



ADOPTED Annual Budget FISCAL YEAR 2022-2023

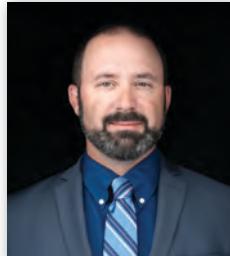


CITY OF PARKLAND, FLORIDA



FISCAL YEAR 2023 Adopted Budget

MAYOR AND CITY COMMISSIONERS



RICH WALKER
Mayor



KEN CUTLER
Vice Mayor



SIMEON BRIER
Commissioner



JORDAN ISROW
Commissioner



BOB MAYERSOHN
Commissioner

CITY ADMINISTRATION

Nancy Morando
City Manager

Sowande Johnson
Assistant City Manager

Sabrina Baglieri
Public Works Director

Alexander Barr
City Engineer

Anthony Cariveau
Purchasing Director

Todd DeAngelis
Communications Director

Christine Garcia
Senior Director of Recreation and
Park Operations

Chris Johnson
Finance Director

Scott Marrone
Information Technology Director

Michael McNally
Fire Chief-CSFD

Kristin Milligan
Human Resources Director

Alyson Morales
City Clerk

Aimee Russo
Major-BSO

Anthony Soroka
City Attorney

William Tracy
Building Official

Jacqueline Wehmeyer
Senior Director of Strategy
and Intergovernmental Affairs

Vision, Mission, Values

Our Vision for Our City

We are one City, united by our compassion, commitment to diversity, safety, and our distinctive and attractive community that has a strong sense of place. Building on our history, we support our family-friendly, kind and peaceful suburban setting. We are a City committed to enhancing the quality of life with superior community amenities and services. As such, Parkland is a place to establish your roots that you will now call home.

Our City's Mission

To provide quality services while protecting the community's unique character and natural environment, adding value to our residents' lives, and advocating to protect community interests.

Our Community Values and Defining Features

**Compassion
Inclusion
Education
Environment
Culture**

Our Values and Core Beliefs

- Small Town
- Sustainable
- Entrepreneur Friendly
- High Quality Maintenance of Assets
- One City
- Effective Relationships with Other Government Organizations
- Inclusive
- Engaged Community, High Levels of Community Ownership
- Preserve History
- Innovative Development Options



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Parkland
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Parkland, Florida for its annual budget for the fiscal year beginning October 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, 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.



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September 21, 2022

Dear Mayor and Commissioners:

Attached is the City of Parkland's (City) Fiscal Year 2023 financial budget. The total Fiscal Year 2023 budget equals \$82,598,557 and represents a 33.3% increase from the 2022 adopted budget. This budget is balanced and continues to reflect conservative revenue and expenditure estimates, and builds upon a solid foundation to accomplish the goals and action items set forth by the City Commission for the upcoming year. This budget plans for designing the new Wedge Preserve Park and it continues the improvements for Pine Trails Park and Terramar Park to enhance and grow the City's pre-eminent parks – all while looking ahead to the long-term goals of the City and sustaining responsible government, a stable financial position, and high service levels.

The budget reflects how the City of Parkland has thrived during the recent local, state, and national economic recovery. Even with all-time high property values, people continue to relocate to South Florida. Parkland remains a highly desirable destination for families moving to the area due to its world-class parks, outstanding schools, and family friendly environment. While inflation is an ongoing concern that is slowing the overall economy, the City remains financially strong going into the new fiscal year.

Fiscal Year 2022 includes many highlights. The City was named an Autism Friendly City, the first to do so in Broward County and only the second city in Florida. The City was named among the top workplaces for 2022 by the Sun-Sentinel and was one of six 2021 winners of the best places to work in local government by Engaging Local Government Leaders. These achievements are a testament to every City employee. From the elected officials to the City's leadership team and every City employee, this is truly an exceptional team. For that, I want to thank all City employees for their continued willingness to serve Parkland's residents. It has been an honor to be their City Manager and watch them excel in the cause of public service.

Strategic Plan

The formal 2022 strategic planning retreat took place on April 10-11, 2022 with the City Commissioners, City Manager, City Attorney, the Strategic Planner, and all department directors. City Commissioners reviewed the City's Vision, Mission, and Core Values with no changes being made.

The five strategies of the strategic plan were discussed and are as follows:

- **Quality of Life Experiences** – Encompass the services, facilities, and infrastructure that provide the six experiences that determine the quality of life in Parkland. These experiences are community character, safety, mobility and accessibility, opportunity, play, and information and recognition.
- **Community Engagement** – Addresses how City government works with the community to support the quality of life in Parkland, and how various community elements can contribute to the strategic plan.
- **Intergovernmental Engagement** – Addresses how City government works with other public entities to address those policy issues that, while they go beyond the boundaries of the City, impact the quality of life in Parkland.
- **Effective and Efficient Government** – Addresses how City government will operate internally to provide services and manage infrastructure in a cost-effective manner.
- **Policy Leadership** – Addresses how the City Commission will work as a leadership body to ensure execution of the strategic plan.

The goals that support these strategies are as follows:

- Improve and enhance the City's infrastructure
- Maintain a safe community
- Continue to be a pre-eminent City for parks and recreation programs
- Strengthen the City's community character
- Foster high quality development
- Utilize community resources and expertise to further the strategic plan
- Actively collaborate with other public entities on topics of common interest
- Continue to be a financially-sound City government
- Provide leadership and direction to fulfill the strategic plan

A listing of recent accomplishments was provided to the Commission. Staff provided updates on current and ongoing projects occurring within the City. Staff also reviewed 41 action items to focus on in the upcoming year. The approved action items and the continuation of the current and ongoing projects make up the Fiscal Year 2023 Strategic Plan. The primary focus of this strategic plan is the continued maintenance and service enhancements to existing parks, the use of American Rescue Plan Act proceeds for Ranches drainage improvements, Ternbridge/Pine Tree drainage improvements, and resurfacing of the Ranches roadways.

The City has always been well known for its high levels of service with respect to City parks. During strategic planning, the City Commission directed staff to continue with many upgrades and service enhancements to both Pine Trails Park and Terramar Park that began in the 2021 strategic planning session. The Commission's guidance has set forth a robust capital spending program that achieves the goals of this Commission, while providing higher service levels at City parks.

In early Fiscal Year 2020, the City acquired a 24-acre piece of land that is adjacent to an existing 12-acre parcel of land owned by the City, thus creating 36 acres of vacant park land. This land has now been annexed into the City. During strategic planning in 2021, the City Commission directed staff to obtain a \$20,000,000 20-year loan that will be used for park enhancements throughout the City and to construct the new Wedge Preserve Park. The planning phase for the Wedge Preserve Park will commence in the latter portion of Fiscal Year 2022 and construction of this park will be a multi-year endeavor that will take 3-4 years to complete.

As the City nears build-out in a few years, future development of precious vacant land within the City was a very important discussion during strategic planning. In order to have more control, a consultant was hired to assist the City with the City's future development, while trying to potentially diversify the City's tax base to be less dependent on single family housing.

Development of the Fiscal Year 2023 Budget

The budget process is a year-round staff endeavor. The formal process for the Fiscal Year 2023 annual budget began in early 2022. This budget was being developed under an ever-changing economic environment with inflation being a hot topic of discussion. It was prepared with many decisions that will assist the City in recruiting and retaining high quality employees. But there were also many decisions that may have long-term ramifications as the City battles ever increasing prices for goods and services. It required thoughtful consideration to the sustainability of enhanced service levels all while living within our means. It required great restraint to ensure we remain, as we always have been, responsible stewards of the public trust and of public funds.



The City's largest revenue source is ad valorem taxes, which comprise approximately 55% of all General Fund revenue. The adopted millage rate for Fiscal Year 2023 is 4.2979 mills, which is the same as Fiscal Year 2022. For the 2023 budget year, the City had an increase of 9.96% or \$602 million in taxable value. This increase resulted in an additional \$2.36 million in ad valorem revenue. Existing residential growth was 7.60% or \$460 million. New residential construction added \$142 million in taxable value, which adds an additional \$580,000 in new ad valorem revenue.

An integral part of the Fiscal Year 2023 budget is taxable values provided by the Broward County Property Appraiser's office, which were released in late June. The City is primarily a bedroom community with 82% of its homes receiving Florida's homestead exemption. By law, a homesteaded property can only increase by the yearly Consumer Price Index increase with a maximum of a 3% increase each year. For Fiscal Year 2023, the increase was the maximum 3%. On a percentage basis, the City's 7.60% increase on existing property was the lowest in Broward County. Due to the number of homesteaded properties and as the City nears build-out, the City can expect to receive a 2-3% yearly increase in property tax revenue in the future.

In the current economic climate, price increases and inflation are making us be more resourceful as we focus on hiring/retaining high quality employees, providing operating necessities, and continuing the Commission's directives as set forth in strategic planning. The capital improvement program for Fiscal Year 2023 provides spending for design of Wedge Preserve Park, continuing the many upgrades/enhancements to Pine Trails Park and Terramar Park, Ranches Road resurfacing and scheduled equipment and infrastructure replacements.

The Fiscal Year 2023 adopted budget is balanced at \$82,598,557 for all funds and \$49,142,000 for the General Fund. This budget was balanced with an adopted millage rate of 4.2979 mills, which is the same as the Fiscal Year 2022 millage rate. As a result of guidance provided during the 2022 strategic planning session, the Fiscal Year 2023 adopted fire assessment fee is \$290 per residential unit, or \$40 higher than the 2022 adopted fire assessment. The Fiscal Year 2023 adopted solid waste assessment is \$417.00 for each residential unit. This represents a \$14.04 increase over the Fiscal Year 2022 adopted solid waste assessment. The solid waste assessment is a pass-through charge, capped at 3.5% per year per our contract terms.

The City maintains many reserves set aside for various purposes. The City's emergency stabilization reserve is 25% of budgeted operating expenditures, \$11,635,500. This reserve can be used for hurricane recovery or unanticipated economic downturns. The City also maintains a Capital Replacement Fund and Infrastructure Replacement Fund to ensure future replacements are being adequately planned for and funded. The amount to fund for these replacement plans, which is budgeted at \$2.5 million, has been increased by \$400,000 for Fiscal Year 2023.

In an effort to recruit and retain high quality employees, this budget allows the City to enhance the overall employee compensation package by offering a one-time, 5% cost-of-living adjustment, a 4% City 457 retirement contribution match for all full-time employees who contribute at least 4% to their 457 account, and an additional 1% City contribution to full-time employees' retirement account. The contract for police services with the Broward Sheriff's Office, while remaining at the same staffing levels as Fiscal Year 2022, increased 6%. The contract for fire rescue services with the Coral Springs-Parkland Fire Department is at the same staffing levels as Fiscal Year 2022, with a potential to add an additional paramedic on Rescue Unit 97.



The City will be adding three (3) new full-time employees, one of which will be accomplished by converting two (2) existing part-time positions. Three (3) existing full-time positions will be eliminated to allow the City to have access to outside specialized turf specialists for fields at City parks. Lastly, the vacant Development Services Director position has been eliminated.

Capital Projects

Unless specifically put on hold or eliminated, capital projects funded through Fiscal Year 2022 will be completed as originally intended, though there may be some price overruns due to supply chain disruptions and inflationary increases. As major capital projects

budgeted in Fiscal Year 2022 are completed, unrestricted General Fund reserves will be used to fund these projects. Except for the projects funded by 2021 loan proceeds, future capital spending will use available cash reserves.

The Fiscal Year 2023 Capital Improvement Program, which totals \$21,101,038, is comprised of the following funding sources:

- Capital Improvement Projects Fund – \$13,695,475
- American Rescue Plan Act Fund – \$5,013,963
- Capital Replacement Fund – \$412,400
- Infrastructure Replacement Fund – \$1,979,200

As part of the COVID-19 economic recovery, the federal government enacted the American Rescue Plan Act of 2021 (ARPA). Under this legislation, every state, county and municipality in America was given money that has very specific use restrictions. Some of the permitted uses are for revenue lost as a result of the COVID-19 pandemic and to make necessary investments in water, sewer, or broadband infrastructure. The City received approximately \$17.1 million from ARPA, with the first half being distributed in October 2021 and the second half distributed in August 2022. The City elected the maximum allowed allotment of \$10 million for revenue loss. The remaining \$7.1 million has been earmarked for two (2) permitted stormwater projects to address stormwater drainage issues in the Ranches and Ternbridge/Pine Tree areas of the City. All funds have to be obligated by December 31, 2024, and the money has to be spent by December 31, 2026. As required by law, the funding from ARPA is accounted for separately in its own fund.

The purpose of the Capital and Infrastructure Replacement Plans is to fund replacement items for all City equipment and infrastructure, such as vehicles, roofs, air conditioning, road infrastructure, fire engines, dump trucks, and computers. The funding structure allows for a consistent set of payments, budgeted as expenditures, which will pay for all future replacements. The level funding plan ensures that taxpayers today, and in the future, pay their equivalent share of the Replacement Plan items and the users will benefit over the life of the asset.

The five largest budgeted capital projects are as follows:

- Wedge Preserve Park—\$10,000,000 (multi-year project costing approximately \$20,000,000)
- Ranches Drainage Improvements – \$4,930,000
- Ranches Roadway Improvements —\$250,000
(multi-year project costing approximately \$1,825,000)
- Ternbridge/Pine Tree Drainage – \$1,570,000
- Liberty Park Improvements —\$850,000

The City prides itself on well-maintained parks. The Strategic Plan put forth in April 2022 continues the previously approved improvements at Pine Trails Parks and Terramar Park. These continued improvements include new perimeter landscaping, restroom remodeling, new playgrounds, and artificial turf field conversions. Additionally, improvements for Liberty Park have been included in the Fiscal Year 2023 budget, to be partially funded by a grant from the Florida Department of Environmental Protection.



General Fund

Financial Revenue Highlights

- Total revenue is expected to increase in Fiscal Year 2023 by 9.8% or \$4,382,000 compared to the Fiscal Year 2022 amended budget.
- The adopted Fiscal Year 2023 millage rate is 4.2979 mills; the same as last year.
- Property taxes of \$27,143,289 represent 55% of the total Fiscal Year 2023 General Fund budget.
- Property taxes for Fiscal Year 2023 are based on a taxable value of \$6.6 billion.
- Other taxes are comprised of the City's FPL Franchise Fee, FPL Utility Service Tax, and Communications Service Tax. Other taxes have increased about 12% and comprise 14% of the total Fiscal Year 2023 General Fund budget.
- Charges for services are comprised of engineering and review inspections, fire rescue and ambulance fees, summer camp and afterschool care, etc. The City's fire rescue assessment is adopted to increase \$40 in Fiscal Year 2023 to \$290 per residential household. Overall, charges for services are projected to increase 14% compared to Fiscal Year 2022 and make up 11% of the total Fiscal Year 2023 General Fund budget.
- The larger intergovernmental revenues, which include Half Cent Sales Tax, Municipal Revenue Sharing, and Local Option Gas Taxes are expected to increase 13% when compared to Fiscal Year 2022. These revenue estimates are provided by the State of Florida and are largely dependent on tourism and consumer spending.
- License and Permits are \$2,635,400 or 5% of the Fiscal Year 2023 General Fund budget and include building permits and inspections.

General Fund

Financial Expenditure Highlights

- Total expenditures are expected to increase in Fiscal Year 2023 by 9.8% or \$4,382,000.
- Excluding transfers and debt service, operating expenditures are expected to increase in Fiscal Year 2023 by 9% or \$3.8 million.
- Public Safety costs are approximately \$22 million and make up nearly half of the General Fund budget. Contractual increases of \$630,483 for police services and \$1,010,309 for fire rescue services have been included in the Fiscal Year 2023 budget.
- Other than Public Safety, Public Works is the City's largest department and accounts for about 14% or \$7 million of the General Fund budget.
- General Government comprises about 13% of the General Fund Budget. This is for all of the administrative functions necessary to run the City.
- Personnel costs and benefits represent a 10.4% increase over the Fiscal Year 2022 budget. Health insurance premiums are budgeted to increase approximately 10%.
- Staffing levels are budgeted at 116 full time and 36 part time positions.

Long Term Strategic Financial Planning

During the beginning of the Fiscal Year 2023 budget formulation, the City's five-year annual forecast was updated. New operating costs for staff and maintenance at the new Wedge Preserve Park will occur in Fiscal Year 2025. The City has limited control over contractual increases for police and fire rescue services that continue to escalate approximately 5% per year. Currently, these public safety costs make up about half of the General Fund budget. While the City is still experiencing new housing growth, it is not as much as in previous years. The housing growth will end in the next few years as there will be no available land to build homes. Starting in Fiscal Year 2025, expenditure growth may exceed revenue growth. Once the City reaches build-out around 2025-2026, the expenditure growth may lead to potential shortfalls with the current millage rate of 4.2979 mills.

Without a diversified tax base, as new housing construction ends, revenue growth from property taxes will be limited to yearly increases of approximately 2-3%. As public safety costs increase approximately 5% yearly, the City's future revenue growth will not be able to absorb the public safety increases and our own operating increases. Therefore, to plan for these potential future shortfalls, a millage rate increase may be necessary as early as Fiscal Year 2025 with possible incremental increases thereafter. Currently, an increase of 0.10 mills equates to approximately \$600,000 in additional revenue.

The goal of long-term forecasting is to forge planning discussions and enables decision makers to have a longer range vision of the impacts. It brings issues to the forefront and assists with the prevention of future financial issues. The goal is to get consensus on the long-term financial direction such as being aware of when the millage rate may need to be increased.

As inflation continues at near record high levels, there is a high degree of uncertainty regarding the near-term economic environment. As prices for goods and services continue to increase, there is a chance for a recession in the not-so-distant future. The City is in a solid financial position and has adequate reserves to withstand possible economic uncertainties.

Acknowledgements

I would like to thank the City Commission for its leadership and our Department Directors and the entire staff for providing outstanding services to the residents of our City. Through the support of this team, we have taken Parkland to great heights. We have many challenges and projects ahead, but our experiences have prepared us for anything that may be thrown our way. Together, as a cohesive team, we must take action to address issues in the near term and position the City for the long term so we can meet the needs of the City today and beyond. The Parkland community should be proud of your leadership and commitment to service.

A budget document takes countless hours of teamwork, collaboration, and patience to produce. I would like to offer special thanks to Chris Johnson, our Finance Director, and Sherri Toops, our Budget and Grants Manager. Completing this budget could not have been accomplished without their skill, dedication, and professionalism. Their willingness to guide the City financially through uncertain economic times and sacrifice countless hours are a testament to their commitment to this City and to the community. I am also grateful to our Department Directors for their continued leadership. This budget could not have been produced without the teamwork of every City department who helped craft this budget and will lead this City during the exciting times ahead.

Sincerely,

A handwritten signature in blue ink, reading "Nancy Morando".

Nancy Morando, ICMA-CM
City Manager

CITY OF PARKLAND – OFFICE OF THE CITY MANAGER

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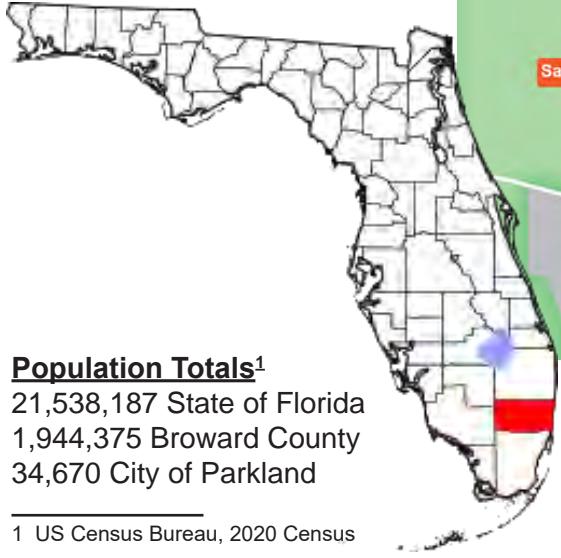
Community Profile



The City of Parkland is the most northwestern city in Broward County Florida, located between Coral Springs and Boca Raton. Nestled in a serene, carefully landscaped environment, the City is an affluent, upscale residential community that maintains a “park-like” atmosphere. Parkland is predominately residential with a small portion zoned commercial. Parkland is known for its low density housing, outstanding recreational facilities, and excellent schools.

The City operates under a Commission/Manager form of government in which the Commission hires the City Manager who oversees the daily operations of the City. The Commission is comprised of five elected officials including the Mayor, all of whom are elected at large.

Bruce B. Blount was the founder and first Mayor of the City of Parkland. He inherited a large portion of land in northwest Broward County where he raised cattle. He conceived the idea of a city in 1959 and had it chartered in 1963. The new city was named Parkland for its “park-like” atmosphere. During the early years, the only assessment residents paid was for canal maintenance. In 1974 the City imposed its first ad valorem tax of 2.7 mills.



Population Totals¹

21,538,187 State of Florida
1,944,375 Broward County
34,670 City of Parkland

¹ US Census Bureau, 2020 Census



Other Facts: \$159,692 Median Household Income¹

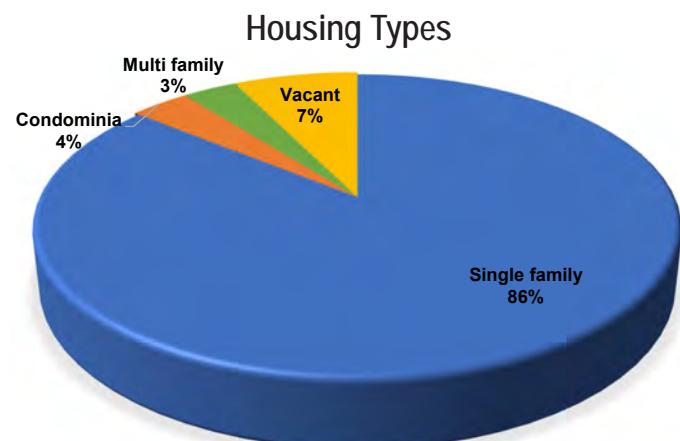
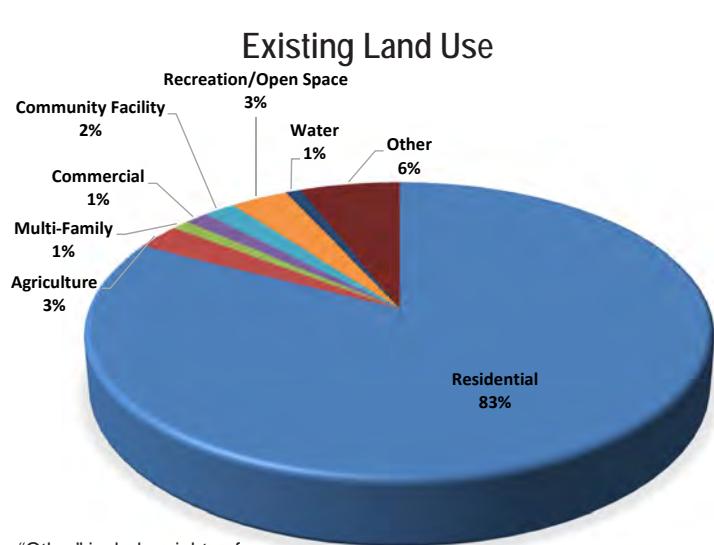
38.3 Median Age¹

63% Bachelor's Degree or Higher

11,424 Housing Units

¹ US Census Bureau, 2020 ACS 5-Year Estimates

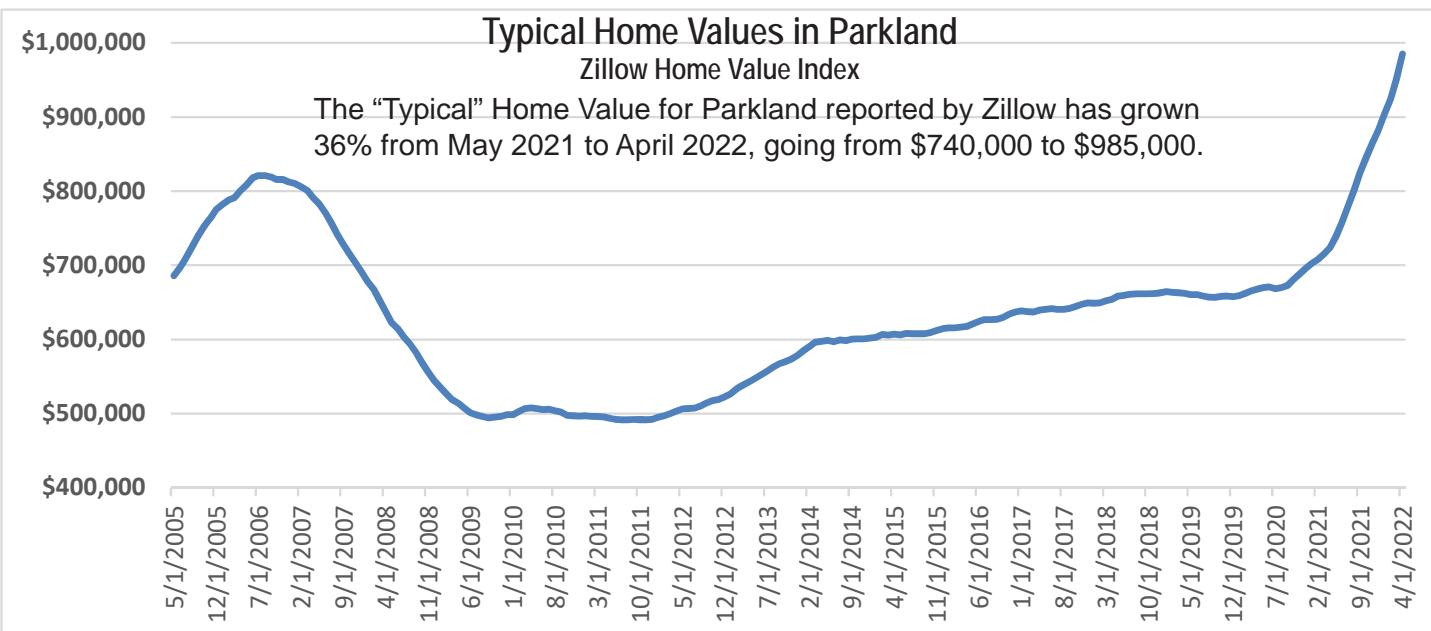
The City of Parkland's population has grown by 44% from the 2010 Census to a total of 34,670 residents. Estimates for the City of 12.8 square miles are that the population will top out around 50,000. Currently, there are nearly 12,000 housing units, mostly single-family homes occupied by owners. As of March 2022, homes in Parkland have sold for 30% more than a year ago, with a median sold price of \$870,000 (per Rocket Homes Housing Market Report, March 2022).



"Other" includes rights of way, transportation, and utilities

Age Composition ¹	%	Estimated # of Residents
Under 18 years	33%	11,011
18-24 years	5%	1,730
25-34 years	6%	2,066
35-44 years	15%	4,885
45-54 years	17%	5,618
55-64 years	12%	3,787
65 + years	12%	3,781

¹ 2020 ACS 5-Year Estimates





History of Parkland



Parkland was founded in 1963 by Bruce Barnett Blount. He owned most of the land in the area of The Ranches and desired to build a city primarily to protect the agrarian lifestyle that he and his neighbors were living as he saw development coming his way from the south in Coral Springs. The City Commission was appointed in the charter, and consisted of Bruce B. Blount, Mayor, for a term to end with an election in November 1965. Two resident Commissioners were appointed to serve until an election in November 1964. These were John R. Nelson and Walter L. Maule. Two non-residents, but property owners, were appointed, Bob D. McMichael of Pompano Beach, and John M. Gerren Jr. of Ft. Lauderdale, to serve concurrent with the Mayor until 1965.



Construction of The New Holmberg Road

The gateway years for families willing to pioneer to become gentleman farmers or ranchers were 1965 through 1969. Most residents had no knowledge of farming or ranching. Wells had to be drilled to supply each homestead with potable water since it was not being provided by the City. Roads were rock bed only and had to be paved. Many of the early Mayors and Commissioners were unpaid volunteers and gave their time, money and abilities to support the new pioneers of Parkland. Many of the efforts to build infrastructure required the Commissioners to assess the early Parkland landowners to get the job done or convince developers to contribute money or buildings as impact fees for development.

The 1970's brought a rapid expansion of the City as land was purchased for development; many difficult issues were faced by the Commission and City management. Foremost in the minds of the early Mayors and Commissioners was the idea of careful, controlled growth, with minimum density and maximum quality by the developers. Each successive Commission dealt with pressures from developers, the County, and even neighboring cities, for the development of its land. Some of the battles fought were not just over the building of residences but also included a potential airport expansion, waste recycle facility, women's prison, the location of the Sawgrass Expressway, school boundary issues, charter school development and much more. One proposed development would have brought potentially 80,000 residents to the area just to the west of where Cypress Head is today, but that did not come to pass. In addition, Parkland has had its share of both natural and man-made disasters that the Commission and City management took very active roles in the leadership of the community.

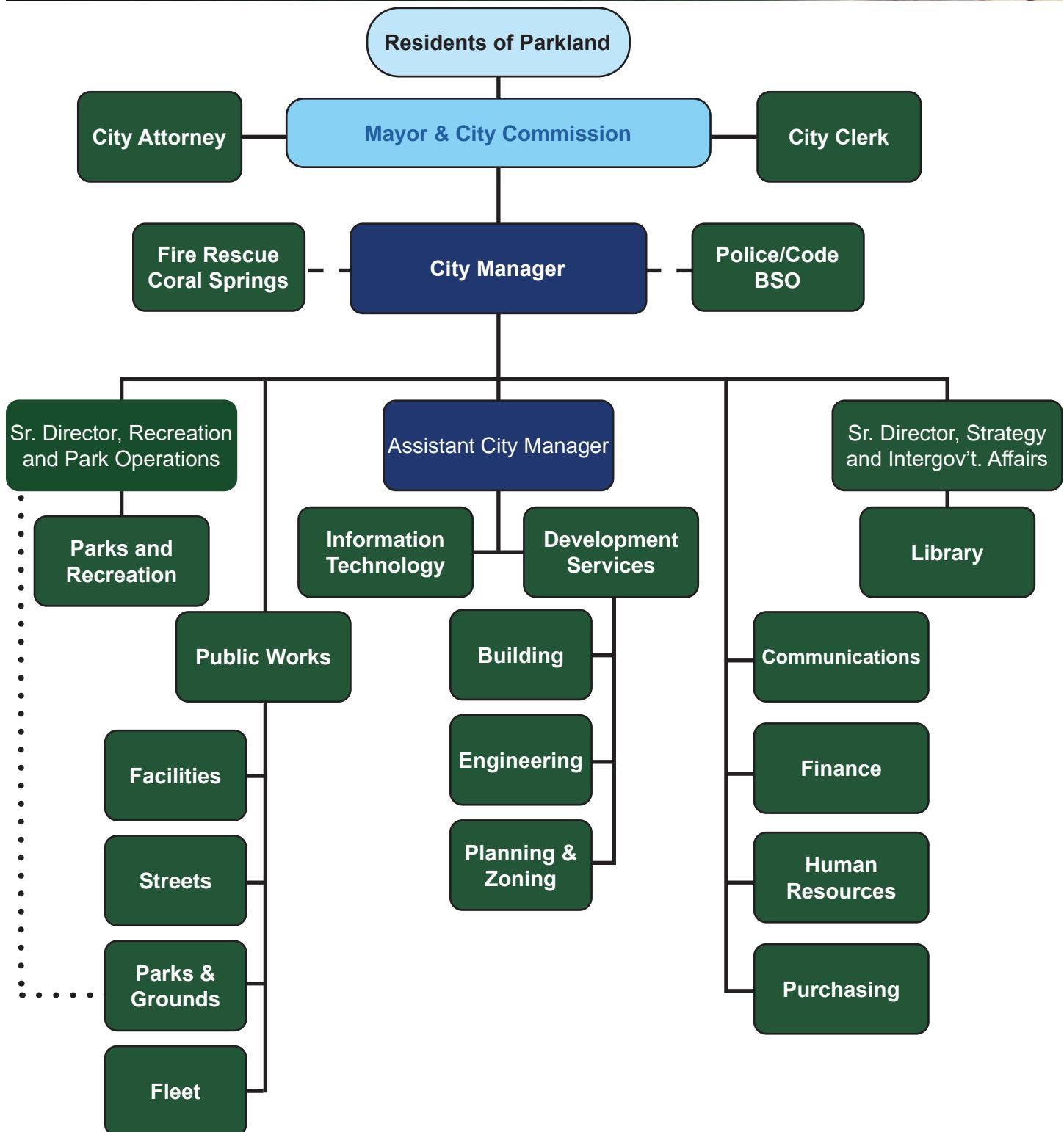
Through it all, in good times and bad, the Commissioners, City management, and staff have worked together over the years to build an amazing City for the residents to live and raise their families. There will be many tough challenges in the years to come, but with hard work, dedication, and team effort, Parkland will continue to be an outstanding place for everyone.



Liberty Park pre-construction.



City of Parkland Organizational Chart





Budget Highlights



Fiscal Year 2022-2023

Total Budget

\$82,598,557

Operating Fund

General Fund
\$49,142,000

Capital Funds

American Rescue Plan Act Fund
\$15,628,132

Special Revenue Funds

Pine Tree Roads Fund
\$1,000,000

Park and Community Improvement Fund
\$285,000

Public Safety Improvement Fund
\$236,550

Government and Library Building Fund
\$11,400

Major Fund

Non-Major Fund

Replacement Fund

Capital Improvements Project Fund
\$13,695,475

Capital Replacement Fund
\$500,000

Infrastructure Replacement Fund
\$2,100,000

Key Facts for Fiscal Year 2022-2023

Millage Rate Remains at 4.2979	The Operating Millage rate remains at 4.2979, which is the same rate as the past two years. Homeowners may see an increase in their taxes paid to the City due to an increase in the assessed value of their homes.
Taxable Values Increase 9.96%	The City's taxable value increased 9.96% (a \$602 million increase over last year) to a total of \$6.6 billion. These values are set by the Broward County Property Appraiser and are the basis of the City's property tax ad valorem revenue.
Fire Assessment \$290.00	The Fire Assessment increased from \$250 to \$290 for residential units. The rate was last increased in Fiscal Year 2019 from \$220 to \$250. A study conducted in 2022 determined the maximum rate allowable for this year is \$350.
Solid Waste Assessment \$417.00	The solid waste assessment is \$417.00 for each residential unit. This represents a \$14.04 increase over last year. The solid waste assessment is a pass-through charge, capped by contract terms at 3.5% per year.
Staffing Changes	Positions are budgeted at 116 full-time and 36 part-time. Three full-time positions were added and four were eliminated. Two part-time positions will also be eliminated.
Contractual Services-Fire Increases 12%	The City contracts with Coral Springs Fire Department for fire and emergency response services. The contract cost increased \$1 million or 12% to \$9.6 million to allow for the potential to increase staffing on Rescue Unit 97.
Contractual Services-Police Increases 6%	The City contracts with Broward Sheriff's Office for a full range of police services. The annual contract increase is 6% for Fiscal Year 2023, resulting in a total service cost of \$11,129,000 for the year.

General Fund

The General Fund is the main operating fund for the City and all departments are budgeted in this fund. The Fiscal Year 2023 Adopted General Fund budget is \$49,142,000. This represents an increase of \$4,382,000 or 9.8% over last year.

The departments began the Fiscal Year 2023 budget process by examining their staffing levels and current spending, then justifying all line items in their operating budget.

Staffing

The City will make the following staffing changes for Fiscal Year 2023:

- Add one full-time Permit Technician in Building to accommodate the increased level of service required due to residents' increasing home renovation activities.
- Convert the part-time Purchasing Assistant position, combined with the part-time Public Works Administrative Assistant position, into one full-time Public Works Purchasing Coordinator to improve the procurement process and remove administrative burdens from maintenance staff.
- Add one full-time Fleet Mechanic in Public Works to service the City's growing fleet of vehicles and equipment.
- Eliminate the Development Services Director. The current economic climate has made it extremely difficult to fill this position. Alternative solutions with existing staff and external consultants have been put in place.
- Eliminate three positions in Public Works-Parks and Grounds Maintenance to contract out specialized field maintenance work.

Salary and Benefits

All employees will receive a 5% cost of living adjustment effective October 1. Merit increases (pay for performance) for all employees are budgeted at a maximum of 3%. New for Fiscal Year 2023, the City will increase contributions to full-time employees' retirement plans from 10% to 11%. Also, the City will provide an additional 4% matching contribution to all full-time employees' deferred compensation (457 plan) contributions. Previously this additional 4% match was available to exempt employees only.

Insurance

Health insurance costs are budgeted to increase 10%. Property, General Liability, and Workers' Compensation insurance costs are budgeted to increase approximately 10%.

Contractual Services

Citywide contractual services increased over \$2.1 million. The Fire Rescue contract is budgeted to increase \$1 million to allow for the potential to increase staffing on Rescue Unit 97 and operational increases of 5%. The contract for police services with Broward Sheriff's Office (BSO) is increasing \$645,000 for the same staffing levels as last year. Public Works has a total contractual increase of \$545,000 budgeted in order to add Covered Bridge Park to the landscaping contract and to provide specialized field maintenance services, which may allow certain hard-to-fill staff positions to be eliminated.



Transfers Out - General Fund

General Fund outgoing transfers have increased by \$500,000 to bolster funding of the Capital Replacement Fund and the Infrastructure Replacement Fund.

Other Funds

Pine Tree Roads Fund

Established in Fiscal Year 2016, this fund was created to account for the City using \$1 million of existing reserves to fund road reconstruction within the Pine Tree Estates section of the City. Road conditions in this area are a frequent complaint of residents, but pending litigation must be resolved before action can be taken.

Park and Community Improvement Fund

The Park and Community Improvement Fund was established to dedicate land or funds for future parks, open space, and other recreational needs of residents. Developers must provide five acres for every 1,000 residents planned within a development area. If land is not dedicated, developers can provide equivalent funding determined by market value. The equivalent funding is set at \$175,000 per acre and the assessment fee is \$3,850 per acre.

For Fiscal Year 2023 existing impact fee reserves of \$285,000 will be used to fund the Fiscal Year 2023 debt service for the completion of Pine Trails Park.

Public Safety Improvement Fund

The Public Safety Improvement Fund was created in Fiscal Year 2011 to collect Fire and Police Impact Fees. These are fees assessed on new construction of both residential and non-residential land uses.

For Fiscal Year 2023 existing impact fee reserves of \$236,550 will be used to offset the debt service for the completion of the Western Fire Station #109.

Government and Library Building Fund

The Government and Library Building Fund, established in Fiscal Year 2012, collects impact fees for government buildings and the library. Impact fees are assessed on new construction of residential land uses.

For Fiscal Year 2023 existing impact fee reserves of \$11,400 will be used to offset the debt service for the completion of the Western Fire Station #109, which includes a computer server room and additional office space for the Building Department.



Capital Improvement Program

For Fiscal Year 2023, the Capital Improvement Program totals \$21,101,038, excluding debt service payments from impact fee funds. The program consists of projects budgeted within four funds.

American Rescue Plan Act (ARPA) Fund

On March 11, 2021, the American Rescue Plan Act was signed into law, establishing the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program to provide support to governments responding to the economic and public health impacts of COVID-19. The City established an American Rescue Plan Act (ARPA) Fund during Fiscal Year 2022 as an amendment to the budget once the funding agreement was finalized with the State of Florida, Division of Emergency Management, which was tasked with administering SLFRF funds to non-entitlement units of government in Florida. Funding of \$8,557,084 was received from the State on October 13, 2021 and a second \$8,557,084 was received in August 2022. The City of Parkland’s total allocation of SLFRF program funds is \$17,114,168. These funds can be used for replacement of lost revenue and urgent community needs, per guidance provided by the U.S. Department of the Treasury. The City has programmed two drainage projects to utilize this special funding. Work on these projects began in Fiscal Year 2022 and \$5 million is budgeted to be spent on these two projects in Fiscal Year 2023.

Capital Improvement Projects (CIP) Fund

The Capital Improvement Projects Fund records acquisitions and construction of major capital projects. Fiscal Year 2023 has budgeted projects in this fund totaling \$13,695,475. The Wedge Preserve Park budgeted expenditures of \$10 million will be funded with a low-interest long-term loan acquired in Fiscal Year 2021. The remainder of the capital improvement projects will be funded with City cash reserves.

Infrastructure Replacement Fund

The Infrastructure Replacement Fund was created to fund future capital expenditures relating to City facilities and infrastructure. In order to maintain this fund, \$2,100,000 is budgeted to be transferred from the General Fund into this fund for Fiscal Year 2023. The Fiscal Year 2023 Infrastructure Replacement projects total \$1,979,200 which is slightly less than last year.

Capital Replacement Fund

The Capital Replacement Fund is for acquisitions of replacement fleet, equipment, and computers. In order to support these planned replacements, \$500,000 will be transferred from the General Fund into this fund for Fiscal Year 2023. The Fiscal Year 2023 Capital Replacement projects total \$412,400 which is significantly less than last year’s total of \$1,432,100 when a replacement fire engine was purchased.

Changes: Proposed to Adopted

The total budget increased \$7.1 million between the Proposed and Adopted due primarily to the City receiving its second half of ARPA funds. The changes are as detailed below.

- \$7,071,048 increase in the American Rescue Plan Act (ARPA) Fund for the receipt of the remaining funds granted to the City;
- \$182,000 increase to the General Fund due to a small change in the City’s total taxable value resulting in an increase in property tax revenue;
- \$75,000 increase to the Capital Improvements Fund due to adding \$500,000 for a playground and swings element to the existing Pine Trails Park Enhancement project, adding \$200,000 for a Tennis Center Lighting project, and removing the \$625,000 Parkside Drive Improvements project;
- \$279,200 decrease in the Infrastructure Replacement Plan due to moving the playground element to the Capital Improvement Fund project for Pine Trails Park Enhancements and increasing future funding;
- \$50,000 increase to the Capital Replacement Fund to bolster fund balance for future replacement.



General Fund Overview



Where the Money Comes From



Where the Money Goes by Department



Where the Money Goes by Category





Staffing



Staffing levels are budgeted at 116 full-time positions and 36 part-time positions. The City is adding three full-time positions: a Building Permit Technician, a Public Works Purchasing Coordinator, and a Fleet Mechanic. The Development Services Director is being eliminated from the budget due to hiring challenges and three Public Works Parks and Grounds Maintenance positions are being eliminated to outsource specialized field maintenance. Two part-time positions, the Purchasing Assistant and the Public Works Administrative Assistant, were eliminated to create the new full-time Public Works Purchasing Coordinator position.

Added Full-Time Positions	3	Building Permit Technician, Public Works Purchasing Coordinator, Fleet Mechanic
Deleted Full-Time Positions	-4	Development Services Director, 3 PW Maintenance Technicians
Deleted Part-Time Positions	-2	Purchasing Assistant, Public Works Administrative Assistant

	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023	
	FT	PT	FT	PT	FT	PT
City Commission*	-	-	-	-	-	-
City Manager	4.5	1	4.5	1	4.25	1
Communications & Marketing	3	0	3	0	3	0
City Clerk	2	0	2	0	2	0
Finance	5	0	5	0	5	0
Human Resources	3	0	3	0	3	0
Purchasing	2	1	2	1	2	0
Information Technology	4	0	4	0	4	0
Dev Svcs-Planning & Zoning	1	0	2.25	0	2	0
Dev Svcs-Building	19.5	4	21	3	21.5	3
Dev Svcs-Engineering	4	0	4.25	0	4	0
Public Works-Admin	7	1	6	1	7	0
Public Works-Facilities	11	3	13	3	13	3
Public Works-Streets	8	1	7	1	7	1
Public Works-Grounds Maint	13	12	21	6	18	6
Public Works-Fleet	1	0	1	0	2	0
P&R - Admin	2	1	3	0	4	0
P&R - Rec	4	10	4	9	3	9
P&R - Parks Support	5	4	5	4	5	4
P&R - Athletics	3	1	3	1	3	1
Library	4	7	3	8	3.25	8
TOTALS	106	46	117	38	116	36
	FT	PT	FT	PT	FT	PT

*City Commissioners are considered neither full-time nor part-time employees in FTE (full time equivalent) counts.



Budget Calendar



Date	Day	Activity/Requirement	Participants
March 25	Friday	Directors Provide Potential Personnel Changes to HR and Finance for Initial Review	Directors, HR, Finance
April 4	Week of	Budget Kickoff - Individual Kickoff Meetings (Orientation to Budget Process, Department packages distributed)	Finance, Directors
April 10-11	Sunday	Strategic Planning with Commission	City Commission, City Manager
April 14	Thursday	Review all Personnel Changes with HR and Finance	Finance, HR, Directors
April 25	Monday	Department Budgets and Capital Requests due	Directors
May 3	No later than	Finance Reviews Budgets with Departments	Finance, Directors
May 20	Friday	City Manager 1st Review of Proposed Budget	City Manager, Finance
May 24	Tuesday	Capital Review Meeting	City Manager, Finance, Directors
	10:00 AM	Prioritize and Rank Projects	
June 1	Wednesday	Estimate of Assessed Property Values Published	Property Appraiser
June 14	Tuesday	City Manager 2nd Review	City Manager, Finance
July 1	Friday	Certification of Taxable Property Values	Property Appraiser
July 13	Wednesday	City Manager Delivers Proposed Budget to Commission	City Commission, City Manager
	7:00 PM	City Commission sets Proposed Property Tax Millage Rate	
		1st Public Hearing to Adopt Solid Waste and Fire Assessments	
August 4	Thursday	Notification to Property Appraiser of Proposed Millage and Rollback Rates and Date, Time and Place of Public Hearings	Finance, City Clerk
August 10	Wednesday	Residents' Budget Workshop	City Manager, Finance
August 14	no later than	Advertise Public Hearing to Adopt Assessments	Finance, City Clerk
August 17	Wednesday	City Commission Budget Workshop	All
	6:00 PM		
August 12-24		Mailing of Notices of Proposed Property Taxes (TRIM)	Property Appraiser
September 12	Monday	1st Public Hearing on Budget, Millage Rate Adoption	All
	7:00 PM	2nd Public Hearing for Solid Waste and Fire Assessments	
September 18	Sunday	Advertise Final Budget and Millage Rate Hearing	Finance, City Clerk
September 21	Wednesday	Budget Adopted and Tax Millage Rate Set (Final Hearing)	All
	6:00 PM	City Certifies Adopted Tax Millage Rate and Statute Compliance	
September 23	Friday	Send Ordinance Adopting Budget to Property Appraiser, Tax Collector, and Department of Revenue	Finance, City Clerk
October 21	no later than	TRIM Compliance Package Due to State	Finance, City Clerk
November 30		Publication of Fiscal Year 2023 Budget Book	Finance



Fund Summaries



Fiscal Year 2022-2023

Total Budget

\$82,598,557

Operating Fund

General Fund
\$49,142,000

Capital Funds

**American Rescue Plan
Act Fund**
\$15,628,132

**Capital Improvements
Project Fund**
\$13,695,475

Capital Replacement Fund
\$500,000

Infrastructure Replacement Fund
\$2,100,000

Special Revenue Funds

Pine Tree Roads Fund
\$1,000,000

**Park and Community
Improvement Fund**
\$285,000

**Public Safety
Improvement Fund**
\$236,550

**Government and
Library Building Fund**
\$11,400

Major Fund



Non-Major Fund



Replacement Fund

The City of Parkland's General Fund is the City's primary operating fund and is the largest fund. It accounts for all the financial resources needed to operate the City except for those required to be accounted for in a separate fund.

Capital Funds account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Special Revenue Funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Refer to the Fund Structure discussion in [Policies and Planning](#) for more information.



All Funds Summary



Fund	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2023 Adopted Budget	\$ Change	% Change
General Fund Revenues	44,466,847	47,676,863	44,760,000	44,760,000	49,142,000	\$4,382,000	9.8%
General Fund Expenditures	38,152,493	41,286,014	44,760,000	44,760,000	49,142,000	\$4,382,000	9.8%
General Fund Surplus/(Deficit)	\$6,314,354	\$6,390,849	\$0	\$0	\$0	\$0	
Capital Improvement Fund Revenues	4,349,259	24,663,158	12,123,275	20,304,374	13,695,475	-\$6,608,899	-32.5%
Capital Improvement Fund Expenditures	1,897,762	5,691,097	12,123,275	20,304,374	13,695,475	-\$6,608,899	-32.5%
Capital Improvement Fund Surplus/(Deficit)	\$2,451,497	\$18,972,061	\$0	\$0	\$0	\$0	
Capital Replacement Fund Revenues	310,139	352,106	1,432,100	1,458,700	500,000	-\$958,700	-65.7%
Capital Replacement Fund Expenditures	260,654	298,183	1,432,100	1,458,700	500,000	-\$958,700	-65.7%
Capital Replacement Fund Surplus/(Deficit)	\$49,485	\$53,923	\$0	\$0	\$0	\$0	
Infrastructure Replacement Fund Revenues	1,491,113	1,389,419	2,106,590	2,106,590	2,100,000	-\$6,590	-0.3%
Infrastructure Replacement Fund Expenditures	1,526,008	589,150	2,106,590	2,106,590	2,100,000	-\$6,590	-0.3%
Infrastructure Replacement Fund Surplus/(Deficit)	-\$34,895	\$800,269	\$0	\$0	\$0	\$0	
Pine Tree Roads Fund Revenues	8,788	1,720	1,000,000	1,000,000	1,000,000	\$0	n/a
Pine Tree Roads Fund Expenditures	0	0	1,000,000	1,000,000	1,000,000	\$0	n/a
Pine Tree Roads Fund Surplus/(Deficit)	\$8,788	\$1,720	\$0	\$0	\$0	\$0	
Park/Community Improvement Fund Revenues	49,879	31,745	285,000	285,000	285,000	\$0	n/a
Park/Community Improvement Fund Expenditures	7,411,203	285,000	285,000	285,000	285,000	\$0	n/a
Park/Community Improvement Fund Surplus/(Deficit)	-\$7,361,324	-\$253,255	\$0	\$0	\$0	\$0	
Public Safety Impact Fee Fund Revenues	168,585	545,330	236,550	236,550	236,550	\$0	n/a
Public Safety Impact Fee Fund Expenditures	236,550	236,550	236,550	236,550	236,550	\$0	n/a
Public Safety Impact Fee Fund Surplus/(Deficit)	-\$67,965	\$308,780	\$0	\$0	\$0	\$0	
Govt Building & Library Impact Fee Revenues	269,541	781,574	11,400	11,400	11,400	\$0	n/a
Govt Building & Library Impact Fee Expenditures	345,104	11,400	11,400	11,400	11,400	\$0	n/a
Govt Building & Library Impact Fee Surplus/(Deficit)	-\$75,563	\$770,174	\$0	\$0	\$0	\$0	
American Rescue Plan Act Fund Revenues	0	0	0	17,114,169	15,628,132	-\$1,486,037	-8.7%
American Rescue Plan Act Fund Expenditures	0	0	0	17,114,169	15,628,132	-\$1,486,037	-8.7%
American Rescue Plan Act Fund Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL ALL FUNDS	51,114,151	75,441,915	61,954,915	87,276,783	82,598,557	-\$4,678,226	-8%
Revenues over/(under) Expenditures	49,829,774	48,397,394	61,954,915	87,276,783	82,598,557	-\$4,678,226	-8%
	\$1,284,377	\$27,044,521	\$0	\$0	\$0	\$0	



General Fund Overview



REVENUES/SOURCES	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	\$ Change From 2022
Property Taxes	22,641,111	23,685,838	24,782,480	25,063,485	27,143,289	2,360,809
Franchise Fees	2,576,339	2,785,034	2,481,000	2,974,248	2,715,000	234,000
Utility Service Taxes	3,985,648	4,093,174	3,788,000	4,419,876	4,245,000	457,000
Intergovernmental Revenue	5,760,533	5,397,103	4,182,500	5,907,875	4,731,400	548,900
Licenses & Permits	2,961,246	4,602,031	2,789,300	3,224,286	2,635,400	-153,900
Charges for Services	4,476,100	5,279,822	4,783,420	5,625,123	5,480,461	697,041
Fines and Forfeitures	165,478	389,644	132,800	71,834	100,000	-32,800
Miscellaneous Revenues	1,362,244	893,939	863,700	1,247,964	1,021,500	157,800
Insurance Reimbursements	5,198	17,328	0	7,484	0	0
Operating Transfers In	532,950	532,950	532,950	532,950	532,950	0
Use of Building Fund Balance	0	0	423,850	0	537,000	113,150
TOTAL REVENUES/SOURCES	\$44,466,847	\$47,676,863	\$44,760,000	\$49,075,125	\$49,142,000	\$4,382,000

EXPENDITURES - DEPARTMENT

Commission	273,058	274,709	318,713	297,630	340,598	21,885
City Manager	605,662	569,947	840,883	762,215	943,557	102,674
Communications	366,796	376,749	459,313	374,370	554,025	94,712
City Clerk	297,127	300,146	335,109	331,098	382,905	47,796
Finance	558,953	598,601	655,996	616,681	684,402	28,406
Purchasing	285,490	313,274	336,317	313,768	336,191	-126
Human Resources	366,461	442,202	504,557	382,421	470,650	-33,907
Information Technology	545,196	602,186	790,979	715,990	887,409	96,430
Legal	218,624	245,386	532,200	239,159	532,200	0
Development Services	3,102,240	3,385,299	4,065,158	3,610,041	4,390,737	325,579
Public Safety/BSO/Cross.Grds	9,947,866	10,460,553	11,421,485	11,116,054	12,065,727	644,242
Fire Rescue	8,128,381	8,406,148	8,906,417	8,768,376	9,949,426	1,043,009
Public Works	4,920,692	5,230,688	6,209,140	5,425,043	7,056,231	847,091
Parks & Recreation	1,959,163	2,165,931	3,145,107	2,410,116	3,667,451	522,344
Library	604,796	549,326	747,406	629,524	855,291	107,885
Non-Departmental	343,529	213,159	567,120	319,589	565,100	-2,020
Contingency	0	0	150,000	0	200,000	50,000
Emergency Operations	30,388	160,911	0	0	0	0
Debt Service	1,291,215	1,290,799	2,674,100	2,670,736	2,660,100	-14,000
Transfers Out-Capital Projects	2,806,856	4,000,000	0	0	0	0
Transfers Out-Equip Rplmnt.	300,000	350,000	400,000	400,000	500,000	100,000
Transfers Out-Facilities Maint.	1,200,000	1,350,000	1,700,000	1,700,000	2,100,000	400,000
TOTAL EXPENDITURES	\$38,152,493	\$41,286,014	\$44,760,000	\$41,082,811	\$49,142,000	\$4,382,000

Excess revenues over (under)
expenditures

\$6,314,354	\$6,390,849	\$0	\$7,992,314	\$0	\$0
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General Fund Revenues

REVENUES/SOURCES	2020	2021	2022	2022	2023	\$ Change From 2022
	Actual	Actual	Amended Budget	Projected Year-end	Adopted Budget	
Property Taxes	22,641,111	23,685,838	24,782,480	25,063,485	27,143,289	2,360,809
Franchise Fee - Electricity	2,052,688	2,163,137	2,040,000	2,280,772	2,230,000	190,000
Franchise Fee - Garbage	436,017	511,571	401,000	548,525	440,000	39,000
Franchise Fee - Gas	87,634	110,326	40,000	144,951	45,000	5,000
Total Franchise Fees	2,576,339	2,785,034	2,481,000	2,974,248	2,715,000	234,000
Electricity Utility Service Taxes	2,949,272	3,046,074	2,863,000	3,242,554	3,300,000	437,000
Communication Service Tax	1,036,376	1,047,100	925,000	1,177,322	945,000	20,000
Total Utility Service Taxes	3,985,648	4,093,174	3,788,000	4,419,876	4,245,000	457,000
Total Taxes	29,203,098	30,564,046	31,051,480	32,457,609	34,103,289	3,051,809
Intergovernmental Revenue						
Municipal Revenue Sharing	879,340	1,101,975	741,000	1,441,389	860,000	119,000
Alcoholic Bev Licenses	5,085	5,802	2,500	5,892	2,500	0
Half Cent Sales Tax	2,006,089	2,438,988	2,132,000	2,923,907	2,500,000	368,000
CDBG- Senior Program	13,338	18,001	31,000	1,895	31,000	0
FEMA Reimbursement	1,390,779	7,250	0	0	0	0
County Business Tax Receipts	33,825	41,361	7,500	38,498	10,000	2,500
Seminole Compact	25,904	0	0	0	0	0
Grants & Aids	194,253	641,905	3,500	28,969	0	-3,500
Broward Co. School Brd-SRO	696,535	591,435	795,000	853,450	810,900	15,900
Local Option Gas Tax	515,385	550,386	470,000	613,875	517,000	47,000
Total Intergovernmental Revenue	5,760,533	5,397,103	4,182,500	5,907,875	4,731,400	548,900
Licenses & Permits						
Continuing Education	76,113	121,783	78,100	80,956	75,100	-3,000
Business Tax Receipts	39,449	38,658	33,200	39,274	33,500	300
Waste Hauler Licenses	15,000	15,000	7,500	15,000	7,500	0
Zoning Occ License Fee	1,740	1,620	750	1,680	750	0
Record Retention/Retrieval Fee	33,450	64,620	23,000	38,820	34,800	11,800
Other Licenses and Permits	169,604	307,100	0	225,456	0	0
Special Event Permits	6,482	4,014	2,000	12,895	2,000	0
Lobbyist Registration	1,050	750	1,250	450	1,250	0
Zoning Building Permit Review	90,015	148,053	56,000	111,200	34,800	-21,200
Building Permits	1,085,013	1,759,460	1,144,000	1,228,308	1,103,800	-40,200
Electrical Permits	496,709	799,831	517,500	541,989	495,900	-21,600
Plumbing Permits	497,577	784,055	510,800	537,916	491,500	-19,300
Fire Related Permits	29,935	17,625	23,100	14,356	12,100	-11,000
Mechanical Permits	212,332	312,797	215,700	202,970	191,700	-24,000
Landscaping Permits	188,857	210,145	162,300	140,606	126,300	-36,000
Reinspection Fees	17,920	16,520	14,100	32,410	24,400	10,300
Total Licenses & Permits	2,961,246	4,602,031	2,789,300	3,224,286	2,635,400	-153,900

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	\$ Change From 2022
Charges for Services						
Tennis Memb/Fees/Rentals	63,173	66,391	35,000	70,642	40,000	5,000
Tennis Contractor	65,320	130,326	50,000	149,435	72,000	22,000
Facility/Equip & Field Rental	50,753	61,908	57,700	101,110	60,500	2,800
Development Review Fee	35,560	14,610	50,000	31,250	25,000	-25,000
Engineering Review, Inspection	330,497	495,664	250,000	360,287	250,000	0
Public Records Request	857	3,961	0	2,018	0	0
Document Retention	98,470	154,933	37,200	106,800	38,500	1,300
Fire Rescue Assessment Fees	2,977,078	3,070,583	3,050,000	3,213,319	3,650,000	600,000
Interim Fire Service Fee	62,621	133,450	35,700	101,020	30,000	-5,700
Fire Inspections Fees	33,332	36,415	29,100	32,013	29,100	0
False Alarm Fees	100	0	0	1,695	0	0
Ambulance Fees	423,574	391,964	311,000	556,941	330,000	19,000
Sports Contractors	64,933	124,655	35,000	141,163	70,000	35,000
Enrichment Contractors	40,889	72,255	60,000	116,801	63,000	3,000
Non-Resident Sports Card	16,299	71,670	15,000	57,195	45,000	30,000
Summer Recreation	(31)	232,908	494,100	244,549	515,000	20,900
Concessions	8,060	11,898	12,000	26,638	12,000	0
After Care P-Rec	114,427	106,909	156,000	193,434	170,000	14,000
Other Culture-Rec	5,843	9,855	0	43,419	0	0
Library Fines & Misc	6,345	6,327	6,000	12,628	6,000	0
Library Donations	12,000	1,000	7,500	4,250	5,250	-2,250
Other Charges for Services	66,000	82,140	92,120	58,516	69,111	-23,009
Total Charges for Services	4,476,100	5,279,822	4,783,420	5,625,123	5,480,461	697,041
Fines and Forfeitures						
Fines and Forfeitures	50,586	68,506	62,800	44,207	30,000	-32,800
Code Violations	114,892	321,138	70,000	27,627	70,000	0
Total Fines and Forfeitures	165,478	389,644	132,800	71,834	100,000	-32,800
Miscellaneous Revenues						
Interest Income	497,096	83,881	35,000	340,265	150,000	115,000
Interest Tax Collector	15,971	482	1,000	835	1,000	0
Cell Tower	211,679	220,260	189,000	236,671	196,000	7,000
Sale of Surplus Property	12,563	11,068	0	3,175	0	0
State Contributions	339,340	373,255	411,000	389,669	452,100	41,100
Other Miscellaneous	45,336	28,739	15,000	30,231	15,000	0
Donations	122,428	97,938	63,000	127,816	63,000	0
Events/Farmers Mkt Receipts	80,401	43,328	115,700	79,721	110,000	-5,700
Reimbursement Streetlighting	24,106	21,591	20,000	24,275	20,400	400
Reimbursement Utilities BSO	13,324	13,397	14,000	15,306	14,000	0
Total Miscellaneous Revenues	1,362,244	893,939	863,700	1,247,964	1,021,500	157,800
Other Sources						
Insurance Reimbursements	5,198	17,328	0	7,484	0	0
Operating Transfers In	532,950	532,950	532,950	532,950	532,950	0
Prior Year Carryover	0	0	423,850	0	537,000	113,150
Total Non Revenue Sources	538,148	550,278	956,800	540,434	1,069,950	113,150
TOTAL REVENUES/SOURCES	\$44,466,847	\$47,676,863	\$44,760,000	\$49,075,125	\$49,142,000	\$4,382,000

Capital Improvement Projects Fund

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-End	2023 Adopted Budget	\$ Change From 2022
REVENUES/SOURCES							
Special Assessments	0	0	0	0	0	0	0
Grants & Aid	0	0	0	0	0	0	0
State/County Grants	0	0	250,000	250,000	392,472	200,000	-50,000
Interest Income	73,162	16,026	5,000	5,000	41,449	10,000	5,000
Donations	370,908	506,718	0	0	179,782	0	0
Settlements	0	0	0	0	0	0	0
Transfer In	2,806,855	4,000,000	0	0	0	0	0
Loan Proceeds	0	20,000,000	0	0	0	0	0
Other Miscellaneous	1,098,334	140,414	5,000	5,000	100,000	5,000	0
Use of Fund Balance	0	0	11,863,275	20,044,374	0	13,480,475	-6,563,899
TOTAL REVENUES/SOURCES	\$ 4,349,259	\$ 24,663,158	\$ 12,123,275	\$ 20,304,374	\$ 713,703	\$ 13,695,475	-\$6,608,899
EXPENDITURES/USES							
Wedge Preserve Park	0	0	5,000,000	5,250,000	17,495	10,000,000	4,750,000
Pine Trails Park Enhancements - Level 1 Equip.	0	0	200,000	200,000	87,782	500,000	300,000
IT Network Overhaul	0	0	0	0	0	478,000	478,000
Terramar Park Enhancements - Level 1	0	0	375,000	375,000	123,159	403,000	28,000
Mecca Boulevard Roundabout	0	0	0	58,724	0	350,000	291,276
ADA Transition Plan	158,053	28,005	250,000	256,855	149,028	250,000	-6,855
Liberty Park Improvements	0	0	0	0	0	250,000	250,000
Ranches Roadway Resurfacing	0	0	0	0	0	250,000	250,000
Tennis Center Lighting	0	0	0	0	0	200,000	200,000
Exotic/Invasive Plant Removal	0	0	20,000	80,000	1,200	150,000	70,000
Equestrian Center Riding Arena	0	0	0	0	0	122,000	122,000
Fleet Services Expansion	0	0	0	0	0	100,000	100,000
Terramar Park Field, Parking Lot Expansion	0	14,523	3,170,000	3,525,477	2,144,464	80,000	-3,445,477
Equipment Cover at Parks	0	0	0	0	0	80,000	80,000
Fire Station 109 Bay Floor Resurfacing	0	0	0	0	0	70,000	70,000
Tennis Center Lobby, Office Improvements	0	0	0	0	0	70,000	70,000
Terramar Park Foul Line Clay Conversion	0	0	0	0	0	65,000	65,000
Phone System Replacement	0	0	0	0	0	58,200	58,200
A/C Control System	0	0	0	0	0	50,000	50,000
Parks/Preserves Landscaping Beautification	0	0	0	0	0	50,000	50,000
Holmberg Road Restriping	0	0	0	0	0	50,000	50,000
Laserfiche Database Upgrade	0	0	0	0	0	20,275	20,275
Public Property Beautification	11,715	28,129	20,000	20,000	17,612	20,000	0
Conference Room Technology Upgrades	0	0	0	0	0	18,000	18,000
Virtual Appliance Server	0	0	0	0	0	11,000	11,000
Hillsboro Blvd Roundabout-Arch. Element	628	29,136	310,000	360,236	19,069	0	-360,236
Pine Trails Park Enhancements - Level 1	0	0	240,000	240,000	156,002	0	-240,000
Terramar Park Enhancements - Level 1 Equip.	0	0	155,000	155,000	6,350	0	-155,000
E-Permitting Software	0	0	150,000	150,000	25,115	0	-150,000
Pine Trails Park Enhancements - Level 2	0	0	1,620,000	1,620,000	989,896	0	-1,620,000
Electric Vehicle Charging Stations	0	0	120,000	120,000	18,310	0	-120,000
Information Technology Improvements	15,596	49,046	106,775	106,775	101,706	0	-106,775
Farmer's Market Parking	0	0	100,000	100,000	0	0	-100,000
Building Department Kiosk	0	0	70,000	200,000	102,098	0	-200,000
Crosswalk on Holmberg Road/Parkside Drive	0	4,616	40,000	80,384	4,608	0	-80,384
Pine Trails Park Back Parking Lot Lighting	0	0	40,000	40,000	2,860	0	-40,000
Liberty Park Splash Pad Resurfacing	0	0	40,000	40,000	13,200	0	-40,000
Park Storage Sheds	0	0	40,000	40,000	37,000	0	-40,000
Terramar Park Shed Lighting	0	0	20,000	20,000	2,489	0	-20,000
City Manager Vehicle	0	0	30,000	30,000	29,342	0	-30,000
Electronic Notice Board	0	0	6,500	6,500	5,734	0	-6,500
Pine Trails Park Field Improvements	0	1,656,397	0	100,000	56,993	0	-100,000

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-End	2023 Adopted Budget	\$ Change From 2022
Terramar Park Baseball Field Reconfig.	0	243,042	0	1,386,958	1,322,065	0	-1,386,958
University Drive/Old Club Rd Improvement	65,634	674,403	0	344,963	279,765	0	-344,963
Solar Battery Replacements	0	31,272	0	43,728	4,650	0	-43,728
Renovation/FF&E City Hall Activity Room	38,145	319,321	0	4,973	12,048	0	-4,973
P-REC Flooring Replacement	0	49,659	0	0	0	0	0
Basketball Backboards, Misc. Equip.	0	19,175	0	0	0	0	0
Pine Trails Park Flag Pole	0	5,114	0	0	0	0	0
Terramar Park Field 5 Fencing	0	13,637	0	0	0	0	0
Terramar Park Walkway Lighting	0	2,555	0	0	0	0	0
Agenda Management Software	0	6,300	0	0	0	0	0
Ternbridge Ditches Maintenance (Grant)	0	0	0	700,000	0	0	-700,000
CAD System	0	0	0	200,000	0	0	-200,000
Holmberg Road/Covered Bridge Park	114,284	207,842	0	711,778	624,468	0	-711,778
Existing Library Cnstrct/Interior Furnish.	73,990	0	0	0	0	0	0
Secure City Facilities - Level 1	32,558	6,987	0	740,456	31,037	0	-740,456
Pine Trails Park	49,942	0	0	0	0	0	0
Comp. Stormwater Study/Master Plan	0	111,176	0	213,824	137,319	0	-213,824
Pine Tree Estates Roadway Maint. Plan	0	0	0	220,000	0	0	-220,000
Extend Right Turn Lane on Holmberg Rd.	0	88,189	0	91,811	0	0	-91,811
Portable License Plate Readers (2)	107,085	0	0	0	0	0	0
Ranches Drainage Ditch Overgrowth Trim.	99,983	0	0	0	0	0	0
Terramar Park Maintenance Shed	0	79,001	0	0	0	0	0
Hillsboro Boulevard Lighting Extension	0	12,243	0	42,757	20,847	0	-42,757
Parks Trash Receptacle Replacement	0	49,999	0	0	0	0	0
Toro Workman HDX Sprayer	41,371	0	0	0	0	0	0
Pine Trails Playground Perimeter Fencing	25,288	0	0	0	0	0	0
Fleet Management System Configuration	14,159	14,159	0	0	0	0	0
Additional ADA Compliant Webstreaming	65,820	0	0	0	0	0	0
Amphitheater Exterior Renovations	8,560	0	0	0	0	0	0
Traffic Signal Design (3)	405,062	137,486	0	0	0	0	0
Station 42 Rescue Unit	60,972	0	0	0	0	0	0
P-REC Air Conditioning	56,785	0	0	0	0	0	0
Fire Station 109 Air Conditioning	650	0	0	0	0	0	0
Loxahatchee Road Improvements	40,227	1,789,685	0	1,661,709	76,203	0	-1,661,709
Library Additional Parking Lot	127,350	0	0	0	0	0	0
Street Lighting- Citywide	29,905	0	0	516,466	0	0	-516,466
Land Purchase	0	0	0	250,000	250,000	0	-250,000
Other Capital Expenditures	0	20,000	0	0	0	0	0
Reserved for Capital Improvements	0	0	0	0	0	0	0
Transfer Out	254,000	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 1,897,762	\$ 5,691,097	\$ 12,123,275	\$ 20,304,374	\$ 6,869,914	\$ 13,695,475	-\$6,608,899
Excess revenues over (under) expenditures	\$2,451,497	\$18,972,061		\$0	\$0	-\$6,156,211	\$0

Infrastructure Replacement Fund

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	\$ Change From 2022
REVENUES/SOURCES							
Grants & Aids	0	0	0	0	0	0	0
State/County Grants	0	0	0	0	0	0	0
Interest Income	37,113	8,419	0	0	17,919	0	0
Miscellaneous	0	31,000	0	0	0	0	0
Transfer In	1,454,000	1,350,000	1,700,000	1,700,000	1,700,000	2,100,000	400,000
Loan Proceeds	0	0	0	0	0	0	0
Other Misc	0	0	0	0	0	0	0
Use of Fund Balance	0	0	406,590	924,790	0	0	-924,790
TOTAL REVENUES/SOURCES	\$1,491,113	\$ 1,389,419	\$ 2,106,590	\$ 2,624,790	\$ 1,717,919	\$ 2,100,000	-\$524,790
EXPENDITURES/USES							
Liberty Park Playground	0	0	0	60,000	4,643	600,000	540,000
Terramar Park Improvements	0	0	760,000	760,000	223,529	310,000	-450,000
P-REC Doors	0	0	0	0	0	200,000	200,000
Doris Davis Forman Fencing	0	0	0	0	0	165,000	165,000
Barkland Improvements	0	0	60,000	60,000	57,280	130,000	70,000
Quigley Tennis Center Pea Rock	0	0	0	0	0	100,000	100,000
Sidewalks	77,030	106,617	95,340	112,290	78,244	98,200	-14,090
Pine Trails Park Basketball Courts	0	0	136,000	136,000	135,093	86,000	-50,000
Pine Trails Park Concession Roof	0	0	0	0	0	75,000	75,000
Amphitheater Air Conditioning	0	0	0	0	0	65,000	65,000
Irrigation Pump Station Replacements	78,992	46,196	66,000	91,050	65,997	60,000	-31,050
City Hall Interior Renovations	0	0	149,000	299,000	109,988	50,000	-249,000
Margate Blount Split Rail Fence	0	0	0	0	0	40,000	40,000
Pine Trails Park Front Playground	0	0	600,000	600,000	338,384	0	-600,000
Terramar Park Pavilions	0	0	200,000	200,000	71,362	0	-200,000
Equestrian Center Improvements	0	0	30,250	30,250	26,125	0	-30,250
P-REC Gym and Dance Floors	0	0	10,000	10,000	6,325	0	-10,000
Terramar Park Playground Imprvmnts	0	313,222	0	216,200	220,738	0	-216,200
Brian Archer Walkway	0	85,072	0	0	0	0	0
Equestrian Center Perimeter Fence	0	11,005	0	0	0	0	0
Terramar Park Concession AC Rplcemnt	0	0	0	0	0	0	0
Ice Machine Replacements	0	12,305	0	0	0	0	0
Public Safety Building Improvements	70,959	14,733	0	0	0	0	0
City Wide Signage	0	0	0	50,000	0	0	-50,000
Reserved for Capital Improvements	0	0	0	0	0	120,800	120,800
TOTAL EXPENDITURES	\$1,526,008	\$ 589,150	\$ 2,106,590	\$ 2,624,790	\$ 1,337,708	\$ 2,100,000	-\$524,790
Excess revenues over (under) expenditures	-\$34,895	\$800,269	\$0	\$0	\$380,211	\$0	\$0

Capital Replacement Fund

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	\$ Change From 2022
REVENUES/SOURCES							
General Fund Fleet Charges	0	0	0	0	0	0	0
General Fund Computer Replacement	0	0	0	0	0	0	0
Library Computer Replacement	0	0	0	0	0	0	0
Transfer In	300,000	350,000	400,000	400,000	400,000	500,000	100,000
Interest	10,139	2,106	0	0	2,538	0	0
Sale of Fixed Assets	0	0	0	0	0	0	0
Use of Fund Balance	0	0	1,032,100	1,058,700	0	0	-1,058,700
TOTAL REVENUES/SOURCES	\$310,139	\$ 352,106	\$ 1,432,100	\$ 1,458,700	\$ 402,538	\$ 500,000	-\$958,700
EXPENDITURES							
Fire Engine PK-142	0	0	882,000	882,000	787,598	0	-882,000
Fleet Replacement	241,717	298,183	520,100	520,100	166,045	382,400	-137,700
Computer Replacement	18,937	0	30,000	56,600	43,019	30,000	-26,600
Reserved for Library Replacements	0	0	0	0	0	0	0
Reserved for Capital Improvements	0	0	0	0	0	87,600	87,600
TOTAL EXPENDITURES	\$260,654	\$ 298,183	\$ 1,432,100	\$ 1,458,700	\$ 996,662	\$ 500,000	-\$958,700
Excess revenues over (under) expenditures	\$49,485	\$53,923	\$0	\$0	-\$594,124	\$0	\$0

American Rescue Plan Act Fund

	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	\$ Change From 2022
REVENUES/SOURCES						
Grants & Aid	0	0	17,114,169	17,114,169	0	-17,114,169
Interest Income	0	0	0	43,480	0	0
Transfer In	0	0	0	0	0	0
Other Miscellaneous	0	0	0	0	0	0
Use of Fund Balance	0	0	0	0	15,628,132	15,628,132
TOTAL REVENUES/SOURCES	\$0	\$0	\$ 17,114,169	\$ 17,157,649	\$ 15,628,132	-\$1,486,037
EXPENDITURES						
Ranches Drainage Improvements	0	0	1,094,917	99,450	3,835,083	2,740,166
Ternbridge/Pine Tree Drainage	0	0	391,120	48,170	1,178,880	787,760
Transfer Out	0	0	0	0	0	0
Restricted for Capital Improvements	0	0	15,628,132	0	10,614,169	-5,013,963
TOTAL EXPENDITURES	\$0	\$0	\$ 17,114,169	\$ 147,620	\$ 15,628,132	-\$1,486,037
Excess revenues over (under) expenditures	\$0	\$0	\$0	\$17,010,029	\$0	\$0

Pine Tree Roads Fund

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projected Year-end	2023 Adopted Budget	\$ Change From 2022
REVENUES/SOURCES						
State/County Grants	0	0	0	0	0	0
Interest Income	8,788	1,720	0	3,095	0	0
Miscellaneous	0	0	0	0	0	0
Transfer In	0	0	0	0	0	0
Loan Proceeds	0	0	0	0	0	0
Use of Fund Balance	0	0	1,000,000	0	1,000,000	0
TOTAL REVENUES/SOURCES	\$ 8,788	\$ 1,720	\$ 1,000,000	\$ 3,095	\$ 1,000,000	\$0
EXPENDITURES/USES						
Reserved for Capital Improvements	0	0	1,000,000	0	1,000,000	0
Transfer Out	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$ 1,000,000	\$0	\$ 1,000,000	\$0
Excess revenues over (under) expenditures	\$8,788	\$1,720	\$0	\$3,095	\$0	\$0

Park and Community Improvement Fund

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projected Year-end	2023 Adopted Budget	\$ Change From 2022
REVENUES/SOURCES						
Park Fees	23,349	945	0	1,575	0	0
Interest Income	26,530	30,800	0	11,550	0	0
Prior Year Carryover	0	0	285,000	0	285,000	0
TOTAL REVENUES/SOURCES	\$ 49,879	\$ 31,745	\$ 285,000	\$ 13,125	\$ 285,000	\$0
EXPENDITURES						
Land Acquisition	7,126,203	0	0	0	0	0
Transfer Out	285,000	285,000	285,000	285,000	285,000	0
Reserved for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 7,411,203	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$0
Excess revenues over (under) expenditures	-\$7,361,324	-\$253,255	\$0	-\$271,875	\$0	\$0

Public Safety Impact Fee Fund

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projected Year-end	2023 Adopted Budget	\$ Change From 2022
REVENUES/SOURCES						
Impact Fees - Police	41,053	62,906	0	0	0	0
Impact Fees - Fire	111,282	170,849	0	0	0	0
Impact Fees - Public Safety Facilities	0	308,582	0	605,763	0	0
Interest Income	16,250	2,993	0	7,009	0	0
Prior Year Carryover	0	0	236,550	0	236,550	0
TOTAL REVENUES/SOURCES	\$ 168,585	\$ 545,330	\$ 236,550	\$ 612,772	\$ 236,550	\$0

EXPENDITURES

Capital Outlay	0	0	0	0	0	0
Transfer Out	236,550	236,550	236,550	236,550	236,550	0
Reserved for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 236,550	\$0				

Excess revenues over (under)

expenditures	-\$67,965	\$308,780	\$0	\$376,222	\$0	\$0
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Government Building and Library Impact Fee Fund

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projected Year-end	2023 Adopted Budget	\$ Change From 2022
REVENUES/SOURCES						
Impact Fees - Government Buildings	103,775	413,216	0	545,041	0	0
Impact Fees - Library	154,455	365,817	0	304,860	0	0
Interest Income	11,311	2,541	0	8,231	0	0
Transfer In	0	0	0	0	0	0
Prior Year Carryover	0	0	11,400	0	11,400	0
TOTAL REVENUES/SOURCES	\$ 269,541	\$ 781,574	\$ 11,400	\$ 858,132	\$ 11,400	\$0

EXPENDITURES

Library Expansion	324,022	0	0	0	0	0
Fire Station #42 Addition	9,682	0	0	0	0	0
Transfer Out	11,400	11,400	11,400	11,400	11,400	0
Reserved for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$ 345,104	\$ 11,400	\$ 11,400	\$ 11,400	\$ 11,400	\$0

Excess revenues over (under)

expenditures	-\$75,563	\$770,174	\$0	\$846,732	\$0	\$0
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Fund Balance



Fund balance information is used to identify resources that are liquid and available to help finance a particular activity, program, or project. The City of Parkland has implemented Statement No. 54 of the Governmental Accounting Standards Board (GASB) and classifies fund balances as Non-Spendable, Restricted, Committed, Assigned, and Unassigned. For a detailed explanation, please see our [Fund Balance Policy](#).

For the General Fund, the Fiscal Year 2022 year-end fund balance total is estimated at \$57.8 million. The Non-Spendable balance is an amount that must be maintained intact legally or contractually. Restricted amounts are held for a specific purpose. The Committed balances include an amount for a stabilization/operating reserve that provides financial stability by protecting against temporary revenue shortfalls or unexpected one-time expenditures such as emergency events, and the insurance deductible reserve that can be used to pay the City's deductible on damaged property in the event of a natural disaster. These amounts are calculated in the Fund Balance Policy.

The remaining amount is classified as Unassigned fund balance, estimated at \$37.8 million. The City earmarks these funds for future capital projects, reducing debt service costs, offsetting difficult economic circumstances, and providing for emergencies.

General Fund Balance

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget
Fund Balance, Beginning of Year	\$ 37,108,798	\$ 43,423,152	\$ 49,814,001	\$ 49,814,001	\$ 49,814,001	\$ 57,806,315
Surplus/(Deficit)	6,314,354	6,390,849	0	0	7,992,314	0
Fund Balance, End of Year	\$ 43,423,152	\$ 49,814,001	\$ 49,814,001	\$ 49,814,001	\$ 57,806,315	\$ 57,806,315
Nonspendable						
Prepaid Expenses	10,081	29,525	29,525	29,525	25,117	25,117
Restricted						
Equestrian Center	9,470	9,470	9,470	9,470	9,470	9,470
Liberty Park	200	200	200	200	200	200
Library	554	554	554	554	554	554
Country Point	4,575	4,575	4,575	4,575	4,575	4,575
Building Department	7,637,217	8,283,928	7,860,078	7,860,078	7,586,843	7,049,843
Committed						
Stabilization Requirement	9,970,750	10,627,500	10,627,500	10,627,500	11,585,500	11,585,500
Insurance Deductible Reserve	750,000	750,000	750,000	750,000	750,000	750,000
Assigned	0	0	0	0	0	0
Unassigned	25,040,305	30,108,249	30,532,099	30,532,099	37,844,056	38,381,056

The nearly \$8 million addition to fund balance for Fiscal Year 2022 year-end reflects the City's conservative approach to revenue estimates, combined with a difficult hiring environment that left some staff positions unfilled for longer than anticipated. Florida's economy grew at better-than-expected rates, expanding at 5.2% for Fiscal Year 2022 according to the Office of Economic and Demographic Research, resulting in state general revenues coming in nearly \$3.85 billion over estimates. This resulted in the City's intergovernmental revenues coming in 40% higher than budget. In addition, Florida's unemployment rate is approaching its lowest recorded rate, which occurred in the first half of 2006 when the rate bottomed out at 2.4%. This has made filling positions much more difficult, leaving budgeted payroll expenditures unspent.

American Rescue Plan Act Fund Balance

	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget
Fund Balance, Beginning of Year	\$0	\$0	\$0	\$0	\$17,010,029
Surplus/(Deficit)	0	0	0	17,010,029	0
Fund Balance, End of Year	\$0	\$0	\$0	\$17,010,029	\$17,010,029
Nonspendable	0	0	0	0	0
Restricted	0	0	0	17,010,029	17,010,029
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The City received the second half of ARPA funds in August 2022, earlier than anticipated, and elected to take the maximum allowed allotment of \$10 million for the provision of government services to the extent of reduction in revenue, one of the four statutory categories of eligible uses, per the U.S. Treasury. The remaining \$7.1 million is earmarked for two stormwater projects. All funds have to be obligated by December 31, 2024, and the money has to be spent by December 31, 2026.

Capital Improvements Projects Fund Balance

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget
Fund Balance, Beginning of Year	\$7,858,184	\$10,309,681	\$29,281,742	\$29,281,742	\$29,281,742	\$23,125,531
Surplus/(Deficit)	2,451,497	18,972,061	0	0	-6,156,211	0
Fund Balance, End of Year	\$10,309,681	\$29,281,742	\$17,418,467	\$9,237,368	\$23,125,531	\$9,645,056
Nonspendable	0	0	0	0	0	0
Restricted						
Riverside Trail MUST	5,646	5,646	5,646	5,646	5,646	5,646
Impact Fees- Fire Station	6,250	6,250	6,250	6,250	6,250	6,250
Waste Containers	3,817	3,817	3,817	3,817	3,817	3,817
Committed						
Encumbrances	0	3,012,889	3,012,889	3,012,889	1,449,895	1,449,895
Assigned						
Capital Projects	10,293,968	26,253,140	14,389,865	6,208,766	21,659,923	8,179,448
Unassigned	0	0	0	0	0	0

The Fiscal Year 2022 ending fund balance for the Capital Improvements Project Fund is estimated to be \$23 million, a decrease of \$6 million from last year. A robust and ambitious capital improvement program has been put in place as a result of the recent Strategic Planning guidance. However, the effects on the global economy of the war in Ukraine and a significant upward shift in the level of inflation has caused major disruptions to supply chains in all sectors. Projects are taking longer than ever to complete; orders of capital supplies and equipment are not always fulfilled within the same fiscal year that they are budgeted and ordered.

This fund's Restricted fund balances are amounts constrained for the specific purpose listed. Committed fund balance is set aside to fund the Fiscal Year 2022 encumbrances and other prior year expenditures for projects currently underway. The remaining is set aside for capital projects only. The City will continue to rely on its strong financial position with adequate reserves to complete existing capital improvement plans and work toward the City Commission's vision for the future.

Infrastructure Replacement Fund Balance

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget
Fund Balance, Beginning of Year	\$4,413,175	\$4,378,280	\$5,178,549	\$5,178,549	\$5,178,549	\$5,558,760
Surplus/(Deficit)	-34,895	800,269	0	0	380,211	120,800
Fund Balance, End of Year	\$4,378,280	\$5,178,549	\$5,178,549	\$5,178,549	\$5,558,760	\$5,679,560
Nonspendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed						
Infrastructure Replacements	4,378,280	5,178,549	5,178,549	5,178,549	5,558,760	5,679,560
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0

The Infrastructure Replacement Fund balance is projected to increase about 7% for Fiscal Year 2022 because not all of the planned projects were able to be completed and must be rolled forward. Reserves that accumulate in this fund will assist future replacement projects without affecting general fund operations or the millage rate. All balances in this fund are committed and there are no unassigned balances.

Capital Replacement Fund Balance

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget
Fund Balance, Beginning of Year	\$1,178,944	\$1,228,429	\$1,282,352	\$1,282,352	\$1,282,352	\$223,652
Surplus/(Deficit)	49,485	53,923	-1,032,100	-1,058,700	-594,124	87,600
Fund Balance, End of Year	\$1,228,429	\$1,282,352	\$250,252	\$223,652	\$688,228	\$311,252
Nonspendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed						
Capital Projects	1,017,829	1,255,352	223,252	196,652	321,557	284,252
Library Replacements Reserve	2,600	0	0	0	0	0
Encumbrances	0	0	0	0	0	0
Assigned						
Designated Carry Forward	208,000	27,000	27,000	27,000	366,671	27,000
Subsequent year's expenditures	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0

The Capital Replacement Fund balance decreased in Fiscal Year 2022 due to the planned replacement of a 15-year-old fire engine. Committed fund balances are for encumbrances and planned purchases of capital equipment. The Designated Carry Forward amount is due to outstanding encumbrances as of the end of Fiscal Year 2022 that will be paid in full during the upcoming fiscal year. All balances in this fund are committed and there are no unassigned balances.

Pine Tree Roads Fund Balance

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projected Year-end	2023 Adopted Budget
Fund Balance, Beginning of Year	\$1,007,480	\$1,016,268	\$1,017,988	\$1,017,988	\$1,021,083
Surplus/(Deficit)	8,788	1,720	0	3,095	0
Fund Balance, End of Year	\$1,016,268	\$1,017,988	\$1,017,988	\$1,021,083	\$1,021,083
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed					
Infrastructure Replacements	1,016,268	1,017,988	1,017,988	1,021,083	1,021,083
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Pine Tree Roads Fund is a Special Revenue Fund that was created in Fiscal Year 2016 with \$1 million of General Fund reserves to fund road reconstruction with Pine Tree Estates. All balances in this fund are committed. This fund's balance is not expected to change.

Park and Community Improvement Fund Balance

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projected Year-end	2023 Adopted Budget
Fund Balance, Beginning of Year	\$8,061,573	\$700,250	\$446,995	\$446,995	\$175,120
Surplus/(Deficit)	-7,361,324	-253,255	0	-271,875	0
Fund Balance, End of Year	\$700,250	\$446,995	\$446,995	\$175,120	\$175,120
Nonspendable	0	0	0	0	0
Restricted	700,250	446,995	446,995	175,120	175,120
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Park and Community Improvement Fund is a Special Revenue Fund and all revenue sources are restricted to expenditures for park and community improvements. In Fiscal Year 2020, approximately \$7.1 million of reserves were used to acquire 24 acres of land adjacent to a city-owned 12 acre piece of land to create a new park at the corner of Nob Hill Road and Hillsboro Boulevard. Fund balance will be used to pay regular debt service on a loan used for the construction of Pine Trails Park.

Public Safety Impact Fee Fund Balance

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projected Year-end	2023 Adopted Budget
Fund Balance, Beginning of Year	\$1,749,122	\$1,681,157	\$1,989,937	\$1,989,937	\$2,366,159
Surplus/(Deficit)	-67,965	308,780	0	376,222	0
Fund Balance, End of Year	\$1,681,157	\$1,989,937	\$1,989,937	\$2,366,159	\$2,366,159
Nonspendable	0	0	0	0	0
Restricted	1,681,157	1,989,937	1,989,937	2,366,159	2,366,159
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Public Safety Impact Fee Fund is a Special Revenue Fund and all revenue sources are restricted for capital expenditures for police and fire improvements. Although this fund contributes a portion (\$236,550) of a regular debt service payment for a \$7 million loan that was obtained in Fiscal Year 2014 to construct a new fire station, enough miscellaneous impact fees generally are collected to offset this annual transfer out. Therefore, this fund's balance is not expected to change.

Government Building and Library Fund Balance

	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projected Year-end	2023 Adopted Budget
Fund Balance, Beginning of Year	\$1,288,594	\$1,213,031	\$1,983,205	\$1,983,205	\$2,829,937
Surplus/(Deficit)	-75,563	770,174	0	846,732	0
Fund Balance, End of Year	\$1,213,031	\$1,983,205	\$1,983,205	\$2,829,937	\$2,829,937
Nonspendable	0	0	0	0	0
Restricted	1,213,031	1,983,205	1,983,205	2,829,937	2,829,937
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Government and Library Building Fund is a Special Revenue Fund and all revenue sources are restricted for government buildings and library infrastructure expenditures. Although this fund contributes a portion (\$11,400) of a regular debt service payment for a \$7 million loan that was obtained in Fiscal Year 2014 to construct a new fire station, enough miscellaneous impact fees generally are collected to offset this annual transfer out. This fund's balance is not expected to change.



Policies and Planning



The City of Parkland has created policies and procedures that guide effective government management. Adopting these as formal policies ensures that they outlive staff changes, promoting stability and continuity. The City is currently in compliance with all policies, as summarized in the chart below and in the following details of this section.

Policy	Purpose	Compliant?
Financial Statements	Prepare in conformity with GAAP.	✓
Fund Structure	Separate funds should be used to account for distinct government activities.	✓
Operating Budget	Adopt an annual balanced budget to impose spending controls on each fund.	✓
Performance Measurement	Use a Strategic Plan to develop goals and objectives to drive the budget process.	✓
Fund Balance	Implement the five GASB 54 fund balance classifications and guidelines for using them.	✓
Operating Reserve	Maintain a reserve of 25% of the General Fund operating budget less transfers and contingency.	✓
Insurance Reserve	Maintain a reserve for the insurance deductible at 2.5% of total covered property.	✓
Capital Improvement Program	Adopt a plan with four years of future capital projects, linked to the Strategic Plan. Maintain replacement programs for infrastructure and equipment.	✓
Debt Management	Confine long-term borrowing to capital improvement projects; repay debt within the useful life of the project.	✓
Debt Service Limit	Total debt service must be less than 15% of the General Fund revenues.	✓
Investment	Use pooled cash and investments to maximize earnings, following guidelines for investing to optimize cash utilization and interest income.	✓
Procurement	Acquire goods and services following a uniform set of guidelines.	✓

Financial Statements

The financial statements of the City of Parkland have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. GAAP include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounts of the City are organized on the basis of funds, each of which is considered and accounted for as a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures.

Basis of Accounting

All governmental fund types use the modified accrual basis of accounting under which revenue is recognized in the accounting period in which it becomes susceptible to accrual (i.e. when it becomes both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers property taxes as available if they are collected within sixty days after year end. Other taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items such as fines and forfeitures, and licenses and permits, are considered to be measurable and available only when cash is received by the City.

Fund Structure

Funds are organized into three major categories: governmental, proprietary, and fiduciary. Governmental fund types are defined as the following:

General Fund: Used to account for and report all financial resources not accounted for and reported in another fund.

Capital Funds: Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.



Special Revenue Funds: Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. One or more specific restricted or committed revenue sources should be the foundation for a special revenue fund.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, generally, only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases and decreases in current net assets.

Holiday festivities in City Hall's large atrium are kicked-off by Assistant City Manager Sowande Johnson.

Major Governmental Funds

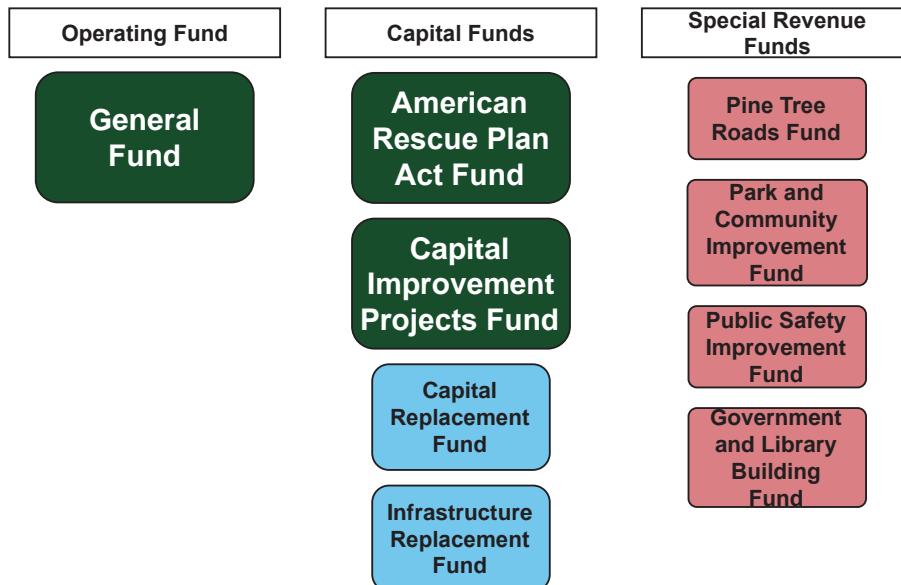
- **General Fund** - The General Fund is the principal operating fund of the City and is used to account for all financial transactions except those that are required to be accounted for in another fund.
- **American Rescue Plan Act (ARPA) Fund** - This fund was established after the beginning of Fiscal Year 2022 to account for the \$17.1 million of local fiscal recovery funding allocated to the City under the American Rescue Plan Act. Funds will be used per the guidance of the U.S. Treasury.
- **Capital Improvement Projects Fund** - The Capital Improvement Projects Fund is used to account for the acquisition and construction of major capital facilities as well as account for financial resources to be used for the purchase of new equipment and the construction of major improvements to City facilities.

Non-Major Government Funds

- **Pine Tree Roads Fund** - A Special Revenue Fund to account for potential road reconstruction within the Pine Tree Estates section of the City, pending litigation outcomes.
- **Park and Community Improvement Fund** - A Special Revenue Fund to account for revenues and expenditures for capital improvements to City parks.
- **Public Safety Improvement Fund** – A Special Revenue Fund to account for revenues and expenditures associated with public safety improvements.
- **Government and Library Building Fund** – A Special Revenue Fund to account for revenues and expenditures set aside for the construction of general governmental buildings and library improvements.

Replacement Funds

- **Capital Replacement Fund** - Used to account for revenues and expenditures set aside for equipment replacement (vehicles, machinery, computers) purchases for City departments.
- **Infrastructure Replacement Fund** – Used to account for revenues and expenditures set aside for the purpose of performing major repairs and replacements of existing real property and facilities.



Operating Budget

The City adopts an annual operating budget, employed as a management control device, for the general governmental activities of the General Fund, Pine Tree Roads Fund, Park and Community Improvement Fund, Public Safety Improvement Fund, Government and Library Building Fund, American Rescue Plan Act Fund, Capital Improvement Projects Fund, Capital Replacement Fund, and Infrastructure Replacement Fund.

Basis of Budgeting

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. In governmental funds, Generally Accepted Accounting Principles (GAAP) require recognition of transactions or events on a modified accrual basis of accounting. This recognizes increases and decreases in financial resources only to the extent they reflect near-term inflows or outflows of cash.

Guidelines

The City budgets resources on a fiscal year, which begins October 1st and ends on the following September 30th. A budget calendar is prepared defining timelines for the budget process, workshops, Truth in Millage (TRIM) compliance and budget hearings.

Budget Adoption

All funds are required to balance. Total anticipated revenues must equal the sum of budgeted expenditures for each fund. Current revenues must be sufficient to support current expenditures. Section 2-100(6) of the Code of Ordinances, requires submitting an annual budget to the Commission for its consideration. Two public hearings are conducted in September to inform the taxpayers of the adopted budget and tax millage rate.

Budget Amendment

Budget transfers within a department requires approval from the Department Director, the Director of Finance and the City Manager. Budget transfers between programs or departments must be approved by the City Commission through an ordinance or resolution. Budget transfers between individual capital projects in the Capital Improvement Projects Fund must be approved by the City Commission via resolution. Budget appropriations may be amended after budget adoption. All budget amendments that alter the budget of any fund require City Commission approval.

Performance Measurement

The budget process and format shall be performance-based and focused on goals and objectives. Every year the City Commission evaluates the Strategic Plan that identifies the City's goals and objectives. Annually, each department shall develop department performance measures that directly support the Strategic Goals and Objectives. Measures should be a mix of different types, including effectiveness, efficiency, demand, and workload. Measures should have goals to ensure continuous improvement.

- Workload: Measures the quantity of activity for a department (i.e. number of permits processed).
- Demand: Measures the amount of service opportunities (i.e. total number of calls).
- Efficiency: Measures the relationship between output and service cost (i.e. average cost to process a permit).
- Effectiveness: Measures the impact of an activity (i.e. percent of people who are satisfied).

Reporting Performance

Quarterly summaries on departmental performance measures will be published and distributed.



The City mourned the passing of receptionist Claudia Chabot who was the face of City Hall from 2017 to 2022.

Fund Balance

The purpose of this policy is to implement Statement No. 54 of the Governmental Accounting Standards Board (GASB). The objective of the Statement is twofold:

- Improve the usefulness, including the understandability, of governmental fund balance.
- Clarify definitions for governmental fund types.

Overview

This policy establishes the criteria for classifying fund balances into specifically defined classifications, defines those parties with authority to express intended uses that result in amounts being assigned to one of the classifications, and the formal action required to establish, modify, and rescind an amount in a classification. It will also define the governmental fund types.

Discussion

The GASB's research indicates fund balance is one of the most universally used pieces of governmental financial information by a very diverse community of users. In general, fund balance is examined as part of an effort to identify resources that are liquid and available to finance a particular activity, program, or project.

The GASB's research also revealed an uneven application of the standards of the guiding pronouncements concerning fund balance. The difference of application in practice could be because relevant parts of GAAP are unclear, or because the National Council on Governmental Accounting Statement No.1 is 30 years old. The uneven application of these standards can make it difficult for users to identify the amount of resources that are truly available.

Implementation of GASB 54

The classifications of fund balance are:

1. Non-spendable – Amounts not in a spendable form, long-term loans and notes receivable, property held for re-sale and amounts that must be maintained intact legally or contractually.
2. Committed – Amounts constrained for a specific purpose by adoption of an ordinance from the government using its highest level of decision-making authority.
3. Assigned – For the General Fund, amounts constrained for the intent to be used for a specific purpose by a governing board, body or official that has been delegated authority to assign amounts. For all governmental funds other than the General Fund, any remaining positive amounts not classified as non-spendable, restricted, or committed.
4. Unassigned – For the General Fund, amounts not classified as non-spendable, restricted or assigned. For all governmental funds other than the General Fund, only as a deficit as a result of amounts expended in excess of resources that are non-spendable, restricted, committed or assigned.

Authority to Constrain Amounts

The definitions of the classifications describe in general terms who has the authority to constrain amounts. This section will specifically describe the level of authority required for each classification.

1. Non-spendable – Amounts are classified as non-spendable by their form, and are not constrained by any authority's action. These include inventories and prepaid expenditures.
 - Restricted

Constraints placed on the use of resources by external parties such as:

 - Creditors, i.e., through debt covenants
 - Grantors
 - Contributors
 - Laws or regulations of other governments

Constraints imposed by law through constitutional provisions or enabling legislations, such as:

- Enabling legislation authorizes the government to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.
- Enabling legislation can have legal enforceability by an external party to use resources only for the purposes specified by the legislation.

2. Committed – Constraints placed by the City Commission by the adoption of an ordinance.
3. Assigned – The City Commission or the City Manager are authorized to assign amounts.

Procedures to Constrain Amounts

The processes through which amounts are committed or assigned are as follows:

1. Committed – Amounts are committed by acts of the City Commission in the form of an ordinance, stating the amount and purpose. An ordinance would also be required to modify or rescind the specified use or amount.
2. Assigned – Amounts are assigned by acts of the City Commission or the City Manager. This act would be in the form of a resolution or a written request. Any modifications or a rescission would be in a written notification to the City Manager.

In circumstances where an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the amounts would be spent as follows:

Order of Spending	
1st	Restricted Fund Balance
2nd	Committed Fund Balance
3rd	Assigned Fund Balance
4th	Unassigned Fund Balance

Stabilization/Operating Reserves

Many governments have formal arrangements to maintain amounts for budget or revenue stabilization, working capital needs, contingencies or emergencies, and other similar purposes. These are subject to controls which dictate the circumstances under which they can be spent.

Stabilization arrangements are established by a resolution of the City Commission. The resolution shall include the following:

- Define in detail the amount(s) to be set aside;
- Define the specific circumstances under which stabilization amounts may be expended;
- These amounts would be reported under the Committed classification in the Fund Balance.

The specific circumstances mentioned above would not be expected to occur routinely. The stabilization arrangement would be used in lieu of establishing a minimum fund balance policy.

The City's current policy is to maintain a stabilization/operating reserve of 25% of the General Fund Operating budget less transfers and contingency. The operating reserve is in addition to any contingency in the General Fund Budget. For Fiscal Year 2023 the City has budgeted a contingency amount of \$200,000.

A variety of factors were considered in determining the appropriate level of stabilization/operating reserve in the General Fund. Major circumstances include economic stabilization for unforeseen economic conditions and potential national disasters (hurricanes) that could affect our area.

General Fund Operating Budget	\$49,142,000
Less: Transfers	(\$2,600,000)
Less: Contingency	(\$200,000)
Total	\$46,342,000
Fiscal Year 2023 Reserve Requirement 25% of \$46,342,000	\$11,585,500

**1% of this reserve is designated for tree replacements*

Parkland's reserve is three months of operating expenses. The stabilization/operating reserve balance is conservative but necessary. The overall budget size determines this. The reserve balance should be inversely proportional to total budget size. Smaller governments are more susceptible to economic changes and, therefore, require a larger stabilization/operating reserve. Another determining factor is unexpected weather-related events. South Florida is vulnerable to hurricanes, and past experience substantiates the need for appropriate reserves.

Unassigned fund balance will be used for the following:

- Meeting future capital needs;
- Reducing debt service costs;
- Offsetting difficult economic times;
- Providing for emergency situations.

Insurance Deductible Reserve

The City's current policy is to maintain an insurance deductible reserve. In the event of a natural disaster, the reserve will pay the 5% deductible on damaged property without affecting current operations. Since it is unlikely that all property will be fully damaged in a natural disaster, the current reserve is 2.5% of the total covered property.

Covered Property	\$30,000,000
Reserve Requirement 2.5% of \$30,000,000	\$750,000



A sunny spot can be found at the Terramar Park observation deck.

Capital Improvement Program Policy

The City shall adopt an annual Capital Project Plan which includes four years of future capital. All capital projects will be linked to the Strategic Plan. Costs greater than \$25,000 require further explanation on how the project benefits the City's Strategic Goals, how project costs were calculated and what the project alternatives are. Additional operating costs shall be calculated for all projects, meaning new costs that will impact the operating budget. This could include offsetting revenue/income generated from the project.

The City will determine the most prudent financial method for acquisition of new capital. When possible, the City shall use cash reserves to purchase capital. When required, the City shall use special assessments when those benefiting from the improvements will bear all or part of the cost of the project.

Guidelines

A capital improvement project is defined as a major construction, expansion/renovation, purchase, or major repair/replacement of buildings, streets, or other physical structure which has an estimated cost of \$5,000 or more and a life of at least three years.

The City shall establish and maintain equipment and facilities replacement programs. This allows for consistent funding of vehicles, equipment, computers, and facilities maintenance items. These programs will be funded by transfers from the General Fund. A separate Capital Replacement Fund and Infrastructure Replacement Fund are established and they maintain a minimum fund balance to ensure future funding.

The following replacement programs are established:

- Ten-Year Fleet Replacement Program
- Ten-Year Computer Replacement Program
- Infrastructure Replacement Program

Debt Management Policy

- The City will confine long-term borrowing to capital improvement projects.
- When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.
- Where possible, the City will use revenue bonds instead of general obligation bonds.
- The City will follow a policy of full disclosure on every financial report and bond prospectus.
- The City will utilize the form of borrowing that is most cost effective, including not just interest expense, but all other associated costs.

Debt Service

The City of Parkland prides itself on paying for the majority of its capital items with available fund balance but will prudently take advantage of low interest rates. The City's total current debt issue obligation is \$37,000,000 which consists of the following:

- SunTrust Loan totaling \$7,000,000
- Bank of America Note totaling \$10,000,000
- Sterling National Bank 2021 Revenue Note totaling \$20,000,000

At the beginning of Fiscal Year 2014, the City received a \$7,000,000 loan to finance construction of the Western Fire Station and the final phase of Pine Trails Park. This loan has a payback period of 15 years with a maturity date of 2028 and is secured by the City's non-ad valorem revenue.

The Bank of America Note was issued in September 2005 to finance Terramar and Pine Trails Park projects with a payback period of 20 years, maturing in 2025. The interest rate of the note is 4.64%. The payment of these notes is secured by the City's Half-Cent Sales Tax, franchise, and utility tax revenues.

A \$20 million 2.55% 20-year loan was arranged in June 2021 with Sterling National Bank to help finance the development of 36-Acre Park. This loan is secured by the City's Half-Cent Sales Tax and the Electric Utility Tax revenues.

The outstanding balance as of September 30, 2022 will be approximately \$24,894,000. For more details, refer to *Debt Service* in the Appendix.

	\$10,000,000 Bank of America 4.64%			\$7,000,000 SunTrust Bank 2.79%			\$20,000,000 Sterling National Bank 2.55%			
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Total Debt Service
2023	629,066	90,359	719,425	476,000	94,202	570,202	894,248	475,361	1,369,609	2,659,559
2024	658,784	60,641	719,425	490,000	81,050	571,050	905,650	452,412	1,358,062	2,648,536
2025	891,276	29,518	920,794	503,000	67,197	570,197	917,197	429,171	1,346,368	2,837,359
2026				517,000	52,968	569,968	928,891	405,633	1,334,524	1,904,492
2027				532,000	38,334	570,334	940,734	381,796	1,322,530	1,892,864
2028				546,000	23,297	569,297	952,729	357,654	1,310,383	1,879,679
2029				562,000	7,840	569,840	964,876	333,204	1,298,080	1,867,920
2030							977,178	308,443	1,285,621	1,285,621

Debt Service Policy

The City shall review its outstanding debt annually. The financing term of capital projects should not exceed the average useful life of the project that is financed. These projects shall be major projects and shall be financed only when unreserved fund balance is not available.

Debt service payments will be funded through the General Fund, Public Safety Impact Fees, Park Impact Fees, and Government & Library Impact Fees. Revenues shall be identified and appropriated for all interest and principal payments.

The General Fund Intergovernmental Revenues shall be greater than or equal to the debt service.

Debt Service Limitation

The City has instituted a Debt Service Limitation that all debt service payments must be less than 15% of the General Fund revenue budget, excluding Operating Transfers In and Use of Reserves. This limitation is continually evaluated to ensure the City is able to meet its present and any potential future debt service payments. Below is a calculation that demonstrates the City's compliance with this limitation.

Fiscal Year 2023 General Fund Revenue Budget	\$49,142,000
Less: Prior Year Carryover	(537,000)
Less: Transfers In	(532,950)
Total	\$48,072,050
Debt Service Limitation (15% of Total)	\$7,210,807
Fiscal Year 2023 Debt Service Payment = Compliant	\$2,659,559

Future Debt

There are no plans for additional debt in the City's near future.



The City issued debt to build the westernmost fire station, FS109, pictured above.



The City recently obtained a low-interest loan to develop the land at the northeast corner of Hillsboro Boulevard and Nob Hill Road into the Wedge Preserve Park.



Procurement Policy

The purpose of these purchasing regulations is to provide a uniform means of acquiring goods and services in a manner which:

- Protects the interests of taxpayers;
- Ensures qualified vendors have access to the municipal market on a fair and equitable basis;
- Applies to all purchases of the City irrespective of the source of funding, except as otherwise provided by Federal or State law, regulations, and guidance, and;
- Provides guidelines to user departments.

The Purchasing Department shall serve as the purchasing gateway to provide assistance and technical expertise in purchasing procedures, and to ensure that user departments understand and comply with established budgetary, purchasing and accounting procedures for overall internal control. No City employee shall order goods or services without the required authorization, funding and purchasing/finance documents. The procurement policy was amended in 2021.

Procedures

- Payment for the goods and services shall be made using a Purchase Order or a Procurement Card unless the item is a Capital Asset;
- When using a procurement card, the procurement requirements shall not be artificially divided so as to constitute a small purchase;
- All purchases of Capital Assets require a Purchase Order;
- Capital (Fixed) Asset is when the dollar amount to be capitalized is a unit cost of \$1,000 or greater and useful life exceeding two years. Fixed Assets include equipment, computers, furniture and vehicles;
- Purchases up to \$5,000 - Department heads have authorization to purchase goods and services up to five thousand dollars (\$5,000.00) for a single purchase, without the use of a competitive bidding process, subject to a valid, current appropriation for the item(s) to be purchased;
- Purchases of \$5,000 and up to \$10,000 - May be awarded where a minimum of three written quotes have been obtained prior to contractor selection. Written authorization must be provided to the Director of Purchasing or designee in the form of a purchase order. Purchases above \$5,000 and up to \$10,000 need not be administered by the Purchasing Department. The procurement for goods and services shall not be artificially divided to fall within the purchase threshold so as to circumvent any competitive bidding requirements. Award shall be made to the lowest, responsive and responsible bidder.
- Purchases of \$10,000 and up to \$50,000 - Must have a minimum of three written price quotes. Purchases above \$10,000 and up to \$50,000 shall be administered by the Purchasing Department. The procurement for goods and services shall not be artificially divided to fall within the purchase threshold so as to circumvent any competitive bidding requirements. Award shall be made to the lowest, responsive and responsible bidder. Written contracts may be executed by the City Manager or designee.
- Purchases of \$50,000 or more - Require a competitive solicitation process, except for purchases defined as exempt purchases or emergency purchases. Purchase requisition must be approved prior to procurement of goods and services exceeding \$50,000. Procurement of goods or services from the same vendor exceeding the aggregate sum of fifty thousand dollars (\$50,000) per annum or one hundred fifty (\$150,000) on a multi-year basis shall not be permitted unless the acquisition is first approved by the City Commission.



City staff show commitment to camaraderie and fitness by participating in our Employee Olympics.

Projects Coordinated with Other Governmental Entities

If the City undertakes a project in conjunction with another governmental entity, the City Commission may decide to award a contract without the necessity of a competitive bid where the following circumstances exist:

- The project is in coordination with another governmental entity;
- The project is on property owned by the City of Parkland or owned by another governmental entity;
- The other governmental entity, which is participating in the project, recommends a particular contractor or supplier based upon prior direct experience with that contractor or the contractor or supplier has recently provided a similar service or product to another governmental entity;
- The total cost of the improvements to the City is less than \$3,000,000.

Competitive Bids/Proposals

All purchases and contractual services that exceed \$50,000 shall be purchased by a formal written contract from the lowest responsive bidder after due notice inviting bids. The bids will be presented to the City Commission for acceptance or rejection.

Professional Services - Consultants Competitive Negotiations Act (CCNA)

The City complies with Section 287.055 F.S., known as the Consultants Competitive Negotiation Act (CCNA). Under the CCNA, a public announcement for professional services is published in a newspaper with general circulation, on the City webpage and on DemandStar. Respondents are required to submit a full statement of their qualifications.

Purchase Orders and Contracts

A purchase order will be issued for all purchases and serves as a binding contract between the vendor and the City. In addition, a formal contract may be required for services and construction projects.



A kiosk has been installed at City Hall to facilitate secure interactions with the Building Department.

Investment Policy

Cash and investments of each fund, except certain investments, are accounted for in pooled cash and investment accounts with each fund maintaining proportionate equity in the pool accounts. The use of pooled cash and investment accounts enables the Commission to invest idle cash for short periods of time, thereby

maximizing earnings. Income earned from this pooling of cash and investments is allocated to the respective funds based upon average monthly proportional balances. All funds are generally invested in either money market cash accounts with TD Bank, Florida Local Government Investment pools or Florida's State Board of Administration. Investments shall be managed to optimize cash utilization to generate and enhance interest income opportunities. The investment policy was amended in 2010.



Building department staff handle a broad range of customer service needs, including permit processing, records requests, and business licenses.



Strategic Planning and the Budget Process



Since 2004, the City of Parkland has engaged in an annual strategic planning process to direct the prudent use of City resources to accomplish goals and objectives established by the City Commission. Each strategic plan has resulted in a document that provides the community with a clear vision of where Parkland is headed and policy direction for the City Manager and staff. While the mission and core beliefs have changed only slightly since 2004, they are periodically reviewed to ensure they continue to reflect the long-term direction of Parkland.

Parkland City Commissioners, the City Manager, City Attorney, City Clerk, and Department Directors gathered for strategic planning on April 10-11, 2022. This planning session allowed the Mayor and Commissioners to have interactive discussions to help set future project, program, and work priorities. Action items slated for 2023 were incorporated into the development of the Fiscal Year 2023 operating and capital budgets. Future priorities helped develop the Five-Year Capital Plan.

The Fiscal Year 2023 budget focuses on sustaining the park improvement momentum begun last year. In the current economic climate, inflation, supply chain issues, and staffing challenges are forcing more cautious planning, while still ensuring operating necessities are met. The City remains fiscally responsible now, and in the future.

Strategic Plan

The values and features which define our City, the mission of City government, the values and core beliefs of City government and quality of life strategies have been developed to aid in the creation of the [Strategic Plan](#) and continue to be relevant.

Vision

We are one City, united by our compassion, commitment to diversity, safety, and our distinctive and attractive community that has a strong sense of place. Building on our history, we support our family-friendly, kind and peaceful suburban setting. We are a City committed to enhancing the quality of life with superior community amenities and services. As such, Parkland is a place to establish your roots that you will now call home.

The **mission statement** provides the purpose of the organization. It gives a rationale for programs that are carried out by the organization and guides the prioritization of opportunities.

Mission

To provide quality services, while protecting the community's unique character and natural environment, adding value to our residents' lives and advocating to protect community interests.

The **values and core beliefs** express the values of the organization that drive the goals and strategic objectives, as well as providing staff with guidance on how services are to be provided:

- Small Town
- Sustainable
- Entrepreneur Friendly
- High Quality Maintenance of Assets
- One City
- Effective Relationships with Other Government Organizations
- Inclusive
- Engaged Community, High Levels of Community Ownership
- Preserve History
- Innovative Development Options

Organization of the Strategic Plan

The plan starts with five strategies, each with goals. Action items are derived from the goals and are designated as either new (created this year) or multi-year (longer-term, more in-depth projects.) The action items are reviewed and discussed during the City's Annual Strategic Planning retreat.



The City offers a variety of soccer programs to meet the needs of the children in the community.

Strategy 1: Quality of Life Experiences

These strategies encompass the services, facilities, and infrastructure that provide the experiences that determine the quality of life in Parkland, and in any community. These experiences are community character, safety, mobility and accessibility, opportunity, play, and information and recognition.

Goals:

Improve and enhance the City's infrastructure

Maintain a safe community

Continue to be a preeminent City for parks and recreation programs

Strengthen the City's community character

Foster high-quality development

Strategy 2: Community Engagement

This strategy addresses how City government works with the community to support the quality of life in Parkland, and how various community elements can contribute to the strategic plan.

Goal:

Utilize community resources and expertise to further the strategic plan

Strategic Planning, con't.

Strategy 3: Intergovernmental Engagement

This strategy addresses how City government works with other public entities to address those policy issues that, while they go beyond the boundaries of City, impact the quality of life in Parkland.

Goal:

Actively collaborate with other public entities on topics of common interest

Strategy 4: Effective and Efficient Government

This strategy addresses how City government will operate internally to provide services and manage infrastructure in a cost-effective manner.

Goal:

Continue to be a financially-sound City government

Strategy 5: Policy Leadership

This strategy addresses how the City Commission will work as a leadership body to ensure execution of the strategic plan.

Goal:

Provide leadership and direction to fulfill the strategic plan

Action Items

Below are projects the City will undertake in support of its strategies and goals. These actions are either new (established at the April 2022 Strategic Planning retreat) or multi-year (projects that span more than a year.)

New Action Items:

- Hillsboro Boulevard/Mecca Boulevard roundabout features
- Loxahatchee Road roundabout features
- Parkside Drive roadway improvements
- Ranches road improvement design
- Station 97 - Three Firefighter/Paramedics on a rescue vehicle
- Liberty Park Playground structural assessment
- Farmers' Market multicultural event
- 60th Anniversary celebration - Parkland Days 2023
- Mandatory Autism training for Parks & Recreation contractors
- Relocation of Snowfest to the Equestrian Center at Temple Park
- Terramar Park - Expanded parking lot design
- Rollout of new City brand
- State of the City event
- Youth Ambassador program
- Portals of Parkland's Past



The Parkland Historical Society began the Portals of Parkland's Past project in 2009 to present the history of the City to the community.

Multi-Year Action Items:

- Hillsboro Boulevard/Everglades Way roundabout features
- Continue Stormwater Utility Fee study
- Continue to monitor Florida Department of Transportation (FDOT) Loxahatchee Road Improvement project
- Ranches Drainage Improvement project
- Pine Tree/Ternbridge Drainage Improvement project
- ADA Citywide assessment project - Holmberg Road and Parkside Drive crosswalk
- ADA Citywide assessment project - Sidewalk modifications
- Continue efforts to secure City facilities
- Terramar Park Enhancements - Root pruning, root barrier, and landscaping in park lot islands
- Terramar Park Enhancements - Reconfigure the current pickleball courts from 4 to 6 and add LED lights
- Terramar Park Enhancements - Remodel bathrooms
- Terramar Park Enhancements - Artificial turf for multipurpose fields C and D
- Pine Trails Park Enhancements - New swing set area
- Pine Trails Park Enhancements - Artificial turf on field 3
- Pine Trails Park Enhancements - Replace front playground and new poured-in-place rubber surfacing
- Pine Trails Park Enhancements - Install new irrigation system
- Pine Trails Park Enhancements - Plant new hedges on the Trails End berm
- Pine Trails Park Enhancements - Remodel bathrooms
- Pine Trails Park Enhancements - Plant new hedges on the Pine Island Road berm
- Pine Trails Park Enhancements - Irrigation and pump station installation
- Wedge Preserve Park design
- Install new electric vehicle charging stations at City parks
- Monitor Marjory Stoneman Douglas High School memorial
- Grant funding
- Infrastructure Replacement Plan
- Engage lobbyist to actively pursue legislative funding



Snowfest is one of the City's most popular events, contributing to the hometown feel of Parkland. It is being relocated to the Equestrian Center at Temple Park in order to expand the event.

Budget Preparation/Development

February-March

The budget process begins by creating the new Fiscal Year in the Financial Operating System. All schedules are updated and a budget manual is created for each department. The manual includes a performance budget, staffing/salary details, line item budget details, capital improvement program, replacement programs and the Strategic Plan. Each Department Director is instructed to justify all expenditure changes for the upcoming year. The annual five-year financial forecast is prepared.

April-June

City Commission and Department Directors attend the Strategic Planning Retreat. The Strategic Plan is reviewed, discussed and updated. The five-year financial forecast, five-year capital project list and resident survey are valuable tools used during the retreat.

June

The Finance Department reviews all budgets with each Department Director, ensuring alignment with the Strategic Plan. Capital Improvements are evaluated and funded according to the Strategic Plan. The Estimate of Assessed Value is provided by the Property Appraiser's Office. Finance prepares all numbers and updates the City Manager with the financial position and the upcoming proposed budget.

July

On or before July 1st, the Certificate of Taxable Value is received from the Property Appraiser's Office. This determines the amount of ad valorem tax revenue the City will collect. The Proposed Budget is presented to the City Commission. The City Commission sets the proposed maximum millage rate and the first Public Hearing for the Fire and Solid Waste Assessments occurs.

August

The City prepares notification to the Property Appraiser of the proposed millage rate and TRIM notices are sent out. A budget workshop is held for the residents, followed by the City Commission holding a Budget Workshop.

September

The first Public Hearing of the Budget/Millage Rate Adoption and the second Public Hearing for the Fire and Solid Waste Assessments are conducted. Later that month the Final Public Hearing for the Adopted Budget and Millage Rate conclude the process. The two Public Hearings adopting the budget establish the legal authority to incur expenditures.

Amending the Budget

If during the fiscal year expenditures exceed the budget, the adopted budget may be amended as follows:

- Transfers within a department requires approval from the requesting Department Director, Director of Finance and the City Manager.
- Transfers between programs or departments require City Commission approval.
- Budget adjustments that transfer monies from fund to fund require City Commission approval.
- Adding new full-time positions during the year requires City Commission approval.
- Year-end budget amendments to increase/decrease the budget must be complete within two months of the fiscal year end.

Budget Monitoring/Control

The budget is monitored on an ongoing basis to track variances between actual and budgeted amounts. Significant variances are evaluated and compared to prior years. Adjustments will be made to expenditures if revenues are showing a downward trend.



Resident Survey



Executive Summary

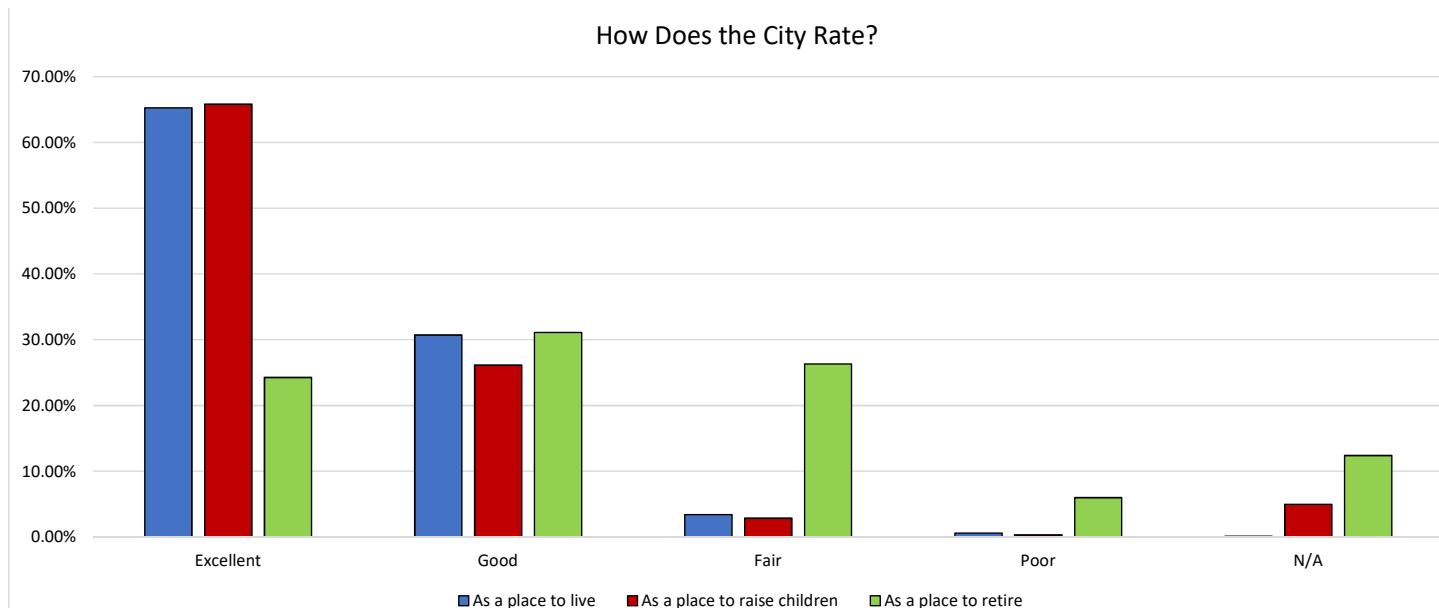
During the month of March 2021, the City of Parkland conducted a Citywide Customer Service Survey of its residents. The survey was developed online and participants were driven to it via email, including citywide email blasts, the City website, and City banners. The overwhelming majority of respondents accessed the survey via one of the City's social media platforms or the Nextdoor neighborhood app, all of which publicized the survey numerous times. Additionally, the City utilized the many homeowners' associations within Parkland, enlisting their assistance in disseminating the information to residents. This survey is conducted every other year, with the next one planned for Spring 2023.

Demographics

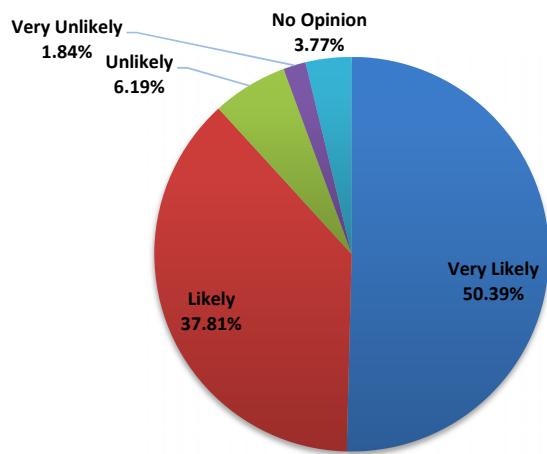
The 2021 survey had more respondents than any other year, by far, and over a quarter of them have lived here for 6-10 years. Heron Bay provided the greatest amount of participation in the survey with 170 of the 1,036 participants (17%) followed by Pine Tree with 127 participants, or 13% of those responding. The majority of the respondents (67%) are between the ages of 36 and 55 years old.

Overall City Rating

Residents were asked how the City rates as a place to live, as a place to raise children and as a place to retire. As seen below, the City received a majority of excellent and good responses for a place to live and a place to raise children.

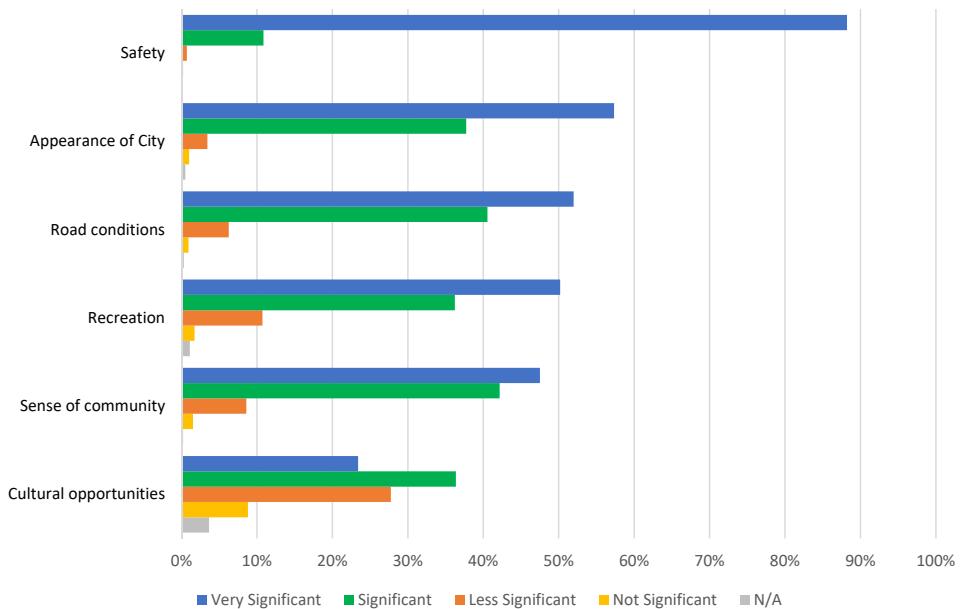


Would you recommend Parkland?



Residents were asked if a friend or relative were considering a move to South Florida, how likely would you be to encourage them to consider Parkland? Just under 90% of the respondents said they would very likely or likely encourage them to consider Parkland.

How significant is this to your quality of life?



In order to gauge what matters most to our residents, we asked them to, "Rate how significantly each of the following contributes to your quality of life." The answer given the most weight was, "Safety" and the remaining factors are shown in order by the overall weighted average.

Community Attributes

Residents were asked specific questions regarding the City's community attributes. The table below summarizes the responses.

	Excellent	Good	Fair	Poor	N/A
Maintaining a small town community	28.63%	44.49%	19.05%	7.45%	0.39%
Strong pride in the Parkland community	51.06%	38.10%	8.80%	1.84%	0.19%
Residents and businesses contributing and volunteering in the community	34.56%	44.43%	12.78%	2.71%	5.52%
Neighbors knowing and helping neighbors	28.05%	42.46%	21.57%	6.96%	0.97%
Being safe and feeling secure anywhere in the city	43.12%	44.67%	10.37%	1.74%	0.10%
Availability and diversity of Parks & Recreation opportunities	43.76%	42.79%	9.39%	2.71%	1.36%
Quality of public schools located in Parkland	42.73%	35.47%	9.88%	2.91%	9.01%
Community respect and tolerance for all people	29.19%	44.33%	18.04%	7.37%	1.07%

Parks & Recreation Facilities

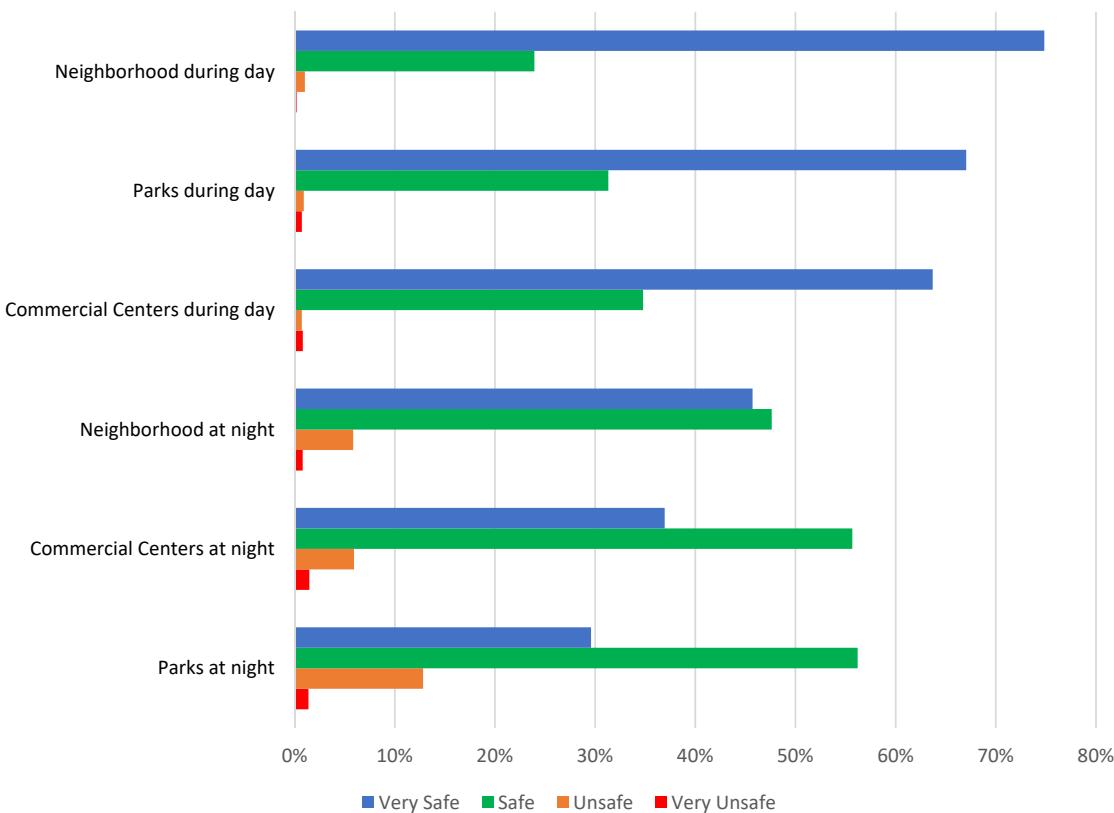
The City prides itself on its parks and recreation facilities. Residents were asked specific questions to gauge their rating of the City's parks and recreational facilities.

	Excellent	Good	Fair	Poor	N/A
Pine Trails Park	50.54%	37.17%	4.98%	1.95%	5.37%
P-REC (Recreational facility at Pine Trails Park)	35.42%	39.92%	7.93%	1.96%	14.77%
Amphitheatre	36.22%	44.89%	7.59%	0.88%	10.42%
Terramar Park	31.94%	42.65%	10.03%	2.14%	13.24%
Library	41.76%	36.20%	5.95%	0.98%	15.12%
Tennis Center at Quigley Park	23.51%	23.41%	3.90%	0.78%	48.39%
Equestrian Center	22.61%	28.75%	6.04%	0.88%	41.72%
Barkland	25.15%	28.59%	8.15%	2.75%	35.36%
Liberty Park/Splash Pad	28.96%	33.76%	7.24%	1.27%	28.77%

Safety Throughout the City

Residents were asked how safe they felt in their neighborhoods during the day/night, how safe they felt in City parks during the day/night and how safe they felt in commercial centers during the day/night. The results are as follows.

How safe do you feel in...?





Environmental Trend



Land Development

The area of the City known as The Wedge along Loxahatchee Road has been the focus of new single-family housing construction since 2012. The largest tracts under development are nearly complete and the City expects a slowdown in the number of new homes built as available land dwindles. Approximately 200 new homes are expected for permitting in Fiscal Year 2023 and even less for each of the following years.

New Communities and Neighborhoods

Below is a brief description of the housing developments currently arising within the Wedge.

- Miralago, Town Parc, and Watercrest communities are built out with 1,109 homes and 230 townhomes.
- Cascata features 3-6 bedroom single family homes ranging in size from 2,151 to 4,735 square feet of air conditioned space. All 596 homes have been completed.
- Four Seasons is a 55+ active adult community being developed on approximately 230 acres of land. A total of 538 single family homes have been approved for this community. Approximately 370 homes have been completed thus far. The remaining homes are expected to be completed next year.
- Parkland Bay is a community being developed on 420 acres of land with 552 new single family homes, ranging in size from 2,250 to 6,630 square feet of air conditioned space. Construction is expected to be complete in early 2023.
- The Falls is a 55+ active adult residential community being developed on 149 acres of land located near Terramar Park. This property will hold 455 home sites and is expected to be completed in 2024.
- The newest community, Parkland Royale II, is a gated community planned for the south side of Loxahatchee Road approximately $\frac{1}{4}$ mile west of Bishop Pit Road. The site is approved for development of 204 single-family homes on approximately 71.9 acres. A 4-acre parcel located at the northwest corner of the site will be dedicated to the City as a park.



Roadways and Mobility Plan

As the new development has added new residents in the Wedge area, road congestion has become an issue. The east-west corridor of Loxahatchee Road is more critical than ever for residents. Florida Department of Transportation (FDOT) and Broward MPO, utilizing surtax funds, will embark on an improvement project of this six-mile corridor from the Everglades to State Road 7. This project, slated to begin in late 2022, will include roadway widening, construction of roundabouts and new swales, roadway lighting, landscaping, and drainage.

Public Utilities, Drainage Infrastructure

All new development can be adequately serviced for necessary utilities including, but not limited to, potable water, sanitary sewer, reclaimed water and storm water drainage, through standard infrastructure upgrades and development agreements negotiated with the utility service providers. The utilities and drainage services will be provided through North Springs Improvement District (NSID) or Parkland Utilities.

Schools

Currently, Broward County public schools in Parkland are near capacity or over capacity. It has always been the City Commission's desire that Parkland students attend Broward County schools located within Parkland.

Some stop-gap measures have been taken: modular classrooms were added at Park Trails Elementary School and Heron Heights Elementary School, a 24 classroom addition was opened at Riverglades Elementary School. In September 2018 the City Commission granted a Special Exception Approval permit to allow a kindergarten through eighth grade (K-8) public charter school to be built at the northwest corner of University Drive and Hillsboro Boulevard. Somerset Parkland Academy charter school opened at the beginning of the 2020-2021 school year.

The School Board does not have plans to build new schools within Parkland city limits. However, in the fall of 2022, the School Board sought input and held discussions with the public to address the overcrowding issues, possibly adjusting the boundaries.

Public Safety

A new Advanced Life Support Rescue Unit was purchased for Fire Station 42 in Fiscal Year 2019. This included full staffing for this new rescue unit. Additionally, Fire Station 42 was expanded to accommodate the growth in the 55+ plus communities and the Allegro Assisted Living Facility. Staffing levels on this unit may be increased during Fiscal Year 2023, adding one Firefighter/Paramedic position to ALS Transport Unit Rescue 97 for each of the three shifts to always have a minimum staffing of three personnel, per the request of the Coral Springs-Parkland Fire Department.

During Fiscal Year 2019, the agreement with Broward Sheriff's Office (BSO) added funding for six additional school resource officers and additional management/support staff from BSO. The contract with BSO was renewed for three additional years until September 30, 2024. Fiscal Year 2023 staffing levels with BSO are the same as Fiscal Year 2022.



Broward Sheriff's Office takes pride in their School Resource Officers (SRO) for the value they bring to each community.



The entrance to Miralago, one of the new communities built within "The Wedge."

Economic Analysis

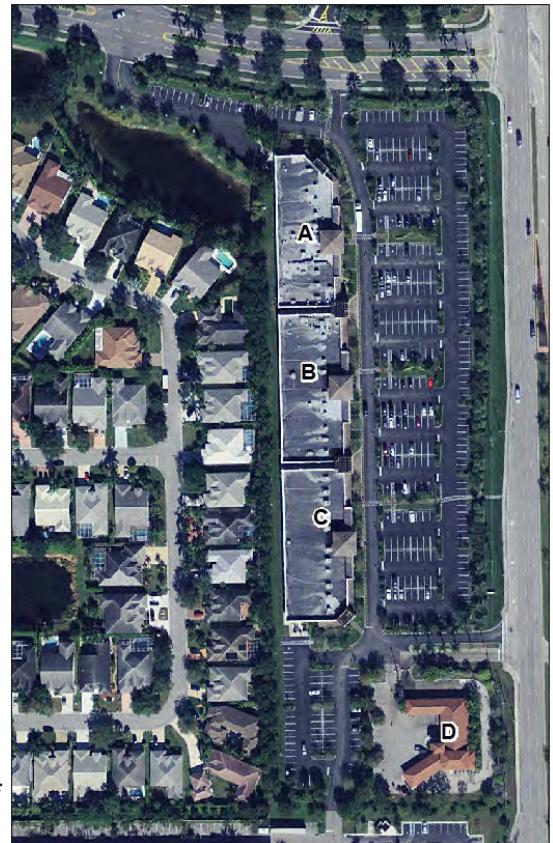
The State of Florida, by Constitution, does not have a State personal income tax and therefore the State operates primarily using sales, gasoline, and corporate income taxes. Local governments rely on property taxes and a limited variety of permitted other taxes such as utility taxes, sales and gasoline taxes, and fees such as business taxes and franchise fees to support their governmental activities.

The City of Parkland is a suburban, semi-rural community with 83% of the City's land use designated as residential. Having very little commercial property insulated the City from the worst of the COVID-19 economic downturn. In fact, the COVID-19 pandemic fallout has made homes in South Florida a white-hot commodity. Demand for single-family homes skyrocketed over the past year with the advent of more companies shifting to permanent remote work. Out-of-state buyers, seeking increased living space, warmer temperatures, and greater recreational opportunities not found in other parts of the country, have flocked to the area, battling investors and local residents for the meager supply of available homes. The lack of housing inventory pushed home prices to levels never seen before. The median sale price for homes in the City increased 36% over the past year, to over \$1 million with a 100% sales-to-list price ratio.

These astronomical prices don't exactly translate to higher property tax revenues for the City. Many of the local buyers are able to invoke the "portability" clause of Save Our Homes legislation, and minimize the increase in the property's taxable value. For the short-term, the City will see modest increases in property tax revenues before leveling out once all land is developed. The longer-term impact on the City's property tax revenue needs to be closely watched as the City approaches build-out.

Currently, 76% of the City's homes receive Florida's homestead exemption, one of the highest percentages in Broward County. Taxable values for homesteaded homes in Florida can only increase a maximum of 3% each year, which was the Save Our Homes increase for Fiscal Year 2023. As the City inches closer to build-out, the percentage of homesteaded homes may increase, limiting the City's annual growth in ad-valorem revenue.

Only 1% of the City's land use is commercial, most of which is located on the eastern edge along US-441.



Inflation, Energy Costs, Supply Chain Issues

Inflation is at levels not seen in 40 years, with September 2022 prices up 8.2% from the year prior. To combat this, the U.S. Federal Reserve is expected to enact a fourth consecutive 75 basis point interest rate hike by November 2022. Gas prices are at a record high globally, due in large part to Russia's invasion of Ukraine and the resulting sanctions on Russian oil and natural gas. With China continuing to enforce COVID shutdowns, supply shocks keep rolling through the global economy. Consumer demand remains strong even as the aforementioned economic issues take their toll on the global economy. All of these impacts are being felt at the local government level. Operationally, the fertilizers, chemicals, sod, paint, tires, and other supplies needed to keep our parks at current service levels have increased in cost. It's taking more than just a few months to obtain equipment and vehicles. Capital projects, planned years in advance, blow through their estimated budgets.

Unemployment

Parkland's unemployment rate (not seasonally adjusted) for April 2022 is 1.7%, compared to 2.8% same time last year. The State of Florida is at its lowest rate since early 2006, at 2.4%. Hiring has become difficult and extra measures are being taken to attract and retain employees. For Fiscal Year 2023 the City is offering a 4% match on all full-time employees' contributions to the 457 tax-deferred retirement savings plan and an additional 1% into employees' 401 retirement accounts.

Revenue Impact

Pent-up travel demand and the work-from-home movement have been a boon for Florida. Tourism and construction are two of the main drivers of the Florida economy and revenues based on sales taxes (i.e. Half-Cent Sales Tax and Municipal Shared Revenues) increased beyond all experts' forecasts post-COVID. The State of Florida provides cities with these revenue estimates in July of each year. As Florida has become a destination of choice, we are anticipating increases in these state-provided revenue streams for Fiscal Year 2023.

The City entered this period in excellent financial health and well positioned to withstand any economic uncertainties that may lay ahead. Based on the audited financial statements as of September 30, 2021 the City's General Fund had an unrestricted fund balance of \$30 million. In addition, the City had over \$10 million in stabilization funds that are required to be set aside for natural disasters or economic downturns. All this fund balance supports a General Fund total operating need of about \$49 million.

Health Care

The City's health insurance premiums for Fiscal Year 2023 are increasing approximately 10%. Due to the uncertainties surrounding the overall healthcare system as it continues to deal with effects from the pandemic, the City is anticipating additional yearly increases of approximately 10-15% for the foreseeable future.



Some Parkland neighborhoods feature lot sizes of an acre or more.

Millage Rate

The residents of Parkland enjoy the lowest total millage rate in comparison to neighboring cities, such as Coral Springs and Coconut Creek, and one of the lowest rates within Broward County. The Fiscal Year 2023 millage rate remains 4.2979. Ad Valorem Taxes will generate 55% of the City's revenue for Fiscal Year 2023 making this the most important revenue source for the City.

Property Tax Reform

On January 29, 2008, Florida residents passed a Constitutional Amendment for Property Tax Reform that required approval of at least 60% of the voters to become a law. The Florida voters approved this by 64%, Broward County voters approved this by 71%, and City of Parkland voters approved this by 74%. The Amendment contained several different items. With respect to homesteaded property, this revision:

- Increased the homestead exemption to \$50,000 for all homesteaded properties with an assessed value of at least \$75,000, except for school district taxes;
- Allowed homesteaded property owners to transfer up to \$500,000 of their Save Our Homes benefit to their next homestead.

With respect to non-homesteaded property, this revision:

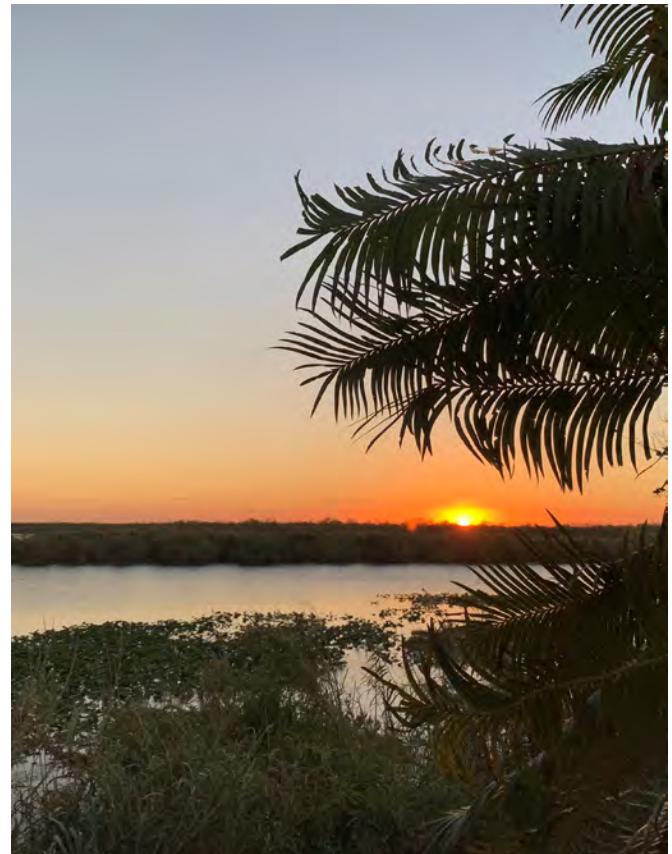
- Provides a \$25,000 exemption for tangible personal property, and
- Limits assessment increases for specified non-homestead real property to 10% per year, except for school district taxes.

On June 1, 2010 the Florida Governor signed a bill allowing homeowners who can demonstrate that their home has contaminated Chinese drywall, and can no longer be used for its intended purpose without remediation or repair could qualify for \$0 in building "just value." The City lost an estimated \$83 million in assessed value or \$333,000 in ad valorem revenue in the Fiscal Year 2011 budget.

In Fiscal Year 2011, despite tax reform, foreclosures, Chinese drywall, and the economic impact on assessed values, the City's July 1 total taxable value decreased by 7.3% This was significantly better than the Broward County average of 11.7%.

The low point for the City's taxable value was in Fiscal Years 2010 and 2011. Taxable values started to increase in Fiscal Year 2012. From 2011 to 2015, the City's taxable value increased approximately \$938 million, or nearly 33% when compared to the 2010 taxable values.

For Fiscal Year 2023, the City will see an increase of 10% or \$602 million in taxable value compared to last year. The new taxable value is \$6.6 billion. This increase is due to existing property values increasing (\$460 million) and the addition of new construction (\$143 million). The City's property values, without the new construction, increased 7.6% which is one of the lowest increases in Broward County. The County average was 10%, showing the negative impact to the City of having primarily homesteaded homes as a tax base.



Parkland sits on the very edge of the Everglades.



Tax Reform and Economic Impacts



2007

Special Legislative Session: HB 1B-Cities/Counties mandatory rollback. SJR 4B-Gives homeowners the option of keeping their Save our Homes cap or transition to a new “super-sized” homestead exemption.

FY 2008 Budget: Cities/Counties have to rollback their budgets. Impact=\$1.9 million revenue loss.

2008

Property Tax Reform doubles homestead exemption to \$50,000; gives “portability” right to move Save Our Homes benefit to a new homesteaded property; grants businesses a \$25,000 break on tangible personal property; caps annual increases for non-homesteaded properties to no more than 10%.

FY 2009 Budget Impact=\$570,000 revenue loss

2009

Economic Recession Two-year housing market downturn had a significant impact on FY 2010 Budget. Assessed values declined 17%, a loss of \$2.3 million revenue. Millage increased to 4.0198 to make up some of the shortfall.

2010

FS 193.1552: Allows homeowners who can demonstrate that their home has contaminated Chinese drywall and can no longer be used for its intended purpose without remediation or repair to qualify for \$0 in building “just value.” Reduced assessed value by \$83 million or a reduction in ad valorem revenue of \$333,000. Assessed values declined 7.3%, resulting in a \$1 million revenue loss. Millage rate remained the same at 4.0198.

2012

Veterans Tax Relief: Extends rights to ad valorem tax discounts to all veterans who were residents of Florida prior to service and to all combat-disabled veterans currently living in Florida.

Surviving Spouse of Military Veteran or First Responder: Totally exempts or partially exempts surviving spouse's homestead property from ad valorem taxation. First responder = law enforcement officer, correctional officer, firefighter, emergency medical technician, or paramedic.

Senior Homestead Tax Exemption: Additional homestead exemption equal to assessed value of homesteaded property if the property has a value less than \$250,000, owner is 65 or older, low income, with at least 25 years permanent residency.

2013

Affordable Care Act - March 2010: Healthcare reform. The financial impact of the law varied based on age and health status. Goals = increase # of insured and increase quality of care while reducing costs.

Premium Stabilization Dec. 2012: Three-year transitional reinsurance to stabilize health premiums in the market from 2014-2016. Assessed a fee on insurers of employers that must be paid by the issuer of the health insurance policy. This fee (\$63 per person/per year) resulted in higher premiums and cost the City/employees more. **FY 2013 Budget:** The City's operating millage rate was reduced to 3.9999.

2016

FY 2016 Budget: Parkland's taxable value exceeds pre-recession levels for the first time.

2018

FY 2019 Budget: Parkland's taxable value exceeds \$5 billion.



Revenue Analysis and Forecasting



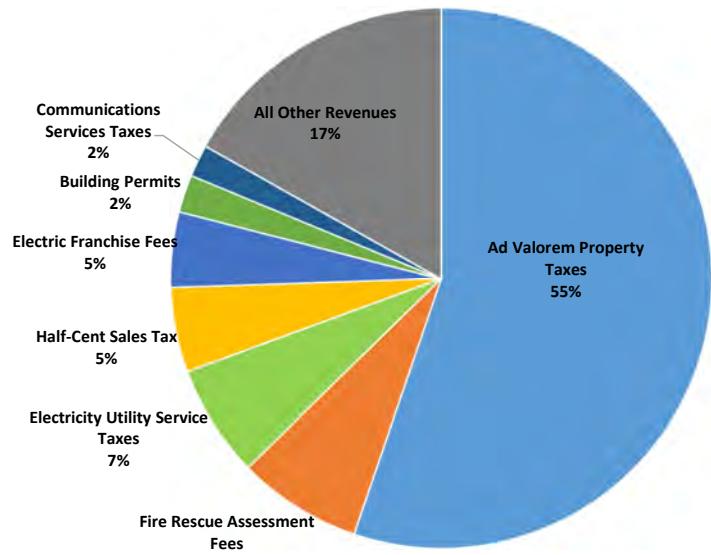
An integral part of the budget process is identifying and evaluating future revenue trends. Preparing these forecasts helps flag any near- or long-term impacts on the City's strategic goals and allows for improved decision-making.

The City has over 70 line item detail accounts for revenues, but the following seven individual revenues comprise 85% of the City's General Fund budget.

- Ad Valorem Property Taxes
- Fire Rescue Assessment Fees
- Electricity Utility Service Taxes
- Half-Cent Sales Tax
- Electricity Franchise Fees
- Building Permits
- Communications Services Taxes

Historical data and future forecasts for each of these key revenues are included on the following pages.

Aside from the General Fund, the revenue sources in the remaining appropriated funds are primarily interfund transfers and appropriated fund balances, which do not require forecasting.



A popular event is the Summer Youth Fishing Derby, held at the Pine Trails Park fishing pier.

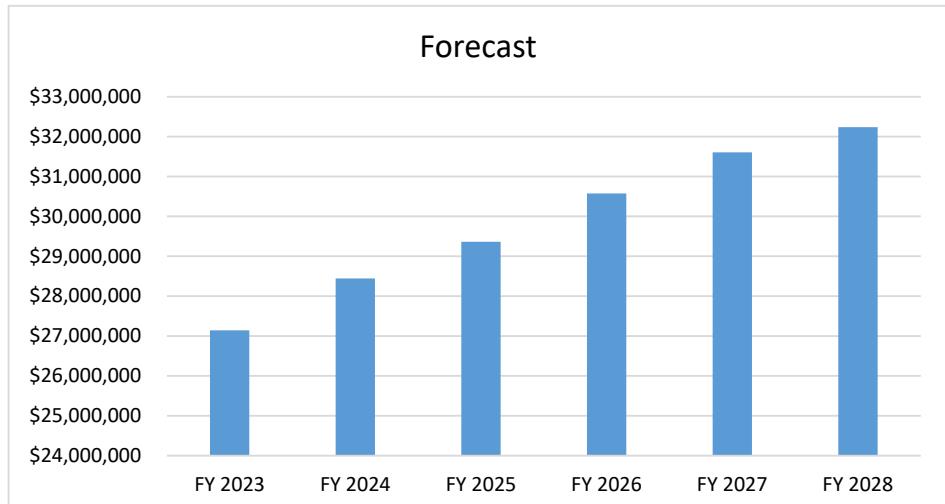
Ad Valorem Property Tax

The primary source of funds for most cities in Florida is property taxes. Property taxes are an ad valorem tax, meaning they are allocated to each property according to its value. Broward County Property Appraiser (BCPA) establishes the value of each property and the exemptions allowed, resulting in an assessed, or taxable value. The City Commission establishes the millage rate which is applied against these values to generate the Ad Valorem Property Taxes for the City. The Fiscal Year 2023 millage rate is 4.2979, which is the same rate as last year. Although the tax rate remains unchanged, the City must declare a tax increase because homeowners may see an increase in the amount of taxes paid to the City due to an increase in the value of their homes.

Ad Valorem Property Taxes account for 55% of the City's revenue budget for Fiscal Year 2023, making this the most important revenue source. The forecast calls for a gradual slowdown in new building until 2026 when the City will only have existing, primarily homesteaded, properties to fuel growth in this revenue. Increases in property values are projected to diminish to just 2-3% per year after build-out in 2026.

Fiscal Year	Millage Rate
2013	3.9999
2014	3.9900
2015	3.9890
2016	3.9870
2017	3.9800
2018	3.9780
2019	4.4000
2020	4.4000
2021	4.2979
2022	4.2979
2023	4.2979

Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 12,928,495	6%
2016	\$ 14,637,301	13%
2017	\$ 16,246,790	11%
2018	\$ 17,702,458	9%
2019	\$ 21,004,985	19%
2020	\$ 22,468,117	7%
2021	\$ 23,685,838	5%

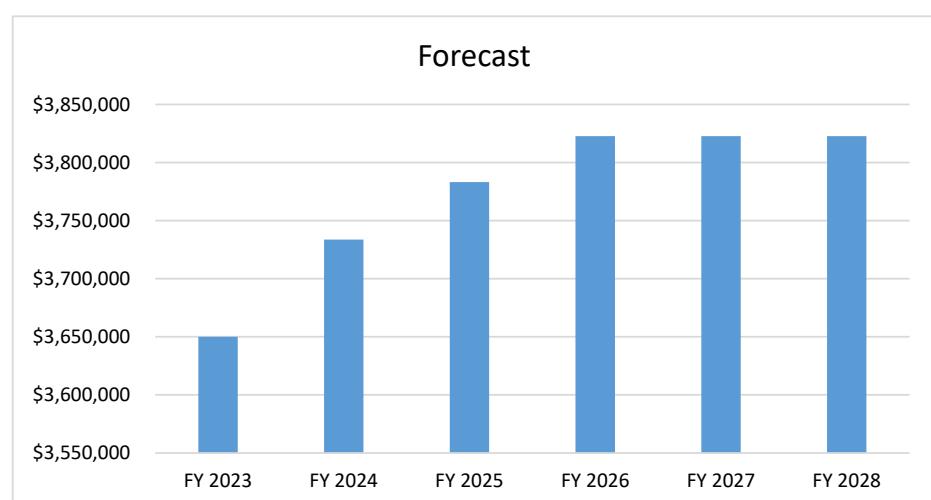


The housing market has been on a wild ride since the pandemic shutdown. Demand for homes in South Florida surged to levels previously unseen, driven in part by the new paradigm of remote work. As inflation concerns loom large in mid-2022, the Federal Reserve's inflation-fighting actions have caused mortgage rates to rise. These factors, along with lack of homes for sale, are changing the market yet again. Parkland homes remain highly desirable and the "typical" home value, as reported by Zillow, has grown 36% from May 2021 to April 2022, going from \$740,000 to \$985,000.

However, Fiscal Year 2023 marks the first time that the City has ranked last in the County in terms of existing residential property value growth. This is due to the fact that the City is primarily single-family homes, with very little commercial, industrial, or institutional property. These homes are mostly homesteaded. Future taxable value growth rates will be limited by the Save Our Homes legislation to no more than 3% as the City approaches build-out.

Fire Rescue Assessment

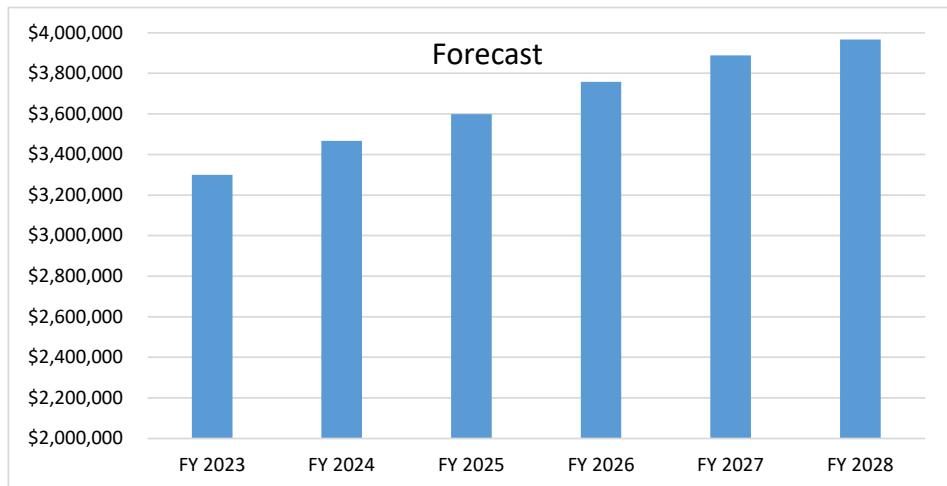
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 2,027,897	1%
2016	\$ 2,135,694	5%
2017	\$ 2,240,455	5%
2018	\$ 2,435,832	9%
2019	\$ 2,878,400	18%
2020	\$ 2,977,078	3%
2021	\$ 3,070,583	3%



Fire Rescue Assessments are imposed on all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of fire rescue services. The Fire Rescue Assessment provides a means of funding fire rescue services for the residents. For Fiscal Year 2023, the Assessment will be increased for residential units from \$250 to \$290 for the year. The expected revenue increase for Fiscal Year 2023 is 20%, but is forecast to grow less than 1% for the next five years as the addition of new homes slows, and should flatten out as the City nears build-out after 2026.

Electricity Utility Service Tax

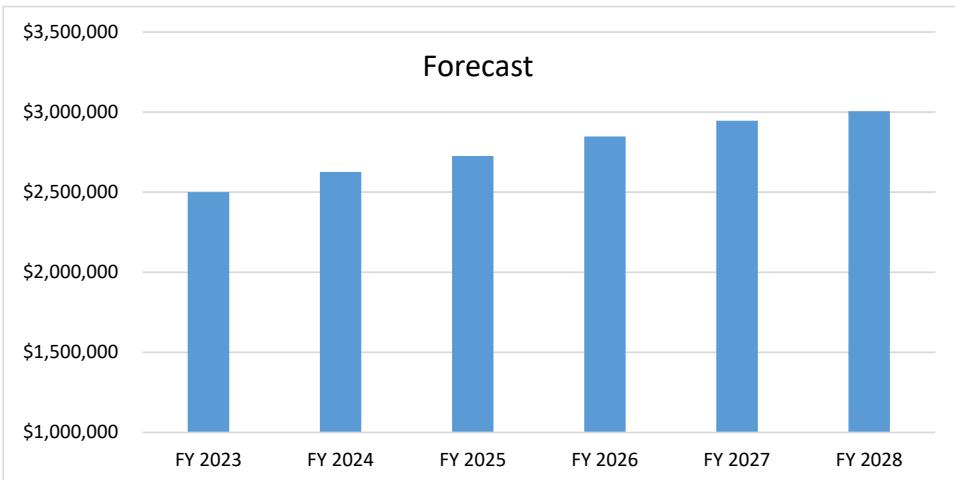
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 2,069,606	5%
2016	\$ 2,193,455	6%
2017	\$ 2,299,642	5%
2018	\$ 2,505,208	9%
2019	\$ 2,743,876	10%
2020	\$ 2,949,272	7%
2021	\$ 3,046,074	3%



Electricity Utility Service Taxes are levied on the consumer of a utility for the use of utilities within the City's limits. The City collects a flat 10% tax on all electric utility payments made within the City, through Florida Power & Light (FPL). This tax is based on consumption, which has continued, if not increased with more people working from home, even post-pandemic. Increases also come with population growth due to continued housing construction. The City is anticipating increased revenue in the short-term that should flatten out as the City nears build-out toward the end of the forecast period. Anticipated increases range between 3%-5% for the future.

Half-Cent Sales Tax

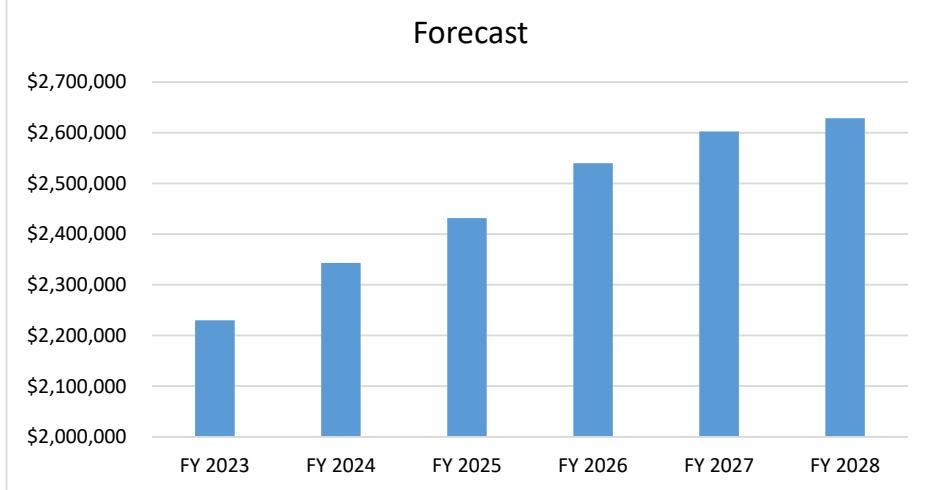
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 1,647,166	7%
2016	\$ 1,739,181	6%
2017	\$ 1,874,226	8%
2018	\$ 2,036,948	9%
2019	\$ 2,161,055	6%
2020	\$ 2,006,089	-7%
2021	\$ 2,438,988	22%



Half-Cent Sales Taxes are state-shared revenues authorized by the legislature and administered through the Department of Revenue. Net sales tax revenue is distributed to counties and municipalities that meet strict eligibility requirements. The primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs. Population is a major factor in the distribution formula. Steady growth had been the norm as the economy was humming along until the pandemic. With many businesses closed and tourism all but crushed for a substantial period, this was the revenue that was most impacted during the shutdown. The recovery has far out-paced projections but the impacts of inflation may begin to affect this key revenue source. The City is expecting a 15% increase over last year. With the spectre of a potential recession looming, future forecasts are more conservative, at an average of 4% growth, tapering down to 2% as the City's reaches build-out and population growth slows.

Electricity Franchise Fees

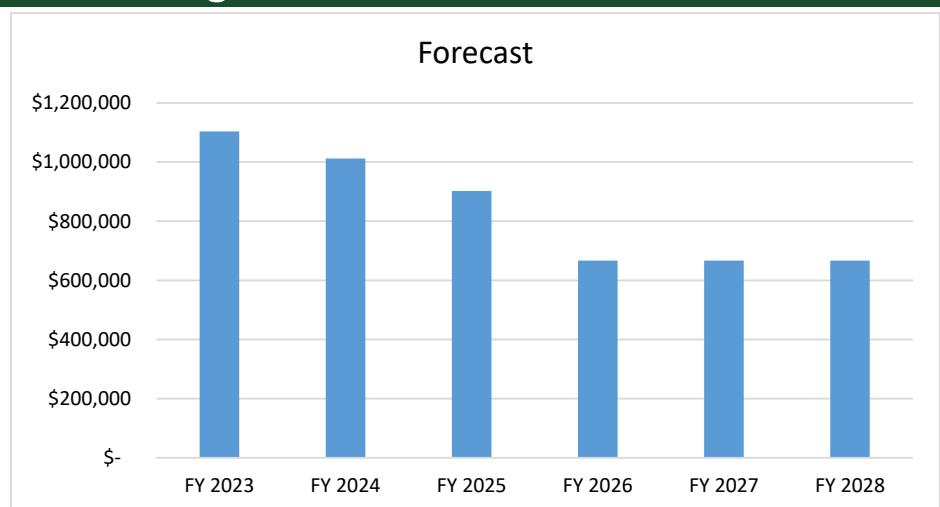
Fiscal Year	Actual Revenue	Growth Rate
2017	\$ -	--
2018	\$ 575,147	--
2019	\$ 2,019,370	--
2020	\$ 2,052,688	2%
2021	\$ 2,163,137	5%



On May 16, 2018, the City adopted an Ordinance enacting an Electricity Franchise Fee to be used for public safety purposes. The franchise fee provides payment of fees to the City in exchange for the nonexclusive right to supply electricity and other services free from competition. The City assesses a flat 5.9% franchise fee on all electric utility payments made within the City through Florida Power & Light (FPL). This revenue is related to consumption, which has continued, if not increased, during and after the COVID pandemic shutdown with more people working from home. As the City continues to grow, it is anticipating increased revenue that should flatten out as the City nears build-out after 2026. Anticipated increases will diminish with the slowdown in new home construction, expected to increase only 1-2% after build-out.

Building Permits

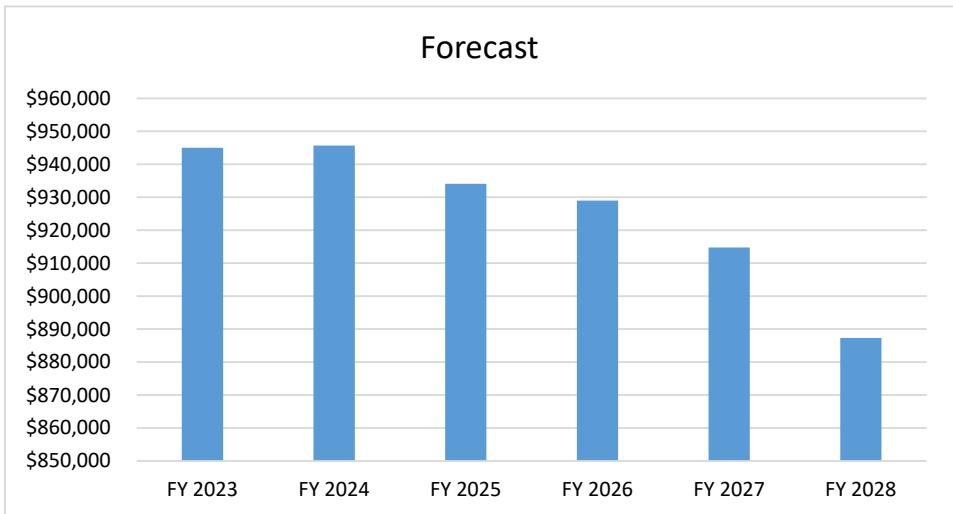
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 1,599,799	-16%
2016	\$ 1,477,993	-8%
2017	\$ 1,869,377	26%
2018	\$ 1,910,253	2%
2019	\$ 2,002,652	5%
2020	\$ 1,085,013	-46%
2021	\$ 1,759,460	62%



Building permit revenues are charges for services related to construction, renovation, or repair. It is a revenue that is highly susceptible to fluctuations in the housing market. The City has experienced elevated building permit revenue with new construction in the Wedge, and expects this to continue until the City approaches build-out. Recent changes in State law restricting the use of this revenue required the City to lower fees charged for building permits. The Fiscal Year 2023 budget is \$1,103,800 based on 283 new homes expected to be constructed. With minimal land being developed for homes in the foreseeable future, this revenue is forecast to flatten after build-out in Fiscal Year 2026.

Communications Services Tax

Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 1,050,816	0%
2016	\$ 995,000	-5%
2017	\$ 962,348	-3%
2018	\$ 1,064,217	11%
2019	\$ 1,001,859	-6%
2020	\$ 1,036,376	3%
2021	\$ 1,047,100	1%



Communications Services Tax revenues are taxes on telecommunications, cable, direct-to-home satellite, and related services, administered by the Florida Department of Revenue. The tax is comprised of a state communications services tax and a local communications services tax. The state portion has two components: a state tax of 6.80% and a gross receipts tax of 2.37%. The local communications services tax for Parkland is 5.22%. Even though the City is forecasting sustained population growth for the foreseeable future, State economic trends have been forecasting downturns in future Communications Services Tax revenues.

Therefore, this revenue is not anticipated to grow at the same rate as the population. Current forecasts are for this revenue to decrease on average by 1% a year for the next five years.



General Fund Five-Year Forecast



An integral part of the City's long range planning is the Five-Year Forecast. On an annual basis, all General Fund revenues and expenditures are analyzed and forecast five years into the future. The General Fund is the primary fund for the City and no other funds are part of the long range planning process. The forecast is derived from many factors, including trend analysis, anticipated new housing construction, and Federal, State, and local economic conditions. We use conservative assumptions, especially with so many continued economic uncertainties. Changes in the future can have a significant effect on the Five-Year Forecast.

Purpose

The purpose of long range financial planning is to provide a model that predicts future fiscal distress, giving early warning of revenue shortfalls that may occur. By Florida Statutes, the budget presented for adoption must be balanced so this forecast allows City management to identify and prepare for future challenges and financial difficulties, as well as future growth throughout the City. This model guides policy decisions, stimulates big-picture thinking, and assists in determining future financial impacts.

The Five-Year Forecast is the beginning of the budget process and provides a baseline for decisions. Yearly assumptions are updated based on current market conditions. The Forecast is not a budget but a projection of possible future outcomes based on a set of known variables and key assumptions.

Key Factors

The most significant decision within the City's control is the millage rate, which, when applied to the assessed value of each property, results in the property taxes due to the City. In Fiscal Year 2019, the millage rate was increased to 4.4000 mills to position the City to fund debt service for future capital projects. The millage rate was then reduced to the rolled-back rate of 4.2979 for Fiscal Year 2021 to provide tax relief for residents during the pandemic. It is anticipated that the rate will remain at 4.2979 for a couple of years, but may need to increase, possibly as early as Fiscal Year 2025, when new home construction diminishes as the City reaches build-out.

Additional operating costs for staff and maintenance at the new Wedge Preserve Park are expected to begin in Fiscal Year 2025. The City has limited control over contractual increases for police and fire rescue services that continue to escalate. Housing growth will end in the next few years when there is no available land to build homes. Starting in Fiscal Year 2025 expenditures may exceed revenues with the 4.2979 millage rate.

Without a diversified tax base, as new housing construction ends, revenue growth from property taxes will be limited to yearly increases of approximately 2-3%. With public safety costs increasing at least 5% yearly, the City's future revenue growth will not be able to absorb the public safety increases as well as operating increases. Therefore, a millage rate increase may be necessary as early as Fiscal Year 2025 with possible incremental increases thereafter.

Fiscal Year	Taxable Value Change	Millage Rate
2018	9%	3.9780
2019	9%	4.4000
2020	7%	4.4000
2021	7%	4.2979
2022	6%	4.2979
2023	10%	4.2979
2024	6% est.	
2025	3% est.	
2026	4% est.	
2027	3% est.	
2028	2% est.	

The goals of long-term forecasting are to forge planning discussions and enable decision makers to have a longer range vision of the impacts. It brings issues to the forefront and assists with the prevention of future financial issues. The goal is to get consensus on the long-term financial direction such as being aware of when the millage rate may need to be increased.

As inflation continues at near record levels, there is a high degree of uncertainty regarding the near-term economic environment. Prices for goods and services continue to increase, and there is a chance for a recession in the not-so-distant future. The City is in a solid financial position and has adequate reserves to withstand possible economic uncertainties.

	FY 2023 Budget	FY 2024 Forecast	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
Revenues						
Ad Valorem Property Taxes	27,143,300	28,444,000	29,364,000	30,573,000	31,603,000	32,235,000
Franchise Fees, Utility Taxes	6,960,000	7,267,000	7,497,000	7,776,000	7,965,000	8,052,000
Intergovernmental Revenue	4,731,400	4,923,200	5,078,500	5,264,000	5,419,700	5,522,100
Licenses and Permits	2,635,400	2,460,500	2,192,900	1,642,900	1,635,000	1,622,400
Charges for Services, Misc.	7,671,900	8,325,500	8,582,800	9,343,100	9,629,000	9,938,100
	49,142,000	51,420,000	52,715,000	54,599,000	56,252,000	57,370,000
Forecasted Revenue Change		5%	3%	4%	3%	2%
Expenditures						
Personnel: Salaries and Benefits	13,779,000	14,117,000	15,133,000	15,924,000	16,910,000	17,879,000
Public Safety Services (BSO)	12,066,000	12,686,000	13,338,000	14,025,000	14,748,000	15,511,000
Fire, EMS Services	9,949,000	10,440,000	10,957,000	11,500,000	12,069,000	12,667,000
Operating Expenses	7,888,000	7,900,000	8,229,000	8,563,000	8,773,000	9,074,000
Other	5,460,000	5,450,000	6,038,000	5,509,000	5,344,000	5,331,000
	49,142,000	50,593,000	53,695,000	55,521,000	57,844,000	60,462,000
Forecasted Expenditure Change		3%	6%	3%	4%	5%
Forecasted Surplus/(Deficit)	-	827,000	(980,000)	(922,000)	(1,592,000)	(3,092,000)

Revenue Trends

Parkland's quality of life will continue to make this City a very desirable place to live. Construction forecasts indicate about 600 new single-family homes through 2025. The table shows a forecast of new home construction for the next few years with no further construction as of 2026.

Adding new homes will have a trickle-down effect on other City revenues. Franchise Fees and Utility Tax proceeds are population-driven revenues that may see growth as the new homes are built and become occupied. Additional recreation fees (Charges for Services) are anticipated as the new population utilizes the City's recreational facilities. While the City anticipates growth through 2024, all revenue projections are conservative to ensure the City's financial stability.

Fiscal Year	New Homes
2023	183
2024	257
2025	158
2026	0

Parkland is committed to maintaining and maximizing home values. Next year's assessed values determine the following year's ad valorem taxes, which comprise over 50% of the City's total revenues. For Fiscal Year 2023, Parkland's overall taxable value increased 10%. Based on the current housing market conditions and the rate of inflation, the City is anticipating continuing taxable value increases in conjunction with new housing growth. To be conservative, a more subdued rate of increase is programmed into the forecast.

Since the City's tax base is almost entirely residential, once build-out is achieved after 2025, the City's taxable value increases will be limited to 2-3% every year due to the undiversified tax base that is about 96% residential. Any unforeseen economic or housing downturns will negatively impact future taxable values and City-wide revenues.

Revenue Assumptions

- Millage rate at 4.2979 mills throughout the forecast
- No increase in the Fire Assessment fee after Fiscal Year 2023 increase to \$290 per single family home from \$250
- Population-driven revenues increase as new homes are built
- User fees increase by the rate of inflation
- Growth contemplated is for new homes in The Wedge, per above, through 2025 (excluding Heron Bay and Hendrix properties)



The City approved a purchase and sale agreement with North Springs Improvement District in September 2022 for the City's purchase of approximately 65 acres of land located on the Heron Bay Golf Course, west of Nob Hill Road.

Expenditure Trends

As Parkland continues to grow and build new parks and other facilities, additional growth-related expenditures and public safety costs have been incorporated into the Five-Year Forecast. No new personnel were added to the contract with Broward Sheriff's Office in Fiscal Year 2023, and at this time, the City does not anticipate adding additional deputies throughout the forecast period. The forecast assumes this contract will increase 5% per year.

Fire rescue call volume is anticipated to increase, especially with the addition of several 55 and older communities and an assisted living facility. In order to accommodate this growth, Fire Station 42 has been expanded to accommodate an additional ALS Rescue. The ALS Rescue requires eight additional personnel - five firefighter paramedics and three Lieutenants, and was staffed in Fiscal Year 2020. The maintenance and replacement of the new rescue unit, and other equipment, have been incorporated into the Five-Year Forecast. Additionally, 5% increases for the City's contract with Coral Springs Fire Rescue have been included in the City's forecast.

As the City continues to expand parks and recreation services, the City is anticipating hiring additional personnel and purchasing additional equipment. These new personnel and equipment will be used for the ongoing maintenance of new recreational facilities and fields that are planned in the future. For Fiscal Year 2025, costs for five full-time and five part-time personnel, plus equipment for the new Wedge Preserve Park have been incorporated into the forecast.

In addition to the growth related expenditures, there are many cost uncertainties related to health care costs and fuel/electricity costs. Health care cost increases ranging from 10-15% each year and 5% increases for fuel/electricity have been programmed into the Five-Year Forecast to ensure the City is adequately prepared for any increases.

Expenditure Assumptions

- Performance-based merit increases for City employees
- No new core services
- Growth-related expenditures increases as detailed above
- Conservative increases for health care costs, utilities, fuel, and public safety
- Use of cash reserves and impact fees to fund capital projects.





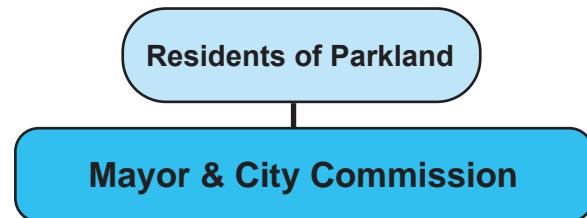
Department Overview



Fiscal Year 2023 Adopted General Fund budget expenditures are \$49,142,000. A major expenditure recap for the General Fund budget is shown below; more details can be found within each department's details.

Department	Adopted Budget 2023	Change from 2022	Expenditure Recap
Commission	\$340,598	\$21,885	Planned increases in salaries, benefits, plus tablet purchases.
City Manager	\$943,557	\$102,674	Realigned Public Safety Advisor, added Youth Ambassador program, new intergovernmental affairs opportunities.
City Clerk	\$382,905	\$47,796	Planned increases in salaries, benefits.
Communications	\$554,025	\$94,712	Promotion and personnel replacement costs, new targeted marketing tool, State of the City event, new camera.
Finance	\$684,402	\$28,406	Planned increases in salaries, benefits.
Purchasing	\$336,091	(\$126)	Moved part-time purchasing assistant position to Public Works.
Human Resources	\$470,650	(\$33,907)	Personnel turnover resulted in lower salaries and benefits costs.
Information Technology	\$887,409	\$96,430	Planned salary and benefit changes, software maintenance increases, hardware maintenance price increases, replacing docking stations.
Legal Services	\$532,200	\$0	No change; maintaining budget for anticipated litigation.
Development Services	\$4,390,737	\$325,579	Director position eliminated, added Permit Technician, increased consultant and credit card processing expenses.
Public Safety/BSO, Crossing Guards	\$12,065,727	\$644,242	BSO contract increased 6%, increased Crossing Guards expense.
Fire Rescue	\$9,949,426	\$1,043,009	Contractual increase dictated by Coral Springs Fire Department, potential to add three new paramedics on rescue unit 97.
Public Works	\$7,056,231	\$847,091	Added Fleet Mechanic, converted part-time Admin. Assistant to full-time Purchasing Coordinator, Covered Bridge landscaping service added, eliminated three Maintenance Technician positions to outsource specialized field maintenance.
Parks and Recreation	\$3,667,451	\$522,344	Succession planning promotions, one-time Parkland Days event, increase Snow Fest, insurance, utility increases.
Library	\$855,291	\$107,885	Added 25% of Sr. Director of Strategy and Intergovernmental Affairs, planned salary, benefit costs, insurance, utility increases.
Non-Departmental	\$565,100	(\$2,020)	Branding roll-out, increased aid to organizations, lower consultants expense compared to last year.
Contingency	\$200,000	\$50,000	Potential cost overruns, price increases, storm mitigation.
Debt Service	\$2,660,100	(\$14,000)	Aligned principal and interest payments to actuals.
Transfers Out	\$2,600,000	\$500,000	Increased Replacement Plan funds to cover future replacements.
TOTAL	\$49,142,000	\$4,382,000	

City Commission



Mission Statement

Our mission is to provide quality services while protecting the community's unique character and natural environment, adding value to our residents' lives, and advocating to protect community interests.

Core Services

Quality of Life Experiences: There are six factors which determine quality of life in any community. These encompass the services, facilities, and infrastructure that provide the six experiences that determine the quality of life in Parkland. Those are (1) community character, (2) safety, (3) mobility and accessibility, (4) opportunity, (5) play, and (6) information and recognition.

Community Engagement: Addresses how City government works with the community to support the quality of life in Parkland. It also addresses how various community elements can contribute to this strategic plan.

Intergovernmental Engagement: Addresses how City government works with other public bodies to address those policy issues that, while they go beyond the boundaries of the City, impact the quality of life in Parkland.

Effective and Efficient Government: Addresses how City government will operate internally to provide services and manage infrastructure in a cost-effective manner.

Policy Leadership: Addresses how the City Commission will work as a leadership body to ensure execution of the strategic plan.

Budgeted Positions

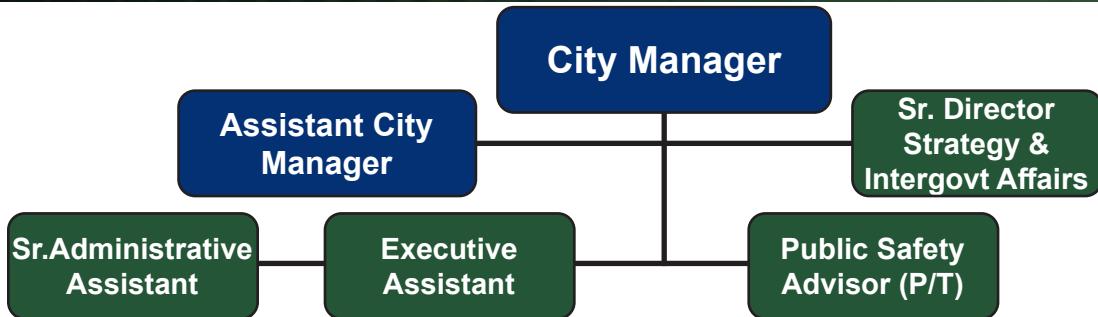
	2020	2021	2022	2023
Mayor	1	1	1	1
Commissioners	4	4	4	4
Total	5	5	5	5

Budget Summary

The City Commission's budget increased about \$22,000 or 7% due to planned increases in salaries and benefits costs. A \$6,000 Capital Outlay is planned to purchase a tablet computer for each Commissioner.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	241,204	244,419	254,408	268,813	14,405	6%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	31,854	30,290	64,305	64,885	1,480	2%
Capital Outlay	0	0	0	6,000	6,000	100%
Total	\$273,058	\$274,709	\$318,713	\$340,598	\$21,885	7%

City Manager's Office



Mission Statement

Our mission is to ensure implementation of the policies set forth by the City Commission through strategic leadership, fiscal stewardship, quality delivery of municipal services, and to encourage an environment that fosters a commitment to teamwork to internal and external customers.

Core Services

Community Relations and Outreach: Inform, engage and interact with the residents, including serving as City liaison to various County and regional organizations.

City Commission Support: Act as staff support to the City Commission including providing timely and complete information and recommendations.

Budget: Develop and recommend a budget that is balanced based upon the current revenue expectations and expected expenditures and ensure a strong and sustainable financial condition for the City.

Intergovernmental Relationships: Serve as the primary liaison between the City of Parkland and other governmental agencies. Review legislation at the county, state and federal levels and recommend actions to further City policy and interests.

Strategic Planning: Coordinate and implement the City Commission's strategic plan which determines the City's strategy or direction and make decisions on allocating the City's resources to pursue the strategy.

Lead the Organization: Advance organizational vision, determine accountability, set organizational goals and build organizational capacity.

Sustainability: Ensure sustainability that will preserve the quality of life for the residents of the City of Parkland. Coordinate and oversee sustainability initiatives, projects and programs.

Budgeted Positions

	2020	2021	2022	2023
City Manager	1	1	1	1
Assistant City Manager	0	0.5	0.5	0.5
Sr. Director of Strategy and Intergovernmental Affairs	0	1	1	.75
Public Safety Advisor (part-time)	0	1	1	1
Executive Assistant	1	1	1	1
Administrative Assistant	1	1	1	1
Total	4	5.5	5.5	5.25

City Manager's Office, cont.

Budget Summary

The City Manager's budget increased over \$102,000 or 12% primarily due to moving the budget for the part-time Public Safety Advisor from the Broward Sheriff's Office department into the City Manager's budget to align with the actual salary distribution. Operating Expenditures increased to include expenses for the new Youth Ambassador program and new opportunities for intergovernmental affairs.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	577,982	544,687	803,213	897,317	94,104	12%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	27,680	25,260	37,670	46,240	8,570	18%
Capital Outlay	0	0	0	0	0	n/a
Total	\$605,662	\$569,947	\$840,883	\$943,557	\$102,674	12%

Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Number of calls to main number	5,294	6,450	5,584	5,000
Customer interactions at City Hall	1,621*	1,077	942	1,400
Research, analyze City Commission initiatives during the fiscal year	0*	0*	N/A	10
# of students attending FSA, SAT tutoring programs	453*	N/A*	890	700

* COVID-19 pandemic forced reductions in these activities.

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Complete the City Commission's actions identified in the Strategic Plan	Effective Governance and Internal Communication	Efficiency	90%	48%*	60%	N/A**	60%	96%	90%
% increase in applicants for Parkland scholarship	Effective Governance and Internal Communication	Effectiveness	10%	286%	10%	-50%*	10%	65%	10%

* COVID-19 pandemic hindered the accomplishment of these goals.

** A new Strategic Plan was developed in April 2021.



Public Service Levels

- Implementation/completion of projects, policies, and programs as identified in the Strategic Plan;
- Ongoing monitoring of activities of other government entities to make sure the City of Parkland is protected (review 150+ agendas for other governmental entity meetings to ensure that the City is current on issues and projects affecting our community);
- Continue to pursue legislative appropriations and grant funding;
- Ongoing revisions to City's Land Use Code compliance to ensure compliance with Comprehensive Land Use Plan and City's vision;
- Continued management of City service contracts including Broward Sheriff's Office, Coral Springs-Parkland Fire Department, and Waste Management;
- Preparation of annual budget and monitoring of departments to ensure compliance with budget and financial protocols;
- Ongoing interaction with, and support for, advisory boards;
- Continued outreach efforts with local business community, including Parkland Chamber of Commerce, and the New Business Program;
- Oversight and management of code enforcement process to include lien mitigation and Special Magistrate process;
- Ongoing partnership with Broward County Public Schools within the City of Parkland including SAT/ACT program, scholarships (Community Advisory Board, Allstate Foundation, Youth Ambassador), Government Days, Walk/Bike to School Days, Back to School Breakfast, Night Out/Get to Know Your SRO (school resource officer), quarterly principal meetings;
- Continue working with Broward County Public Schools to monitor enrollment, boundary projections, and SRO funding, with all principals of Broward County Public Schools within the City of Parkland as well as representation from Mary Help of Christians and Somerset Parkland Academy.

Accomplishments

- Received the Top Workplaces 2022 Award from the SunSentinel;
- Received the Best Places to Work in Local Government from Engaging Local Government Leaders (ELGL);
- Earned the Autism Friendly City designation from the University of Miami/Nova Southeastern University Center for Autism and Related Disabilities (CARD) Program. The City was the first to receive this designation in Broward County, and the second to receive it in the State of Florida;
- Developed and launched the Youth Ambassador Program;
- Worked with the Parkland Historical Society to revamp the Portals of Parkland's Past;
- Secured grants worth \$19 million:
 - \$17,114,169 federal American Rescue Plan Act State and Local Fiscal Recovery funds
 - \$1,500,000 Florida Department of Environmental Protection Parks and Open Space grant

City Manager's Office, cont.

Accomplishments, cont.

- \$200,000 Florida Department of Environmental Protection FRDAP (Florida Recreation Development Assistance Program) grant
- \$25,000 Florida Department of State Division of Cultural Affairs General Program Support grant
- \$17,000 Florida Department of Agriculture and Consumer Services, Urban and Community Forestry grant
- \$4,000 Broward County Cultural Division Program Support grant
- Created Advisory Board Tasks and Committees
 - Parks & Recreation Advisory Board
 - Sports Policy Subcommittee
 - Park Sponsorship Subcommittee
 - Parkland Days/60th Anniversary Subcommittee
 - Dedication Policy Committee
 - Community Advisory Board
 - Historical Preservation Subcommittee
 - Inclusion & Diversity Subcommittee
- Strengthened relationship with the Parkland Chamber of Commerce;
- Developed the Fiscal Year 2023 Strategic Plan after the completion of a successful Strategic Planning retreat;
- Continued to enhance quarterly Strategic Planning status reporting;
- Provided insurance rating 5% reduction to residents;
- Hired a new Senior Planner to bolster the City's planning and zoning function;
- Secured 4.7 acres of land (Gator Acres) for a future park at the end of Loxahatchee Road;
- Worked with the Demographics & Enrollment Planning team from the Broward County School Board to examine enrollment and boundary concerns with Westglades Middle School and Marjory Stoneman Douglas High School.



City Clerk

Mayor & City Commission

City Clerk

Deputy City Clerk

Mission Statement

The City Clerk's Office is dedicated to delivering consistent and excellent customer service to the members of the City Commission, City staff, Parkland residents, stakeholders, businesses, and the public at large both ethically and with integrity. In doing so, the City Clerk's Office is charged with safeguarding government transparency through impartial, independent, accurate, and easy access to records of government business. As a Charter Officer, the City Clerk reports directly to the City Commission; a representative of the elected body and liaison to establishing trust and confidence in City government operations.

Core Services

City Commission and Advisory Board Liaison: Responsible for the administrative duties related to the City Commission, Charter Review Board, Community Advisory Board, Parks and Recreation Advisory Board, and Special Magistrate Hearings, responding to requests for special accommodations, organizing the meeting agenda, posting to the City's website, transcribing minutes of proceedings, preparing resolutions, ordinances, agreements, liens, lien mitigations, and supplementary documentation for recordation.

Records Management: Serve as Records Management Liaison Officer for the City to the State of Florida. Responsible for creating a Records Management Policy that preserves the integrity of the City's records, designating department records custodians, classifying, maintaining, retrieving and destroying records in accordance with Florida's Statute Chapter 119 (public records), and Chapter 257 (archives).

Elections: Administer the Municipal Election as the qualifying officer and filing officer for the City. Prepare referendum items, referendum petitions, notify the public of an upcoming election, qualify candidates, track candidates' filing of monthly Campaign Treasurer's reports, work with Broward County Supervisor of Elections to locate polling locations, arrange for delivery and pickup of voting equipment, acceptance of the election results, and administer the Oath of Office.

Maintain the City Seal: Act as custodian of the City Seal and attest all documents affecting the City by affixing its impression on documents when required.

Public Notices and Legal Advertising: Ensure compliance with Florida's Sunshine Law and public business statutes by posting or publishing required public notices. Make necessary arrangements to ensure an effective meeting.

Lobbying: Enforce the City's Lobbyist Registration Ordinance, which includes accepting lobbyist registration applications, receipting annual payments, and maintaining the online database of lobbying activities with the City Commission.

Budgeted Positions

	2020	2021	2022	2023
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Document Imaging Specialist	1	1	0	0
Total	3	3	2	2

City Clerk, cont.

Budget Summary

The City Clerk's budget increased by about \$48,000 or 14% due to planned salary and benefit increases. Contractual Services decreased 6% due to moving Commission meeting software maintenance costs into the Information Technology Department's budget.

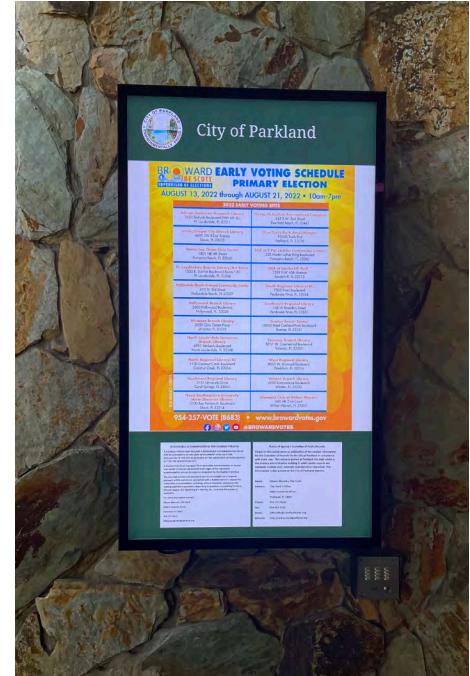
Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personnel Services	207,295	218,488	226,584	275,760	49,176	22%
Contractual Services	38,941	27,657	45,345	42,845	-2,500	-6%
Operating Expenditures	50,891	52,523	63,180	63,900	1,120	2%
Capital Outlay	0	1,478	0	0	0	n/a
Total	\$297,127	\$300,146	\$335,109	\$382,905	\$47,796	14%

Public Service Levels

- Attend and record the proceedings of more than 70 public meetings for the City Commission, Police Pension Advisory Board, Community Advisory Board, Parks & Recreation Advisory Board, and Special Magistrate meetings;
- Produce 75 legal advertisements for advancement of City business;
- Manage the Advisory Board applications, appointments and required legal disclosure forms for more than 60 resident volunteers;
- Process approximately 50 campaign filings, Form 1 "Statement of Financial Interest" forms, Elected Official Disclosure Forms, Quarterly Gift Disclosures, Quasi-Judicial Disclosures, and Lobbyist Registration Forms;
- Respond, research and comply with 350+ public records requests;
- Notarize approximately 60 legal documents for residents and the public;
- Destroy approximately 120 cubic feet of records annually in accordance with State guidelines.

Accomplishments

- Responded to more public records requests in the past year. More new homeowners in the City have requested permits, plans, documents, etc;
- Preparing for the 2024 General Election – two seats on the Commission are up. Working with Supervisor of Elections to secure City polling sites for early and regular voting during Primary and General Elections. Posting and advertising legal ads. Working with candidates on required reporting;
- Replaced an existing glass-enclosed cork board outside City Hall with an electronic Notice Board. Paper postings of meeting agendas, notifications of public hearings and meetings, and important announcements can now be viewed on a vibrant, easy to read screen that is updated remotely.
- Continued project to scan all documents to eliminate paper records;
- Prepared public records training for City staff and to use for onboarding.
- Member of the Florida Association of City Clerks (FACC) Legislative Committee;
- Member of the Florida League of Cities Municipal Administrative Legislative Committee.





Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Produce Public Hearing Notices	70	157	220	225
Research Public Records Requests	200	322	220	350
Prepare and Index Resolutions	35	89	62	60
Prepare Ordinances for Recording/Codification	20	19	20	20
Transcribe Commission Meeting minutes	40	31	33	35
Prepare regular/special City Commission Meeting agendas	40	28	33	35
Transcribe Advisory Board minutes	24	19	26	30
Administer General/Special Elections	1	1	1	1
Conduct Certification Notarizations	60	29	60	75
Cubic feet of records destroyed	125	117	120	120

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Transcribe, publish City Commission and Advisory Board meeting minutes prior to next regularly scheduled meeting	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	96%	100%	100%	100%
Provide prompt response to all public records requests submitted to the City Clerk department within 24 hours	Effective Governance and Internal Communication	Efficiency	90%	100%	95%	100%	95%	100%	100%
Post City Commission and Advisory Board agendas at least 5 days prior to next regularly scheduled meeting	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	99%	100%	100%	100%
Conduct quarterly destruction of records which have met State retention requirements	Effective Governance and Internal Communication	Effectiveness	4	4	4	4	4	4	4

Communications

City Manager

Director of Communications

Communications Manager

Communications & Digital Media Specialist

Mission Statement

Our mission is to ensure residents and media have access to accurate and understandable information from the City of Parkland in a timely manner that complies with all applicable public records laws and the highest ethical standards. This information will educate residents, prospective residents, and visitors to our City on programs, events, projects, amenities, and quality of life in Parkland.

Core Services

Public Information: Assist City departments and the City Commission in communicating the City's goals and objectives; promote the image and positive perception of Parkland to the public including the coordination of all official media releases and official City publications.

Community Relations and Outreach: Represent the City as needed at community meetings and City events to further perpetuate City messaging.

City Commission Recognitions: Act as staff support to the City Commission for recognitions and proclamations presented by the City Commission.

Emergency Communications: Ensure accurate and timely City messaging on a regular basis and before, during, and immediately after emergency operation center activation.

Social Media: Disseminate accurate, timely, and relevant information via the City's social media platforms and via electronic newsletters.

Budgeted Positions

	2020	2021	2022	2023
Director of Communications	1	1	1	1
Communications Manager	1	1	1	1
Communications and Digital Media Specialist	1	1	1	1
Total	3	3	3	3

Budget Summary

The Communications Department budget increased about \$95,000 or 21%. Planned salary and benefit increases are budgeted to accommodate a promotion and expected benefit elections due to staff turnover. Contractual Services increased \$10,500 to include a new targeted marketing tool called CitiBot. Operating Expenditures increased \$23,800 to add funds for a "State of the City" event and to purchase a new camera and equipment.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	300,072	333,316	366,953	427,365	60,412	16%
Contractual Services	37,442	29,451	52,500	63,000	10,500	20%
Operating Expenditures	29,282	13,982	39,860	63,660	23,800	60%
Capital Outlay	0	0	0	0	0	n/a
Total	\$366,796	\$376,749	\$459,313	\$554,025	\$94,712	21%

Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Followers on Facebook	9,669	10,972	11,172	11,500
Followers on Twitter	1,443	1,929	2,044	2,250
Followers on Instagram	2,177	2,926	3,302	3,500
Residents enrolled in Parkland on Tap	9,502	7,357	7,279	8,000
Residents signed up for text alerts	1,579	1,840	1,845	1,900

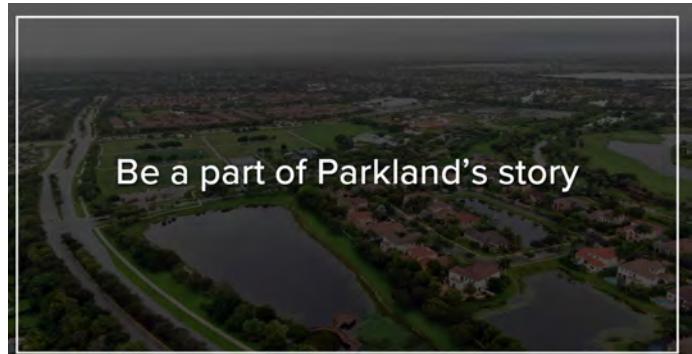
Public Service Levels

- Promote consistent messages on Facebook;
- Promote consistent messages on Twitter;
- Promote consistent messages on Instagram;
- Promote consistent messages on NextDoor;
- Publish e-newsletter, Parkland on Tap;
- Publish Library e-newsletter;
- Create recognitions and proclamations for those recipients at City Commission meetings.

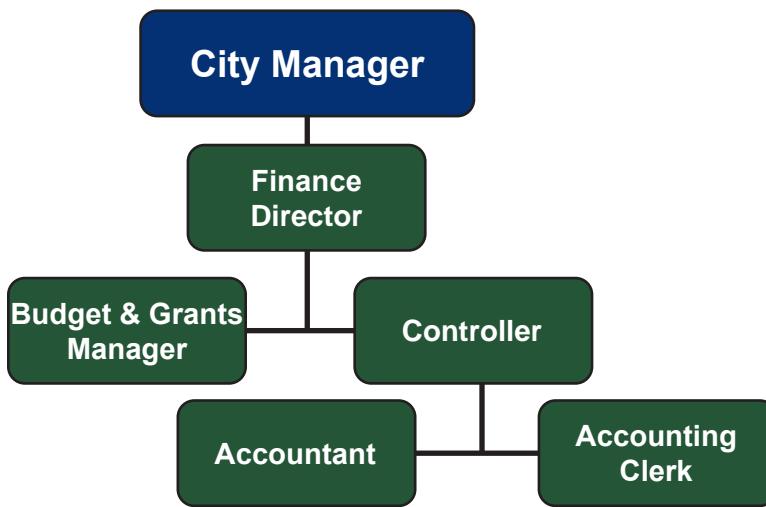


Accomplishments

- Planned, organized, and initiated the February 14 Community Commemoration event;
- Produced a video memorial remembering the 17 victims;
- Secured community involvement in the Community Commemoration event;
- Facilitated a virtual community outreach for the #9pm Routine;
- Publicized the branding community survey;
- Continued to increase and improve communications to residents in an effort to increase awareness and participation in programs, services, and events within the City;
- Created a "Mayor's Minute" feature on social media;
- Produced a public service employee recognition video;
- Further solidified a consistent look of graphic design through all digital communication;
- Demonstrated continuity of City government by providing links to City public meetings;
- Achieved all of the above in a remote COVID-19 environment.



Finance



Mission Statement

Our mission is to preserve the City's strong financial condition by creating a financial strategy, effectively managing the City's resources, and provide analysis and recommendations that ensure optimal economic results. We provide accurate financial information in a timely manner, produce and generate information that is meaningful and in accordance with generally accepted accounting principles and department procedures.

Core Services

Financial Services: Provide financial policy, cash and debt management, accounting, and accounts payable. Monitor the City's financial

condition, provide strategies for fiscal solvency. Prepare quarterly financial operating statements. Assist with the preparation of the Annual Comprehensive Financial Report. Assist with the annual audit.

Payroll: Prepare and process all payroll functions including pay checks, overseeing timekeeping, and compliance with rules and regulations. Prepare quarterly 941's, annual 1099's and W-2's. Make employee changes in the financial system. Ensure compliance with Affordable Care Act reporting requirements.

Budget: Prepare the Annual Budget and Capital Improvement Program. Prepare legally required information for TRIM compliance. Provide department access to reports in financial operating system.

Grants: Obtain grants to provide supplemental funding of projects or additional services.

Insurance (Property, Casualty, Liability, and Workers' Compensation): Administer and maintain the City's insurance programs for general, professional, vehicle liability, property, and workers' compensation.

Investments: Administer, maintain the City's investment program to maximize interest earnings on idle cash.

Business Tax Receipts: Issue new and renewals of business tax receipts for home-based business occupations in the City.

Budgeted Positions

	2020	2021	2022	2023
Assistant City Manager	1	0	0	0
Finance Director	1	1	1	1
Controller	1	1	1	1
Budget/Grants Manager	0	1	1	1
Accountant	1	1	1	1
Accounting Clerk	1	1	1	1
Total	6	5	5	5

Public Service Levels

- Produce the City's Annual Comprehensive Financial Report;
- Produce the City's Annual Budget and Capital Improvement Program;
- Process 4,000 payroll direct deposits;
- Issue 2,500 accounts payable checks;
- Complete 1,000 lien requests;
- Issue 250 new and renewal business tax receipts.

Budget Summary

The Finance budget increased over \$28,000 or 4% due to planned increases in salaries and benefits offset by a \$22,200 decrease in Contractual Services due to not conducting the OPEB Actuarial Valuation this coming year (only requires a bi-annual update).

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	497,345	511,037	541,166	589,792	48,626	9%
Contractual Services	40,491	64,667	80,500	58,300	-22,200	-28%
Operating Expenditures	21,117	22,897	34,330	36,310	1,980	6%
Capital Outlay	0	0	0	0	0	n/a
Total	\$558,953	\$598,601	\$655,996	\$684,402	\$28,406	4%

Accomplishments

- Received no auditor comments on the Fiscal Year 2021 audit;
- Received the GFOA Distinguished Budget Award, and the GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Successfully completed a fire assessment study, considering an alternative methodology;
- Managed three (3) investment accounts with Florida Local Government Investment Pools;
- Successfully implemented a new Accounts Payable documentation process;
- Established a new American Rescue Plan Act fund and administered the first half (\$8.5 million) of funding;
- Sold numerous idle vehicles and equipment through online resources;
- Submitted 5 grant applications totaling \$505,000 in funding requests; 2 were awarded totaling \$300,000.

Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Receive GFOA Certificate for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
Receive the GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
Payroll checks processed	3,671	3,854	3,950	4,000
Accounts Payable checks issued	2,058	2,277	2,482	2,500
Check runs prepared	64	64	68	70
Lien requests completed	1,040	1,385	995	1,000
Business tax receipts (new and renewal) issued	301	290	291	250
Payroll changes processed	316	312	411	300

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
# of Auditor's Comments	Effective Governance and Internal Communication	Demand	0	0	0	0	0	0	0
Number of adjusting journal entries resulting from audit	Effective Governance and Internal Communication	Workload	2	0	2	0	2	0	2
Number of checks voided due to error	Effective Governance and Internal Communication	Efficiency	2	11	2	36	2	24	10
Maintain a year-end budget variance of between +0% and -10%	Effective Governance and Internal Communication	Effectiveness	+0% to -10%	-9.0%	+0% to -10%	-9.5%	+0% to -10%	-9.0%	+0% to -10%

Purchasing

City Manager

Purchasing Director

Buyer

Mission Statement

The Purchasing Department is committed to facilitating the procurement of all goods and services efficiently and effectively, in compliance with the policies and procedures of the City of Parkland. The Purchasing Department acts prudently, uses good business judgment, and is fiscally responsible for following sound purchasing practices and procedures by promoting an open, fair, and transparent competitive process to ensure that the citizens of Parkland receive the optimum value for every expenditure.

Core Services

Purchasing: Oversee Citywide purchasing in accordance with the City's Procurement Code, including all purchase orders. Additionally, the Purchasing Department works with all City departments to develop solicitation packages (Request for Qualifications, Request for Proposals, Invitation to Bid, and Quotation Requests). The Purchasing Department also maintains vendor information, reviews and evaluates all solicitations received, and recommends award of the solicitation.

Budgeted Positions

	2020	2021	2022	2023
Purchasing Director	1	1	1	1
Buyer	1	1	1	1
Purchasing Assistant (P/T)	1	1	1	0
Total	3	3	3	2

Budget Summary

The Purchasing budget decreased slightly due to moving the part-time purchasing assistant position to Public Works, to combine with a part-time administrative assistant position, creating a new full time Public Works purchasing coordinator.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	269,990	297,752	316,376	315,346	-1,030	0%
Contractual Services	5,000	1,500	0	0	0	n/a
Operating Expenditures	10,500	14,022	19,941	20,845	904	5%
Capital Outlay	0	0	0	0	0	n/a
Total	\$285,490	\$313,274	\$336,317	\$336,191	-\$126	0%

Public Service Levels

- Provide valuable public services as defined by the stakeholders including processing solicitations <90 days;
- Satisfy internal customers by processing purchase requisitions in a timely fashion:
 - 90% Purchase requisitions less than \$10,000 processed in less than seven days,
 - 90% Purchase requisitions between \$10,000 and \$50,000 processed in less than thirty days,
 - 90% Purchase requisitions greater than \$50,000 processed in less than ninety days;
- Assist departments with quotes greater than \$10,000;
- Use online system to promote transparency of City solicitations; and paperless green initiatives to preserve the environment;
- Recruit small businesses and promote City's Disadvantaged Business Enterprise (DBE) as suppliers of commodities to the City;
- Increase the number of suppliers registered to do business with the City.

Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Purchase Orders processed	336	432	503	450
Quotes processed	11	13	12	15
Competitive Solicitations (ITBs, RFPs, RFQs) processed	8	15	19	20
Contracts renewed (New for FY 2022)	N/A	N/A	24	20
Internal Audits conducted (New for FY 2022)	N/A	N/A	3	5

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Process Purchase Requisitions <\$10k within 7 days	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	90%	100%	90%
Process Purchase Requisitions between \$10k-\$50k within 30 days	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	90%	100%	90%
Process Purchase Requisitions >\$50k within 90 days	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	90%	100%	90%
Process Renewal of Contracts >30 days before expiration	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	90%	100%	90%

Accomplishments

- Procurement Card policy updated due to internal audit. Saved costs by centralized ordering of supplies;
- Provided staff training on Purchasing policies and procedures, electronic bidding, specification writing, etc;
- Updated and centralized contracts in the electronic platform, allowing vendors and contract administrators quick and easy access to files, the ability to communicate and update forms, and administer contracts;
- Improved proposal review process with detailed evaluations of proposals with electronic bidding platform. System streamlines the review process for the evaluators and provides vendors scoring and feedback to encourage continued interest in opportunities with the City;
- Attended monthly NIGP Cooperative and quarterly South Florida Chapter meetings for professional growth and to learn from other agencies. Meetings allow information sharing on new cooperative contracts, discounts, legislative updates, and overall shared experiences and knowledge in the profession;
- Worked with departments to find sourcing options when vendors would no longer honor contractual prices throughout the supply chain issues and global economy shift;
- Continued to provide outstanding service to all customers with the loss of part-time support staff person;
- Successfully sold various items on public auction sites that had reached their useful life cycle for the City versus disposing of items, resulting in money back to the City;
- Obtained professional certifications: Director obtained NIGP-CPP, Buyer obtained UPPCC-CPPB;
- Negotiated cost savings in a contract that failed to include correct pricing via an addendum. Due to Director's diligence, vendor honored lower pricing which saved the City money, as well as other government agencies that utilize the same contract;
- During the pandemic, researched and purchased personal protective equipment (PPE), supplies, testing, and other related items, when requested;
- Utilized virtual meeting platforms, as well as in-person, as option for attendees to promote continued access to the City's bidding process.

Human Resources

City Manager

Human Resources Director

Human Resources Manager

Human Resources Coordinator

Mission Statement

It is the mission of the Human Resources Department to provide quality services to the employees of the City. We provide recruitment of qualified individuals and volunteers. We strive for retention of valuable employees, including training, development and education to promote individual success and increase overall value to the City. We seek inspiration and encouragement for a high level of employee morale through recognition, effective communication and regular feedback. Inspired by the City's goal to provide exceptional services to the City's residents, HR aims to achieve this through our teamwork philosophy, proactive efforts and commitment to HR best practices.

Core Services

Recruitment: Coordinate all position recruitments including advertising, screening, interviewing, testing, selection and employee database management.

Training and Development: Coordinate all in-house training programs including compliance policy training, quality training, new employee orientation and other training as identified.

Compensation and Classification: Support the development and maintenance of a citywide classification system, preparation and maintenance of classification specifications, preparation and maintenance of job descriptions and completion of salary surveys.

Safety and Wellness: Coordinate citywide programs including safety training, safety inspections and the safety committee.

Benefits: Provide comprehensive medical, dental, vision, life, and disability coverage as well as additional supplemental insurances.

Internship and Volunteer Programs: Coordinate interns and volunteers placed in multiple departments within the City.

Budgeted Positions

	2020	2021	2022	2023
HR Director	1	1	1	1
HR Manager	1	1	1	1
HR Generalist	0	1	0	0
HR Coordinator	0	0	0	1
HR Assistant*	0	0	1	0
Total	5	3	3	3

* Reclassified the HR Assistant to HR Coordinator.

Public Service Levels

- Increase the number of internal employee training classes;
- Decrease the number of employee work related injuries and worker's compensation claims;
- Decrease full-time employee turnover rate;
- Increase employee relations efforts;
- Increase employee teambuilding opportunities;
- Increase wellness events.

Accomplishments

- Received the 2021 ELGL Best Places to Work in Local Government Award;
- Wrote, obtained approval, trained on, and implemented new Employee Rules & Regulations Manual;
- Implemented Tenzinga online employee performance management system;
- Succeeded in making Parkland a certified Autism-friendly City through partnering with departments;
- Successfully hired an IT Director, Public Works Director, City Engineer, and Senior Planner;
- Provided frequent employee engagement events;
- Provided Harassment and Bullying training for all employees;
- Provided Active Killer Training to include individual work space assessment and advice with BSO;

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Budget Summary

The Human Resources budget decreased \$34,000 or -7%. The decrease is due to personnel turnover resulting in lower salaries and benefits costs. Contractual services increased to cover the increased cost of the Employee Assistance Program, which is based on employee headcount. Operating Expenditures increased to allow for more advertising for position vacancies.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	335,438	412,327	443,567	406,682	-36,885	-8%
Contractual Services	10,416	14,743	23,080	24,080	1,000	4%
Operating Expenditures	20,607	15,132	37,910	39,888	1,978	5%
Capital Outlay	0	0	0	0	0	n/a
Total	\$366,461	\$442,202	\$504,557	\$470,650	-\$33,907	-7%

Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Wellness events/opportunities	20*	7*	11	8
Volunteer events	14*	19*	20	15
Team-building, morale events held	13	13*	21	10
Safety initiatives and trainings offered	3	10	6	6
Training opportunities provided (new for FY 2021)	N/A	19	11	6

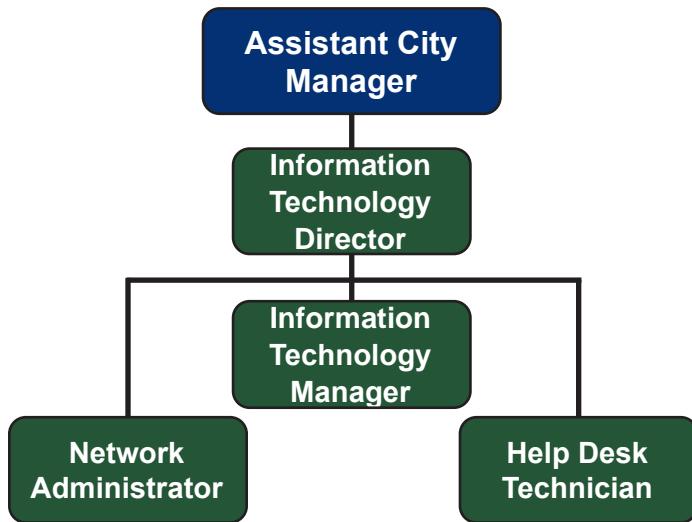
* COVID-19 pandemic forced reductions in these activities.

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
% of performance reviews completed within 30 days after rating period	Effective Governance and Internal Communication	Efficiency	90%	94%	90%	98%	90%	96%	100%
Full-time employee turnover rate	Effective Governance and Internal Communication	Effectiveness	13%	13%	13%	3%	13%	25%	13%
Time to Hire (New for Fiscal Year 2023)	Effective Governance and Internal Communication	Efficiency							30 days

Accomplishments, cont.

- Provided Stop the Bleed Training with Coral Springs/Parkland Fire Department;
- Recruited and onboarded Summer Camp Counselors in an exceptionally difficult recruiting market;
- Increased wellness efforts, provided wellness events, and partnered with insurance carrier for funding;
- Provided employee leadership training and risk claims training opportunities;
- Continued to navigate employment changes due to COVID-19, including new policies, legal compliance, employee/management support, testing, vaccinations, etc.;
- Continued work on ADA transition plan with other departments.

Information Technology



Mission Statement

Our mission is to lead, guide, and support in the effective use of computers and information processing technology, in partnership with City departments, to meet the overall objective of providing quality services to the residents of Parkland.

Core Services

Develop and maintain business applications, integrating them with the production computing environment. Plan, manage, and maintain a production environment (platforms, LAN) in accordance with service level agreements related to security, reliability, availability, and performance of voice and data services.

Provide and support desktop access to general purpose software tools, business applications and adapt across multiple computing platforms, and external services, data or applications.

Provide “on demand” service and support for system and security administration, problem resolution or coordination, acquisition research and assistance, and information requests relative to tools, data, and applications.

Budget Summary

The Information Technology (IT) budget increased \$96,000 which is a 12% change. Personnel Services increased for planned salary and benefit changes. Contractual Services increased \$55,500 for software maintenance cost increases, especially Microsoft, and hardware maintenance price increases due to some equipment exceeding their maintenance agreements. Operating Expenditures were increased in order to replace current mobile docking stations with permanent, compatible, more powerful docking stations for employees' devices.

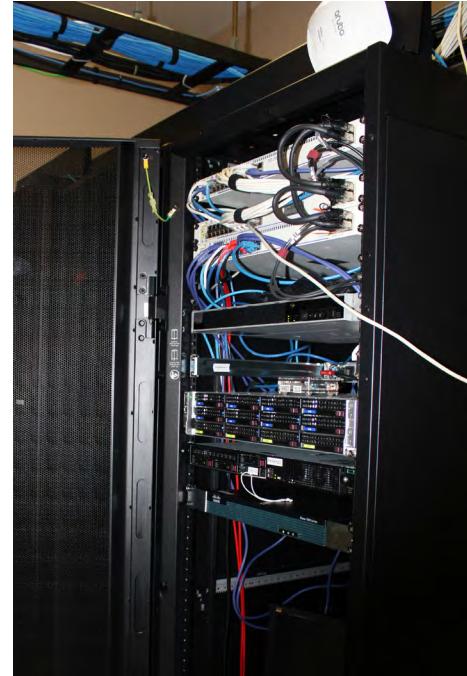
Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	280,984	354,583	484,339	522,771	38,372	8%
Contractual Services	236,275	206,253	268,100	323,605	55,505	21%
Operating Expenditures	27,937	41,350	38,540	41,093	2,553	7%
Capital Outlay	0	0	0	0	0	n/a
Total	\$545,196	\$602,186	\$790,979	\$887,409	\$96,430	12%

Public Service Levels

- Implement IT service level agreements;
- Respond to 1,300 requests for services;
- Upgrade computers as outlined in Computer Replacement Program;
- Continuously update the five-year Strategic Technology Plan incorporating new technologies, cost savings;
- Enhancements to security profile through the use of software and hardware additions to the network.

Accomplishments

- Made numerous upgrades in the City Hall Chambers: replaced microphones; implemented mobile screens and kiosk iPads; replaced televisions to provide a larger viewing display; integrated web/video/audio conferencing;
- Implemented City Clerk's capital project for an electronic City Hall notice board;
- Implemented new highly secure backup system;
- Added pass reader capabilities for Quigley Tennis Center;
- Deployed One Drive desktop for user backups;
- Created a Change Management System;
- Created an outage and maintenance notification system;
- Migrated City staff to Office 365 Government;
- Implemented SDWAN test pilot;
- Replaced Building Department i-Pads for the Mygov migration;
- Implemented Mygov to replace the Building Department's permit system;
- Implemented mobile device workstations;
- Installed a Public Works kiosk;
- Implemented a new inventory system.



Performance Measures

Workload Indicators		2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Respond to IT requests for services		1,198	1,296	577	1,600
Computers replaced		82	59	22	22
Number of virtual servers, cloud-based services		47	39	74	55

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Number of projects implemented in accordance with the IT work plan	Effective Governance and Internal Communication	Effectiveness	6	7	4	17	4	13	4

Legal Services

Mission Statement

To provide quality legal representation and advice to the City Commission and City Administration.

Core Services

Represent the City Commission and City Administration in all matters of law pertaining to their official duties.

Review ordinance, resolutions, contracts and other documents.

Review and prepare contracts and agreements in a timely manner.

Advise on statutory matters and handle litigation.

Assist and advise on preventative approaches to limiting risk.

Provide continuing legal updates to City Manager.

Budgeted Positions

Legal Services are provided by contract by Weiss Serota Helfman Cole & Bierman.

Budget Summary

The budget for Legal Services remains the same as last year, with Contractual Services maintained in the upcoming budget for anticipated Pine Tree Estates litigation.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	218,624	245,386	532,200	532,200	0	n/a
Operating Expenditures	0	0	0	0	0	n/a
Capital Outlay	0	0	0	0	0	n/a
Total	\$218,624	\$245,386	\$532,200	\$532,200	\$0	n/a



Fire Rescue

Mission Statement

Our mission is to assist the public in the protection of life and property by minimizing the impact of fires, medical emergencies and other potential disasters or events that affect the community and environment.

Core Services

Manage and administer the fire department's budget, policies, and procedures while providing department-wide leadership and direction for three fire stations.

Oversee the daily operations pertaining to inspections, risk reduction, prevention, suppression, Emergency Medical Services (EMS), and training.

Respond to all types of fire-related emergencies within the City.

Provide assistance and emergency medical care to victims of sudden illness or injury.

Oversee various comprehensive trainings for all fire suppression personnel.

Conduct annual fire inspections on existing commercial and residential properties and provide fire safety inspections and public education in the public schools.



Budgeted Positions

Fire Rescue Services are provided by contract by Coral Springs Fire Department.

Budget Summary

The Fire Rescue Services budget constitutes 20% of the City's overall General Fund budget for Fiscal Year 2023, which does not include the cost of the apparatus replacement, budgeted separately in the Capital Replacement Plan.

The Fire Rescue Services budget increased over \$1 million or 12% to accommodate the potential for extra staffing of firefighter/paramedics added to the Rescue Unit at Fire Station 97. Operating increases are for increases in fuel, electricity and insurance costs.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	7,913,615	8,228,202	8,584,057	9,594,366	1,010,309	12%
Operating Expenditures	214,766	177,946	322,360	355,060	32,700	10%
Capital Outlay	0	0	0	0	0	n/a
Total	\$8,128,381	\$8,406,148	\$8,906,417	\$9,949,426	\$1,043,009	12%

Fire Rescue, cont.

Public Service Levels

- Oversee all firefighters for three (3) stations;
- Obtain 90% average response of eight minutes or less;
- Respond to a projected 1,600 calls for service;
- Provide fire prevention activities;
- Conduct approximately 900 fire safety inspections per year;
- Maintain one ALS fire pumper engine and one ALS fifty-five foot aerial truck;
- Provide dual-tier emergency medical service maintaining two full-time units 24 hours a day;
- Ensure 24 hours a day, seven days a week operability of two EMS rescue vehicles and reserve rescue vehicles;
- A minimum of 14 firefighters on scene within 10 minutes 90% of the time for all structure fires.

Accomplishments

- Provided community risk reduction public education for drowning prevention, sleep safe and car seat education, hurricane season preparation and planning, safety planning for schools and businesses, CPR introduction, bleeding control and many other programs.

Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Obtain average response of eight minutes or less	95.5%	95.2%	94.6%	90%
Respond to a projected 2,075 calls for service	2,031	1,878	2,706	1,600
- EMS Calls	1,325	1,245	1,817	1,150
- Fire Calls	23	21	17	50
- Other	683	612	872	400
Provide fire prevention activities	72	37*	49	20
Conduct approximately 900 fire safety inspections per year	842	2,842	1,010	900

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
No more than 5% of total calls can exceed a response time of 15 minutes	Maintain a Safe Community	Efficiency	5%	0%	5%	0%	5%	0%	5%
Percentage of required fire inspections completed	Maintain a Safe Community	Workload	100%	100%	100%	100%	100%	100%	100%

Public Safety-Broward Sheriff's Office

Mission Statement

Our mission is to maintain public safety throughout the City on a daily basis and to provide the highest level of professional and comprehensive law enforcement and emergency police dispatching services to both residents and visitors of the City of Parkland.

Core Services

The Broward Sheriff's Office (BSO) provides a full range of police services within the City of Parkland by contractual agreement. These services are provided in a manner which is professional, fair, courteous, responsive, and efficient.

Patrol Operations: The Broward Sheriff's Office provides road patrol, traffic enforcement, school resource officers, DARE/GREAT/STAR programs, detectives, community policing services, parking enforcement and traffic/security detail officers to support special events occurring within the City.

Emergency 911 Police Dispatching Services: The Broward Sheriff's Office answers and administers, on a twenty-four hour basis, all emergency police dispatching services.

Code Compliance: The Broward Sheriff's Office provides code compliance efforts which enforces the City's Code of Ordinances to preserve and enhance the aesthetics of our residential and business communities.

Ancillary Services and Other Programs: The Broward Sheriff's Office provides the City with the following ancillary services and programs: canine specialty units (patrol, drug, cadaver, missing person, bomb); a full service crime lab; a S.W.A.T. unit; helicopter patrol; organized crime investigations (including vice and narcotics); prisoner and jail services; specialized investigators from Central Criminal Investigations; traffic homicide units; Citizen's Police Academy; Commercial Vehicle Enforcement Unit; dive rescue/recovery team; and participation in the City's Development Review Committee.



Public Safety, cont.

Budget Summary

Public Safety, which includes BSO Police, Code Compliance, and Crossing Guards, accounts for 25% of the City's total General Fund budget for Fiscal Year 2023. The primary factors in this Public Safety annual contract increase are an additional \$15,000 for Crossing Guards (per contractual agreement, increase in FRS (State retirement plan) contributions and projected health insurance costs. Operating Expenditures increased \$5,170 for expected price increases in insurance and utilities.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	339,340	373,255	458,586	452,100	-6,486	-1%
Contractual Services	9,575,432	10,045,380	10,904,839	11,550,397	645,558	6%
Operating Expenditures	33,094	41,918	58,060	63,230	5,170	9%
Capital Outlay	0	0	0	0	0	n/a
Total	\$9,947,866	\$10,460,553	\$11,421,485	\$12,065,727	\$644,242	6%

Public Service Levels

- Respond to 16,000 calls for police services;
- Conduct 250 arrests;
- Issue 6,500 State traffic citations;
- Issue 100 parking citations;
- Issue 800 Code Enforcement citations.

Accomplishments

- Added one additional speed measurement trailer to existing inventory;
- Renovations to the Public Safety Building added additional office space and resurfaced flooring in holding cell area;
- Adapted community outreach initiatives to comply with CDC guidelines through increased use of social distancing and video conferencing.

Budget Summary - BSO

The City's annual contract for police services with Broward Sheriff's Office increased \$630,483 or 6%. There is a slight decrease in Personnel Services due to moving the budget for the part-time Public Safety Advisor to the City Manager's Office budget to better align with operating practice. Operating Expenditures increased for expected increases in insurance and utilities.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	339,340	373,255	458,586	452,100	-6,486	-1%
Contractual Services	9,434,001	9,802,360	10,598,339	11,228,822	630,483	6%
Operating Expenditures	26,689	31,322	46,160	50,330	4,170	9%
Capital Outlay	0	0	0	0	0	n/a
Total	\$9,800,030	\$10,206,937	\$11,103,085	\$11,731,252	\$628,167	6%



Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Respond to Calls for Police Services	16,250	16,812	18,047	14,000
Conduct Arrests	198	116	72	250
Issue State Traffic Citations	3,700	2,175	2,190	6,500
Issue Parking Citations	1	9	3	100
Issue Code Enforcement Citations	727	484	626	800
Conduct Police Safety Activities	8	5	5	10
Number of False Alarm Responses	1,115	312	238	450

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Deputy response time of 7 minutes or less for all calls	Maintain a Safe Community	Efficiency	75%	75%	75%	78%	75%	100%	75%

Public Safety, cont.

Budget Summary - Code Compliance

The Code Compliance budget increased \$1,000 for expected price hikes in insurance and utilities.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	6,300	6,807	5,000	5,000	0	n/a
Operating Expenditures	6,405	10,596	11,900	12,900	1,000	8%
Capital Outlay	0	0	0	0	0	n/a
Total	\$12,705	\$17,403	\$16,900	\$17,900	\$1,000	6%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Ratio of Inspector initiated cases vs. called-in cases	Maintain a Safe Community	Efficiency	80%/ 20%	80%/ 20%	80%/ 20%	90%/ 10%	80%/ 20%	85%/ 15%	80%/ 20%
Respond within 24 hours to initial non self-initiated complaint	Maintain a Safe Community	Efficiency	93%	92%	93%	99%	93%	99%	93%
% of total code cases (valid) with voluntary compliance	Maintain a Safe Community	Effectiveness	80%	81%	80%	90%	80%	85%	80%

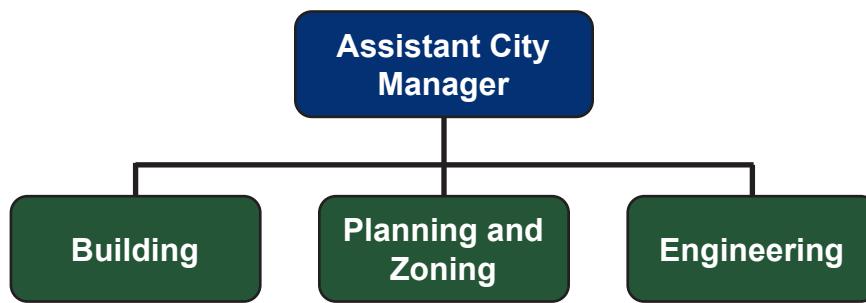
Budget Summary - Crossing Guards

The Crossing Guards budget increased \$15,075 or 5% for the contractual cost increase for providing this service. Crossing Guard services are provided by contract with Waterfield Staffing Services.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	135,131	236,213	301,500	316,575	15,075	5%
Operating Expenditures	0	0	0	0	0	n/a
Capital Outlay	0	0	0	0	0	n/a
Total	\$135,131	\$236,213	\$301,500	\$316,575	\$15,075	5%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Number of automobile incidents involving bikes or pedestrians	Maintain a Safe Community	Effectiveness	0	0	0	8	0	17	0

Development Services



Budgeted Positions

	2020	2021	2022	2023
Building	23.5	23.5	24	24.5
Planning and Zoning	1	1	2.25	2
Engineering	3.5	4	4.25	4
Total	28	28.5	30.5	30.5

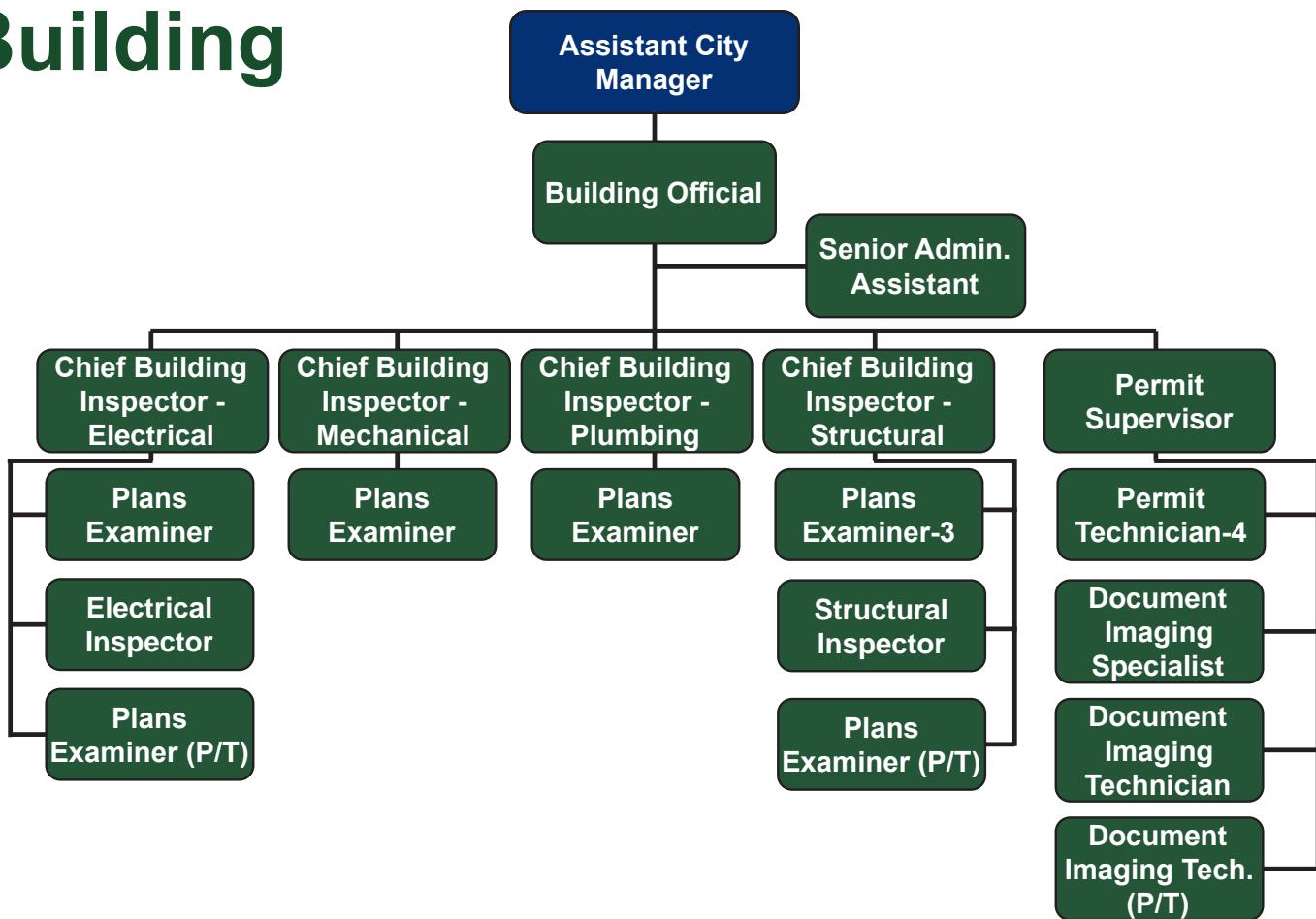
Budget Summary

Development Services consists of Building, Planning and Zoning, and Engineering. The combined budget for these divisions increased over \$325,000 or 8% with Building increasing \$318,000, Planning and Zoning increasing \$10,000, and Engineering decreasing \$2,500.

Personnel Services changes include the elimination of the Development Services Director position, which was unable to be filled and the addition of a new Permit Technician, along with the planned increases for salaries and benefits. Contractual Services are increasing for new software maintenance costs in Building and the need for consulting expertise for special workshops related to expected Planning and Zoning issues. Operating Expenditures increased due to a \$50,000 increase in credit card processing charges that are not being passed on to customers.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	2,370,498	2,407,945	3,208,956	3,408,104	199,148	6%
Contractual Services	426,646	597,398	470,008	548,300	78,292	17%
Operating Expenditures	305,096	370,107	386,194	434,333	48,139	12%
Capital Outlay	0	9,849	0	0	0	n/a
Total	\$3,102,240	\$3,385,299	\$4,065,158	\$4,390,737	\$325,579	8%

Building



Mission Statement

The City of Parkland's Building Department's primary goal is to ensure the safety and welfare of the City's residents and business community while maintaining excellent customer service. Parkland's Building Department is also taking the lead in educating residents on the permitting process and the importance of adhering to State and Local Codes for life safety purposes.

Core Services

Plan Review and Inspections: The main goal of the plan review process is to review all construction drawings and documentation submitted to make certain all plans for structural, electrical, plumbing, gas, and mechanical construction work are code compliant. All inspections are performed by a team of highly trained professionals who are committed to providing first-rate customer service. Our inspectors make sure all life-safety conditions have been met and are code compliant while out on job sites.

Administrative/Support Services: The administrative staff is dedicated to providing outstanding customer service and assistance to Parkland's residents and contractors concerning the permitting process, contractor registrations/updates, building record maintenance and the management of inspection requests.

Permit Records: The Building Department's move to an electronic permitting process has introduced the move to scanning permit records and contractor registration forms/licenses for records maintenance. This results in more expedient records retrieval for the residents and customers of the Building Department.

Budgeted Positions

	2020	2021	2022	2023
Assistant City Manager	.5	.5	.5	.5
Development Services Director	0	0	.5	0
Building Official	1	1	1	1
Chief Building Inspector	4	4	4	4
Plans Examiner	2	4	4	6
Plans Examiner (Part-time)	2	2	2	2
Building Inspectors	5	3	4	2
Inspector (Part-time)	1	1	0	0
Permit Supervisor	1	1	1	1
Permit Technician	3	3	3	4
Senior Administrative Assistant	1	1	1	1
Doc. Imaging Specialist	3	1	1	1
Doc. Imaging Technician	0	1	1	1
Doc. Imaging Technician (Part-time)	0	1	1	1
Total	23.5	23.5	24	24.5

Budget Summary

The Building Department's budget increased \$318,000 or 10%. A new Permit Technician position has been added and planned promotions and increases in salaries and benefits account for the \$233,000 increase in Personnel Services. Contractual Services will increase \$35,000 due to new software maintenance requirements. Operating Expenditures increased due to a \$50,000 increase in credit card processing charges that are not being passed on to customers.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	2,029,198	2,120,125	2,595,343	2,828,987	233,334	9%
Contractual Services	260,514	355,179	312,168	347,100	34,932	11%
Operating Expenditures	225,829	321,827	305,639	355,465	49,826	16%
Capital Outlay	0	9,849	0	0	0	n/a
Total	\$2,515,541	\$2,806,980	\$3,213,150	\$3,528,311	\$318,102	10%

Public Service Levels

- Conduct approximately 46,000 building inspections;
- Issue approximately 2,700 building permits;
- Complete weekly expired permit reports, generating 1,000 letters to notify contractors and owners of permits with 30-day and expired status warning;
- Intake approximately 11,000 phone calls per month.



Building, cont.

Accomplishments

- Continued to run the City's CRS program which will result in a cost savings on insurance premiums for City residents;
- Provided plan review for about 13,300 permit applications;
- Issued approximately 2,900 building permits;
- Conducted approximately 48,000 building inspections;
- Issued approximately 430 commercial and resident certificates of occupancy;
- Completed weekly expired permit reports, generating 1,898 letters to notify contractors and owners of permits within 30-day and expired status warning;
- Encountered approximately 140,000 telephone calls with contractors and residents;
- Issued 534 new and renewal business tax receipts.



Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Conduct building inspections	34,112	38,418	48,072	35,000
Provide plan review and issue building permits	8,830	17,061	13,339	10,000
Issue building permits	2,739	3,623	2,898	2,400
Issue commercial/residential certificate of occupancy	370	248	430	300
Contact contractors or owners of permits nearing or having reached expiration status	916	759	1,898	2,000
Customer interaction with contractors and citizens	34,769	76,809	140,424	120,000

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
% of "Public Stuff" requests responded to within 24 hours	Effective Governance and Internal Communication	Efficiency	100%	98.8%	100%	97%	100%	99.8%	99%
% of permits with first review completed within 15 days	Effective Governance and Internal Communication	Efficiency	99%	99.8%	99%	99%	99%	99.5%	99%
% of business tax receipts reviewed within 48 hours	Effective Governance and Internal Communication	Efficiency	99%	100%	100%	100%	100%	100%	100%
Residential certificates of occupancy issued within two days after final inspection	Effective Governance and Internal Communication	Efficiency	99%	99%	99%	100%	99%	100%	100%
% of inspections performed within 24 hours from when called in	Effective Governance and Internal Communication	Efficiency	99%	100%	99%	100%	100%	100%	100%

Planning and Zoning

Assistant City Manager

Planning & Zoning Manager

Associate Planner

Mission Statement

Promote the highest quality development of the natural and built environment through sound application of planning principles and zoning regulations, and through creative problem solving with an emphasis on outstanding customer service.

Core Services

Planning: Ensure that the City's Comprehensive Plan is consistent with all applicable state and county legislation, and that it contains goals, objectives, and policies that reflect the values and character of the community.

Zoning: Assist citizens, business owners, and developers with the proper understanding, application, and implementation of zoning code and land development regulations.

Land Development: Provide accurate, complete, and timely information and recommendations regarding land use and zoning applications, legislation, environmental review and other matters affecting planning, zoning and land use within and proximate to the City.

Permits: Review building permits for compliance with the City's zoning and land development regulations, including conducting zoning inspections for compliance with approved building permits.

Business Tax Receipts: Review applications for Business Tax Receipts for compliance with the City's zoning and land development regulations.

Customer Service: Serve as a resource and problem solver for all members of the public and other City staff.

Budgeted Positions

	2020	2021	2022	2023
Development Services Director	N/A	N/A	.25	0
Planning and Zoning Manager	N/A	N/A	0	1
Senior Planner	N/A	N/A	1	0
Associate Planner	1	1	1	1
Total	1	1	2.25	2.0

Budget Summary

The Planning and Zoning budget increased \$9,900 or 3%. Due to the difficult hiring environment, plans to hire a Development Services Director have been scrapped and the allocated portion of this position was removed from Planning & Zoning's budget. Instead current staff will be promoted to take on extra responsibilities. This change reduced Personnel Services by \$32,000 offsetting a \$40,000 increase in Contractual Services, which added funds for external consulting expertise for special workshops.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	96,286	105,003	292,248	260,185	-32,063	-11%
Contractual Services	115,065	111,163	95,000	135,000	40,000	42%
Operating Expenditures	5,385	5,460	10,780	12,800	2,020	19%
Capital Outlay	0	0	0	0	0	n/a
Total	\$216,736	\$221,626	\$398,028	\$407,985	\$9,957	3%

Planning and Zoning, cont.

Public Service Levels

- Process 10 planning petitions;
- Review 100% of building permits within established time frame;
- Update and maintain City maps;
- Review 100% of business tax applications within 48 hours of receipt;
- Address substantial Municipal Code issues;
- Respond to public inquiries for information and assistance within 24 hours of receipt.

Accomplishments

- Processed 20 planning petitions;
- Updated street map, zoning map, and land use map;
- Reviewed 100% building permits within time frame;
- Reviewed 100% of business tax applications within 48 hours of receipt;
- Performed 465 zoning inspections;
- Performed 1,455 building permit reviews for Zoning.

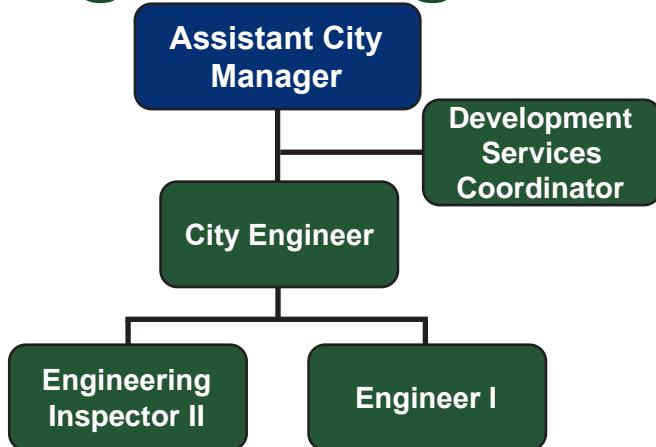


Performance Measures

Workload Indicators		2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Process planning petitions		33	20	20	10
Review building permits for Zoning		1,367	1,737	1,455	800
Maintain and update City maps		3	1	2	1
Perform review/update Comprehensive Plan		2	1	1	1

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percentage of "Public Stuff" requests responded to within 24 hours	Effective Governance and Internal Communication	Effectiveness	95%	98%	95%	97%	95%	99%	95%
Percent of customer inquiries responded to within 24 hours	Effective Governance and Internal Communication	Effectiveness	96%	98%	96%	97%	96%	98%	96%
Percent of zoning request letters completed within seven days	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	100%	100%	100%
Percent of petitions filed timely per statutory requirements	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	100%	100%	100%
Percent of petitions filed and heard by DRC within 30 days from filed date	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	100%	100%
Perform review and update of Code of Ordinances/Land Development	Effective Governance and Internal Communication	Efficiency	1	2	1	2	1	3	1

Engineering



Budgeted Positions

	2020	2021	2022	2023
Assistant City Manager	.5	0	0	0
Development Services Director	0	0	.25	0
City Engineer	1	1	1	1
Engineering Inspector II	1	1	1	1
Engineer II	0	1	1	1
Dev. Services Coordinator	1	1	1	1
Total	3.5	4	4.25	4

Mission Statement

The Engineering Department serves to protect the health, safety and welfare of residents through the development, application, and enforcement of sound engineering standards and practices. Additionally, the department ensures the preservation of the character of Parkland by developing and maintaining the highest quality of landscaping and native habitat on private and public lands. All accomplished through sound management practice of natural areas.

Core Services

Manage all engineering functions, budgeted capital improvement projects, and related services including but not limited to, project planning, cost estimating, budgeting, design coordination, plan review, permitting, bid preparation, grant administration, engineering and NPDES inspections, and develop and update engineering policies and standards as necessary. Perform landscape plan reviews in order to achieve or exceed expectations of the Code and City residents.

Budget Summary

The Engineering budget decreased \$2,500 or 1%. Due to the difficult hiring environment, plans to hire a Development Services Director have been scrapped and the allocated portion of this position has been removed from Engineering's budget.

Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	245,014	182,817	321,365	319,232	-2,133	-1%
Contractual Services	51,067	131,056	62,840	66,200	3,360	5%
Operating Expenditures	73,882	42,820	69,775	66,068	-3,707	-5%
Capital Outlay	0	0	0	0	0	n/a
Total	\$369,963	\$356,693	\$453,980	\$451,500	-\$2,480	-1%

Public Service Levels

- Issue one site development permit;
- Issue two lot clearing permits;
- Conduct 800 engineering plan reviews;
- Conduct 750 NPDES inspections;
- Conduct 3,500 in-house engineering inspections;
- Provide engineering code oversight/inspections of seven (7) residential development projects:
 1. MiraLago
 2. Watercrest
 3. Cascata/Triple H Ranch

4. Parkland Bay

5. Four Seasons at Parkland

6. The Falls at Parkland

7. Parkland Royale

- Conduct 380 landscape plan reviews;
- Conduct 1,000 landscape inspections;
- Issue 100 tree removal permits;
- Process five (5) Environmental Sustainability Incentive program applications;
- Obtain 100% compliance on Florida Department of Environmental Protection MS4 permit.

Engineering, cont.

Accomplishments

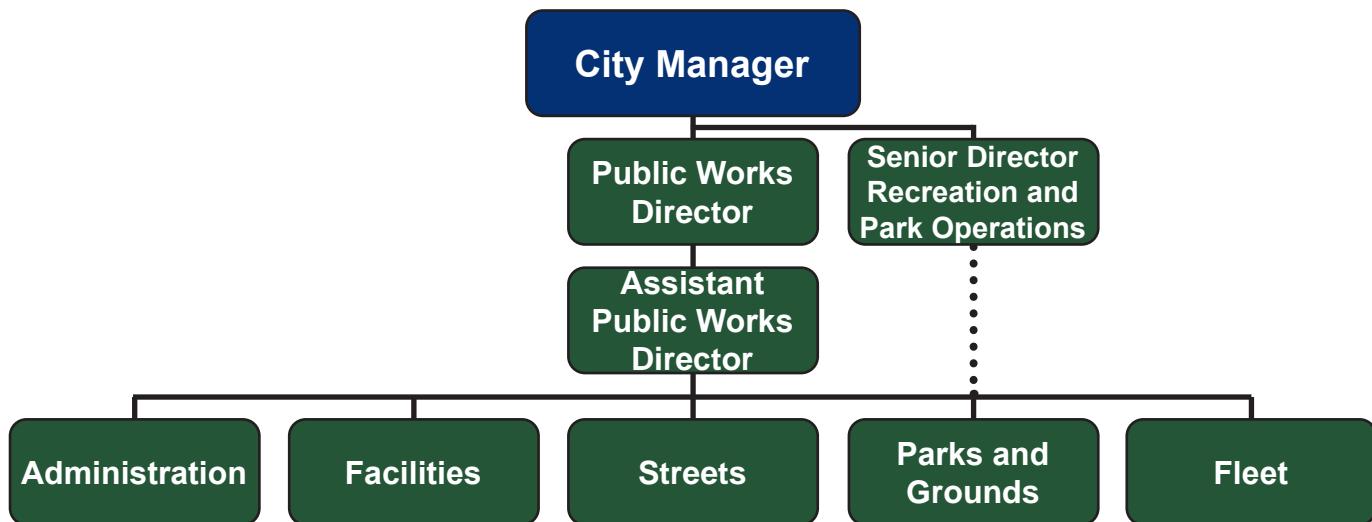
- Successfully maintained the City's Municipal Separate Stormwater Permit (MS4) through the Florida Department of Environmental Protection;
- Cooperated with FDOT and the County on the Loxahatchee Road project;
- Completed the city-wide Storm Water Master Plan (SWMP) and presented to the commissioners;
- Completed field improvements at Terramar Park Field 3;
- Completed the Covered Bridge Park;
- Selected design consultant to begin Ranches and Pinetree/Ternbridge drainage improvements;
- Performed 956 engineering plan reviews;
- Performed approximately 4,400 engineering inspections;
- Performed 322 landscape plan reviews;
- Performed 988 landscape inspections.

Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Issue engineering permits	31	47	73	25
Number of in-house engineering inspections	3,616	3,606	3,821	3,500
Number of NPDES engineering inspections	596	852	603	750
Number of engineering plan reviews conducted	1,008	1,387	956	800
Issue landscape permits	5	5	50	5
Issue tree removal permits	103	123	160	100
Conduct landscape inspections	1,207	1,109	988	1,000
Number of landscape plan reviews conducted	475	623	322	380
Number of Environmental Sustainability Incentive Program applications received	7	6	7	5

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
% of capital projects started on time	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	100%	100%	100%
% of permits completed according to timeframe chart	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	100%	100%
% of engineering inspections completed within 48 hours of notification	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	100%	100%
% of engineering plan reviews completed within timeframe	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	100%	100%
% increase in Environmental Sustainability Incentive Program Applications	Effective Governance and Internal Communication	Effectiveness	50%	33%	25%	20%	25%	100%	25%
Number of days to complete landscape plan review	Effective Governance and Internal Communication	Efficiency	5 days	5 days	5 days	5 days	5 days	5 days	5 days

Public Works



Mission Statement

To provide effective management, construction and maintenance of City owned infrastructure and facilities, while maintaining the highest levels of customer service and professionalism in support of strategic goals and objectives as defined in the City's Strategic Plan.

Core Services

Administration Division: Manage and oversee all daily activities of the Public Works Department including, but not limited to, implementation of strategic goals, customer service, payroll, interdepartmental and intergovernmental coordination, contract administration, budget, bid preparation, policies/procedures development, employee training, and assuming the critical command role upon activation of the City's Comprehensive Emergency Management Plan.

Facilities Division: Maintain all City buildings, and related assets including plumbing, mechanical, electrical, alarm, and emergency power systems along with providing resources and support for various City meetings.

Streets Division: Responsible for the construction, maintenance, and repair of all City-owned streets and drainage facilities including roadways, curbing, sidewalks, guardrails, swales and canals. Coordinate maintenance of all landscaping within public property rights-of-way.

Parks and Grounds Maintenance Division: Maintain all landscaping at City owned facilities including, but not limited to, mowing, trimming, weeding, planting, tree maintenance, pest control, litter control, fertilization and irrigation. Maintain all park facilities including but not limited to, lighting, field layout & preparation, maintenance and repair of park structures and playground equipment. Make final decision on parks maintenance issues.

Fleet Division: The Fleet Division supports all departments by maintaining and repairing vehicles and equipment in a timely and cost effective manner. The Division is tasked with the Equipment/Vehicle Replacement program and installs specialized equipment in new vehicles.

Budgeted Positions

	2020	2021	2022	2023
Administration	8	8	7	7
Facilities	14	14	16	16
Streets	9	9	8	8
Parks and Grounds Maintenance	25	25	27	24
Fleet	1	1	1	2
Total	57	57	59	57

Public Works - cont.

Budget Summary

Public Works is the largest department in the City and consists of Administration, Facilities, Streets, Parks and Grounds Maintenance, and Fleet. The department's budget increased \$847,000 or 14% primarily due to adding a Fleet Mechanic, converting a part-time Administrative Assistant to a full-time Public Works Purchasing Coordinator, and other planned promotions and benefit increases. Additional demands for landscaping service now that Covered Bridge Park is completed, as well as plans to outsource field maintenance result in an increase of \$443,000 for Contractual Services. A portion of Operating Expenditures was reduced by \$85,000 to reflect a reduced need for City-purchased fertilizers and chemicals but price increases in supplies, insurance and utilities result in a net increase of \$115,000.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	3,064,771	3,231,333	3,900,660	4,179,961	279,301	7%
Contractual Services	11,569	6,493	7,500	450,500	443,000	5907%
Operating Expenditures	1,834,442	1,992,862	2,300,980	2,416,270	115,290	5%
Capital Outlay	9,910	0	0	9,500	9,500	100%
Total	\$4,920,692	\$5,230,688	\$6,209,140	\$7,056,231	\$847,091	14%

Public Service Levels

- Repair 900 potholes;
- Trim 500 trees;
- Exceed 24 hour "Public Stuff" request response time goal of 90%;
- Obtain 90% departmental compliance with current NIMS training goal.

Accomplishments

- Citywide pressure cleaning of sidewalks and curbs;
- Solar Battery Replacement at Fire Station 109;
- Completed the Terramar Park playground improvements;
- Completed Terramar Park Field and Parking Lot Expansion;
- Installed new shade canopies on fields 1-5 at Pine Trails Park;
- Installed new carpet and upholstering in the City Commission Chambers;
- Installed new sidewalk at Pine Trails Park;
- Replaced the irrigation pump station on Hillsboro Boulevard and at Public Works/Fire Station 42;
- Replaced the ice machines at Fire Stations 42 and 97;
- Replaced the water fountains at the Barkland dog park;
- Resurfaced basketball courts 1-5 and tennis courts 3-7 at Terramar Park;
- Restriped the parking lot at Pine Trails Park;
- Resurfaced the asphalt pathway along Parkside Drive.



Performance Measures

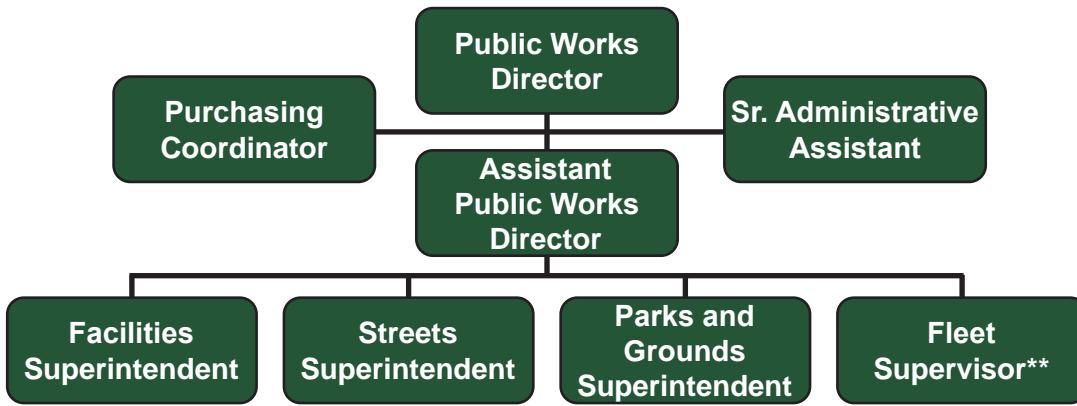
Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Trim trees	532	875	1,300	1,300
Obtain departmental compliance with NIMS training goals	80%*	100%	45%	90%
Number of meeting setups	121*	205	152	220
Number of potholes repaired	1,182	1,105	534	900
Number of fields lined for games	N/A	N/A	753	900
Number of PMs (preventive maintenance) performed	N/A	N/A	162	180

* COVID-19 pandemic forced reductions in these activities.

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
% of "Public Stuff" Requests responded to within 24 hours	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	95%	100%
% of capital improvement projects completed on time (current year)	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	100%	100%	100%
% of construction projects completed within budget	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	100%	100%	100%
% of construction projects completed on time from initial project schedule	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	100%	100%
% increase in resident recycling (tonnage)	Effective Governance and Internal Communication	Effectiveness	2.5%	10%	2.5%	2.7%	2.5%	-3.4%	2.5%



Public Works - Administration



Budgeted Positions

	2020	2021	2022	2023
Public Works Director	1	1	1	1
Assistant Public Works Director	1	1	1	1
Superintendent	3	3	3	3
Crew Leader (Nights/Weekends)*	1	1	0	0
Sr. Administrative Assistant	1	1	1	1
Purchasing Coordinator	0	0	0	1
Administrative Assistant (part-time)	1	1	1	0
Total	8	8	7	7

*Position moved to the Parks and Grounds Maintenance division.

**Fleet Supervisor budgeted in Fleet division (3920).

Budget Summary - Administration

The Public Works-Administration budget increased over \$178,000 or 11%. Personnel Services increased \$90,000 due to the conversion of the part-time Administrative Assistant to a full-time Public Works Purchasing Coordinator, as well as planned salary and benefits costs for current employees. Contractual Services are increasing \$18,000 for a new work order system. Operating Expenditures are increasing \$70,000 due to a \$102,000 increase in the landscaping contract to add service at Covered Bridge Park, offset by a \$35,000 decrease in the expected cost of the Household Hazardous Waste program.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	757,869	801,682	850,235	940,511	90,276	11%
Contractual Services	11,569	6,493	7,500	25,500	18,000	240%
Operating Expenditures	623,969	669,649	707,265	777,665	70,400	10%
Capital Outlay	0	0	0	0	0	n/a
Total	\$1,393,407	\$1,477,824	\$1,565,000	\$1,743,676	\$178,676	11%

Public Works - Facilities

Facilities
Superintendent

Crew Leader

Electrician

Trades
Technician

Maintenance
Technician-10

Maintenance
Tech. (P/T)-3

Budgeted Positions

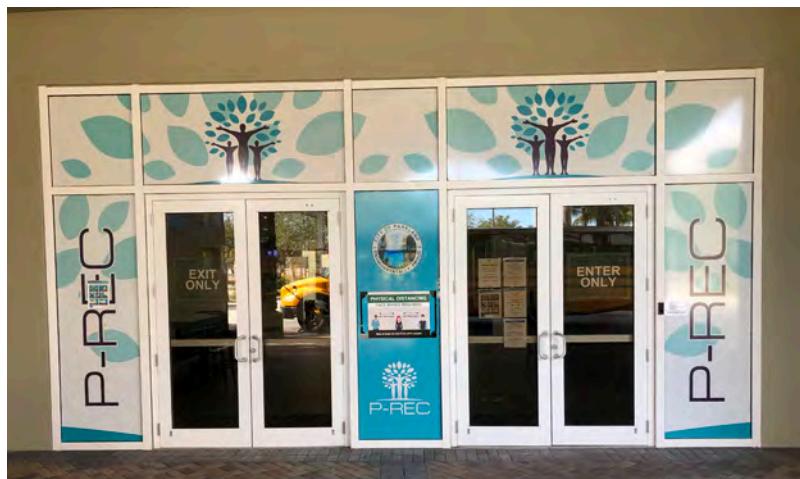
	2020	2021	2022	2023
Facilities Crew Leader	1	1	1	1
Electrician	1	1	1	1
Trades Technician	1	1	1	1
Maintenance Technician (all levels)	8	8	10	10
Maintenance Technician - part-time	3	3	3	3
Total	14	14	16	16

Budget Summary - Facilities

The Public Works-Facilities budget increased \$132,000 or 11% due to Personnel Services increases, which encompass planned salary and benefits costs for current employees. Operating Expenditures budgeted expected price increases in cleaning and maintenance supplies and a Capital Outlay is planned to purchase a bathroom cleaning machine.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	704,720	802,450	962,202	1,080,028	117,826	12%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	215,488	237,449	231,255	238,095	6,840	3%
Capital Outlay	0	0	0	7,500	7,500	100%
Total	\$920,208	\$1,039,899	\$1,193,457	\$1,325,623	\$132,166	11%

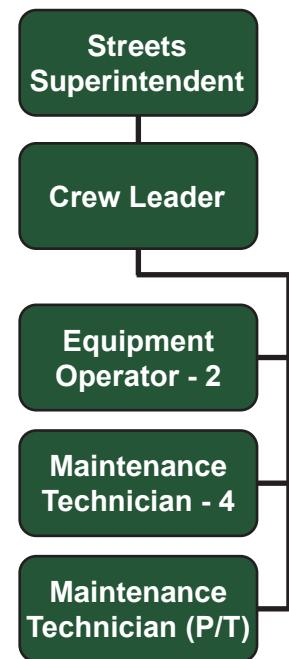
Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Change 100% of the A/C filters at all City facilities every quarter	Improve, enhance City's infrastructure	Efficiency	100%	100%	100%	100%	100%	100%	100%
Test and exercise all emergency generators 52 times per year	Improve, enhance City's infrastructure	Efficiency	100%	100%	100%	100%	100%	25%	100%



Public Works - Streets

Budgeted Positions

	2020	2021	2022	2023
Streets Crew Leader	1	1	1	1
Equipment Operator	0	0	2	2
Maintenance Technician (all levels)	7	7	4	4
Maintenance Technician - part-time	1	1	1	1
Total	9	9	8	8



Budget Summary - Streets

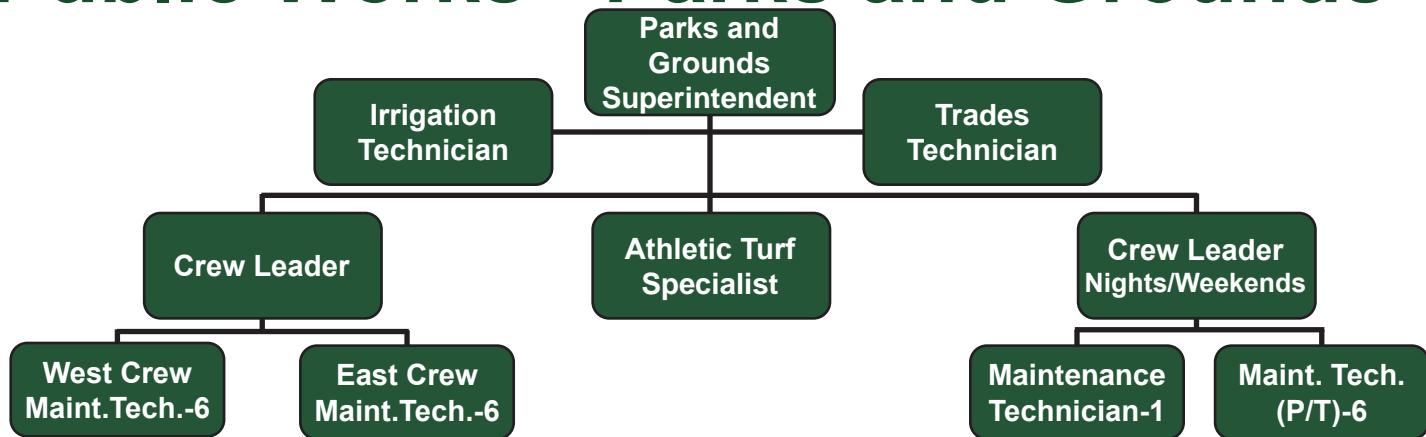
The budget for Public Works-Streets increased over \$65,000 or 7%. Personnel Services make up \$61,700 of the increase for planned salary and benefits costs for current employees. Operating Expenditures will increase \$3,900 for the increased costs of materials and supplies for repair and maintenance work.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	442,014	408,185	480,317	542,029	61,712	13%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	323,234	377,830	516,800	520,700	3,900	1%
Capital Outlay	2,951	0	0	0	0	n/a
Total	\$768,199	\$786,015	\$997,117	\$1,062,729	\$65,612	7%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Tons of asphalt used annually for street and walkway repair	Improve, enhance City's infrastructure	Workload	100 tons	164 tons	100 tons	103 tons	100 tons	104 tons	100 tons
Respond to street repairs within 5 business days from request	Improve, enhance City's infrastructure	Efficiency	100%	100%	100%	100%	100%	100%	100%
Mow 12 miles of canal banks and swales per quarter, annually 48 miles	Improve, enhance City's infrastructure	Workload	48	48	48	48	48	48	48



Public Works - Parks and Grounds



Budgeted Positions

	2020	2021	2022	2023
Crew Leader	1	1	2	2
Irrigation Technician	0	0	0	1
Trades Technician	1	1	1	1
Athletic Turf Specialist	0	0	0	1
Maintenance Technician (all levels)	11	11	18	13
Maintenance Technician Part-Time (all levels)	12	12	6	6
Total	25	25	27	24

Budget Summary - Parks and Grounds Maintenance

The Public Works-Parks and Grounds Maintenance budget increased nearly \$340,000 or 16% due to plans for outsourcing specialized field maintenance. Staffing will be adjusted through attrition and reorganization. Operating Expenditures were reduced to reflect a reduction in City-purchased fertilizers and chemicals, offset by anticipated price escalation of irrigation supplies, fuel, insurance, and utilities.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	1,054,888	1,110,489	1,490,322	1,407,194	-83,128	-6%
Contractual Services	0	0	0	425,000	425,000	n/a
Operating Expenditures	506,332	504,192	603,600	601,450	-2,150	0%
Capital Outlay	0	0	0	0	0	n/a
Total	\$1,561,220	\$1,614,681	\$2,093,922	\$2,433,644	\$339,722	16%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Respond to irrigation mainline repairs within 48 hours	Improve, enhance City's infrastructure	Efficiency	100%	100%	100%	100%	100%	100%	100%

Public Works - Fleet

Budgeted Positions

	2020	2021	2022	2023
Fleet Supervisor	1	1	1	1
Fleet Mechanic	0	0	0	1
Total	1	1	1	2

Fleet Supervisor

Fleet Mechanic

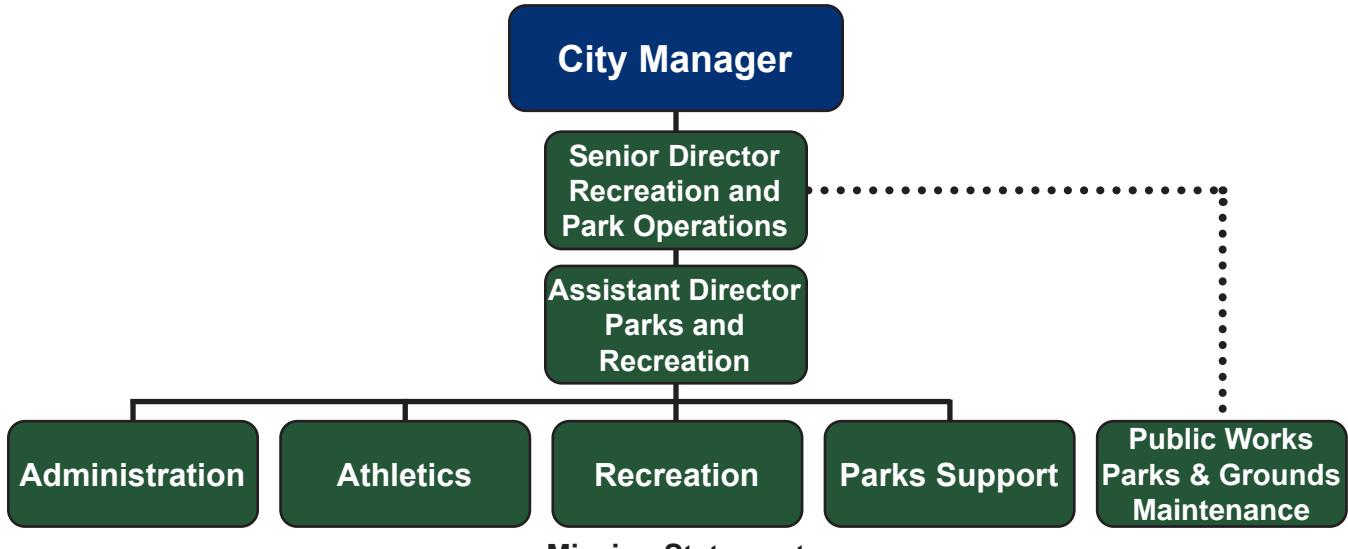
Budget Summary - Fleet

The Public Works-Fleet budget increased \$127,000 or 35% due to adding a Fleet Mechanic position. In addition to the new salary and benefit costs, budget was added in Capital Outlay to purchase a computer for the newly added employee. Operating cost increases are expected in fuel, tires, oil, and other automotive parts. To create an appropriate work space for the new mechanic, a capital improvement project is budgeted to install a new lift in the Public Works garage.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	105,280	108,527	117,584	210,199	92,615	79%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	165,419	203,742	242,060	278,360	36,300	15%
Capital Outlay	6,959	0	0	2,000	2,000	100%
Total	\$277,658	\$312,269	\$359,644	\$490,559	\$130,915	36%



Parks and Recreation



Mission Statement

To provide Citywide recreational, cultural, educational, and athletic activities for all age groups to enhance the quality of life for the Parkland community in the most safe, efficient, and cost effective manner.

Core Services

Administration: Oversee all Parks and Recreation divisions including recreation programs, senior activities, pavilion rentals, special events, City recognized sports leagues, tennis programs and concession services. Responsible for all general administrative needs for the department, working with the Parks and Recreation Advisory Board and responding to customers' questions, complaints, and comments.

Athletics: Coordinate sports league activities: sports leagues are run by private organizations and utilize City fields. Schedule the fields, purchase required equipment and ensure field scheduling is updated. Issue short term permits for non-sports league activities on City fields. Manage the tennis program at Quigley Park: tennis program is provided on a contractual basis, offering a variety of programs and events for all abilities and levels of play. Present a professional tennis support staff in a clean and well-organized facility. Provide concession services within the parks with a concession contractor that provides park patrons a variety of items as well as courteous customer service during peak operating hours.

Recreational Programs: The Parkland Recreation and Enrichment Center (P-REC) is a 24,000 square foot community center that has an indoor gymnasium, fitness room, aerobics room and several multi-purpose activity rooms. This facility offers a variety of recreational, educational, and cultural enrichment classes, camps, and programs year round. The P-REC also offers a variety of fitness programs as well as senior activities. The amphitheater provides a large outdoor facility in which to enjoy live music, shows, and events.

Special Events: Host a variety of special events throughout the year, including: one of Broward County's largest Farmer's Markets, Halloween Festival, Movies in the Park, Snowfest, Community Carnival and a variety of others. Secure community sponsors for events. Coordinate special event permits for local organizations and groups that want to host their own events in the City.

Pavilion Rentals: Pavilions are available for residents at several City parks: Pine Trails Park, Terramar Park, Liberty Park, and the Equestrian Center at Temple Park. Permits are required to use the pavilions on weekends and City holidays. During the week, they are available on a first-come, first-served basis.

Parks Support: City's Park Rangers are responsible for supervising all activities and permits at all City park facilities. Ensure park rules and regulations are adhered to for the fun, enjoyment, and safety of park patrons.

Parks and Recreation - cont.

Budgeted Positions

	2020	2021	2022	2023
Administration	3	3	3	4
Recreational Programs	14	14	13	12
Athletics	4	4	4	4
Parks Support	11	9	9	9
Total	32	30	29	29

Budget Summary

The Parks and Recreation Department consists of Administration, which is responsible for special events, Recreational Programs, which runs the after-school care, summer camp programs and is responsible for P-REC, Athletics, which administers the sports leagues and is responsible for Quigley Park, and Parks Support which houses the Park Rangers.

The Department's total budget increased \$522,000 or 17% for Fiscal Year 2023, of which \$200,000 is a one-time increase to host Parkland Days, a celebration of the City's upcoming 60th Anniversary. Personnel Services increased 15% for promotions and planned salary and benefit increases. The Director of Parks and Recreation position was changed in Fiscal Year 2022 to Senior Director of Recreation and Parks Operations, giving this position oversight of the Public Works Parks and Grounds Maintenance operations. An Assistant Director position was created in Fiscal Year 2022 to accommodate employee advancement and succession planning. Operating Expenditures increased \$273,000 for the one-time Parkland Days, to increase the budget for the extremely popular Snow Fest, and for anticipated increases in insurance and utility costs.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	1,111,966	1,215,496	1,623,162	1,860,446	237,284	15%
Contractual Services	29,465	28,530	36,800	49,000	12,200	33%
Operating Expenditures	800,445	921,905	1,475,145	1,748,005	272,860	18%
Capital Outlay	17,287	0	10,000	10,000	0	n/a
Total	\$1,959,163	\$2,165,931	\$3,145,107	\$3,667,451	\$522,344	17%

Public Service Levels

- Plan, coordinate and implement City-wide special events:
 - 4 Movie in the Park events
 - 3 Fishing Derby events
 - 4 Eats 'N' Beats Outdoor Concerts
 - 1 Home Fur Dog Adoption event
 - 6 Other family oriented events (Halloween Festival, Light up the Park, Snowfest, Family Fun Carnival, Eggstravaganza, Splash Bash)
 - 4 Educational events (Veterans' Day, Memorial Day Ceremony, Get to Know Your SRO, Autism Awareness and Acceptance Day)
 - Cultural events (A Tribute to MLK, Cultural Awareness at Farmers Market)
 - Charity event (Parkland Dash, Pumpkin Patch)
 - New events (Parkland Days)
- Secure sponsorships and/or grant funding for events;
- Process and coordinate special event permits as defined in the Special Event Policy;
- Conduct Summer Recreation staff training and beginning counselor class for summer volunteers;
- Provide Summer Recreation Camp for elementary and middle school age children during summer break;

- Plan, implement recreation enrichment classes, programs year round at P-REC;
- Process and manage contracts for recreation, athletic, and fitness programs;
- Collaborate and coordinate youth sports programs with the City's recognized sports organizations;
- Manage, review sports rosters, coaches' background screenings, and sports organization requirements as defined in the City's Sports Policy;
- Process field and pavilion rental reservation permits;
- Plan, coordinate, supervise monthly senior activities including field trip, classes, and educational seminars;
- Process and manage Community Development Block Grant for senior programs;
- Collaborate and work with the Parks and Recreation Advisory Board;
- Assist and respond to public inquiries relating to the Parks and Recreation amenities, programs, events;
- Conduct high frequency and low frequency playground inspections;
- Collaborate and coordinate with Public Works on field and facility maintenance;
- Continuously review and update the Department's standard operating procedures and policies as needed.

Accomplishments

- Parkland Dash raised \$15,300 for Broward County Public Schools located in Parkland and \$6,560 for Parkland Buddy Sports;
- Parkland Pumpkin Patch raised \$2,379 for Feeding South Florida;
- Secured more than \$83,000 in sponsorships for Special Events during Fiscal Year 2022;
- Secured more than \$46,000 in revenue from Farmers' Market vendor fees;
- Processed over 80 special event permit applications;
- Successfully planned and implemented an Autism Awareness and Inclusion event;
- Received Community Development Block Grant for the 16th consecutive year for residents 62 and older;
- Provided new programs at the P-REC such as Chess Club, Painting with Lei, and Open Volleyball;
- Coordinated a quarterly family friendly program called "Clues In The Park" to get families active and start exploring all the parks and businesses throughout Parkland;
- Continued a half day summer academy program to accommodate residents enrolled in Broward County summer school for the 2022 summer;
- Implemented ePACT for all City-run youth programs to streamline the registration process so participants can register online and the City can securely access all critical information more efficiently;
- Implemented Summer Teen Nights once a month for June, July, and August;
- Replaced basketball goals at Terramar 4 and 5;
- Replaced basketball scoreboards on Terramar court 1-5, and Pine Trails courts 1 and 2;
- Replaced baseball scoreboards at Terramar fields 1,4, and 5;
- Added new scoreboard to Terramar Park Field 6;
- Resurfaced Terramar basketball courts and tennis courts;
- Completed baseball field re-configuration at Terramar Park to add an additional baseball/softball field;
- Replaced pavilions at Terramar Park;
- Replaced playground at Terramar Park;
- Completed multipurpose field and parking lot expansion project to add an additional 19 parking spaces;
- Developed Covered Bridge Park as a passive park with a nature play area, walking paths and open space;
- Upgraded multipurpose field at Pine Trails Park to artificial turf;
- Resurface splash pad at Liberty Park;
- Increased Quigley tennis memberships;
- Held member appreciation day;
- Increased tennis contractor revenue;
- Replaced dog park water fountains;
- Replaced and installed new agility equipment at Barkland;
- Implemented trainer policy;
- Established User Fees for the City's recognized sports organizations.



Parks and Recreation - cont.

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Number of special events offered	22*	32	43	45
Conduct senior field trip outings	8*	8	16	12
Annual coaches meetings for City Sports Leagues	4	2	7	2
Conduct Senior in-class program	8*	28	34	28
Total number of special event permits granted	43*	58	68	90
Total number of sponsors for programs and events	87*	49	66	65
Number of fitness classes offered	108*	144	144	140
Number of tennis programs offered	26*	38	44	35
Number of sports clinics offered	13*	15	20	20
Number of participants in sports league	3,886*	4,256	5,423	5,000
Number of tournaments hosted	1*	2*	6	5
Number of court reservations	4,050*	5,375	6,838	5,000
Number of tennis memberships at Quigley Tennis Ctr	200	352	243	225
Number of enrichment programs offered	90*	149	180	175
Number of participants in summer camps	0*	190	226	225
Number of participants in after school program	125*	60*	103	130
Number of pavilion reservations at City parks	194	92	436	300

* COVID-19 pandemic forced reductions in these activities.



Parks and Rec. - Administration

Senior Director
Recreation & Park Operations

Assistant Director Parks and Recreation

Parks & Rec. Coordinator - Events

Program Specialist

Budgeted Positions

	2020	2021	2022	2023
Senior Director Recreation and Park Operations	0	0	0	1
Director Parks and Recreation	1	1	1	0
Assistant Director Parks and Recreation	0	0	0	1
Parks and Recreation Coordinator-Special Events	1	1	1	1
Program Specialist-Events	0	0	1	1
Rec Aide (P/T)	1	1	0	0
Total	3	3	3	4

Budget Summary

The Parks and Recreation-Administration budget increased \$477,000 or 57%. Personnel Services increased \$233,000 for the promotion of the Director to Senior Director of Recreation and Park Operations, and adding the Assistant Director position in Administration while removing the Program Manager position in Recreation. Operating Expenditures were increased for the Parkland Days events planned to commemorate the City's 60th anniversary, and increasing the budget for Snow Fest.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	265,274	247,861	290,708	523,806	233,098	80%
Contractual Services	5,128	5,245	5,300	9,000	3,700	70%
Operating Expenditures	373,481	345,881	524,265	764,665	240,400	46%
Capital Outlay	17,287	0	10,000	10,000	0	n/a
Total	\$661,170	\$598,987	\$830,273	\$1,307,471	\$477,198	57%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
% of "Public Stuff" requests responded to within 24 hours	Effective Governance and Internal Communication	Efficiency	99%	100%	99%	100%	99%	100%	100%
Number of injuries occurring during City events	Continue to be a pre-eminent City for Parks & Recreation programs	Workload	0	1	0	0	0	0	0
% returning vendors to Farmer's Market	Continue to be a pre-eminent City for Parks & Recreation programs	Effectiveness	90%	96%	90%	84%	90%	84%	90%
% of residents satisfied with Parks & Recreation programs	Continue to be a pre-eminent City for Parks & Recreation programs	Effectiveness	92%	95%	95%	95%	95%	95%	95%
How would you rate the quality of Special Events?	Continue to be a pre-eminent City for Parks & Recreation programs	Effectiveness	93%	94%	93%	94%	93%	94%	94%

Parks and Rec. - Recreation

Budgeted Positions				
	2020	2021	2022	2023
Program Manager	0	1	1	0
Parks and Recreation Coordinator	2	0	0	1
Youth and Adult Program Specialist	0	1	1	0
Program Specialist-Programs	0	1	1	1
Administrative Assistant	2	1	1	1
Receptionist (part-time)	1	0	0	0
Senior Aftercare Assistant (part-time)	1	1	1	1
Recreation Aide (part-time)	0	2	2	2
Aftercare Assistant (part-time)	7	7	6	6
Total	13	14	13	12

**Senior Director
Recreation &
Park Operations**

**Assistant
Director Parks
and Recreation**

**Parks & Rec.
Coordinator -
Programming**

**Administrative
Assistant**

**Program
Specialist**

**Sr. After Care
Assistant (P/T)**

**Recreation Aide
(P/T) - 2**

**After Care Asst.
(P/T) - 6**

Budget Summary

The Parks and Recreation-Recreational Programs budget decreased \$106,000 or 8%. With the promotion of the Program Manager to Assistant Director, the budget for this position was moved to the Administration division.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	410,417	442,442	693,887	578,440	-115,447	-17%
Contractual Services	21,818	20,555	25,000	25,000	0	n/a
Operating Expenditures	208,410	307,073	599,240	608,240	9,000	2%
Capital Outlay	0	0	0	0	0	n/a
Total	\$640,645	\$770,070	\$1,318,127	\$1,211,680	-\$106,447	-8%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
% of Senior Program participants satisfied with the Sr. Program	Continue to be a pre-eminent City for Parks & Recreation programs	Effectiveness	98%	96%	98%	96%	98%	97%	98%
Number of new programs introduced	Continue to be a pre-eminent City for Parks & Recreation programs	Demand	50	27*	50	26	50	24	25
How would you rate the quality of Summer Camp?	Continue to be a pre-eminent City for Parks & Recreation programs	Effectiveness	80%	N/A*	80%	80%	80%	83%	90%
How would you rate the quality of Senior Programs?	Continue to be a pre-eminent City for Parks & Recreation programs	Effectiveness	90%	90%	90%	90%	90%	90%	90%
# of unduplicated participants in CDBG Senior Programs	Continue to be a pre-eminent City for Parks & Recreation program	Demand	100	118	100	127	110	138	115
How would you rate the quality of Youth Programs?	Continue to be a pre-eminent City for Parks & Recreation programs	Effectiveness	85%	90%	85%	90%	85%	90%	90%

Parks and Rec. - Athletics



Budgeted Positions

	2020	2021	2022	2023
Parks and Recreation Manager	1	1	1	1
Program Specialist	1	1	1	1
Administrative Assistant	1	1	1	1
Rec. Aide (part-time)	1	1	1	1
Total	4	4	4	4

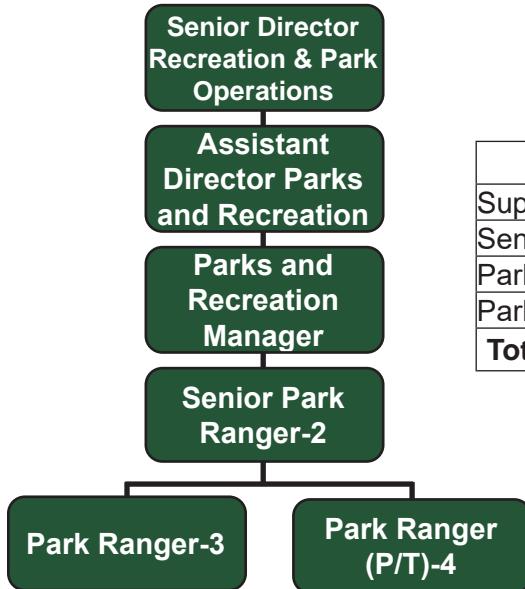
Budget Summary

The Parks and Recreation-Athletics budget increased \$95,000 or 17% primarily due to planned increases in salaries and benefits. Contractual Services increased \$8,500 to add referee services for adult sports leagues. The budget for Operating Expenditures increased 7% for anticipated increases in insurance and utility expenses.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	182,232	268,969	246,275	310,045	63,770	26%
Contractual Services	2,519	2,730	6,500	15,000	8,500	131%
Operating Expenditures	197,208	243,998	311,040	334,100	23,060	7%
Capital Outlay	0	0	0	0	0	n/a
Total	\$381,959	\$515,697	\$563,815	\$659,145	\$95,330	17%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
% of recreation sport league program participants who are residents	Continue to be a pre-eminent City for Parks & Recreation programs	Demand	90%	91%	90%	92%	90%	92%	90%
% of travel league program participants who are residents	Continue to be a pre-eminent City for Parks & Recreation programs	Demand	50%	53%	50%	55%	50%	57%	50%

Parks and Rec. - Parks Support



Budgeted Positions				
	FY 2019	FY 2020	FY 2021	FY 2022
Supervisor	1	1	0	0
Senior Park Ranger	1	1	2	2
Park Ranger	0	0	3	3
Park Ranger (part-time)	9	9	4	4
Total	10	11	9	9



Budget Summary

The Parks and Recreation-Parks Support budget increased \$56,000 or 13% which is due to planned increases in salaries and benefits.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	254,043	256,224	392,292	448,155	55,863	14%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	21,346	24,953	40,600	41,000	400	1%
Capital Outlay	0	0	0	0	0	n/a
Total	\$275,389	\$281,177	\$432,892	\$489,155	\$56,263	13%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Overall, how would you rate City Parks?	Continue to be a pre-eminent City for Parks & Recreation programs	Effectiveness	95%	97%	95%	97%	97%	97%	97%
% of customers satisfied with appearance, maintenance of parks?	Continue to be a pre-eminent City for Parks & Recreation programs	Effectiveness	90%	94%	90%	94%	90%	94%	90%

Library

Mission Statement

The Parkland Library connects the community to information and ideas to promote lifelong learning, literacy development, and civic engagement.

Core Services

Library Management: Responsible for the day-to-day operation of the Parkland Library which includes planning, organizing, designing facility programming, staffing, communication, and budget management.

Technical Services: Responsible for all “behind the scenes” services including acquisition of materials, cataloging and classification of materials, management of the collection, and management of the integrated library system.

Public Services: Responsible for activities which directly connect the Library to Parkland residents. This includes readers and advisory service to children, teens, and adults, as well as organization, display and circulation of library materials. All forms of programming are included, such as story times, enhanced childhood literacy, reading groups, and film discussion groups. Responsible for education initiatives such as Government Days, and the library’s one-to-one customer service program.

Budgeted Positions

	2020	2021	2022	2023
Senior Director of Strategy and Intergovernmental Affairs	0	0	0	.25
Library Director	1	1	0	0
Library Manager	1	1	1	1
Library Coordinator	1	1	1	1
Library Program Coordinator	0	1	1	1
Program Specialist II	1	0	0	0
Senior Library Aide (part-time)	0	0	0	2
Library Aide (part-time)	6	6	8	6
Total	10	10	11	11.25

Budget Summary

The Library's budget increased nearly \$108,000 or 14% due to including a portion (25%) of the Senior Director of Strategy and Intergovernmental Affairs' personnel costs, to whom the Library reports. Also budgeted are planned salary and benefit increases. Operating Expenditures include anticipated increases in insurance and utility expenses.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personnel Services	446,404	395,542	470,081	571,696	101,615	22%
Contractual Services	3,027	2,135	3,400	3,400	0	n/a
Operating Expenditures	95,046	93,969	180,500	189,995	9,495	5%
Capital Outlay	60,319	57,680	93,425	90,200	-3,225	-3%
Total	\$604,796	\$549,326	\$747,406	\$855,291	\$107,885	14%

Library - con't.

Performance Measures

Workload Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Patron page views of Library website pages	21,031	27,196	21,920	27,200
Conduct classes and activities	319*	332*	555	400
Respond to customer contact	34,866*	49,931*	49,835	49,000
Circulate books and materials	93,467*	107,063	116,862	107,000
Attract patron visits to the library	39,050*	52,493*	72,606	53,000
Register new patrons	567*	1,035*	1,249	1,000
Number of patrons participating in events	6,400*	5,669*	9,558	5,700
Average number of hours open to public each month	166*	206	214	200

* COVID-19 pandemic forced reductions in these activities.

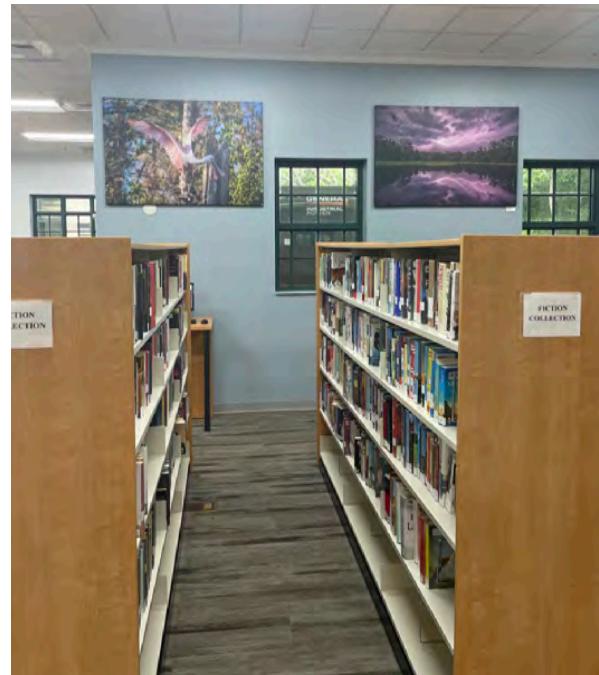
Measurement	Strategic Goal	Measure Type	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		FY 2023
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
% of "Public Stuff" requests responded to within 24 hours	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	100%	100%
Library cards registered and active	Continue to be a pre-eminent City for Parks & Recreation programs	Demand	6,600	7,723	6,600	7,030	6,600	7,461	7,040
Number of new program topics offered	Continue to be a pre-eminent City for Parks & Recreation programs	Workload	70	21*	70	27*	70	58	50
Number of volunteer hours	Foster a more fully informed community that strengthens community character	Demand	5,000	1,427*	5,000	4,110	5,000	6,746	4,000
% of book budget spent (membership subscriptions & books)	Continue to be a pre-eminent City for Parks & Recreation programs	Efficiency	100%	100%	100%	80%	100%	72%	100%
Percent of Parkland population registered for library cards	Continue to be a pre-eminent City for Parks & Recreation programs	Demand	25%	20%	25%	20%	25%	9%	20%
% of new requested items placed into circulation within 48 hours of receipt	Continue to be a pre-eminent City for Parks & Recreation programs	Efficiency	95%	98%	95%	95%	95%	98%	98%
Number of active library cards used per quarter	Continue to be a pre-eminent City for Parks & Recreation programs	Demand	6,000	6,662	6,000	7,366	6,000	12,430	7,366
Circulation per active library card	Continue to be a pre-eminent City for Parks & Recreation programs	Demand	25	16*	25	15	25	10	25

Public Service Levels

- Provide access to more than 600,000 text and virtual library items;
- Attract 25,000 patron page views of Library website pages;
- Circulate 130,000 physical and virtual items;
- Attract 34,000 patron visits to the Library;
- Register 1,300 new patrons for library cards;
- Conduct 500 classes and activities programs;
- Attract 10,000 participants to events;
- Assist Library customers by completing 65,000 customer contacts.

Accomplishments

- Worked with the Parkland Friends of the Library to commemorate International Holocaust Remembrance Day during the month of January with the No Child's Play Exhibit and six programs including the grand opening of the exhibit. The No Child's Play Grand Opening included a performance of Holocaust Survivor Band and a presentation from the American Society of Yad Vashem as well as touring of the exhibit;
- The Library has set up and maintained designated tutoring areas to establish a balance in the library for patrons and tutors to have equal access to space;
- Fulfilled requirements of a grant given to the Library by the Broward County Cultural Division. Two presentations were provided with photographer JohnBob Carlos, and the Library purchased photos to complete the Healing Through Nature permanent exhibit and created a self-guided tour pamphlet;
- The Library Team worked to bring back in-person programming and participants during the pandemic. Patrons were encouraged to come back into the library to browse for books by bringing the "books on hold" pick up area back to the main circulation desk;
- The Library Team continues to pull books that have been placed on hold throughout the day for on-demand pick-up;
- Story time classes were modified to make them more autism friendly by including a picture schedule for the class activities and pictures of expected behaviors during the class. More hands-on flannel board activities have also been included to help keep children's attention;
- The Library Team continues to work to meet the growing demand for books written in Spanish by enhancing our Spanish Language Readers Collection to include higher level reading materials such as chapter books and literature selected by Junior Library Guild;
- The outdoor study space was enhanced by adding a patio table to the main Library patio. This table was funded by the Parkland Friends of the Library;
- In addition to the automatic emails, the Library Team continues to give an additional courtesy call to patrons with overdue books.



Non-Departmental, Debt Service

Budget Summary - Non-Departmental

The Non-Departmental budget shows a \$548,000 or 19% increase. Tuition Reimbursement and other employee retention actions have been added to Personnel Services. Contractual Services for Fiscal Year 2023 decreased by \$190,000 over last year. The components of Contractual Services include:

Lobbyist	\$40,000	
Branding Consultant (remaining payments)	\$50,000	Operating Expenditures increased \$145,500 for
Strategic Planning	\$22,000	the Branding roll-out activities, including purchases
Storage of MSD Materials	\$25,000	of uniforms, vehicle decals, website and video
Retirement Consultant	\$12,000	messaging, and other city branded items.
Performance Evaluation Software	\$13,500	
Envisio Software	\$13,150	In Other Uses, the City will increase its giving to
Attorney Services for Assessments	\$5,000	other organizations by \$17,500 and the contingency
Other	\$26,000	amount will be increased from \$150,000 to \$200,000
TOTAL	\$206,650	due to current economic uncertainties.

Transfers Out to the Capital Replacement and Infrastructure Replacement Plans are increasing \$500,000 as the City has added more elements and higher service levels at its parks. This funding exemplifies the City's pay-as-you-go financing of capital.

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	8,126	20,856	30,000	55,000	25,000	83%
Contractual Services	257,199	115,606	396,650	206,650	-190,000	-48%
Operating Expenditures	40,223	40,453	96,220	241,700	145,480	151%
Other Uses	37,981	36,244	194,250	261,750	67,500	35%
Transfers Out	4,306,856	5,700,000	2,100,000	2,600,000	500,000	24%
Total	\$4,650,385	\$5,913,159	\$2,817,120	\$3,365,100	\$547,980	19%

Budget Summary - Debt Service

For Fiscal Year 2022, the City took on \$20 million in additional debt to fund the recommendations of the Parks Master Plan. The total budgeted debt service for Fiscal Year 2023 is slightly less because principal and interest payments have been budgeted closer to expected actuals, now that the new debt has been finalized and amortization schedules provided. More details can be found in the Policies and Planning section under "Debt Management."

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	0	0	0	0	0	n/a
Capital Outlay	1,291,215	1,290,799	2,674,100	2,660,100	-14,000	-1%
Total	\$1,291,215	\$1,290,799	\$2,674,100	\$2,660,100	-\$14,000	-1%



Capital Improvement Program



The Capital Improvement Program is an important element of the Fiscal Year 2023 budget. This program is a separate budgeting process and is used to plan, budget, and finance large purchases and construction of large capital infrastructure, facilities, equipment, and other fixed assets.

How Capital Projects are Identified

For this budget cycle, the Capital Improvement Program was driven by the Strategic Planning workshop with the City Commission in April 2022. Following that effort, Department Directors prepared their budgets and requested capital projects to align with and accomplish the direction provided. The Strategic Plan can be found at <https://www.cityofparkland.org/DocumentCenter/View/18608/Strategic-Plan-FY-2022-2023>.

Management evaluates all capital projects and determines which projects can be funded. Aligning the capital projects with appropriate funding sources is crucial and projects may need to be scaled down and/or completed over several years in order to be accomplished. When required, the City may use special assessments when those benefiting from the improvements will bear all or part of the cost of the project.

Replacement Plans

Vigilant multi-year planning is accomplished through the City's Infrastructure Replacement Plan and the Capital Replacement Plan. The Infrastructure Replacement Plan helps the City manage and maintain its substantial investments in capital improvements by optimizing the repair and replacement needs. The Capital Replacement Plan is a ten-year forecast of the City's vehicle and equipment needs.

Current Economic Condition

Local, national, and global economic conditions have seen a significant spike in inflation along with serious disruption of supply chains. These conditions wreak havoc on budgeting for long-term capital projects. However, the City can lean on its strong financial position with adequate reserves to continue the momentum started with last year's Strategic Planning effort, which laid out the City Commission's vision for our future. Our Capital Plan also incorporates prudent use of the American Rescue Plan Act funds to make long-anticipated improvements to stormwater infrastructure, including road repairs and upgrades. The City's solid financial condition also allows aggressive funding of both of the Replacement Plans, preserving and maintaining service levels for years to come.

Current Capital Improvement Program

For Fiscal Year 2023, the Capital Improvement Program totals \$21,101,038 which is larger than the Fiscal Year 2022 Program total of \$15,661,965 thanks in part to the American Rescue Plan Act funds and a planned \$10 million expenditure to begin developing the Wedge Preserve Park. All projects that were budgeted in prior fiscal years will be carried forward until completion. Only new projects, or existing projects that are planned to be funded over multiple years, are included in the Capital Improvement Program budget for Fiscal Year 2023, and all projects will be funded with existing cash reserves (equity), grants, or debt, as indicated.

Capital Improvement Program	Fiscal Year 2023
American Rescue Plan Projects	\$5,013,963
Capital Improvement Projects	\$13,695,475
Replacement Plan: Infrastructure	\$1,979,200
Replacement Plan: Capital Equipment, Vehicles	\$412,400
Total Fiscal Year 2023 CIP	\$21,101,038



5 Year Capital Improvement Plan



	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Five Year Capital Plan
ARPA FUNDED:						
Ranches Drainage Improvements	\$ 3,835,083					\$ 3,835,083
Ternbridge/Pine Tree Drainage	\$ 1,178,880					\$ 1,178,880
DEBT FUNDED:						
Wedge Preserve Park	\$ 10,000,000	\$ 5,545,000				\$ 15,545,000
EQUITY FUNDED:						
Liberty Park Improvements	\$ 250,000	\$ 600,000				\$ 850,000
Terramar Park Enhancements	\$ 403,000	\$ 100,000				\$ 503,000
Pine Trails Park Enhancements	\$ 500,000	\$ 1,075,000				\$ 1,575,000
Tennis Center Lighting	\$ 200,000					\$ 200,000
Equestrian Center Riding Arena	\$ 122,000					\$ 122,000
IT Network Overhaul	\$ 478,000					\$ 478,000
Mecca Boulevard Roundabout	\$ 350,000					\$ 350,000
ADA Transition Plan	\$ 250,000	\$ 250,000				\$ 500,000
Ranches Roadway Resurfacing	\$ 250,000	\$ 1,575,000				\$ 1,825,000
Exotic/Invasive Plant Removal	\$ 150,000	\$ 250,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 650,000
Fleet Services Expansion	\$ 100,000					\$ 100,000
Expanded Parking at Terramar Park	\$ 80,000	\$ 770,000				\$ 850,000
Equipment Cover at Parks	\$ 80,000					\$ 80,000
Fire Station 109 Bay Floor Resurfacing	\$ 70,000					\$ 70,000
Tennis Center Lobby, Office Improvements	\$ 70,000					\$ 70,000
Terramar Park Foul Line Clay Conversion	\$ 65,000					\$ 65,000
Phone System Replacement	\$ 58,200					\$ 58,200
Parks/Preserves Landscaping Beautification	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Holmberg Road Restriping	\$ 50,000					\$ 50,000
A/C Control System	\$ 50,000					\$ 50,000
Laserfiche Database Upgrade	\$ 20,275					\$ 20,275
Public Property Beautification	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Conference Room Technology Upgrades	\$ 18,000					\$ 18,000
Virtual Appliance Server	\$ 11,000					\$ 11,000
Future CIP Projects	\$ -	\$ 7,390,000	\$ 2,850,000	\$ 2,200,000	\$ 2,000,000	\$ 14,440,000
Total Capital Improvement Projects	\$ 18,709,438	\$ 17,625,000	\$ 3,070,000	\$ 2,320,000	\$ 2,120,000	\$ 43,844,438
Infrastructure Replacement Plan	\$ 1,979,200	\$ 1,092,050	\$ 2,391,380	\$ 3,137,100	\$ 2,228,300	\$ 10,828,030
Capital Replacement Plan	\$ 412,400	\$ 355,925	\$ 828,775	\$ 754,950	\$ 920,000	\$ 3,272,050
Total Capital Improvement Plan	\$ 21,101,038	\$ 19,072,975	\$ 6,290,155	\$ 6,212,050	\$ 5,268,300	\$ 57,944,518

Future Capital Projects

	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Five Year Capital Plan
City Entryway Signs	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000
Nutanix System Upgrade	\$ 600,000				\$ 600,000
Future IT Upgrades: WiFi in Parks, Servers, Firewall	\$ 65,000	\$ 230,000	\$ 80,000		\$ 375,000
2/14 Memorial in City Park	\$ 250,000				\$ 250,000
Resiliency Planning (vulnerability assessment)	\$ 75,000				\$ 75,000
HAWK Signal at Hillsboro Blvd. Crosswalk		\$ 370,000			\$ 370,000
Park, Trails Wayfinding signage		\$ 150,000			\$ 150,000
Margate-Blount Archeological Site Development (grant dependent)		\$ 20,000	\$ 120,000		\$ 140,000
EV Charging Stations for Building Dept Vehicles	\$ -	\$ 80,000			\$ 80,000
Springbook Replacement	\$ 500,000				\$ 500,000
Roundabouts on Loxahatchee Road	\$ 900,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 6,900,000
	\$ 7,390,000	\$ 2,850,000	\$ 2,200,000	\$ 2,000,000	\$ 14,440,000



Infrastructure Replacement Plan



As part of the City's strategy to fund projects with cash or on a pay-as-you-go basis, the City developed an Infrastructure Replacement Fund (Fund 302). The purpose of this fund is to plan for future maintenance and replacement of all City facilities, including roof replacements, air conditioning replacements, irrigation pump stations, parks and playground equipment, and City-owned road infrastructure. City staff meet regularly to review the 20-year replacement plan for all of these elements. Adjustments are made as warranted.

The Infrastructure Replacement Plan has budgeted projects totaling \$1,979,200 for Fiscal Year 2023. Brief project descriptions can be found in the pages following the capital project descriptions in this section.

Reserves that accumulate in the Infrastructure Replacement Fund will assist the funding of future replacement projects on a pay-as-you-go basis without affecting general fund operations or the millage rate. In Fiscal Year 2023, a \$2,100,000 contribution to the Infrastructure Replacement Fund is budgeted, keeping total program reserves just above \$4 million.

The expected funding needs for this Plan for the next ten years are shown below.

Replacement Projects	Fiscal Year 2023
Liberty Park Improvements	\$600,000
Terramar Park Pathway Resurfacing	\$250,000
P-REC Doors	\$200,000
Doris Davis Forman Fencing	\$165,000
Barkland Fencing	\$100,000
Quigley Tennis Center Pea Rock	\$100,000
Sidewalks	\$98,200
Pine Trails Park Enhancements	\$86,000
Pine Trails Park Concession Roof	\$75,000
Terramar Park Enhancements	\$60,000
Amphitheater Air Conditioning	\$65,000
Irrigation Pump Stations	\$60,000
Chambers Workshop Configuration	\$50,000
Margate Blount Split Rail Fence	\$40,000
Barkland Park, con't.	\$30,000
Total Infrastructure Replacement Funding	\$1,979,200

Future Forecast of Infrastructure Replacement Plan

Fiscal Year	Expenditures	Funding Contribution	Interest Earnings	Total Contributions	Total Reserves
2022	2,624,790	1,700,000	12,946	1,712,946	4,266,705
2023	1,979,200	2,100,000	10,667	2,110,667	4,398,172
2024	1,092,050	2,100,000	10,995	2,110,995	5,417,117
2025	2,391,380	2,500,000	13,543	2,513,543	5,539,280
2026	3,137,100	2,500,000	13,848	2,513,848	4,916,028
2027	2,228,300	2,500,000	12,290	2,512,290	5,200,018
2028	2,357,900	2,500,000	13,000	2,513,000	5,355,118
2029	3,302,814	3,000,000	13,388	3,013,388	5,065,692
2030	4,128,140	3,000,000	12,664	3,012,664	3,950,216
2031	3,903,300	3,000,000	9,876	3,009,876	3,056,792
2032	3,089,430	3,000,000	7,642	3,007,642	2,975,004
2033	4,391,230	3,500,000	7,438	3,507,438	2,091,211

The assumed interest rate earned is a conservative 0.25% annually. The planned expenditures assume all projects will be completed within each fiscal year, however, any projects not completed within the fiscal year in which it is budgeted will roll forward.



Capital Replacement Plan



As part of the City's strategy to fund projects with cash or on a pay-as-you-go basis, the City has established a Capital Replacement Fund (Fund 501). The purpose of this fund is to prepare for replacement of City-owned vehicles, equipment, and computers. For Fiscal Year 2023 a \$500,000 contribution to the Capital Replacement Fund is budgeted to help fund the scheduled replacements, bringing total reserves to approximately \$315,000.

At the beginning of each fiscal year's budget process all City-owned vehicles and equipment are evaluated based on an established replacement schedule. For Fiscal Year 2023, the City will continue funding the Capital Replacement Plan and budget to replace equipment and vehicles as needed. Budgeted items due for replacement totaling \$412,400 are listed in the table. The following page provides a justification of the replacements that are planned.

Expected funding needs for the next ten years for the Capital Replacement Plan are shown below.

Vehicle, Equipment to be Replaced	Fiscal Year 2023
Ford F-150	\$32,400
Ford F-150 Crew Cab (2)	\$72,000
Ford F-250 Crew Cab	\$38,300
Ford Fusion SE Hybrid (2)	\$60,000
Ford Escape	\$40,000
Computer Replacements	\$30,000
Infield Pro Groomer (Toro SandPro)	\$27,500
Multi-purpose Vehicles (Gator HPX) (4)	\$50,000
Terex Light Towers (3)	\$45,900
Towed Water Tanker (1100 gallon)	\$16,300
Total Capital Replacement Funding	\$412,400

Future Forecast of Capital Replacement Plan

Fiscal Year	Expenditures	Funding Contribution	Interest Earnings	Total Contributions	Total Reserves
2022	1,458,700	400,000	3,206	403,206	226,858
2023	412,400	500,000	567	500,567	315,025
2024	356,000	500,000	788	500,788	459,813
2025	829,000	700,000	1,150	701,150	331,962
2026	755,000	700,000	830	700,830	277,792
2027	920,000	750,000	694	750,694	108,487
2028	606,000	750,000	271	750,271	252,758
2029	590,000	750,000	632	750,632	413,390
2030	545,000	750,000	1,033	751,033	619,423
2031	1,052,000	750,000	1,549	751,549	318,972
2032	977,000	800,000	797	800,797	142,769
2033	459,000	800,000	357	800,357	484,126

The assumed interest rate earned is a conservative 0.25% annually. The planned expenditures assume all purchases will be completed within the fiscal year, however, supply chain issues may cause delays in obtaining vehicles and equipment, thus funds may need to roll forward. The average useful life for most vehicles is assumed to be 8 years. Useful life of equipment varies widely, depending on the frequency of use. Years when expenditures spike usually indicate a fire apparatus or rescue vehicle is planned to be purchased.

One of the primary goals of the Capital Replacement Plan is to increase the efficiency of City operations by maintaining assets in good condition. Planning ahead for these replacements stabilizes the burden on the budget. Staff makes every effort to develop reasonable, well-informed estimates of the priority of expenditure needs and revisits these decisions on a regular basis.

Fiscal Year 2023 Capital Replacement Plan Justifications

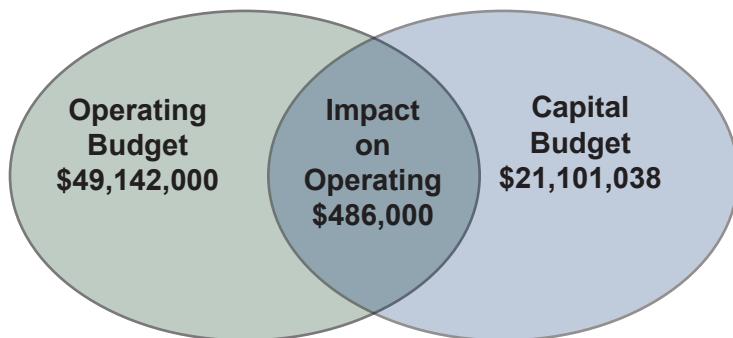
Item	ID #	Purpose	Age	Mileage	Replacement Cost	Why does this need to be replaced?	Maintenance costs incurred	Current Condition
Ford F-150	208	Public Works Vehicle	8 years	71,226	\$32,400	End of useful life	\$5,478	Fair
Ford F-150 Crew Cab	205	Public Works Vehicle	8 years	78,544	\$36,000	End of useful life	\$6,326	Fair
Ford F-150 Crew Cab	206	Public Works Vehicle	8 years	66,233	\$36,000	End of useful life	\$2,841	Good
Ford F-250 Crew Cab	207	Public Works Vehicle	8 years	61,963	\$38,300	End of useful life	\$3,855	Fair
Ford Fusion SE Hybrid	273	Park Ranger Vehicle	8 years	78,686	\$30,000	End of useful life	\$3,692	Poor/Fair
Ford Fusion SE Hybrid	278	Park Ranger Vehicle	8 years	90,123	\$30,000	End of useful life	\$4,783	Poor/Fair
Ford Escape	293	City Vehicle	3 years	N/A	\$40,000	Contract requirement	N/A	Good
4 Multi-purpose Vehicles (Gator HPX)	N/A	PW Parks Division	6 years	N/A	\$50,000 (\$12,500 ea.)	Exceed useful life	\$5,866	Poor
Infield Pro Groomer (Toro Sand Pro)	1115	PW Parks Division	10 years	1,485 hours	\$27,500	Required Parks Operations	\$2,476	Fair
Towed Water Tanker (1100 gallon)	0295	Public Works	20 years	N/A	\$16,300	watering new plants, pressure cleaning	\$2,795	Poor
3 Terex Light Towers	N/A	Event, Emergency Lighting	10 years	N/A	\$45,900 (\$15,300 ea.)	Exceed useful life	\$1,855	Fair
Computer Replacements	N/A	Desktop computers for City staff	N/A	N/A	\$30,000	Maintain IT infrastructure	N/A	N/A
Total					\$412,400			



Impact on Operating



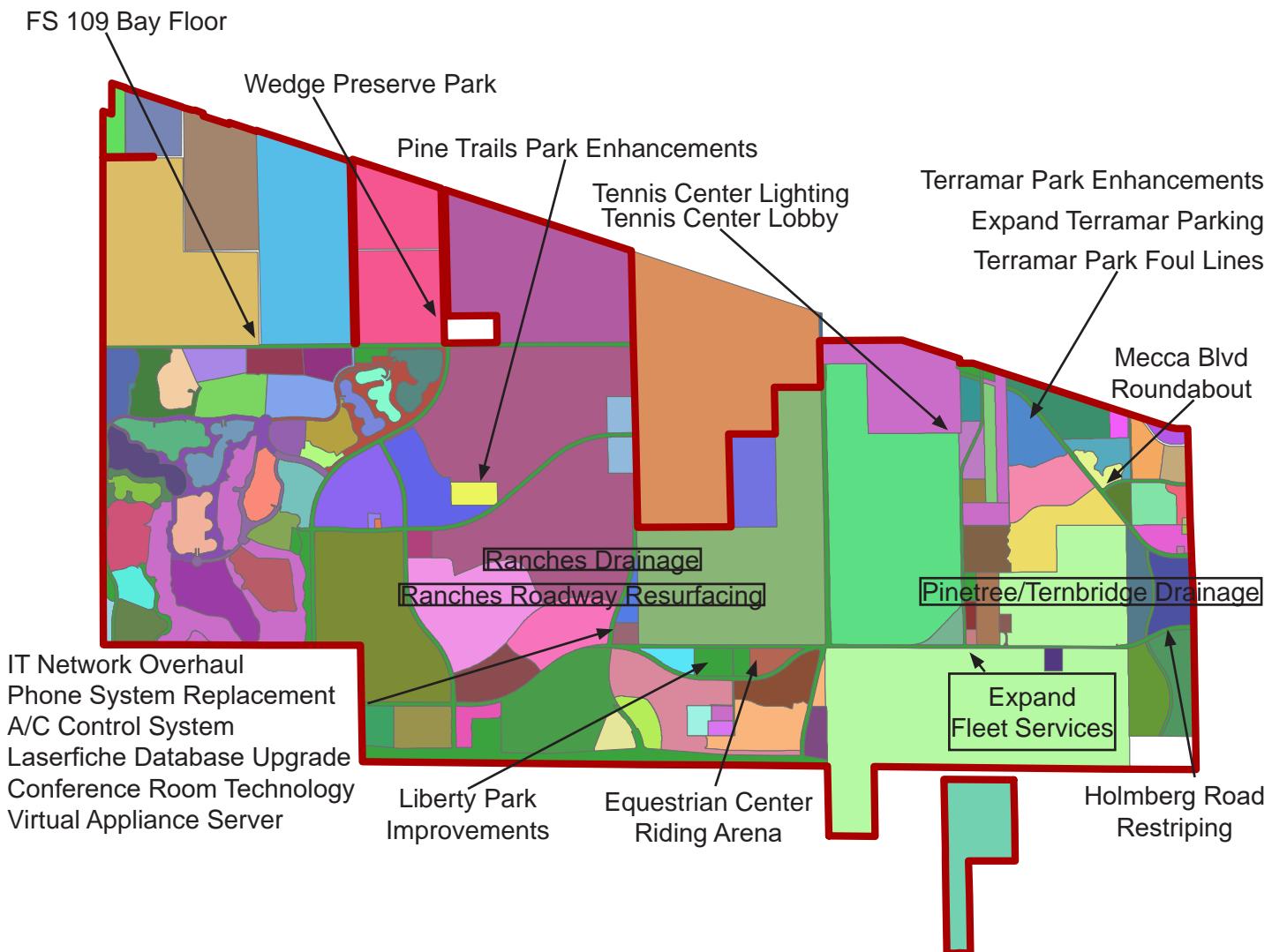
Some new capital projects or purchases may incur additional operating costs that extend beyond the current budget year. Operating costs include all new expenditures associated with a project. Examples of new expenditures are fuel, maintenance and insurance costs for a new vehicle, operating expenses for a new building, maintenance agreements, etc. The total additional operating expenditure impact for all budgeted capital projects appears in the diagram below. The expenditures are only new expenditures occurring in Fiscal Year 2023. In Fiscal Year 2023, the City is anticipating \$486,000 in new operating expenditures due to planned capital improvement projects, primarily for the enhanced levels of service and attention needed at the parks.



Project	Additional Operating Costs	Explanation
Park Enhancements (Terramar and Pine Trails)	\$466,000	Beginning in Fiscal Year 2022, the City added 2 Public Works Facilities positions to increase the cleaning frequency of parks restrooms. The City increased staffing, contractual services, and supplies (fertilizers, chemicals) in the Public Works Parks and Grounds division.
Phone System Replacement	\$20,000	Incremental operating cost, prorated for an expected January 2023 implementation.



Location of Capital Projects





American Rescue Plan Projects



Ranches Drainage Improvements

DEPARTMENT: Engineering

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 111 = \$3,835,083

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$1,094,917				\$1,094,947		
2023		\$3,835,083			\$3,835,083		
2024							
2025							
2026							
2027							
Total	\$1,094,917	\$3,835,083			\$4,930,030		

Describe the project:

The City was awarded American Rescue Plan Act (ARPA) funds totaling \$17,114,169. The first half was received in October 2021, after the adoption of the Fiscal Year 2022 budget. The second ARPA installment was received in August 2022. Necessary improvements to water, sewer, and stormwater infrastructure, including road repairs and upgrades directly related to this work, are eligible uses of ARPA funds. The City will undertake the Ranches Drainage project utilizing these funds.

The Ranches drainage improvement project will rehabilitate the existing canal system to restore or exceed the system's original capacity. It will provide rehabilitation services at existing culverts as needed along the canal system. All overgrowth will be cleared and canal slopes restored as needed along the canal system. The existing pump will be replaced with a pump that has sufficient power to easily move the increased water volume into and out of the canal system. Both sides of the canal banks will be armored at the pump location to prevent slope erosion.

Professional services for engineering design were awarded as part of the Fiscal Year 2022 amended budget. Construction is budgeted in Fiscal Year 2023.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure.

How was the project cost calculated?

Using estimate analysis developed from the Stormwater Master Plan and the current construction price at that time.

What are the project alternatives?

Maintain existing drainage which has resulted in community flooding throughout the years.

What are the adverse consequences for deferring or delaying this project?

Continual flooding in the community due to silt build up in the drainage ditch, potential for ditch slope failure.

Ternbridge/Pine Tree Drainage Improvements

DEPARTMENT: Engineering

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 111 = \$1,178,880

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$391,120				\$391,130		
2023		\$1,178,880			\$1,178,880		
2024							
2025							
2026							
2027							
Total	\$391,120	\$1,178,880			\$1,570,010		

Describe the project:

The City was awarded American Rescue Plan Act (ARPA) funds totaling \$17,114,169. The first half was received in October 2021, after the adoption of the Fiscal Year 2022 budget. The second ARPA installment was received in August 2022. Necessary improvements to water, sewer, and stormwater infrastructure, including road repairs and upgrades directly related to this work are eligible uses of ARPA funds. The City will undertake the Pinetree Estates/Ternbridge Drainage project utilizing these funds.

The Pine Tree Estates/Ternbridge Drainage Improvement project will rehabilitate the existing drainage system to restore or exceed the original capacity of the drainage ditch on the north of Pine Tree Estates and to the south of the Ternbridge community. The project will also clear out drainage easements due to tree overgrowth, canal slope collapse, and silt build-up along the ditch. Professional services for engineering design were awarded as part of the Fiscal Year 2022 amended budget. Construction is budgeted in Fiscal Year 2023.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure.

How was the project cost calculated?

Using estimates from the Stormwater Master Plan and the current construction pricing.

What are the project alternatives?

Maintain existing drainage which has resulted in community flooding throughout the years.

What are the adverse consequences for deferring or delaying this project?

Continual flooding in the community due to debris build-up in the drainage ditch, potential for ditch slope failure.





Capital Improvement Projects



Wedge Preserve Park

DEPARTMENT: Public Works

STRATEGIC GOAL: Continue to be a pre-eminent City for parks and recreation programs

FUNDING: Fiscal Year 2023 Fund 301 = \$10,000,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior Yr		\$5,250,000			\$5,250,000		
2023		\$9,000,000		\$1,000,000	\$10,000,000		
2024		\$4,850,000	\$695,000		\$5,545,000	\$505,000	
2025						\$530,250	
2026						\$556,750	
2027						\$584,500	
Total		\$19,100,000	\$695,000	\$1,000,000	\$20,795,000		

Describe the project:

In 2020, the City purchased a 24-acre property on the northeast corner of Hillsboro Boulevard and Nob Hill Road next to the City's existing, vacant 12-acre park site. As of September 2021, the additional 24-acres were annexed into the City and are available to develop into the 36-acre Wedge Preserve Park. The development of this new park will help meet the outdoor recreation needs of our growing population and help achieve recommended benchmarks of park, recreation, and open space per one thousand population.

The City has taken out a \$20 million 20-year low interest loan to fund the development of this community park at the direction of the City Commission during the Strategic Planning effort in Fiscal Year 2021. Development may include multi-purpose fields, baseball/softball fields, walking paths and a playground, but is subject to change during the design development process.

In addition, the City has been awarded a \$1.5 million grant from the Florida Communities Trust Parks and Open Space program as partial reimbursement of acquisition costs. The grant imposes conditions and restrictions on the development and use of the land.

Prior Year Funding

\$250,000 was budgeted for design in Fiscal Year 2019

\$5,000,000 was budgeted in Fiscal Year 2022 to begin funding park development

These amounts have been carried forward to Fiscal Year 2023.

How will this project benefit the City's Strategic Goals?

Continue to be a pre-eminent City for parks and recreation programs

How was the project cost calculated?

Parks Master Plan and Consultant Estimate

Wedge Preserve Park, con't.

Additional operating costs will be incurred to add staff to help maintain the park, as well as increased utilities costs. The City will also need to purchase equipment and vehicles for the new park. The Fleet Mechanic has been added to the current Fiscal Year 2023 operating budget.

<u>Staffing</u>		<u>Equipment</u>	
1-Fleet Mechanic	\$102,960	2-Five Gang Mowers	\$110,000
1-Crew Leader	\$95,000	3-John Deere Gators	\$40,000
4-Maintenance Technicians	\$285,000	1-Toro Workman	\$50,000
3-Maintenance Technicians PT	\$70,000	1-Farm Tractor	\$55,000
2-Park Rangers PT	<u>\$55,000</u>	1-Lowboy Trailer	\$15,000
Total	\$505,000	1-Dump Trailer	\$15,000
		1-Paint Machine	\$16,000
		1 Lely Spreader	\$8,000
		1-Toro Workman Spray Rig	\$50,000
<u>Utilities</u>		1-Toro Workman Top Dresser	\$45,000
Water, Sewer, Electricity	\$50,000	1-Toro ProCore Aerator	\$30,000
		1-Walk Behind Aerator	\$25,000
<u>Vehicles</u>		1-Roto Tiller	<u>\$5,000</u>
2 F-250 Extended Cab Truck	\$86,000	Total	\$464,000
2 F-150 Extended Cab Trucks	\$75,000		
2 Ford Escapes	<u>\$70,000</u>		
Total	\$231,000		

What are the project alternatives?

Leaving the vacant parcels with no direction for future use by the City.

What are the adverse consequences for deferring or delaying this project?

As described in the Parks Master Plan, the City's outdoor facilities in comparison with cities of similar size and population is less than the recommend national metric in the following areas: playgrounds, multi-use courts, baseball/softball fields and a skate park. Additionally, the City currently has of 8.45 acres of park land per 1,000 population which currently is less than the national standard of 10 acres per 1,000 persons. Deferring or delaying this project would hinder the City's ability to meet the current and future demands of the residents.



Liberty Park Improvements

DEPARTMENT: Public Works

STRATEGIC GOAL: Continue to be a pre-eminent City for parks and recreation programs

FUNDING: Fiscal Year 2023 Fund 301 = \$250,000, Fund 302 = \$600,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$60,000*				\$60,000		
2023	\$25,000	\$750,000		\$75,000	\$850,000**		
2024		\$600,000			\$600,000		
2025							
2026							
2027							
Total	\$85,000	\$1,350,000		\$75,000	\$1,510,000		

Describe the project:

This project consists of performing a structural evaluation of the existing playground structure and pavilions, a playground safety inspection and design if required; based on the reports provided by the Structural Engineer and Playground Inspector. Construction rehabilitation will take place with the recommendations from the two consultants, in addition to renovation of the existing restrooms, upgrading the parking area to asphalt, additional landscaping and repaving of the existing trails. This project has been awarded \$200,000 grant funding from Florida Department of Environmental Protection's Fiscal Year 2023 FRDAP (Florida Recreation Development Assistance Program) with a \$200,000 required match.

*\$60,000 was allocated for design in Fiscal Year 2021.

**Funding for this project in Fiscal Year 2023 will be as follows:

\$250,000 Fund 301 Capital Improvement Projects Fund
\$600,000 Fund 302 Infrastructure Replacement Plan

How will this project benefit the City's Strategic Goals?

Continue to be a pre-eminent City for parks and recreation programs.

How was the project cost calculated?

Costs were calculated using current bids and industry pricing.

What are the project alternatives?

Leaving the playground as is or removing it entirely without replacement.

What are the adverse consequences for deferring or delaying this project?

Several aspects of this playground are considered unsafe by modern playground safety standards and the mulch surface is difficult to maintain at a standard that meets safety surfacing requirements for fall heights. The FRDAP grant would be forfeited if this project is not completed.



Terramar Park Enhancements

DEPARTMENT: Public Works

STRATEGIC GOAL: Continue to be a pre-eminent City for parks and recreation programs

FUNDING: Fiscal Year 2023 Fund 301 = \$403,000; Fund 302 = \$60,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$25,000	\$1,110,000	\$155,000		\$1,290,000		
2023		\$430,000	\$33,000		\$463,000*		
2024		\$190,000			\$190,000		
2025							
2026		\$255,000			\$255,000		
2027							
Total	\$25,000	\$1,985,000	\$188,000		\$2,198,000		

Describe the project:

As part of last year's Strategic Planning workshop, held April 2021, staff was tasked to come up with ways to enhance the levels of service at Terramar Park. During the workshop, staff provided the City Commission with a multitude of enhancements to the park. At the direction of the City Commission, staff was instructed to proceed with agreed upon enhancements. These involve improving the landscaping and adding hedges as appropriate; adding two more pickleball courts; converting two fields, Fields C & D, to artificial turf (see separate Fiscal Year 2022 project titled "Terramar Park Field, Parking Lot Expansion"). Also, the bathrooms will receive a complete interior remodel, including partitions, countertops, sinks, toilets and fixtures.

Funding needs totaling \$463,000 for Fiscal Year 2023 are as follows:

- \$200,000 of Capital Improvement Program (Fund 301) funds are needed to fully fund the bathroom remodeling;
- \$170,000 of Capital Improvement Program (Fund 301) funds are needed to complete the addition of 2 pickleball courts;
- \$33,000 of Capital Improvement Program (Fund 301) funds are needed to purchase a new truck to accommodate additional Public Works staff added in Fiscal Year 2022
- \$20,000 of Infrastructure Replacement (Fund 302) funds are needed to complete renovation of the baseball dugouts for Fields 1,2,4,5 and;
- \$40,000 of Infrastructure Replacement (Fund 302) funds are needed to complete renovation of the baseball fencing for Fields 1,2,4,5.

*Funding for this project in Fiscal Year 2023 will be split as follows:

\$403,000 Fund 301 Capital Improvement Projects Fund
\$ 60,000 Fund 302 Infrastructure Replacement Plan

How will this project benefit the City's Strategic Goals?

Continue to be a pre-eminent City for parks and recreation programs.

How was the project cost calculated?

Costs calculated using current bids and industry pricing.



Terramar Park Enhancements, con't.

Capital

Remodel Bathrooms	\$150,000
Add'l Funds needed (FY2023)	\$200,000
Root Pruning/Root Barrier/Landscaping	\$100,000
Re-design and add 2 pickleball courts	\$70,000
Add'l Funds needed (FY2023)	\$170,000
Scoreboard Softball Field 5	\$30,000
Landscaping Design	\$25,000
New, Unique Feature	<u>\$100,000</u>
Total	\$845,000

Equipment

Pull Behind Spreader	\$10,000
Toro Vac	\$35,000
Tractor	\$35,000
Reel Mower	\$35,000
Workman Sprayer	\$40,000
F-250 Truck (FY2023)	\$33,000
Total	\$188,000

Replacement

Dugouts: Baseball Fields 1,2,5 and 6	\$151,000
Add'l funds needed (FY2023)	\$20,000
Fencing: Baseball Fields 1,2,5 and 6	\$255,000
Add'l funds needed (FY2023)	\$40,000
Scoreboards: Baseball Fields 1,2,5 and 6; Basketball Courts	\$184,000
Resurfacing: Basketball Courts 1-5 and Tennis Center	\$140,000
Fencing: Basketball Courts, Tennis Courts, Preserve	\$255,000
Shade Canopies	\$70,000
Drinking Fountains	\$20,000
Portable Backstops	\$20,000
Basketball Goals 4 and 5	<u>\$10,000</u>
Total	\$1,165,000

What are the project alternatives?

There are no project alternatives to increase the levels of service in Terramar Park without doing the above-mentioned enhancements. The only other option would be to scale down the number of enhancements.

What are the adverse consequences for deferring or delaying this project?

Deferring or delaying these enhancements would hinder the City Commission's desire to increase the service levels in Terramar Park.



Terramar Park Enhancements, con't.

Funding Plan

	Capital Improvement Program (Fund 301)	Infrastructure Replacement Plan (Fund 302)	Fiscal Year Totals
<u>Fiscal Year 2022</u>			
Landscape Design	\$25,000		
Scoreboard Softball Field 5	\$30,000		
Remodel Bathrooms	\$150,000		
Root Pruning/Barrier/ Landscaping	\$100,000		
Add 2 Pickleball Courts	\$70,000		
New Equipment: 5 items	\$155,000		
CAPITAL IMPROVEMENT PLAN BUDGET	\$530,000		
Dugouts: Baseball 1,2,4,5		\$151,000	
Fencing: Baseball 1,2,4,5		\$255,000	
Scoreboards: Baseball 1,2,3,4 and Basketball Courts		\$184,000	
Resurface Basketball Courts 1-5, and Tennis Courts		\$140,000	
Drinking Fountains		\$20,000	
Basketball Goals 4, 5		\$10,000	
REPLACEMENT PLAN BUDGET		\$760,000	
Artificial Turf, Fields C, D	Separate project		
			\$1,290,000
<u>Fiscal Year 2023</u>			
Landscaping (funding not needed)	\$100,000		
New Feature (move to Fiscal Year 2024)	\$100,000		
Pickleball Courts (add'l funds needed)	\$170,000		
Remodel Bathrooms (add'l funds needed)	\$200,000		
F-250 Truck (for new staff added in FY22)	\$33,000		
CAPITAL IMPROVEMENT PLAN BUDGET	\$403,000		
Dugouts: Baseball 1,2,5,6 (add'l funds needed)		\$20,000	
Fencing: Baseball 1,2,5,6 (add'l funds needed)		\$40,000	
REPLACEMENT PLAN BUDGET		\$60,000	
			\$463,000
<u>Fiscal Year 2024</u>			
New Feature (unique element)	\$100,000		
Shade Canopies		\$70,000	
Portable Backstops		\$20,000	
REPLACEMENT PLAN BUDGET	\$100,000	\$90,000	\$190,000
<u>Fiscal Year 2025</u>			
N/A			\$0
<u>Fiscal Year 2026</u>			
Fencing: Basketball Courts, Tennis Courts, Preserve		\$255,000	
REPLACEMENT PLAN BUDGET		\$255,000	\$255,000
TERRAMAR PARK ENHANCEMENTS	\$730,000	\$1,105,000	\$1,835,000
TOTALS	\$1,033,000	\$1,165,000	\$2,198,000

Pine Trails Park Enhancements

DEPARTMENT: Public Works

STRATEGIC GOAL: Continue to be a pre-eminent City for parks and recreation programs

FUNDING: Fiscal Year 2023 Fund 301 = \$500,000; Fund 302 = \$86,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$100,000	\$2,496,000	\$200,000		\$2,796,000	\$576,000	
2023		\$586,000			\$586,000	\$466,000	
2024		\$1,095,000			\$1,095,000	\$266,000	
2025		\$51,000			\$51,000	\$788,000	
2026						\$335,000	
2027						\$364,000	
Total	\$100,000	\$4,228,000	\$200,000		\$4,528,000		

Describe the project:

As part of last year's Strategic Planning Workshop, held April 2021, staff was tasked to come up with ways to enhance the levels of service at Pine Trails Park. During the workshop, staff provided the City Commission with a multitude of enhancements to the park. At the direction of the City Commission, staff was instructed to proceed with agreed upon enhancements. These involve improving the landscaping around the perimeter, providing irrigation, new sod for Fields 4 and 5, baseball fields A, B, and C, as well as the Great Lawn, the Amphitheater and playground areas. Artificial turf will be installed on Field 3, and the bathrooms will receive a complete interior remodel, including partitions, countertops, sinks, toilets, and fixtures.

Additional operating costs were incurred beginning in Fiscal Year 2022 when two new full-time Facilities Maintenance Technicians were added to ensure a higher level of maintenance at both Pine Trails and Terramar parks. In addition, six part-time Parks Maintenance Technician positions were converted to full-time positions to keep City's fields in top-notch form.

For Fiscal Year 2023, additional \$500,000 funding is budgeted for the installation of a new swing set area with a poured-in-place (PIP) surface, landscaping, and a more robust playground system. The other previously planned Capital Improvement Program (Fund 301) expenditures have been pushed back to Fiscal Year 2024 (see the "Funding Plan" table). The \$66,000 planned fencing replacement and resurfacing at Basketball Courts 1, 2 and the \$20,000 drinking fountain replacements will proceed as planned, utilizing Infrastructure Replacement Plan (Fund 302) funds.

How will this project benefit the City's Strategic Goals?

Continue to be a pre-eminent City for parks and recreation programs.

How was the project cost calculated?

The costs were calculated using current bids and industry pricing.



Pine Trails Park Enhancements, cont.

Additional Operating Costs

Fiscal Year 2023: add Contractual Services for specialized field maintenance, offset by a reduction in purchased fertilizer and chemicals	\$340,000
Fiscal Year 2023: costs for 2 full-time Facilities Maintenance Tech positions added in Fiscal Year 2022	<u>\$126,000</u>
Total Additional Operating Costs in Fiscal Year 2023	\$466,000

Capital

Design for Irrigation and Landscaping	\$100,000
Landscaping	\$25,000
Resod Great Lawn, Amphitheater, Playground	\$150,000
Resod fields 4 and 5	\$100,000
Restripe Parking Lot	\$25,000
Concrete Enhancement	\$15,000
Irrigation and Pump Station Installation	\$500,000
Artificial Turf Field 3 Design and Construction	\$1,500,000
Resod Baseball Fields A, B and C	\$120,000
Playground – add'l elements	\$500,000
Landscaping	\$100,000
Remodel Bathrooms	\$300,000
Total	\$3,435,000

Equipment		
5 Gang Mower	\$55,000	
Toro Vac	\$35,000	
Tractor	\$75,000	
Aerator	\$25,000	
Thatch Attachment	\$10,000	
Total	\$200,000	



Replacement

Front Playground	\$600,000
Field Bleachers/Canopies	\$90,000
Drinking Fountains	\$20,000
Basketball Courts 1-2 (Scoreboards, Fencing, Resurface)	\$112,000
Basketball Courts 3-4 (Resurface)	\$30,000
Thorguard	\$41,000
Total	\$893,000

What are the project alternatives?

There are no project alternatives to increase the levels of service in Pine Trails Park without doing the above-mentioned enhancements. The only other option would be to scale down the number of enhancements.

What are the adverse consequences for deferring or delaying this project?

Deferring or delaying these enhancements would hinder the City Commission's desire to increase the service levels in Pine Trails Park.

Pine Trails Park Enhancements, con't.

Funding Plan

	Capital Improvement Program (Fund 301)	Infrastructure Replacement Plan (Fund 302)	Fiscal Year Totals
Fiscal Year 2022			
Design for Irrigation and Landscaping	\$100,000		
Resod Baseball A, B, C	\$120,000		
Resod Fields 4, 5	\$100,000		
Restripe Parking Lot	\$25,000		
Concrete Enhancement	\$15,000		
Equipment: 5 items	\$200,000		
Artificial Turf Field 3	\$1,500,000		
CAPITAL IMPROVEMENT PLAN BUDGET	\$2,060,000		
Front Playground		\$600,000	
Field Bleachers/Canopies		\$90,000	
Scoreboards: Basketball Courts 1, 2		\$46,000	
REPLACEMENT PLAN BUDGET		\$736,000	\$2,796,000
Fiscal Year 2023			
ADD: Playground new elements, PIP surface	\$500,000		
Irrigation and Pump Station (move to FY 2024)	\$500,000		
Landscaping (move to FY 2024)	\$125,000		
Remodel Bathrooms (move to FY 2024)	\$300,000		
CAPITAL IMPROVEMENT PLAN BUDGET	\$500,000		
Fencing, Resurface: Basketball Courts 1,2		\$66,000	
Drinking Fountains		\$20,000	
REPLACEMENT PLAN BUDGET		\$86,000	\$586,000
Fiscal Year 2024			
Irrigation and Pump Station	\$500,000		
Landscaping	\$125,000		
Remodel Bathrooms	\$300,000		
Resod Great Lawn, Amphitheater, Playground	\$150,000		
CAPITAL IMPROVEMENT PLAN BUDGET	\$1,075,000		
Thorguard Replacement		\$20,000	
REPLACEMENT PLAN BUDGET		\$20,000	\$1,095,000
Fiscal Year 2025			
Resurface Basketball Courts 3,4		\$30,000	
Thorguard Replacement		\$21,000	
REPLACEMENT PLAN BUDGET		\$51,000	\$51,000
PINE TRAILS PARK ENHANCEMENTS TOTALS	\$3,135,000	\$893,000	\$4,028,000
			\$4,528,000

Tennis Center Lighting

DEPARTMENT: Parks and Recreation

STRATEGIC GOAL: Continue to be a pre-eminent City for parks and recreation programs

FUNDING: Fiscal Year 2023 Fund 301 = \$200,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023			\$200,000		\$200,000		
2024							
2025							
2026							
2027							
Total			\$200,000		\$200,000		

Describe the project:

The lights at the Tennis Center at Quigley Park continue to be a concern for league players. Staff completed a photometric survey last year which advised the average light levels at that time ranged from 27 fc (foot-candle, a unit of light measurement) to 35 fc for each of the 12 courts. Staff replaced the bulbs with the same type/wattage bulb and then conducted a second photometric survey. After replacing all the bulbs, the average light level was approximately 45 fc. This level meets minimum standards for parks with instructional programs (Class III – 30-50 fc). Staff has continued to replace the bulbs as needed. However, players still are concerned with lighting levels. To ensure the light levels remain sufficient at the Tennis Center, this project will upgrade the fixtures to LED lights, using the existing poles currently in place. The LED lights consume less electricity, potentially reduce energy costs and provide the bright light the players are accustomed to at other facilities.

How will this project benefit the City's Strategic Goals?

Continue to be a pre-eminent City for parks and recreation programs.

How was the project cost calculated?

Price proposal from local vendor.

What are the project alternatives?

Increase maintenance cost and continue to replace bulbs.

What are the adverse consequences for deferring or delaying this project?

Additional concerns from members and potential loss of tennis memberships.



Equestrian Center Riding Arena

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$122,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$30,250				\$30,250		
2023	\$12,000	\$100,000		\$10,000	\$122,000		
2024							
2025							
2026							
2027							
Total	\$42,250	\$100,000		\$10,000	\$152,250		

Describe the project:

For the safety of the horses and riders the City will improve the conditions of the riding arenas. This project consists of removing and replacing the Equestrian Center riding arena's footing material and border.

In Fiscal Year 2022 a project for \$30,250 was budgeted in the Infrastructure Replacement Plan (Fund 302) to renovate the judges' stands and replace the bleachers. When customers brought the poor condition of the arena to staff's attention, these funds were used instead to design the improvements needed to the arena's footing material and border. The planned work on the judges' stand and bleachers was scaled back and accomplished using operating funds.

How will this project benefit the City's Strategic Goals?

Continue to be a pre-eminent City for parks and recreation programs.

How was the project cost calculated?

Engineer's estimate of probable cost.

What are the project alternatives?

Leaving the footing material and border as is.

What are the adverse consequences for deferring or delaying this project?

The existing footing material and boarder are loose and unsafe.



IT Network Overhaul

DEPARTMENT: Information Technology

STRATEGIC GOAL: Improve and enhance the City's infrastructure; Effective governance and internal communications

FUNDING: Fiscal Year 2023 Fund 301 = \$478,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023			\$478,000		\$478,000		
2024							
2025							
2026							
2027							
Total			\$478,000		\$478,000		

Describe the project:

The City's information technology network architecture has organically grown over time which has caused fragmentation in products. This uncoordinated, mis-matched variety of brands, models, suppliers, and manufacturers, across the network has led to inconsistent and sometimes very poor service. The network equipment is near the end of its useful life and needs to be replaced.

The goals of this project are to do the following:

1. Implement a clean architecture across the network.
2. Replace all network equipment with a newer architecture better suited for uptime and cloud connectivity.
3. Apply standard security protocols across the network.
4. Offer central management, control, and tools for performance analysis.
5. Increase bandwidth capacity between City buildings. The fiber between the buildings is currently only running at 1Gbps. With the addition of newer equipment, we can increase the capacity to 10 Gbps, increasing throughput by 10 times.
6. This model will increase security by allowing each site to perform log collection.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure. Effective governance and internal communications

How was the project cost calculated?

Industry quotes were obtained as follows:

1. Core Wired: \$152,000
2. Wireless: \$54,000
3. Firewall/SDWAN: \$150,000
4. Assume:
\$5,000 per site servers
\$1,000 per site (UPS, rack)
\$6,000 x 7 IDF's = \$42,000

Subtotal: \$398,000

5. Variance: 20% (\$80,000)

Project Total: \$478,000

What are the project alternatives?

Do nothing, continue to patch in additional equipment as needed.

What are the adverse consequences for deferring or delaying this project?

We are putting a heavier load on the network with video conferencing, security cameras, and cloud-based services. The current network architecture is not scalable, limited on redundancy, and will continue to perform poorly with ongoing problems.

Mecca Boulevard Roundabout

DEPARTMENT: Engineering

STRATEGIC GOAL: Improve and enhance the City's transportation infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$350,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$305,000		\$45,000	\$350,000		
2024						\$10,000	
2025						\$10,000	
2026						\$10,000	
2027						\$10,000	
Total		\$305,000		\$45,000	\$350,000		

Describe the project:

The proposed roundabout at Hillsboro Boulevard and Mecca Boulevard, located at the east entrance to the Ternbridge community, will be constructed by Broward County with surtax funds. The County has initiated a multi-modal and lighting improvement project along Hillsboro Boulevard from Parkside Drive to State Route 7 (US 441) that will include resurfacing, roadway lighting, sidewalks, and bike lanes to improve safety. The proposed roundabout is currently in the early stages of design and the City has an opportunity for coordination with the County on the design of this roundabout. It is the desire of the City to install architectural features as the focal point of the roundabout, to harmonize with other roundabouts and provide a consistent look throughout the City, as approved during the December 15, 2021 Commission meeting.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's transportation infrastructure.

How was the project cost calculated?

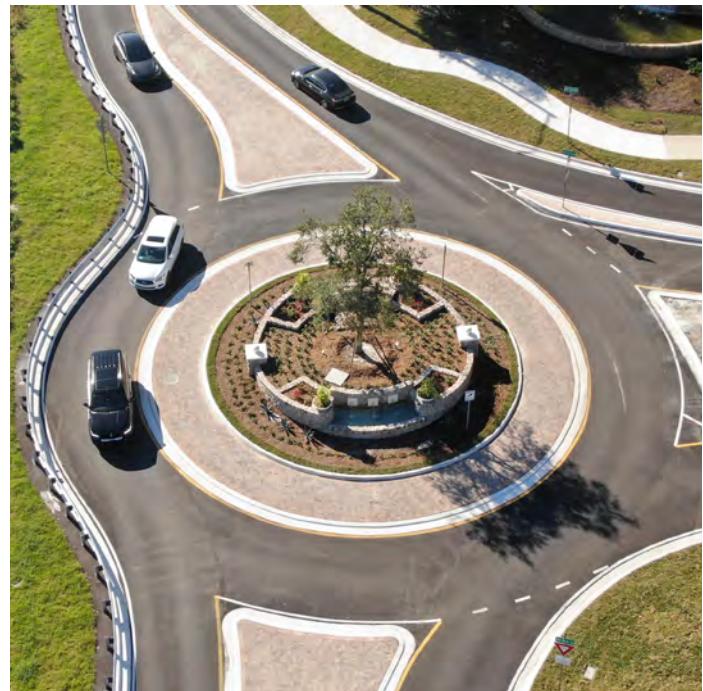
Using estimate analysis developed from similar roundabout projects within the City and current market prices.

What are the project alternatives?

Let Broward County build the roundabout without any decorative landscaping or features.

What are the adverse consequences for deferring or delaying this project?

The median of the roundabout will be bare and unattractive, which would not coordinate with other roundabouts in the City. There may be complaints from residents.



ADA Transition Plan

DEPARTMENT: Engineering

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$250,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency, Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$40,000	\$200,000		\$10,000	\$250,000		
2023	\$30,000	\$210,000		\$10,000	\$250,000		
2024	\$30,000	\$210,000		\$10,000	\$250,000		
2025							
2026							
2027							
Total	\$100,000	\$620,000		\$30,000	\$750,000		

Describe the project:

This project consists of performing priority items 1 (sidewalks) as indicated in the ADA transition plan. Priority level 1 includes items such as replacing missing or obsolete detectable warnings, correcting sidewalk slope issues, replacing sidewalk discontinuities, slope transitions, ponding issues and tripping hazards. The Fiscal Year 2023 proposed work under the ADA plan is Holmberg Road from SR7/441 to Pine Island Road. This is a high priority project.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure

How was the project cost calculated?

Consultant estimate using current construction cost along with the trends.

What are the project alternatives?

Leave conditions as is.

What are the adverse consequences for deferring or delaying this project?

The adverse consequences for deferring or delaying is the City would fail to comply with Title II of the Five Titles of ADA which requires state and local governments to ensure that individuals with disabilities are not excluded from programs, services, and activities.



Ranches Roadway Resurfacing

DEPARTMENT: Engineering

STRATEGIC GOAL: Improve and enhance the City's transportation infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$250,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023	\$225,000			\$25,000	\$250,000		
2024		\$1,338,750		\$236,250	\$1,575,000		
2025							
2026							
2027							
Total	\$225,000	\$1,338,750		\$261,250	\$1,825,000		

Describe the project:

The scope of The Ranches Roadway Resurfacing project is to mill and repave the roadway within The Ranches community. At the April 2022 Strategic Planning Retreat, City Commission gave direction to go ahead with the design. Construction will occur after the completion of the Fiscal Year 2023 Ranches Drainage Improvements project, potentially sometime in Fiscal Year 2025. That project needs to be completed first because the work involved will deteriorate the roadway even further.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's transportation infrastructure

How was the project cost calculated?

Using estimate analysis developed from the FDOT unit prices and current construction price at that time.

What are the project alternatives?

Continue to patch and fill potholes for maintenance of roadway.

What are the adverse consequences for deferring or delaying this project?

Future roadway failure from continual deterioration of the roadway. After the Drainage Improvements project, the road most likely will be damaged due to the use of heavy equipment.



Exotic/Invasive Plant Removal

DEPARTMENT: Development Services/Engineering

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$150,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$150,000			\$150,000		
2024		\$250,000			\$250,000		
2025		\$150,000			\$150,000		
2026		\$50,000			\$50,000		
2027		\$50,000			\$50,000		
Total		\$650,000			\$650,000		

Describe the project:

Support the City's "environmentally proud" character by ensuring preserves are maintained at less than 5% exotics to ensure the thriving of native plants throughout the City as required by the Florida Department of Environmental Protection.

Fiscal Year	New Project
2023	Parkside Trailhead = 60% exotics
2023	Terramar Tracts C & C1 = 30% exotics
2023	Winners' Circle Path = 95% exotics
2023	6 Acre Wood Park East (N section) = 100% exotics
2024	SR 7/441 @ Holmberg NW corner = 100% exotics
2025	6 Acre Wood Park East (S section) = 5% exotics
2026	Winners' Circle Path (Phase 2)
2027	Winners' Circle Path (Phase 3)

Project costs are distinguished between existing locations that are up to date in maintenance (less than 10% exotics) and only require yearly maintenance, versus new projects where a bigger clean-up is required before starting maintenance. The goal is to keep all City parks and preserves at less than 10% invasives so that only operational costs and clean up related to hurricanes are required.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure.

How was the project cost calculated?

Based on City past contracts.

What are the project alternatives?

No exotic removal resulting in an increase to maintenance as exotics continue to multiply and destroy native habitat, reducing food and storage for native wildlife.

What are the adverse consequences for deferring or delaying this project?

Continued growth of exotics and loss of native plants due to overgrowth.



Fleet Services Expansion

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$100,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$100,000			\$100,000		
2024							
2025							
2026							
2027							
Total		\$100,000			\$100,000		

Describe the project:

As the City continues to grow and provide additional services, the need arises for additional facilities to be constructed to keep up with the growth. A new Fleet Mechanic is planned to be added to the Public Works staff in Fiscal Year 2023 to address the servicing needs of the City's growing fleet of vehicles and equipment. To provide workspace for this new mechanic, an additional vehicle lift will be installed in the current fleet facility. The staff currently utilizing the space where the new lift will be placed will have to move the equipment stored there. A new shed will be installed in the Public Works compound to store the displaced equipment and supplies.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure

How was the project cost calculated?

Industry Quote and similar projects

What are the project alternatives?

Do not create a workspace for the additional mechanic.

What are the adverse consequences for deferring or delaying this project?

Not have adequate workspace for employees to perform tasks and not enough storage for equipment.



Expanded Parking at Terramar Park

DEPARTMENT: Public Works

STRATEGIC GOAL: Continue to be a pre-eminent City for parks and recreation programs

FUNDING: Fiscal Year 2023 Fund 301 = \$80,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023	\$80,000				\$80,000		
2024		\$700,000		\$70,000	\$770,000		
2025							
2026							
2027							
Total	\$80,000	\$700,000		\$70,000	\$850,000		

Describe the project:

There is currently a need for additional parking spaces at Terramar Park. During certain times of the year, cars are parked on the swales along Hillsboro Boulevard creating potential safety issues. A portion of the green space will be transformed into additional parking spots. Lighting and landscaping will be included. Project design is planned for Fiscal Year 2023 with construction to be budgeted in the following year.

How will this project benefit the City's Strategic Goals?

Continue to be a pre-eminent City for parks and recreation programs.

How was the project cost calculated?

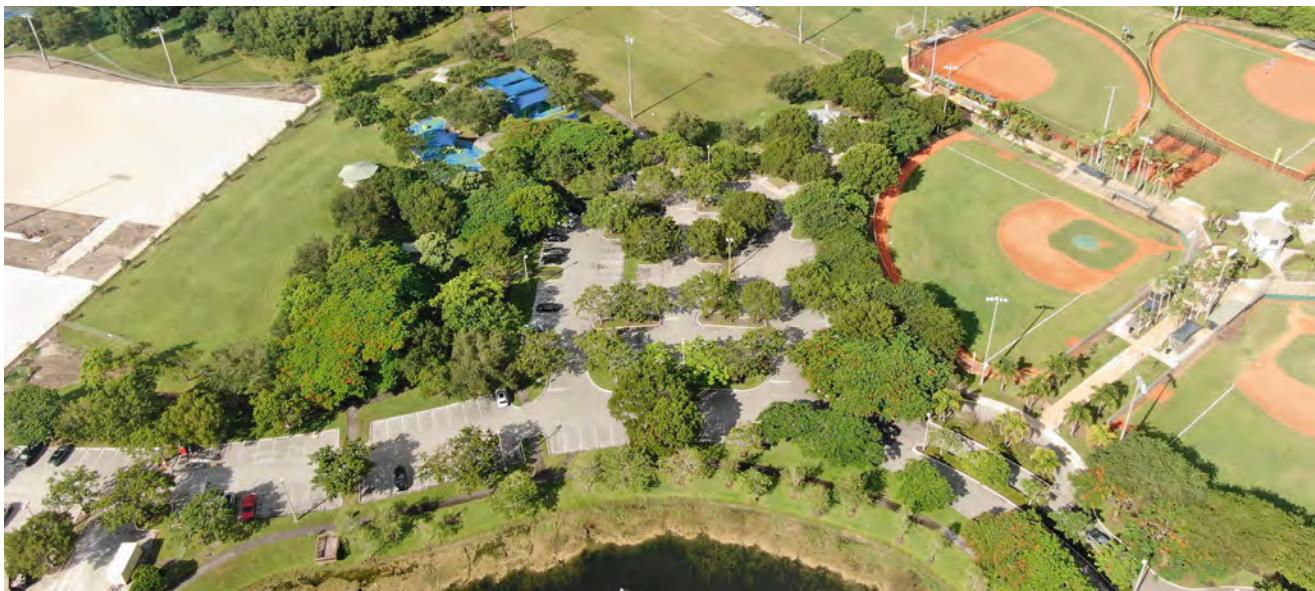
Using similar type project schedule of values.

What are the project alternatives?

Leaving the existing green space as is.

What are the adverse consequences for deferring or delaying this project?

Cars parking along the swales on Hillsboro Boulevard present a potential safety condition, as well as cause damage to sod and the irrigation system in the swales.



Equipment Cover at Parks

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$80,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$80,000			\$80,000		
2024							
2025							
2026							
2027							
Total		\$80,000			\$80,000		

Describe the project:

Currently the equipment owned by the City for the parks' maintenance is being stored in such a manner that the equipment is being exposed to the climate elements, causing premature rusting and damage. This project will include installing a canopy structure at both Public Works compounds at Terramar Park and Pine Trails Park to cover the exposed equipment that is not in the shed.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure

How was the project cost calculated?

Cost calculated using industry quotes

What are the project alternatives?

Leaving the equipment exposed.

What are the adverse consequences for deferring or delaying this project?

Leaving the equipment not parked in the shed, out in the elements, exposes them to damage from the sun, rust, and shortens their useful life.



Fire Station 109 Bay Floor Resurfacing

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$70,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$70,000			\$70,000		
2024							
2025							
2026							
2027							
Total		\$70,000			\$70,000		

Describe the project:

The current surface treatment of the bay floor in Fire Station 109 is failing, allowing water intrusion and possible water damage to the concrete slab. This also presents a possible slip-and-fall hazard to the fire station personnel. This project includes stripping the existing surface off the bay floor at Fire Station 109 and installing a new surface.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure

How was the project cost calculated?

Cost calculated using industry quotes

What are the project alternatives?

Leaving the existing surface as is.

What are the adverse consequences for deferring or delaying this project?

The current surface continues to bubble and peel, allowing water intrusion to the underneath concrete slab, causing larger damage over time, not only to the surface material, but to the concrete slab. In addition, the trip hazard will continue to increase with time, creating safety issues with the firefighters, affecting their performance as well as increasing the maintenance costs of having to constantly make repairs to the floor.



Tennis Center Lobby, Office Improvements

DEPARTMENT: Parks and Recreation

STRATEGIC GOAL: Continue to be a pre-eminent City for parks and recreation programs

FUNDING: Fiscal Year 2023 Fund 301 = \$70,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$10,000	\$60,000		\$70,000		
2024							
2025							
2026							
2027							
Total		\$10,000	\$60,000		\$70,000		

Describe the project:

This project will enhance the Tennis Center lobby to allow for a more efficient check-in operation with space for multiple staff during high frequency times and enhance the aesthetics of the facility entrance. Additionally, the current office layout is in an open space with a mix and match of old desks. This open space will be re-designed to add additional workspace areas that will be uniform and create a more useful and conducive work environment for special events, athletics staff, and park rangers with six new workstations. The construction costs will include the addition of partial walls to create defined spaces and additional storage areas.

How will this project benefit the City's Strategic Goals?

Continue to be a pre-eminent City for parks and recreation programs. As the programs continue to grow at the Tennis Center, this new layout will enhance the check in and operations process to minimize wait time. This project also provides more work areas and effective workspace for employees, as well as much needed additional storage space.

How was the project cost calculated?

Quotes were received from the City's selected office furniture vendor.

What are the project alternatives?

Continue to use temporary tables and desks until funding becomes available for this enhancement.

What are the adverse consequences for deferring or delaying this project?

Following current trends, cost for this project will continue to increase and more funding will be needed if deferred to future years.



Terramar Park Foul Line Clay Conversion

DEPARTMENT: Public Works

STRATEGIC GOAL: Continue to be a pre-eminent City for parks and recreation programs

FUNDING: Fiscal Year 2023 Fund 301 = \$65,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$65,000			\$65,000		
2024							
2025							
2026							
2027							
Total		\$65,000			\$65,000		

Describe the project:

This project will remove the existing grass down the foul ball lines and replace it with clay, matching the rest of the fields in the park and creating a uniformity across all City ball fields. The current grass foul lines require more maintenance. The Field 6 warning track clay will also be included in this project.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure

How was the project cost calculated?

Cost calculated using industry quotes

What are the project alternatives?

Leave the existing grass in place

What are the adverse consequences for deferring or delaying this project?

Leaving the existing grass in place requires additional maintenance and staff time, and results in an inconsistent look within the park.



Phone System Replacement

DEPARTMENT: Information Technology

STRATEGIC GOAL: Effective governance and internal communications

FUNDING: Fiscal Year 2023 Fund 301 = \$58,200

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023	\$3,000		\$55,200		\$58,200	\$20,000	
2024						\$23,000	
2025						\$23,000	
2026						\$23,000	
2027						\$23,000	
Total	\$3,000		\$55,200		\$58,200		

Describe the project:

The City's current Shoretel phone system is at the end of its useful life and the manufacturer will discontinue system support in the next 1.5 years. We cannot purchase replacement hardware; instead, IT staff must search for refurbished or used equipment from secondary vendors because the manufacturer no longer makes the equipment.

The proposed solution will allow the City to migrate to a cloud-based phone system which will provide greater flexibility to work remotely in the event of a disaster. This solution allows the City to operate from a single platform while having the flexibility to operate the phones from any location that has internet access. In addition this solution will remove the reliability to maintain a local server/system turning telephony back to a service based costing.

The operational costs are estimated at \$36,000 per year compared to the current \$13,000 yearly Teleswitch maintenance, for a net additional operating cost expected to be \$23,000. Monthly PRI circuit costs vary based on usage.

How will this project benefit the City's Strategic Goals?

Effective governance and internal communications

How was the project cost calculated?

Industry quotes obtained as follows:

\$50,000 Phones

\$ 3,000 Initial provisioning

\$ 2,000 = \$200 ATA x 10

10% Variance = \$5,200

\$3k per mo x 12 mo (operational costs)



What are the project alternatives?

Keep the same system for one more year.

What are the adverse consequences for deferring or delaying this project?

There is a high level of risk with the current phone system. In the event of catastrophic system failure, we will be unable to recover and services will be impacted.

Parks/Preserves Landscaping Beautification

DEPARTMENT: Public Works

STRATEGIC GOAL: Continue to be a pre-eminent City for parks and recreation programs

FUNDING: Fiscal Year 2023 Fund 301 = \$50,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$50,000			\$50,000		
2024		\$50,000			\$50,000		
2025		\$50,000			\$50,000		
2026		\$50,000			\$50,000		
2027		\$50,000			\$50,000		
Total		\$250,000			\$250,000		

Describe the project:

From time to time, miscellaneous repairs, replacements and other funding needs in the parks and the various City preserves surface without warning and require immediate attention. These issues range from minor trimming back of the preserves to significant damage to park facilities, fields, sod, and other elements caused by vandalism, weather, or other natural forces. A funding mechanism has been put in place to address these unexpected needs, at the direction of the City Manager.

For Fiscal Year 2023 this project will address the areas where City preserves are overgrown and infringe on private property.

How will this project benefit the City's Strategic Goals?

This project provides immediate, flexible response to address unexpected needs and continue to be a pre-eminent City for parks and recreation programs.

How was the project cost calculated?

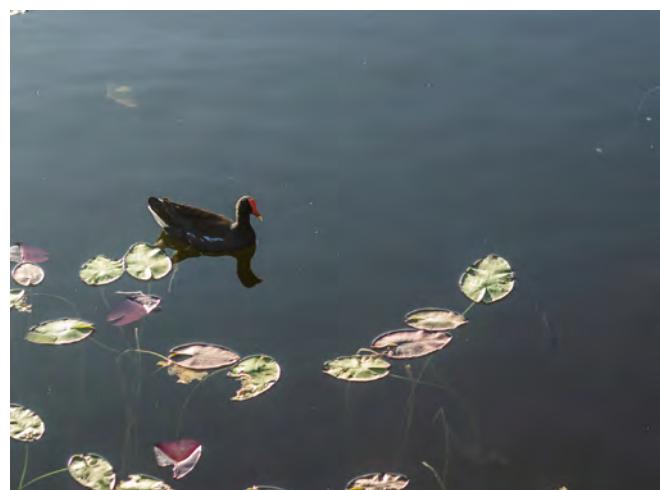
Funding was estimated on the worst-case historical experience.

What are the project alternatives?

Funds could be appropriated on an as-needed basis which would require mid-year budget amendments, which can slow the repair or response.

What are the adverse consequences for deferring or delaying this project?

Without this project, addressing the unexpected park needs would take longer and not be as flexible.



Holmberg Road Restriping

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$50,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$50,000			\$50,000		
2024							
2025							
2026							
2027							
Total		\$50,000			\$50,000		

Describe the project:

This project will include restriping the east and west bound lanes of Holmberg Road at the eastern boundary of the City, from US 441 to NW 62nd Terrace.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure

How was the project cost calculated?

Cost calculated using industry quotes

What are the project alternatives?

Not restriping the roadway.

What are the adverse consequences for deferring or delaying this project?

The current pavement markings are worn, faded and difficult to see. Not restriping this area could be a safety issue for drivers.



A/C Control System

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$50,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$50,000			\$50,000		
2024						\$10,000	
2025						\$10,000	
2026						\$10,000	
2027						\$10,000	
Total		\$50,000			\$50,000		

Describe the project:

This project includes installing back net controls and software to operate and diagnose the Air Conditioning System Citywide, allowing for a better energy management Citywide. This overarching control system will require an estimated \$10,000 in additional operating costs for software maintenance.

How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure, by permitting the air conditioning system to function in a more energy efficient way, allowing for cost savings in consumption, labor, and equipment repairs/replacements.

How was the project cost calculated?

Cost calculated using industry quotes.

What are the project alternatives?

Leave the air conditioning systems as is, without coordinated controls.

What are the adverse consequences for deferring or delaying this project?

With the delay of this project, City will continue to incur costs for energy, labor, parts and equipment, costs that could be reduced by using this system. The current Air Conditioning Systems Citywide requires a Maintenance Technician to be onsite to operate and diagnose the system, without the back net system in place, City Staff have to come in after hours to work on the system, incurring overtime charges. If the control system is installed the Facilities Staff would be able to use a phone or computer to diagnose or operate the system which would reduce AC downtime and staff travel time.



Laserfiche Database Upgrade

DEPARTMENT: Information Technology

STRATEGIC GOAL: Effective governance and internal communications

FUNDING: Fiscal Year 2023 Fund 301 = \$20,275

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023			\$20,275		\$20,275		
2024							
2025							
2026							
2027							
Total			\$20,275		\$20,275		

Describe the project:

This project was already approved in the Fiscal Year 2022 budget but due to a budgetary problem with another project (the backup server), this project had to be delayed until Fiscal Year 2023.

This project will migrate Laserfiche from MS SQL Express to Microsoft SQL Server. The SQL Express version is lightweight and not designed for corporate use and as such has a record limitation. Migrating to MS SQL will increase performance and remove the record limitation. As usage grows so will the number of records placed on the system.

How will this project benefit the City's Strategic Goals?

Effective governance and internal communications

How was the project cost calculated?

Industry quotes were obtained.

\$18,575 (Quote)

10% Variance (\$1,800)

Total: \$20,375

What are the project alternatives?

Do not upgrade this server.

What are the adverse consequences for deferring or delaying this project?

Records grow past the limitation on the system causing no new records to be recorded or added.



Public Property Beautification

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301 = \$20,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023		\$20,000			\$20,000		
2024		\$20,000			\$20,000		
2025		\$20,000			\$20,000		
2026		\$20,000			\$20,000		
2027		\$20,000			\$20,000		
Total		\$100,000			\$100,000		

Describe the project:

This project accomplishes the annual landscape enhancements necessary for all public property including parks, entryways, public facilities and right of way streetscapes, to maintain the City standards. The landscape enhancement projects are planned to include:

FY 2023:	Quigley Tennis Center	\$10,000
	Parkside Drive	\$10,000
FY 2024:	Pine Trails Park	\$10,000
	Terramar Park	\$10,000
FY 2025:	City Hall	\$10,000
	Holmberg Road	\$10,000
FY 2026:	Parkside Drive	\$10,000
	Margate Blount	\$10,000
FY 2027:	Fire Station 109	\$10,000
	BSO/Fire Station 97	\$10,000



How will this project benefit the City's Strategic Goals?

Improve and enhance the City's infrastructure.

How was the project cost calculated?

Industry pricing and similar quotes.

What are the project alternatives?

Not performing any public property beautification projects.

What are the adverse consequences for deferring or delaying this project?

These projects enhance and preserve the character of the City while ensuring care of its natural assets.

Conference Room Technology Upgrades

DEPARTMENT: Information Technology

STRATEGIC GOAL: Effective governance and internal communications

FUNDING: Fiscal Year 2023 Fund 301 = \$18,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023			\$18,000		\$18,000		
2024							
2025							
2026							
2027							
Total			\$18,000		\$18,000		

Describe the project:

Conversion of the following conference rooms to support TV projection, video, audio conferencing: Public Works, City Hall, Amphitheater

How will this project benefit the City's Strategic Goals?

Effective governance and internal communications

How was the project cost calculated?

Previous experience with similar projects costing approximately \$6,000 per site (based on the previous installation of TV and video conferencing in the City Manager's conference room).

What are the project alternatives?

Leave the conference rooms without videoconferencing capability.

What are the adverse consequences of deferring or delaying this project?

The inability to perform needed video and audio conferencing with vendors, contractors, and emergency response.

Virtual Appliance Server

DEPARTMENT: Information Technology

STRATEGIC GOAL: Effective governance and internal communications

FUNDING: Fiscal Year 2023 Fund 301 = \$11,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency, Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2023			\$11,000		\$11,000		
Total			\$11,000		\$11,000		

Describe the project:

Some of the City's virtual servers are Linux appliances that do not function within the hyper-converged Nutanix Cluster. An alternate server will host "noncritical" or supporting systems such as security and monitoring. This project helps delineate between mission-critical and non-mission-critical systems which is important for disaster recovery and security.

How was the project cost calculated?

Industry quotes were obtained. \$9,500 quote with a 10% variance.

What are the project alternatives?

Do not purchase the server and leave the configuration as is.

What are the adverse consequences of deferring or delaying this project?

System failure and loss of non-critical security or supporting systems due to server failure.



5 Year Infrastructure Replacement Plan



The purpose of the Infrastructure Replacement Plan is to anticipate funding needs to ensure the continued operation and reliability of existing buildings, parks, roads, drainage and other City-owned assets. City staff meet regularly to review the Plan for all of these elements. Adjustments are made as warranted.

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
INFRASTRUCTURE					
ROADS	\$ -	\$ 250,000	\$ 300,000	\$ 1,000,300	\$ 1,000,300
SIDEWALKS & BUS SHELTERS					
Citywide within Public Rights of Way	\$ 98,200	\$ 101,150	\$ 104,200	\$ 107,300	\$ 110,500
6 Bus Shelters					
IRRIGATION PUMP STATIONS	\$ 60,000	\$ -	\$ -	\$ -	\$ 58,000
STORMWATER	\$ -	\$ -	\$ -	\$ -	\$ -
SPORTS FIELDS					
FACILITIES					
City Hall:	\$ 50,000	\$ -	\$ 975,000	\$ 170,000	\$ -
Library:	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Public Safety/FS 97:	\$ -	\$ -	\$ -	\$ 304,000	\$ -
Amphitheater:	\$ 65,000	\$ -	\$ 20,000	\$ -	\$ -
Community Center (PREC):	\$ 200,000	\$ -	\$ 196,500	\$ 12,000	\$ -
Fire Station 109 Facility:	\$ -	\$ -	\$ 151,400	\$ -	\$ -
Public Works/Fire Station Facility:	\$ -	\$ 159,900	\$ 12,000	\$ -	\$ -
PTP Aux. Buildings	\$ 75,000	\$ -	\$ 27,000	\$ -	\$ -
Terramar Park Aux. Buildings	\$ -	\$ 220,000	\$ -	\$ -	\$ -
Other Maint. Sheds/Aux. Bldgs:	\$ -	\$ -	\$ -	\$ 200,000	\$ 354,000
Covered Bridge:	\$ -	\$ -	\$ 9,780	\$ -	\$ -
PARKS					
Terramar Park:	\$ 310,000	\$ 104,000	\$ 175,000	\$ 100,000	\$ 341,000
Pine Trails Park:	\$ 86,000	\$ 150,000	\$ 355,000	\$ 540,000	\$ 139,000
Tennis Center	\$ 100,000	\$ 72,000	\$ -	\$ 333,500	\$ -
Liberty Park:	\$ 600,000	\$ 25,000	\$ 4,500	\$ -	\$ 100,000
Equestrian Center:	\$ -	\$ -	\$ 61,000	\$ -	\$ 38,000
Doris Davis Forman:	\$ 165,000	\$ -	\$ -	\$ 370,000	\$ -
Brian Archer Walkway:	\$ -	\$ -	\$ -	\$ -	\$ -
Barkland:	\$ 130,000	\$ 10,000	\$ -	\$ -	\$ 53,500
Covered Bridge Park:	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Margate Blount Archaeological Park:	\$ 40,000	\$ -	\$ -	\$ -	\$ -
TOTAL REPLACEMENT COST	\$ 1,979,200	\$ 1,092,050	\$ 2,391,380	\$ 3,137,100	\$ 2,228,300

Infrastructure Replacement Plan Projects for Fiscal Year 2023

Sidewalks	\$98,200
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Description:

This project consists of repairing sidewalks and pathways throughout the City in conjunction with the ADA transition plan.

Irrigation Pump Stations	\$60,000
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Description:

This project consists of replacing an irrigation pump station (Pump C) at Pine Trails Park, near Heron Heights, which has exceeded its useful life.

City Hall Chambers Reconfiguration	\$50,000
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Description:

This project will make improvements to the Commission Chambers to better accommodate different types meetings requiring alternative configurations.

Amphitheater Air Conditioning	\$65,000
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Description:

This project consists of replacing the two-air handler units for the Amphitheater, as they have exceeded their useful life.

P-REC Doors	\$200,000
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Description:

This project will replace all the exterior doors at the P-REC facility. The opening mechanism is broken on some of the doors and preventing the doors from closing, creating a security risk. Because the doors have exceeded their useful life, parts are not available to make repairs.

Pine Trails Park Concession Roof	\$75,000
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Description:

This project is to replace the metal roof on the main concession stand at Pine Trails Park by the playground. The roof has been leaking and the attic area has a lot of wet, soft areas from continued rain intrusion.

Terramar Park Pathway Resurfacing	\$250,000
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Description:

This project includes repaving the asphalt pathway around Terramar Park, to guarantee the safety and enjoyment of the park patrons.

Terramar Park Enhancements	\$60,000
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Description:

This project is one element of the Terramar Park Enhancements Capital Improvement Project. Renovation of the baseball fields 1, 2, 4, and 5 was begun in Fiscal Year 2022. In order to complete the work on the baseball dugouts and the fencing, additional funds are being utilized from the Replacement Plan.

Pine Trails Park Enhancements	\$86,000
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Description:

Part of the funding plan for the CIP-funded Pine Trails Park Enhancements project includes utilizing Replacement Plan funding for fencing replacement and resurfacing at Basketball Courts 1 and 2 and replacing drinking fountains.

Quigley Tennis Center Pea Rock	\$100,000
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Description:

This project consists of removing the existing small rocks around the tennis courts at the Quigley Tennis Center and installing a new material in its place.

Liberty Park Improvements	\$600,000
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Description:

This project consists of performing a structural evaluation of the existing playground structure and pavilions, a playground safety inspection and design if required, based on the reports provided by the Structural Engineer and Playground Inspector. Construction rehabilitation will take place with the recommendations from the two consultants, in addition to renovation of the existing restrooms, upgrading the parking area to asphalt, additional landscaping and repaving of the existing trails. Funding for this project in Fiscal Year 2023 will be as follows:

\$250,000 Capital Improvement Projects Fund (Fund 301)
\$600,000 Infrastructure Replacement Plan (Fund 302)

Doris Davis Forman Fencing	\$165,000
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Description:

This project is to remove and replace a portion of the fencing at Doris Davis Forman Wilderness Preserve. The chain link fence and gates are estimated to be over 20 years old, well beyond their useful life.

Barkland Fencing	\$100,000
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Description:

This project is to remove and replace the fence around the Barkland Dog Park, and to install fencing to better separate the large dogs from the small dogs.

Barkland Park, con't.	\$30,000
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Description:

This project started in Fiscal Year 2022 to replace the drinking fountains, wash stations, exercise equipment, benches and pavilion tables at Barkland Dog Park. The drinking fountains, wash stations and exercise equipment were able to be funded and completed in Fiscal Year 2022. Due to above normal increases in pricing, additional funding is needed in Fiscal Year 2023 to finish the project to replace eleven benches and picnic tables with seating.

Margate Blount Split Rail Fence	\$40,000
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Description:

This project will include removing the existing fence around the Margate Blount site and install a new split rail fence.

TOTAL INFRASTRUCTURE REPLACEMENT PLAN BUDGET	\$1,979,200
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5 Year Capital Replacement Plan



The purpose of the Capital Replacement Plan is to prepare for replacement of City-owned vehicles, equipment, and computers. City staff updates this plan for changes in pricing, availability, and equipment needs.

		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
VEHICLES						
Trucks (4)	Varies	\$142,700				
Trucks (3)	Varies		\$126,200			
Trucks (4)	Varies			\$149,300		
SUV (Park Rangers) (2)	Escape/Ranger	\$60,000	\$31,500	\$33,075		
SUV (Admin)	Escape+	\$40,000			\$46,000	
Trucks (3)	Varies				\$145,150	\$288,900
SUV (Bld Dept)	Escape			\$144,000	\$266,000	\$0
		\$ 242,700	\$ 157,700	\$ 326,375	\$ 457,150	\$ 288,900
EQUIPMENT						
Multi-Purpose Vehicles (4)	Gator HPX	\$50,000				
Infield Pro Groomer	Toro Sand Pro	\$27,500				
Towed Water Tanker	1100 gallon	\$16,300				
Light Towers (3)	Terex	\$45,900				
Multi-Purpose Vehicle	Gator HPX		\$13,125			
Mowers (5)	Toro Ground master		\$113,600			
Air Compressor	Speedaire		\$6,000			
Stump Grinder	Blue Bird		\$5,500			
Enclosed Trailers (2)	Suncoast		\$30,000			
Multi-Purpose Vehicles (2)	Varies			\$33,000		
Aerator	Toro Pro-Core			\$39,000		
Force Blower	Toro			\$10,400		
Tow-Behind Spreader	Lely LE 110			\$8,000		
Tractor / Loader	Kubota			\$82,000		
Multi-Purpose Vehicles (4)	Gator HPX				\$58,000	
Trailer mounted Generator	Wacker				\$71,000	
Infield Pro Groomers (2)	Toro Sand Pro				\$64,000	
Force Blower	Toro				\$10,800	
Field debris cleaner	Wiedemann				\$28,000	
Riding Paint Stripers (2)	Graco FieldLazer				\$36,000	
Multi-Purpose Vehicle	Bobcat 2200 4X4					\$15,000
Mowers (3)	Varies					\$89,000
Force Blower	Toro					\$11,600
Towed Water Tanker	Suncoast					\$19,000
Arrow Light Board	Wanco					\$8,300
Floor Stripping Machine						\$8,200
		\$ 139,700	\$ 168,225	\$ 172,400	\$ 267,800	\$ 151,100
PUBLIC SAFETY	Commercial Tanker PT42			\$300,000		
	Freightliner Ambulance					\$450,000
		\$ -	\$ -	\$ 300,000	\$ -	\$ 450,000
COMPUTER REPLACEMENTS		\$ 30,000				
TOTAL 501 REPLACEMENT FUNDING		\$ 412,400	\$ 355,925	\$ 828,775	\$ 754,950	\$ 920,000



Millage Rate Ordinance



ORDINANCE NO. 2022-010

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PARKLAND, FLORIDA, ADOPTING THE MILLAGE RATE TO BE LEVIED FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; STATING THE PERCENTAGE CHANGE BY WHICH THE MILLAGE RATE EXCEEDS THE ROLLED-BACK RATE AS COMPUTED PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR CONFLICTS, SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Parkland (City) has held all necessary public workshops and public hearings to consider and make changes to the annual budget submitted by the City Manager for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023 (“Fiscal Year 2023”); and

WHEREAS, the proposed millage rate for Fiscal Year 2023 is 4.2979, which represents a 7.60% increase over the rolled back rate of 3.9943, and such percentage change is characterized as the percentage increase in property taxes pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the City has provided notice and has conducted public hearings as required by Section 200.065, Florida Statutes, to consider, discuss and hear public comment regarding the millage rate and budget for Fiscal Year 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF PARKLAND, FLORIDA, THAT:

Section 1. That the operating millage rate hereby adopted and levied for Fiscal Year 2023 in order to produce sufficient ad valorem taxation revenue that, when combined with other projected General Fund revenues, will be adequate to pay the appropriations made in the Fiscal Year 2023 budget is **4.2979 mills**.

Section 2. The Fiscal Year 2023 operating millage rate of 4.2979 mills is 7.60% more than the rolled back rate of 3.9943 calculated pursuant to Florida law.

Section 3. That all ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Should any section or provision of this Ordinance or any portion thereof, any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or part thereof other than the part declared to be invalid.

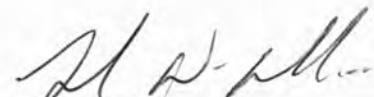
Millage Ordinance, cont.

Section 5. This Ordinance shall be in full force and effect immediately upon its passage and adoption on Second Reading.

PASSED 1ST READING THIS 12TH DAY OF SEPTEMBER, 2022.

ADOPTED ON 2ND READING THIS 21ST DAY OF SEPTEMBER, 2022.

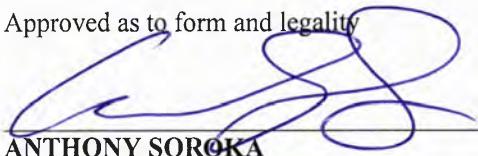
CITY OF PARKLAND, FLORIDA



RICHARD W. WALKER
MAYOR

ATTEST:


ALYSON MORALES, MMC
CITY CLERK

Approved as to form and legality

ANTHONY SOROKA
CITY ATTORNEY



Record of the vote

Mayor Walker	<u>yes</u>
Vice Mayor Cutler	<u>yes</u>
Commissioner Brier	<u>yes</u>
Commissioner Isrow	<u>yes</u>
Commissioner Mayersohn	<u>yes</u>



Budget Ordinance



ORDINANCE NO. 2022-011

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PARKLAND, FLORIDA, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, pursuant to the requirements of Sections 166.241 and 200.065, Florida Statutes, the City Commission of the City of Parkland ("City") is required to adopt a budget for the City for the fiscal year beginning on October 1, 2022 and ending September 30, 2023 ("Fiscal Year 2023"); and

WHEREAS, the City Manager has duly prepared and presented a budget for Fiscal Year 2023, which is attached as Exhibit "A" (the "Fiscal Year 2023 Budget"); and

WHEREAS, the City Commission has received comments, if any, from the public regarding the millage rate and budget for Fiscal Year 2023; and

WHEREAS, the City Commission has passed an Ordinance adopting the millage rate required to support the Fiscal Year 2023 Budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF PARKLAND, FLORIDA, THAT:

Section 1. The above referenced **Whereas** clauses are true and correct and made a part hereof.

Section 2. The City of Parkland, City Commission hereby adopts the Budget in accordance with Section 200.065 and 166.241 of the Florida Statutes for the operations of City government for the City of Parkland. The General Fund, Capital Improvement Projects Fund, Capital Replacement Fund, Infrastructure Replacement Fund, American Rescue Plan Act Fund, Pine Tree Roads Fund, Park & Community Improvement Fund, Public Safety Impact Fee Fund, and Government Building & Library Impact Fee Fund for Fiscal Year 2023, showing a total of revenues and appropriated fund balance of \$82,598,557 and a total expenditure requirements of \$82,598,557 as set forth in detail in the Fiscal Year 2023 Budget be and the same is hereby adopted as the General Fund, Capital Improvement Projects Fund, Capital Replacement Fund, Infrastructure Replacement Fund, American Rescue Plan Act Fund, Pine Tree Roads Fund, Park & Community Improvement Fund, Public Safety Impact Fee Fund, and Government Building & Library Impact Fee Fund for Fiscal Year 2023.

Section 3. The Fiscal Year 2023 Budget as adopted shall regulate expenditures for the City of Parkland in accordance with applicable law.

Section 4. All delinquent taxes collected during Fiscal Year 2023 as proceeds from levies of operation millage of prior years are hereby specifically appropriated for the use and

Budget Ordinance, cont.

benefit of the General Fund.

Section 5. That all ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. Should any section or provision of this Ordinance or any portion thereof, any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or part thereof other than the part declared to be invalid.

Section 7. This Ordinance shall be in full force and effect immediately upon its passage and adoption on Second Reading.

PASSED 1ST READING THIS 12th DAY OF SEPTEMBER, 2022.

ADOPTED ON 2ND READING THIS 21ST DAY OF SEPTEMBER, 2022.

CITY OF PARKLAND, FLORIDA

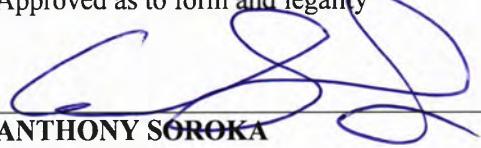

RICHARD W. WALKER
MAYOR

ATTEST:



ALYSON MORALES, MMC
CITY CLERK

Approved as to form and legality



ANTHONY SOROKA
CITY ATTORNEY



Record of the vote

Mayor Walker	yes
Vice Mayor Cutler	yes
Commissioner Brier	yes
Commissioner Isrow	yes
Commissioner Mayersohn	yes



Fiscal Year 2022-2023 Pay Plan



Pay Plan Effective 10/01/2022							
Proposed Classification Title	Grade	Minimum Annual	Minimum Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
Aftercare Assistant	100	\$27,854.03	\$13.39	\$36,210.24	\$17.41	\$44,566.45	\$21.43
Camp Counselor	100	\$27,854.03	\$13.39	\$36,210.24	\$17.41	\$44,566.45	\$21.43
Document Imaging Technician	100	\$27,854.03	\$13.39	\$36,210.24	\$17.41	\$44,566.45	\$21.43
Recreation Aide	100	\$27,854.03	\$13.39	\$36,210.24	\$17.41	\$44,566.45	\$21.43
Campsite Supervisor, Assistant	110	\$30,500.17	\$14.66	\$39,650.22	\$19.06	\$48,800.26	\$23.46
Senior Aftercare Assistant	110	\$30,500.17	\$14.66	\$39,650.22	\$19.06	\$48,800.26	\$23.46
Campsite Supervisor	120	\$33,397.68	\$16.06	\$43,416.99	\$20.87	\$53,436.29	\$25.69
Document Imaging Specialist	120	\$33,397.68	\$16.06	\$43,416.99	\$20.87	\$53,436.29	\$25.69
Library Aide	120	\$33,397.68	\$16.06	\$43,416.99	\$20.87	\$53,436.29	\$25.69
Maintenance Technician I	120	\$33,397.68	\$16.06	\$43,416.99	\$20.87	\$53,436.29	\$25.69
Maintenance Technician II	130	\$36,570.46	\$17.58	\$47,541.60	\$22.86	\$58,512.74	\$28.13
Senior Library Aide	130	\$36,570.46	\$17.58	\$47,541.60	\$22.86	\$58,512.74	\$28.13
Accounting Clerk	140	\$40,044.65	\$19.25	\$52,058.05	\$25.03	\$64,071.45	\$30.80
Administrative Assistant	140	\$40,044.65	\$19.25	\$52,058.05	\$25.03	\$64,071.45	\$30.80
Athletic Turf Specialist	140	\$40,044.65	\$19.25	\$52,058.05	\$25.03	\$64,071.45	\$30.80
Irrigation Technician	140	\$40,044.65	\$19.25	\$52,058.05	\$25.03	\$64,071.45	\$30.80
Maintenance Technician III	140	\$40,044.65	\$19.25	\$52,058.05	\$25.03	\$64,071.45	\$30.80
Park Ranger	140	\$40,044.65	\$19.25	\$52,058.05	\$25.03	\$64,071.45	\$30.80
Permit Technician	140	\$40,044.65	\$19.25	\$52,058.05	\$25.03	\$64,071.45	\$30.80
Trades Technician	140	\$40,044.65	\$19.25	\$52,058.05	\$25.03	\$64,071.45	\$30.80
Equipment Operator	150	\$43,848.90	\$21.08	\$57,003.57	\$27.41	\$70,158.24	\$33.73
Fleet Mechanic	150	\$43,848.90	\$21.08	\$57,003.57	\$27.41	\$70,158.24	\$33.73
Help Desk Technician	150	\$43,848.90	\$21.08	\$57,003.57	\$27.41	\$70,158.24	\$33.73
Lead Maintenance Technician	150	\$43,848.90	\$21.08	\$57,003.57	\$27.41	\$70,158.24	\$33.73
Park Ranger II	150	\$43,848.90	\$21.08	\$57,003.57	\$27.41	\$70,158.24	\$33.73
Parks and Recreation Program Specialist	150	\$43,848.90	\$21.08	\$57,003.57	\$27.41	\$70,158.24	\$33.73
Senior Administrative Assistant	150	\$43,848.90	\$21.08	\$57,003.57	\$27.41	\$70,158.24	\$33.73
Crew Leader - Facilities	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Crew Leader - Nights and Weekends	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Crew Leader - Park	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Crew Leader - Street	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Development Services Coordinator	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Electrician	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
HR Coordinator	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Library Program Coordinator	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Purchasing Coordinator	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Senior Park Ranger	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Youth & Adult Program Specialist	160	\$48,014.54	\$23.08	\$62,418.90	\$30.01	\$76,823.27	\$36.93
Library Coordinator	170	\$52,575.92	\$25.28	\$68,348.70	\$32.86	\$84,121.48	\$40.44
Accountant	180	\$57,570.64	\$27.68	\$74,841.83	\$35.98	\$92,113.02	\$44.29
Associate Planner	180	\$57,570.64	\$27.68	\$74,841.83	\$35.98	\$92,113.02	\$44.29
Buyer	180	\$57,570.64	\$27.68	\$74,841.83	\$35.98	\$92,113.02	\$44.29
Deputy City Clerk	180	\$57,570.64	\$27.68	\$74,841.83	\$35.98	\$92,113.02	\$44.29
Executive Assistant to City Manager	180	\$57,570.64	\$27.68	\$74,841.83	\$35.98	\$92,113.02	\$44.29
Parks and Recreation Coordinator	180	\$57,570.64	\$27.68	\$74,841.83	\$35.98	\$92,113.02	\$44.29
Permit Supervisor	180	\$57,570.64	\$27.68	\$74,841.83	\$35.98	\$92,113.02	\$44.29

Pay Plan, cont.

Pay Plan Effective 10/01/2022							
Proposed Classification Title	Grade	Minimum Annual	Minimum Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
Building Inspector - Electrical	190	\$63,039.85	\$30.31	\$81,951.80	\$39.40	\$100,863.76	\$48.49
Building Inspector - Mechanical	190	\$63,039.85	\$30.31	\$81,951.80	\$39.40	\$100,863.76	\$48.49
Building Inspector - Plumbing	190	\$63,039.85	\$30.31	\$81,951.80	\$39.40	\$100,863.76	\$48.49
Building Inspector - Structural	190	\$63,039.85	\$30.31	\$81,951.80	\$39.40	\$100,863.76	\$48.49
Communications & Digital Media Specialist	190	\$63,039.85	\$30.31	\$81,951.80	\$39.40	\$100,863.76	\$48.49
Engineering Inspector II	190	\$63,039.85	\$30.31	\$81,951.80	\$39.40	\$100,863.76	\$48.49
Fleet Supervisor	190	\$63,039.85	\$30.31	\$81,951.80	\$39.40	\$100,863.76	\$48.49
Library Manager	190	\$63,039.85	\$30.31	\$81,951.80	\$39.40	\$100,863.76	\$48.49
Network Systems Engineer	190	\$63,039.85	\$30.31	\$81,951.80	\$39.40	\$100,863.76	\$48.49
Communications Manager	200	\$69,028.63	\$33.19	\$89,737.22	\$43.14	\$110,445.81	\$53.10
Engineer	200	\$69,028.63	\$33.19	\$89,737.22	\$43.14	\$110,445.81	\$53.10
Plans Examiner	200	\$69,028.63	\$33.19	\$89,737.22	\$43.14	\$110,445.81	\$53.10
Public Works Superintendent	200	\$69,028.63	\$33.19	\$89,737.22	\$43.14	\$110,445.81	\$53.10
Budget and Grants Manager	210	\$75,586.35	\$36.34	\$98,262.26	\$47.24	\$120,938.16	\$58.14
Chief Building Inspector	210	\$75,586.35	\$36.34	\$98,262.26	\$47.24	\$120,938.16	\$58.14
Controller	210	\$75,586.35	\$36.34	\$98,262.26	\$47.24	\$120,938.16	\$58.14
Human Resources Manager	210	\$75,586.35	\$36.34	\$98,262.26	\$47.24	\$120,938.16	\$58.14
Parks and Recreation Manager	210	\$75,586.35	\$36.34	\$98,262.26	\$47.24	\$120,938.16	\$58.14
Planning & Zoning Manager	210	\$75,586.35	\$36.34	\$98,262.26	\$47.24	\$120,938.16	\$58.14
Assistant Public Works Director	220	\$82,767.06	\$39.79	\$107,597.17	\$51.73	\$132,427.29	\$63.67
Information Technology Manager	220	\$82,767.06	\$39.79	\$107,597.17	\$51.73	\$132,427.29	\$63.67
City Clerk	230	\$90,629.93	\$43.57	\$117,818.90	\$56.64	\$145,007.88	\$69.72
City Engineer	230	\$90,629.93	\$43.57	\$117,818.90	\$56.64	\$145,007.88	\$69.72
Building Official	240	\$99,239.77	\$47.71	\$129,011.70	\$62.02	\$158,783.63	\$76.34
Communications Director	240	\$99,239.77	\$47.71	\$129,011.70	\$62.02	\$158,783.63	\$76.34
Purchasing Director	240	\$99,239.77	\$47.71	\$129,011.70	\$62.02	\$158,783.63	\$76.34
Development Services Advisor	250	\$108,667.55	\$52.24	\$141,267.81	\$67.92	\$173,868.08	\$83.59
Finance Director	250	\$108,667.55	\$52.24	\$141,267.81	\$67.92	\$173,868.08	\$83.59
Human Resources Director	250	\$108,667.55	\$52.24	\$141,267.81	\$67.92	\$173,868.08	\$83.59
Information Technology Director	250	\$108,667.55	\$52.24	\$141,267.81	\$67.92	\$173,868.08	\$83.59
Public Works Director	250	\$108,667.55	\$52.24	\$141,267.81	\$67.92	\$173,868.08	\$83.59
Senior Director of Recreation & Park Operations	260	\$118,990.96	\$57.21	\$154,688.25	\$74.37	\$190,385.54	\$91.53
Senior Director of Strategy & Intergovernmental Affairs	260	\$118,990.96	\$57.21	\$154,688.25	\$74.37	\$190,385.54	\$91.53
Assistant City Manager	270	\$130,295.11	\$62.64	\$169,383.64	\$81.43	\$208,472.17	\$100.23



Debt Service



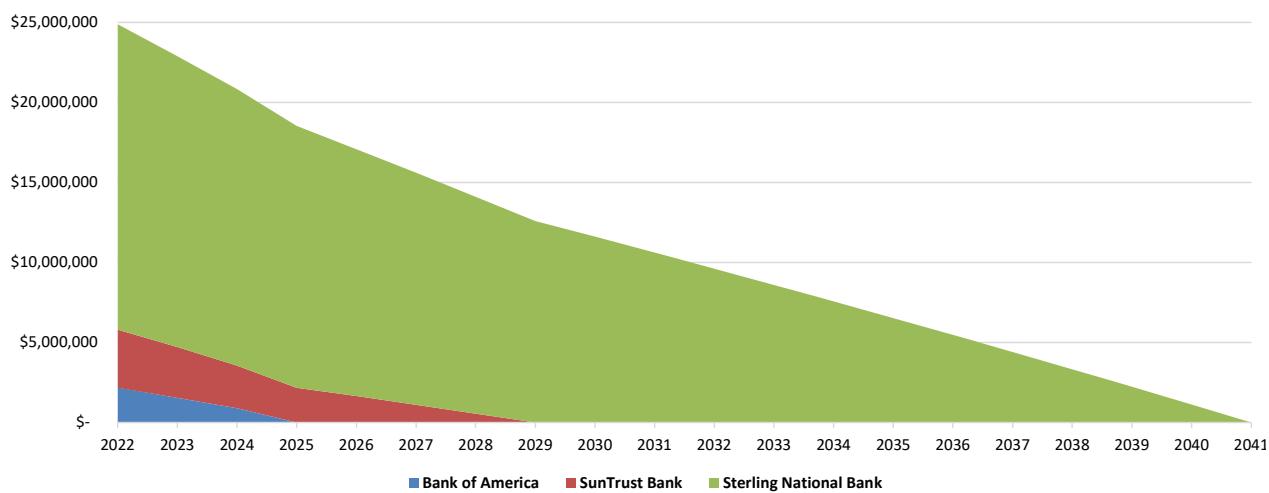
The City of Parkland's outstanding debt at the beginning of Fiscal Year 2023 totals \$24,893,853. The City is not subject to any legal debt limits but has established policies to guide debt management and debt service.

Debt service for Fiscal Year 2023 totals \$2,659,236 which is slightly less than last year. New debt of \$20 million at a 2.55% interest rate was issued in June 2021 to fund the development/redevelopment of City parks in accordance with the Parks Master Plan.

The City has two additional outstanding borrowings on which it is currently making debt service payments. The \$10 million Bank of America borrowing is a 20-year note issued in September 2005 to finance recreational facility improvements (Terramar and Pine Trails parks). The interest rate on the note is 4.64% payable quarterly. The \$7 million SunTrust debt is a 15-year loan issued in October 2013 with an interest rate of 2.79%. The loan proceeds were used to construct capital improvements including a fire station, Pine Trails Park improvements and other capital projects.

Fiscal Year	\$20 Million Revenue Note Sterling National Bank 2.55%			\$7 Million Revenue Note SunTrust Bank 2.79%			\$10 Million Revenue Note Bank of America 4.64%			City of Parkland Total Debt Service			
	Interest	Principal	Outstanding Balance	Interest	Principal	Outstanding Balance	Interest	Principal	Outstanding Balance	Total Interest	Total Principal	Total Debt Service	Total Debt Outstanding
2022	468,631	911,273	19,088,727	107,301	463,000	3,626,000	119,960	599,465	2,179,126	695,892	1,973,738	2,669,630	24,893,853
2023	475,361	894,248	18,194,479	94,202	476,000	3,150,000	90,359	629,066	1,550,060	659,922	1,999,314	2,659,236	22,894,539
2024	452,412	905,650	17,288,829	81,050	490,000	2,660,000	60,641	658,784	891,276	594,102	2,054,434	2,648,536	20,840,106
2025	429,171	917,197	16,371,633	67,197	503,000	2,157,000	29,518	891,276	-	525,886	2,311,473	2,837,359	18,528,633
2026	405,633	928,891	15,442,742	52,968	517,000	1,640,000	458,601	1,445,891	1,904,492	17,082,742			
2027	381,796	940,734	14,502,008	38,334	532,000	1,108,000	420,130	1,472,734	1,892,864	15,610,008			
2028	357,654	952,729	13,549,279	23,297	546,000	562,000	380,950	1,498,729	1,879,679	14,111,279			
2029	333,204	964,876	12,584,403	7,840	562,000	-	341,044	1,526,876	1,867,920	12,584,403			
2030	308,443	977,178	11,607,225				308,443	977,178	1,285,621	11,607,225			
2031	283,366	989,637	10,617,588				283,366	989,637	1,273,003	10,617,588			
2032	257,970	1,002,255	9,615,333				257,970	1,002,255	1,260,225	9,615,333			
2033	232,249	1,015,034	8,600,299				232,249	1,015,034	1,247,283	8,600,299			
2034	206,201	1,027,975	7,572,324				206,201	1,027,975	1,234,176	7,572,324			
2035	179,820	1,041,082	6,531,242				179,820	1,041,082	1,220,903	6,531,242			
2036	153,104	1,054,356	5,476,886				153,104	1,054,356	1,207,460	5,476,886			
2037	126,046	1,067,799	4,409,087				126,046	1,067,799	1,193,845	4,409,087			
2038	98,644	1,081,413	3,327,674				98,644	1,081,413	1,180,057	3,327,674			
2039	70,892	1,095,201	2,232,472				70,892	1,095,201	1,166,093	2,232,472			
2040	42,786	1,109,165	1,123,307				42,786	1,109,165	1,151,951	1,123,307			
2041	14,322	1,123,307	-				14,322	1,123,307	1,137,629	-			

Outstanding Debt





Contractual Services Detail



Department	Contractual Services Description	Detail Amount	Department Total
Communications	Conceptual Concepts	21,000	
	Professional Photography	7,500	
	Digital Communications	4,500	
	Video Production	15,000	
	CitiBot	15,000	63,000
City Clerk	Transcription Services	2,500	
	CivicClerk (Agenda Management services)	6,600	
	Soniclear (Audio capturing software)	473	
	SWAGIT (Closed Captioning services for 100 meetings)	32,000	
Finance	Annual maint fee for electronic voting software	1,272	42,845
	FY 2022 Audit	30,000	
	FY 2022 Federal Single Audit	5,000	
	OPEB Actuarial Valuation- biannual update only	2,500	
	Healthcare Reporting Service	4,800	
Human Resources	Other Misc	5,000	
	Fire Assessment Cost - Property Appraisers Tax Roll	5,500	
	Solid Waste Assessment Cost - Property Appraisers Tax Roll	5,500	58,300
	MD Now physicals/drug screens (\$100 x 50 employees)	5,000	
	MD Now drug screens for WC/reasonable suspicion	500	
	Summer Camp Counselor physical/drug screen	4,200	
	Summer Camp Counselor Level II background checks	2,730	
	Employment background checks/DL history/education	4,400	
	EAP	4,000	
	NeoGov	3,000	
Information Technology	Alpha Cards (ID cards) warranty	250	24,080
	Disaster Recovery Colocation Facility	10,400	
	ADA Website Compliance	5,000	
	Misc (cable runs, additional IT requests)	7,000	
	City Amazon Annual Subscription	500	
	Time Clock Plus	2,100	
	Springbrook	23,000	
	Microsoft Enterprise Agreement	35,000	
	Laserfiche Annual	13,000	
	Teleswitch ShoreTel/Mitel Maintenance	13,000	
	PublicStuff Mobile application	9,700	
	AntiVirus EndPoint Protection	7,000	
	WASABI Cloud Storage	4,000	
	Civic Plus Website Annual Maintenance	8,000	
	ESRI GIS Software Maintenance	6,825	
	Lobbyist Portal	600	
	Vantage Points Mapping	2,205	
	Mimecast	15,600	
	IDS/IPS Annual Maintenance	8,500	
	GFI Languard+Events Manager	7,990	
	SERVU FTP software maintenance	900	
	ArcServe - Backup software	2,050	
	ThorGuard PCX Annual Licensing	2,000	
	VMWARE	16,200	
	Monsido	4,700	
	Adobe Pro, InDesign, PhotoShop	5,500	
	SWAGIT annual maintenance	4,485	
	Chargepoint	2,100	
	APC Symmetra City Hall and 109 Annual Maintenance	11,000	
	Meraki Maintenance	800	

Department	Contractual Services Description	Detail Amount	Department Total
Legal	Nutanix Annual Maintenance (3 nodes)	74,000	
	Alcatel Switches + Access Points Maintenance (42)	14,200	
	Cybernetics Maintenance	4,150	
	Arista Data Switch Maintenance	2,100	323,605
	Monthly Retainer	147,200	
Public Safety	Additional Legal Services	60,000	
	Outside Legal	50,000	
	Pine Tree Roads Litigation	275,000	532,200
	BSO Contract	11,128,822	
	Police Pension Benefit	100,000	
Fire Rescue	Crossing Guard Contract	316,575	
	Special Magistrate	5,000	11,550,397
	Coral Springs/Parkland Fire Contract	9,594,366	9,594,366
Planning & Zoning Building	General Planning Support (citywide Plans & Studies, Special Projects)	135,000	
	Outside Landscaping Review	160,000	
	Outside Use of Local Agreement	95,000	
	Authorize.net Credit Card Payment Software	1,000	
	Permitting Software Maintenance	83,800	
Engineering	Adobe Acrobat Pro	2,800	
	IPad Cloud Service	1,500	
	Comcast for Credit Card Terminal	3,000	
	General Engineering	50,000	
	Stormwater Inventory	15,000	
Public Works	Autocad x3	900	
	Sketchup	300	548,300
	Temp Services	1,500	
	Work Order System Annual Maintenance	24,000	
	EDJ Landscaping Contract	632,000	
Parks & Recreation	Field Maintenance	425,000	1,082,500
	RecTrac Annual Mainenance	5,800	
	SSL Annual License	200	
	E-Pact Software Maintenance	3,000	
	Fitness Instructors	25,000	
Library	Locker Room Air Cleaner Service (\$65 X12)	800	
	Direct TV (\$185 X 12)	2,200	
	Referee Services (New adult leagues)	12,000	49,000
	Ongoing agreement with Mandarin ILS	2,400	
	Computer and AV equipment repairs	1,000	3,400
Non-Departmental	Lobbyist	40,000	
	Envisio Software	13,150	
	Performance Evaluation Software	13,500	
	Strategic Planning	22,000	
	Storage MSD/ Misc	25,000	
	Other	26,000	
	Fire Assessment Attorney	5,000	
	Retirement Consultant	12,000	
	Branding Consultant	50,000	
Citywide Total Contractual Services			206,650
			24,078,643



Department Budget Detail

City Commission



		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0101-511-1110	Mayor/Council Pay	166,493	167,803	171,426	175,200	180,159	5%
001-0101-511-2110	FICA	14,778	16,131	18,064	17,057	19,085	6%
001-0101-511-2310	Health & Life Insurance	41,668	42,221	46,445	45,601	51,075	10%
001-0101-511-2410	Workers Compensation	265	264	473	286	494	4%
001-0101-511-2710	Auto Allowance	18,000	18,000	18,000	18,000	18,000	0%
	SUB-TOTAL	241,204	244,419	254,408	256,144	268,813	6%
CONTRACTUAL SERVICES							
001-0101-511-3410	Other Contractual Svcs	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-0101-511-4010	Travel & Per Diem	3,985	1,491	6,300	4,956	5,000	-21%
001-0101-511-4110	Communication Svcs	4,001	3,947	10,395	3,814	10,395	0%
001-0101-511-4120	Postage & Shipping	104	27	400	18	400	0%
001-0101-511-4310	Electricity	5,002	5,638	9,500	6,846	10,000	5%
001-0101-511-4320	Water & Sewer	309	322	420	287	450	7%
001-0101-511-4510	General Insurance	6,276	6,810	13,400	8,031	15,300	14%
001-0101-511-4710	Copying	11	12	250	14	250	0%
001-0101-511-4720	Printing & Binding	229	442	540	195	540	0%
001-0101-511-5110	Office Supplies	46	18	500	0	500	0%
001-0101-511-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-0101-511-5290	Other Oper. Supplies	484	1,900	6,700	6,238	10,450	56%
001-0101-511-5410	Subscriptions/Membrshps	11,407	8,656	11,000	10,142	8,300	-25%
001-0101-511-5510	Training	0	1,027	4,900	945	4,200	-14%
	SUB-TOTAL	31,854	30,290	64,305	41,486	65,785	2%
CAPITAL OUTLAY							
001-0101-511-6410	Machinery & Equipment	0	0	0	0	6,000	100%
	SUB-TOTAL	0	0	0	0	6,000	100%
	GRAND TOTAL	\$ 273,058	\$ 274,709	\$ 318,713	\$ 297,630	\$ 340,598	7%

City Manager Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0501-512-1210	Regular Salaries	419,276	386,018	568,525	505,255	587,084	3%
001-0501-512-1310	Part-time Salaries	0	0	0	37,331	47,170	100%
001-0501-512-1410	Overtime	0	0	0	299	0	n/a
001-0501-512-2110	FICA	29,907	25,320	46,781	35,745	51,871	11%
001-0501-512-2210	Retirement Contributions	76,719	80,021	110,791	89,094	119,787	8%
001-0501-512-2310	Health & Life Insurance	47,542	54,351	70,883	61,531	86,898	23%
001-0501-512-2410	Workers Compensation	689	772	1,433	866	1,507	5%
001-0501-512-2710	Auto Allowance	3,849	(1,795)	4,800	1,012	3,000	-38%
	SUB-TOTAL	577,982	544,687	803,213	731,133	897,317	12%
CONTRACTUAL SERVICES							
001-0501-512-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-0501-512-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-0501-512-4010	Travel & Per Diem	125	870	3,400	2,073	4,250	25%
001-0501-512-4110	Communication Svcs	9,227	6,267	7,350	8,288	7,350	0%
001-0501-512-4120	Postage & Shipping	38	38	500	50	500	0%
001-0501-512-4310	Electricity	1,878	2,028	3,500	2,462	3,700	6%
001-0501-512-4320	Water & Sewer	248	257	320	230	340	6%
001-0501-512-4510	General Insurance	3,038	3,772	5,200	4,456	6,000	15%
001-0501-512-4710	Copying Costs	319	792	600	546	600	0%
001-0501-512-4720	Printing & Binding	80	296	400	67	400	0%
001-0501-512-4915	Manager's Expense	296	225	400	459	900	125%
001-0501-512-4925	Schools	465	1,566	1,500	2,500	1,500	0%
001-0501-512-4981	Environmental Programs	0	0	400	0	400	0%
001-0501-512-4981	Econ Dev Programs	0	0	300	0	300	0%
001-0501-512-5110	Office Supplies	1,730	723	1,500	441	1,500	0%
001-0501-512-5210	Fuels - Vehicles	501	308	1,000	1,706	2,400	140%
001-0501-512-5220	Small Tools & Equip	745	165	500	17	500	0%
001-0501-512-5290	Other Oper. Supplies	6,291	3,983	5,000	1,681	6,500	30%
001-0501-512-5410	Subscriptions/Membrshps	2,589	2,400	3,300	4,497	6,150	86%
001-0501-512-5510	Training	110	1,570	2,500	1,609	2,950	18%
	SUB-TOTAL	27,680	25,260	37,670	31,082	46,240	23%
CAPITAL OUTLAY							
001-0501-512-6410	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 605,662	\$ 569,947	\$ 840,883	\$ 762,215	\$ 943,557	12%

Communications Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0601-513-1210	Regular Salaries	229,834	248,334	273,431	247,939	298,718	9%
001-0601-513-2110	FICA	18,518	19,985	22,172	19,816	24,186	9%
001-0601-513-2210	Retirement Contributions	28,598	35,124	38,690	33,020	45,338	17%
001-0601-513-2310	Health & Life Insurance	17,509	24,352	26,463	26,024	52,863	100%
001-0601-513-2410	Workers Compensation	325	382	697	421	760	9%
001-0601-513-2710	Auto Allowance	5,288	5,139	5,500	4,370	5,500	0%
	SUB-TOTAL	300,072	333,316	366,953	331,590	427,365	16%
CONTRACTUAL SERVICES							
001-0601-513-3410	Other Contractual Svcs	37,442	29,451	52,500	28,716	63,000	20%
001-0601-513-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	37,442	29,451	52,500	28,716	63,000	20%
OPERATING EXPENDITURES							
001-0601-513-4010	Travel & Per Diem	672	324	2,000	1,654	3,300	65%
001-0601-513-4110	Communication Svcs	4,346	4,307	5,040	3,799	5,040	0%
001-0601-513-4120	Postage & Shipping	0	0	1,000	0	500	-50%
001-0601-513-4310	Electricity	241	360	2,200	438	2,400	9%
001-0601-513-4320	Water & Sewer	186	193	320	172	320	0%
001-0601-513-4510	General Insurance	934	1,019	2,000	1,199	2,300	15%
001-0601-513-4710	Copying Costs	155	475	600	546	600	0%
001-0601-513-4720	Printing & Binding	14,564	2,826	16,000	974	11,000	-31%
001-0601-513-4910	Advertising	0	0	0	0	0	n/a
001-0601-513-4925	Schools	0	0	0	0	0	n/a
001-0601-513-4981	Econ Dev Programs	0	0	0	0	0	n/a
001-0601-513-5110	Office Supplies	0	1,573	1,500	526	500	-67%
001-0601-513-5210	Fuels - Vehicles	0	0	0	0	0	n/a
001-0601-513-5220	Small Tools & Equip	4,997	888	2,000	935	10,100	405%
001-0601-513-5290	Other Oper. Supplies	2,927	1,492	5,300	1,820	24,800	368%
001-0601-513-5410	Subscriptions/Membrshps	260	100	600	1,252	800	33%
001-0601-513-5510	Training	0	425	1,300	749	2,000	54%
	SUB-TOTAL	29,282	13,982	39,860	14,064	63,660	60%
CAPITAL OUTLAY							
001-0601-513-6410	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 366,796	\$ 376,749	\$ 459,313	\$ 374,370	\$ 554,025	21%

City Clerk Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0701-519-1210	Regular Salaries	158,666	160,269	159,577	182,237	195,795	23%
001-0701-519-2110	FICA	12,041	12,396	12,696	14,033	15,576	23%
001-0701-519-2210	Retirement Contributions	6,501	14,448	22,341	25,138	29,293	31%
001-0701-519-2310	Health & Life Insurance	29,840	31,161	31,572	33,473	34,606	10%
001-0701-519-2410	Workers Compensation	247	214	398	242	490	23%
001-0701-519-2710	Auto Allowance	0	0	0	0	0	n/a
	SUB-TOTAL	207,295	218,488	226,584	255,123	275,760	22%
CONTRACTUAL SERVICES							
001-0701-519-3410	Other Contractual Svcs	0	0	2,500	0	2,500	0%
001-0701-519-3411	Software Maintenance	38,941	27,657	42,845	35,250	40,345	-6%
	SUB-TOTAL	38,941	27,657	45,345	35,250	42,845	-6%
OPERATING EXPENDITURES							
001-0701-519-4010	Travel & Per Diem	411	0	3,200	2,473	2,000	-38%
001-0701-519-4110	Communication Svcs	3,353	2,824	3,825	2,589	3,825	0%
001-0701-519-4120	Postage & Shipping	2,627	3,679	3,000	2,467	3,000	0%
001-0701-519-4310	Electricity	780	879	2,800	1,067	3,000	7%
001-0701-519-4320	Water & Sewer	186	193	210	115	230	10%
001-0701-519-4510	General Insurance	2,905	3,164	6,200	3,716	7,100	15%
001-0701-519-4710	Copying Costs	1,008	2,026	3,500	2,331	3,500	0%
001-0701-519-4720	Printing & Binding	76	0	950	577	350	-63%
001-0701-519-4910	Advertising	21,479	17,211	17,500	9,950	17,500	0%
001-0701-519-4920	Election Expense	1,803	14,785	2,500	2,356	5,000	100%
001-0701-519-4930	Codification & Recording	8,049	1,400	8,995	5,233	8,995	0%
001-0701-519-4935	Records Storage	825	900	1,500	685	1,500	0%
001-0701-519-5110	Office Supplies	2,855	2,701	2,000	1,296	2,000	0%
001-0701-519-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-0701-519-5290	Other Oper. Supplies	702	1,168	4,250	3,205	4,250	0%
001-0701-519-5410	Subscriptions/Membrshps	1,312	618	1,500	1,451	800	-47%
001-0701-519-5510	Training	2,520	975	1,250	1,214	1,250	0%
	SUB-TOTAL	50,891	52,523	63,180	40,725	64,300	2%
CAPITAL OUTLAY							
001-0701-519-6410	Capital	0	1,478	0	0	0	n/a
	SUB-TOTAL	0	1,478	0	0	0	n/a
	GRAND TOTAL	\$ 297,127	\$ 300,146	\$ 335,109	\$ 331,098	\$ 382,905	14%

Finance Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0901-513-1210	Regular Salaries	366,900	380,560	399,197	402,606	429,822	8%
001-0901-513-2110	FICA	30,470	29,170	31,855	30,980	34,414	8%
001-0901-513-2210	Retirement Contributions	41,919	50,072	54,279	54,502	64,473	19%
001-0901-513-2310	Health & Life Insurance	54,148	47,693	51,829	51,412	57,000	10%
001-0901-513-2410	Workers Compensation	668	542	1,006	608	1,083	8%
001-0901-513-2710	Auto Allowance	3,240	3,000	3,000	3,000	3,000	0%
	SUB-TOTAL	497,345	511,037	541,166	543,108	589,792	9%
CONTRACTUAL SERVICES							
001-0901-513-3410	Other Contractual Srvcs	40,491	64,667	80,500	53,692	58,300	-28%
001-0901-513-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	40,491	64,667	80,500	53,692	58,300	-28%
OPERATING EXPENDITURES							
001-0901-513-4010	Travel & Per Diem	25	100	2,000	0	2,000	0%
001-0901-513-4110	Communication Srvcs	5,130	5,109	8,610	4,672	8,610	0%
001-0901-513-4120	Postage & Shipping	1,535	1,732	2,300	1,870	2,300	0%
001-0901-513-4310	Electricity	2,706	3,050	4,400	3,703	4,700	7%
001-0901-513-4320	Water & Sewer	309	322	420	287	450	7%
001-0901-513-4510	General Insurance	3,164	3,432	6,800	4,075	7,800	15%
001-0901-513-4710	Copying Costs	117	317	750	364	750	0%
001-0901-513-4720	Printing & Binding	1,356	1,639	1,500	833	1,750	17%
001-0901-513-5110	Office Supplies	2,170	2,192	2,000	2,170	2,000	0%
001-0901-513-5210	Fuels - Vehicles	618	341	1,000	0	1,000	0%
001-0901-513-5220	Small Tools & Equip	0	0	500	0	500	0%
001-0901-513-5290	Other Oper. Supplies	2,524	2,502	1,300	650	1,400	8%
001-0901-513-5410	Subscriptions/Mmbrshps	826	1,736	1,350	1,202	1,650	22%
001-0901-513-5510	Training	637	425	1,400	55	1,400	0%
	SUB-TOTAL	21,117	22,897	34,330	19,881	36,310	6%
	GRAND TOTAL	\$ 558,953	\$ 598,601	\$ 655,996	\$ 616,681	\$ 684,402	4%

Purchasing Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0925-513-1210	Regular Salaries	181,940	191,429	203,419	205,241	219,372	8%
001-0925-513-1310	Part-time	14,405	27,685	24,635	9,125	0	n/a
001-0925-513-1410	Overtime	0	0	0	0	0	n/a
001-0925-513-2110	FICA	14,802	16,479	18,214	16,237	17,597	-3%
001-0925-513-2210	Retirement Contributions	23,578	23,967	28,515	27,503	32,951	16%
001-0925-513-2310	Health & Life Insurance	32,959	35,874	39,018	38,627	42,873	10%
001-0925-513-2410	Workers Compensation	306	318	575	347	553	-4%
001-0925-513-2710	Auto Allowance	2,000	2,000	2,000	2,000	2,000	0%
	SUB-TOTAL	269,990	297,752	316,376	299,080	315,346	0%
CONTRACTUAL SERVICES							
001-0925-513-3410	Other Contractual Svcs	5,000	1,500	0	0	0	n/a
001-0925-513-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	5,000	1,500	0	0	0	n/a
OPERATING EXPENDITURES							
001-0925-513-4010	Travel & Per Diem	0	0	900	530	1,500	67%
001-0925-513-4110	Communication Svcs	2,602	4,581	3,150	3,043	3,150	0%
001-0925-513-4120	Postage & Shipping	73	0	0	0	0	n/a
001-0925-513-4310	Electricity	772	870	1,800	1,057	1,900	6%
001-0925-513-4320	Water & Sewer	124	129	320	172	320	0%
001-0925-513-4510	General Insurance	985	1,072	2,100	1,259	2,400	14%
001-0925-513-4710	Copying Costs	26	79	600	91	600	0%
001-0925-513-4720	Printing & Binding	80	0	201	0	210	4%
001-0925-513-5110	Office Supplies	1,141	669	1,000	309	1,000	0%
001-0925-513-5210	Fuels - Vehicles	0	0	0	0	0	n/a
001-0925-513-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-0925-513-5290	Other Oper. Supplies	1,579	5,267	6,325	5,287	6,575	4%
001-0925-513-5410	Subscriptions/Membrshps	885	476	945	765	990	5%
001-0925-513-5510	Training	2,233	879	2,600	2,175	2,200	-15%
	SUB-TOTAL	10,500	14,022	19,941	14,688	20,845	5%
	GRAND TOTAL	\$ 285,490	\$ 313,274	\$ 336,317	\$ 313,768	\$ 336,191	0%

Human Resources Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0905-513-1210	Regular Salaries	244,399	297,015	316,941	249,538	279,220	-12%
001-0905-513-1310	Part-time	0	0	0	0	0	n/a
001-0905-513-1410	Overtime	0	0	0	0	0	n/a
001-0905-513-2110	FICA	19,022	22,567	25,387	18,152	22,443	-12%
001-0905-513-2210	Retirement Contributions	29,143	39,174	43,014	29,814	42,213	-2%
001-0905-513-2310	Health & Life Insurance	37,458	49,160	53,423	44,767	59,101	11%
001-0905-513-2410	Workers Compensation	416	411	802	485	705	-12%
001-0905-513-2710	Auto Allowance	5,000	4,000	4,000	3,423	3,000	-25%
	SUB-TOTAL	335,438	412,327	443,567	346,179	406,682	-8%
CONTRACTUAL SERVICES							
001-0905-513-3170	Employee Physicals	3,715	8,070	9,700	7,245	9,700	0%
001-0905-513-3171	Background Checks	1,453	1,214	7,130	1,715	7,130	0%
001-0905-513-3410	Other Contractual Svcs	2,518	2,538	3,000	3,209	4,000	33%
001-0905-513-3411	Software Maintenance	2,730	2,921	3,250	3,184	3,250	0%
	SUB-TOTAL	10,416	14,743	23,080	15,353	24,080	4%
OPERATING EXPENDITURES							
001-0905-513-4010	Travel & Per Diem	0	0	1,500	0	1,500	0%
001-0905-513-4110	Communication Svcs	4,784	5,684	5,355	4,258	5,355	0%
001-0905-513-4120	Postage & Shipping	75	159	100	243	300	200%
001-0905-513-4310	Electricity	1,757	1,980	2,800	2,405	3,000	7%
001-0905-513-4320	Water & Sewer	186	193	320	172	340	6%
001-0905-513-4510	General Insurance	1,971	2,145	4,200	2,517	4,800	14%
001-0905-513-4710	Copying Costs	82	222	300	182	300	0%
001-0905-513-4720	Printing & Binding	0	0	200	67	200	0%
001-0905-513-4910	Advertising	750	760	2,000	1,528	3,000	50%
001-0905-513-5110	Office Supplies	2,611	1,206	2,250	641	2,250	0%
001-0905-513-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-0905-513-5290	Other Oper. Supplies	2,844	956	8,860	4,019	9,860	11%
001-0905-513-5410	Subscriptions/Membrshps	732	714	1,275	449	1,533	20%
001-0905-513-5510	Training	4,815	1,113	8,750	4,408	7,450	-15%
	SUB-TOTAL	20,607	15,132	37,910	20,889	39,888	5%
	GRAND TOTAL	\$ 366,461	\$ 442,202	\$ 504,557	\$ 382,421	\$ 470,650	-7%

Information Technology Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0920-513-1210	Employee Salaries	201,516	260,490	342,531	334,889	367,460	7%
001-0920-513-1410	Overtime	0	0	0	0	0	n/a
001-0920-513-2110	FICA	15,680	20,307	27,782	26,128	29,917	8%
001-0920-513-2210	Retirement Contributions	26,431	27,051	46,650	37,545	55,904	20%
001-0920-513-2310	Health & Life Insurance	31,058	38,960	57,497	41,115	59,489	3%
001-0920-513-2410	Workers Compensation	299	506	879	531	941	7%
001-0920-513-2710	Car Allowance	6,000	7,269	9,000	7,730	9,000	0%
SUB-TOTAL		280,984	354,583	484,339	447,938	522,711	8%
CONTRACTUAL SERVICES							
001-0920-513-3410	Other Contractual Svcs	42,629	18,557	22,900	20,458	22,900	0%
001-0920-513-3411	Software Maintenance	146,390	134,027	171,170	153,414	192,355	12%
001-0920-513-3412	Hardware Maintenance	47,256	53,669	74,030	56,395	108,350	46%
SUB-TOTAL		236,275	206,253	268,100	230,267	323,605	21%
OPERATING EXPENDITURES							
001-0920-513-4010	Travel & Per Diem	615	1,965	1,600	1,115	1,600	0%
001-0920-513-4110	Communication Services	12,512	13,693	14,910	14,359	14,910	0%
001-0920-513-4120	Shipping/Postage	0	0	100	86	100	0%
001-0920-513-4310	Electricity	452	507	3,100	620	3,300	6%
001-0920-513-4320	Water & Sewer	186	193	320	230	340	6%
001-0920-513-4510	General Insurance	1,295	1,421	2,800	1,678	3,200	14%
001-0920-513-5110	Office Supplies	9	255	100	449	600	500%
001-0920-513-5290	Other Operating Supplies	12,121	22,221	13,060	16,886	14,093	8%
001-0920-513-5410	Subscriptions/Membrshps	447	475	400	470	400	0%
001-0920-513-5510	Training	300	620	2,150	1,892	2,550	19%
SUB-TOTAL		27,937	41,350	38,540	37,785	41,093	7%
CAPITAL OUTLAY							
001-0920-513-6425	Machinery & Equipment	0	0	0	0	0	n/a
SUB-TOTAL		0	0	0	0	0	n/a
GRAND TOTAL		\$ 545,196	\$ 602,186	\$ 790,979	\$ 715,990	\$ 887,409	12%

Legal Services Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
CONTRACTUAL SERVICES							
001-1401-514-3110	Legal Services	128,100	138,574	207,200	138,675	207,200	0%
001-1401-514-3120	Outside Legal Services	90,524	106,812	50,000	94,700	100,000	100%
001-1401-514-3130	Litigation	0	0	275,000	0	225,000	-18%
001-1401-514-3140	Other Legal Services-Code	0	0	0	5,784	0	n/a
SUB-TOTAL		218,624	245,386	532,200	239,159	532,200	0%
GRAND TOTAL		\$ 218,624	\$ 245,386	\$ 532,200	\$ 239,159	\$ 532,200	0%

Development Services Summary

Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	1,709,285	1,725,732	2,165,743	1,991,006	2,244,308	4%
001-30XX-524-1310	Part-time Salaries	47,885	43,961	77,342	29,186	121,728	57%
001-30XX-524-1410	Overtime	0	604	0	1,117	0	n/a
001-30XX-524-2110	FICA	132,420	132,925	178,796	152,858	188,264	5%
001-30XX-524-2210	Retirement Contributions	193,283	191,188	271,103	210,385	335,764	24%
001-30XX-524-2310	Health & Life Insurance	261,101	283,913	424,543	355,074	462,249	9%
001-30XX-524-2410	Workers Compensation	21,524	22,943	42,429	25,637	45,791	8%
001-30XX-524-2710	Car Allowance	5,000	6,679	11,800	10,604	10,000	-15%
	SUB-TOTAL	2,370,498	2,407,945	3,171,756	2,775,867	3,408,104	7%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	15,000	100%
001-30XX-524-3410	Other Contractual Svcs	374,946	557,371	436,438	396,874	440,000	1%
001-30XX-524-3411	Software Maintenance	51,700	40,027	72,008	69,741	93,300	30%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	426,646	597,398	508,446	466,615	548,300	8%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	1,418	712	3,212	1,357	3,700	15%
001-30XX-524-4110	Communication Svcs	38,659	38,335	39,060	34,243	39,060	0%
001-30XX-524-4120	Shipping/Postage	497	1,476	2,200	1,977	2,300	5%
001-30XX-524-4310	Electricity	8,669	9,770	13,800	11,867	16,100	17%
001-30XX-524-4320	Water & Sewer	1,361	1,415	2,010	1,608	2,120	5%
001-30XX-524-4510	General Insurance	24,696	26,781	39,300	31,619	44,900	14%
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0	n/a
001-30XX-524-4650	R&M- Auto	0	0	5,000	0	5,000	0%
001-30XX-524-4660	R&M-Other Equip&Tool	259	0	300	187	1,900	533%
001-30XX-524-4710	Copying Costs	1,503	2,020	2,600	2,195	700	-73%
001-30XX-524-4720	Printing & Binding	1,915	5,607	4,618	3,114	5,601	21%
001-30XX-524-4910	Advertising	0	0	0	0	0	n/a
001-30XX-524-4935	Records Storage	1,870	0	475	0	4,000	742%
001-30XX-524-4945	Credit Card Charges	103,069	214,188	150,000	186,707	200,000	33%
001-30XX-524-4940	License Permit Fees	0	0	0	0	0	n/a
001-30XX-524-4941	Permitting	8,175	8,350	8,250	2,905	11,238	36%
001-30XX-524-4980	Environ Programs	52,081	19,423	36,500	25,330	36,500	0%
001-30XX-524-4981	Econ Dev Programs	0	0	0	0	0	n/a
001-30XX-524-5110	Office Supplies	12,946	10,939	13,695	13,693	11,000	-20%
001-30XX-524-5210	Fuel - Vehicles	8,843	11,162	27,000	21,370	27,000	0%
001-30XX-524-5220	Small Equip&Tools	1,973	0	2,000	1,889	2,000	0%
001-30XX-524-5230	Uniforms	4,131	3,651	4,895	2,434	6,140	25%
001-30XX-524-5290	Other Oper Supplies	25,592	8,672	8,992	5,419	2,800	-69%
001-30XX-524-5410	Subscriptions/Membrshps	4,428	4,403	5,240	3,338	4,024	-23%
001-30XX-524-5510	Training	3,011	3,203	10,609	11,122	8,250	-22%
	SUB-TOTAL	305,096	370,107	379,756	362,374	434,333	14%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	0	9,849	5,200	5,185	0	n/a
	SUB-TOTAL	0	9,849	5,200	5,185	0	n/a
	GRAND TOTAL	\$ 3,102,240	\$ 3,385,299	\$ 4,065,158	\$ 3,610,041	\$ 4,390,737	8%

Building Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	1,457,336	1,509,711	1,742,385	1,642,481	1,845,219	6%
001-30XX-524-1310	Part-time Salaries	47,885	43,961	77,342	29,186	121,728	57%
001-30XX-524-1410	Overtime	0	604	0	1,117	0	n/a
001-30XX-524-2110	FICA	113,354	116,937	145,385	125,379	156,158	7%
001-30XX-524-2210	Retirement Contributions	160,208	169,386	216,419	185,275	275,179	27%
001-30XX-524-2310	Health & Life Insurance	227,900	256,130	334,665	307,480	388,040	16%
001-30XX-524-2410	Workers Compensation	20,459	20,773	38,047	22,990	40,863	7%
001-30XX-524-2710	Car Allowance	2,056	2,623	3,900	2,565	1,500	-62%
	SUB-TOTAL	2,029,198	2,120,125	2,558,143	2,316,473	2,828,687	11%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	0	n/a
001-30XX-524-3410	Other Contractual Svcs	209,735	316,826	280,000	272,347	255,000	-9%
001-30XX-524-3411	Software Maintenance	50,779	38,353	69,168	68,359	92,100	33%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	260,514	355,179	349,168	340,706	347,100	-1%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	1,418	712	2,100	788	2,350	12%
001-30XX-524-4110	Communication Svcs	30,274	29,737	29,190	23,871	29,190	0%
001-30XX-524-4120	Shipping/Postage	482	1,331	1,800	1,954	2,000	11%
001-30XX-524-4310	Electricity	7,634	8,602	10,000	10,450	12,000	20%
001-30XX-524-4320	Water & Sewer	1,052	1,094	1,370	1,206	1,440	5%
001-30XX-524-4510	General Insurance	23,037	24,985	35,600	29,402	40,600	14%
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0	n/a
001-30XX-524-4650	R&M- Auto	0	0	5,000	0	5,000	0%
001-30XX-524-4660	R&M-Other Equip&Tool	259	0	300	187	1,900	533%
001-30XX-524-4710	Copying Costs	1,363	1,668	1,900	1,790	0	n/a
001-30XX-524-4720	Printing & Binding	1,070	4,608	3,450	2,980	4,300	25%
001-30XX-524-4910	Advertising	0	0	0	0	0	n/a
001-30XX-524-4935	Records Storage	1,870	0	475	0	4,000	742%
001-30XX-524-4945	Credit Card Charges	103,069	214,188	150,000	186,707	200,000	33%
001-30XX-524-4940	License Permit Fees	0	0	0	0	0	n/a
001-30XX-524-4941	Permitting	0	0	0	0	0	n/a
001-30XX-524-4980	Environ Programs	0	0	0	0	0	n/a
001-30XX-524-4981	Econ Dev Programs	0	0	0	0	0	n/a
001-30XX-524-5110	Office Supplies	10,243	8,488	12,095	12,243	9,500	-21%
001-30XX-524-5210	Fuel - Vehicles	8,843	11,162	27,000	21,370	27,000	0%
001-30XX-524-5220	Small Equip&Tools	1,973	0	2,000	1,889	2,000	0%
001-30XX-524-5230	Uniforms	3,620	3,557	4,500	2,389	5,120	14%
001-30XX-524-5290	Other Oper Supplies	23,048	6,505	4,000	2,665	2,000	-50%
001-30XX-524-5410	Subscriptions/Membrshps	3,563	3,356	3,165	3,088	2,845	-10%
001-30XX-524-5510	Training	3,011	1,834	5,969	6,447	4,220	-29%
	SUB-TOTAL	225,829	321,827	299,914	309,426	355,465	19%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	0	9,849	5,200	5,185	0	n/a
	SUB-TOTAL	0	9,849	5,200	5,185	0	n/a
	GRAND TOTAL	\$ 2,515,541	\$ 2,806,980	\$ 3,212,425	\$ 2,971,790	\$ 3,531,252	10%

Planning and Zoning Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	70,724	75,323	198,300	153,974	179,797	-9%
001-30XX-524-1310	Part-time Salaries	0	0	0	0	0	n/a
001-30XX-524-1410	Overtime	0	0	0	0	0	n/a
001-30XX-524-2110	FICA	5,760	6,094	15,804	12,081	14,315	-9%
001-30XX-524-2210	Retirement Contributions	9,832	10,475	28,152	15,986	27,196	-3%
001-30XX-524-2310	Health & Life Insurance	7,931	11,002	44,351	28,976	34,418	-22%
001-30XX-524-2410	Workers Compensation	97	109	441	266	459	4%
001-30XX-524-2710	Car Allowance	1,942	2,000	5,200	3,769	4,000	-23%
	SUB-TOTAL	96,286	105,003	292,248	215,052	260,185	-11%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	0	n/a
001-30XX-524-3410	Other Contractual Srvcs	115,065	111,163	95,000	67,625	135,000	42%
001-30XX-524-3411	Software Maintenance	0	0	0	0	0	n/a
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	115,065	111,163	95,000	67,625	135,000	42%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	0	0	0	0	650	100%
001-30XX-524-4110	Communication Srvcs	2,178	2,750	2,310	3,043	2,310	0%
001-30XX-524-4120	Shipping/Postage	12	20	300	0	200	-33%
001-30XX-524-4310	Electricity	332	375	2,100	455	2,300	10%
001-30XX-524-4320	Water & Sewer	62	64	320	115	340	6%
001-30XX-524-4510	General Insurance	622	670	1,400	839	1,600	14%
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0	n/a
001-30XX-524-4650	R&M- Auto	0	0	0	0	0	n/a
001-30XX-524-4660	R&M-Other Equip&Tool	0	0	0	0	0	n/a
001-30XX-524-4710	Copying Costs	104	265	500	305	500	0%
001-30XX-524-4720	Printing & Binding	845	0	833	67	1,100	32%
001-30XX-524-4910	Advertising	0	0	0	0	0	n/a
001-30XX-524-4935	Records Storage	0	0	0	0	0	n/a
001-30XX-524-4945	Credit Card Charges	0	0	0	0	0	n/a
001-30XX-524-4940	License Permit Fees	0	0	0	0	0	n/a
001-30XX-524-4941	Permitting	0	0	0	0	0	n/a
001-30XX-524-4980	Environ Programs	0	0	0	0	0	n/a
001-30XX-524-4981	Econ Dev Programs	0	0	0	0	0	n/a
001-30XX-524-5110	Office Supplies	668	746	700	663	800	14%
001-30XX-524-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-30XX-524-5220	Small Equip&Tools	0	0	0	0	0	n/a
001-30XX-524-5230	Uniforms	100	0	350	0	600	71%
001-30XX-524-5290	Other Oper Supplies	462	432	2,192	2,192	500	-77%
001-30XX-524-5410	Subscriptions/Membrshps	0	138	500	0	600	20%
001-30XX-524-5510	Training	0	0	0	0	1,300	100%
	SUB-TOTAL	5,385	5,460	11,505	7,679	12,800	11%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 216,736	\$ 221,626	\$ 398,753	\$ 290,356	\$ 407,985	2%

Engineering Budget Detail

		2020	2021	2022	2022	2023	% Change
		Actual	Actual	Amended Budget	Projected Year-end	Adopted Budget	
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	181,225	140,698	225,058	194,551	219,292	-3%
001-30XX-524-1310	Part-time Salaries	0	0	0	0	0	n/a
001-30XX-524-1410	Overtime	0	0	0	0	0	n/a
001-30XX-524-2110	FICA	13,306	9,894	17,607	15,398	17,791	1%
001-30XX-524-2210	Retirement Contributions	23,243	11,327	26,532	9,124	33,389	26%
001-30XX-524-2310	Health & Life Insurance	25,270	16,781	45,527	18,618	39,791	-13%
001-30XX-524-2410	Workers Compensation	968	2,061	3,941	2,381	4,469	13%
001-30XX-524-2710	Car Allowance	1,002	2,056	2,700	4,270	4,500	67%
	SUB-TOTAL	245,014	182,817	321,365	244,342	319,232	-1%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	15,000	100%
001-30XX-524-3410	Other Contractual Srvcs	50,146	129,382	61,438	56,902	50,000	-19%
001-30XX-524-3411	Software Maintenance	921	1,674	2,840	1,382	1,200	-58%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	51,067	131,056	64,278	58,284	66,200	3%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	0	0	1,112	569	700	-37%
001-30XX-524-4110	Communication Srvcs	6,207	5,848	7,560	7,329	7,560	0%
001-30XX-524-4120	Shipping/Postage	3	125	100	23	100	0%
001-30XX-524-4310	Electricity	703	793	1,700	962	1,800	6%
001-30XX-524-4320	Water & Sewer	247	257	320	287	340	6%
001-30XX-524-4510	General Insurance	1,037	1,126	2,300	1,378	2,700	17%
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0	n/a
001-30XX-524-4650	R&M- Auto	0	0	0	0	0	n/a
001-30XX-524-4660	R&M-Other Equip&Tool	0	0	0	0	0	n/a
001-30XX-524-4710	Copying Costs	36	87	200	100	200	0%
001-30XX-524-4720	Printing & Binding	0	999	335	67	201	-40%
001-30XX-524-4910	Advertising	0	0	0	0	0	n/a
001-30XX-524-4935	Records Storage	0	0	0	0	0	n/a
001-30XX-524-4945	Credit Card Charges	0	0	0	0	0	n/a
001-30XX-524-4940	License Permit Fees	0	0	0	0	0	n/a
001-30XX-524-4941	Permitting	8,175	8,350	8,250	2,905	11,238	36%
001-30XX-524-4980	Environ Programs	52,081	19,423	36,500	25,330	36,500	0%
001-30XX-524-4981	Econ Dev Programs	0	0	0	0	0	n/a
001-30XX-524-5110	Office Supplies	2,035	1,705	900	787	700	-22%
001-30XX-524-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-30XX-524-5220	Small Equip&Tools	0	0	0	0	0	n/a
001-30XX-524-5230	Uniforms	411	94	45	45	420	833%
001-30XX-524-5290	Other Oper Supplies	2,082	1,735	2,800	562	300	-89%
001-30XX-524-5410	Subscriptions/Membrshps	865	909	1,575	250	579	-63%
001-30XX-524-5510	Training	0	1,369	4,640	4,675	2,730	-41%
	SUB-TOTAL	73,882	42,820	68,337	45,269	66,068	-3%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 369,963	\$ 356,693	\$ 453,980	\$ 347,895	\$ 451,500	-1%

Public Safety Summary

Budget Detail

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES						
001-20XX-521-1310 Part-time Salaries	0	0	44,102	0	0	n/a
001-20XX-521-2110 FICA	0	0	3,374	0	0	n/a
001-20XX-521-2210 On Behalf Pension Contrib	339,340	373,255	411,000	389,669	452,100	10%
001-20XX-521-2410 Workers Compensation	0	0	110	66	0	n/a
SUB-TOTAL	339,340	373,255	458,586	389,735	452,100	-1%
CONTRACTUAL SERVICES						
001-20XX-521-3410 Other Contractual Svcs	9,553,854	10,045,380	10,804,839	10,685,713	11,450,397	6%
001-20XX-521-3411 Software Maintenance	0	0	0	0	0	n/a
001-20XX-521-3610 Pension Benefits	21,578	0	100,000	0	100,000	0%
SUB-TOTAL	9,575,432	10,045,380	10,904,839	10,685,713	11,550,397	6%
OPERATING EXPENDITURES						
001-20XX-521-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110 Communication Svcs	3,067	4,296	6,700	5,455	6,700	0%
001-20XX-521-4310 Electricity	10,889	10,934	18,500	12,832	19,500	5%
001-20XX-521-4320 Water & Sewer	2,241	2,463	3,260	2,474	3,430	5%
001-20XX-521-5230 Uniforms	0	0	0	0	0	n/a
001-20XX-521-4120 Postage	3,838	7,731	3,500	4,350	4,500	29%
001-20XX-521-4510 General Insurance	11,733	12,613	20,900	14,730	23,900	14%
001-20XX-521-4620 R&M Building	0	0	0	0	0	n/a
001-20XX-521-4710 Copying Costs	0	0	1,000	0	1,000	0%
001-20XX-521-4720 Printing/Copying/Binding	0	0	2,000	0	2,000	0%
001-20XX-521-4930 Codification & Recording	1,326	1,642	2,000	765	2,000	0%
001-20XX-521-4935 Record Storage	0	0	0	0	0	n/a
001-20XX-521-5110 Office Supplies	0	0	200	0	200	0%
001-20XX-521-5220 Small Tools & Equip	0	2,239	0	0	0	n/a
001-20XX-521-5290 Other Oper. Supplies	0	0	0	0	0	n/a
001-20XX-521-5510 Training	0	0	0	0	0	n/a
SUB-TOTAL	33,094	41,918	58,060	40,606	63,230	9%
GRAND TOTAL	\$ 9,947,866	\$ 10,460,553	\$ 11,421,485	\$ 11,116,054	\$ 12,065,727	6%

BSO Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-20XX-521-1310	Part-time Salaries	0	0	44,102	0	0	n/a
001-20XX-521-2110	FICA	0	0	3,374	0	0	n/a
001-20XX-521-2210	On Behalf Pension Contrib	339,340	373,255	411,000	389,669	452,100	10%
001-20XX-521-2410	Workers Compensation	0	0	110	66	0	n/a
SUB-TOTAL		339,340	373,255	458,586	389,735	452,100	-1%
CONTRACTUAL SERVICES							
001-20XX-521-3410	Other Contractual Svcs	9,412,423	9,802,360	10,498,339	10,413,775	11,128,822	6%
001-20XX-521-3411	Software Maintenance	0	0	0	0	0	n/a
001-20XX-521-3610	Pension Benefits	21,578	0	100,000	0	100,000	0%
SUB-TOTAL		9,434,001	9,802,360	10,598,339	10,413,775	11,228,822	6%
OPERATING EXPENDITURES							
001-20XX-521-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110	Communication Svcs	1,826	3,073	3,500	4,433	3,500	0%
001-20XX-521-4310	Electricity	10,889	10,934	18,500	12,832	19,500	5%
001-20XX-521-4320	Water & Sewer	2,241	2,463	3,260	2,474	3,430	5%
001-20XX-521-5230	Uniforms	0	0	0	0	0	n/a
001-20XX-521-4120	Postage	0	0	0	0	0	n/a
001-20XX-521-4510	General Insurance	11,733	12,613	20,900	14,730	23,900	14%
001-20XX-521-4620	R&M Building	0	0	0	0	0	n/a
001-20XX-521-4710	Copying Costs	0	0	0	0	0	n/a
001-20XX-521-4720	Printing/Copying/Binding	0	0	0	0	0	n/a
001-20XX-521-4930	Codification & Recording	0	0	0	0	0	n/a
001-20XX-521-4935	Record Storage	0	0	0	0	0	n/a
001-20XX-521-5110	Office Supplies	0	0	0	0	0	n/a
001-20XX-521-5220	Small Tools & Equip	0	2,239	0	0	0	n/a
001-20XX-521-5290	Other Oper. Supplies	0	0	0	0	0	n/a
001-20XX-521-5510	Training	0	0	0	0	0	n/a
SUB-TOTAL		26,689	31,322	46,160	34,469	50,330	9%
GRAND TOTAL		\$ 9,800,030	\$ 10,206,937	\$ 11,103,085	\$ 10,837,979	\$ 11,731,252	6%

Code Compliance Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-20XX-521-1310	Part-time Salaries	0	0	0	0	0	n/a
001-20XX-521-2110	FICA	0	0	0	0	0	n/a
001-20XX-521-2210	On Behalf Pension Contrib	0	0	0	0	0	n/a
001-20XX-521-2410	Workers Compensation	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
CONTRACTUAL SERVICES							
001-20XX-521-3410	Other Contractual Svcs	6,300	6,807	5,000	2,957	5,000	0%
001-20XX-521-3411	Software Maintenance	0	0	0	0	0	n/a
001-20XX-521-3610	Pension Benefits	0	0	0	0	0	n/a
	SUB-TOTAL	6,300	6,807	5,000	2,957	5,000	0%
OPERATING EXPENDITURES							
001-20XX-521-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110	Communication Svcs	1,241	1,223	3,200	1,022	3,200	0%
001-20XX-521-4310	Electricity	0	0	0	0	0	n/a
001-20XX-521-4320	Water & Sewer	0	0	0	0	0	n/a
001-20XX-521-5230	Uniforms	0	0	0	0	0	n/a
001-20XX-521-4120	Postage	3,838	7,731	3,500	4,350	4,500	29%
001-20XX-521-4510	General Insurance	0	0	0	0	0	n/a
001-20XX-521-4620	R&M Building	0	0	0	0	0	n/a
001-20XX-521-4710	Copying Costs	0	0	1,000	0	1,000	0%
001-20XX-521-4720	Printing/Copying/Binding	0	0	2,000	0	2,000	0%
001-20XX-521-4930	Codification & Recording	1,326	1,642	2,000	765	2,000	0%
001-20XX-521-4935	Record Storage	0	0	0	0	0	n/a
001-20XX-521-5110	Office Supplies	0	0	200	0	200	0%
001-20XX-521-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-20XX-521-5290	Other Oper. Supplies	0	0	0	0	0	n/a
001-20XX-521-5510	Training	0	0	0	0	0	n/a
	SUB-TOTAL	6,405	10,596	11,900	6,137	12,900	8%
	GRAND TOTAL	\$ 12,705	\$ 17,403	\$ 16,900	\$ 9,094	\$ 17,900	6%

Crossing Guards Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-20XX-521-1310	Part-time Salaries	0	0	0	0	0	n/a
001-20XX-521-2110	FICA	0	0	0	0	0	n/a
001-20XX-521-2210	On Behalf Pension Contrib	0	0	0	0	0	n/a
001-20XX-521-2410	Workers Compensation	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
CONTRACTUAL SERVICES							
001-20XX-521-3410	Other Contractual Srvcs	135,131	236,213	301,500	268,981	316,575	5%
001-20XX-521-3411	Software Maintenance	0	0	0	0	0	n/a
001-20XX-521-3610	Pension Benefits	0	0	0	0	0	n/a
	SUB-TOTAL	135,131	236,213	301,500	268,981	316,575	5%
OPERATING EXPENDITURES							
001-20XX-521-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110	Communication Srvcs	0	0	0	0	0	n/a
001-20XX-521-4310	Electricity	0	0	0	0	0	n/a
001-20XX-521-4320	Water & Sewer	0	0	0	0	0	n/a
001-20XX-521-5230	Uniforms	0	0	0	0	0	n/a
001-20XX-521-4120	Postage	0	0	0	0	0	n/a
001-20XX-521-4510	General Insurance	0	0	0	0	0	n/a
001-20XX-521-4620	R&M Building	0	0	0	0	0	n/a
001-20XX-521-4710	Copying Costs	0	0	0	0	0	n/a
001-20XX-521-4720	Printing/Copying/Binding	0	0	0	0	0	n/a
001-20XX-521-4930	Codification & Recording	0	0	0	0	0	n/a
001-20XX-521-4935	Record Storage	0	0	0	0	0	n/a
001-20XX-521-5110	Office Supplies	0	0	0	0	0	n/a
001-20XX-521-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-20XX-521-5290	Other Oper. Supplies	0	0	0	0	0	n/a
001-20XX-521-5510	Training	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 135,131	\$ 236,213	\$ 301,500	\$ 268,981	\$ 316,575	5%

Fire Rescue Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
CONTRACTUAL SERVICES							
001-2801-522-3410	Other Contractual Svcs	7,913,615	8,228,202	8,584,057	8,556,020	9,594,366	12%
	SUB-TOTAL	7,913,615	8,228,202	8,584,057	8,556,020	9,594,366	12%
OPERATING EXPENDITURES							
001-2801-522-4110	Communication Svcs	54,466	11,735	33,700	11,952	48,700	45%
001-2801-522-4310	Electricity	14,876	15,145	32,100	17,449	33,800	5%
001-2801-522-4320	Water & Sewer	10,258	10,228	13,860	10,117	14,560	5%
001-2801-522-4510	General Insurance	44,043	45,993	72,200	54,042	99,500	38%
001-2801-522-4650	R&M- Vehicles	49,238	44,998	77,500	75,632	47,500	-39%
001-2801-522-4660	R&M-Other Equip	22,830	12,430	30,000	1,330	30,000	0%
001-2801-522-5210	Fuel- Vehicles	18,051	19,550	30,000	29,144	48,000	60%
001-2801-522-5220	Small Tools & Equip	449	15,378	32,000	12,690	32,000	0%
001-2801-522-5290	Other Oper. Supplies	555	2,489	1,000	0	1,000	0%
	SUB-TOTAL	214,766	177,946	322,360	212,356	355,060	10%
CAPITAL OUTLAY							
001-2801-522-6425	Machinery & Equip.	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 8,128,381	\$ 8,406,148	\$ 8,906,417	\$ 8,768,376	\$ 9,949,426	12%

Public Works Summary

Budget Detail

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	1,927,181	1,985,024	2,365,042	2,132,664	2,499,334	6%
001-39XX-XXX-1310 Part-time Salaries	242,662	279,829	212,704	208,952	209,951	-1%
001-39XX-XXX-1410 Overtime	34,838	52,535	31,250	31,548	35,285	13%
001-39XX-XXX-2110 FICA	164,403	173,279	201,632	175,584	218,199	8%
001-39XX-XXX-2210 Retirement Contributions	195,392	197,400	260,328	191,404	375,828	44%
001-39XX-XXX-2310 Health & Life Insurance	434,156	475,772	714,963	515,772	714,123	0%
001-39XX-XXX-2410 Workers Compensation	52,139	53,494	100,741	60,872	108,241	7%
001-39XX-XXX-2710 Car Allowance	14,000	14,000	14,000	14,191	19,000	36%
SUB-TOTAL	3,064,771	3,231,333	3,900,660	3,330,987	4,179,961	7%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Svcs	9,319	0	1,500	0	426,500	28333%
001-39XX-XXX-3411 Software Maintenance	2,250	6,493	6,000	105	24,000	300%
SUB-TOTAL	11,569	6,493	7,500	105	450,500	5907%
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	407	0	1,000	0	2,000	100%
001-39XX-XXX-4110 Communication Svcs	27,278	26,147	28,480	26,156	28,480	0%
001-39XX-XXX-4120 Shipping/Postage	108	4	200	0	200	0%
001-39XX-XXX-4310 Electricity	145,169	159,956	165,700	162,526	232,000	40%
001-39XX-XXX-4311 Electricity Street Lights	148,862	152,141	161,000	164,832	260,000	61%
001-39XX-XXX-4320 Water & Sewer	35,272	43,482	47,700	48,605	55,090	15%
001-39XX-XXX-4510 General Insurance	60,460	65,278	88,600	73,505	101,200	14%
001-39XX-XXX-4620 R&M-Bldgs,Grounds	132,601	149,954	171,500	126,113	136,500	-20%
001-39XX-XXX-4621 R&M-Park Structures	85,538	71,613	68,000	49,299	73,000	7%
001-39XX-XXX-4630 Park Maintenance	148,757	164,129	230,500	204,463	146,500	-36%
001-39XX-XXX-4640 R & M- Landscaping	592,365	587,455	630,000	606,042	707,000	12%
001-39XX-XXX-4641 R&M-Public ROW	29,161	43,089	51,900	48,648	57,900	12%
001-39XX-XXX-4645 R&M-Drainage,Swales	86,778	106,594	157,000	139,480	131,000	-17%
001-39XX-XXX-4650 R & M - Vehicles	40,692	59,108	57,500	50,672	63,000	10%
001-39XX-XXX-4660 R&M-Other Equip&Tools	17,914	32,293	25,000	27,962	25,000	0%
001-39XX-XXX-4710 Copying Costs	1,351	1,541	1,800	1,577	1,800	0%
001-39XX-XXX-4720 Printing & Binding	0	67	0	0	0	n/a
001-39XX-XXX-4940 License Permit Fees	1,136	897	1,700	939	2,200	29%
001-39XX-XXX-4980 Environ Programs	69,895	93,578	110,000	74,386	75,000	-32%
001-39XX-XXX-5110 Office Supplies	3,302	3,557	4,000	2,176	4,000	0%
001-39XX-XXX-5210 Fuel - Vehicles	52,235	61,393	90,000	97,362	108,000	20%
001-39XX-XXX-5215 Fuel - Equipment	18,056	22,145	24,000	31,809	29,000	21%
001-39XX-XXX-5220 Small Tools & Equip	20,758	21,567	21,000	14,006	25,000	19%
001-39XX-XXX-5230 Uniforms	14,776	14,475	18,000	14,181	18,000	0%
001-39XX-XXX-5290 Other Oper Supplies	66,624	68,799	78,500	75,610	80,500	3%
001-39XX-XXX-5310 Street Materials & Supplies	31,709	41,090	60,000	46,198	51,000	-15%
001-39XX-XXX-5410 Subscriptions/Mmbrshps	2,315	1,970	1,900	2,000	1,900	0%
001-39XX-XXX-5510 Training	923	540	6,000	5,404	1,000	-83%
SUB-TOTAL	1,834,442	1,992,862	2,300,980	2,093,951	2,416,270	5%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	9,910	0	0	0	9,500	100%
SUB-TOTAL	9,910	0	0	0	9,500	100%
GRAND TOTAL	\$ 4,920,692	\$ 5,230,688	\$ 6,209,140	\$ 5,425,043	\$ 7,056,231	14%

PW Administration Budget Detail

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	520,968	548,618	553,729	542,204	612,248	11%
001-39XX-XXX-1310 Part-time Salaries	12,845	17,796	19,964	14,165	0	n/a
001-39XX-XXX-1410 Overtime	512	2,061	21,250	104	25,285	19%
001-39XX-XXX-2110 FICA	39,779	43,742	48,099	40,490	52,081	8%
001-39XX-XXX-2210 Retirement Contributions	63,072	68,716	78,260	60,557	96,044	23%
001-39XX-XXX-2310 Health & Life Insurance	99,907	99,674	101,883	82,112	121,829	20%
001-39XX-XXX-2410 Workers Compensation	6,786	7,075	13,050	7,885	14,024	7%
001-39XX-XXX-2710 Car Allowance	14,000	14,000	14,000	14,191	19,000	36%
SUB-TOTAL	757,869	801,682	850,235	761,708	940,511	11%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Svcs	9,319	0	1,500	0	1,500	0%
001-39XX-XXX-3411 Software Maintenance	2,250	6,493	6,000	105	24,000	300%
SUB-TOTAL	11,569	6,493	7,500	105	25,500	240%
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	407	0	1,000	0	2,000	100%
001-39XX-XXX-4110 Communication Svcs	24,488	23,708	24,465	23,887	24,465	0%
001-39XX-XXX-4120 Shipping/Postage	108	4	200	0	200	0%
001-39XX-XXX-4310 Electricity	0	0	0	0	0	n/a
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	0	0	0	0	0	n/a
001-39XX-XXX-4510 General Insurance	6,172	6,703	13,200	7,911	15,100	14%
001-39XX-XXX-4620 R&M-Bldgs,Grounds	0	0	0	0	0	n/a
001-39XX-XXX-4621 R&M-Park Structures	0	0	0	0	0	n/a
001-39XX-XXX-4630 Park Maintenance	0	0	0	0	0	n/a
001-39XX-XXX-4640 R & M- Landscaping	500,494	523,560	530,000	536,191	632,000	19%
001-39XX-XXX-4641 R&M-Public ROW	0	0	0	82	0	n/a
001-39XX-XXX-4645 R&M-Drainage,Swales	0	0	0	0	0	n/a
001-39XX-XXX-4650 R & M - Vehicles	0	0	0	0	0	n/a
001-39XX-XXX-4660 R&M-Other Equip&Tools	0	0	0	0	0	n/a
001-39XX-XXX-4710 Copying Costs	1,351	1,541	1,800	1,577	1,800	0%
001-39XX-XXX-4720 Printing & Binding	0	67	0	0	0	n/a
001-39XX-XXX-4940 License Permit Fees	1,136	897	1,700	939	2,200	29%
001-39XX-XXX-4980 Environ Programs	69,895	93,578	110,000	74,386	75,000	-32%
001-39XX-XXX-5110 Office Supplies	3,302	3,557	4,000	2,176	4,000	0%
001-39XX-XXX-5210 Fuel - Vehicles	0	0	0	0	0	n/a
001-39XX-XXX-5215 Fuel - Equipment	0	0	0	0	0	n/a
001-39XX-XXX-5220 Small Tools & Equip	0	551	0	0	0	n/a
001-39XX-XXX-5230 Uniforms	13,484	12,379	18,000	13,085	18,000	0%
001-39XX-XXX-5290 Other Oper Supplies	0	624	0	37	0	n/a
001-39XX-XXX-5310 Street Materials & Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5410 Subscriptions/Mmbrshps	2,209	1,940	1,900	1,970	1,900	0%
001-39XX-XXX-5510 Training	923	540	1,000	3,297	1,000	0%
SUB-TOTAL	623,969	669,649	707,265	665,538	777,665	10%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	0	0	0	0	0	n/a
SUB-TOTAL	0	0	0	0	0	n/a
GRAND TOTAL	\$ 1,393,407	\$ 1,477,824	\$ 1,565,000	\$ 1,427,351	\$ 1,743,676	11%

PW Facilities Budget Detail

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	458,734	505,808	595,125	580,400	653,956	10%
001-39XX-XXX-1310 Part-time Salaries	40,289	51,001	54,413	58,716	62,272	14%
001-39XX-XXX-1410 Overtime	11,889	17,838	0	12,979	0	n/a
001-39XX-XXX-2110 FICA	38,025	42,631	49,689	48,550	56,749	14%
001-39XX-XXX-2210 Retirement Contributions	42,320	49,453	58,513	54,214	96,398	65%
001-39XX-XXX-2310 Health & Life Insurance	101,671	123,694	180,298	139,810	184,009	2%
001-39XX-XXX-2410 Workers Compensation	11,792	12,025	24,164	14,601	26,644	10%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL	704,720	802,450	962,202	909,270	1,080,028	12%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Svcs	0	0	0	0	0	n/a
001-39XX-XXX-3411 Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Svcs	840	790	1,155	879	1,155	0%
001-39XX-XXX-4120 Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310 Electricity	10,730	10,891	14,700	12,618	15,500	5%
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	2,167	2,565	2,700	2,351	2,840	5%
001-39XX-XXX-4510 General Insurance	7,306	8,057	6,200	5,837	7,100	15%
001-39XX-XXX-4620 R&M-Bldgs,Grounds	132,601	149,954	171,500	126,113	136,500	-20%
001-39XX-XXX-4621 R&M-Park Structures	0	0	0	0	0	n/a
001-39XX-XXX-4630 Park Maintenance	0	0	0	0	0	n/a
001-39XX-XXX-4640 R & M- Landscaping	0	0	0	0	0	n/a
001-39XX-XXX-4641 R&M-Public ROW	0	0	0	0	0	n/a
001-39XX-XXX-4645 R&M-Drainage,Swales	0	0	0	0	0	n/a
001-39XX-XXX-4650 R & M - Vehicles	0	3,650	0	0	0	n/a
001-39XX-XXX-4660 R&M-Other Equip&Tools	0	0	0	0	0	n/a
001-39XX-XXX-4710 Copying Costs	0	0	0	0	0	n/a
001-39XX-XXX-4720 Printing & Binding	0	0	0	0	0	n/a
001-39XX-XXX-4940 License Permit Fees	0	0	0	0	0	n/a
001-39XX-XXX-4980 Environ Programs	0	0	0	0	0	n/a
001-39XX-XXX-5110 Office Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5210 Fuel - Vehicles	0	0	0	0	0	n/a
001-39XX-XXX-5215 Fuel - Equipment	0	0	0	0	0	n/a
001-39XX-XXX-5220 Small Tools & Equip	7,414	6,686	7,500	1,905	7,500	0%
001-39XX-XXX-5230 Uniforms	580	680	0	421	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	53,744	54,146	67,500	65,981	67,500	0%
001-39XX-XXX-5310 Street Materials & Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5410 Subscriptions/Membrshps	106	30	0	30	0	n/a
001-39XX-XXX-5510 Training	0	0	0	72	0	n/a
SUB-TOTAL	215,488	237,449	271,255	216,207	238,095	-12%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	0	0	0	0	7,500	100%
SUB-TOTAL	0	0	0	0	7,500	100%
GRAND TOTAL	\$ 920,208	\$ 1,039,899	\$ 1,233,457	\$ 1,125,477	\$ 1,325,623	7%

PW Streets Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-39XX-XXX-1210	Regular Salaries	303,485	258,482	305,220	317,427	321,894	5%
001-39XX-XXX-1310	Part-time Salaries	0	10,539	17,197	0	17,709	3%
001-39XX-XXX-1410	Overtime	4,752	14,915	0	5,016	0	n/a
001-39XX-XXX-2110	FICA	23,087	21,124	24,665	23,805	26,954	9%
001-39XX-XXX-2210	Retirement Contributions	29,957	25,000	30,272	27,618	47,935	58%
001-39XX-XXX-2310	Health & Life Insurance	64,415	61,413	77,604	79,006	100,809	30%
001-39XX-XXX-2410	Workers Compensation	16,318	16,712	25,359	15,323	26,728	5%
001-39XX-XXX-2710	Car Allowance	0	0	0	0	0	n/a
	SUB-TOTAL	442,014	408,185	480,317	468,195	542,029	13%
CONTRACTUAL SERVICES							
001-39XX-XXX-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-39XX-XXX-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-39XX-XXX-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110	Communication Svcs	480	430	700	910	700	0%
001-39XX-XXX-4120	Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310	Electricity	0	0	0	0	0	n/a
001-39XX-XXX-4311	Electricity Street Lights	148,862	152,141	161,000	164,832	260,000	61%
001-39XX-XXX-4320	Water & Sewer	0	0	0	0	0	n/a
001-39XX-XXX-4510	General Insurance	2,905	3,164	6,200	3,716	7,100	15%
001-39XX-XXX-4620	R&M-Bldgs,Grounds	0	0	0	0	0	n/a
001-39XX-XXX-4621	R&M-Park Structures	0	0	0	0	0	n/a
001-39XX-XXX-4630	Park Maintenance	0	0	0	0	0	n/a
001-39XX-XXX-4640	R & M- Landscaping	0	0	0	0	0	n/a
001-39XX-XXX-4641	R&M-Public ROW	29,161	43,089	51,900	48,566	57,900	12%
001-39XX-XXX-4645	R&M-Drainage,Swales	86,778	106,594	157,000	139,480	111,000	-29%
001-39XX-XXX-4650	R & M - Vehicles	0	0	0	0	0	n/a
001-39XX-XXX-4660	R&M-Other Equip&Tools	3,935	9,487	10,000	6,404	10,000	0%
001-39XX-XXX-4710	Copying Costs	0	0	0	0	0	n/a
001-39XX-XXX-4720	Printing & Binding	0	0	0	0	0	n/a
001-39XX-XXX-4940	License Permit Fees	0	0	0	0	0	n/a
001-39XX-XXX-4980	Environ Programs	0	0	0	0	0	n/a
001-39XX-XXX-5110	Office Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-39XX-XXX-5215	Fuel - Equipment	0	0	0	0	0	n/a
001-39XX-XXX-5220	Small Tools & Equip	6,911	7,636	8,000	5,881	10,000	25%
001-39XX-XXX-5230	Uniforms	412	535	0	400	0	n/a
001-39XX-XXX-5290	Other Oper Supplies	12,081	13,664	11,000	9,105	13,000	18%
001-39XX-XXX-5310	Street Materials & Supplies	31,709	41,090	60,000	46,198	51,000	-15%
001-39XX-XXX-5410	Subscriptions/Membrshps	0	0	0	0	0	n/a
001-39XX-XXX-5510	Training	0	0	0	0	0	n/a
	SUB-TOTAL	323,234	377,830	465,800	425,492	520,700	12%
CAPITAL OUTLAY							
001-39XX-572-6425	Machinery & Equipment	2,951	0	0	0	0	n/a
	SUB-TOTAL	2,951	0	0	0	0	n/a
	GRAND TOTAL	\$ 768,199	\$ 786,015	\$ 946,117	\$ 893,687	\$ 1,062,729	12%

PW Parks,Grounds Maintenance Budget Detail

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	575,963	602,203	837,660	618,820	788,199	-6%
001-39XX-XXX-1310 Part-time Salaries	189,528	200,493	121,130	136,071	129,970	7%
001-39XX-XXX-1410 Overtime	17,493	17,721	10,000	13,449	10,000	0%
001-39XX-XXX-2110 FICA	58,454	60,595	73,347	57,260	72,626	-1%
001-39XX-XXX-2210 Retirement Contributions	50,492	44,443	83,020	38,667	116,995	41%
001-39XX-XXX-2310 Health & Life Insurance	148,502	170,555	332,950	192,860	258,549	-22%
001-39XX-XXX-2410 Workers Compensation	14,456	14,479	32,215	19,466	30,855	-4%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL	1,054,888	1,110,489	1,490,322	1,076,593	1,407,194	-6%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Svcs	0	0	0	0	425,000	100%
001-39XX-XXX-3411 Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL	0	0	0	0	425,000	100%
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Svcs	1,110	859	1,800	120	1,800	0%
001-39XX-XXX-4120 Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310 Electricity	134,439	149,065	151,000	149,908	216,500	43%
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	33,105	40,917	45,000	46,254	52,250	16%
001-39XX-XXX-4510 General Insurance	3,631	3,941	7,800	4,675	8,900	14%
001-39XX-XXX-4620 R&M-Bldgs,Grounds	0	0	0	0	0	n/a
001-39XX-XXX-4621 R&M-Park Structures	85,538	71,613	68,000	49,299	73,000	7%
001-39XX-XXX-4630 Park Maintenance	148,757	164,129	230,500	204,463	146,500	-36%
001-39XX-XXX-4640 R & M- Landscaping	91,871	63,895	100,000	69,851	75,000	-25%
001-39XX-XXX-4641 R&M-Public ROW	0	0	0	0	0	n/a
001-39XX-XXX-4645 R&M-Drainage,Swales	0	0	0	0	20,000	100%
001-39XX-XXX-4650 R & M - Vehicles	0	0	0	0	0	n/a
001-39XX-XXX-4660 R&M-Other Equip&Tools	349	1,833	0	1,466	0	n/a
001-39XX-XXX-4710 Copying Costs	0	0	0	0	0	n/a
001-39XX-XXX-4720 Printing & Binding	0	0	0	0	0	n/a
001-39XX-XXX-4940 License Permit Fees	0	0	0	0	0	n/a
001-39XX-XXX-4980 Environ Programs	0	0	0	0	0	n/a
001-39XX-XXX-5110 Office Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5210 Fuel - Vehicles	0	0	0	0	0	n/a
001-39XX-XXX-5215 Fuel - Equipment	0	0	0	0	0	n/a
001-39XX-XXX-5220 Small Tools & Equip	6,433	6,694	5,500	6,220	7,500	36%
001-39XX-XXX-5230 Uniforms	300	881	0	275	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	799	365	0	487	0	n/a
001-39XX-XXX-5310 Street Materials & Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5410 Subscriptions/Membrshps	0	0	0	0	0	n/a
001-39XX-XXX-5510 Training	0	0	5,000	2,035	0	n/a
SUB-TOTAL	506,332	504,192	614,600	535,053	601,450	-2%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	0	0	0	0	0	n/a
SUB-TOTAL	0	0	0	0	0	n/a
GRAND TOTAL	\$ 1,561,220	\$ 1,614,681	\$ 2,104,922	\$ 1,611,646	\$ 2,433,644	16%

PW Fleet Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-39XX-XXX-1210	Regular Salaries	68,031	69,913	73,308	73,813	123,037	68%
001-39XX-XXX-1310	Part-time Salaries	0	0	0	0	0	n/a
001-39XX-XXX-1410	Overtime	192	0	0	0	0	n/a
001-39XX-XXX-2110	FICA	5,058	5,187	5,832	5,479	9,789	68%
001-39XX-XXX-2210	Retirement Contributions	9,551	9,788	10,263	10,348	18,456	80%
001-39XX-XXX-2310	Health & Life Insurance	19,661	20,436	22,228	21,984	48,927	120%
001-39XX-XXX-2410	Workers Compensation	2,787	3,203	5,953	3,597	9,990	68%
001-39XX-XXX-2710	Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL		105,280	108,527	117,584	115,221	210,199	79%
CONTRACTUAL SERVICES							
001-39XX-XXX-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-39XX-XXX-3411	Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL		0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-39XX-XXX-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110	Communication Svcs	360	360	360	360	360	0%
001-39XX-XXX-4120	Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310	Electricity	0	0	0	0	0	n/a
001-39XX-XXX-4311	Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320	Water & Sewer	0	0	0	0	0	n/a
001-39XX-XXX-4510	General Insurance	40,446	43,413	55,200	51,366	63,000	14%
001-39XX-XXX-4620	R&M-Bldgs,Grounds	0	0	0	0	0	n/a
001-39XX-XXX-4621	R&M-Park Structures	0	0	0	0	0	n/a
001-39XX-XXX-4630	Park Maintenance	0	0	0	0	0	n/a
001-39XX-XXX-4640	R & M- Landscaping	0	0	0	0	0	n/a
001-39XX-XXX-4641	R&M-Public ROW	0	0	0	0	0	n/a
001-39XX-XXX-4645	R&M-Drainage,Swales	0	0	0	0	0	n/a
001-39XX-XXX-4650	R & M - Vehicles	40,692	55,458	57,500	50,672	63,000	10%
001-39XX-XXX-4660	R&M-Other Equip&Tools	13,630	20,973	15,000	20,092	15,000	0%
001-39XX-XXX-4710	Copying Costs	0	0	0	0	0	n/a
001-39XX-XXX-4720	Printing & Binding	0	0	0	0	0	n/a
001-39XX-XXX-4940	License Permit Fees	0	0	0	0	0	n/a
001-39XX-XXX-4980	Environ Programs	0	0	0	0	0	n/a
001-39XX-XXX-5110	Office Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5210	Fuel - Vehicles	52,235	61,393	90,000	97,362	108,000	20%
001-39XX-XXX-5215	Fuel - Equipment	18,056	22,145	24,000	31,809	29,000	21%
001-39XX-XXX-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-39XX-XXX-5230	Uniforms	0	0	0	0	0	n/a
001-39XX-XXX-5290	Other Oper Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5310	Street Materials & Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5410	Subscriptions/Membrshps	0	0	0	0	0	n/a
001-39XX-XXX-5510	Training	0	0	0	0	0	n/a
SUB-TOTAL		165,419	203,742	242,060	251,661	278,360	15%
CAPITAL OUTLAY							
001-39XX-572-6425	Machinery & Equipment	6,959	0	0	0	2,000	100%
SUB-TOTAL		6,959	0	0	0	2,000	100%
GRAND TOTAL		\$ 277,658	\$ 312,269	\$ 359,644	\$ 366,882	\$ 490,559	36%

Parks and Recreation Summary

Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	613,759	644,162	763,372	748,362	913,455	20%
001-72XX-572-1310	Part-time Salaries	249,228	307,966	466,929	233,644	451,000	-3%
001-72XX-572-1410	Overtime	10,893	8,695	11,500	10,161	12,500	9%
001-72XX-572-2110	FICA	67,803	74,582	96,247	76,817	107,393	12%
001-72XX-572-2210	Retirement Contributions	52,828	50,852	93,737	50,287	137,866	47%
001-72XX-572-2310	Health & Life Insurance	96,326	107,762	161,489	125,902	207,141	28%
001-72XX-572-2410	Workers Compensation	10,668	10,208	18,388	11,110	19,591	7%
001-72XX-572-2710	Car Allowance	10,461	11,269	11,500	11,500	11,500	0%
	SUB-TOTAL	1,111,966	1,215,496	1,623,162	1,267,783	1,860,446	15%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	24,467	23,285	32,500	29,669	40,000	23%
001-72XX-572-3411	Software Maintenance	4,998	5,245	10,750	10,746	9,000	-16%
	SUB-TOTAL	29,465	28,530	43,250	40,415	49,000	13%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	3	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	27,196	26,630	29,895	26,178	29,895	0%
001-72XX-572-4120	Shipping/Postage	6	1	300	15	300	0%
001-72XX-572-4310	Electricity	203,940	244,553	316,100	262,597	342,000	8%
001-72XX-572-4320	Water & Sewer	59,977	63,104	70,350	28,664	73,880	5%
001-72XX-572-4510	General Insurance	118,806	128,759	224,300	144,446	255,900	14%
001-72XX-572-4630	Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4710	Copying Costs	1,791	3,861	3,500	3,616	3,500	0%
001-72XX-572-4720	Printing & Binding	1,730	742	1,900	684	700	-63%
001-72XX-572-4890	Special Events	248,514	220,364	330,950	305,007	553,500	67%
001-72XX-572-4945	Credit Card Charges	19,895	43,731	30,000	65,012	30,000	0%
001-72XX-572-4950	Senior Grant Programs	20,855	22,582	48,400	49,032	46,200	-5%
001-72XX-572-4951	Youth Programs	62,900	29,107	70,900	66,705	71,900	1%
001-72XX-572-4952	Teen Programs	0	0	8,000	2,002	8,000	0%
001-72XX-572-4953	Summer Recreation	2,766	100,644	279,100	100,212	279,100	0%
001-72XX-572-5110	Office Supplies	4,149	4,820	5,000	4,433	5,000	0%
001-72XX-572-5210	Fuel - Vehicles	3,662	3,948	8,000	4,531	8,200	3%
001-72XX-572-5220	Small Tools & Equip	5,494	7,636	10,500	8,758	8,500	-19%
001-72XX-572-5230	Uniforms	2,600	1,372	3,600	1,294	3,880	8%
001-72XX-572-5290	Other Oper Supplies	12,920	18,743	25,300	25,722	25,100	-1%
001-72XX-572-5410	Subscriptions/Membrshps	2,005	660	1,100	945	950	-14%
001-72XX-572-5510	Training	1,239	645	1,500	425	1,500	0%
	SUB-TOTAL	800,445	921,905	1,468,695	1,100,278	1,748,005	19%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	17,287	0	10,000	1,640	10,000	0%
	SUB-TOTAL	17,287	0	10,000	1,640	10,000	0%
	GRAND TOTAL	\$ 1,959,163	\$ 2,165,931	\$ 3,145,107	\$ 2,410,116	\$ 3,667,451	17%

P&R Administration Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	184,289	182,568	195,320	230,407	361,638	85%
001-72XX-572-1310	Part-time Salaries	13,651	9,226	13,392	967	0	n/a
001-72XX-572-1410	Overtime	434	139	0	151	0	n/a
001-72XX-572-2110	FICA	15,763	15,278	16,947	18,319	29,408	74%
001-72XX-572-2210	Retirement Contributions	21,858	9,346	27,845	24,829	54,986	97%
001-72XX-572-2310	Health & Life Insurance	24,590	26,242	31,671	36,679	68,348	116%
001-72XX-572-2410	Workers Compensation	324	293	533	322	926	74%
001-72XX-572-2710	Car Allowance	4,365	4,769	5,000	5,000	8,500	70%
	SUB-TOTAL	265,274	247,861	290,708	316,674	523,806	80%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	130	0	0	0	0	n/a
001-72XX-572-3411	Software Maintenance	4,998	5,245	10,750	10,746	9,000	-16%
	SUB-TOTAL	5,128	5,245	10,750	10,746	9,000	-16%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	3	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	20,855	20,475	23,415	20,121	23,415	0%
001-72XX-572-4120	Shipping/Postage	6	1	300	15	300	0%
001-72XX-572-4310	Electricity	7,625	8,623	11,600	7,999	12,200	5%
001-72XX-572-4320	Water & Sewer	15,417	15,291	17,850	14,805	18,750	5%
001-72XX-572-4510	General Insurance	64,689	70,063	122,300	76,032	139,500	14%
001-72XX-572-4630	Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4710	Copying Costs	1,791	3,861	3,500	3,616	3,500	0%
001-72XX-572-4720	Printing & Binding	1,730	742	1,900	684	700	-63%
001-72XX-572-4890	Special Events	248,514	219,584	330,950	305,007	553,500	67%
001-72XX-572-4945	Credit Card Charges	0	0	0	0	0	n/a
001-72XX-572-4950	Senior Grant Programs	0	0	0	0	0	n/a
001-72XX-572-4951	Youth Programs	0	0	0	0	0	n/a
001-72XX-572-4952	Teen Programs	0	0	0	0	0	n/a
001-72XX-572-4953	Summer Recreation	0	0	0	0	0	n/a
001-72XX-572-5110	Office Supplies	330	309	500	228	500	0%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	1,496	218	500	150	500	0%
001-72XX-572-5230	Uniforms	300	111	300	80	350	17%
001-72XX-572-5290	Other Oper Supplies	7,733	5,295	6,000	6,005	9,000	50%
001-72XX-572-5410	Subscriptions/Membrshps	2,005	660	1,100	945	950	-14%
001-72XX-572-5510	Training	990	645	1,500	425	1,500	0%
	SUB-TOTAL	373,481	345,881	521,715	436,112	764,665	47%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	17,287	0	10,000	1,640	10,000	0%
	SUB-TOTAL	17,287	0	10,000	1,640	10,000	0%
	GRAND TOTAL	\$ 661,170	\$ 598,987	\$ 833,173	\$ 765,172	\$ 1,307,471	57%

P&R Recreation Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-End	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	212,405	170,520	217,342	200,767	146,894	-32%
001-72XX-572-1310	Part-time Salaries	105,834	179,871	342,497	164,286	331,830	-3%
001-72XX-572-1410	Overtime	2,420	2,779	2,000	1,589	3,000	50%
001-72XX-572-2110	FICA	24,682	27,104	43,498	28,122	37,070	-15%
001-72XX-572-2210	Retirement Contributions	19,107	15,656	27,319	17,997	21,959	-20%
001-72XX-572-2310	Health & Life Insurance	38,143	38,270	49,731	44,125	29,897	-40%
001-72XX-572-2410	Workers Compensation	4,384	4,742	8,000	4,834	7,790	-3%
001-72XX-572-2710	Car Allowance	3,442	3,500	3,500	3,500	0	n/a
	SUB-TOTAL	410,417	442,442	693,887	465,220	578,440	-17%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	21,818	20,555	25,000	21,748	25,000	0%
001-72XX-572-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	21,818	20,555	25,000	21,748	25,000	0%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	3,760	2,712	2,940	3,454	2,940	0%
001-72XX-572-4120	Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310	Electricity	65,803	71,036	94,500	75,861	99,300	5%
001-72XX-572-4320	Water & Sewer	0	0	0	0	0	n/a
001-72XX-572-4510	General Insurance	28,727	30,934	54,500	35,767	62,200	14%
001-72XX-572-4630	Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4710	Copying Costs	0	0	0	0	0	n/a
001-72XX-572-4720	Printing & Binding	0	0	0	0	0	n/a
001-72XX-572-4890	Special Events	0	780	0	0	0	n/a
001-72XX-572-4945	Credit Card Charges	19,895	43,731	30,000	65,012	30,000	0%
001-72XX-572-4950	Senior Grant Programs	20,855	22,582	48,400	49,032	46,200	-5%
001-72XX-572-4951	Youth Programs	62,900	29,107	70,900	66,705	71,900	1%
001-72XX-572-4952	Teen Programs	0	0	8,000	2,002	8,000	0%
001-72XX-572-4953	Summer Recreation	2,766	100,644	279,100	100,212	279,100	0%
001-72XX-572-5110	Office Supplies	1,999	3,106	3,000	2,978	3,000	0%
001-72XX-572-5210	Fuel - Vehicles	0	0	500	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	597	1,684	2,000	1,945	4,000	100%
001-72XX-572-5230	Uniforms	859	757	1,500	0	1,600	7%
001-72XX-572-5290	Other Oper Supplies	0	0	0	0	0	n/a
001-72XX-572-5410	Subscriptions/Membrshps	0	0	0	0	0	n/a
001-72XX-572-5510	Training	249	0	0	0	0	n/a
	SUB-TOTAL	208,410	307,073	595,340	402,968	608,240	2%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 640,645	\$ 770,070	\$ 1,314,227	\$ 889,936	\$ 1,211,680	-8%

P&R Athletics Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	128,950	184,663	166,734	158,460	196,989	18%
001-72XX-572-1310	Part-time Salaries	11,896	12,482	13,718	4,454	17,788	30%
001-72XX-572-1410	Overtime	411	500	500	268	500	0%
001-72XX-572-2110	FICA	11,111	15,596	14,282	12,983	17,255	21%
001-72XX-572-2210	Retirement Contributions	8,566	21,892	20,176	2,072	29,732	47%
001-72XX-572-2310	Health & Life Insurance	18,381	30,585	27,406	23,630	44,237	61%
001-72XX-572-2410	Workers Compensation	263	251	459	277	544	19%
001-72XX-572-2710	Car Allowance	2,654	3,000	3,000	3,000	3,000	0%
	SUB-TOTAL	182,232	268,969	246,275	205,144	310,045	26%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Srvcs	2,519	2,730	7,500	7,921	15,000	100%
001-72XX-572-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	2,519	2,730	7,500	7,921	15,000	100%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110	Communication Srvcs	1,763	1,867	2,940	1,935	2,940	0%
001-72XX-572-4120	Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310	Electricity	130,512	164,894	210,000	178,737	230,500	10%
001-72XX-572-4320	Water & Sewer	44,560	47,813	52,500	13,859	55,130	5%
001-72XX-572-4510	General Insurance	10,373	11,260	22,100	17,620	25,200	14%
001-72XX-572-4630	Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4710	Copying Costs	0	0	0	0	0	n/a
001-72XX-572-4720	Printing & Binding	0	0	0	0	0	n/a
001-72XX-572-4890	Special Events	0	0	0	0	0	n/a
001-72XX-572-4945	Credit Card Charges	0	0	0	0	0	n/a
001-72XX-572-4950	Senior Grant Programs	0	0	0	0	0	n/a
001-72XX-572-4951	Youth Programs	0	0	0	0	0	n/a
001-72XX-572-4952	Teen Programs	0	0	0	0	0	n/a
001-72XX-572-4953	Summer Recreation	0	0	0	0	0	n/a
001-72XX-572-5110	Office Supplies	1,820	1,405	1,500	1,227	1,500	0%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	2,993	3,311	2,200	2,109	2,200	0%
001-72XX-572-5230	Uniforms	0	0	500	263	530	6%
001-72XX-572-5290	Other Oper Supplies	5,187	13,448	19,300	19,717	16,100	-17%
001-72XX-572-5410	Subscriptions/Membrshps	0	0	0	0	0	n/a
001-72XX-572-5510	Training	0	0	0	0	0	n/a
	SUB-TOTAL	197,208	243,998	311,040	235,467	334,100	7%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 381,959	\$ 515,697	\$ 564,815	\$ 448,532	\$ 659,145	17%

P&R Parks Support Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	88,115	106,411	183,976	158,728	207,934	13%
001-72XX-572-1310	Part-time Salaries	117,847	106,387	97,322	63,937	101,382	4%
001-72XX-572-1410	Overtime	7,628	5,277	9,000	8,153	9,000	0%
001-72XX-572-2110	FICA	16,247	16,604	21,520	17,393	23,660	10%
001-72XX-572-2210	Retirement Contributions	3,297	3,958	18,397	5,389	31,189	70%
001-72XX-572-2310	Health & Life Insurance	15,212	12,665	52,681	21,468	64,659	23%
001-72XX-572-2410	Workers Compensation	5,697	4,922	9,396	5,677	10,331	10%
001-72XX-572-2710	Car Allowance	0	0	0	0	0	n/a
	SUB-TOTAL	254,043	256,224	392,292	280,745	448,155	14%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-72XX-572-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	818	1,576	600	668	600	0%
001-72XX-572-4120	Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310	Electricity	0	0	0	0	0	n/a
001-72XX-572-4320	Water & Sewer	0	0	0	0	0	n/a
001-72XX-572-4510	General Insurance	15,017	16,502	25,400	15,027	29,000	14%
001-72XX-572-4630	Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4710	Copying Costs	0	0	0	0	0	n/a
001-72XX-572-4720	Printing & Binding	0	0	0	0	0	n/a
001-72XX-572-4890	Special Events	0	0	0	0	0	n/a
001-72XX-572-4945	Credit Card Charges	0	0	0	0	0	n/a
001-72XX-572-4950	Senior Grant Programs	0	0	0	0	0	n/a
001-72XX-572-4951	Youth Programs	0	0	0	0	0	n/a
001-72XX-572-4952	Teen Programs	0	0	0	0	0	n/a
001-72XX-572-4953	Summer Recreation	0	0	0	0	0	n/a
001-72XX-572-5110	Office Supplies	0	0	0	0	0	n/a
001-72XX-572-5210	Fuel - Vehicles	3,662	3,948	7,500	4,531	8,200	9%
001-72XX-572-5220	Small Tools & Equip	408	2,423	5,800	4,554	1,800	-69%
001-72XX-572-5230	Uniforms	1,441	504	1,300	951	1,400	8%
001-72XX-572-5290	Other Oper Supplies	0	0	0	0	0	n/a
001-72XX-572-5410	Subscriptions/Membrshps	0	0	0	0	0	n/a
001-72XX-572-5510	Training	0	0	0	0	0	n/a
	SUB-TOTAL	21,346	24,953	40,600	25,731	41,000	1%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 275,389	\$ 281,177	\$ 432,892	\$ 306,476	\$ 489,155	13%

Library Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-7220-571-1210	Regular Salaries	239,307	174,698	193,757	194,734	252,074	30%
001-7220-571-1310	Part-time Salaries	113,074	139,088	179,158	155,203	194,384	8%
001-7220-571-1410	Overtime	0	0	0	0	0	n/a
001-7220-571-1530	Bonus	0	0	0	0	0	n/a
001-7220-571-2110	FICA	26,497	23,790	29,106	26,829	34,988	20%
001-7220-571-2210	Retirement Contributions	29,434	20,812	26,670	22,816	37,479	41%
001-7220-571-2310	Health & Life Insurance	37,567	36,583	40,471	39,969	50,676	25%
001-7220-571-2410	Workers Compensation	525	571	919	555	1,095	19%
001-7220-571-2710	Car Allowance	0	0	0	0	1,000	100%
	SUB-TOTAL	446,404	395,542	470,081	440,106	571,696	22%
CONTRACTUAL SERVICES							
001-7220-571-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-7220-571-3411	Software Maintenance	2,135	2,135	2,400	0	2,400	0%
001-7220-571-3412	Hardware Maintenance	892	0	1,000	0	1,000	0%
	SUB-TOTAL	3,027	2,135	3,400	0	3,400	0%
OPERATING EXPENDITURES							
001-7220-571-4010	Travel & Per Diem	0	0	900	0	900	0%
001-7220-571-4110	Communication Svcs	5,006	4,734	9,765	5,701	9,765	0%
001-7220-571-4120	Shipping/Postage	143	61	200	119	200	0%
001-7220-571-4310	Electricity	24,632	23,790	36,900	26,014	38,800	5%
001-7220-571-4320	Water & Sewer	4,065	4,063	5,360	4,200	5,630	5%
001-7220-571-4431	ISF Cmptr Chargeback	0	0	0	0	0	n/a
001-7220-571-4510	General Insurance	35,592	38,484	71,600	45,178	81,700	14%
001-7220-571-4620	R&M-Bldng, Grounds	0	0	0	0	0	n/a
001-7220-571-4710	Copying Costs	2,283	4,996	4,000	3,616	4,000	0%
001-7220-571-4720	Printing & Binding	0	0	0	0	0	n/a
001-7220-571-4890	Special Events	8,806	9,698	37,575	26,936	34,800	-7%
001-7220-571-5110	Office Supplies	2,602	2,060	2,700	951	2,700	0%
001-7220-571-5220	Small Tools & Equip	176	587	1,500	1,404	1,500	0%
001-7220-571-5290	Other Oper. Supplies	7,032	2,136	4,700	3,003	4,700	0%
001-7220-571-5410	Subscriptions/Membrshps	4,709	3,360	4,800	4,575	4,800	0%
001-7220-571-5510	Training	0	0	500	0	500	0%
	SUB-TOTAL	95,046	93,969	180,500	121,697	189,995	5%
CAPITAL OUTLAY							
001-7220-571-6320	FF&E	0	796	2,225	3,194	0	n/a
001-7220-571-6425	Machinery & Equip.	0	0	0	0	0	n/a
001-7220-571-6610	New Books	34,150	18,900	32,800	25,456	32,800	0%
001-7220-571-6620	Digital Media (ebooks)	20,746	23,521	30,200	25,108	33,300	10%
001-7220-571-6630	Children's Books	2,967	13,142	20,000	12,393	20,000	0%
001-7220-571-6640	Multimedia	2,456	1,321	8,200	1,570	4,100	-50%
	SUB-TOTAL	60,319	57,680	93,425	67,721	90,200	-3%
	GRAND TOTAL	\$ 604,796	\$ 549,326	\$ 747,406	\$ 629,524	\$ 855,291	14%

Non-Departmental Budget Detail

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES						
001-9901-519-1530 Bonus	0	0	0	0	5,000	100%
001-9901-519-2310 Insurance	0	0	0	0	0	n/a
001-9901-519-2510 Unemployment Comp	8,126	20,856	30,000	950	30,000	0%
001-9901-519-2620 Tuition Reimbursement	0	0	0	0	20,000	100%
SUB-TOTAL	8,126	20,856	30,000	950	55,000	83%
CONTRACTUAL SERVICES						
001-9901-519-3160 Lobbyist	46,667	40,000	40,000	30,000	40,000	0%
001-9901-519-3410 Other Contractual Svcs	210,532	75,606	356,650	185,006	166,650	-53%
SUB-TOTAL	257,199	115,606	396,650	215,006	206,650	-48%
OPERATING EXPENDITURES						
001-9901-519-4310 Electricity	11,102	12,514	11,000	15,195	14,100	28%
001-9901-519-4320 Water & Sewer	1,031	1,073	1,470	1,092	1,550	5%
001-9901-519-4730 Printing/Binding-Newsletter	2,762	0	1,000	0	1,000	0%
001-9901-519-4890 Other Misc Special Events	0	0	37,500	0	0	n/a
001-9901-519-4910 Advertising	0	270	3,000	0	3,000	0%
001-9901-519-4960 Employee Events	12,174	12,345	19,200	20,253	23,000	20%
001-9901-519-4965 Schools	6,000	0	12,000	12,000	12,000	0%
001-9901-519-4970 Disaster Preparedness	0	5,000	5,000	0	5,000	0%
001-9901-519-4990 Other Current Charges	7,154	9,251	6,050	5,137	6,050	0%
001-9901-519-5210 Fuel- Vehicles	0	0	0	0	15,000	100%
001-9901-519-5290 Other Operating	0	0	0	0	161,000	100%
SUB-TOTAL	40,223	40,453	96,220	53,677	241,700	151%
GRANTS & AIDS						
001-9901-519-8210 Aid To Private Orgs	37,981	36,244	44,250	49,956	61,750	40%
001-9901-519-8220 Parkland Historical Soc	0	0	0	0	0	n/a
001-9901-519-8310 Aid To Others-Chinese Dryw	0	0	0	0	0	n/a
SUB-TOTAL	37,981	36,244	44,250	49,956	61,750	40%
OTHER USES						
001-9901-519-9500 Reserve	0	0		0	0	n/a
001-9901-519-9910 Contingency	0	0	150,000	0	200,000	33%
SUB-TOTAL	0	0	150,000	0	200,000	33%
GRAND TOTAL	\$343,529	\$213,159	\$717,120	\$319,589	\$765,100	7%

Debt Service Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
DEBT SERVICE							
001-9910-517-7110	Principal- Bank of America	545,156	571,713	572,000	599,145	628,100	10%
001-9910-517-7130	Principal- SunTrust	439,000	451,000	451,000	463,000	476,000	6%
001-9910-517-7140	Principal- Sterling	0	0	900,800	911,273	894,400	-1%
001-9910-517-7210	Interest- Bank of America	174,269	147,711	147,500	120,280	91,500	-38%
001-9910-517-7230	Interest- SunTrust	132,790	120,375	120,500	107,301	94,600	-21%
001-9910-517-7240	Interest- Sterling	0	0	481,050	469,737	475,500	-1%
001-9910-517-7310	Fees	0	0	1,250	0	0	n/a
SUB-TOTAL		1,291,215	1,290,799	2,674,100	2,670,736	2,660,100	-1%
GRAND TOTAL							
		\$ 1,291,215	\$ 1,290,799	\$ 2,674,100	\$ 2,670,736	\$ 2,660,100	-1%

Emergency Operations Budget Detail

		2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected Year-end	2023 Adopted Budget	% Change
PERSONNEL SERVICES							
001-9915-525-1210	Regular Salaries	0	0	0	0	0	n/a
001-9915-525-2110	FICA	0	0	0	0	0	n/a
001-9915-525-2210	Retirement Contributions	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
CONTRACTUAL SERVICES							
001-9915-525-3471	Debris Removal	0	0	0	0	0	n/a
001-9915-525-3472	Emergency Protect Measure	0	0	0	0	0	n/a
001-9915-525-3473	Roads & Bridges	0	0	0	0	0	n/a
001-9915-525-3474	Buildings & Equipment	0	0	0	0	0	n/a
001-9915-525-3475	Parks, Recreation Areas	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-9915-525-4971	Debris Removal	0	0	0	0	0	n/a
001-9915-525-4972	Emergency Protect Measure	30,388	49,911	0	0	0	n/a
001-9915-525-4973	Roads & Bridges	0	0	0	0	0	n/a
001-9915-525-4974	Buildings & Equipment	0	0	0	0	0	n/a
001-9915-525-4975	Parks, Recreation Areas	0	0	0	0	0	n/a
	SUB-TOTAL	30,388	49,911	0	0	0	n/a
	GRAND TOTAL	\$30,388	\$49,911	\$0	\$0	\$0	n/a



Abbreviations, Acronyms



ACFR	Annual Comprehensive Financial Report
ACS	American Community Survey
ADA	Americans with Disabilities Act
ALS	Advanced Life Support
ARPA	American Rescue Plan Act
BCPA	Broward County Property Appraiser
BSO	Broward Sheriff's Office
BTR	Business Tax Receipt
CDBG	Community Development Block Grant
CEMP	Comprehensive Emergency Management Plan
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CSFD	Coral Springs Fire Department
DRC	Design Review Committee
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
FDOT	Florida Department of Transportation
FF&E (FFE)	Furniture-Fixtures-Equipment
FPL	Florida Power & Light
FRS	Florida Retirement System
FTE	Full Time Equivalent (employee)
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
HMO	Health Maintenance Organization
HOA	Homeowners' Association
HR	Human Resources
IT	Information Technology
LAN	Local Area Network
MPO	Broward Metropolitan Planning Organization
NIMS	National Incident Management System
NPDES	National Pollutant Discharge Elimination System
NSID	North Springs Improvement District
P-Card	Procurement Card System
P-REC	Parkland Recreation & Enrichment Center
P&R	Parks and Recreation
P/T	Part Time
PW	Public Works
RecTrac	Recreation Management Software
SAT	Scholastic Aptitude Test
SRO	School Resource Officer
STAR	Special Tactics & Response
TRIM	Truth In Millage
UCR	Uniform Crime Reporting
YTD	Year to Date



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 & fund balance/equity.
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.
Ad Valorem Tax	Commonly referred to as property taxes, are levied on both real and personal property based upon the property's assessed valuation and the millage rate.
Adopted Budget	The final budget that is formally approved by the City Commission.
Amended Budget	The adopted budget as formally adjusted by the City Commission.
Amortization	The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.
Annual Comprehensive Financial Report	This official annual report presents the status of the City's finances in a standardized format. The Annual Comprehensive Financial Report is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.
Annualize	To adjust or calculate to reflect a rate or cost for a full year.
Appropriated Budget	The expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.
Appropriation	A legal authorization to incur obligations and to make expenditures for specific purposes.
Assessed Property Value	The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.
Asset	Tangible or intangible, passive or active resources owned or held by a government which possess service potentials which generally are utilized (consumed) in the delivery of municipal services.
Audit	An official inspection of an individual's or an organization's accounts, typically by an independent body.
Balanced Budget	A budget in which planned funds or revenues available are equal to fund planned expenditures.
Basis of Accounting: Accrual Modified Accrual Cash	The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. <ul style="list-style-type: none">• Accrual basis: recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the related cash flows.• Modified Accrual basis: 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 un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due• Cash basis: transactions or events are recognized when related cash amounts are received or disbursed
Basis Point	Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.
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 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.
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, which communicates programmatic goals and objectives and the anticipated means for achieving them.

Budget Message	An executive-level overview of the budget 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 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.
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 and 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	The budget costs to provide needed infrastructure, park development, building construction or rehabilitation and other related items.
Capital Equipment	Physical plant and equipment with an expected life of five years or more.
Capital Lease	An agreement conveying the right to use property, plant or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.
Capital Projects Fund	Acquisition and construction of major capital facilities as well as account for financial resources to be used for the purchase of equipment and the construction of major improvements to City facilities.
Capital Replacement Fund	Internal Services Fund used to account for equipment purchased for departments on a cost-reimbursement basis.
Capitalized Interest	When interest cost is added to the cost of an asset and expensed over the useful life of the asset.
Charges for Services	These refer to program revenues, which finance in part or in whole the provision of a particular service.
Chart of Accounts	The classification system used by a City to organize the accounting records.
Code Red	The City emergency resident and business notification system.
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. If the funds are not used, the funds lapse at year end.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include Fire Services, Police Services, maintenance agreements, and professional consulting services.
Core Service	A principal service or product delivered by a program or department that is necessary to the successful operation of the City. Often, core services are part of the mission of the program or department.
Cost Allocation	Method designed to transfer direct or indirect costs from a primary account/function to one or more secondary accounts/functions for administration/support services provided to those activities.
Cost-of-living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services on credit.
Debt Limit	The maximum amount of debt which the City is permitted to incur.
Debt Service	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
Deficit	The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.
Demand Indicator	A performance measurement indicator that measures the level of need (e.g. total number of calls received in a period of time).
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.
Designated	Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirement for funds that have been designated.
Disbursements	The payment of monies by the City from a bank account or cash fund.
Distinguished Budget Presentation Program	A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.
Division	An organizational sub-unit of a department, with responsibility for carrying out a more specific function. An example would be the Facilities Division within Public Works.

Effectiveness Indicator	A performance measurement indicator that measures the impact of an activity, customer satisfaction.
Efficiency Indicator	A performance measurement indicator that measures the relationship between output and service costs.
Encumbrances	Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.
Enterprise Fund	A proprietary fund used to account for business-like operations of a government to provide goods and or services 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. An example of an enterprise fund is the Utility Fund (Water and Sewer).
Escrow	Money or property held in the custody of a third party that is returned only after the fulfillment of specific conditions.
Existing Resources	Includes beginning surplus, estimated budget savings 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 a service or settling a loss.
Expense	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges. Decreases the net assets of the fund.
Face Value	The value of a bond at maturity, also called par value.
Fair Value	Amount at which an investment or capital asset could be exchanged in a current transaction, other than a forced or liquidation sale, between willing parties. Certain investments or capital asset exchanges are required by the FASB and GASB to be reported at fair value.
Fiduciary Trust Fund	A fund used to account for assets held by the City as trustee for others.
Fines and Forfeitures	Consists of a variety of fees, fines and forfeitures collected by the State Court System.
Fiscal Policy	A government's policies with respect to revenues, spending, and debt management as these 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	Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1st and ends September 30th.
Fixed Asset	A durable item, with a long-term nature of use, a normal expected life of one year or more, and a value of \$1,000 or more at the time of acquisition. (See also: Capital Asset)
Five-Year Capital Plan	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs.
Fleet	Vehicles and equipment (e.g. mowers, arrow boards) owned and operated by the City.
Forfeiture	The automatic loss of property, including cash as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.
Franchise Bonds	Bonds for the payment of which franchise revenues are pledged.
Franchise Fee	Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. Examples are electricity, telephone, cable television, and solid waste.
Full-Time Equivalent (FTE) Position	A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund	An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or range of activities.
Fund Balance	The difference between assets and liabilities reported in a governmental or trust fund. The fund balance may be reserved for various purposes, or the fund balance may be unreserved.
GAAP	Generally Accepted Accounting Principles. The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.
General Fund	A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Governmental Funds	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.
Grant	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.
Homestead Exemption	Pursuant to the Florida State Constitution, the first \$50,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.
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.
Inflation	A rise in price levels caused by an increase in available funds beyond the proportion of available goods.
Infrastructure	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.
Interest Income	Revenue associated with the City cash management activities of investing fund balances.
Interfund Transfers	Administrative fees charged to other funds (e.g. Equipment Replacement Fund) for the provision of administrative and other City services.
Intergovernmental Revenue	Revenue received from or through the Federal, State, or County government. Includes Municipal Revenue Sharing, Alcoholic Beverage Tax, Half Cent Sales Tax and Municipal Fuel Tax Rebate.
Interlocal Agreement	A contractual agreement between two or more governmental entities.
Internal Service Fund	A fund established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.
Law Enforcement Fund	Special Revenue Fund used to account for revenues derived from the enforcement of the Florida Contraband Act. Expenditures are restricted to the purchase of law enforcement equipment.
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 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	Funds 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.
Mandate	A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.
Market Value	The appraised value assigned to property by the County Property Appraiser. Typically, this value represents "Fair Market Value" less estimated selling expenses.
Measurement	A process for determining how a program is accomplishing its mission through the delivery of products, services, or processes.
Mill	A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.
Millage	The total tax obligation per \$1,000 of assessed valuation of property.
Mission Statement	The statement that identifies the particular purpose and function of a department.
Municipal Code	A collection of laws, rules and regulations that apply to the City and its citizens.
Net Budget	The legally adopted budget less all interfund transfers and interdepartmental charges.
Non-Departmental	Activities, revenues and expenditures that are not assigned to a department.
Non-Major Funds	Funds 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.

Objective	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
Obligation	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 un-liquidated encumbrances.
Operating Budget	A budget for general revenues and expenditures such as salaries, utilities, and supplies.
Operating Expenses	The cost for personnel, materials and equipment required for a department to function. Another example would be Proprietary Fund expenses related directly to the primary activities of the fund.
Operating Lease	A lease that is paid out of current operating income rather than capitalized.
Operating Revenues	Money 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.
Ordinance	A formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.
Outcomes	Quality performance measures of effectiveness and of achieving goals. (e.g., customer satisfaction, awareness level, etc.)
Outputs	Process performance measures of efficiency and productivity. (e.g., per capita expenditures, transactions per day, etc.)
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.
Park Improvement Fund	A Special Revenue Fund used to account for revenues and expenditures for capital improvements.
Pay-as-You-Go Basis	A method for paying for capital projects that relies on current tax and grant revenues rather than on debt.
Per Capita	A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.
Performance Budget	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Performance Measure	Data collected to determine how effective and/or efficient a program is in achieving its goals.
Permit Revenue	Fees imposed for construction-related activities that occur within city limits.
Present Value	The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money.
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	Group activities, operations or organizational units directed to obtaining specific objectives and achievements and budgeted as a sub-unit of a department.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.
Proprietary Fund	Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.
Public Service Level	Services provided by departments that indicate volume, frequency or level of service provided.
Reserves	A portion of the fund balance or retained earnings legally segregated for specific purposes.
Resolution	A legislative act by the City with less legal formality than an ordinance.
Resources	Reflects funding that is available for appropriation, such as revenues, debt proceeds, transfers from other funds and existing resources.
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 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 issuance of such obligations.
Rolled-Back Rate	The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions, and property added.

Sales Tax	A tax imposed on the taxable sales of all final goods.
Save Our Homes	The "Save Our Homes" (SOH) Amendment in Florida's Constitution was intended to prevent homeowners from being taxed out of their homes due to rapidly rising real estate values. The year after the property first receives homestead exemption, an annual increase in assessment shall not exceed the lower of the following: (1) three percent of the assessed value of the property for the prior year; or (2) the percentage change in the Consumer Price Index (CPI).
Shared Revenue	Revenue that is earned by one governmental unit but that are shared, usually on a predetermined basis, with other units or classes of governments.
Special Assessment	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Revenue Fund	A fund used to account for the revenues legally restricted to expenditures for a particular purpose.
Strategic Plan	A document outlining Parkland's vision, mission, long-term goals, and policy and management agendas.
Structurally Balanced Budget	A budget in which current revenues equal or exceed current expenditures.
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.
Taxable Value	The assessed value less homestead and other exemptions, if applicable.
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.
Transport Fees	The cost to provide ambulance transportation for patients from home to hospital.
Truth in Millage	Florida's Truth in Millage Act (TRIM) formalizes the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements, and advertisement specifications prior to the adoption of a budget tax rate. TRIM informs taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).
Unappropriated	Not obligated for specific purposes.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
Unreserved Fund Balance	The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.
Unrestricted Fund Balance	This refers to the cumulative value of the excess of revenues over expenses/ expenditures remaining from prior years, which are available for appropriation and expenditure in the current year. In the government-wide or proprietary fund statement of net assets, this is named "Net Assets – Unrestricted".
Useful Life	The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.
User Fee	The payment of a fee for direct receipt of a public service by the party who benefits from the service.
Utility Service Tax	Taxes levied on consumer consumption of utility services provided in the City. The tax is levied as a percentage of gross receipts.
Working Capital	Excess of current assets over current liabilities. This measure largely depends upon the availability of cash and cash equivalents that may be used to satisfy immediate cash needs.
Workload Indicator	A performance measurement indicator that measure the quality of activity or how much was done. (e.g., number of permit applications received, number of fire service calls).

City of Parkland, Florida Fiscal Year 2023 Budget

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