



CITY OF PARKLAND, FLORIDA



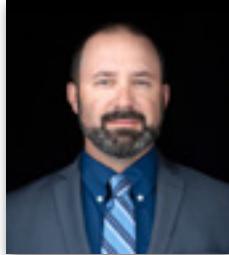
ADOPTED  
**ANNUAL BUDGET**  
FISCAL YEAR 2023-2024





# FISCAL YEAR 2024 Adopted Budget

## MAYOR AND CITY COMMISSIONERS



**RICH WALKER**  
Mayor



**SIMEON BRIER**  
Vice Mayor



**KEN CUTLER**  
Commissioner



**JORDAN ISROW**  
Commissioner



**BOB MAYERSOHN**  
Commissioner

## CITY ADMINISTRATION

<b>Nancy Morando</b> City Manager	<b>Christine Garcia</b> Senior Director of Recreation and Park Operations	<b>Alyson Morales</b> City Clerk
<b>Sowande Johnson</b> Assistant City Manager	<b>Chris Johnson</b> Finance Director	<b>Jeff Napier</b> Purchasing Director
<b>Sabrina Baglieri</b> Public Works Director	<b>Scott Marrone</b> Information Technology Director	<b>Anthony Soroka</b> City Attorney
<b>Alexander Barr</b> City Engineer	<b>Michele McCardle</b> Captain-BSO	<b>William Tracy</b> Building Official
<b>Todd DeAngelis</b> Communications Director	<b>Michael McNally</b> Fire Chief-CSFD	<b>Jacqueline Wehmeyer</b> Senior Director of Strategy and Intergovernmental Affairs
	<b>Kristin Milligan</b> Human Resources Director	

September 20, 2023

# 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 Community Values  
and  
Defining Features**

**Compassion**  
**Inclusion**  
**Education**  
**Environment**  
**Culture**



## 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 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, 2022**

*Christopher P. Morrell*

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, 2022. 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.

# Table of Contents

<b>Introduction .....</b>	<b>2</b>
Vision, Mission, Values .....	2
GFOA Award .....	3
Transmittal Letter .....	7
Year in Review .....	13
Community Profile .....	14
History of Parkland .....	16
<b>Budget Overview.....</b>	<b>17</b>
Organizational Chart .....	17
Budget Highlights.....	18
General Fund Overview.....	22
Staffing .....	23
Budget Calendar .....	24
<b>Fund Summaries.....</b>	<b>25</b>
All Funds Summary .....	26
General Fund Overview.....	27
General Fund Revenues.....	28
Capital Improvement Projects Fund .....	30
American Rescue Plan Act (ARPA) Fund .....	32
Infrastructure Replacement Fund .....	33
Capital Replacement Fund .....	34
Ranches Roads Fund .....	34
Pine Tree Roads Fund .....	35
Park and Community Improvement Fund .....	35
Public Safety Impact Fee Fund .....	36
Government Building and Library Impact Fee Fund .....	36
Stormwater Management Fund .....	37
Fund Balance.....	38
General Fund Balance .....	38
Capital Improvement Projects Fund Balance .....	39
American Rescue Plan Act Fund Balance .....	40
Infrastructure Replacement Fund Balance .....	40
Capital Replacement Fund Balance .....	41
Ranches Roads Fund Balance .....	41
Pine Tree Roads Fund Balance .....	42
Park and Community Improvement Fund Balance .....	42
Public Safety Improvement Fund Balance.....	43
Government and Library Building Fund Balance .....	43
Stormwater Management Fund Balance .....	44
<b>Policies and Planning .....</b>	<b>45</b>
Financial Policies .....	45
Strategic Planning and the Budget Process .....	55
Resident Survey .....	59
Environmental Trend.....	63

Tax Reform and Economic Impacts .....	67
Revenue Analysis and Forecasting .....	68
General Fund Five-Year Forecast.....	73
<b>Department Detail.....</b>	<b>77</b>
Department Overview .....	77
Understanding Department Budgets .....	78
City Manager's Office .....	80
City Clerk .....	84
Communications .....	87
Finance .....	90
Purchasing .....	92
Human Resources .....	94
Information Technology.....	96
Legal .....	99
Fire Rescue .....	100
Public Safety-Broward Sheriff's Office .....	102
Development Services.....	105
Building .....	106
Planning and Zoning .....	109
Engineering.....	111
Public Works .....	113
Public Works - Administration .....	117
Public Works - Facilities.....	118
Public Works - Streets .....	119
Public Works-Parks and Grounds.....	120
Public Works - Fleet.....	122
Parks and Recreation .....	123
Parks and Recreation-Administration .....	127
Parks and Recreation-Recreation.....	128
Parks and Recreation-Athletics .....	129
Parks and Recreation-Parks Support .....	130
Library .....	131
Non-Departmental .....	134
Debt Service .....	134
<b>Capital Improvement Program .....</b>	<b>135</b>
5 Year Capital Improvement Plan .....	136
Future Capital Projects .....	136
Location of Capital Projects .....	137
Impact on Operating .....	138
Ranches Roads Capital Projects .....	139
Pine Tree Roads Capital Projects .....	140
Stormwater Capital Projects .....	141
Capital Improvement Projects.....	142
Infrastructure Replacement Plan .....	163
Infrastructure Replacement Future Plan.....	173
Capital Replacement Plan .....	174
Capital Replacement Future Plan.....	176

# Table of Contents, cont.

<b>Appendix .....</b>	<b>177</b>
Millage Rate Ordinance .....	177
Budget Ordinance .....	179
Fiscal Year 2023-2024 Pay Plan .....	181
Debt Service .....	183
Contractual Services Detail .....	184
Department Budget Detail .....	186
City Commission .....	186
City Manager's Office .....	187
Communications .....	188
City Clerk .....	189
Finance .....	190
Human Resources .....	191
Purchasing .....	192
Information Technology .....	193
Legal Services .....	194
Fire Rescue .....	194
Public Safety Summary .....	195
Broward Sheriff's Office .....	196
Code Compliance .....	197
Crossing Guards .....	198
Development Services Summary .....	199
Planning and Zoning .....	200
Building .....	201
Engineering .....	202
Public Works Summary .....	203
Public Works-Administration .....	204
Public Works-Facilities .....	205
Public Works-Streets .....	206
Public Works-Parks & Grounds .....	207
Public Works-Fleet .....	208
Public Works-Stormwater Management .....	209
Parks and Recreation Summary .....	211
Parks and Recreation-Administration .....	212
Parks and Recreation-Recreation .....	213
Parks and Recreation-Athletics .....	214
Parks and Recreation-Parks Support .....	215
Library .....	216
Non-Departmental .....	217
Debt Service .....	218
Emergency Operations .....	218
Abbreviations and Acronyms .....	219
Glossary .....	220
Acknowledgments .....	226



September 20, 2023

Dear Mayor and Commissioners:

Attached is the City of Parkland's (City) Fiscal Year 2024 financial budget. The total Fiscal Year 2024 budget equals \$86,804,950 and represents a 5.09% increase from the 2023 adopted budget. This budget is balanced and continues to reflect conservative revenue and expenditure estimates and builds upon the solid foundation to accomplish the goals and action items set forth by the City Commission for the upcoming year. This budget plans for constructing the new Wedge Preserve Park to grow the City's pre-eminent parks, installing decorative street lighting along Hillsboro Boulevard, and providing improvements for Liberty Park. Along with previously funded capital projects, the City continues to look ahead to achieve the long-term goals of the City while sustaining responsible government, maintaining financial stability, and providing high service levels to our residents.

The budget reflects how the City of Parkland has thrived during the past year. For the 2024 budget year, the City had an increase of 14.13% or \$938 million in taxable value. This increase resulted in an additional \$3.79 million in ad valorem revenue. Even with property values near all-time highs, 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 there is a chance for a recession in the not-so-distant future, with inflation being a persistent concern, the City has been able to weather some project shortfalls and cost overruns caused by inflation. The City remains financially strong going into the new fiscal year.

### **Fiscal Year 2023 Highlights**

On January 6, 2023, the City closed on the \$25.4 million purchase of approximately 65 acres of land located on the former Heron Bay Golf Course west of Nob Hill Road. Negotiations are currently ongoing to sell approximately 20 acres of this parcel to a developer who intends to construct about 50 new single-family homes. Conceptual designs to develop the remaining portion of the land into a commercial town center are being developed at this time.

On March 11, 2023, the City celebrated its 60<sup>th</sup> anniversary. The day started with a VIP breakfast, followed by a parade and volunteer appreciation luncheon. The night concluded with many family friendly events that culminated with a special concert by Sugar Ray and a laser light show.

In Fiscal Year 2020, the City acquired land that has now been annexed into the City for the purposes of building a new park. During Fiscal Year 2023, design services for the new Wedge Preserve Park was awarded. Conceptual ideas have been finalized with a design decision was completed in the summer of 2023. Design for the Wedge Preserve Park will take about a year to complete with construction beginning toward the end of Fiscal Year 2024.

Several years ago, the City embarked on a stormwater utility feasibility study. During a strategic planning session in December 2022, the City Commission directed staff to implement a non-ad valorem stormwater assessment. The proceeds from this new assessment will be used to proactively manage the City's stormwater system. The new non-ad valorem assessment will appear on resident property tax bills in November 2023.

## Strategic Plan

The formal 2023 strategic planning effort was conducted differently in Fiscal Year 2023. It was broken up into multiple workshops starting in December 2022 and concluding with the all-encompassing strategic planning session on April 10, 2023. The workshops and retreat took place 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 (5) strategies of the strategic plan were discussed and are as follows:

- **Quality of Life Experiences** – Encompasses the services, facilities, and infrastructure that provide the seven (7) experiences that determine the quality of life in Parkland.
- **Community Engagement** – Addresses how City government works with the community to support the quality of life in Parkland.
- **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.

The nine (9) goals for the strategic plan 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 list of accomplishments was provided to the Commission. Staff provided updates on current and ongoing projects within the City. Staff also reviewed 11 new action items and 11 multi-year 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 2024 Strategic Plan. The primary focus of this strategic plan is the continued maintenance and service enhancements to existing parks, the design and construction of Wedge Preserve Park, resurfacing of the Ranches roadways, and the Pine Tree Estates roadway plan. The City has always been known for its high levels of service with respect to City parks. During strategic planning, the City Commission directed staff to continue with the many upgrades and service enhancements to both Pine Trails Park and Terramar Park that began in the 2021 strategic planning session. Their guidance has set a robust capital spending program that achieves the goals of this Commission, while providing higher service levels at City parks.

As the City nears build-out, future development of precious vacant land in the City was a very important discussion during strategic planning. In order to have more control, the City used cash reserves of just over \$25 million to purchase the land on the former Heron Bay Golf Course. Approximately 45 acres of this land will be used for commercial purposes. Various discussions are being held to ensure the City maximizes any future revenue generated from this land.

## Development of the Fiscal Year 2024 Budget

The budget process is a year-round staff endeavor. The formal process for the Fiscal Year 2024 annual budget began in early 2023. This budget was developed under an ever-changing economic environment with inflation and supply chain disruptions as hot topics of discussion. It was prepared with 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 while living within our means. It required 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 57% of General Fund revenue. The adopted millage rate for Fiscal Year 2024 is 4.2979 mills, which is the same as Fiscal Year 2023. For the 2024 budget year, the City's taxable value increased 14% or \$938 million. This resulted in an additional \$3.79 million of ad valorem revenue. Existing residential growth was 9% or \$602 million. New residential construction added \$334 million in taxable value, which adds \$1.37 million of new ad valorem revenue.

An integral part of the Fiscal Year 2024 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 83% of homes receiving Florida's homestead exemption. By law, the taxable value of a homesteaded property can only increase by the yearly Consumer Price Index increase, capped at a maximum of a 3% each year. For Fiscal Year 2024, the increase was the maximum 3%. On a percentage basis, the City's 9% increase in existing property values is among the bottom third 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 more resourceful as we focus on hiring and retaining high quality employees, providing high service level operating necessities, and continuing the Commission's directives as set forth in strategic planning. The capital improvement program for Fiscal Year 2024 provides funds for construction of the Wedge Preserve Park, continuing the many upgrades and enhancements to Pine Trails Park and Terramar Park, Ranches Road resurfacing, and scheduled equipment and infrastructure replacements.

The Fiscal Year 2024 adopted budget is balanced at \$86,804,950 for all funds and \$54,078,000 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 2023 millage rate. The Fiscal Year 2024 fire assessment fee is \$298.70 per residential unit, or 3% higher than the 2023 adopted fire assessment. This increase represents the contractual increase for fire rescue services with the City of Coral Springs. The Fiscal Year 2024 solid waste assessment is \$431.64 for each residential unit. This represents a \$14.64 increase over the Fiscal Year 2023 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, \$12,257,000. 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 \$2.7 million, has been increased by \$100,000 for Fiscal Year 2024.

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 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 11% City contribution to full-time employees' retirement account. Additional benefit enhancements have been added to the existing benefits to further strengthen the City's health insurance benefits to full-time employees. The City will be adding three (3) new full-time employees, one of which will be accomplished by converting an

existing part-time position. The contract for police services with the Broward Sheriff's Office is projected to increase costs by approximately 9%. The contract for fire rescue services with the Coral Springs-Parkland Fire Department is at the same staffing levels as Fiscal Year 2023, which includes an additional paramedic on Rescue Unit 97 that was added last year.

## Capital Projects

Unless specifically put on hold or eliminated, capital projects funded through Fiscal Year 2023 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 2023 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 2024 Capital Improvement Program, which totals \$31,556,700, is comprised of the following funding sources:

- Capital Improvement Projects Fund – \$24,739,000
- The Ranches Road Fund – \$3,240,000
- Pine Tree Roads Fund – \$1,015,000
- Capital Replacement Fund – \$380,000
- Infrastructure Replacement Fund – \$2,117,700
- Stormwater Management Fund – \$75,000

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 the United States 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. The City elected the maximum allowed allotment of \$10 million for revenue loss. The remaining \$7.1 million has been earmarked and budgeted for two (2) permitted stormwater projects to address stormwater drainage issues in the Ranches and Ternbridge/Pine Tree areas of the City. Design services for these two projects is ongoing with previously funded construction slated to begin in the near future. All ARPA funds have to be obligated by December 31, 2024, and the money has to be spent by December 31, 2026.

The purpose of the Capital and Infrastructure replacement plans is to fund replacement of 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 funding plan ensures that taxpayers today and in the future, pay their equivalent share of the replacement items and the users will benefit over the life of the asset.

The five (5) largest budgeted capital projects are as follows:

- Wedge Preserve Park – \$22,750,000 (multi-year project)
- Ranches Roadway Improvements – \$3,240,000 (multi-year project)
- Pine Tree Roadway Improvements – \$1,015,000 (multi-year project)
- Terramar Park Baseball Fields – \$563,000
- Hillsboro Boulevard Lighting – \$350,000



The City prides itself on well-maintained parks. The Strategic Plan put forth continues the previously approved improvements at Pine Trails Parks and Terramar Park as well as construction for the new Wedge Preserve Park. Additionally, improvements for Liberty Park have been included in the Fiscal Year 2024 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 2024 by 9% or \$4,398,000 compared to the Fiscal Year 2023 adopted budget.
- The adopted Fiscal Year 2024 millage rate is 4.2979 mills, the same as last year.
- Property taxes of \$30,929,449 represent 57% of the total Fiscal Year 2024 General Fund budget.
- Property taxes for Fiscal Year 2024 are based on a taxable value of \$7.575 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 6% and comprise 14% of the total Fiscal Year 2024 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 will increase \$8.70 in Fiscal Year 2024 to \$298.70 per residential household. Overall, charges for services will increase 2% compared to Fiscal Year 2023 and make up 10% of the Fiscal Year 2024 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% compared to Fiscal Year 2023. These revenue estimates are provided by the State and are largely dependent on tourism and consumer spending.
- Licenses and permits are \$1,958,800 or 4% of the Fiscal Year 2024 General Fund budget and includes building permits and inspections.



## General Fund

### Financial Expenditure Highlights

- Total expenditures are expected to increase in Fiscal Year 2024 by 9% or \$4,398,000.
- Excluding transfers and debt service, operating expenditures are expected to increase in Fiscal Year 2024 by 5% or just over \$2 million.
- Public Safety costs are approximately \$23.5 million and make up nearly half of the General Fund budget. Contractual increases of \$988,506 for police services and \$391,142 for fire rescue services have been included in the Fiscal Year 2024 budget.
- Other than Public Safety, Public Works is the City's largest department and accounts for 14% or \$8 million of the General Fund budget.
- General Government comprises about 11% of the General Fund Budget. This covers all the administrative functions necessary to run the City.
- Personnel services and benefit costs represent a 5% increase over the Fiscal Year 2023 budget. Health insurance premiums are budgeted to increase by approximately 20%, which includes enhanced benefits.
- Staffing levels are budgeted at 116 full time and 35 part time positions.

## Long Term Strategic Financial Planning

During the beginning of the Fiscal Year 2024 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 the later portion of Fiscal Year 2025. The City has limited control over contractual increases for police and fire rescue services that continue to escalate approximately 5-7% per year. Currently, public safety costs make up about half of the General Fund budget. While the City is still experiencing new housing growth, it will end relatively soon as there will be no available land to build homes. 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%. Starting in Fiscal Year 2026, expenditure growth may exceed revenue growth. Once the City reaches build-out around 2025-2026, the expenditure growth may lead to potential shortfalls at the current millage rate of 4.2979 mills. To plan for these potential future shortfalls, a millage rate increase may be necessary as early as Fiscal Year 2026 with possible incremental increases thereafter. Currently, an increase of 0.10 mills equates to approximately \$758,000 in additional revenue.

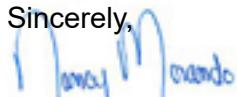
The goal of long-term forecasting is to forge planning discussions and enable decision makers to have a longer-range vision of the impacts. It brings issues to the forefront and assists with the prevention of future financial issues. The goal is to get consensus on the long-term financial direction,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

## Acknowledgements

I would like to thank the City Commission for its leadership and our Department Directors and every City employee 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,



Nancy Morando, ICMA-CM  
City Manager

# Year in Review

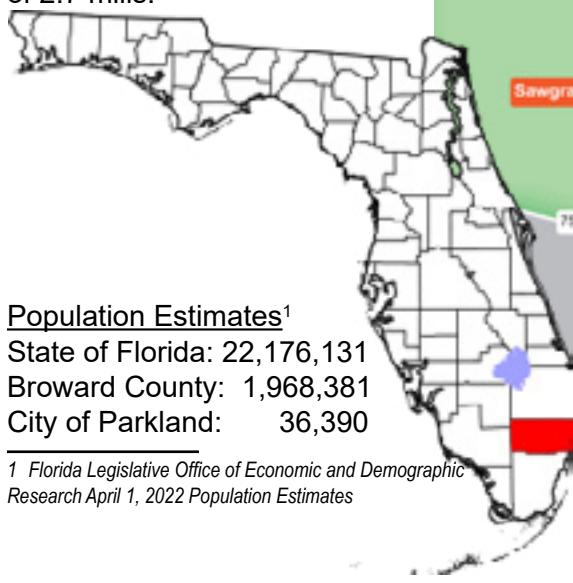


# Community Profile

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 elected at large.

Bruce B. Blount was the founder and first Mayor of the City of Parkland. He owned 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.



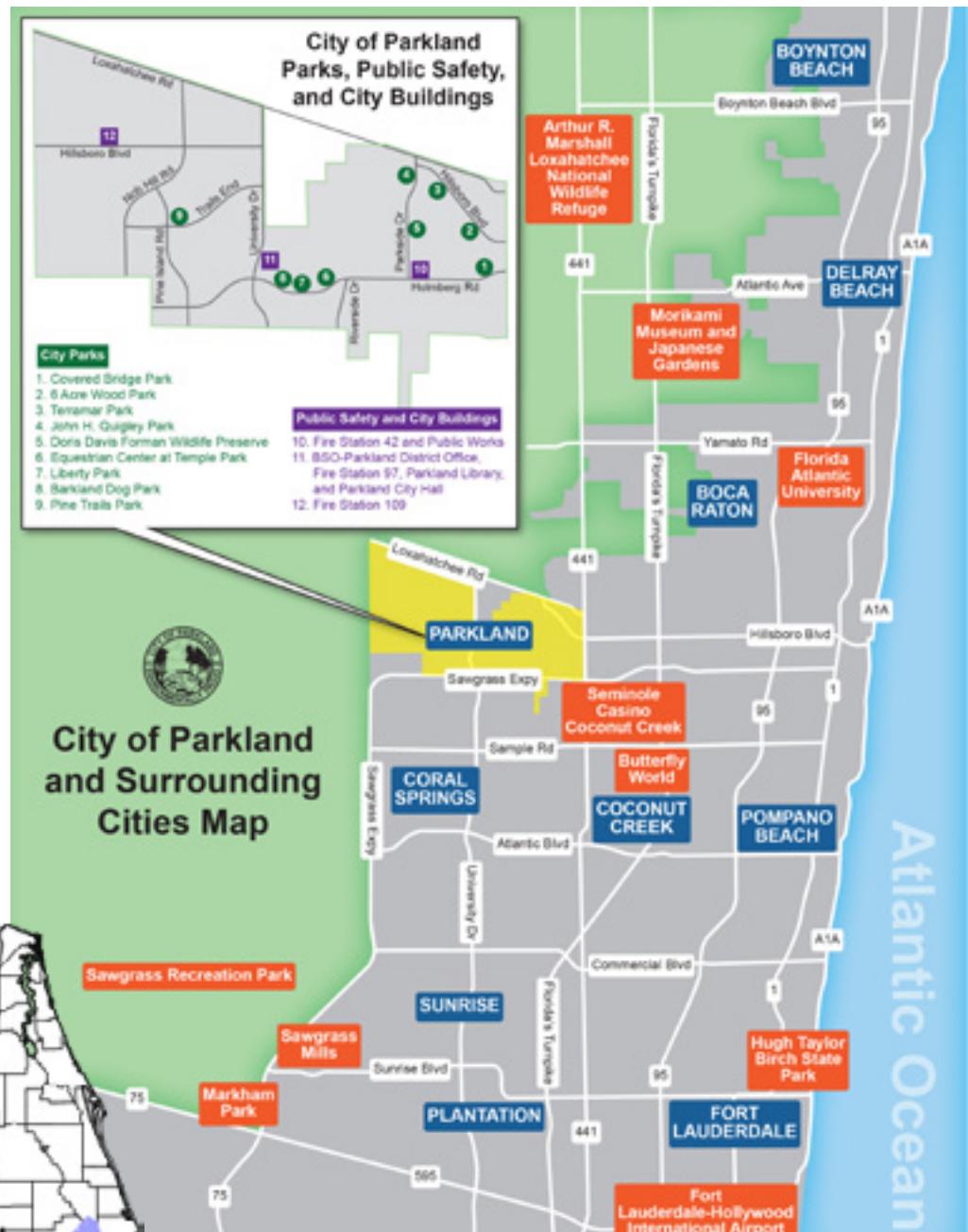
## Population Estimates<sup>1</sup>

State of Florida: 22,176,131

Broward County: 1,968,381

City of Parkland: 36,390

<sup>1</sup> Florida Legislative Office of Economic and Demographic Research April 1, 2022 Population Estimates



## Other Key Facts

\$174,295 Median Household Income<sup>1</sup>

39.4 Median Age of Parkland Residents<sup>2</sup>

67% Attained Bachelor's Degree or higher<sup>1</sup>

11,424 Housing Units<sup>2</sup>

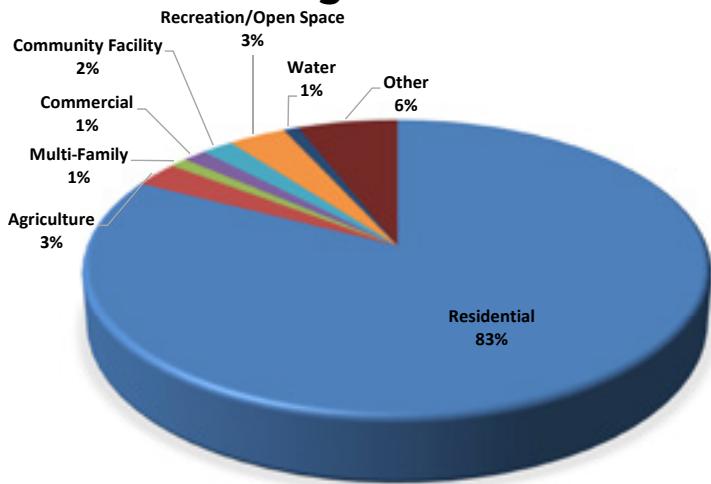
29% Residents speaking a language other than English at home<sup>1</sup>

<sup>1</sup> 2021 ACS 5-Year Estimates

<sup>2</sup> 2020 US Census

The 2020 US Census put the City's population at 34,670 while the University of Florida's Bureau of Economic and Business Research published an April 2022 estimate of 36,390. Projections, based on the currently available 400 vacant lots, are that the population will top out around 43,000 at build-out. This does not take into account the unincorporated vacant land remaining in the City. Home prices continue to trend upward, with the median listing home price per square foot at \$364 and the median home sold price at \$955,000.

## Existing Land Use

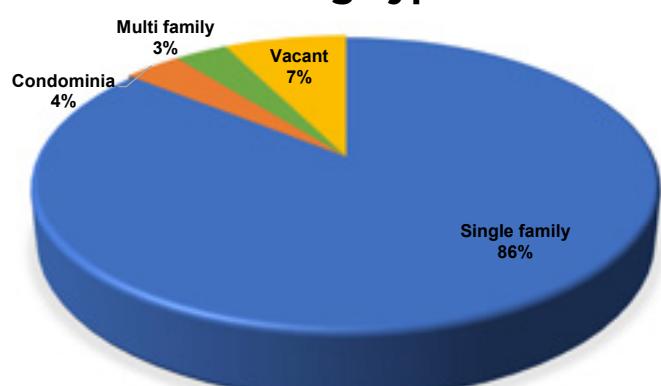


Source: 2015 Comp Plan

Age Composition <sup>1</sup>	%	Estimated # of Residents
Under 18 years	33%	11,000
18-24 years	5%	1,796
25-34 years	6%	1,877
35-44 years	15%	5,102
45-54 years	18%	5,974
55-64 years	11%	3,983
65 + years	12%	4,040

1 2021 ACS 5-Year Estimates

## Housing Types



Source: BCPA Use Code Summary October 2022

Households <sup>1</sup>	Estimate
Total Households	10,247
Average Household Size	3.3
Total Families	8,794
Average Family Size	3.6
Households with children under 18 years	4,826
Under 6 years only	14%
Under 6 and 6 to 17 years	21%
6 to 17 years only	66%
Households with one or more people 65 years and over	25%
Owner-occupied housing units	86.4%
Renter-occupied housing units	13.6%

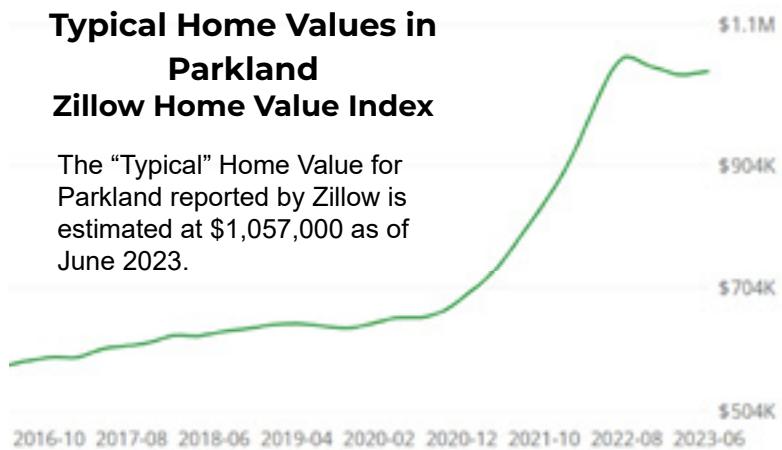
1 2021 ACS 5-Year Estimates

Total Population <sup>1</sup>	34,670	
Hispanic or Latino	6,406	18%
Not Hispanic or Latino	28,264	82%
Population of One Race	26,313	
White alone	20,756	78.9%
Asian alone	3,071	11.7%
Black or African American alone	2,067	7.9%
Some Other Race alone	373	1.4%
American Indian and Alaska Native alone	33	0.1%

1 2020 US Census, Race and Ethnicity

## Typical Home Values in Parkland Zillow Home Value Index

The "Typical" Home Value for Parkland reported by Zillow is estimated at \$1,057,000 as of June 2023.



# History of Parkland

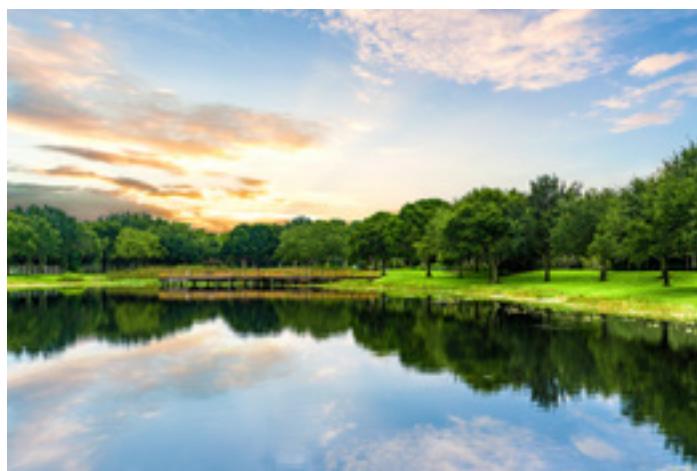
Parkland was founded in 1963 by Bruce Barnett Blount. He owned most of the land in the area of The Ranches and desired to build a city primarily to protect the agrarian lifestyle that he and his neighbors were living as he saw development coming his way from the south in Coral Springs. The City Commission 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.

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.

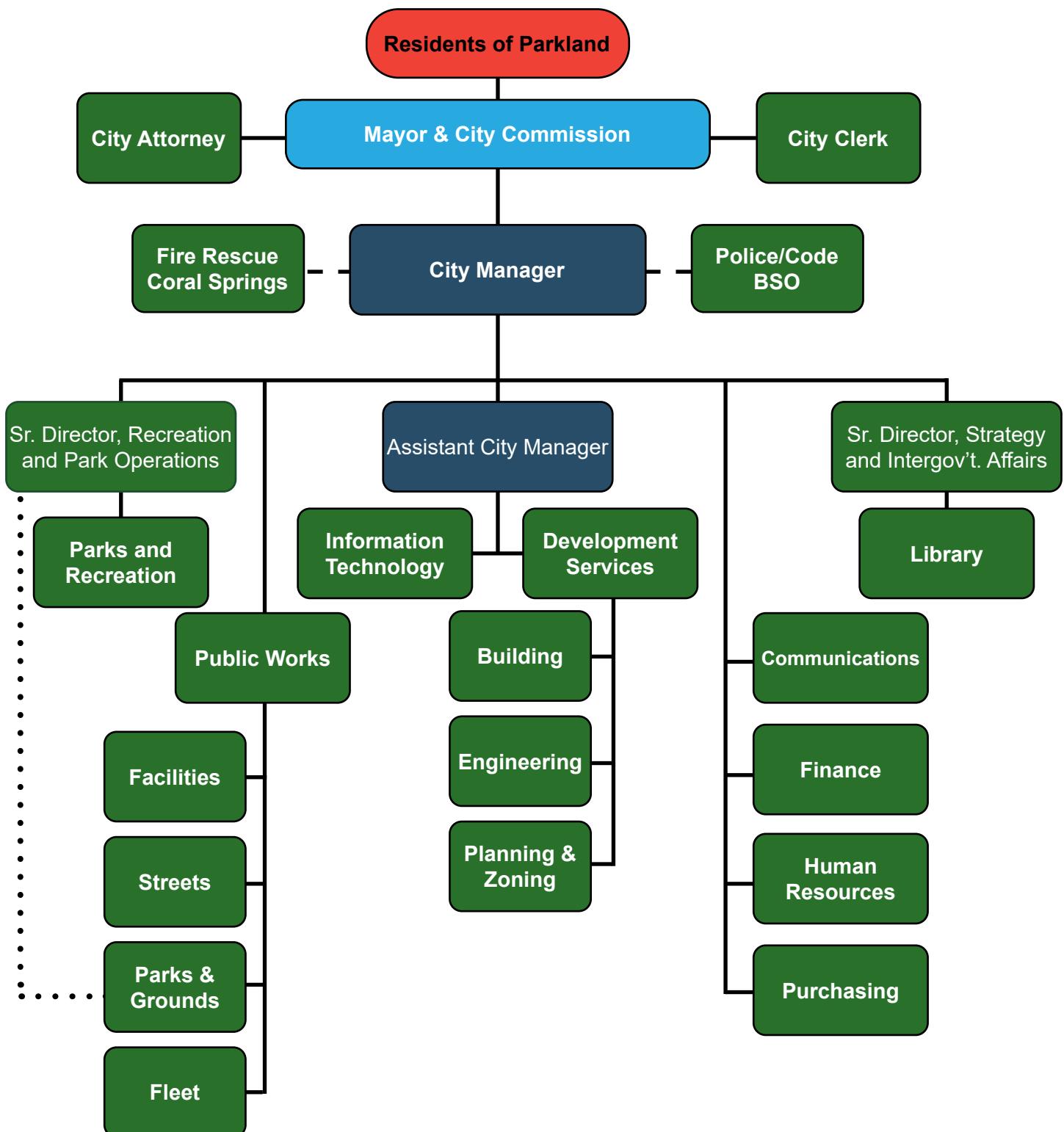


The 1970's brought a rapid expansion of the City as land was purchased for development; many difficult issues were faced by the Commission and City management. Foremost in the minds of the early Mayors and Commissioners was the idea of careful, controlled growth, with minimum density and maximum quality 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.



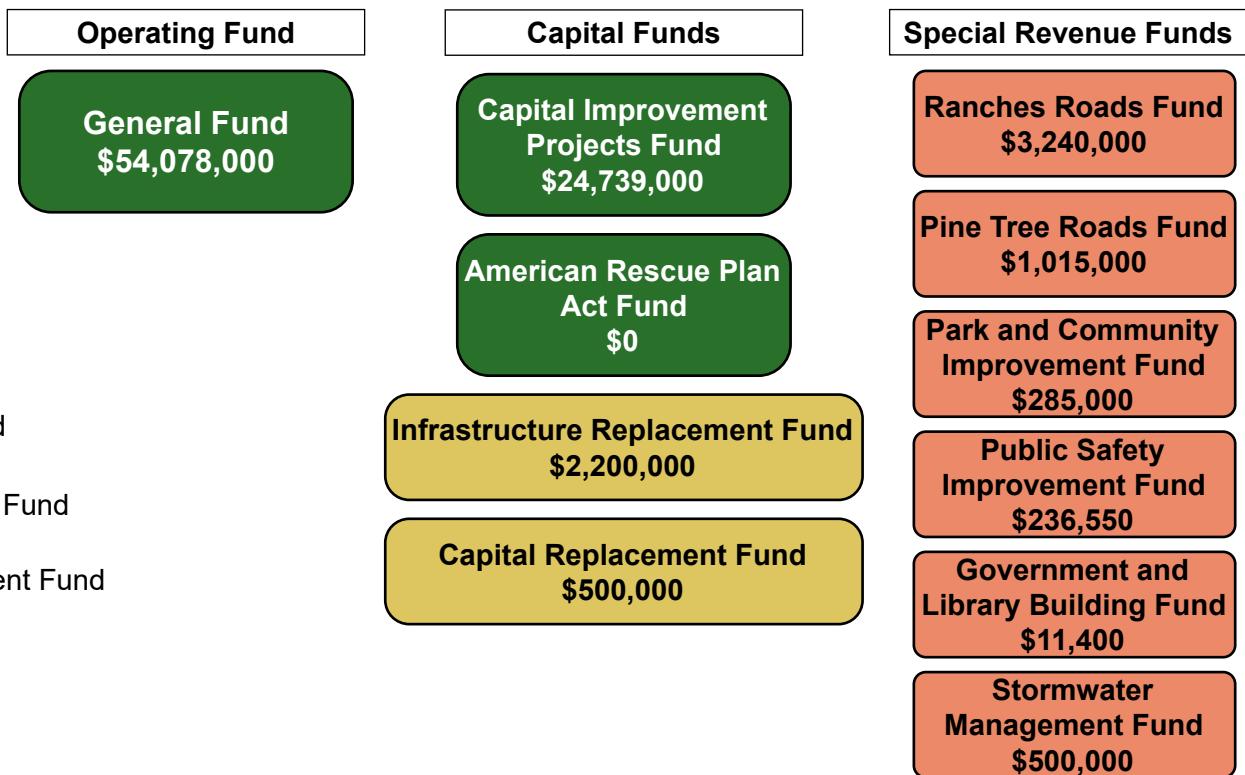
Through it all, in good times and bad, the Commissioners, City management, and staff have worked together over the years to build an amazing City for the residents to live and raise their families. There will be many tough challenges in the years to come, but with hard work, dedication, and team effort,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

# Organizational Chart



# Budget Highlights

Fiscal Year 2023-2024  
**Total Budget**  
**\$86,804,950**



 Major Fund  
 Non-Major Fund  
 Replacement Fund

<b>Millage Rate Remains at 4.2979</b>	The Operating Millage rate remains at 4.2979, which is the same rate as the past three years. Homeowners may see an increase in their taxes paid to the City due to an increase in the assessed value of their homes.
<b>Taxable Values Increase 14%</b>	The City's taxable value increased 14% (a \$938 million increase over last year) to a total of \$7.575 billion. These values are set by the Broward County Property Appraiser and are the basis of the City's property tax ad valorem revenue.
<b>Fire Assessment \$298.70</b>	The Fire Assessment increased from \$290 to \$298.70 for residential units. Based on a study conducted in 2022 and the direction of the City Commission, the Assessment will increase each year by the same amount as the Coral Springs contractual increase.
<b>Solid Waste Assessment \$431.64</b>	The solid waste assessment is \$431.64 for each residential unit. This represents a \$14.64 increase over last year. The solid waste assessment is a pass-through charge, capped by contract terms at a 3.5% increase per year.
<b>Staffing Changes</b>	Positions are budgeted at 116 full-time and 35 part-time. One new full-time position was added in Parks & Recreation, an Irrigation Technician was added in Public Works, and a Public Works-Streets part-time position was converted to full-time. Three full-time positions in Building were eliminated.
<b>Contractual Services-Fire Increases 3%</b>	The City contracts with Coral Springs Fire Department for fire and emergency response services. The contract increased 3% to \$9.9 million; staffing remains at 44 fire suppression and EMS staff, plus 1 fire inspector.
<b>Contractual Services-Police Increases 9%</b>	The City contracts with Broward Sheriff's Office for a full range of police services. The annual contract will increase 9% resulting in a total service cost of \$12,117,328 for the year.

## General Fund

The General Fund is the main operating fund for the City and all departments are budgeted in this fund except for one position in Public Works-Streets that is budgeted in the newly-created Stormwater Management Fund. The Fiscal Year 2024 General Fund budget is \$54,078,000. This represents an increase of \$4.9 million or 10% over Fiscal Year 2023 Adopted Budget.

### *Staffing*

The City will make the following staffing changes for Fiscal Year 2024:

- Add one full-time Lead Program Specialist in Parks and Recreation - Recreation to add back a position previously eliminated.
- Add one full-time Irrigation Technician in Public Works - Parks and Grounds Maintenance.
- Convert the part-time Public Works - Streets Maintenance Technician position into a full-time position to accommodate the extra operational stormwater duties. This position will be funded by the new Stormwater Management Fund.
- Eliminate three full-time vacant positions in Building to scale back operations in line with City build-out.

### *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%. Continuing for Fiscal Year 2024, the City will contribute 11% to full-time employees' retirement plans. The City provides an additional 4% matching contribution to all full-time employees' deferred compensation (457 plan) contributions.

### *Insurance*

Health insurance costs are budgeted to increase 20%. Additional benefit enhancements have been added to the existing benefits to further strengthen the City's health insurance benefits to full-time employees. Property, General Liability, and Workers' Compensation insurance costs are budgeted to increase approximately 30%.

### *Contractual Services*

Citywide contractual services increased about \$1.8 million. The contract for police services with Broward Sheriff's Office (BSO) is increasing 9% or \$988,506. The Fire Rescue contract is budgeted to increase \$391,000. Public Works has a total contractual increase of \$289,000 budgeted in order to add the former Heron Bay golf course property to the landscaping contract and to provide specialized field maintenance services.

### *Transfers Out - General Fund*

General Fund outgoing transfers have increased by \$2,250,000 to bolster funding of the Capital Improvement Projects Fund, the Capital Replacement Fund, the Infrastructure Replacement Fund and the Pine Tree Roads Fund.

## Changes: Proposed to Adopted

The total budget increased \$53,000 between Proposed and Adopted.

- \$28,000 increase in the General Fund was needed to true-up the ad valorem revenue between the June 1 and July 1 property value determinations. Other revenues such as the SRO and State Contributions were also budgeted closer to actual. These adjustments allowed a decrease in the Use of Fund Balance revenue.
- \$25,000 increase in the Capital Improvement Projects Fund to add a project for re-keying the City's locks.
- A fire station alerting project (\$85,000) was added to the budgeted Infrastructure Replacement Plan projects and extrication equipment (\$61,000) was added to the Capital Replacement Plan projects. There is no budget impact because the planned addition to reserves for these funds was reduced by these amounts.

## Capital Improvement Program

For Fiscal Year 2024, the Capital Improvement Program totals \$31,566,700, excluding debt service payments from impact fee funds. The program consists of projects budgeted within the following funds.

### **Capital Improvement Projects (CIP) Fund: \$24,739,000**

The Capital Improvement Projects Fund records acquisitions and construction of major capital projects. Fiscal Year 2024 has budgeted projects totaling \$24,739,000. The Wedge Preserve Park budgeted expenditures of \$22,750,000 will be partially 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.

### **American Rescue Plan Act (ARPA) Fund: \$0**

This fund was established in Fiscal Year 2022 to account for \$17.1 million federal grant funds received pursuant to the American Rescue Plan Act. Two large drainage projects, budgeted and initiated last year, will continue with remaining funds rolled forward.

### **Infrastructure Replacement Fund: \$2,117,700**

The Infrastructure Replacement Fund was created to fund future capital expenditures relating to City facilities and infrastructure. In order to maintain this fund, \$2,200,000 is budgeted to be transferred from the General Fund into this fund for Fiscal Year 2024. There are 20 Fiscal Year 2024 Infrastructure Replacement projects total \$2,117,700 which is less than last year.

### **Capital Replacement Fund: \$380,000**

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 2024. The Fiscal Year 2024 Capital Replacement projects total \$380,000 which is less than last year's total of \$412,400 due to continued supply chain difficulties.

### **Ranches Roads Fund: \$3,240,000**

This special revenue fund accounts for road construction within the Ranches. A special assessment will be levied against the specific homeowners to remedy road conditions in this area. For Fiscal Year 2024 a \$3,240,000 road resurfacing project is budgeted for The Ranches.

### **Pine Tree Roads Fund: \$1,015,000**

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. With the resolution of long-standing litigation, the City is budgeting \$1,015,000 for design and engineering of a road reconstruction project and has budgeted a \$1 million transfer from the General Fund to accomplish this.



### **Stormwater Management Fund: \$75,000**

Newly established for Fiscal Year 2024, see the description following. Design and engineering is budgeted for a drainage outfall project in Pine Tree Estates.

## Stormwater Management Fund

The City established a Stormwater Assessment and corresponding Stormwater Management Fund in Fiscal Year 2023. In general, a stormwater fee is based on a property's impervious area. These funds can be used to defray the costs of planning, construction, operation, and maintenance of stormwater systems or to service debt.

The City commissioned a study which gathered the number of parcels, number of dwelling units, measurements of impervious area for various parcel types, and estimates of the total impervious area for the City. The stormwater assessment will first appear on tax bills mailed November 1, 2023. The funds collected will be used for annual storm drain cleaning, repair, maintenance, and replacement of drainage systems, or serve as pledged revenue for repayment of debt.

For its first year of operation, the Stormwater Management Fund will cover the expenses of one full-time maintenance technician position, fees owed to Broward County Property Appraiser for administering the assessment on the tax roll, and a capital improvement project to improve the drainage outfalls in Pine Tree Estates. Future plans include acquisition of the City's own vac truck to clean drainage basins.

## Other Funds

### 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 2024 existing impact fee reserves of \$285,000 will be used to fund the Fiscal Year 2024 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 2024 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 2024 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.



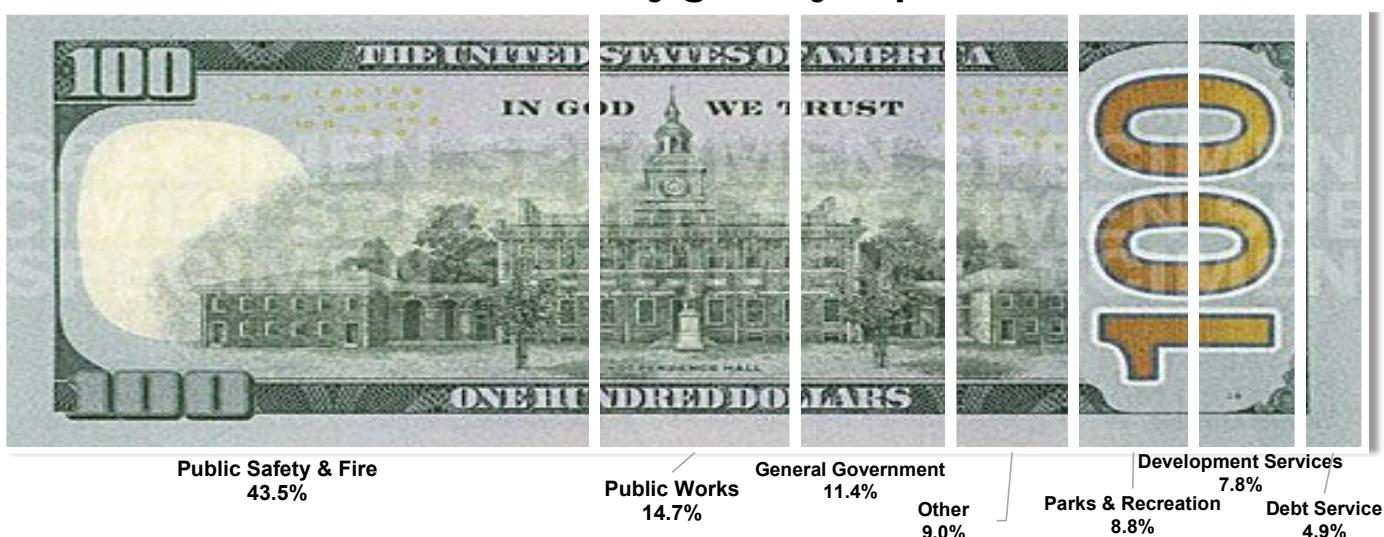
# General Fund Overview

## Where the money comes from



Property Taxes	57.2%	Charges for Services	10.4%	Licenses & Permits	3.6%	Miscellaneous	5.3%
		Intergovernmental	9.9%	Other Taxes	13.7%		

## Where the money goes by department



Public Safety & Fire	43.5%	Public Works	14.7%	General Government	11.4%	Other	9.0%	Development Services	7.8%	Parks & Recreation	8.8%	Debt Service	4.9%
----------------------	-------	--------------	-------	--------------------	-------	-------	------	----------------------	------	--------------------	------	--------------	------

## Where the money goes by category



Personnel Services	28%	Operating	29%	Public Safety	24%	Fire Rescue	19%
--------------------	-----	-----------	-----	---------------	-----	-------------	-----

# Staffing

Staffing levels are budgeted at 116 full-time positions and 35 part-time positions. The City is adding 2 new full-time positions: a Lead Program Specialist in Parks and Recreation and an Irrigation Technician in Public Works. In addition, a part-time Maintenance Technician position in Streets is being converted to a full-time position.

Anticipating a slowdown in Building department activity due to the City nearing build-out, positions that become vacant will not be budgeted or filled. Two full-time Plans Examiner positions and 1 Document Imaging position have been eliminated from the Fiscal Year 2024 Budget.

Added Full-Time Positions	3	Lead Program Specialist - Parks and Recreation Irrigation Technician - Public Works Parks & Grounds Maintenance Maintenance Technician - Streets (converted from part-time)
Deleted Full-Time Positions	3	2 Plans Examiners - Building 1 Document Imaging Technician - Building
Converted Part-Time Position	-1	Maintenance Technician (P/T) - Streets

	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024	
	FT	PT	FT	PT	FT	PT
City Commission*	-	-	-	-	-	-
City Manager	5	1	4	1	4	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	0	2	0
Information Technology	4	0	4	0	4	0
Dev Svcs-Planning & Zoning	2	0	2	0	2	0
Dev Svcs-Building	21	3	22	3	19	3
Dev Svcs-Engineering	4	0	4	0	4	0
Public Works-Admin	6	1	7	0	7	0
Public Works-Facilities	13	3	13	3	13	3
Public Works-Streets	7	1	7	1	8	0
Public Works-Grounds Maint	21	6	18	6	19	6
Public Works-Fleet	1	0	2	0	2	0
P&R - Admin	3	0	4	0	4	0
P&R - Rec	4	9	3	9	4	9
P&R - Parks Support	5	4	5	4	5	4
P&R - Athletics	3	1	3	1	3	1
Library	3	8	3	8	3	8
<b>TOTALS</b>	<b>117</b>	<b>38</b>	<b>116</b>	<b>36</b>	<b>116</b>	<b>35</b>
	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>

\*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 24	Friday	Directors Provide Potential Personnel Changes to HR and Finance for Initial Review	Directors, HR, Finance
April 3	Week of	Budget Kickoff - Individual Kickoff Meetings (Orientation to Budget Process, Department packages distributed)	Finance, Directors
April 10	Monday	Strategic Planning with Commission	City Commission, City Manager
April 18	Tuesday	Review all Personnel Changes with HR and Finance	Finance, HR, Directors
April 24	Monday	Department Budgets and Capital Requests due	Directors
May 3	No later than	Finance Reviews Budgets with Departments	Finance, Directors
May 19	Friday	City Manager 1st Review of Proposed Budget	City Manager, Finance
May 24	Wednesday	Capital Review Meeting	City Manager, Finance, Directors
	10:00 AM	Prioritize and Rank Projects	
June 1	Thursday	<b>Estimate of Assessed Property Values Published</b>	Property Appraiser
June 14	Wednesday	<b>City Manager 2nd Review</b>	City Manager, Finance
June 30	Friday	<b>Certification of Taxable Property Values</b>	Property Appraiser
<b>July 12</b>	Wednesday	<b>City Manager Delivers Proposed Budget to Commission</b>	City Commission, City Manager
	7:00 PM	City Commission sets Proposed Property Tax Millage Rate	
		1st Public Hearing to Adopt Solid Waste, Fire and Stormwater Assessments	
August 4	Friday	<b>Notification to Property Appraiser of Proposed Millage and Rollback Rates and Date, Time and Place of Public Hearings</b>	Finance, City Clerk
August 9	Wednesday	<b>Residents' Budget Workshop</b>	City Manager, Finance
	06:00 PM		
August 13	no later than	<b>Advertise Public Hearing to Adopt Assessments</b>	Finance, City Clerk
<b>August 16</b>	Wednesday	<b>City Commission Budget Workshop</b>	All
	06:00 PM		
August 12-24		<b>Mailing of Notices of Proposed Property Taxes (TRIM)</b>	Property Appraiser
<b>September 13</b>	Wednesday	<b>1st Public Hearing on Budget, Millage Rate Adoption</b>	All
	07:00 PM	<b>2nd Public Hearing for Solid Waste, Fire &amp; Stormwater Assessments</b>	
September 17	Sunday	Advertise Final Budget and Millage Rate Hearing	Finance, City Clerk
<b>September 20</b>	Wednesday	<b>Budget Adopted and Tax Millage Rate Set (Final Hearing)</b>	All
	06:00 PM	<b>City Certifies Adopted Tax Millage Rate and Statute Compliance</b>	
September 22	Friday	Send Ordinance Adopting Budget to Property Appraiser, Tax Collector, and Department of Revenue	Finance, City Clerk
October 20	no later than	TRIM Compliance Package Due to State	Finance, City Clerk
November 30		Publication of Fiscal Year 2024 Budget Book	Finance

# Fund Summaries

**Fiscal Year 2023-2024**  
**Total Budget**  
**\$86,804,950**

## Operating Fund

**General Fund**  
**\$54,078,000**

## Capital Funds

**Capital Improvement Projects Fund**  
**\$24,739,000**

**American Rescue Plan Act Fund**  
**\$0**

**Infrastructure Replacement Fund**  
**\$2,200,000**

**Capital Replacement Fund**  
**\$500,000**

## Special Revenue Funds

**Ranches Roads Fund**  
**\$3,240,000**

**Pine Tree Roads Fund**  
**\$1,015,000**

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

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

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

**Stormwater Management Fund**  
**\$500,000**

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	2021	2022	Amended	2023	2023	2024	\$	%
	Actual	Actual	Budget	Projected	Adopted	Budget	Change	Change
General Fund Revenues	47,676,863	49,367,178	84,982,070	64,790,475	54,078,000	-\$30,904,070	-36.4%	
General Fund Expenditures	41,286,011	41,096,223	84,982,070	71,388,365	54,078,000	-\$30,904,070	-36.4%	
Surplus/(Deficit)	<b>\$6,390,852</b>	<b>\$8,270,955</b>	<b>\$0</b>	<b>-\$6,597,890</b>	<b>\$0</b>	<b>\$0</b>		
Capital Improvement Fund Revenues	24,663,158	713,704	26,014,725	481,815	24,739,000	-\$1,275,725	-4.9%	
Capital Improvement Fund Expenditures	5,691,097	6,869,917	26,014,725	4,929,095	24,739,000	-\$1,275,725	-4.9%	
Surplus/(Deficit)	<b>\$18,972,061</b>	<b>-\$6,156,213</b>	<b>\$0</b>	<b>-\$4,447,280</b>	<b>\$0</b>	<b>\$0</b>		
American Rescue Plan Act Fund Revenues	0	17,157,649	16,831,492	253,845	0	-\$16,831,492	-100%	
American Rescue Plan Act Fund Expenditures	0	147,620	16,831,492	10,455,829	0	-\$16,831,492	-100%	
Surplus/(Deficit)	<b>\$0</b>	<b>\$17,010,029</b>	<b>\$0</b>	<b>-\$10,201,984</b>	<b>\$0</b>	<b>\$0</b>		
Infrastructure Replacement Fund Revenues	1,389,419	1,717,919	3,375,553	2,239,114	2,200,000	-\$1,175,553	-34.8%	
Infrastructure Replacement Fund Expenditures	589,150	1,337,708	3,375,553	2,076,543	2,200,000	-\$1,175,553	-34.8%	
Surplus/(Deficit)	<b>\$800,269</b>	<b>\$380,211</b>	<b>\$0</b>	<b>\$162,571</b>	<b>\$0</b>	<b>\$0</b>		
Capital Replacement Fund Revenues	352,106	402,538	866,671	527,356	500,000	-\$366,671	-42.3%	
Capital Replacement Fund Expenditures	298,183	996,662	866,671	482,630	500,000	-\$366,671	-42.3%	
Surplus/(Deficit)	<b>\$53,923</b>	<b>-\$594,124</b>	<b>\$0</b>	<b>\$44,726</b>	<b>\$0</b>	<b>\$0</b>		
Ranches Roads Fund Revenues	0	0	0	0	3,240,000	\$3,240,000	100%	
Ranches Roads Fund Expenditures	0	0	0	0	3,240,000	\$3,240,000	100%	
Surplus/(Deficit)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
Pine Tree Roads Fund Revenues	1,720	3,095	1,000,000	22,477	1,015,000	\$15,000	1.5%	
Pine Tree Roads Fund Expenditures	0	0	1,000,000	0	1,015,000	\$15,000	1.5%	
Surplus/(Deficit)	<b>\$1,720</b>	<b>\$3,095</b>	<b>\$0</b>	<b>\$22,477</b>	<b>\$0</b>	<b>\$0</b>		
Park/Comm. Imprvmnt Fund Revenues	31,745	13,125	285,000	86,233	285,000	\$0	n/a	
Park/Comm. Imprvmnt Fund Expenditures	285,000	285,000	285,000	0	285,000	\$0	n/a	
Surplus/(Deficit)	<b>-\$253,255</b>	<b>-\$271,875</b>	<b>\$0</b>	<b>\$86,233</b>	<b>\$0</b>	<b>\$0</b>		
Public Safety Impact Fee Fund Revenues	545,330	612,772	236,550	322,591	236,550	\$0	n/a	
Public Safety Impact Fee Fund Expenditures	236,550	236,550	236,550	236,550	236,550	\$0	n/a	
Surplus/(Deficit)	<b>\$308,780</b>	<b>\$376,222</b>	<b>\$0</b>	<b>\$86,041</b>	<b>\$0</b>	<b>\$0</b>		
Govt Bldg & Library Impact Fee Revenues	781,574	858,133	11,400	449,936	11,400	\$0	n/a	
Govt Bldg & Library Impact Fee Expenditures	11,400	11,400	11,400	11,400	11,400	\$0	n/a	
Surplus/(Deficit)	<b>\$770,174</b>	<b>\$846,733</b>	<b>\$0</b>	<b>\$438,536</b>	<b>\$0</b>	<b>\$0</b>		
Stormwater Fund Revenues	0	0	0	0	500,000	\$500,000	100%	
Stormwater Fund Expenditures	0	0	0	0	500,000	\$500,000	100%	
Surplus/(Deficit)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>TOTAL ALL FUNDS</b>	75,441,915	70,846,113	133,603,461	69,173,842	86,804,950	-\$46,798,511	-35%	
<b>Revenues over/(under) Expenditures</b>	48,397,391	50,981,080	133,603,461	89,580,412	86,804,950	-\$46,798,511	-35%	
	<b>\$27,044,524</b>	<b>\$19,865,033</b>	<b>\$0</b>	<b>-\$20,406,570</b>	<b>\$0</b>	<b>\$0</b>		

# General Fund Overview

<u>REVENUES/SOURCES</u>	2021	2022	2023	2023	2024	<u>\$ Change</u> <u>From 2023</u>
	Actual	Actual	Amended Budget	Projected Year-end	Adopted Budget	
Property Taxes	23,685,838	25,063,485	27,143,289	27,516,706	30,929,449	3,786,160
Franchise Fees	2,785,034	3,246,576	2,715,000	3,437,910	2,903,000	188,000
Utility Service Taxes	4,093,174	4,419,876	4,245,000	5,199,870	4,490,000	245,000
Intergovernmental Revenue	5,397,103	5,907,875	4,731,400	6,600,249	5,345,600	614,200
Licenses & Permits	4,602,031	3,224,286	2,635,400	2,044,729	1,958,800	-676,600
Charges for Services	5,279,822	5,625,122	5,480,461	6,079,583	5,612,538	132,077
Fines and Forfeitures	389,644	71,835	100,000	129,269	100,000	0
Miscellaneous Revenues	893,939	1,265,177	1,021,500	3,517,499	1,130,663	109,163
Insurance Reimbursements	17,328	9,995	0	16,710	0	0
Operating Transfers In	532,950	532,950	10,532,950	10,247,950	532,950	-10,000,000
Use of Fund Balance	0	0	26,377,070	0	1,075,000	-25,302,070
<b>TOTAL REVENUES/SOURCES</b>	<b>\$47,676,863</b>	<b>\$49,367,177</b>	<b>\$84,982,070</b>	<b>\$64,790,475</b>	<b>\$54,078,000</b>	<b>-\$30,904,070</b>
<b>EXPENDITURES - DEPARTMENT</b>						
Commission	274,709	297,630	340,598	324,649	356,735	16,137
City Manager	569,947	762,216	943,557	913,946	1,002,367	58,810
Communications	376,749	374,370	554,025	473,719	563,610	9,585
City Clerk	300,146	331,098	382,905	381,651	412,430	29,525
Finance	598,601	616,681	684,402	653,733	753,961	69,559
Purchasing	313,274	313,766	336,191	328,930	350,857	14,666
Human Resources	442,202	382,334	470,650	437,042	504,239	33,589
Information Technology	602,186	716,740	887,409	831,996	936,595	49,186
Legal	245,386	239,160	532,200	282,501	532,200	0
Development Services	3,385,299	3,610,041	4,515,737	3,784,885	4,224,911	-290,826
Public Safety/BSO/Cross.Grds	10,460,553	11,123,747	12,065,727	11,798,337	13,136,613	1,070,886
Fire Rescue	8,406,148	8,768,375	9,949,426	9,899,269	10,388,398	438,972
Public Works	5,230,688	5,427,097	7,186,231	6,509,566	7,925,046	738,815
Parks & Recreation	2,165,931	2,410,119	3,667,451	3,111,661	3,822,113	154,662
Library	549,326	629,523	855,291	701,337	913,795	58,504
Non-Departmental	213,159	322,590	916,497	462,207	555,230	-361,267
Capital/Land Purchase	0	0	25,233,673	25,233,673	0	-25,233,673
Contingency	0	0	10,200,000	0	200,000	-10,000,000
Emergency Operations	160,911	0	0	0	0	0
Debt Service	1,290,799	2,670,736	2,660,100	2,659,263	2,648,900	-11,200
Transfers Out-Capital Projects	4,000,000	0	0	0	1,150,000	1,150,000
Transfers Out-Equip Rplmnt.	350,000	400,000	500,000	500,000	500,000	0
Transfers Out-Facilities Maint.	1,350,000	1,700,000	2,100,000	2,100,000	2,200,000	100,000
Transfers Out- Pine Tree Roads	0	0	0	0	1,000,000	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$41,286,014</b>	<b>\$41,096,223</b>	<b>\$84,982,070</b>	<b>\$71,388,365</b>	<b>\$54,078,000</b>	<b>-\$30,904,070</b>
Excess revenues over (under) expenditures	\$6,390,849	\$8,270,954	\$0	-\$6,597,890	\$0	\$0

# General Fund Revenues

<b>REVENUES/SOURCES</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>\$ Change From 2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Year-end</b>	<b>Adopted Budget</b>	
Property Taxes	23,685,838	25,063,485	27,143,289	27,516,706	30,929,449	3,786,160
Franchise Fee - Electricity	2,163,137	2,553,100	2,230,000	2,667,959	2,393,000	163,000
Franchise Fee - Garbage	511,571	548,525	440,000	633,808	465,000	25,000
Franchise Fee - Gas	110,326	144,951	45,000	136,143	45,000	0
Total Franchise Fees	2,785,034	3,246,576	2,715,000	3,437,910	2,903,000	188,000
Electricity Utility Service Taxes	3,046,074	3,242,554	3,300,000	3,872,879	3,520,000	220,000
Communication Service Tax	1,047,100	1,177,322	945,000	1,326,991	970,000	25,000
Total Utility Service Taxes	4,093,174	4,419,876	4,245,000	5,199,870	4,490,000	245,000
Total Taxes	30,564,046	32,729,937	34,103,289	36,154,486	38,322,449	4,219,160
<b>Intergovernmental Revenue</b>						
Municipal Revenue Sharing	1,101,975	1,441,389	860,000	1,544,630	1,000,000	140,000
Alcoholic Bev Licenses	5,802	5,893	2,500	6,176	2,500	0
Half Cent Sales Tax	2,438,988	2,923,907	2,500,000	2,974,915	2,720,000	220,000
CDBG- Senior Program	18,001	1,895	31,000	34,120	31,000	0
FEMA Reimbursement	7,250	0	0	0	0	0
County Business Tax Receipts	41,361	38,498	10,000	38,416	10,000	0
Seminole Compact	0	0	0	16,923	0	0
Grants & Aids	641,905	28,969	0	25,000	0	0
Broward Co. School Brd-SRO	591,435	853,450	810,900	1,343,310	1,027,100	216,200
Local Option Gas Tax	550,386	613,875	517,000	616,759	555,000	38,000
Total Intergovernmental Revenue	5,397,103	5,907,876	4,731,400	6,600,249	5,345,600	614,200
<b>Licenses &amp; Permits</b>						
Continuing Education	121,783	80,956	75,100	44,635	55,800	-19,300
Business Tax Receipts	38,658	39,274	33,500	40,859	33,800	300
Waste Hauler Licenses	15,000	15,000	7,500	15,000	7,500	0
Zoning Occ License Fee	1,620	1,680	750	2,450	750	0
Record Retention/Retrieval Fee	64,620	38,820	34,800	15,220	25,900	-8,900
Other Licenses and Permits	307,100	225,456	0	137,365	0	0
Special Event Permits	4,014	12,895	2,000	14,998	2,000	0
Lobbyist Registration	750	450	1,250	1,500	1,250	0
Zoning Building Permit Review	148,053	111,200	34,800	77,515	14,600	-20,200
Building Permits	1,759,460	1,228,308	1,103,800	764,949	820,200	-283,600
Electrical Permits	799,831	541,989	495,900	305,622	368,500	-127,400
Plumbing Permits	784,055	537,916	491,500	338,557	365,200	-126,300
Fire Related Permits	17,625	14,356	12,100	10,718	9,000	-3,100
Mechanical Permits	312,797	202,970	191,700	116,615	142,400	-49,300
Landscaping Permits	210,145	140,606	126,300	118,616	93,800	-32,500
Reinspection Fees	16,520	32,410	24,400	40,110	18,100	-6,300
Total Licenses & Permits	4,602,031	3,224,286	2,635,400	2,044,729	1,958,800	-676,600

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
<b>Charges for Services</b>						
Tennis Memb/Fees/Rentals	66,391	70,642	40,000	79,675	42,000	2,000
Tennis Contractor	130,326	149,435	72,000	153,628	75,600	3,600
Facility/Equip & Field Rental	61,908	101,110	60,500	85,234	63,000	2,500
Development Review Fee	14,610	31,250	25,000	21,880	15,000	-10,000
Engineering Review, Inspection	495,664	360,287	250,000	218,884	150,000	-100,000
Public Records Request	3,961	2,018	0	1,325	0	0
Document Retention	154,933	106,800	38,500	62,429	38,500	0
Fire Rescue Assessment Fees	3,070,583	3,213,319	3,650,000	3,799,486	3,845,000	195,000
Interim Fire Service Fee	133,450	101,020	30,000	48,689	31,500	1,500
Fire Inspections Fees	36,415	32,013	29,100	38,669	29,500	400
False Alarm Fees	0	1,695	0	2,175	0	0
Ambulance Fees	391,964	556,941	330,000	514,176	346,500	16,500
Telecommunications Inspection	0	2,000	0	0	0	0
Sports Contractors	124,655	141,163	70,000	131,516	73,500	3,500
Enrichment Contractors	72,255	116,801	63,000	131,792	66,000	3,000
Non-Resident Sports Card	71,670	57,195	45,000	76,950	45,500	500
Summer Recreation	232,908	244,549	515,000	344,970	515,000	0
Concessions	11,898	26,638	12,000	29,801	12,000	0
After Care P-Rec	106,909	192,109	170,000	230,228	178,500	8,500
Other Culture-Rec	9,855	44,743	0	40,714	0	0
Library Fines & Misc	6,327	12,628	6,000	15,666	6,000	0
Library Donations	1,000	4,250	5,250	0	5,250	0
Other Charges for Services	82,140	56,516	69,111	51,696	74,188	5,077
<b>Total Charges for Services</b>	<b>5,279,822</b>	<b>5,625,123</b>	<b>5,480,461</b>	<b>6,079,583</b>	<b>5,612,538</b>	<b>132,077</b>
<b>Fines and Forfeitures</b>						
Fines and Forfeitures	68,506	43,802	30,000	56,148	30,000	0
Code Violations	321,138	28,033	70,000	73,121	70,000	0
<b>Total Fines and Forfeitures</b>	<b>389,644</b>	<b>71,835</b>	<b>100,000</b>	<b>129,269</b>	<b>100,000</b>	<b>0</b>
<b>Miscellaneous Revenues</b>						
Interest Income	83,881	340,265	150,000	2,351,486	179,063	29,063
Interest Tax Collector	482	729	1,000	44,859	1,000	0
Interest Assessment Tax	0	106	0	6,143	0	0
Cell Tower	220,260	236,671	196,000	238,299	200,000	4,000
Sale of Surplus Property	11,068	3,175	0	54,250	0	0
State Contributions	373,255	389,669	452,100	476,791	525,000	72,900
Other Miscellaneous	28,739	30,240	15,000	38,778	15,600	600
Donations	97,938	127,816	63,000	145,767	63,000	0
Events/Farmers Mkt Receipts	43,328	96,925	110,000	124,469	112,000	2,000
Reimbursement Streetlighting	21,591	24,275	20,400	23,967	20,800	400
Reimbursement Utilities BSO	13,397	15,306	14,000	12,690	14,200	200
<b>Total Miscellaneous Revenues</b>	<b>893,939</b>	<b>1,265,177</b>	<b>1,021,500</b>	<b>3,517,499</b>	<b>1,130,663</b>	<b>109,163</b>
<b>Other Sources</b>						
Insurance Reimbursements	17,328	9,995	0	16,710	0	0
Operating Transfers In	532,950	532,950	10,532,950	10,247,950	532,950	-10,000,000
Use of Fund Balance	0	0	26,377,070	0	1,075,000	-25,302,070
<b>Total Non Revenue Sources</b>	<b>550,278</b>	<b>542,945</b>	<b>36,910,020</b>	<b>10,264,660</b>	<b>1,607,950</b>	<b>-35,302,070</b>
<b>TOTAL REVENUES/SOURCES</b>	<b>\$47,676,863</b>	<b>\$49,367,178</b>	<b>\$84,982,070</b>	<b>\$64,790,475</b>	<b>\$54,078,000</b>	<b>-\$30,904,070</b>

# Capital Improvement Projects Fund

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
<b>REVENUES/SOURCES</b>						
Special Assessments	0	0	0	0	0	0
Grants & Aid	0	0	0	0	0	0
State/County Grants	0	392,473	200,000	217,000	200,000	0
Interest Income	16,026	41,449	10,000	231,740	10,000	0
Donations	506,718	0	0	0	0	0
Transfer In	4,000,000	0	0	0	1,150,000	1,150,000
Loan Proceeds	20,000,000	0	0	0	0	0
Other Miscellaneous	140,414	279,782	5,000	33,075	5,000	0
Use of Fund Balance	0	0	25,799,725	0	23,374,000	-2,425,725
<b>TOTAL REVENUES/SOURCES</b>	<b>\$24,663,158</b>	<b>\$713,704</b>	<b>\$26,014,725</b>	<b>\$481,815</b>	<b>\$24,739,000</b>	<b>-\$1,275,725</b>
<b>EXPENDITURES/USES</b>						
Wedge Preserve Park	0	17,495	15,232,505	1,089,909	22,750,000	7,517,495
Hillsboro Boulevard Lighting/Landscaping	12,243	20,847	21,910	7,024	374,000	352,090
IT Network Overhaul-Hyperconverged Sys.	0	0	478,000	463,935	350,000	-128,000
Amphitheatre Great Lawn Resod	0	0	0	0	220,000	220,000
Liberty Park Improvements	0	0	250,000	196,790	200,000	-50,000
Pine Tree Estates/Ternbridge Drainage	0	0	0	0	200,000	200,000
Exotic/Invasive Plant Removal	0	1,200	228,800	188,986	150,000	-78,800
Resiliency Planning: Vulnerability Assess.	0	0	0	0	100,000	100,000
Pine Trails Park Playground Lighting	0	0	0	0	98,000	98,000
Amphitheatre Electrical Installation	0	0	0	0	77,000	77,000
Parks/Preserves Landscap. Beautification	0	0	50,000	45,112	50,000	0
Terramar Prk Enhncmnts/Bathroom Remodel	0	123,159	618,596	257,419	50,000	-568,596
Pine Trails Park Concession Imprvmnts	0	0	0	0	32,000	32,000
Plotter/Scanner Purchase	0	0	0	0	25,000	25,000
Re-Key Locking Systems	0	0	0	0	25,000	25,000
Public Property Beautification	28,129	17,613	20,000	19,150	20,000	0
Chambers Technology Upgrade	0	0	0	0	10,000	10,000
Starlink Satellite Emerg. Back-up Link	0	0	0	0	8,000	8,000
Pine Trails Park Enhncmnts-Lvl 1 Equip	0	87,782	612,218	556,116	0	-612,218
Mecca Boulevard Roundabout	0	0	408,724	19,744	0	-408,724
ADA Transition Plan	28,005	149,028	357,827	192,807	0	-357,827
Ranches Roadway Resurfacing	0	0	250,000	64,906	0	-250,000
Tennis Center Lighting	0	0	200,000	191,999	0	-200,000
Equestrian Center Riding Arena	0	0	150,000	148,996	0	-150,000
Fleet Services Expansion	0	0	100,000	72,897	0	-100,000
Terramar Park Field/ParkLot Expansion	14,523	2,144,464	1,461,013	241,300	0	-1,461,013
Equipment Cover at Parks	0	0	80,000	50,193	0	-80,000
Fire Station 109 Bay Floor Resurfacing	0	0	70,000	49,300	0	-70,000
Tennis Cntr Lobby, Office Improvements	0	0	70,000	49,695	0	-70,000
Terramar Park Foul Line Clay Conversion	0	0	129,893	61,760	0	-129,893
Phone System Replacement	0	0	58,200	0	0	-58,200
A/C Control System	0	0	50,000	39,994	0	-50,000
Holmberg Road Restriping	0	0	50,000	0	0	-50,000

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
Laserfiche Database Upgrade	0	0	20,275	20,275	0	-20,275
Conference Room Technology Upgrades	0	0	18,000	18,000	0	-18,000
Virtual Appliance Server	0	0	11,000	11,000	0	-11,000
Hillsboro Blvd Roundabout-Arch. Element	29,136	19,069	341,167	1,186	0	-341,167
Pine Trails Park Enhancements - Level 1	0	156,002	83,267	26,807	0	-83,267
Terramar Park Enhcmnts-Lvl 1 Equip	0	6,350	145,218	98,034	0	-145,218
E-Permitting Software	0	25,115	124,885	0	0	-124,885
Pine Trails Park Enhancements - Level 2	0	989,896	630,104	130,244	0	-630,104
Electric Vehicle Charging Stations	0	18,310	101,690	2,014	0	-101,690
Information Technology Improvements	49,046	101,706	0	0	0	0
Farmer's Market Parking	0	0	100,000	95,780	0	-100,000
Building Department Kiosk	0	102,098	0	0	0	0
Crosswalk on Holmberg Rd/Parkside Dr.	4,616	4,608	20,000	0	0	-20,000
Pine Trails Park Back ParkLot Lighting	0	2,860	37,140	25,874	0	-37,140
Liberty Park Splash Pad Resurfacing	0	13,200	26,800	0	0	-26,800
Park Storage Sheds	0	37,000	0	0	0	0
Terramar Park Shed Lighting	0	2,489	17,511	7,361	0	-17,511
City Manager Vehicle	0	29,342	0	0	0	0
Electronic Notice Board	0	5,734	0	0	0	0
Pine Trails Park Field Improvements	1,656,397	56,993	43,007	4,500	0	-43,007
Terramar Park Baseball Field Reconfig.	243,042	1,322,065	0	0	0	0
University Dr/Old Club Rd Improvement	674,403	279,766	0	0	0	0
Solar Battery Replacements	31,272	4,650	39,078	0	0	-39,078
Renovation/FF&E City Hall Activity Room	319,321	12,049	0	0	0	0
P-REC Flooring Replacement	49,659	0	0	0	0	0
Basketball Backboards, Misc. Equip.	19,175	0	0	0	0	0
Pine Trails Park Flag Pole	5,114	0	0	0	0	0
Terramar Park Field 5 Fencing	13,637	0	0	0	0	0
Terramar Park Walkway Lighting	2,555	0	0	0	0	0
Agenda Management Software	6,300	0	0	0	0	0
CAD System	0	0	200,000	0	0	-200,000
Holmberg Road/Covered Bridge Park	207,842	624,468	0	0	0	0
Secure City Facilities - Level 1	6,987	31,038	709,419	378,158	0	-709,419
Comp. Stormwater Study/Master Plan	111,176	137,319	76,505	5,709	0	-76,505
Pine Tree Estates Roadway Maint. Plan	0	0	220,000	0	0	-220,000
Extend Right Turn Lane on Holmberg Rd.	88,189	0	0	0	0	0
Terramar Park Maintenance Shed	79,001	0	0	0	0	0
Parks Trash Receptacle Replacement	49,999	0	0	0	0	0
Fleet Management System Configuration	14,159	0	0	0	0	0
Traffic Signal Design (3)	137,486	0	0	0	0	0
Loxahatchee Road Improvements	1,789,685	76,202	1,585,507	71,433	0	-1,585,507
Street Lighting- Citywide	0	0	516,466	24,688	0	-516,466
Other Capital Expenditures	20,000	250,000	0	0	0	0
Reserved for Capital Improvements	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,691,097</b>	<b>\$6,869,917</b>	<b>\$26,014,725</b>	<b>\$4,929,095</b>	<b>\$24,739,000</b>	<b>-\$1,275,725</b>

<b>Excess revenues over (under) expenditures</b>	<b>\$18,972,061</b>	<b>-\$6,156,213</b>	<b>\$0</b>	<b>-\$4,447,280</b>	<b>\$0</b>	<b>\$0</b>
--	---------------------	---------------------	------------	---------------------	------------	------------

# American Rescue Plan Act (ARPA) Fund

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
<b>REVENUES/SOURCES</b>						
Grants & Aid	0	17,114,169	0	0	0	0
Interest Income	0	43,480	0	253,845	0	0
Transfer In	0	0	0	0	0	0
Other Miscellaneous	0	0	0	0	0	0
Use of Fund Balance	0	0	16,831,492	0	0	-16,831,492
<b>TOTAL REVENUES/SOURCES</b>	<b>\$0</b>	<b>\$17,157,649</b>	<b>\$16,831,492</b>	<b>\$253,845</b>	<b>\$0</b>	<b>-\$16,831,492</b>
<b>EXPENDITURES</b>						
Ranches Drainage Improvements	0	99,450	4,731,013	343,992	0	-4,731,013
Ternbridge/Pine Tree Drainage	0	48,170	1,486,310	111,837	0	-1,486,310
Transfer Out	0	0	10,000,000	10,000,000	0	-10,000,000
Restricted for Capital Improvements	0	0	614,169	0	0	-614,169
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$147,620</b>	<b>\$16,831,492</b>	<b>\$10,455,829</b>	<b>\$0</b>	<b>-\$16,831,492</b>
Excess revenues over (under) expenditures	\$0	\$17,010,029		\$0	-\$10,201,984	\$0

# Infrastructure Replacement Fund

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
<b>REVENUES/SOURCES</b>						
Grants & Aids	0	0	0	0	0	0
Interest Income	8,419	17,919	0	139,114	0	0
Miscellaneous	31,000	0	0	0	0	0
Transfer In	1,350,000	1,700,000	2,100,000	2,100,000	2,200,000	100,000
Loan Proceeds	0	0	0	0	0	0
Use of Fund Balance	0	0	1,275,553	0	0	-1,275,553
<b>TOTAL REVENUES/SOURCES</b>	<b>\$1,389,419</b>	<b>\$1,717,919</b>	<b>\$3,375,553</b>	<b>\$2,239,114</b>	<b>\$2,200,000</b>	<b>-\$1,175,553</b>
<b>EXPENDITURES/USES</b>						
City Hall Back-up Generator	0	0	0	0	170,000	170,000
Liberty Park Playground	0	4,643	655,356	397,031	175,000	-480,356
Terramar Park Improvements	0	223,529	846,471	663,115	563,000	-283,471
Terramar Park Baseball Tower Roof	0	0	0	0	82,000	82,000
Terramar Park Maintenance Gate, Fence	0	0	0	0	80,000	80,000
Pine Trails Park Canopies	0	0	0	0	48,000	48,000
Pine Trails Park Thorguard System	0	0	0	0	35,000	35,000
Library Kitchen Renovation	0	0	0	0	14,000	14,000
Library Courtyard Deck	0	0	0	0	10,000	10,000
P-REC Doors	0	0	200,000	193,246	0	-200,000
Doris Davis Forman Fencing	0	0	125,000	11,745	0	-125,000
Barkland Improvements	0	57,280	170,000	156,509	0	-170,000
Quigley Tennis Cntr PeaRock/Crt Resurface	0	0	100,000	31,403	125,000	25,000
Quigley Tennis Cntr Imprvmnts (paint, ice mac	0	0	0	0	42,000	42,000
Sidewalks	106,617	78,244	132,245	97,931	99,700	-32,545
Pine Trails Park Basketball Courts	0	135,093	86,000	81,977	57,000	-29,000
Pine Trails Park Concession Roof	0	0	75,000	71,157	0	-75,000
Amphitheater Air Conditioning	0	0	65,000	35,239	0	-65,000
Irrigation Pump Station Replacements	46,196	65,997	85,053	57,352	0	-85,053
City Hall Interior Renovations: Patio Doors	0	109,988	239,012	81,270	40,000	-199,012
Margate Blount Split Rail Fence	0	0	40,000	9,708	0	-40,000
Pine Trails Park Front Playground	0	338,384	261,516	188,860	0	-261,516
Terramar Park Pavilions/Canopies	0	71,362	124,100	0	54,000	-70,100
Equestrian Center Improvements	0	26,125	0	0	0	0
P-REC Gym and Dance Floors	0	6,325	0	0	0	0
Terramar Park Playground Imprvmnts	298,532	220,738	0	0	0	0
Brian Archer Walkway	85,072	0	0	0	0	0
Equestrian Center Perimeter Fence	11,005	0	0	0	0	0
Terramar Park Concession AC/Improvements	14,690	0	0	0	98,000	98,000
Terramar Park Tennis Restroom Bldng Imprvn	0	0	0	0	40,000	40,000
Public Safety/FS 97 Building Improvements	14,733	0	0	0	342,500	342,500
Fire Station 42 Station Alerting	0	0	0	0	42,500	42,500
City Wide Signage	0	0	50,000	0	0	-50,000
Reserved for Capital Improvements	0	0	120,800	0	82,300	-38,500
<b>TOTAL EXPENDITURES</b>	<b>\$589,150</b>	<b>\$1,337,708</b>	<b>\$3,375,553</b>	<b>\$2,076,543</b>	<b>\$2,200,000</b>	<b>-\$1,175,553</b>
Excess revenues over (under) expenditures	\$800,269	\$380,211	\$0	\$162,571	\$0	\$0

# Capital Replacement Fund

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
<b>REVENUES/SOURCES</b>						
Library Computer Replacement	0	0	0	0	0	0
Transfer In	350,000	400,000	500,000	500,000	500,000	0
Interest	2,106	2,538	0	17,156	0	0
Sale of Fixed Assets	0	0	0	10,200	0	0
Use of Fund Balance	0	0	366,671	0	0	-366,671
<b>TOTAL REVENUES/SOURCES</b>	<b>\$352,106</b>	<b>\$402,538</b>	<b>\$866,671</b>	<b>\$527,356</b>	<b>\$500,000</b>	<b>-\$366,671</b>
<b>EXPENDITURES</b>						
Fire Engine PK-142	0	787,598	23,711	0	0	-23,711
Fleet Replacement	298,183	166,045	725,360	451,584	289,000	-436,360
Fire Equipment Replacement	0	0	0	0	61,000	61,000
Computer Replacement	0	43,019	30,000	31,046	30,000	0
Reserved for Library Replacements	0	0	0	0	0	0
Reserved for Capital Improvements	0	0	87,600	0	120,000	32,400
<b>TOTAL EXPENDITURES</b>	<b>\$298,183</b>	<b>\$996,662</b>	<b>\$866,671</b>	<b>\$482,630</b>	<b>\$500,000</b>	<b>-\$366,671</b>
Excess revenues over (under) expenditures	\$53,923	-\$594,124	\$0	\$44,726	\$0	\$0

# Ranches Roads Fund

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
<b>REVENUES/SOURCES</b>						
Interest Income	0	0	0	0	0	0
Transfer In	0	0	0	0	0	0
Loan Proceeds	0	0	0	0	3,240,000	3,240,000
Use of Fund Balance	0	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,240,000</b>	<b>\$3,240,000</b>
<b>EXPENDITURES/USES</b>						
Ranches Roadway Resurfacing	0	0	0	0	3,240,000	3,240,000
Reserved for Capital Improvements	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,240,000</b>	<b>\$3,240,000</b>
Excess revenues over (under) expenditures	\$0	\$0	\$0	\$0	\$0	\$0

# Pine Tree Roads Fund

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
<b><u>REVENUES/SOURCES</u></b>						
Interest Income	1,720	3,095	0	22,477	0	0
Transfer In	0	0	0	0	1,000,000	1,000,000
Loan Proceeds	0	0	0	0	0	0
Use of Fund Balance	0	0	1,000,000	0	15,000	(985,000)
<b>TOTAL REVENUES/SOURCES</b>	<b>\$1,720</b>	<b>\$3,095</b>	<b>\$ 1,000,000</b>	<b>\$22,477</b>	<b>\$1,015,000</b>	<b>\$15,000</b>
<b><u>EXPENDITURES/USES</u></b>						
Reserved for Capital Improvements	0	0	1,000,000	0	0	(1,000,000)
Pine Tree Estates Roadway Plan	0	0	0	0	1,015,000	1,015,000
Transfer Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$1,015,000</b>	<b>\$15,000</b>
Excess revenues over (under) expenditures	\$1,720	\$3,095	\$0	\$22,477	\$0	\$0

# Park and Community Improvement Fund

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
<b><u>REVENUES/SOURCES</u></b>						
Park Fees	945	11,550	0	76,811	0	0
Interest Income	30,800	1,575	0	9,422	0	0
Prior Year Carryover	0	0	285,000	0	285,000	0
<b>TOTAL REVENUES/SOURCES</b>	<b>\$31,745</b>	<b>\$13,125</b>	<b>\$285,000</b>	<b>\$86,233</b>	<b>\$285,000</b>	<b>\$0</b>
<b><u>EXPENDITURES</u></b>						
Capital Outlay	0	0	0	0	0	0
Transfer Out	285,000	285,000	285,000	0	285,000	0
Reserved for Capital Improvements	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>\$0</b>	<b>\$285,000</b>	<b>\$0</b>
Excess revenues over (under) expenditures	-\$253,255	-\$271,875	\$0	\$86,233	\$0	\$0

# Public Safety Impact Fee Fund

	2021	2022	2023	2023	2024	\$ Change From 2023
	Actual	Actual	Amended Budget	Projected Year-end	Adopted Budget	
<b><u>REVENUES/SOURCES</u></b>						
Impact Fees - Police	62,906	175	0	0	0	0
Impact Fees - Fire	170,849	476	0	0	0	0
Impact Fees - Public Safety Facilities	308,582	605,112	0	270,500	0	0
Interest Income	2,993	7,009	0	52,091	0	0
Prior Year Carryover	0	0	236,550	0	236,550	0
<b>TOTAL REVENUES/SOURCES</b>	<b>\$545,330</b>	<b>\$612,772</b>	<b>\$236,550</b>	<b>\$322,591</b>	<b>\$236,550</b>	<b>\$0</b>
<b><u>EXPENDITURES</u></b>						
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
<b>TOTAL EXPENDITURES</b>	<b>\$236,550</b>	<b>\$236,550</b>	<b>\$236,550</b>	<b>\$236,550</b>	<b>\$236,550</b>	<b>\$0</b>
Excess revenues over (under) expenditures	\$308,780	\$376,222	\$0	\$86,041	\$0	\$0

# Government Building and Library Impact Fee Fund

	2021	2022	2023	2023	2024	\$ Change From 2023
	Actual	Actual	Amended Budget	Projected Year-end	Adopted Budget	
<b><u>REVENUES/SOURCES</u></b>						
Impact Fees - Government Buildings	413,216	545,042	0	243,371	0	0
Impact Fees - Library	365,817	304,860	0	139,901	0	0
Interest Income	2,541	8,231	0	66,664	0	0
Transfer In	0	0	0	0	0	0
Prior Year Carryover	0	0	11,400	0	11,400	0
<b>TOTAL REVENUES/SOURCES</b>	<b>\$781,574</b>	<b>\$858,133</b>	<b>\$11,400</b>	<b>\$449,936</b>	<b>\$11,400</b>	<b>\$0</b>
<b><u>EXPENDITURES</u></b>						
Library Expansion	0	0	0	0	0	0
Fire Station #42 Addition	0	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
<b>TOTAL EXPENDITURES</b>	<b>\$11,400</b>	<b>\$11,400</b>	<b>\$11,400</b>	<b>\$11,400</b>	<b>\$11,400</b>	<b>\$0</b>
Excess revenues over (under) expenditures	\$770,174	\$846,733	\$0	\$438,536	\$0	\$0

# Stormwater Management Fund

	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Projected Year-end	2024 Adopted Budget	\$ Change From 2023
<b>REVENUES/SOURCES</b>						
Stormwater Assessment Fee	0	0	0	0	500,000	500,000
Grants & Aid	0	0	0	0	0	0
Interest Income	0	0	0	0	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	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>EXPENDITURES</b>						
Personnel Services	0	0	0	0	72,954	72,954
Contractual Services	0	0	0	0	5,500	5,500
Operating Expenditures	0	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,454</b>	<b>78,454</b>
Non-Operating:						
Drainage Outfalls: Pine Tree Estates	0	0	0	0	75,000	75,000
Transfer Out	0	0	0	0	0	0
Restricted for Capital Improvements	0	0	0	0	346,546	346,546
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>421,546</b>	<b>421,546</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>
Excess revenues over (under) expenditures	\$0	\$0	\$0	\$0	\$0	\$0

# 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 2023 year-end fund balance is estimated at \$51.5 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 \$35 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

	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$ 43,428,143	\$ 49,819,001	\$ 49,819,001	\$ 58,089,962	\$ 58,089,962	\$ 51,492,072
Surplus/(Deficit)	6,390,858	8,270,962	0	0	(6,597,890)	0
<b>Fund Balance, End of Year</b>	<b>\$ 49,819,001</b>	<b>\$ 58,089,963</b>	<b>\$ 49,819,001</b>	<b>\$ 58,089,962</b>	<b>\$ 51,492,072</b>	<b>\$ 51,492,072</b>
<b>Nonspendable</b>						
Prepaid Expenses	25,455	25,117	25,117	25,117	41,266	41,266
<b>Restricted</b>						
Equestrian Center	9,470	9,470	9,470	9,470	9,470	9,470
Liberty Park	200	200	200	200	200	200
Library	554	555	555	555	555	555
Country Point	4,575	4,575	4,575	4,575	4,575	4,575
Building Department	7,560,370	5,954,978	5,417,978	5,417,978	3,347,463	2,272,463
<b>Committed</b>						
Stabilization Requirement	10,627,500	11,585,500	11,585,500	11,585,500	12,335,500	13,037,500
Insurance Deductible Reserve	750,000	750,000	750,000	750,000	750,000	750,000
<b>Assigned</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unassigned</b>	<b>30,840,877</b>	<b>39,759,568</b>	<b>32,025,606</b>	<b>40,296,567</b>	<b>35,003,043</b>	<b>35,376,043</b>

The projected reduction of \$6.6 million, or 11%, of fund balance for Fiscal Year 2023 is due to the City's purchase of approximately 65 acres of land at the former Heron Bay Golf Course along Nob Hill Road with a purchase price of \$25.41 million. The City's Fiscal Year 2023 operating revenues (excluding transfers and reimbursements) are expected to be about 13% above adopted budget primarily due to higher than expected State revenues (Communication Services Tax and Municipal Revenue Sharing), gains in electricity franchise and use taxes, as well as maximizing interest income. The City's Fiscal Year 2023 operating expenditures (excluding transfers and the land purchase) are expected to be about 8% lower than adopted budget due to a systematic reduction in Building personnel as home building slows, other department position vacancies, and lower litigation costs than budgeted.

# Capital Improvement Projects Fund Balance

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	<b>\$ 10,309,681</b>	<b>\$ 29,281,742</b>	<b>\$ 23,125,531</b>	<b>\$ 23,125,532</b>	<b>\$ 18,678,252</b>
Surplus/(Deficit)	18,972,061	(6,156,209)	0	(4,447,280)	0
<b>Fund Balance, End of Year</b>	<b>\$ 29,281,742</b>	<b>\$ 23,125,532</b>	<b>\$ 23,125,531</b>	<b>\$ 18,678,252</b>	<b>\$ 18,678,252</b>
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>					
Riverside Trail MUST	5,646	5,646	5,646	5,646	5,646
Impact Fees- Fire Station	6,250	6,250	6,250	6,250	6,250
Waste Containers	3,817	3,817	3,817	3,817	3,817
<b>Committed</b>					
Encumbrances	3,012,889	1,449,895	1,449,895	2,449,887	2,449,887
<b>Assigned</b>					
Capital Projects	26,253,140	21,659,924	21,659,923	16,212,652	16,212,652
<b>Unassigned</b>	0	0	0	0	0

The Capital Improvement Fund's balance is projected to be reduced by \$4.4 million, or 19%, for Fiscal Year 2023. The City continues to pursue a robust and ambitious capital improvement program under the guidance and direction of the City Commission. The City relies 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.

This fund's Restricted fund balances are amounts constrained for the specific purposes listed. Committed fund balance is set aside to fund the Fiscal Year 2023 encumbrances and other prior year expenditures for projects currently underway. The remaining amount is set aside and assigned for capital projects only. There are no unassigned balances in this fund.

# American Rescue Plan Act Fund Balance

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$0	\$0	\$17,010,029	\$17,010,029	\$6,808,045
Surplus/(Deficit)	0	17,010,029	0	-10,201,984	0
<b>Fund Balance, End of Year</b>	\$0	\$17,010,029	\$17,010,029	\$6,808,045	\$6,808,045
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>	0	17,010,029	17,010,029	6,808,045	6,808,045
<b>Committed</b>	0	0	0	0	0
<b>Assigned</b>	0	0	0	0	0
<b>Unassigned</b>	0	0	0	0	0

The City received COVID-19 stimulus funds from the American Rescue Plan Act (ARPA) in Fiscal Year 2022. One of the four statutory categories of eligible uses, per the U.S. Treasury, is an allotment of \$10 million for the provision of government services to the extent of reduction in revenue. The City elected this use of ARPA funds and transferred \$10 million to the General Fund as part of a Fiscal Year 2023 budget amendment, leading to a 60% fund balance reduction. The remaining funds are restricted to use 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.

# Infrastructure Replacement Fund Balance

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$4,378,280	\$5,178,549	\$5,558,759	\$5,558,759	\$5,721,330
Surplus/(Deficit)	800,269	380,210	0	162,571	82,300
<b>Fund Balance, End of Year</b>	\$5,178,549	\$5,558,759	\$5,558,759	\$5,721,330	\$5,803,630
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>	0	0	0	0	0
<b>Committed</b>					
Infrastructure Replacements	5,178,549	5,558,759	5,558,759	5,721,330	5,803,630
<b>Assigned</b>	0	0	0	0	0
<b>Unassigned</b>	0	0	0	0	0

The Infrastructure Replacement Fund balance is projected to increase \$162,571, or 3%, for Fiscal Year 2023. Reserves that accumulate in this fund are committed to fund future replacement projects, reducing the demand on the general fund and the millage rate. There are no unassigned balances in this fund.

# Capital Replacement Fund Balance

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$1,228,429	\$1,282,352	\$688,229	\$688,229	\$732,955
Surplus/(Deficit)	53,923	-594,124	0	44,726	120,000
<b>Fund Balance, End of Year</b>	<b>\$1,282,352</b>	<b>\$688,229</b>	<b>\$688,229</b>	<b>\$732,955</b>	<b>\$852,955</b>
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>	0	0	0	0	0
<b>Committed</b>					
Capital Projects	1,255,352	321,558	321,558	709,244	829,244
<b>Assigned</b>					
Designated Carry Forward	27,000	366,671	366,671	23,711	23,711
<b>Unassigned</b>	0	0	0	0	0

The Capital Replacement Fund balance is projected to increase \$44,726, or 6%, for Fiscal Year 2023. Reserves that accumulate in this fund are committed to fund future replacement projects, reducing the demand on the general fund and the millage rate. There are no unassigned balances in this fund.

# Ranches Roads Fund Balance

	2021 Actual	2022 Adopted Budget	2023 Adopted Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$0	\$0	\$0	\$0	\$0
Surplus/(Deficit)	0	0	0	0	0
<b>Fund Balance, End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>	0	0	0	0	0
<b>Committed</b>					
Assigned	0	0	0	0	0
<b>Unassigned</b>	0	0	0	0	0

The Ranches Roads Fund is a Special Revenue Fund that was created in Fiscal Year 2016 but has not been utilized to date. A \$3,240,000 road resurfacing project in The Ranches is budgeted in this fund for Fiscal Year 2024 and a special assessment is planned to be levied against specific homeowners to support the debt service to fund the project. No fund balance is expected at this time.

# Pine Tree Roads Fund Balance

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$1,016,268	\$1,017,988	\$1,021,083	\$1,021,083	\$1,043,560
Surplus/(Deficit)	1,720	3,095	0	22,477	0
<b>Fund Balance, End of Year</b>	<b>\$1,017,988</b>	<b>\$1,021,083</b>	<b>\$1,021,083</b>	<b>\$1,043,560</b>	<b>\$1,043,560</b>
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>	1,017,988	1,021,083	1,021,083	1,043,560	1,043,560
<b>Committed</b>	0	0	0	0	0
<b>Assigned</b>	0	0	0	0	0
<b>Unassigned</b>	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 with the purpose of funding road reconstruction within Pine Tree Estates. For Fiscal Year 2024 an additional \$1 million of General Fund reserves is budgeted to be transferred into this fund to comply with the mediated settlement agreement requiring the City to contribute \$2 million toward the cost of road reconstruction in Pine Tree Estates. The remainder of the cost of this reconstruction will be funded by the levying of special assessments against properties within Pine Tree Estates. All balances in this fund are committed.

# Park and Community Improvement Fund Balance

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$700,250	\$446,995	\$175,120	\$175,120	\$261,353
Surplus/(Deficit)	-253,255	-271,875	0	86,233	0
<b>Fund Balance, End of Year</b>	<b>\$446,995</b>	<b>\$175,120</b>	<b>\$175,120</b>	<b>\$261,353</b>	<b>\$261,353</b>
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>	446,995	175,120	175,120	261,353	261,353
<b>Committed</b>	0	0	0	0	0
<b>Assigned</b>	0	0	0	0	0
<b>Unassigned</b>	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. Fund balance was being used to pay regular debt service (\$285,000) on a loan used for the construction of Pine Trails Park. For Fiscal Year 2023 the fund was not able to support this expenditure therefore the fund balance increased about 50% from collected park impact fees.

# Public Safety Improvement Fund Balance

	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$1,681,157	\$1,989,937	\$1,989,937	\$2,366,160	\$2,452,201
Surplus/(Deficit)	308,780	376,222	0	86,041	0
<b>Fund Balance, End of Year</b>	<b>\$1,989,937</b>	<b>\$2,366,160</b>	<b>\$1,989,937</b>	<b>\$2,452,201</b>	<b>\$2,452,201</b>
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>	1,989,937	2,366,160	1,989,937	2,452,201	2,452,201
<b>Committed</b>	0	0	0	0	0
<b>Assigned</b>	0	0	0	0	0
<b>Unassigned</b>	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 impact fees were collected to offset this annual transfer out. Therefore, this fund's balance is not expected to significantly change.

# Government and Library Building Fund Balance

	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Projected Year-end	2024 Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$1,213,031	\$1,983,205	\$2,829,937	\$2,829,937	\$3,268,473
Surplus/(Deficit)	770,174	846,733	0	438,536	0
<b>Fund Balance, End of Year</b>	<b>\$1,983,205</b>	<b>\$2,829,937</b>	<b>\$2,829,937</b>	<b>\$3,268,473</b>	<b>\$3,268,473</b>
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>	1,983,205	2,829,937	2,829,937	3,268,473	3,268,473
<b>Committed</b>	0	0	0	0	0
<b>Assigned</b>	0	0	0	0	0
<b>Unassigned</b>	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 impact fees were collected to offset this annual transfer out and add to the fund balance, expected to be over \$438,000 or 15% for Fiscal Year 2023.

# Stormwater Management Fund Balance

	2021	2022	2023	2023	2024
	Actual	Actual	Adopted Budget	Projected Year-end	Adopted Budget
<b>Fund Balance, Beginning of Year</b>	\$0	\$0	\$0	\$0	\$0
Surplus/(Deficit)	0	0	0	0	0
<b>Fund Balance, End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Nonspendable</b>	0	0	0	0	0
<b>Restricted</b>	0	0	0	0	0
<b>Committed</b>	0	0	0	0	0
<b>Assigned</b>	0	0	0	0	0
<b>Unassigned</b>	0	0	0	0	0

The City established a Stormwater Assessment and corresponding Stormwater Management Fund in Fiscal Year 2023. The first year of operation will be Fiscal Year 2024. For its first year of operation, the Stormwater Management Fund will cover the expenses of one full-time maintenance technician position, fees owed to Broward County Property Appraiser for administering the assessment on the tax roll, and a capital improvement project to improve the drainage outfalls in Pine Tree Estates. No fund balance is expected.

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

## 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 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:** Account for and report all financial resources not accounted for and reported in another fund.

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

**Special Revenue Funds:** 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.

### **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.
- **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.
- **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.

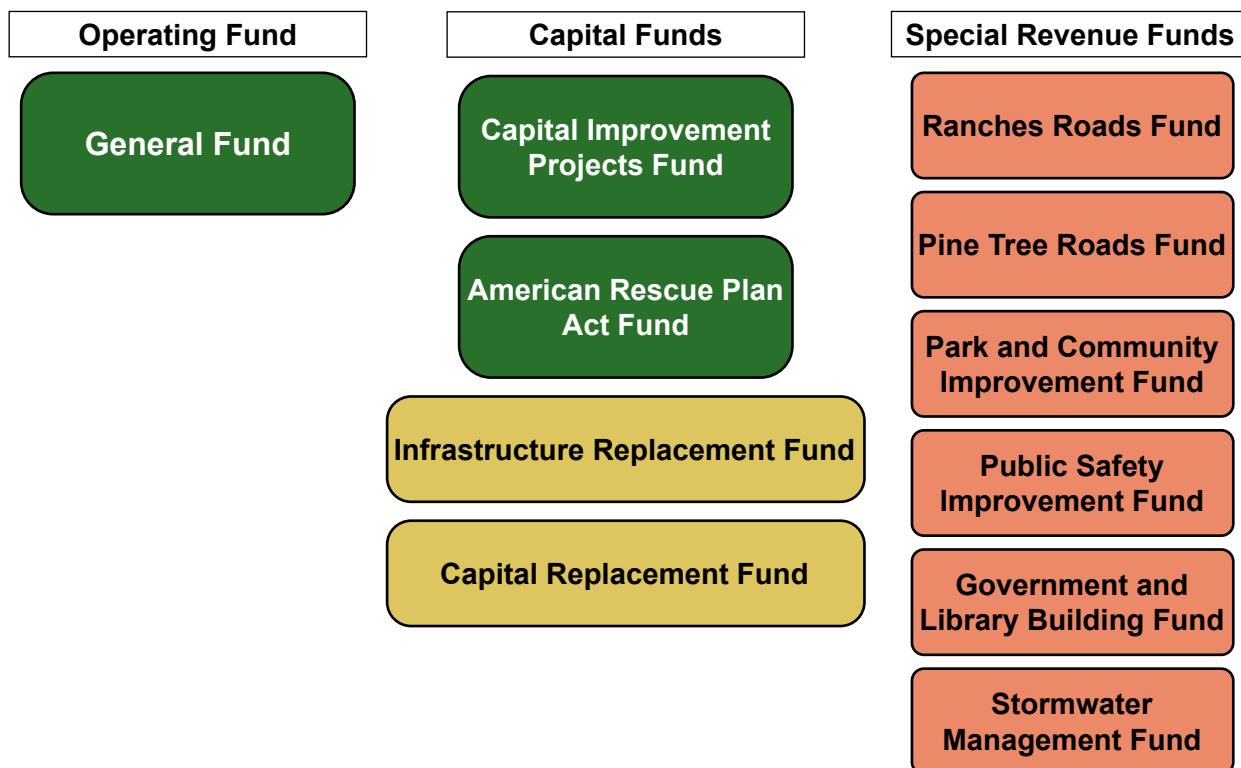
### **Non-Major Government Funds**

- **Ranches Roads Fund** - A Special Revenue Fund to account for road reconstruction within the Ranches section of the City.
- **Pine Tree Roads Fund** - A Special Revenue Fund to account for 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.
- **Stormwater Management Fund** - A new fund was established in Fiscal Year 2024 to provide for the imposition of stormwater utility fees to defray the costs of planning, construction, operation, and maintenance of stormwater systems.

## Replacement Funds

- **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.
- **Capital Replacement Fund** - Used to account for revenues and expenditures set aside for equipment replacement (vehicles, machinery, computers) purchases for City departments.



## Operating Budget

The City adopts an annual operating budget, employed as a management control device, for the general governmental activities of the General Fund, Ranches Road Fund, Pine Tree Roads Fund, Park and Community Improvement Fund, Public Safety Improvement Fund, Government and Library Building Fund, Stormwater Management 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 1 and ends on the following September 30. 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 Finance Director, 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 and must be completed within 60 days of the fiscal year end.

## **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.

## **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.

Fund Balance Classifications	Definition	Authority to Constrain
<b>Non-spendable</b>	<p>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.</p>	<p><b>Non-Spendable</b> Amounts are classified as non-spendable by their form, and are not constrained by any authority's action. These include inventories and prepaid expenditures.</p> <p><b>Restricted</b> <i>Constraints placed on the use of resources by external parties such as:</i>            -Creditors, i.e., through debt covenants            -Grantors            -Contributors            -Laws or regulations of other governments</p> <p><i>Constraints imposed by law through constitutional provisions or enabling legislations, such as:</i>            -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.</p>
<b>Committed</b>	Amounts constrained for a specific purpose by adoption of an ordinance from the government using its highest level of decision-making authority.	Constraints placed by the City Commission by the adoption of an ordinance.
<b>Assigned</b>	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.	The City Commission or the City Manager are authorized to assign amounts.
<b>Unassigned</b>	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.	Not Applicable

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.

### 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 2024 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.

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.

General Fund Operating Budget	\$54,078,000
Less: Transfers	(\$4,850,000)
Less: Contingency	(\$200,000)
Total	\$49,028,000
Fiscal Year 2024 Reserve Requirement 25% of \$49,028,000	<b>\$12,257,000</b>

#### **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

## **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 may choose to 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:

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

The Bank of America Note was issued in September 2005 to finance Terramar Park 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. This note is not rated.

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. This note is not rated.

A \$20 million 2.55% 20-year loan was arranged in June 2021 with Sterling National Bank to help finance the development of Wedge Preserve Park. This loan is secured by the City's Half-Cent Sales Tax and the Electric Utility Tax revenues. This note is not rated.

Total debt outstanding as of September 30, 2023 is approximately \$22,895,000 and will decrease to \$20,841,000 by the end of Fiscal Year 2024. 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
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
2031							989,637	283,366	1,273,003	1,273,003
2032							1,002,255	257,970	1,260,225	1,260,255
2033							1,015,034	232,249	1,247,283	1,247,283
2034							1,027,975	206,201	1,234,176	1,234,176

## **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 and 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 2024 General Fund Revenue Budget	\$54,078,000
Less: Prior Year Carryover	(1,075,000)
Less: Transfers In	(532,950)
Total	\$52,470,050
Debt Service Limitation (15% of Total)	\$7,870,507
Fiscal Year 2024 Debt Service Payment = Compliant	\$2,648,536

### *Future Debt*

The City is considering the option of assessing residents in the Ranches neighborhood for the upcoming road resurfacing project (see the [Capital Improvement](#) section for details.) The annual assessment would be a revenue stream that could be used as a pledge for borrowing funds to complete this extensive project. If this new debt is obtained, it would not be included in the above debt service limitation calculation due to its dedicated repayment source.



## 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.

### 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 \$50,000 per annum or \$150,000 on a multi-year basis shall not be permitted unless the acquisition is first approved by the City Commission.

## 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.

# 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 set 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.

The strategic planning effort was conducted differently in Fiscal Year 2023 - it was broken up into multiple workshops. Parkland City Commissioners, the City Manager, City Attorney, City Clerk, and Department Directors gathered for the first strategic planning workshop in December 2022 to tackle the stormwater feasibility study, Hillsboro Boulevard lighting, and the Sawgrass Expressway entrance beautification. A second workshop was held in February 2023 to review the branding results and its impact on the City's Mission, Vision, Values, and Strategic Goals. Finally, the all-encompassing strategic planning session was held on April 10, 2023. This session allowed the Mayor and Commissioners to have interactive discussions to help set future project, program, and work priorities. Action items slated for 2024 were incorporated into the Fiscal Year 2024 operating and capital budgets. Future priorities helped develop the Five-Year Capital Plan.

The Fiscal Year 2024 budget focuses on sustaining the park improvement momentum begun in Fiscal Year 2022 and positioning the City for future capital development. 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.

#### **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**

#### **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 2023 Strategic Planning retreat) or multi-year (projects that span more than a year.)

### New Action Items:

- Liberty Park Playground
- Invasive Vegetation Removal - Doris Davis Forman Wilderness Preserve
- Pine Tree Estates Roadway Plan
- Street Lights - West Hillsboro Boulevard (University Drive to Parkland Bay)
- Landscaping on West Hillsboro Boulevard (Nob Hill Road to Parkland Bay)
- Pine Trails Park and Terramar Park Basketball Courts - Resod
- Pine Trails Park Basketball Court Resurfacing - Courts 3 and 4
- Pine Trails Park - Resod Amphitheatre Great Lawn
- Pine Trails Park - Remodel Bathrooms
- Parkland Day - Parade, Volunteer Luncheon, Concert
- Sports League Recognitions

### Multi-Year Action Items:

- Hillsboro Boulevard/Everglades Way Roundabout
- Hillsboro Boulevard/Mecca Road Roundabout
- Loxahatchee Road Roundabout Features and Project
- Loxahatchee Road Improvement Project
- Ranches Road Resurfacing Project
- Ranches Drainage Improvement Project
- Liberty Park Playground Project
- Pine Tree/Ternbridge Drainage Improvement Project
- Terramar Park - Remodel Bathrooms
- Terramar Park - Fence and Dugout Replacement
- Wedge Preserve Park Project

## **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, Solid Waste, and Stormwater 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, Solid Waste, and Stormwater Assessments are conducted. Later that month the Final Public Hearing for the Adopted Budget and Millage Rate concludes 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

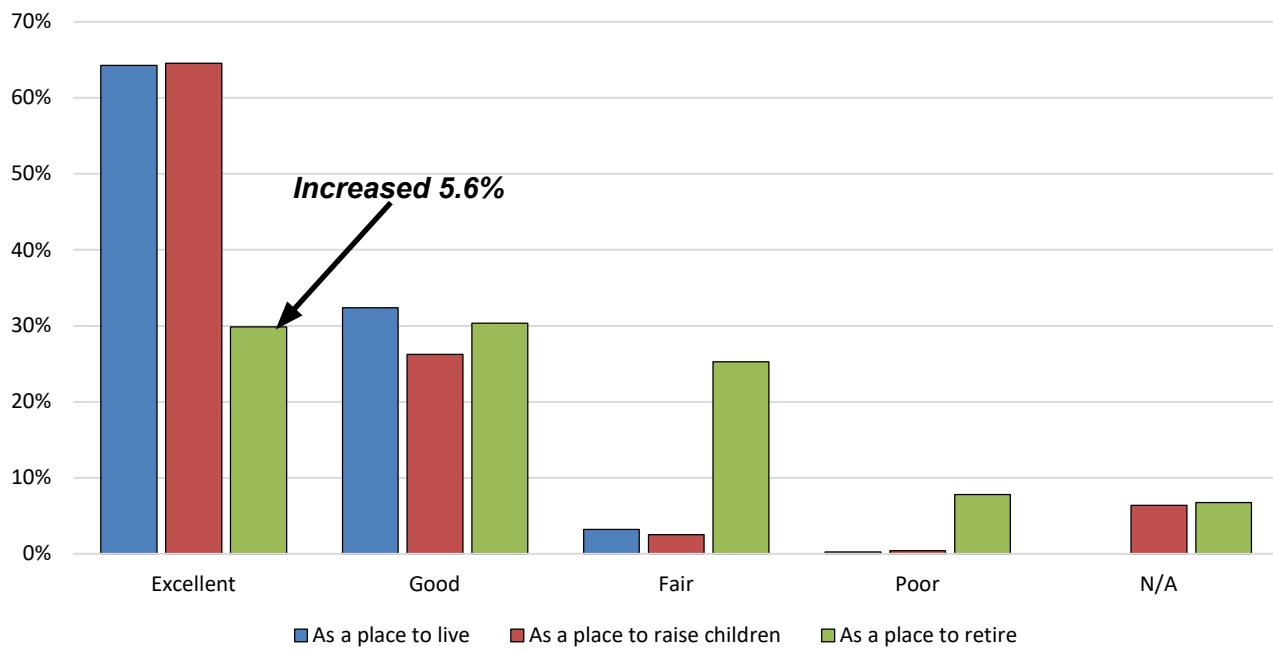
During the month of April 2023, the City of Parkland conducted a citywide customer service survey of its residents. The survey was developed online and respondents were driven to it via the City's weekly e-blast *Parkland on Tap*, the Parkland Library e-blast, and e-mails to homeowners' associations and Parkland businesses. Physical banners were positioned throughout the City and strategically-placed electronic display boards communicated messages reassuring residents that their opinions matter and encouraging them to complete the survey. Housed on the City website, the survey was accessed significantly by residents directed to it from the City's social media platforms, the Nextdoor neighborhood app, text message alert, and from the website itself.

The 2023 survey had fewer respondents than the previous survey, but the residents that answered were older and have lived here longer. Seventy-one percent of the respondents were over the age of 45 compared to 60% in the 2021 survey. Nearly 45% of the respondents have lived in the City longer than 10 years compared to 35% in the 2021 survey. With the increasing age of the respondents, the ages of their children living at home has also increased and more of the respondents (232 versus 143) had no children living at home.

## *Overall City Rating*

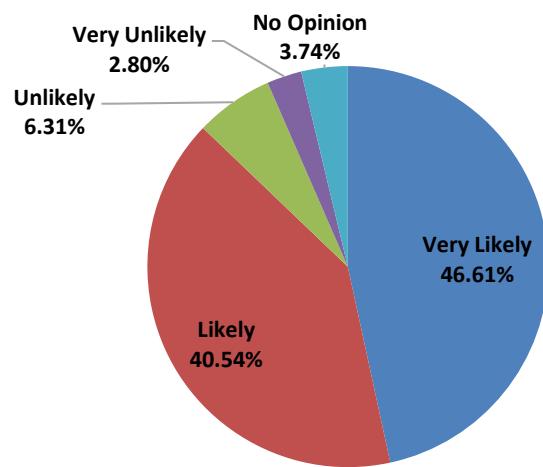
Residents were asked how the City rates as a place to live, as a place to raise children and as a place to retire. Respondents not only are getting older, they are looking more favorably on the City of Parkland as a place to retire. Enthusiasm for the City as a place to live made a slight gain while consideration for this City as a good or excellent place to raise children remains above 90%.

## How Does the City Rate?



Residents were asked if a friend or relative were considering a move to South Florida, how likely would they 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.

## Would you recommend Parkland?



### Safety Throughout the City

From past surveys we know that what matters most to our residents is safety. 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 ...

	Very Safe	Safe	Unsafe	Very Unsafe	Total
Neighborhood during day	75.40%	610	23.73%	192	0.00%
Neighborhood at night	51.61%	417	42.08%	340	0.99%
Parks during day	63.61%	500	35.24%	277	0.64%
Parks at night	31.48%	238	53.31%	403	2.38%
Commercial centers during day	59.74%	460	39.22%	302	0.26%
Commercial centers at night	35.54%	269	53.90%	408	1.32%
					809
					808
					786
					756
					770
					757

These responses remain favorably high, and most categories saw improvements in feelings of safety compared to the 2021 survey. There were slight reductions in feelings of safety in “Commercial centers at night” and “Parks at night.” However, the biggest improvements can be seen in the reductions in respondents’ feelings of being unsafe.

How safe do you feel in...	2023 Survey Unsafe/Very Unsafe	2021 Survey Unsafe/Very Unsafe	% Change	Change
...Parks at night?	4.76%	14.21%	9.45%	Improved
...Commercial centers at night?	2.64%	7.39%	4.75%	Improved
...Neighborhood at night?	1.98%	6.66%	4.68%	Improved
...Parks during the day?	1.28%	1.64%	0.36%	Improved
...Commercial centers during the day?	0.52%	1.54%	1.02%	Improved
...Neighborhood during the day?	0.00%	1.21%	1.21%	Improved

### Community Attributes

Residents were asked specific questions regarding the City's community attributes. The table below summarizes the responses. The respondents gave "Strong Pride in the Parkland community" the highest favorable rating of all community attributes and "Neighbors knowing and helping neighbors" the lowest. In both the 2016 and 2014 surveys, the highest favorably rated attribute was "Being safe and feeling secure anywhere in the City," while the lowest was "Neighbors knowing and helping neighbors."

The significant downturn in the residents' favorable response to how well Parkland is maintaining its small town community aspect may arise from the primary issue many residents feel the City needs to work on in the next three years, which is over-development.

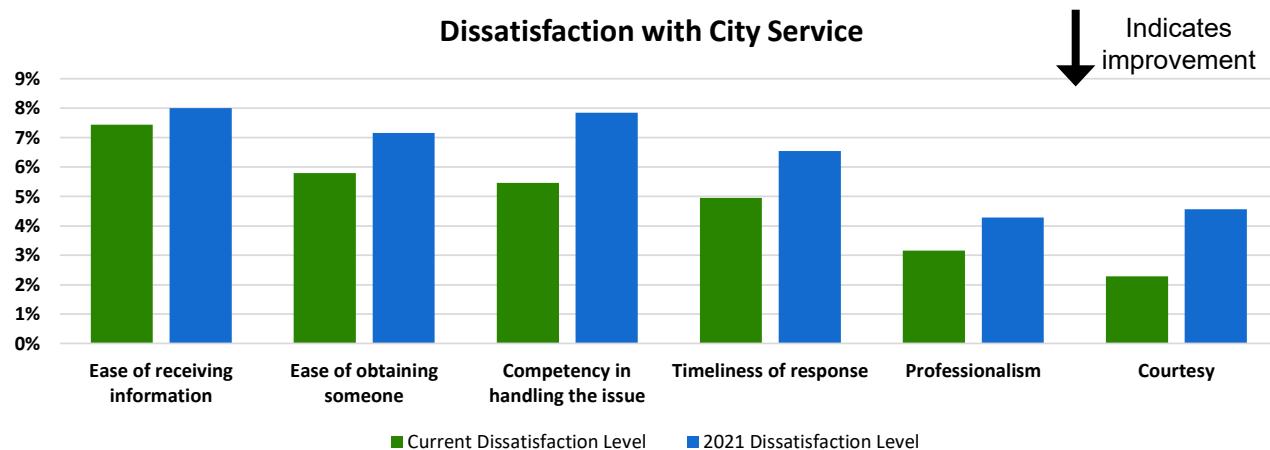
Overall, how would you rate Parkland's Community Attributes?	2023 Excellent/Good Response	2021 Excellent/Good Response	2016 Excellent/Good Response	2014 Excellent/Good Response
Strong pride in the Parkland community	87.2%	89.2%	89.0%	93.6%
Availability and diversity of Parks & Recreation opportunities*	86.0%	86.6%	90.0%	89.6%
Being safe and feeling secure anywhere in the City	85.6%	87.8%	94.7%	94.6%
Community respect and tolerance for all people*	77.5%	73.5%	83.0%	87.7%
Quality of public schools located in Parkland	76.4%	78.2%	88.8%	91.0%
Residents and businesses contributing and volunteering in the community	74.9%	79.0%	78.6%	87.1%
Maintaining a small town community*	73.5%	73.1%	78.3%	90.0%
Neighbors knowing and helping neighbors	64.0%	70.5%	63.3%	68.5%

\* These attributes saw a shift to higher "Excellent" ratings when compared to the 2021 survey.

### City Services

Overall satisfaction with City services increased from 90% to 91% since the 2021 survey. Most notably, levels of dissatisfaction decreased for every service aspect queried showing improvement, with the biggest improvements coming in "Competency in handling the issue" and "Courtesy."

	Very Satisfied	Satisfied	Very Dissatisfied	Dissatisfied	N/A
<b>Ease of receiving information</b>	32.85%	52.28%	6.59%	0.84%	7.43%
<b>Ease of obtaining someone</b>	24.61%	40.29%	4.70%	1.09%	29.31%
<b>Timeliness of response</b>	26.66%	41.01%	3.86%	1.09%	27.38%
<b>Competency in handling the issue</b>	26.46%	39.56%	4.13%	1.33%	28.52%
<b>Professionalism</b>	34.71%	39.08%	2.31%	0.85%	23.06%
<b>Courtesy</b>	36.07%	40.89%	1.69%	0.60%	20.75%



### Future Priorities

Two freeform questions near the end of the survey allowed respondents to voice their opinion about the future issues the City should address:

- “Prioritize the issues which will be most important for the City to work on during the next three years.”
- “If you could enhance anything in the City, what would that be?”

Both questions overwhelmingly resulted in road issues being the top mention.

The second most frequently mentioned issue was also the same as previous surveys - development issues. Unlike the previous survey, “Parks, Fields, and Recreation” was mentioned far less frequently. Schools and safety issues have risen above parks as respondents’ priority for the City.

Prioritize the issues which will be most important for the City to work on during the next three years.	# of Mentions
Road Issues (includes 15 for Pine Tree Estates)	169
Development Issues	133
Schools (Capacity, Improvement)	91
Safety Concerns (Policing, School Safety)	68
Parks, Fields, Recreation	58
Other	55

If you could enhance anything in the City, what would that be?	# of Mentions
Roads	100
Parks and Rec. Issues	88
Schools	47
Curtail Development	36
Add Commercial	34
Safety	23
Street Lighting	15
Landscaping	15
Green Space	12
Police Department	9
Speeding	9
Lower Taxes	9
Traffic	6
Heron Bay Golf Course	5
Golf Carts	4

# Environmental Trend

## Land Development

In September 2022, the City Commission authorized the City's purchase of approximately 65 acres of land located on the former Heron Bay Golf Course. Throughout Fiscal Year 2023, a consultant worked with the City to prepare for the future growth and build out of this newly-acquired land, as well as other potential parcels. Discussions for the Heron Bay development have focused on a Planned Development District, which require zoning regulations, open space and design guidelines. Goals for these projects are to create great places for people, connecting people to places, and increasing sustainability and resilience.

For approximately 21 acres of the Heron Bay acquisition, the City is working with a residential single-family home developer, with visions of a high-end complement to the surrounding area that will integrate seamlessly with the Heron Bay community. A commercial/retail concept is being pursued for the remaining portion. Robust community input will be sought to enable a developer to move forward with design plans.

### *New Communities and Neighborhoods*

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 estimates there are only about 100 homes left to permit. The City will see a significant slowdown in the number of new homes built as available land dwindles.

The newest community, Parkland Royale II, is a gated community planned for the south side of Loxahatchee Road approximately 1/4 mile west of Bishop Pit Road. The site is approved for the development of just over 200 single-family homes on approximately 72 acres. A 4-acre parcel located at the northwest corner of the site will be dedicated to the City as a park. The park will offer passive recreation such as walking trails, benches, and picnic tables. Smaller developments of the remaining plots of land along Loxahatchee Road (excluding Hendrix Farms) are expected in the next 2-3 years.

### *Commercial Development*

Riverstone Shoppes on State Road 7 is proposing to construct a freestanding building on the northeast corner of the plaza, adding over 7,000 square feet of commercial lease space to their existing 61,704 square feet.

A three-story, approximately 162,000 square foot storage facility has been proposed on a 3.83 acre parcel of land on the south side of Loxahatchee Road about 3/4 mile west of Parkside Drive. This land is currently part of unincorporated Broward County. The owner, Parkland Storage, LLC, has submitted an annexation petition to become part of the City of Parkland, which has been approved by both the City and Broward County.

### *Roadways and Mobility Plan*

The east-west corridor of Loxahatchee Road is more critical than ever for Parkland residents. The Florida Department of Transportation (FDOT), Broward County, the Broward Metropolitan Planning Organization (MPO) and the City are collaborating on a large-scale road construction project to provide traffic calming and increase safety on Loxahatchee Road. This project began in the fall of 2023 and is expected to be complete at the end of 2026. Improvements will include widening of travel lanes, 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 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. In 2023, the City implemented a stormwater utility fee to improve the level of service for stormwater management and maintenance. This will be a non-ad valorem fee that will appear for the first time on residents' tax bill in November 2023.

### *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, and 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 Broward County 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 at Marjory Stoneman Douglas High School (MSD), seeking ideas for adjusting the boundaries for MSD. Boundary hearings were held in the Spring of 2023, which resulted in the School Board deciding to re-zone rising freshman in the traffic analysis zone bounded by Wiles Road to the north, Royal Palm Boulevard to the south, University Drive to the east, and Coral Springs Drive to the west. These incoming freshmen will be zoned for Coral Glades High School, re-assigning approximately 350 students.

### *Public Safety*

A replacement Fire Engine was purchased for Fire Station 109 in Fiscal Year 2022, which had reached the end of its useful life (generally 8-10 years.) Additionally, Fire Station 42 received a new rescue unit in 2019 and was expanded to accommodate the growth in the 55+ plus communities and the Allegro Assisted Living Facility. Staffing on this unit was 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.

The City's agreement with Broward Sheriff's Office (BSO) will be up for renewal as of September 30, 2024. Fiscal Year 2024 staffing levels with BSO remain the same as last year with 53 positions which includes a district Captain, 1 Lieutenant, 7 Sergeants, 39 Deputies, and 5 administrative positions. The Parkland BSO District oversees all public safety and code compliance matters throughout the City.

## **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.

From July 2021 to July 2022, the State of Florida had the largest increase in population of any US state, according to US Census data. Florida's population grew to over 22 million people - net total of about 320,000 new residents. With so many people vying for limited housing, this has led to a housing affordability crisis.

### *Property Values*

The City of Parkland is a suburban, semi-rural community with 83% of the City's land use designated as residential. Homes in Parkland remain a white-hot commodity. Broward County has very little inventory of homes for sale but continues to be a desirable place to live. Out-of-state buyers, seeking increased living space, warmer temperatures, and greater recreational opportunities, have flocked to the area, battling investors and local residents for the meager supply of available homes. Homes in Parkland continue to demand top dollar. As of March 2023, the median sale price for homes in the City was \$955,000 per realtor.com, slightly down from \$1 million a year ago.

These astronomical prices don't always translate directly into 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. As of June 1, 2023 Broward County Property Appraiser report, there were 340 new portability requests granted, reducing the City's tax roll by \$50 million.

For the short-term, Broward County is seeing property values increase in the 7-18% range and the City of Parkland's property values are expected to rise about 14%. The City expects much more modest increases in property tax revenues once all land is developed, eventually levelling out. The longer-term impact on the City's property tax revenue needs to be closely watched as the City approaches build-out because the contracts for Fire Rescue and Public Safety will continue to increase at higher rates.

Currently, 83% 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 2024. 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.

### *Insurance*

Hurricanes Ian and Nicole hit Florida hard in 2022 and the effects are reverberating throughout the property insurance markets. According to the Insurance Information Institute, numerous insurers left the state last year and property insurance rates are expected to rise about 40% this year. Some consider property insurance rates a bellwether of climate change. Climate-driven losses are wreaking havoc on insurers' bottom lines and availability and pricing will reflect these climate risks. A main driver of the City's expenditure increases for Fiscal Year 2024 is the need to budget a 30% increase in property insurance costs.

### *Inflation, Supply Chain Issues*

Inflation continues to be a tricky puzzle for the United States. Prices seem to be coming down but the consumer price index rose 4.9% in April 2023 from a year prior. This is better than the 9% increases seen last year but still not within the comfort zone of the U.S. Federal Reserve (the Fed.) The Fed has raised interest rates 10 consecutive times as of May 2023 to dampen spending.

Supply issues appear to be working themselves out, although long lead times remain for many items the City needs. 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, continue to exceed their estimated budgets.

### *Health Care*

The City's health insurance premiums for Fiscal Year 2024 are another key expenditure driver, budgeted to increase 20%. The uncertainties surrounding the overall healthcare system continue, so the City anticipates additional yearly increases of approximately 10-15% for the foreseeable future.

### *Revenue Impact*

Florida's Gross Domestic Product (GDP) has risen at a faster pace than the rest of the nation since the pandemic. Tourism and construction are two of the main drivers of the Florida economy, and these are exceeding all expectations. Revenues based on sales taxes (i.e. Half-Cent Sales Tax and Municipal Shared Revenues) continue to outpace all experts' forecasts. 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 2024 as discussed in [Revenue Trends](#).

The City entered this period in excellent financial health, and is well-positioned to withstand any economic uncertainties that may lay ahead. An increasing tax base due to rising property values and new construction has enabled the City to accumulate a healthy fund balance and take on capital projects while keeping the millage rate low. Based on the audited financial statements as of September 30, 2022, the City's General Fund had an unrestricted fund balance of \$39.76 million. In addition, the City had over \$11 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 \$54 million.

### *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 2024 millage rate remains at 4.2979. Ad Valorem Taxes will generate 57% of the City's revenue for Fiscal Year 2024, 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. The Florida voters approved this by 64%, Broward County voters approved this by 71%, and City of Parkland voters approved this by 74%. 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 2024, the City will see an increase of 14% or \$938 million in taxable value compared to last year. The new taxable value total is \$7.575 billion. This increase is due to existing property values increasing (\$602 million) and the addition of new construction (\$336 million).

# 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.

**2023**

**FY 2024 Budget:** Parkland’s taxable value exceeds \$7.5 billion.

# Revenue Analysis and Forecasting

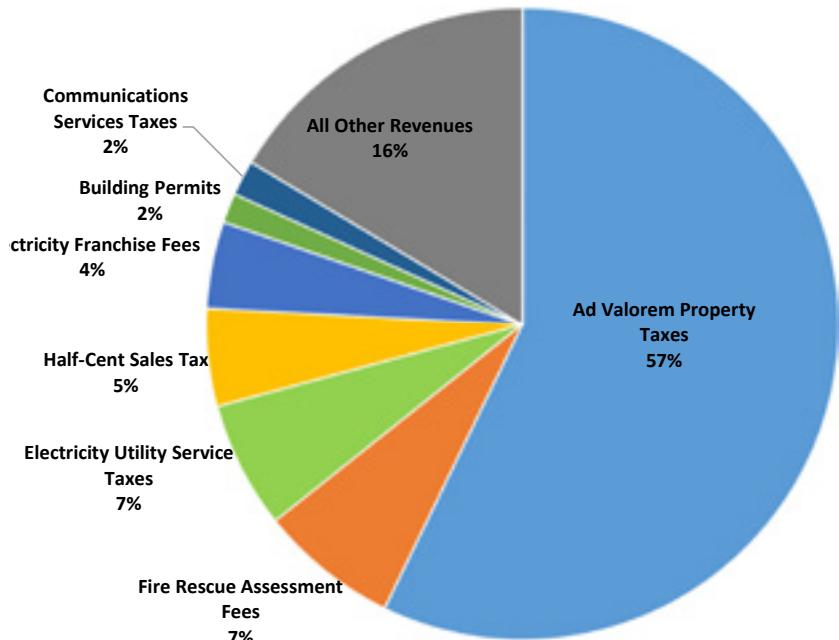
An integral part of the budget process is identifying and evaluating future revenue trends. Preparing these forecasts helps flag any near- or long-term impacts on the City's strategic goals and allows for improved decision-making.

The City has over 70 line item detail accounts for revenues, but the following seven individual revenues comprise 84% 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.



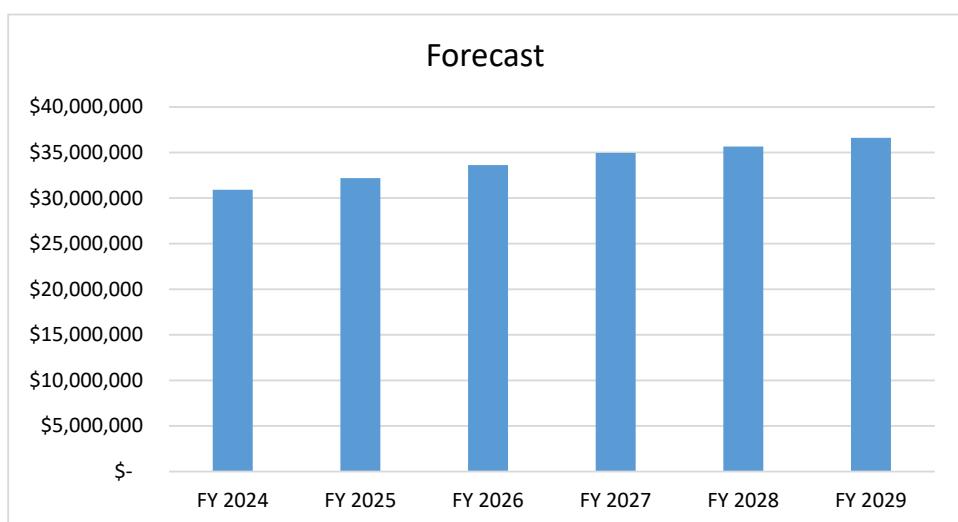
## Ad Valorem Property Tax

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 2024 adopted 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 57% of the City's revenue budget for Fiscal Year 2024, 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 at 4-5% for the near-term and diminish to just 2-3% per year after build-out with a slight increase when the commercial portion of the Heron Bay development is added to the tax rolls.

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
2024	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%
2022	\$ 25,063,485	6%



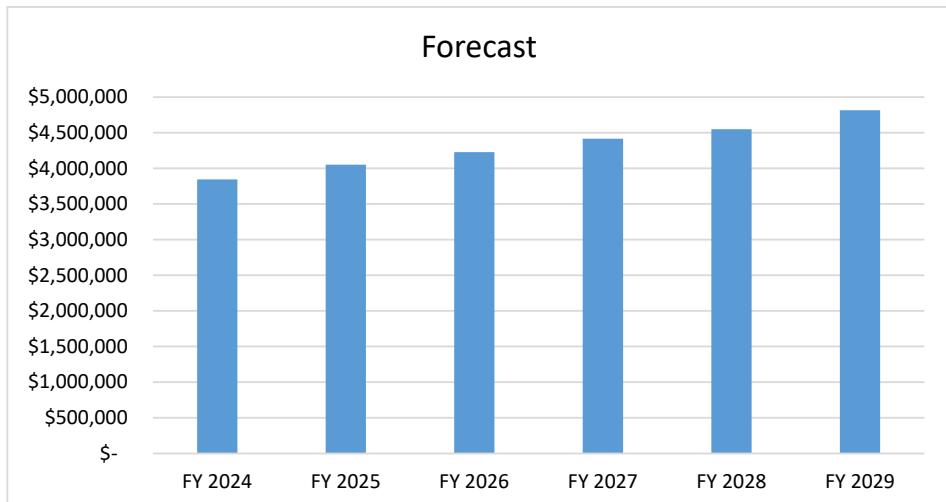
Demand for homes in South Florida remains strong, but with mortgage rates rising due to the Federal Reserve's inflation-fighting actions, activity levels are falling off their peak. Parkland homes remain highly desirable and the "typical" home value, as reported by Zillow, which had grown 36% last year, is now up about 6% as of April 2023, going from \$720,000 to \$985,000 to \$1,010,000.

As a result, Fiscal Year 2024 property values saw the highest growth (14%) in the last 10 years. The average growth for Broward cities was just under 12% with the extremes being Dania Beach at 24% and Sunrise at 7.6%. Many of the Parkland home buyers are able to invoke the "portability" clause of Save Our Homes legislation, and minimize the increase in their property's taxable value. Close to 85% of Parkland residences are protected by the Save Our Homes legislation, which limits taxable values increases on homesteaded homes to the lesser of CPI at December 31, or 3%.

With very little commercial, industrial, or institutional property in Parkland, future total taxable value growth rates will trend closer to the Save Our Homes limits as new construction is no longer available and turnover of existing homes diminishes. Forecasts remain conservative at 4% growth for the near-term, falling off to 2-3% after that.

## 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%
2022	\$ 3,213,319	5%

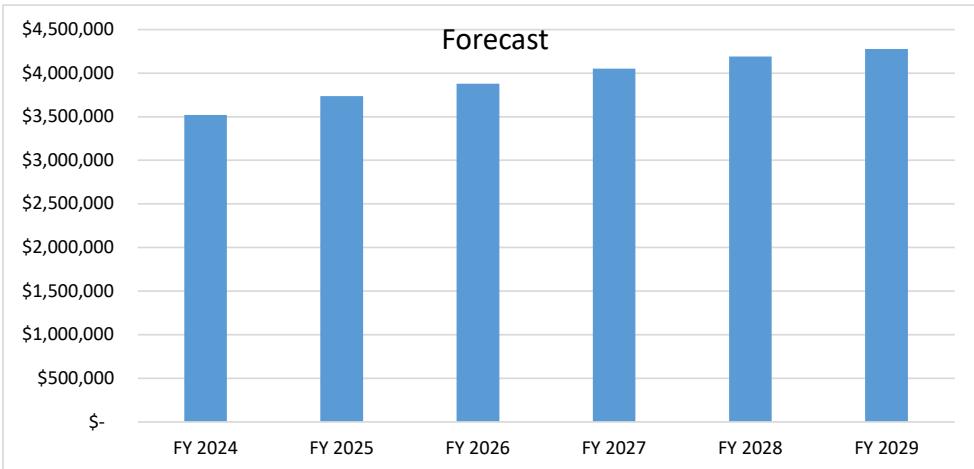


Fire Rescue Assessments are imposed on all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of fire rescue services. The Fire Rescue Assessment provides a means of funding fire rescue services for residents. The Assessment was increased for residential units from an annual \$250 to \$290 last year and, per the direction given by the City Commission, will increase every year by the amount of increase in the contract rate with the Coral Springs Fire Department. The budgeted increase for this revenue in Fiscal Year 2024 is 3% and is expected to increase by a range of 3-6% annually.

Residential Rate	Commercial Rate	Institutional Rate
\$298.70 per home	\$0.7063 per sq ft	\$0.3764 per sq ft

## Electric Utility Service Tax

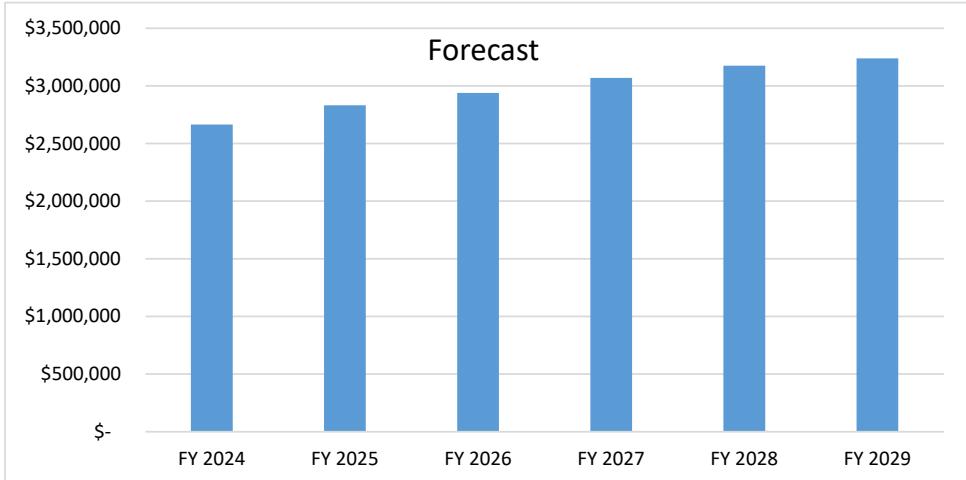
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 2,069,606	5%
2016	\$ 2,193,455	6%
2017	\$ 2,299,642	5%
2018	\$ 2,505,208	9%
2019	\$ 2,743,876	10%
2020	\$ 2,949,272	7%
2021	\$ 3,046,074	3%
2022	\$ 3,242,554	6%



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 increased, along with higher FPL rates as the recovery costs from recent hurricanes is being spread across all FPL customers. 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 short-term increases are 4%-6% falling to 2%-3% further out.

## Half-Cent Sales Tax

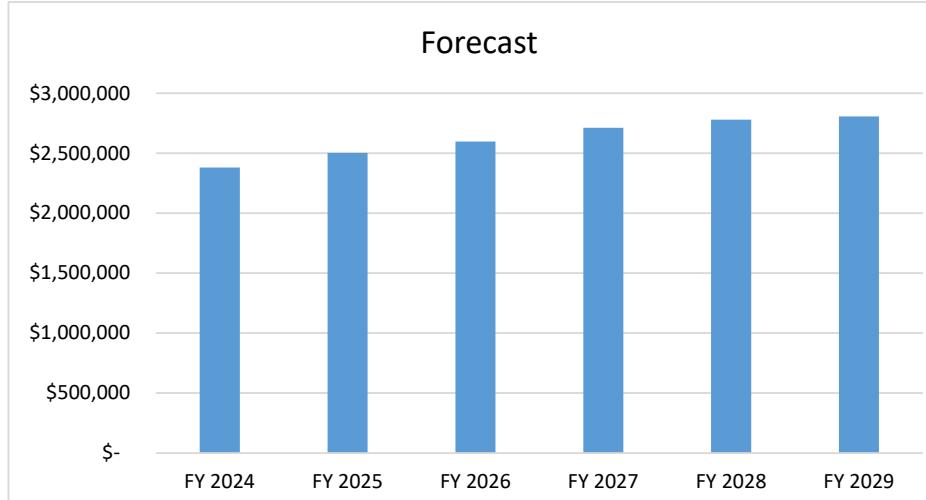
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 1,647,166	7%
2016	\$ 1,739,181	6%
2017	\$ 1,874,226	8%
2018	\$ 2,036,948	9%
2019	\$ 2,161,055	6%
2020	\$ 2,006,089	-7%
2021	\$ 2,438,988	22%
2022	\$ 2,923,907	20%



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. Recovery far out-paced projections and expectations are for continued growth, albeit at a slower pace due to some interference from inflation. The City's future forecasts are a more conservative average of 5% growth to allow for recessionary impacts, tapering down to 2% as the City's reaches build-out and population growth slows.

## Electricity Franchise Fees

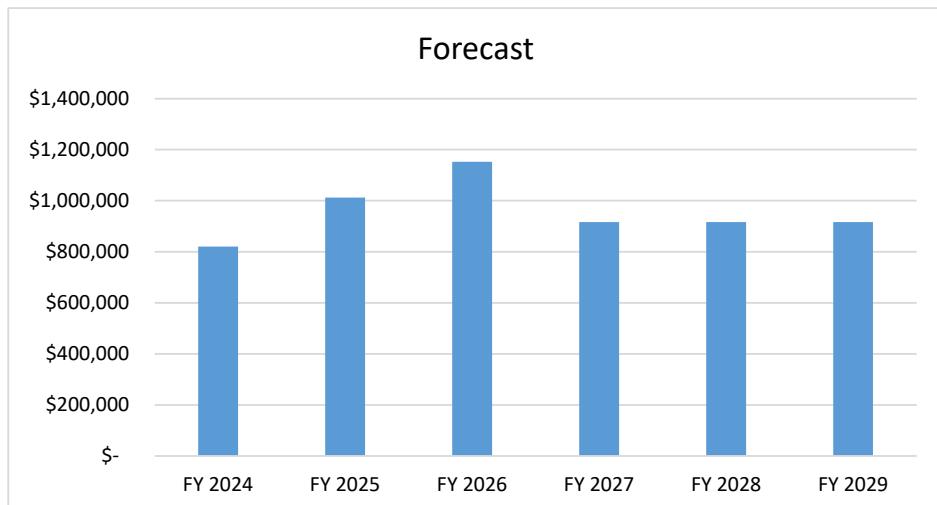
Fiscal Year	Actual Revenue	Growth Rate
2017	\$ -	--
2018	\$ 575,147	--
2019	\$ 2,019,370	--
2020	\$ 2,052,688	2%
2021	\$ 2,163,137	5%
2022	\$ 2,553,100	18%



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 increased with more homes and people adding pools, as well as the increased FPL rates to spread the hurricane recovery costs among all Florida customers. As the City continues to grow, it is anticipating average increases around 5% that should flatten out as the City nears build-out. Anticipated increases will diminish with the slowdown in new home construction, expected to increase only 1-2% after build-out.

## Building Permits

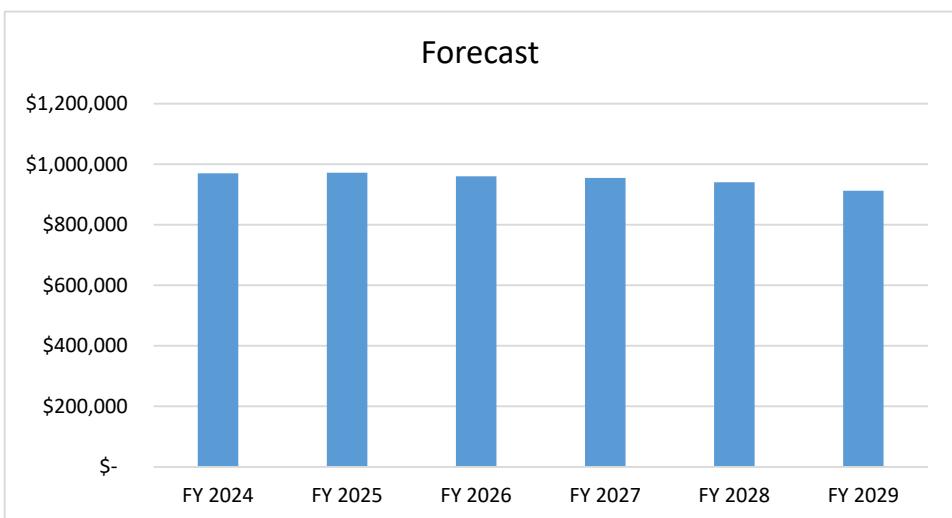
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 1,599,799	-16%
2016	\$ 1,477,993	-8%
2017	\$ 1,869,377	26%
2018	\$ 1,910,253	2%
2019	\$ 2,002,652	5%
2020	\$ 1,085,013	-46%
2021	\$ 1,759,460	62%
2022	\$ 1,228,308	-30%



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, but this will slow considerably as 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 2024 budget is \$820,000 based on less than 150 new homes expected. With minimal land available for new homes in the foreseeable future, this revenue is forecast to flatten after Fiscal Year 2026, reflecting permit activity for pool installations and minor home modifications.

## 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%
2022	\$ 1,177,322	12%



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 near 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.

## *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 add staff in Public Safety as well as 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 years, but may need to increase, possibly as early as Fiscal Year 2027, when new home construction diminishes.

Additional operating costs for new staff and maintenance at the new Wedge Preserve Park are forecast for 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 2027 expenditures may exceed revenues with the 4.2979 millage rate.

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	1%	4.2979
2024	14%	4.2979
2025	4.4% est.	
2026	5.7% est.	
2027	5.3% est.	
2028	2% est.	
2029	2% est.	

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 2027 with possible incremental increases thereafter.

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 sustained high levels, there is much uncertainty regarding the near-term economic environment. Prices for goods and services continue to increase, and global unrest can have unexpected impacts, such as supply disruptions. The City is in a solid financial position and has adequate reserves to withstand possible economic uncertainties.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<u>Revenues</u>	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Ad Valorem Property Taxes	30,929,450	32,167,000	33,293,000	34,292,000	35,321,000	36,027,000
Franchise Fees, Utility Taxes	7,393,000	7,749,000	7,995,000	8,295,000	8,498,000	8,593,000
Intergovernmental Revenue	5,345,600	5,292,000	5,460,000	5,661,000	5,829,000	5,940,000
Licenses and Permits	1,958,800	2,461,000	2,738,000	2,190,000	2,182,000	2,169,000
Charges for Services, Misc.	8,451,150	7,145,000	7,441,000	7,677,000	7,921,000	8,306,000
	<u>54,078,000</u>	<u>54,814,000</u>	<u>56,927,000</u>	<u>58,115,000</u>	<u>59,751,000</u>	<u>61,035,000</u>
<i>Forecasted Revenue Change</i>	<i>10%</i>	<i>1%</i>	<i>4%</i>	<i>2%</i>	<i>3%</i>	<i>2%</i>
<u>Expenditures</u>						
Personnel: Salaries and Benefits	14,370,000	13,338,000	13,820,000	14,441,000	15,091,000	15,770,000
Public Safety Services (BSO)	13,137,000	13,545,000	14,246,000	14,986,000	15,765,000	16,586,000
Fire, EMS Services	10,388,000	11,004,000	11,560,000	12,144,000	12,758,000	13,403,000
Operating Expenses	8,484,000	11,797,000	12,479,000	13,920,000	14,776,000	16,207,000
Other	7,699,000	5,438,000	4,909,000	4,694,000	4,681,000	4,669,000
	<u>54,078,000</u>	<u>55,122,000</u>	<u>57,014,000</u>	<u>60,185,000</u>	<u>63,071,000</u>	<u>66,635,000</u>
<i>Forecasted Expenditure Change</i>	<i>2%</i>	<i>3%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>	
<b>Forecasted Surplus/(Deficit)</b>	<b>0</b>	<b>(308,000)</b>	<b>(87,000)</b>	<b>(2,070,000)</b>	<b>(3,320,000)</b>	<b>(5,600,000)</b>

#### *Revenue Trends*

Parkland's quality of life will continue to make this City a very desirable place to live. Construction forecasts indicate no new single-family homes will be built after 2025 except for the approximately 50 new homes planned at the former Heron Bay Golf Course property. The remaining portion of the land is expected to be developed into a commercial town center. The new homes are currently expected to be on the tax roll for Fiscal Year 2027. Due to the uncertain scope and timing of the commercial development, no impact to the City's property values are contemplated within the current revenue forecast.

Adding the 50 new homes will expand the property tax roll and have a trickle-down effect on other City revenues. Franchise fees and utility tax proceeds are population-driven revenues that may see growth as these 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 a modest short-term growth, all revenue projections are conservative to ensure the City's financial stability.



Parkland is committed to maintaining and maximizing home values. This 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 2024, Parkland's overall taxable value increased 14%, riding a tidal wave of soaring market prices. 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, the increased to the City's taxable value 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
- Increase the Fire Assessment fee annually in line with the rate of increase of the contract with Coral Springs Fire Rescue
- Population-driven revenues increase as new homes are built
- User fees increase by the rate of inflation
- New housing growth is expected to level off after 2025 except for the 50 new homes expected in Fiscal Year 2027. A potential new commercial center on the former Heron Bay Golf Course and development of the Hendrix properties are not contemplated within the current forecast.



### *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. The contract with Broward Sheriff's Office is budgeted to increase 9% in Fiscal Year 2024. No additional deputies are expected throughout the forecast period. The forecast assumes this contract will increase 5% per year in the future.

Fire rescue call volume is anticipated to increase with the increase in population, especially due to the addition of new 55 and older communities and an assisted living facility. The forecast assumes 5% annual increases for the City's contract with Coral Springs Fire Rescue.

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 needed for the 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 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

Prior to Fiscal Year 2024, all department expenditures were allocated to the General Fund. Beginning with Fiscal Year 2024, a portion (\$72,954) of the Public Works department will be allocated to the newly-created Stormwater Fund.

Department	Adopted Budget 2024	Change from 2023	Expenditure Recap
City Commission	\$356,735	\$16,137	Expected increases in benefits and insurance costs.
City Manager	\$1,002,367	\$58,810	Increased part-time salary funds for specialty advisors, plus expected increases in insurance, fuel costs.
City Clerk	\$412,430	\$29,525	Budget increases in salaries, benefits with some reductions in advertising expenses.
Communications	\$563,610	\$9,585	Reductions in Contractual Services to reflect historical actuals, reduced operating expense for State of the City event.
Finance	\$753,961	\$69,559	Expected increases in salaries, benefits plus a planned full OPEB Actuarial Valuation and increased audit costs.
Purchasing	\$350,857	\$14,666	Expected increases in salaries, benefits plus a forecast increase in the e-procurement software maintenance cost.
Human Resources	\$504,239	\$33,589	Expected increases in salaries, benefits plus a forecast increase in recruitment services cost.
Information Technology	\$936,595	\$49,186	Planned salary and benefit increases offset by decreased software maintenance due to investment in new infrastructure.
Legal Services	\$532,200	\$0	No change; maintaining budget for anticipated litigation.
Development Services	\$4,224,911	-\$290,826	3 positions eliminated plus reduction in Contractual Services because additional consulting expense was needed for the Heron Bay acquisition last year.
Public Safety/BSO, Code, Crossing Guards	\$13,136,613	\$1,070,886	BSO contract increased 9% to cover salaries and benefits and a 10% increase in FRS (State retirement plan) contributions, as well as increases in insurance and utility costs.
Fire Rescue	\$10,388,398	\$438,972	Contractual increase dictated by Coral Springs Fire Department, plus anticipated increases in insurance, electricity, and fuel costs.
Public Works	\$7,998,000	\$807,769	Allocating one position to Stormwater Fund. Increase due to adding an Irrigation Tech plus higher levels of park maintenance, laser grade baseball fields, and increased costs for automotive, sod, insurance and electricity.
Parks and Recreation	\$3,822,113	\$154,662	Adding one staff position, increasing adult referee services, teen programs, senior programs, and budgeted increases in credit card processing, insurance, and utilities.
Library	\$913,795	\$58,504	Planned salary and benefit increases plus budgeted increases in insurance and utilities.
Non-Departmental	\$555,230	-\$361,267	Last year's budget was amended to add consulting services for the Heron Bay acquisition and development, which is reduced for Fiscal Year 2024.
Contingency	\$200,000	-\$10,000,000	ARPA funds for revenue loss were accounted for in Contingency.
Debt Service	\$2,648,900	-\$11,200	Bank of America \$10 million note paid off in Fiscal Year 2025.
Transfers Out	\$4,850,000	\$2,250,000	Adding funds to Capital Improvement and Pine Tree Roads funds for upcoming projects.

# Understanding Department Budgets

A department's budget is comprised of the following components.

1 - Organizational Chart	Defines the department structure by position title.
2 - Mission Statement	Identifies the purpose of the department and how it relates to the City's overall mission.
3 - Core Services	Lists the fundamental services the department performs.
4 - Position Table	Recaps all positions for 4 years, indicating full-time and part-time.
5 - Department or Division Budget	Lists the operating expenditures by major category. Several Departments have multiple divisions and a Summary budget is provided.
6 - Public Service Levels	Indicates the volume, frequency, or level of service provided.
7 - Workload Indicators	Measures that determine how a program is accomplishing its mission through its services or processes.
8 - Performance Measures	Measures that determine how a program is accomplishing its mission and the City's overall mission.



1

**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.

2

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

	2021	2022	2023	2024
HR Director	1	1	1	1
HR Manager	1	1	1	1
HR Generalist	1	0	0	0
HR Coordinator	0	0	1	1
HR Assistant	0	1	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

3

## Budgeted Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	412,327	346,179	406,682	438,884	32,202	8%
Contractual Services	14,743	15,353	24,080	23,750	-330	-1%
Operating Expenditures	15,132	20,802	39,888	41,605	1,717	4%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$442,202</b>	<b>\$382,334</b>	<b>\$470,650</b>	<b>\$504,239</b>	<b>\$33,589</b>	<b>7%</b>

4

## Budget Summary

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	412,327	346,179	406,682	438,884	32,202	8%
Contractual Services	14,743	15,353	24,080	23,750	-330	-1%
Operating Expenditures	15,132	20,802	39,888	41,605	1,717	4%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$442,202</b>	<b>\$382,334</b>	<b>\$470,650</b>	<b>\$504,239</b>	<b>\$33,589</b>	<b>7%</b>

5

## 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;
- Improve consistency by updating HR rules and regulations;
- Increase employee teambuilding opportunities;
- Increase wellness events.

6

## Accomplishments

- Decreased full-time employee turnover rate;
- Increased wellness efforts, provided wellness events, and partnered with insurance carrier for funding;
- Continued COVID-friendly employee teambuilding events;
- Revamped job descriptions with assistance from consultant;
- Provided employee leadership training and risk claims training opportunities;

7

## Performance Measures

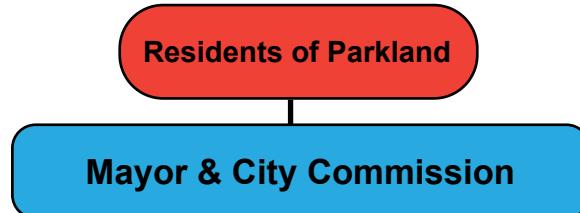
Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	
				2024 Goal	
Wellness events/opportunities	7*	11	8	8	
Volunteer events	19*	20	23	15	
Team-building, morale events held	13*	21	24	10	
Safety initiatives and trainings offered	10	6	9	6	
Training opportunities provided	19	11	12	6	

8

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Full-time employee turnover rate	Effective Governance and Internal Communication	Effectiveness	13%	3%	13%	25%	13%		13%
Percent of employees with 5 years or more of employment*	Effective Governance and Internal Communication	Effectiveness	N/A	N/A	N/A	N/A	N/A	N/A	35%

\* New measure as of Fiscal Year 2024.

# 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 the 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

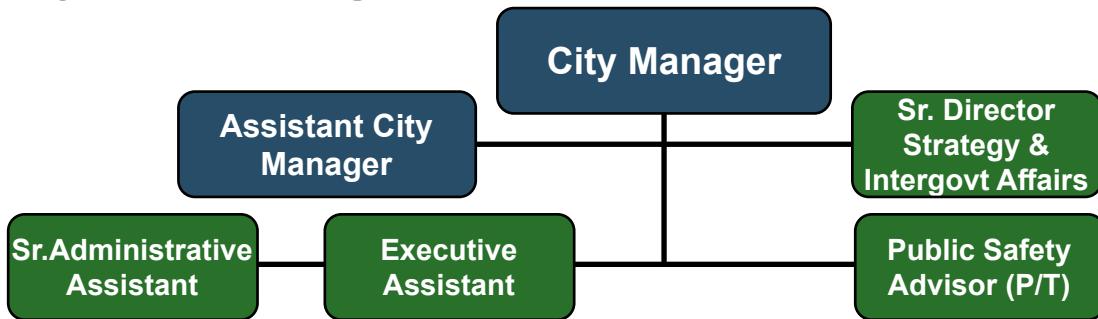
	2021	2022	2023	2024
Mayor	1	1	1	1
Commissioners	4	4	4	4
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## Budget Summary

The City Commission's budget increased about \$16,000 or 5% due to anticipated increases in benefits and insurance costs.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	244,419	256,144	268,813	284,515	15,702	6%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	30,290	41,486	64,885	72,220	6,435	10%
Capital Outlay	0	0	6,000	0	-6,000	-100%
<b>Total</b>	<b>\$274,709</b>	<b>\$297,630</b>	<b>\$340,598</b>	<b>\$356,735</b>	<b>\$16,137</b>	<b>5%</b>

# 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

	2021	2022	2023	2024
City Manager	1	1	1	1
Assistant City Manager	0.5	0.5	0.5	0.5
Sr. Director of Strategy and Intergovernmental Affairs	1	1	.75	.75
Public Safety Advisor (part-time)	1	1	1	1
Executive Assistant	1	1	1	1
Administrative Assistant	1	1	1	1
<b>Total</b>	<b>5.5</b>	<b>5.5</b>	<b>5.25</b>	<b>5.25</b>

## Budget Summary

The City Manager's budget increased \$58,810 or 6% due to budgeted increases in salaries and benefits including increased part-time salary budget for special advisors, and anticipated increases in insurance and fuel costs.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	544,687	731,133	897,317	947,117	49,800	6%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	25,260	31,083	46,240	55,250	9,010	19%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$569,947</b>	<b>\$762,216</b>	<b>\$943,557</b>	<b>\$1,002,367</b>	<b>\$58,810</b>	<b>6%</b>



## Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	
				2024 Forecast	2024 Forecast
Number of calls to main number	6,450	5,584	4,964	5,000	
Customer interactions at City Hall	1,077	942	1,558	1,400	
Research, analyze City Commission initiatives during the fiscal year	0*	N/A		10	
# of students attending FSA, SAT tutoring programs	N/A*	890		700	

\* COVID-19 pandemic forced reductions in these activities.

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Complete the City Commission's actions identified in the Strategic Plan	Effective Governance and Internal Communication	Efficiency	60%	N/A**	60%	96%	90%		90%

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

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the work result/quality of the City Manager's Office?	15%	25%	8%	2%	50%

# City Manager's Office, cont.

## 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 Day, Walk/Bike to School Day, 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

- “Graduated” inaugural Youth Ambassador Program class and selected second class;
- Installed new historic portals;
- Developed and launched GIS page on City’s website, including interactive maps, project progress, and historic portal information;
- Hired Development Services Advisor to assist with the former Heron Bay golf course sale and development;
- Assisted community group and advised City Commission regarding the School Board’s boundary process for MSD;
- Regularly attended events and programs with the Parkland Chamber of Commerce;
- Planned and installed new furniture and communications technology in the City Commission Chambers;
- Presented Strategic Planning workshops;
- Provided City Commission with Development workshops;
- Sold former Heron Bay golf course “dogleg” for residential development;
- Hired designer to develop conceptual renderings for commercial development of former Heron Bay golf course;
- Represented the City in Broward County municipality push for E911 and SRO reimbursement initiatives;
- Revamped budget performance measures for next budget;
- Hired Purchasing Director;
- Performed Stormwater Utility study and implemented Stormwater Utility fee;
- Purchased and installed lifesaving rings for water safety at various City lakes and waterways;
- Provided residents with the City’s 60th Anniversary – Parkland Day
  - VIP breakfast with City pioneers
  - Parade
  - Margate Blount historical site marker unveiling
  - Volunteer Appreciation luncheon
  - Main event – rides, performances, music;
- Settled roadway litigation with Pine Tree Estates;
- Annexed in property for future Parkland Storage;
- Upgraded security and access control at City facilities;
- Worked with designer on Wedge Preserve Park;
- Developed and coordinated State of the City event;
- Initiated Charter Review Board;
- Coordinated with Broward County to keep Loxahatchee Road Improvement project funding and schedule on track;
- Initiated design for American Rescue Plan Act (ARPA) funded Ranches and Pine Tree Estates/Ternbridge Drainage improvement projects.

## Mayor & City Commission

### City Clerk

#### Deputy City Clerk

# 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, Police Pension 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 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

	2021	2022	2023	2024
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Document Imaging Specialist	1	0	0	0
<b>Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Budget Summary

The City Clerk's budget increased by \$29,525 or 8% due to planned salary and benefit increases. Operating Expenditures decreased 7% due to new legislation allowing online advertising instead of newspaper advertising.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	218,488	255,121	275,760	309,540	33,780	12%
Contractual Services	27,657	35,250	42,845	42,845	0	n/a
Operating Expenditures	52,523	40,727	64,300	60,045	-4,255	-7%
Capital Outlay	1,478	0	0	0	0	n/a
<b>Total</b>	<b>\$300,146</b>	<b>\$331,098</b>	<b>\$382,905</b>	<b>\$412,430</b>	<b>\$29,525</b>	<b>8%</b>

## Public Service Levels

- Attend and record the proceedings of more than 80 public meetings for the City Commission, Police Pension Advisory Board, Community Advisory Board, Parks & Recreation Advisory Board, Charter Review 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 75 legal documents for residents and the public;
- Destroy approximately 120 cubic feet of records annually in accordance with State guidelines.

## Accomplishments

- Responded to an increased amount of public records requests than last 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;
- Continued project to scan all documents to eliminate paper records;
- Prepared public records training for City staff and to use for onboarding;
- Initiated online legal notice advertising for the City.



# City Clerk, cont.

## Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Produce Public Hearing Notices	157	220	157	225
Research Public Records Requests	322	220	324	350
Prepare and Index Resolutions	89	62	83	60
Prepare Ordinances for Recording/Codification	19	20	17	20
Transcribe Commission Meeting minutes	31	33	34	35
Prepare regular/special City Commission Meeting agendas	28	33	34	35
Transcribe Advisory Board minutes	19	26	31	30
Administer General/Special Elections	1	1	0	1
Conduct Certification Notarizations	29	60	67	75
Cubic feet of records destroyed	117	120	282	120

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 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%	96%	100%	100%	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	95%	100%	95%	100%	95%	100%	100%

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the work result/quality of the City Clerk's Office?	15%	27%	7%	1%	50%

## City Manager



# Communications

### 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.

**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

	2021	2022	2023	2024
Director of Communications	1	1	1	1
Communications Manager	1	1	1	1
Communications and Digital Media Specialist	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

### Budget Summary

The Communications Department budget increased \$9,585 or 2%. Contractual Services decreased \$13,700 to bring the budget closer to historical actuals. Operating Expenditures decreased \$7,120 due to reduced costs for hosting the "State of the City" event at City Hall rather than a rented venue.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	333,316	331,590	427,365	457,770	31,162	7%
Contractual Services	29,451	28,716	63,000	49,300	-13,700	-22%
Operating Expenditures	13,982	14,064	63,660	56,540	-7,120	-11%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$376,749</b>	<b>\$374,370</b>	<b>\$554,025</b>	<b>\$563,610</b>	<b>\$9,585</b>	<b>2%</b>

# Communications, cont.

## 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 recipients at City Commission meetings.

## Accomplishments

- Continued to increase and improve communications to residents in an effort to increase awareness and participation in programs, services, and events within the City;
- Planned, organized, and created State of the City event with City Commission, including Parkland Chamber of Commerce;
- Produced Parkland Day video to further the momentum of the City's 60th birthday;
- Continued increase of subscribers to Parkland on Tap;
- Provided one-on-one tailored training to multiple departments and employees on how to post information to the website;
- Increased the City's ADA accessibility score for website;
- Updated introduction for Mayor's Minute video series;
- Produced graduation congratulations video and fifth-graders' moving up video message from the Mayor;
- Captured additional footage and updated Commemoration video for five-year event;
- Produced football-themed Farmers' Market season kickoff video with the City Commission;
- Covered and publicized information for multiple ribbon-cuttings to highlight City project accomplishments;
- Implemented a Public Service Recognition Week campaign—including production of video;
- Redesigned all the City's portals with a modern, sleek appearance that enhances readability;
- Comprehensive writing, proofing, and editing of portal information to integrate into the City's Geographic Information System;
- Initiated 'Portal of the Month' program to maximize exposure to the Parkland Historical Society's Portals of Parkland's Past;
- Implemented update system for Margate Blount historical site display board;
- Liaised with outreach component for door-to-door community information campaign for Ternbridge component of The Ranches/Ternbridge drainage project;
- Enrolled staff in national City County Communications Marketing Association to increase networking, outreach, and education opportunities;
- Strategic design of vertical display banners for forward-facing departments;
- Increased frequency of presentations by persons of note at City Commission meetings;
- Further solidified a consistent look of graphic design through all digital communication.



### Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Followers on Facebook	10,972	11,172	13,317	13,500
Followers on Twitter	1,929	2,044	2,499	2,500
Followers on Instagram	2,926	3,302	6,257	6,500
Residents enrolled in Parkland on Tap	7,357	7,279	6,875	7,000
Residents signed up for text alerts	1,840	1,845	2,069	2,100

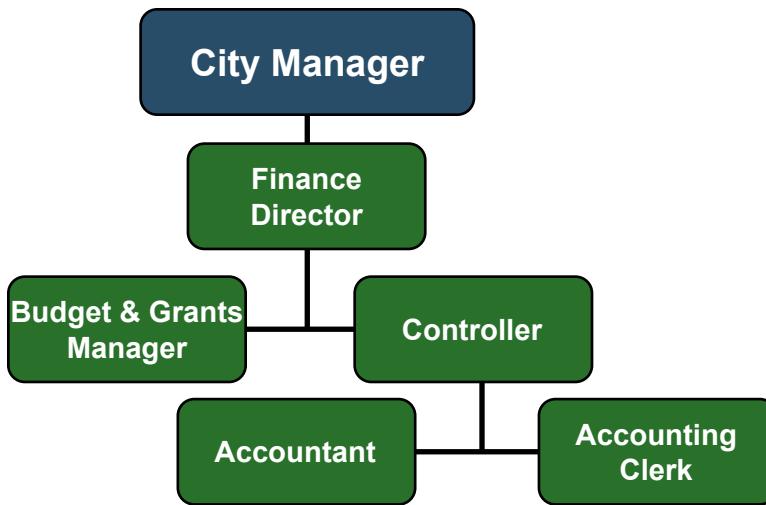
Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Expand overall social media followers of the City by 3%*	Effective Governance and Internal Communication	Effectiveness	N/A	N/A	N/A	N/A	3%	21%	3%

\* New measure as of Fiscal Year 2023.

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the work result/ quality of Communications?	21%	37%	11%	4%	27%
How would you rate Parkland in terms of communication with residents?	24%	49%	11%	4%	27%



A showcase of the City's 60th Anniversary celebration was a performance by the 90's rock band Sugar Ray.



# 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 and manage grants to provide supplemental funding of projects or additional services.

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



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

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

## Budgeted Positions

	2021	2022	2023	2024
Finance Director	1	1	1	1
Controller	1	1	1	1
Budget/Grants Manager	1	1	1	1
Accountant	1	1	1	1
Accounting Clerk	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## 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.

## Accomplishments

- Received no auditor comments on the Fiscal Year 2022 audit;
- Received the GFOA Distinguished Budget Award, and the GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Implemented the Stormwater Assessment fee;
- Submitted three appropriations requests, two surtax projects, and six grant applications seeking \$16 million in funding. One grant application for \$1.5 million has been awarded to date and one State Appropriation for \$150,000 was funded;
- Sold numerous idle vehicles and equipment through online resources;
- Managed four investment accounts with Florida Local Government Investment Pools.

## Budget Summary

The Finance budget increased \$69,600 or 10% due to planned increases in salaries and benefits plus a \$6,000 increase in Contractual Services due to needing a full OPEB Actuarial Valuation this coming year and expected increases in the cost of audit services.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	511,037	543,109	589,792	650,531	60,739	10%
Contractual Services	64,667	53,692	58,300	64,300	6,000	10%
Operating Expenditures	22,897	19,880	36,310	39,130	2,820	8%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$598,601</b>	<b>\$616,681</b>	<b>\$684,402</b>	<b>\$753,961</b>	<b>\$69,559</b>	<b>10%</b>

## Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 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	3,854	3,950	4,049	4,000
Accounts Payable checks issued	2,277	2,482	2,511	2,500
Check runs prepared	64	68	79	70
Lien requests completed	1,385	995	859	1,000
Business tax receipts (new and renewal) issued	290	291	280	250
Payroll changes processed	312	411	394	300

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
# of Auditor's Comments	Effective Governance and Internal Communication	Demand	0	0	0	0	0	0	0
Maintain a year-end budget variance of between +0% and -10%	Effective Governance and Internal Communication	Effectiveness	+0% to -10%	-9.5%	+0% to -10%	-9.0%	+0% to -10%	-13%	+0% to -10%

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the work result/ quality of Finance?	10%	22%	6%	1%	60%

## City Manager

### Purchasing Director

### Purchasing Manager

# Purchasing

### 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 responsible for following fiscally sound purchasing practices and procedures by promoting an open, fair, and transparent competitive process to ensure that the residents 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

	2021	2022	2023	2024
Purchasing Director	1	1	1	1
Purchasing Manager	0	0	0	1
Buyer	1	1	1	0
Purchasing Assistant (P/T)	1	1	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>

### Budget Summary

The Purchasing budget increased \$14,700 or 4% due to anticipated increases in salaries and benefits. Operating Expenditures increased due to the rising cost of insurance and the e-procurement software renewal.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	297,752	299,080	315,346	326,567	11,221	4%
Contractual Services	1,500	0	0	0	0	n/a
Operating Expenditures	14,022	14,686	20,845	24,290	3,445	17%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$313,274</b>	<b>\$313,766</b>	<b>\$336,191</b>	<b>\$350,857</b>	<b>\$14,666</b>	<b>4%</b>

### Public Service Levels

- Provide valuable public services as defined by the stakeholders including processing solicitations in less than 90 days;
- Satisfy internal customers by processing purchase requisitions in a timely fashion:
  - 90% of purchase requisitions less than \$10,000 processed in less than seven days,
  - 90% of purchase requisitions between \$10,000 and \$50,000 processed in less than thirty days,
  - 90% of 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.



### 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, and specification writing;
- 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;
- 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: 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;
- Utilized virtual meeting platforms, as well as in-person, as option for attendees to promote continued access to the City's bidding process.

### Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Purchase Orders processed	432	503	459	475
Quotes processed	13	12	22	15
Competitive Solicitations (ITBs, RFPs, RFQs) processed	15	19	25	15
Contracts renewed (New for FY 2022)	N/A	24	23	20
Internal Audits conducted (New for FY 2022)	N/A	3	3	3

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Process Purchase Requisitions <\$10k within 7 days	Effective Governance and Internal Communication	Efficiency	N/A	N/A	90%	100%	90%	98%	95%
Process Purchase Requisitions between \$10k-\$50k within 30 days	Effective Governance and Internal Communication	Efficiency	N/A	N/A	90%	100%	90%	99%	95%
Process Purchase Requisitions >\$50k within 90 days	Effective Governance and Internal Communication	Efficiency	N/A	N/A	90%	100%	90%	99%	95%
Process Renewal of Contracts >30 days before expiration	Effective Governance and Internal Communication	Efficiency	N/A	N/A	90%	100%	90%	99%	95%

## City Manager

Human Resources Director

Human Resources Manager

Human Resources Coordinator

# Human Resources

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, Human Resources (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.

**Volunteer Programs:** Coordinate volunteers placed in multiple departments within the City.

### Budgeted Positions

	2021	2022	2023	2024
HR Director	1	1	1	1
HR Manager	1	1	1	1
HR Generalist	1	0	0	0
HR Coordinator	0	0	1	1
HR Assistant	0	1	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



### Public Service Levels

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

## Budget Summary

The Human Resources budget increased \$33,589 or 7%. The increase is due to anticipated increases in salaries and benefits, as well as expected recruitment service cost increase (NeoGov).

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	412,327	346,179	406,682	438,884	32,202	8%
Contractual Services	14,743	15,353	24,080	23,750	-330	-1%
Operating Expenditures	15,132	20,802	39,888	41,605	1,717	4%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$442,202</b>	<b>\$382,334</b>	<b>\$470,650</b>	<b>\$504,239</b>	<b>\$33,589</b>	<b>7%</b>

## Accomplishments

- Implemented the Employee Leadership Academy;
- Implemented a Park Ranger laddering program;
- Successfully hired a Purchasing Director;
- Provided frequent employee engagement events;
- Provided Harassment and Bullying, Workplace Violence, and Drug-free Workplace training for employees;
- Provided Active Killer training;
- 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;
- Developed Monthly New Hire Orientation;
- Completed succession planning for the Building Department;
- Hosted a financial literacy lunch and learn for employees;
- Increased employee involvement in Parkland Day's 60th Anniversary Celebration through an employee volunteer program.

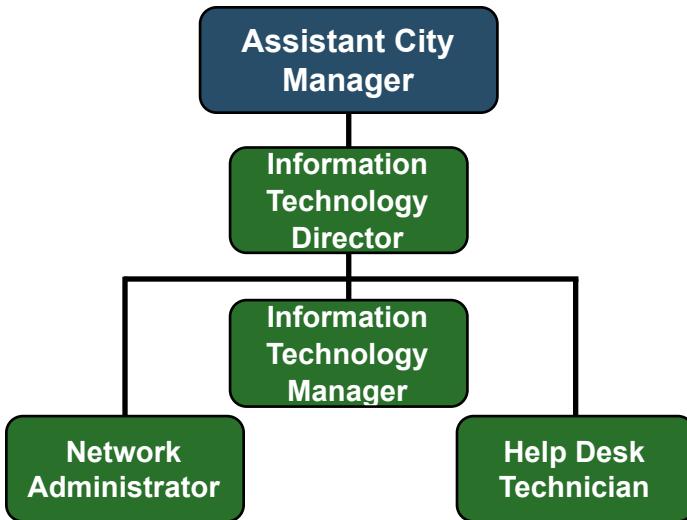
## Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Wellness events/opportunities	7*	11	8	8
Volunteer events	19*	20	23	15
Team-building, morale events held	13*	21	24	10
Safety initiatives and trainings offered	10	6	9	6
Training opportunities provided	19	11	12	6

\* COVID-19 pandemic forced reductions in these activities.

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Full-time employee turnover rate	Effective Governance and Internal Communication	Effectiveness	13%	3%	13%	25%	13%	26%	13%
Percent of employees with 5 years or more of employment*	Effective Governance and Internal Communication	Effectiveness	N/A	N/A	N/A	N/A	N/A	N/A	35%

\* New measure as of Fiscal Year 2024.



# 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.

## Budgeted Positions

	2021	2022	2023	2024
IT Director	0	1	1	1
IT Manager	1	1	1	1
Network Administrator	1	1	1	1
Help Desk Technician	1	1	1	1
<b>Total</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Budget Summary

The Information Technology (IT) budget increased over \$49,000 or 6%. Personnel Services increased for planned salary and benefit changes. Contractual Services decreased \$43,705 for savings in software maintenance due to investments in new capital infrastructure. Operating Expenditures are increasing over \$46,000 due to increased utilities costs, especially electricity, as well as insurance increases.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	354,583	447,939	522,771	569,283	46,572	9%
Contractual Services	206,253	231,016	323,605	279,900	-43,705	-14%
Operating Expenditures	41,350	37,785	41,093	87,412	46,319	113%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$602,186</b>	<b>\$716,740</b>	<b>\$887,409</b>	<b>\$936,595</b>	<b>\$49,186</b>	<b>6%</b>

## 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

- Implemented a new cloud-based phone system, enhancing communication capabilities and improving scalability for the City;
- Upgraded network equipment with Juniper advanced AI capabilities, ensuring faster and more efficient network operations while leveraging cutting-edge technology;
- Enhanced three conference rooms with state-of-the-art video conferencing capabilities, allowing seamless collaboration and remote participation in meetings.;
- Implemented Microsoft 365 Intune and Microsoft Defender, bolstering cyber security measures and protecting the City's digital assets from threats and vulnerabilities;
- Implemented a secure backup replication system using Veeam and immutability, ensuring reliable data backup and recovery while maintaining data integrity and protection against tampering;
- Introduced a cloud-based backup solution, providing an off-site backup storage option for critical data, minimizing the risk of data loss due to local infrastructure failures;
- Added network redundancy at City Hall and the Emergency Operations Center (EOC), establishing backup network connections to ensure uninterrupted operations during network outages;
- Integrated video conferencing capabilities into the chambers, facilitating virtual participation and enabling remote decision-making for City Commissioners;
- Remodeled the chambers to include workshops and wireless desktop microphones, enhancing the efficiency and productivity of meetings through improved audio and collaborative spaces;
- Assisted in the implementation of a Citywide security camera and door access control system, enhancing surveillance capabilities and strengthening overall security measures;
- Set up the EOC for emergency preparedness, ensuring a dedicated command center equipped with the necessary technological infrastructure to effectively respond to crises;
- Performed a remodel of the Library kiosk with new managed security measures, ensuring the protection of library resources and securing sensitive patron information;
- Implemented an always-on VPN solution, providing employees with secure and convenient remote access to the City's network resources while maintaining advanced security protocols;
- Implemented an HR events management system using Microsoft Bookings, streamlining and automating the scheduling and coordination of HR-related activities and events;
- Implemented network-wide BitLocker drive encryption, strengthening data security by encrypting sensitive information stored on network devices, mitigating the risk of unauthorized access. Throughout the year, the IT Department has worked diligently to modernize and enhance the City's technological infrastructure.



# Information Technology, cont.

## Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Respond to IT requests for services	1,296	890	1,164	1,600
Computers replaced	59	30	28	22
Number of virtual servers, cloud-based services	39	41	52	55

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Projects implemented on time and within budget*	Effective Governance and Internal Communication	Effectiveness	N/A	N/A	N/A	N/A	N/A	N/A	90%
Helpdesk initial response under 3 hours, ticket closure under 4 days*	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	90%
Customer satisfaction*	Effective Governance and Internal Communication	Effectiveness	N/A	N/A	N/A	N/A	N/A	N/A	90%

\* New measure as of Fiscal Year 2024.



# Legal

## 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 any additional Pine Tree Estates litigation.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	245,386	239,160	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
<b>Total</b>	<b>\$245,386</b>	<b>\$239,160</b>	<b>\$532,200</b>	<b>\$532,200</b>	<b>\$0</b>	<b>n/a</b>

# 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 multi-family 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. The contract provides for 44 fire suppression and EMS staff, plus 1 fire inspector.

## Budget Summary

The Fire Rescue Services budget constitutes 19% of the City's overall General Fund budget for Fiscal Year 2024. The Fire Rescue Services budget increased about \$439,000 or 4% according to the contractual increase with the City of Coral Springs. Operating increases are for increases in fuel, electricity and insurance costs.

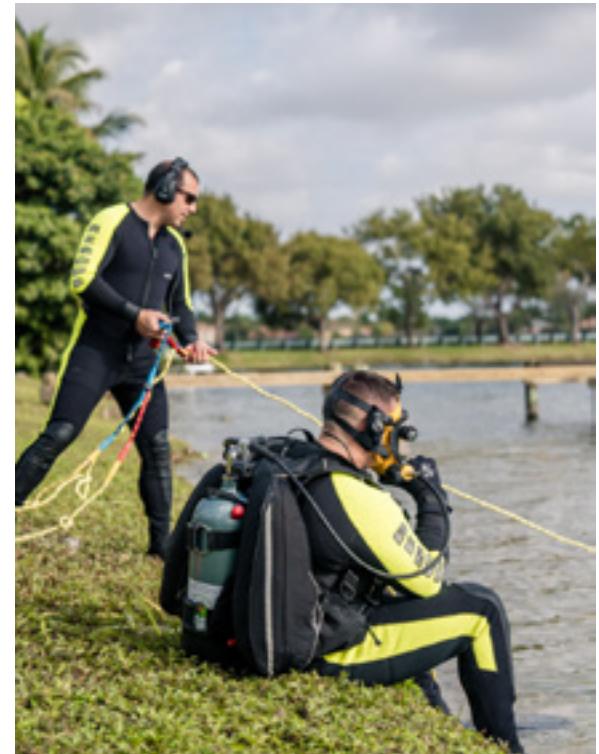
Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	8,228,202	8,555,020	9,594,366	9,985,508	391,142	4%
Operating Expenditures	177,946	212,355	355,060	402,890	47,830	13%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$8,406,148</b>	<b>\$8,768,375</b>	<b>\$9,949,426</b>	<b>\$10,388,398</b>	<b>\$438,972</b>	<b>4%</b>

### Public Service Levels

- Oversee all firefighters for three 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 two ALS fire engines;
- 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	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Obtain average response of eight minutes or less	95.2%	94.6%	93%	90%
Respond to calls for service	1,878	2,706	2,762	1,600
- EMS Calls	1,245	1,817	1,844	1,150
- Fire Calls	21	17	28	50
- Other	612	872	890	400
Provide fire prevention activities	37*	49	64	20
Conduct fire safety inspections	2,842	1,010	820	900

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 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%

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the overall quality of the Fire Department?	45%	21%	1.5%	0.5%	32%

# 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:** BSO 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:** BSO answers and administers, on a twenty-four hour basis, all emergency police dispatching services.

**Code Compliance:** BSO 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 services and programs: canine specialty units (apprehension, drug, cadaver, missing person, bomb); a full service crime lab; a S.W.A.T. unit; helicopter patrol/marine patrol/airboat patrol; organized crime investigations (including vice and narcotics); prisoner and jail services; specialized investigators from Central Criminal Investigations and Strategic Investigations; traffic homicide units; Citizen's Police Academy; Commercial Vehicle Enforcement Unit; dive rescue/recovery team; Burglary Apprehension Team; Neighborhood Support Team; Real-time Crime Center; Threat Management Unit; Internet Crimes against Children; and participation in the City's Development Review Committee.

## Budget Summary

Public Safety, which includes BSO Police, Code Compliance, and Crossing Guards, accounts for 24% of the City's total General Fund budget for Fiscal Year 2024. Personnel services represents Parkland's contribution to the FRS (State retirement plan) which increased \$73,000. The primary factors in the contractual services increase are a 6% salary increase and a 9% benefits increase, which will include adding one new sworn position. Operating Expenditures increased \$9,480 for expected price increases in insurance and utilities.

<b>Expenditures</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Dollar Change</b>	<b>Percent Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		
Personnel Services	373,255	389,735	452,100	525,000	72,900	16%
Contractual Services	10,045,380	10,693,406	11,550,397	12,538,903	988,506	9%
Operating Expenditures	41,918	40,606	63,230	72,710	9,480	15%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$10,460,553</b>	<b>\$11,123,747</b>	<b>\$12,065,727</b>	<b>\$13,136,613</b>	<b>\$1,070,886</b>	<b>9%</b>

## Budget Summary - BSO

The City's annual cost for police services with BSO increased \$1,070,586 or 9%. Personnel Services expense reflects the City's required contribution to the police retirement fund. The Contractual Services increase of 9% will allow for the addition of a sworn position to the 54 existing. Operating Expenditures increased for expected increases in insurance and utilities.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	373,255	389,735	452,100	525,000	72,900	16%
Contractual Services	9,802,360	10,413,777	11,228,822	12,217,328	988,506	9%
Operating Expenditures	31,322	34,469	50,330	59,510	9,180	18%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$10,206,937</b>	<b>\$10,837,981</b>	<b>\$11,731,252</b>	<b>\$12,801,838</b>	<b>\$1,070,586</b>	<b>9%</b>

### Public Service Levels

- Respond to 14,000 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;
- Added office space to the Public Safety Building and resurfaced holding cell floor;
- Adapted community outreach initiatives to comply with CDC guidelines through increased use of social distancing and video conferencing.



### Performance Measures

Workload Indicators	2021 Actual		2022 Actual		2023 Actual		2024 Forecast	
	2021	Actual	2022	Actual	2023	Actual	2024	Forecast
Respond to Calls for Police Services	16,812		18,047		20,244		14,000	
Conduct Arrests	116		72		77		250	
Issue State Traffic Citations	2,175		2,190		3,180		6,500	
Issue Parking Citations	9		3		1		100	
Issue Code Enforcement Citations	484		626		576		800	
Conduct Community Engagement Events and Outreach	5		5		47		10	
Number of False Alarm Responses	312		238		101		450	

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Deputy response time 7 minutes or less for high priority/emergency calls	Maintain a Safe Community	Efficiency	75%	78%	75%	100%	75%	100%	75%

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the overall quality of the Police Department?	35%	32%	12%	5%	16%

# Public Safety-BSO, cont.

## Budget Summary - Code Compliance

The Code Compliance budget increased \$300 for expected price hikes in utilities.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	0	0	0	0	0	n/a
Contractual Services	6,807	2,958	5,000	5,000	0	n/a
Operating Expenditures	10,596	6,137	12,900	13,200	300	2%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$17,403</b>	<b>\$9,095</b>	<b>\$17,900</b>	<b>\$18,200</b>	<b>\$300</b>	<b>2%</b>

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Ratio of Inspector initiated cases vs. called-in cases	Maintain a Safe Community	Efficiency	80%/20%	90%/10%	80%/20%	85%/15%	80%/20%	77%/23%	80%/20%
Respond within 1 day to initial non self-initiated complaints	Maintain a Safe Community	Efficiency	93%	99%	93%	99%	93%	97%	93%
% of total code cases (valid) with voluntary compliance	Maintain a Safe Community	Effectiveness	80%	90%	80%	85%	80%	53%	80%

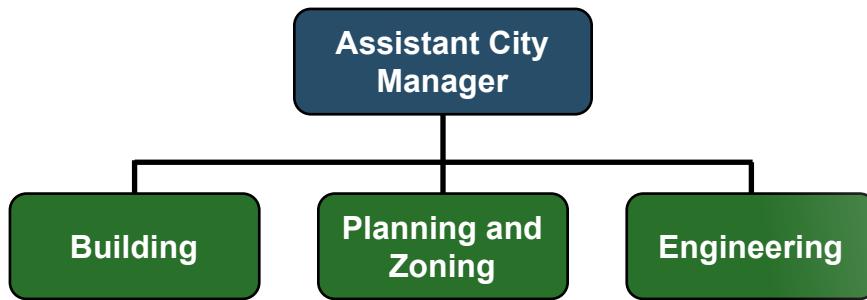
2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the work result/ quality of Code Compliance?	21%	45%	16%	4%	14%

## Budget Summary - Crossing Guards

The City contracts for the services of school crossing guards through Action Labor at 13 posts throughout the City, accounting for 28 school crossing guards each day. The budget for this service will remain the same; there is no contractual cost increase for providing this service.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	0	0	0	0	0	n/a
Contractual Services	236,213	276,671	316,575	316,575	0	0%
Operating Expenditures	0	0	0	0	0	n/a
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$236,213</b>	<b>\$276,671</b>	<b>\$316,575</b>	<b>\$316,575</b>	<b>\$15,075</b>	<b>0%</b>

# Development Services



## Budgeted Positions

	2021	2022	2023	2024
Building	23.5	24	24.5	21.5
Planning and Zoning	1	2.25	2	2
Engineering	4	4.25	4	4
<b>Total</b>	<b>28.5</b>	<b>30.5</b>	<b>30.5</b>	<b>27.5</b>

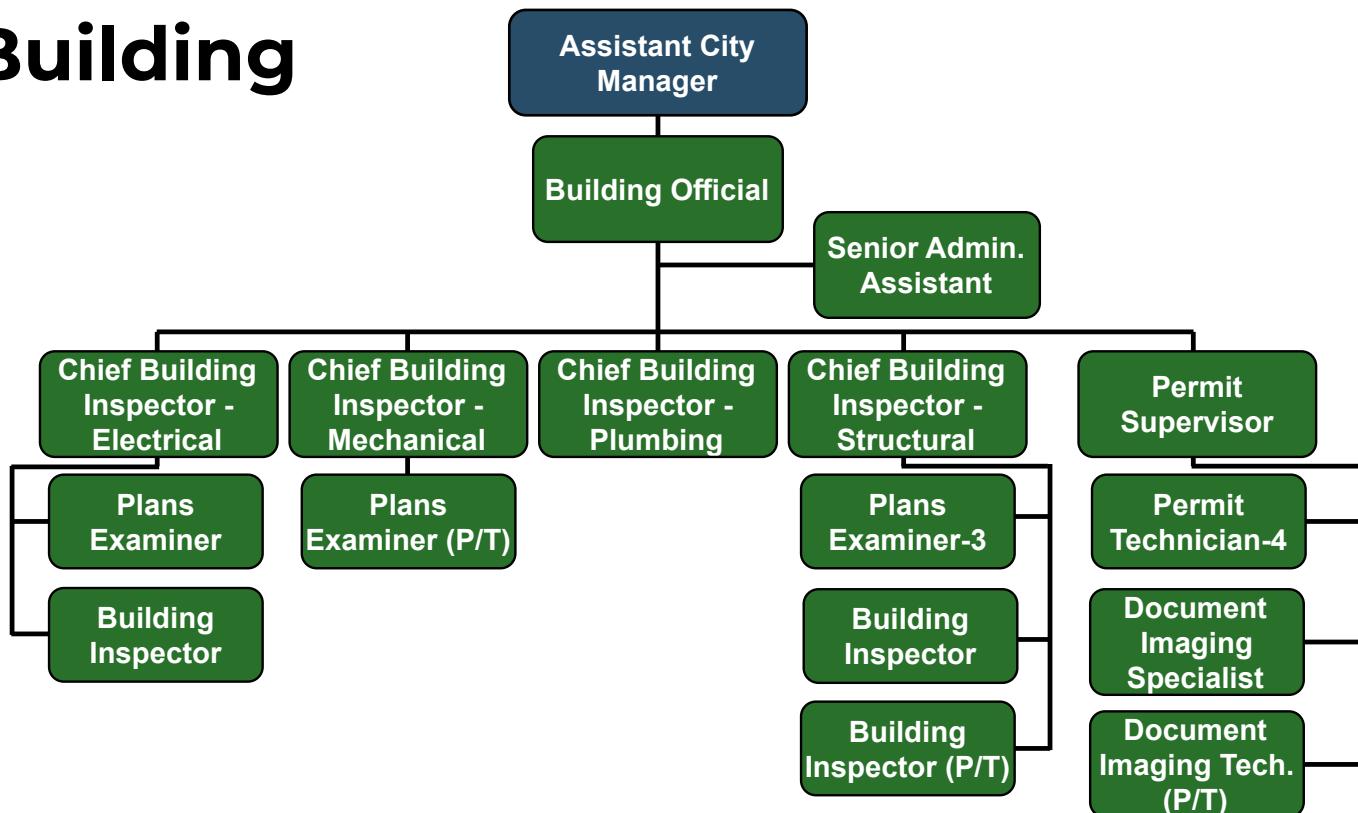
## Budget Summary

Development Services consists of the divisions of Building, Planning and Zoning, and Engineering. The combined budget for these divisions decreased 6% from the Fiscal Year 2023 Amended Budget, by almost \$291,000, with Building decreasing \$210,957, Planning and Zoning decreasing \$114,966, and Engineering increasing \$35,097.

Personnel Services changes include eliminating 3 positions in Building as vacancies occur. Contractual Services are decreasing over \$88,000 in comparison to last year because additional consulting expense was needed for the Heron Bay acquisition in Fiscal Year 2023, which is not expected to continue into this upcoming budget. Operating Expenditures decreased due to a reduction in credit card processing fees which should coincide with the forecasted downturn in permit activity.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	2,407,945	2,775,866	3,408,104	3,258,586	-149,518	-4%
Contractual Services	597,398	466,616	673,300	585,275	-88,025	-13%
Operating Expenditures	370,107	362,374	434,333	381,050	-53,283	-12%
Capital Outlay	9,849	0	0	0	0	n/a
<b>Total</b>	<b>\$3,385,299</b>	<b>\$3,610,041</b>	<b>\$4,515,737</b>	<b>\$4,224,911</b>	<b>-\$290,826</b>	<b>-6%</b>

# 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

	2021	2022	2023	2024
Assistant City Manager	.5	.5	.5	.5
Development Services Director	0	.5	0	0
Building Official	1	1	1	1
Chief Building Inspector	4	4	4	4
Plans Examiner	4	4	6	4
Plans Examiner (Part-time)	2	2	2	1
Building Inspector	3	4	2	2
Building Inspector (Part-time)	1	0	0	1
Permit Supervisor	1	1	1	1
Permit Technician	3	3	4	4
Senior Administrative Assistant	1	1	1	1
Doc. Imaging Specialist	1	1	1	1
Doc. Imaging Technician	1	1	1	0
Doc. Imaging Technician (Part-time)	1	1	1	1
<b>Total</b>	<b>23.5</b>	<b>24</b>	<b>24.5</b>	<b>21.5</b>

### Budget Summary

The Building Department's budget decreased \$211,000 or 6%. As the City begins to experience a slowdown in construction due to build-out, positions which become vacant will be carefully evaluated and eliminated if possible. For Fiscal Year 2024, 3 positions have been removed from the budget. Reductions in Operating Expenditures of about \$55,000 reflect an expected decrease in credit card processing charges due to reduced permit activity.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	2,120,125	2,316,474	2,828,987	2,665,540	-163,147	-6%
Contractual Services	355,179	340,706	347,100	354,575	7,475	2%
Operating Expenditures	321,827	309,427	355,465	300,180	-55,285	-16%
Capital Outlay	9,849	5,185	0	0	0	n/a
<b>Total</b>	<b>\$2,806,980</b>	<b>\$2,971,792</b>	<b>\$3,531,252</b>	<b>\$3,320,295</b>	<b>-\$210,957</b>	<b>-6%</b>

### Public Service Levels

- Conduct approximately 34,000 building inspections;
- Issue approximately 2,800 building permits;
- Complete weekly expired permit reports, generating over 1,600 letters to notify contractors and owners of permits with 30-day and expired status warning;
- Intake approximately 8,500 phone calls per month.

### Accomplishments

- Continued to run the City's Community Rating System (CRS) program, which will result in a cost savings on insurance premiums for City residents;
- Provided plan review for 11,029 permit applications;
- Issued 2,790 building permits;
- Conducted 34,073 building inspections;
- Issued 340 commercial and residential certificates of occupancy;
- Completed weekly expired permit reports, generating 1,655 letters to notify contractors and owners of permits within 30-day and expired status warning;
- Fielded 102,780 telephone calls with contractors and residents;
- Issued 228 new and renewal business tax receipts.

# Building, cont.

## Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Conduct building inspections	38,418	48,072	34,073	36,000
Provide plan reviews	17,061	13,339	11,029	10,000
Issue building permits	3,623	2,898	2,790	2,400
Issue commercial/residential certificates of occupancy	248	430	340	300
Contact contractors or owners of permits nearing or having reached expiration status	759	1,898	1,655	1,500
Customer interaction with contractors and citizens	76,809	140,424	102,780	115,000

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percent of business tax receipts reviewed within 48 hours	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	100%	100%
Residential certificates of occupancy issued within 1 day after final inspection	Effective Governance and Internal Communication	Efficiency	99%	100%	99%	100%	99%	100%	99%
Percent of inspections performed within 24 hours from when called in	Effective Governance and Internal Communication	Efficiency	99%	100%	100%	100%	100%	100%	100%

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the work result/quality of Building?	13%	27%	18%	5%	37%



# 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 residents, 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 zoning and land development regulations, including conducting zoning inspections for compliance with approved building permits.

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

## Budgeted Positions

	2021	2022	2023	2024
Development Services Director	N/A	.25	0	0
Planning and Zoning Manager	N/A	0	1	1
Senior Planner	N/A	1	0	0
Associate Planner	1	1	1	1
<b>Total</b>	<b>1</b>	<b>2.25</b>	<b>2</b>	<b>2</b>

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

## Budget Summary

The Planning and Zoning budget decreased \$115,000 or 22% from the Amended Fiscal Year 2023 budget. This is due to additional consulting required for the Heron Bay acquisition last year, which is not forecasted for the upcoming budget year. Operating Expenditures are increasing due to anticipated increases in insurance costs.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	105,003	215,051	260,185	268,859	8,674	3%
Contractual Services	111,163	67,625	260,000	135,000	-125,000	-48%
Operating Expenditures	5,460	7,679	12,800	14,160	1,360	11%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$221,626</b>	<b>\$290,355</b>	<b>\$532,985</b>	<b>\$418,019</b>	<b>-\$114,966</b>	<b>-22%</b>

# 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 14 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 460 zoning inspections;
- Performed 1,135 building permit reviews for Zoning.



## Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Process planning petitions	20	20	14	8
Review building permits for Zoning	1,737	1,455	1,135	800
Maintain and update City maps	1	2	2	1
Perform review/update Comprehensive Plan	1	1	1	1

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Review of building permits for zoning compliance within 48 hours*	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	100%
Percent of business tax receipts reviewed within 24 hours for zoning compliance*	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	100%
Percent of petitions filed and heard by DRC within 30 days from filed date*	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	100%

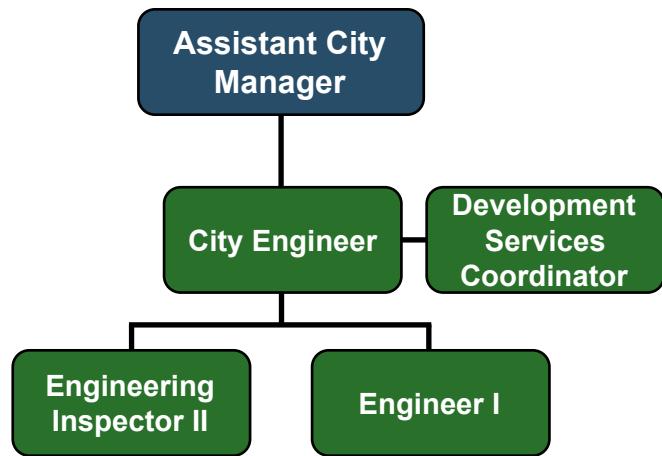
\* New measure as of Fiscal Year 2024.

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the work result/quality of Planning & Zoning?	17%	35%	23%	16%	9%

# Engineering

## 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 through sound management of natural areas.



## Core Services

Manage all engineering functions, 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.

## Budgeted Positions

	2021	2022	2023	2024
Development Services Director	0	.25	0	0
City Engineer	1	1	1	1
Engineering Inspector II	1	1	1	1
Engineer I	1	1	1	1
Dev. Services Coordinator	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4.25</b>	<b>4</b>	<b>4</b>

## Budget Summary

The Engineering budget increased \$35,000 or 8%. There will be an increased need for design consulting services for many of the capital improvement projects, which is why additional funds were budgeted in Contractual Services.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	182,817	244,341	319,232	324,187	4,955	2%
Contractual Services	131,056	58,285	66,200	95,700	29,500	45%
Operating Expenditures	42,820	45,268	66,068	66,710	642	1%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$356,693</b>	<b>\$347,894</b>	<b>\$451,500</b>	<b>\$486,597</b>	<b>\$35,097</b>	<b>8%</b>

## 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 residential development projects;
- Conduct 380 landscape plan reviews;
- Conduct 1,000 landscape inspections;
- Issue 100 tree removal permits;
- Process five 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;
- Coordinated and reviewed the design of Ranches and Pinetree/Ternbridge drainage improvements;
- Completed the stormwater utility fee study;
- Maintained resident participation in the Environmental Sustainability Incentive Program through removal of exotic invasive vegetation, with a total of 9 successful applications and over \$18,000 reimbursed to the community.
- Performed 876 engineering plan reviews;
- Performed 3,284 engineering inspections;
- Performed 656 landscape plan reviews;
- Performed 1,308 landscape inspections.



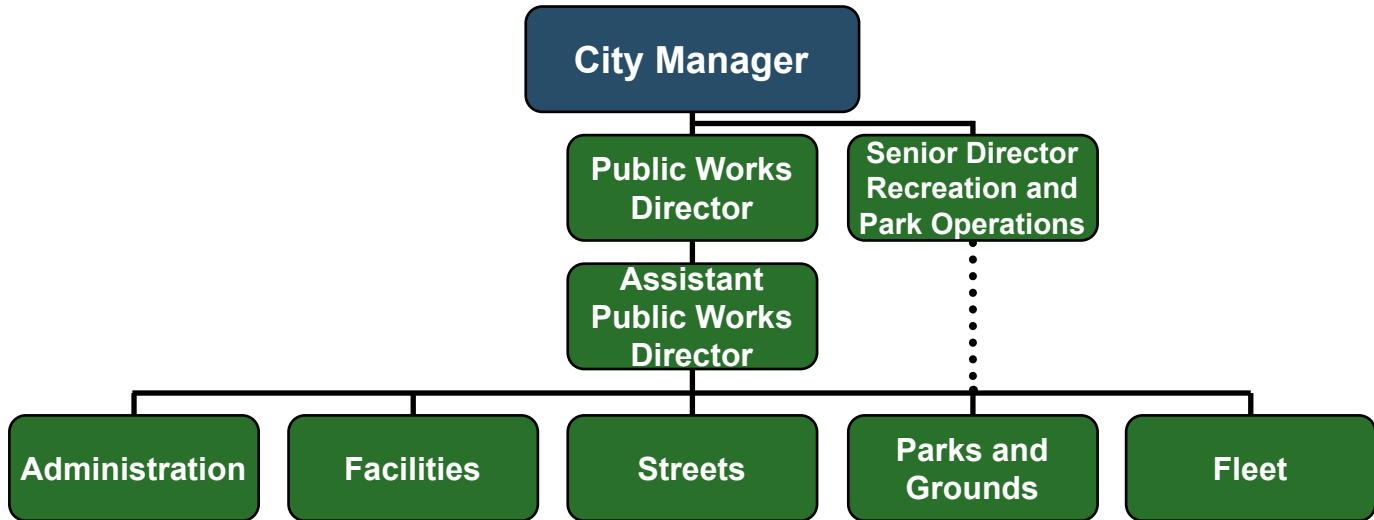
## Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Issue engineering permits	47	73	24	25
Number of in-house engineering inspections	3,606	3,821	3,284	3,500
Number of NPDES engineering inspections	852	603	438	750
Number of engineering plan reviews conducted	1,387	956	876	800
Issue landscape permits	5	50	238	5
Issue tree removal permits	123	160	88	100
Conduct landscape inspections	1,109	988	1,308	1,000
Number of landscape plan reviews conducted	623	322	656	380
Number of Environmental Sustainability Incentive Program applications received	6	7	9	5

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percent of capital projects delivered on time and within budget	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	100%	100%	95%
Percent of engineering inspections completed within 24 hours of notification	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	100%	95%
Percent of engineering plan reviews completed within 5 days	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	100%	100%
Percent of landscape plan reviews completed within 5 days*	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	100%

\* New measure as of Fiscal Year 2024.

# 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 and 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

	2021	2022	2023	2024
Administration	8	7	7	7
Facilities	14	16	16	16
Streets	9	8	8	8
Parks and Grounds Maintenance	25	27	24	25
Fleet	1	1	2	2
<b>Total</b>	<b>57</b>	<b>59</b>	<b>57</b>	<b>58</b>

# 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 \$808,000 or 11%. One position, an Irrigation Technician, was added to the Parks and Grounds Maintenance division. A part-time Maintenance Technician position in the Streets division was converted to full-time and the cost is allocated to the newly-formed Stormwater Fund. Additional demands for higher levels of service for park maintenance, increased sod costs, the need to laser grade the baseball fields regularly, and increased automotive, insurance, and electricity costs all resulted in an increase to Operating Expenditures. New tablets for the work order system, a new flag pole, lubricant pumps, and plasma cutters make up the Capital Outlay expense.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	3,231,333	3,330,989	4,179,961	4,513,680	333,719	8%
Contractual Services	6,493	105	444,700	490,500	45,800	10%
Operating Expenditures	1,992,862	2,096,004	2,556,070	2,976,420	420,350	16%
Capital Outlay	0	0	9,500	17,400	7,900	83%
<b>Total</b>	<b>\$5,230,688</b>	<b>\$5,427,098</b>	<b>\$7,190,231</b>	<b>\$7,998,000</b>	<b>\$807,769</b>	<b>11%</b>



### Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Trim trees	875	1,300	2,600	1,300
Obtain departmental compliance with NIMS training goals	100%	45%	95%	90%
Number of meeting setups	205	152	405	220
Number of potholes repaired	1,105	534	1,018	900
Number of fields lined for games	N/A	753	1,535	900
Number of preventive maintenance (PM's) performed	N/A	162	323	180

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percent of "Public Stuff" Requests responded to within 24 hours	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	95%	100%	100%	100%
Percent of capital improvement projects completed on time and within budget	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	100%	100%	90%
Percent of projects completed on time and within budget	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	100%	100%	95%

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the work result/ quality of Capital Projects?	12%	26%	18%	4%	40%

### Public Service Levels

- Maintain and repair City roadways;
- Maintain landscape beautification throughout City facilities and public rights-of-way;
- Maintain and enhance City park facilities;
- Maintain and repair City-wide vehicle fleet;
- Respond to resident concerns within one business day;
- Obtain departmental compliance with current NIMS training goal;
- Process and manage contracts for streets, parks, and facilities;
- Manage Infrastructure Replacement Plan;
- Manage capital improvement projects;
- Collaborate and coordinate with Parks and Recreation on special events throughout the year;
- Continuously review and update the Department's standard operating procedures and policies as needed;
- Conduct field inspections;
- Prepare and line fields for permits and the City's youth sports organizations;
- Conduct drainage basin inspections and maintenance;
- Perform canal and ditch maintenance.

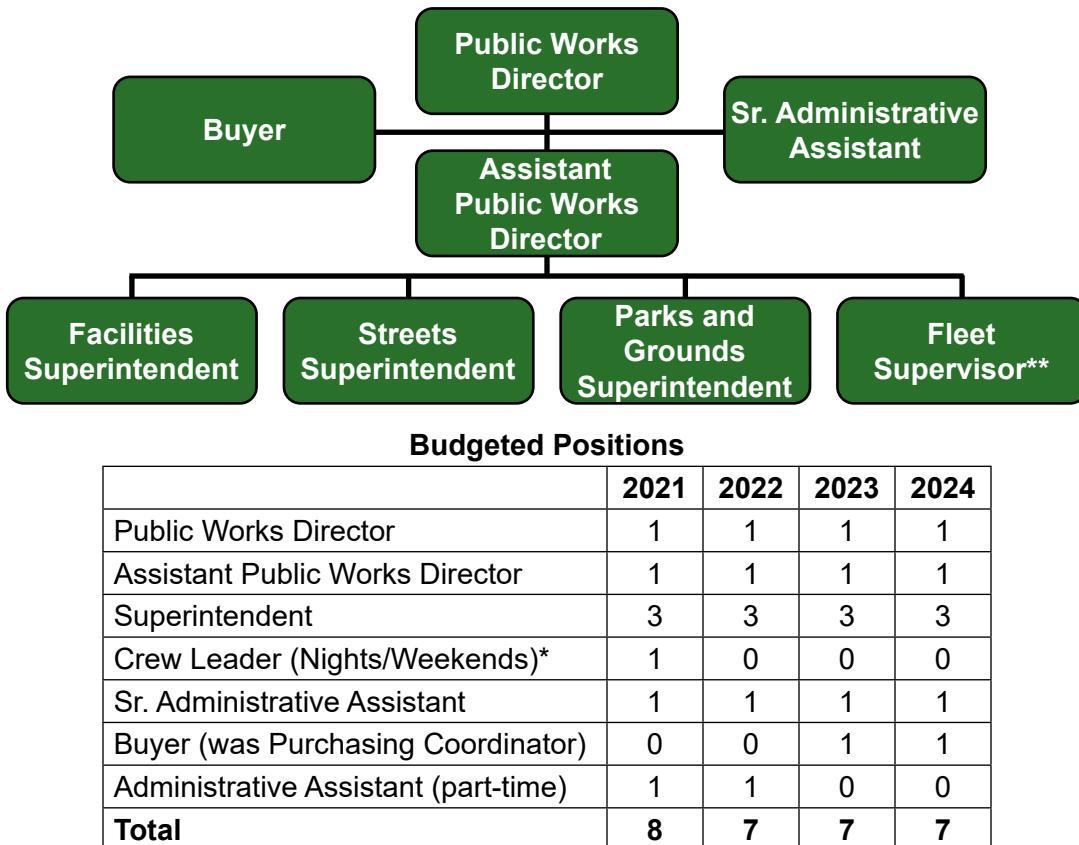
# Public Works, cont.

## Accomplishments

- Completed Pine Trails Park playground replacement;
- Resurfaced bay floors at Fire Station 109;
- Completed Tennis Center at Quigley Park office/lobby renovation;
- Executed contract to establish field turf maintenance services;
- Retrofitted tennis center court lighting to LEDs, improving playability and efficiency;
- Regrading Equestrian Center arena;
- Fleet Services expansion;
- Created warning track for Terramar Park field 6 and added crimson stone warning tracks to all Terramar Park baseball/softball fields;
- Replaced fencing and dugout for Terramar Park fields 2 and 6;
- Replaced P-REC front doors;
- Resurfaced Pine Trails Park basketball courts 1 and 2;
- Replaced Amphitheatre air conditioning system;
- Replaced Pine Trails Park concession stand roof;
- Replaced irrigation pump station C at Pine Trails Park;
- Resurfaced and widened Terramar Park pathways and improved drainage as needed;
- Repaired Ranch Road sidewalks along Liberty Park and the Equestrian Center field;
- Regrading Farmer's Market field;
- Repaired 6 Acre trail connecting to Covered Bridge Park;
- Replaced fencing at Pine Trails Park basketball courts 1 and 2;
- Replaced fencing along the west and south side of Doris Davis Forman Wilderness Preserve;
- Replaced fencing at Barkland Park;
- Replaced benches and tables at Barkland Park;
- Renovated pea rock areas throughout Tennis Center at Quigley Park;
- Replaced structural and various components at Liberty Park playground.



# Public Works - Administration



\*Position moved to the Parks and Grounds Maintenance division.

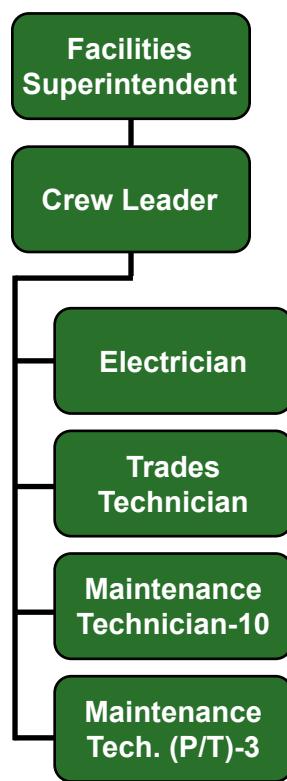
\*\*Fleet Supervisor budgeted in Fleet division (3920).

## Budget Summary - Administration

The Public Works-Administration budget increased \$218,000 or 12%. Contractual Services are increasing \$11,800 for a new work order system. Operating Expenditures are increasing \$131,735 due to an expected 16% increase in the landscaping costs for citywide grounds maintenance and a \$15,000 increase in the cost of the Household Hazardous Waste program, as well as increased insurance costs. Tablets for the new work order system are budgeted for Capital Outlay.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	801,682	761,709	940,511	1,006,725	66,214	7%
Contractual Services	6,493	105	19,700	31,500	11,800	60%
Operating Expenditures	669,649	665,245	917,465	1,049,200	131,735	14%
Capital Outlay	0	0	0	8,000	8,000	100%
<b>Total</b>	<b>\$1,477,824</b>	<b>\$1,427,059</b>	<b>\$1,877,676</b>	<b>\$2,095,425</b>	<b>\$217,749</b>	<b>12%</b>

# Public Works - Facilities



## Budgeted Positions

	2021	2022	2023	2024
Facilities Crew Leader	1	1	1	1
Electrician	1	1	1	1
Trades Technician	1	1	1	1
Maintenance Technician (all levels)	8	10	10	10
Maintenance Technician - part-time	3	3	3	3
<b>Total</b>	<b>14</b>	<b>16</b>	<b>16</b>	<b>16</b>

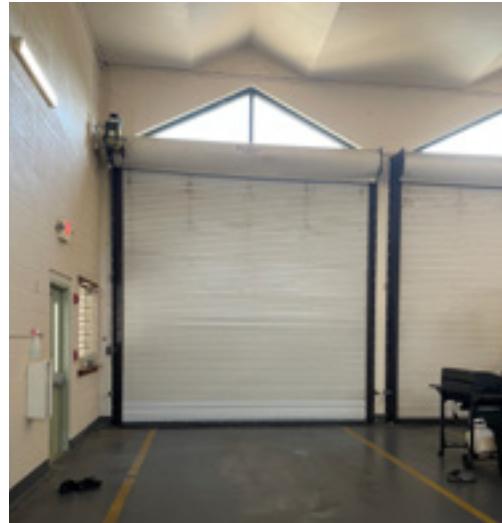
## Budget Summary - Facilities

The Public Works-Facilities budget increased just over \$49,000 or 4%. Personnel Services is increasing only 3% due to turnover resulting in new employees coming in at lower salaries and benefits levels. Contractual Services increased \$13,000 due to reclassifying pest control and plant maintenance previously in budgeted in Operating. Operating Expenditures increased about \$13,000 due to adjusting budgets to be more in line with historical actuals.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	802,450	909,271	1,080,028	1,111,121	31,093	3%
Contractual Services	0	0	0	13,000	13,000	100%
Operating Expenditures	237,449	218,552	238,095	250,890	12,795	5%
Capital Outlay	0	0	7,500	0	-7,500	-100%
<b>Total</b>	<b>\$1,039,899</b>	<b>\$1,127,823</b>	<b>\$1,325,623</b>	<b>\$1,375,011</b>	<b>\$49,388</b>	<b>4%</b>

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percent of facility routine work orders completed within 14 working days*	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	100%

\* New measure as of Fiscal Year 2024.

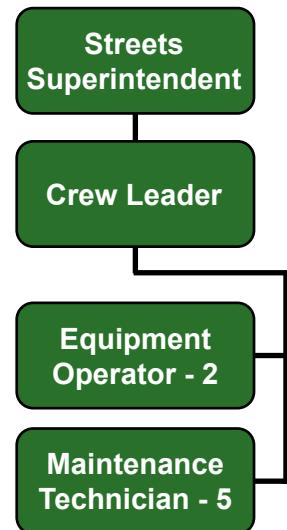


# Public Works - Streets

## Budgeted Positions

	2021	2022	2023	2024
Streets Crew Leader	1	1	1	1
Equipment Operator	0	2	2	2
Maintenance Technician (all levels)	7	4	4	5
Maintenance Technician-part-time*	1	1	1	0
<b>Total</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>8</b>

\*The part-time position is converted to full-time for Fiscal Year 2024. The cost of this position is allocated to the Stormwater Fund.



## Budget Summary - Streets

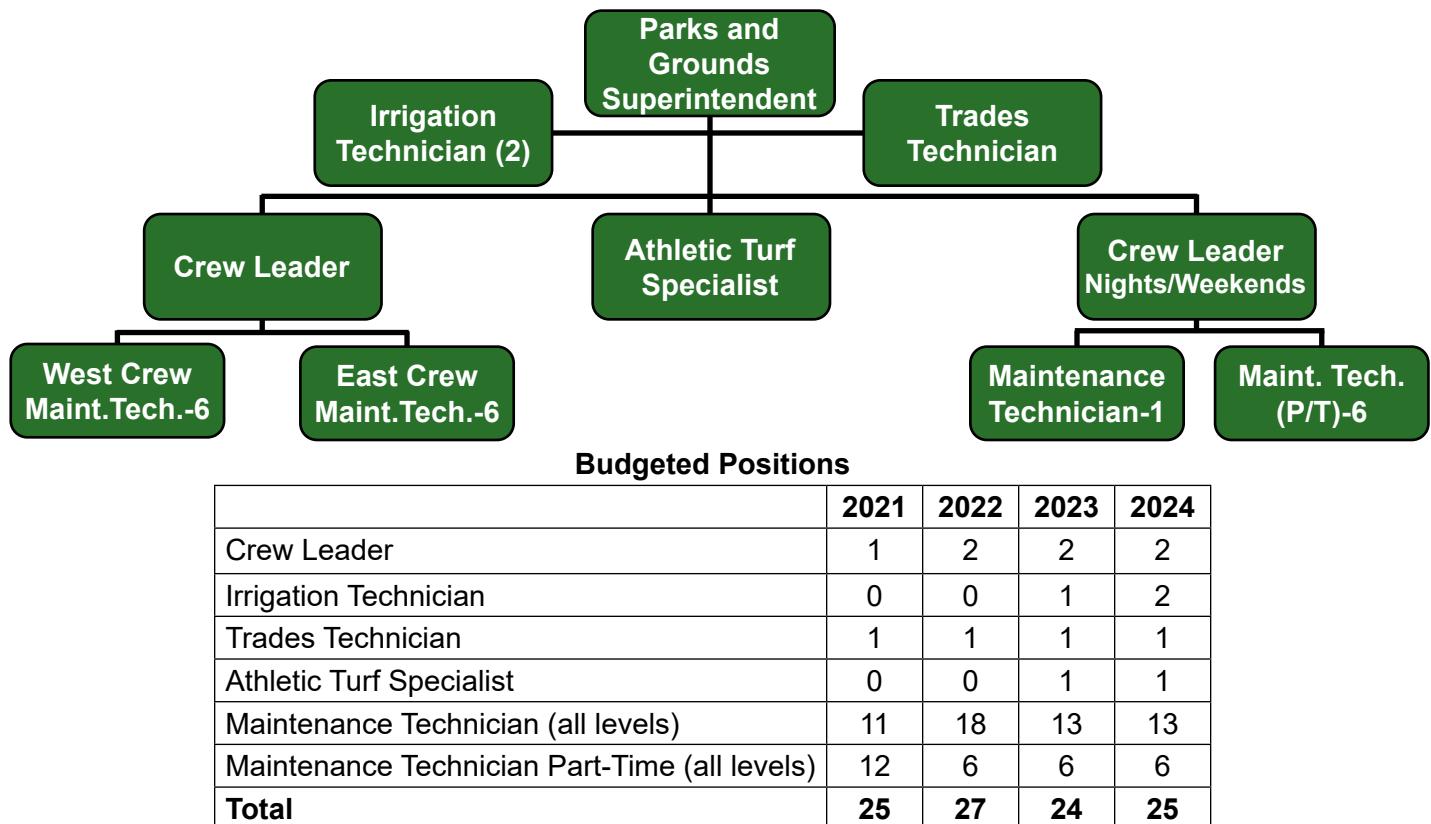
The budget for Public Works-Streets increased about \$103,000 or 10%. A part-time position was converted to full-time and the cost is allocated to the Stormwater Fund. Operating Expenditures will increase \$36,200 for the increased costs for insurance and utilities.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	408,185	468,195	542,029	608,480	66,451	12%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	377,830	425,493	520,700	556,900	36,200	7%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$786,015</b>	<b>\$893,688</b>	<b>\$1,062,729</b>	<b>\$1,165,380</b>	<b>\$102,651</b>	<b>10%</b>

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percent of street repairs assessed within 1 business day and repair completed within 5 business days of request*	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	100%
Percent of potholes repaired within 2 business days of reporting*	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	90%
Number of landscaping enhancement projects completed*	Improve, Enhance City's Infrastructure	Workload	N/A	N/A	N/A	N/A	N/A	N/A	4

\* New measure as of Fiscal Year 2024.

# Public Works-Parks and Grounds



## Budget Summary - Parks and Grounds Maintenance

The Public Works-Parks and Grounds Maintenance budget increased over \$384,000 or 16% due to less personnel turnover and more employees eligible for laddering. Contractual Services for field maintenance is expected to increase 5% for a full year's service. Operating Expenditures are increasing \$190,000 to laser grade Terramar baseball fields and for the anticipated price escalation of sod, maintenance supplies, insurance, and utilities.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	1,110,489	1,076,593	1,407,194	1,578,454	171,260	12%
Contractual Services	0	0	425,000	446,000	21,000	5%
Operating Expenditures	504,192	530,054	601,450	791,270	189,820	32%
Capital Outlay	0	0	0	2,400	2,400	100%
<b>Total</b>	<b>\$1,614,681</b>	<b>\$1,611,647</b>	<b>\$2,433,644</b>	<b>\$2,818,124</b>	<b>\$384,480</b>	<b>16%</b>

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Number of low frequency playground inspections at each playground	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	4
Percent of field sod repairs completed within 1 business day of notice	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	95%

\* New measure as of Fiscal Year 2024.

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the condition and maintenance of the following?					
Sports fields	44%	34%	3%	1%	18%
Multi-purpose fields	42%	34%	3%	1%	20%
Basketball courts	33%	33%	3%	1%	30%
Tennis courts	29%	26%	2%	0%	43%
Pickleball courts	25%	23%	2%	0%	50%
Playgrounds	37%	37%	5%	1%	20%
Restrooms at City parks	21%	42%	14%	3%	20%
Walking paths	38%	41%	6%	2%	13%
Covered Bridge	26%	28%	3%	1%	42%



# Public Works - Fleet

Fleet Supervisor

Fleet Mechanic

## Budgeted Positions

	2021	2022	2023	2024
Fleet Supervisor	1	1	1	1
Fleet Mechanic	0	0	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>

## Budget Summary - Fleet

The Public Works-Fleet budget increased \$53,500 or 11%. Personnel Services decreased slightly due to lower benefit costs for the new mechanic. Operating Expenditures are increasing \$49,800 due to expected inflation of fuel, tires, oil, and other automotive parts' costs. Lubricant pumps and plasma cutters are budgeted for Capital Outlay.

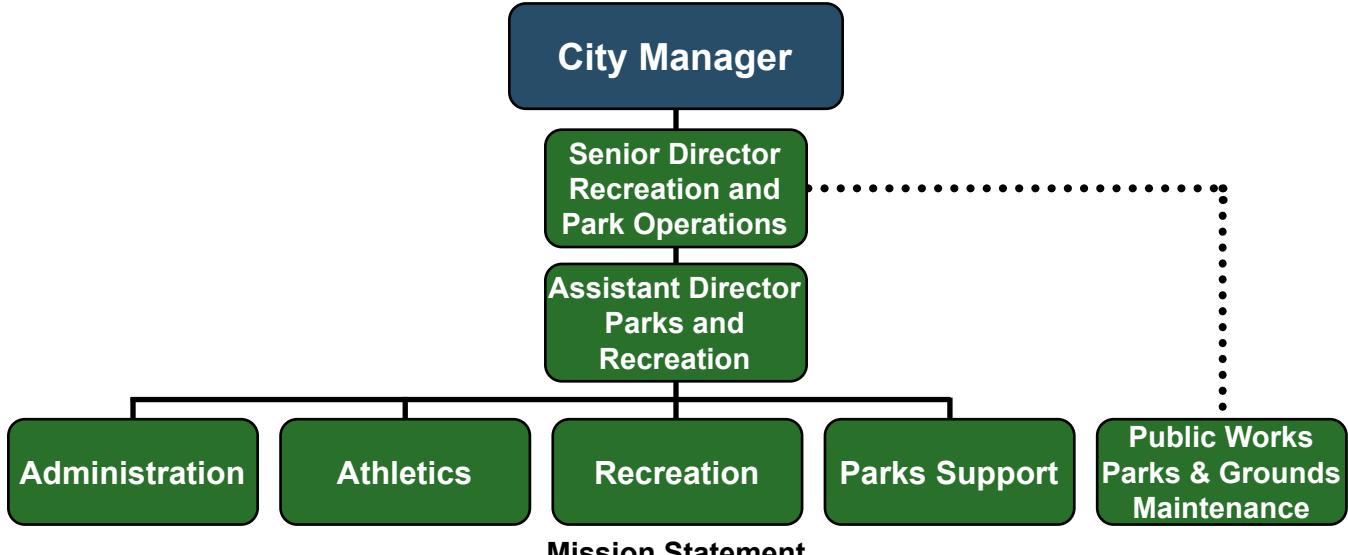
Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	108,527	115,221	210,199	208,900	-1,299	-1%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	203,742	251,660	278,360	328,160	49,800	18%
Capital Outlay	0	0	2,000	7,000	5,000	250%
<b>Total</b>	<b>\$312,269</b>	<b>\$366,881</b>	<b>\$490,559</b>	<b>\$544,060</b>	<b>\$53,501</b>	<b>11%</b>

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percent of vehicle repairs completed within 2 business days after diagnosis*	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	80%
Percent of preventive maintenance scheduled within 2 business days of notice*	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	85%

\* New measure as of Fiscal Year 2024.



# 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 Amphitheatre 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

	2021	2022	2023	2024
Administration	3	3	4	4
Recreational Programs	14	13	12	13
Athletics	4	4	4	4
Parks Support	9	9	9	9
<b>Total</b>	<b>30</b>	<b>29</b>	<b>29</b>	<b>30</b>

## 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 the Tennis Center at Quigley Park; and Parks Support which houses the Park Rangers.

The Department's total budget increased over \$154,000 or 4% for Fiscal Year 2024. Personnel Services increased 5% due to adding a Lead Program Specialist in the Recreation Division, as well as planned salary and benefit increases. Contractual Services is increasing \$4,255 to cover increased referee services for adult leagues. Operating Expenditures increased \$50,720 to increase funds for teen programs, senior programs, and cover anticipated cost increases for credit card processing, insurance, and utilities. A new conference table for the Amphitheatre, and tables, chairs and tents are planned for Capital Outlay.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	1,215,496	1,267,784	1,860,446	1,958,133	97,687	5%
Contractual Services	28,530	40,415	50,445	54,700	4,255	8%
Operating Expenditures	921,905	1,100,280	1,746,560	1,797,280	50,720	3%
Capital Outlay	0	1,640	10,000	12,000	2,000	20%
<b>Total</b>	<b>\$2,165,931</b>	<b>\$2,410,119</b>	<b>\$3,667,451</b>	<b>\$3,822,113</b>	<b>\$154,662</b>	<b>4%</b>

## Public Service Levels

- Plan, coordinate and implement City-wide special events:
  - 12 Farmers' Markets
  - 4 Movie in the Park events
  - 3 Fishing Derby events
  - 4 Eats 'N' Beats Outdoor Concerts
  - 1 Home Fur Dog Adoption event
  - Mayor's Chess Challenge
  - 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 events (Parkland Dash, Pumpkin Patch)
  - New events (Parkland Day)

- 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 trips, 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

- The Parkland Dash raised \$2,674 for Eagles' Haven/JAFCO and \$7,435 for Broward Schools located in the City of Parkland;
- The Parkland Pumpkin Patch raised \$3,608 for Chris Hixon's Athletic Foundation;
- Secured more than \$75,185 in sponsorships for Special Events during Fiscal Year 2023;
- Secured more than \$51,000 in revenue from Farmers' Market vendor fees;
- Processed over 80 special event permit applications;
- Added Parkland Day back into to our event calendar and executed a successful festival with a parade, community performances, historical showcase of the City, business expo, concert and grand finale laser light show celebrating the City's 60th Anniversary;
- Received Community Development Block Grant for the 17th consecutive year for residents 62 and older program now has 209 participants;
- Expanded Senior Trips to accommodate the higher demand;
- Provided 14 new programs at the P-REC including Snapology, Robotics, Grit Ninja, Confidence and Creativity, Mindful Meditation, Virtual Reality and more;
- Continued a quarterly family friendly program called "Clues In The Park" to get families active and start exploring all the parks and businesses throughout Parkland;
- Planned and implemented Parents Night Out program;
- Installed new LED lights and replaced pea rock to enhance drainage at the Tennis Center;
- Renovated Pine Trails Park playground and installed new swings;
- Replaced fence, backstop and dugouts at baseball fields 2 and 6 at Terramar Park;
- Added two additional pickleball courts at Terramar Park;
- Upgraded multipurpose field at Pine Trails Park to artificial turf;
- Received the NatureScape Emerald Award for Covered Bridge Park;
- Finalized the Wedge Preserve Park conceptual plan to develop a new 36-acre community park.

# Parks and Recreation, cont.

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Number of special events offered	32	43	43	45
Conduct senior field trip outings	8	16	12	12
Annual coaches meetings for City Sports Leagues	2	7	7	2
Conduct Senior in-class program	28	34	48	28
Total number of special event permits granted	58	68	71	75
Total number of sponsors for programs and events	49	66	70	65
Number of fitness classes offered	144	144	155	140
Number of tennis programs offered	38	44	51	35
Number of sports clinics offered	15	20	25	20
Number of participants in sports league	4,256	5,423	5,251	5,000
Number of tournaments hosted	2*	6	4	5
Number of court reservations	5,375	6,838	7,836	5,000
Number of tennis memberships at Quigley Tennis Ctr	352	243	234	225
Number of enrichment programs offered	149	180	251	175
Number of participants in summer camps	190	226	319	225
Number of participants in after school program	60*	103	101	130
Number of pavilion reservations at City parks	92	436	358	300

\* COVID-19 pandemic forced reductions in these activities.



# Parks and Recreation-Administration

Senior Director  
Recreation & Park  
Operations

Assistant  
Director Parks  
and Recreation

Parks & Rec.  
Coordinator -  
Events

Program  
Specialist

## Budgeted Positions

	2021	2022	2023	2024
Senior Director Recreation and Park Operations	0	0	1	1
Director Parks and Recreation	1	1	0	0
Assistant Director Parks and Recreation	0	0	1	1
Parks and Recreation Coordinator-Special Events	1	1	1	1
Program Specialist-Events	0	1	1	1
Rec Aide (P/T)	1	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

## Budget Summary

The Parks and Recreation-Administration budget decreased almost \$133,000 or 10%. Personnel Services decreased \$9,000 due to staff turnover. Operating Expenditures decreased \$126,225 because of the need for increased funds last year for the Parkland Day events. Capital Outlay is planned for the purchases of a new conference table for the Amphitheatre, plus tables, chairs, and tents for future Parkland Day celebrations.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	247,861	316,676	523,806	514,632	-9,174	-2%
Contractual Services	5,245	10,746	10,445	10,900	455	4%
Operating Expenditures	345,881	436,112	804,665	678,440	-126,225	-16%
Capital Outlay	0	1,640	10,000	12,000	2,000	20%
<b>Total</b>	<b>\$598,987</b>	<b>\$765,174</b>	<b>\$1,348,916</b>	<b>\$1,215,972</b>	<b>-\$132,944</b>	<b>-10%</b>

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percent of projects completed on time and within budget*	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	90%

\*New measure as of Fiscal Year 2024.

2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the quality of Special Events?	37%	46%	6%	1%	10%
How would you rate the quality of the following?					
Pine Trails Park	51%	37%	4%	1%	7%
P-Rec	39%	35%	7%	1%	18%
Amphitheatre	39%	42%	7%	1%	11%
Terramar Park	35%	39%	7%	1%	18%
Tennis Center at Quigley Park	23%	21%	3%	1%	52%
Equestrian Center	22%	28%	6%	1%	43%
Barkland	23%	29%	6%	2%	40%
Liberty Park/Splash Pad	26%	33%	7%	1%	33%
Covered Bridge	24%	27%	5%	1%	43%

# Parks and Recreation-Recreation

Budgeted Positions				
	2021	2022	2023	2024
Program Manager	1	1	0	0
Parks and Recreation Coordinator	0	0	1	1
Lead Program Specialist	1	1	0	1
Program Specialist-Programs	1	1	1	1
Administrative Assistant	1	1	1	1
Senior Aftercare Assistant (part-time)	1	1	1	1
Recreation Aide (part-time)	2	2	2	2
Aftercare Assistant (part-time)	7	6	6	6
<b>Total</b>	<b>14</b>	<b>13</b>	<b>12</b>	<b>13</b>



## Budget Summary

The Parks and Recreation-Recreational Programs budget increased \$246,387 or 21%. A new Lead Program Specialist has been added, along with budgeted increases in salaries and benefits. Operating Expenditures increased 24% to add funds for senior programs, teen programs, and anticipated cost increases for credit card processing, insurance, and utilities.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	442,442	465,221	578,440	688,822	110,382	19%
Contractual Services	20,555	21,748	25,000	25,000	0	n/a
Operating Expenditures	307,073	402,969	566,795	702,800	136,005	24%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$770,070</b>	<b>\$889,938</b>	<b>\$1,170,235</b>	<b>\$1,416,622</b>	<b>\$246,387</b>	<b>21%</b>

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percent of participants satisfied with the Senior Program	Continue to be a Pre-eminent City for Parks & Recreation Programs	Effectiveness	98%	96%	98%	97%	98%	99%	98%
How would you rate the quality of Summer Camp?	Continue to be a Pre-eminent City for Parks & Recreation Programs	Effectiveness	80%	80%	80%	83%	90%	90%	90%
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%	90%	90%	90%

# Parks and Recreation-Athletics



## Budgeted Positions

	2021	2022	2023	2024
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
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



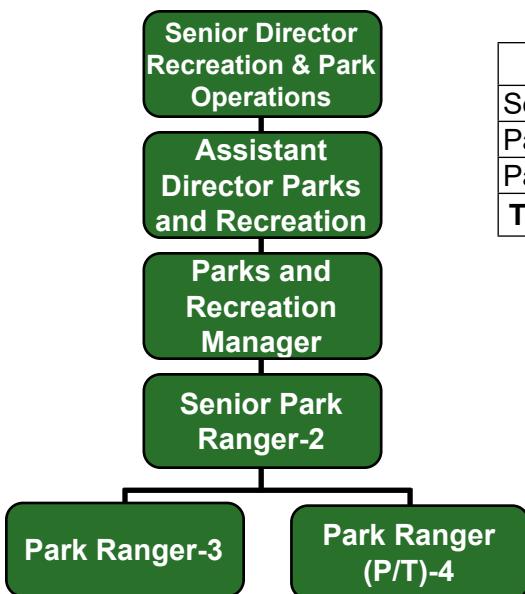
## Budget Summary

The Parks and Recreation-Athletics budget increased almost \$20,000 or 3%. Personnel Services decreased due to staff turnover. Contractual Services increased \$3,800 to expand referee services for adult sports leagues. The budget for Operating Expenditures increased 10% or \$32,740 for anticipated cost escalation of insurance and utilities.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	268,969	205,142	310,045	293,317	-16,728	-5%
Contractual Services	2,730	7,921	15,000	18,800	3,800	25%
Operating Expenditures	243,998	235,468	334,100	366,840	32,740	10%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$515,697</b>	<b>\$448,531</b>	<b>\$659,145</b>	<b>\$678,957</b>	<b>\$19,812</b>	<b>3%</b>

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Percent of recreation sport league program participants who are residents	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	90%	92%	90%	92%	90%	93%	90%
Percent of travel league program participants who are residents	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	50%	55%	50%	57%	50%	55%	50%

# Parks and Recreation-Parks Support



Budgeted Positions				
	2021	2022	2023	2024
Senior Park Ranger	2	2	2	2
Park Ranger	3	3	3	3
Park Ranger (part-time)	4	4	4	4
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>



## Budget Summary

The Parks and Recreation-Parks Support budget increased \$21,407 or 4% which is due to planned increases in salaries and benefits. Operating Expenditures are increasing \$8,200 for higher insurance costs.

Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	256,224	280,745	448,155	461,362	13,207	3%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	24,953	25,731	41,000	49,200	8,200	20%
Capital Outlay	0	0	0	0	0	n/a
<b>Total</b>	<b>\$281,177</b>	<b>\$306,476</b>	<b>\$489,155</b>	<b>\$510,562</b>	<b>\$21,407</b>	<b>4%</b>



# Library

## Mission Statement

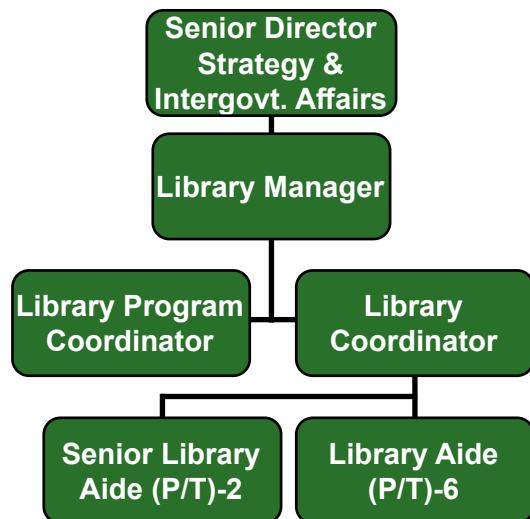
The Parkland Library connects the community to information and ideas to promote lifelong learning, literacy development, and civic engagement.

## 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 Day, and the Library’s one-to-one customer service program.



## Budgeted Positions

	2021	2022	2023	2024
Senior Director of Strategy and Intergovernmental Affairs	0	0	.25	.25
Library Director	1	0	0	0
Library Manager	1	1	1	1
Library Coordinator	1	1	1	1
Library Program Coordinator	1	1	1	1
Senior Library Aide (part-time)	0	0	2	2
Library Aide (part-time)	6	8	6	6
<b>Total</b>	<b>10</b>	<b>11</b>	<b>11.25</b>	<b>11.25</b>

## Budget Summary

The Library’s budget increased about \$58,500 or 7% due to planned salary and benefit increases. Operating Expenditures are increasing \$22,325 for anticipated increases in insurance and utility expenses. Capital Outlay is decreasing \$1,800 to align the budget for books and media purchases to historical actuals, while allowing for inflation.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	395,542	440,106	571,696	609,675	37,979	7%
Contractual Services	2,135	0	3,400	3,400	0	n/a
Operating Expenditures	93,969	121,697	189,995	212,320	22,325	12%
Capital Outlay	57,680	67,720	90,200	88,400	-1,800	-2%
<b>Total</b>	<b>\$549,326</b>	<b>\$629,523</b>	<b>\$855,291</b>	<b>\$913,795</b>	<b>\$58,504</b>	<b>7%</b>

# Library - con't.

## Performance Measures

Workload Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Patron page views of Library website pages	27,196	21,920	31,212	27,200
Conduct classes and activities	332*	555	605	400
Respond to customer contact	49,931*	49,835	38,945	49,000
Circulate books and materials	107,063	116,862	110,919	107,000
Attract patron visits to the Library	52,493*	72,606	75,017	53,000
Register new patrons	1,035*	1,249	448	1,000
Number of patrons participating in events	5,669*	9,558	3,793	5,700
Average number of hours open to public each month	206	214	215	200

\* COVID-19 pandemic forced reductions in these activities.

Measurement	Strategic Goal	Measure Type	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		FY 2024
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Library cards registered and active	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	6,600	7,030	6,600	7,461	6,600	8,466	7,040
Percent of book budget spent (membership subscriptions & books)	Continue to be a Pre-eminent City for Parks & Recreation Programs	Efficiency	100%	80%	100%	72%	100%	73%	100%
Percent of Parkland population registered for library cards	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	25%	20%	25%	9%	25%	6%	20%
Circulation per active library card	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	25	15*	25	10	25	5	25
Number of volunteer hours	Strengthen the City's Community Character	Demand	5,000	4,110*	5,000	6,746	5,000	3,765	4,000

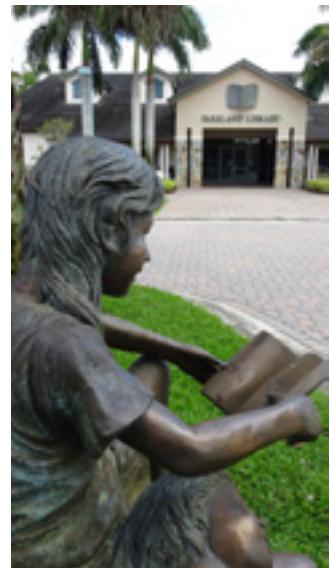
2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the quality of the following?					
Library Services	39%	36%	5%	1%	19%
Library Materials	25%	35%	12%	1%	27%
Library Programs and Classes	28%	30%	10%	1%	31%

## Public Service Levels

- Provide access to more than 600,000 text and virtual library items;
- Attract 22,000 patron page views of Library website pages;
- Circulate 107,000 physical and virtual items;
- Attract 53,000 patron visits to the Library;
- Register 500 new patrons for library cards;
- Conduct 600 classes and activities programs;
- Attract 3,800 participants to events;
- Assist Library customers by completing 39,000 customer contacts.

## Accomplishments

- The Library continues to encourage engagement with residents of Parkland's two retirement communities, Aston Gardens and Allegro. In addition to bi-weekly book delivery to patrons, Aston Gardens buses residents to the Library every Friday. Staff has met with the program coordinator and the residents to find out more about their interests and schedules to plan activities accordingly;
- The Library is constantly updating its collection of books in order to keep up with customer requests, popular demand, various book series, best sellers, and new nonfiction and biographies. We research several book sites to find new authors and popular paperback titles that are not on the best seller lists. We also keep up with famous book club choices such as GMA and Hello Sunshine book club. The collection is always fluctuating as we send back leased books that are no longer popular and weed out-of-date nonfiction books and replace them with current nonfiction. We also check the Parkland Friends of the Library book donations for clean books that we can use to replace the Library's worn copies;
- The collection of eBooks in Hoopla and Cloud Library continues to increase;
- The Library has a new reputation of being a great place for art exhibits. Many new artists to the Library have been scheduled to display their work for patrons' viewing pleasure;
- The Library participated in the 10 Days of Connection with two cultural programs: Mariachi Voces De América, and Race and Change Across Cultures and Generations – Inspirational Stories with Dr. Kitty Oliver. 10 Days of Connection is a community-wide movement for everyone in Miami-Dade, Broward, and beyond to step out of their bubbles and connect with others who are not like them. The Library has worked with the Parkland Friends of the Library on this project, and they sponsored the two programs;
- There is an increase in Library card accounts being opened;
- The Library has set up and maintained designated tutoring areas to establish a balance in the Library for patrons and tutors to have fair access to space;
- 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 its Spanish Language Readers Collection to include higher level reading materials such as chapter books and literature selected by Junior Library Guild;
- Every year the Library participates in the Collaborative Summer Library Program. This program is a nonprofit, charitable organization that supports literacy, education and science through summer reading events in public libraries across the United States. Every year we earn a credit to use towards summer reading materials. This year we earned \$290.00. The theme this summer is "All Together Now" centering around kindness, friendship and unity. We have put together summer reading kits for all participants and created themed programs throughout the summer for all age groups. The summer reading kick-off programs this year were "Good Vibrations with Shana Banana!", "Books That Bring Us Together with Dr. Margery Marcus" and an Alcohol Ink Art class;
- This summer 957 people participated in our "All Together Now" summer reading program. (630 children, 139 teens, 188 adults) Book entry forms were used for teens and adults instead of reading logs. Participants turn in the book entry forms for a chance to win a gift card. We received 406 adult entry forms and 241 teen entry forms. The children used reading logs to record the books that they have read, with space to record about 50 books. Most of the logs were filled;
- The Library presented an average of 42 programs per month.



# Non-Departmental

## Budget Summary - Non-Departmental

The Non-Departmental budget was amended in Fiscal Year 2023 for the Heron Bay land acquisition, causing large comparative decreases. Contractual Services will decrease \$229,000 due to fewer studies needed. The components of Contractual Services include:

Lobbyist	\$40,000
Heron Bay Consulting	\$150,000
Branding Consultant	\$25,000
Strategic Planning	\$22,000
Storage of MSD Materials	\$25,000
Retirement Consultant	\$12,000
Performance Evaluation Software	\$11,000
Envisio Software	\$13,150
Attorney Services for Assessments	\$5,000
Other	\$26,000
<b>TOTAL</b>	<b>\$329,150</b>

Operating Expenditures decreased \$132,370 for reducing branding roll-out activities. Other Uses reflects the City's giving to other organizations and a \$200,000 contingency amount for current economic uncertainties.

Transfers Out increased for a \$1 million transfer to the Pine Tree Roads fund, plus a \$1,250,000 increase to the Capital and Replacement Plans. This funding exemplifies the City's pay-as-you-go financing of capital.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personnel Services	20,856	950	55,000	55,000	0	0%
Contractual Services	115,606	218,006	558,047	329,150	-228,897	-41%
Operating Expenditures	40,453	53,678	241,700	109,330	-132,370	-55%
Other Uses	36,244	49,956	10,261,750	261,750	-10,000,000	-97%
Transfers Out	5,700,000	2,100,000	2,600,000	4,850,000	2,250,000	87%
<b>Total</b>	<b>\$5,913,159</b>	<b>\$2,422,590</b>	<b>\$13,716,497</b>	<b>\$5,605,230</b>	<b>-\$8,111,267</b>	<b>-59%</b>

# Debt Service

## Budget Summary - Debt Service

In 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 2024 is slightly less than last year. More details can be found in the Policies and Planning section under "Debt Management."

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent 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	1,290,799	2,670,736	2,660,100	2,648,900	-11,200	-0.4%
<b>Total</b>	<b>\$1,290,799</b>	<b>\$2,670,736</b>	<b>\$2,660,100</b>	<b>\$2,480,900</b>	<b>-\$11,200</b>	<b>-0.4%</b>

# Capital Improvement Program

The Capital Improvement Program (CIP) is an important element of the Fiscal Year 2024 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*

The Capital Improvement Program is driven by the Strategic Planning efforts of the City Commission, which the public is invited to participate in each April. 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/1240/Strategic-Plan>.

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 choose to use special assessments so that those residents specifically benefiting from the improvements 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 markets continue to suffer from inflation and supply chain disruptions, although these negative impacts are lessening in some sectors. 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 its momentum to accomplish the Strategic Plan objectives, which help accomplish the City Commission's vision for our future. 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 2024, the Capital Improvement Program totals \$31,566,700 which is larger than the Fiscal Year 2023 Program total of \$21,101,038 due to the escalated costs to begin developing the Wedge Preserve Park, the roads projects in the Ranches and Pine Tree Estates, as well as work beginning in the newly-formed Stormwater Management fund. 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 CIP budget for Fiscal Year 2024, and all projects will be funded with existing cash reserves, grants, or debt, as indicated.

Capital Improvement Program	Fiscal Year 2024
Capital Improvement Projects	\$24,739,000
Replacement Plan: Infrastructure	\$2,117,700
Replacement Plan: Capital Equipment, Vehicles	\$380,000
Pine Tree Roads Fund	\$1,015,000
Ranches Roads Fund	\$3,240,000
Stormwater Management Fund	\$75,000
<b>Total Fiscal Year 2024 CIP</b>	<b>\$31,566,700</b>

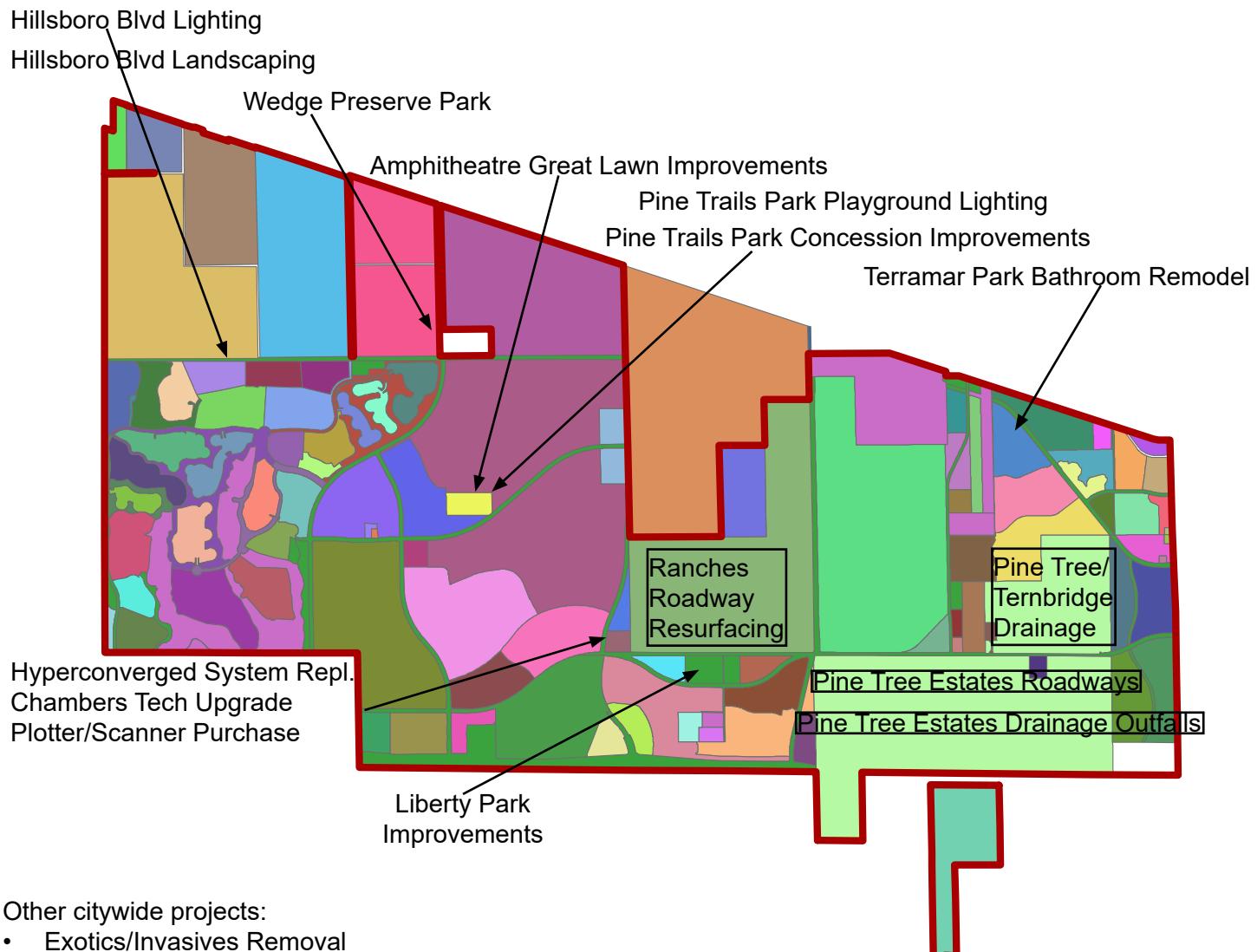
# 5 Year Capital Improvement Plan

Capital Improvement Fund	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Five Year
	2024	2025	2026	2027	2028	Capital Plan
Wedge Preserve Park	\$ 22,750,000	\$ 530,000				\$ 23,280,000
Hillsboro Blvd Lighting	\$ 350,000					\$ 350,000
Hyperconverged System Replacement	\$ 350,000					\$ 350,000
Amphitheater Great Lawn Resod	\$ 220,000					\$ 220,000
Liberty Park Improvements	\$ 200,000	\$ 415,000				\$ 615,000
Pinetree Estates/Ternbridge Drainage	\$ 200,000					\$ 200,000
Exotics/Invasives Removal	\$ 150,000	\$ 150,000	\$ 50,000	\$ 50,000		\$ 400,000
Resiliency Planning: Vulnerability Assessment	\$ 100,000					\$ 100,000
Pine Trails Park Playground Lighting	\$ 98,000					\$ 98,000
Amphitheatre Electrical Installation	\$ 77,000					\$ 77,000
Terramar Park Bathroom Remodel	\$ 50,000					\$ 50,000
Parks, Preserves Landscaping Beautification	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Pine Trails Park Concession Improvements	\$ 32,000					\$ 32,000
Plotter/Scanner Purchase	\$ 25,000					\$ 25,000
Re-key Locking Systems	\$ 25,000					\$ 25,000
Hillsboro Blvd Landscaping	\$ 24,000	\$ 190,650				\$ 214,650
Public Property Beautification	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Chambers Technology Upgrades	\$ 10,000					\$ 10,000
Starlink Satellite Emergency Back-up Link	\$ 8,000					\$ 8,000
Future CIP Projects	\$ -	\$ 3,995,000	\$ 9,895,000	\$ 656,000	\$ 500,000	\$ 15,046,000
<b>Total Capital Improvement Projects</b>	<b>\$ 24,739,000</b>	<b>\$ 1,355,650</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 70,000</b>	<b>\$ 41,450,650</b>
<b>The Ranches Roads Capital Fund</b>	<b>\$ 3,240,000</b>					<b>\$ 3,240,000</b>
<b>Pine Tree Roads Capital Fund</b>	<b>\$ 1,015,000</b>		<b>\$ 11,600,550</b>			<b>\$ 12,615,550</b>
<b>Infrastructure Replacement Fund</b>	<b>\$ 2,117,700</b>		<b>\$ 3,383,400</b>	<b>\$ 2,002,000</b>	<b>\$ 1,832,500</b>	<b>\$ 1,266,800</b>
<b>Capital Replacement Fund</b>	<b>\$ 380,000</b>		<b>\$ 726,775</b>	<b>\$ 1,408,150</b>	<b>\$ 1,219,350</b>	<b>\$ 1,300,575</b>
<b>Stormwater Fund</b>	<b>\$ 75,000</b>		<b>\$ 675,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>
<b>TOTAL CAPITAL IMPROVEMENT PLAN</b>	<b>\$ 31,566,700</b>	<b>\$ 17,741,375</b>	<b>\$ 3,530,150</b>	<b>\$ 3,171,850</b>	<b>\$ 2,637,375</b>	<b>\$ 73,693,450</b>

## Future Capital Projects

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Five Year
	2025	2026	2027	2028	Capital Plan
Pine Trails Park Bathroom Remodel	\$ 1,235,000				\$ 1,235,000
PTP Landscaping, Irrigation, Pump Station	\$ 825,000				\$ 825,000
Expanded Parking at Terramar Park	\$ 770,000				\$ 770,000
SmartCity Cyber Security (Citywide Fiber)	\$ 500,000				\$ 500,000
Terramar Park Irrigation Redesign	\$ 410,000				\$ 410,000
A/C Control System (back net controls via phone/PC)	\$ 170,000	\$ 30,000			\$ 200,000
Swagit Replace/Upgrade	\$ 60,000				\$ 60,000
IT Upgrades - Other	\$ 25,000	\$ -	\$ 236,000	\$ 500,000	\$ 761,000
Solar Battery Replacement			tbd		\$ -
City Entryway Signs			\$ 5,000,000		\$ 5,000,000
Roundabouts on Loxahatchee Road			\$ 3,360,000		\$ 3,360,000
Springbrook Replacement			\$ 500,000		\$ 500,000
Terramar Park Parking Lot Refurbishment			\$ 330,000		\$ 330,000
WiFi in the Parks			\$ 300,000		\$ 300,000
Gator Acres Design			\$ 180,000	\$ xxxx,xxxx	\$ 180,000
Wayfinding Signs			\$ 175,000		\$ 175,000
Margate-Blount Archaeological Site Development			\$ 20,000	\$ 220,000	\$ 240,000
Electronic Signage - Parks				\$ 200,000	\$ 200,000
	<b>\$ 3,995,000</b>	<b>\$ 9,895,000</b>	<b>\$ 656,000</b>	<b>\$ 500,000</b>	<b>\$ 15,046,000</b>

# Location of Capital Projects

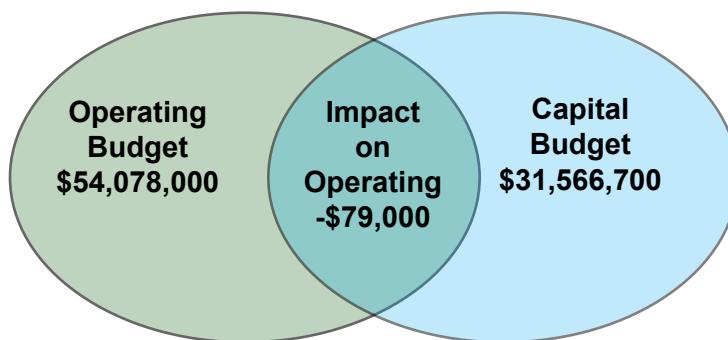


## Other citywide projects:

- Exotics/Invasives Removal
- Resiliency Planning: Vulnerability Assessment
- Parks, Preserves Landscaping Beautification
- Re-Key Locking Systems
- Public Property Beautification
- Starlink Satellite Emergency Back-up Link

# 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 2024. In Fiscal Year 2024, the City is anticipating a savings of \$79,000 in operating expenditures due to eliminating the need for two annual software maintenance charges while adding an annual service charge for satellite service.



Project	Additional Operating Costs	Explanation
Hyperconverged System Replacement	(\$91,000)	Annual software maintenance costs of \$74,000 for Nutanix and \$17,000 for VMWare will no longer be needed.
Starlink Satellite Emergency Backup Link	\$12,000	Service will cost \$500 per month per site, two installation sites.



# Ranches Roads Capital Projects

## Ranches Roadway Resurfacing

**DEPARTMENT:** Engineering

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

**FUNDING:** Fiscal Year 2023 Fund 301=\$250,000; Fiscal Year 2024 Fund 303=\$3,240,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$225,000			\$25,000	<b>\$250,000</b>		
2024		\$3,000,000		\$240,000	<b>\$3,240,000</b>		
2025							
2026							
2027							
2028							
Total	\$225,000	\$3,000,000		\$265,000	<b>\$3,490,000</b>		

### 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, the City Commission gave direction to go ahead with 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.

The previous cost estimate was based on milling and resurfacing the Ranches roadways in the community. Pavement core borings of the pavement were conducted and the data from the core borings show that some segments of the roadway will have to be reconstructed, as well as add additional asphalt in areas.

The City anticipates dedicating a specific revenue pledge to obtain a loan to fund 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?

Using estimate analysis developed from FDOT unit prices and current construction prices.

### 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.

# Pine Tree Roads Capital Projects

## Pine Tree Estates Roadway Plan

**DEPARTMENT:** Engineering

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

**FUNDING:** Fiscal Year 2024 Fund 304 = \$1,015,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024	\$940,000			\$75,000	<b>\$1,015,000</b>		
2025		\$11,050,550		\$550,000	<b>\$11,600,550</b>		
2026							
2027							
2028							
Total	\$940,000	\$11,050,550		\$625,000	<b>\$12,615,550</b>		

### Describe the project:

This project encompasses milling, repaving, and reconstructing the roadway within the Pine Tree Estates community. At the April 2023 Strategic Planning Retreat, the City Commission gave direction to budget funds for design. However, all work is pending the outcome of ongoing litigation.

### 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 FDOT unit prices and current construction prices.

### 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.

### Additional Information

The estimate below is based on 2021 prices.

The prices of construction materials are subject to change due to market fluctuations and availability.

Design Construction Document Cost	\$690,000
Construction Survey Layout	\$250,000
Design Contingency (8%)	\$75,000
Mobilization	\$850,000
aintenance of Traffic	\$980,000
Subtotal Construction Costs	\$9,220,550
Construction Contingency (5%)	\$550,000
<b>Grand Total</b>	<b>\$12,615,550</b>

# Stormwater Capital Projects

## Pine Tree Estates Drainage Outfalls

**DEPARTMENT:** Engineering

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

**FUNDING:** Fiscal Year 2024 Fund 104 = \$75,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024	\$60,000			\$15,000	<b>\$75,000</b>		
2025		\$250,000		\$25,000	<b>\$275,000</b>		
2026							
2027							
2028							
Total	\$60,000	\$250,000		\$40,000	<b>\$350,000</b>		

### Describe the project:

The City will start implementing the Stormwater Utility Fee this year. This project will be funded through this program. It will replace the standards sheet and details. This project will also be replacing the existing headwall structures that is damaged or deteriorated. It will rehabilitate the existing drainage system to restore or exceed the original capacity of the drainage ditch on the south of Pine Tree Estates. The project will also clear out canal slope collapse.

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

Improve and enhance the City's infrastructure.

### How was the project cost calculated?

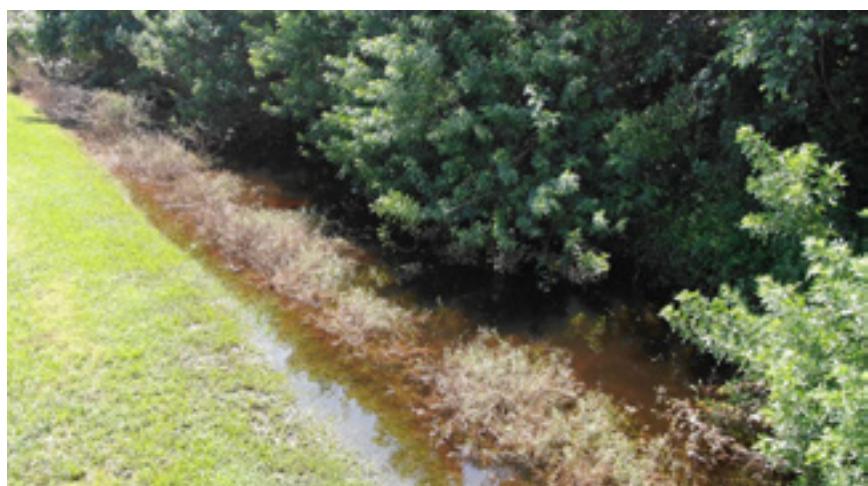
This cost is estimated with most recent construction prices, grading estimates, and FDOT estimates.

### What are the project alternatives?

Maintain existing headwalls which are obsolete.

### 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 2024 Fund 301 = \$22,750,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$2,800,000	\$11,450,000		\$1,000,000	<b>\$15,250,000*</b>		
2024		\$20,550,000		\$2,200,000	<b>\$22,750,000</b>		
2025			\$543,000		<b>\$543,000</b>	\$890,000	
2026						\$934,500	
2027						\$981,225	
2028						\$1,030,300	
Total	\$2,800,000	\$32,000,000	\$543,000	\$3,200,000	<b>\$38,543,000</b>		

### **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.

The final concept plan is expected to be approved in Summer 2023 and a Construction Manager at Risk is expected to be on board for pre-construction services by the beginning of Fiscal Year 2024. Approval of construction activities is expected in the second half of Fiscal Year 2024 so funding needs to be budgeted. City-owned equipment (\$530,000 estimate) to service and maintain the park will be purchased in Fiscal Year 2025.

Current cost estimates to remedy site conditions, meet drainage requirements, and properly prepare this site for development greatly exceed original estimates. Site preparation alone is now expected to cost about \$12 million compared to \$3-\$4 million. The concept for the park design has also evolved into a more robust community park, with more plentiful and higher-end amenities. In addition to all of these changes, market forces have increased costs. Bearing that in mind, a healthy contingency for future economic uncertainties has also been added.



#### \*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

\$10,000,000 was budgeted in Fiscal Year 2023

These amounts have been carried forward to Fiscal Year 2024.

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

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

#### Equipment

1-Five Gang Mower	\$70,000
3-John Deere Gators	\$44,000
1-Toro Workman	\$38,000
1-Farm Tractor	\$58,000
1- Sand Pro	\$32,000
1-Paint Machine	\$20,000
1 Lowboy Trailer	\$26,000
1-Dump Trailer	\$24,000
1-Toro Workman Top Dresser	\$45,000
3-Radios	<u>\$15,000</u>
Total	\$372,000

#### Contractual Services

Field and General Landscape	\$260,000
-----------------------------	-----------

#### How was the project cost calculated?

Parks Master Plan and design consultant estimate.

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.

#### Staffing

1-Crew Leader	\$95,000
4-Maintenance Technicians	\$285,000
3-Maintenance Technicians PT	\$85,000
1-Park Ranger FT	\$84,000
1-Park Ranger PT	<u>\$31,000</u>
Total	\$580,000

#### Utilities

Water, Sewer, Electricity	\$50,000
---------------------------	----------

#### Vehicles

1 F-250 Extended Cab Truck	\$53,000
2 F-150 Extended Cab Trucks	\$88,000
1 Ford Escape	<u>\$30,000</u>
Total	\$171,000

#### 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 recommended national metric in the following areas: playgrounds, multi-use fields, baseball/softball fields. Additionally, the City currently has 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.

# Hillsboro Boulevard Lighting

**DEPARTMENT:** Engineering

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$350,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024		\$315,000		\$35,000	<b>\$350,000</b>		
2025						\$82,000	
2026						\$82,000	
2027						\$82,000	
2028						\$82,000	
Total		\$315,000		\$35,000	<b>\$350,000</b>		

## Describe the project:

After direction at the December 2022 Strategic Planning workshop to add street lighting to Hillsboro Boulevard from Parkland Bay to University Drive to improve safety, staff provided the City Commission a cost analysis for standard FPL (Florida Power & Light) lighting versus installing decorative lighting. The City Commission voted to proceed with FPL's decorative lighting option.

This project will require the City to provide funding to cover initial capital cost to FPL. FPL will install the underground conduit, transformer and circuits in addition to design costs and restoration. FPL will then install the light poles and fixtures. Once completed, the City will incur an additional \$82,000 each year in operating cost for these streetlights. Items included in these recurring costs are the decorative poles, energy cost, and maintenance.

The roadway is owned by Broward County and will require interagency agreements to allow for the installation of the lighting. That coordination will take place at the end of the design phase, prior to construction.

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

Improve and enhance the City's infrastructure.

## How was the project cost calculated?

Estimates were provided by FPL using their current construction costs.

## What are the project alternatives?

Do nothing and the corridor remains without lighting.

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

Recurring requests from residents regarding safety concerns of the roadway.



# Hyperconverged System Replacement

**DEPARTMENT:** Information Technology

**STRATEGIC GOAL:** Effective governance and internal communications

**FUNDING:** Fiscal Year 2024 Fund 301 = \$350,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024	\$30,000		\$296,000	\$24,000	<b>\$350,000</b>	(\$91,000)	
2025						(\$91,000)	
2026						(\$91,000)	
2027						(\$91,000)	
2028						(\$91,000)	
Total	\$30,000		\$296,000	\$24,000	<b>\$350,000</b>		

## Describe the project:

The existing Nutanix Hyperconverged system is several years old and past its life cycle's end. Due to the age of the system, the City is at a higher risk of critical hardware failure. In addition, there will be increased advantages of performance and architecture based on improvements in cloud technologies and Moore's Law (projection of the rate of technological change which forecasts that system improvements double about every 18 months.) The replacement system will be designed with a hybrid on-premise and cloud management focus. This approach will allow for future scalability in the cloud, putting the City in a better position to keep up with the rate of technological change.

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

Effective governance and internal communications.

## How was the project cost calculated?

**Capital:** \$296,000 (Based on the mid-level hardware quote to include 5-year support)

**Software/Labor:** \$30,000 (Estimate for tools and contracted services to assist in migration)

**Assumptions:** Shifting architecture (using different configurations) may reduce the cost of this project by 33%, bringing the funding need closer to \$350,000.

**Operating Savings:** Annual software maintenance costs (\$74,000 for Nutanix; \$17,000 for VMWare) will no longer be needed.

## What are the project alternatives?

Continue with the current hardware and assume the risk of the annual \$74,000 operating support cost increasing or potentially lose all support.

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

- Risk of catastrophic hardware failure on citywide critical infrastructure.
- Cyber security concerns about being on an older platform.



## Re-sod Amphitheatre Great Lawn

**DEPARTMENT:** Public Works

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$220,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024		\$210,000		\$10,000	<b>\$220,000</b>		
2025							
2026							
2027							
2028							
Total		\$210,000		\$10,000	<b>\$220,000</b>		

### **Describe the project:**

This project will re-sod the front half of the Great Lawn at Pine Trails Amphitheatre. Over time, the traffic from events as well as wear and tear from park patrons has created some worn areas that are now filled with too many weeds to treat. Sod replacement in this area will provide a nice even lawn area for event patrons and bring the appearance back up standards in this area of the park.

The area to be re-sodded is approximately 80,000 square feet, which is about 200 linear feet back from the paver stage area.

### **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 industry pricing.

### **What are the project alternatives?**

Leave existing sod with weeds as treatment of this area will not be effective without killing the entire lawn area.

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

Price escalation and future increased pricing if deferred or delayed to future years.



# Liberty Park Improvements

**DEPARTMENT:** Public Works

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$200,000; Fund 302 = \$175,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$85,000	\$750,000		\$75,000	\$910,000		
2024		\$375,000			\$375,000		
2025		\$415,000			\$415,000		
2026							
2027							
2028							
Total	\$85,000	\$1,540,000		\$75,000	<b>\$1,700,000</b>		

## **Describe the project:**

This project consists of performing a structural evaluation of the existing playground structure and picnic areas, a playground safety inspection and design upgrade based on the reports provided by the structural engineer and playground inspector. Construction to rehabilitate the playground and picnic areas will take place with the recommendations from the consultants. This improvement project also includes renovation of the existing restrooms, upgrading the parking area, additional landscaping/mulch as needed 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 Florida Recreation Development Assistance Program (FRDAP) with a \$200,000 required match.

The structural assessment was completed in Fiscal Year 2022. The design plan and construction to keep the same playground footprint but to replace the finishings and play equipment (swings, slides, climbing features) was completed in Fiscal Year 2023. Additionally, improvements to the picnic shelters and tables were also completed in Fiscal Year 2023.

To complete the Liberty Park Improvements project, \$200,000 additional funding is being allocated for Fiscal Year 2024 in Fund 301 for the items listed below and \$175,000 is budgeted in Fund 302 to replace the existing fence which is more than 50% deteriorated. Finally, \$415,000 is proposed for Fiscal Year 2025 to renovate the restroom. Below is the expected work plan:

Timing	Amount	Item/Element	Work Plan
Fiscal Year 2024	\$30,000	Grounds	Mulch, Signage
Fiscal Year 2024	\$95,000	Restrooms	Exterior Repairs, Exterior Paint
Fiscal Year 2024	\$15,000	Multi-Purpose Trail	Asphalt Repairs
Fiscal Year 2024	\$50,000	Landscaping	Replace Shrubs, Mulch
Fiscal Year 2024	\$10,000	Parking Lot	Parking stops, milling
Fiscal Year 2024	\$175,000	Fence	Replace Fence (Fund 302)
Fiscal Year 2025	\$415,000	Restroom	New Fixtures (sinks, partitions, lighting, toilets), New Flooring, Tile walls

# Liberty Park Improvements, cont.

Below is the funding plan for this project:

Fiscal Year	Fund 301 Budget	Fund 302 Budget	Expenditures Planned, Completed
Fiscal Year 2021	\$0	\$60,000	Structural Assessment
Fiscal Year 2022	\$0	\$0	
Fiscal Year 2023	\$250,000	\$600,000	Playground Improvements
Fiscal Year 2024	\$200,000	\$175,000	See Work Plan table
Fiscal Year 2025	\$415,000	\$0	Restroom Renovations
<b>TOTALS</b>	<b>\$865,000</b>	<b>\$835,000</b>	<b>\$1,700,000 TOTAL</b>

## 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 and spending over \$10,000 annually for required repairs.

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

The original playground was built in 2001 and is beyond its' life expectancy. The FRDAP grant would be forfeited if this project is not completed.



# Pine Tree Estates/Ternbridge Drainage Improvements

**DEPARTMENT:** Engineering

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

**FUNDING:** Fiscal Year 2023 Fund 111 = \$1,570,000; Fiscal Year 2024 Fund 301 = \$200,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$391,120	\$1,178,880			<b>\$1,570,000</b>		
2024		\$200,000			<b>\$200,000</b>		
2025							
2026							
2027							
2028							
Total	\$391,120	\$1,378,880			<b>\$1,770,000</b>		

## 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 Pine Tree 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. The additional project funding required was estimated based on 90 percent construction plans. This additional cost of \$200,000 is estimated with most recent construction prices.

## 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.

# Exotic/Invasive Plant Removal

**DEPARTMENT:** Engineering

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$150,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024		\$150,000			\$150,000		
2025		\$150,000			\$150,000		
2026		\$50,000			\$50,000		
2027		\$50,000			\$50,000		
2028							
Total		\$400,000			\$400,000		

## Describe the project:

Preservation and enhancement of the City's right of way and environmentally sensitive areas involves the ongoing removal and long-term control of invasive and exotic vegetation. The City strives to ensure these areas are maintained at less than 5% exotics to foster the thriving of native plants throughout the City as required by the Florida Department of Environmental Protection.

Fiscal Year	Area of Focus
2024	Doris Davis Forman Preserve = 100% exotics
2025	SR 7/441 @ Holmberg NW corner = 100% exotics
2026	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, preserves, and right of way areas 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. For the Doris Davis Forman Preserve, the City's current landscape contractor provided a quote.

## 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.

# Resiliency Planning: Vulnerability Assessment

**DEPARTMENT:** Engineering

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$100,000\*

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024	\$75,000			\$25,000	<b>\$100,000*</b>		
2025							
2026							
2027							
2028							
Total	\$75,000			\$25,000	<b>\$100,000</b>		

\*\$75,000 grant funded

## Describe the project:

The Florida Department of Environmental Protection has awarded a \$75,000 Resilient Florida Planning grant to the City of Parkland to assist in preparing for and dealing with the effects of climate change and sea level rise. The grant will fund a Vulnerability Assessment to help the City better understand our unique flood vulnerability and begin designing effective projects to reduce current and projected flood risks to our residents and infrastructure.

Climate change has the potential to impact the City of Parkland from direct, indirect and economic damages, threatening the City's residential, family-oriented environment. Mitigation steps can be taken to avoid recurring damages and disaster events from extreme precipitation and consequences of sea-level rise. Credit rating agencies are beginning to consider using exposure and susceptibility to climate change in their ratings. To preserve future borrowing capacity at the lowest rates, the City needs to acknowledge and assess the risk.

This project will start with an assessment of expected impacts to the City of Parkland from climate change and identify short-term and long-term adaptation projects which may be eligible for future grant funding in the Statewide Flooding and Sea Level Rise Resilience Plan.

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

Improve and enhance the City's infrastructure



## How was the project cost calculated?

Consultant estimates provided to recent grant recipients.

## What are the project alternatives?

Leave conditions as is and forgo eligibility for future grant funds.

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

The adverse consequences for deferring or delaying this project is the City will experience increased potential damages, direct and economic, from weather-related events.

# Pine Trails Park Playground Lighting

**DEPARTMENT:** Public Works

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$98,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024	\$10,000	\$80,000		\$8,000	<b>\$98,000</b>		
2025							
2026							
2027							
2028							
Total	\$10,000	\$80,000		\$8,000	<b>\$98,000</b>		

## Describe the project:

This project will enhance the Pine Trails Park playground by allowing for sufficient lighting for the park playground after sunset during park operational hours.

This project includes the purchase of 12 poles for \$32,000, 12 light features for \$28,000 and an installation cost of \$20,000 for a total construction cost of \$80,000.

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

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

## How was the project cost calculated?

Costs calculated using industry labor and material pricing.

## What are the project alternatives?

Do not provide lighting for the playground after sunset.

## 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.



# Amphitheatre Great Lawn Electrical Installation

**DEPARTMENT:** Public Works

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$77,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024		\$70,000		\$7,000	<b>\$77,000</b>		
2025							
2026							
2027							
2028							
Total		\$70,000		\$7,000	<b>\$77,000</b>		

## **Describe the project:**

This project will provide electrical outlets throughout the Amphitheatre Great Lawn to benefit the numerous successful special events that are held at this location. When the City hosts the annual Light Up the Park event, the trees are filled with holiday lights along with many light-up holiday displays that require electricity. This project will reduce safety concerns due to the numerous electric cords that are utilized for this event which also stay out for the month during the holiday season. This project will also benefit numerous other events throughout the year that require electricity in the Great Lawn area.

This project will bring electrical points from the electrical panels in the Amphitheatre building to the trees on the south and north sides of the Great Lawn area, including the installation of five new posts with two duplex receptacles on each post, new piping, wiring, boxes, receptacles, post, breakers, and controls, with several conduits crossing under existing sidewalks.

## **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 industry pricing.

## **What are the project alternatives?**

Continue to run electric cords on top of Great Lawn area.

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

Potential safety concerns for park patrons and tripping.



# Terramar Park Bathroom Remodel

**DEPARTMENT:** Public Works

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$50,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$48,000	\$302,000			<b>\$350,000*</b>		
2024		\$18,000		\$32,000	<b>\$50,000</b>		
2025							
2026							
2027							
2028							
Total	\$48,000	\$320,000		\$32,000	<b>\$400,000</b>		

## Describe the project:

As part of the 2022 Strategic Planning workshop, the plan for enhancements to Terramar Park continue. The bathroom remodel will include new partitions, flooring, tile on the walls, countertops, sinks, toilets and fixtures to both sets of bathrooms at Terramar Park. Due to current market conditions, an additional \$50,000 needs to be budgeted in order to complete the project.

## \*Prior Year Funding:

\$150,000 was allocated for this project in Fiscal Year 2022.

\$200,000 was allocated for this project in 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?

Costs calculated using current bids and industry pricing.

## What are the project alternatives?

Reduce scope or do not provide upgrades to the restrooms.

## 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.

# Parks, Preserves Landscaping Beautification

**DEPARTMENT:** Public Works

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$50,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024		\$50,000			\$50,000		
2025		\$50,000			\$50,000		
2026		\$50,000			\$50,000		
2027		\$50,000			\$50,000		
2028		\$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.

## **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.



# Pine Trails Park Concession Improvements

**DEPARTMENT:** Parks and Recreation

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$32,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024		\$32,000			<b>\$32,000</b>		
2025							
2026							
2027							
2028							
Total		\$32,000			<b>\$32,000</b>		

## Describe the project:

Currently, the City does not have any picnic tables in front of the main concession stand at Pine Trails Park. This project will purchase three commercial outdoor picnic tables that will enhance the level of service for Parkland residents and park patrons that visit the concession stand. Additionally, a wall unit A/C will be installed inside the concession to provide a temperature-controlled environment for the concession products. The existing rafters will be covered on the inside with insulation.

## 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 industry pricing and quotes.

- 3 picnic tables @ \$5,000 each = \$15,000
- Installation of wall unit A/C = \$17,000



## What are the project alternatives?

Concessionaire to continue to provide the non-commercial, worn-out tables and chairs. Additionally, without installation of wall unit A/C, the concession will remain hot.

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

The concession area will not have a presentable, clean eating area. Additionally, potential concern with concession products not being in a temperature-controlled environment, especially during the hot summer season.

# Plotter/Scanner Purchase

**DEPARTMENT:** Building

**STRATEGIC GOAL:** Effective governance and internal communications

**FUNDING:** Fiscal Year 2024 Fund 301 = \$25,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024			\$25,000		<b>\$25,000</b>		
2025						\$500	
2026						\$500	
2027						\$500	
2028						\$500	
Total			\$25,000		<b>\$25,000</b>		

## Describe the project:

Replacing both plotters in the Building department's scanning/records area with new updated models will enable the City to continue maintaining electronic documents and plans. This purchase will allow the City to print maps in-house rather than hiring outside vendors.

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

By replacing the current plotters with newer models, employees will be able to work more efficiently when processing public records requests, permit scanning, map print-outs, and the printing of plans for City use.



## How was the project cost calculated?

Cost comparisons, along with plotter functions have been researched to find the median cost of large scanners with the functions that the City needs to perform tasks.

## What are the project alternatives?

The City would continue using only one plotter that requires continuous repair (resulting in long downtimes), while the other plotter sits unused since it has stopped functioning.

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

Due to having only one functioning plotter, the City is unable to keep up with the ongoing public records and the scanning/printing out of large plans. This will result in customer dissatisfaction while doubling the time that employees need to fulfill a request.

# Re-key Locking Systems

**DEPARTMENT:** Public Works

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

**FUNDING:** Fiscal Year 2024 Fund 301= \$25,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior		\$25,000			<b>\$25,000</b>		
2024							
2025							
2026							
2027							
Total		\$25,000			<b>\$25,000</b>		

## Describe the project:

This project involve re-keying every door lock in every City facility with new locks in conjunction with the citywide security plan. This will allow for a more streamlined process as well as replace aging systems.

Fiscal Year 2024 = \$25,000

(All city buildings, parks, restrooms, public safety buildings)

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

Improve and enhance the City's infrastructure and allow for cost savings in labor, parts, and repairs.

## How was the project cost calculated?

Cost calculated using industry quotes.

## What are the project alternatives?

Leave current locking mechanisms in place.

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

With the delay of this project, City will continue to incur ongoing costs for labor and parts that could be reduced by streamlining the current system and working with a new locksmith in conjunction with the citywide facility upgrades.



# Hillsboro Boulevard Landscaping

**DEPARTMENT:** Engineering

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$24,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024	\$24,000				<b>\$24,000</b>		
2025		\$175,150		\$15,500	<b>\$190,650</b>		
2026							
2027							
2028							
Total	\$24,000	\$175,150		\$15,500	<b>\$214,650</b>		

## Describe the project:

The direction at the 2023 Strategic Planning Retreat was to install landscaping on Hillsboro Boulevard from Parkland Bay to Nob Hill Road, which will enhance the aesthetics of the corridor. Staff provided City Commission with a cost analysis for landscaping the south side of Hillsboro Boulevard with oak trees. City Commission voted to proceed with 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?

Estimates were provided by a landscape consultant using current construction and installation costs.

## What are the project alternatives?

Do not provide any landscaping.

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

Potential recurring requests from residents.



# Public Property Beautification

**DEPARTMENT:** Public Works

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$20,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024		\$20,000			<b>\$20,000</b>		
2025		\$20,000			<b>\$20,000</b>		
2026		\$20,000			<b>\$20,000</b>		
2027		\$20,000			<b>\$20,000</b>		
2028		\$20,000			<b>\$20,000</b>		
Total		\$100,000			<b>\$100,000</b>		

## 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 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
FY 2028:	PW / Fire Station 42	\$10,000
	Barkland Park	\$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?

Not able to preserve the character of the City while ensuring care of its natural assets.

# Chambers Technology Upgrades

**DEPARTMENT:** Information Technology

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

**FUNDING:** Fiscal Year 2024 Fund 301 = \$10,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024			\$10,000		<b>\$10,000</b>		
2025							
2026							
2027							
2028							
Total			\$10,000		<b>\$10,000</b>		

## **Describe the project:**

This project will upgrade the dais iPads to a newer model with a bigger screen. The initial implementation of the iPad on the dais was a proof of concept with repurposed aging equipment. This allows us to retire the old equipment and increase the size of the screen from 9.7 inch to iPad Pro 12-inch sizes.

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

This will aid in the automation of the chambers and reduce our carbon footprint by reducing our usage of physical copies in lieu of electronic documents.

## **How was the project cost calculated?**

Ipad Pro Cases: \$120 x 7 = \$840

IPad Pro: \$1200 x 7 = \$8,400

Other accessories = \$760

Total: \$10,000



## **What are the project alternatives?**

Continue with the current aged equipment.

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

Increased risk of equipment failure with the older equipment and reduced ability to provide security if the manufacturer stops updating the current models.

Lost opportunity costs of increased functionality due to the bigger screen sizes.

# Starlink Satellite Emergency Backup Link

**DEPARTMENT:** Information Technology

**STRATEGIC GOAL:** Improve and enhance the City's infrastructure; Maintain a safe community

**FUNDING:** Fiscal Year 2024 Fund 301 = \$8,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2024			\$8,000		<b>\$8,000</b>	\$12,000	
2025						\$12,000	
2026						\$12,000	
2027						\$12,000	
2028						\$12,000	
Total			\$8,000		<b>\$8,000</b>		

**Describe the project:** The City will install a satellite backup internet connection at the following locations:

- City Hall
- Firehouse 109 (EOC Site)

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

This will improve the City's infrastructure and continuity of operations during a natural disaster.

## How was the project cost calculated?

Costs were calculated from the Starlink order site.

Capital costs = \$2,800 for Starlink hardware + \$1,000 for cabling and accessories at each site.

Operating costs = \$500 per month for 2 TB of service per site.



## What are the project alternatives?

- Do not implement a backup connection, which leaves the City vulnerable in the event of a natural disaster.
- Implement a cell tower backup system, which has higher implementation and monthly costs, limited cell connection, and a high probability of cell tower congestion or damage during a natural disaster.

## What are the adverse consequences of deferring or delaying this project?

The City would have an increased risk of not meeting service levels during a natural disaster. Connectivity (the internet, phones, site connections, printing, ...) could go down. In an emergency, the Emergency Operations Center and City officials may have limited communication and coordination capabilities.

# 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 \$2,117,700 for Fiscal Year 2024. Project descriptions for these can be found on the following pages.

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 2024, a \$2,200,000 contribution to the Infrastructure Replacement Fund is budgeted, putting total program reserves to over \$5 million.



Replacement Projects	Fiscal Year 2024
Terramar Baseball Fields 1, 5 Fence, Dugouts	\$563,000
Public Safety/Fire Station 97 Improvements	\$300,000
Liberty Park Playground Fence*	\$175,000
City Hall Emergency Generator	\$170,000
Tennis Center at Quigley Court Resurfacing	\$125,000
Sidewalks	\$99,700
Terramar Park Concession Improvements	\$98,000
Fire Station Alerting System	\$85,000
Terramar Park Baseball Tower Improvements	\$82,000
Terramar Park Maintenance Area Fencing	\$80,000
Pine Trails Park Basketball Courts 3, 4	\$57,000
Terramar Park Canopies	\$54,000
Pine Trails Park Canopies	\$48,000
Tennis Center at Quigley Improvements	\$42,000
Terramar Park Tennis Restroom Improvements	\$40,000
City Hall Center Patio Doors	\$40,000
Pine Trails Park Lightning Detection System	\$35,000
Library Kitchen Renovation	\$14,000
Library Courtyard Deck	\$10,000
<b>Total Infrastructure Replacement Funding</b>	<b>\$2,117,700</b>

The expected funding needs for the Infrastructure Replacement Plan for the next ten years are shown here.

Fiscal Year	Expenditures	Funding Contribution	Interest Earnings	Total Contributions	Total Reserves
2023	2,345,853	2,100,000	13,897	2,113,897	5,326,803
2024	2,117,700	2,200,000	13,317	2,213,317	5,422,420
2025	3,383,400	2,200,000	13,556	2,213,556	4,252,576
2026	2,002,000	2,200,000	10,631	2,210,631	4,461,207
2027	1,832,500	2,200,000	11,153	2,211,153	4,839,860
2028	1,266,800	2,200,000	12,100	2,212,100	5,785,160
2029	2,774,200	2,500,000	14,463	2,514,463	5,525,423
2030	3,843,240	2,500,000	13,814	2,513,814	4,195,996
2031	2,757,000	2,500,000	10,490	2,510,490	3,949,486
2032	3,454,500	2,500,000	9,874	2,509,874	3,004,860
2033	4,344,000	3,500,000	7,512	3,507,512	2,168,372
2034	4,580,500	4,500,000	5,421	4,505,421	2,093,293

\*See the "Liberty Park Improvements capital project (fund 301) description for details of this replacement project.

## **Replacement Plan Project: Terramar Baseball Fields 1 and 5 Fence, Dugout**

**DEPARTMENT:** Public Works, Parks and Recreation

**TOTAL FUNDS NEEDED:** \$563,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$563,000	Fencing, dugouts			\$563,000

### **Describe the project:**

As part of the Terramar Park enhancements effort, this project will replace the dugouts and fencing for Terramar baseball fields 1 and 5. Fencing will be replaced with 9-gauge vinyl coated fabric. The fence is over 15 years old and in need of ongoing maintenance due to bowing and regular wear and tear. The City began replacing the fence and dugouts on Terramar Park Baseball fields 2 and 6 in Fiscal Year 2023 for an approximate cost of \$440,700. This project will finalize all the baseball fields fence replacement throughout the park.

### **How was the project cost calculated?**

Government contracts, and pricing from Fields 2 and 6 which were recently completed.



## **Replacement Plan Project: Public Safety/Fire Station 97 Improvements**

**DEPARTMENT:** Public Works

**TOTAL FUNDS NEEDED:** \$300,000 (50% grant funded\*)

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$300,000	Described below			\$300,000

### **Describe the project:**

To provide a safe, secure, and healthy working environment for police and fire department personnel housed in Parkland's Public Safety/Fire Station 97 facility, this project will replace four bay doors, install new bay flooring, and add air conditioning to the firefighters' gear room along with other occupational and safety improvements.

- The bay doors in this facility do not meet current standards for wind-resistance and are at risk of failing during storm events. New bay doors will ensure the continued operation of this station.
- Flooring throughout this 19-year-old facility will be improved to remove occupational and safety hazards.
- The gear room where fire department personnel store and put on their turnout gear has no air conditioning. How firefighting clothing is stored has a direct impact on its life and effectiveness as a protective tool. NFPA 1851 specifies clean, dry, well-ventilated storage for firefighter gear and PPE. Providing air conditioning for this room will extend the life of the firefighters' gear.

### **How was the project cost calculated?**

\$120,000	Bay doors and safety features (contractor quote)
\$ 40,000	Bay floors (vendor quote)
\$ 40,000	Three 3-ton mini-split air conditioning units (contractor quote)
\$100,000	Other improvements (industry estimates, historical experience)

\*The City will receive \$150,000 grant funding for this project through a Fiscal Year 2024 State Appropriation.

## **Replacement Plan Project: City Hall Backup Generator**

---

**DEPARTMENT:** Public Works

**TOTAL FUNDS NEEDED:** \$170,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$170,000	Generator			\$170,000

**Describe the project:**

This project will remove and replace the City Hall backup generator. The generator is currently over 23 years old and requires ongoing maintenance to remain operative. The new generator will ensure we remain operational and continue to serve the residents during emergencies. Grant funding for this project is being pursued from FEMA's Hazard Mitigation Grant Program.

**How was the project cost calculated?**

Cost proposals obtained in May 2023, government contracts, and in-house estimates.

## **Replacement Plan Project: Tennis Center at Quigley Court Resurfacing**

---

**DEPARTMENT:** Public Works, Parks and Recreation

**TOTAL FUNDS NEEDED:** \$125,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$122,000	Described below		\$3,000	\$125,000

**Describe the project:**

The 12 state-of-the-art clay courts at the Tennis Center at Quigley Park, originally installed in 2016, are due for resurfacing (life cycle = 6 years.) Tennis courts are made up of multiple layers. However, the layers wear out over time due to weather and use. The standard clay layer is usually about 1 inch thick, and the courts at the Tennis Center are currently at 0.5 inch thick. If the clay layer gets too thin, it can expose the underlying base, which is usually made of compacted material. This can cause unevenness, cracks, and drainage problems on the court. If the clay layer is not restored, the court may need to be rebuilt entirely, which can be costly and time-consuming.

This project will resurface 12 Hydrogrid tennis courts:

- (3) three-court batteries measuring 180' x 120'
- (1) two-court battery 120' x 120'
- (1) single-court battery 60' x 120'

- Removal of old lines, nails, surface algae and dead material.
- Apply 6 full truck loads (135) tons of Hydroblend (+/- 11.25 tons per court) using laser guided grading equipment to re-establish precise court slopes.
- Repaint new posts, furnish and install twelve new streamlined tennis nets with center straps, and anchor mates with locking bands.
- Courts will be rolled into firmness.
- All waste/ debris will be discarded by the contractor.

**How was the project cost calculated?**

Contractor estimate (quote obtained May 2023.)

## Replacement Plan Project: Sidewalks

**DEPARTMENT:** Public Works

**TOTAL FUNDS NEEDED:** \$99,700

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$30,000	850 feet of concrete sidewalk Parkside drive			\$30,000
\$40,000	1000 feet of concrete sidewalk Library to Dog Park and outside of City Hall			\$40,000
	\$29,700 for in-house/emergency Concrete and Asphalt			\$29,700
				<b>\$99,700</b>

### Describe the project:

The City maintains the City-owned sidewalks to ensure residents have safe and easy access, while ensuring compliance with Title II of the Five Titles of Americans with Disabilities Act (ADA). This law requires local governments to ensure that individuals with disabilities are not excluded from City programs, services, and facilities.

For Fiscal Year 2024, the City will utilize an outside contractor to complete the projects detailed above. Funds are also available for repairing damage to additional areas of concern.

### How was the project cost calculated?

Historical experience of funding requirements and estimates of the amount of linear feet to be replaced.

## Replacement Plan Project: Terramar Park Concession Improvements

**DEPARTMENT:** Public Works

**TOTAL FUNDS NEEDED:** \$98,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$38,000	Roof Replacement			\$38,000
\$15,000	Painting			\$15,000
\$17,000	A/C, Flooring			\$17,000
		Countertops, stove, refrigerator, fryer		\$28,000
				<b>\$98,000</b>

### Describe the project:

This project will replace the metal roof at the Terramar Park concession stand as well as remodel the inside of the building. The roof has required ongoing maintenance and is currently past its 25-year useful life cycle. The interior remodel will include replacing the floors, replacement of the A/C unit, replacement of concession appliances (refrigerator, stove, fryer), counter enhancements, and painting of the exterior and interior of the building. Parts of this project will be contracted out and others will be done in-house by Public Works staff.

### How was the project cost calculated?

Prior purchasing experience, government contracts, and in-house estimates.

## Replacement Plan Project: Fire Station Alerting System

**DEPARTMENT:** Fire

**TOTAL FUNDS NEEDED:** \$85,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$85,000	Alerting system			\$85,000

### Describe the project:

This project will replace the alerting systems at Fire Stations 42 and 97 which have reached the end of their useful life. This project will be contracted out using current government contracts.

### How was the project cost calculated?

Prior purchasing experience, government contracts, and in-house estimates.



## Replacement Plan Project: Terramar Park Baseball Tower Improvements

**DEPARTMENT:** Public Works

**TOTAL FUNDS NEEDED:** \$82,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$25,000	Roof			\$25,000
\$15,000	Painting			\$15,000
\$20,000	Accordion shutters			\$20,000
\$14,000	A/C, Flooring			\$14,000
		Countertops, furniture		\$8,000
				<b>\$82,000</b>

### Describe the project:

This project will replace the metal roof on the Terramar Park Baseball tower as well as remodel the inside of the building. The roof has required ongoing maintenance and is currently past its 25-year useful life. The interior remodel will include replacing the floors, replacement of the A/C unit, adding accordion shutters, and painting the exterior and interior of the building. Parts of this project will be contracted out and others will be done in-house by Public Works staff.

### How was the project cost calculated?

Prior purchasing experience, government contracts, and in-house estimates.

## **Replacement Plan Project: Terramar Park Maintenance Area Fencing**

**DEPARTMENT:** Public Works  
**TOTAL FUNDS NEEDED:** \$80,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$80,000	fence, windscreens			\$80,000

### **Describe the project:**

This project will replace the gate and fencing around the Terramar Park maintenance yard. The fence has exceeded its useful life and requires ongoing repairs. This project will be contracted out using current government contracts.

### **How was the project cost calculated?**

Fence replacement using current government contracts: 568' feet of pvc chain link fence and windscreens.



## **Replacement Plan Project: Pine Trails Park Basketball**

### **Courts 3 & 4**

**DEPARTMENT:** Public Works, Parks and Recreation  
**TOTAL FUNDS NEEDED:** \$57,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$40,000	Court repairs			\$40,000
\$16,100	Goal systems		\$900	\$17,000
				<b>\$57,000</b>

### **Describe the project:**

This project includes enhancements and repairs to the Pine Trails Park Basketball Courts 3 and 4. Currently, the court surface is cracking and has uneven surfaces which could worsen and create a possible safety concern. This project will fix the cracking and uneven surfaces as well as resurface the courts. The cost breakdown includes the application of Plexipave system and fiberglass membrane which helps relieve surface cracking. The repairs will consist of patching, crack filling, resurface applications, fortified Plexipave application, and striping of all courts.

Basketball goals and backboards are exposed to various environmental and mechanical factors that can affect their durability and performance. For example, weather conditions such as rain, wind, and sunlight can cause corrosion, rust, fading, and cracking. Mechanical factors such as frequent use, impact, vibration, and wear and tear can also damage the structure and functionality of the goals and backboards. Therefore, it is recommended that basketball goals and backboards be replaced every 8 years to ensure safety and quality standards. This project will remove and dispose of existing goals and replace four complete adjustable goals and backboards.

The last time these goal systems were replaced was 2014. Courts 1 & 2 had their systems replaced in 2021. By updating the remaining courts, it will ensure uniformity within the park.

### **How was the project cost calculated?**

Previous cost proposals, experience, and estimates of the amount of linear feet of court to be replaced. For the goal systems, a quote was received in May 2023 and a contingency of \$900 is included for any price escalations.

## Replacement Plan Project: Terramar Park Canopies

**DEPARTMENT:** Public Works, Parks and Recreation

**TOTAL FUNDS NEEDED:** \$54,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$ 54,000	canopies			\$54,000

### **Describe the project:**

This project will replace the shade structure canopies throughout Terramar Park. The shade canopies are constantly exposed to the elements which deteriorate the fabric. Canopies were last replaced in 2018 and are due for replacement every five years. The current canopies are showing signs of wear such as holes through the fabric and tears of the material.

Field A and B	Qty. 4	@ \$ 2,000.00= \$ 8,000.00
Field C and D	Qty. 6	@ \$ 4,000.00= \$ 24,000.00
Field 1,2,5	Qty. 6	@ \$ 2,000.00= \$ 12,000.00
Field 6	Qty. 2	@ \$ 2,000.00= \$ 4,000.00
Basketball Courts 1-3	Qty. 3	@ \$ 2,000.00= \$ 6,000.00



### **How was the project cost calculated?**

Prior purchasing experience, government contracts, and in-house estimates.

## Replacement Plan Project: Pine Trails Park Canopies

**DEPARTMENT:** Public Works, Parks and Recreation

**TOTAL FUNDS NEEDED:** \$48,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$48,000	canopies			\$48,000

### **Describe the project:**

As part of the overall Pine Trails Park Enhancements effort, the City began replacing the green shade canopies that provide cover to seating areas. In Fiscal Year 2022, the City replaced 18 shade canopies on multi-purpose fields 1 through 5 for a total cost of approximately \$110,000. This project will finish the shade canopy replacements throughout the remainder of the park, which includes: Fields A-D and Fields 6-9. These canopies were last replaced in 2016 and are due for replacement every 5 years. The current canopies are showing signs of wear such as holes through the fabric and tears of the material.

Field A-D	Qty. 8	@ \$ 1,600.00= \$12,800.00
Field Baseball Picnic	Qty. 1	@ \$ 7,200.00= \$ 7,200.00
Field 6-9	Qty. 8	@ \$ 3,500.00= \$28,000.00

### **How was the project cost calculated?**

Prior purchasing experience and government contracts.

## **Replacement Plan Project: Tennis Center at Quigley Improvements**

**DEPARTMENT:** Public Works

**TOTAL FUNDS NEEDED:** \$42,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$26,000	painting			\$26,000
	bathroom fixtures			\$8,000
	ice machine			\$8,000
				<b>\$42,000</b>

### **Describe the project:**

The Tennis Center building will be painted inside and out due to its current condition (fading) since it was originally painted in 2016. The ice machine which was last replaced in Fiscal Year 2016 has exceeded its useful life and needs to be replaced. Additionally some sink fixtures have been broken and temporary, non-standard replacements were installed. These will be changed out for standard fixtures as part of these improvements.

Ice Machine	Qty. 1 @ \$8,000.00	\$ 8,000.00
Paint-Ext./Interior	Qty. 1 @ \$26,000.00	\$26,000.00
Sink Fixtures	Qty. 1 @ \$8,000.00	\$ 8,000.00



### **How was the project cost calculated?**

Prior purchasing experience, government contracts, and in-house estimates.

## **Replacement Plan Project: Terramar Park Tennis Restroom Building Improvements**

**DEPARTMENT:** Public Works

**TOTAL FUNDS NEEDED:** \$40,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$30,000	Roof Replacement			\$30,000
\$10,000	Painting			\$10,000
				<b>\$40,000</b>

### **Describe the project:**

This project will replace the metal roof at the Terramar Park tennis restroom building as well as paint the exterior and interior of the building. The roof was installed in 1997 and is currently past its 25-year useful life. The roof has leaking issues and ongoing maintenance requirements.

### **How was the project cost calculated?**

Prior purchasing experience, government contracts, and in-house estimates.

## Replacement Plan Project: City Hall Patio Doors

**DEPARTMENT:** Public Works

**TOTAL FUNDS NEEDED:** \$40,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$40,000	Patio Doors			\$40,000

### Describe the project:

This project will replace both sets of doors accessing the patio areas at City Hall. The wooden doors will be replaced with metal because the wooden doors have deteriorated and have exceeded their expected life. The metal doors will allow for extended life and provide access to integrate with the City's new security upgrade.

### How was the project cost calculated?

Prior purchasing experience and in-house estimates.  
2 sets of metal doors at \$20,000 each = \$40,000



## Replacement Plan Project: Pine Trails Park Lightning Detection System

**DEPARTMENT:** Public Works, Parks and Recreation

**TOTAL FUNDS NEEDED:** \$35,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$32,010	Lightning Detection System		\$ 2,990	\$35,000

### Describe the project:

This project includes the installation of a new lightning detection system at Pine Trails Park and replacement of the solar remotes receiver and board which operate the remote systems. The new system provides faster and more accurate atmospheric readings as well as rain data and wind data. The current system is no longer supported, and parts have become increasingly difficult to acquire.

### How was the project cost calculated?

Prior purchasing experience and professional estimates.

Lightning Detection system	Qty. 1	\$ 16,000.00
System Annual Software	Qty. 1	\$ 1,500.00
Receiver	Qty. 2	\$ 2,000.00
IO Board	Qty. 2	\$ 1,500.00
Base Transmitter	Qty. 1	\$ 5,000.00
Base I/O Board	Qty. 1	\$ 525.00
Hardware	Qty. 1	\$ 485.00
Installation	Qty. 1	\$ 5,000.00
Contingency		\$ 2,990.00
	Total	\$ 35,000.00

## **Replacement Plan Project: Library Kitchen Renovation**

**DEPARTMENT:** Public Works  
**TOTAL FUNDS NEEDED:** \$14,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
	Countertops, electrical outlets, water line			\$7,500
		Microwave, sink, fixtures, garbage disposal, cabinets		\$6,500
				<b>\$14,000</b>

### **Describe the project:**

Currently the library does not have a functional kitchen for library employees. This project includes redesign and renovation of the current break room/kitchen. This project will include the installation of kitchen cabinets, countertops, and a refrigerator. A new water line will be installed for the refrigerator. A new sink will be installed as part of this project as well.

### **How was the project cost calculated?**

Project cost was estimated using industry knowledge and in-house estimates.



## **Replacement Plan Project: Library Courtyard Deck Installation**

**DEPARTMENT:** Public Works  
**TOTAL FUNDS NEEDED:** \$10,000

Contractual	Materials, Equipment	FF&E	Contingency	Total
	Decking, sand, root barrier			\$5,000
	Post and light fixture, gate hardware			\$5,000
				<b>\$10,000</b>

### **Describe the project:**

The project includes enhancements to the Parkland Library courtyard. Currently root intrusion in the area is displacing pavers and causing ongoing maintenance issues. This project will allow for the pruning of the roots and installation of a root barrier to prevent the issues from recurring. Additionally, a new deck will enhance the courtyard space along with the new post lights and panic hardware for the gate. Deferring this project could cause further damage to the pavers resulting in higher cost maintenance or repairs.

### **How was the project cost calculated?**

Project cost was estimated by acquiring material and labor quotes.

# Infrastructure Replacement Future Plan

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>INFRASTRUCTURE</b>						
ROADS (SURTAX MAY FUND by FY2030?)	\$ -	\$ -	\$ 600,000	\$ 250,000	\$ 90,000	\$ 550,000
<b>SIDEWALKS &amp; BUS SHELTERS</b>						
Citywide within Public Rights of Way	\$ 99,700	\$ 100,000	\$ 100,000	\$ 90,000	\$ 90,000	\$ 80,000
6 Bus Shelters						
IRRIGATION PUMP STATIONS	\$ -	\$ -	\$ -	\$ 70,000	\$ 65,000	\$ 70,000
<b>SPORTS FIELDS</b>						
Artificial Turf Field (PTP1)						\$ 900,000
Artificial Turf Field (PTP2)						
Artificial Turf Field (PTP3)						
Art. Turf: Terramar Field C						
Art. Turf: Terramar Field D						
Sod (laser grade) Terramar A&B						
Sod (laser grade) PTP 6-9					\$ 315,000	
Sod (laser grade) PTP 4&5				\$ 300,000		
<b>FACILITIES</b>						
City Hall:	\$ 210,000	\$ 980,000	\$ -	\$ 325,000	\$ 406,500	\$ 100,000
Library:	\$ 24,000	\$ 87,000	\$ 5,000	\$ 30,000	\$ 20,000	\$ 97,000
Public Safety/Fire Station 97:	\$ 342,500	\$ -	\$ 97,000	\$ -	\$ -	\$ 31,100
Amphitheatre:	\$ -	\$ 20,000	\$ -	\$ -	\$ 46,300	\$ -
Community Center (PREC):	\$ -	\$ 76,500	\$ 12,000	\$ -	\$ 65,000	\$ -
Fire Station 109:	\$ -	\$ 151,400	\$ -	\$ -	\$ -	\$ 98,000
Public Works/Fire Station 42:	\$ 42,500	\$ 172,000	\$ -	\$ -	\$ -	\$ 349,100
Pine Trails Park Auxiliary Buildings:	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 50,000
Terramar Park Aux. Buildings	\$ 220,000	\$ -	\$ -	\$ -	\$ 8,000	\$ -
Other Maint. Sheds/Aux. Bldgs:	\$ 80,000	\$ -	\$ 200,000	\$ 354,000	\$ -	\$ -
Covered Bridge:	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Tennis Center at Quigley:	\$ 42,000	\$ -	\$ 130,000	\$ -	\$ -	\$ -
<b>PARKS</b>						
Terramar Park:	\$ 617,000	\$ 790,000	\$ -	\$ 268,000	\$ 52,000	\$ 158,000
Pine Trails Park:	\$ 140,000	\$ 360,000	\$ 500,000	\$ 64,000	\$ 42,000	\$ 253,000
Tennis Center	\$ 125,000	\$ 30,000	\$ 8,000	\$ -	\$ 20,000	\$ 38,000
Liberty Park:	\$ 175,000	\$ 484,500	\$ -	\$ -	\$ 40,000	\$ -
Equestrian Center:	\$ -	\$ 95,000	\$ -	\$ 38,000	\$ 7,000	\$ -
Doris Davis Forman:	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -
Brian Archer Walkway:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Barkland:	\$ -	\$ -	\$ -	\$ 38,500	\$ -	\$ -
Covered Bridge Park:	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Margate Blount Archaeological Park:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REPLACEMENT COST</b>	<b>\$ 2,117,700</b>	<b>\$ 3,383,400</b>	<b>\$ 2,002,000</b>	<b>\$ 1,832,500</b>	<b>\$ 1,266,800</b>	<b>\$ 2,774,200</b>

# 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 2024 a \$500,000 contribution to the Capital Replacement Fund is budgeted to help fund the scheduled replacements, bringing total reserves to nearly \$725,000.

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 2024, the City will continue funding the Capital Replacement Plan and budget to replace equipment and vehicles as needed. Budgeted items due for replacement totaling \$380,000 are listed in the table. The following page provides a justification of the replacements that are planned.



Vehicle, Equipment to be Replaced	Fiscal Year 2024
Ford F-150 (for Streets)	\$44,000
Ford F-250 (for Facilities)	\$53,750
Ford F-250 (for Parks & Grounds)	\$53,750
Multi-purpose Vehicle (Gator HPX)	\$12,500
Toro Mower (4500 model)	\$95,000
Suncoast Trailer (enclosed)	\$30,000
Extrication Equipment	\$61,000
Computer Replacements	\$30,000
<b>Total Capital Replacement Funding</b>	<b>\$380,000</b>

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

Fiscal Year	Expenditures	Funding Contribution	Interest Earnings	Total Contributions	Total Reserves
2023	586,473	500,000	1,721	501,721	603,476
2024	380,000	500,000	1,509	501,509	724,985
2025	798,775	750,000	1,812	751,812	678,023
2026	1,408,150	1,000,000	1,695	1,001,695	271,568
2027	1,219,350	1,100,000	679	1,100,679	152,897
2028	1,300,575	1,250,000	382	1,250,382	102,704
2029	576,850	1,000,000	257	1,000,257	526,111
2030	382,400	1,000,000	1,315	1,001,315	1,145,026
2031	444,800	1,000,000	2,863	1,002,863	1,703,088
2032	1,576,625	1,000,000	4,258	1,004,258	1,130,721
2033	1,575,150	1,000,000	2,827	1,002,827	558,398
2034	1,671,800	1,250,000	1,396	1,251,396	137,994
2035	1,004,200	1,250,000	345	1,250,345	384,139

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.

Item	ID #	Purpose	Age	Mileage	Replacement Cost	Why does this need to be replaced?	Maintenance costs incurred	Current Condition
<b>Ford F-150</b>	210	Public Works Vehicle	8 years	74,369	\$44,000	End of useful life	\$6,833	Fair/Poor
<b>Ford F-250</b>	209	Public Works Vehicle	8 years	62,185	\$53,750	End of useful life	\$4,898	Fair
<b>Ford F-250</b>	211	Public Works Vehicle	8 years	85,422	\$53,750	End of useful life	\$7,587	Fair/Poor
<b>Multi-purpose Vehicle (Gator HPX)</b>	1326	PW Parks Division	6 years	3,997 Hours	\$12,500	End of useful life	\$2,544	Poor
<b>Toro Groundmaster Mower 4500*</b>	1074, 1217	PW Parks Division	12 years	6,425 hours	\$95,000	Required Parks Operations	\$7,885	Poor
<b>Suncoast Trailer</b>	0275	Public Works	18 years	N/A	\$30,000	Exceed useful life	\$1,878	Fair/Poor
<b>Extrication Equipment</b>	N/A	Fire		N/A	\$61,000	End of useful life	N/A	N/A
<b>Computer Replacements</b>	N/A	Desktop computers for City staff	N/A	N/A	\$30,000	Maintain IT infrastructure	N/A	N/A
<b>Total</b>					<b>\$380,000</b>			

\* Replacing 2 smaller mowers with one larger mower.

# Capital Replacement Future Plan

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>VEHICLES</b>							
Trucks (3)	Varies	\$151,500					
Trucks (7)	Varies		\$293,875				
SUV (Park Rangers) (1)	Escape/Ranger			\$31,500			
SUV (Admin)	Escape+				\$35,000		\$41,000
Trucks (4)	Varies					\$225,750	\$322,250
SUV (Bld Dept)	Escape						\$340,875
		\$ 151,500	\$ 451,375	\$ 525,350	\$ 392,250	\$ 340,875	\$ 336,650
<b>EQUIPMENT</b>							
Multi-Purpose Vehicle	Gator HPX	\$12,500					
Mower	4500 model		\$95,000				
Enclosed Trailer	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	Wiedenmann						\$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
		\$ 137,500	\$ 192,400	\$ 352,800	\$ 151,100	\$ 262,700	\$ 136,200
<b>PUBLIC SAFETY</b>							
SCBA Replacements			\$125,000				
Extrication Equipment							
Commercial Tanker PT42		\$61,000					
Freightliner Ambulance				\$500,000	\$500,000		
							\$509,000
<b>COMPUTER REPLACEMENTS</b>							
<b>TOTAL 501 REPLACEMENT FUNDING</b>		<b>\$ 380,000</b>	<b>\$ 798,775</b>	<b>\$ 1,408,150</b>	<b>\$ 1,219,350</b>	<b>\$ 1,300,575</b>	<b>\$ 576,850</b>

# Millage Rate Ordinance

ORDINANCE NO. 2023-013

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, 2023 AND ENDING SEPTEMBER 30, 2024; 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, 2023 and ending September 30, 2024 ("Fiscal Year 2024"); and

WHEREAS, the proposed millage rate for Fiscal Year 2024 is 4.2979, which represents a 9.07% increase over the rolled back rate of 3.9405, 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 2024.

**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 2024 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 2024 budget is 4.2979 mills.

**Section 2.** The Fiscal Year 2024 operating millage rate of 4.2979 mills is 9.07% more than the rolled back rate of 3.9405 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 Rate Ordinance, cont.

Section 5. This Ordinance shall be in full force and effect immediately upon its passage and adoption on Second Reading.

PASSED 1<sup>ST</sup> READING THIS 13<sup>th</sup> DAY OF SEPTEMBER, 2023.

ADOPTED ON 2<sup>ND</sup> READING THIS 20<sup>th</sup> DAY OF SEPTEMBER, 2023.

CITY OF PARKLAND, FLORIDA



RICHARD W. WALKER  
MAYOR

ATTEST:

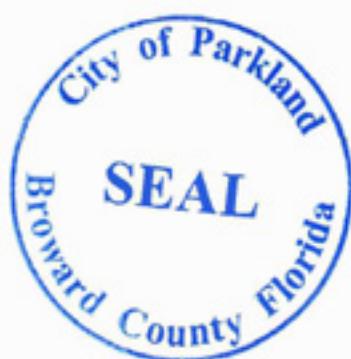


ALYSON MORALES, MMC  
CITY CLERK

Approved as to form and legality



ANTHONY SOROKA  
CITY ATTORNEY



Record of the vote

Mayor Walker	<u>Yes</u>
Vice Mayor Brier	<u>Yes</u>
Commissioner Cutler	<u>Yes</u>
Commissioner Isrow	<u>Yes</u>
Commissioner Mayersohn	<u>absent</u>

# Budget Ordinance

ORDINANCE NO. 2023-014

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PARKLAND, FLORIDA, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; 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, 2023 and ending September 30, 2024 ("Fiscal Year 2024"); and

**WHEREAS**, the City Manager has duly prepared and presented a budget for Fiscal Year 2024, which is attached as Exhibit "A" (the "Fiscal Year 2024 Budget"); and

**WHEREAS**, the City Commission has received comments, if any, from the public regarding the millage rate and budget for Fiscal Year 2024; and

**WHEREAS**, the City Commission has passed an Ordinance adopting the millage rate required to support the Fiscal Year 2024 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 Sections 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, Pine Tree Roads Fund, Ranches Road Fund, Park & Community Improvement Fund, Public Safety Impact Fee Fund, Government Building & Library Impact Fee Fund, and Stormwater Management Fund for Fiscal Year 2024, showing a total of revenues and appropriated fund balance of \$86,804,950 and a total expenditure requirements of \$86,804,950 as set forth in detail in the Fiscal Year 2024 Budget and the same is hereby adopted as the General Fund, Capital Improvement Projects Fund, Capital Replacement Fund, Infrastructure Replacement Fund, Pine Tree Roads Fund, Ranches Road Fund, Park & Community Improvement Fund, Public Safety Impact Fee Fund, Government Building & Library Impact Fee Fund, and Stormwater Management Fund for Fiscal Year 2024.

**Section 3.** The Fiscal Year 2024 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 2024 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 1<sup>ST</sup> READING THIS 13th DAY OF SEPTEMBER, 2023.

ADOPTED ON 2<sup>ND</sup> READING THIS 20th DAY OF SEPTEMBER,

2023. CITY OF PARKLAND, FLORIDA



RICHARD W. WALKER  
MAYOR

ATTEST:

  
ALISSON 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 Brier	<u>yes</u>
Commissioner Cutler	<u>yes</u>
Commissioner Isrow	<u>yes</u>
Commissioner Mayersohn	<u>absent</u>



# Fiscal Year 2023-2024 Pay Plan

Pay Plan Effective 10/01/2023							
Proposed Classification Title	Grade	Minimum Annual	Minimum Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
Aftercare Assistant	100	\$31,200.00	\$15.00	\$38,020.75	\$18.28	\$46,794.77	\$22.50
Camp Counselor	100	\$31,200.00	\$15.00	\$38,020.75	\$18.28	\$46,794.77	\$22.50
Document Imaging Technician	100	\$31,200.00	\$15.00	\$38,020.75	\$18.28	\$46,794.77	\$22.50
Recreation Aide	100	\$31,200.00	\$15.00	\$38,020.75	\$18.28	\$46,794.77	\$22.50
Campsite Supervisor, Assistant	110	\$32,025.17	\$15.40	\$41,632.73	\$20.02	\$51,240.28	\$24.63
Senior Aftercare Assistant	110	\$32,025.17	\$15.40	\$41,632.73	\$20.02	\$51,240.28	\$24.63
Campsite Supervisor	120	\$35,067.57	\$16.86	\$45,587.83	\$21.92	\$56,108.10	\$26.98
Document Imaging Specialist	120	\$35,067.57	\$16.86	\$45,587.83	\$21.92	\$56,108.10	\$26.98
Library Aide	120	\$35,067.57	\$16.86	\$45,587.83	\$21.92	\$56,108.10	\$26.98
Maintenance Technician I	120	\$35,067.57	\$16.86	\$45,587.83	\$21.92	\$56,108.10	\$26.98
Maintenance Technician II	130	\$38,398.98	\$18.46	\$49,918.68	\$24.00	\$61,438.37	\$29.54
Senior Library Aide	130	\$38,398.98	\$18.46	\$49,918.68	\$24.00	\$61,438.37	\$29.54
Accounting Clerk	140	\$42,046.89	\$20.21	\$54,660.95	\$26.28	\$67,275.02	\$32.34
Administrative Assistant	140	\$42,046.89	\$20.21	\$54,660.95	\$26.28	\$67,275.02	\$32.34
Athletic Turf Specialist	140	\$42,046.89	\$20.21	\$54,660.95	\$26.28	\$67,275.02	\$32.34
Irrigation Technician	140	\$42,046.89	\$20.21	\$54,660.95	\$26.28	\$67,275.02	\$32.34
Maintenance Technician III	140	\$42,046.89	\$20.21	\$54,660.95	\$26.28	\$67,275.02	\$32.34
Park Ranger	140	\$42,046.89	\$20.21	\$54,660.95	\$26.28	\$67,275.02	\$32.34
Permit Technician	140	\$42,046.89	\$20.21	\$54,660.95	\$26.28	\$67,275.02	\$32.34
Trades Technician	140	\$42,046.89	\$20.21	\$54,660.95	\$26.28	\$67,275.02	\$32.34
Equipment Operator	150	\$46,041.34	\$22.14	\$59,853.74	\$28.78	\$73,666.15	\$35.42
Fleet Mechanic	150	\$46,041.34	\$22.14	\$59,853.74	\$28.78	\$73,666.15	\$35.42
Help Desk Technician	150	\$46,041.34	\$22.14	\$59,853.74	\$28.78	\$73,666.15	\$35.42
Lead Maintenance Technician	150	\$46,041.34	\$22.14	\$59,853.74	\$28.78	\$73,666.15	\$35.42
Park Ranger II	150	\$46,041.34	\$22.14	\$59,853.74	\$28.78	\$73,666.15	\$35.42
Parks & Rec Program Specialist	150	\$46,041.34	\$22.14	\$59,853.74	\$28.78	\$73,666.15	\$35.42
Senior Administrative Assistant	150	\$46,041.34	\$22.14	\$59,853.74	\$28.78	\$73,666.15	\$35.42
Crew Leader	160	\$50,415.27	\$24.24	\$65,539.85	\$31.51	\$80,664.43	\$38.78
Development Services Coordinator	160	\$50,415.27	\$24.24	\$65,539.85	\$31.51	\$80,664.43	\$38.78
Electrician	160	\$50,415.27	\$24.24	\$65,539.85	\$31.51	\$80,664.43	\$38.78
HR Coordinator	160	\$50,415.27	\$24.24	\$65,539.85	\$31.51	\$80,664.43	\$38.78
Library Program Coordinator	160	\$50,415.27	\$24.24	\$65,539.85	\$31.51	\$80,664.43	\$38.78
Purchasing Coordinator	160	\$50,415.27	\$24.24	\$65,539.85	\$31.51	\$80,664.43	\$38.78
Lead Program Specialist	160	\$50,415.27	\$24.24	\$65,539.85	\$31.51	\$80,664.43	\$38.78
Senior Park Ranger	160	\$50,415.27	\$24.24	\$65,539.85	\$31.51	\$80,664.43	\$38.78
Library Coordinator	170	\$55,204.72	\$26.54	\$71,766.14	\$34.50	\$88,327.55	\$42.47
Accountant	180	\$60,449.17	\$29.06	\$78,583.92	\$37.78	\$96,718.67	\$46.50
Associate Planner	180	\$60,449.17	\$29.06	\$78,583.92	\$37.78	\$96,718.67	\$46.50
Buyer	180	\$60,449.17	\$29.06	\$78,583.92	\$37.78	\$96,718.67	\$46.50

# Pay Plan, cont.

Pay Plan Effective 10/01/2023

Proposed Classification Title	Grade	Minimum Annual	Minimum Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
Deputy City Clerk	180	\$60,449.17	\$29.06	\$78,583.92	\$37.78	\$96,718.67	\$46.50
Executive Assistant to City Manager	180	\$60,449.17	\$29.06	\$78,583.92	\$37.78	\$96,718.67	\$46.50
Parks and Recreation Coordinator	180	\$60,449.17	\$29.06	\$78,583.92	\$37.78	\$96,718.67	\$46.50
Permit Supervisor	180	\$60,449.17	\$29.06	\$78,583.92	\$37.78	\$96,718.67	\$46.50
Building Inspector	190	\$66,191.84	\$31.82	\$86,049.39	\$41.37	\$105,906.94	\$50.92
Communications & Digital Media Specialist	190	\$66,191.84	\$31.82	\$86,049.39	\$41.37	\$105,906.94	\$50.92
Engineering Inspector II	190	\$66,191.84	\$31.82	\$86,049.39	\$41.37	\$105,906.94	\$50.92
Fleet Supervisor	190	\$66,191.84	\$31.82	\$86,049.39	\$41.37	\$105,906.94	\$50.92
Library Manager	190	\$66,191.84	\$31.82	\$86,049.39	\$41.37	\$105,906.94	\$50.92
Network Systems Engineer	190	\$66,191.84	\$31.82	\$86,049.39	\$41.37	\$105,906.94	\$50.92
Purchasing Manager	190	\$72,480.06	\$34.85	\$94,224.08	\$45.30	\$115,968.10	\$55.75
Communications Manager	200	\$72,480.06	\$34.85	\$94,224.08	\$45.30	\$115,968.10	\$55.75
Engineer	200	\$72,480.06	\$34.85	\$94,224.08	\$45.30	\$115,968.10	\$55.75
Plans Examiner	200	\$72,480.06	\$34.85	\$94,224.08	\$45.30	\$115,968.10	\$55.75
Public Works Superintendent	200	\$72,480.06	\$34.85	\$94,224.08	\$45.30	\$115,968.10	\$55.75
Budget and Grants Manager	210	\$79,365.67	\$38.16	\$103,175.37	\$49.60	\$126,985.07	\$61.05
Chief Building Inspector	210	\$79,365.67	\$38.16	\$103,175.37	\$49.60	\$126,985.07	\$61.05
Controller	210	\$79,365.67	\$38.16	\$103,175.37	\$49.60	\$126,985.07	\$61.05
Human Resources Manager	210	\$79,365.67	\$38.16	\$103,175.37	\$49.60	\$126,985.07	\$61.05
Parks and Recreation Manager	210	\$79,365.67	\$38.16	\$103,175.37	\$49.60	\$126,985.07	\$61.05
Planning & Zoning Manager	210	\$79,365.67	\$38.16	\$103,175.37	\$49.60	\$126,985.07	\$61.05
Assistant Parks and Recreation Director	220	\$86,905.41	\$41.78	\$112,977.03	\$54.32	\$139,048.65	\$66.85
Assistant Public Works Director	220	\$86,905.41	\$41.78	\$112,977.03	\$54.32	\$139,048.65	\$66.85
Information Technology Manager	220	\$86,905.41	\$41.78	\$112,977.03	\$54.32	\$139,048.65	\$66.85
City Clerk	230	\$95,161.42	\$45.75	\$123,709.85	\$59.48	\$152,258.28	\$73.20
City Engineer	230	\$95,161.42	\$45.75	\$123,709.85	\$59.48	\$152,258.28	\$73.20
Building Official	240	\$104,201.76	\$50.10	\$135,462.29	\$65.13	\$166,722.81	\$80.16
Communications Director	240	\$104,201.76	\$50.10	\$135,462.29	\$65.13	\$166,722.81	\$80.16
Purchasing Director	240	\$104,201.76	\$50.10	\$135,462.29	\$65.13	\$166,722.81	\$80.16
Development Services Advisor	250	\$114,100.92	\$54.86	\$148,331.20	\$71.31	\$182,561.48	\$87.77
Finance Director	250	\$114,100.92	\$54.86	\$148,331.20	\$71.31	\$182,561.48	\$87.77
Human Resources Director	250	\$114,100.92	\$54.86	\$148,331.20	\$71.31	\$182,561.48	\$87.77
Information Technology Director	250	\$114,100.92	\$54.86	\$148,331.20	\$71.31	\$182,561.48	\$87.77
Public Works Director	250	\$114,100.92	\$54.86	\$148,331.20	\$71.31	\$182,561.48	\$87.77
Senior Director of Recreation & Park Operations	260	\$124,940.51	\$60.07	\$162,422.67	\$78.09	\$199,904.82	\$96.11
Senior Director of Strategy & Intergovernmental Affairs	260	\$124,940.51	\$60.07	\$162,422.67	\$78.09	\$199,904.82	\$96.11
Assistant City Manager	270	\$136,809.86	\$65.77	\$177,852.82	\$85.51	\$218,895.78	\$105.24

# Debt Service

The City of Parkland's outstanding debt at the beginning of Fiscal Year 2024 totals \$22,895,210. 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 2024 will be \$2,648,536 which is slightly less than last year. No new debt has been issued since June of 2021 when the City incurred a \$20 million debt obligation at 2.55% 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			\$7 Million Revenue Note			\$10 Million Revenue Note			City of Parkland			
	Sterling National Bank			SunTrust Bank			Bank of America			Total Debt Service			
	2.55%			2.79%			4.64%			Total Interest	Total Principal	Total Debt Service	Total Outstanding
Outstanding	Interest	Principal	Balance	Outstanding	Interest	Principal	Balance	Outstanding	Interest	Principal	Debt Service	Total	Outstanding
2023	474,255	895,354	18,193,373	94,230	476,000	3,150,000	91,816	627,609	1,551,837	660,300	1,998,963	2,659,264	22,895,210
2024	452,412	905,650	17,287,723	81,050	490,000	2,660,000	60,725	658,700	893,137	594,186	2,054,350	2,648,536	20,840,860
2025	429,171	917,197	16,370,527	67,197	503,000	2,157,000	29,606	893,137	0	525,974	2,313,334	2,839,308	18,527,527
2026	405,633	928,891	15,441,636	52,968	517,000	1,640,000				458,601	1,445,891	1,904,492	17,081,636
2027	381,796	940,734	14,500,901	38,334	532,000	1,108,000				420,130	1,472,734	1,892,864	15,608,901
2028	357,654	952,729	13,548,173	23,297	546,000	562,000				380,950	1,498,729	1,879,679	14,110,173
2029	333,204	964,876	12,583,297	7,840	562,000	0				341,044	1,526,876	1,867,920	12,583,297
2030	308,443	977,178	11,606,119							308,443	977,178	1,285,621	11,606,119
2031	283,366	989,637	10,616,482							283,366	989,637	1,273,003	10,616,482
2032	257,970	1,002,255	9,614,227							257,970	1,002,255	1,260,225	9,614,227
2033	232,249	1,015,034	8,599,193							232,249	1,015,034	1,247,283	8,599,193
2034	206,201	1,027,975	7,571,218							206,201	1,027,975	1,234,176	7,571,218
2035	179,820	1,041,082	6,530,136							179,820	1,041,082	1,220,903	6,530,136
2036	153,104	1,054,356	5,475,780							153,104	1,054,356	1,207,460	5,475,780
2037	126,046	1,067,799	4,407,981							126,046	1,067,799	1,193,845	4,407,981
2038	98,644	1,081,413	3,326,567							98,644	1,081,413	1,180,057	3,326,567
2039	70,892	1,095,201	2,231,366							70,892	1,095,201	1,166,093	2,231,366
2040	42,786	1,109,165	1,122,201							42,786	1,109,165	1,151,951	1,122,201
2041	14,322	1,123,307	0							14,322	1,123,307	1,137,629	0

# Contractual Services Detail

Department	Contractual Services Description	Detail Amount	Department Total
Communications	Conceptual Concepts	11,000	
	Professional Photography	5,000	
	Archive Social	9,300	
	Video Production	15,000	
	CitiBot	9,000	49,300
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 2023 Audit	31,000	
	FY 2023 Federal Single Audit	5,000	
	OPEB Actuarial Valuation- biannual update only	7,500	
	Healthcare Reporting Service	4,800	
	Other Misc: RMPK Grant Assistance	5,000	
	Fire Assessment Cost - Property Appraisers Tax Roll	5,500	
Human Resources	Solid Waste Assessment Cost - Property Appraisers Tax Roll	5,500	64,300
	Xpress Urgent Care physicals/drug screens (50 physics, 20 drug screer	6,000	
	Xpress Urgent Care drug screens for WC/reasonable suspicion	500	
	Summer Camp Counselor physical/drug screen	3,000	
	Summer Camp Counselor Level II background checks	1,500	
	Employment background checks/DL history/education	3,500	
	EAP	4,000	
	NeoGov	5,000	
	Alpha Cards (ID cards) warranty	250	23,750
Information Technology	Starklink Satellite (\$500/mo. for 2 TB service per site)	12,000	
	Misc (cable runs, additional IT requests)	10,000	
	Time Clock Plus	4,500	
	Springbrook	27,000	
	Microsoft Enterprise Agreement	60,000	
	Microsoft Azure	30,000	
	Laserfiche Annual	13,000	
	Ring Central	30,000	
	PublicStuff Mobile application	11,000	
	WASABI Cloud Storage	5,000	
	Civic Plus Website Annual Maintenance	8,000	
	ESRI GIS Software Maintenance	9,000	
	Lobbyist Portal (see City Clerk's Open Govt link)	600	
	Vantage Points Mapping	2,300	
	Nessus	6,000	
	ThorGuard PCX Annual Licensing	4,500	
	Monsido	4,700	
	Thycotic (Secret Server)	2,500	
	Adobe Pro, InDesign, PhotoShop	6,000	
	SWAGIT annual maintenance	4,500	
	Chargepoint	2,100	
	APC Symmetra City Hall and 109 Annual Maintenance	11,000	
	Windows Hello Cameras - Biometric Security	7,500	
	Docking Stations	700	
	Conference Room Scheduler	3,000	
Legal	Monitor Replacement (keep in IT's budget)	5,000	279,900
	Monthly Retainer	147,200	
	Additional Legal Services	60,000	
	Outside Legal	50,000	

Department	Contractual Services Description	Detail Amount	Department Total
Public Safety	Pine Tree Roads Litigation	275,000	532,200
	BSO Contract	12,117,328	
	Police Pension Benefit	100,000	
	Crossing Guard Contract	316,575	
Fire Rescue	Special Magistrate	5,000	12,538,903
	Coral Springs/Parkland Fire Contract	9,985,508	9,985,508
Planning & Zoning Building	General Planning Support (citywide Plans & Studies, Special Projects)	135,000	
	Outside Landscaping Review	180,000	
	Outside Use of Local Agreement	80,000	
	Authorize.net Credit Card Payment Software	1,000	
	MYGOV	44,000	
	e-Plan Soft	25,250	
	FORERUNNER	17,325	
	Adobe Acrobat Pro	2,800	
	IPad Cloud Service	1,700	
	Comcast for Credit Card Terminal	2,500	
Engineering	General Engineering	75,000	
	Misc Studies	20,000	
	Autocad x1	700	585,275
Public Works	Temp Services	1,500	
	Work Order System Annual Maintenance	30,000	
	EDJ Landscaping Contract	881,000	
	Pest Control, Plant Service	13,000	
	Field Maintenance	446,000	1,371,500
Parks & Recreation	RecTrac Annual Maintenance	5,800	
	E-Pact Software Maintenance	5,100	
	Fitness Instructors	25,000	
	Locker Room Air Cleaner Service (\$65 X12)	800	
	Referee Services (New adult leagues)	18,000	54,700
Library	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	11,000	
	Strategic Planning	22,000	
	Storage MSD/ Misc	25,000	
	Other	26,000	
	Fire Assessment Attorney	5,000	
	Retirement Consultant	12,000	
	Branding? (added per 5/9/23 discussion)	25,000	
	Heron Bay? (added per 5/9/23 discussion)	110,000	
Heron Bay HOA fees		40,000	329,150
<b>Citywide Total Contractual Services</b>			<b><u>25,860,731</u></b>

# Department Budget Detail

## City Commission

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-0101-511-1110	Mayor/Council Pay	167,803	175,200	180,159	183,593	191,072	6%
001-0101-511-2110	FICA	16,131	17,057	19,085	17,830	20,199	6%
001-0101-511-2310	Health & Life Insurance	42,221	45,601	51,075	49,933	54,720	7%
001-0101-511-2410	Workers Compensation	263	286	494	361	524	6%
001-0101-511-2710	Auto Allowance	18,000	18,000	18,000	18,000	18,000	0%
	<b>SUB-TOTAL</b>	<b>244,418</b>	<b>256,144</b>	<b>268,813</b>	<b>269,717</b>	<b>284,515</b>	<b>6%</b>
<b>CONTRACTUAL SERVICES</b>							
001-0101-511-3410	Other Contractual Svcs	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>OPERATING EXPENDITURES</b>							
001-0101-511-4010	Travel & Per Diem	1,491	4,956	5,000	3,665	6,950	39%
001-0101-511-4110	Communication Svcs	3,947	3,814	10,395	3,814	10,400	0%
001-0101-511-4120	Postage & Shipping	27	18	400	0	400	0%
001-0101-511-4310	Electricity	5,638	6,846	10,000	7,730	11,000	10%
001-0101-511-4320	Water & Sewer	322	287	450	291	480	7%
001-0101-511-4510	General Insurance	6,810	8,031	15,300	9,208	19,200	25%
001-0101-511-4710	Copying	12	14	250	0	250	0%
001-0101-511-4720	Printing & Binding	442	195	540	145	540	0%
001-0101-511-5110	Office Supplies	18	0	500	175	500	0%
001-0101-511-5290	Other Oper. Supplies	1,900	6,238	10,450	9,466	6,950	-33%
001-0101-511-5410	Subscriptions/Membrshps	8,656	10,142	8,300	10,264	13,300	60%
001-0101-511-5510	Training	1,027	945	4,200	1,910	2,250	-46%
	<b>SUB-TOTAL</b>	<b>30,290</b>	<b>41,486</b>	<b>65,785</b>	<b>46,668</b>	<b>72,220</b>	<b>10%</b>
<b>CAPITAL OUTLAY</b>							
001-0101-511-6410	Machinery & Equipment	0	0	6,000	8,264	0	n/a
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>8,264</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 274,708</b>	<b>\$ 297,630</b>	<b>\$ 340,598</b>	<b>\$ 324,649</b>	<b>\$ 356,735</b>	<b>5%</b>

# City Manager's Office

		2021 Actual	2022 Actual	2023	2023	2024	% Change
				Amended Budget	Projected Year-end	Adopted Budget	
<strong>PERSONNEL SERVICES</strong>							
001-0501-512-1210	Regular Salaries	386,018	505,255	587,084	562,335	565,116	-4%
001-0501-512-1310	Part-time Salaries	0	37,331	47,170	67,335	94,093	99%
001-0501-512-1410	Overtime	0	299	0	0	0	n/a
001-0501-512-1510	Longevity Pay	0	0	0	0	0	n/a
001-0501-512-2110	FICA	25,320	35,745	51,871	40,599	54,034	4%
001-0501-512-2210	Retirement Contribution	80,021	89,094	119,787	115,395	121,873	2%
001-0501-512-2310	Health & Life Insurance	54,351	61,531	86,898	80,894	107,438	24%
001-0501-512-2410	Workers Compensation	772	866	1,507	1,102	1,563	4%
001-0501-512-2710	Auto Allowance	(1,795)	1,012	3,000	6,856	3,000	0%
	<strong>SUB-TOTAL</strong>	<strong>544,687</strong>	<strong>731,133</strong>	<strong>897,317</strong>	<strong>874,516</strong>	<strong>947,117</strong>	<strong>6%</strong>
<strong>CONTRACTUAL SERVICES</strong>							
001-0501-512-3410	Other Contractual Svcs	0	0	0	211	0	n/a
001-0501-512-3411	Software Maintenance	0	0	0	0	0	n/a
	<strong>SUB-TOTAL</strong>	<strong>0</strong>	<strong>0</strong>	<strong>0</strong>	<strong>211</strong>	<strong>0</strong>	<strong>n/a</strong>
<strong>OPERATING EXPENDITURES</strong>							
001-0501-512-4010	Travel & Per Diem	870	2,073	4,250	4,217	7,000	65%
001-0501-512-4110	Communication Svcs	6,267	8,288	7,350	7,617	9,500	29%
001-0501-512-4120	Postage & Shipping	38	51	500	51	500	0%
001-0501-512-4310	Electricity	2,028	2,462	3,700	2,780	4,100	11%
001-0501-512-4320	Water & Sewer	257	230	340	233	360	6%
001-0501-512-4510	General Insurance	3,772	4,456	6,000	5,136	7,500	25%
001-0501-512-4710	Copying Costs	792	546	600	0	700	17%
001-0501-512-4720	Printing & Binding	296	67	400	0	400	0%
001-0501-512-4915	Manager's Expense	225	459	900	1,259	1,100	22%
001-0501-512-4925	Schools	1,566	2,500	1,500	1,278	1,500	0%
001-0501-512-4980	Environmental Program	0	0	400	0	400	0%
001-0501-512-4981	Econ Dev Programs	0	0	300	0	0	n/a
001-0501-512-5110	Office Supplies	723	441	1,500	288	1,500	0%
001-0501-512-5210	Fuels - Vehicles	308	1,706	2,400	3,042	3,600	50%
001-0501-512-5220	Small Tools & Equip	165	17	500	0	500	0%
001-0501-512-5290	Other Oper. Supplies	3,983	1,681	6,225	5,446	6,100	-2%
001-0501-512-5410	Subscriptions/Membrshp	2,400	4,497	6,425	6,735	6,000	-7%
001-0501-512-5510	Training	1,570	1,609	2,950	1,137	4,490	52%
	<strong>SUB-TOTAL</strong>	<strong>25,260</strong>	<strong>31,083</strong>	<strong>46,240</strong>	<strong>39,219</strong>	<strong>55,250</strong>	<strong>19%</strong>
<strong>CAPITAL OUTLAY</strong>							
001-0501-512-6410	Capital	0	0	0	0	0	n/a
	<strong>SUB-TOTAL</strong>	<strong>0</strong>	<strong>0</strong>	<strong>0</strong>	<strong>0</strong>	<strong>0</strong>	<strong>n/a</strong>
	<strong>GRAND TOTAL</strong>	<strong>\$ 569,947</strong>	<strong>\$ 762,216</strong>	<strong>\$ 943,557</strong>	<strong>\$ 913,946</strong>	<strong>\$ 1,002,367</strong>	<strong>6%</strong>

# Communications

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-0601-513-1210	Regular Salaries	248,334	247,939	298,718	298,274	320,441	7%
001-0601-513-2110	FICA	19,985	19,817	24,186	22,594	25,913	7%
001-0601-513-2210	Retirement Contributions	35,124	33,019	45,338	36,111	48,595	7%
001-0601-513-2310	Health & Life Insurance	24,352	26,024	52,863	50,396	56,505	7%
001-0601-513-2410	Workers Compensation	382	421	760	556	816	7%
001-0601-513-2710	Auto Allowance	5,139	4,370	5,500	3,000	5,500	0%
	<b>SUB-TOTAL</b>	<b>333,316</b>	<b>331,590</b>	<b>427,365</b>	<b>410,931</b>	<b>457,770</b>	<b>7%</b>
<b>CONTRACTUAL SERVICES</b>							
001-0601-513-3410	Other Contractual Svcs	29,451	28,716	63,000	23,209	49,300	-22%
001-0601-513-3411	Software Maintenance	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>29,451</b>	<b>28,716</b>	<b>63,000</b>	<b>23,209</b>	<b>49,300</b>	<b>-22%</b>
<b>OPERATING EXPENDITURES</b>							
001-0601-513-4010	Travel & Per Diem	324	1,654	3,300	2,817	3,500	6%
001-0601-513-4110	Communication Svcs	4,307	3,799	5,040	3,506	5,200	3%
001-0601-513-4120	Postage & Shipping	0	0	500	0	500	0%
001-0601-513-4310	Electricity	360	438	2,400	494	2,700	13%
001-0601-513-4320	Water & Sewer	193	172	320	175	340	6%
001-0601-513-4510	General Insurance	1,019	1,199	2,300	1,384	2,900	26%
001-0601-513-4710	Copying Costs	475	546	600	0	700	17%
001-0601-513-4720	Printing & Binding	2,826	974	11,000	12,767	9,000	-18%
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	1,573	526	500	369	500	0%
001-0601-513-5210	Fuels - Vehicles	0	0	0	0	0	n/a
001-0601-513-5220	Small Tools & Equip	888	935	10,100	8,295	10,000	-1%
001-0601-513-5290	Other Oper. Supplies	1,492	1,820	24,800	6,661	16,500	-33%
001-0601-513-5410	Subscriptions/Membrshps	100	1,252	800	2,786	1,200	50%
001-0601-513-5510	Training	425	749	2,000	325	3,500	75%
	<b>SUB-TOTAL</b>	<b>13,982</b>	<b>14,064</b>	<b>63,660</b>	<b>39,579</b>	<b>56,540</b>	<b>-11%</b>
<b>CAPITAL OUTLAY</b>							
001-0601-513-6410	Capital	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 376,749</b>	<b>\$ 374,370</b>	<b>\$ 554,025</b>	<b>\$ 473,719</b>	<b>\$ 563,610</b>	<b>2%</b>

# City Clerk

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-0701-519-1210	Regular Salaries	160,269	182,236	195,795	206,112	211,711	8%
001-0701-519-2110	FICA	12,396	14,033	15,576	15,718	17,033	9%
001-0701-519-2210	Retirement Contributions	14,448	25,138	29,293	30,483	31,957	9%
001-0701-519-2310	Health & Life Insurance	31,161	33,473	34,606	39,619	45,803	32%
001-0701-519-2410	Workers Compensation	214	241	490	358	536	9%
001-0701-519-2710	Auto Allowance	0	0	0	0	2,500	100%
<b>SUB-TOTAL</b>		<b>218,488</b>	<b>255,121</b>	<b>275,760</b>	<b>292,290</b>	<b>309,540</b>	<b>12%</b>
<b>CONTRACTUAL SERVICES</b>							
001-0701-519-3410	Other Contractual Svcs	0	0	2,500	0	2,500	0%
001-0701-519-3411	Software Maintenance	27,657	35,250	40,345	40,750	40,345	0%
<b>SUB-TOTAL</b>		<b>27,657</b>	<b>35,250</b>	<b>42,845</b>	<b>40,750</b>	<b>42,845</b>	<b>0%</b>
<b>OPERATING EXPENDITURES</b>							
001-0701-519-4010	Travel & Per Diem	0	2,473	2,000	1,131	2,000	0%
001-0701-519-4110	Communication Svcs	2,824	2,589	3,825	2,588	4,000	5%
001-0701-519-4120	Postage & Shipping	3,679	2,467	3,000	2,439	3,000	0%
001-0701-519-4310	Electricity	879	1,067	3,000	1,204	3,300	10%
001-0701-519-4320	Water & Sewer	193	115	230	116	250	9%
001-0701-519-4510	General Insurance	3,164	3,716	7,100	4,273	8,900	25%
001-0701-519-4710	Copying Costs	2,026	2,331	3,500	0	3,500	0%
001-0701-519-4720	Printing & Binding	0	578	350	0	700	100%
001-0701-519-4910	Advertising	17,211	9,950	17,500	21,026	10,000	-43%
001-0701-519-4920	Election Expense	14,785	2,356	5,000	1,272	5,000	0%
001-0701-519-4930	Codification & Recording	1,400	5,233	8,995	4,621	8,995	0%
001-0701-519-4935	Records Storage	900	685	1,500	1,330	2,100	40%
001-0701-519-5110	Office Supplies	2,701	1,296	2,000	585	2,000	0%
001-0701-519-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-0701-519-5290	Other Oper. Supplies	1,168	3,205	4,250	6,388	4,250	0%
001-0701-519-5410	Subscriptions/Membrshps	618	1,451	800	763	800	0%
001-0701-519-5510	Training	975	1,215	1,250	875	1,250	0%
<b>SUB-TOTAL</b>		<b>52,523</b>	<b>40,727</b>	<b>64,300</b>	<b>48,611</b>	<b>60,045</b>	<b>-7%</b>
<b>CAPITAL OUTLAY</b>							
001-0701-519-6410	Capital	1,478	0	0	0	0	n/a
<b>SUB-TOTAL</b>		<b>1,478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>GRAND TOTAL</b>		<b>\$ 300,146</b>	<b>\$ 331,098</b>	<b>\$ 382,905</b>	<b>\$ 381,651</b>	<b>\$ 412,430</b>	<b>8%</b>

# Finance

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-0901-513-1210	Regular Salaries	380,560	402,607	429,822	431,559	467,629	9%
001-0901-513-2110	FICA	29,170	30,980	34,414	33,249	37,417	9%
001-0901-513-2210	Retirement Contributions	50,072	54,502	64,473	63,157	69,986	9%
001-0901-513-2310	Health & Life Insurance	47,693	51,412	57,000	55,629	71,323	25%
001-0901-513-2410	Workers Compensation	542	608	1,083	792	1,176	9%
001-0901-513-2710	Auto Allowance	3,000	3,000	3,000	3,000	3,000	0%
<b>SUB-TOTAL</b>		<b>511,037</b>	<b>543,109</b>	<b>589,792</b>	<b>587,386</b>	<b>650,531</b>	<b>10%</b>
<b>CONTRACTUAL SERVICES</b>							
001-0901-513-3410	Other Contractual Svcs	64,667	53,692	58,300	44,886	64,300	10%
001-0901-513-3411	Software Maintenance	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>		<b>64,667</b>	<b>53,692</b>	<b>58,300</b>	<b>44,886</b>	<b>64,300</b>	<b>10%</b>
<b>OPERATING EXPENDITURES</b>							
001-0901-513-4010	Travel & Per Diem	100	0	2,000	50	2,000	0%
001-0901-513-4110	Communication Svcs	5,109	4,672	8,610	4,671	8,800	2%
001-0901-513-4120	Postage & Shipping	1,732	1,870	2,300	2,093	2,400	4%
001-0901-513-4310	Electricity	3,050	3,703	4,700	4,181	5,200	11%
001-0901-513-4320	Water & Sewer	322	287	450	291	480	7%
001-0901-513-4510	General Insurance	3,432	4,075	7,800	4,694	9,800	26%
001-0901-513-4710	Copying Costs	317	364	750	0	750	0%
001-0901-513-4720	Printing & Binding	1,639	833	1,750	1,045	1,750	0%
001-0901-513-5110	Office Supplies	2,192	2,169	2,000	2,210	2,000	0%
001-0901-513-5210	Fuels - Vehicles	341	0	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	2,501	650	1,400	445	1,400	0%
001-0901-513-5410	Subscriptions/Membrshps	1,736	1,202	1,650	1,621	1,650	0%
001-0901-513-5510	Training	425	55	1,400	160	1,400	0%
<b>SUB-TOTAL</b>		<b>22,896</b>	<b>19,880</b>	<b>36,310</b>	<b>21,461</b>	<b>39,130</b>	<b>8%</b>
<b>GRAND TOTAL</b>		<b>\$ 598,600</b>	<b>\$ 616,681</b>	<b>\$ 684,402</b>	<b>\$ 653,733</b>	<b>\$ 753,961</b>	<b>10%</b>

# Human Resources

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-0905-513-1210	Regular Salaries	297,015	249,538	279,220	279,485	302,167	8%
001-0905-513-2110	FICA	22,567	18,152	22,443	21,632	24,262	8%
001-0905-513-2210	Retirement Contributions	39,174	29,814	42,213	38,389	45,551	8%
001-0905-513-2310	Health & Life Insurance	49,160	44,767	59,101	57,570	63,141	7%
001-0905-513-2410	Workers Compensation	411	485	705	515	763	8%
001-0905-513-2710	Auto Allowance	4,000	3,423	3,000	3,000	3,000	0%
	<b>SUB-TOTAL</b>	<b>412,327</b>	<b>346,179</b>	<b>406,682</b>	<b>400,591</b>	<b>438,884</b>	<b>8%</b>
<b>CONTRACTUAL SERVICES</b>							
001-0905-513-3170	Employee Physicals	8,070	7,245	9,700	6,911	9,500	-2%
001-0905-513-3171	Background Checks	1,214	1,715	7,130	1,647	5,000	-30%
001-0905-513-3410	Other Contractual Svcs	2,538	3,209	4,000	3,350	4,000	0%
001-0905-513-3411	Software Maintenance	2,921	3,184	3,250	4,328	5,250	62%
	<b>SUB-TOTAL</b>	<b>14,743</b>	<b>15,353</b>	<b>24,080</b>	<b>16,236</b>	<b>23,750</b>	<b>-1%</b>
<b>OPERATING EXPENDITURES</b>							
001-0905-513-4010	Travel & Per Diem	0	0	1,500	128	1,500	0%
001-0905-513-4110	Communication Svcs	5,684	4,258	5,355	5,271	5,400	1%
001-0905-513-4120	Postage & Shipping	159	243	300	309	400	33%
001-0905-513-4310	Electricity	1,980	2,405	3,000	2,715	3,300	10%
001-0905-513-4320	Water & Sewer	193	172	340	175	360	6%
001-0905-513-4510	General Insurance	2,145	2,517	4,800	2,889	6,000	25%
001-0905-513-4710	Copying Costs	222	182	300	0	300	0%
001-0905-513-4720	Printing & Binding	0	67	200	67	200	0%
001-0905-513-4910	Advertising	760	1,528	3,000	1,293	3,000	0%
001-0905-513-5110	Office Supplies	1,206	641	2,250	647	1,400	-38%
001-0905-513-5290	Other Oper. Supplies	956	3,932	9,860	5,472	5,760	-42%
001-0905-513-5410	Subscriptions/Membrshps	714	449	1,533	1,249	1,535	0%
001-0905-513-5510	Training	1,113	4,408	7,450	0	12,450	67%
	<b>SUB-TOTAL</b>	<b>15,132</b>	<b>20,802</b>	<b>39,888</b>	<b>20,215</b>	<b>41,605</b>	<b>4%</b>
<b>CAPITAL OUTLAY</b>							
001-0905-513-6410	Capital	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 442,202</b>	<b>\$ 382,334</b>	<b>\$ 470,650</b>	<b>\$ 437,042</b>	<b>\$ 504,239</b>	<b>7%</b>

# Purchasing

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-0925-513-1210	Regular Salaries	191,429	205,241	219,372	239,400	246,735	12%
001-0925-513-1310	Part-time	27,685	9,125	0	2,906	0	n/a
001-0925-513-2110	FICA	16,479	16,237	17,597	18,193	19,781	12%
001-0925-513-2210	Retirement Contributions	23,967	27,503	32,951	22,781	37,156	13%
001-0925-513-2310	Health & Life Insurance	35,874	38,627	42,873	31,043	20,273	-53%
001-0925-513-2410	Workers Compensation	318	347	553	404	622	12%
001-0925-513-2710	Auto Allowance	2,000	2,000	2,000	2,231	2,000	0%
<b>SUB-TOTAL</b>		<b>297,752</b>	<b>299,080</b>	<b>315,346</b>	<b>316,958</b>	<b>326,567</b>	<b>4%</b>
<b>CONTRACTUAL SERVICES</b>							
001-0925-513-3410	Other Contractual Svcs	1,500	0	0	0	0	n/a
001-0925-513-3411	Software Maintenance	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>OPERATING EXPENDITURES</b>							
001-0925-513-4010	Travel & Per Diem	0	530	1,500	0	1,700	13%
001-0925-513-4110	Communication Svcs	4,581	3,043	3,150	2,178	3,100	-2%
001-0925-513-4120	Postage & Shipping	0	0	0	0	0	n/a
001-0925-513-4310	Electricity	870	1,057	1,900	1,193	2,100	11%
001-0925-513-4320	Water & Sewer	129	172	320	175	340	6%
001-0925-513-4510	General Insurance	1,072	1,259	2,400	1,444	3,000	25%
001-0925-513-4710	Copying Costs	79	91	600	0	600	0%
001-0925-513-4720	Printing & Binding	0	0	210	134	140	-33%
001-0925-513-5110	Office Supplies	669	309	1,000	452	800	-20%
001-0925-513-5290	Other Oper. Supplies	5,267	5,285	6,575	4,929	8,200	25%
001-0925-513-5410	Subscriptions/Membrshps	475	765	990	850	1,510	53%
001-0925-513-5510	Training	879	2,175	2,200	617	2,800	27%
<b>SUB-TOTAL</b>		<b>14,021</b>	<b>14,686</b>	<b>20,845</b>	<b>11,972</b>	<b>24,290</b>	<b>17%</b>
<b>GRAND TOTAL</b>		<b>\$ 313,273</b>	<b>\$ 313,766</b>	<b>\$ 336,191</b>	<b>\$ 328,930</b>	<b>\$ 350,857</b>	<b>4%</b>

# Information Technology

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-0920-513-1210	Employee Salaries	260,490	334,889	367,460	361,868	394,633	7%
001-0920-513-2110	FICA	20,307	26,128	29,917	27,926	32,083	7%
001-0920-513-2210	Retirement Contributions	27,051	37,545	55,904	38,231	60,110	8%
001-0920-513-2310	Health & Life Insurance	38,960	41,115	59,489	62,276	72,448	22%
001-0920-513-2410	Workers Compensation	506	531	941	688	1,009	7%
001-0920-513-2710	Car Allowance	7,269	7,731	9,000	7,615	9,000	0%
	<b>SUB-TOTAL</b>	<b>354,583</b>	<b>447,939</b>	<b>522,711</b>	<b>498,604</b>	<b>569,283</b>	<b>9%</b>
<b>CONTRACTUAL SERVICES</b>							
001-0920-513-3410	Other Contractual Svcs	18,557	20,458	22,900	13,914	22,000	-4%
001-0920-513-3411	Software Maintenance	134,027	154,163	192,355	185,926	228,600	19%
001-0920-513-3412	Hardware Maintenance	53,669	56,395	108,350	102,713	29,300	-73%
	<b>SUB-TOTAL</b>	<b>206,253</b>	<b>231,016</b>	<b>323,605</b>	<b>302,553</b>	<b>279,900</b>	<b>-14%</b>
<b>OPERATING EXPENDITURES</b>							
001-0920-513-4010	Travel & Per Diem	1,965	1,115	2,700	1,953	2,700	0%
001-0920-513-4110	Communication Services	13,693	14,359	14,910	15,205	16,500	11%
001-0920-513-4120	Shipping/Postage	0	86	100	0	100	0%
001-0920-513-4310	Electricity	508	620	3,300	709	3,700	12%
001-0920-513-4320	Water & Sewer	193	230	340	233	360	6%
001-0920-513-4510	General Insurance	1,421	1,678	3,200	1,926	4,000	25%
001-0920-513-5110	Office Supplies	255	449	600	215	5,800	867%
001-0920-513-5290	Other Operating Supplies	22,221	16,886	12,993	7,570	50,652	290%
001-0920-513-5410	Subscriptions/Membrshps	475	470	400	699	1,400	250%
001-0920-513-5510	Training	620	1,892	2,550	1,867	2,200	-14%
	<b>SUB-TOTAL</b>	<b>41,351</b>	<b>37,785</b>	<b>41,093</b>	<b>30,377</b>	<b>87,412</b>	<b>113%</b>
<b>CAPITAL OUTLAY</b>							
001-0920-513-6425	Machinery & Equipment	0	0	0	462	0	n/a
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>462</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 602,187</b>	<b>\$ 716,740</b>	<b>\$ 887,409</b>	<b>\$ 831,996</b>	<b>\$ 936,595</b>	<b>6%</b>

# Legal Services

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>CONTRACTUAL SERVICES</b>							
001-1401-514-3110	Legal Services	138,574	138,675	207,200	140,549	207,200	0%
001-1401-514-3120	Outside Legal Services	106,812	94,701	100,000	102,065	100,000	0%
001-1401-514-3130	Litigation	0	0	225,000	0	225,000	0%
001-1401-514-3140	Other Legal Services-Code	0	5,784	0	39,887	0	n/a
<b>SUB-TOTAL</b>		<b>245,386</b>	<b>239,160</b>	<b>532,200</b>	<b>282,501</b>	<b>532,200</b>	<b>0%</b>
<b>GRAND TOTAL</b>		<b>\$ 245,386</b>	<b>\$ 239,160</b>	<b>\$ 532,200</b>	<b>\$ 282,501</b>	<b>\$ 532,200</b>	<b>0%</b>

# Fire Rescue

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>CONTRACTUAL SERVICES</b>							
001-2801-522-3410	Other Contractual Svcs	8,228,202	8,556,020	9,594,366	9,596,955	9,985,508	4%
<b>SUB-TOTAL</b>		<b>8,228,202</b>	<b>8,556,020</b>	<b>9,594,366</b>	<b>9,596,955</b>	<b>9,985,508</b>	<b>4%</b>
<b>OPERATING EXPENDITURES</b>							
001-2801-522-4110	Communication Svcs	11,735	11,952	48,700	76,125	65,000	33%
001-2801-522-4310	Electricity	15,145	17,449	33,800	19,656	37,200	10%
001-2801-522-4320	Water & Sewer	10,228	10,117	14,560	10,175	15,290	5%
001-2801-522-4510	General Insurance	45,993	54,042	62,500	61,910	124,400	99%
001-2801-522-4650	R&M- Vehicles	44,998	75,632	95,900	89,582	50,000	-48%
001-2801-522-4660	R&M-Other Equip	12,430	1,330	18,600	3,200	30,000	61%
001-2801-522-5210	Fuel- Vehicles	19,550	29,144	48,000	27,378	48,000	0%
001-2801-522-5220	Small Tools & Equip	15,378	12,689	32,000	14,288	32,000	0%
001-2801-522-5290	Other Oper. Supplies	2,489	0	1,000	0	1,000	0%
<b>SUB-TOTAL</b>		<b>177,946</b>	<b>212,355</b>	<b>355,060</b>	<b>302,314</b>	<b>402,890</b>	<b>13%</b>
<b>CAPITAL OUTLAY</b>							
001-2801-522-6425	Machinery & Equip.	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>GRAND TOTAL</b>		<b>\$ 8,406,148</b>	<b>\$ 8,768,375</b>	<b>\$ 9,949,426</b>	<b>\$ 9,899,269</b>	<b>\$ 10,388,398</b>	<b>4%</b>

# Public Safety Summary

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-20XX-521-2210	On Behalf Pension Contrib	373,255	389,669	452,100	476,791	525,000	16%
001-20XX-521-2410	Workers Compensation	0	66	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>373,255</b>	<b>389,735</b>	<b>452,100</b>	<b>476,791</b>	<b>525,000</b>	<b>16%</b>
<b>CONTRACTUAL SERVICES</b>							
001-20XX-521-3410	Other Contractual Svcs	10,045,380	10,693,406	11,452,197	11,269,149	12,438,903	9%
001-20XX-521-3610	Pension Benefits	0	0	100,000	0	100,000	0%
	<b>SUB-TOTAL</b>	<b>10,045,380</b>	<b>10,693,406</b>	<b>11,552,197</b>	<b>11,269,149</b>	<b>12,538,903</b>	<b>9%</b>
<b>OPERATING EXPENDITURES</b>							
001-20XX-521-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110	Communication Svcs	4,296	5,455	6,700	6,126	7,700	15%
001-20XX-521-4310	Electricity	10,934	12,832	19,500	19,207	21,500	10%
001-20XX-521-4320	Water & Sewer	2,463	2,474	3,430	2,489	3,610	5%
001-20XX-521-4120	Postage	7,731	4,350	4,500	4,391	5,000	11%
001-20XX-521-4510	General Insurance	12,613	14,730	23,900	16,589	29,900	25%
001-20XX-521-4710	Copying Costs	0	0	1,000	0	1,000	0%
001-20XX-521-4720	Printing/Copying/Binding	0	0	200	0	2,000	900%
001-20XX-521-4930	Codification & Recording	1,642	765	2,000	1,419	2,000	0%
001-20XX-521-5110	Office Supplies	0	0	200	0	0	n/a
001-20XX-521-5220	Small Tools & Equip	2,239	0	0	2,176	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
	<b>SUB-TOTAL</b>	<b>41,918</b>	<b>40,606</b>	<b>61,430</b>	<b>52,397</b>	<b>72,710</b>	<b>18%</b>
	<b>GRAND TOTAL</b>	<b>\$ 10,460,553</b>	<b>\$ 11,123,747</b>	<b>\$ 12,065,727</b>	<b>\$ 11,798,337</b>	<b>\$ 13,136,613</b>	<b>9%</b>

# Broward Sheriff's Office

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-20XX-521-2210	On Behalf Pension Contrib	373,255	389,669	452,100	476,791	525,000	16%
001-20XX-521-2410	Workers Compensation	0	66	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>373,255</b>	<b>389,735</b>	<b>452,100</b>	<b>476,791</b>	<b>525,000</b>	<b>16%</b>
<b>CONTRACTUAL SERVICES</b>							
001-20XX-521-3410	Other Contractual Svcs	9,802,360	10,413,777	11,128,822	11,012,410	12,117,328	9%
001-20XX-521-3610	Pension Benefits	0	0	100,000	0	100,000	0%
	<b>SUB-TOTAL</b>	<b>9,802,360</b>	<b>10,413,777</b>	<b>11,228,822</b>	<b>11,012,410</b>	<b>12,217,328</b>	<b>9%</b>
<b>OPERATING EXPENDITURES</b>							
001-20XX-521-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110	Communication Svcs	3,073	4,433	3,500	4,904	4,500	29%
001-20XX-521-4310	Electricity	10,934	12,832	19,500	14,816	21,500	10%
001-20XX-521-4320	Water & Sewer	2,463	2,474	3,430	2,489	3,610	5%
001-20XX-521-4120	Postage	0	0	0	0	0	n/a
001-20XX-521-4510	General Insurance	12,613	14,730	23,900	16,589	29,900	25%
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-521-5110	Office Supplies	0	0	0	0	0	n/a
001-20XX-521-5220	Small Tools & Equip	2,239	0	0	2,176	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
	<b>SUB-TOTAL</b>	<b>31,322</b>	<b>34,469</b>	<b>50,330</b>	<b>40,974</b>	<b>59,510</b>	<b>18%</b>
	<b>GRAND TOTAL</b>	<b>\$ 10,206,937</b>	<b>\$ 10,837,981</b>	<b>\$ 11,731,252</b>	<b>\$ 11,530,175</b>	<b>\$ 12,801,838</b>	<b>9%</b>

# Code Compliance

		2021 Actual	2022 Actual	2023	2023	2024	% Change
				Amended Budget	Projected Year-end	Adopted Budget	
<b>PERSONNEL SERVICES</b>							
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
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>CONTRACTUAL SERVICES</b>							
001-20XX-521-3410	Other Contractual Srvcs	6,807	2,958	6,800	4,830	5,000	-26%
001-20XX-521-3610	Pension Benefits	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>6,807</b>	<b>2,958</b>	<b>6,800</b>	<b>4,830</b>	<b>5,000</b>	<b>-26%</b>
<b>OPERATING EXPENDITURES</b>							
001-20XX-521-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110	Communication Srvcs	1,223	1,022	3,200	1,222	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-521-4120	Postage	7,731	4,350	4,500	4,391	5,000	11%
001-20XX-521-4510	General Insurance	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	200	0	2,000	900%
001-20XX-521-4930	Codification & Recording	1,642	765	2,000	1,419	2,000	0%
001-20XX-521-5110	Office Supplies	0	0	200	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
	<b>SUB-TOTAL</b>	<b>10,596</b>	<b>6,137</b>	<b>11,100</b>	<b>7,032</b>	<b>13,200</b>	<b>19%</b>
	<b>GRAND TOTAL</b>	<b>\$ 17,403</b>	<b>\$ 9,095</b>	<b>\$ 17,900</b>	<b>\$ 11,862</b>	<b>\$ 18,200</b>	<b>2%</b>

# Crossing Guards

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
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
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>CONTRACTUAL SERVICES</b>							
001-20XX-521-3410	Other Contractual Svcs	236,213	276,671	316,575	251,909	316,575	0%
001-20XX-521-3610	Pension Benefits	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>236,213</b>	<b>276,671</b>	<b>316,575</b>	<b>251,909</b>	<b>316,575</b>	<b>0%</b>
<b>OPERATING EXPENDITURES</b>							
001-20XX-521-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110	Communication Svcs	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-521-4120	Postage	0	0	0	0	0	n/a
001-20XX-521-4510	General Insurance	0	0	0	0	0	n/a
001-20XX-521-4710	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-521-5110	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
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 236,213</b>	<b>\$ 276,671</b>	<b>\$ 316,575</b>	<b>\$ 251,909</b>	<b>\$ 316,575</b>	<b>0%</b>

# Development Services Summary

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-30XX-524-1210	Regular Salaries	1,725,732	1,991,006	2,244,308	2,192,418	2,117,801	-6%
001-30XX-524-1310	Part-time Salaries	43,961	29,186	121,728	51,678	124,675	2%
001-30XX-524-1410	Overtime	604	1,117	0	831	0	n/a
001-30XX-524-2110	FICA	132,925	152,858	188,264	170,242	178,732	-5%
001-30XX-524-2210	Retirement Contributions	191,188	210,385	335,764	277,191	332,987	-1%
001-30XX-524-2310	Health & Life Insurance	283,913	355,074	462,249	402,704	452,314	-2%
001-30XX-524-2410	Workers Compensation	22,943	25,637	45,791	33,474	42,077	-8%
001-30XX-524-2710	Car Allowance	6,679	10,603	10,000	11,296	10,000	0%
	<b>SUB-TOTAL</b>	<b>2,407,945</b>	<b>2,775,866</b>	<b>3,408,104</b>	<b>3,139,834</b>	<b>3,258,586</b>	<b>-4%</b>
<b>CONTRACTUAL SERVICES</b>							
001-30XX-524-3150	Arch & Engineering Srv	0	0	15,000	11,645	20,000	33%
001-30XX-524-3410	Other Contractual Svcs	557,371	396,875	565,000	282,676	470,000	-17%
001-30XX-524-3411	Software Maintenance	40,027	69,741	56,926	48,564	95,275	67%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>597,398</b>	<b>466,616</b>	<b>636,926</b>	<b>342,885</b>	<b>585,275</b>	<b>-8%</b>
<b>OPERATING EXPENDITURES</b>							
001-30XX-524-4010	Travel & Per Diem	712	1,358	3,700	3,841	5,250	42%
001-30XX-524-4110	Communication Svcs	38,335	34,244	39,060	33,146	40,900	5%
001-30XX-524-4120	Shipping/Postage	1,476	1,979	2,300	3,463	2,600	13%
001-30XX-524-4310	Electricity	9,770	11,867	16,100	13,415	17,800	11%
001-30XX-524-4320	Water & Sewer	1,415	1,608	2,120	1,630	2,240	6%
001-30XX-524-4510	General Insurance	26,781	31,619	44,900	36,948	56,200	25%
001-30XX-524-4650	R&M- Auto	0	0	5,000	5,215	5,000	0%
001-30XX-524-4660	R&M-Other Equip&Tool	0	188	900	750	1,900	111%
001-30XX-524-4710	Copying Costs	2,020	2,195	700	1,857	700	0%
001-30XX-524-4720	Printing & Binding	5,607	3,114	3,601	820	4,700	31%
001-30XX-524-4935	Records Storage	0	0	0	0	0	n/a
001-30XX-524-4945	Credit Card Charges	214,188	186,707	200,000	102,524	125,000	-38%
001-30XX-524-4941	Permitting	8,350	2,905	11,238	10,671	11,400	1%
001-30XX-524-4980	Environ Programs	19,423	25,331	36,500	25,538	36,500	0%
001-30XX-524-5110	Office Supplies	10,939	13,692	17,000	13,706	11,400	-33%
001-30XX-524-5210	Fuel - Vehicles	11,162	21,370	27,000	13,554	27,000	0%
001-30XX-524-5220	Small Equip&Tools	0	1,889	32,200	12,025	2,000	-94%
001-30XX-524-5230	Uniforms	3,651	2,434	5,940	3,923	6,420	8%
001-30XX-524-5290	Other Oper Supplies	8,672	5,417	3,300	2,405	7,750	135%
001-30XX-524-5410	Subscriptions/Membrshps	4,403	3,338	4,024	2,873	3,810	-5%
001-30XX-524-5510	Training	3,203	11,119	8,850	7,850	12,480	41%
	<b>SUB-TOTAL</b>	<b>370,107</b>	<b>362,374</b>	<b>464,433</b>	<b>296,154</b>	<b>381,050</b>	<b>-18%</b>
<b>CAPITAL OUTLAY</b>							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	9,849	5,185	6,274	6,012	0	n/a
	<b>SUB-TOTAL</b>	<b>9,849</b>	<b>5,185</b>	<b>6,274</b>	<b>6,012</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 3,385,299</b>	<b>\$ 3,610,041</b>	<b>\$ 4,515,737</b>	<b>\$ 3,784,885</b>	<b>\$ 4,224,911</b>	<b>-6%</b>

# Planning and Zoning

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-30XX-524-1210	Regular Salaries	75,323	153,974	179,797	182,906	197,193	10%
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	6,094	12,081	14,315	14,704	15,668	9%
001-30XX-524-2210	Retirement Contributions	10,475	15,986	27,196	27,333	29,799	10%
001-30XX-524-2310	Health & Life Insurance	11,002	28,975	34,418	25,242	21,696	-37%
001-30XX-524-2410	Workers Compensation	109	266	459	335	503	10%
001-30XX-524-2710	Car Allowance	2,000	3,769	4,000	4,000	4,000	0%
	<b>SUB-TOTAL</b>	<b>105,003</b>	<b>215,051</b>	<b>260,185</b>	<b>254,520</b>	<b>268,859</b>	<b>3%</b>
<b>CONTRACTUAL SERVICES</b>							
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	0	n/a
001-30XX-524-3410	Other Contractual Srvcs	111,163	67,625	260,000	62,173	135,000	-48%
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
	<b>SUB-TOTAL</b>	<b>111,163</b>	<b>67,625</b>	<b>260,000</b>	<b>62,173</b>	<b>135,000</b>	<b>-48%</b>
<b>OPERATING EXPENDITURES</b>							
001-30XX-524-4010	Travel & Per Diem	0	0	650	817	650	0%
001-30XX-524-4110	Communication Srvcs	2,750	3,044	2,310	2,963	3,200	39%
001-30XX-524-4120	Shipping/Postage	20	1	200	1,153	200	0%
001-30XX-524-4310	Electricity	375	455	2,300	514	2,600	13%
001-30XX-524-4320	Water & Sewer	64	115	340	116	360	6%
001-30XX-524-4510	General Insurance	670	839	1,600	963	2,000	25%
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	265	305	500	0	500	0%
001-30XX-524-4720	Printing & Binding	0	67	1,100	0	1,100	0%
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-524-4941	Permitting	0	0	0	0	0	n/a
001-30XX-524-4980	Environ Programs	0	0	0	0	0	n/a
001-30XX-524-5110	Office Supplies	746	662	800	1,048	700	-13%
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	0	0	600	535	600	0%
001-30XX-524-5290	Other Oper Supplies	432	2,191	500	369	250	-50%
001-30XX-524-5410	Subscriptions/Membrshps	138	0	600	0	700	17%
001-30XX-524-5510	Training	0	0	1,300	475	1,300	0%
	<b>SUB-TOTAL</b>	<b>5,460</b>	<b>7,679</b>	<b>12,800</b>	<b>8,953</b>	<b>14,160</b>	<b>11%</b>
<b>CAPITAL OUTLAY</b>							
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
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 221,626</b>	<b>\$ 290,355</b>	<b>\$ 532,985</b>	<b>\$ 325,646</b>	<b>\$ 418,019</b>	<b>-22%</b>

# Building

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-30XX-524-1210	Regular Salaries	1,509,711	1,642,481	1,845,219	1,803,101	1,699,636	-8%
001-30XX-524-1310	Part-time Salaries	43,961	29,186	121,728	51,678	124,675	2%
001-30XX-524-1410	Overtime	604	1,117	0	741	0	n/a
001-30XX-524-2110	FICA	116,937	125,379	156,158	139,229	145,139	-7%
001-30XX-524-2210	Retirement Contributions	169,386	185,275	275,179	225,828	269,547	-2%
001-30XX-524-2310	Health & Life Insurance	256,130	307,481	388,040	350,535	388,154	0%
001-30XX-524-2410	Workers Compensation	20,773	22,990	40,863	29,872	36,889	-10%
001-30XX-524-2710	Car Allowance	2,623	2,565	1,500	2,796	1,500	0%
	<b>SUB-TOTAL</b>	<b>2,120,125</b>	<b>2,316,474</b>	<b>2,828,687</b>	<b>2,603,780</b>	<b>2,665,540</b>	<b>-6%</b>
<b>CONTRACTUAL SERVICES</b>							
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	0	n/a
001-30XX-524-3410	Other Contractual Svrcs	316,826	272,347	255,000	172,414	260,000	2%
001-30XX-524-3411	Software Maintenance	38,353	68,359	55,726	47,886	94,575	70%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>355,179</b>	<b>340,706</b>	<b>310,726</b>	<b>220,300</b>	<b>354,575</b>	<b>14%</b>
<b>OPERATING EXPENDITURES</b>							
001-30XX-524-4010	Travel & Per Diem	712	788	2,350	2,327	4,000	70%
001-30XX-524-4110	Communication Svrcs	29,737	23,871	29,190	24,478	30,000	3%
001-30XX-524-4120	Shipping/Postage	1,331	1,955	2,000	2,244	2,300	15%
001-30XX-524-4310	Electricity	8,602	10,450	12,000	11,814	13,200	10%
001-30XX-524-4320	Water & Sewer	1,094	1,206	1,440	1,223	1,520	6%
001-30XX-524-4510	General Insurance	24,985	29,402	40,600	34,360	50,800	25%
001-30XX-524-4650	R&M- Auto	0	0	5,000	5,215	5,000	0%
001-30XX-524-4660	R&M-Other Equip&Tool	0	188	900	750	1,900	111%
001-30XX-524-4710	Copying Costs	1,668	1,790	0	1,857	0	n/a
001-30XX-524-4720	Printing & Binding	4,608	2,980	2,300	820	3,500	52%
001-30XX-524-4935	Records Storage	0	0	0	0	0	n/a
001-30XX-524-4945	Credit Card Charges	214,188	186,707	200,000	102,524	125,000	-38%
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-524-5110	Office Supplies	8,488	12,243	15,500	11,971	10,000	-35%
001-30XX-524-5210	Fuel - Vehicles	11,162	21,370	27,000	13,554	27,000	0%
001-30XX-524-5220	Small Equip&Tools	0	1,889	32,200	12,025	2,000	-94%
001-30XX-524-5230	Uniforms	3,557	2,389	4,920	2,987	5,400	10%
001-30XX-524-5290	Other Oper Supplies	6,505	2,665	2,500	1,861	7,300	192%
001-30XX-524-5410	Subscriptions/Membrshps	3,356	3,088	2,845	2,449	2,860	1%
001-30XX-524-5510	Training	1,834	6,446	4,820	4,668	8,400	74%
	<b>SUB-TOTAL</b>	<b>321,827</b>	<b>309,427</b>	<b>385,565</b>	<b>237,127</b>	<b>300,180</b>	<b>-22%</b>
<b>CAPITAL OUTLAY</b>							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	9,849	5,185	6,274	6,012	0	n/a
	<b>SUB-TOTAL</b>	<b>9,849</b>	<b>5,185</b>	<b>6,274</b>	<b>6,012</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 2,806,980</b>	<b>\$ 2,971,792</b>	<b>\$ 3,531,252</b>	<b>\$ 3,067,219</b>	<b>\$ 3,320,295</b>	<b>-6%</b>

# Engineering

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-30XX-524-1210	Regular Salaries	140,698	194,551	219,292	206,411	220,972	1%
001-30XX-524-1310	Part-time Salaries	0	0	0	0	0	n/a
001-30XX-524-1410	Overtime	0	0	0	90	0	n/a
001-30XX-524-2110	FICA	9,894	15,398	17,791	16,309	17,925	1%
001-30XX-524-2210	Retirement Contributions	11,327	9,124	33,389	24,030	33,641	1%
001-30XX-524-2310	Health & Life Insurance	16,781	18,618	39,791	26,927	42,464	7%
001-30XX-524-2410	Workers Compensation	2,061	2,381	4,469	3,267	4,685	5%
001-30XX-524-2710	Car Allowance	2,056	4,269	4,500	4,500	4,500	0%
	<b>SUB-TOTAL</b>	<b>182,817</b>	<b>244,341</b>	<b>319,232</b>	<b>281,534</b>	<b>324,187</b>	<b>2%</b>
<b>CONTRACTUAL SERVICES</b>							
001-30XX-524-3150	Arch & Engineering Srv	0	0	15,000	11,645	20,000	33%
001-30XX-524-3410	Other Contractual Srvcs	129,382	56,903	50,000	48,089	75,000	50%
001-30XX-524-3411	Software Maintenance	1,674	1,382	1,200	678	700	-42%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>131,056</b>	<b>58,285</b>	<b>66,200</b>	<b>60,412</b>	<b>95,700</b>	<b>45%</b>
<b>OPERATING EXPENDITURES</b>							
001-30XX-524-4010	Travel & Per Diem	0	570	700	697	600	-14%
001-30XX-524-4110	Communication Srvcs	5,848	7,329	7,560	5,705	7,700	2%
001-30XX-524-4120	Shipping/Postage	125	23	100	66	100	0%
001-30XX-524-4310	Electricity	793	962	1,800	1,087	2,000	11%
001-30XX-524-4320	Water & Sewer	257	287	340	291	360	6%
001-30XX-524-4510	General Insurance	1,126	1,378	2,700	1,625	3,400	26%
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	87	100	200	0	200	0%
001-30XX-524-4720	Printing & Binding	999	67	201	0	100	-50%
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-524-4941	Permitting	8,350	2,905	11,238	10,671	11,400	1%
001-30XX-524-4980	Environ Programs	19,423	25,331	36,500	25,538	36,500	0%
001-30XX-524-5110	Office Supplies	1,705	787	700	687	700	0%
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	94	45	420	401	420	0%
001-30XX-524-5290	Other Oper Supplies	1,735	561	300	175	200	-33%
001-30XX-524-5410	Subscriptions/Membrshps	909	250	579	424	250	-57%
001-30XX-524-5510	Training	1,369	4,673	2,730	2,707	2,780	2%
	<b>SUB-TOTAL</b>	<b>42,820</b>	<b>45,268</b>	<b>66,068</b>	<b>50,074</b>	<b>66,710</b>	<b>1%</b>
<b>CAPITAL OUTLAY</b>							
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
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>GRAND TOTAL</b>		<b>\$ 356,693</b>	<b>\$ 347,894</b>	<b>\$ 451,500</b>	<b>\$ 392,020</b>	<b>\$ 486,597</b>	<b>8%</b>

# Public Works Summary

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-39XX-XXX-1210	Regular Salaries	1,985,024	2,132,664	2,499,334	2,414,972	2,727,903	9%
001-39XX-XXX-1310	Part-time Salaries	279,829	208,952	209,951	203,702	205,542	-2%
001-39XX-XXX-1410	Overtime	52,535	31,548	35,285	41,851	35,285	0%
001-39XX-XXX-2110	FICA	173,279	175,585	218,199	202,663	235,886	8%
001-39XX-XXX-2210	Retirement Contributions	197,400	191,404	375,828	280,101	410,000	9%
001-39XX-XXX-2310	Health & Life Insurance	475,772	515,772	714,123	614,627	763,871	7%
001-39XX-XXX-2410	Workers Compensation	53,494	60,872	108,241	79,128	118,193	9%
001-39XX-XXX-2710	Car Allowance	14,000	14,192	19,000	16,953	17,000	-11%
<b>SUB-TOTAL</b>		<b>3,231,333</b>	<b>3,330,989</b>	<b>4,179,961</b>	<b>3,853,997</b>	<b>4,513,680</b>	<b>8%</b>
<b>CONTRACTUAL SERVICES</b>							
001-39XX-XXX-3410	Other Contractual Svcs	0	0	429,000	399,308	460,500	7%
001-39XX-XXX-3411	Software Maintenance	6,493	105	15,700	15,223	30,000	91%
<b>SUB-TOTAL</b>		<b>6,493</b>	<b>105</b>	<b>444,700</b>	<b>414,531</b>	<b>490,500</b>	<b>10%</b>
<b>OPERATING EXPENDITURES</b>							
001-39XX-XXX-4010	Travel & Per Diem	0	0	0	0	2,000	100%
001-39XX-XXX-4110	Communication Svcs	26,147	26,156	28,480	26,049	30,760	8%
001-39XX-XXX-4120	Shipping/Postage	4	0	200	94	200	0%
001-39XX-XXX-4310	Electricity	159,956	162,526	221,000	188,342	255,300	16%
001-39XX-XXX-4311	Electricity Street Lights	152,141	164,832	225,000	181,478	286,000	27%
001-39XX-XXX-4320	Water & Sewer	43,482	48,605	55,090	47,335	62,860	14%
001-39XX-XXX-4510	General Insurance	65,278	73,505	99,200	83,879	126,700	28%
001-39XX-XXX-4620	R&M-General (was Bldgs.Grounds)	149,954	128,459	796,500	732,579	915,000	15%
001-39XX-XXX-4621	R&M-Structural (was Park Structures)	71,613	49,299	20,000	23,744	25,000	25%
001-39XX-XXX-4622	R&M-Electrical	0	0	25,000	17,343	15,000	-40%
001-39XX-XXX-4623	R&M-Fuel	0	0	5,000	1,581	5,000	0%
001-39XX-XXX-4624	R&M-Fire System	0	0	24,000	26,577	25,000	4%
001-39XX-XXX-4625	R&M-A/C	0	0	35,000	22,286	35,000	0%
001-39XX-XXX-4626	R&M-Plumbing	0	0	15,000	15,894	20,000	33%
001-39XX-XXX-4627	R&M-Janitorial,Chemical	0	0	35,000	33,952	42,000	20%
001-39XX-XXX-4628	R&M-Fencing	0	0	3,500	3,321	5,000	43%
001-39XX-XXX-4629	R&M-Windscreens	0	0	23,900	12,807	13,000	-46%
001-39XX-XXX-4630	Park Maintenance-General	164,129	204,463	26,000	25,978	21,500	-17%
001-39XX-XXX-4631	Park Maint-Tennis	0	0	12,500	11,860	21,000	68%
001-39XX-XXX-4632	Park Maint-Lightning Detectors	0	0	3,000	3,282	0	n/a
001-39XX-XXX-4633	Park Maint-Lambasts/Ballasts	0	0	0	0	7,500	100%
001-39XX-XXX-4634	Park Maint-Irrigation	0	0	20,000	26,088	30,000	50%
001-39XX-XXX-4635	Park Maint-Field Maintenance	0	0	20,000	20,052	70,000	250%
001-39XX-XXX-4636	Park Maint-Pressure clean	0	0	25,000	23,258	40,000	60%
001-39XX-XXX-4637	Park Maint-Chem/Fert/Herb	0	0	20,000	19,063	12,000	-40%
001-39XX-XXX-4638	Park Maint-PIP Coating	0	0	5,000	4,800	0	n/a
001-39XX-XXX-4640	R & M - Landscaping	587,455	606,124	115,900	97,098	203,000	75%
001-39XX-XXX-4641	R&M-Public ROW (overgrowth trimming)	43,089	48,566	37,600	29,977	20,000	-47%
001-39XX-XXX-4642	R&M-Public ROW: landscaping	0	0	10,000	7,829	10,000	0%
001-39XX-XXX-4643	R&M-Public ROW: guardrails	0	0	15,000	13,951	15,000	0%
001-39XX-XXX-4644	R&M-Public ROW: concrete/millings	0	0	11,000	8,370	10,000	-9%
001-39XX-XXX-4645	R&M-Drainage,Swales	106,594	139,480	11,500	10,565	11,500	0%
001-39XX-XXX-4646	R&M-Drainage,Swales: cleaning	0	0	51,000	48,044	55,000	8%
001-39XX-XXX-4647	R&M-Drainage,Swales: storm drains	0	0	28,500	23,520	30,000	5%
001-39XX-XXX-4648	R&M-Drainage,Swales: sweeping	0	0	11,000	11,627	12,000	9%
001-39XX-XXX-4649	R&M-Drainage,Swales: Cypresshead PUD	0	0	9,000	6,462	9,000	0%
001-39XX-XXX-4650	R & M - Vehicles	59,108	50,672	63,000	53,235	71,000	13%
001-39XX-XXX-4660	R&M-Other Equip&Tools	32,293	27,962	43,000	48,686	34,000	-21%
001-39XX-XXX-4710	Copying Costs	1,541	1,577	1,800	1,595	1,900	6%
001-39XX-XXX-4720	Printing & Binding	67	0	0	0	0	n/a
001-39XX-XXX-4940	License Permit Fees	897	939	2,200	283	700	-68%
001-39XX-XXX-4980	Environ Programs	93,578	74,386	88,800	88,755	90,000	1%
001-39XX-XXX-5110	Office Supplies	3,557	2,176	4,000	4,213	4,000	0%
001-39XX-XXX-5210	Fuel - Vehicles	61,393	97,362	108,000	73,417	120,000	11%
001-39XX-XXX-5215	Fuel - Equipment	22,145	31,808	29,000	24,301	32,000	10%
001-39XX-XXX-5220	Small Tools & Equip	21,567	14,006	25,000	22,162	28,500	14%
001-39XX-XXX-5230	Uniforms	14,475	14,181	18,000	16,069	18,000	0%
001-39XX-XXX-5290	Other Oper Supplies	68,799	75,610	71,500	52,723	74,500	4%
001-39XX-XXX-5310	Street Materials & Supplies -General	41,090	46,199	11,000	8,443	10,000	-9%
001-39XX-XXX-5311	Street Materials & Supplies -StreetSigns	0	0	12,000	10,316	13,000	8%
001-39XX-XXX-5312	Street Materials & Supplies -AsphaltSolu	0	0	15,000	8,293	12,000	-20%
001-39XX-XXX-5313	Street Materials & Supplies-MOTconesbar	0	0	3,000	1,959	3,500	17%
001-39XX-XXX-5314	Street Materials & Supplies -Fencing	0	0	10,000	7,311	15,000	50%
001-39XX-XXX-5410	Subscriptions/Mmbrshps	1,970	2,000	1,900	2,036	2,000	5%
001-39XX-XXX-5510	Training	540	5,110	1,000	1,030	5,000	400%
<b>SUB-TOTAL</b>		<b>1,992,862</b>	<b>2,096,003</b>	<b>2,552,070</b>	<b>2,233,912</b>	<b>2,976,420</b>	<b>17%</b>
<b>CAPITAL OUTLAY</b>							
001-39XX-572-6425	Machinery & Equipment	0	0	9,500	7,126	17,400	83%
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>9,500</b>	<b>7,126</b>	<b>17,400</b>	<b>83%</b>
<b>GRAND TOTAL</b>		<b>\$ 5,230,688</b>	<b>\$ 5,427,097</b>	<b>\$ 7,186,231</b>	<b>\$ 6,509,566</b>	<b>\$ 7,998,000</b>	<b>11%</b>

# Public Works-Administration

	2021 Actual	2022 Actual	2023	2023	2024	% Change
			Amended Budget	Projected Year-end	Adopted Budget	
<b>PERSONNEL SERVICES</b>						
001-39XX-XXX-1210 Regular Salaries	548,618	542,204	612,248	599,428	660,366	8%
001-39XX-XXX-1310 Part-time Salaries	17,796	14,165	0	0	0	n/a
001-39XX-XXX-1410 Overtime	2,061	104	25,285	218	25,285	0%
001-39XX-XXX-2110 FICA	43,742	40,490	52,081	47,152	55,749	7%
001-39XX-XXX-2210 Retirement Contributions	68,716	60,557	96,044	76,710	103,003	7%
001-39XX-XXX-2310 Health & Life Insurance	99,674	82,112	121,829	105,924	130,279	7%
001-39XX-XXX-2410 Workers Compensation	7,075	7,885	14,024	10,252	15,043	7%
001-39XX-XXX-2710 Car Allowance	14,000	14,192	19,000	16,953	17,000	-11%
<b>SUB-TOTAL</b>	<b>801,682</b>	<b>761,709</b>	<b>940,511</b>	<b>856,637</b>	<b>1,006,725</b>	<b>7%</b>
<b>CONTRACTUAL SERVICES</b>						
001-39XX-XXX-3410 Other Contractual Svcs	0	0	4,000	3,984	1,500	-63%
001-39XX-XXX-3411 Software Maintenance	6,493	105	15,700	15,223	30,000	91%
<b>SUB-TOTAL</b>	<b>6,493</b>	<b>105</b>	<b>19,700</b>	<b>19,207</b>	<b>31,500</b>	<b>60%</b>
<b>OPERATING EXPENDITURES</b>						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	2,000	100%
001-39XX-XXX-4110 Communication Svcs	23,708	23,887	24,465	24,409	25,000	2%
001-39XX-XXX-4120 Shipping/Postage	4	0	200	94	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	6,703	7,911	13,100	9,087	18,900	44%
001-39XX-XXX-4620 R&M-General (was Bldgs,Grounds)	0	0	762,000	680,700	881,000	16%
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	0	0	0	0	0	n/a
001-39XX-XXX-4622 R&M-Electrical	0	0	0	0	0	n/a
001-39XX-XXX-4623 R&M-Fuel	0	0	0	0	0	n/a
001-39XX-XXX-4624 R&M-Fire System	0	0	0	0	0	n/a
001-39XX-XXX-4625 R&M-A/C	0	0	0	0	0	n/a
001-39XX-XXX-4626 R&M-Plumbing	0	0	0	0	0	n/a
001-39XX-XXX-4627 R&M-Janitorial,Chemical	0	0	0	0	0	n/a
001-39XX-XXX-4628 R&M-Fencing	0	0	0	0	0	n/a
001-39XX-XXX-4629 R&M-Windscreens	0	0	0	0	0	n/a
001-39XX-XXX-4630 Park Maintenance-General	0	0	0	0	0	n/a
001-39XX-XXX-4631 Park Maint-Tennis	0	0	0	0	0	n/a
001-39XX-XXX-4632 Park Maint-Lightning Detectors	0	0	0	0	0	n/a
001-39XX-XXX-4633 Park Maint-Lambasts/Ballasts	0	0	0	0	0	n/a
001-39XX-XXX-4634 Park Maint-Irrigation	0	0	0	0	0	n/a
001-39XX-XXX-4635 Park Maint-Field Maintenance	0	0	0	0	0	n/a
001-39XX-XXX-4636 Park Maint-Pressure clean	0	0	0	0	0	n/a
001-39XX-XXX-4637 Park Maint-Chem/Fert/Herb	0	0	0	0	0	n/a
001-39XX-XXX-4638 Park Maint-PIP Coating	0	0	0	0	0	n/a
001-39XX-XXX-4640 R & M- Landscaping	523,560	536,273	0	0	0	n/a
001-39XX-XXX-4641 R&M-Public ROW (overgrowth trimming)	0	0	0	0	0	n/a
001-39XX-XXX-4642 R&M-Public ROW: landscaping	0	0	0	0	0	n/a
001-39XX-XXX-4643 R&M-Public ROW: guardrails	0	0	0	0	0	n/a
001-39XX-XXX-4644 R&M-Public ROW: concrete/millings	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-4646 R&M-Drainage,Swales: cleaning	0	0	0	0	0	n/a
001-39XX-XXX-4647 R&M-Drainage,Swales: storm drains	0	0	0	0	0	n/a
001-39XX-XXX-4648 R&M-Drainage,Swales: sweeping	0	0	0	0	0	n/a
001-39XX-XXX-4649 R&M-Drainage,Swales: Cypresshead PU	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	1,541	1,577	1,800	1,595	1,900	6%
001-39XX-XXX-4720 Printing & Binding	67	0	0	0	0	n/a
001-39XX-XXX-4940 License Permit Fees	897	939	2,200	283	700	-68%
001-39XX-XXX-4980 Environ Programs	93,578	74,386	88,800	88,755	90,000	1%
001-39XX-XXX-5110 Office Supplies	3,557	2,176	4,000	4,213	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	551	0	0	0	0	n/a
001-39XX-XXX-5230 Uniforms	12,379	13,085	18,000	16,069	18,000	0%
001-39XX-XXX-5290 Other Oper Supplies	624	37	0	493	500	100%
001-39XX-XXX-5310 Street Materials & Supplies -General	0	0	0	0	0	n/a
001-39XX-XXX-5311 Street Materials & Supplies -StreetSigns	0	0	0	0	0	n/a
001-39XX-XXX-5312 Street Materials & Supplies -AsphaltSolu	0	0	0	0	0	n/a
001-39XX-XXX-5313 Street Materials & Supplies-MOTconesba	0	0	0	0	0	n/a
001-39XX-XXX-5314 Street Materials & Supplies -Fencing	0	0	0	0	0	n/a
001-39XX-XXX-5410 Subscriptions/Mmbrshps	1,940	1,970	1,900	2,006	2,000	5%
001-39XX-XXX-5510 Training	540	3,003	1,000	986	5,000	400%
<b>SUB-TOTAL</b>	<b>669,649</b>	<b>665,244</b>	<b>917,465</b>	<b>828,690</b>	<b>1,049,200</b>	<b>14%</b>
<b>CAPITAL OUTLAY</b>						
001-39XX-572-6425 Machinery & Equipment	0	0	0	0	8,000	100%
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>100%</b>
<b>GRAND TOTAL</b>	<b>\$ 1,477,824</b>	<b>\$ 1,427,058</b>	<b>\$ 1,877,676</b>	<b>\$ 1,704,534</b>	<b>\$ 2,095,425</b>	<b>12%</b>

# Public Works-Facilities

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	505,808	580,400	653,956	643,948	683,773	5%
001-39XX-XXX-1310 Part-time Salaries	51,001	58,716	62,272	62,215	66,648	7%
001-39XX-XXX-1410 Overtime	17,838	12,979	0	15,448	0	n/a
001-39XX-XXX-2110 FICA	42,631	48,551	56,749	54,927	59,454	5%
001-39XX-XXX-2210 Retirement Contributions	49,453	54,214	96,398	76,602	100,868	5%
001-39XX-XXX-2310 Health & Life Insurance	123,694	139,810	184,009	153,875	172,462	-6%
001-39XX-XXX-2410 Workers Compensation	12,025	14,601	26,644	19,478	27,916	5%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>802,450</b>	<b>909,271</b>	<b>1,080,028</b>	<b>1,026,493</b>	<b>1,111,121</b>	<b>3%</b>
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Svcs	0	0	0	0	13,000	100%
001-39XX-XXX-3411 Software Maintenance	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>100%</b>
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Svcs	790	879	1,155	360	1,400	21%
001-39XX-XXX-4120 Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310 Electricity	10,891	12,618	15,500	14,178	17,100	10%
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	2,565	2,351	2,840	2,655	2,990	5%
001-39XX-XXX-4510 General Insurance	8,057	5,837	7,100	6,122	8,900	25%
001-39XX-XXX-4620 R&M-General (was Bldgs.Grounds)	149,954	128,459	6,500	21,179	12,500	92%
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	0	0	10,000	12,458	15,000	50%
001-39XX-XXX-4622 R&M-Electrical	0	0	25,000	17,343	15,000	-40%
001-39XX-XXX-4623 R&M-Fuel	0	0	5,000	1,581	5,000	0%
001-39XX-XXX-4624 R&M-Fire System	0	0	24,000	26,577	25,000	4%
001-39XX-XXX-4625 R&M-A/C	0	0	35,000	22,286	35,000	0%
001-39XX-XXX-4626 R&M-Plumbing	0	0	5,000	4,965	5,000	0%
001-39XX-XXX-4627 R&M-Janitorial,Chemical	0	0	35,000	33,952	42,000	20%
001-39XX-XXX-4628 R&M-Fencing	0	0	0	0	0	n/a
001-39XX-XXX-4629 R&M-Windscreens	0	0	0	0	0	n/a
001-39XX-XXX-4630 Park Maintenance-General	0	0	0	0	0	n/a
001-39XX-XXX-4631 Park Maint-Tennis	0	0	0	0	0	n/a
001-39XX-XXX-4632 Park Maint-Lightning Detectors	0	0	0	0	0	n/a
001-39XX-XXX-4633 Park Maint-Lambasts/Ballasts	0	0	0	0	0	n/a
001-39XX-XXX-4634 Park Maint-Irrigation	0	0	0	0	0	n/a
001-39XX-XXX-4635 Park Maint-Field Maintenance	0	0	0	0	0	n/a
001-39XX-XXX-4636 Park Maint-Pressure clean	0	0	0	0	0	n/a
001-39XX-XXX-4637 Park Maint-Chem/Fert/Herb	0	0	0	0	0	n/a
001-39XX-XXX-4638 Park Maint-PIP Coating	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 (overgrowth trimming)	0	0	0	0	0	n/a
001-39XX-XXX-4642 R&M-Public ROW: landscaping	0	0	0	0	0	n/a
001-39XX-XXX-4643 R&M-Public ROW: guardrails	0	0	0	0	0	n/a
001-39XX-XXX-4644 R&M-Public ROW: concrete/millings	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-4646 R&M-Drainage,Swales: cleaning	0	0	0	0	0	n/a
001-39XX-XXX-4647 R&M-Drainage,Swales: storm drains	0	0	0	0	0	n/a
001-39XX-XXX-4648 R&M-Drainage,Swales: sweeping	0	0	0	0	0	n/a
001-39XX-XXX-4649 R&M-Drainage,Swales: Cypresshead PU	0	0	0	0	0	n/a
001-39XX-XXX-4650 R & M - Vehicles	3,650	0	0	178	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	6,686	1,904	7,500	3,365	6,000	-20%
001-39XX-XXX-5230 Uniforms	680	421	0	0	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	54,146	65,981	58,500	40,628	60,000	3%
001-39XX-XXX-5310 Street Materials & Supplies -General	0	0	0	0	0	n/a
001-39XX-XXX-5311 Street Materials & Supplies -StreetSigns	0	0	0	0	0	n/a
001-39XX-XXX-5312 Street Materials & Supplies -AsphaltSolu	0	0	0	0	0	n/a
001-39XX-XXX-5313 Street Materials & Supplies-MOTconesba	0	0	0	0	0	n/a
001-39XX-XXX-5314 Street Materials & Supplies -Fencing	0	0	0	0	0	n/a
001-39XX-XXX-5410 Subscriptions/Mmbrshps	30	30	0	30	0	n/a
001-39XX-XXX-5510 Training	0	72	0	44	0	n/a
<b>SUB-TOTAL</b>	<b>237,449</b>	<b>218,552</b>	<b>238,095</b>	<b>207,901</b>	<b>250,890</b>	<b>5%</b>
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	0	0	7,500	5,143	0	n/a
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>5,143</b>	<b>0</b>	<b>n/a</b>
<b>GRAND TOTAL</b>	<b>\$ 1,039,899</b>	<b>\$ 1,127,823</b>	<b>\$ 1,325,623</b>	<b>\$ 1,239,537</b>	<b>\$ 1,375,011</b>	<b>4%</b>

# Public Works-Streets

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>						
001-39XX-XXX-1210 Regular Salaries	258,482	317,427	321,894	338,841	369,656	15%
001-39XX-XXX-1310 Part-time Salaries	10,539	0	17,709	12,211	0	n/a
001-39XX-XXX-1410 Overtime	14,915	5,016	0	1,939	0	n/a
001-39XX-XXX-2110 FICA	21,124	23,805	26,954	26,380	29,400	9%
001-39XX-XXX-2210 Retirement Contributions	25,000	27,618	47,935	36,811	55,097	15%
001-39XX-XXX-2310 Health & Life Insurance	61,413	79,006	100,809	98,724	124,311	23%
001-39XX-XXX-2410 Workers Compensation	16,712	15,323	26,728	19,539	30,016	12%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>408,185</b>	<b>468,195</b>	<b>542,029</b>	<b>534,445</b>	<b>608,480</b>	<b>12%</b>
<b>CONTRACTUAL SERVICES</b>						
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
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>OPERATING EXPENDITURES</b>						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Svcs	430	910	700	740	1,000	43%
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	152,141	164,832	225,000	181,478	286,000	27%
001-39XX-XXX-4320 Water & Sewer	0	0	0	0	0	n/a
001-39XX-XXX-4510 General Insurance	3,164	3,716	7,100	4,579	8,900	25%
001-39XX-XXX-4620 R&M-General (was Bldgs,Grounds)	0	0	0	0	0	n/a
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	0	0	0	0	0	n/a
001-39XX-XXX-4622 R&M-Electrical	0	0	0	0	0	n/a
001-39XX-XXX-4623 R&M-Fuel	0	0	0	0	0	n/a
001-39XX-XXX-4624 R&M-Fire System	0	0	0	0	0	n/a
001-39XX-XXX-4625 R&M-A/C	0	0	0	0	0	n/a
001-39XX-XXX-4626 R&M-Plumbing	0	0	0	0	0	n/a
001-39XX-XXX-4627 R&M-Janitorial,Chemical	0	0	0	0	0	n/a
001-39XX-XXX-4628 R&M-Fencing	0	0	0	0	0	n/a
001-39XX-XXX-4629 R&M-Windscreens	0	0	0	0	0	n/a
001-39XX-XXX-4630 Park Maintenance-General	0	0	0	0	0	n/a
001-39XX-XXX-4631 Park Maint-Tennis	0	0	0	0	0	n/a
001-39XX-XXX-4632 Park Maint-Lightning Detectors	0	0	0	0	0	n/a
001-39XX-XXX-4633 Park Maint-Lambasts/Ballasts	0	0	0	0	0	n/a
001-39XX-XXX-4634 Park Maint-Irrigation	0	0	0	0	0	n/a
001-39XX-XXX-4635 Park Maint-Field Maintenance	0	0	0	0	0	n/a
001-39XX-XXX-4636 Park Maint-Pressure clean	0	0	0	0	0	n/a
001-39XX-XXX-4637 Park Maint-Chem/Fert/Herb	0	0	0	0	0	n/a
001-39XX-XXX-4638 Park Maint-PIP Coating	0	0	0	0	0	n/a
001-39XX-XXX-4640 R & M- Landscaping	0	0	1,900	2,151	3,000	58%
001-39XX-XXX-4641 R&M-Public ROW (overgrowth trimming)	43,089	48,566	22,000	18,305	20,000	-9%
001-39XX-XXX-4642 R&M-Public ROW: landscaping	0	0	10,000	7,829	10,000	0%
001-39XX-XXX-4643 R&M-Public ROW: guardrails	0	0	15,000	13,951	15,000	0%
001-39XX-XXX-4644 R&M-Public ROW: concrete/millings	0	0	11,000	8,370	10,000	-9%
001-39XX-XXX-4645 R&M-Drainage,Swales	106,594	139,480	11,500	10,565	11,500	0%
001-39XX-XXX-4646 R&M-Drainage,Swales: cleaning	0	0	51,000	48,044	55,000	8%
001-39XX-XXX-4647 R&M-Drainage,Swales: storm drains	0	0	28,500	23,520	30,000	5%
001-39XX-XXX-4648 R&M-Drainage,Swales: sweeping	0	0	11,000	11,627	12,000	9%
001-39XX-XXX-4649 R&M-Drainage,Swales: Cypresshead PU	0	0	9,000	6,462	9,000	0%
001-39XX-XXX-4650 R & M - Vehicles	0	0	0	999	0	n/a
001-39XX-XXX-4660 R&M-Other Equip&Tools	9,487	6,404	8,000	8,962	8,000	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	7,636	5,881	10,000	9,687	10,000	0%
001-39XX-XXX-5230 Uniforms	535	400	0	0	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	13,664	9,105	13,000	10,794	14,000	8%
001-39XX-XXX-5310 Street Materials & Supplies -General	41,090	46,199	11,000	8,443	10,000	-9%
001-39XX-XXX-5311 Street Materials & Supplies -StreetSigns	0	0	12,000	10,316	13,000	8%
001-39XX-XXX-5312 Street Materials & Supplies -AsphaltSolu	0	0	15,000	8,293	12,000	-20%
001-39XX-XXX-5313 Street Materials & Supplies-MOTcomesba	0	0	3,000	1,959	3,500	17%
001-39XX-XXX-5314 Street Materials & Supplies -Fencing	0	0	10,000	7,311	15,000	50%
001-39XX-XXX-5410 Subscriptions/Mmbrshps	0	0	0	0	0	n/a
001-39XX-XXX-5510 Training	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>377,830</b>	<b>425,493</b>	<b>485,700</b>	<b>404,385</b>	<b>556,900</b>	<b>15%</b>
<b>CAPITAL OUTLAY</b>						
001-39XX-572-6425 Machinery & Equipment	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>GRAND TOTAL</b>	<b>\$ 786,015</b>	<b>\$ 893,688</b>	<b>\$ 1,027,729</b>	<b>\$ 938,830</b>	<b>\$ 1,165,380</b>	<b>13%</b>

# Public Works-Parks & Grounds

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>						
001-39XX-XXX-1210 Regular Salaries	602,203	618,820	788,199	713,889	878,019	11%
001-39XX-XXX-1310 Part-time Salaries	200,493	136,071	129,970	129,276	138,894	7%
001-39XX-XXX-1410 Overtime	17,721	13,449	10,000	24,246	10,000	0%
001-39XX-XXX-2110 FICA	60,595	57,260	72,626	65,150	80,456	11%
001-39XX-XXX-2210 Retirement Contributions	44,443	38,667	116,995	75,816	130,619	12%
001-39XX-XXX-2310 Health & Life Insurance	170,555	192,860	258,549	230,615	306,299	18%
001-39XX-XXX-2410 Workers Compensation	14,479	19,466	30,855	22,556	34,167	11%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>1,110,489</b>	<b>1,076,593</b>	<b>1,407,194</b>	<b>1,261,548</b>	<b>1,578,454</b>	<b>12%</b>
<b>CONTRACTUAL SERVICES</b>						
001-39XX-XXX-3410 Other Contractual Svcs	0	0	425,000	395,324	446,000	5%
001-39XX-XXX-3411 Software Maintenance	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>395,324</b>	<b>446,000</b>	<b>5%</b>
<b>OPERATING EXPENDITURES</b>						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Svcs	859	120	1,800	180	3,000	67%
001-39XX-XXX-4120 Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310 Electricity	149,065	149,908	205,500	174,164	238,200	16%
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	40,917	46,254	52,250	44,680	59,870	15%
001-39XX-XXX-4510 General Insurance	3,941	4,675	8,900	5,356	11,200	26%
001-39XX-XXX-4620 R&M-General (was Bldgs.Grounds)	0	0	28,000	30,700	21,500	-23%
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	71,613	49,299	10,000	11,286	10,000	0%
001-39XX-XXX-4622 R&M-Electrical	0	0	0	0	0	n/a
001-39XX-XXX-4623 R&M-Fuel	0	0	0	0	0	n/a
001-39XX-XXX-4624 R&M-Fire System	0	0	0	0	0	n/a
001-39XX-XXX-4625 R&M-A/C	0	0	0	0	0	n/a
001-39XX-XXX-4626 R&M-Plumbing	0	0	10,000	10,929	15,000	50%
001-39XX-XXX-4627 R&M-Janitorial,Chemical	0	0	0	0	0	n/a
001-39XX-XXX-4628 R&M-Fencing	0	0	3,500	3,321	5,000	43%
001-39XX-XXX-4629 R&M-Windscreens	0	0	23,900	12,807	13,000	-46%
001-39XX-XXX-4630 Park Maintenance-General	164,129	204,463	26,000	25,978	21,500	-17%
001-39XX-XXX-4631 Park Maint-Tennis	0	0	12,500	11,860	21,000	68%
001-39XX-XXX-4632 Park Maint-Lighting Detectors	0	0	3,000	3,282	0	n/a
001-39XX-XXX-4633 Park Maint-Lambasts/Ballasts	0	0	0	0	7,500	100%
001-39XX-XXX-4634 Park Maint-Irrigation	0	0	20,000	26,088	30,000	50%
001-39XX-XXX-4635 Park Maint-Field Maintenance	0	0	20,000	20,052	70,000	250%
001-39XX-XXX-4636 Park Maint-Pressure clean	0	0	25,000	23,258	40,000	60%
001-39XX-XXX-4637 Park Maint-Chem/Fert/Herb	0	0	20,000	19,063	12,000	-40%
001-39XX-XXX-4638 Park Maint-PIP Coating	0	0	5,000	4,800	0	n/a
001-39XX-XXX-4640 R & M- Landscaping	63,895	69,851	114,000	94,947	200,000	75%
001-39XX-XXX-4641 R&M-Public ROW (overgrowth trimming)	0	0	15,600	11,672	0	n/a
001-39XX-XXX-4642 R&M-Public ROW: landscaping	0	0	0	0	0	n/a
001-39XX-XXX-4643 R&M-Public ROW: guardrails	0	0	0	0	0	n/a
001-39XX-XXX-4644 R&M-Public ROW: concrete/millings	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-4646 R&M-Drainage,Swales: cleaning	0	0	0	0	0	n/a
001-39XX-XXX-4647 R&M-Drainage,Swales: storm drains	0	0	0	0	0	n/a
001-39XX-XXX-4648 R&M-Drainage,Swales: sweeping	0	0	0	0	0	n/a
001-39XX-XXX-4649 R&M-Drainage,Swales: Cypresshead PU	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	1,833	1,466	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	6,694	6,221	7,500	9,110	12,500	67%
001-39XX-XXX-5230 Uniforms	881	275	0	0	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	365	487	0	808	0	n/a
001-39XX-XXX-5310 Street Materials & Supplies -General	0	0	0	0	0	n/a
001-39XX-XXX-5311 Street Materials & Supplies -StreetSigns	0	0	0	0	0	n/a
001-39XX-XXX-5312 Street Materials & Supplies -AsphaltSolu	0	0	0	0	0	n/a
001-39XX-XXX-5313 Street Materials & Supplies-MOTconesba	0	0	0	0	0	n/a
001-39XX-XXX-5314 Street Materials & Supplies -Fencing	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	2,035	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>504,192</b>	<b>535,054</b>	<b>612,450</b>	<b>544,341</b>	<b>791,270</b>	<b>29%</b>
<b>CAPITAL OUTLAY</b>						
001-39XX-572-6425 Machinery & Equipment	0	0	0	0	2,400	100%
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,400</b>	<b>100%</b>
<b>GRAND TOTAL</b>	<b>\$ 1,614,681</b>	<b>\$ 1,611,647</b>	<b>\$ 2,444,644</b>	<b>\$ 2,201,213</b>	<b>\$ 2,818,124</b>	<b>15%</b>

# Public Works-Fleet

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>						
001-39XX-XXX-1210 Regular Salaries	69,913	73,813	123,037	118,866	136,089	11%
001-39XX-XXX-1310 Part-time Salaries	0	0	0	0	0	n/a
001-39XX-XXX-1410 Overtime	0	0	0	0	0	n/a
001-39XX-XXX-2110 FICA	5,187	5,479	9,789	9,054	10,827	11%
001-39XX-XXX-2210 Retirement Contributions	9,788	10,348	18,456	14,162	20,413	11%
001-39XX-XXX-2310 Health & Life Insurance	20,436	21,984	48,927	25,489	30,520	-38%
001-39XX-XXX-2410 Workers Compensation	3,203	3,597	9,990	7,303	11,051	11%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>108,527</b>	<b>115,221</b>	<b>210,199</b>	<b>174,874</b>	<b>208,900</b>	<b>-1%</b>
<b>CONTRACTUAL SERVICES</b>						
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
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>OPERATING EXPENDITURES</b>						
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	43,413	51,366	63,000	58,735	78,800	25%
001-39XX-XXX-4620 R&M-General (was Bldgs,Grounds)	0	0	0	0	0	n/a
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	0	0	0	0	0	n/a
001-39XX-XXX-4622 R&M-Electrical	0	0	0	0	0	n/a
001-39XX-XXX-4623 R&M-Fuel	0	0	0	0	0	n/a
001-39XX-XXX-4624 R&M-Fire System	0	0	0	0	0	n/a
001-39XX-XXX-4625 R&M-A/C	0	0	0	0	0	n/a
001-39XX-XXX-4626 R&M-Plumbing	0	0	0	0	0	n/a
001-39XX-XXX-4627 R&M-Janitorial,Chemical	0	0	0	0	0	n/a
001-39XX-XXX-4628 R&M-Fencing	0	0	0	0	0	n/a
001-39XX-XXX-4629 R&M-Windscreens	0	0	0	0	0	n/a
001-39XX-XXX-4630 Park Maintenance-General	0	0	0	0	0	n/a
001-39XX-XXX-4631 Park Maint-Tennis	0	0	0	0	0	n/a
001-39XX-XXX-4632 Park Maint-Lightning Detectors	0	0	0	0	0	n/a
001-39XX-XXX-4633 Park Maint-Lambasts/Ballasts	0	0	0	0	0	n/a
001-39XX-XXX-4634 Park Maint-Irrigation	0	0	0	0	0	n/a
001-39XX-XXX-4635 Park Maint-Field Maintenance	0	0	0	0	0	n/a
001-39XX-XXX-4636 Park Maint-Pressure clean	0	0	0	0	0	n/a
001-39XX-XXX-4637 Park Maint-Chem/Fert/Herb	0	0	0	0	0	n/a
001-39XX-XXX-4638 Park Maint-PIP Coating	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 (overgrowth trimming)	0	0	0	0	0	n/a
001-39XX-XXX-4642 R&M-Public ROW: landscaping	0	0	0	0	0	n/a
001-39XX-XXX-4643 R&M-Public ROW: guardrails	0	0	0	0	0	n/a
001-39XX-XXX-4644 R&M-Public ROW: concrete/millings	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-4646 R&M-Drainage,Swales: cleaning	0	0	0	0	0	n/a
001-39XX-XXX-4647 R&M-Drainage,Swales: storm drains	0	0	0	0	0	n/a
001-39XX-XXX-4648 R&M-Drainage,Swales: sweeping	0	0	0	0	0	n/a
001-39XX-XXX-4649 R&M-Drainage,Swales: Cypresshead PU	0	0	0	0	0	n/a
001-39XX-XXX-4650 R & M - Vehicles	55,458	50,672	63,000	52,058	71,000	13%
001-39XX-XXX-4660 R&M-Other Equip&Tools	20,973	20,092	35,000	39,724	26,000	-26%
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	61,393	97,362	108,000	73,417	120,000	11%
001-39XX-XXX-5215 Fuel - Equipment	22,145	31,808	29,000	24,301	32,000	10%
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 -General	0	0	0	0	0	n/a
001-39XX-XXX-5311 Street Materials & Supplies -StreetSigns	0	0	0	0	0	n/a
001-39XX-XXX-5312 Street Materials & Supplies -AsphaltSolu	0	0	0	0	0	n/a
001-39XX-XXX-5313 Street Materials & Supplies-MOTconesba	0	0	0	0	0	n/a
001-39XX-XXX-5314 Street Materials & Supplies -Fencing	0	0	0	0	0	n/a
001-39XX-XXX-5410 Subscriptions/Mmbrships	0	0	0	0	0	n/a
001-39XX-XXX-5510 Training	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>	<b>203,742</b>	<b>251,660</b>	<b>298,360</b>	<b>248,595</b>	<b>328,160</b>	<b>10%</b>
<b>CAPITAL OUTLAY</b>						
001-39XX-572-6425 Machinery & Equipment	0	0	2,000	1,983	7,000	250%
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>1,983</b>	<b>7,000</b>	<b>250%</b>
<b>GRAND TOTAL</b>	<b>\$ 312,269</b>	<b>\$ 366,881</b>	<b>\$ 510,559</b>	<b>\$ 425,452</b>	<b>\$ 544,060</b>	<b>7%</b>

# Public Works-Stormwater Management

		2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>					
104-3911-538-1210	Regular Salaries	0	0	36,017	100%
104-3911-538-1310	Part-time	0	0	0	0%
104-3911-538-1410	Overtime	0	0	0	0%
104-3911-538-2110	FICA	0	0	2,866	100%
104-3911-538-2210	Retirement Contributions	0	0	5,403	100%
104-3911-538-2310	Health & Life Insurance	0	0	25,743	100%
104-3911-538-2410	Workers Compensation	0	0	2,925	100%
104-3911-538-2510	Auto Allowance	0	0	0	0%
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>72,954</b>	<b>100%</b>
<b>CONTRACTUAL SERVICES</b>					
104-3911-538-3410	Other Contractual Svcs	0	0	5,500	100%
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>5,500</b>	<b>100%</b>
<b>OPERATING EXPENDITURES</b>					
104-3911-538-4010	Travel & Per Diem	0	0	0	0%
104-3911-538-4110	Communication Svcs	0	0	0	0%
104-3911-538-4120	Postage & Shipping	0	0	0	0%
104-3911-538-4310	Electricity	0	0	0	0%
104-3911-538-4320	Water & Sewer	0	0	0	0%
104-3911-538-4510	General Insurance	0	0	0	0%
104-3911-538-4660	R & M - Other Equip & Tools	0	0	0	0%
104-3911-538-4710	Copying Costs	0	0	0	0%
104-3911-538-4720	Printing & Binding	0	0	0	0%
104-3911-538-5110	Office Supplies	0	0	0	0%
104-3911-538-5210	Fuels - Vehicles	0	0	0	0%
104-3911-538-5220	Small Tools & Equip	0	0	0	0%
104-3911-538-5290	Other Oper. Supplies	0	0	0	0%
104-3911-538-5410	Subscriptions/Membrshps	0	0	0	0%
104-3911-538-5510	Training	0	0	0	0%
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>CAPITAL OUTLAY</b>					
104-3911-538-6510	Capital	0	0	0	0%
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>GRAND TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$78,454</b>	<b>100%</b>

# Page Intentionally Left Blank



# Parks and Recreation Summary

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-72XX-572-1210	Regular Salaries	644,162	748,362	913,455	886,953	963,174	5%
001-72XX-572-1310	Part-time Salaries	307,966	233,645	451,000	308,410	514,542	14%
001-72XX-572-1410	Overtime	8,695	10,161	12,500	11,101	12,700	2%
001-72XX-572-2110	FICA	74,582	76,817	107,393	92,219	116,287	8%
001-72XX-572-2210	Retirement Contributions	50,852	50,287	137,866	86,547	152,578	11%
001-72XX-572-2310	Health & Life Insurance	107,762	125,902	207,141	147,576	166,207	-20%
001-72XX-572-2410	Workers Compensation	10,208	11,110	19,591	14,322	21,145	8%
001-72XX-572-2710	Car Allowance	11,269	11,500	11,500	10,732	11,500	0%
	<b>SUB-TOTAL</b>	<b>1,215,496</b>	<b>1,267,784</b>	<b>1,860,446</b>	<b>1,557,860</b>	<b>1,958,133</b>	<b>5%</b>
<b>CONTRACTUAL SERVICES</b>							
001-72XX-572-3410	Other Contractual Svcs	23,285	29,669	40,000	32,232	43,800	10%
001-72XX-572-3411	Software Maintenance	5,245	10,746	10,445	10,444	10,900	4%
	<b>SUB-TOTAL</b>	<b>28,530</b>	<b>40,415</b>	<b>50,445</b>	<b>42,676</b>	<b>54,700</b>	<b>8%</b>
<b>OPERATING EXPENDITURES</b>							
001-72XX-572-4010	Travel & Per Diem	3	0	0	0	900	100%
001-72XX-572-4110	Communication Svcs	26,630	26,178	29,895	27,721	32,500	9%
001-72XX-572-4120	Shipping/Postage	1	15	300	15	300	0%
001-72XX-572-4310	Electricity	244,553	262,597	332,000	280,046	376,400	13%
001-72XX-572-4320	Water & Sewer	63,104	28,664	73,880	34,404	77,580	5%
001-72XX-572-4510	General Insurance	128,759	144,446	240,900	161,916	320,000	33%
001-72XX-572-4710	Copying Costs	3,861	3,616	3,500	3,442	3,800	9%
001-72XX-572-4720	Printing & Binding	742	684	700	402	900	29%
001-72XX-572-4890	Special Events	220,364	305,008	608,500	605,764	425,000	-30%
001-72XX-572-4945	Credit Card Charges	43,731	65,012	30,000	77,527	65,000	117%
001-72XX-572-4950	Senior Grant Programs	22,582	49,032	44,755	43,462	73,000	63%
001-72XX-572-4951	Youth Programs	29,107	66,705	80,900	79,561	76,600	-5%
001-72XX-572-4952	Teen Programs	0	2,002	8,000	7,726	23,000	188%
001-72XX-572-4953	Summer Recreation	100,644	100,212	240,100	140,372	265,000	10%
001-72XX-572-5110	Office Supplies	4,820	4,434	5,000	4,597	5,250	5%
001-72XX-572-5210	Fuel - Vehicles	3,948	4,531	8,200	4,326	8,200	0%
001-72XX-572-5220	Small Tools & Equip	7,636	8,758	8,500	5,249	7,300	-14%
001-72XX-572-5230	Uniforms	1,373	1,294	3,880	2,011	4,200	8%
001-72XX-572-5290	Other Oper Supplies	18,741	25,722	24,859	23,692	29,400	18%
001-72XX-572-5410	Subscriptions/Membrshps	660	945	950	1,000	1,150	21%
001-72XX-572-5510	Training	645	425	1,741	1,919	1,800	3%
	<b>SUB-TOTAL</b>	<b>921,904</b>	<b>1,100,280</b>	<b>1,746,560</b>	<b>1,505,152</b>	<b>1,797,280</b>	<b>3%</b>
<b>CAPITAL OUTLAY</b>							
001-72XX-572-6310	Capital	0	1,640	10,000	5,973	12,000	20%
	<b>SUB-TOTAL</b>	<b>0</b>	<b>1,640</b>	<b>10,000</b>	<b>5,973</b>	<b>12,000</b>	<b>20%</b>
	<b>GRAND TOTAL</b>	<b>\$ 2,165,930</b>	<b>\$ 2,410,119</b>	<b>\$ 3,667,451</b>	<b>\$ 3,111,661</b>	<b>\$ 3,822,113</b>	<b>4%</b>

# Parks and Recreation-Administration

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-72XX-572-1210	Regular Salaries	182,568	230,409	361,638	321,392	370,175	2%
001-72XX-572-1310	Part-time Salaries	9,226	967	0	94	0	n/a
001-72XX-572-1410	Overtime	139	151	0	124	200	100%
001-72XX-572-2110	FICA	15,278	18,319	29,408	24,987	30,102	2%
001-72XX-572-2210	Retirement Contributions	9,346	24,829	54,986	34,937	56,462	3%
001-72XX-572-2310	Health & Life Insurance	26,242	36,679	68,348	52,703	48,247	-29%
001-72XX-572-2410	Workers Compensation	293	322	926	677	946	2%
001-72XX-572-2710	Car Allowance	4,769	5,000	8,500	5,346	8,500	0%
	<b>SUB-TOTAL</b>	<b>247,861</b>	<b>316,676</b>	<b>523,806</b>	<b>440,260</b>	<b>514,632</b>	<b>-2%</b>
<b>CONTRACTUAL SERVICES</b>							
001-72XX-572-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-72XX-572-3411	Software Maintenance	5,245	10,746	10,445	10,444	10,900	4%
	<b>SUB-TOTAL</b>	<b>5,245</b>	<b>10,746</b>	<b>10,445</b>	<b>10,444</b>	<b>10,900</b>	<b>4%</b>
<b>OPERATING EXPENDITURES</b>							
001-72XX-572-4010	Travel & Per Diem	3	0	0	0	900	100%
001-72XX-572-4110	Communication Svcs	20,475	20,121	23,415	18,497	24,500	5%
001-72XX-572-4120	Shipping/Postage	1	15	300	15	300	0%
001-72XX-572-4310	Electricity	8,623	7,999	12,200	18,144	13,500	11%
001-72XX-572-4320	Water & Sewer	15,291	14,805	18,750	22,604	19,690	5%
001-72XX-572-4510	General Insurance	70,063	76,032	124,500	86,731	174,400	40%
001-72XX-572-4710	Copying Costs	3,861	3,616	3,500	3,442	3,800	9%
001-72XX-572-4720	Printing & Binding	742	684	700	402	900	29%
001-72XX-572-4890	Special Events	219,584	305,008	608,500	606,396	425,000	-30%
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	309	228	500	702	500	0%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	218	150	500	265	1,000	100%
001-72XX-572-5230	Uniforms	112	80	350	0	500	43%
001-72XX-572-5290	Other Oper Supplies	5,295	6,004	8,759	8,083	10,500	20%
001-72XX-572-5410	Subscriptions/Membrshps	660	945	950	1,000	1,150	21%
001-72XX-572-5510	Training	645	425	1,741	1,919	1,800	3%
	<b>SUB-TOTAL</b>	<b>345,882</b>	<b>436,112</b>	<b>804,665</b>	<b>768,200</b>	<b>678,440</b>	<b>-16%</b>
<b>CAPITAL OUTLAY</b>							
001-72XX-572-6310	Capital	0	1,640	10,000	5,973	12,000	20%
	<b>SUB-TOTAL</b>	<b>0</b>	<b>1,640</b>	<b>10,000</b>	<b>5,973</b>	<b>12,000</b>	<b>20%</b>
	<b>GRAND TOTAL</b>	<b>\$ 598,988</b>	<b>\$ 765,174</b>	<b>\$ 1,348,916</b>	<b>\$ 1,224,877</b>	<b>\$ 1,215,972</b>	<b>-10%</b>

# Parks and Recreation-Recreation

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-72XX-572-1210	Regular Salaries	170,520	200,767	146,894	241,273	210,814	44%
001-72XX-572-1310	Part-time Salaries	179,871	164,287	331,830	228,056	335,034	1%
001-72XX-572-1410	Overtime	2,779	1,589	3,000	1,360	3,000	0%
001-72XX-572-2110	FICA	27,104	28,122	37,070	35,825	42,402	14%
001-72XX-572-2210	Retirement Contributions	15,656	17,997	21,959	22,577	31,622	44%
001-72XX-572-2310	Health & Life Insurance	38,270	44,125	29,897	38,072	57,993	94%
001-72XX-572-2410	Workers Compensation	4,742	4,834	7,790	5,695	7,957	2%
001-72XX-572-2710	Car Allowance	3,500	3,500	0	2,963	0	n/a
	<b>SUB-TOTAL</b>	<b>442,442</b>	<b>465,221</b>	<b>578,440</b>	<b>575,821</b>	<b>688,822</b>	<b>19%</b>
<b>CONTRACTUAL SERVICES</b>							
001-72XX-572-3410	Other Contractual Svcs	20,555	21,748	25,000	21,587	25,000	0%
001-72XX-572-3411	Software Maintenance	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>20,555</b>	<b>21,748</b>	<b>25,000</b>	<b>21,587</b>	<b>25,000</b>	<b>0%</b>
<b>OPERATING EXPENDITURES</b>							
001-72XX-572-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	2,712	3,454	2,940	5,765	3,500	19%
001-72XX-572-4120	Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310	Electricity	71,036	75,861	89,300	78,192	109,300	22%
001-72XX-572-4320	Water & Sewer	0	0	0	0	0	n/a
001-72XX-572-4510	General Insurance	30,934	35,767	62,200	40,537	77,800	25%
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	780	0	0	(632)	0	n/a
001-72XX-572-4945	Credit Card Charges	43,731	65,012	30,000	77,527	65,000	117%
001-72XX-572-4950	Senior Grant Programs	22,582	49,032	44,755	43,462	73,000	63%
001-72XX-572-4951	Youth Programs	29,107	66,705	80,900	79,561	76,600	-5%
001-72XX-572-4952	Teen Programs	0	2,002	8,000	7,726	23,000	188%
001-72XX-572-4953	Summer Recreation	100,644	100,212	240,100	140,372	265,000	10%
001-72XX-572-5110	Office Supplies	3,106	2,979	3,000	2,328	3,000	0%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	1,684	1,945	4,000	2,358	2,000	-50%
001-72XX-572-5230	Uniforms	757	0	1,600	1,195	1,800	13%
001-72XX-572-5290	Other Oper Supplies	0	0	0	537	2,800	100%
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
	<b>SUB-TOTAL</b>	<b>307,073</b>	<b>402,969</b>	<b>566,795</b>	<b>478,928</b>	<b>702,800</b>	<b>24%</b>
<b>CAPITAL OUTLAY</b>							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 770,070</b>	<b>\$ 889,938</b>	<b>\$ 1,170,235</b>	<b>\$ 1,076,336</b>	<b>\$ 1,416,622</b>	<b>21%</b>

# Parks and Recreation-Athletics

		2021 Actual	2022 Actual	2023	2023	2024	% Change
				Amended Budget	Projected Year-end	Adopted Budget	
<b>PERSONNEL SERVICES</b>							
001-72XX-572-1210	Regular Salaries	184,663	158,458	196,989	110,332	192,656	-2%
001-72XX-572-1310	Part-time Salaries	12,482	4,454	17,788	0	18,462	4%
001-72XX-572-1410	Overtime	500	268	500	41	500	0%
001-72XX-572-2110	FICA	15,596	12,983	17,255	8,679	16,963	-2%
001-72XX-572-2210	Retirement Contributions	21,892	2,072	29,732	12,494	29,091	-2%
001-72XX-572-2310	Health & Life Insurance	30,585	23,630	44,237	17,660	32,110	-27%
001-72XX-572-2410	Workers Compensation	251	277	544	398	535	-2%
001-72XX-572-2710	Car Allowance	3,000	3,000	3,000	2,423	3,000	0%
	<b>SUB-TOTAL</b>	<b>268,969</b>	<b>205,142</b>	<b>310,045</b>	<b>152,027</b>	<b>293,317</b>	<b>-5%</b>
<b>CONTRACTUAL SERVICES</b>							
001-72XX-572-3410	Other Contractual Svcs	2,730	7,921	15,000	10,645	18,800	25%
001-72XX-572-3411	Software Maintenance	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>2,730</b>	<b>7,921</b>	<b>15,000</b>	<b>10,645</b>	<b>18,800</b>	<b>25%</b>
<b>OPERATING EXPENDITURES</b>							
001-72XX-572-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	1,867	1,935	2,940	2,403	3,000	2%
001-72XX-572-4120	Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310	Electricity	164,894	178,737	230,500	183,710	253,600	10%
001-72XX-572-4320	Water & Sewer	47,813	13,859	55,130	11,800	57,890	5%
001-72XX-572-4510	General Insurance	11,260	17,620	25,200	15,166	31,500	25%
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	1,405	1,227	1,500	1,567	1,750	17%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	3,311	2,109	2,200	2,155	2,500	14%
001-72XX-572-5230	Uniforms	0	263	530	0	500	-6%
001-72XX-572-5290	Other Oper Supplies	13,446	19,718	16,100	15,072	16,100	0%
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
	<b>SUB-TOTAL</b>	<b>243,996</b>	<b>235,468</b>	<b>334,100</b>	<b>231,873</b>	<b>366,840</b>	<b>10%</b>
<b>CAPITAL OUTLAY</b>							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 515,695</b>	<b>\$ 448,531</b>	<b>\$ 659,145</b>	<b>\$ 394,545</b>	<b>\$ 678,957</b>	<b>3%</b>

# Parks and Recreation-Parks Support

		2021 Actual	2022 Actual	2023	2023	2024	% Change
				Amended Budget	Projected Year-end	Adopted Budget	
<b>PERSONNEL SERVICES</b>							
001-72XX-572-1210	Regular Salaries	106,411	158,728	207,934	213,956	189,529	-9%
001-72XX-572-1310	Part-time Salaries	106,387	63,937	101,382	80,260	161,046	59%
001-72XX-572-1410	Overtime	5,277	8,153	9,000	9,576	9,000	0%
001-72XX-572-2110	FICA	16,604	17,393	23,660	22,728	26,820	13%
001-72XX-572-2210	Retirement Contributions	3,958	5,389	31,189	16,539	35,403	14%
001-72XX-572-2310	Health & Life Insurance	12,665	21,468	64,659	39,141	27,857	-57%
001-72XX-572-2410	Workers Compensation	4,922	5,677	10,331	7,552	11,707	13%
001-72XX-572-2710	Car Allowance	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>256,224</b>	<b>280,745</b>	<b>448,155</b>	<b>389,752</b>	<b>461,362</b>	<b>3%</b>
<b>CONTRACTUAL SERVICES</b>							
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
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>OPERATING EXPENDITURES</b>							
001-72XX-572-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	1,576	668	600	1,056	1,500	150%
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	16,502	15,027	29,000	19,482	36,300	25%
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	3,948	4,531	8,200	4,326	8,200	0%
001-72XX-572-5220	Small Tools & Equip	2,423	4,554	1,800	471	1,800	0%
001-72XX-572-5230	Uniforms	504	951	1,400	816	1,400	0%
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
	<b>SUB-TOTAL</b>	<b>24,953</b>	<b>25,731</b>	<b>41,000</b>	<b>26,151</b>	<b>49,200</b>	<b>20%</b>
<b>CAPITAL OUTLAY</b>							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
	<b>GRAND TOTAL</b>	<b>\$ 281,177</b>	<b>\$ 306,476</b>	<b>\$ 489,155</b>	<b>\$ 415,903</b>	<b>\$ 510,562</b>	<b>4%</b>

# Library

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
<b>PERSONNEL SERVICES</b>							
001-7220-571-1210	Regular Salaries	174,698	194,734	252,074	209,619	268,864	7%
001-7220-571-1310	Part-time Salaries	139,088	155,203	194,384	173,509	207,097	7%
001-7220-571-2110	FICA	23,790	26,829	34,988	29,471	37,301	7%
001-7220-571-2210	Retirement Contributions	20,812	22,816	37,479	30,324	40,064	7%
001-7220-571-2310	Health & Life Insurance	36,583	39,969	50,676	43,447	54,190	7%
001-7220-571-2410	Workers Compensation	571	555	1,095	800	1,159	6%
001-7220-571-2710	Car Allowance	0	0	1,000	0	1,000	0%
	<b>SUB-TOTAL</b>	<b>395,542</b>	<b>440,106</b>	<b>571,696</b>	<b>487,170</b>	<b>609,675</b>	<b>7%</b>
<b>CONTRACTUAL SERVICES</b>							
001-7220-571-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-7220-571-3411	Software Maintenance	2,135	0	2,400	2,196	2,400	0%
001-7220-571-3412	Hardware Maintenance	0	0	1,000	0	1,000	0%
	<b>SUB-TOTAL</b>	<b>2,135</b>	<b>0</b>	<b>3,400</b>	<b>2,196</b>	<b>3,400</b>	<b>0%</b>
<b>OPERATING EXPENDITURES</b>							
001-7220-571-4010	Travel & Per Diem	0	0	900	45	900	0%
001-7220-571-4110	Communication Svcs	4,734	5,701	9,765	5,699	9,800	0%
001-7220-571-4120	Shipping/Postage	61	119	200	137	200	0%
001-7220-571-4310	Electricity	23,790	26,014	38,800	32,535	42,700	10%
001-7220-571-4320	Water & Sewer	4,063	4,200	5,630	4,256	5,920	5%
001-7220-571-4510	General Insurance	38,484	45,178	81,700	51,791	102,200	25%
001-7220-571-4710	Copying Costs	4,996	3,616	4,000	3,708	4,000	0%
001-7220-571-4720	Printing & Binding	0	0	0	0	0	n/a
001-7220-571-4890	Special Events	9,698	26,936	34,800	39,541	31,800	-9%
001-7220-571-5110	Office Supplies	2,060	951	2,700	852	2,700	0%
001-7220-571-5220	Small Tools & Equip	587	1,404	1,500	968	0	n/a
001-7220-571-5290	Other Oper. Supplies	2,136	3,003	4,700	2,046	4,700	0%
001-7220-571-5410	Subscriptions/Membrshps	3,360	4,575	4,800	3,272	6,900	44%
001-7220-571-5510	Training	0	0	500	1,183	500	0%
	<b>SUB-TOTAL</b>	<b>93,969</b>	<b>121,697</b>	<b>189,995</b>	<b>146,033</b>	<b>212,320</b>	<b>12%</b>
<b>CAPITAL OUTLAY</b>							
001-7220-571-6320	FF&E	796	3,194	0	0	0	n/a
001-7220-571-6610	New Books	18,900	25,456	32,800	21,073	30,000	-9%
001-7220-571-6620	Digital Media (ebooks)	23,521	25,108	33,300	29,014	35,300	6%
001-7220-571-6630	Children's Books	13,142	12,393	20,000	14,518	20,000	0%
001-7220-571-6640	Multimedia	1,321	1,569	4,100	1,333	3,100	-24%
	<b>SUB-TOTAL</b>	<b>57,680</b>	<b>67,720</b>	<b>90,200</b>	<b>65,938</b>	<b>88,400</b>	<b>-2%</b>
	<b>GRAND TOTAL</b>	<b>\$ 549,326</b>	<b>\$ 629,523</b>	<b>\$ 855,291</b>	<b>\$ 701,337</b>	<b>\$ 913,795</b>	<b>7%</b>

# Non-Departmental

		2021 Actual	2022 Actual	2023	2023	2024	% Change
				Amended Budget	Projected Year-end	Adopted Budget	
<strong>PERSONNEL SERVICES</strong>							
001-9901-519-1530	Bonus	0	0	5,000	0	5,000	0%
001-9901-519-2310	Insurance	0	0	0	0	0	n/a
001-9901-519-2510	Unemployment Comp	20,856	950	30,000	3,139	30,000	0%
001-9901-519-2620	Tuition Reimbursement	0	0	20,000	3,346	20,000	0%
<strong>SUB-TOTAL</strong>		<strong>20,856</strong>	<strong>950</strong>	<strong>55,000</strong>	<strong>6,485</strong>	<strong>55,000</strong>	<strong>0%</strong>
<strong>CONTRACTUAL SERVICES</strong>							
001-9901-519-3160	Lobbyist	40,000	30,000	40,000	40,000	40,000	0%
001-9901-519-3410	Other Contractual Svcs	75,606	188,006	518,047	318,363	289,150	-44%
<strong>SUB-TOTAL</strong>		<strong>115,606</strong>	<strong>218,006</strong>	<strong>558,047</strong>	<strong>358,363</strong>	<strong>329,150</strong>	<strong>-41%</strong>
<strong>OPERATING EXPENDITURES</strong>							
001-9901-519-4310	Electricity	12,514	15,195	14,100	17,156	15,600	11%
001-9901-519-4320	Water & Sewer	1,073	1,092	1,550	1,107	1,630	5%
001-9901-519-4730	Printing/Binding-Newsletter	0	0	1,000	0	1,000	0%
001-9901-519-4890	Other Misc Special Events	0	0	0	0	0	n/a
001-9901-519-4910	Advertising	270	0	3,000	0	3,000	0%
001-9901-519-4960	Employee Events	12,345	20,253	23,000	13,199	25,050	9%
001-9901-519-4965	Schools	0	12,000	12,000	7,818	12,000	0%
001-9901-519-497	Disaster Preparednes:	5,000	0	5,000	0	5,000	0%
001-9901-519-4990	Other Current Charges	9,251	5,138	6,050	6,428	6,050	0%
001-9901-519-5210	Fuel- Vehicles	0	0	15,000	0	15,000	0%
001-9901-519-5290	Other Operating	0	0	161,000	3,374	25,000	-84%
<strong>SUB-TOTAL</strong>		<strong>40,453</strong>	<strong>53,678</strong>	<strong>241,700</strong>	<strong>49,082</strong>	<strong>109,330</strong>	<strong>-55%</strong>
<strong>GRANTS &amp; AIDS</strong>							
001-9901-519-8210	Aid To Private Orgs	36,244	49,956	61,750	48,277	61,750	0%
001-9901-519-8220	Parkland Historical Soc	0	0	0	0	0	n/a
001-9901-519-8310	Aid To Others-Chinese Drywall	0	0	0	0	0	n/a
<strong>SUB-TOTAL</strong>		<strong>36,244</strong>	<strong>49,956</strong>	<strong>61,750</strong>	<strong>48,277</strong>	<strong>61,750</strong>	<strong>0%</strong>
<strong>OTHER USES</strong>							
001-9901-519-9500	Reserve	0	0	0	0	0	n/a
001-9901-519-9910	Contingency	0	0	10,200,000	0	200,000	-98%
<strong>SUB-TOTAL</strong>		<strong>0</strong>	<strong>0</strong>	<strong>10,200,000</strong>	<strong>0</strong>	<strong>200,000</strong>	<strong>0%</strong>
<strong>GRAND TOTAL</strong>		<strong>\$ 213,15</strong>	<strong>\$ 322,59</strong>	<strong>\$ 11,116,49</strong>	<strong>\$ 462,20</strong>	<strong>\$ 755,23</strong>	<strong>-93%</strong>

# Debt Service

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 Adopted Budget	% Change
DEBT SERVICE							
001-9910-517-7110	Principal- Bank of America	571,713	599,145	628,100	627,670	658,800	5%
001-9910-517-7130	Principal- SunTrust	451,000	463,000	476,000	476,000	490,000	3%
001-9910-517-7140	Principal- Sterling	0	911,273	894,400	895,354	905,700	1%
001-9910-517-7210	Interest- Bank of America	147,711	120,280	91,500	91,754	60,700	-34%
001-9910-517-7230	Interest- SunTrust	120,375	107,301	94,600	94,230	81,200	-14%
001-9910-517-7240	Interest- Sterling	0	469,737	475,500	474,255	452,500	-5%
001-9910-517-7310	Fees	0	0	0	0	0	n/a
<b>SUB-TOTAL</b>		<b>1,290,799</b>	<b>2,670,736</b>	<b>2,660,100</b>	<b>2,659,263</b>	<b>2,648,900</b>	<b>-0.4%</b>
<b>GRAND TOTAL</b>		<b>\$ 1,290,799</b>	<b>\$ 2,670,736</b>	<b>\$ 2,660,100</b>	<b>\$ 2,659,263</b>	<b>\$ 2,648,900</b>	<b>-0.4%</b>

# Emergency Operations

		2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected Year-end	2024 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
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
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
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
OPERATING EXPENDITURES							
001-9915-525-4971	Debris Removal	0	0	0	0	0	n/a
001-9915-525-4972	Emergency Protect Measure	49,911	0	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
<b>SUB-TOTAL</b>		<b>49,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>GRAND TOTAL</b>		<b>\$49,911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>

# Abbreviations and Acronyms

A/C	Air Conditioning
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
CRS	Community Rating System
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
FRDAP	Florida Recreation Development Assistance Program
FRS	Florida Retirement System
FS	Fire Station
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
HOA	Homeowners' Association
HR	Human Resources
IT	Information Technology
LAN	Local Area Network
LED	Light-Emitting Diode
MPO	Broward Metropolitan Planning Organization
NIMS	National Incident Management System
NPDES	National Pollutant Discharge Elimination System
NSID	North Springs Improvement District
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
YTD	Year to Date

# Glossary

<b>Account</b>	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.
<b>Accrued Interest</b>	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.
<b>Ad Valorem Tax</b>	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.
<b>Adopted Budget</b>	The final budget that is formally approved by the City Commission.
<b>Amended Budget</b>	The adopted budget as formally adjusted by the City Commission.
<b>Amortization</b>	The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.
<b>Annual Comprehensive Financial Report</b>	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.
<b>Annualize</b>	To adjust or calculate to reflect a rate or cost for a full year.
<b>Appropriated Budget</b>	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.
<b>Appropriation</b>	A legal authorization to incur obligations and to make expenditures for specific purposes.
<b>Assessed Property Value</b>	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.
<b>Asset</b>	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.
<b>Audit</b>	An official inspection of an individual's or an organization's accounts, typically by an independent body.
<b>Balanced Budget</b>	A budget in which planned funds or revenues available are equal to fund planned expenditures.
<b>Basis of Accounting:</b> <b>Accrual</b> <b>Modified Accrual</b> <b>Cash</b>	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"> <li>• Accrual basis: recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the related cash flows.</li> <li>• 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</li> <li>• Cash basis: transactions or events are recognized when related cash amounts are received or disbursed</li> </ul>
<b>Basis Point</b>	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.
<b>Benchmark</b>	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.
<b>Bond</b>	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.
<b>Bond Issue</b>	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.
<b>Budget</b>	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.
<b>Budget Message</b>	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.

<b>Capital Assets</b>	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.
<b>Capital Budget</b>	The budget costs to provide needed infrastructure, park development, building construction or rehabilitation and other related items.
<b>Capital Equipment</b>	Physical plant and equipment with an expected life of five years or more.
<b>Capital Lease</b>	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.
<b>Capital Projects Fund</b>	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.
<b>Capital Replacement Fund</b>	Internal Services Fund used to account for equipment purchased for departments on a cost-reimbursement basis.
<b>Capitalized Interest</b>	When interest cost is added to the cost of an asset and expensed over the useful life of the asset.
<b>Charges for Services</b>	These refer to program revenues, which finance in part or in whole the provision of a particular service.
<b>Chart of Accounts</b>	The classification system used by a City to organize the accounting records.
<b>Code Red</b>	The City emergency resident and business notification system.
<b>Community Rating System</b>	A FEMA program that encourages floodplain management in excess of minimum requirements by offering reduced flood insurance premiums.
<b>Contingency</b>	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.
<b>Contractual Services</b>	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.
<b>Core Service</b>	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.
<b>Cost Allocation</b>	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.
<b>Cost-of-living Adjustment (COLA)</b>	An increase in salaries to offset the adverse effect of inflation on compensation.
<b>Debt</b>	An obligation resulting from the borrowing of money or from the purchase of goods and services on credit.
<b>Debt Limit</b>	The maximum amount of debt which the City is permitted to incur.
<b>Debt Service</b>	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
<b>Deficit</b>	The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.
<b>Demand Indicator</b>	A performance measurement indicator that measures the level of need (e.g. total number of calls received in a period of time).
<b>Department</b>	An organizational unit of government, which is functionally unique in its delivery of services.
<b>Depreciation</b>	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.
<b>Designated</b>	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.
<b>Disbursements</b>	The payment of monies by the City from a bank account or cash fund.
<b>Distinguished Budget Presentation Program</b>	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.
<b>Division</b>	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.

<b>Effectiveness Indicator</b>	A performance measurement indicator that measures the impact of an activity, customer satisfaction.
<b>Efficiency Indicator</b>	A performance measurement indicator that measures the relationship between output and service costs.
<b>Encumbrances</b>	Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.
<b>Enterprise Fund</b>	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).
<b>Escrow</b>	Money or property held in the custody of a third party that is returned only after the fulfillment of specific conditions.
<b>Existing Resources</b>	Includes beginning surplus, estimated budget savings and appropriated fund balance.
<b>Expenditure</b>	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.
<b>Expense</b>	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges. Decreases the net assets of the fund.
<b>Face Value</b>	The value of a bond at maturity, also called par value.
<b>Fair Value</b>	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.
<b>Fiduciary Trust Fund</b>	A fund used to account for assets held by the City as trustee for others.
<b>Fines and Forfeitures</b>	Consists of a variety of fees, fines and forfeitures collected by the State Court System.
<b>Fiscal Policy</b>	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.
<b>Fiscal Year</b>	Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1st and ends September 30th.
<b>Fixed Asset</b>	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)
<b>Five-Year Capital Plan</b>	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs.
<b>Fleet</b>	Vehicles and equipment (e.g. mowers, arrow boards) owned and operated by the City.
<b>Forfeiture</b>	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.
<b>Franchise Bonds</b>	Bonds for the payment of which franchise revenues are pledged.
<b>Franchise Fee</b>	Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. Examples are electricity, telephone, cable television, and solid waste.
<b>Full-Time Equivalent (FTE) Position</b>	A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
<b>Fund</b>	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.
<b>Fund Balance</b>	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.
<b>GAAP</b>	Generally Accepted Accounting Principles. The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.
<b>General Fund</b>	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.
<b>General Obligation Bonds</b>	Bonds for the payment of which the full faith and credit of the issuing government are pledged.

<b>Governmental Funds</b>	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.
<b>Grant</b>	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.
<b>Homestead Exemption</b>	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.
<b>Indirect Cost</b>	A cost necessary for the functioning of the organization as a whole, but which cannot be directly associated with a particular functional category.
<b>Inflation</b>	A rise in price levels caused by an increase in available funds beyond the proportion of available goods.
<b>Infrastructure</b>	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.
<b>Interest Income</b>	Revenue associated with the City cash management activities of investing fund balances.
<b>Interfund Transfers</b>	Administrative fees charged to other funds (e.g. Equipment Replacement Fund) for the provision of administrative and other City services.
<b>Intergovernmental Revenue</b>	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.
<b>Interlocal Agreement</b>	A contractual agreement between two or more governmental entities.
<b>Internal Service Fund</b>	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.
<b>Law Enforcement Fund</b>	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.
<b>Levy</b>	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.
<b>Line-item Budget</b>	A detailed expense or expenditure budget, generally classified by object within each organizational unit.
<b>Long-term Debt</b>	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.
<b>Major Funds</b>	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.
<b>Mandate</b>	A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.
<b>Market Value</b>	The appraised value assigned to property by the County Property Appraiser. Typically, this value represents "Fair Market Value" less estimated selling expenses.
<b>Measurement</b>	A process for determining how a program is accomplishing its mission through the delivery of products, services, or processes.
<b>Mill</b>	A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.
<b>Millage</b>	The total tax obligation per \$1,000 of assessed valuation of property.
<b>Mission Statement</b>	The statement that identifies the particular purpose and function of a department.
<b>Municipal Code</b>	A collection of laws, rules and regulations that apply to the City and its citizens.
<b>Net Budget</b>	The legally adopted budget less all interfund transfers and interdepartmental charges.
<b>Non-Departmental</b>	Activities, revenues and expenditures that are not assigned to a department.
<b>Non-Major Funds</b>	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.

<b>Objective</b>	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
<b>Obligation</b>	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.
<b>Operating Budget</b>	A budget for general revenues and expenditures such as salaries, utilities, and supplies.
<b>Operating Expenses</b>	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.
<b>Operating Lease</b>	A lease that is paid out of current operating income rather than capitalized.
<b>Operating Revenues</b>	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.
<b>Ordinance</b>	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.
<b>Outcomes</b>	Quality performance measures of effectiveness and of achieving goals. (e.g., customer satisfaction, awareness level, etc.)
<b>Outputs</b>	Process performance measures of efficiency and productivity. (e.g., per capita expenditures, transactions per day, etc.)
<b>Par Value</b>	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.
<b>Park Improvement Fund</b>	A Special Revenue Fund used to account for revenues and expenditures for capital improvements.
<b>Pay-as-You-Go Basis</b>	A method for paying for capital projects that relies on current tax and grant revenues rather than on debt.
<b>Per Capita</b>	A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.
<b>Performance Budget</b>	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
<b>Performance Measure</b>	Data collected to determine how effective and/or efficient a program is in achieving its goals.
<b>Permit Revenue</b>	Fees imposed for construction-related activities that occur within city limits.
<b>Present Value</b>	The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money.
<b>Principal</b>	A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.
<b>Prior-Year Encumbrances</b>	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.
<b>Program</b>	Group activities, operations or organizational units directed to obtaining specific objectives and achievements and budgeted as a sub-unit of a department.
<b>Property Tax</b>	A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.
<b>Proprietary Fund</b>	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.
<b>Public Service Level</b>	Services provided by departments that indicate volume, frequency or level of service provided.
<b>Reserves</b>	A portion of the fund balance or retained earnings legally segregated for specific purposes.
<b>Resolution</b>	A legislative act by the City with less legal formality than an ordinance.
<b>Resources</b>	Reflects funding that is available for appropriation, such as revenues, debt proceeds, transfers from other funds and existing resources.
<b>Retained Earnings</b>	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.
<b>Revenue</b>	Inflows of resources to finance the operations of government. Increases the net assets of the fund.
<b>Revenue Bond</b>	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.
<b>Rolled-Back Rate</b>	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.

<b>Sales Tax</b>	A tax imposed on the taxable sales of all final goods.
<b>Save Our Homes</b>	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).
<b>Shared Revenue</b>	Revenue that is earned by one governmental unit but that are shared, usually on a predetermined basis, with other units or classes of governments.
<b>Special Assessment</b>	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.
<b>Special Revenue Fund</b>	A fund used to account for the revenues legally restricted to expenditures for a particular purpose.
<b>Strategic Plan</b>	A document outlining Parkland’s vision, mission, long-term goals, and policy and management agendas.
<b>Structurally Balanced Budget</b>	A budget in which current revenues equal or exceed current expenditures.
<b>Taxes</b>	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.
<b>Taxable Value</b>	The assessed value less homestead and other exemptions, if applicable.
<b>Transfers In/Out</b>	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.
<b>Transport Fees</b>	The cost to provide ambulance transportation for patients from home to hospital.
<b>Truth in Millage</b>	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).
<b>Unappropriated</b>	Not obligated for specific purposes.
<b>Unencumbered Balance</b>	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
<b>Unreserved Fund Balance</b>	The portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.
<b>Unrestricted Fund Balance</b>	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”.
<b>Useful Life</b>	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.
<b>User Fee</b>	The payment of a fee for direct receipt of a public service by the party who benefits from the service.
<b>Utility Service Tax</b>	Taxes levied on consumer consumption of utility services provided in the City. The tax is levied as a percentage of gross receipts.
<b>Working Capital</b>	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.
<b>Workload Indicator</b>	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 2024 Budget**

Director of Finance  
Chris Johnson, CPA

Budget and Grants Manager  
Sherri Toops

## **Acknowledgments**

The Finance Department extends its sincere appreciation to the many staff members throughout each department for their efforts and assistance to create the annual budget.

Special thanks to Melissa VanKannel, Communications, for the design of the cover and stylistic elements.

