,730,344</b>	<b>500,000</b>
	<b>Project Total</b>	<b>1,772,911</b>	<b>782,688</b>	<b>5,917,671</b>	<b>500,000</b>

Fund:100 Road & Bridge Fund | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure | Project: 04337 FEMA-4337-DR - Hurricane Irma

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531100	Professional Svc - Engineering	-	-	50,000	-
534990	Other Svc	-	-	150,000	-
	<b>Operating</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
<b>Capital</b>					
667041	Infrastructure - Drainage	64,290	12,305	66,285	-
	<b>Capital</b>	<b>64,290</b>	<b>12,305</b>	<b>66,285</b>	<b>-</b>
	<b>Project Total</b>	<b>64,290</b>	<b>12,305</b>	<b>266,285</b>	<b>-</b>
	<b>Infrastructure Total</b>	<b>1,837,201</b>	<b>794,993</b>	<b>6,183,956</b>	<b>500,000</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund: 100 Road & Bridge Fund | Function: 544 Transit System**

**Department: 8004 Transit System**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Other</b>					
591128	Transfer to Community Bus Prog	138,970	268,114	304,333	504,726
	<b>Other</b>	<b>138,970</b>	<b>268,114</b>	<b>304,333</b>	<b>504,726</b>
	<b>Project Total</b>	<b>138,970</b>	<b>268,114</b>	<b>304,333</b>	<b>504,726</b>
	<b>Transit System Total</b>	<b>138,970</b>	<b>268,114</b>	<b>304,333</b>	<b>504,726</b>
	<b>Road &amp; Bridge Fund</b>	<b>7,204,216</b>	<b>6,122,626</b>	<b>15,945,246</b>	<b>10,615,035</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund: 101 BC Transportation Surtax | Function: 541 Road & Street Facilities**

**Department: 6003 Infrastructure | Project: SRTAX BC Transpo Surtax (Penny)**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Operating</b>					
546164	R&M Resurfacing	-	-	540,902	-
	<b>Operating</b>	-	-	<b>540,902</b>	-
	<b>Project Total</b>	-	-	<b>540,902</b>	-
	<b>Infrastructure Total</b>	-	-	<b>540,902</b>	-
	<b>BC Transportation Surtax</b>	-	-	<b>540,902</b>	-

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund: 110 Building Fund | Function: 524 Protective Inspections**

**Department: 9005 Building**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Operating</b>					
534990	Other Svc	3,373,825	9,582,587	7,830,000	7,240,000
549170	Govt Fees - State/Radon/BORA	111,345	392,531	365,000	315,000
549175	Administrative Fees	300,000	873,000	800,000	800,000
549400	Bank Svc Charge	87,016	-	90,000	-
	<b>Operating</b>	<b>3,872,186</b>	<b>10,848,118</b>	<b>9,085,000</b>	<b>8,355,000</b>
	<b>Project Total</b>	<b>3,872,186</b>	<b>10,848,118</b>	<b>9,085,000</b>	<b>8,355,000</b>
	<b>Building Total</b>	<b>3,872,186</b>	<b>10,848,118</b>	<b>9,085,000</b>	<b>8,355,000</b>
	<b>Building Fund</b>	<b>3,872,186</b>	<b>10,848,118</b>	<b>9,085,000</b>	<b>8,355,000</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02017 2017 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534991	Home Repair/Weatherization	14,970	81	-	-
	<b>Operating</b>	<b>14,970</b>	<b>81</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>14,970</b>	<b>81</b>	<b>-</b>	<b>-</b>

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02018 2018 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534991	Home Repair/Weatherization	329,909	1,056	-	-
	<b>Operating</b>	<b>329,909</b>	<b>1,056</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>329,909</b>	<b>1,056</b>	<b>-</b>	<b>-</b>

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02019 2019 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534991	Home Repair/Weatherization	206,928	94,458	-	-
549216	Home Buyer Assistance	30,000	-	-	-
	<b>Operating</b>	<b>236,928</b>	<b>94,458</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>236,928</b>	<b>94,458</b>	<b>-</b>	<b>-</b>

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02020 2020 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534991	Home Repair/Weatherization	138,827	1,157	-	-
	<b>Operating</b>	<b>138,827</b>	<b>1,157</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>138,827</b>	<b>1,157</b>	<b>-</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund: 120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02021 2021 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531501	Professional Svc - CRA Admin	108,637	-	48	-
534991	Home Repair/Weatherization	196,832	553,575	530,715	-
549216	Home Buyer Assistance	10,000	-	-	-
<b>Operating</b>		<b>315,469</b>	<b>553,575</b>	<b>530,763</b>	<b>-</b>
<b>Project Total</b>		<b>315,469</b>	<b>553,575</b>	<b>530,763</b>	<b>-</b>

Fund: 120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02022 2022 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531501	Professional Svc - CRA Admin	62,100	110,461	48	-
534991	Home Repair/Weatherization	-	26,747	1,483,028	-
549216	Home Buyer Assistance	-	-	190,000	-
<b>Operating</b>		<b>62,100</b>	<b>137,208</b>	<b>1,673,076</b>	<b>-</b>
<b>Project Total</b>		<b>62,100</b>	<b>137,208</b>	<b>1,673,076</b>	<b>-</b>

Fund: 120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02023 2023 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531501	Professional Svc - CRA Admin	-	75,800	121,709	-
534991	Home Repair/Weatherization	-	-	1,581,297	-
534994	Contract Svc -Emergency Repair	-	-	25,000	-
549216	Home Buyer Assistance	-	-	185,000	-
<b>Operating</b>		<b>-</b>	<b>75,800</b>	<b>1,913,006</b>	<b>-</b>
<b>Project Total</b>		<b>-</b>	<b>75,800</b>	<b>1,913,006</b>	<b>-</b>

Fund: 120 FHFC Grants SHIP/CRF | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02024 2024 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531501	Professional Svc - CRA Admin	-	-	129,830	-
534991	Home Repair/Weatherization	-	-	883,474	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02024 2024 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534994	Contract Svc -Emergency Repair	-	-	50,000	-
534997	Disaster Mitigation/Recovery	-	-	50,000	-
549216	Home Buyer Assistance	-	-	185,000	-
<b>Operating</b>		-	-	<b>1,298,304</b>	-
<b>Project Total</b>		-	-	<b>1,298,304</b>	-

Fund:120 FHFC Grants SHIP/CRF | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02025 SHIP 2025 Grant

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531501	Professional Svc - CRA Admin	-	-	-	196,538
534991	Home Repair/Weatherization	-	-	-	1,558,843
534994	Contract Svc -Emergency Repair	-	-	-	25,000
549216	Home Buyer Assistance	-	-	-	185,000
<b>Operating</b>		-	-	-	<b>1,965,381</b>
<b>Project Total</b>		-	-	-	<b>1,965,381</b>
<b>Community Development Total</b>		<b>1,098,204</b>	<b>863,335</b>	<b>5,415,149</b>	<b>1,965,381</b>
<b>FHFC Grants SHIP/CRF</b>		<b>1,098,204</b>	<b>863,335</b>	<b>5,415,149</b>	<b>1,965,381</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 00CV3 CDBG CV3 2021

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531120	Professional Svc - Foreclosure	71,427	6,245	-	-
531501	Professional Svc - CRA Admin	84,145	4,820	-	-
534942	Rental/Utilities Assistance	88,404	80,229	-	-
	<b>Operating</b>	<b>243,976</b>	<b>91,294</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>243,976</b>	<b>91,294</b>	<b>-</b>	<b>-</b>

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02019 2019 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531501	Professional Svc - CRA Admin	-	-	17	-
	<b>Operating</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>-</b>
<b>Capital</b>					
662022	Building Impr - SW Senior Ctr	140,000	-1,090	-	-
	<b>Capital</b>	<b>140,000</b>	<b>-1,090</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>140,000</b>	<b>-1,090</b>	<b>17</b>	<b>-</b>

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02020 2020 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531500	Professional Svc - Other	6,925	11,947	6,810	-
531501	Professional Svc - CRA Admin	-	114	-	-
534991	Home Repair/Weatherization	1,553	264,682	5,874	-
	<b>Operating</b>	<b>8,478</b>	<b>276,742</b>	<b>12,684</b>	<b>-</b>
<b>Capital</b>					
662022	Building Impr - SW Senior Ctr	79,623	240,788	-	-
	<b>Capital</b>	<b>79,623</b>	<b>240,788</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>88,100</b>	<b>517,531</b>	<b>12,684</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund: 121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02021 2021 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531500	Professional Svc - Other	29,360	21,496	-	-
531501	Professional Svc - CRA Admin	157,459	9,176	-	-
534991	Home Repair/Weatherization	240	31,575	346,219	-
546154	R & M SW Senior Center	92,610	-	-	-
	<b>Operating</b>	<b>279,669</b>	<b>62,247</b>	<b>346,219</b>	<b>-</b>
<b>Capital</b>					
662022	Building Impr - SW Senior Ctr	2,455	57,218	-	-
662054	Building Imprv - Pines Point	61,744	991,623	798,991	-
664073	Generator	-	-	318,150	-
	<b>Capital</b>	<b>64,199</b>	<b>1,048,841</b>	<b>1,117,141</b>	<b>-</b>
	<b>Project Total</b>	<b>343,868</b>	<b>1,111,088</b>	<b>1,463,360</b>	<b>-</b>

Fund: 121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02022 2022 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531500	Professional Svc - Other	-	16,157	34,377	-
531501	Professional Svc - CRA Admin	-	159,703	-	-
534991	Home Repair/Weatherization	-	11,278	341,570	-
	<b>Operating</b>	<b>-</b>	<b>187,139</b>	<b>375,947</b>	<b>-</b>
<b>Capital</b>					
662022	Building Impr - SW Senior Ctr	-	-	-	-
662055	Building Imprv-501 Bldg	-	407,184	440,873	-
664073	Generator	-	-	160,875	-
	<b>Capital</b>	<b>-</b>	<b>407,184</b>	<b>601,748</b>	<b>-</b>
	<b>Project Total</b>	<b>-</b>	<b>594,322</b>	<b>977,695</b>	<b>-</b>

Fund: 121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: 02023 2023 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531500	Professional Svc - Other	-	-	55,432	-
531501	Professional Svc - CRA Admin	-	-	175,222	-
534991	Home Repair/Weatherization	-	-	415,578	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02023 2023 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
	Operating	-	-	646,232	-
	<b>Project Total</b>	-	-	646,232	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: 02024 2024 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531500	Professional Svc - Other	-	-	-	55,432
531501	Professional Svc - CRA Admin	-	-	-	166,296
534991	Home Repair/Weatherization	-	-	-	365,000
	<b>Operating</b>	-	-	-	586,728
<b>Capital</b>					
662022	Building Impr - SW Senior Ctr	-	-	-	355,618
	<b>Capital</b>	-	-	-	355,618
	<b>Project Total</b>	-	-	-	942,346

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: COVID EMERGENCY & DISASTER RELIEF - COVID

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531501	Professional Svc - CRA Admin	5,100	5,645	-	-
	<b>Operating</b>	5,100	5,645	-	-
	<b>Project Total</b>	5,100	5,645	-	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing & Urban Development

Department: 0600 Community Development | Project: HOM16 2016 HOME Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531510	Professional Svc - Direct Cost	-	-	4,015	-
534991	Home Repair/Weatherization	-	-	30,041	-
	<b>Operating</b>	-	-	34,056	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM16 2016 HOME Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Project Total		-	-	34,056	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM17 2017 HOME Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531510	Professional Svc - Direct Cost	-	-	21,806	-
534991	Home Repair/Weatherization	-	-	159,917	-
Operating		-	-	181,723	-
Project Total		-	-	181,723	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM18 2018 HOME Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531510	Professional Svc - Direct Cost	-	-	32,911	-
534991	Home Repair/Weatherization	-	-	241,347	-
Operating		-	-	274,258	-
Project Total		-	-	274,258	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM19 2019 HOME Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531510	Professional Svc - Direct Cost	-	-	28,676	-
549216	Home Buyer Assistance	-	-	210,297	-
Operating		-	-	238,973	-
Project Total		-	-	238,973	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM20 HOME GRANT FY2020

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531510	Professional Svc - Direct Cost	-	-	30,419	-
549216	Home Buyer Assistance	-	-	223,074	-
	<b>Operating</b>	-	-	<b>253,493</b>	-
	<b>Project Total</b>	-	-	<b>253,493</b>	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM21 2021 HOME Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531510	Professional Svc - Direct Cost	-	-	36,180	-
549216	Home Buyer Assistance	-	-	265,318	-
	<b>Operating</b>	-	-	<b>301,498</b>	-
	<b>Project Total</b>	-	-	<b>301,498</b>	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: HOM22 2022 HOME Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531510	Professional Svc - Direct Cost	-	-	31,926	-
549216	Home Buyer Assistance	-	-	234,124	-
	<b>Operating</b>	-	-	<b>266,050</b>	-
	<b>Project Total</b>	-	-	<b>266,050</b>	-

Fund:121 HUD Grants CDBG/HOME | Function: 554 Housing &amp; Urban Development

Department: 0600 Community Development | Project: NSP10 2010 NSP Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531501	Professional Svc - CRA Admin	7,141	13,193	1	-
534940	Acquisition-Rehab or NewConstr	6,137	-	79,104	-
534991	Home Repair/Weatherization	20	40	331,904	-
549216	Home Buyer Assistance	140,000	-	-	-
	<b>Operating</b>	<b>153,298</b>	<b>13,233</b>	<b>411,009</b>	-
	<b>Project Total</b>	<b>153,298</b>	<b>13,233</b>	<b>411,009</b>	-

## City of Pembroke Pines, Florida - Expenditure Detail

Community Development Total	974,343	2,332,023	5,061,048	942,346
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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: 02021 2021 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
546300	R&M Vehicles	52,059	-	-	-
552540	Fuel	100,511	-	-	-
<b>Operating</b>		<b>152,570</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Project Total</b>		<b>152,570</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02022 2022 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534990	Other Svc	-	-	-	-
546300	R&M Vehicles	-	42,224	-	-
552540	Fuel	-	109,379	-	-
<b>Operating</b>		<b>-</b>	<b>151,603</b>	<b>-</b>	<b>-</b>
<b>Project Total</b>		<b>-</b>	<b>151,603</b>	<b>-</b>	<b>-</b>

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02023 2023 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534990	Other Svc	-	-	35,000	-
546300	R&M Vehicles	-	-	61,296	-
552540	Fuel	-	-	70,000	-
<b>Operating</b>		<b>-</b>	<b>-</b>	<b>166,296</b>	<b>-</b>
<b>Project Total</b>		<b>-</b>	<b>-</b>	<b>166,296</b>	<b>-</b>

Fund:121 HUD Grants CDBG/HOME | Function: 544 Transit System

Department: 8006 Transportation | Project: 02024 2024 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534990	Other Svc	-	-	-	35,000
546300	R&M Vehicles	-	-	-	61,296
552540	Fuel	-	-	-	70,000
<b>Operating</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>166,296</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund: 121 HUD Grants CDBG/HOME | Function: 544 Transit System**

**Department: 8006 Transportation | Project: 02024 2024 Grant Year**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
	<b>Project Total</b>	-	-	-	166,296
	<b>Transportation Total</b>	152,570	151,603	166,296	166,296
	<b>HUD Grants CDBG/HOME</b>	1,126,913	2,483,626	5,227,344	1,108,642

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement**

**Department: 3004 FDLE**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Capital</b>					
664400	Other Equipment	-	-	34,404	-
	<b>Capital</b>	-	-	<b>34,404</b>	-
	<b>Project Total</b>	-	-	<b>34,404</b>	-
	<b>FDLE Total</b>	-	-	<b>34,404</b>	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3015 Victims of Crime Act Grant

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
513576	PT Victims Advocate Grant	7,700	21,105	15,470	21,840
521000	Social Security - Matching	589	1,615	1,183	1,671
	<b>Personnel</b>	<b>8,289</b>	<b>22,720</b>	<b>16,653</b>	<b>23,511</b>
<b>Operating</b>					
552000	Operating Supplies	1,851	-	4,703	-
552650	Non-capital Equipment	85	-	-	-
552653	Non-capital Computer Equipment	152	-	-	-
554100	Memberships Dues Subscription	229	-	-	-
555229	Training	589	-	-	-
	<b>Operating</b>	<b>2,906</b>	<b>-</b>	<b>4,703</b>	<b>-</b>
<b>Capital</b>					
664055	Laptop or Tablet	1,123	-	-	-
	<b>Capital</b>	<b>1,123</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>12,318</b>	<b>22,720</b>	<b>21,356</b>	<b>23,511</b>
	<b>Victims of Crime Act Grant Total</b>	<b>12,318</b>	<b>22,720</b>	<b>21,356</b>	<b>23,511</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement**

**Department: 3022 School Violence Prevention | Project: 02020 2020 Grant Year**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Capital</b>					
664060	Physical Control System	-2,714	5,334	-	-
	<b>Capital</b>	<b>-2,714</b>	<b>5,334</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>-2,714</b>	<b>5,334</b>	<b>-</b>	<b>-</b>
	<b>School Violence Prevention Total</b>	<b>-2,714</b>	<b>5,334</b>	<b>-</b>	<b>-</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement**

**Department: 3023 Law Enforcement Mental Health**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Operating</b>					
534995	Other Svc - IT	35,000	35,000	-	-
	<b>Operating</b>	<b>35,000</b>	<b>35,000</b>	-	-
	<b>Project Total</b>	<b>35,000</b>	<b>35,000</b>	-	-
	<b>Law Enforcement Mental Health Total</b>	<b>35,000</b>	<b>35,000</b>	-	-

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund: 122 Law Enforcement Grant | Function: 521 Law Enforcement**

**Department: 3026 Federal-Aid Highway**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Personnel</b>					
514000	Overtime	11,093	2,231	13,619	-
	<b>Personnel</b>	<b>11,093</b>	<b>2,231</b>	<b>13,619</b>	<b>-</b>
	<b>Project Total</b>	<b>11,093</b>	<b>2,231</b>	<b>13,619</b>	<b>-</b>
	<b>Federal-Aid Highway Total</b>	<b>11,093</b>	<b>2,231</b>	<b>13,619</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3030 Homeland Security | Project: 02020 2020 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
555229	Training	8,590	-	-	-
	<b>Operating</b>	<b>8,590</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>					
664181	Radio - Portable	111,001	-	-	-
664214	Truck	140,906	-	-	-
664400	Other Equipment	68,788	-	-	-
	<b>Capital</b>	<b>320,695</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>329,285</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3030 Homeland Security | Project: 02021 2021 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552650	Non-capital Equipment	-	93,180	-	-
552652	Non-capital Software & License	-	71,333	142,666	-
	<b>Operating</b>	<b>-</b>	<b>164,514</b>	<b>142,666</b>	<b>-</b>
<b>Capital</b>					
664400	Other Equipment	-	17,569	-	-
	<b>Capital</b>	<b>-</b>	<b>17,569</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>-</b>	<b>182,082</b>	<b>142,666</b>	<b>-</b>

Fund:122 Law Enforcement Grant | Function: 521 Law Enforcement

Department: 3030 Homeland Security | Project: 02022 2022 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552650	Non-capital Equipment	-	-	160,450	-
555229	Training	-	-	4,500	-
	<b>Operating</b>	<b>-</b>	<b>-</b>	<b>164,950</b>	<b>-</b>
<b>Capital</b>					
664400	Other Equipment	-	-	165,728	-
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>165,728</b>	<b>-</b>
	<b>Project Total</b>	<b>-</b>	<b>-</b>	<b>330,678</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Homeland Security Total	329,285	182,082	473,344	-
Law Enforcement Grant	384,982	247,367	542,723	23,511

City of Pembroke Pines, Florida - Expenditure Detail

Fund:124 Police Community Service Grant | Function: 521 Law Enforcement

Department: 3018 Byrne | Project: 02018 2018 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
664400	Other Equipment	21,142	-	-	-
	<b>Capital</b>	<b>21,142</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>21,142</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund:124 Police Community Service Grant | Function: 521 Law Enforcement

Department: 3018 Byrne | Project: 02019 2019 Grant Year

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552650	Non-capital Equipment	-	21,608	-	-
	<b>Operating</b>	<b>-</b>	<b>21,608</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>-</b>	<b>21,608</b>	<b>-</b>	<b>-</b>
	<b>Byrne Total</b>	<b>21,142</b>	<b>21,608</b>	<b>-</b>	<b>-</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund: 124 Police Community Service Grant | Function: 521 Law Enforcement**

**Department: 3024 BJA Body Worn Camera**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Operating</b>					
534990	Other Svc	-	4,670	-	-
552650	Non-capital Equipment	-	75,330	-	-
	<b>Operating</b>	-	<b>80,000</b>	-	-
	<b>Project Total</b>	-	<b>80,000</b>	-	-
	<b>BJA Body Worn Camera Total</b>	-	<b>80,000</b>	-	-
	<b>Police Community Service Grant</b>	<b>21,142</b>	<b>101,608</b>	-	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8001 Community Services

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531400	Professional Svc - Medical	79	810	1,000	1,000
531500	Professional Svc - Other	183	474	500	700
534300	Other Svc - Laundry & Cleaning	246	329	600	600
534990	Other Svc	150,030	167,976	138,798	172,687
541100	Telephone	436	421	600	600
545000	Insurance	-	-	-	22,309
546250	R&M Equipment	949	2,121	3,000	3,500
546300	R&M Vehicles	27,310	81,125	90,000	90,000
546800	Maintenance Contracts	8,346	8,435	12,000	12,000
551100	Office Supplies	-	963	1,000	1,300
552540	Fuel	-	-	20,000	20,000
552650	Non-capital Equipment	-	-	1,000	1,000
552652	Non-capital Software & License	2,573	2,573	5,000	5,000
554100	Memberships Dues Subscription	-	-	400	400
	<b>Operating</b>	<b>190,152</b>	<b>265,226</b>	<b>273,898</b>	<b>331,096</b>
	<b>Project Total</b>	<b>190,152</b>	<b>265,226</b>	<b>273,898</b>	<b>331,096</b>

Fund:128 Community Bus Program | Function: 544 Transit System

Department: 8001 Community Services | Project: 05310 Section 5310

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
552650	Non-capital Equipment	-	-	1,600	-
552650	Non-capital Equipment	-	-	2,251	-
552650	Non-capital Equipment	2,151	-	-	-
	<b>Operating</b>	<b>2,151</b>	<b>-</b>	<b>3,851</b>	<b>-</b>
<b>Capital</b>					
664003	Vehicle	-	-	383,407	-
664003	Vehicle	-	-	213,151	-
664003	Vehicle	-	-	385,558	-
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>982,116</b>	<b>-</b>
	<b>Project Total</b>	<b>2,151</b>	<b>-</b>	<b>985,967</b>	<b>-</b>
<b>Community Services Total</b>		<b>192,302</b>	<b>265,226</b>	<b>1,259,865</b>	<b>331,096</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund: 128 Community Bus Program | Function: 544 Transit System

Department: 8004 Transit System

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531400	Professional Svc - Medical	448	1,998	2,000	2,500
531500	Professional Svc - Other	440	1,954	600	800
534300	Other Svc - Laundry & Cleaning	1,949	1,814	2,200	2,200
534950	Other Svc - Maintenance	-	-	2,000	2,000
534990	Other Svc	639,984	685,417	651,172	646,263
541100	Telephone	16	9	1,000	1,000
545000	Insurance	-	-	-	174,487
546250	R&M Equipment	-	943	1,000	1,000
546300	R&M Vehicles	24,164	59,388	70,000	80,000
551100	Office Supplies	955	-	1,500	1,500
552000	Operating Supplies	219	955	3,000	3,000
552540	Fuel	11,990	46,519	78,000	80,000
552650	Non-capital Equipment	-	-	1,000	1,000
552652	Non-capital Software & License	1,871	1,871	2,300	2,300
554100	Memberships Dues Subscription	-	-	200	200
<b>Operating</b>		<b>682,036</b>	<b>800,869</b>	<b>815,972</b>	<b>998,250</b>
<b>Project Total</b>		<b>682,036</b>	<b>800,869</b>	<b>815,972</b>	<b>998,250</b>

Fund: 128 Community Bus Program | Function: 544 Transit System

Department: 8004 Transit System | Project: 00042 CBS Blue Route

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531400	Professional Svc - Medical	-	882	1,000	1,000
531500	Professional Svc - Other	40	234	100	300
534300	Other Svc - Laundry & Cleaning	261	205	500	500
534990	Other Svc	54,777	57,119	50,508	52,500
541100	Telephone	-	-	200	200
545000	Insurance	-	-	-	17,278
546250	R&M Equipment	72	-	1,000	1,000
546300	R&M Vehicles	3,451	10,972	20,000	20,000
551100	Office Supplies	-	-	500	500
552000	Operating Supplies	-	-	500	500
552540	Fuel	-	-	20,000	20,000
552650	Non-capital Equipment	-	-	1,000	1,000
<b>Operating</b>		<b>58,600</b>	<b>69,411</b>	<b>95,308</b>	<b>114,778</b>
<b>Project Total</b>		<b>58,600</b>	<b>69,411</b>	<b>95,308</b>	<b>114,778</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

<b>Transit System Total</b>	<b>740,636</b>	<b>870,280</b>	<b>911,280</b>	<b>1,113,028</b>
<b>Community Bus Program</b>	<b>932,939</b>	<b>1,135,506</b>	<b>2,171,145</b>	<b>1,444,124</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:131 Treasury - Confiscated | Function: 521 Law Enforcement

Department: 3011 Treasury Confiscated

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531300	Prof Svc - Outside Legal	-	-	2,000	-
546150	R&M Land Bldg & Improvement	-	-	25,927	-
552650	Non-capital Equipment	-	-	2,990	-
552653	Non-capital Computer Equipment	-	-	400	-
	<b>Operating</b>	-	-	<b>31,317</b>	-
<b>Capital</b>					
662000	Buildings	-	-	653	-
662052	Animal Facility	-	-	227	-
663061	Fencing	-	-	20,693	-
663166	Shooting Range	-	-	39,098	-
664003	Vehicle	-	-	362	-
664023	Camera	-	-	1,044	-
664175	Signs	-	-	952	-
664180	Radio	-	-	11	-
664400	Other Equipment	-	-	444,111	27,159
	<b>Capital</b>	-	-	<b>507,151</b>	<b>27,159</b>
	<b>Project Total</b>	-	-	<b>538,468</b>	<b>27,159</b>
	<b>Treasury Confiscated Total</b>	-	-	<b>538,468</b>	<b>27,159</b>
	<b>Treasury - Confiscated</b>	-	-	<b>538,468</b>	<b>27,159</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:132 Justice - Confiscated | Function: 521 Law Enforcement

Department: 3012 Justice Confiscated

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531300	Prof Svc - Outside Legal	-	-	5,000	-
531400	Professional Svc - Medical	-	-	19,200	-
531500	Professional Svc - Other	-	-	7,000	-
552000	Operating Supplies	-	-	2,000	-
552600	Clothing/Uniforms	-	-	59,701	-
552650	Non-capital Equipment	-	-	76,891	-
	<b>Operating</b>	-	-	<b>169,792</b>	-
<b>Capital</b>					
663166	Shooting Range	-	-	1,920	-
664051	Software	-	-	54,197	-
664181	Radio - Portable	-	-	43,724	-
664400	Other Equipment	-	-	176,751	22,514
	<b>Capital</b>	-	-	<b>276,592</b>	<b>22,514</b>
	<b>Project Total</b>	-	-	<b>446,384</b>	<b>22,514</b>
	<b>Justice Confiscated Total</b>	-	-	<b>446,384</b>	<b>22,514</b>
	<b>Justice - Confiscated</b>	-	-	<b>446,384</b>	<b>22,514</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:133 \$2 Police Education | Function: 521 Law Enforcement

Department: 3013 \$2 Police Education

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
540100	Travel Conferences	-	-	2,300	-
555229	Training	-1,290	-	57,203	16,117
	<b>Operating</b>	<b>-1,290</b>	<b>-</b>	<b>59,503</b>	<b>16,117</b>
	<b>Project Total</b>	<b>-1,290</b>	<b>-</b>	<b>59,503</b>	<b>16,117</b>
	<b>\$2 Police Education Total</b>	<b>-1,290</b>	<b>-</b>	<b>59,503</b>	<b>16,117</b>
	<b>\$2 Police Education</b>	<b>-1,290</b>	<b>-</b>	<b>59,503</b>	<b>16,117</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund: 134 FDLE - Confiscated | Function: 521 Law Enforcement

Department: 3004 FDLE

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531300	Prof Svc - Outside Legal	5,946	-	16,461	-
534990	Other Svc	-	-	39,300	-
540100	Travel Conferences	-	-	6,176	-
549000	Legal/Employment Ads	-	-	5,000	-
552000	Operating Supplies	-	-	596	-
552600	Clothing/Uniforms	-	-	10,101	-
552620	Drug & Crime Prevention	10,000	17,791	44,633	12,036
552650	Non-capital Equipment	-	-	9,036	-
	<b>Operating</b>	<b>15,946</b>	<b>17,791</b>	<b>131,303</b>	<b>12,036</b>
<b>Grants and Aid</b>					
582014	Police Explorers	-	-	7,085	-
	<b>Grants and Aid</b>	<b>-</b>	<b>-</b>	<b>7,085</b>	<b>-</b>
<b>Capital</b>					
662000	Buildings	-	-	105,774	-
664028	Car	-	-	147	-
664051	Software	-	-	15,000	-
664176	SET Equipment	-	-	20,138	-
664181	Radio - Portable	-	-	33,000	-
664214	Truck	-	-	1,600	-
664400	Other Equipment	-	-	875,299	68,206
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>1,050,958</b>	<b>68,206</b>
	<b>Project Total</b>	<b>15,946</b>	<b>17,791</b>	<b>1,189,346</b>	<b>80,242</b>
	<b>FDLE Total</b>	<b>15,946</b>	<b>17,791</b>	<b>1,189,346</b>	<b>80,242</b>
	<b>FDLE - Confiscated</b>	<b>15,946</b>	<b>17,791</b>	<b>1,189,346</b>	<b>80,242</b>

City of Pembroke Pines, Florida - Expenditure Detail

Fund:199 Older Americans Act | Function: 569 Other Human Services

Department: 8005 SW Multipurpose Center | Project: 00024 Multipurpose Center

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531400	Professional Svc - Medical	244	1,041	1,300	1,700
531500	Professional Svc - Other	435	895	1,000	1,200
534300	Other Svc - Laundry & Cleaning	674	818	1,600	1,600
534989	Other Svc - FCS	427,012	429,917	476,499	485,038
534990	Other Svc	699,245	834,447	860,933	894,887
545000	Insurance	-	-	-	67,864
546250	R&M Equipment	-	943	1,000	1,000
546300	R&M Vehicles	-	-	40,000	40,000
552540	Fuel	79,161	60,733	51,000	60,000
552652	Non-capital Software & License	2,573	2,573	2,700	2,700
554100	Memberships Dues Subscription	-	-	200	200
	<b>Operating</b>	<b>1,209,345</b>	<b>1,331,367</b>	<b>1,436,232</b>	<b>1,556,189</b>
<b>Grants and Aid</b>					
581121	In-kind Salaries	57,063	59,991	83,428	83,428
	<b>Grants and Aid</b>	<b>57,063</b>	<b>59,991</b>	<b>83,428</b>	<b>83,428</b>
	<b>Project Total</b>	<b>1,266,407</b>	<b>1,391,358</b>	<b>1,519,660</b>	<b>1,639,617</b>

Fund:199 Older Americans Act | Function: 569 Other Human Services

Department: 8005 SW Multipurpose Center | Project: 00045 Ill E Funds

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Grants and Aid</b>					
581121	In-kind Salaries	8,185	13,066	11,857	11,857
	<b>Grants and Aid</b>	<b>8,185</b>	<b>13,066</b>	<b>11,857</b>	<b>11,857</b>
	<b>Project Total</b>	<b>8,185</b>	<b>13,066</b>	<b>11,857</b>	<b>11,857</b>
<b>SW Multipurpose Center Total</b>		<b>1,274,592</b>	<b>1,404,424</b>	<b>1,531,517</b>	<b>1,651,474</b>
<b>Older Americans Act</b>		<b>1,274,592</b>	<b>1,404,424</b>	<b>1,531,517</b>	<b>1,651,474</b>

City of Pembroke Pines, Florida - Expenditure Detail

Fund:201 Debt Service | Function: 517 Debt Service Payments

Department: 0900 General Debt Service

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Debt Services</b>					
571554	Bond Principal \$8.04 M	241,000	253,000	265,000	278,000
571555	Bond Principal \$8.5457 M	551,000	575,000	598,400	746,300
571557	Bond Principal \$35.3 M	1,480,000	1,545,000	1,610,000	1,690,000
571558	Bond Principal \$41.54 M	1,895,000	1,955,000	2,025,000	2,090,000
571559	Bond Principal \$29.04 M	1,215,000	1,275,000	1,320,000	1,385,000
571561	Bond Principal \$17.386 M	2,963,900	2,999,900	-	-
571562	Bond Principal \$45.96 M	3,005,000	3,145,000	3,310,000	3,365,000
571563	Bond Principal \$62620000	-	1,480,000	1,630,000	1,720,000
572554	Bond Interest \$8.040 M	110,365	106,265	101,966	227,208
572555	Bond Interest \$8.5457 M	157,345	133,938	109,546	81,593
572556	Bond Interest \$35.3 M	1,352,555	1,285,701	1,213,222	1,134,932
572557	Bond Interest \$41.54 M	1,255,650	1,193,094	1,124,365	1,049,714
572558	Bond Interest \$29.04 M	956,931	907,431	855,306	787,681
572561	Bond Interest \$17.386 M	60,057	20,099	-	-
572562	Bond Interest \$45.96 M	1,537,963	1,384,213	1,222,838	1,055,963
572563	Bond Interest \$62620000	2,693,405	2,693,405	2,619,405	2,537,906
573850	Fiscal Agent Fees	3,700	3,700	3,700	3,700
<b>Debt Services</b>		<b>19,478,870</b>	<b>20,955,746</b>	<b>18,008,748</b>	<b>18,152,997</b>
<b>Project Total</b>		<b>19,478,870</b>	<b>20,955,746</b>	<b>18,008,748</b>	<b>18,152,997</b>

Fund:201 Debt Service | Function: 517 Debt Service Payments

Department: 0900 General Debt Service | Project: 0677A GO Bonds 2015

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Debt Services</b>					
571560	Bond Principal \$76.045 M	2,940,000	3,085,000	3,240,000	3,400,000
572559	Bond Interest \$76.045 M	2,957,688	2,810,688	2,656,438	2,494,438
573850	Fiscal Agent Fees	450	450	450	450
<b>Debt Services</b>		<b>5,898,138</b>	<b>5,896,138</b>	<b>5,896,888</b>	<b>5,894,888</b>
<b>Project Total</b>		<b>5,898,138</b>	<b>5,896,138</b>	<b>5,896,888</b>	<b>5,894,888</b>
<b>General Debt Service Total</b>		<b>25,377,008</b>	<b>26,851,884</b>	<b>23,905,636</b>	<b>24,047,885</b>
<b>Debt Service</b>		<b>25,377,008</b>	<b>26,851,884</b>	<b>23,905,636</b>	<b>24,047,885</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund:320 Municipal Construction | Function: 519 Other General Governmental Svc**

**Department: 0800 General Government**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Other</b>					
591100	Transfer to Road & Bridge	-	-	450,000	-
	<b>Other</b>	-	-	<b>450,000</b>	-
	<b>Project Total</b>	-	-	<b>450,000</b>	-
	<b>General Government Total</b>	-	-	<b>450,000</b>	-

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	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
668010	ERP	1,244,073	373,617	23,507	-
	<b>Capital</b>	<b>1,244,073</b>	<b>373,617</b>	<b>23,507</b>	<b>-</b>
	<b>Project Total</b>	<b>1,244,073</b>	<b>373,617</b>	<b>23,507</b>	<b>-</b>

Fund:320 Municipal Construction | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00672 Cap Improv - 2006

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663993	Improvements - Other	-	23,100	181,840	-
	<b>Capital</b>	<b>-</b>	<b>23,100</b>	<b>181,840</b>	<b>-</b>
	<b>Project Total</b>	<b>-</b>	<b>23,100</b>	<b>181,840</b>	<b>-</b>

Fund:320 Municipal Construction | Function: 513 Financial & Administrative

Department: 2002 Technology Services | Project: 00677 GO Bonds 2009C

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663993	Improvements - Other	-	-	59,473	-
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>59,473</b>	<b>-</b>
	<b>Project Total</b>	<b>-</b>	<b>-</b>	<b>59,473</b>	<b>-</b>

<b>Technology Services Total</b>	<b>1,244,073</b>	<b>396,717</b>	<b>264,820</b>	<b>-</b>
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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**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Capital</b>					
663161	Parking Lot	-	758,487	267	-
	<b>Capital</b>	-	<b>758,487</b>	<b>267</b>	-
	<b>Project Total</b>	-	<b>758,487</b>	<b>267</b>	-
	<b>General Gvt Buildings Total</b>	-	<b>758,487</b>	<b>267</b>	-

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	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663995	Improvements - Landscaping	-	-	14,236	-
	<b>Capital</b>	-	-	<b>14,236</b>	-
	<b>Project Total</b>	-	-	<b>14,236</b>	-

Fund:320 Municipal Construction | Function: 541 Road & Street Facilities

Department: 6003 Infrastructure | Project: 00677 GO Bonds 2009C

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663995	Improvements - Landscaping	-	-	38,294	-
	<b>Capital</b>	-	-	<b>38,294</b>	-
	<b>Project Total</b>	-	-	<b>38,294</b>	-
	<b>Infrastructure Total</b>	-	-	<b>52,530</b>	-

City of Pembroke Pines, Florida - Expenditure Detail

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663056	Linear Park	-	-	20,501	-
	<b>Capital</b>	-	-	<b>20,501</b>	-
	<b>Project Total</b>	-	-	<b>20,501</b>	-

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00672 Cap Improv - 2006

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
662300	City Hall/Gallery/Chambers	114,317	20,298	18,285	-
	<b>Capital</b>	<b>114,317</b>	<b>20,298</b>	<b>18,285</b>	-
	<b>Project Total</b>	<b>114,317</b>	<b>20,298</b>	<b>18,285</b>	-

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00675 GO Bonds 2005

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663998	Improvements - Comm Rec Proj	434,212	302,204	367,417	-
664400	Other Equipment	53,474	151,521	355,134	-
	<b>Capital</b>	<b>487,686</b>	<b>453,725</b>	<b>722,551</b>	-
	<b>Project Total</b>	<b>487,686</b>	<b>453,725</b>	<b>722,551</b>	-

Fund:320 Municipal Construction | Function: 572 Parks & Recreation

Department: 7001 Recreation & Cultural Arts | Project: 00677 GO Bonds 2009C

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
662999	Building - New Comm Facilities	-	-	57,850	-
	<b>Capital</b>	-	-	<b>57,850</b>	-
	<b>Project Total</b>	-	-	<b>57,850</b>	-

<b>Recreation &amp; Cultural Arts Total</b>		<b>602,003</b>	<b>474,023</b>	<b>819,187</b>	-
<b>Municipal Construction</b>		<b>1,846,076</b>	<b>1,629,227</b>	<b>1,586,804</b>	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 519 Other General Governmental Svc

Department: 0900 General Debt Service | Project: 00845 Alternative Water Supply

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Debt Services</b>					
571505	Loan Principal \$12.3 M	-	-	965,920	999,728
572505	Loan Interest \$12.3 M	142,937	110,457	88,109	42,047
	<b>Debt Services</b>	<b>142,937</b>	<b>110,457</b>	<b>1,054,029</b>	<b>1,041,775</b>
	<b>Project Total</b>	<b>142,937</b>	<b>110,457</b>	<b>1,054,029</b>	<b>1,041,775</b>
	<b>General Debt Service Total</b>	<b>142,937</b>	<b>110,457</b>	<b>1,054,029</b>	<b>1,041,775</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 525 Emergency&amp;Disaster Relief Svc

Department: 3050 Emergency&amp;Disaster Relief Svc | Project: COVID EMERGENCY &amp; DISASTER RELIEF - COVID

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534981	Function Sourcing - Utilities	114,322	-	-	-
534990	Other Svc	989	-	-	-
	<b>Operating</b>	<b>115,311</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Project Total</b>	<b>115,311</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Emergency&amp;Disaster Relief Svc Total</b>	<b>115,311</b>	<b>-</b>	<b>-</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 536 Water-sewer Combined Services

Department: 6010 Utilities Admin Services

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512009	Asst Director of Public Svc	125,770	135,102	141,395	125,145
512028	Utilities Customer Service Mgr	-	-	95,909	99,888
512051	Public Services Director	76,570	80,212	83,382	84,864
512109	Administrative Supervisor	86,103	90,844	-	-
512146	Assist. UT/Compliance Director	116,583	130,061	132,879	137,010
512147	Assist. Utilities Director	120,938	128,472	132,401	136,844
512148	Utilities Director	35,365	190,397	190,508	190,508
512196	Envir Svc/Utilities Director	119,285	-	-	-
512499	Deputy City Manager	147,638	212,143	133,578	118,135
512500	City Engineer	87,832	90,147	90,200	90,200
512516	Assistant City Manager	56,408	-	75,504	78,508
512532	Accountant II	33,580	42,965	444	-
512537	Assistant City Engineer	60,853	65,749	68,415	68,415
512642	Accounting Supervisor	-	-	38,813	40,357
512741	Controller	16,359	38,262	45,220	50,004
512990	Accrued Payroll	23,382	-	-	-
512992	Vacation leave - retire/term	7,488	28,333	-	-
512993	Accrued vacation	-	207,918	-	-
512994	Accrued sick leave	3,434	38,658	-	-
512996	Sick leave - retire/term	-	1,408	-	-
514000	Overtime	252	167	-	-
515001	Special Payment Pen	4,100	-	-	-
515002	Special Payment	10,350	-	-	-
515007	Topped Out Incentive	1,350	3,000	3,000	4,950
515015	Payment in Lieu of Benefits	1,523	3,719	3,601	3,601
515107	Automobile Allowance	39,346	42,769	41,403	34,204
515116	Cell Phone Pay	9,088	10,485	10,051	8,851
521000	Social Security - Matching	79,468	89,673	97,095	93,429
522000	Retirement Contributions	-	-	57,594	55,432
522010	Defined Contribution - General	95,870	112,935	115,420	126,059
522210	Pension Expense - Collective	-33,223	196,055	-	-
522230	OPEB Expense - Collective	565,036	280,018	-	-
523000	Health Insurance	102,241	100,014	142,399	166,665
523100	Life Insurance	3,585	3,136	6,699	5,965
524000	Workers Compensation	2,849	8,609	9,640	8,904
526300	General Retiree Health Contrib	-	-	752,000	752,000
	<b>Personnel</b>	<b>1,999,422</b>	<b>2,331,252</b>	<b>2,467,550</b>	<b>2,479,938</b>
<b>Operating</b>					
531300	Prof Svc - Outside Legal	18,666	314	10,000	10,000
531500	Professional Svc - Other	65,868	175,180	451,278	41,600

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 536 Water-sewer Combined Services

Department: 6010 Utilities Admin Services

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
532100	Accounting & Auditing Fees	59,677	65,038	70,450	71,972
534950	Other Svc - Maintenance	29,406	29,824	40,445	36,300
534981	Function Sourcing - Utilities	1,572,591	1,467,882	1,631,928	1,688,796
534989	Other Svc - FCS	878,594	1,145,753	1,206,116	1,531,373
534990	Other Svc	75,174	87,099	94,660	99,450
540100	Travel Conferences	2,341	4,816	12,500	10,000
541100	Telephone	39,435	41,742	46,000	48,000
541225	Cable fees	3,115	3,543	3,250	3,300
542000	Postage	188,219	212,317	301,260	283,936
544200	Rental - Machinery & Equipment	7,680	8,042	9,500	15,500
545000	Insurance	1,523,007	1,789,903	2,954,620	2,487,486
546150	R&M Land Bldg & Improvement	9,569	21,158	20,000	12,000
546250	R&M Equipment	3,053	45	8,500	1,000
546300	R&M Vehicles	5,111	8,226	16,000	12,000
546800	Maintenance Contracts	30,971	22,743	34,617	34,905
547100	Printing	2,296	3,189	4,800	3,500
549100	Recording Fees	489	701	1,500	1,000
549104	License Fees	-	-	1,000	1,000
549400	Bank Svc Charge	539,815	138,985	-	-
551100	Office Supplies	26,101	26,829	19,090	30,000
552000	Operating Supplies	746	2,407	10,750	13,000
552150	Safety Equipment & Supplies	399	435	-	-
552200	Janitorial Supplies	753	634	-	-
552300	Expendable Tools	400	-	-	-
552540	Fuel	34,779	59,761	45,000	40,000
552600	Clothing/Uniforms	163	326	510	400
552650	Non-capital Equipment	6,777	38,277	7,000	10,000
552652	Non-capital Software & License	-	2,617	6,500	6,500
552653	Non-capital Computer Equipment	3,789	34,536	2,500	5,000
554100	Memberships Dues Subscription	1,969	9,112	11,500	12,000
555200	College Classes - Education	-	627	-	-
555229	Training	345	19,271	6,000	5,000
	<b>Operating</b>	<b>5,131,299</b>	<b>5,421,333</b>	<b>7,027,274</b>	<b>6,515,018</b>
<b>Capital</b>					
662000	Buildings	-	-	67,734	815,000
664214	Truck	-	-	30,000	-
664400	Other Equipment	-	-	550,000	-
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>647,734</b>	<b>815,000</b>
	<b>Project Total</b>	<b>7,130,721</b>	<b>7,752,585</b>	<b>10,142,558</b>	<b>9,809,956</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 536 Water-sewer Combined Services

Department: 6010 Utilities Admin Services | Project: 00510 Security Svc

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534990	Other Svc	88,498	94,357	147,576	156,510
	<b>Operating</b>	<b>88,498</b>	<b>94,357</b>	<b>147,576</b>	<b>156,510</b>
	<b>Project Total</b>	<b>88,498</b>	<b>94,357</b>	<b>147,576</b>	<b>156,510</b>
	<b>Utilities Admin Services Total</b>	<b>7,219,219</b>	<b>7,846,943</b>	<b>10,290,134</b>	<b>9,966,466</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 536 Water-sewer Combined Services

Department: 6011 Non-Departmental Expense

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
522001	Retirement Contrib - Legacy	-	-	740,677	740,677
522210	Pension Expense - Collective	-450,582	2,713,813	-	-
525000	Unemployment Compensation	-	-	2,000	2,000
	<b>Personnel</b>	<b>-450,582</b>	<b>2,713,813</b>	<b>742,677</b>	<b>742,677</b>
<b>Operating</b>					
531300	Prof Svc - Outside Legal	-	-	10,000	10,000
531301	Professional Services Legal	5,000	5,000	10,000	10,000
531303	Prof Svc - Other City Ctr	-	-	5,000	5,000
544110	Interfund Rental	165,874	166,704	177,457	183,491
549175	Administrative Fees	13,367,511	14,044,279	15,766,433	18,136,602
549201	Taxes and/or Assessments	1,348,062	1,347,554	1,476,193	1,498,361
549207	Engineering Chrg From Gen Fund	145,777	772,361	748,328	845,014
549211	Privilege Fees	3,799,000	3,954,373	4,134,000	4,355,000
549990	Interest Customer Deposit	15,001	-	-	-
559000	Depreciation Expense	7,423,852	7,823,264	-	-
559100	Reserve for Capital Replacemen	-	-	3,450,000	3,410,000
	<b>Operating</b>	<b>26,270,077</b>	<b>28,113,534</b>	<b>25,777,411</b>	<b>28,453,468</b>
<b>Grants and Aid</b>					
581008	Brwd Water Conservation Prog	76,178	27,129	63,776	65,690
	<b>Grants and Aid</b>	<b>76,178</b>	<b>27,129</b>	<b>63,776</b>	<b>65,690</b>
	<b>Project Total</b>	<b>25,895,673</b>	<b>30,854,477</b>	<b>26,583,864</b>	<b>29,261,835</b>
	<b>Non-Departmental Expense Total</b>	<b>25,895,673</b>	<b>30,854,477</b>	<b>26,583,864</b>	<b>29,261,835</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531100	Professional Svc - Engineering	57,581	48,300	120,782	984,100
531500	Professional Svc - Other	11,928	16,450	25,000	20,500
534981	Function Sourcing - Utilities	1,751,948	1,829,152	1,953,100	2,020,424
534989	Other Svc - FCS	828,443	857,036	952,977	1,028,649
534990	Other Svc	-	2,140	7,100	4,500
540100	Travel Conferences	179	113	300	100
541100	Telephone	31,851	38,305	36,500	37,000
544200	Rental - Machinery & Equipment	1,557	15,784	23,000	20,000
546150	R&M Land Bldg & Improvement	152,796	340,217	472,128	384,000
546152	R&M - Land Bldg - Major Projec	-	22	60,722	-
546220	R&M Generators	11,758	17,870	8,000	6,000
546250	R&M Equipment	357,514	395,274	423,279	428,000
546300	R&M Vehicles	42,668	46,072	55,000	50,000
549104	License Fees	3,786	205	7,500	4,500
551100	Office Supplies	146	-	1,000	500
552000	Operating Supplies	25,396	50,264	54,800	50,000
552150	Safety Equipment & Supplies	19,625	6,004	-	-
552200	Janitorial Supplies	7,004	4,839	-	-
552300	Expendable Tools	9,296	5,634	-	-
552540	Fuel	19,150	14,562	24,000	22,000
552650	Non-capital Equipment	14,596	8,814	25,000	25,000
555229	Training	2,677	6,166	3,000	3,000
	<b>Operating</b>	<b>3,349,899</b>	<b>3,703,222</b>	<b>4,253,188</b>	<b>5,088,273</b>
<b>Capital</b>					
662000	Buildings	-	-	25,721	-
663065	Force Main	-	-	612,500	900,000
663192	Sewer Lines	-	-	3,875,469	1,030,000
664003	Vehicle	-	-	57,996	-
664073	Generator	-	-	67,402	30,000
664213	Trailer	-	-	77,598	105,000
664214	Truck	-	-	190,000	140,000
664400	Other Equipment	-	-	100,000	100,000
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>5,006,686</b>	<b>2,305,000</b>
	<b>Project Total</b>	<b>3,349,899</b>	<b>3,703,222</b>	<b>9,259,874</b>	<b>7,393,273</b>

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: 00812 Lift Station Upgrade

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663122	Lift Station	-	-	6,257,180	-
	<b>Capital</b>	-	-	6,257,180	-
	<b>Project Total</b>	-	-	6,257,180	-

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: 00828 Infiltration & inflow correcti

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
534950	Other Svc - Maintenance	23,850	363,215	827,101	750,000
	<b>Operating</b>	23,850	363,215	827,101	750,000
	<b>Project Total</b>	23,850	363,215	827,101	750,000

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6021 Sewer Collection | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
546152	R&M - Land Bldg - Major Projec	-	735	109,266	-
	<b>Operating</b>	-	735	109,266	-
	<b>Project Total</b>	-	735	109,266	-

<b>Sewer Collection Total</b>	<b>3,373,749</b>	<b>4,067,173</b>	<b>16,453,421</b>	<b>8,143,273</b>
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## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531100	Professional Svc - Engineering	370,602	227,352	738,772	134,000
531300	Prof Svc - Outside Legal	1,413,112	304,814	400,000	500,000
531500	Professional Svc - Other	27,388	19,727	40,000	18,000
534450	Other Svc - Sludge Removal	167,429	121,825	110,823	110,500
534451	Other Svc - Grit/Screenings Re	149,650	178,592	177,491	182,722
534950	Other Svc - Maintenance	24,285	24,353	28,452	31,200
534981	Function Sourcing - Utilities	1,949,405	2,032,391	2,170,111	2,244,915
534982	Function Sourcing - Grounds	883	900	1,300	1,000
534989	Other Svc - FCS	128,659	139,454	138,423	45,523
534990	Other Svc	337,512	286,721	195,069	196,110
540100	Travel Conferences	-	-	100	-
541100	Telephone	-	-	500	-
541225	Cable fees	-	-	200	-
543200	Water & Sewer	9,369	37,727	38,000	38,000
543430	Electricity	1,106,713	1,219,670	1,170,000	1,280,650
543600	Wastewater Treatment Charges	7,832,390	8,884,079	9,621,457	10,336,035
544200	Rental - Machinery & Equipment	-	2,069	5,100	6,100
546150	R&M Land Bldg & Improvement	163,662	163,574	303,300	200,000
546152	R&M - Land Bldg - Major Projec	-	-	352,044	-
546220	R&M Generators	2,819	15,136	18,000	15,000
546250	R&M Equipment	27,389	117,741	253,369	75,000
546300	R&M Vehicles	6,000	2,324	4,000	10,000
546800	Maintenance Contracts	-	-	500	500
549104	License Fees	8,050	8,303	12,000	10,000
551100	Office Supplies	115	959	500	500
552000	Operating Supplies	15,179	37,994	51,867	62,000
552150	Safety Equipment & Supplies	22,315	8,342	-	-
552200	Janitorial Supplies	3,363	2,592	-	-
552300	Expendable Tools	4,673	1,013	-	-
552430	Operating Chemicals	139,198	101,355	400,850	538,484
552540	Fuel	22,204	53,086	7,500	7,500
552650	Non-capital Equipment	9,296	7,554	17,000	10,000
552652	Non-capital Software & License	-	-	1,433	-
	<b>Operating</b>	<b>13,941,661</b>	<b>13,999,647</b>	<b>16,258,161</b>	<b>16,053,739</b>
<b>Capital</b>					
662000	Buildings	-	-	100,000	-
663000	Improvement Other Than Bldg	-	-	1,163,833	1,835,525
664073	Generator	-	-	590,000	-
664400	Other Equipment	-	-	808,343	78,000

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
	Capital	-	-	2,662,176	1,913,525
	<b>Project Total</b>	<b>13,941,661</b>	<b>13,999,647</b>	<b>18,920,337</b>	<b>17,967,264</b>

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant | Project: 00834 Plant Rehabilitation

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663183	Sewer Treatment Rehabilitation	-	-	1,856,000	3,127,000
	Capital	-	-	1,856,000	3,127,000
	<b>Project Total</b>	<b>-</b>	<b>-</b>	<b>1,856,000</b>	<b>3,127,000</b>

Fund:471 Utility Fund | Function: 535 Sewer/Wastewater Services

Department: 6022 Sewer Treatment Plant | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
546152	R&M - Land Bldg - Major Projec	-	-	67,000	-
	Operating	-	-	67,000	-
	<b>Project Total</b>	<b>-</b>	<b>-</b>	<b>67,000</b>	<b>-</b>
<b>Sewer Treatment Plant Total</b>		<b>13,941,661</b>	<b>13,999,647</b>	<b>20,843,337</b>	<b>21,094,264</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6031 Water Plants

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531100	Professional Svc - Engineering	78,336	133,415	542,449	112,500
531500	Professional Svc - Other	14,318	14,154	16,154	16,318
534450	Other Svc - Sludge Removal	681,625	711,611	1,156,119	770,532
534950	Other Svc - Maintenance	38,093	43,708	46,948	51,710
534981	Function Sourcing - Utilities	3,021,578	3,152,076	3,363,672	3,479,618
534982	Function Sourcing - Grounds	704	1,500	1,950	1,800
534989	Other Svc - FCS	128,659	139,454	138,423	45,523
534990	Other Svc	56,622	59,550	63,024	65,545
541370	Communications	-	-	500	-
543300	Gas	527	581	500	500
543430	Electricity	610,896	694,815	626,000	730,000
544200	Rental - Machinery & Equipment	31,042	22,534	40,050	12,400
546150	R&M Land Bldg & Improvement	72,049	95,066	145,000	130,000
546152	R&M - Land Bldg - Major Projec	-	-	50,000	-
546220	R&M Generators	236	19,338	161,943	7,500
546250	R&M Equipment	83,244	99,474	186,700	100,000
546300	R&M Vehicles	-	-	1,000	1,000
546800	Maintenance Contracts	-	-	1,300	2,000
549104	License Fees	7,285	9,118	10,000	10,000
552000	Operating Supplies	1,810	2,383	8,000	7,500
552150	Safety Equipment & Supplies	6,224	5,123	-	-
552200	Janitorial Supplies	917	152	-	-
552300	Expendable Tools	-	316	-	-
552430	Operating Chemicals	1,705,796	2,097,850	2,236,348	2,959,780
552540	Fuel	9,638	4,901	14,500	7,500
552650	Non-capital Equipment	399	1,177	2,000	2,000
559200	Amortization Expense - Leases	6,345	-449	-	-
	<b>Operating</b>	<b>6,556,342</b>	<b>7,307,847</b>	<b>8,812,580</b>	<b>8,513,726</b>
<b>Debt Services</b>					
572564	Lease Interest Payment	-	9	-	-
	<b>Debt Services</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>
<b>Capital</b>					
662000	Buildings	-	-	54,335	-
663000	Improvement Other Than Bldg	-	-	1,334,473	3,827,917
663250	Water Well	-	-	1,538,798	955,000
663993	Improvements - Other	-	-	2,071,491	-
664165	Pump	-	-	150,000	155,000
664400	Other Equipment	-	-	425,000	50,000
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>5,574,097</b>	<b>4,987,917</b>

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund:471 Utility Fund | Function: 533 Water Utility Services**

**Department: 6031 Water Plants**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
	<b>Project Total</b>	6,556,342	7,307,855	14,386,677	13,501,643
	<b>Water Plants Total</b>	6,556,342	7,307,855	14,386,677	13,501,643

City of Pembroke Pines, Florida - Expenditure Detail

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6032 Water Distribution

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531100	Professional Svc - Engineering	-	4,995	25,000	50,000
531500	Professional Svc - Other	27,389	3,515	17,500	15,250
534981	Function Sourcing - Utilities	1,655,304	1,728,573	1,869,094	1,933,678
534990	Other Svc	-	-	357,995	357,995
540100	Travel Conferences	-	23	100	100
544200	Rental - Machinery & Equipment	11,558	1,200	7,500	3,000
546150	R&M Land Bldg & Improvement	299,599	410,961	640,000	425,000
546250	R&M Equipment	555	6,412	10,000	15,000
546300	R&M Vehicles	3,417	8,510	2,500	3,000
549104	License Fees	650	-	1,200	1,000
552000	Operating Supplies	1,591	5,393	1,000	1,500
552540	Fuel	6,849	4,313	2,500	2,500
552650	Non-capital Equipment	30	2,696	72,755	5,000
552651	Non-capital Meters	103,015	576,477	879,967	660,000
	<b>Operating</b>	<b>2,109,958</b>	<b>2,753,068</b>	<b>3,887,111</b>	<b>3,473,023</b>
<b>Capital</b>					
662000	Buildings	-	-	25,721	-
663062	Fire Hydrants	-	-	-	30,000
663233	Water Main	-	-	4,492,083	6,950,000
664003	Vehicle	-	-	60,000	-
664214	Truck	-	-	152,368	-
664400	Other Equipment	-	-	1,143,745	1,587,000
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>5,873,917</b>	<b>8,567,000</b>
	<b>Project Total</b>	<b>2,109,958</b>	<b>2,753,068</b>	<b>9,761,028</b>	<b>12,040,023</b>

Fund:471 Utility Fund | Function: 533 Water Utility Services

Department: 6032 Water Distribution | Project: ARPA1 American Rescue Plan Act 2021

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Capital</b>					
663233	Water Main	-	-	3,480,106	-
	<b>Capital</b>	<b>-</b>	<b>-</b>	<b>3,480,106</b>	<b>-</b>
	<b>Project Total</b>	<b>-</b>	<b>-</b>	<b>3,480,106</b>	<b>-</b>

<b>Water Distribution Total</b>		<b>2,109,958</b>	<b>2,753,068</b>	<b>13,241,134</b>	<b>12,040,023</b>
<b>Utility Fund</b>		<b>59,354,850</b>	<b>66,939,618</b>	<b>102,852,596</b>	<b>95,049,279</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:472 Sanitation Fund | Function: 534 Sanitation Services

Department: 6050 Sanitation Services

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531500	Professional Svc - Other	49,149	-	-	-
534300	Other Svc - Laundry & Cleaning	105	207	250	250
534981	Function Sourcing - Utilities	18,807	-	-	-
534989	Other Svc - FCS	252,788	332,954	388,248	427,688
540100	Travel Conferences	3	-	50	50
541370	Communications	491	866	1,800	1,800
543001	Residential Disposal	1,887,760	2,754,743	2,717,125	2,967,231
543002	Household Hazardous Waste	78,065	111,799	105,000	150,000
543003	Resident Bulk Collection(EWS)	2,165,236	2,964,313	2,979,278	3,411,120
546300	R&M Vehicles	2,875	1,541	7,400	7,397
547100	Printing	19,025	43	10,000	10,000
551100	Office Supplies	20	774	1,000	1,000
552000	Operating Supplies	1,993	42	2,000	2,000
552540	Fuel	-	6,388	8,500	10,440
552600	Clothing/Uniforms	254	190	250	250
552650	Non-capital Equipment	1,321	400	1,500	1,500
552653	Non-capital Computer Equipment	-	-	500	1,000
554100	Memberships Dues Subscription	-	245	300	300
559000	Depreciation Expense	4,665	11,195	-	-
<b>Operating</b>		<b>4,482,554</b>	<b>6,185,699</b>	<b>6,223,201</b>	<b>6,992,026</b>
<b>Project Total</b>		<b>4,482,554</b>	<b>6,185,699</b>	<b>6,223,201</b>	<b>6,992,026</b>
<b>Sanitation Services Total</b>		<b>4,482,554</b>	<b>6,185,699</b>	<b>6,223,201</b>	<b>6,992,026</b>
<b>Sanitation Fund</b>		<b>4,482,554</b>	<b>6,185,699</b>	<b>6,223,201</b>	<b>6,992,026</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00401 Administration

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
512014	Risk Mgmt/Benefits Supervisor	-	-	-	60,199
512017	Risk/Benefits Manager	82,482	86,583	90,096	100,074
512439	Risk/Benefits Director	-	-	-	116,120
512992	Vacation leave - retire/term	-	17,213	-	-
512993	Accrued vacation	8,867	-	-	-
512994	Accrued sick leave	930	-	-	-
512996	Sick leave - retire/term	-	16,828	-	-
515001	Special Payment Pen	29,250	7,150	-	-
515002	Special Payment	-	3,250	-	-
515107	Automobile Allowance	-	-	-	4,800
515116	Cell Phone Pay	775	965	900	1,800
521000	Social Security - Matching	8,371	9,888	6,962	21,652
522000	Retirement Contributions	-	-	11,875	25,715
522001	Retirement Contrib - Legacy	-	-	10,450	10,450
522010	Defined Contribution - General	-	-	-	9,030
522210	Pension Expense - Collective	-30,826	44,903	-	-
522230	OPEB Expense - Collective	11,463	5,910	-	-
526300	General Retiree Health Contrib	7	9	15,384	30,766
	<b>Personnel</b>	<b>111,320</b>	<b>192,698</b>	<b>135,667</b>	<b>380,606</b>
<b>Operating</b>					
534989	Other Svc - FCS	93,764	90,746	140,111	123,564
534990	Other Svc	13,526	-	24,000	24,000
540100	Travel Conferences	-	-	1,000	1,000
545050	Insurance - Administrative Fee	86,586	100,686	130,000	145,000
546800	Maintenance Contracts	-	569	2,000	3,600
547100	Printing	-	-	17,000	15,000
549857	Allocation of Adm Expenses	-306,376	-387,768	-455,778	-699,270
551100	Office Supplies	1,181	2,961	4,000	4,500
552540	Fuel	-	107	1,000	1,000
552650	Non-capital Equipment	-	-	500	500
555200	College Classes - Education	-	-	500	500
	<b>Operating</b>	<b>-111,319</b>	<b>-192,698</b>	<b>-135,667</b>	<b>-380,606</b>
	<b>Project Total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00402 Health Insurance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
545053	Health - Administrative fees	327,357	369,490	800,000	750,000
545085	Dental - Cobra Fees	-	-	2,000	2,000
545420	Health - Premium	1,699,670	1,651,629	2,000,000	2,200,000
545808	Health Claims	17,920,908	17,815,224	21,974,731	23,533,151
549857	Allocation of Adm Expenses	221,765	281,445	306,090	489,195
	<b>Operating</b>	<b>20,169,701</b>	<b>20,117,789</b>	<b>25,082,821</b>	<b>26,974,346</b>
	<b>Project Total</b>	<b>20,169,701</b>	<b>20,117,789</b>	<b>25,082,821</b>	<b>26,974,346</b>

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00403 Life Insurance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
545095	Insurance - Life	371,009	350,841	581,784	581,845
549857	Allocation of Adm Expenses	5,634	6,685	7,205	10,747
	<b>Operating</b>	<b>376,643</b>	<b>357,526</b>	<b>588,989</b>	<b>592,592</b>
	<b>Project Total</b>	<b>376,643</b>	<b>357,526</b>	<b>588,989</b>	<b>592,592</b>

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00404 Workers Compensation

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
545070	Insurance - Excess Work Comp	384,200	494,764	605,000	634,850
545080	State Assess Self Ins WorkComp	17,225	17,510	25,000	25,000
545751	Workers Compensation 1993-94	0	0	-	-
545752	Workers Compensation 1994-95	-94,543	88,409	-	-
545753	Workers Compensation 1995-96	33	32	-	-
545754	Workers Compensation 1996-97	0	0	-	-
545756	Workers Compensation 1998-99	-18,597	-7,025	-	-
545757	Workers Compensation 1999-00	23	0	-	-
545758	Workers Compensation 2000-01	-12,136	-3,531	-	-
545759	Workers Compensation 2001-02	-3,661	-4,867	-	-
545760	Workers Compensation 2002-03	121	410	-	-
545761	Workers Compensation 2003-04	-1,613	-8,793	-	-
545762	Workers Compensation 2004-05	-1,584	-2,714	-	-
545763	Workers Compensation 2005-06	-39,603	-30,916	-	-
545764	Workers Compensation 2006-07	29,947	220,530	-	-

**City of Pembroke Pines, Florida - Expenditure Detail**

**Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc**

**Department: 0203 Self Insurance | Project: 00404 Workers Compensation**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Operating</b>					
545765	Workers Compensation 2007-08	-133,997	-40,883	-	-
545766	Workers Compensation 2008-09	-25,219	-34,870	-	-
545767	Workers Compensation 2009-10	0	468	-	-
545768	Workers Compensation 2010-11	820	799	-	-
545769	Workers Compensation 2011-12	-3,922	-1,291	-	-
545771	Workers Compensation 2012-13	6,177	-3,635	-	-
545772	Workers Compensation 2013-14	1,056	769	-	-
545773	Workers Compensation 2014-15	327,127	55,430	-	-
545774	Workers Compensation 2015-16	-847	3,901	-	-
545778	Workers Compensation 2016-17	-14,393	130,375	-	-
545779	Workers Compensation 2017-18	-56,499	19,754	-	-
545780	Workers Compensation 2018-19	250,583	89,623	-	-
545781	Workers Compensation 2019-20	-224,091	205,910	-	-
545782	Workers Compensation 20-21	-83,973	639,936	-	-
545783	Workers Compensation 2021-22	878,580	94,799	18,759	-
545784	Workers compensation 2022-23	-	1,614,898	-	-
545785	Workers compensation 2023-24	-	-	2,738,249	-
545786	Workers compensation 2024-25	-	-	-	3,087,899
549857	Allocation of Adm Expenses	33,178	39,744	46,200	69,223
	<b>Operating</b>	<b>1,214,392</b>	<b>3,579,534</b>	<b>3,433,208</b>	<b>3,816,972</b>
	<b>Project Total</b>	<b>1,214,392</b>	<b>3,579,534</b>	<b>3,433,208</b>	<b>3,816,972</b>

**Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc**

**Department: 0203 Self Insurance | Project: 00405 Property & Casualty Insurance**

<b>Object</b>	<b>Object Description</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
<b>Operating</b>					
545060	Insurance - Excess Property	2,194,934	2,451,221	4,909,845	4,289,200
545200	Insurance - Gallagher Package	631,389	565,296	1,000,000	778,330
545225	Insurance - Bus	480,652	589,721	695,200	851,400
545600	Insurance - Fidelity Bonds	-	-	25,000	25,000
545697	Insurance claims paid 2024-25	-	-	-	1,100,000
545698	Insurance claims paid 2023-24	-	-	1,440,892	-
545699	Insurance claims paid 2022-23	-	597,779	-	-
545701	Insurance Claims Paid 2021-22	641,419	147,511	-	-
545702	Insurance claims paid 2020-21	94,740	228,716	-	-
545703	Insurance Claims Paid 2019-20	-377,036	-125,283	-	-
545704	Insurance Claims Paid 2018-19	33,509	149,165	-	-
545706	Insurance Claims Paid 2017-18	-115,571	-691	-	-

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:504 Public Insurance Fund | Function: 519 Other General Governmental Svc

Department: 0203 Self Insurance | Project: 00405 Property &amp; Casualty Insurance

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
545707	Insurance Claims Paid 2016-17	-74,991	-54,946	-	-
545708	Insurance Claims Paid 2015-16	-35,621	125	-	-
545709	Insurance Claims Paid 2014-15	-147,210	41,085	-	-
545711	Insurance Claims Paid 2013-14	4	4	-	-
545712	Insurance Claims Paid 2012-13	84	-49	-	-
545713	Insurance Claims Paid 2011-12	171,416	70,752	-	-
545714	Insurance Claims Paid 2010-11	20	18	-	-
545715	Insurance Claims Paid 2009-10	1	20	-	-
545716	Insurance Claims Paid 2008-09	-1,877	-776	-	-
545717	Insurance Claims Paid 2007-08	-34,514	-10,531	-	-
545718	Insurance Claims Paid 2006-07	2,923	4,598	-	-
545719	Insurance Claims Paid 2005-06	-4,529	-3,536	-	-
545723	Insurance Claims Paid 1994-95	-42,641	-5,388	-	-
545724	Insurance Claims Paid 1995-96	45	46	-	-
545727	Insurance Claims Paid 1998-99	-7,249	-2,740	-	-
545728	Insurance Claims Paid 1999-00	3	-	-	-
545729	Insurance Claims Paid 2000-01	-3,522	-1,025	-	-
545731	INS CLAIMS PAID 2001-02	-1,627	-2,165	-	-
545732	Insurance Claims Paid 2002-03	37	53	-	-
545733	Insurance Claims Paid 2003-04	-803	-24,528	-	-
545734	Insurance Claims Paid 2004-05	-233	-399	-	-
549857	Allocation of Adm Expenses	45,799	59,894	96,283	130,105
<b>Operating</b>		<b>3,449,551</b>	<b>4,673,947</b>	<b>8,167,220</b>	<b>7,174,035</b>
<b>Project Total</b>		<b>3,449,551</b>	<b>4,673,947</b>	<b>8,167,220</b>	<b>7,174,035</b>
<b>Self Insurance Total</b>		<b>25,210,287</b>	<b>28,728,796</b>	<b>37,272,238</b>	<b>38,557,945</b>
<b>Public Insurance Fund</b>		<b>25,210,287</b>	<b>28,728,796</b>	<b>37,272,238</b>	<b>38,557,945</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:655 General Pension Trust Fund | Function: 519 Other General Governmental Svc

Department: 0204 Post Employment Benefits

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531500	Professional Svc - Other	5,550	5,650	7,000	7,000
531700	Prof Svc - Investment Mgr	61,054	56,751	70,000	70,000
536000	Retirement Benefits	12,334,024	12,938,549	13,775,000	14,100,000
	<b>Operating</b>	<b>12,400,628</b>	<b>13,000,950</b>	<b>13,852,000</b>	<b>14,177,000</b>
	<b>Project Total</b>	<b>12,400,628</b>	<b>13,000,950</b>	<b>13,852,000</b>	<b>14,177,000</b>
	<b>Post Employment Benefits Total</b>	<b>12,400,628</b>	<b>13,000,950</b>	<b>13,852,000</b>	<b>14,177,000</b>
	<b>General Pension Trust Fund</b>	<b>12,400,628</b>	<b>13,000,950</b>	<b>13,852,000</b>	<b>14,177,000</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:656 Fire&amp;Police Pension Trust Fund | Function: 519 Other General Governmental Svc

Department: 0204 Post Employment Benefits

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Operating</b>					
531500	Professional Svc - Other	877,097	1,014,565	975,000	1,242,800
531700	Prof Svc - Investment Mgr	4,360,422	4,554,718	4,700,000	5,292,147
549910	Retirement Benefits	35,882,413	38,363,780	48,693,022	42,889,708
549911	Drop Plan Benefits	6,351,048	7,488,043	8,000,000	8,000,000
549952	Contribution Refund	16,124	292,016	100,000	75,000
	<b>Operating</b>	<b>47,487,104</b>	<b>51,713,122</b>	<b>62,468,022</b>	<b>57,499,655</b>
	<b>Project Total</b>	<b>47,487,104</b>	<b>51,713,122</b>	<b>62,468,022</b>	<b>57,499,655</b>
	<b>Post Employment Benefits Total</b>	<b>47,487,104</b>	<b>51,713,122</b>	<b>62,468,022</b>	<b>57,499,655</b>
	<b>Fire&amp;Police Pension Trust Fund</b>	<b>47,487,104</b>	<b>51,713,122</b>	<b>62,468,022</b>	<b>57,499,655</b>

## City of Pembroke Pines, Florida - Expenditure Detail

Fund:657 Other Post Employment Benefits | Function: 519 Other General Governmental Svc

Department: 0204 Post Employment Benefits

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>Personnel</b>					
521000	Social Security - Matching	5,172	5,922	8,000	8,000
	<b>Personnel</b>	<b>5,172</b>	<b>5,922</b>	<b>8,000</b>	<b>8,000</b>
<b>Operating</b>					
531300	Prof Svc - Outside Legal	608	888	1,600	1,200
531700	Prof Svc - Investment Mgr	545,794	566,370	600,000	600,000
534990	Other Svc	31,573	42,500	40,000	40,000
545053	Health - Administrative fees	182,964	176,534	400,000	400,000
545095	Insurance - Life	106,133	90,301	143,000	150,000
545420	Health - Premium	939,994	916,748	1,350,000	1,485,000
545425	Health Insurance Subsidy	24,030	27,505	30,000	34,000
545650	Fiduciary Bond Insurance	18,081	18,339	22,000	20,000
545808	Health Claims	12,207,931	12,867,604	14,017,000	15,100,000
	<b>Operating</b>	<b>14,057,107</b>	<b>14,706,789</b>	<b>16,603,600</b>	<b>17,830,200</b>
	<b>Project Total</b>	<b>14,062,279</b>	<b>14,712,712</b>	<b>16,611,600</b>	<b>17,838,200</b>
	<b>Post Employment Benefits Total</b>	<b>14,062,279</b>	<b>14,712,712</b>	<b>16,611,600</b>	<b>17,838,200</b>
	<b>Other Post Employment Benefits</b>	<b>14,062,279</b>	<b>14,712,712</b>	<b>16,611,600</b>	<b>17,838,200</b>

**City of Pembroke Pines, Florida**  
**Expenditure Detail**  
**All Funds**

<b>Fund</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>	<b>2024-25 Budget</b>
001 General Fund	211,952,992	244,504,598	279,952,452	272,703,393
051 Wetlands Trust Fund	16,460	1,460	16,500	16,500
100 Road & Bridge Fund	7,204,216	6,122,626	15,945,246	10,615,035
101 BC Transportation Surtax	-	-	540,902	-
110 Building Fund	3,872,186	10,848,118	9,085,000	8,355,000
120 FHFC Grants SHIP/CRF	1,098,204	863,335	5,415,149	1,965,381
121 HUD Grants CDBG/HOME	1,126,913	2,483,626	5,227,344	1,108,642
122 Law Enforcement Grant	384,982	247,367	542,723	23,511
124 Police Community Service Grant	21,142	101,608	-	-
128 Community Bus Program	932,939	1,135,506	2,171,145	1,444,124
131 Treasury - Confiscated	-	-	538,468	27,159
132 Justice - Confiscated	-	-	446,384	22,514
133 \$2 Police Education	-1,290	-	59,503	16,117
134 FDLE - Confiscated	15,946	17,791	1,189,346	80,242
199 Older Americans Act	1,274,592	1,404,424	1,531,517	1,651,474
201 Debt Service	25,377,008	26,851,884	23,905,636	24,047,885
320 Municipal Construction	1,846,076	1,629,227	1,586,804	-
471 Utility Fund	59,354,850	66,939,618	102,852,596	95,049,279
472 Sanitation Fund	4,482,554	6,185,699	6,223,201	6,992,026
504 Public Insurance Fund	25,210,287	28,728,796	37,272,238	38,557,945
655 General Pension Trust Fund	12,400,628	13,000,950	13,852,000	14,177,000
656 Fire&Police Pension Trust Fund	47,487,104	51,713,122	62,468,022	57,499,655
657 Other Post Employment Benefits	14,062,279	14,712,712	16,611,600	17,838,200
<b>Total All Funds</b>	<b>418,120,066</b>	<b>477,492,466</b>	<b>587,433,776</b>	<b>552,191,082</b>

# CITY OF PEMBROKE PINES

## A Short History

Pembroke Pines is one of the many post-World War II cities that were created primarily to accommodate ex-servicemen who had trained in South Florida and wanted to return after the war.

The open expanses of land west of the older coastal cities, occupied primarily by large dairy farms, offered inexpensive acreage for housing development. In the midst of Perry's Dairy was North Perry Field, a WWII satellite of Miami Naval Air Station. Between the eastern border of the airport, SW 72 Avenue, and the first section of the Florida Turnpike, the first two tiny Pembroke Pines #1 and #2 subdivisions were created in 1954.

The "Village of Pembroke Pines" was incorporated in 1959. Some builders contested this, and the village was dissolved on a legal decision that the boundaries were incorrectly stated on the ballot. In January 1960, a second election was held, and the village became the City. The residents then incorporated to protect themselves from annexation and to preserve and enhance their community.

Unlike many of the post-WWII, new Broward County towns, created and run by real estate developers, Pembroke Pines grew from citizen involvement. World travelers Dr. Walter Seth Kipnis and his wife, Estelle, were the leading players in the incorporation and were supported by the town's first organized citizens' group, the Pembroke Pines Civic Association. This group started what was intended to be a youth center on donated property next to the turnpike on 13th Street. When it was partially completed, City government meetings were held there, having moved from the patio of the first mayor, Dr. Kipnis. In 1976, the building was finished with primarily donated materials and labor and was used until City offices were moved to the former showrooms of the Pembroke Lakes subdivision on Taft Street and Palm Avenue. On October 22, 1988, the City completed the three-building governmental center complex at Pines Boulevard and Palm Avenue. The center used to house City offices and the Commission Chambers. The lobby was the home of the "Glass Gallery," where art exhibits were displayed.

The first group of elected officials was called Aldermen. There were seven officials plus the mayor, who was not allowed to vote. Eventually, the officials became councilmen (or women), and the mayor was permitted to vote. From the early years, a City Commission/City Manager form of government was adopted. The voters also approved a City Charter. One attempt was made to change to a strong mayor form of government, but the attempt was defeated.

In 1984, a major change was approved to have four City districts with one commissioner elected from each district. The mayor was now elected by a citywide vote. As the population expanded westward, the districts were redrawn consistent with almost every other Broward County community. Completion of the Century Village condominiums provided the impetus for redistricting. With a projected population in excess of 15,000, they could conceivably have elected all the City Commissioners.

The devastating Hurricane Andrew of 1992 drove hundreds of South Dade County residents north to Broward County, especially Pembroke Pines. This gave a huge boost to the population, as owners of destroyed homes took their insurance money and used it to buy in the City, far from the coast.

Growing with the City's residential areas and influx of young families was the need for schools. Flanagan High School was overpopulated with an enrollment of 3,241 for the school year 2011-12, making it one of the largest high schools in the state. With the Broward County School Board unable to keep up with the demand, Mayor Alex Fekete and City Manager Charles F. Dodge originated a charter school system. In August 1998, the City began its charter school system to alleviate the classroom shortage. The City now has one of the largest Charter School systems in the nation, with four elementary schools, three middle schools, and one high school, serving approximately 6,000 students in the 2023-24 school year.

A student may progress from kindergarten through community college and take university level courses within City boundaries. In addition to the Charter Schools, the Broward County school system and private schools start the students' early education. Pembroke Pines Charter High School and Flanagan High School offer secondary classes, and Broward College South Campus and Academic Village Campus offer two-year AA degrees.

As the City grew, so did the need for leisure and recreation services. Currently, there are numerous baseball/softball diamonds, football/soccer fields, basketball courts, paddleball courts, pickleball courts, and in-line hockey rinks. Tennis programs and lessons are available on the lighted courts throughout the City. The community centers offer a wide variety of classes and activities and serve as a meeting place for several non-profit civic organizations. The Pembroke Pines Theater of the Performing Arts (PPTOPA) provides plays and entertainment throughout the year. Three full-service Broward County library branches are located within the City.

Recognizing the need to provide services for senior residents, the approximately 53,000 square-foot The Carl Shechter SWFP Community Center (SWFP) was constructed in 1996 for residents over 55 years of age. The facility includes a library, gym, billiard room, classrooms, computer labs, and a main hall as well as over 5,000 square feet dedicated to Adult Day Care and Alzheimer's Day Care Programs.

In 1997, Pines Point was built. Pines Point is a 190-apartment complex adjacent to the SWFP. This complex offers affordable housing to seniors over 55 years of age capable of independent living.

Additionally, during a period of three years (2005-2008), Pines Place Senior Residences was constructed. Pines Place consists of three towers with a combined total of 614 affordable apartments. Originally these apartments were available to seniors over 55 years of age. However, in the summer of 2008, the City Commission lowered the age restriction to 18.

Established in the 1990s, the City oversees a Nature Preserve which is home to 120 species of birds, deer, marsh rabbits, alligators, snakes, turtles, largemouth bass, and insects. West Pines has been home to nesting Bald Eagles for many years. In 2022, 22 acres of land in West Pines, known to many as the location of the Eagles nest, were designated as a permanent Nature Preserve.

In 2015, the City broke ground on the Charles F. Dodge City Center. Completed in 2017, City Center is a multi-use facility built to serve the community. It hosts events such as Conventions, Concerts, Meetings and Trade Shows. It facilitates local events which will promote civic, educational, and community pride, and includes City Hall and the City Commission Chambers.

Pembroke Pines now has an area of about 34.8 square miles. It is a full-service City with its own Police and Fire Departments. While providing above average services and amenities to an estimated population of 171,000 residents, this year's City's budget is approximately \$552 million, and the City's Ad Valorem tax rate remains one of the lowest in the county. Pembroke Pines continues to be a progressive City with the well-being of its residents the City's primary concern.

**PROPOSED ORDINANCE NO. 2024-12**

**ORDINANCE NO. 2027**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, ESTABLISHING THE OPERATING MILLAGE RATE OF 5.6690 OR \$5.6690 PER THOUSAND DOLLARS OF TAXABLE ASSESSED PROPERTY VALUE, WHICH IS 7.73% ABOVE THE ROLLED-BACK RATE OF 5.2622, FOR THE CITY OF PEMBROKE PINES, FLORIDA, PURSUANT TO THE 2024-2025 CITY BUDGET, IN ACCORDANCE WITH CHAPTER 200, FLORIDA STATUTES; AND ESTABLISHING THE DEBT SERVICE MILLAGE RATE OF 0.3208 FOR DEBT SERVICE ON THE GENERAL OBLIGATION BONDS APPROVED BY THE ELECTORATE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, a tentative budget has been prepared estimating expenses and revenues of the City of Pembroke Pines, Florida, for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and the administrative staff of the City has made recommendations as to the amount necessary to be appropriated for the ensuing year; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, a method is prescribed for fixing the millage for the purpose of establishing the basis for the collection of said funds; and

**WHEREAS**, pursuant to the referendum approved by the voters of the City in the March 2005 Special Election authorizing the issuance of General Obligation bonds in an amount not to exceed \$100,000,000, the City will be levying a debt millage equal to 0.3208 towards the payment of principal, interest

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JFK:

**PROPOSED ORDINANCE NO. 2024-12**

**ORDINANCE NO. 2027**

and other related fees of those bonds issued by the City in 2005, 2007 and 2015; and

**WHEREAS**, the City of Pembroke Pines, Florida, pursuant to State Statute, now desires to adopt the City's operating millage at 5.6690;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, THAT:**

**Section 1.** The foregoing "Whereas" clauses are hereby incorporated herein.

**Section 2.** The requisite advertisements, public hearings and ordinances necessary to establish the City millage shall be conducted and prepared.

**Section 3.** Pursuant to Chapter 200, Florida Statutes, a Public Hearing shall be held on the 4th day of September, 2024, and a second Public Hearing shall be held on the 18th day of September, 2024.

**Section 4.** The City Clerk is directed to prepare and publish the necessary advertisements for the Public Hearings.

**Section 5.** After the conduct of the Public Hearings, and the adherence to all other requirements pursuant to Chapter 200, Florida Statutes, the City's debt service millage shall be 0.3208.

{00247718.1 1956-7601851}

Page 2 of 4

JFK:

**PROPOSED ORDINANCE NO. 2024-12**

**ORDINANCE NO. 2027**

**Section 6.** The City's operating millage shall be set at 5.6690, which is greater than the rolled-back rate of 5.2622 mills by 7.73%.

**Section 7.** The City's aggregate millage is 5.9898, which consists of an operating millage of 5.6690 and a debt service millage of 0.3208.

**Section 8.** A certified copy of this ordinance shall be furnished to the Broward County Property Appraiser and the Broward County Tax Collector so that said revenues may be collected and furnished to the City of Pembroke Pines.

**Section 9.** If any clause, section, or other part or application of this Ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the validity of the remaining portions or applications remaining in full force or effect.

**Section 10.** All Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**Section 11.** This ordinance shall become effective immediately upon its passage and adoption.

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PROPOSED ORDINANCE NO. 2024-12

ORDINANCE NO. 2027

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, ON FIRST READING THIS 4TH DAY OF SEPTEMBER, 2024. TIME PASSED 6:03PM.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, ON SECOND AND FINAL READING THIS 18TH DAY OF SEPTEMBER, 2024. TIME ADOPTED 6:17 PM.

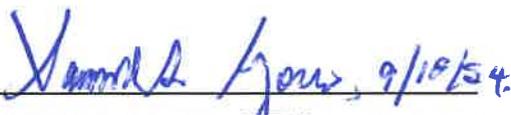
CITY OF PEMBROKE PINES, FLORIDA

By:   
MAYOR ANGELO CASTILLO

ATTEST:  
  
DEBRA ROGERS, CMC, CITY CLERK

CASTILLO AYE

GOOD AYE

APPROVED AS TO FORM:  
 9/18/24  
OFFICE OF THE CITY ATTORNEY

SCHWARTZ AYE

RODRIGUEZ AYE

HERNANDEZ AYE



{00247718.1 1956-7601851}

JFK:

**PROPOSED ORDINANCE NO. 2024-13****ORDINANCE NO. 2028**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, ADOPTING THE BUDGET FOR FISCAL YEAR 2024-2025; AND ADOPTING THE FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM FOR THE CITY OF PEMBROKE PINES, FLORIDA, IN ACCORDANCE WITH §5.08 OF THE CITY CHARTER; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the 2024-2025 budget estimates for the expenditures of the City's departments, divisions, funds and offices have been prepared by the City Manager and submitted to the City Commission, and

**WHEREAS**, said budget estimates, in conformity with the City Charter requirements, have been filed with the City Clerk and have been open for inspection by the public, and

**WHEREAS**, a public hearing has been held pursuant to notice published in a newspaper circulated in the City wherein all interested persons were given the opportunity to voice their objections to any item listed in the budget estimates.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, THAT:**

Section 1. The foregoing "whereas" clauses are hereby ratified and confirmed as being true and correct, and are hereby incorporated herein and made a part hereof.

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**PROPOSED ORDINANCE NO. 2024-13****ORDINANCE NO. 2028**

Section 2. The budget estimates, which are on file at the City Clerk's office, and incorporated herein by this reference and expressly made a part hereof, are hereby adopted and shall be in full force and effect for the Fiscal Year of the City of Pembroke Pines, Florida, commencing on October 1, 2024 and terminating on September 30, 2025.

Section 3. The City Commission hereby appropriates in the General Fund and other funds of the City as more particularly set forth in the budget estimates, attached hereto as **Exhibit "A"** and incorporated herein, for the uses, expenditures and fiscal requirements of the several departments, divisions, boards, funds and offices of the City, the sum designated in said budget estimates.

Section 4. The City Commission further approves the summary of budget estimates for Fiscal Year 2024-2025, as further set forth in **Exhibit "A"** and the same are hereby adopted and accepted as the Budget estimates of the City of Pembroke Pines, Florida for the Fiscal Year 2024-2025.

Section 5. Pursuant to §5.08 of the City Charter, the City Commission further approves and adopts the summary five (5) year Capital Improvement Program (CIP) as set forth in **Exhibit "B"**. The estimates for fiscal year 2024-2025 are incorporated in the budget; while the remaining four years, 2025-2026 to 2028-2029, are subject to review and amendment during the preparation of budgets for those years.

Section 6. The provisions of this ordinance shall not be deemed to be a

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**PROPOSED ORDINANCE NO. 2024-13****ORDINANCE NO. 2028**

limitation on the powers granted to the City Commission by the City Charter, which relates to the fiscal management of the City's funds.

Section 7. From time to time, the City Commission may transfer funds from one fund, account or department to another as the necessity for the same may occur. Furthermore, City administration may authorize budget transfers if the total appropriation of the fund is not changed. Pursuant to Chapter 166, Florida Statutes, changes to the total appropriation of any fund requires City Commission approval, and such changes are formalized by an amending ordinance adopted within 60 days of the end of the fiscal year.

Section 8. All ordinances or parts of ordinances and resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 9. If any clause, section, or other part or application of this ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the validity of the remaining portions or applications remaining in full force or effect.

Section 10. This Ordinance shall become effective immediately upon its passage and adoption.

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BEEN LEFT BLANK]**

PROPOSED ORDINANCE NO. 2024-13

ORDINANCE NO. 2028

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, ON FIRST READING THIS 4TH DAY OF SEPTEMBER, 2024. TIME PASSED 6:05 PM.

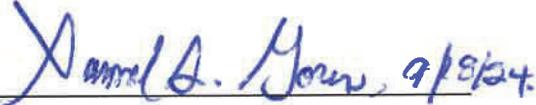
PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, ON SECOND AND FINAL READING THIS 18TH DAY OF SEPTEMBER, 2024. TIME ADOPTED 6:18 PM.

CITY OF PEMBROKE PINES, FLORIDA

By:   
MAYOR ANGELO CASTILLO

ATTEST:  
  
DEBRA ROGERS, CMC, CITY CLERK

CASTILLO AYE  
GOOD AYE  
SCHWARTZ AYE  
RODRIGUEZ AYE  
HERNANDEZ AYE

APPROVED AS TO FORM:  
 9/18/24  
OFFICE OF THE CITY ATTORNEY



JFK/ecd 08/12/2015

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**Exhibit A**  
**Summary of Budget Estimates**  
**Proposed Ordinance NO. 2024-13**  
**Ordinance NO. 2028**

Fund #	Fund Description	2024-25				Total Expenditure
		Revenues	Reserve for Capital Replacement	Decrease (Increase) in Other Reserves	Total Revenues and Other Sources	
1	General Fund	\$ 272,703,393	\$ -	\$ -	\$ 272,703,393	\$ 272,703,393
51	Wetlands Trust Fund	29,000	-	(12,500)	16,500	16,500
100	Road & Bridge Fund	8,929,557	-	1,685,478	10,615,035	10,615,035
110	Building Fund	8,355,000	-	-	8,355,000	8,355,000
120	FHFC grants SHIP/CRF	2,049,381	-	(84,000)	1,965,381	1,965,381
121	HUD Grants CDBG/HOME	1,108,642	-	-	1,108,642	1,108,642
122	Law Enforcement Grant	23,511	-	-	23,511	23,511
128	Community Bus Program @	1,444,124	-	-	1,444,124	1,444,124
131	Treasury - Confiscated	23,000	-	4,159	27,159	27,159
132	Justice - Confiscated	19,000	-	3,514	22,514	22,514
133	\$2 Police Education	19,117	-	(3,000)	16,117	16,117
134	FDLE - Confiscated	61,000	-	19,242	80,242	80,242
199	Older Americans Act @	1,651,474	-	-	1,651,474	1,651,474
201	Debt Service	24,335,037	-	(287,152)	24,047,885	24,047,885
320	Municipal Construction	114,000	-	(114,000)	-	-
471	Utility Fund	93,281,500	3,410,000	(1,642,221)	95,049,279	95,049,279
472	Sanitation Fund	6,992,026	-	-	6,992,026	6,992,026
504	Public Insurance Fund	38,657,945	-	(100,000)	38,557,945	38,557,945
655	General Pension Trust Fund	26,938,531	-	(12,761,531)	14,177,000	14,177,000
656	Fire & Police Pension Trust Fund	106,011,641	-	(48,511,986)	57,499,655	57,499,655
657	Other Post Employment Benefits	35,236,000	-	(17,397,800)	17,838,200	17,838,200
<b>Total All Funds</b>		<b>\$ 627,982,879</b>	<b>\$ 3,410,000</b>	<b>\$ (79,201,797)</b>	<b>\$ 552,191,082</b>	<b>\$ 552,191,082</b>

@ Balanced through transfers from a different fund.

\* Funding of future benefit payments.

**Exhibit B**  
**Proposed Ordinance No. 2024-13**  
**Ordinance No. 2028**

**5-Year Capital Improvement Program**  
 Summary by Fund  
 In Present Value as Provided by Department Directors

<b>Fund Type</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>Total</b>
<b>GENERAL FUND</b>	<b>\$12,960,567</b>	<b>\$15,396,251</b>	<b>\$12,744,901</b>	<b>\$11,290,734</b>	<b>\$12,188,758</b>	<b>\$64,581,212</b>
<b>ROAD &amp; BRIDGE FUND</b>	<b>2,780,000</b>	<b>2,075,000</b>	<b>2,025,000</b>	<b>2,075,000</b>	<b>2,025,000</b>	<b>10,980,000</b>
<b>UTILITY FUND</b>	<b>21,715,442</b>	<b>32,934,525</b>	<b>25,250,000</b>	<b>18,874,700</b>	<b>23,021,200</b>	<b>121,795,867</b>
<b>TOTAL CIP - ALL FUNDS</b>	<b>\$37,456,009</b>	<b>\$50,405,776</b>	<b>\$40,019,901</b>	<b>\$32,240,434</b>	<b>\$37,234,958</b>	<b>\$197,357,079</b>

Note: Details of the 5-Year Capital Program can be found in the budget book.



# CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

Year : 2024	County : Broward
Principal Authority : City of Pembroke Pines	Taxing Authority : City of Pembroke Pines - Operating

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

1.	Current year taxable value of real property for operating purposes	\$	18,357,148,330	(1)
2.	Current year taxable value of personal property for operating purposes	\$	533,621,813	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	18,890,770,143	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	114,789,240	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	18,775,980,903	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	17,428,526,843	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 1 (9)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:	Date :		
	Electronically Certified by Property Appraiser	6/27/2024 4:35:07 PM		

**SECTION II : COMPLETED BY TAXING AUTHORITY**

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	5.6690	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	98,802,319	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	98,802,319	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	18,775,980,903	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	5.2622	per \$1000	(16)
17.	Current year proposed operating millage rate	5.6690	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	107,091,776	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP HERE - SIGN AND SUBMIT</b>
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$ 98,802,319	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	5.2622 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 99,407,011	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$ 107,091,776	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	5.6690 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>	7.7300 %	(27)

<b>First public budget hearing</b>	Date : 9/4/2024	Time : 6:00 PM EST	Place : 601 Center City Way Pembroke Pines 33025
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Principal Taxing Authority			8/1/2024 2:14:55 PM	
	Title :		Contact Name and Contact Title :		
	Charles F. Dodge - City Manager		Lisa Chong - Finance Director/Assist CM		
	Mailing Address :		Physical Address :		
601 City Center Way,		601 City Center Way, Pembroke Pines Florida 33025			
City, State, Zip :		Phone Number :	Fax Number :		
Pembroke Pines Florida 33025		(954) 450-1090			

Instructions on page 3

## CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

DR-420  
R. 5/12  
Page 3

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

### Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

#### Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check “Yes” if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

#### Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue  
Property Tax Oversight - TRIM Section  
P. O. Box 3000  
Tallahassee, Florida 32315-3000

### Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district’s governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

#### Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

#### Line 24

Include only those levies derived from millage rates.

All TRIM forms for taxing authorities are available on our website at  
<http://dor.myflorida.com/dor/property/trim>

## Abbreviations & Acronyms

ACLS	Advanced Cardiac Life Support	ILA	Interlocal Agreement
ADA	<a href="#">Americans with Disabilities Act</a>	IP	Internet Protocol
ADC	Actuarially Determined Contribution	ISO	Insurance Service Organization
AED	Automatic External Defibrillator	ISP	Internet Service Provider
AFG	Assistance to Firefighters Grant	IT	Information Technology
ALS	Advanced Life Support	JAG	Justice Assistance Grant
AMI	Advanced Metering Infrastructure	KAPOW	Kids & the Power of Work
AMR	Automated Meter Reading	KPI	Key Performance Indicator
ARPA	<a href="#">American Rescue Plan Act</a>	LASO	Local Area Security Officer
AV	Academic Village	LBTR	Local Business Tax Receipt
AWS	Alternative Water Supply	LDR	Loss Disallowance Rule
BCPA	<a href="#">Broward County Property Appraiser</a>	LEACH	Law Enforcement Against Child Harm
BCT	Broward County Transit	LEED	Leadership in Energy & Environmental Design
BEA	<a href="#">United States of Bureau Economic Analysis</a>	LHAP	Local Housing Assistance Plan
BEBR	<a href="#">Bureau of Economic &amp; Business Research</a>	LLC	Limited Liability Company
BLS	Basic Life Support	LPR	License Plate Recognition
BLS	<a href="#">United States Bureau of Labor Statistics</a>	LSP	Local Service Program or Provider
BWC	Body Worn Camera	LTGO	Limited tax general obligation
CADD	Computer-Aided Drafting Design	LUCA	Local Update of Census Addresses
CARES	Coronavirus Aid, Relief and Economic Security	MCI	Mass Casualty Incident
CASI	<a href="#">Council on Accreditation and School Improvement</a>	MCRT	Mill Creek Residential Trust
CBO	<a href="#">Congressional Budget Office</a>	MFI	Median Family Income
CBOD5	Carbonaceous Biochemical Oxygen Demand 5-Day	MG	Million Gallons
CDBG	Community Development Block Grant	MGD	Million Gallons per Day
CDBG-CV	Community Development Block Grant - Coronavirus	MMRS	Metropolitan Medical Response System
CERT	Community Emergency Response Team	MPO	Metropolitan Planning Organization
CFPD	<a href="#">Consumer Financial Protection Bureau</a>	MVSU	Mobile Video Systems Unit
CIP	Capital Improvement Program	MXD	Mixed Use Development
COVID-19	Coronavirus Disease of 2019	N/A	Not (yet) available
CPI	Consumer Price Index	NIBRS	National Incident-Based Reporting System
CPR	Cardio-Pulmonary Resuscitation	NIMS	National Incident Management System
CRA	<a href="#">Community Redevelopment Association</a>	NPDES	<a href="#">National Pollutant Discharge Elimination System</a>
CRF	Coronavirus Relief Fund	NSP	Neighborhood Stabilization Program
CRT	Crisis Response Team	NTU	Nephelometric Turbidity Unit
DCF	<a href="#">Department of Children &amp; Families</a>	OAA	<a href="#">Older Americans Act</a>
DEO	<a href="#">Department of Economic Opportunity</a>	OPEB	Other Post Employment Benefits
DRI	Development of Regional Impact	P & F	Police & Fire
DROP	Deferred Retirement Option Plan	P/M or PM	Paramedic
EAB	Environmental Advisory Board	P/T	Part Time
ECM	Enterprise Content Management	PCPI	Per capita personal income
EDC	Early Development Center	PPCS	Pembroke Pines Charter Schools
EDR	Economic and Demographic Research	PVS	Portable Video Surveillance
EDSP	Economic Development Strategic Plan	R & M	Repair & Maintenance
EMT	Emergency Medical Technician	RDA	Recommended Daily Allowance
EMS	Emergency Medical Services	RFP	Request for Proposal
EOC	Emergency Operations Center	ROSC	Return of Spontaneous Circulation
ERP	Enterprise Resource Planning	SACS	<a href="#">Southern Association of Colleges and Schools</a>
F	Fahrenheit	SBA	State Board of Administration
F.S.	Florida Statute(s)	SBBC	School Board of Broward County
F/T	Full Time	SBDD	South Broward Drainage District
FDLE	<a href="#">Florida Department of Law Enforcement</a>	SCADA	Supervisory Control and Data Acquisition
FDOT	<a href="#">Florida Department of Transportation</a>	SCBA	Self-Contained Breathing Apparatus
FEMA	<a href="#">Federal Emergency Management Association</a>	SHIP	State Housing Initiative Partnership
FHFC	<a href="#">Florida Housing Finance Corporation</a>	SIP	Session Initiation Protocol
FLOC	<a href="#">Florida League of Cities</a>	SIS	Student Information System
FMIvT	Florida Municipal Investment Trust	SIFMA	<a href="#">Securities Industry and Financial Markets Association</a>
FSA	Florida Standards Assessments	Spec	Specialist
FSU	Florida State University	SRO	School Resource Officer
FTE	Full Time Equivalents	SWAT	Special Weapons and Tactics
FW	Florida Wetlandsbank TM	SWFP	Carl Shechter SWFP Community Center
FY	Fiscal Year (ends Sept. 30)	SWOT	Strengths-Weaknesses-Opportunities-Threats
GAAP	Generally Accepted Accounting Principles	TIL	Transitional Independent Living
GASB	Government Accounting Standards Board	TOD	Transit Oriented Development
GDP	Gross Domestic Product	TRIM	Truth in Millage
GEC	Geriatric Education Center	TSS	Total Suspended Solids
GEPP	General Employees Pension Plan	UASI	Urban Area Security Initiative
GFLABC	<a href="#">Greater Fort Lauderdale Alliance and Broward County</a>	USCB	<a href="#">United States Census Bureau</a>
GFOA	Government Finance Officer's Association	USTA	<a href="#">United States Tennis Association</a>
GIS	Geographic Information System	UTGO	Unlimited tax general obligation
GO or G.O.	General Obligation	VDI	Virtual Desktop Infrastructure
GOB	General Obligation Bond	V.I.N.	Vice Intelligence Narcotics
Gvt	Government(al)	VOCA	<a href="#">Victims of Crime Act</a>
HIPAA	Health Insurance Portability Accountability	VOIP	Voice over Internet Protocol
HOA	Home Owners Association	VPK	Voluntary Pre-Kindergarten
HOME	HOME Investment Partnerships Program	WAP	Wireless Access Point
HSGP	Homeland Security Grant Program	WCY	Walter C. Young
HUD	Housing and Urban Development	WTP	Water treatment plant
ICMA	<a href="#">International City/County Management Association</a>	WWTP	Waste Water Treatment Plant
ICS	Incident Command System	YMCA	<a href="#">Young Men's Christian Association</a>

## GLOSSARY

**Account** - An accounting concept used to capture the economic essence of an exchange or exchange-like transaction. Accounts are used to classify and group similar transactions. Account types include: revenue, expense/expenditure, asset, liability, and equity.

**Accounting System** - A total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, account groups, or organizational components.

**Accrual Basis of Accounting** - A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the related cash flows.

**Accrued Interest** - The dollar amount of interest, based on the stated interest rate, which has accumulated on a bond from (and including) the most recent interest date or other stated date, up to (but not including) the due date of the interest payment.

**Actuarially Determined Contribution** - The amount actuarially calculated each year that is required to be contributed by an employer to a defined benefit pension plan's pool of assets in order to ensure there will be enough funds to pay promised pension benefits.

**Activity** - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

**Ad Valorem Taxes** - Commonly referred to as property taxes, are levied on both real and personal property based upon the property's assessed valuation and application of a specific millage rate.

**Administrative Fees** - The Utility Fund, Charter Schools, Housing Division, and Fire Control are assessed a pro-rated share of the cost of City-wide management and control functions such as accounting, personnel, information technology, and purchasing, all of which are budgeted in the General Fund. These fees appear as expenditures in the first-named funds above and as revenues (cost reimbursement) in the General Fund.

**Advance Refunding** - A bond refunding in which the proceeds of new debt are placed in an interest-bearing escrow account pending the call dates or maturity dates of the old debt. See also "Defeasance" and "Refunding."

**Agency Fund** - An agency fund is used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations, or other governments.

**Americans with Disabilities Act (ADA)** - A wide-ranging civil rights law that prohibits, under certain circumstances, discrimination based on disability.

**Annualize** - To adjust or calculate to reflect a rate or cost for a full year.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying Ad Valorem (property) taxes.

**Asset** - Tangible or intangible, passive or active resources owned or held by a government which possess service potentials that generally are utilized (consumed) in the delivery of municipal services.

**Assigned Fund Balance** - Amounts that the City intends to use for a specific purpose; the intent shall be expressed by the City Commission or may be delegated to the City Manager. Assigned fund balance includes

all remaining amounts that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

**Attrition** - A method of achieving a staffing reduction by not refilling the positions vacated through resignation, reassignment, transfer, retirement, termination, or death.

**Audit** - A formal examination of an organization or individual's accounts or financial situation; a methodical examination and review.

**Authorized Positions** - Employee positions that are approved and funded in the adopted budget.

**Balanced Budget** - Per Florida Statute, the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves.

**Basis of Accounting** - The timing of recognition; that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). "Basis of accounting" is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

**Beginning Surplus** - A positive Beginning Surplus identifies the size of a projected deficit of expenditures exceeding revenues for that fund. The presumption is that a positive beginning surplus represents the amount of deficit that would be funded by use of Fund Balance in that fund. A negative Beginning Surplus in the City's budget can best be understood as a projected excess of revenues over expenditures that, in simplest terms, will produce an increase to the Fund Balance at year-end.

**Benchmark** - A point of reference anchored either in experiences of peer municipalities (when available) or prior City performance, against which performance results may be measured or judged.

**Bond** - A long-term debt obligation primarily used to finance capital projects or other long-term obligations. A bond represents a promise to repay a specified sum of money called the face value or principal amount at a specified maturity date or dates in the future together with periodic interest at a specified rate.

**Bond Discount** - The amount by which the par value of a bond exceeds the price paid for it.

**Bond Issue** - A borrowing based upon certificates of debt containing a promise to pay a specified sum of money (face value or principal) at a specified date or dates in the future (maturity date-usually annually) together with periodic interest (usually semi-annually) at a specified rate.

**Broward County Transit (BCT)** - Public transportation options for getting around Broward County.

**BC Transportation Surtax Fund (Broward County)** - A special revenue fund used to account for expenditures and revenue received from a one percent transportation sales surtax, which is restricted to support transportation improvement projects within the County.

**Budget** - An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document that communicates programmatic goals and objectives, and the anticipated means and resources for achieving them.

**Budget Calendar** - The schedule of target dates that a government follows in the preparation of preliminary budgets and the adoption of the final budget.

**Budget Message** - An executive-level overview of the proposed and adopted budgets delivered by the City Manager to the Mayor and City Commissioners. It discusses the major City issues and the proposed means of

dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

**Budgetary Basis of Accounting** - This refers to the basis of accounting used to estimate when revenues and expenditures are recognized for budgetary purposes. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budgetary Control** - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources. Budgetary control is exercised at the fund level, at which point expenditures cannot legally exceed the appropriated amount.

**Capital Assets** - Assets of significant value that meet or exceed the capitalization threshold and have a useful life extending beyond a single accounting period. Capital assets are also called "fixed assets" and may include land, improvements to land, easements, buildings, building improvements, machinery, equipment, vehicles, infrastructure, works of art, historical treasures, and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

**Capital Budget** - A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current comprehensive budget.

**Capital Expenditures** - See "Capital Outlay."

**Capital Improvements** - Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant; sometimes referred to as "Infrastructure." See also "Capital Project."

**Capital Improvement Program (CIP)** - All capital expenditures planned for the next five years. The program specifies both projects and the resources estimated to be available to fund projected expenditures.

**Capital Lease** - A lease agreement that substantively transfers the benefits and risks of ownership of the property to the lessee and that meets one or more of the criteria set forth in Statement of Financial Accounting Standards No. 13 for lease capitalization.

**Capital Outlay** - Expenditures that result in the acquisition of or addition to fixed assets that have a value of \$5,000 or more (with the exception of computers) and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be identified and controlled for custody purposes as a fixed asset. Computers retain a lower threshold of at least \$750.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called "Capital Improvements."

**Capital Projects Fund** - A governmental fund used to account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds. The budget for this fund is adopted on a project length basis.

**Capitalization Threshold** - The dollar value at which the City elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Currently, this amount is \$5,000 or more, except for computers. Computers retain a threshold of at least \$750.

**Carbonaceous Biochemical Oxygen Demand 5-Day (CBOD5)** - five day measure of dissolved oxygen (DO) depletion in effluent or a water body, which is due to the oxidation of carbon containing compounds. The test is used to determine organic pollution in waste water.

**Cash Basis of Accounting** - A basis of accounting in which transactions or events are recognized when related cash amounts are received or disbursed.

**Cash Equivalent** - The accounting industry recognizes cash equivalents as those non-cash assets that are readily convertible into cash within three months. These typically include money market holdings, bonds maturing within three months, T-bills, commercial paper, and marketable securities.

**Charges for Services** - These refer to program revenues, which finance in part or in whole the provision of a particular service. An example is admission fees for the use of the Pembroke Falls Aquatic Center.

**Collective Bargaining Agreement** - A legal contract between the employer and verified representatives of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

**Committed Fund Balance** - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the City Commission, the City's highest level of decision-making authority. Commitments may only be changed or lifted by the City Commission taking the same formal action (resolution) that imposed the constraint originally.

**Commodities** - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, etc.

**Constant Dollars** - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power and recognize the time value of money. Dividing current dollar amounts by a price index derives constant dollars. The result is that a constant dollar series would report transaction(s) for several years on the basis of inflation-adjusted common dollar values.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U.S. Department of Labor's Bureau of Labor Statistics. The monthly index is used as a measure of the increase or decrease in the cost of living (i.e., economic inflation or deflation). The CPI shows the relative cost of purchasing a specified market basket compared to the price of the same basket in a designated base year. CPI measures how fast prices are rising or falling.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Coronavirus Disease of 2019 (COVID-19)** - Coronavirus disease of 2019 (COVID-19) is caused by a new coronavirus first identified in Wuhan, China, in December 2019. Because it is a new virus, scientists are learning more each day. Although most people who have COVID-19 have mild symptoms, COVID-19 can also cause severe illness and even death. Some groups, including older adults and people who have certain underlying medical conditions, are at increased risk of severe illness.

**Cost Allocation** - Method designed to transfer direct or indirect costs from a primary account/function to one or more secondary accounts/functions for administrative support services provided to those activities.

**Current Financial Resources Measurement Focus** - Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments, and is used solely for reporting the financial position and results of operations of governmental funds.

**Debt** - An obligation resulting from the borrowing of money or from the purchase of goods and services on credit. Debt instruments used by the City of Pembroke Pines may include general obligation bonds, revenue

bonds, bond anticipation notes, and tax anticipation notes. The City Commission must approve all debt instruments. All General Obligation (G.O.) bonds must be approved by the voters in a referendum.

**Debt Limit** - The maximum amount of debt that the City is permitted to incur under constitutional, statutory, or charter provisions. Usually expressed as a percentage of assessed valuation.

**Debt Service** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. Includes required monthly contributions to a sinking fund for bond issue repayments.

**Debt Service Fund** - A governmental fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also known as "Sinking Fund."

**Debt Service Requirements** - The amounts of revenue that must be provided so that all principal and interest payments can be made in full and on schedule. See also "Sinking Fund."

**Defeasance** - An advance refunding procedure whereby a new debt issue provides funds for an interest-bearing escrow account to repay the old debt issue at its maturity dates, and the new debt replaces the old debt on the City's Statement of Net Assets. See also "Advance Refunding" and "Refunding."

**Deferred Retirement Option Program (DROP)** - an alternative method for payment of retirement benefits for a specified and limited period for eligible members of the General Employees and the Firefighters and Police Officers Pension Plans. Under the program, members stop earning service credit toward a future benefit and their retirement benefit is calculated at the time DROP participation begins. DROP participants remain active employees during their DROP period.

**Deficit** - The excess of an entity's liabilities and reserved equity of a fund over its assets (deficit fund balance), or the excess of expenditures or expenses and encumbrances over revenues during an accounting period.

**Department** - An organizational unit of government, which is functionally unique in its delivery of services.

**Depreciation** - A method of cost allocation to recognize the decline in service potentials of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

**Derivative** - A derivative instrument is a contract between two parties the value of which is derived from that of other financial quantities. Traditional derivatives include call and put contracts, commodities futures, and swaps (e.g., interest-rate swaps). Other common bets or hedges the counterparties may place on external quantities through derivatives include equity derivatives, foreign exchange derivatives, and credit derivatives. Under the laws of the U.S. and many other countries, derivatives have special legal exemptions that make them a particularly attractive form through which to extend credit; however, their complexity and lack of transparency can cause capital markets to underprice credit risk.

**Development-Related Fees** - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Direct Debt** - Debt that has to be repaid by the reporting government itself rather than by an overlapping or underlying government.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

**Division** - An organizational sub-unit of a department, with responsibility for carrying out a more specific function. An example is the Ambulance/Rescue Division in the Fire Department.

**Economic Resource Measurement Focus** - Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting. It also is used by business enterprises and not-for-profit organizations in the private sector.

**Effectiveness Indicator** - Effectiveness measures depict the degree to which performance objectives are achieved or otherwise reflect the quality of performance.

**Efficiency Indicator** - Efficiency measures relate the amount of work performed to the amount of resources consumed in doing it which are typically stated in dollars of labor-hours.

**Employee (or Fringe) Benefits** - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and Medicare, and the various pension, medical, and life insurance plans.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund** - A proprietary fund used to account for business-like operations of a government to provide goods or services or both to the general public. The intent is that enterprise fund operations should be supported by user fees on a cost recovery basis. The periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy. Examples of enterprise funds are the Utility Fund (Water and Sewer) and the Sanitation Fund.

**Entitlements** - Payments to which eligible local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually by an agency of the state or the federal government.

**Estimated Budget Savings** - Refers to an amount of projected favorable expenditure budget variances expected to be realized during the budget year but that is not identifiable before the start of the year in a way that could be attributed to one or more specific line items. Estimated Budget Savings are shown in the City's budget as a negative expense item.

**Euclidean Standard** - A system of zoning defined as the separation or division of a municipality into districts, the regulation of buildings and structures in such districts in accordance with their construction and the nature and extent of their use, and the dedication of such districts to particular uses designed to serve the general welfare.

**Existing Resources** - Includes beginning surplus and appropriated fund balance.

**Expenditure** - The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service, or settling a loss. A decrease in net financial resources under the current financial resources measurement focus not properly classified as "Other Financing Uses."

**Expense** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges. Decreases the net assets of a fund.

**Face Value** - See "Par Value."

**Fiduciary Fund** - Funds that are used to account for assets held in trust by the government for the benefit of individuals or other entities. In the City of Pembroke Pines, fiduciary funds include the employee pension and other post-employment benefit funds.

**Financial Policy** - A government's policies with respect to revenues, spending, and debt management as they relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from October 1<sup>st</sup> to September 30<sup>th</sup>.

**Fixed Assets** - See "Capital Assets."

**Foreclosure** - Legal proceeding that bars or extinguishes a mortgagor's right of redeeming a mortgaged estate.

**Full Faith and Credit** - A pledge of a government's taxing power to repay debt obligations.

**Function** - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund** - An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses that are segregated for the purpose of carrying out a specific purpose or range of activities.

**Fund Balance** - The difference between assets and fund liabilities in the governmental funds balance sheet.

**Generally Accepted Accounting Principles (GAAP)** - The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**General Fund** - The chief operating fund used to account for both general government transactions and those financial resources not required to be accounted for in another fund.

**General Obligation (G.O.) Bond** - This type of bond is backed by the full faith, credit, and taxing power of the government. It is not supported by a specified source of pledged revenue, but is usually payable from ad valorem taxes and other general revenues of the government.

**Geographic Information System (GIS)** - A system designed to capture, store, manipulate, analyze, manage, and depict spatial or geographic data.

**Goal** - A statement of broad direction, purpose, or intent based on the needs of the community. An objective to be achieved assuring the fulfillment of program purposes.

**Governmental Accounting Standards Board (GASB)** - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Governmental Funds** - Governmental funds are those that are not more narrowly defined as being proprietary funds or fiduciary funds, each of which is defined separately in this glossary.

**Government Finance Officers Association (GFOA)** - An association of public finance professionals. The GFOA has played a major role in the development and promotion of GAAP for state and local governments since its inception, and sponsors the Certificate of Achievement for Excellence in Financial Reporting Program and the Distinguished Budget Presentation Awards Program.

**Grants** - Contributions or gifts of cash or other assets by a government or other organization to support a specified purpose, activity, or facility. Grants may be classified as either operating, capital, or both depending upon the restrictions placed on use of the grant monies by the grantor.

**Homestead Exemption** - A state program that permits up to a \$50,000 reduction from the assessed value of the primary residential real estate property occupied by a Florida resident in order to determine the net

taxable value. Additional exemptions include, but are not limited to, those for qualified seniors, the disabled, the blind, and widows/widowers.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly associated with a particular functional category.

**Infrastructure** - Long lived capital assets that are usually stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets (e.g., streets, water and sewer systems, public buildings, parks, bridges, tunnels, dams, drainage systems, and lighting systems). See also “Capital Improvements.”

**Interfund Transfers** - Flows of assets (such as cash or goods) between funds of the primary government without equivalent flows of assets in return and without a requirement for repayment.

**Intergovernmental Revenue** - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, entitlements, or payments in lieu of taxes.

**Internal Charges** - The charges to user departments for services provided by an internal service fund, such as data processing, health insurance, life insurance, workers’ compensation, or liability insurance.

**Internal Service Fund** - Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Inventory** - A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. The term is often confined to consumable supplies, but may also cover fixed assets.

**Lease Purchase Obligations** - A form of short-term, tax-exempt financing often used to purchase essential equipment.

**Leasehold Improvements** - The enhancements paid for by a tenant to leased space, such as painting, changing flooring, installing partitions, etc.

**Leadership in Energy and Environmental Design (LEED)** - A rating system devised by the United States’ Green Building Council to evaluate the environmental performance of a building and encourage market transformation towards sustainable design.

**Legal Debt Limit** - The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory, or charter provisions. The debt limit is usually expressed as a percentage of assessed valuation.

**Legal Debt Margin** - The excess of the amount of debt legally authorized over the amount of debt outstanding.

**Levy** - To impose taxes, special assessments, or service charges for the support of governmental activities. Also, the total amount of taxes, special assessments, and service charges imposed by the City.

**Line Item Budget** - A detailed expense or expenditure budget, generally classified by object-code within each organizational unit.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance; ordinarily used to finance long-lived assets or other long-term obligations.

**Major Funds** - Major funds are those with “revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all government and enterprise funds for the same item.” See also “Non-Major Funds,” below.

**Materials and Supplies** - Expendable materials and operating supplies necessary to conduct departmental operations.

**Measurement Focus** - Nature of the resources, claims against resources, and flows of resources that are measured and reported by a fund or other entity. For example, governmental funds measure and report current financial resources, whereas government-wide financial statements, proprietary and fiduciary funds measure and report economic resources.

**Millage Rate** - The ad valorem tax rate expressed in terms of mills (levy per thousand dollars of net assessed valuation).

**Modified Accrual Basis of Accounting** - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable, and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**Nephelometric** - Method of measuring turbidity in a water sample by passing light through the sample and measuring the amount of the light that is deflected.

**Non-Departmental** - A group of accounts which are not directly related to a department's primary service activities, or which are separate from departmental operations for control purposes.

**Non-Major Funds** - Non-major funds are those that fail the test defining major funds in one or more aspects. Major funds have revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all government and enterprise funds for the same item.

**Non-Spendable Fund Balance** - Amounts that are not in a spendable form (such as inventory, prepaid amounts, and long-term portion of loans receivable), or are legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Notional Amount** - The total amount of a leveraged position's assets.

**Object of Expenditure** - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, furniture, and personnel or contractual services.

**Objective** - Something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

**Obligations** - A commitment, encumbrance, or liability that a government may be legally required to meet out of its resources. They include indebtedness of any kind, actual liabilities, and encumbrances not liquidated.

**Operating Expenses** - The cost for personnel, materials, and equipment required for a department to function. Another example is Proprietary Fund expenses related directly to the primary activities of the fund.

**Operating Revenues** - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services. Another example would be Proprietary Fund user fees for goods or services that are directly related to the primary activities of the fund.

**Ordinance** - A formal legislative enactment by the governing board (council or commission) of a municipality. Revenue-raising measures, such as the impositions of taxes, special assessments, and service charges, require ordinances.

**Other Revenues** - Includes miscellaneous revenue items and often includes investment income.

**Output Indicator** - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**Par Value** - 100% of the face value of the security. In the case of bonds, the amount of principal that must be paid at the maturity date.

**Pay-as-you-go Basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing. Also, for pensions and risk management, another example would include the omission of financing retirement obligations or anticipated losses on a current basis, using an acceptable actuarial funding method.

**Payment in Lieu of Taxes** - Charges to the Utility Fund, which are intended to replace General Fund ad valorem revenues, which the City would receive if the Utility Fund were a private sector operation. It is based on the value of the real property assets of the fund. It appears as expenditure in the Utility Fund and as revenue in the General Fund. Also includes, any payment made to the City by a property owner not subject to taxation (a tax-exempt entity) to compensate the City for services received by the property owner.

**Performance Indicators** - Specific quantitative and qualitative measures of work performed, and outcomes achieved as an objective of specific departments or programs.

**Performance Measure** - Data collected to determine how effective or efficient a program is in achieving its objectives.

**Permanent Fund** - A governmental fund used to report resources that are legally restricted to the extent that earnings, and not principal, may be spent.

**Personnel Services** - Expenditures for salaries, wages, and fringe benefits of a government's employees.

**pH** - An expression of the intensity of the basic or acidic condition of a liquid; may range from 0 to 14, where 0 is the most acidic and 7 is neutral. Natural waters usually have a pH between 6.5 and 8.5.

**Premium** - The amount by which the price paid for a bond exceeds the bond's par value.

**Principal** - A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.

**Prior-Year Encumbrances** - Obligations/commitments from the previous fiscal year, which are carried forward to the subsequent fiscal year and become chargeable as an appropriation in that following period.

**Program** - A group of related activities performed by one or more organizational units for the purpose of achieving specific objectives.

**Program Revenue (Income)** - Revenues earned by a program, including fees for services, license and permit fees, and fines. Program revenues reduce the net cost of a program or function, and specifically exclude general government revenues, such as taxes.

**Proprietary Fund** - Proprietary funds are defined as both Internal Service funds, which serve other funds or departments within the government on a cost-reimbursement basis, and Enterprise funds, which track services provided to the public and exist primarily by charging user-fees for those goods and services.

**Purpose** - A broad statement of goals and objectives, predicated on satisfying public service needs, that a department is organized to meet.

**Ratings** - Evaluations of the credit quality of the City's notes and bonds usually made by independent rating services. Major rating agencies include: Moody's Investor Service, Standard and Poor's, and Fitch Ratings.

**Receipts** - Cash received by the City.

**Refunding** - The issuance of new debt whose proceeds are used to repay previously issued debt. See also “Advance Refunding” and “Defeasance.”

**Refunding Bond** - The refunding (current or advanced) from the proceeds of a new issue, to reduce debt service costs, i.e. interest, realign maturities and/or modify or remove restrictive bond covenants.

**Relationship** - The way in which two or more concepts, objects, or people are connected, or the state of being connected.

**Residual Chlorine** - The amount of chlorine that remains in water after a certain period of contact time.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** - Reflects funding that is available for appropriation, such as revenues, debt proceeds, transfers from other funds, and existing resources.

**Restricted Fund Balance** - Amounts that can be spent only for the specific purposes stipulated by external resource providers (such as grantors), or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

**Retained Earnings** - An account that reflects accumulated net earnings (or losses) of an enterprise or internal service fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

**Revenue** - Inflows of resources to finance the operations of government. Increases the net assets of the fund.

**Revenue Bond** - This type of bond is secured by the pledging of specified sources of revenue stream(s) other than ad valorem taxes, and not the full faith, credit, and taxing power of the government. Generally, voter approval is not required prior to the issuance of such obligations.

**Rolled Back Rate** - The millage rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled back rate controls for changes in the market value of property and represents “no tax increase.” The only source of additional tax revenue, if the rolled-back rate is levied, is the tax upon new construction.

**Self-insurance** - Decision of an entity not to purchase insurance, but instead to accept the risk of claims as a part of its risk-management policy.

**Service Level** - Services or products which comprise actual or expected outputs of a given program. Focus is on results (output), not measures of workload (input).

**Shared Revenue** - Revenue that is earned by one governmental unit but that is shared, usually on a predetermined basis, with other units or classes of governments.

**Sinking Fund** - A fund established by the bond contract of an issue into which the City makes periodic deposits (usually monthly) to assure the timely availability of sufficient monies for the payment of debt service requirements. Also known as “Debt Service Fund.”

**Source of Revenue** - Revenues are identified and classified according to their point of origin, for example taxes, inter-governmental, user fees, fines, and forfeitures, etc.

**Special Revenue Fund** - A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Standard Deviation** - Measure of variation equal to the square root of the variance.

**Standard Score** - Number of standard deviations that a given value is above or below the mean; also called "z score."

**Status Quo Budget** - Cost of continuing the existing levels of service in the current budget year.

**Supplemental Appropriation** - An additional appropriation made by the governing body after the adoption of the original budget for a particular fiscal period.

**Target Budget** - Desirable expenditure levels provided to departments in developing the coming year's budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

**Taxes** - Charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or user fees.

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund, or for repayment of funds previously received from the recipient fund.

**Trust Funds** - Fiduciary funds used to account for assets, which are held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

**Total Suspended Solids (TSS)** - A measure of the suspended solids in wastewater, effluent, or water bodies, determined by tests for "total suspended non-filterable solids."

**Turbidity NTU (Nephelometric Turbidity Unit)** - used to measure scattered light at 90 degrees from the incident light beam.

**Unassigned Fund Balance** - The residual classification for the General Fund which includes amounts that are not contained in other classifications. Unassigned amounts are the portion of a fund balance which is not obligated or specifically designated and is available for any purpose.

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variance** - The variance,  $s^2$ , 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.