



ADOPTED
Annual Budget
FISCAL YEAR 2024-2025



CITY OF PARKLAND, FLORIDA



FISCAL YEAR 2025 Adopted Budget

MAYOR AND CITY COMMISSIONERS



RICH WALKER
Mayor



JORDAN ISROW
Vice Mayor



SIMEON BRIER
Commissioner



KEN CUTLER
Commissioner



BOB MAYERSOHN
Commissioner

CITY ADMINISTRATION

Nancy Morando
City Manager

Sowande Johnson
Assistant City Manager

Alexander Barr
City Engineer

Kim Bautista
Human Resources Director

Todd DeAngelis
Communications Director

Christine Garcia
Senior Director of Operational Services and Projects

Chris Johnson
Finance Director

Scott Marrone
Information Technology Director

Michele McCardle
Captain-BSO

Alyson Morales
City Clerk

Jeff Napier
Purchasing Director

Anthony Soroka
City Attorney

William Tracy
Building Official

Jacqueline Wehmeyer
Senior Director of Strategy and Intergovernmental Affairs

John Whalen
Fire Chief-CSFD

Vision, Mission, Values

Our Vision for Our City

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

Our City's Mission

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

Our 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

Our Community Values and Defining Features

**Compassion
Inclusion
Education
Environment
Culture**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

**City of Parkland
Florida**

For the Fiscal Year Beginning

October 01, 2023

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, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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September 25, 2024

Dear Mayor and Commissioners:

Attached is the City of Parkland's (City) Fiscal Year 2025 financial budget. The total Fiscal Year 2025 budget equals \$98,851,450 and represents a 13.9% increase from the 2024 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. 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 2025 budget year, the City had an increase of 8.56% or \$647 million in taxable value. This increase resulted in an additional \$2.56 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. With inflation continuing to be a persistent concern, the City has continued to maintain adequate reserves that have helped with weathering some project cost overruns caused by inflation. The City remains financially strong going into the new fiscal year.

Fiscal Year 2024 Highlights

Back in Fiscal Year 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. In Fiscal Year 2024, the City entered into an agreement to sell approximately 20 acres of this parcel to a developer who intends to construct about 50 new single-family homes. Conceptual layouts to develop the remaining portion of the land into a commercial town center are being developed at this time.

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 2024, design services for the new Wedge Preserve Park commenced. Construction documents with preliminary cost estimates are currently being finalized. The Construction Manager at Risk contract for construction was also awarded in Fiscal Year 2024. Construction is expected to begin next year.

Several years ago, the City entered an agreement with the Florida Department of Transportation, Broward County, and the Broward Metropolitan Planning Organization to improve Loxahatchee Road, a major east-west corridor on the northern border of the City. Construction of the project commenced in Fiscal Year 2024 and will take a few years to fully complete the project.

Several years ago, the City Commission approved many enhancements to Pine Trails Park and Terramar Park. Various improvements, enhancements, and equipment replacements were completed in Fiscal Year 2024 at both City parks.

Strategic Plan

The formal 2024 strategic planning effort was conducted in a similar fashion to the previous year. It was broken up into multiple workshops starting in December 2023 and concluding with the all-encompassing strategic planning session on April 8, 2024. 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 significant 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 experiences that determine the quality of life in Parkland. These experiences are community character, safety, mobility and accessibility, opportunity, play, and information and recognition.
- Community Engagement – Addresses how City government works with the community to support the quality of life in Parkland and how various community elements can contribute to the strategic plan.
- Intergovernmental Engagement – Addresses how City government works with other public 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

Staff provided a review of recent accomplishments and updates on current and ongoing projects occurring within the City. Staff also reviewed new action items and 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 2025 Strategic Plan. The primary focus of this strategic plan is continuing to enhance existing parks, design and construction of the Wedge Preserve Park, resurfacing of the Ranches roadways, and various drainage improvements throughout the City. The City has always been well known for its high levels of service with respect to City parks. Their guidance has set forth a robust capital spending program that achieves the goals of this Commission, while providing higher service levels at City parks.



Development of the Fiscal Year 2025 Budget

The budget process is a year-round staff endeavor. The formal process for the Fiscal Year 2025 annual budget began in early 2024. This budget was being developed under an ever-present economic environment that includes ongoing inflation and escalating prices for the construction of Wedge Preserve Park and the various drainage projects throughout the City. It was prepared with many decisions that will allow the City to fund these project cost overruns with existing reserves. But there were also many decisions that may have long-term ramifications as the City continues to feel the squeeze of inflation due to increasing prices for goods and services. It required thoughtful consideration to the sustainability of enhanced service levels all while living within our means. It required great restraint to ensure we remain, as we always have been, responsible stewards of the public trust and of public funds.

The City's largest revenue source is ad valorem taxes, which comprise approximately 58% of all General Fund revenue. The adopted millage rate for Fiscal Year 2025 is 4.2979 mills, which is the same as Fiscal Year 2024. For the 2025 budget year, the City had an increase of 8.56% or \$647 million in taxable value. This increase resulted in an additional \$2.56 million in ad valorem revenue. Existing residential growth was 6.06% or \$458 million. New residential construction added \$189 million in taxable value, which adds an additional \$810,000 in new ad valorem revenue.

An integral part of the Fiscal Year 2025 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 approximately 83% of its homes receiving Florida's homestead exemption. By law, a homesteaded property can only increase by the yearly Consumer Price Index increase with a maximum of a 3% increase each year. For Fiscal Year 2025, the increase was the maximum 3%. On a percentage basis, the City's 6.06% increase on existing property was the second lowest in Broward County. Due to the number of homesteaded properties and as the City nears build-out, the City can expect to receive a 2-3% yearly increase in property tax revenue in the future.

In the current economic climate, ongoing price increases and inflation are making us more resourceful as we focus on hiring/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 2025 provides funding for all major projects. The City is continuing the many upgrades/enhancements to Pine Trails Park and Terramar Park, Ranches Road Resurfacing and scheduled equipment and infrastructure replacements.

The Fiscal Year 2025 adopted budget is balanced at \$98,851,450 for all funds and \$57,355,00 for the General Fund. This budget was balanced with a millage rate of 4.2979 mills, which is the same as the Fiscal Year 2024 millage rate. The Fiscal Year 2025 adopted fire assessment fee is \$310.98 per residential unit, or 4.1% higher than the 2024 adopted fire assessment. This increase represents the contractual increase for fire rescue services with the City of Coral Springs. The Fiscal Year 2025 adopted solid waste assessment is \$453.24 for each residential unit. This represents a \$21.60 increase over the Fiscal Year 2024 adopted solid waste assessment. The solid waste assessment is a pass-through charge, that increased 5% for Fiscal Year 2025. The City recently negotiated the third amendment to the Waste Management Franchise Agreement, effective October 1, 2024. Under the amended agreement with Waste Management, residents will be serviced by Automated Side Loaders (ASL). Each household will be allocated a 96-gallon cart for roll-out service, with the option to obtain an extra cart for a one-time fee of \$100 per cart. Additionally, to manage excess waste, a weekly overflow collection will be introduced, aligning with the existing residential recycling timetable, to gather any debris and overflow bags that could not be placed in the containers.



The City maintains many reserves set aside for various purposes. The City's emergency stabilization reserve is 25% of budgeted operating expenditures, \$12,768,750. 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 \$3.25 million, has been increased by \$550,000 for Fiscal Year 2025.

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 3.5% 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. The City will be adding one (1) new full-time Senior Network Systems Engineer and one (1) new part-time Historian. Due to the downturn in Building Department activity, one (1) full-time Plans Examiner position and one (1) part-time Building Inspector position have been eliminated. The contract for police services with the Broward Sheriff's Office allows the City additional overtime costs and an additional School Resource Officer for Somerset Parkland Academy, with the contract projected to increase by approximately 6%. The contract for fire rescue services with the Coral Springs-Parkland Fire Department is at the same staffing levels as Fiscal Year 2024 and is projected to increase approximately 4%.

Capital Projects

Unless specifically put on hold or eliminated, capital projects funded through Fiscal Year 2024 will be completed as originally intended, though there may be some cost overruns due to inflationary increases. As major capital projects budgeted in Fiscal Year 2024 are completed, unrestricted General Fund reserves will be used to fund these projects. For the roadway resurfacing project in The Ranches Road Fund, the City anticipates dedicating a specific revenue pledge to obtain a loan to fund this work. Except for the Ranches roadway project and projects funded by 2021 loan proceeds, future capital spending will use available cash reserves. For the Pine Tree Roads Fund, based on a mediated settlement agreement in August 2022, the City has contributed \$2 million towards the cost of roadway improvements in Pine Tree Estates. The remainder of the project costs will be funded similar to the Ranches Road Fund where the City anticipates dedicating a specific revenue pledge to obtain a loan to fund this work.

The Fiscal Year 2025 Capital Improvement Program, which totals \$40,790,200, is comprised of the following funding sources:

- Capital Improvement Projects Fund – \$21,257,350
- Pine Tree Roads Fund – \$11,600,550
- The Ranches Road Fund – \$3,900,000
- Capital Replacement Fund – \$726,700
- Infrastructure Replacement Fund – \$2,930,600
- Stormwater Management Fund – \$375,000

The purpose of the Capital and Infrastructure replacement plans is to fund replacement items for all City equipment and infrastructure, such as vehicles, roofs, air conditioning, road infrastructure, fire engines, dump trucks, and computers. The funding structure allows for a consistent set of payments, budgeted as expenditures, which will pay for all future replacements. The 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.



General Fund**Financial Revenue Highlights**

- Total revenue is expected to increase in Fiscal Year 2025 by 6.1% or \$3,277,000 compared to the Fiscal Year 2024 adopted budget.
- The adopted Fiscal Year 2025 millage rate is 4.2979 mills; the same as last year.
- Property taxes of \$33,494,700 represent 58% of the total Fiscal Year 2025 General Fund budget.
- Property taxes for Fiscal Year 2025 are based on a taxable value of \$8.2 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 5% and comprise 13% of the total Fiscal Year 2025 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 \$12.28 in Fiscal Year 2025 to \$310.98/residential household. Overall, charges for services are projected to increase about 4% compared to Fiscal Year 2024 and make up 10% of the total Fiscal Year 2025 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 about 3% when compared to Fiscal Year 2024. These revenue estimates are provided by the State of Florida and are largely dependent on population, tourism, and consumer spending.
- Licenses and permits are \$1,610,200 or 3% of the Fiscal Year 2025 General Fund budget and includes building permits and inspections, which continue to decrease due to the slow down in building permit revenue.

**General Fund****Financial Expenditure Highlights**

- Total expenditures are expected to increase in Fiscal Year 2025 by 6.1% or \$3,277,000.
- Excluding transfers and debt service, operating expenditures are expected to increase in Fiscal Year 2025 by 4% or just over \$2 million.
- Public Safety costs are approximately \$24.9 million and make up nearly half of the General Fund budget. Contractual increases of over \$700,000 for police services and \$500,000 for fire rescue services have been included in the Fiscal Year 2025 budget.
- Other than Public Safety, Public Works is the City's largest department and accounts for about 15% or \$8.3 million of the General Fund budget.
- General Government comprises about 12% of the General Fund Budget. This is for all of the administrative functions necessary to run the City.
- Personnel services and benefit costs represent a 2% increase over the Fiscal Year 2024 budget. Health insurance premiums are budgeted at a 0% increase. All employees will receive a 3.5% cost of living adjustment effective October 1, 2024.
- Staffing levels are budgeted at 116 full time and 35 part time positions, the same as last year's staffing levels.

Long Term Strategic Financial Planning

During the beginning of the Fiscal Year 2025 budget formulation, the City's five-year annual forecast was updated. New operating costs for staff and maintenance at the new Wedge Preserve Park will occur in Fiscal Year 2026. 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. The City's new housing growth has nearly ended as there is minimal 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%. With these escalating costs, expenditure growth may exceed revenue growth within the next five (5) years. The expenditure growth may lead to potential shortfalls at the current millage rate of 4.2979 mills. If economic conditions continue to improve, it may be possible to manage any potential shortfalls, without increasing the millage rate. If necessary, future incremental millage rate increases will be discussed at strategic planning meetings. Currently, an increase of 0.10 mills equates to approximately \$780,000 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 and support. 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



2023 - 2024

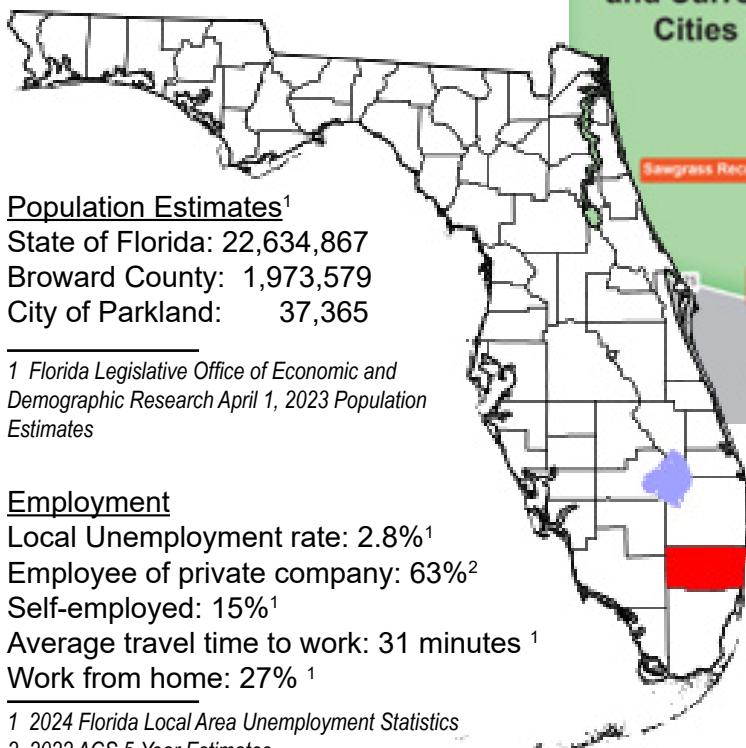
Community Profile

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 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.

Today, Parkland is nearly built out, excluding the unincorporated farm land in the center of the city. One of the 2 private golf courses is shut down and slated for redevelopment. The City has purchased 65 acres of this golf course for residential and commercial uses.



Employment

Local Unemployment rate: 2.8%

Employee of private company: 63%²

Self-employed: 15%¹

Average travel time to work: 31 minutes ¹

Work from home: 27% ¹

1 2024 Florida Local Area Unemployment Statistics

2 2022 ACS 5-Year Estimates

Other Key Facts

\$188,544 Median Household Income¹

38.4 Median Age of Parkland Residents²

66% Attained Bachelor's Degree or higher¹

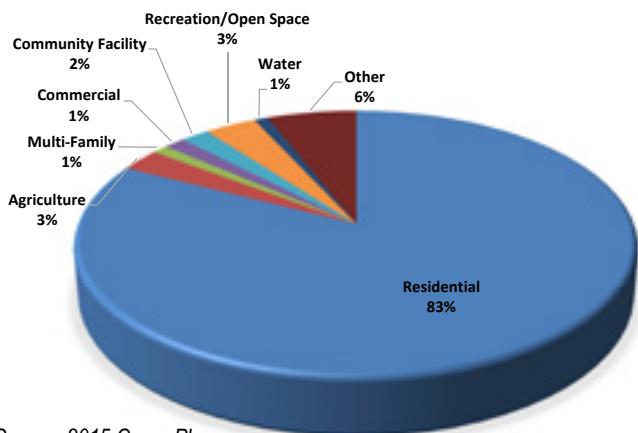
11 424 Housing Units²

11,424 Housing Units
26% Residents speaking a language other

20% Residents speak
than English at home¹

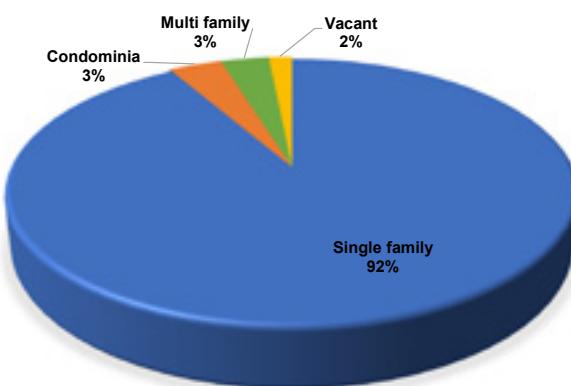
Parkland has been one of the fastest growing cities in South Florida. The 2020 US Census put the City's population at 34,670 while the University of Florida's Bureau of Economic and Business Research published an April 2023 estimate of 37,365. Projections, based on the currently available vacant lots, 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, primarily Hendrix Farms with over 700 acres. Home prices remain at historic highs, with the typical home value, per the Zillow Home Values Index May 2024, over \$1 million.

Existing Land Use



Source: 2015 Comp Plan

Housing Types



Source: BCPA Use Code Summary June 2024

Age Composition ¹	%	Estimated # of Residents
Under 18 years	32%	11,027
18-24 years	7%	2,413
25-34 years	7%	2,428
35-44 years	14%	4,886
45-54 years	16%	5,675
55-64 years	12%	4,046
65 + years	12%	4,357

¹ 2022 ACS 5-Year Estimates, Age and Sex S0101

Demographics ¹	Estimate	%
Hispanic or Latino	5,124	15%
Not Hispanic or Latino	29,708	85%
Population of One Race	31,144	
White alone	22,770	73.1%
Asian alone	2,761	8.9%
Black or African American alone	4,765	15.3%
Some Other Race alone	848	2.7%

¹ 2022 ACS 5-Year Estimates, Demographic and Housing DP05

Households ¹	Estimate
Total Households	10,408
Average Household Size	3.3
Total Families	8,642
Average Family Size	3.71
Households with children under 18 years	49%
Under 6 years only	16%
Under 6 and 6 to 17 years	19%
6 to 17 years only	65%
Households with one or more people 65 years and over	26%
Owner-occupied housing units	86.3%
Renter-occupied housing units	13.7%

¹ 2022 ACS 5-Year Estimates, Households and Families S1101

Educational Attainment of Parkland Residents 25 years and older¹

Less than High School Graduate	2%
High School Graduate (or equivalent)	15%
Some College, or Associate's Degree	17%
Bachelor's Degree	31%
Graduate or Professional Degree	35%

¹ 2022 ACS 5-Year Estimates, Population Characteristics S0501

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.

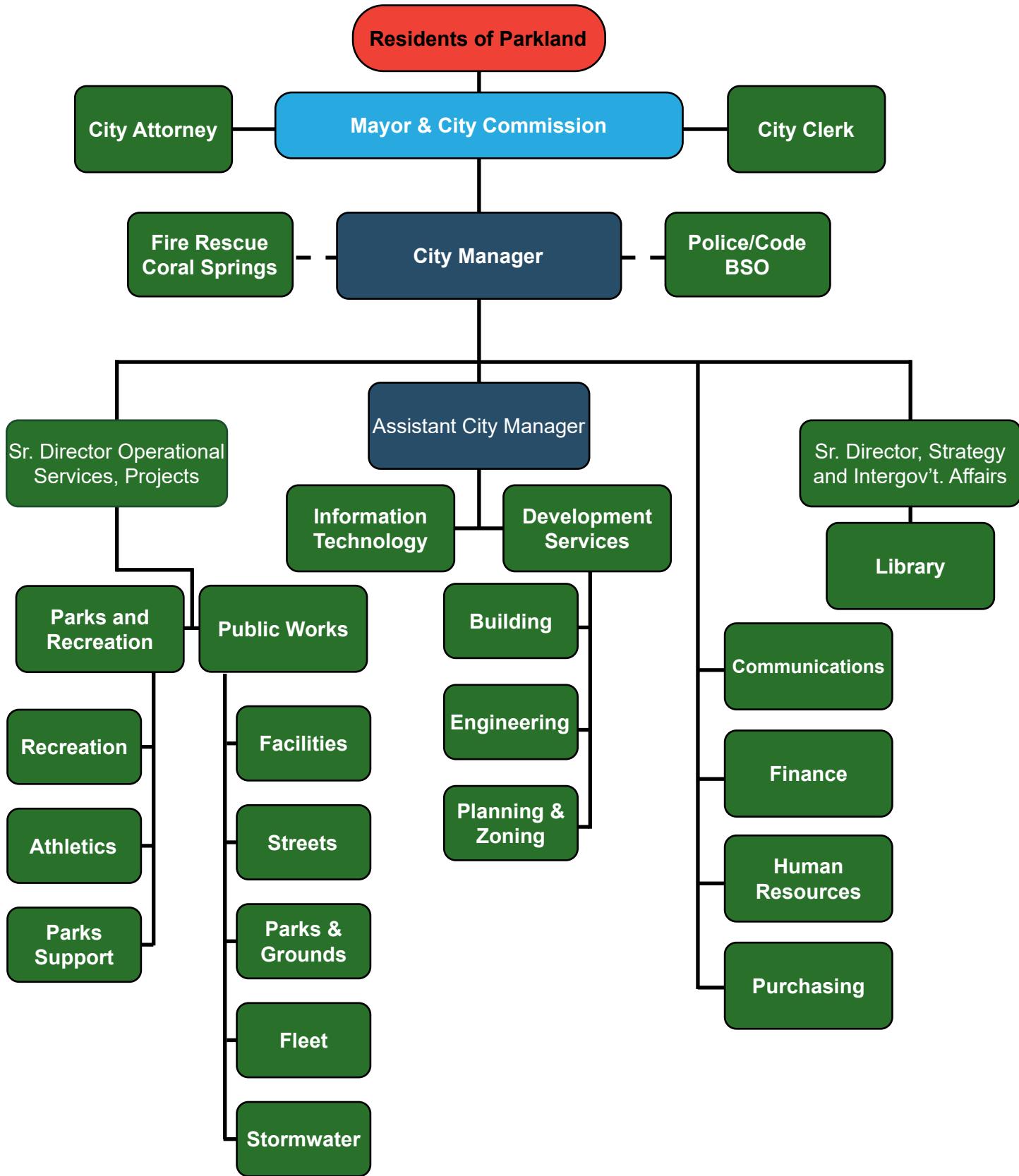


The 1970's brought a rapid expansion of the City as land was purchased for development; many difficult issues were faced by the Commission and City management. Foremost in the minds of the early Mayors and Commissioners was the idea of careful, controlled growth, with minimum density and maximum quality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

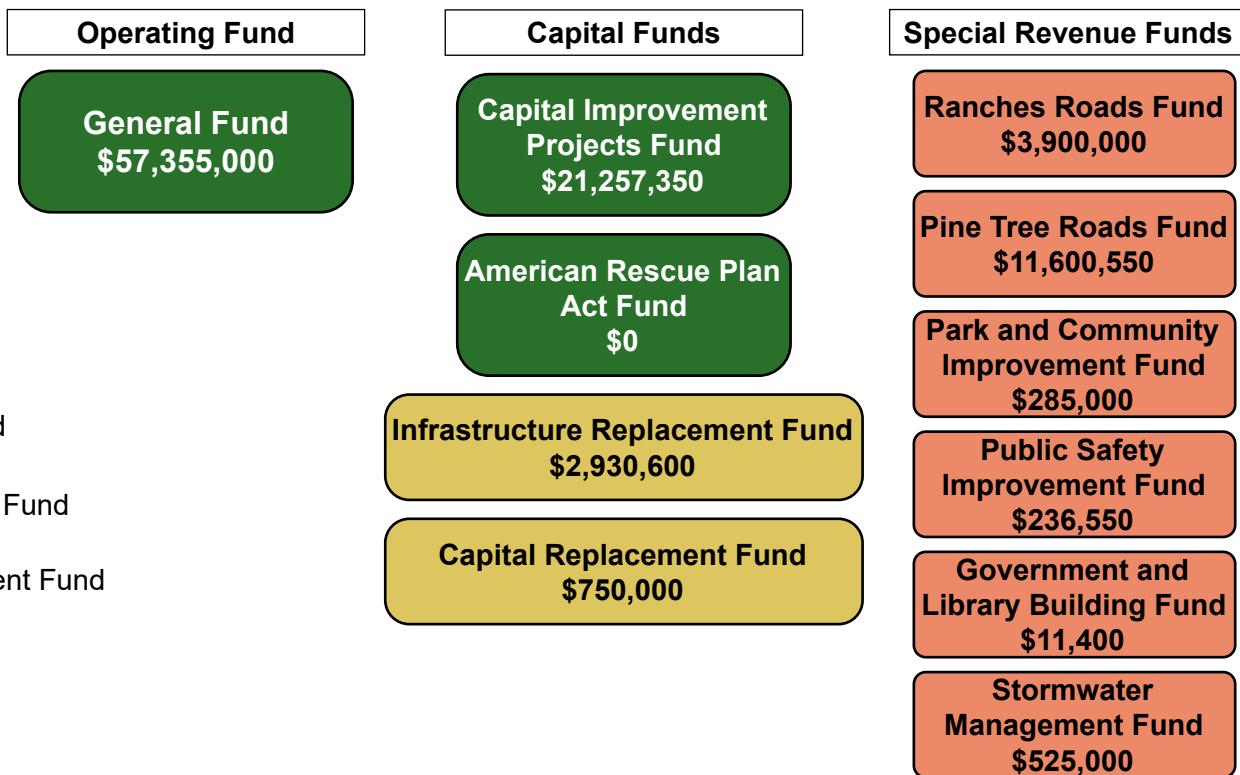


Budget Highlights

Fiscal Year 2024-2025

Total Budget

\$98,851,450



Millage Rate Remains at 4.2979	The Operating Millage rate remains at 4.2979, which is the same rate as the past four years. Homeowners may see an increase in their taxes paid to the City due to an increase in the assessed value of their homes.
Taxable Values Increase 8.56%	The City's taxable value increased 8.56% (a \$646 million increase over last year) to a total of just over \$8 billion. These values are set by the Broward County Property Appraiser and are the basis of the City's property tax ad valorem revenue.
Fire Assessment \$310.98	The Fire Assessment increased from \$298.70 to \$310.98 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.
Solid Waste Assessment \$453.24	The solid waste assessment is \$453.24 for each residential unit. This represents a \$21.60 increase over last year. The solid waste assessment is a pass-through charge that increased 5% due to the terms of the contract renewal with Waste Management.
Staffing Changes	Positions are budgeted at 116 full-time and 35 part-time, remaining the same as last year. One new full-time position was added in Information Technology and 1 full-time Plans Examiner was eliminated in Building. One part-time Historian was added to Library and 1 part-time Building Inspector was eliminated in Building.
Contractual Services-Fire Increases 4%	The City contracts with Coral Springs Fire Department for fire and emergency response services. The contract increased 4% to over \$10 million; staffing remains at 44 fire suppression and EMS staff, plus 1 fire inspector.
Contractual Services-Police Increases 6%	The City contracts with Broward Sheriff's Office for a full range of police services. The annual contract will increase 6% to add an SRO at Somerset charter school, resulting in a total service cost of \$12.8 million 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 Stormwater Management Fund. The Fiscal Year 2025 General Fund budget is \$57,355,000. This represents an increase of \$3.3 million or 6% over Fiscal Year 2024 Adopted Budget.

Staffing

The City will make the following staffing changes for Fiscal Year 2025:

- Add one full-time Senior Network Engineer in IT.
- Eliminate one full-time Plans Examiner in Building.
- Add one part-time Historian in Library.
- Eliminate one part-time Building Inspector in Building.



Salary and Benefits

All employees will receive a 3.5% 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 2025, 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 at no increase over last year. Property, General Liability, and Workers' Compensation insurance costs are budgeted to increase approximately 5%.

Contractual Services

Citywide contractual services increased about \$1.4 million. The contract for police services with Broward Sheriff's Office (BSO) is increasing 6% or over \$750,000. The Fire Rescue contract is budgeted to increase 5% or \$498,000. Public Works has a total contractual increase of \$79,600 budgeted in order to increase maintenance spraying of exotic, invasive plant species, and to provide specialized field maintenance services.

Transfers Out - General Fund

General Fund outgoing transfers have increased by \$1,230,000 to bolster funding of the Capital Improvement Projects Fund, the Capital Replacement Fund, and the Infrastructure Replacement Fund.

Changes: Proposed to Adopted

The total adopted budget increased \$265,000 over the total proposed budget.

The General Fund budget had a net increase of \$255,000 over proposed made up of the following changes:

- \$550,000 increase transfer to the Capital Improvement Project fund
- \$50,000 increase in the City's contribution to the State Police Pension fund
- \$43,425 for additional Crossing Guards
- \$15,000 to increase expected Assessment Attorney expenditures
- \$5,000 for increase in BSO detail expense at special events
- \$363,000 decrease in budgeted health insurance costs
- \$45,425 net decrease in departmental expenditures related to turnover and benefit selections.

Additionally, there was a \$10,000 increase to the Capital Improvement Projects fund to ensure adequate budget for the Expanded Parking at Terramar Park project.

Capital Improvement Program

For Fiscal Year 2025, the Capital Improvement Program consists of projects budgeted within the following funds.

Capital Improvement Projects (CIP) Fund: \$21,257,350

The Capital Improvement Projects Fund records acquisitions and construction of major capital projects. The 2 largest projects are the new Wedge Preserve Park and Ranches Drainage Improvements. The remainder of the capital improvement projects are for various improvements throughout the City. All 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, Ranches Drainage Improvements and Pine Tree/Ternbridge Drainage Improvements, initiated and budgeted in Fiscal Year 2023, will continue with remaining funds rolled forward.

Infrastructure Replacement Fund: \$2,930,600

The Infrastructure Replacement Fund was created to plan for future maintenance and replacements relating to City facilities and infrastructure. In order to maintain this fund, \$2,500,000 is budgeted to be transferred from the General Fund into this fund for Fiscal Year 2025. There are a wide range of Fiscal Year 2025 Infrastructure Replacement projects planned, the largest being replacing the roof on City Hall.

Capital Replacement Fund: \$750,000

The Capital Replacement Fund is for acquisitions of replacement fleet, equipment, public safety gear, and computers. In order to support these planned replacements, \$750,000 will be transferred from the General Fund into this fund for Fiscal Year 2025. The planned projects include replacing 6 Public Works vehicles, 2 Fleet vehicles, SCBA equipment for Fire Rescue personnel, and a variety of maintenance equipment.

Ranches Roads Fund: \$3,900,000

This special revenue fund accounts for road construction within the Ranches neighborhood. A special assessment is being considered to be levied against the homeowners benefiting from this project to improve road conditions in this specific area. The resurfacing project was initiated and budgeted for design in Fiscal Year 2023 and an additional \$3,900,000 is budgeted this fiscal year to allow construction to begin.

Pine Tree Roads Fund: \$11,660,550

Established in Fiscal Year 2016, this fund was created to account for the City using 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 budgeted funds in Fiscal Year 2024 for design and engineering of a road reconstruction project. For Fiscal Year 2025, additional funds are being budgeted to allow project design, estimate analysis, and other engineering costs to continue to be spent as this project develops.

Stormwater Management Fund: \$375,000

Newly established for Fiscal Year 2024, this fund contains both operating and capital expenditures, per the description following. Construction costs of \$375,000 are budgeted for a drainage outfall project in Pine Tree Estates that was initiated last year.

Stormwater Management Fund

The City established a Stormwater Assessment and corresponding Stormwater Management Fund in Fiscal Year 2023. Funded by an assessment based on each property's impervious area, the Stormwater Management Fund budget is \$525,000 for its second year, a 5% increase over last year.

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 first appeared on tax bills November 1, 2023. Funds collected are used for annual storm drain cleaning, repair, maintenance, and replacement of drainage systems, or serve as pledged revenue for repayment of debt.

For its second year of operation, the Stormwater Management Fund will cover the operating expenses of one full-time maintenance technician position, fees owed to Broward County Property Appraiser for administering the assessment on the tax roll, and one 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.

Service Area	Fiscal Year 2025 Rate
North Springs Improvement District	\$39.12
Pine Tree Water Control District	\$39.12
Ranches Stormwater Service Area	\$179.95
Cypress Head Stormwater Service Area	\$39.12
City Maintenance Stormwater Service Area	\$81.76
Hillsboro Stormwater Service Area	\$39.12

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 2025 impact fee reserves of \$285,000 will be budgeted to help fund the Fiscal Year 2025 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 2025 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 2025 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

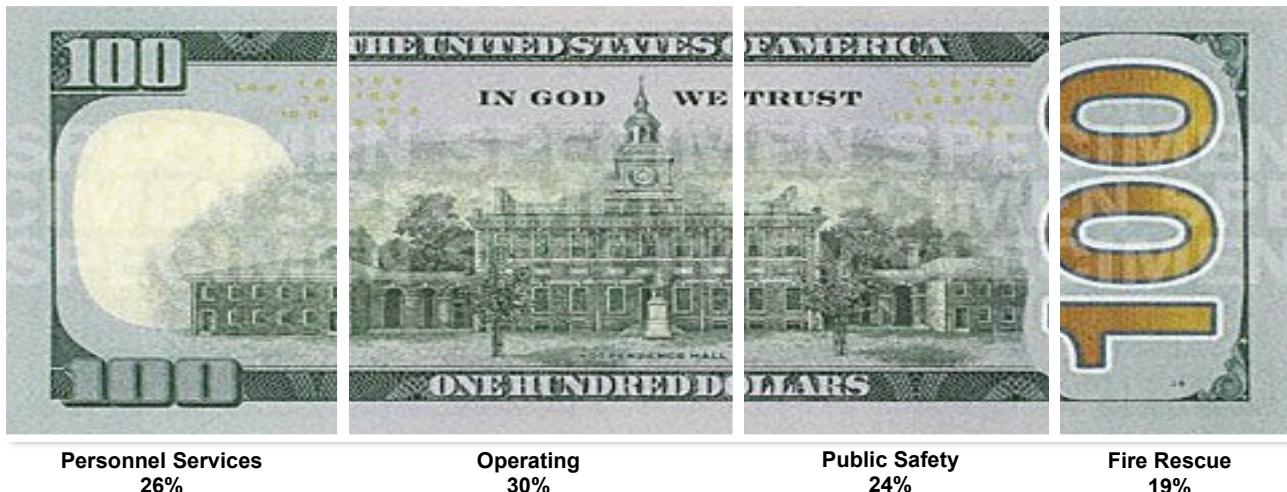
Where the money comes from



Where the money goes by department



Where the money goes by category



Staffing

Staffing levels are proposed to be budgeted at 116 full-time positions and 35 part-time positions, the same as the previous fiscal year. Additions to staff were offset by reductions of vacant positions.

Added Full-Time Positions	1	Senior Network Systems Engineer - IT
Deleted Full-Time Positions	-1	Plans Examiner - Building
Added Part-Time Position	1	Historian P/T - Library
Deleted Part-Time Position	-1	Building Inspector P/T - Building

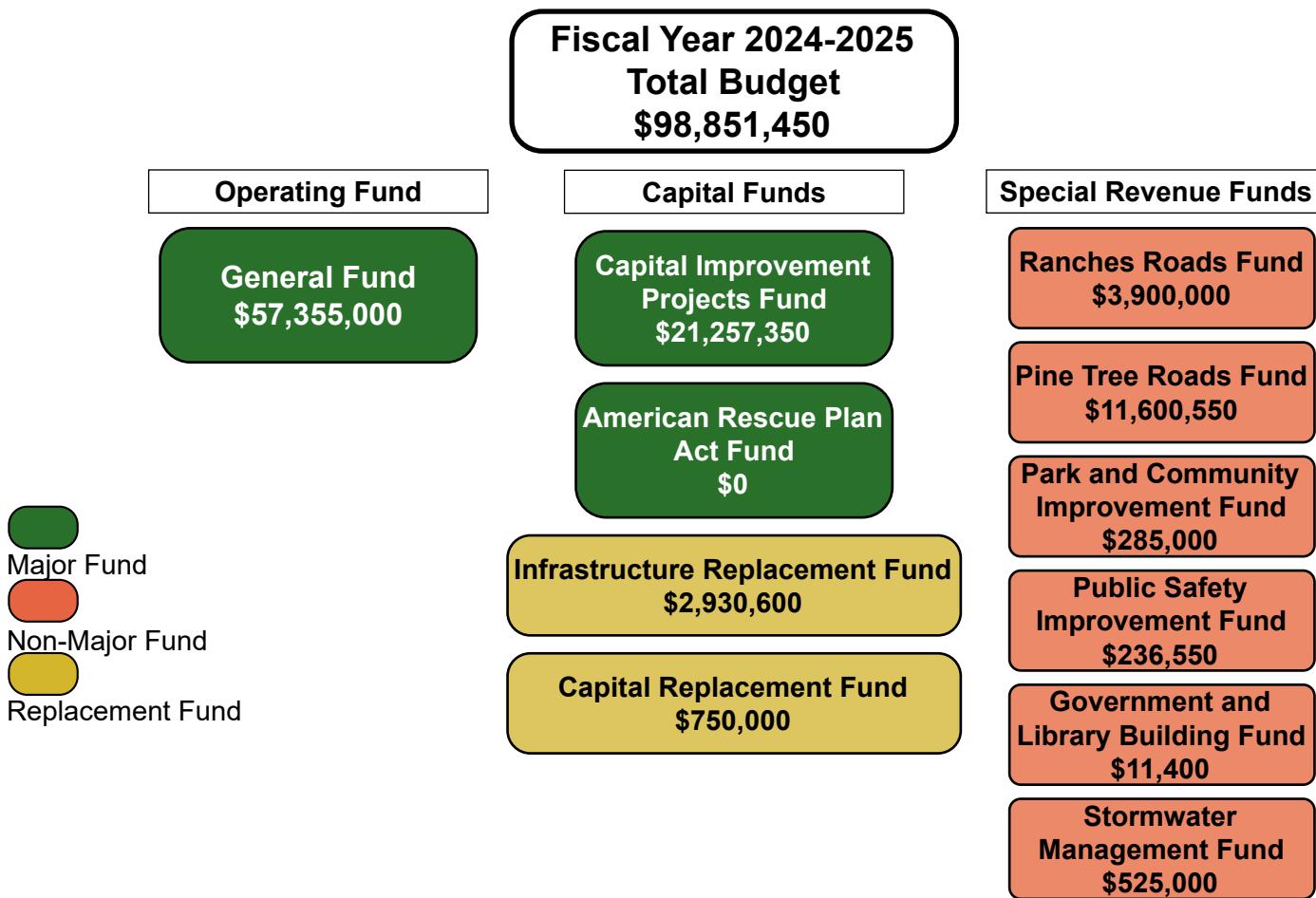
	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025	
	FT	PT	FT	PT	FT	PT
City Commission*	-	-	-	-	-	-
City Manager	4.25	1	4.25	1	4.25	1
Communications & Marketing	3	0	3	0	3	0
City Clerk	2	0	2	0	2	0
Finance	5	0	5	0	5	0
Human Resources	3	0	3	0	3	0
Purchasing	2	0	2	0	2.5	0
Information Technology	4	0	4	0	5	0
Dev Svcs-Planning & Zoning	2	0	2	0	2.167	0
Dev Svcs-Building	21.5	3	18.5	3	17.167	2
Dev Svcs-Engineering	4	0	4	0	4.167	0
Public Works-Admin	7	0	7	0	7	0
Public Works-Facilities	13	3	13	3	13	3
Public Works-Streets	7	1	8	0	8	0
Public Works-Parks & Grounds	18	6	19	6	19	6
Public Works-Fleet	2	0	2	0	2	0
P&R - Admin	4	0	4	0	3.5	0
P&R - Rec	3	9	4	9	4	9
P&R - Parks Support	5	4	5	4	5	4
P&R - Athletics	3	1	3	1	3	1
Library	3.25	8	3.25	8	3.25	9
TOTALS	116	36	116	35	116	35
	FT	PT	FT	PT	FT	PT

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

Budget Calendar

Date	Day	Activity/Requirement	Participants
March 22	Friday	Directors Provide Potential Personnel Changes to HR and Finance for Initial Review	Directors, HR, Finance
April 1	Week of	Budget Kickoff - Individual Kickoff Meetings (Orientation to Budget Process, Department packages distributed)	Finance, Directors
April 8	Monday	Strategic Planning with Commission	City Commission, City Manager
April 17	Wednesday	Review all Personnel Changes with HR and Finance	Finance, HR, Directors
April 22	Monday	Department Budgets and Capital Requests due	Directors
May 1	No later than	Finance Reviews Budgets with Departments	Finance, Directors
May 17	Friday	City Manager 1st Review of Proposed Budget	City Manager, Finance
May 23	Thursday	Capital Review Meeting	City Manager, Finance, Directors
	10:00 AM	Prioritize and Rank Projects	
May 31	Friday	Estimate of Assessed Property Values Published	Property Appraiser
June 12	Wednesday	City Manager 2nd Review	City Manager, Finance
July 1	Monday	Certification of Taxable Property Values	Property Appraiser
July 10	Wednesday	City Manager Delivers Proposed Budget to Commission	City Commission, City Manager
	7:00 PM	City Commission sets Proposed Property Tax Millage Rate	
		1st Public Hearing to Adopt Solid Waste, Fire and Stormwater Assessments	
August 2	Friday	Notification to Property Appraiser of Proposed Millage and Rollback Rates and Date, Time and Place of Public Hearings	Finance, City Clerk
August 7	Wednesday	Residents' Budget Workshop	City Manager, Finance
	6:00 PM		
August 14	Wednesday	City Commission Budget Workshop	All
	6:00 PM		
August 18	no later than	Advertise Public Hearing to Adopt Assessments	Finance, City Clerk
August 12-24		Mailing of Notices of Proposed Property Taxes (TRIM)	Property Appraiser
September 12	Thursday	1st Public Hearing on Budget, Millage Rate Adoption	All
	7:00 PM	2nd Public Hearing for Solid Waste, Fire & Stormwater Assessments	
September 22	Sunday	Advertise Final Budget and Millage Rate Hearing	Finance, City Clerk
September 25	Wednesday	Budget Adopted and Tax Millage Rate Set (Final Hearing)	All
	6:00 PM	City Certifies Adopted Tax Millage Rate and Statute Compliance	
September 27	Friday	Send Ordinance Adopting Budget to Property Appraiser, Tax Collector, and Department of Revenue	Finance, City Clerk
October 21	no later than	TRIM Compliance Package Due to State	Finance, City Clerk
November 30		Publication of Fiscal Year 2025 Budget Book	Finance

Fund Summaries



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	2022		2024		2025		\$ Change	% Change
	Actual	2023	Amended Budget	Projected Year-End	Adopted Budget			
General Fund Revenues	49,367,178	65,116,594	59,078,000	59,589,598	57,355,000	-\$1,723,000		-3%
General Fund Expenditures	41,096,223	71,369,233	59,078,000	54,947,945	57,355,000	-\$1,723,000		-3%
General Fund Surplus/(Deficit)	\$8,270,955	-\$6,252,639	\$0	\$4,641,653	\$0	\$0		
Capital Improvement Fund Revenues	713,704	481,815	47,681,722	6,995,400	21,257,350	-\$26,424,372		-55%
Capital Improvement Fund Expenditures	6,869,917	4,929,095	47,681,722	3,599,762	21,257,350	-\$26,424,372		-55%
Capital Improvement Fund Surplus/(Deficit)	-\$6,156,213	-\$4,447,280	\$0	\$3,395,638	\$0	\$0		
American Rescue Plan Act Fund Revenues	17,157,649	253,845	6,374,664	173,978	0	-\$6,374,664		-100%
American Rescue Plan Act Fund Expenditures	147,620	10,455,829	6,374,664	1,252,053	0	-\$6,374,664		-100%
American Rescue Plan Act Fund Surplus/(Deficit)	\$17,010,029	-\$10,201,984	\$0	(\$1,078,075)	\$0	\$0		
Infrastructure Replacement Fund Revenues	1,717,919	2,239,114	2,998,260	2,364,881	2,930,600	-\$67,660		-2%
Infrastructure Replacement Fund Expenditures	1,337,708	2,190,005	2,998,260	1,808,995	2,930,600	-\$67,660		-2%
Infrastructure Replacement Fund Surplus/(Deficit)	\$380,211	\$49,109	\$0	\$555,886	\$0	\$0		
Capital Replacement Fund Revenues	402,538	527,356	797,487	551,734	750,000	-\$47,487		-6%
Capital Replacement Fund Expenditures	996,662	482,631	797,487	446,758	750,000	-\$47,487		-6%
Capital Replacement Fund Surplus/(Deficit)	-\$594,124	\$44,725	\$0	\$104,976	\$0	\$0		
Ranches Roads Fund Revenues	0	0	3,240,000	0	3,900,000	\$660,000		20%
Ranches Roads Fund Expenditures	0	0	3,240,000	0	3,900,000	\$660,000		20%
Ranches Roads Fund Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0		
Pine Tree Roads Fund Revenues	3,095	22,477	1,015,000	1,044,936	11,600,550	\$10,585,550		1043%
Pine Tree Roads Fund Expenditures	0	0	1,015,000	0	11,600,550	\$10,585,550		1043%
Pine Tree Roads Fund Surplus/(Deficit)	\$3,095	\$22,477	\$0	\$1,044,936	\$0	\$0		
Park/Community Improvement Fund Revenues	13,125	86,233	285,000	72,727	285,000	\$0		n/a
Park/Community Improvement Fund Expenditures	285,000	0	285,000	0	285,000	\$0		n/a
Park/Community Improvement Fund Surplus/(Deficit)	-\$271,875	\$86,233	\$0	\$72,727	\$0	\$0		
Public Safety Impact Fee Fund Revenues	612,772	322,591	236,550	127,158	236,550	\$0		n/a
Public Safety Impact Fee Fund Expenditures	236,550	236,550	236,550	236,550	236,550	\$0		n/a
Public Safety Impact Fee Fund Surplus/(Deficit)	\$376,222	\$86,041	\$0	(\$109,392)	\$0	\$0		
Govt Bldg & Library Impact Fee Revenues	858,133	449,936	11,400	180,157	11,400	\$0		n/a
Govt Bldg & Library Impact Fee Expenditures	11,400	11,400	11,400	11,400	11,400	\$0		n/a
Govt Bldg & Library Impact Fee Surplus/(Deficit)	\$846,733	\$438,536	\$0	\$168,757	\$0	\$0		
Stormwater Management Fund Revenues	0	0	500,000	528,022	525,000	\$25,000		5%
Stormwater Management Fund Expenditures	0	0	500,000	69,216	525,000	\$25,000		5%
Stormwater Management Fund Surplus/(Deficit)	\$0	\$0	\$0	\$458,806	\$0	\$0		
TOTAL ALL FUNDS	70,846,113	69,499,961	122,218,083	71,628,591	98,851,450	-\$23,366,633		-19.1%
Revenues over/(under) Expenditures	50,981,080	89,674,743	122,218,083	62,372,679	98,851,450	-\$23,366,633		-19.1%
	\$19,865,033	-\$20,174,782		\$0	\$9,255,912		\$0	\$0

General Fund Overview

REVENUES/SOURCES	2022	2023	2024	2024	2025	\$ Change From 2024
	Actual	Actual	Amended Budget	Projected Year-end	Adopted Budget	
Property Taxes	25,063,485	27,516,706	30,929,449	31,346,732	33,494,700	2,565,251
Franchise Fees	3,246,576	3,738,163	2,903,000	3,347,640	3,078,000	175,000
Utility Service Taxes	4,419,876	5,199,870	4,490,000	5,440,427	4,675,000	185,000
Intergovernmental Revenue	5,907,875	6,600,249	5,345,600	6,375,256	5,703,500	357,900
Licenses & Permits	3,224,286	2,062,469	1,958,800	1,328,981	1,610,200	-348,600
Charges for Services	5,625,122	6,090,984	5,612,538	6,600,125	5,821,250	208,712
Fines and Forfeitures	71,835	129,269	100,000	160,159	100,000	0
Miscellaneous Revenues	1,265,177	3,512,886	1,130,663	4,719,458	2,339,400	1,208,737
Insurance Reimbursements	9,995	18,048	0	22,870	0	0
Operating Transfers In	532,950	10,247,950	532,950	247,950	532,950	0
Use of Fund Balance	0	0	6,075,000	0	0	-6,075,000
TOTAL REVENUES/SOURCES	\$49,367,177	\$65,116,594	\$59,078,000	\$59,589,598	\$57,355,000	-\$1,723,000
EXPENDITURES - DEPARTMENT						
Commission	297,630	324,649	356,735	334,022	376,092	19,357
City Manager	762,216	909,718	1,002,367	922,780	1,083,868	81,501
Communications	374,370	473,486	563,610	522,076	608,741	45,131
City Clerk	331,098	381,651	412,430	398,226	440,073	27,643
Finance	616,681	658,595	753,961	730,949	814,504	60,543
Purchasing	313,766	328,930	350,857	344,368	433,659	82,802
Human Resources	382,334	437,042	504,239	380,707	414,002	-90,237
Information Technology	716,740	831,996	936,595	729,157	1,097,931	161,336
Legal	239,160	272,466	532,200	217,846	532,200	0
Development Services	3,610,041	3,779,721	4,224,911	3,202,107	3,799,631	-425,280
Public Safety/BSO/Cross.Grds	11,123,747	11,793,946	13,136,613	12,912,050	14,026,911	890,298
Fire Rescue	8,768,375	9,899,269	10,388,398	10,227,740	10,900,843	512,445
Public Works	5,427,097	6,509,511	7,925,046	7,226,511	8,312,931	387,885
Parks & Recreation	2,410,119	3,112,772	3,822,113	3,069,233	3,890,897	68,784
Library	629,523	701,337	913,795	756,117	975,647	61,852
Non-Departmental	322,590	461,208	620,230	475,748	705,570	85,340
Capital/Land Purchase	0	25,233,673	0	0	0	0
Contingency	0	0	135,000	0	200,000	65,000
Emergency Operations	0	0	0	0	0	0
Debt Service	2,670,736	2,659,263	2,648,900	2,648,308	2,661,500	12,600
Transfers Out-Capital Projects	0	0	6,150,000	6,150,000	2,830,000	-3,320,000
Transfers Out-Equip Rplmnt.	400,000	500,000	500,000	500,000	750,000	250,000
Transfers Out-Facilities Maint.	1,700,000	2,100,000	2,200,000	2,200,000	2,500,000	300,000
Transfers Out- Pine Tree Roads	0	0	1,000,000	1,000,000	0	-1,000,000
TOTAL EXPENDITURES	\$41,096,223	\$71,369,233	\$59,078,000	\$54,947,945	\$57,355,000	-\$1,723,000
Excess revenues over (under) expenditures	\$8,270,954	-\$6,252,639	\$0	\$4,641,653	\$0	\$0

General Fund Revenues

REVENUES/SOURCES	2022	2023	2024	2024	2025	\$ Change From 2024
	Actual	Actual	Amended Budget	Projected Year-end	Adopted Budget	
Property Taxes	25,063,485	27,516,706	30,929,449	31,346,732	33,494,700	2,565,251
Franchise Fee - Electricity	2,553,100	2,968,212	2,393,000	2,599,482	2,500,000	107,000
Franchise Fee - Garbage	548,525	633,808	465,000	599,644	530,000	65,000
Franchise Fee - Gas	144,951	136,143	45,000	148,514	48,000	3,000
Total Franchise Fees	3,246,576	3,738,163	2,903,000	3,347,640	3,078,000	175,000
Electricity Utility Service Taxes	3,242,554	3,872,879	3,520,000	4,065,376	3,695,000	175,000
Communication Service Tax	1,177,322	1,326,991	970,000	1,375,051	980,000	10,000
Total Utility Service Taxes	4,419,876	5,199,870	4,490,000	5,440,427	4,675,000	185,000
Total Taxes	32,729,937	36,454,739	38,322,449	40,134,799	41,247,700	2,925,251
Intergovernmental Revenue						
Municipal Revenue Sharing	1,441,389	1,544,630	1,000,000	1,514,435	1,100,000	100,000
Alcoholic Bev Licenses	5,893	6,176	2,500	6,955	2,500	0
Half Cent Sales Tax	2,923,907	2,974,915	2,720,000	2,911,349	2,720,000	0
CDBG- Senior Program	1,895	34,120	31,000	16,884	31,000	0
County Business Tax Receipts	38,498	38,416	10,000	32,686	10,000	0
Seminole Compact	0	16,923	0	0	0	0
Grants & Aids	28,969	25,000	0	0	0	0
Broward Co. School Brd-SRO	853,450	1,343,310	1,027,100	1,288,850	1,280,000	252,900
Local Option Gas Tax	613,875	616,759	555,000	604,097	560,000	5,000
Total Intergovernmental Revenue	5,907,876	6,600,249	5,345,600	6,375,256	5,703,500	357,900
Licenses & Permits						
Continuing Education	80,956	44,635	55,800	28,572	37,500	-18,300
Business Tax Receipts	39,274	40,859	33,800	44,030	34,100	300
Waste Hauler Licenses	15,000	15,000	7,500	9,000	7,500	0
Zoning Occ License Fee	1,680	2,450	750	2,230	750	0
Record Retention/Retrieval Fee	38,820	15,220	25,900	3,707	12,500	-13,400
Other Licenses and Permits	225,456	137,365	0	68,786	0	0
Special Event Permits	12,895	14,998	2,000	18,009	2,000	0
Lobbyist Registration	450	1,500	1,250	1,650	1,250	0
Zoning Building Permit Review	111,200	77,515	14,600	39,850	14,600	0
Building Permits	1,228,308	782,689	820,200	549,108	675,000	-145,200
Electrical Permits	541,989	305,622	368,500	158,990	275,000	-93,500
Plumbing Permits	537,916	338,557	365,200	164,538	300,000	-65,200
Fire Related Permits	14,356	10,718	9,000	11,728	10,000	1,000
Mechanical Permits	202,970	116,615	142,400	65,445	105,000	-37,400
Landscaping Permits	140,606	118,616	93,800	137,438	95,000	1,200
Reinspection Fees	32,410	40,110	18,100	25,900	40,000	21,900
Total Licenses & Permits	3,224,286	2,062,469	1,958,800	1,328,981	1,610,200	-348,600

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-end	2025 Adopted Budget	\$ Change From 2024
Charges for Services						
Tennis Memb/Fees/Rentals	70,642	79,675	42,000	84,973	46,200	4,200
Tennis Contractor	149,435	158,636	75,600	183,689	83,100	7,500
Facility/Equip & Field Rental	101,110	85,590	63,000	93,793	65,000	2,000
Development Review Fee	31,250	21,880	15,000	42,980	15,000	0
Engineering Review, Inspection	360,287	218,884	150,000	121,982	150,000	0
Public Records Request	2,018	1,325	0	4,670	0	0
Document Retention	106,800	62,429	38,500	38,344	27,500	-11,000
Fire Rescue Assessment Fees	3,213,319	3,799,486	3,845,000	4,057,426	4,000,000	155,000
Interim Fire Service Fee	101,020	48,689	31,500	11,240	17,500	-14,000
Fire Inspections Fees	32,013	38,669	29,500	41,042	30,000	500
False Alarm Fees	1,695	2,175	0	200	0	0
Ambulance Fees	556,941	514,176	346,500	763,817	364,000	17,500
Credit Card Processing Fees	0	0	0	0	155,000	155,000
Telecommunications Inspection	2,000	0	0	0	0	0
Sports Contractors	141,163	134,016	73,500	121,605	80,800	7,300
Enrichment Contractors	116,801	131,792	66,000	96,693	72,600	6,600
Non-Resident Sports Card	57,195	76,950	45,500	121,125	47,700	2,200
Summer Recreation	244,549	344,970	515,000	394,779	412,000	-103,000
Concessions	26,638	29,801	12,000	35,008	12,000	0
After Care P-Rec	192,109	230,228	178,500	293,129	196,300	17,800
Other Culture-Rec	44,743	44,251	0	37,889	0	0
Library Fines & Misc	12,628	15,666	6,000	8,742	6,000	0
Library Special Events, Donations	4,250	0	5,250	340	5,250	0
Other Charges for Services	56,516	51,696	74,188	46,659	35,300	(38,888)
Total Charges for Services	5,625,123	6,090,984	5,612,538	6,600,125	5,821,250	208,712
Fines and Forfeitures						
Fines and Forfeitures	43,802	56,148	30,000	53,562	30,000	0
Code Violations	28,033	73,121	70,000	106,597	70,000	0
Total Fines and Forfeitures	71,835	129,269	100,000	160,159	100,000	0
Miscellaneous Revenues						
Interest Income	340,265	2,351,487	179,063	3,257,599	1,250,000	1,070,937
Interest Tax Collector	729	44,859	1,000	71,163	1,000	0
Interest Assessment Tax	106	6,143	0	9,038	0	0
Cell Tower	236,671	238,299	200,000	315,704	210,000	10,000
Sale of Surplus Property	3,175	44,050	0	66,500	0	0
State Contributions	389,669	476,791	525,000	589,037	650,000	125,000
Other Miscellaneous	30,240	38,747	15,600	24,834	15,600	0
Donations	127,816	135,090	63,000	159,578	63,000	0
Events/Farmers Mkt Receipts	96,925	134,154	112,000	189,714	114,200	2,200
Reimbursement Streetlighting	24,275	27,323	20,800	20,459	21,200	400
Reimbursement Utilities BSO	15,306	15,943	14,200	15,832	14,400	200
Total Miscellaneous Revenues	1,265,177	3,512,886	1,130,663	4,719,458	2,339,400	1,208,737
Other Sources						
Insurance Reimbursements	9,995	18,048	0	22,870	0	0
Operating Transfers In	532,950	10,247,950	532,950	247,950	532,950	0
Use of Fund Balance	0	0	6,075,000	0	0	-6,075,000
Total Non Revenue Sources	542,945	10,265,998	6,607,950	270,820	532,950	-6,075,000
TOTAL REVENUES/SOURCES	\$49,367,178	\$65,116,594	\$59,078,000	\$59,589,598	\$57,355,000	-\$1,723,000

Capital Improvement Projects Fund

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
REVENUES/SOURCES						
State/County Grants	392,473	217,000	200,000	20,000	200,000	0
Interest Income	41,449	231,740	10,000	243,433	10,000	0
Transfer In	0	0	6,150,000	6,150,000	2,830,000	-3,320,000
Other Miscellaneous	279,782	33,075	5,000	581,967	5,000	0
Use of Fund Balance	0	0	41,316,722	0	18,212,350	-23,104,372
TOTAL REVENUES/SOURCES	\$ 713,704	\$ 481,815	\$ 47,681,722	\$ 6,995,400	\$ 21,257,350	-\$26,424,372

EXPENDITURES/USES

Wedge Preserve Park	17,495	1,089,909	36,892,595	892,218	0	-36,892,595
Ranches Drainage Improvements	0	0	0	0	4,194,000	4,194,000
Terramar Park Field, Parking Lot Expansion	2,144,464	241,300	0	0	910,000	910,000
Liberty Park Improvements	0	196,790	253,210	32,759	435,000	181,790
Hillsboro Boulevard Lighting/Landscaping	20,847	7,024	388,885	34,474	190,650	-198,235
Library Generator Transfer Switch	0	0	0	0	132,000	132,000
A/C Control System	0	39,994	0	0	125,000	125,000
Covered Bridge Park Nature Play Area	624,468	0	0	0	100,000	100,000
IT Network Overhaul-Hyperconverged System	0	463,935	422,264	399,403	0	-422,264
Amphitheater Great Lawn Resod	0	0	220,000	191,982	0	-220,000
Fire Station 109 Solar Light Conversion	0	0	0	0	68,200	68,200
Terramar Park Solar Bollard Light Conversion	0	0	0	0	66,000	66,000
Datacenter UPS Battery Repairs	0	0	0	0	60,000	60,000
Pine Tree Estates/Ternbridge Drainage	0	0	522,120	0	0	-522,120
Exotic/Invasive Plant Removal	1,200	188,986	189,814	147,451	0	-189,814
Resiliency Planning: Vulnerability Assess.	0	0	100,000	93,875	0	-100,000
Pine Trails Park Playground Lighting	0	0	98,000	41,392	0	-98,000
Amphitheater Electrical Installation	0	0	77,000	45,624	0	-77,000
Parks/Preserves Landscaping Beautification	0	45,112	50,000	37,802	50,000	0
Terramar Park Enhncmnts/Bathroom Remodel	123,159	257,419	351,135	264,112	0	-351,135
Pine Trails Park Concession Improvements	0	0	37,300	25,216	0	-37,300
Plotter/Scanner Purchase	0	0	25,000	21,633	0	-25,000
Special Events Trailers	0	0	0	0	30,000	30,000
Re-Key Locking Systems	0	0	35,000	9,795	20,000	-15,000
Public Property Beautification	17,613	19,150	20,000	12,130	20,000	0
Chambers Technology Upgrade	0	0	10,000	9,615	0	-10,000
Starlink Satellite Emergency Back-up Link	0	0	8,000	0	0	-8,000
Pine Trails Park Enhncmnts-Lvl 1 Equip	87,782	556,116	0	0	0	0
Mecca Boulevard Roundabout	0	19,744	388,980	278,109	0	-388,980
ADA Transition Plan	149,028	192,807	165,019	0	0	-165,019
Ranches Roadway Resurfacing	0	64,906	185,094	190,241	0	-185,094
Tennis Center Lighting	0	191,999	0	0	0	0
Equestrian Center Riding Arena	0	148,996	0	0	0	0
Fleet Services Expansion	0	72,897	27,103	26,236	0	-27,103
Equipment Cover at Parks	0	50,193	0	0	0	0
Fire Station 109 Bay Floor Resurfacing	0	49,300	0	0	0	0
Tennis Center Lobby, Office Improvements	0	49,695	20,000	2,987	0	-20,000

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
Terramar Park Foul Line Clay Conversion	0	61,760	0	0	0	0
Laserfiche Database Upgrade	0	20,275	0	0	0	0
Conference Room Technology Upgrades	0	18,000	0	0	0	0
Virtual Appliance Server	0	11,000	0	0	0	0
Hillsboro Blvd Roundabout-Arch. Element	19,069	1,186	339,980	297,244	0	-339,980
Pine Trails Park Enhancements - Level 1	156,002	26,807	0	0	0	0
Terramar Park Enhncmnts-Lvl 1 Equip	6,350	98,034	47,183	4,799	0	-47,183
E-Permitting Software	25,115	0	124,885	0	0	-124,885
Pine Trails Park Enhancements - Level 2	989,896	130,244	0	0	0	0
Electric Vehicle Charging Stations	18,310	2,014	0	0	0	0
Information Technology Improvements	101,706	0	0	0	0	0
Farmer's Market Parking	0	95,780	0	0	0	0
Building Department Kiosk	102,098	0	0	0	0	0
Crosswalk on Holmberg Road/Parkside Dr.	4,608	0	0	0	0	0
Pine Trails Park Back Parking Lot Lighting	2,860	25,874	0	0	0	0
Liberty Park Splash Pad Resurfacing	13,200	0	26,800	23,801	0	-26,800
Event Storage Shed	37,000	0	0	0	30,000	30,000
Terramar Park Shed Lighting	2,489	7,361	10,000	2,566	0	-10,000
City Manager Vehicle	29,342	0	0	0	0	0
Electronic Notice Board	5,734	0	0	0	0	0
Pine Trails Park Field Improvements	56,993	4,500	4,400	12,203	0	-4,400
Terramar Park Baseball Field Reconfig.	1,322,065	0	0	0	0	0
University Drive/Old Club Rd Improvement	279,766	0	0	0	0	0
Solar Battery Replacements	4,650	0	0	0	0	0
Renovation/FF&E City Hall Activity Room	12,049	0	0	0	0	0
P-REC Gym Repairs and Updates	0	0	0	0	38,500	38,500
Graphics Server	0	0	0	0	10,000	10,000
CAD System	0	0	200,000	0	0	-200,000
Secure City Facilities - Level 1	31,038	378,158	150,000	51,746	0	-150,000
Comp. Stormwater Study/Master Plan	137,319	5,709	0	0	0	0
P-REC Stage Curtain	0	0	0	0	13,000	13,000
Loxahatchee Road Improvements	76,202	71,433	1,514,075	407,564	0	-1,514,075
Street Lighting- Citywide	0	24,688	100,000	42,785	0	-100,000
Other Capital Expenditures	250,000	0	0	0	14,765,000	14,765,000
Reserved for Capital Improvements	0	0	4,677,880	0	0	-4,677,880
TOTAL EXPENDITURES	\$ 6,869,917	\$ 4,929,095	\$ 47,681,722	\$ 3,599,762	\$ 21,257,350	-\$26,424,372
Excess revenues over (under) expenditures	-\$6,156,213	-\$4,447,280		\$0	\$3,395,638	\$0

American Rescue Plan Act (ARPA) Fund

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
REVENUES/SOURCES						
Grants & Aid	17,114,169	0	0	0	0	0
Interest Income	43,480	253,845	0	173,978	0	0
Transfer In	0	0	0	0	0	0
Other Miscellaneous	0	0	0	0	0	0
Use of Fund Balance	0	0	6,374,664	0	0	0
TOTAL REVENUES/SOURCES	\$17,157,649	\$253,845	\$6,374,664	\$173,978	\$0	\$0
EXPENDITURES						
Ranches Drainage Improvements	99,450	343,992	4,387,022	342,687	0	0
Ternbridge/Pine Tree Drainage	48,170	111,837	1,373,473	909,366	0	0
Transfer Out	0	10,000,000	0	0	0	0
Restricted for Capital Improvements	0	0	614,169	0	0	0
TOTAL EXPENDITURES	\$147,620	\$10,455,829	\$6,374,664	\$1,252,053	\$0	\$0
Excess revenues over (under) expenditures	\$17,010,029	-\$10,201,984		\$0	-\$1,078,075	\$0

Infrastructure Replacement Fund

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
REVENUES/SOURCES						
Grants & Aids	0	0	0	0	0	0
Interest Income	17,919	139,114	0	164,881	0	0
Miscellaneous	0	0	0	0	0	0
Transfer In	1,700,000	2,100,000	2,200,000	2,200,000	2,500,000	300,000
Loan Proceeds	0	0	0	0	0	0
Use of Fund Balance	0	0	798,260	0	430,600	430,600
TOTAL REVENUES/SOURCES	\$1,717,919	\$2,239,114	\$2,998,260	\$2,364,881	\$2,930,600	\$730,600
EXPENDITURES/USES						
City Hall Roof, Exterior Painting	0	0	0	0	1,450,000	1,450,000
Terramar Park Playground Imprvnts	220,738	0	0	0	400,000	400,000
Pine Trails Park Improvements	338,384	188,860	76,500	56,364	275,000	275,000
City Hall Back-up Generator	0	0	170,000	0	0	-170,000
Liberty Park Playground	4,643	428,023	433,325	317,705	0	-175,000
Terramar Park Improvements	223,529	685,147	573,467	376,555	164,000	-399,000
Terramar Park Baseball Tower Roof	0	0	82,000	55,557	0	-82,000
Terramar Park Baseball Field Lighting	0	0	0	0	150,000	150,000
Fire Alarm Panels	0	0	0	0	150,000	150,000
Fire Station 42 Alerting/Improvements	0	0	42,500	56,885	122,600	80,100
Terramar Park Maintenance Gate, Fence	0	0	80,000	55,557	0	-80,000
Pine Trails Park Canopies	0	0	48,000	35,227	0	-48,000
Pine Trails Park Thorguard System	0	0	35,000	25,833	0	-35,000
Library Kitchen/Meeting Room A/V	0	0	14,000	9,800	9,000	-5,000
Library Courtyard Deck	0	0	10,000	7,000	0	-10,000
P-REC Doors/Painting	0	193,246	36,515	13,527	64,000	64,000
Public Works Facility Painting	0	0	0	0	34,000	34,000
Doris Davis Forman Fencing/Irrigation Pump	0	72,183	0	0	15,000	15,000
Barkland Improvements	57,280	156,509	0	0	0	0
Quigley Tennis Cntr PeaRock/Crt Resurface	0	31,403	125,000	121,900	0	-125,000
Quigley Tennis Cntr Imprvnts (paint, ice mac	0	0	110,597	23,129	0	-42,000
Sidewalks	78,244	97,931	134,014	70,651	0	-99,700
Pine Trails Park Basketball Courts	135,093	81,977	61,000	55,073	0	-57,000
Pine Trails Park Concession Roof	0	71,157	0	0	0	0
Amphitheater A/C, Painting	0	35,239	0	0	15,000	15,000
Irrigation Pump Station Replacements	65,997	57,352	27,700	0	0	0
City Hall Interior Renovations: Patio Doors	109,988	81,270	197,742	116,610	0	-40,000
Margate Blount Split Rail Fence	0	9,708	0	0	0	0
Terramar Park Pavilions/Canopies	71,362	0	178,100	37,038	0	-54,000
Equestrian Center Improvements	26,125	0	0	0	60,000	60,000
P-REC Gym and Dance Floors	6,325	0	0	0	0	0
Terramar Park Concession AC/Improvements	0	0	98,000	67,903	0	-98,000
Terramar Park Tennis Restroom Bldng Imprvn	0	0	40,000	24,692	0	-40,000
Public Safety/FS 97 Building Improvements	0	0	342,500	281,989	0	-342,500
Fire Station 109 Painting	0	0	0	0	12,000	12,000
Covered Bridge Repair, Painting	0	0	0	0	10,000	10,000
Reserved for Capital Improvements	0	0	82,300	0	0	-82,300
TOTAL EXPENDITURES	\$1,337,708	\$2,190,005	\$2,998,260	\$1,808,995	\$2,930,600	\$730,600
Excess revenues over (under) expenditures	\$380,211	\$49,109	\$0	\$555,886	\$0	\$0

Capital Replacement Fund

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
<u>REVENUES/SOURCES</u>						
Library Computer Replacement	0	0	0	0	0	0
Transfer In	400,000	500,000	500,000	500,000	750,000	250,000
Interest	2,538	17,156	0	25,384	0	0
Sale of Fixed Assets	0	10,200	0	26,350	0	0
Use of Fund Balance	0	0	297,487	0	0	0
TOTAL REVENUES/SOURCES	\$402,538	\$527,356	\$797,487	\$551,734	\$750,000	\$250,000
<u>EXPENDITURES</u>						
Fire Engine PK-142	787,598	0	0	0	0	0
Fleet Replacement	166,045	451,584	562,776	351,270	565,700	276,700
Fire Equipment Replacement	0	0	84,711	65,950	130,000	69,000
Computer Replacement	43,019	31,047	30,000	29,538	31,000	1,000
Reserved for Library Replacements	0	0	0	0	0	0
Reserved for Capital Improvements	0	0	120,000	0	23,300	-96,700
TOTAL EXPENDITURES	\$996,662	\$482,631	\$797,487	\$446,758	\$750,000	\$250,000
Excess revenues over (under) expenditures	-\$594,124	\$44,725	\$0	\$104,976	\$0	\$0

Ranches Roads Fund

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
<u>REVENUES/SOURCES</u>						
Interest Income	0	0	0	0	0	0
Transfer In	0	0	0	0	0	0
Loan Proceeds	0	0	3,240,000	0	3,900,000	660,000
Use of Fund Balance	0	0	0	0	0	0
TOTAL REVENUES/SOURCES	\$0	\$0	\$3,240,000	\$0	\$3,900,000	\$660,000
<u>EXPENDITURES/USES</u>						
Ranches Roadway Resurfacing	0	0	3,240,000	0	3,900,000	660,000
Reserved for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$3,240,000	\$0	\$3,900,000	\$660,000
Excess revenues over (under) expenditures	\$0	\$0	\$0	\$0	\$0	\$0

Pine Tree Roads Fund

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
<u>REVENUES/SOURCES</u>						
Interest Income	3,095	22,477	0	44,936	0	0
Transfer In	0	0	1,000,000	1,000,000	0	(1,000,000)
Loan Proceeds	0	0	0	0	9,600,550	9,600,550
Use of Fund Balance	0	0	15,000	0	2,000,000	1,985,000
TOTAL REVENUES/SOURCES	\$3,095	\$22,477	\$1,015,000	\$1,044,936	\$11,600,550	\$10,585,550
<u>EXPENDITURES/USES</u>						
Reserved for Capital Improvements	0	0	0	0	0	0
Pine Tree Estates Roadway Plan	0	0	1,015,000	0	11,600,550	10,585,550
Transfer Out	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$1,015,000	\$0	\$11,600,550	\$10,585,550
Excess revenues over (under) expenditures	\$3,095	\$22,477		\$0	\$1,044,936	
					\$0	\$0

Park and Community Improvement Fund

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
<u>REVENUES/SOURCES</u>						
Park Fees	11,550	76,812	0	59,239	0	0
Interest Income	1,575	9,421	0	13,488	0	0
Prior Year Carryover	0	0	285,000	0	285,000	0
TOTAL REVENUES/SOURCES	\$13,125	\$86,233	\$285,000	\$72,727	\$285,000	\$0
<u>EXPENDITURES</u>						
Capital Outlay	0	0	0	0	0	0
Transfer Out	285,000	0	285,000	0	285,000	0
Reserved for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$285,000	\$0	\$285,000	\$0	\$285,000	\$0
Excess revenues over (under) expenditures	-\$271,875	\$86,233		\$0	\$72,727	
					\$0	\$0

Public Safety Impact Fee Fund

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
REVENUES/SOURCES						
Impact Fees - Police	175	175	0	0	0	0
Impact Fees - Fire	476	476	0	0	0	0
Impact Fees - Public Safety Facilities	605,112	269,849	0	64,309	0	0
Interest Income	7,009	52,091	0	62,849	0	0
Prior Year Carryover	0	0	236,550	0	236,550	0
TOTAL REVENUES/SOURCES	\$612,772	\$322,591	\$236,550	\$127,158	\$236,550	\$0
EXPENDITURES						
Capital Outlay	0	0	0	0	0	0
Transfer Out	236,550	236,550	236,550	236,550	236,550	0
Reserved for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$236,550	\$236,550	\$236,550	\$236,550	\$236,550	\$0
Excess revenues over (under) expenditures	\$376,222	\$86,041	\$0	(\$109,392)	\$0	\$0

Government and Library Building Impact Fee Fund

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
REVENUES/SOURCES						
Impact Fees - Government Buildings	545,042	243,371	0	57,893	0	0
Impact Fees - Library	304,860	139,901	0	33,183	0	0
Interest Income	8,231	66,664	0	89,081	0	0
Transfer In	0	0	0	0	0	0
Prior Year Carryover	0	0	11,400	0	11,400	0
TOTAL REVENUES/SOURCES	\$858,133	\$449,936	\$11,400	\$180,157	\$11,400	\$0
EXPENDITURES						
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
TOTAL EXPENDITURES	\$11,400	\$11,400	\$11,400	\$11,400	\$11,400	\$0
Excess revenues over (under) expenditures	\$846,733	\$438,536	\$0	\$168,757	\$0	\$0

Stormwater Management Fund

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget	\$ Change From 2024
REVENUES/SOURCES						
Stormwater Assessment Fee	0	0	500,000	516,463	525,000	25,000
Grants & Aid	0	0	0	0	0	0
Interest Income	0	0	0	11,559	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
TOTAL REVENUES/SOURCES	\$0	\$0	\$500,000	\$528,022	\$525,000	\$25,000
EXPENDITURES						
Personnel Services	0	0	72,954	0	73,213	259
Contractual Services	0	0	5,500	5,956	15,000	9,500
Operating Expenditures	0	0	0	0	33,200	33,200
	SUB-TOTAL	0	78,454	5,956	121,413	42,959
Non-Operating:						
Drainage Outfalls: Pine Tree Estates	0	0	132,176	63,260	375,000	300,000
Transfer Out	0	0	0	0	0	0
Restricted for Capital Improvements	0	0	289,370	0	28,587	(317,959)
	SUB-TOTAL	0	421,546	63,260	403,587	(17,959)
TOTAL EXPENDITURES	\$0	\$0	\$500,000	\$69,216	\$525,000	\$25,000
Excess revenues over (under) expenditures	\$0	\$0	\$0	\$458,806	\$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 2024 year-end fund balance is estimated at \$56.5 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 \$40.8 million. The City earmarks these funds for future capital projects, reducing debt service costs, offsetting difficult economic circumstances, and providing for emergencies.

General Fund Balance

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$ 49,819,001	\$ 58,089,962	\$ 51,837,323	\$ 51,837,323	\$ 51,837,323	\$ 56,478,976
Surplus/(Deficit)	8,270,962	(6,252,639)	0	0	4,641,653	0
Fund Balance, End of Year	\$ 58,089,963	\$ 51,837,323	\$ 51,837,323	\$ 51,837,323	\$ 56,478,976	\$ 56,478,976
Nonspendable						
Prepaid Expenses	25,117	41,266	41,266	41,266	43,209	43,209
Restricted						
Equestrian Center	9,470	9,470	9,470	9,470	9,470	9,470
Liberty Park	200	200	200	200	200	200
Library	555	555	555	555	555	555
Country Point	4,575	4,575	4,575	4,575	4,575	4,575
Building Department	5,954,978	3,304,380	2,229,380	2,229,380	1,853,117	1,853,117
Committed						
Stabilization Requirement	11,585,500	12,335,500	13,037,500	12,273,250	13,037,500	12,768,750
Insurance Deductible Reserve	750,000	750,000	750,000	750,000	750,000	750,000
Assigned	0	0	0	0	0	0
Unassigned	39,759,568	35,391,377	35,764,377	36,528,627	40,780,350	41,049,100

The projected increase of \$4.6 million, or 9%, of fund balance for Fiscal Year 2024 is due to the City's revenues exceeding budgeted amounts. The City's Fiscal Year 2024 operating revenues (excluding transfers and reimbursements) are expected to be about 10% 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 2024 operating expenditures (excluding transfers and the land purchase) are expected to be nearly as budgeted.

Capital Improvement Projects Fund Balance

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$ 29,281,742	\$ 23,125,532	\$ 18,678,252	\$ 18,678,252	\$ 22,073,890
Surplus/(Deficit)	(6,156,209)	(4,447,280)	0	3,395,638	0
Fund Balance, End of Year	\$ 23,125,532	\$ 18,678,252	\$ 18,678,252	\$ 22,073,890	\$ 22,073,890
Nonspendable	0	0	0	0	0
Restricted					
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
Committed					
Encumbrances	1,449,895	2,449,887	2,449,887	1,543,182	1,543,182
Assigned					
Capital Projects	21,659,924	16,212,652	16,212,652	20,514,995	20,514,995
Unassigned	0	0	0	0	0

The Capital Improvement Fund's balance is projected to increase by \$3.4 million, or 18%, for Fiscal Year 2024. The City continues to pursue a robust and ambitious capital improvement program under the guidance and direction of the City Commission. Increases to the fund balance are unspent balances of long-term projects that will be used in the future as the projects continue. 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 2024 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 (ARPA) Fund Balance

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$0	\$17,010,029	\$6,808,045	\$6,808,045	\$5,729,970
Surplus/(Deficit)	17,010,029	-10,201,984	0	-1,078,075	0
Fund Balance, End of Year	\$17,010,029	\$6,808,045	\$6,808,045	\$5,729,970	\$5,729,970
Nonspendable	0	0	0	0	0
Restricted	17,010,029	6,808,045	6,808,045	5,729,970	5,729,970
Committed	0	0	0	0	0
Assigned	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 statutory categories of eligible uses, per the U.S. Treasury, is a standard allowance of \$10 million revenue loss due to the public health emergency, permitted for funding government services. The City elected this use of ARPA funds and transferred \$10 million to the General Fund in Fiscal Year 2023. The remaining funds are restricted for two stormwater projects, which expended over 15% of the fund balance in Fiscal Year 2024. All funds have to be obligated by December 31, 2024, and all funds have to be spent by December 31, 2026.

Infrastructure Replacement Fund Balance

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$5,477,081	\$5,558,759	\$5,607,868	\$5,607,868	\$6,163,754
Surplus/(Deficit)	380,210	49,109	0	555,886	-430,600
Fund Balance, End of Year	\$5,857,291	\$5,607,868	\$5,607,868	\$6,163,754	\$5,733,154
Nonspendable					
Prepaid Expenses	0	0	0	0	0
Restricted	0	0	0	0	0
Committed					
Infrastructure Replacements	5,857,291	5,607,868	5,607,868	6,163,754	5,733,154
Assigned					
Designated Carry Forward	0	0	0	0	0
Subsequent year's budget	0	0	0	0	0
Unassigned	0	0	0	0	0

The Infrastructure Replacement Fund balance is projected to increase \$555,886, or 10%, for Fiscal Year 2024 due to balances brought forward for incomplete projects. A portion of fund balance is budgeted to be appropriated in the upcoming Fiscal Year 2025 to draw down reserves. 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

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$1,282,352	\$688,229	\$732,954	\$732,954	\$837,930
Surplus/(Deficit)	-594,124	44,725	0	104,976	23,300
Fund Balance, End of Year	\$688,229	\$732,954	\$732,954	\$837,930	\$861,230
Nonspendable					
Prepaid Expenses	0	0	0	0	0
Restricted	0	0	0	0	0
Committed					
Capital Projects	321,558	709,243	709,243	744,132	767,432
Library Replacements Reserve	0	0	0	0	0
Encumbrances	0	0	0	0	0
Assigned					
Designated Carry Forward	366,671	23,711	23,711	93,798	93,798
Subsequent year's expenditures	0	0	0	0	0
Unassigned	0	0	0	0	0

The Capital Replacement Fund balance is projected to increase \$104,976, or 14%, for Fiscal Year 2024 due to a budgeted replacement that was not received before year end. 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

	2022 Adopted Budget	2023 Projected Year-end	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$0	\$0	\$0	\$0	\$0
Surplus/(Deficit)	0	0	0	0	0
Fund Balance, End of Year	\$0	\$0	\$0	\$0	\$0
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	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 \$3,900,000 road resurfacing project in The Ranches is budgeted in this fund for Fiscal Year 2025 and a special assessment levied against specific homeowners is being considered to support the debt service to fund the project. No fund balance is expected at this time.

Pine Tree Roads Fund Balance

	2022 Actual	2023 Projected Year-end	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$1,017,988	\$1,021,083	\$1,043,560	\$1,043,560	\$2,088,496
Surplus/(Deficit)	3,095	22,477	0	1,044,936	0
Fund Balance, End of Year	\$1,021,083	\$1,043,560	\$1,043,560	\$2,088,496	\$2,088,496
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed					
Infrastructure Replacements	1,021,083	1,043,560	1,043,560	2,088,496	2,088,496
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Pine Tree Roads Fund is a Special Revenue Fund that was created in Fiscal Year 2016 with \$1 million of General Fund reserves with the purpose of funding road reconstruction within Pine Tree Estates. For Fiscal Year 2024 an additional \$1 million of General Fund reserves was 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 other funding sources, such as levying special assessments against properties within Pine Tree Estates. All balances in this fund are committed.

Park & Community Improvement Fund Balance

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$446,995	\$175,120	\$261,353	\$261,353	\$334,080
Surplus/(Deficit)	-271,875	86,233	0	72,727	0
Fund Balance, End of Year	\$175,120	\$261,353	\$261,353	\$334,080	\$334,080
Nonspendable	0	0	0	0	0
Restricted	175,120	261,353	261,353	334,080	334,080
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Park and Community Improvement Fund is a Special Revenue Fund and all revenue sources are restricted to expenditures for park and community improvements. 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 2024 the fund was not able to support this expenditure therefore the fund balance increased about 28% from collected park impact fees and interest income.

Public Safety Impact Fee Fund Balance

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$1,989,937	\$2,366,160	\$2,452,201	\$2,452,201	\$2,342,809
Surplus/(Deficit)	376,222	86,041	0	-109,392	0
Fund Balance, End of Year	\$2,366,160	\$2,452,201	\$2,452,201	\$2,342,809	\$2,342,809
Nonspendable	0	0	0	0	0
Restricted	2,366,160	2,452,201	2,452,201	2,342,809	2,342,809
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Public Safety Impact Fee Fund is a Special Revenue Fund and all revenue sources are restricted for capital expenditures for police and fire improvements. This fund is budgeted to contribute a portion (\$236,550) of the annual debt service payment for a \$7 million loan that was obtained in Fiscal Year 2014 to construct a new fire station. For Fiscal Year 2024 the transfer out was partially offset by impact fees and interest income resulting in less than a 5% change in fund balance.

Government and Library Building Fund Balance

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$1,983,205	\$2,829,937	\$3,268,473	\$3,268,473	\$3,437,230
Surplus/(Deficit)	846,733	438,536	0	168,757	0
Fund Balance, End of Year	\$2,829,937	\$3,268,473	\$3,268,473	\$3,437,230	\$3,437,230
Nonspendable	0	0	0	0	0
Restricted	2,829,937	3,268,473	3,268,473	3,437,230	3,437,230
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Government and Library Building Fund is a Special Revenue Fund and all revenue sources are restricted for government buildings and library infrastructure expenditures. Although this fund contributes a portion (\$11,400) of the annual 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 increase the fund balance by 5% for Fiscal Year 2024.

Stormwater Management Fund Balance

	2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget
Fund Balance, Beginning of Year	\$0	\$0	\$0	\$0	\$458,806
Surplus/(Deficit)	0	0	0	458,806	0
Fund Balance, End of Year	\$0	\$0	\$0	\$458,806	\$458,806
Nonspendable	0	0	0	0	0
Restricted	0	0	0	458,806	458,806
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Stormwater Management Fund is a Special Revenue Fund and all revenue sources are restricted for capital expenditures for stormwater improvements. This fund was newly created in Fiscal Year 2024 and funds are being accumulated for future acquisition of a vac truck to clean drainage basins.

Policies and Planning

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

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

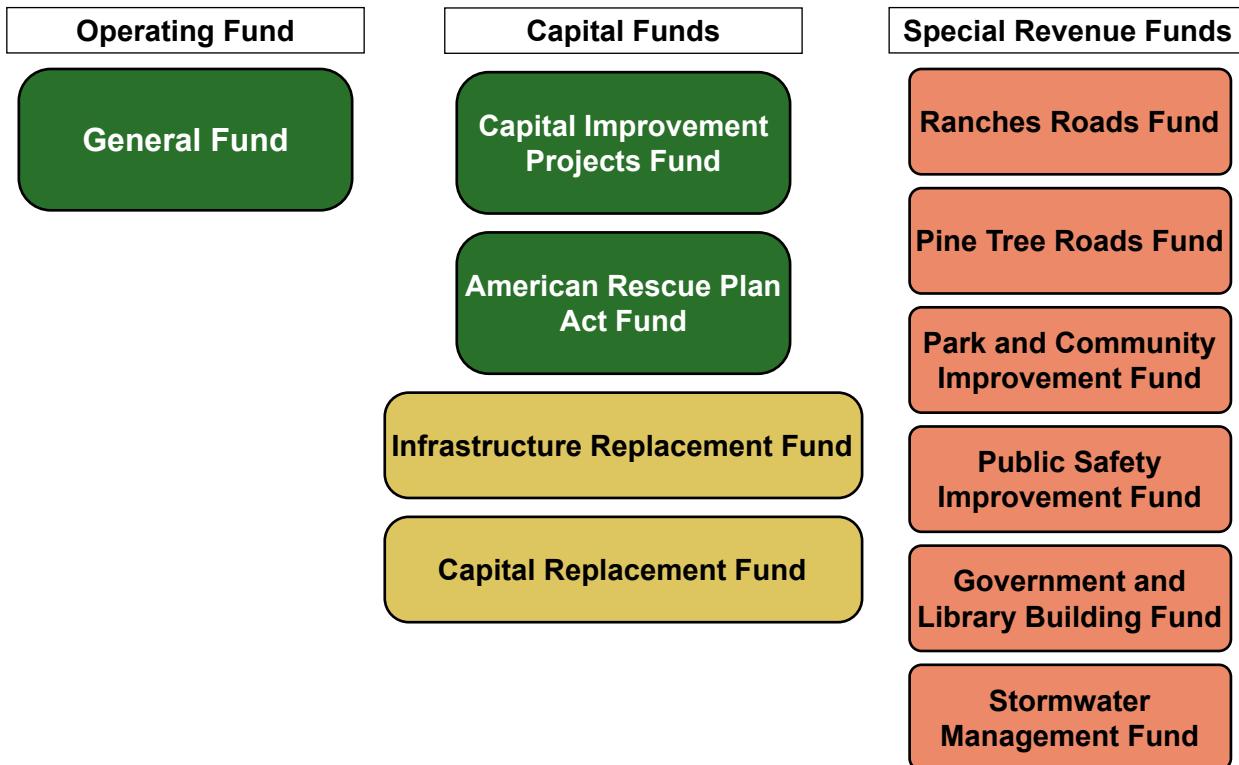
Non-Major Government Funds

- **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 consumers. In general, fund balance is examined as part of an effort to identify resources that are liquid and available to finance a particular activity, program, or project. The GASB's research also revealed an uneven application of the standards of the guiding pronouncements concerning fund balance. The difference of application in practice could be because relevant parts of GAAP are unclear, or because the National Council on Governmental Accounting Statement No.1 is 30 years old. The uneven application of these standards can make it difficult for consumers to identify the amount of resources that are truly available.

Governmental Accounting Standards Board Fund Balance Guide

Fund Balance Classifications	Definition	Authority to Constrain
Non-spendable	Amounts not in a spendable form, long-term loans and notes receivable, property held for re-sale and amounts that must be maintained intact, legally or contractually.	<p>Non-Spendable Amounts are classified as non-spendable by their form, and are not constrained by any authority's action. These include inventories and prepaid expenditures.</p> <p>Restricted <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>
Committed	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.
Assigned	For the General Fund, amounts constrained for the intent to be used for a specific purpose by a governing board, body or official that has been delegated authority to assign amounts. For all governmental funds other than the General Fund, any remaining positive amounts not classified as non-spendable, restricted, or committed.	The City Commission or the City Manager are authorized to assign amounts.
Unassigned	For the General Fund, amounts not classified as non-spendable, restricted or assigned. For all governmental funds other than the General Fund, only as a deficit as a result of amounts expended in excess of resources that are non-spendable, restricted, committed or assigned.	Not Applicable

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 2025 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	\$57,355,000
Less: Transfers	(\$6,080,000)
Less: Contingency	(\$200,000)
Total	\$51,075,000
Fiscal Year 2025 Reserve Requirement 25% of \$51,075,000	\$12,768,750

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, 2024 is approximately \$20,841,400 and will decrease to \$18,732,000 by the end of Fiscal Year 2025. 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
2025	689,369	30,053	719,422	503,000	67,197	570,197	917,197	429,171	1,346,368	2,635,986
2026	204,319	2,424	206,743	517,000	52,968	569,968	928,891	405,633	1,334,524	2,111,235
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	1,260,225
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 2025 General Fund Revenue Budget	\$57,355,000
Less: Prior Year Carryover	0
Less: Transfers In	(532,950)
Total	\$56,822,050
Debt Service Limitation (15% of Total)	\$8,523,308
Fiscal Year 2025 Debt Service Payment = Compliant	\$2,661,500

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 being accounted for separately in the Ranches Roads fund.



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 workshop was conducted in April 2024. Parkland City Commissioners, the City Manager, City Attorney, City Clerk, and Department Directors gathered to tackle a variety of issues facing the City, now and in the future. This session allowed the Mayor and Commissioners to have interactive discussions to help set future project, program, and work priorities. Action items slated for 2025 were incorporated into the Fiscal Year 2025 operating and capital budgets. Future priorities help develop the Five-Year Capital Plan.

The Fiscal Year 2025 budget focuses on sustaining the park improvement momentum begun in Fiscal Year 2022 and addressing drainage and roadway issues. In the current economy, inflation challenges are forcing more conservative planning and forecasting, 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 2024 Strategic Planning workshop) or multi-year (projects that span more than a year.)

New Action Items

- Hire a Part-time City Historian
- Terramar Park - Expanded Parking Lot
- Family Fun Fest Carnival Relocation to Equestrian Center
- Mayor's Council on Interfaith and Diversity
- City Charter Amendment Education for Public
- Heron Bay Clubhouse Parcel - Explore De-annexation Options, Obtain Market Analysis, Examine Sales Options

Multi-Year Action Items

- Invasive Vegetation Removal - Doris Davis Forman Wilderness Preserve
- Street Lights - West Hillsboro Boulevard (University Drive to Parkland Bay)
- Landscaping - West Hillsboro Boulevard (Nob Hill Road to Parkland Bay)
- Hillsboro Boulevard/Everglades Way Roundabout Features
- Hillsboro Boulevard/Mecca Boulevard Roundabout
- Loxahatchee Road Roundabout Features and Landscape Improvement Plan
- Loxahatchee Road Improvement Project
- Ranches Road Resurfacing Project
- Ranches Drainage Improvement Project
- Pine Tree/Ternbridge Drainage Improvement Project
- Pine Tree Estates Roadway Design
- Wedge Preserve Park
- Liberty Park Improvements
- Terramar Park - Bathroom Remodel
- Terramar Park - Fence and Dugout Replacements
- Pine Trails Park - Basketball Court Resurfacing (Courts 3 and 4)
- Pine Trails Park and Terramar Park - Resodding Perimeter of Basketball Courts
- Pine Trails Park - Resod Amphitheater Great Lawn
- Sports League Recognitions
- Parkland Day

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 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

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.

May-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

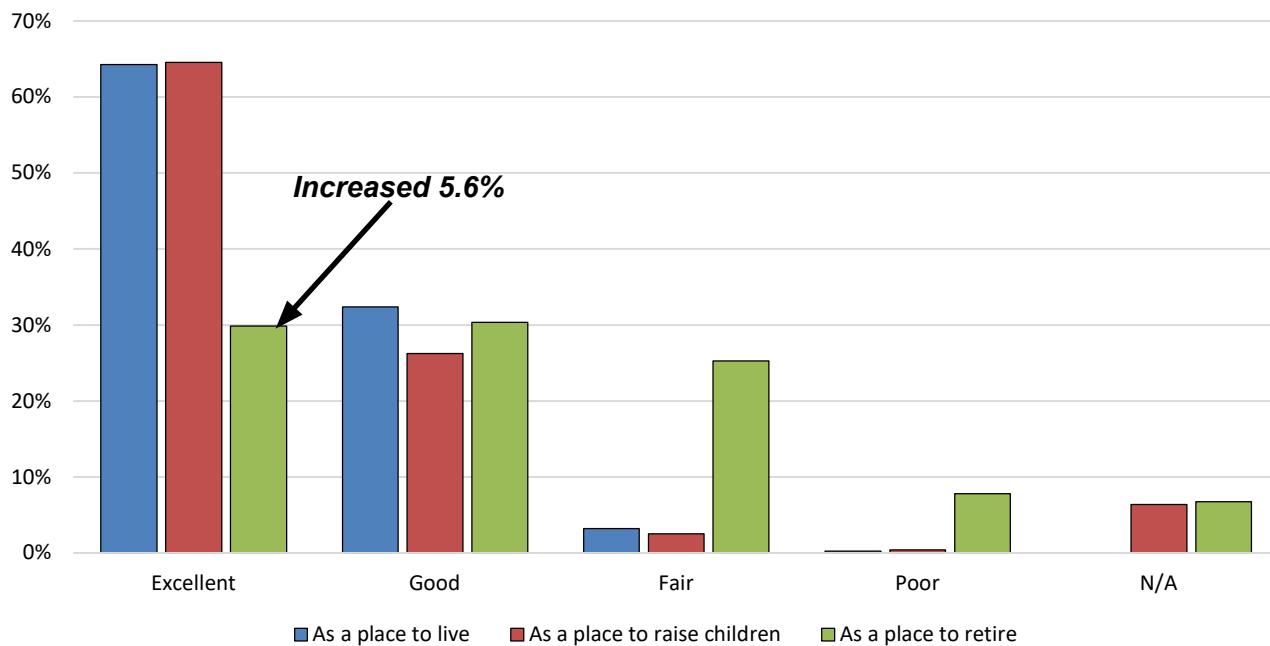
During the month of April 2023, the City of Parkland conducted a citywide customer service survey of its residents. The survey was developed online and respondents were driven to it via the City's weekly e-blast *Parkland on Tap*, the Parkland Library e-blast, and e-mails to homeowners' associations 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.

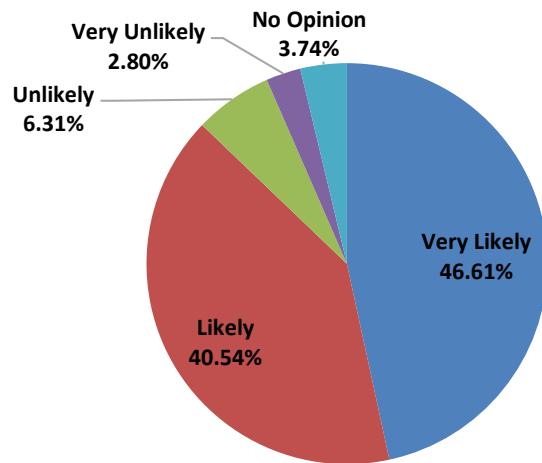
Overall City Rating

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?



Would you recommend Parkland?



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.

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%	7	0.00%	0	809
Neighborhood at night	51.61%	417	42.08%	340	0.99%	43	0.99%	8	808
Parks during day	63.61%	500	35.24%	277	0.64%	4	0.64%	5	786
Parks at night	31.48%	238	53.31%	403	2.38%	97	2.38%	18	756
Commercial centers during day	59.74%	460	39.22%	302	0.26%	6	0.26%	2	770
Commercial centers at night	35.54%	269	53.90%	408	1.32%	70	1.32%	10	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.

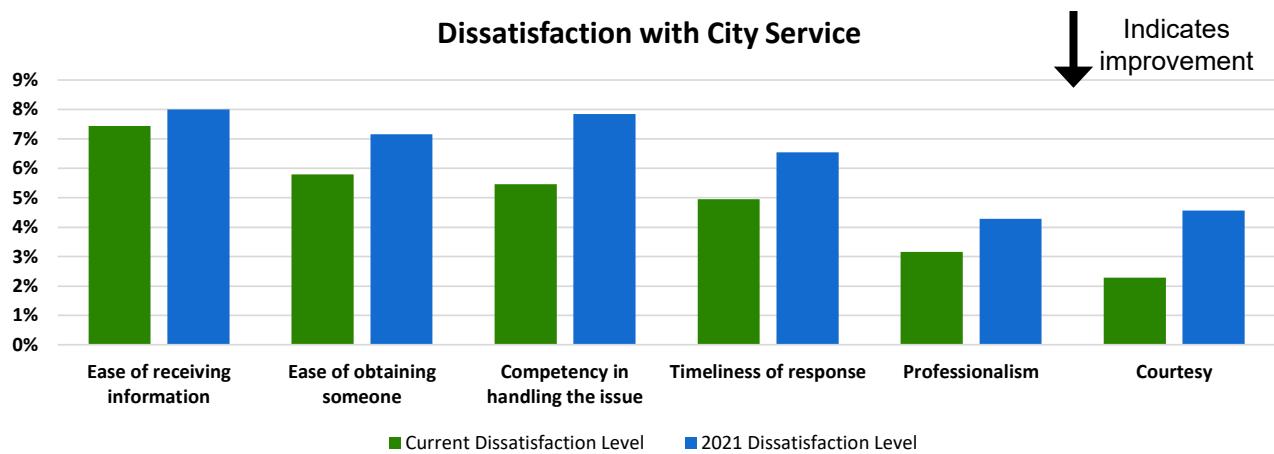
Overall, how would you rate Parkland's Community Attributes?	2023 Excellent/Good Response	2021 Excellent/Good Response	2016 Excellent/Good Response	2014 Excellent/Good Response
Strong pride in the Parkland community	87.2%	89.2%	89.0%	93.6%
Availability and diversity of Parks & Recreation opportunities*	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
Ease of receiving information	32.85%	52.28%	6.59%	0.84%	7.43%
Ease of obtaining someone	24.61%	40.29%	4.70%	1.09%	29.31%
Timeliness of response	26.66%	41.01%	3.86%	1.09%	27.38%
Competency in handling the issue	26.46%	39.56%	4.13%	1.33%	28.52%
Professionalism	34.71%	39.08%	2.31%	0.85%	23.06%
Courtesy	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. Since then, a consultant has worked with the City to prepare for the future growth and build out of this newly-acquired land. A conceptual design for 33 acres of the property is underway and the City will begin the search and selection process for a developer for the commercial portion. Goals for this development are to create a nexus of nature and community and provide many opportunities for the total community to explore, gather, and experience memorable moments with family and friends.

New Communities and Neighborhoods

Approximately 21 acres of the Heron Bay acquisition, the City is working with a residential single-family home developer, Toll Brothers, to create a neighborhood of no more than 52 homes on a portion of the Heron Bay property. The City and Toll Brothers mutually envision this project as a high-end complement to the surrounding area that will integrate seamlessly with the Heron Bay community.



A new gated community, currently referred to as Parkland Royale II, is planned for the south side of Loxahatchee Road at the westernmost end where it meets the Everglades. 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, as well as a handful of estate homes that may be built each year on the remaining 100 vacant lots scattered throughout the City.

Commercial Development

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

A new, 148,000 square foot, 3 story storage facility will be built on the recently annexed, 3.8 acre site on Loxahatchee Road, just under a mile west of Parkside Drive. Approved by City Commission on March 6, 2024, Parkland Storage, LLC has been issued permits for land development on the site and the building plans have been submitted for permitting. Completion expected in the second half of 2025.

Roadways and Mobility Plan

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 by early 2027. Improvements will include widening the road to accommodate bike lanes, creating a continuous sidewalk on the south side of the road, construction of roundabouts and new swales, roadway lighting, landscaping, and drainage.

A bike lane and lighting improvement project on Hillsboro Boulevard is planned by Broward County for the section between US 441 and Loxatachee Road. The project will include buffered bicycle lanes, a new roundabout at Mecca Boulevard, new roadway lighting along the corridor in the median, replacing and upgrading sidewalks and reducing the speed limit to 35 mph.

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. Utilities and drainage services will be provided by North Springs Improvement District (NSID) or Parkland Utilities.



The City set aside almost \$7 million of its American Rescue Plan Act (ARPA) funds awarded in October 2021 for drainage improvement projects in the Ranches and Pine Tree Ternbridge neighborhoods. These projects are expected to begin construction within 2024. In 2023, the City implemented a stormwater utility fee to improve the level of service for stormwater management and maintenance citywide. This non-ad valorem assessment appeared for the first time on residents' tax bill in November 2023.

Schools

All Broward County public schools (BCPS) located in Parkland are "A" rated, and all were named among the 43 BCPS schools recognized as "Schools of Excellence" for the 2023/24 academic year by the Florida State Board of Education. Currently, these Parkland schools are near or at capacity while the remainder of the school district is facing continued decreasing enrollment. It has always been the City Commission's desire that Parkland students attend Broward County schools located within Parkland.

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 are zoned for Coral Glades High School, re-assigning approximately 350 students.



Public Safety

A replacement Fire Engine for Fire Station 109 was put into service in Fiscal Year 2024. 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. Staffing levels with BSO will add 1 SRO for Somerset charter school to the existing 53 positions which include 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

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

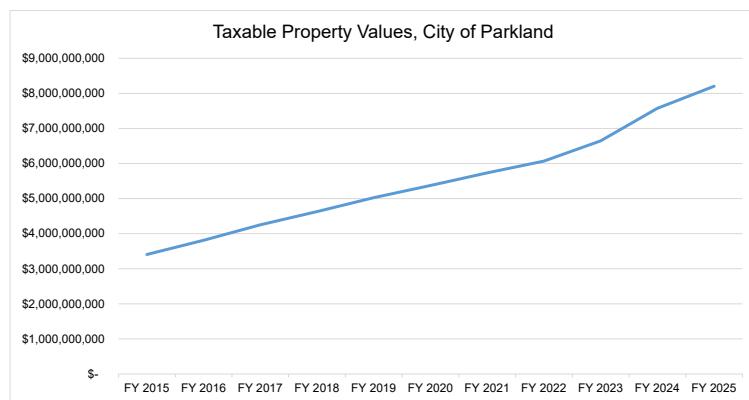
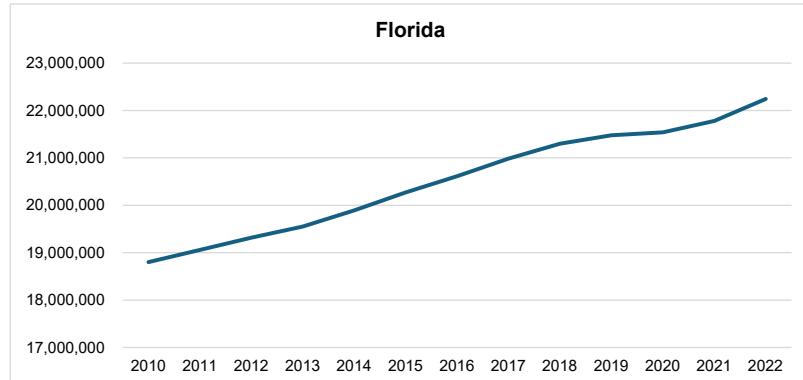
The State of Florida continues to attract people and businesses, with a population approaching 23 million people. South Florida's economy is fueled by real estate and retail. With so many people vying for limited housing, the results are soaring property values and a housing affordability crisis.

Property Values

The City of Parkland is a suburban, semi-rural community with 83% of the City's land use designated as residential. The South Florida

housing market slowed a bit in the final months of 2023 from its breakneck speed, although homes in Parkland remain a white-hot commodity. There is still a strong demand to relocate here, allowing homes in Parkland to continue to demand top dollar. As of March 2024, the median sale price for homes in the City was just above \$1 million, holding fairly steady over the past year. The City's total taxable value is increasing over 8% for this tax year.

These astronomical prices don't exactly 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 their property's taxable value. Per the June 1, 2024 data from the Broward County Property Appraiser, there were 306 new portability requests granted, reducing the City's tax roll by \$70 million. Last year at this time there were 340 portability requests granted, reducing the City's tax roll by \$50 million.



Impact of Build-Out

For the current tax year, Broward County is seeing a broad range of property value increases, from 3-17%, and the City of Parkland's property values are set to rise over 8%. Currently, 83% of the City's homes receive Florida's homestead exemption, one of the highest percentages among Broward County municipalities. Taxable values for homesteaded homes, by law, can only increase by the lesser of the inflation rate or 3% each year. The Save Our Homes increase for Fiscal Year 2025 is capped at 3%. The City expects more modest increases in property tax revenues once all land is developed and more residents are protected from large property value increases by the Save Our Homes legislation. The longer-term impact on the City's property tax revenue must be closely watched as the City approaches build-out because the contractual costs for Fire Rescue and Public Safety will continue to increase at higher rates than the revenues needed to support them.

Insurance

Non-renewal notices from homeowner insurance companies have become regular occurrences for South Florida homeowners, leaving residents scrambling to find coverage. Hurricanes Ian and Nicole hit Florida hard in 2022 and many insurers were liquidated, went out of business, or simply stopped selling policies in the state. Homeowners face limited options and rising premiums. The state-run Citizens Property Insurance, the insurer of last resort, now serves as the largest and fastest-growing insurer in the state, covering approximately 1-in-8 Florida households.

After statewide average premiums for single-family homes increased nearly 24% last year, there is some hope for stabilization in the future. New carriers are entering the Florida market; curbs have been put on litigation; and reinsurance costs are coming down. The City is budgeting a more modest increase in its own property insurance costs than in previous years.

Inflation

Inflation remains stubbornly higher in South Florida than the rest of the United States, primarily driven by home prices and rent. Operationally, the fertilizers, chemicals, sod, paint, tires, and other supplies needed to keep our parks at premier service levels have increased in cost. Replacing equipment and vehicles is more expensive than ever. Capital projects, planned years in advance, continue to exceed their estimated budgets because of the continued cost escalation.

Health Care

The City's health insurance premiums for Fiscal Year 2025 are another key expenditure driver, but will remain the same as Fiscal Year 2024. The cost of healthcare continues to increase, so the City anticipates additional yearly increases for this expenditure of approximately 10-15% for the foreseeable future.

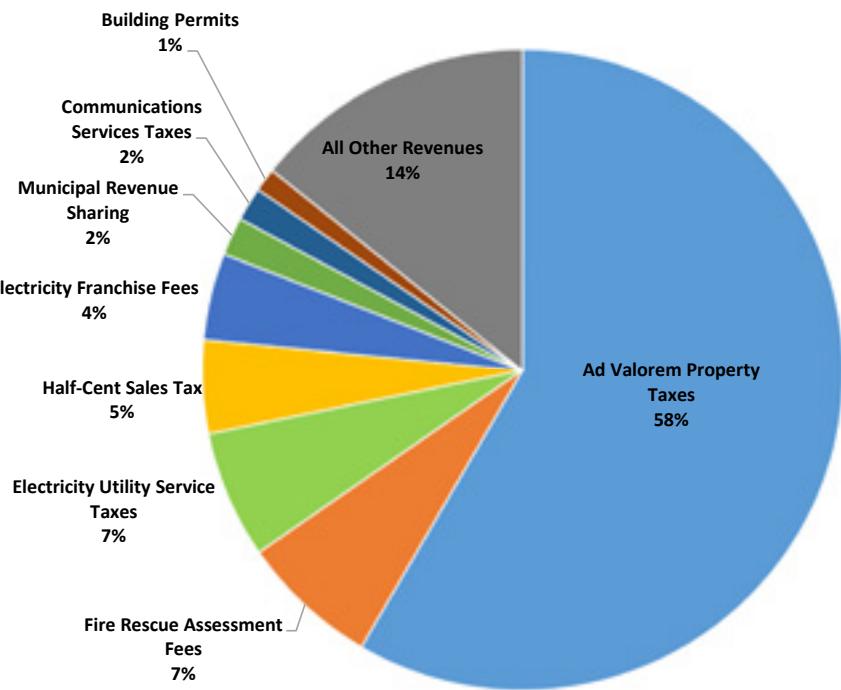
Revenue Analysis and Forecasting

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 eight individual revenues comprise 86% 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
- Municipal Revenue Sharing
- Communications Services Taxes
- Building Permits

Historical data and a discussion of future impacts and 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.



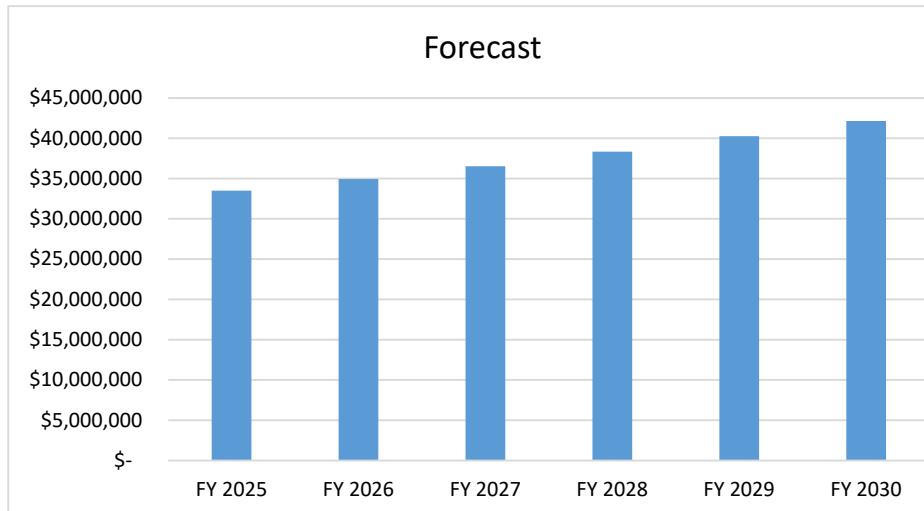
Ad Valorem Property Tax

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 2025 millage rate is 4.2979, which is the same rate as the past 4 years. 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 almost 60% of the City's revenue budget for Fiscal Year 2025, making this the most important revenue source. The forecast calls for a slowdown in new building of single-family homes until 2027 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, projected for Fiscal Year 2027 at the earliest.

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
2025	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%
2023	\$ 27,516,706	10%



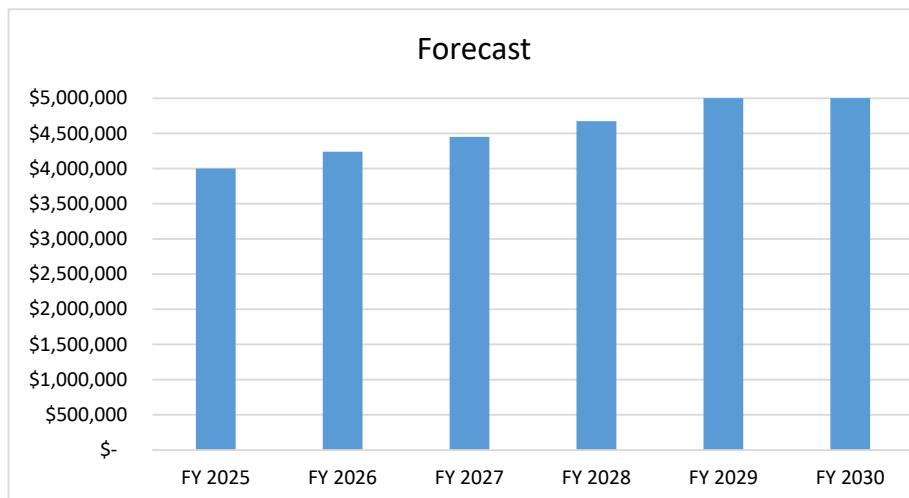
Demand for homes in South Florida remains strong, but with mortgage rates at their highest levels in recent years due to the Federal Reserve's inflation-fighting actions, activity levels are suppressed. Parkland homes remain highly desirable and the "typical" home value, as reported by Zillow, which had grown 6% last year, is now up about 5% as of April 2024, going from \$1,010,000 to \$1,101,303.

Fiscal Year 2025 property values grew by 8% for the City which is less than the average growth of 9% for Broward cities, with the extremes being Oakland Park at 14% and Lauderdale Lakes at 6.8%. 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. Over 83% 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 5% 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%
2023	\$ 3,799,486	18%

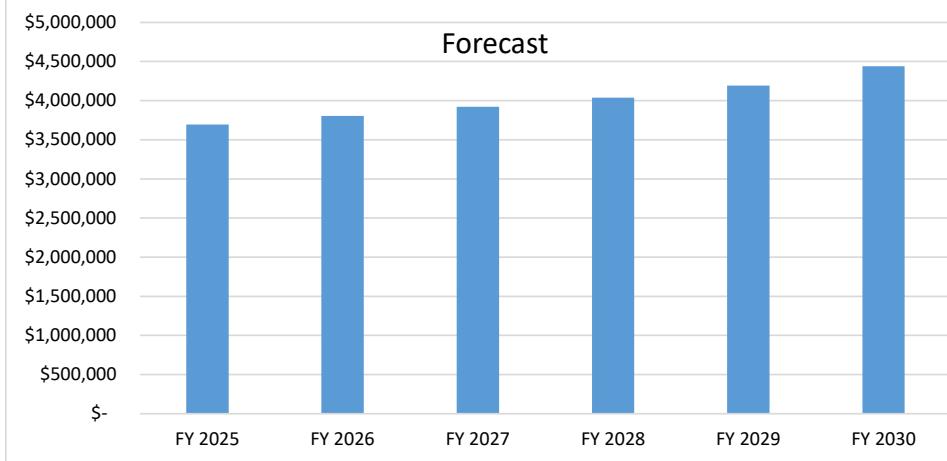


Fire Rescue Assessments are imposed on all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of fire rescue services. The Fire Rescue Assessment provides a means of funding fire rescue services for residents. The Assessment was increased for residential units from an annual \$298.70 to \$310.98 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 2025 is 4% and is expected to increase by a range of 4-7% annually.

Residential Rate	Commercial Rate	Institutional Rate
\$310.98 per home	\$0.7353 per sq ft	\$0.3918 per sq ft

Electric Utility Service Tax

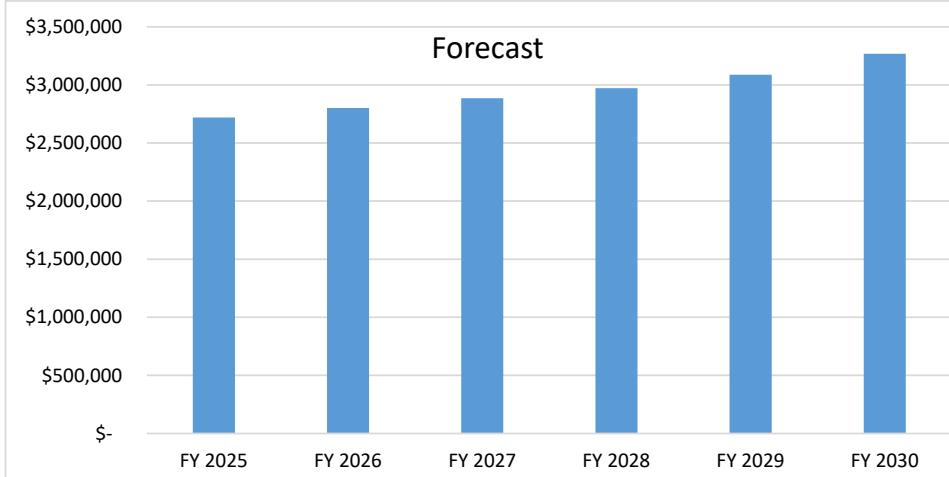
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 2,069,606	5%
2016	\$ 2,193,455	6%
2017	\$ 2,299,642	5%
2018	\$ 2,505,208	9%
2019	\$ 2,743,876	10%
2020	\$ 2,949,272	7%
2021	\$ 3,046,074	3%
2022	\$ 3,242,554	6%
2023	\$ 3,872,879	19%



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 a slower growth in this revenue in the short-term as build-out nears but with a boost toward the end of the forecast period for potential new commercial customers. Anticipated short-term increases are 3%-5% increasing closer to 6% further out.

Half-Cent Sales Tax

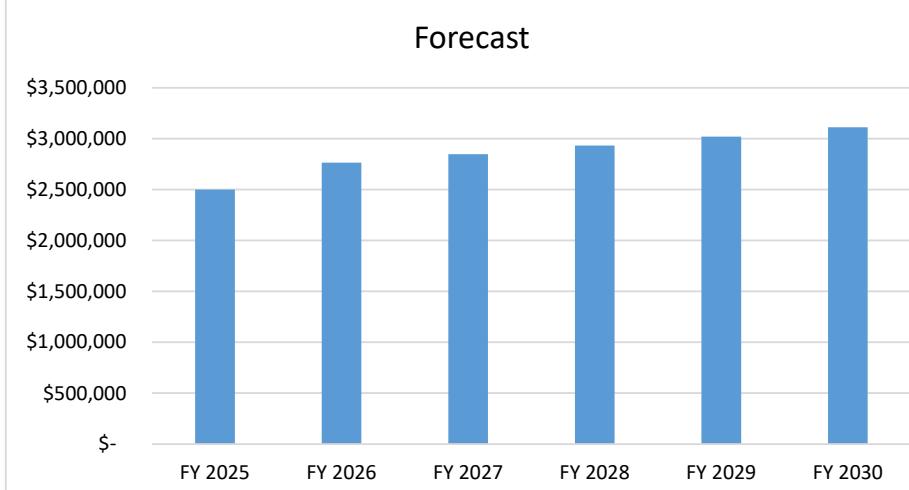
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 1,647,166	7%
2016	\$ 1,739,181	6%
2017	\$ 1,874,226	8%
2018	\$ 2,036,948	9%
2019	\$ 2,161,055	6%
2020	\$ 2,006,089	-7%
2021	\$ 2,438,988	22%
2022	\$ 2,923,907	20%
2023	\$ 2,974,916	2%



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 was the norm as the economy was humming along, until the pandemic. Recovery far out-paced projections. Current expectations are for minimal increases based on the City's population growth prospects as compared with other Broward County cities. The City's future forecasts are 0%-3% growth in the short term, with a potential 4%-6% growth in the later forecast years as new development is completed.

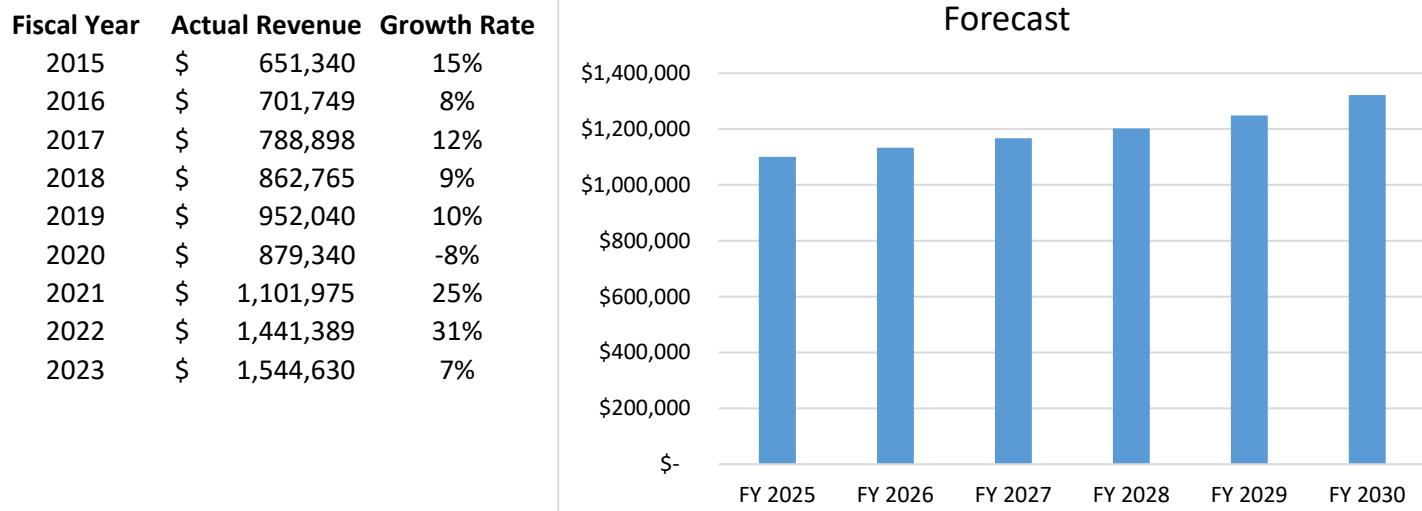
Electricity Franchise Fees

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%
2023	\$ 2,968,212	16%



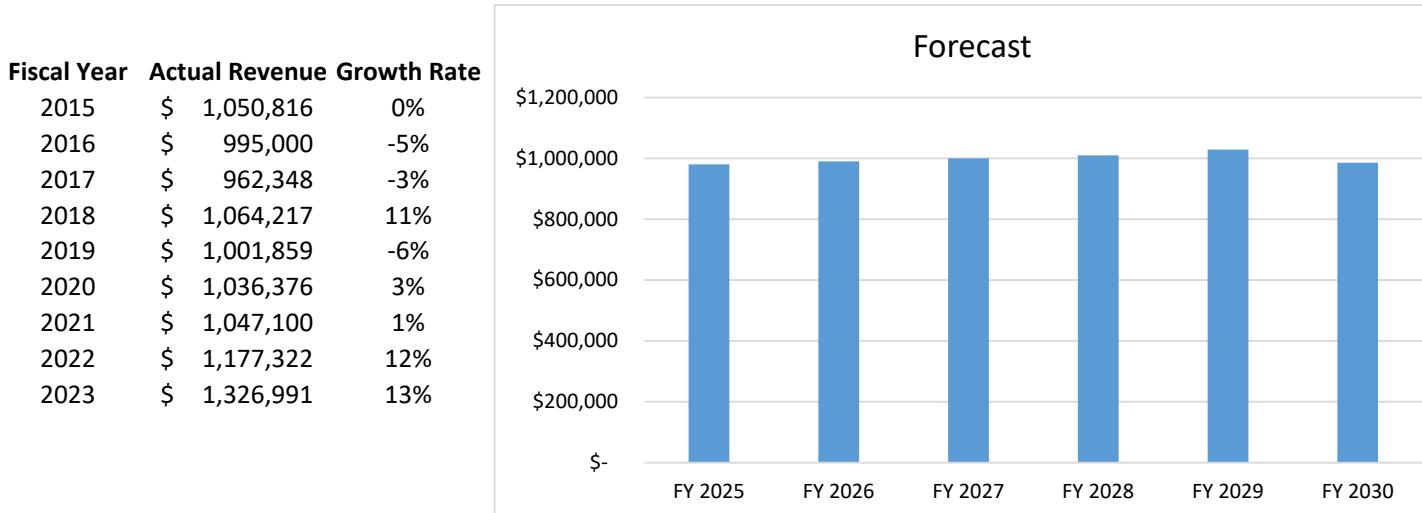
On May 16, 2018, the City adopted an Ordinance enacting an Electricity Franchise Fee to be used for public safety purposes. The franchise fee provides payment of fees to the City in exchange for the nonexclusive right to supply electricity and other services free from competition. The City assesses a 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 and electric vehicle charging stations. As the City continues to grow, it is anticipating lower average increases that should flatten out as the City nears build-out. Anticipated increases of 3% in the short term will diminish with the slowdown in new home construction, expected to increase only 1-2% after build-out.

Municipal Revenue Sharing



This state-shared revenue is derived from 1.3653 percent of state sales taxes and the net collection from the one-cent municipal fuel tax. Administered by the Florida Department of Revenue (DOR), an allocation formula determines the revenue distribution to each municipality that meets strict eligibility requirements. Distributions are set by DOR by July 25 each year and remain fixed for the subsequent state fiscal year. The allocation is based on municipal population, municipal sales tax collections, and the relative ability to raise revenue. Funds derived from the municipal fuel tax, which can be assumed to be about 18%, are restricted for transportation use. A conservative 3% growth rate is forecast for this revenue because of the obscure allocation formula and the potential for legislation to curb this revenue source.

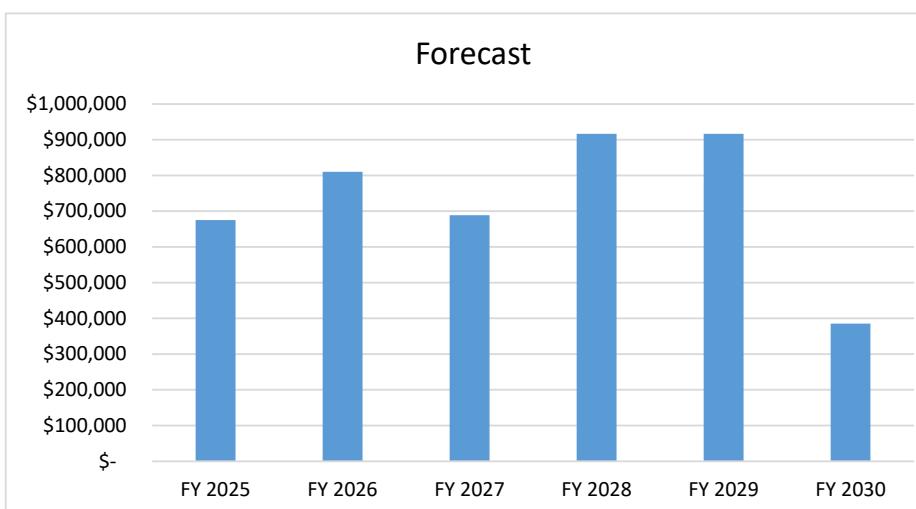
Communications Services Tax



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 a slight 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 increase in the short term by 1% a year but start to drop off at the end of the forecast period.

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%
2023	\$ 782,689	-36%



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 had experienced elevated building permit revenue with new construction in the Wedge, but this has slowed considerably as the City reaches build-out. Changes in State law requiring this revenue to support only the operations of the Building department require the City to increase permit fees while cutting expenses to try to achieve an equilibrium. The Fiscal Year 2025 budget for this revenue is \$675,000 based on less than 120 new homes expected to be built. With minimal land available for new homes in the foreseeable future, this revenue is forecast to flatten short term, reflecting only permit activity for pool installations, roof replacements, and home remodels. The potential Heron Bay small residential development as well as the future commercial construction is expected to offer a temporary boost to this revenue.



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, to ensure a sound financial future for the City of Parkland.

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 2028, when new home construction diminishes.

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	8%	4.2979
2026	4.5% est.	
2027	4.5% est.	
2028	5% est.	
2029	5% est.	
2030	2% est.	

Additional operating costs for new staff and maintenance at the new Wedge Preserve Park are forecast for Fiscal Year 2026. The City has limited control over contractual increases for police and fire rescue services that continue to escalate. New housing construction has slowed significantly as there is little available land to build homes. Starting in Fiscal Year 2029 expenditures are expected to exceed revenues with the 4.2979 millage rate.

Without a diversified tax base, as new housing construction ends, revenue growth from property taxes will be limited to yearly increases of approximately 2-3%. With public safety costs increasing at least 5% yearly, the City's future revenue growth will not be able to absorb the public safety increases as well as operating increases. Therefore, a millage rate increase may be necessary as early as Fiscal Year 2028 with possible incremental increases thereafter.

Revenue Trends

Parkland's quality of life will continue to make this City a very desirable place to live and property values will continue to rise moderately for the short-term, primarily due to value increases rather than newly-built homes. The forecast is for only a handful of new construction homes within existing communities will be completed by December 31, 2024 which impacts the Fiscal Year 2026 budget. The Parkland Royale II community may begin construction in time to complete half of the 200 homes by December 31, 2025 for the Fiscal Year 2027 budget, finishing the following year. This would overlap with the completion of the first half of the Heron Bay/Toll Brother Residential homes completed by December 31, 2026 and finishing the year after that. With the currently available land, forecasts indicate no new single-family homes will be built after December 31, 2028 which impacts the Fiscal Year 2030 budget. 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.

Fiscal Year	Forecast
2026	Limited new construction added to tax roll.
2027	100 Parkland Royale II homes added to tax roll.
2028	100 Parkland Royale II homes and 25 Heron Bay/Toll Residential Homes added to tax roll.
2029	25 Heron Bay/Toll Residential Homes added to tax roll.
2030	Limited new construction added to tax roll.

Adding new homes expands the property tax roll and has 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.

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 6% in Fiscal Year 2025 in order to add 1 new SRO for Somerset charter school. 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 2026, 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.

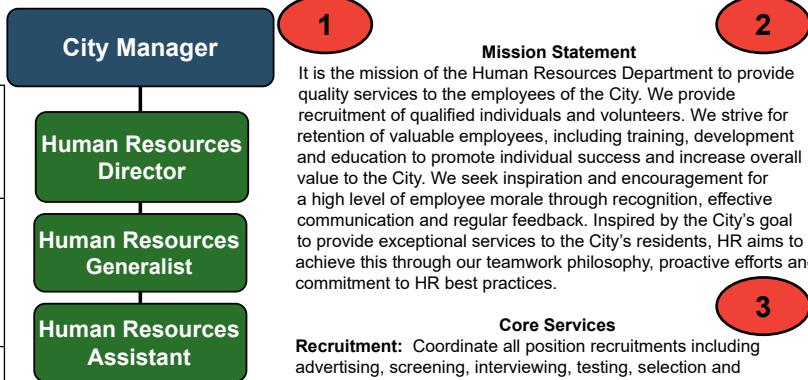
Departmental Budget Overview

Department	Adopted Budget 2025	Change from 2024	Expenditure Recap
City Commission	\$376,092	\$19,357	Expected increases in benefits and insurance costs. Added National League of Cities expenditures.
City Manager	\$1,083,868	\$81,501	Expected increases in salaries, benefits, additional training and travel costs.
City Clerk	\$440,073	\$27,643	Added software expenses (SWAGIT, Laserfiche, Lobbyist Portal) previously part of IT's budget.
Communications	\$608,741	\$45,131	Increased video services. Added software expenses (CivicPlus, Monsido, AudioEye) previously part of IT's budget.
Finance	\$814,504	\$60,543	Expected increases in salaries, benefits. Added software expenses (Springbrook, TimeClock) previously part of IT's budget.
Purchasing	\$433,659	\$82,802	Added back 50% of Buyer position (split with Public Works) and added a third license for the e-procurement software.
Human Resources	\$414,002	-\$90,237	Staff turnover resulted in decreased salary, benefits costs plus reduced employee physicals expenditures.
Information Technology	\$1,097,931	\$161,336	Added 1 new position, offset by decreased software maintenance due to reassigning these costs to the responsible departments.
Legal Services	\$532,200	\$0	No change; maintaining budget for anticipated litigation.
Fire Rescue	\$10,900,843	\$512,445	Contract with Coral Springs Fire Department increased about 4%, plus anticipated increases in insurance, electricity, and fuel costs.
Public Safety/BSO, Code, Crossing Guards	\$14,026,911	\$890,298	BSO contract increased about 4%; increased State retirement plan contributions; added an SRO at Somerset Charter School.
Development Services	\$3,799,631	-\$425,280	Eliminated 1 full-time and 1 part-time position in Building; reduced Contractual Services for less external consulting expense; reduced Operating Expenses to reflect reduced activity.
Public Works	\$8,312,931	\$387,885	Added 50% of the expense for Senior Director of Operational Services and Projects. Increased invasive species maintenance. Added software expense for lightning detection and EV charging, previously part of IT's budget.
Parks and Recreation	\$3,890,897	\$68,784	Splitting the Senior Director position 50/50 with Public Works. Increased Special Events to expand hayride, cover price increases for sound contractor.
Library	\$975,647	\$61,852	Added 1 part-time Historian, planned salary and benefit increases plus budgeted increases in insurance and utilities.
Non-Departmental	\$705,570	\$150,340	Funds allocated for consulting services for Heron Bay development; Pro rata share (Year 2) solid waste authority increased; storage costs for MSD items increased.
Contingency	\$200,000	\$0	Funds set aside every year for unexpected circumstances.
Debt Service	\$2,661,500	\$12,600	Added fees for potential new debt for specific capital projects.
Transfers Out	\$6,080,000	\$2,230,000	Continue pay-as-you-go replacement plan funding; no funds added to Pine Tree Roads Fund in Fiscal Year 2025.
TOTALS	\$57,355,000	\$3,277,000	

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 - Accomplishments	Lists significant achievements for the previous year.
8 - Workload Indicators	Measures that determine how a program is accomplishing its mission through its services or processes.
9 - Performance Measures	Measures that determine how a program is accomplishing its mission and the City's overall mission.



1

2

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.

3

Core Services

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

4

Budgeted Positions

	2022	2023	2024	2025
HR Director	1	1	1	1
HR Manager	1	1	1	0
HR Generalist	0	0	0	1
HR Coordinator	0	1	1	0
HR Assistant	1	0	0	1
Total	3	3	3	3

5

Budget Summary

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	412,327	346,179	400,591	438,884	381,390	-57,494	-13%
Contractual Services	14,743	15,353	16,236	23,750	22,750	-1,000	-4%
Operating Expenditures	15,132	20,802	20,215	41,605	38,990	-2,615	-6%
Capital Outlay	0	0	0	0	0	0	n/a
Total	\$442,202	\$382,334	\$437,042	\$504,239	\$443,130	-\$61,109	-12%

6

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.

7

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;

8

Performance Measures

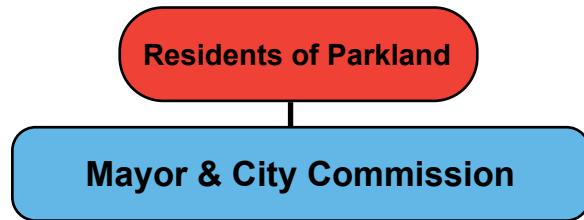
Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast			
				Goal	Actual	Goal	Actual
Wellness events/opportunities	11	8	8	8			
Volunteer events	20	23	32	20			
Team-building, morale events held	21	24	0	10			
Safety initiatives and trainings offered	6	9	13	10			
Training opportunities provided	11	12	12	10			

9

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025 Goal
			Goal	Actual	Goal	Actual	Goal	Actual	
Full-time employee turnover rate	Effective Governance and Internal Communication	Effectiveness	13%	25%	13%	26%	13%	20%	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	35%	45%	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

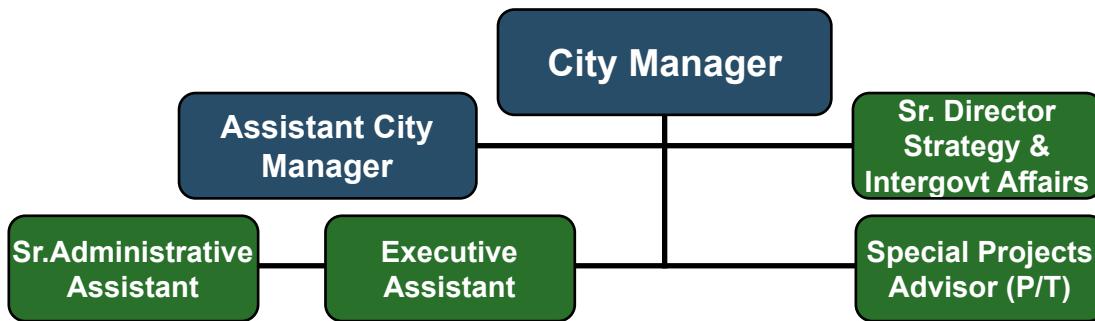
	2022	2023	2024	2025
Mayor	1	1	1	1
Commissioners	4	4	4	4
Total	5	5	5	5

Budget Summary

The City Commission's budget increased about \$19,000 or 5% due to anticipated increases in benefits and insurance costs and adding expenses for participation in the National League of Cities.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	256,144	269,717	284,515	298,252	13,737	5%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	41,486	46,668	72,220	77,840	5,620	8%
Capital Outlay	0	8,264	0	0	0	n/a
Total	\$297,630	\$324,649	\$356,735	\$376,092	\$19,357	5%

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

	2022	2023	2024	2025
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	.75	.75	.75
Special Projects Advisor (part-time)	1	1	1	1
Executive Assistant	1	1	1	1
Senior Administrative Assistant	1	1	1	1
Total	5.5	5.25	5.25	5.25

Budget Summary

The City Manager's budget increased \$81,501 or 8% due to budgeted increases in salaries and benefits, and additional travel and training costs.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	731,133	870,288	947,117	1,019,068	71,951	8%
Contractual Services	0	211	0	0	0	n/a
Operating Expenditures	31,083	39,219	55,250	64,800	9,550	17%
Capital Outlay	0	0	0	0	0	n/a
Total	\$762,216	\$909,718	\$1,002,367	\$1,083,868	\$81,501	8%

Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Number of calls to main number	5,584	4,964	2,643	2,000
Customer interactions at City Hall	942	1,558	1,944	1,400
Number of students attending FSA and SAT Tutoring Programs	890	780	726	700

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Complete the City Commission's actions identified in the Strategic Plan	Effective Governance and Internal Communication	Efficiency	60%	96%	90%	98%	90%	98%	90%

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%

* Resident Survey conducted every other year.



City Manager's Office, cont.

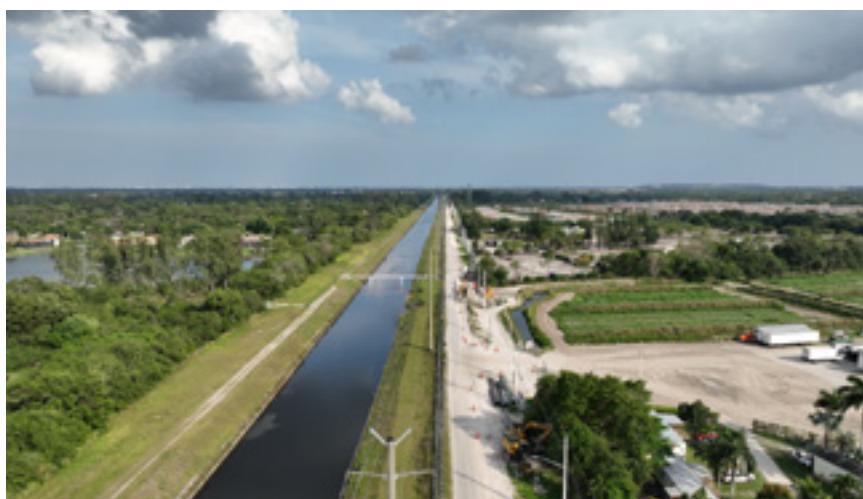
Public Service Levels

- 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, management of code enforcement including 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.



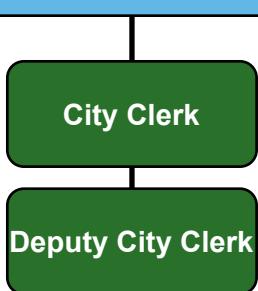
Accomplishments

- “Graduated” a second Youth Ambassador Program class and selected a third class;
- Regularly attended events and programs with the Parkland Chamber of Commerce;
- Presented Strategic Planning workshops;
- Provided City Commission with development workshops;
- Provided residents with the City’s 61st Anniversary – Parkland Day
 - Parade
 - Volunteer Appreciation luncheon
 - Main event – rides, performances, music;
- Developed and coordinated the State of the City event;
- Charter Review Board provided 4 charter amendments for the November 2024 election;
- Coordinated a joint workshop with the City of Coral Springs regarding deannexation/annexation of 8.5 acres of the former Heron Bay golf course property for continuity with the proposed Village in the Park commercial development;
- Continued progress on the Heron Bay commercial conceptual development;
- Coordinated with Broward County to keep Loxahatchee Road Improvement project funding and schedule on track;
- Maintained vigilance of Loxahatchee Road improvement construction and utilities installation;
- Completed ADA sidewalk modifications on Holmberg Road;
- Implemented a stormwater utility assessment fee;
- Implemented security measures for City facilities;
- Completed the Wedge Preserve Park preliminary design plan and awarded the Construction Manager at Risk (CMAR);
- Completed the Pine Tree Estates ownership determination;
- Awarded the NatureScape Emerald Award for Covered Bridge Park;
- Received the Tree City USA designation for the 31st year;
- Coordinated additional scholarships from the community for scholarship program;
- Awarded both the GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget awards;
- Received a clean financial audit of Fiscal Year 2023 with no comments.



City Clerk

Mayor & City Commission



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

	2022	2023	2024	2025
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Total	2	2	2	2

Budget Summary

The City Clerk's budget increased about \$27,600 or 7% primarily due to allocating software costs in Contractual Services for SWAGIT, Laserfiche, and the Lobbyist Portal that were previously part of IT's budget. Operating Expenditures are up due to increased costs for paper and utilities.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	255,121	292,290	309,540	315,283	5,743	2%
Contractual Services	35,250	40,750	42,845	62,345	19,500	46%
Operating Expenditures	40,727	48,611	60,045	62,445	2,400	4%
Capital Outlay	0	0	0	0	0	n/a
Total	\$331,098	\$381,651	\$412,430	\$440,073	\$27,643	7%

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 and 150 electronic public notices 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 70 legal documents for residents and the public;
- Destroy approximately 120 cubic feet of records annually in accordance with State guidelines.

Accomplishments

- Responded to 10% more public records requests compared to last year;
- Retained City Commission and Board Meeting proceedings and related back up materials for over 60 public meetings;
- Prepared for the 2024 General Election as the City's qualifying officer - two seats on the Commission are up. Worked with the Broward County Supervisor of Elections office to secure polling sites for early voting, and election day voting during both Primary and General Elections. Prepared and posted required legal ads. Worked with candidates on required reporting;
- Successfully completed Charter Review Board meeting sessions required every six years. Formatted and submitted Charter Amendment items that will appear on the November 5, 2024 election ballot;
- Submitted Ordinances for codification and inclusion in supplement 13 to our Code of Ordinances;
- Continued project to digitize all documents to eliminate paper records, provide accessible records to the public through the City's document management portal, and work with fellow departments to manage their records per Florida State Statutes.



City Clerk, cont.

Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Produce Public Hearing Notices	220	157	172	225
Research Public Records Requests	220	324	360	325
Prepare and Index Resolutions	62	83	99	60
Prepare Ordinances for Recording/Codification	20	17	13	20
Transcribe Commission Meeting minutes	33	34	28	35
Prepare regular/special City Commission Meeting agendas	33	34	28	36
Transcribe Advisory Board minutes	26	31	41	36
Administer General/Special Elections	1	0	1	1
Conduct Certification Notarizations	60	67	58	70
Cubic feet of records destroyed	120	282	325	120



Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Transcribe, publish City Commission and Advisory Board meeting minutes prior to next regularly scheduled meeting	Effective Governance and Internal Communication	Efficiency	100%	100%	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%	100%	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%

* Resident Survey conducted every other year.

Communications

City Manager

Director of Communications

Communications Manager

Communications & Digital Media Specialist

Mission Statement

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

Core Services

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

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

	2022	2023	2024	2025
Director of Communications	1	1	1	1
Communications Manager	1	1	1	1
Communications and Digital Media Specialist	1	1	1	1
Total	3	3	3	3

Budget Summary

The Communications Department budget increased \$45,000 or 8% primarily due to Contractual Services increasing \$39,200 for expanded video services and newly allocated software costs for CivicPlus, Monsido, and AudioEye that were previously part of IT's budget. Operating Expenditures decreased for reduced training and travel.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	331,590	410,698	457,770	471,081	13,311	3%
Contractual Services	28,716	23,209	49,300	88,500	39,200	80%
Operating Expenditures	14,064	39,579	56,540	49,160	-7,380	-13%
Capital Outlay	0	0	0	0	0	n/a
Total	\$374,370	\$473,489	\$563,610	\$608,741	\$45,131	8%

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 evolve the State of the City Event into an elegant, resident-welcoming evening with increased participation to educate residents;
- Produced State of the City video featuring all members of the City Commission and recognized all members of the Commission at the event;
- Facilitated in-person public outreach sessions seeking resident input for evolving the property that was formerly part of the Heron Bay golf course;
- Wrote and hosted virtual community outreach for The Ranches drainage improvement project;
- Liaised with Bowman Consulting Group to set one-on-one meetings with residents of The Ranches to secure signed drainage easement to enable the drainage improvement project;
- Continued informing residents via the Mayor's Minute video series;
- Introduced City's new lightning detection system for City Parks in an episode of the Mayor's Minute;
- Produced a congratulatory video for graduating high school and college seniors and moving up video for fifth graders;
- Continued and completed Portals of Parkland's Past video series covering all 13 historical portals featuring historically significant people;
- Increased video production assets for in-house and outsourced videos;
- Enhanced the City's video library with eye level and drone footage from all sections of the City and various City events;
- Produced Parkland Day wrap-up video highlighting the City's 61st birthday celebration;
- Sustained seat on Board of Directors of statewide municipal communications association;
- Sustained updating the public display board at the Margate-Blount historical site;
- Deployed graphically-designed vertical banners in City facilities;
- Facilitated photo opportunity with City Commission for naming of the Harold Bockhold Equestrian Center;
- Continued the increase of messaging and efforts to inform residents to increase program participation and knowledge;
- Began working with all City departments to scrub web pages to streamline messaging to site visitors;
- Continue to increase the City's Americans with Disabilities Act (ADA) accessibility ranking on cityofparkland.org.

Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Followers on Facebook	11,172	13,317	13,991	13,500
Followers on Twitter	2,044	2,499	2,668	2,500
Followers on Instagram	3,302	6,257	7,263	6,500
Residents enrolled in Parkland on Tap	7,279	6,875	6,608	7,000
Residents signed up for text alerts	1,845	2,069	5,195	2,100

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			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	3%	21%	3%	15%	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%

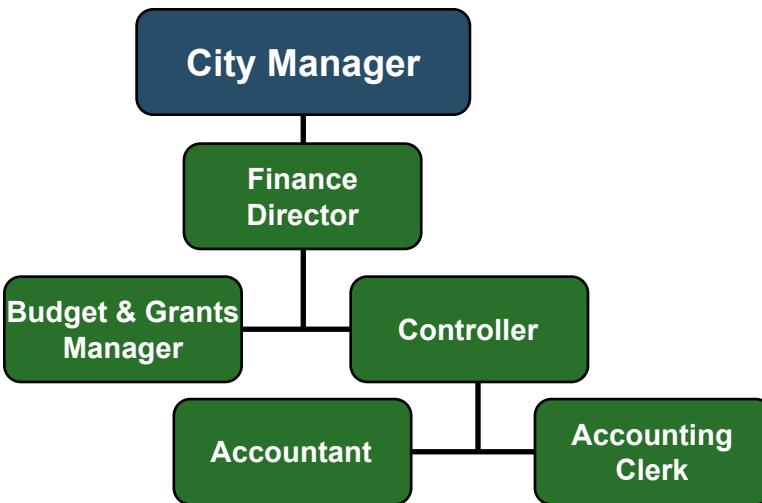
** Resident Survey conducted every other year.



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

	2022	2023	2024	2025
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
Total	5	5	5	5

Public Service Levels

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

Accomplishments

- Received no auditor comments on the Fiscal Year 2023 audit;
- Received the GFOA Distinguished Budget Award and the GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Submitted three Legislative Appropriations requests; two surtax project funding requests, and 5 grant applications seeking \$17.87 million in funding. One grant application for \$200,000 has been awarded and one State Appropriation for \$100,000 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 Department budget increased \$60,500 or 8%. Personnel Services are increasing due to planned increases in salaries and benefits. Contractual Services are increasing \$31,800 due to allocating software costs for Springbrook and TimeClock that were previously part of IT's budget.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	543,109	587,386	650,531	678,519	27,988	4%
Contractual Services	53,692	49,748	64,300	96,100	31,800	49%
Operating Expenditures	19,880	21,461	39,130	39,885	755	2%
Capital Outlay	0	0	0	0	0	n/a
Total	\$616,681	\$658,595	\$753,961	\$814,504	\$60,543	8%

Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 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	3,950	4,049	3,938	4,000
Accounts Payable checks issued	2,482	2,511	2,492	2,500
Check runs prepared	68	79	68	70
Lien requests completed	995	859	735	1,000
Business tax receipts (new and renewal) issued	291	280	490	250
Payroll changes processed	411	394	345	300

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
# 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%	-9.0%	+0% to -10%	-13%	+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%

* Resident Survey conducted every other year.

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.

City Manager

Purchasing Director

Purchasing Manager

Buyer

Core Services

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

	2022	2023	2024	2025
Purchasing Director	1	1	1	1
Purchasing Manager	0	0	1	1
Buyer	1	1	0	.5
Purchasing Assistant (P/T)	1	0	0	0
Total	3	2	2	2.5

Budget Summary

The Purchasing budget increased \$83,000 or 24% due to reallocating 50% of the salaries and benefits costs for the Buyer position from Public Works. Operating Expenditures are increasing by \$5,400 in order to purchase a third license for the e-procurement software and higher utilities costs.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	299,080	316,958	326,567	403,964	77,397	24%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	14,686	11,972	24,290	29,695	5,405	22%
Capital Outlay	0	0	0	0	0	n/a
Total	\$313,766	\$328,930	\$350,857	\$433,659	\$82,802	24%

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;
- Increase the number of suppliers registered to do business with the City.

Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Purchase Orders processed	503	459	421	500
Quotes processed	12	22	26	15
Competitive Solicitations (ITBs, RFPs, RFQs) processed	19	18	19	15
Contracts renewed	24	23	21	20
Internal Audits conducted	3	3	2	3

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Process Purchase Requisitions<\$10k within 7 days	Effective Governance and Internal Communication	Efficiency	90%	100%	90%	98%	95%	95%	95%
Process Purchase Requisitions between \$10k-\$50k within 30 days	Effective Governance and Internal Communication	Efficiency	90%	100%	90%	99%	95%	99%	95%
Process Purchase Requisitions>\$50k within 90 days	Effective Governance and Internal Communication	Efficiency	90%	100%	90%	99%	95%	99%	95%
Process Renewal of Contracts>30 days before expiration	Effective Governance and Internal Communication	Efficiency	90%	100%	90%	99%	95%	99%	95%

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;
- Utilized virtual meeting platforms, as well as in-person, as option for attendees to promote continued access to the City's bidding process;
- In collaboration with the Public Works department and the Finance department, developed a streamlined process for reviewing and approving the financial information in purchase orders before submission to Purchasing for processing. This new process resulted in significant improvement in processing times for more than 100 new purchase orders.



City Manager

Human Resources Director

Human Resources Generalist

Human Resources Assistant

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

	2022	2023	2024	2025
HR Director	1	1	1	1
HR Manager	1	1	1	0
HR Generalist	0	0	0	1
HR Coordinator	0	1	1	0
HR Assistant	1	0	0	1
Total	3	3	3	3

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 team building opportunities;
- Increase wellness events.

Budget Summary

The Human Resources budget decreased \$90,000 or 18%. The decrease is due to turnover-related salary and benefit adjustments. Reducing the expected number of employee physicals led to a lower Contractual Services budget. Training reductions resulted in lower Operating Expenditures for Fiscal Year 2025.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	346,179	400,591	438,884	352,262	-86,622	-20%
Contractual Services	15,353	16,236	23,750	22,750	-1,000	-4%
Operating Expenditures	20,802	20,215	41,605	38,990	-2,615	-6%
Capital Outlay	0	0	0	0	0	n/a
Total	\$382,334	\$437,042	\$504,239	\$414,002	-\$90,237	-18%

Accomplishments

- Assisted in the implementation of City's new Access Control System;
- Successfully hired an Assistant Public Works Director-Projects;
- Completed Cybersecurity employee training;
- Provided frequent employee engagement events;
- Provided Harassment and Bullying, Workplace Violence, and Drug-free Workplace training for employees;
- Increased wellness efforts, provided wellness events, and partnered with insurance carrier for funding;
- Supported United Way of Broward County's Operation Turkey Dinner to provide 10 boxes of turkey dinners for local veteran families;
- Hosted a budgeting and savings lunch and learn for employees;
- Partnered with Broward Health on educating employees on cardiac health.



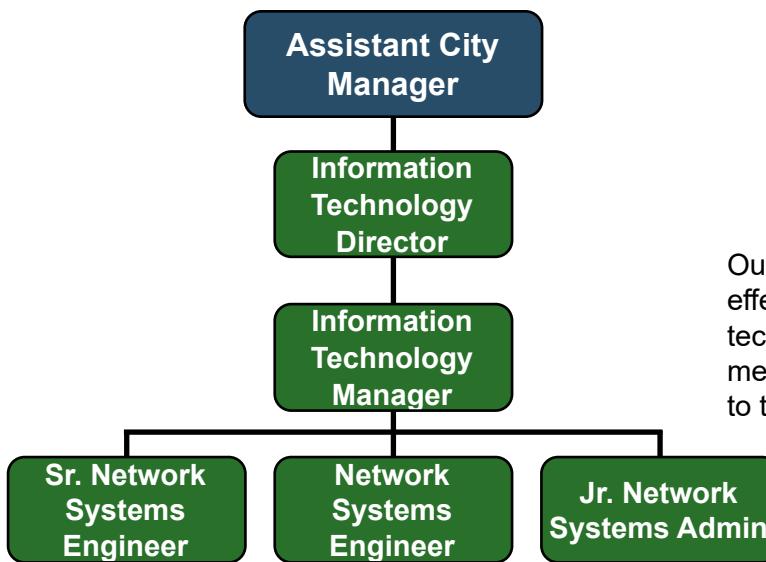
Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Wellness events/opportunities	11	8	8	8
Volunteer events	20	23	32	20
Team-building, morale events held	21	24	25	20
Safety initiatives and trainings offered	6	9	13	10
Training opportunities provided	11	12	12	10

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Full-time employee turnover rate	Effective Governance and Internal Communication	Effectiveness	13%	25%	13%	26%	13%	20%	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	35%	45%	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

	2022	2023	2024	2025
IT Director	1	1	1	1
IT Manager	1	1	1	1
Sr. Network Systems Engineer (NEW)	0	0	0	1
Network Systems Engineer	1	1	1	1
Jr. Network Systems Admin (was Help Desk Tech.)	1	1	1	1
Total	4	4	4	5

Budget Summary

The Information Technology (IT) budget increased over \$161,000 or 17%. Personnel Services increased for the addition of 1 new position, the Senior Network Systems Engineer, to assist with cybersecurity. Contractual Services increased \$8,600 due to reallocating software maintenance costs to the responsible departments, offset by increases for cybersecurity software. Capital Outlay is needed for office equipment for the new staff and a satellite phone for the emergency operations center.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	447,939	498,604	569,283	743,708	174,425	31%
Contractual Services	231,016	302,553	279,900	288,500	8,600	3%
Operating Expenditures	37,785	30,377	87,412	61,423	-\$25,989	-30%
Capital Outlay	0	0	0	4,300	4,300	100%
Total	\$716,740	\$831,996	\$936,595	\$1,097,931	\$161,336	17%

Public Service Levels

- Implement IT service level agreements;
- Respond to 1,400 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.



Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Respond to IT requests for services	890	1,164	1,202	1,400
Computers replaced	30	28	22	22
Number of virtual servers, cloud-based services	41	52	32	40

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Projects implemented on time and within budget*	Effective Governance and Internal Communication	Effectiveness	N/A	N/A	N/A	N/A	90%	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	90%	74%	90%
Customer satisfaction*	Effective Governance and Internal Communication	Effectiveness	N/A	N/A	N/A	N/A	90%	96%	90%

* New measure as of Fiscal Year 2024.

** The IT department did not have any project deadlines due to personnel constraints; all projects were completed within budget.

Accomplishments

- Transitioned from Mimecast to Microsoft 365 for email filtering, resulting in cost savings and improved efficiency. This migration streamlined email management and enhanced security measures;
- Upgraded Parks and Recreation's cash drawers to electronic systems, enhancing security and streamlining transactions through automation;
- Introduced Starlink satellite service at Fire Station 109, providing backup connectivity for emergency operations. This ensures operational continuity during natural disasters or emergencies;
- Installed a new printer for Public Works Fleet Services;
- Upgraded GIS licenses to Creator level, improving functionality and enabling advanced data updates, boosting the City's mapping and analysis capabilities;
- Decommissioned the unnecessary and flawed Library domain, reducing complexity, cost, and security vulnerabilities;
- Added a secondary internet connection for Public Works, ensuring continuous service and improved operational resilience during connectivity issues;
- Upgraded the IT inventory system to the latest version, enhancing functionality and addressing software bugs;

Information Technology, cont.

- Migrated all Windows Server 2012 systems to Windows Server 2022, eliminating security risks associated with unsupported software;
- Rebuilt domain controllers to resolve corruption and replication issues, ensuring a reliable and secure domain infrastructure;
- Enhanced the P-REC sound system with a new app-driven solution, improving usability and audio quality;
- Deployed a comprehensive security system with cameras and door readers across multiple locations, enhancing site security;
- Converted the Building Department's conference room into a video conferencing space, supporting video calls and easy content sharing;
- Replaced expiring security certificates, bolstering the City's cybersecurity defenses;
- Integrated dial-out functionality into the City Hall chamber's audio system, enhancing telephony capabilities;
- Optimized the backup system for improved on-premises and cloud-based backups, ensuring data integrity and availability;
- Built a Windows Access Control system for an Azure Stack HCI deployment, supporting hyper-converged infrastructure and improving IT operations;
- Upgraded Comcast services at the Fire Department to high definition, enhancing the viewing experience and operational capabilities;
- Programmed automated timed access for City doors, improving security and convenience for public buildings;



- Implemented Bluebeam software for the Building Department, increasing efficiency and reducing reliance on generic portable document format tools;
- Compiled the necessary information for the Florida Local Government Cybersecurity Grant;
- Managed the setup and teardown for the annual State of the City event;
- Deployed new iPad Pros for the City Hall dais, enhancing functionality and visibility. The new devices also improve security;
- Transitioned from IBM MAAS 360 to Microsoft Intune, reducing costs and increasing functionality, security, and efficiency with unified management;
- Assisted in deploying the new system for building permits, reducing costs and increasing departmental capabilities, aligning with the paperless initiative;
- Upgraded RecTrac servers to the latest version, addressing bugs and enhancing functionality;
- Replaced old plotter printers with new models, improving reliability and performance for Building projects;
- Facilitated the City's first public Microsoft Teams live streaming event, engaging over 60 participants;
- Implemented a segmented access control system, improving security and flexibility for off-hour events;
- Replaced aging computer monitors with new high-definition screens, enhancing efficiency and ergonomics;
- Migrated the Windows Access Control system to the Azure cloud, increasing functionality and management efficiency;
- Implemented new credit card machines, supporting NFC and Apple Pay, and enhancing transaction functionality.



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 unforeseen litigation.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	0	0	0	0	0	n/a
Contractual Services	239,160	272,466	532,200	532,200	0	n/a
Operating Expenditures	0	0	0	0	0	n/a
Capital Outlay	0	0	0	0	0	n/a
Total	\$239,160	\$272,466	\$532,200	\$532,200	\$0	n/a



Fire Rescue

Mission Statement

Our mission is to preserve life and property through emergency medical services, fire suppression, community risk reduction, public education, and community partnerships.

Core Services

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

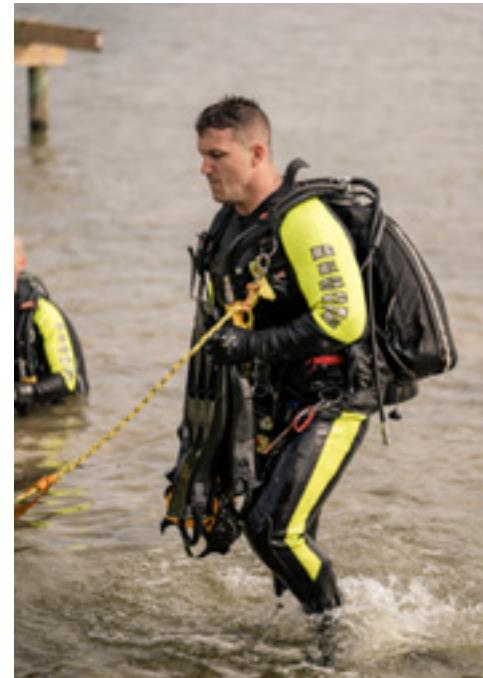
Oversee the daily operations pertaining to inspections, community risk reduction, prevention, suppression, Emergency Medical Services (EMS), and training.

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 the Coral Springs-Parkland Fire Department. The contract provides for 44 fire suppression and EMS staff, plus 1 fire inspector.

Budget Summary

The Fire Rescue Services budget makes up about 20% of the City's overall General Fund budget for Fiscal Year 2025. The budget increased \$512,445 or 5% according to the contractual increase with the City of Coral Springs. Operating Expenditures increased almost \$15,000 for expected increases in fuel, electricity and insurance costs.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	0	0	0	0	0	n/a
Contractual Services	8,556,020	9,596,955	9,955,508	10,453,283	497,775	5%
Operating Expenditures	212,355	302,314	432,890	447,560	14,670	3%
Capital Outlay	0	0	0	0	0	n/a
Total	\$8,768,375	\$9,899,269	\$10,388,398	\$10,900,843	\$512,445	5%

Public Service Levels

- Oversee all firefighters for three stations;
- Obtain 90% average response of eight minutes or less;
- Respond to a projected 1,800 calls for service;
- Provide fire prevention activities;
- Conduct approximately 1,000 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	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Obtain average response of eight minutes or less	94.6%	93%	93%	90%
Respond to calls for service	2,706	2,762	2,937	1,800
- EMS Calls	1,817	1,844	1,912	1,200
- Fire Calls	17	28	29	25
- Other	872	890	996	575
Provide fire prevention activities	49	64	139	50
Conduct fire safety inspections	1,010	820	1,081	1,000

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
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%

* Resident Survey conducted every other year.

Public Safety

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 by contractual agreement. These services are provided in a professional, fair, courteous, responsive, and efficient manner.

Patrol Operations: BSO provides road patrol, community service aides, traffic education and enforcement, school resource officers, detectives specializing in property crimes (burglary, fraud, auto theft), community policing services, fingerprinting services, parking enforcement and traffic/security detail officers to support special events occurring within the City.

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

Code Compliance: 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:

- S.W.A.T. Unit
- Motorcycle Unit
- Aviation Unit
- Bomb Squad
- Victim Services Unit
- Evidence Unit
- Marine Patrol
- Dive Rescue Team
- Burglary Apprehension Team
- Crisis Intervention Team
- Homeless Outreach Team
- Neighborhood Support Team
- Youth, Neighborhood Services
- Detention, Jail Services
- Criminal Investigations Division (detectives specializing in violent/major crimes)
- Crime Center/Threat Management Unit (real-time)
- Crime Laboratory (full-service, nationally accredited)
- Canine and Bloodhound Therapy Units (apprehension, narcotics, cadaver, missing persons, explosives, money, firearms)
- DUI Task Force and Traffic Homicide Unit
- Strategic Investigations Unit (narcotics, organized crime, money laundering, gangs, homeland security, counter terrorism, internet crimes against children)
- Threat Intervention Tactics Analytics Network (TITAN)
- Violence Intervention Proactive Enforcement Response Unit (VIPER)
- 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 2025. Personnel services represents Parkland's contribution to the FRS (State retirement plan) which increased \$125,000. Contractual Services increased 6% to allow for adding an SRO at Somerset Charter school, plus forecasted overtime and retirement benefits. Operating Expenditures increased for expected insurance and utilities increases.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	389,735	476,791	525,000	650,000	125,000	24%
Contractual Services	10,693,406	11,269,149	12,538,903	13,297,111	758,208	6%
Operating Expenditures	40,606	48,006	72,710	79,800	7,090	10%
Capital Outlay	0	0	0	0	0	n/a
Total	\$11,123,747	\$11,793,946	\$13,136,613	\$14,026,911	\$890,298	7%

Public Safety - BSO

Budget Summary - BSO

The City's cost to provide police services with BSO increased about \$836,000 or 7%. Personnel Services expense reflects the City's required contribution to the police retirement fund. Contractual Services, the amount required to be paid to BSO, increased 6% to include an additional SRO at Somerset charter school. Operating Expenditures, the City's own expenditures for building and office expenses, are increasing 10% due to higher costs for insurance and utilities.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	389,735	476,791	525,000	650,000	125,000	24%
Contractual Services	10,413,777	11,012,410	12,217,328	12,922,111	704,783	6%
Operating Expenditures	34,469	40,974	59,510	65,500	5,990	10%
Capital Outlay	0	0	0	0	0	n/a
Total	\$10,837,981	\$11,530,175	\$12,801,838	\$13,637,611	\$835,773	7%



Public Service Levels*

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

*A quota or goal does not exist. The projected levels are to determine service allocation and for budget analysis.

Accomplishments

- Enhanced the virtual crime prevention program by sharing crime prevention tips and safety advice on social media. Relevant updates are shared on platforms like Facebook, X, and Nextdoor. The enhanced and ongoing social media engagement has helped keep the community informed, fostered a stronger sense of safety, and encouraged active public involvement in crime prevention;
- Installed MVIX digital systems in the lobby, displaying crime prevention information for visitors, and near the roll call room for deputies. The lobby screen keeps the community informed while they wait for services, such as fingerprinting, offering valuable safety tips and updates. In the roll call area, the MVIX screen showcases staff photos and includes birthday wishes, wellness tips, and recognizes the Deputy of the Month, fostering employee wellness and boosting morale. This initiative not only educates residents but also enhances staff motivation and team spirit within the district;
- Purchased nine motion-activated camera systems using Law Enforcement Trust Fund resources to support detectives in gathering evidence. Strategically placed, these cameras enhance surveillance capabilities by capturing activity in key areas, allowing detectives to monitor and document incidents more effectively. This initiative strengthens investigative efforts, providing valuable evidence to aid in case resolution and improve community safety;

Public Safety - BSO, cont.

Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast*
Respond to Calls for Police Services	18,047	20,244	18,576	16,000
Conduct Arrests	72	77	76	250
Issue State Traffic Citations	2,190	3,180	6,843	6,500
Issue Parking Citations	3	1	4	100
Issue Code Enforcement Citations	626	576	383	800
Conduct Community Engagement Events and Outreach	5	47	55	20
Number of False Alarm Responses	238	101	44	450

*A quota or goal does not exist. The projected forecasts are to determine service allocation and for budget analysis.

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Deputy response time 7 minutes or less for high priority/emergency calls	Maintain a Safe Community	Efficiency	75%	100%	75%	100%	75%	92%	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%

** Resident Survey conducted every other year.

Accomplishments, cont.

- In response to the rise in students riding electric motorcycles, the District's School Resource Officer (SRO) team developed a comprehensive bicycle and e-bike safety initiative at Westglades Middle School. The team created engaging safety videos and tips, addressing essential rules and best practices for safe riding. As part of the program, they produced a live-streamed presentation via Microsoft Teams, broadcasting directly to all classrooms at Westglades. This initiative not only provided timely safety education but also fostered awareness among students, helping them make informed decisions for their own safety on the roads. Additionally, the district implemented an ongoing operational plan to address the unauthorized use of motorcycles on roadways. This plan included towing bikes and issuing citations to parents, reinforcing safe practices and emphasizing community safety while educating students on responsible riding behavior.



Public Safety - Code Compliance

Budget Summary - Code Compliance

The Code Compliance budget increased \$11,000 to bring the Contractual Services costs for the Special Magistrate closer to actuals. Operating Expenditures increased for expected insurance and utilities increases.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	2,958	4,830	5,000	15,000	10,000	200%
Operating Expenditures	6,137	7,032	13,200	14,300	1,100	8%
Capital Outlay	0	0	0	0	0	n/a
Total	\$9,095	\$11,862	\$18,200	\$29,300	\$11,100	61%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Ratio of Inspector initiated cases vs. called-in cases	Maintain a Safe Community	Efficiency	80%/20%	85%/15%	80%/20%	77%/23%	80%/20%	85%/15%	80%/20%
Respond within 1 day to initial non self-initiated complaints	Maintain a Safe Community	Efficiency	93%	99%	93%	97%	93%	99%	93%
% of total code cases (valid) with voluntary compliance	Maintain a Safe Community	Effectiveness	80%	85%	80%	53%	80%	57%	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%

* Resident Survey conducted every other year.

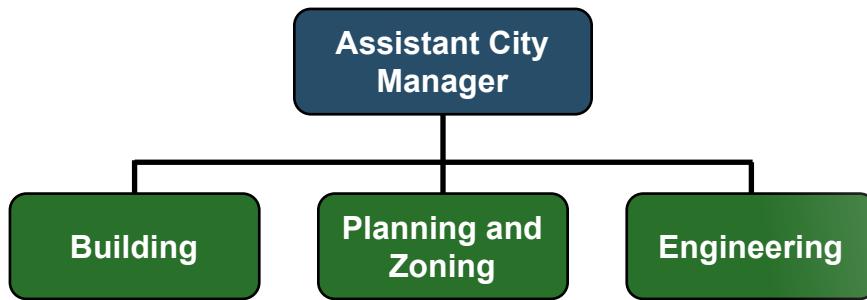
Public Safety - Crossing Guards

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 increase for potential new posts to be added to the contract.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	276,671	251,909	316,575	360,000	43,425	14%
Operating Expenditures	0	0	0	0	0	n/a
Capital Outlay	0	0	0	0	0	n/a
Total	\$276,671	\$251,909	\$316,575	\$360,000	\$43,425	14%

Development Services



Budgeted Positions

	2022	2023	2024	2025
Building	24	24.5	21.5	19.17
Planning and Zoning	2.25	2	2	2.17
Engineering	4.25	4	4	4.17
Total	30.5	30.5	27.5	25.5

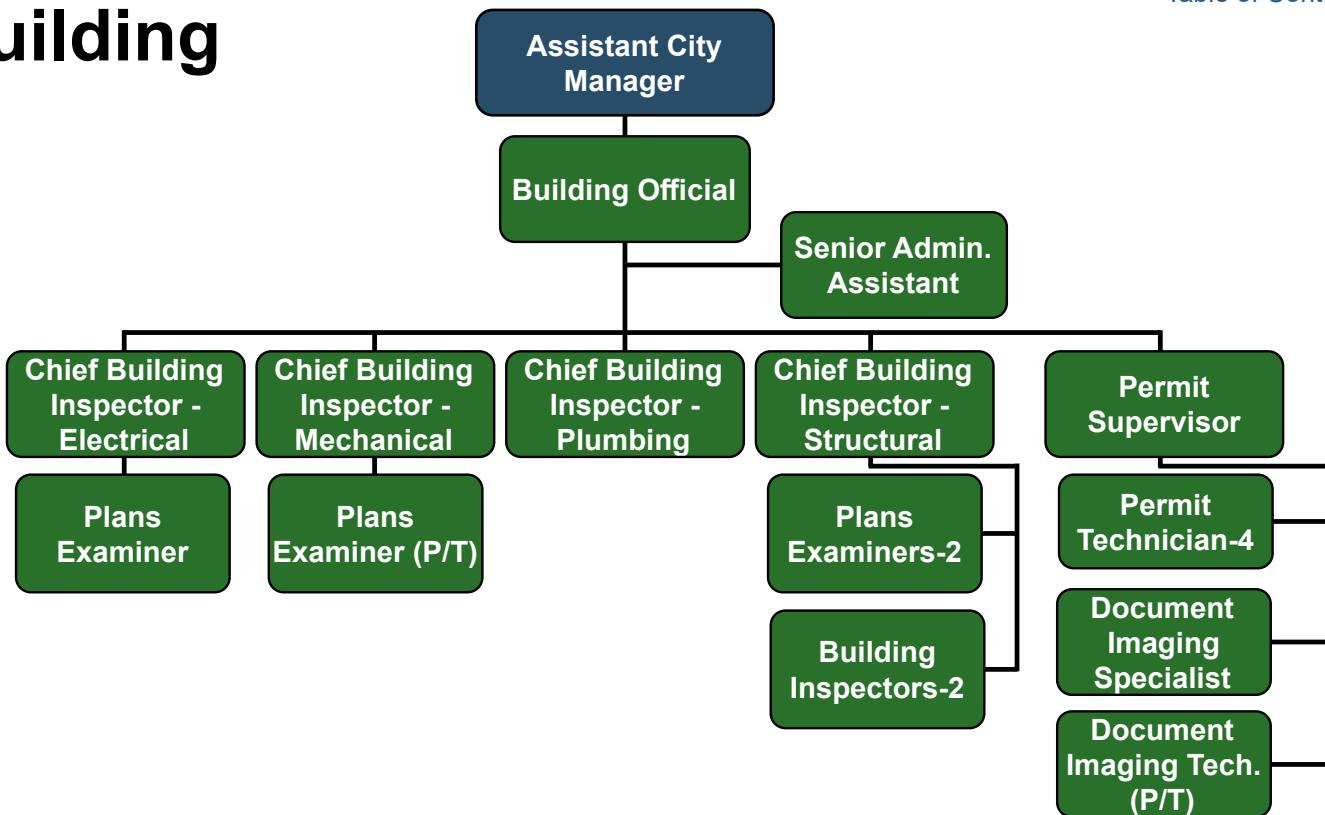
Budget Summary

Development Services consists of the divisions of Building, Planning and Zoning, and Engineering. The combined budget for these divisions decreased 10% from the Fiscal Year 2024 Budget. As the City nears build-out, the demand for Building's services has diminished. Positions are being eliminated as vacancies occur and previous cost allocations have been discontinued or reassigned.

Personnel Services changes include eliminating 1 full-time and 1 part-time position in Building. Previously, half of the Assistant City Manager position was allocated to Building. For Fiscal Year 2025, that portion of the position will be split equally among the 3 divisions, resulting in the .17 portion in Budgeted Positions. Contractual Services are decreasing \$130,625 because no external resources will be needed for building inspections or plan reviews. Operating Expenditures decreased due to a reduction in credit card processing fees which should coincide with the forecasted downturn in permit activity and a reduction in Building's operating needs.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	2,775,866	3,134,002	3,258,586	3,036,961	-221,625	-7%
Contractual Services	466,616	342,885	585,275	454,650	-130,625	-22%
Operating Expenditures	362,374	296,822	381,050	308,020	-73,030	-19%
Capital Outlay	5.185	6,012	0	0	0	n/a
Total	\$3,610,041	\$3,779,721	\$4,224,911	\$3,799,631	-\$425,280	-10%

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.

Building, cont.

Budgeted Positions

	2022	2023	2024	2025
Assistant City Manager	.5	.5	.5	.17
Development Services Director	.5	0	0	0
Building Official	1	1	1	1
Chief Building Inspector	4	4	4	4
Plans Examiner	4	6	4	3
Plans Examiner (Part-time)	2	2	1	1
Building Inspector	4	2	2	2
Building Inspector (Part-time)	0	0	1	0
Permit Supervisor	1	1	1	1
Permit Technician	3	4	4	4
Senior Administrative Assistant	1	1	1	1
Doc. Imaging Specialist	1	1	1	1
Doc. Imaging Technician	1	1	0	0
Doc. Imaging Technician (Part-time)	1	1	1	1
Total	24	24.5	21.5	19.17



Budget Summary

The Building Department's budget decreased \$880,500 or 27%. As the City experiences a slowdown in construction due to build-out, positions will be eliminated as vacancies occur. For Fiscal Year 2025, 1 full-time and 1 part-time position have been removed from the budget. Half of the Assistant City Manager position previously was allocated to Building but has now been evenly split among the 3 Development Services divisions for Fiscal Year 2025, resulting in the .17 portion (50% between 3 divisions) of a position budgeted in each. Contractual Services was reduced 76% by reassigning the landscape consultant expense to the Engineering division and nearly eliminating the budget for external inspections and plan reviews. Reductions in Operating Expenditures of \$74,620 reflect an expected decrease in credit card processing charges due to reduced permit activity and reductions in travel, training, and supplies.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	2,316,474	2,598,958	2,665,540	2,128,378	-537,162	-20%
Contractual Services	340,706	220,300	354,575	85,850	-268,725	-76%
Operating Expenditures	309,427	237,795	300,180	225,560	-74,620	-25%
Capital Outlay	5,185	6,012	0	0	0	n/a
Total	\$2,971,792	\$3,063,065	\$3,320,295	\$2,439,788	-\$880,507	-27%

Public Service Levels

- Conduct approximately 22,000 building inspections;
- Issue approximately 2,200 building permits;
- Complete weekly expired permit reports, generating over 1,300 letters to notify contractors and owners of permits with 30-day and expired status warning;
- Intake approximately 1,700 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 7,600 permit applications;
- Issued 1,900 building permits;
- Conducted 19,400 building inspections;
- Issued 131 commercial and residential certificates of occupancy;
- Completed weekly expired permit reports, generating 1,168 letters to notify contractors and owners of permits within 30-day and expired status warning;
- Fielded 34,630 telephone calls with contractors and residents;
- Issued 203 new and renewal business tax receipts.

Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Conduct building inspections	48,072	34,073	19,427	22,000
Provide plan reviews	13,339	11,029	7,602	8,000
Issue building permits	2,898	2,790	1,939	2,200
Issue commercial/residential certificates of occupancy	430	340	131	100
Contact contractors or owners of permits nearing or having reached expiration status	1,898	1,655	1,168	1,300
Customer interaction with contractors and citizens	140,424	102,780	34,630	20,000

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
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 2 days after final inspection	Effective Governance and Internal Communication	Efficiency	99%	100%	99%	100%	100%	100%	100%
Percent of inspections performed within 24 hours from when called in	Effective Governance and Internal Communication	Efficiency	100%	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%

* Resident Survey conducted every other year.

Planning and Zoning

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.

Budgeted Positions

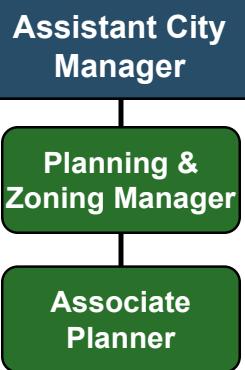
	2022	2023	2024	2025
Assistant City Manager	0	0	0	.17
Development Services Director	.25	0	0	0
Planning and Zoning Manager	0	1	1	1
Senior Planner	1	0	0	0
Associate Planner	1	1	1	1
Total	2.25	2	2	2.17

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 by 3% from the Fiscal Year 2024 budget. This is due to a reduction in expected special citywide plans and studies for the upcoming year. Half of the Assistant City Manager position, previously allocated to Building, has been evenly split among the 3 Development Services divisions (50% between 3 divisions) for Fiscal Year 2025, resulting in a slight increase for the 17% portion of the Assistant City Manager's salary and benefits. Operating Expenditures are decreasing due to a reduction in travel and training.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	215,051	253,911	268,859	276,920	8,061	3%
Contractual Services	67,625	62,173	135,000	115,000	-20,000	-15%
Operating Expenditures	7,679	8,953	14,160	12,430	-1,730	-12%
Capital Outlay	0	0	0	0	0	n/a
Total	\$290,355	\$325,037	\$418,019	\$404,350	-\$13,669	-3%



Public Service Levels

- Process 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 24 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 243 zoning inspections;
- Performed 853 building permit reviews for Zoning.



Performance Measures

Workload Indicators		2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Process planning petitions		20	14	24	7
Review building permits for Zoning		1,455	1,135	853	700
Maintain and update City maps		2	2	1	1
Perform review/update Comprehensive Plan		1	1	1	1

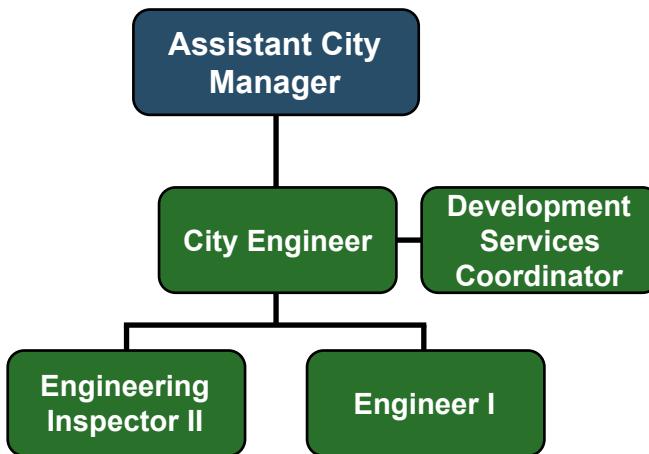
Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Review of building permits for zoning compliance within 48 hours*	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	100%	100%	100%
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	100%	100%	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	100%	100%	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%

** Resident Survey conducted every other year.

Engineering



Mission Statement

The Engineering Department is dedicated to fostering an attractive and sustainable community while enhancing the quality of life for residents through the development, application and enforcement of sound engineering standards and practices. Our commitment involves delivering superior amenities and services that showcase Parkland's unique character and natural beauty, while emphasizing high-quality maintenance for long-lasting functionality and safety. Through effective relationships with other government organizations, and an active engagement with the community we collaborate to improve and enhance city infrastructure. By delivering on our commitment, we safeguard Parkland's natural environment while maintaining a safe and vibrant community.

Core Services

The Engineering Department is dedicated to managing all facets of engineering operations, with a focus on enhancing the infrastructure and services essential for the prosperity of our City. Our core services encompass a wide array of responsibilities aimed at supporting a growing and vibrant community.

Capital Improvement Projects: Perform professional, administrative, and supervisory civil engineering work relating to the design, construction, and maintenance of municipal projects. This includes planning, design, scheduling, and contracting for improvements and maintenance of sidewalks, roadways, drainage, traffic features, lighting, landscaping, parks, municipal facilities and other infrastructure. This involves collaborating with engineering firms, local, county, state, and federal agencies as required.

Permitting and Plan Review: Participate in plan review for building permits and oversee issuance of engineering permits required for projects within or adjacent to the right-of-way.

Inspections: Perform engineering computations and inspect construction works to verify conformance with project documents and objectives. Conduct field tests and verify materials follow specifications.

Planning: Provide essential services including study recommendations and administration, coordination of private development projects, and other key infrastructure initiatives.

Stormwater Management and Environmental Protection: Undertake stormwater management projects, invasive plant removal, permitting, plat review, and field inspections, contributing to the protection of our environment.

Collaboration and Support: Offer professional engineering services to various City departments, boards, and commissions, facilitating the daily management and operation of Parkland. Review plans, represent the City in meetings, and collaborate with local, state, and federal agencies like Florida Department of Transportation, Broward County, North Springs Improvement District, and Pine Tree Water Control District.

Procurement: Collaborate closely with the Purchasing Department to develop bid documents tailored to municipal projects. Review and analyze submitted bids, evaluating each proposal to ensure alignment with project requirements and regulatory standards. This includes recommending awards based on assessments.

Public Outreach, and Strategic Planning: Engage with the community through public outreach and initiatives. Participate in strategic planning to ensure alignment with the City's long-term goals and priorities. This includes assisting in the development of capital improvement plans and the infrastructure replacement program.

Budgeting and Financial Management: Commit to strong financial stewardship, managing the department's budget effectively, and allocating resources to support critical infrastructure projects and services. Develop, analyze, and review detailed cost estimates. This includes utilizing value engineering principles across all projects.

Administrative and Support Services: Manage construction administration including tracking bond procedures, insurance requirements, project payments and scheduling. Provide great customer service to residents and contractors. Support the City in securing and managing grants, facilitating vital projects and initiatives.

Records Preservation: Maintain an archive of past engineering project documents including as-builts.



Budgeted Positions

	2022	2023	2024	2025
Assistant City Manager	0	0	0	.17
Development Services Director	.25	0	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
Total	4.25	4	4	4.17



Engineering, cont.

Budget Summary

The Engineering budget has increased 96% due to realigning expenses among the Development Services divisions. Half of the Assistant City Manager position, previously allocated to Building, has been evenly split among the 3 Development Services divisions for Fiscal Year 2025. Personnel expenditures for the City Engineer and Engineering Inspector were previously charged to the Building division but as of Fiscal Year 2025 will be reallocated to the Engineering division. Contractual Services expense for a landscape consultant has also been reallocated out of the Building division. Operating Expenditures are increasing for more funds for Arbor Day, inspector supplies, and an expected cost increase for utilities.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	244,341	281,133	324,187	631,663	307,476	95%
Contractual Services	58,285	60,412	95,700	253,800	158,100	165%
Operating Expenditures	45,268	50,074	66,710	70,030	3,320	5%
Capital Outlay	0	0	0	0	0	n/a
Total	\$347,894	\$391,619	\$486,597	\$955,493	\$468,896	96%

Public Service Levels

- Issue site development permits;
- Issue lot clearing permits;
- Conduct engineering plan reviews;
- Conduct NPDES inspections;
- Conduct in-house engineering inspections;
- Provide engineering code oversight/inspections of residential development projects;
- Conduct landscape plan reviews;
- Conduct landscape inspections;
- Issue tree removal permits;
- Process Environmental Sustainability Incentive program applications;
- Obtain 100% compliance on Florida Department of Environmental Protection MS4 permit.



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	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Number of engineering permits	73	24	23	20
Number of in-house engineering inspections	3,821	3,284	1,621	2,400
Number of NPDES engineering inspections	603	438	209	300
Number of engineering plan reviews	956	876	546	500
Number of landscape permits issued	50	238	295	350
Number of landscape inspections	988	1,308	874	1,100
Number of landscape plan reviews	322	656	771	850
Number of Environmental Sustainability Incentive Program applications received	7	9	10	8

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of capital projects delivered on time and within budget: <i>1 project Everglades Way Roundabout</i>	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	95%	100%	100%
Percent of engineering inspections completed within 24 hours of notification	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	95%	99%	100%
Percent of engineering plan reviews completed within 5 days	Effective Governance and Internal Communication	Efficiency	100%	100%	100%	100%	100%	96%	100%
Percent of landscape plan reviews completed within 5 days*	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	100%	99%	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

	2022	2023	2024	2025
Administration	7	7	7	7
Facilities	16	16	16	16
Streets	8	8	8	8
Parks and Grounds Maintenance	27	24	25	25
Fleet	1	2	2	2
Total	59	57	58	58

Budget Summary

Public Works is the largest department in the City and consists of Administration, Facilities, Streets, Parks and Grounds Maintenance, Fleet, and Stormwater. The department's budget increased \$431,000 or 5%. When the Public Works Director position became vacant early in Fiscal Year 2024, a reconfiguration of staff was put in place to provide cohesive management of parks and capital projects. A second Assistant Public Works Director position for capital project oversight was created and the Parks and Recreation Director was promoted to Senior Director of Operational Services and Projects, overseeing both the Public Works and Parks and Recreation departments. The Buyer position has been split 50/50 with the Purchasing Department.

Operating Expenditures increased 10% to provide maintenance spraying for invasive and exotic species previously cleared out, allocating software costs for the lightning detection system that was previously part of IT's budget, and the overall price increases in park and field maintenance supplies. Lubricant pumps, hoses, and plasma cutters for Fleet make up the Capital Outlay expense.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	3,330,989	3,850,980	4,513,680	4,660,629	146,949	3%
Contractual Services	105	414,531	496,000	498,100	2,100	0%
Operating Expenditures	2,096,003	2,236,874	2,976,420	3,268,615	292,195	10%
Capital Outlay	0	7,126	17,400	7,000	-10,400	-60%
Total	\$5,427,097	\$6,509,511	\$8,003,500	\$8,434,344	\$430,844	5%

Public Service Levels

- Maintain and repair city-owned roadways;
- Maintain landscape beautification throughout City facilities and public rights-of-way;
- Maintain and enhance City park facilities;
- Maintain and repair City's 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 and Capital 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.



Accomplishments

- Completed Liberty Park playground replacement;
- Resurfaced bay floors at Fire Station 97;
- Replaced bay doors at Fire Station 97;
- Renovated Fire Station 97 interior;
- Renovated Terramar Park restrooms and added HVAC system;
- Resurfaced floors, re-laminated cabinetry, and painted inside the Terramar Park concession stand;
- Installed HVAC system in Terramar Park concession stand;
- Replaced Terramar Park concession stand appliances;
- Painted exterior and interior of Terramar Park concession stand;



Public Works, cont.

Accomplishments, cont.

- Installed shutters for Terramar Park baseball tower;
- Resurfaced floors at Terramar Park baseball tower;
- Painted interior and exterior of Terramar Park baseball tower;
- Re-roofed Terramar Park concession stand, tower, and restrooms;
- Replaced fence at Terramar Park maintenance yard;
- Replaced shade canopies and painted shade structures at Terramar Park;
- Painted interior and exterior Quigley Tennis Center;
- Resurfaced Quigley Tennis Center tennis courts;
- Installed new Parkland Library Courtyard deck with sitting area;
- Renovated and installed functional kitchen at the Parkland Library;
- Replaced fleet services garage doors;
- Replaced shade canopies at Pine Trails Park sports fields;
- Resurfaced floors at Pine Trails Park concession stand;
- Added HVAC to Pine Trails Park concessions stand;
- Added new picnic tables to Pine Trails Park concession stand sitting areas;
- Resurfaced Pine Trails Park basketball courts 3 and 4;
- Replaced basketball goals systems at Pine Trails Park basketball courts 3 and 4;
- Resurfaced sidewalks at Parkside Drive, Library, City Hall, and Barkland.



Performance Measures

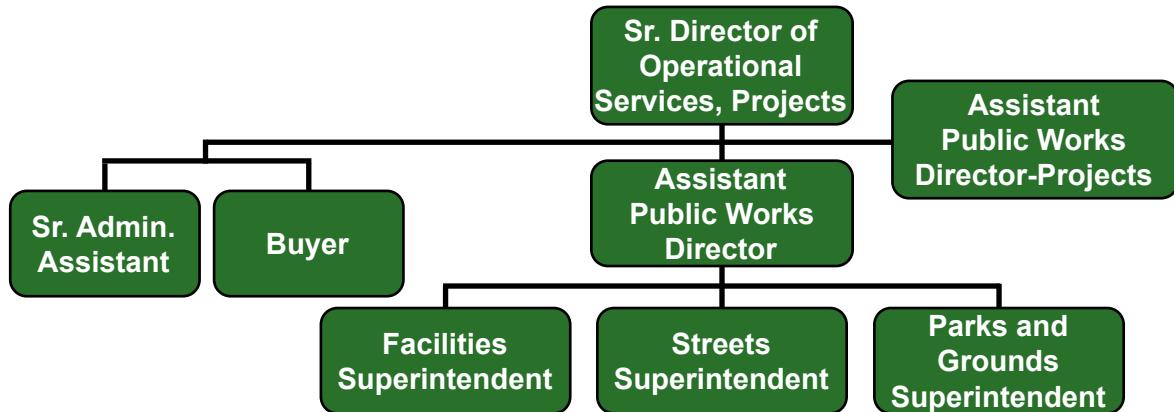
Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Trim trees	1,300	2,600	1,315	1,300
Obtain departmental compliance with NIMS training goals	45%	95%	99%	90%
Number of meeting setups	152	405	432	220
Number of potholes repaired	534	1,018	939	900
Number of fields lined for games	753	1,535	1,471	900
Number of preventive maintenance (PM's) performed	162	323	386	180

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of "Public Stuff" Requests responded to within 24 hours	Effective Governance and Internal Communication	Efficiency	100%	95%	100%	100%	100%	96%	100%
Percent of capital improvement projects completed on time and within budget	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	90%	98%	90%
Percent of projects completed on time and within budget	Effective Governance and Internal Communication	Effectiveness	100%	100%	100%	100%	95%	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%

* Resident Survey conducted every other year.

Public Works - Administration



Budgeted Positions

	2022	2023	2024	2025
Senior Director of Operational Services and Projects	0	0	0	.5
Public Works Director	1	1	1	0
Assistant Public Works Director	1	1	1	2
Superintendent	3	3	3	3
Sr. Administrative Assistant	1	1	1	1
Buyer (was Purchasing Coordinator)*	0	1	1	.5
Administrative Assistant (part-time)	1	0	0	0
Total	7	7	7	7

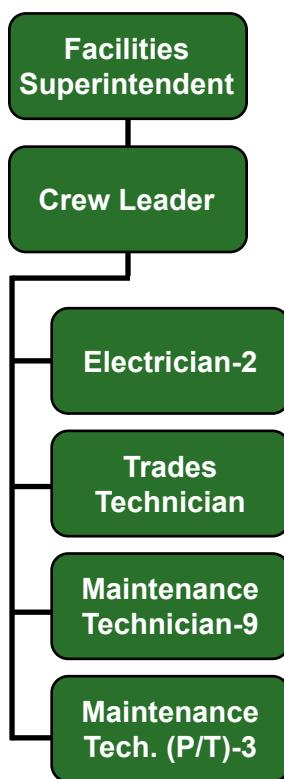
*Position split with the Purchasing Department.

Budget Summary - Administration

The Public Works-Administration budget increased about \$136,000 or 7%. Personnel Services increased for the reconfiguration of staff which added 50% of the Senior Director of Operational Services and Projects position. Operating Expenditures are increasing \$107,405 due adding invasive/exotic species maintenance to the landscaping service and a \$10,000 increase in the cost of the Household Hazardous Waste program, as well as increased utilities costs.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	761,709	856,337	1,006,725	1,041,569	34,844	3%
Contractual Services	105	19,207	31,500	33,100	1,600	5%
Operating Expenditures	665,245	828,965	1,049,200	1,156,605	107,405	10%
Capital Outlay	0	0	8,000	0	-8,000	-100%
Total	\$1,427,059	\$1,704,509	\$2,095,425	\$2,231,274	\$135,849	7%

Public Works - Facilities



Budgeted Positions		2022	2023	2024	2025
Facilities Crew Leader		1	1	1	1
Electrician		1	1	1	2
Trades Technician		1	1	1	1
Maintenance Technician (all levels)		10	10	10	9
Maintenance Technician - part-time		3	3	3	3
Total		16	16	16	16



Budget Summary - Facilities

The Public Works-Facilities budget increased \$61,300 or 5%. Personnel Services increased 6% due to reclassifying a Maintenance Technician position to an Electrician, as well as planned increases for salaries and benefits. Contractual Services decreased \$3,000 due to a new, lower-cost pest control service. Operating Expenditures increased \$2,850 due to moving the P-REC gym floor maintenance out of the Infrastructure Replacement Fund, as well as overall increases in janitorial supplies.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	909,271	1,026,493	1,111,121	1,172,569	61,448	6%
Contractual Services	0	0	13,000	10,000	-3,000	-23%
Operating Expenditures	218,552	208,621	250,890	253,740	2,850	1%
Capital Outlay	0	5,143	0	0	0	n/a
Total	\$1,127,823	\$1,240,257	\$1,375,011	\$1,436,309	\$61,298	5%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
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	100%	99%	100%

* New measure as of Fiscal Year 2024.

Public Works - Streets

Budgeted Positions

	2022	2023	2024	2025
Streets Crew Leader	1	1	1	1
Equipment Operator	2	2	2	2
Maintenance Technician (all levels)	4	4	5	5
Maintenance Technician-part-time	1	1	0	0
Total	8	8	8*	8*

* The City created a Stormwater Fund in Fiscal Year 2024 and a portion of Personnel Services for Public Works-Streets is allocated to that fund each year.

Streets Superintendent

Crew Leader

Equipment Operator - 2

Maintenance Technician - 5

Budget Summary - Streets

The budget for Public Works-Streets increased over \$57,000 or 5%. One Maintenance Technician position will be allocated to the Stormwater Fund for Fiscal Year 2025, which is the same as the previous year. Operating Expenditures increased \$47,400 for the increased costs for insurance and utilities.

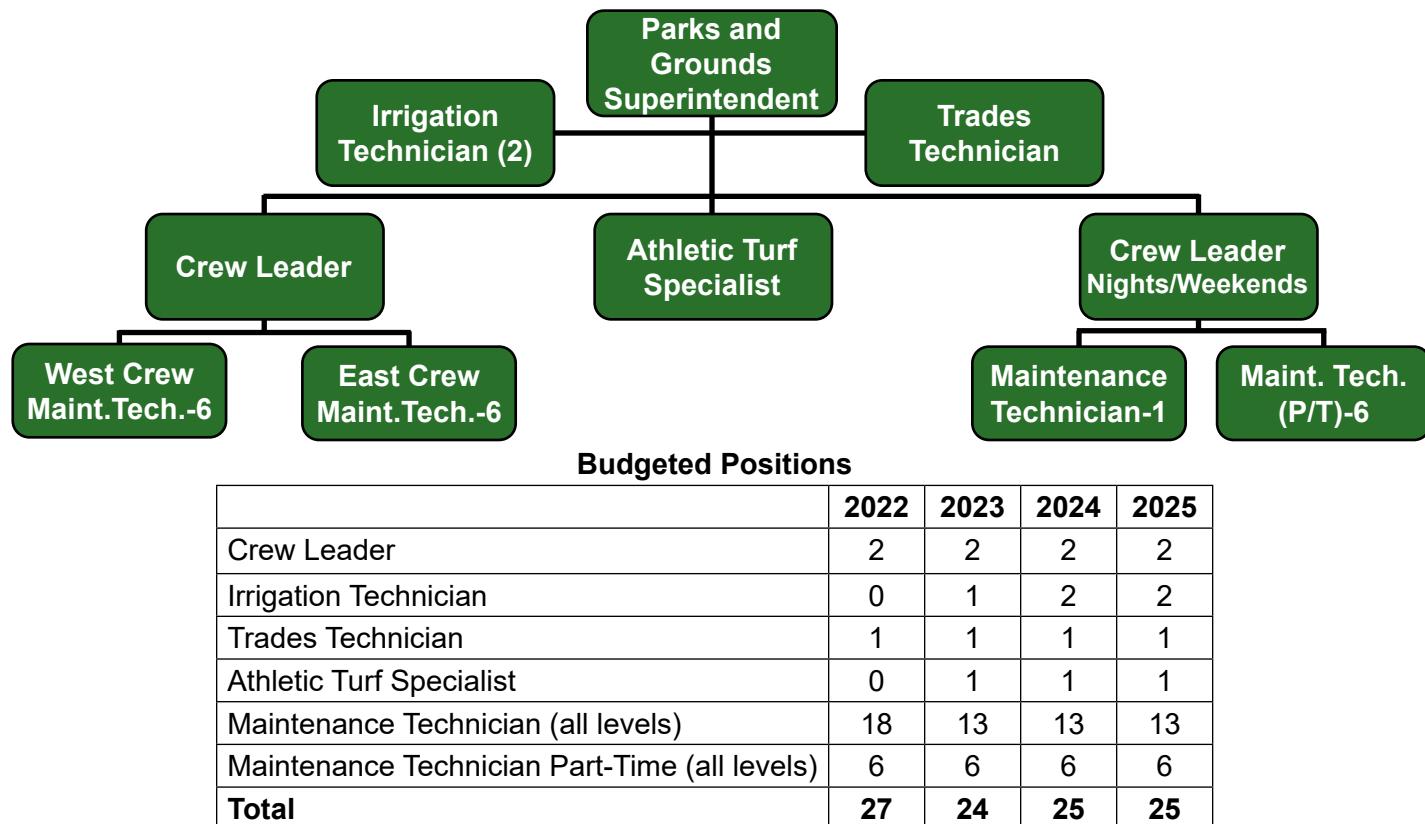
Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	468,195	531,728	535,526	545,428	9,902	2%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	425,493	404,778	556,900	604,300	47,400	9%
Capital Outlay	0	0	0	0	0	n/a
Total	\$893,688	\$936,506	\$1,092,426	\$1,149,728	\$57,302	5%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
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	100%	99%	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	90%	96%	90%
Number of landscaping enhancement projects completed*	Improve, Enhance City's Infrastructure	Workload	N/A	N/A	N/A	N/A	4	8	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 \$100,200 or 4%. Personnel Services increased for planned changes to salaries and benefits. Contractual Services decreased \$6,000 because the pest control service cost was moved to Public Works-Facilities. Operating Expenditures are increasing \$85,200 to refresh the poured-in-place top coating at the playgrounds, increased irrigation repairs, and allocating software costs for the lightning detection system that was previously part of IT's budget.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	1,076,593	1,261,548	1,578,454	1,601,861	23,407	1%
Contractual Services	0	395,324	446,000	440,000	-6,000	-1%
Operating Expenditures	535,054	545,915	791,270	876,470	85,200	11%
Capital Outlay	0	0	2,400	0	-2,400	-100%
Total	\$1,611,647	\$2,202,787	\$2,818,124	\$2,918,331	\$100,207	4%



Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of low frequency playground inspections at each playground	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	4	4	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	95%	99%	95%

* New measure as of Fiscal Year 2024.

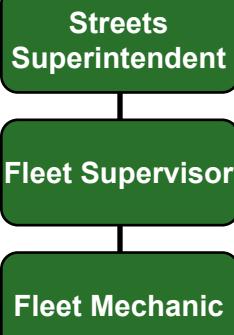
2023 Resident Survey	Excellent	Good	Fair	Poor	N/A
How would you rate the condition and maintenance of the following?					
Sports fields	44%	34%	3%	1%	18%
Multi-purpose fields	42%	34%	3%	1%	20%
Basketball courts	33%	33%	3%	1%	30%
Tennis courts	29%	26%	2%	0%	43%
Pickleball courts	25%	23%	2%	0%	50%
Playgrounds	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

Budgeted Positions

	2022	2023	2024	2025
Fleet Supervisor	1	1	1	1
Fleet Mechanic	0	1	1	1
Total	1	2	2	2



Budget Summary - Fleet

The Public Works-Fleet budget increased over \$33,000 or 6%. Personnel Services increased due to benefit selection changes and planned increases for salaries and benefits. Operating Expenditures are increasing 5% due to expected increases for fuel, tires, oil, and utilities. Lubricant pumps, hoses, and plasma cutters are budgeted for Capital Outlay.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	115,221	174,874	208,900	225,989	17,089	8%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	251,660	248,595	328,160	344,300	16,140	5%
Capital Outlay	0	1,983	7,000	7,000	0	%
Total	\$366,881	\$425,452	\$544,060	\$577,289	\$33,229	6%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
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	80%	83%	85%
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	85%	85%	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	2025
Administration	3	3	4	4	3.5
Recreational Programs	14	13	12	13	13
Athletics	4	4	4	4	4
Parks Support	9	9	9	9	9
Total	30	29	29	30	29.5

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 about \$69,000 or 2% for Fiscal Year 2025. Personnel Services decreased slightly due to allocating 50% of the Senior Director of Operational Services and Projects to the Public Works Department. Contractual Services, for instructors, referees, and software subscriptions, remains nearly the same. Operating Expenditures increased 7% to double the capacity of certain special events, and cover anticipated cost increases for field trip venues, credit card processing, and utilities. New tables, chairs and tents are planned for Capital Outlay.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	1,267,784	1,557,860	1,958,133	1,903,897	-54,236	-3%
Contractual Services	40,415	42,676	54,700	55,430	730	1%
Operating Expenditures	1,100,280	1,506,263	1,797,280	1,925,570	128,290	7%
Capital Outlay	1,640	5,973	12,000	6,000	-6,000	-50%
Total	\$2,410,119	\$3,112,772	\$3,822,113	\$3,890,897	\$68,784	2%



Public Service Levels

- Plan, coordinate and implement City-wide special events:
 - 12 Farmers' Markets
 - 3 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)
 - Community Commemoration
 - 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.



Parks and Recreation, cont.

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Number of special events offered	43	43	42	44
Conduct senior field trip outings	16	12	12	12
Annual coaches meetings for City Sports Leagues	7	7	12	4
Conduct Senior in-class program	34	48	45	36
Total number of special event permits granted	68	71	97	55
Total number of sponsors for programs and events	66	70	95	70
Number of fitness classes offered	144	155	150	150
Number of tennis programs offered	44	51	40	35
Number of sports clinics offered	20	25	13	15
Number of participants in sports league	5,423	5,251	8,691	6,000
Number of tournaments hosted	6	4	4	4
Number of court reservations	6,838	7,836	7,837	6,000
Number of tennis memberships at Quigley Tennis Ctr	243	234	214	225
Number of enrichment programs offered	180	251	126	150
Number of participants in summer camps	226	319	227	250
Number of participants in after school program	103	101	102	115
Number of pavilion reservations at City parks	436	358	306	300

Accomplishments

- The Parkland Dash raised over \$2,500 for Make Our Schools Safe Organization and over \$6,000 for Broward Schools located in the City of Parkland;
- The Parkland Pumpkin Patch raised \$2,000 for Gina Rose Montalto Foundation;
- Secured more than \$61,000 in sponsorships for special events during Fiscal Year 2024;
- Secured more than \$60,000 in revenue from Farmers' Market vendor fees;
- Processed 97 special event permit applications;
- Hosted over 14 non-profit special events that combined raised over \$1.5 million for various charities;
- Received Community Development Block Grant for the 18th consecutive year for residents 62 and older, program now has 350 participants;
- Expanded Senior Trips to accommodate the higher demand;
- Created Liberty Park Fence Picket program;
- Continued a family friendly program called "Clues In The Park" to get families active and start exploring all the parks and businesses throughout Parkland;
- Completed the resod of the Great Lawn;
- Installed new court signs at both Terramar and Pine Trail Parks;
- Completed the Phase 1 and Phase 2 of the Great Lawn electrical project at Pine Trails Amphitheater;
- Provided new programs at the P-REC including Sunset Strings Academy, YouTube Video Production, Hoopster Tots and more;
- Added an additional Parents Night Out activity in the month of December;
- Resurfaced the tennis courts at Quigley;
- Implemented the Perry Weather Lightning Detection System.



Parks and Recreation - Administration

Sr. Director of Operational Services, Projects

Assistant Director Parks and Recreation

Parks & Rec. Coordinator - Events

Lead Program Specialist

Budgeted Positions

	2022	2023	2024	2025
Senior Director of Operational Services and Projects	0	1	1	.5
Director Parks and Recreation	1	0	0	0
Assistant Director Parks and Recreation	0	1	1	1
Parks and Recreation Coordinator-Special Events	1	1	1	1
Lead Program Specialist-Events	0	0	0	1
Program Specialist-Events	1	1	1	0
Total	3	4	4	3.5

Budget Summary

The Parks and Recreation-Administration budget decreased \$48,000 or 4%. Personnel Services decreased \$91,000 due to allocating 50% of the Senior Director position to the Public Works Department. Contractual Services, for software subscriptions, increased slightly. Operating Expenditures increased over \$48,000 to increase the capacity of the Hayride and Bonfire event and to cover increased sound contractor costs for Eats 'N Beats. Capital Outlay is planned for tables, chairs, and tents.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	316,676	440,260	514,632	423,649	-90,983	-18%
Contractual Services	10,746	10,444	10,900	11,530	630	6%
Operating Expenditures	436,112	768,264	678,440	726,630	48,190	7%
Capital Outlay	1,640	5,973	12,000	6,000	-6,000	-50%
Total	\$765,174	\$1,224,941	\$1,215,972	\$1,167,809	-\$48,163	-4%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of projects completed on time and within budget*	Effective Governance and Internal Communication	Efficiency	N/A	N/A	N/A	N/A	90%	90%	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%

* Resident Survey conducted every other year.



Parks and Recreation - Recreation

Budgeted Positions				
	2022	2023	2024	2025
Program Manager	1	0	0	0
Parks and Recreation Coordinator	0	1	1	1
Lead Program Specialist	1	0	1	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)	6	6	6	6
Total	13	12	13	13





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graph TD
    A["Sr. Director of Operational Services, Projects"] --> B["Assistant Director Parks and Recreation"]
    B --> C["Parks & Rec. Coordinator - Programming"]
    C --> D["Administrative Assistant"]
    C --> E["Program Specialist"]
    C --> F["Lead Program Specialist"]
    F --> G["Sr. After Care Assistant (P/T)"]
    G --> H["Recreation Aide (P/T) - 2"]
    G --> I["After Care Asst. (P/T) - 6"]
  
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Budget Summary

The Parks and Recreation-Recreational Programs budget increased \$41,800 or 3%. Personnel Services increased 3% for planned increases in salaries and benefits. Operating Expenditures increased 5% due to cost increases for field trip venues, and anticipated cost increases for credit card processing and utilities.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	465,221	575,821	688,822	696,774	7,952	1%
Contractual Services	21,748	21,587	25,000	25,000	0	n/a
Operating Expenditures	402,969	479,912	702,800	736,650	33,850	5%
Capital Outlay	0	0	0	0	0	n/a
Total	\$889,938	\$1,077,320	\$1,416,622	\$1,458,424	\$41,802	3%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
How would you rate the quality of Senior Programs?	Continue to be a Pre-eminent City for Parks & Recreation Programs	Effectiveness	90%	90%	90%	90%	90%	90%	90%
How would you rate the quality of Summer Camp?	Continue to be a Pre-eminent City for Parks & Recreation Programs	Effectiveness	80%	83%	90%	90%	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%	90%	90%	90%	90%	90%

Parks and Recreation - Athletics



Budgeted Positions		2022	2023	2024	2025
Parks and Recreation Manager		1	1	1	1
Program Specialist		1	1	1	1
Administrative Assistant		1	1	1	1
Rec. Aide (part-time)		1	1	1	1
Total		4	4	4	4



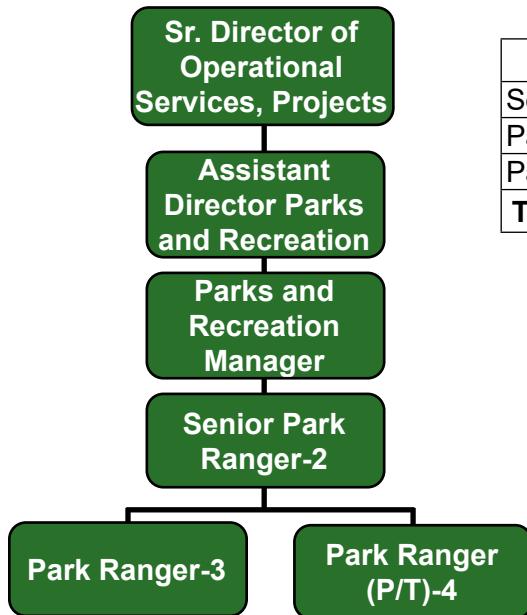
Budget Summary

The Parks and Recreation-Athletics budget increased \$52,000 or 8%. Personnel Services increased due to planned benefits increases for expected staff turnover. Contractual Services, primarily referee services for adult sports leagues, increased 1%. The budget for Operating Expenditures increased 12% or \$43,050 for anticipated cost escalation of insurance and utilities.

Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	205,142	152,027	293,317	302,412	9,095	3%
Contractual Services	7,921	10,645	18,800	18,900	100	1%
Operating Expenditures	235,468	231,937	366,840	409,890	43,050	12%
Capital Outlay	0	0	0	0	0	n/a
Total	\$448,531	\$394,609	\$678,957	\$731,202	\$52,245	8%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
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%	93%	90%	84%	90%
Percent of travel league program participants who are residents	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	50%	57%	50%	55%	50%	52%	50%

Parks and Recreation - Parks Support



Budgeted Positions		2022	2023	2024	2025
Senior Park Ranger		2	2	2	2
Park Ranger		3	3	3	3
Park Ranger (part-time)		4	4	4	4
Total		9	9	9	9



Budget Summary

The Parks and Recreation-Parks Support budget increased \$22,900 or 5% which is due mainly to planned increases in salaries and benefits. Operating Expenditures are increasing \$3,200 for higher utility and insurance costs.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	280,745	389,752	461,362	481,062	19,700	4%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	25,731	26,150	49,200	52,400	3,200	7%
Capital Outlay	0	0	0	0	0	n/a
Total	\$306,476	\$415,902	\$510,562	\$533,462	\$22,900	5%



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

	2022	2023	2024	2025
Senior Director of Strategy and Intergovernmental Affairs	0	.25	.25	.25
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	2	2	2
Library Aide (part-time)	8	6	6	6
Historian (part-time) (NEW for Fiscal Year 2025)	0	0	0	1
Total	11	11.25	11.25	12.25

Budget Summary

The Library's budget increased \$62,000 or 7% mostly due to adding a part-time Historian position along with planned salary and benefit increases. Operating Expenditures are increasing \$15,300 in order to replace tables and computer monitors as well as for anticipated increases in insurance and utility expenses. Capital Outlay is decreasing \$5,400 to align the budget for books and media purchases to historical actuals, while allowing for inflation.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	440,106	487,710	609,675	661,627	51,952	9%
Contractual Services	0	2,196	3,400	3,400	0	n/a
Operating Expenditures	121,697	146,033	212,320	227,620	15,300	7%
Capital Outlay	67,720	65,938	88,400	83,000	-5,400	-6%
Total	\$629,523	\$701,337	\$913,795	\$975,647	\$61,852	7%

Library, cont.

Public Service Levels

- Provide access to more than 600,000 text and virtual library items;
- Attract 27,000 patron page views of Library website pages;
- Circulate 107,000 physical and virtual items;
- Attract 53,000 patron visits to the Library;
- Register 1,000 new patrons for library cards;
- Conduct 400 classes and activities programs;
- Attract 5,700 participants to events;
- Assist Library customers by completing 49,000 customer contacts.

Accomplishments

- 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. 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 grow in popularity;
- The Library participated in the 10 Days of Connection with two cultural programs: Japanese Culture and History with Morikami Museum and Gardens, LEV Children's Museum visit and Hebrew-English Storytime for families. 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;
- Parkland Library is the first library to invite LEV Children's Museum for a program. This traveling museum lets children explore Jewish culture through hands-on fun;
- Parkland Library was one of the first libraries to screen "RUBIN: An Original Film Documentary" and host a discussion after the film led by its director and producer, Tenille Brown;
- 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. The theme this summer is "Adventure Begins at Your Library" encourages readers of all ages to explore new stories and viewpoints with an open mind. 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 "The Odyssey: The Greatest Adventure Story in the World with Dr. Margery Marcus", "Didgeridoo Down Under show" and an Adventures in Art program;
- This summer 920 people participated in our "Adventure Begins at Your Library" summer reading program (550 children, 170 teens, 200 adults.) Book entry forms were used for teens and adults instead of reading logs.
- The Library presented 515 programs this year and answered 49,835 reference questions;
- 1,226 new Library card accounts were opened this year;
- Introduced an online book challenge app called Beanstack to promote reading and Britannica Library online reference resource for all ages that can also be accessed from home with a Parkland Library card;
- Provided educational classes about the annular solar eclipse and total solar eclipse. The Library also provided 500 solar eclipse glasses to residents through STAR Library Network;
- Collaborated with the Parkland Friends of the Library on donated books, book fairs and other events.



Performance Measures

Workload Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Patron page views of Library website pages	21,920	31,212	30,485	27,200
Conduct classes and activities	555	605	515	400
Respond to customer contact	49,835	38,945	62,766	49,000
Circulate books and materials	116,862	110,919	132,408	107,000
Attract patron visits to the Library	72,606	75,017	79,551	53,000
Register new patrons	1,249	448	1,226	1,000
Number of patrons participating in events	9,558	3,793	12,474	5,700
Average number of hours open to public each month	214	215	219	200

Measurement	Strategic Goal	Measure Type	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		FY 2025
			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	7,461	6,600	8,466	7,040	5,598	7,040
Percent of book budget spent (membership subscriptions & books)	Continue to be a Pre-eminent City for Parks & Recreation Programs	Efficiency	100%	72%	100%	73%	100%	87%	100%
Percent of Parkland population registered for library cards	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	25%	9%	25%	6%	20%	16%	20%
Circulation per active library card	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	25	10	25	5	25	24	25
Number of volunteer hours	Strengthen the City's Community Character	Demand	5,000	6,746	5,000	3,765	4,000	4,766	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%

Non-Departmental

Budget Summary - Non-Departmental

The Non-Departmental budget encompasses all of the expenditures that cannot be directly assigned to one program, service, or department. Contractual Services will increase \$169,850 to allow for additional consulting services for the development of the Heron Bay property and an increase in the cost to store the MSD materials. The components of Contractual Services include:

Lobbyist	\$40,000
Heron Bay Consulting	\$200,000
Heron Bay HOA Fees	\$48,000
Solid Waste Consortium	\$75,000
Strategic Planning	\$10,000
Storage of MSD Materials	\$35,000
Retirement Consultant	\$12,000
Performance Evaluation Software	\$11,000
Envisio Software	\$22,000
Attorney Services for Assessments	\$20,000
Other	\$26,000
TOTAL	\$499,000

Operating Expenditures decreased because miscellaneous printing and advertising expenditures were eliminated. Other Uses reflects the City's giving to other organizations and a \$200,000 contingency amount for economic uncertainties.

Transfers Out increased due to increasing the transfer to the Capital Projects Fund and maintaining adequate funding for the Replacement Plans to bolster the City's pay-as-you-go financing of capital.

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personnel Services	950	6,485	55,000	55,000	0	0%
Contractual Services	218,006	385,363	329,150	499,000	169,850	52%
Operating Expenditures	53,678	48,082	109,330	82,820	-26,510	-24%
Other Uses	49,956	48,278	261,750	268,750	7,000	3%
Transfers Out	2,100,000	2,600,000	4,850,000	6,080,000	1,230,000	25%
Total	\$2,422,590	\$3,061,208	\$5,605,230	\$6,985,570	\$1,380,340	25%

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 2025 is slightly more than last year to allow for potential fees if additional debt is needed for specific capital projects. More details can be found in the Policies and Planning section under "Debt Management."

Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 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	2,670,736	2,659,263	2,648,900	2,661,500	12,600	0.5%
Total	\$2,670,736	\$2,659,263	\$2,648,900	\$2,661,500	\$12,600	0.5%

Capital Improvement Program

The Capital Improvement Program (CIP) is an important element of the City's 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.

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

Inflation continues to plague South Florida, which wreaks 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 2025, the Capital Improvement Program is proposed at nearly \$41 million, which is higher than the Fiscal Year 2024 Program total of \$31,566,700 due to cost escalation in many projects as well as adding funds for the roads projects in the Ranches and Pine Tree Estates. 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 2025, and all projects will be funded with existing cash reserves, grants, or debt, as indicated.

Capital Improvement Program	Fiscal Year 2025
Capital Improvement Projects Fund	\$21,257,350
Replacement Plan: Infrastructure	\$2,930,600
Replacement Plan: Capital Equipment, Vehicles	\$726,700
Pine Tree Roads Fund	\$11,600,500
Ranches Roads Fund	\$3,900,000
Stormwater Management Fund	\$375,000
Total Fiscal Year 2025 CIP	\$40,790,200

5 Year Capital Improvement Plan

CAPITAL IMPROVEMENT FUND	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Five Year Capital Plan
Ranches Drainage Improvements	\$ 4,194,000					\$ 4,194,000
Expanded Parking at Terramar Park	\$ 910,000					\$ 910,000
Liberty Park Improvements	\$ 435,000					\$ 435,000
Hillsboro Blvd Landscaping	\$ 190,650					\$ 190,650
Library Generator Transfer Switch	\$ 132,000					\$ 132,000
A/C Control System	\$ 125,000	\$ 30,000				\$ 155,000
Covered Bridge Nature Play Area	\$ 100,000					\$ 100,000
Fire Station 109 Solar Light Conversion	\$ 68,200					\$ 68,200
Terramar Park Solar Bollard Light Conversion	\$ 66,000					\$ 66,000
Datacenter UPS Battery Repairs	\$ 60,000					\$ 60,000
Parks, Preserves Landscaping Beautification	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
P-REC Gym Repairs and Updates	\$ 38,500					\$ 38,500
Special Events Trailers	\$ 30,000					\$ 30,000
Event Storage Shed	\$ 30,000					\$ 30,000
Public Property Beautification	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Re-Key Locking System	\$ 20,000					\$ 20,000
P-REC Stage Curtain	\$ 13,000					\$ 13,000
Graphics Server	\$ 10,000					\$ 10,000
Other Capital Improvement Projects	\$ 14,765,000					\$ 14,765,000
Future Capital Improvement Projects	\$ -	\$ 3,673,700	\$ 4,537,000	\$ 5,525,000	\$ 239,000	\$ 13,974,700
Capital Improvement Projects FUND 301	\$ 21,257,350	\$ 4,309,700	\$ 4,607,000	\$ 5,595,000	\$ 309,000	\$ 50,843,050
Stormwater (Drainage Outfalls) FUND 104	\$ 375,000					\$ 375,000
Infrastructure Replacement FUND 302	\$ 2,930,600					\$ 13,048,900
Ranches Roads (Resurfacing) FUND 303	\$ 3,900,000					\$ 3,900,000
Pine Tree Roads FUND 304	\$ 11,600,550					\$ 11,600,550
Capital Replacement FUND 501	\$ 726,700	\$ 968,875	\$ 915,100	\$ 1,891,950	\$ 1,432,200	\$ 5,934,825
TOTAL CAPITAL IMPROVEMENT PLAN	\$ 40,790,200	\$ 8,861,175	\$ 7,774,600	\$ 8,963,950	\$ 4,547,400	\$ 70,937,325



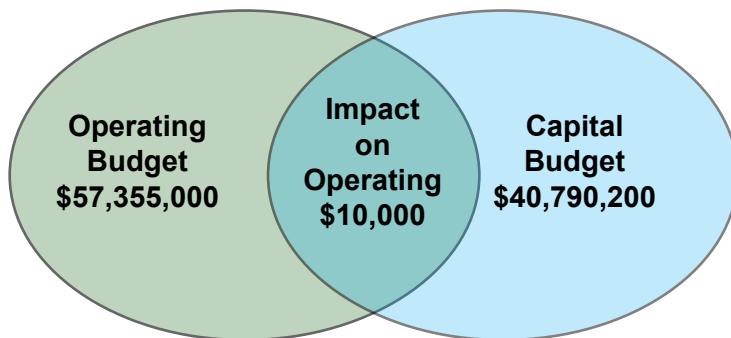
Future Capital Projects

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Five Year Capital Plan
Pine Trails Park Bathroom Remodel	\$ 1,550,000				\$ 1,550,000
Pine Trails Park Landscaping, Irrigation, Pump Station	\$ 882,750				\$ 882,750
Terramar Park Irrigation Redesign	\$ 410,000				\$ 410,000
Irrigation Pump Station (Barkland/Liberty Park)	\$ 210,000				\$ 210,000
Margate-Blount Archaeological Site Development	\$ 32,500	\$ 297,000			\$ 329,500
Public Works Parking Lot Expansion	\$ 13,200				\$ 13,200
Terramar Park Parking Lot Curb Replacement		\$ 330,000			\$ 330,000
City Entryway Signs			\$ 5,000,000		\$ 5,000,000
WiFi in the Parks	\$ 300,000				\$ 300,000
Swagitt/Granicus Chambers Upgrade	\$ 85,000				\$ 85,000
Springbrook Replacement		\$ 500,000			\$ 500,000
Exotic/Invasive Plant Removal			\$ 325,000	\$ 239,000	\$ 564,000
Roundabouts on Loxahatchee Road		\$ 3,360,000			\$ 3,360,000
Fire Station 109 Drainage Improvements				tbd	tbd
Wayfinding Signs	\$ 105,000				\$ 105,000
Terramar Park Sideline Turf	\$ 85,250				\$ 85,250
Amphitheater Stage Remodel		\$ 50,000			\$ 50,000
Gator Acres Design			\$ 200,000		\$ 200,000
	\$ 3,673,700	\$ 4,537,000	\$ 5,525,000	\$ 239,000	\$ 13,974,700

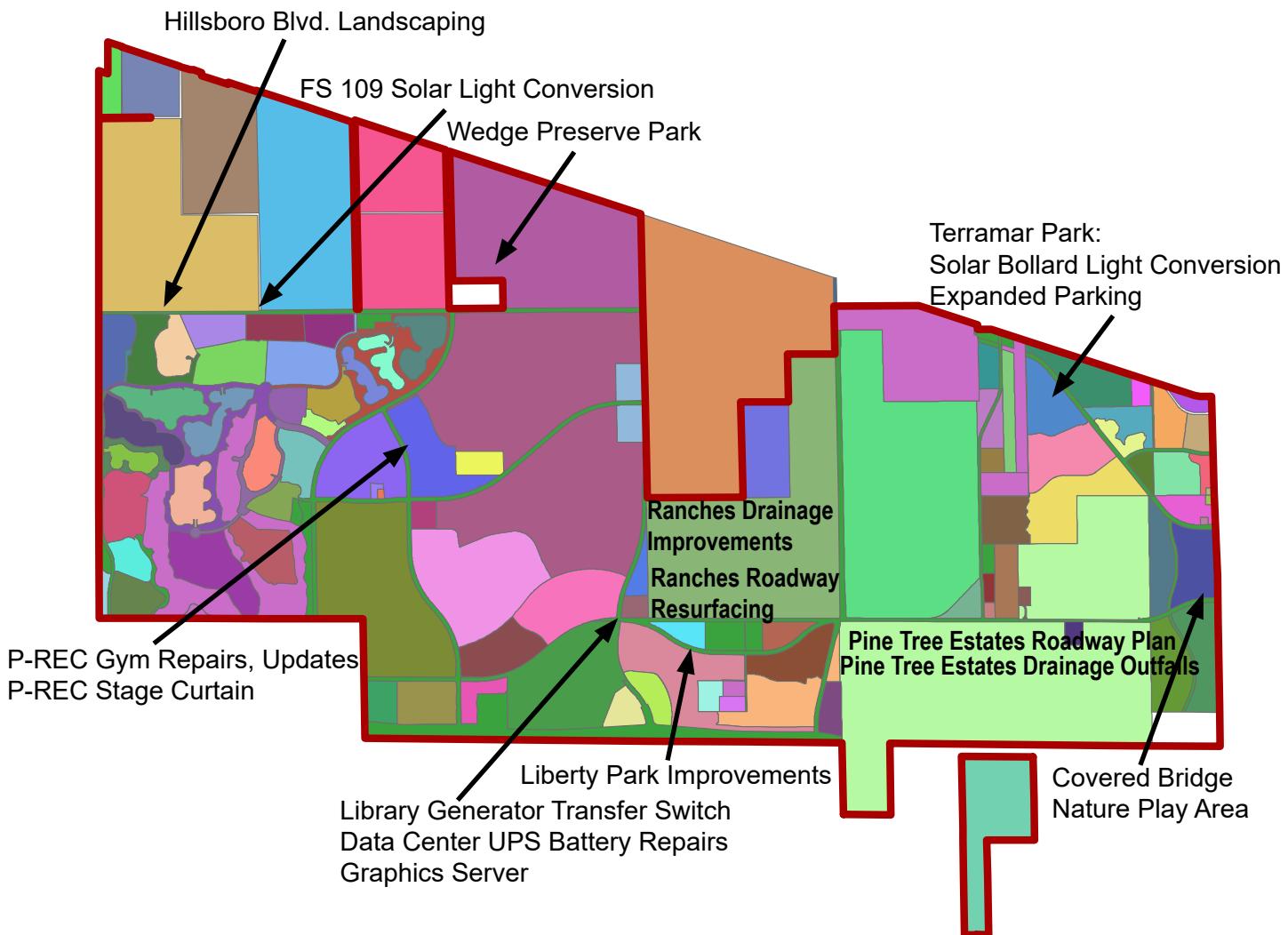


Impact on Operating

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 2025. In Fiscal Year 2025, the City is anticipating an increase of \$10,000 in operating expenditures due to adding an annual software maintenance fee for the A/C Control Systems project.



Location of Capital Projects



Citywide projects:

- A/C Control System
- Parks, Preserves Landscaping Beautification
- Public Property Beautification
- Re-Key Locking System
- Special Events Trailers
- Event Storage Shed

Ranches Roads Capital Projects

Ranches Roadway Resurfacing

DEPARTMENT: Engineering

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

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

~~Fiscal Year 2024 Fund 303 = \$3,240,000~~

Fiscal Year 2025 Fund 303 = \$3,900,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$225,000			\$25,000	\$250,000		
2025		\$3,510,000		\$390,000	\$3,900,000		
2026							
2027							
2028							
Total	\$225,000	\$3,510,000		\$415,000	\$4,150,000		

Describe the project:

The scope of the Ranches Roadway Resurfacing project is to mill and repave the roadway within the Ranches community. At the April 2022 Strategic Planning Retreat, the City Commission gave direction to proceed with the design. Construction will occur after the completion of the Ranches Drainage Improvements project, potentially in Fiscal Year 2025. The drainage project needs to be completed first. After drainage improvements are completed, the roads will be repaved to improve safety and be more aesthetically pleasing. While American Rescue Plan Act (ARPA) funds will pay for most of the drainage improvements, the road resurfacing cost is not covered by these funds and will be assessed to the residents of the Ranches.

This project was budgeted in Fiscal Year 2024 with a cost estimate based on solely milling and resurfacing the Ranches roadways in the community. The project was not pursued and is being re-budgeted in Fiscal Year 2025 with new cost estimates resulting from pavement core borings which show that some segments of the roadway will have to be reconstructed, as well as additional asphalt will need to be added in certain areas.

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

Improve and enhance the City's transportation infrastructure.

How was the project cost calculated?

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

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 improvement 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 transportation infrastructure

FUNDING: Fiscal Year 2024 Fund 304=\$1,015,000; Fiscal Year 2025 Fund 304=\$11,600,550

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

Describe the project:

The scope of the Pine Tree Roadway project is to mill, repave and reconstruct the roadway within the Pine Tree Estates community. At the April 2023 Strategic Planning Retreat, City Commission gave direction to budget funds for design. Construction work will be directed by the outcome of ongoing litigation.

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

Improve and enhance the City's transportation infrastructure.

How was the project cost calculated?

Using estimate analysis developed from the FDOT unit prices and current construction costs at the time. The estimate is based on 2023 prices. Construction material prices are subject to change due to market fluctuations and availability.

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.



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 = \$132,176; Fiscal Year 2025 Fund 104 = \$375,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$117,176			\$15,000	\$132,176		
2025		\$337,500		\$37,500	\$375,000		
2026							
2027							
2028							
2029							
Total	\$117,176	\$337,500		\$52,500	\$507,176		

Describe the project:

This is the first project to be funded by the stormwater utility fee that the City instituted in 2023. It will replace the standards sheet and details. This project will also be replacing the existing headwall structures that are 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 using 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

Ranches Drainage Improvements

DEPARTMENT: Engineering

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2022 Fund 111 = \$1,094,947

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

Fiscal Year 2025 Fund 301 = \$4,194,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$1,094,947	\$3,835,083			\$4,930,030		
2025		\$4,194,000			\$4,194,000		
2026							
2027							
2028							
2029							
Total	\$1,094,947	\$8,029,083			\$9,124,030		

Describe the project:

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

The City was awarded American Rescue Plan Act (ARPA) funds totaling \$17,114,169.

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 initiated the Ranches Drainage project utilizing these funds and needs to assign additional capital funds to award and execute the project.

Professional services for engineering design were awarded as part of the Fiscal Year 2022 amended budget. Construction is expected to begin in Fiscal Year 2025.

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

Improve and enhance the City's infrastructure.

How was the project cost calculated?

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

What are the project alternatives?

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

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

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

Expanded Parking at Terramar Park

DEPARTMENT: Public Works

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

FUNDING: Fiscal Year 2025 Fund 301 = \$910,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025	\$75,000	\$760,000		\$75,000	\$910,000		
2026							
2027							
2028							
2029							
Total	\$75,000	\$760,000		\$75,000	\$910,000		

Describe the project:

There is a need for additional parking spaces at Terramar Park. During certain times of the year, cars are parked on the swales along Hillsboro Boulevard creating potential safety concerns. A portion of the open green space within the park will be transformed into additional parking spots. Lighting and landscaping will be installed. Project design was completed in Fiscal Year 2023 with two options. Staff presented the design options to the City Commission at a workshop in March 2023. The City Commission requested staff to look at alternative options to include acquisition of the Centerline property to the west of the park as potential overflow parking. At the Fiscal Year 2024 Strategic Planning workshop, this project was deferred. This project was re-authorized at the April 2024 Strategic Planning workshop.

*Prior Year Funding:

\$80,000 was allocated in Fiscal Year 2023 of which about \$21,000 was spent on preliminary activities. The project was closed out and the funds were not rolled forward.

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

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

How was the project cost calculated?

Engineer cost estimates from the completed design options.

What are the project alternatives?

Leaving the existing green space as is.

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

Cars parking along the swales on Hillsboro Boulevard present a potential safety condition, as well as cause damage to sod and the irrigation system in the swales. Additionally, with the construction of new bike lanes on Hillsboro Boulevard, this area will no longer be able to be utilized for overflow parking. The park will not have enough parking during peak seasons.



Liberty Park Improvements

DEPARTMENT: Public Works

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

FUNDING: Fiscal Year 2025 Fund 301 = \$435,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$85,000	\$1,125,000		\$75,000	\$1,285,000		
2025		\$435,000			\$435,000		
2026							
2027							
2028							
2029							
Total	\$85,000	\$1,560,000		\$75,000	\$1,720,000		

Describe the project:

This project will continue the revitalization of Liberty Park by completing the restroom renovations. Previously, a structural evaluation of the existing playground and picnic areas was completed, as well as a playground safety inspection. Design upgrades were implemented based on these findings. The playground footprint remained the same but the finishings and play equipment (swings, slides, climbing features) were replaced in the Fiscal Year 2023 budget. Other work included upgrading the parking area, additional landscaping and mulch, 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. Below is the funding plan:

Fiscal Year	301 Budget	302 Budget	Expenditures Planned, Completed
2021	\$0	\$60,000	Structural Assessment
2023	\$250,000	\$600,000	Playground Improvements
2024	\$200,000	\$175,000	301: Mulch, Signage, Restroom Exterior; Asphalt; Milling; Landscaping; 302: Fencing
2025	\$435,000	\$0	Restroom Renovations
TOTALS	\$885,000	\$835,000	\$1,720,000 TOTAL

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.

Hillsboro Blvd. Landscaping - Parkland Bay to Nob Hill Road

DEPARTMENT: Engineering

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2024 Fund 301 = \$24,000; Fiscal Year 2025 Fund 301 = \$190,650

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$24,000				\$24,000		
2025		\$175,150		\$15,500	\$190,650		
2026							
2027							
2028							
2029							
Total		\$175,150		\$15,500	\$214,650		

Describe the project:

The direction at the 2022 Strategic Planning Retreat was to install landscaping along 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 item.

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/installation costs.

What are the project alternatives?

Leave the area empty with no landscaping.

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

Potential recurring requests from residents.



Library Generator Transfer Switch

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2025 Fund 301 = \$132,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025		\$120,000		\$12,000	\$132,000		
2026							
2027							
2028							
2029							
Total		\$120,000		\$12,000	\$132,000		

Describe the project:

The Parkland Library generator needs a transfer switch installed on the building's back-up power generator, which will allow the generator to automatically start in the event of a power loss. Currently, the generator requires a manual start.

After a power loss the current layout requires a multi-step process for generator engagement. Staff must first place all facility breakers, including the utility main, in the "off" position, manually start the generator (which is located outdoors), and then re-introduce each breaker individually. This process will also have to be done in reverse once the utility power is reestablished.

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

Improve and enhance the City's infrastructure

How was the project cost calculated?

Industry quote provided.

What are the project alternatives?

Continue the manual start-up process.

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

Manually starting the generator during a storm event creates a hazardous situation for staff. Not engaging the generator early enough after a power loss could result in the inability to maintain internal climate necessary to protect books in the library.



A/C Control System

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2023 Fund 301= \$50,000; Fiscal Year 2024 Fund 302= \$45,000, Fiscal Year 2025 Fund 301= \$125,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior		\$95,000			\$95,000	\$10,000	
2025		\$125,000			\$125,000	\$10,000	
2026		\$30,000			\$30,000	\$10,000	
2027						\$10,000	
2028						\$10,000	
Total		\$250,000			\$250,000		

Describe the project:

This project includes installing back net controls and software to operate and diagnose the air conditioning system citywide, allowing for better energy management. This over-arching control system will require an estimated \$10,000 in additional operating costs for software maintenance which will cover up to seven locations. Two locations were already installed in Fiscal Year 2023 (City Hall and the Library) and one in Fiscal Year 2024 (Fire Station 97).

Fiscal Year 2025 = \$125,000 (P-REC, Fire Station109, Fire Station 42/Public Works)

Fiscal Year 2026 = \$ 30,000 (Tennis Center at Quigley Park)

- PREC-Condensed Water System, 4 Water Source Heat Pumps, 2 Energy Recovery Units.
- Fire Station109 – two units, BACNET Card system with integration into existing controllers.
- Fire Station 42/Public Works- 2 split systems with pivot thermostats.
- Tennis Center at Quigley- 2 split systems with pivot thermostats.

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

This project will improve and enhance the City's infrastructure by permitting the air conditioning system to function in a more energy efficient way, allowing for cost savings in consumption, labor, and equipment repairs/replacements.

How was the project cost calculated?

Cost calculated using industry quotes.

What are the project alternatives?

Leave the air conditioning systems as is, without coordinated controls.

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

City will continue to incur costs for energy, labor, parts, and equipment, which could be reduced by using this system. The current air conditioning systems citywide require a Maintenance Technician to be onsite to operate and diagnose the system. Without the back net system in place, City staff must come in after hours to work on the system, incurring overtime expenses. If the control system is installed, the Facilities staff would be able to use a phone or computer to diagnose and operate the system, which would reduce system downtime.

Covered Bridge Park Nature Play

DEPARTMENT: Parks and Recreation

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

FUNDING: Fiscal Year 2025 Fund 301 = \$100,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025		\$90,000		\$10,000	\$100,000		
2026							
2027							
2028							
2029							
Total		\$90,000		\$10,000	\$100,000		

Describe the project:

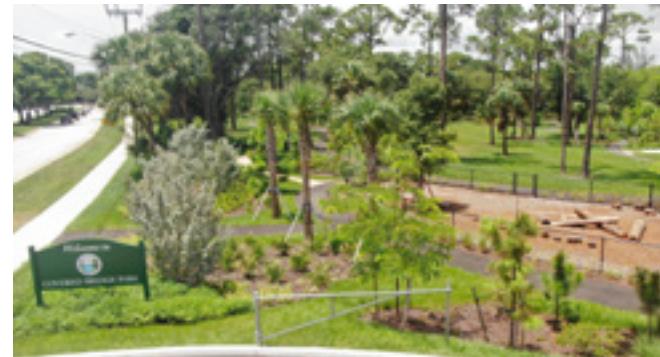
This project will revitalize the nature play space at Covered Bridge Park by replacing decayed wooden logs, stumps, and stilts with durable play equipment meticulously crafted to ignite imaginative, nature-themed adventures while fostering physical activity. To ensure utmost safety, a layer of premium mulch will be put down, guaranteeing the perfect cushioning for fall zones.

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

This project aligns seamlessly with the City's strategic goals by enhancing current infrastructure with long-lasting and versatile equipment. By investing in durable play structures, the quality of recreational spaces will not only improve, but also ensure their sustainability for years to come. This upgrade reflects our commitment to maximizing community resources efficiently while offering diverse opportunities for play and engagement so that we continue to be a pre-eminent City for parks and recreation programs.

How was the project cost calculated?

Industry quotes.



What are the project alternatives?

Alternatives are to partially replace certain play area elements or remove the entire play area equipment.



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

The current equipment consists of natural materials like wooden stumps and logs which are susceptible to weather-related degradation. This not only shortens the lifespan but also poses significant safety concerns. By replacing them with more resilient play structures, we mitigate these risks and ensure a safer, longer-lasting environment for our community to enjoy.

Fire Station 109 Solar Light Conversion

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2025 Fund 301 = \$68,200

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025		\$62,000		\$6,200	\$68,200		
2026							
2027							
2028							
2029							
Total		\$62,000		\$6,200	\$68,200		

Describe the project:

The solar lights at Fire Station 109 are proposed for conversion to electric service power because the batteries do not maintain a charge. The property currently has 27 light poles with 4 batteries in each fixture at the top of the pole. Each of these 108 batteries cost \$300 - \$400 and weighs about 110 pounds, making for a time- and resource-consuming replacement process. Replacement requires a lift and a minimum of two individuals to complete the work.

The project will utilize the power inside the building to provide the required electricity and directional borings to make connections from pole to pole. This conversion will utilize LED lights which will have minimal impact on any increased electricity needs. The cost savings from frequently replacing batteries will more than offset those costs.

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

Improve and enhance the City's infrastructure.

How was the project cost calculated?

Contractor quote and internal pricing research.



What are the project alternatives?

Keep the existing solar lighting and continue to replace batteries. Replace the current solar lighting system with new technology. Or defer the project.

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

Increased cost of batteries triggered by demand for battery manufacturing in other industries such as the electric vehicle market.

Terramar Park Solar Bollard Light Conversion

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2025 Fund 301 = \$66,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025		\$60,000		\$6,000	\$66,000		
2026							
2027							
2028							
2029							
Total		\$60,000		\$6,000	\$66,000		

Describe the project:

The proposed project is the conversion of the bollard lights located along the sidewalk between Terramar Park and West Hillsboro Boulevard. There are 8 solar panels powering the bollard lights. Due to the tree canopy coverage and age of the batteries, the panels are not receiving and storing enough power to maintain illumination of the bollards from dusk until dawn. This project will convert the system from solar power to electric power. This conversion will utilize LED lights which will have minimal impact on any increased electricity needs. The cost savings from frequently replacing batteries will more than offset those costs.

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

Improve and enhance the City's infrastructure.



How was the project cost calculated?

Contractor quote and internal pricing research.

What are the project alternatives?

Replace the 24 batteries and prune all trees near solar panel or defer project.

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

Increased cost of batteries triggered by demand for battery manufacturing in other industries, such as the electric vehicle market. Increased cost of tree trimmings services as canopy continues to grow. Current system failure causing unsafe walking conditions after dark.



Datacenter UPS Battery Repairs

DEPARTMENT: Information Technology

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2025 Fund 301 = \$60,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025			\$60,000		\$60,000		
2026							
2027							
2028							
2029							
Total			\$60,000		\$60,000		

Describe the project:

The UPS (uninterruptible power supply) systems in the datacenter are overdue for maintenance and need repair. Every five years the batteries need to be replaced and every 10 years a revitalization service needs to be conducted. This project will replace the batteries and the electrical components in the system.

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

This system is key to our disaster recovery strategies in the event of an emergency. Repairs of this system will allow us to withstand a power outage event until such time as the generators come online or will allow time for a graceful shutdown of the servers in the event of a disaster.

How was the project cost calculated?

An industry quote was obtained.

What are the project alternatives?

Replace failed batteries by hand and void the warranty on the system.

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

Not having a critical backup power distribution system in the event of a disaster causing a shutdown of the IT infrastructure.

Parks, Preserves Landscaping Beautification

DEPARTMENT: Public Works

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

FUNDING: Fiscal Year 2025 Fund 301 = \$50,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025		\$50,000			\$50,000		
2026		\$50,000			\$50,000		
2027		\$50,000			\$50,000		
2028		\$50,000			\$50,000		
2029		\$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.



P-REC Gym Repairs and Updates

DEPARTMENT: Parks and Recreation

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

FUNDING: Fiscal Year 2025 Fund 301 = \$38,500

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025		\$35,000		\$3,500	\$38,500		
2026							
2027							
2028							
2029							
Total		\$35,000		\$3,500	\$38,500		

Describe the project:

Our objective is to enhance the functionality and safety of the P-REC (Parkland Recreation and Enrichment Center) by conducting comprehensive repairs and maintenance on the 6 ceiling-supported basketball backstops, alongside the gym divider curtain. Currently experiencing frequent malfunctions, these vital components require immediate attention to ensure uninterrupted gameplay and optimal performance. This project will require replacement of worn cables, clamps, damaged brackets, and other essential items.

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?

Industry quotes.

What are the project alternatives?

Remove ceiling mounts and purchase portable basketball hoops. However, this alternative is more expensive.

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

If not repaired, it impacts basketball, pickleball, and volleyball programming in our gym. This could cause classes to be cancelled as well as reduce program enrollment.



Special Events Trailers

DEPARTMENT: Parks and Recreation

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

FUNDING: Fiscal Year 2025 Fund 301 = \$30,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025			\$30,000		\$30,000		
2026							
2027							
2028							
2029							
Total			\$30,000		\$30,000		

Describe the project:

The primary aim of this project is to purchase 2 additional new open trailers for special events. These trailers will allow for the expansion of our Hayride and the Parkland Day Parade, while also serving as multi-purpose assets for Public Works.

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

This purchase will allow for the expansion of programming and to continue to be a pre-eminent City for Parks and Recreation programs. Purchasing these trailers ensures long-term reliability, operational efficiency, and compliance with Parkland's standards.

How was the project cost calculated?

Industry quotes.

What are the project alternatives?

Alternatives are to continue to rent equipment, however, there is very limited availability and recurring rental fees are more costly than purchasing.

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

Deferring the acquisition of the 2 trailers may lead to operational constraints and missed opportunities. This delay could result in increased costs over time. Alternatives like renting additional trailers will incur higher expenses.



Event Storage Shed

DEPARTMENT: Parks and Recreation

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2025 Fund 301 = \$30,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025			\$27,500	\$2,500	\$30,000		
2026							
2027							
2028							
2029							
Total			\$27,500	\$2,500	\$30,000		

Describe the project:

The purpose of this project is to address the existing storage challenges by implementing a dedicated storage facility for special event supplies. Currently, equipment for special events and programs is dispersed among various locations such as the Equestrian Center, P-REC, Tennis Center, and the Amphitheater. Consolidating event supplies into a single location will greatly enhance organization, accountability for inventory, and efficiency.

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

Improve and enhance the City's infrastructure.

How was the project cost calculated?

Contractor quotes.

What are the project alternatives?

Find alternate storage solutions throughout City facilities between multiple locations.

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

The adverse consequences of delaying this project include the continued absence of a central storage location, leading to misplaced items and prolonged search times. Moreover, the fragmentation of equipment across multiple sites increases the time required for staff to prepare for events. Additionally, as our events and programs expand alongside the growing population, having a centralized storage facility will provide the opportunity to accommodate an increasing inventory of equipment.



Public Property Beautification

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2025 Fund 301 = \$20,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025		\$20,000			\$20,000		
2026		\$20,000			\$20,000		
2027		\$20,000			\$20,000		
2028		\$20,000			\$20,000		
2029		\$20,000			\$20,000		
Total		\$100,000			\$100,000		

Describe the project:

This project accomplishes the annual landscape enhancements necessary for all public property including parks, entryways, public facilities and right of way streetscapes, to maintain the City standards. The landscape enhancement projects are planned to include:

FY 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:	Public Works/Fire Station 42	\$10,000
	Barkland Park	\$10,000
FY 2029:	Holmberg Roundabouts	\$10,000
	Parkland Library	\$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.

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 2025 Fund 301= \$20,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior		\$25,000			\$25,000		
2025		\$20,000			\$20,000		
2026							
2027							
2028							
2029							
Total		\$45,000			\$45,000		

Describe the project:

This project includes re-keying the entire City's door locks 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 exterior doors)

Fiscal Year 2025 = \$20,000 (All restrooms, storage facilities and interior doors)

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.



P-REC Gym, Stage Curtain

DEPARTMENT: Parks and Recreation

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

FUNDING: Fiscal Year 2025 Fund 301 = \$13,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025			\$12,000	\$1,000	\$13,000		
2026							
2027							
2028							
2029							
Total					\$13,000		

Describe the project:

The objective of this project is to implement a curtain system aimed at enhancing the aesthetic appeal of the P-REC (Parkland Recreation and Enrichment Center) gym stage while facilitating versatile utilization. By introducing this enhancement, the stage will achieve multifunctionality, serving not only as a platform for performances but also as an optimized space for equipment.

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

This will assist us in continuing to be a pre-eminent City for parks and recreation programs by allowing us opportunities to enhance our programing providing more theater-based programing and events.

How was the project cost calculated?

Quote from curtain specialist.

What are the project alternatives?

Leave stage as is, open with no curtain or covering.

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

Delaying this project would delay the enhancement of the P-REC and opportunities for full utilization of the stage.

Graphics Server

DEPARTMENT: Information Technology

STRATEGIC GOAL: Improve and enhance the City's infrastructure

FUNDING: Fiscal Year 2025 Fund 301 = \$10,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025			\$10,000		\$10,000		
2026							
2027							
2028							
2029							
Total			\$10,000		\$10,000		

Describe the project:

As video technology evolves and the quality of footage increases, so does the need for additional storage space for video files. Just as a high-resolution digital photo requires more storage space than a low-resolution image, high-quality video requires more storage space than footage shot by the City just a few years ago. The ability to house the files in a secure manner that does not bog down other storage and enables access to these files without debilitating download times requires us to purchase a server specifically for video files for the Communications Department.

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

The City will have a dedicated repository of media files and video footage for the Communications Department. This will be future-proofed to accommodate additional growth up to 8k video files.

How was the project cost calculated?

A vendor quote was obtained.

What are the project alternatives?

None. The files are too big to store locally, and any other media will take several hours to transfer.

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

The Communications Department will have limited ability to edit media files because the amount of raw footage will be drastically limited based on the local storage on their current computer. Their current computer has up to 4TB of storage capability and has no redundancy in the event of hardware failure.



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.

The Infrastructure Replacement Plan has budgeted projects totaling \$2,930,600 for Fiscal Year 2025. Project descriptions 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 2025, a \$2,500,000 contribution to the Infrastructure Replacement Fund is budgeted, putting total program reserves just over \$5 million.

Replacement Projects (Fund 302)	Fiscal Year 2025
City Hall Roof, Exterior Painting	\$1,450,000
Terramar Park Back Playground	\$400,000
Pine Trails Park Improvements	\$275,000
Terramar Park Lighting Field 6	\$150,000
Fire Alarm Panels	\$150,000
Terramar Park Improvements	\$164,000
Fire Station 42 Improvements	\$122,600
P-REC Painting	\$64,000
Equestrian Center Improvements	\$60,000
Public Works Facility Painting	\$34,000
Amphitheater Exterior Painting	\$15,000
Irrigation Pump - Doris Davis	\$15,000
Fire Station 109 Exterior Painting	\$12,000
Covered Bridge Repair, Paint	\$10,000
Library Meeting Room A/V System	\$9,000
Total Infrastructure Replacement Funding	\$2,930,600

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

Fiscal Year	Expenditures	Funding Contribution	Interest Earnings	Total Contributions	Total Reserves
2024	2,117,700	2,200,000	14,020	2,214,020	5,704,187
2025	2,930,600	2,500,000	14,260	2,514,260	5,287,848
2026	3,582,600	2,500,000	13,220	2,513,220	4,218,468
2027	2,252,500	2,500,000	10,546	2,510,546	4,476,514
2028	1,477,000	2,500,000	11,191	2,511,191	5,510,705
2029	2,783,200	2,500,000	13,777	2,513,777	5,241,282
2030	4,048,300	2,750,000	13,103	2,763,103	3,956,085
2031	2,974,500	2,750,000	9,890	2,759,890	3,741,475
2032	3,647,500	3,000,000	9,354	3,009,354	3,103,329
2033	4,269,500	3,000,000	7,758	3,007,758	1,841,587
2034	4,665,000	4,000,000	4,604	4,004,604	1,181,191
2035	5,390,900	4,500,000	2,953	4,502,953	293,244

Replacement Plan Project: City Hall Roof, Exterior Painting

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$1,450,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$1,300,000 Roof			\$130,000	\$1,430,000
\$18,500 Painting			\$1,500	\$20,000
\$1,318,500			\$131,500	\$1,450,000

Describe the project: This project is the replacement of the roof at City Hall. Project scope will include the replacement of the existing roof with a high-performance standing seam metal roof system and modified bitumen accent roofs, to include a 30-year to 37-year warranty. The final product will match the roof of the Parkland Library. This project will also include painting the exterior of City Hall.

How was the project cost calculated?

Cost estimates obtained from the product manufacturer, including labor and materials.

Replacement Plan Project: Terramar Park Back Playground

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$400,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$40,000	\$330,000		\$30,000	\$400,000

Describe the project: This project consists of performing a replacement of the existing playground as well as poured-in-place surfacing material. This project has been awarded \$200,000 grant funding from Florida Department of Environmental Protection's Fiscal Year 2025 FRDAP (Florida Recreation Development Assistance Program) with a \$200,000 required match.

How was the project cost calculated?

Industry pricing and similar quotes.



Replacement Plan Project: Pine Trails Park Improvements

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$275,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$121,050 Canopy, Roof Painting, A/C	\$140,500 Bleachers, Benches, Tables, Grills		\$13,450 Canopy, Roof Painting, A/C	\$275,000

Describe the project: As part of the City's Strategic Plan vision and goals to maintain quality of life experiences and to continue to be a pre-eminent City for parks and recreation, the following items have reached their life expectancy and are scheduled for replacement:

Canopy		\$100,000
Bleachers	Qty. 10 @ \$10,000	\$100,000
Benches	Qty. 10 @ \$1,980	\$19,800
Pavilion 1-3 Tables	Qty. 6 @ \$3,200	\$19,200
Pavilion 1-2 Grills	Qty. 3 @ \$500	\$1,500
Electric Building (by Field 3) Roof Replacement		\$24,000
Electric Building (by Field 3) Exterior Painting		\$1,500
HVAC replacement at Building #4		\$9,000
TOTAL		\$275,000

How was the project cost calculated?

Contractor proposals and government contract pricing.



Replacement Plan Project: Terramar Park Field 6 Lighting

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$150,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$140,000			\$10,000	\$150,000

Describe the project: This project will convert the lighting at Terramar Park Field 6 with LED lights and use the existing poles to improve the field's lighting. The current lighting is inefficient and the new LED's will improve light spillage while reducing energy and maintenance costs.

How was the project cost calculated?

Prior purchasing experience and government contracts.

Replacement Plan Project: Fire Alarm Panels

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$150,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$140,000			\$10,000	\$150,000

Describe the project: The replacement of the City's fire alarm panels is important to ensure compliance with current safety standards, to reduce the risk of false alarms, and to take advantage of technological advancements. The following facilities need replacement of the fire alarm panels:

- City Hall
- BSO/Fire Station 97
- Amphitheater at Pine Trails Park
- P-REC
- Fire Station 109
- Public Works/Fire Station 42

How was the project cost calculated?

Estimates based on recently completed similar project.

Replacement Plan Project: Terramar Park Improvements

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$164,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$115,000 Fencing	\$39,000 Benches, Tables		\$10,000 Fencing	\$164,000

Describe the project: As part of the City's Strategic Plan to maintain quality of life experience and to continue to be a preeminent City for parks and recreation, the following elements at Terramar Park have reached their life expectancy and are scheduled for replacement.

Benches	Qty. 10 @	\$1,980	\$19,800
Tables	Qty. 6 @	\$3,200	\$19,200

Additionally, the fence for Terramar Park Basketball Courts 1 – 5 is over 15 years old and has required increased maintenance and repairs. This project will demo and replace the fencing with vinyl coated fabric. The fencing, expected to cost \$125,000, is a component of the \$200,000 grant funding from Florida Department of Environmental Protection's Fiscal Year 2025 FRDAP (Florida Recreation Development Assistance Program) with a \$200,000 required match.

How was the project cost calculated?

Prior purchasing experience and government contracts.

Replacement Plan Project: Fire Station 42 Improvements

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$122,600

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$112,600			\$10,000	\$122,600

Describe the project: This project for improvements to Fire Station 42 will include interior painting and new flooring. In addition, the fire station kitchen, sleeping quarters and bay floors will be updated.

How was the project cost calculated?

Contractor proposals and in-house estimate.



Replacement Plan Project: P-REC Painting

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$64,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$58,000			\$6,000	\$64,000

Describe the project: A well-maintained and aesthetically pleasing City building fosters community pride and maintains or enhances the City's image. This project will include interior and exterior painting of the P-REC building. The exterior was last painted 8 years ago and the interior was painted 10 years ago.

How was the project cost calculated?

Prior project costs, and industry pricing.



Replacement Plan Project: Equestrian Center Improvements

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$60,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$9,000 Painting	\$50,500 Bleachers, Trash cans		\$500	\$60,000

Describe the project: The following Equestrian Center elements have reached their life expectancy and are scheduled for replacement.

Bleachers	Qty. 4 @	\$10,000	\$40,000
Trash Cans	Qty. 7 @	\$1,500	<u>\$10,500</u>
TOTAL			\$50,500

Additionally, the Equestrian Center building was last painted over 8 years ago and is scheduled to be painted at an estimated cost of \$9,500.

How was the project cost calculated?

Vendor proposals and government contract pricing.



Replacement Plan Project: Public Works Painting

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$34,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$32,000			\$2,000	\$34,000

Describe the project: The Public Works building exterior paint is over 8 years old and the interior painting has not been done in over 12 years. Due to South Florida weather and aging process, this project will include re-painting the interior and exterior of the building. The exterior painting will also include Fire Station 42 as the buildings are connected.

How was the project cost calculated?

Contractor proposals.

Replacement Plan Project: Amphitheater Exterior Painting

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$15,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$14,000			\$1,000	\$15,000

Describe the project: A well maintained facility fosters community pride and maintains the City's image. This project will paint the exterior of the Amphitheater, last painted 8 years ago.

How was the project cost calculated?

Contractor proposed pricing.

Replacement Plan Project: Irrigation Pump Station – Doris Davis

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$15,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$15,000				\$15,000

Describe the project: This project will replace the aging irrigation pump station at Doris Davis Forman Wildlife Preserve, which is over 12 years old, exceeding its life expectancy.

How was the project cost calculated?

Industry standard based on a 2 horsepower pump.

Replacement Plan Project: Fire Station 109 Painting

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$12,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$11,000			\$1,000	\$12,000

Describe the project: A well-maintained City building fosters community pride and maintains or enhances the City's image. This project will paint the exterior of Fire Station 109. This building was last painted in 2015 and is scheduled to be re-painted in Fiscal Year 2025.

How was the project cost calculated?

Contractor proposals and in-house estimate.

Replacement Plan Project: Covered Bridge Paint, Repairs

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$10,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
\$10,000				\$10,000

Describe the project: This project is crucial to maintaining the integrity of the bridge at Covered Bridge Park. The work will include replacing any damaged or deteriorated planks and painting the bridge in its entirety.

How was the project cost calculated?

Contractor proposal and in-house estimate.



Replacement Plan Project: Library Meeting Room A/V Equipment

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$9,000

COST BREAKDOWN:

Contractual	Materials, Equipment	FF&E	Contingency	Total
	\$9,000*			\$9,000*

* Includes installation materials and pricing contingency.

Describe the project: The audio-visual system in the main Library meeting room is antiquated, consisting of an old projector and pull-down movie screen. The projector is fuzzy, requiring frequent calibrating, and the screen is wrinkled and continues to malfunction. It is used monthly to show movies (participation fills up quickly) and various presenters use it to connect their laptops to display presentations. This project will install a 98" television to replace both the projector and pull-down screen, utilizing off-the-shelf products and in-house labor.

How was the project cost calculated?

Estimates based on current vendor pricing.



Infrastructure Replacement Future Plan

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
INFRASTRUCTURE						
ROADS (SURTAX MAY FUND?)	\$ -	\$ 350,000	\$ -	\$ 90,000	\$ 550,000	\$ 550,000
SIDEWALKS & BUS SHELTERS						
Citywide within Public Rights of Way	\$ -	\$ 80,000	\$ 80,000	\$ 70,000	\$ 70,000	\$ 80,000
6 Bus Shelters						
IRRIGATION PUMP STATIONS	\$ 15,000	\$ -	\$ 70,000	\$ 65,000	\$ 70,000	\$ 72,000
SPORTS FIELDS						
Artificial Turf Field (Pine Trails Park 1)					\$ 900,000	
Artificial Turf Field (Pine Trails Park 2)						\$ 900,000
Artificial Turf Field (Pine Trails Park 3)						
Artificial Turf (Terramar Field C)						
Artificial Turf (Terramar Field D)						
Sod (laser grade) Terramar A&B						
Sod (laser grade) Pine Trails Park 6-9				\$ 315,000		
Sod (laser grade) Pine Trails Park 4&5			\$ 300,000			
FACILITIES						
City Hall:	\$ 1,475,000	\$ 1,100,000	\$ -	\$ 55,000	\$ 100,000	\$ 90,000
Library:	\$ 9,000	\$ 110,000	\$ 37,000	\$ -	\$ 55,000	\$ 448,000
Public Safety/Fire Station 97:	\$ 25,000	\$ -	\$ -	\$ -	\$ 9,100	\$ 739,300
Amphitheater:	\$ 40,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -
Community Center (P-REC):	\$ 89,000	\$ 950,000	\$ -	\$ 65,000	\$ -	\$ -
Fire Station 109:	\$ 37,000	\$ -	\$ 142,000	\$ -	\$ 98,000	\$ -
Public Works/Fire Station 42:	\$ 181,600	\$ -	\$ -	\$ -	\$ 424,100	\$ -
Pine Trails Park Auxiliary Buildings:	\$ 34,500	\$ -	\$ -	\$ -	\$ 50,000	\$ 127,500
Terramar Park Aux. Buildings	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -
Other Maint. Sheds/Aux. Bldgs:	\$ -	\$ -	\$ 354,000	\$ 200,000	\$ -	\$ -
PARKS						
Terramar Park:	\$ 714,000	\$ 63,500	\$ 425,500	\$ 52,000	\$ 158,000	\$ 372,000
Pine Trails Park:	\$ 240,500	\$ 105,000	\$ 564,000	\$ 42,000	\$ 299,000	\$ 502,000
Tennis Center	\$ -	\$ 186,000	\$ -	\$ 40,000	\$ -	\$ 167,500
Liberty Park:	\$ -	\$ 562,500	\$ -	\$ 40,000	\$ -	\$ -
Equestrian Center:	\$ 60,000	\$ 25,600	\$ 223,000	\$ 7,000	\$ -	\$ -
Doris Davis Forman:	\$ -	\$ 50,000	\$ -	\$ 373,000	\$ -	\$ -
Brian Archer Walkway:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Barkland:	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Covered Bridge Park:	\$ 10,000	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Margate Blount Archaeological Park:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REPLACEMENT COST	\$ 2,930,600	\$ 3,582,600	\$ 2,252,500	\$ 1,477,000	\$ 2,783,200	\$ 4,048,300

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 2025 a \$750,000 contribution to the Capital Replacement Fund is budgeted to help fund the scheduled replacements, bringing total reserves to almost \$900,000.

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 2025, the City will continue funding the Capital Replacement Plan and budget to replace equipment and vehicles as needed. Budgeted items due for replacement totaling \$726,700 are listed in the table. The following page provides a justification of the replacements that are planned.



Vehicle, Equipment to be Replaced	Fiscal Year 2025
3 Ford F-150 (for Facilities)	\$145,800
2 Ford F-250 (for Parks & Grounds)	\$104,000
1 Ford F-250 (flatbed for Pressure Washing)	\$50,000
Ford Escape (for Administration)	\$55,000
Ford Escape (for Building)	\$31,500
John Deere Tractor/Loader	\$80,000
2 Multi-purpose Vehicles (Gator HPX)	\$30,000
Tennis Service Cart	\$27,000
Tennis Roller	\$12,000
Toro Force Blower	\$10,400
Suncoast Trailer (enclosed)	\$20,000
SCBA Equipment (for Fire Rescue)	\$130,000
Computer Replacements	\$31,000
Total Capital Replacement Funding	\$726,700

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

Fiscal Year	Expenditures	Funding Contribution	Interest Earnings	Total Contributions	Total Reserves
2024	380,000	500,000	1,832	501,832	854,788
2025	726,700	750,000	2,137	752,137	880,224
2026	968,875	1,000,000	2,201	1,002,201	913,550
2027	915,100	1,000,000	2,284	1,002,284	1,000,734
2028	1,891,950	1,200,000	2,502	1,202,502	311,286
2029	1,432,200	1,300,000	778	1,300,778	179,864
2030	1,519,900	1,400,000	450	1,400,450	60,414
2031	1,172,500	1,500,000	151	1,500,151	388,065
2032	1,672,500	1,500,000	970	1,500,970	216,535
2033	1,938,900	2,000,000	541	2,000,541	278,176
2034	2,573,000	2,500,000	695	2,500,695	205,872
2035	1,553,300	1,750,000	515	1,750,515	403,086

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
Ford F-150	206	PW - Facilities	10 years	81,006	\$48,600	End of useful life	4,112	Good/Fair
Ford F-150	210	PW - Facilities	9 years	78,250	\$48,600	End of useful life	5,302	Good/Fair
Ford F-150	215	PW - Facilities	8 years	76,074	\$48,600	End of useful life	4,455	Good/Fair
Ford F-250	207	PW - Parks	10 years	61,011	\$52,000	End of useful life	2,966	Fair
Ford F-250	209	PW - Parks	9 years	56,363	\$52,000	End of useful life	2,514	Fair
Ford F-250	115	Pressure Washing	25 years	110,025	\$50,000	Exceed useful life	9,213	Old/Fair
Ford Escape	295	Admin	3 years	38,963	\$55,000	Contract requirement	884	Good
Ford Escape	284	Building	8 years	52,069	\$31,500	End of useful life	2,036	Good
Kubota Tractor/Loader	51620	PW - Parks	10 years	3,225	\$80,000	End of useful life	7,855	Bad
Multi-purpose Vehicles (2) (Gator HPX)	1377,	PW, Parks	6 years	8,333 hrs combined	\$30,000 (\$15,000 each)	End of useful life	3,022	Fair
Tennis Service Cart	1292A	Tennis Center	8 years	N/A	\$27,000	End of useful life	N/A	Good
Tennis Roller		Tennis Center	8 years	N/A	\$12,000	End of useful life	N/A	Good
Toro Force Blower	1246A	PW - Parks	8 years	hours	\$10,400	Required Parks Operations	N/A	Good/Fair
Suncoast Trailer	0275	Public Works	17 years	N/A	\$20,000	Exceed useful life	N/A	Fair
SCBA Equipment	N/A	Fire	N/A	N/A	\$130,000	End of useful life	N/A	N/A
Computer Replacements	N/A	Desktop computers for City staff	N/A	N/A	\$31,000	Maintain IT infrastructure	N/A	N/A
Total					\$726,700			

Capital Replacement Future Plan

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
VEHICLES							
Trucks (Streets)	None	\$0	\$59,000	\$55,000	\$130,000	\$0	\$0
Trucks (Facilities)	3 trucks (F-150)	\$145,800	\$102,000	\$54,000	\$119,500	\$0	\$0
Trucks (Parks)	2 trucks (F-250)	\$104,000	\$120,000	\$126,000	\$132,000	\$0	\$0
Trucks (Fleet)	None	\$0	\$32,500	\$0	\$62,500	\$0	\$64,000
Parks (Rangers)	None	\$0	\$33,075	\$0	\$0	\$0	\$0
SUV (Admin)	(1) Ford Escape+	\$55,000	\$0	\$0	\$38,000	\$0	\$0
Trucks (Special)	Towed Water Tanker	\$50,000	\$0	\$0	\$96,250	\$0	\$142,000
SUV (Bld)	(1) Escape	\$31,500	\$183,000	\$245,000	\$0	\$41,000	\$41,000
		\$ 386,300	\$ 529,575	\$ 480,000	\$ 578,250	\$ 41,000	\$ 247,000
EQUIPMENT							
Trailers (Open, Enclosed)	Suncoast	\$20,000	\$0	\$0	\$16,000	\$33,000	\$20,500
Multi-Purpose Vehicles	2 Gators	\$30,000	\$84,000	\$17,000	\$0	\$36,000	\$76,000
Tractors / Loaders	Kubota John Deere	\$80,000	\$0	\$0	\$59,500	\$10,000	\$76,000
Tennis Maintenance	Roller/Service Cart	\$39,000	\$0	\$0	\$0	\$0	\$0
Trailer mounted Generators	Wacker	\$0	\$71,000	\$0	\$0	\$0	\$0
Field Equipment	Various	\$10,400	\$160,300	\$11,600	\$169,200	\$0	\$0
Mowers	Varies	\$0	\$92,000	\$89,000	\$0	\$63,200	\$0
Towed Water Tanker	Suncoast	\$0	\$0	\$19,000	\$0	\$0	\$0
Arrow Light Board	Wanco	\$0	\$0	\$8,300	\$0	\$0	\$0
Miscellaneous		\$0	\$0	\$8,200	\$18,000	\$0	\$59,400
		\$ 179,400	\$ 407,300	\$ 153,100	\$ 262,700	\$ 142,200	\$ 231,900
PUBLIC SAFETY							
SCBA Replacements		\$130,000	\$0	\$0	\$0	\$0	\$0
Extrication Equipment		\$0	\$0	\$0	\$0	\$0	\$0
Fire Engine Replacements		\$0	\$0	\$0	\$0	\$500,000	\$500,000
Ambulance Replacement		\$0	\$0	\$0	\$59,000	\$0	\$470,000
BSO Equipment		\$0	\$0	\$146,000	\$158,000	\$74,000	\$0
		\$ 130,000	\$ 0	\$ 146,000	\$ 217,000	\$ 574,000	\$ 970,000
IT SYSTEM/COMPUTER REPLACEMENTS		\$ 31,000	\$ 32,000	\$ 136,000	\$ 834,000	\$ 675,000	\$ 71,000
TOTAL 501 REPLACEMENT FUNDING		\$ 726,700	\$ 968,875	\$ 915,100	\$ 1,891,950	\$ 1,432,200	\$ 1,519,900

Millage Rate Ordinance

ORDINANCE NO. 2024-010

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PARKLAND, FLORIDA, ADOPTING THE MILLAGE RATE TO BE LEVIED FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; 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, 2024 and ending September 30, 2025 ("Fiscal Year 2025"); and

WHEREAS, the proposed millage rate for Fiscal Year 2025 is 4.2979, which represents a 6.06% increase over the rolled back rate of 4.0523, 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 2025.

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 2025 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 2025 budget is **4.2979 mills**.

Section 2. The Fiscal Year 2025 operating millage rate of 4.2979 mills is 6.06% more than the rolled back rate of 4.0523 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 1⁸T READING THIS 12th DAY OF SEPTEMBER, 2024.

ADOPTED ON 2^{No} READING THIS 25th DAY OF SEPTEMBER, 2024.

CITY OF PARKLAND, FLORIDA



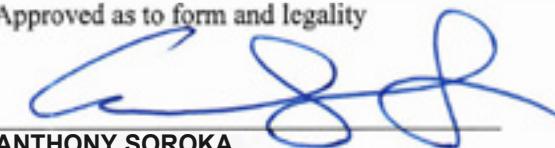
RICHARD W. WALKER
MAYOR

ATTEST:



ALYSON MORALES, MMC
CITY CLERK

Approved as to form and legality



ANTHONY SOROKA
CITY ATTORNEY



Record of the vote

Mayor Walker

yes

Vice Mayor Isrow

yes

Commissioner Brier

yes

Commissioner Cutler

yes

Commissioner Mayersohn

no

Budget Ordinance

ORDINANCE NO. 2024-011

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PARKLAND, FLORIDA, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; 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, 2024 and ending September 30, 2025 ("Fiscal Year 2025"); and

WHEREAS, the City Manager has duly prepared and presented a budget for Fiscal Year 2025, which is attached as Exhibit "A" (the "Fiscal Year 2025 Budget"); and

WHEREAS, the City Commission has received comments, if any, from the public regarding the millage rate and budget for Fiscal Year 2025; and

WHEREAS, the City Commission has passed an Ordinance adopting the millage rate required to support the Fiscal Year 2025 Budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF PARKLAND, FLORIDA, THAT:

Section 1. The above referenced Whereas clauses are true and correct and made a part hereof.

Section 2. The City of Parkland, City Commission hereby adopts the Budget in accordance with Section 200.065 and 166.241 of the Florida Statutes for the operations of City government for the City of Parkland. The General Fund, Capital Improvement Projects Fund, Capital Replacement Fund, Infrastructure Replacement Fund, 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 2025, showing a total of revenues and appropriated fund balance of \$98,851,450 and a total expenditure requirements of \$98,851,450 as set forth in detail in the Fiscal Year 2025 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 2025.

Section 3. The Fiscal Year 2025 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 2025 as proceeds from levies of operation millage of prior years are hereby specifically appropriated for the use and

Budget Ordinance, cont.

benefit of the General Fund.

Section 5. That all ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

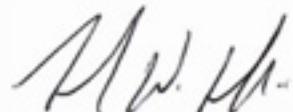
Section 6. Should any section or provision of this Ordinance or any portion thereof, any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or part thereof other than the part declared to be invalid.

Section 7. This Ordinance shall be in full force and effect immediately upon its passage and adoption on Second Reading.

PASSED 1ST READING THIS 12th DAY OF SEPTEMBER, 2024.

ADOPTED ON 2ND READING THIS 25th DAY OF SEPTEMBER, 2024.

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 Vice	<u>yes</u>
Mayor Isrow	<u>yes</u>
Commissioner	<u>yes</u>
Brier	<u>yes</u>
Commissioner Mayersohn	<u>no</u>
Cutler	



Fiscal Year 2024-2025 Pay Plan

Pay Plan Effective 10/01/2024							
Proposed Classification Title	Grade	Minimum Annual	Minimum Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
Aftercare Assistant	100	\$32,292.00	\$15.53	\$39,351.50	\$18.92	\$48,432.60	\$23.28
Camp Counselor	100	\$32,292.00	\$15.53	\$39,351.50	\$18.92	\$48,432.60	\$23.28
Document Imaging Technician	100	\$32,292.00	\$15.53	\$39,351.50	\$18.92	\$48,432.60	\$23.28
Recreation Aide	100	\$32,292.00	\$15.53	\$39,351.50	\$18.92	\$48,432.60	\$23.28
Campsite Supervisor, Assistant	110	\$33,146.05	\$15.94	\$43,089.90	\$20.72	\$53,033.70	\$25.50
Senior Aftercare Assistant	110	\$33,146.05	\$15.94	\$43,089.90	\$20.72	\$53,033.70	\$25.50
Campsite Supervisor	120	\$36,294.93	\$17.45	\$47,183.40	\$22.68	\$58,071.90	\$27.92
Document Imaging Specialist	120	\$36,294.93	\$17.45	\$47,183.40	\$22.68	\$58,071.90	\$27.92
Library Aide	120	\$36,294.93	\$17.45	\$47,183.40	\$22.68	\$58,071.90	\$27.92
Maintenance Technician I	120	\$36,294.93	\$17.45	\$47,183.40	\$22.68	\$58,071.90	\$27.92
Maintenance Technician II	130	\$39,742.95	\$19.11	\$51,665.80	\$24.84	\$63,588.70	\$30.57
Senior Library Aide	130	\$39,742.95	\$19.11	\$51,665.80	\$24.84	\$63,588.70	\$30.57
Accounting Clerk	140	\$43,518.53	\$20.92	\$56,574.10	\$27.20	\$69,629.60	\$33.48
Administrative Assistant	140	\$43,518.53	\$20.92	\$56,574.10	\$27.20	\$69,629.60	\$33.48
Athletic Turf Specialist	140	\$43,518.53	\$20.92	\$56,574.10	\$27.20	\$69,629.60	\$33.48
Irrigation Technician	140	\$43,518.53	\$20.92	\$56,574.10	\$27.20	\$69,629.60	\$33.48
Human Resources Assistant	140	\$43,518.53	\$20.92	\$56,574.10	\$27.20	\$69,629.60	\$33.48
Maintenance Technician III	140	\$43,518.53	\$20.92	\$56,574.10	\$27.20	\$69,629.60	\$33.48
Park Ranger	140	\$43,518.53	\$20.92	\$56,574.10	\$27.20	\$69,629.60	\$33.48
Permit Technician	140	\$43,518.53	\$20.92	\$56,574.10	\$27.20	\$69,629.60	\$33.48
Trades Technician	140	\$43,518.53	\$20.92	\$56,574.10	\$27.20	\$69,629.60	\$33.48
Equipment Operator	150	\$47,652.79	\$22.91	\$61,948.60	\$29.78	\$76,244.50	\$36.66
Fleet Mechanic	150	\$47,652.79	\$22.91	\$61,948.60	\$29.78	\$76,244.50	\$36.66
Lead Maintenance Technician	150	\$47,652.79	\$22.91	\$61,948.60	\$29.78	\$76,244.50	\$36.66
Park Ranger II	150	\$47,652.79	\$22.91	\$61,948.60	\$29.78	\$76,244.50	\$36.66
Parks and Recreation Program Specialist	150	\$47,652.79	\$22.91	\$61,948.60	\$29.78	\$76,244.50	\$36.66
Senior Administrative Assistant	150	\$47,652.79	\$22.91	\$61,948.60	\$29.78	\$76,244.50	\$36.66
Crew Leader	160	\$52,179.80	\$25.09	\$67,833.70	\$32.61	\$83,487.70	\$40.14
Development Services Coordinator	160	\$52,179.80	\$25.09	\$67,833.70	\$32.61	\$83,487.70	\$40.14
Electrician	160	\$52,179.80	\$25.09	\$67,833.70	\$32.61	\$83,487.70	\$40.14
Human Resources Coordinator	160	\$52,179.80	\$25.09	\$67,833.70	\$32.61	\$83,487.70	\$40.14
Historian	160	\$52,179.80	\$25.09	\$67,833.70	\$32.61	\$83,487.70	\$40.14
Lead Program Specialist	160	\$52,179.80	\$25.09	\$67,833.70	\$32.61	\$83,487.70	\$40.14
Library Program Coordinator	160	\$52,179.80	\$25.09	\$67,833.70	\$32.61	\$83,487.70	\$40.14
Senior Park Ranger	160	\$52,179.80	\$25.09	\$67,833.70	\$32.61	\$83,487.70	\$40.14
Library Coordinator	170	\$57,136.89	\$27.47	\$74,278.00	\$35.71	\$91,419.00	\$43.95
Accountant	180	\$62,564.89	\$30.08	\$81,334.40	\$39.10	\$100,103.80	\$48.13
Associate Planner	180	\$62,564.89	\$30.08	\$81,334.40	\$39.10	\$100,103.80	\$48.13
Buyer	180	\$62,564.89	\$30.08	\$81,334.40	\$39.10	\$100,103.80	\$48.13
Deputy City Clerk	180	\$62,564.89	\$30.08	\$81,334.40	\$39.10	\$100,103.80	\$48.13
Executive Assistant to City Manager	180	\$62,564.89	\$30.08	\$81,334.40	\$39.10	\$100,103.80	\$48.13
Human Resources Generalist	180	\$62,564.89	\$30.08	\$81,334.40	\$39.10	\$100,103.80	\$48.13
Junior Systems Administrator	180	\$62,564.89	\$30.08	\$81,334.40	\$39.10	\$100,103.80	\$48.13
Parks and Recreation Coordinator	180	\$62,564.89	\$30.08	\$81,334.40	\$39.10	\$100,103.80	\$48.13
Permit Supervisor	180	\$62,564.89	\$30.08	\$81,334.40	\$39.10	\$100,103.80	\$48.13
Building Inspector	190	\$68,508.55	\$32.94	\$89,061.10	\$42.82	\$109,613.70	\$52.70
Communications & Digital Media Specialist	190	\$68,508.55	\$32.94	\$89,061.10	\$42.82	\$109,613.70	\$52.70
Engineering Inspector II	190	\$68,508.55	\$32.94	\$89,061.10	\$42.82	\$109,613.70	\$52.70
Fleet Supervisor	190	\$68,508.55	\$32.94	\$89,061.10	\$42.82	\$109,613.70	\$52.70
Library Manager	190	\$68,508.55	\$32.94	\$89,061.10	\$42.82	\$109,613.70	\$52.70
Network Systems Engineer	190	\$68,508.55	\$32.94	\$89,061.10	\$42.82	\$109,613.70	\$52.70
Purchasing Manager	190	\$68,508.55	\$32.94	\$89,061.10	\$42.82	\$109,613.70	\$52.70

Fiscal Year 2024-2025 Pay Plan, cont.

Pay Plan Effective 10/01/2024							
Proposed Classification Title	Grade	Minimum Annual	Minimum Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
Communications Manager	200	\$75,016.87	\$36.07	\$97,521.90	\$46.89	\$120,027.00	\$57.71
Engineer	200	\$75,016.87	\$36.07	\$97,521.90	\$46.89	\$120,027.00	\$57.71
Plans Examiner	200	\$75,016.87	\$36.07	\$97,521.90	\$46.89	\$120,027.00	\$57.71
Public Works Superintendent	200	\$75,016.87	\$36.07	\$97,521.90	\$46.89	\$120,027.00	\$57.71
Senior Network Systems Engineer	200	\$75,016.87	\$36.07	\$97,521.90	\$46.89	\$120,027.00	\$57.71
Budget and Grants Manager	210	\$82,143.47	\$39.49	\$106,786.50	\$51.34	\$131,429.50	\$63.19
Chief Building Inspector	210	\$82,143.47	\$39.49	\$106,786.50	\$51.34	\$131,429.50	\$63.19
Controller	210	\$82,143.47	\$39.49	\$106,786.50	\$51.34	\$131,429.50	\$63.19
Parks and Recreation Manager	210	\$82,143.47	\$39.49	\$106,786.50	\$51.34	\$131,429.50	\$63.19
Planning & Zoning Manager	210	\$82,143.47	\$39.49	\$106,786.50	\$51.34	\$131,429.50	\$63.19
Assistant Parks and Recreation Director	220	\$89,947.10	\$43.24	\$116,931.20	\$56.22	\$143,915.40	\$69.19
Assistant Public Works Director	220	\$89,947.10	\$43.24	\$116,931.20	\$56.22	\$143,915.40	\$69.19
Information Technology Manager	220	\$89,947.10	\$43.24	\$116,931.20	\$56.22	\$143,915.40	\$69.19
City Clerk	230	\$98,492.07	\$47.35	\$128,039.70	\$61.56	\$157,587.30	\$75.76
City Engineer	230	\$98,492.07	\$47.35	\$128,039.70	\$61.56	\$157,587.30	\$75.76
Building Official	240	\$107,848.82	\$51.85	\$140,203.50	\$67.41	\$172,558.10	\$82.96
Communications Director	240	\$107,848.82	\$51.85	\$140,203.50	\$67.41	\$172,558.10	\$82.96
Purchasing Director	240	\$107,848.82	\$51.85	\$140,203.50	\$67.41	\$172,558.10	\$82.96
Development Services Advisor	250	\$118,094.46	\$56.78	\$153,522.80	\$73.81	\$188,951.10	\$90.84
Finance Director	250	\$118,094.46	\$56.78	\$153,522.80	\$73.81	\$188,951.10	\$90.84
Human Resources Director	250	\$118,094.46	\$56.78	\$153,522.80	\$73.81	\$188,951.10	\$90.84
Information Technology Director	250	\$118,094.46	\$56.78	\$153,522.80	\$73.81	\$188,951.10	\$90.84
Public Works Director	250	\$118,094.46	\$56.78	\$153,522.80	\$73.81	\$188,951.10	\$90.84
Senior Director of Recreation & Park Operations	260	\$129,313.43	\$62.17	\$168,107.50	\$80.82	\$206,901.50	\$99.47
Senior Director of Strategy & Intergovernmental Affairs	260	\$129,313.43	\$62.17	\$168,107.50	\$80.82	\$206,901.50	\$99.47
Assistant City Manager	270	\$141,598.16	\$68.08	\$184,077.67	\$88.50	\$226,557.13	\$108.92

Debt Service

The City of Parkland's outstanding debt at the beginning of Fiscal Year 2025 totals \$20,841,411. 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 2025 will be \$2,635,986 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 various capital improvements including a fire station, Pine Trails Park improvements and other capital projects.

	\$20 Million Revenue Note Sterling National Bank 2.55%			\$7 Million Revenue Note SunTrust Bank 2.79%			\$10 Million Revenue Note Bank of America 4.64%			City of Parkland Total Debt Service				
	Outstanding		Outstanding		Outstanding		Total	Total	Total	Total	Debt Service	Outstanding		
Fiscal Year	Interest	Principal	Balance	Interest	Principal	Balance	Interest	Principal	Balance	Interest	Principal	Debt Service	Outstanding	
2024	452,412	905,650	17,287,723	80,822	490,000	2,660,000	61,336	658,088	893,688	594,570	2,053,738	2,648,308	20,841,411	
2025	429,171	917,197	16,370,527	67,197	503,000	2,157,000	30,053	689,369	204,319	526,421	2,109,566	2,635,986	18,731,845	
2026	405,633	928,891	15,441,636	52,968	517,000	1,640,000	2,424	204,319		0	461,026	1,650,210	2,111,235	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 Communications	20,000	
	Professional Photography	6,000	
	Digital Communications (CivicPlus, Monsido, AudioEye)	27,500	
	Archive Social	5,000	
	Video Production	20,000	
	CitiBot	10,000	88,500
City Clerk	Transcription Services	2,500	
	CivicClerk (Agenda Management services)	8,000	
	Soniclear (Audio capturing software)	473	
	SWAGIT (Closed Captioning services for 100 meetings)	36,500	
	Laserfiche	13,000	
	Lobbyist Portal (see City Clerk's Open Govt link)	600	
Finance	Annual maint fee for electronic voting software	1,272	62,345
	FY 2024 Audit	35,000	
	FY 2024 Federal Single Audit	5,000	
	OPEB Actuarial Valuation- biannual update only	7,500	
	Healthcare Reporting Service	5,500	
	Fire Assessment Cost - Property Appraisers Tax Roll	5,800	
Human Resources	Solid Waste Assessment Cost - Property Appraisers Tax Roll	5,800	
	Software: TimeClock Plus, Springbrook	31,500	96,100
	Physicals/drug screens	5,000	
	Drug screens for WC/reasonable suspicion	500	
	Summer Camp Counselor physical/drug screen	3,000	
	Summer Camp Counselor Level II background checks	1,500	
Information Technology	Employment background checks/DL history/education	3,500	
	EAP	4,250	
	NeoGov	5,000	22,750
	Microsoft Enterprise Agreement	118,000	
	Microsoft Azure (cloud)	30,000	
	Ring Central	30,000	
Legal	WASABI Cloud Storage	5,000	
	Thycotic (Secret Server)	2,500	
	Adobe Pro, InDesign, PhotoShop	6,000	
	Veeam Backup Essentials, Backup for Office 365	7,500	
	APC Symmetra City Hall and 109 Annual Maintenance	11,000	
	Tenable Cybersecurity	35,000	
Legal	Misc Equipment Maintenance	10,000	
	Juniper AP wireless	4,500	
	Stonefly backup server maintenance	6,500	
	Grammarly	500	
	Starlink Satellite	12,000	
	Juniper Pro Services	10,000	288,500
Legal	Monthly Retainer	147,200	
	Additional Legal Services	60,000	
	Outside Legal	50,000	
	Other Litigation	275,000	532,200

Department	Contractual Services Description	Detail Amount	Department Total
Public Safety	BSO Contract	12,822,111	
	Police Pension Benefit	100,000	
	Crossing Guard Contract	360,000	
	Special Magistrate	15,000	13,297,111
Fire Rescue	Coral Springs/Parkland Fire Contract	10,453,283	10,453,283
Planning & Zoning	General Planning Support (citywide plans, studies, special projects)	115,000	
Building	Outside Use of Local Agreement	15,000	
	Credit Card Payment Software	1,000	
	Permitting, Zoning Software	40,000	
	Construction, Design Software	10,000	
	FEMA/CRS software	18,900	
	Adobe Acrobat Pro	950	
Engineering	General Engineering	40,000	
	Misc Studies	15,000	
	Outside Landscaping Review	180,000	
	Geographical Information Software (ESRI GIS, Civil 3D)	18,800	454,650
Public Works	Samsara GPS Software	18,000	
	Fleetio Fleet Maintenance Software	11,000	
	ChargePoint	2,100	
	Ford Diagnostic Software	2,000	
	Landscaping Contract	968,000	
	Pest Control, Plant Service	10,000	
	Field Maintenance	440,000	1,451,100
Parks & Recreation	RecTrac Annual Maintenance	5,950	
	Other Software Maintenance	5,580	
	Fitness Instructors	25,000	
	Locker Room Air Cleaner Service	900	
	Referee Services	18,000	55,430
Library	Library Automation Service	2,400	
	Computer, Audio Visual equipment repairs	1,000	3,400
Non-Departmental	Lobbyist	40,000	
	Heron Bay Consulting	200,000	
	Heron Bay HOA fees	48,000	
	Solid Waste Consortium	75,000	
	Envisio Software	22,000	
	Performance Evaluation Software	11,000	
	Strategic Planning	10,000	
	Storage MSD/ Misc	35,000	
	Other	26,000	
	Assessment Attorney	20,000	
	Retirement Consultant	12,000	499,000
Citywide Total Contractual Services			<u>27,304,369</u>

Departmental Budget Detail

City Commission

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0101-511-1110	Mayor/Council Pay	175,200	183,593	191,072	199,024	208,576	9%
001-0101-511-2110	FICA	17,057	17,830	20,199	17,451	21,173	5%
001-0101-511-2310	Health & Life Insurance	45,601	49,933	54,720	49,933	49,935	-9%
001-0101-511-2410	Workers Compensation	286	361	524	385	568	8%
001-0101-511-2710	Auto Allowance	18,000	18,000	18,000	18,000	18,000	0%
SUB-TOTAL		256,144	269,717	284,515	284,793	298,252	5%
CONTRACTUAL SERVICES							
001-0101-511-3410	Other Contractual Svcs	0	0	0	0	0	n/a
SUB-TOTAL		0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-0101-511-4010	Travel & Per Diem	4,956	3,665	6,950	5,904	5,500	-21%
001-0101-511-4110	Communication Svcs	3,814	3,814	10,400	3,884	10,800	4%
001-0101-511-4120	Postage & Shipping	18	0	400	0	400	0%
001-0101-511-4310	Electricity	6,846	7,730	11,000	6,784	12,700	15%
001-0101-511-4320	Water & Sewer	287	291	480	288	510	6%
001-0101-511-4510	General Insurance	8,031	9,208	19,200	13,264	20,200	5%
001-0101-511-4710	Copying	14	0	250	0	250	0%
001-0101-511-4720	Printing & Binding	195	145	540	30	540	0%
001-0101-511-5110	Office Supplies	0	175	500	0	500	0%
001-0101-511-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-0101-511-5290	Other Oper. Supplies	6,238	9,466	6,950	6,394	6,950	0%
001-0101-511-5410	Subscriptions/Membrshps	10,142	10,264	13,300	12,031	16,850	27%
001-0101-511-5510	Training	945	1,910	2,250	650	2,640	17%
SUB-TOTAL		41,486	46,668	72,220	49,229	77,840	8%
CAPITAL OUTLAY							
001-0101-511-6410	Machinery & Equipment	0	8,264	0	0	0	n/a
SUB-TOTAL		0	8,264	0	0	0	n/a
GRAND TOTAL		\$ 297,630	\$ 324,649	\$ 356,735	\$ 334,022	\$ 376,092	5%

City Manager's Office

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0501-512-1210	Regular Salaries	505,255	562,259	565,116	620,125	688,427	22%
001-0501-512-1310	Part-time Salaries	37,331	67,335	94,093	645	20,000	-79%
001-0501-512-1410	Overtime	299	0	0	0	0	n/a
001-0501-512-1510	Longevity Pay	0	0	0	0	0	n/a
001-0501-512-2110	FICA	35,745	40,599	54,034	38,855	58,113	8%
001-0501-512-2210	Retirement Contribution	89,094	115,395	121,873	124,215	140,458	15%
001-0501-512-2310	Health & Life Insurance	61,531	80,894	107,438	90,317	107,393	0%
001-0501-512-2410	Workers Compensation	866	1,102	1,563	1,149	1,677	7%
001-0501-512-2610	Training	0	0	0	0	0	n/a
001-0501-512-2710	Auto Allowance	1,012	2,704	3,000	6,856	3,000	0%
	SUB-TOTAL	731,133	870,288	947,117	882,162	1,019,068	8%
CONTRACTUAL SERVICES							
001-0501-512-3410	Other Contractual Svcs:	0	211	0	50	0	n/a
001-0501-512-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	0	211	0	50	0	n/a
OPERATING EXPENDITURES							
001-0501-512-4010	Travel & Per Diem	2,073	4,217	7,000	4,591	10,250	46%
001-0501-512-4110	Communication Svcs	8,288	7,617	9,500	6,459	11,000	16%
001-0501-512-4120	Postage & Shipping	51	51	500	318	500	0%
001-0501-512-4310	Electricity	2,462	2,780	4,100	2,439	4,800	17%
001-0501-512-4320	Water & Sewer	230	233	360	230	380	6%
001-0501-512-4510	General Insurance	4,456	5,136	7,500	6,876	7,900	5%
001-0501-512-4710	Copying Costs	546	0	700	0	700	0%
001-0501-512-4720	Printing & Binding	67	0	400	0	400	0%
001-0501-512-4915	Manager's Expense	459	1,259	1,100	1,429	1,100	0%
001-0501-512-4925	Schools	2,500	1,278	1,500	1,585	1,800	20%
001-0501-512-4980	Environmental Program	0	0	400	0	400	0%
001-0501-512-4981	Econ Dev Programs	0	0	0	0	0	n/a
001-0501-512-5110	Office Supplies	441	288	1,500	395	1,500	0%
001-0501-512-5210	Fuels - Vehicles	1,706	3,042	3,600	2,128	3,600	0%
001-0501-512-5220	Small Tools & Equip	17	0	500	0	500	0%
001-0501-512-5290	Other Oper. Supplies	1,681	5,446	6,100	4,143	7,100	16%
001-0501-512-5410	Subscriptions/Membrshp	4,497	6,735	6,000	5,805	6,885	15%
001-0501-512-5510	Training	1,609	1,137	4,490	4,170	5,985	33%
	SUB-TOTAL	31,083	39,219	55,250	40,568	64,800	17%
CAPITAL OUTLAY							
001-0501-512-6410	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 762,216	\$ 909,718	\$ 1,002,367	\$ 922,780	\$ 1,083,868	8%

Communications

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0601-513-1210	Regular Salaries	247,939	298,041	320,441	322,239	339,483	6%
001-0601-513-2110	FICA	19,817	22,594	25,913	25,803	27,429	6%
001-0601-513-2210	Retirement Contributions	33,019	36,111	48,595	48,656	51,453	6%
001-0601-513-2310	Health & Life Insurance	26,024	50,396	56,505	47,041	46,354	-18%
001-0601-513-2410	Workers Compensation	421	556	816	600	862	6%
001-0601-513-2710	Auto Allowance	4,370	3,000	5,500	8,788	5,500	0%
SUB-TOTAL		331,590	410,698	457,770	453,127	471,081	3%
CONTRACTUAL SERVICES							
001-0601-513-3410	Other Contractual Svcs	28,716	23,209	49,300	31,610	88,500	80%
001-0601-513-3411	Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL		28,716	23,209	49,300	31,610	88,500	80%
OPERATING EXPENDITURES							
001-0601-513-4010	Travel & Per Diem	1,654	2,817	3,500	1,762	1,500	-57%
001-0601-513-4110	Communication Svcs	3,799	3,506	5,200	4,640	6,600	27%
001-0601-513-4120	Postage & Shipping	0	0	500	0	500	0%
001-0601-513-4310	Electricity	438	494	2,700	434	3,200	19%
001-0601-513-4320	Water & Sewer	172	175	340	173	360	6%
001-0601-513-4510	General Insurance	1,199	1,384	2,900	2,003	3,100	7%
001-0601-513-4710	Copying Costs	546	0	700	0	700	0%
001-0601-513-4720	Printing & Binding	974	12,767	9,000	4,889	9,000	0%
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	526	369	500	505	500	0%
001-0601-513-5210	Fuels - Vehicles	0	0	0	0	0	n/a
001-0601-513-5220	Small Tools & Equip	935	8,295	10,000	6,189	5,000	-50%
001-0601-513-5290	Other Oper. Supplies	1,820	6,661	16,500	15,079	16,500	0%
001-0601-513-5410	Subscriptions/Membrshps	1,252	2,786	1,200	996	1,200	0%
001-0601-513-5510	Training	749	325	3,500	669	1,000	-71%
SUB-TOTAL		14,064	39,579	56,540	37,339	49,160	-13%
CAPITAL OUTLAY							
001-0601-513-6410	Capital	0	0	0	0	0	n/a
SUB-TOTAL		0	0	0	0	0	n/a
GRAND TOTAL		\$ 374,370	\$ 473,486	\$ 563,610	\$ 522,076	\$ 608,741	8%

City Clerk

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0701-519-1210	Regular Salaries	182,236	206,112	211,711	224,178	225,661	7%
001-0701-519-2110	FICA	14,033	15,718	17,033	17,361	18,181	7%
001-0701-519-2210	Retirement Contributions	25,138	30,483	31,957	33,361	34,104	7%
001-0701-519-2310	Health & Life Insurance	33,473	39,619	45,803	38,558	33,765	-26%
001-0701-519-2410	Workers Compensation	241	358	536	394	572	7%
001-0701-519-2710	Auto Allowance	0	0	2,500	2,769	3,000	20%
SUB-TOTAL		255,121	292,290	309,540	316,621	315,283	2%
CONTRACTUAL SERVICES							
001-0701-519-3410	Other Contractual Svcs	0	0	2,500	0	2,500	0%
001-0701-519-3411	Software Maintenance	35,250	40,750	40,345	38,988	59,845	48%
SUB-TOTAL		35,250	40,750	42,845	38,988	62,345	46%
OPERATING EXPENDITURES							
001-0701-519-4010	Travel & Per Diem	2,473	1,131	2,000	1,306	2,000	0%
001-0701-519-4110	Communication Svcs	2,589	2,588	4,000	2,729	4,200	5%
001-0701-519-4120	Postage & Shipping	2,467	2,439	3,000	2,358	3,000	0%
001-0701-519-4310	Electricity	1,067	1,204	3,300	1,057	3,800	15%
001-0701-519-4320	Water & Sewer	115	116	250	115	270	8%
001-0701-519-4510	General Insurance	3,716	4,273	8,900	6,148	9,400	6%
001-0701-519-4710	Copying Costs	2,331	0	3,500	0	3,500	0%
001-0701-519-4720	Printing & Binding	578	0	700	0	800	14%
001-0701-519-4910	Advertising	9,950	21,026	10,000	17,925	10,000	0%
001-0701-519-4920	Election Expense	2,356	1,272	5,000	1,190	5,000	0%
001-0701-519-4930	Codification & Recording	5,233	4,621	8,995	1,675	7,995	-11%
001-0701-519-4935	Records Storage	685	1,330	2,100	630	1,600	-24%
001-0701-519-5110	Office Supplies	1,296	585	2,000	1,669	2,580	29%
001-0701-519-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-0701-519-5290	Other Oper. Supplies	3,205	6,388	4,250	4,470	6,250	47%
001-0701-519-5410	Subscriptions/Membrshps	1,451	763	800	745	800	0%
001-0701-519-5510	Training	1,215	875	1,250	600	1,250	0%
SUB-TOTAL		40,727	48,611	60,045	42,617	62,445	4%
CAPITAL OUTLAY							
001-0701-519-6410	Capital	0	0	0	0	0	n/a
SUB-TOTAL		0	0	0	0	0	n/a
GRAND TOTAL		\$ 331,098	\$ 381,651	\$ 412,430	\$ 398,226	\$ 440,073	7%

Finance

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0901-513-1210	Regular Salaries	402,607	431,559	467,629	468,490	496,098	6%
001-0901-513-2110	FICA	30,980	33,249	37,417	36,862	39,679	6%
001-0901-513-2210	Retirement Contributions	54,502	63,157	69,986	66,234	74,266	6%
001-0901-513-2310	Health & Life Insurance	51,412	55,629	71,323	61,566	64,229	-10%
001-0901-513-2410	Workers Compensation	608	792	1,176	865	1,247	6%
001-0901-513-2710	Auto Allowance	3,000	3,000	3,000	3,000	3,000	0%
SUB-TOTAL		543,109	587,386	650,531	637,017	678,519	4%
CONTRACTUAL SERVICES							
001-0901-513-3410	Other Contractual Svcs	53,692	49,748	64,300	66,967	64,600	0%
001-0901-513-3411	Software Maintenance	0	0	0	0	31,500	100%
SUB-TOTAL		53,692	49,748	64,300	66,967	96,100	49%
OPERATING EXPENDITURES							
001-0901-513-4010	Travel & Per Diem	0	50	2,000	1,747	1,500	-25%
001-0901-513-4110	Communication Svcs	4,672	4,671	8,800	5,022	9,100	3%
001-0901-513-4120	Postage & Shipping	1,870	2,093	2,400	2,156	2,500	4%
001-0901-513-4310	Electricity	3,703	4,181	5,200	3,669	6,000	15%
001-0901-513-4320	Water & Sewer	287	291	480	288	510	6%
001-0901-513-4510	General Insurance	4,075	4,694	9,800	6,770	10,300	5%
001-0901-513-4710	Copying Costs	364	0	750	0	750	0%
001-0901-513-4720	Printing & Binding	833	1,045	1,750	881	1,750	0%
001-0901-513-5110	Office Supplies	2,169	2,210	2,000	2,844	2,250	13%
001-0901-513-5210	Fuels - Vehicles	0	0	1,000	0	0	n/a
001-0901-513-5220	Small Tools & Equip	0	0	500	0	500	0%
001-0901-513-5290	Other Oper. Supplies	650	445	1,400	780	1,400	0%
001-0901-513-5410	Subscriptions/Membrshps	1,202	1,621	1,650	1,949	1,925	17%
001-0901-513-5510	Training	55	160	1,400	859	1,400	0%
SUB-TOTAL		19,880	21,461	39,130	26,965	39,885	2%
GRAND TOTAL		\$ 616,681	\$ 658,595	\$ 753,961	\$ 730,949	\$ 814,504	8%

Human Resources

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0905-513-1210	Regular Salaries	249,538	279,485	302,167	246,086	236,385	-22%
001-0905-513-2110	FICA	18,152	21,632	24,262	19,171	19,037	-22%
001-0905-513-2210	Retirement Contributions	29,814	38,389	45,551	32,114	35,788	-21%
001-0905-513-2310	Health & Life Insurance	44,767	57,570	63,141	43,424	57,454	-9%
001-0905-513-2410	Workers Compensation	485	515	763	561	598	-22%
001-0905-513-2710	Auto Allowance	3,423	3,000	3,000	3,000	3,000	0%
	SUB-TOTAL	346,179	400,591	438,884	344,356	352,262	-20%
CONTRACTUAL SERVICES							
001-0905-513-3170	Employee Physicals	7,245	6,911	9,500	6,420	8,500	-11%
001-0905-513-3171	Background Checks	1,715	1,647	5,000	1,222	5,000	0%
001-0905-513-3410	Other Contractual Svcs	3,209	3,350	4,000	4,154	4,250	6%
001-0905-513-3411	Software Maintenance	3,184	4,328	5,250	4,718	5,000	-5%
	SUB-TOTAL	15,353	16,236	23,750	16,514	22,750	-4%
OPERATING EXPENDITURES							
001-0905-513-4010	Travel & Per Diem	0	128	1,500	0	1,500	0%
001-0905-513-4110	Communication Svcs	4,258	5,271	5,400	5,572	5,600	4%
001-0905-513-4120	Postage & Shipping	243	309	400	167	400	0%
001-0905-513-4310	Electricity	2,405	2,715	3,300	2,383	3,800	15%
001-0905-513-4320	Water & Sewer	172	175	360	172	380	6%
001-0905-513-4510	General Insurance	2,517	2,889	6,000	4,145	6,300	5%
001-0905-513-4710	Copying Costs	182	0	300	0	300	0%
001-0905-513-4720	Printing & Binding	67	67	200	0	0	n/a
001-0905-513-4910	Advertising	1,528	1,293	3,000	394	3,000	0%
001-0905-513-5110	Office Supplies	641	647	1,400	1,044	1,970	41%
001-0905-513-5290	Other Oper. Supplies	3,932	5,472	5,760	4,414	5,850	2%
001-0905-513-5410	Subscriptions/Membrshps	449	1,249	1,535	1,046	1,340	-13%
001-0905-513-5510	Training	4,408	0	12,450	500	8,550	-31%
	SUB-TOTAL	20,802	20,215	41,605	19,837	38,990	-6%
CAPITAL OUTLAY							
001-0905-513-6410	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 382,334	\$ 437,042	\$ 504,239	\$ 380,707	\$ 414,002	-18%

Purchasing

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0925-513-1210	Regular Salaries	205,241	239,400	246,735	249,605	302,747	23%
001-0925-513-1310	Part-time	9,125	2,906	0	0	0	n/a
001-0925-513-2110	FICA	16,237	18,193	19,781	19,402	24,309	23%
001-0925-513-2210	Retirement Contributions	27,503	22,781	37,156	35,478	45,588	23%
001-0925-513-2310	Health & Life Insurance	38,627	31,043	20,273	19,108	27,555	36%
001-0925-513-2410	Workers Compensation	347	404	622	457	765	23%
001-0925-513-2710	Auto Allowance	2,000	2,231	2,000	3,000	3,000	50%
	SUB-TOTAL	299,080	316,958	326,567	327,050	403,964	24%
CONTRACTUAL SERVICES							
001-0925-513-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-0925-513-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-0925-513-4010	Travel & Per Diem	530	0	1,700	1,098	1,900	12%
001-0925-513-4110	Communication Svcs	3,043	2,178	3,100	2,969	3,600	16%
001-0925-513-4120	Postage & Shipping	0	0	0	0	0	n/a
001-0925-513-4310	Electricity	1,057	1,193	2,100	1,047	2,500	19%
001-0925-513-4320	Water & Sewer	172	175	340	173	360	6%
001-0925-513-4510	General Insurance	1,259	1,444	3,000	2,072	3,200	7%
001-0925-513-4710	Copying Costs	91	0	600	0	600	0%
001-0925-513-4720	Printing & Binding	0	134	140	0	140	0%
001-0925-513-5110	Office Supplies	309	452	800	399	800	0%
001-0925-513-5290	Other Oper. Supplies	5,285	4,929	8,200	7,709	11,850	45%
001-0925-513-5410	Subscriptions/Membrshps	765	850	1,510	1,240	1,745	16%
001-0925-513-5510	Training	2,175	617	2,800	611	3,000	7%
	SUB-TOTAL	14,686	11,972	24,290	17,318	29,695	22%
	GRAND TOTAL	\$ 313,766	\$ 328,930	\$ 350,857	\$ 344,368	\$ 433,659	24%

Information Technology

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-0920-513-1210	Employee Salaries	334,889	361,868	394,633	370,214	511,787	30%
001-0920-513-2110	FICA	26,128	27,926	32,083	28,330	41,559	30%
001-0920-513-2210	Retirement Contributions	37,545	38,231	60,110	43,067	77,979	30%
001-0920-513-2310	Health & Life Insurance	41,115	62,276	72,448	57,277	100,076	38%
001-0920-513-2410	Workers Compensation	531	688	1,009	742	1,307	30%
001-0920-513-2710	Car Allowance	7,731	7,615	9,000	7,422	11,000	22%
	SUB-TOTAL	447,939	498,604	569,283	507,052	743,708	31%
CONTRACTUAL SERVICES							
001-0920-513-3410	Other Contractual Svcs	20,458	13,914	22,000	8,728	22,000	0%
001-0920-513-3411	Software Maintenance	154,163	185,926	228,600	152,135	234,500	3%
001-0920-513-3412	Hardware Maintenance	56,395	102,713	29,300	34,941	32,000	9%
	SUB-TOTAL	231,016	302,553	279,900	195,804	288,500	3%
OPERATING EXPENDITURES							
001-0920-513-4010	Travel & Per Diem	1,115	1,953	2,700	818	3,000	11%
001-0920-513-4110	Communication Services	14,359	15,205	16,500	15,747	18,000	9%
001-0920-513-4120	Shipping/Postage	86	0	100	0	100	0%
001-0920-513-4310	Electricity	620	709	3,700	626	4,300	16%
001-0920-513-4320	Water & Sewer	230	233	360	230	380	6%
001-0920-513-4510	General Insurance	1,678	1,926	4,000	2,763	4,200	5%
001-0920-513-5110	Office Supplies	449	215	5,800	345	800	-86%
001-0920-513-5290	Other Operating Supplies	16,886	7,570	50,652	4,060	18,693	-63%
001-0920-513-5410	Subscriptions/Membrshps	470	699	1,400	0	400	-71%
001-0920-513-5510	Training	1,892	1,867	2,200	1,593	11,550	425%
	SUB-TOTAL	37,785	30,377	87,412	26,182	61,423	-30%
CAPITAL OUTLAY							
001-0920-513-6425	Machinery & Equipment	0	462	0	119	4,300	100%
	SUB-TOTAL	0	462	0	119	4,300	100%
	GRAND TOTAL	\$ 716,740	\$ 831,996	\$ 936,595	\$ 729,157	\$ 1,097,931	17%

Legal Services

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
CONTRACTUAL SERVICES							
001-1401-514-3110	Legal Services	138,675	138,049	207,200	146,055	207,200	0%
001-1401-514-3120	Outside Legal Services	94,701	98,292	100,000	42,914	100,000	0%
001-1401-514-3130	Litigation	0	0	225,000	10,000	225,000	0%
001-1401-514-3140	Other Legal Services-Code	5,784	36,125	0	18,877	0	n/a
SUB-TOTAL		239,160	272,466	532,200	217,846	532,200	0%
GRAND TOTAL		\$ 239,160	\$ 272,466	\$ 532,200	\$ 217,846	\$ 532,200	0%

Fire Rescue

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
CONTRACTUAL SERVICES							
001-2801-522-3410	Other Contractual Svcs	8,556,020	9,596,955	9,955,508	9,892,435	10,453,283	5%
SUB-TOTAL		8,556,020	9,596,955	9,955,508	9,892,435	10,453,283	5%
OPERATING EXPENDITURES							
001-2801-522-4110	Communication Svcs	11,952	76,125	65,000	53,053	70,000	8%
001-2801-522-4310	Electricity	17,449	19,656	37,200	19,017	42,800	15%
001-2801-522-4320	Water & Sewer	10,117	10,175	15,290	11,158	16,060	5%
001-2801-522-4510	General Insurance	54,042	61,910	124,400	88,195	130,700	5%
001-2801-522-4650	R&M- Vehicles	75,632	89,582	50,000	66,012	75,000	50%
001-2801-522-4660	R&M-Other Equip	1,330	3,200	30,000	19,219	30,000	0%
001-2801-522-5210	Fuel- Vehicles	29,144	27,378	48,000	29,756	50,000	4%
001-2801-522-5220	Small Tools & Equip	12,689	14,288	62,000	48,754	32,000	-48%
001-2801-522-5290	Other Oper. Supplies	0	0	1,000	141	1,000	0%
SUB-TOTAL		212,355	302,314	432,890	335,305	447,560	3%
CAPITAL OUTLAY							
001-2801-522-6425	Machinery & Equip.	0	0	0	0	0	n/a
SUB-TOTAL		0	0	0	0	0	n/a
GRAND TOTAL		\$ 8,768,375	\$ 9,899,269	\$ 10,388,398	\$ 10,227,740	\$ 10,900,843	5%

Public Safety Summary

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES						
001-20XX-521-1310 Part-time Salaries	0	0	0	0	0	n/a
001-20XX-521-2110 FICA	0	0	0	0	0	n/a
001-20XX-521-2210 On Behalf Pension Contrib	389,669	476,791	525,000	589,037	650,000	24%
001-20XX-521-2410 Workers Compensation	66	0	0	0	0	n/a
SUB-TOTAL	389,735	476,791	525,000	589,037	650,000	24%
CONTRACTUAL SERVICES						
001-20XX-521-3410 Other Contractual Svcs	10,693,406	11,269,149	12,438,903	12,262,624	13,197,111	6%
001-20XX-521-3411 Software Maintenance	0	0	0	0	0	n/a
001-20XX-521-3610 Pension Benefits	0	0	100,000	0	100,000	0%
SUB-TOTAL	10,693,406	11,269,149	12,538,903	12,262,624	13,297,111	6%
OPERATING EXPENDITURES						
001-20XX-521-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110 Communication Svcs	5,455	6,126	7,700	7,483	8,800	14%
001-20XX-521-4310 Electricity	12,832	14,816	21,500	14,715	24,800	15%
001-20XX-521-4320 Water & Sewer	2,474	2,489	3,610	2,614	3,800	5%
001-20XX-521-5230 Uniforms	0	0	0	0	0	n/a
001-20XX-521-4120 Postage	4,350	4,391	5,000	6,694	6,000	20%
001-20XX-521-4510 General Insurance	14,730	16,589	25,000	22,862	31,400	26%
001-20XX-521-4620 R&M Building	0	0	4,900	4,878	0	n/a
001-20XX-521-4710 Copying Costs	0	0	1,000	0	1,000	0%
001-20XX-521-4720 Printing/Copying/Binding	0	0	2,000	0	2,000	0%
001-20XX-521-4930 Codification & Recording	765	1,419	2,000	1,143	2,000	0%
001-20XX-521-4935 Record Storage	0	0	0	0	0	n/a
001-20XX-521-5110 Office Supplies	0	0	0	0	0	n/a
001-20XX-521-5220 Small Tools & Equip	0	2,176	0	0	0	n/a
001-20XX-521-5290 Other Oper. Supplies	0	0	0	0	0	n/a
001-20XX-521-5510 Training	0	0	0	0	0	n/a
SUB-TOTAL	40,606	48,006	72,710	60,389	79,800	10%
GRAND TOTAL	\$ 11,123,747	\$ 11,793,946	\$ 13,136,613	\$ 12,912,050	\$ 14,026,911	7%

Public Safety - Broward Sheriff's Office (BSO)

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-20XX-521-1310	Part-time Salaries	0	0	0	0	0	n/a
001-20XX-521-2110	FICA	0	0	0	0	0	n/a
001-20XX-521-2210	On Behalf Pension Contrib	389,669	476,791	525,000	589,037	650,000	24%
001-20XX-521-2410	Workers Compensation	66	0	0	0	0	n/a
SUB-TOTAL		389,735	476,791	525,000	589,037	650,000	24%
CONTRACTUAL SERVICES							
001-20XX-521-3410	Other Contractual Svcs	10,413,777	11,012,410	12,117,328	11,988,399	12,822,111	6%
001-20XX-521-3411	Software Maintenance	0	0	0	0	0	n/a
001-20XX-521-3610	Pension Benefits	0	0	100,000	0	100,000	0%
SUB-TOTAL		10,413,777	11,012,410	12,217,328	11,988,399	12,922,111	6%
OPERATING EXPENDITURES							
001-20XX-521-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110	Communication Svcs	4,433	4,904	4,500	6,321	5,500	22%
001-20XX-521-4310	Electricity	12,832	14,816	21,500	14,715	24,800	15%
001-20XX-521-4320	Water & Sewer	2,474	2,489	3,610	2,614	3,800	5%
001-20XX-521-5230	Uniforms	0	0	0	0	0	n/a
001-20XX-521-4120	Postage	0	0	0	0	0	n/a
001-20XX-521-4510	General Insurance	14,730	16,589	25,000	22,862	31,400	26%
001-20XX-521-4620	R&M Building	0	0	4,900	4,878	0	n/a
001-20XX-521-4710	Copying Costs	0	0	0	0	0	n/a
001-20XX-521-4720	Printing/Copying/Binding	0	0	0	0	0	n/a
001-20XX-521-4930	Codification & Recording	0	0	0	0	0	n/a
001-20XX-521-4935	Record Storage	0	0	0	0	0	n/a
001-20XX-521-5110	Office Supplies	0	0	0	0	0	n/a
001-20XX-521-5220	Small Tools & Equip	0	2,176	0	0	0	n/a
001-20XX-521-5290	Other Oper. Supplies	0	0	0	0	0	n/a
001-20XX-521-5510	Training	0	0	0	0	0	n/a
SUB-TOTAL		34,469	40,974	59,510	51,390	65,500	10%
GRAND TOTAL		\$ 10,837,981	\$ 11,530,175	\$ 12,801,838	\$ 12,628,826	\$ 13,637,611	7%

Public Safety - Code Compliance

		2022	2023	2024	2024	2025	% Change
		Actual	Actual	Adopted Budget	Projected Year-End	Adopted Budget	
PERSONNEL SERVICES							
001-20XX-521-1310	Part-time Salaries	0	0	0	0	0	n/a
001-20XX-521-2110	FICA	0	0	0	0	0	n/a
001-20XX-521-2210	On Behalf Pension Contrib	0	0	0	0	0	n/a
001-20XX-521-2410	Workers Compensation	0	0	0	0	0	n/a
SUB-TOTAL		0	0	0	0	0	n/a
CONTRACTUAL SERVICES							
001-20XX-521-3410	Other Contractual Svcs	2,958	4,830	5,000	11,459	15,000	200%
001-20XX-521-3411	Software Maintenance	0	0	0	0	0	n/a
001-20XX-521-3610	Pension Benefits	0	0	0	0	0	n/a
SUB-TOTAL		2,958	4,830	5,000	11,459	15,000	200.0%
OPERATING EXPENDITURES							
001-20XX-521-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-20XX-521-4110	Communication Svcs	1,022	1,222	3,200	1,162	3,300	3%
001-20XX-521-4310	Electricity	0	0	0	0	0	n/a
001-20XX-521-4320	Water & Sewer	0	0	0	0	0	n/a
001-20XX-521-5230	Uniforms	0	0	0	0	0	n/a
001-20XX-521-4120	Postage	4,350	4,391	5,000	6,694	6,000	20%
001-20XX-521-4510	General Insurance	0	0	0	0	0	n/a
001-20XX-521-4620	R&M Building	0	0	0	0	0	n/a
001-20XX-521-4710	Copying Costs	0	0	1,000	0	1,000	0%
001-20XX-521-4720	Printing/Copying/Binding	0	0	2,000	0	2,000	0%
001-20XX-521-4930	Codification & Recording	765	1,419	2,000	1,143	2,000	0%
001-20XX-521-4935	Record Storage	0	0	0	0	0	n/a
001-20XX-521-5110	Office Supplies	0	0	0	0	0	n/a
001-20XX-521-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-20XX-521-5290	Other Oper. Supplies	0	0	0	0	0	n/a
001-20XX-521-5510	Training	0	0	0	0	0	n/a
SUB-TOTAL		6,137	7,032	13,200	8,999	14,300	8%
GRAND TOTAL		\$ 9,095	\$ 11,862	\$ 18,200	\$ 20,458	\$ 29,300	61%

Public Safety - Crossing Guards

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-20XX-521-1310	Part-time Salaries	0	0	0	0	0	n/a
001-20XX-521-2110	FICA	0	0	0	0	0	n/a
001-20XX-521-2210	On Behalf Pension Contrib	0	0	0	0	0	n/a
001-20XX-521-2410	Workers Compensation	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
CONTRACTUAL SERVICES							
001-20XX-521-3410	Other Contractual Svcs	276,671	251,909	316,575	262,766	360,000	14%
001-20XX-521-3411	Software Maintenance	0	0	0	0	0	n/a
001-20XX-521-3610	Pension Benefits	0	0	0	0	0	n/a
	SUB-TOTAL	276,671	251,909	316,575	262,766	360,000	n/a
OPERATING EXPENDITURES							
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-521-5230	Uniforms	0	0	0	0	0	n/a
001-20XX-521-4120	Postage	0	0	0	0	0	n/a
001-20XX-521-4510	General Insurance	0	0	0	0	0	n/a
001-20XX-521-4620	R&M Building	0	0	0	0	0	n/a
001-20XX-521-4710	Copying Costs	0	0	0	0	0	n/a
001-20XX-521-4720	Printing/Copying/Binding	0	0	0	0	0	n/a
001-20XX-521-4930	Codification & Recording	0	0	0	0	0	n/a
001-20XX-521-4935	Record Storage	0	0	0	0	0	n/a
001-20XX-521-5110	Office Supplies	0	0	0	0	0	n/a
001-20XX-521-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-20XX-521-5290	Other Oper. Supplies	0	0	0	0	0	n/a
001-20XX-521-5510	Training	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 276,671	\$ 251,909	\$ 316,575	\$ 262,766	\$ 360,000	14%

Development Services Summary

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	1,991,006	2,188,422	2,117,801	1,809,154	2,076,678	-2%
001-30XX-524-1310	Part-time Salaries	29,186	51,678	124,675	23,675	50,555	-59%
001-30XX-524-1410	Overtime	1,117	831	0	449	0	n/a
001-30XX-524-2110	FICA	152,858	170,242	178,732	138,781	169,389	-5%
001-30XX-524-2210	Retirement Contributions	210,385	275,355	332,987	221,982	298,272	-10%
001-30XX-524-2310	Health & Life Insurance	355,074	402,704	452,314	349,960	396,033	-12%
001-30XX-524-2410	Workers Compensation	25,637	33,474	42,077	30,937	38,034	-10%
001-30XX-524-2710	Car Allowance	10,603	11,296	10,000	8,911	8,000	-20%
	SUB-TOTAL	2,775,866	3,134,002	3,258,586	2,583,849	3,036,961	-7%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	0	11,645	20,000	10,412	15,000	-25%
001-30XX-524-3410	Other Contractual Srvcs	396,875	282,676	470,000	317,147	350,000	-26%
001-30XX-524-3411	Software Maintenance	69,741	48,564	95,275	48,023	89,650	-6%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	466,616	342,885	585,275	375,582	454,650	-22%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	1,358	3,841	5,250	1,205	2,050	-61%
001-30XX-524-4110	Communication Srvcs	34,244	33,146	40,900	39,035	47,400	16%
001-30XX-524-4120	Shipping/Postage	1,979	3,463	2,600	1,706	2,600	0%
001-30XX-524-4310	Electricity	11,867	13,415	17,800	11,777	20,500	15%
001-30XX-524-4320	Water & Sewer	1,608	1,630	2,240	1,611	2,360	5%
001-30XX-524-4510	General Insurance	31,619	36,948	56,200	49,204	59,100	5%
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0	n/a
001-30XX-524-4650	R&M- Auto	0	5,215	5,000	56	0	n/a
001-30XX-524-4660	R&M-Other Equip&Tool	188	750	1,900	450	1,000	-47%
001-30XX-524-4710	Copying Costs	2,195	1,857	700	2,162	2,700	286%
001-30XX-524-4720	Printing & Binding	3,114	820	4,700	1,494	2,140	-54%
001-30XX-524-4910	Advertising	0	0	0	0	0	n/a
001-30XX-524-4935	Records Storage	0	0	0	0	0	n/a
001-30XX-524-4945	Credit Card Charges	186,707	102,524	125,000	58,395	75,000	-40%
001-30XX-524-4940	License Permit Fees	0	0	0	0	0	n/a
001-30XX-524-4941	Permitting	2,905	10,671	11,400	7,381	11,400	0%
001-30XX-524-4980	Environ Programs	25,331	25,538	36,500	16,652	37,500	3%
001-30XX-524-5110	Office Supplies	13,692	13,706	11,400	11,091	5,600	-51%
001-30XX-524-5210	Fuel - Vehicles	21,370	13,554	27,000	14,087	23,000	-15%
001-30XX-524-5220	Small Equip&Tools	1,889	12,025	2,000	6,655	0	n/a
001-30XX-524-5230	Uniforms	2,434	4,592	6,420	3,435	4,225	-34%
001-30XX-524-5290	Other Oper Supplies	5,417	2,404	7,750	7,356	3,740	-52%
001-30XX-524-5410	Subscriptions/Membrshps	3,338	2,873	3,810	3,751	2,185	-43%
001-30XX-524-5510	Training	11,119	7,850	12,480	5,173	5,520	-56%
	SUB-TOTAL	362,374	296,822	381,050	242,676	308,020	-19%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	5,185	6,012	0	0	0	n/a
	SUB-TOTAL	5,185	6,012	0	0	0	n/a
	GRAND TOTAL	\$ 3,610,041	\$ 3,779,721	\$ 4,224,911	\$ 3,202,107	\$ 3,799,631	-10%

Development Services - Planning and Zoning

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	153,974	182,297	197,193	119,438	221,745	12%
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	12,081	14,704	15,668	9,579	17,529	12%
001-30XX-524-2210	Retirement Contributions	15,986	27,333	29,799	13,693	20,523	-31%
001-30XX-524-2310	Health & Life Insurance	28,975	25,242	21,696	10,287	14,563	-33%
001-30XX-524-2410	Workers Compensation	266	335	503	370	560	11%
001-30XX-524-2710	Car Allowance	3,769	4,000	4,000	2,077	2,000	-50%
	SUB-TOTAL	215,051	253,911	268,859	155,444	276,920	3%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	0	n/a
001-30XX-524-3410	Other Contractual Srvcs	67,625	62,173	135,000	90,792	115,000	-15%
001-30XX-524-3411	Software Maintenance	0	0	0	0	0	n/a
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	67,625	62,173	135,000	90,792	115,000	-15%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	0	817	650	138	0	n/a
001-30XX-524-4110	Communication Srvcs	3,044	2,963	3,200	2,879	3,400	6%
001-30XX-524-4120	Shipping/Postage	1	1,153	200	26	200	0%
001-30XX-524-4310	Electricity	455	514	2,600	451	3,000	15%
001-30XX-524-4320	Water & Sewer	115	116	360	115	380	6%
001-30XX-524-4510	General Insurance	839	963	2,000	1,382	2,100	5%
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0	n/a
001-30XX-524-4650	R&M- Auto	0	0	0	0	0	n/a
001-30XX-524-4660	R&M-Other Equip&Tool	0	0	0	0	0	n/a
001-30XX-524-4710	Copying Costs	305	0	500	0	500	0%
001-30XX-524-4720	Printing & Binding	67	0	1,100	0	1,500	36%
001-30XX-524-4910	Advertising	0	0	0	0	0	n/a
001-30XX-524-4935	Records Storage	0	0	0	0	0	n/a
001-30XX-524-4945	Credit Card Charges	0	0	0	0	0	n/a
001-30XX-524-4940	License Permit Fees	0	0	0	0	0	n/a
001-30XX-524-4941	Permitting	0	0	0	0	0	n/a
001-30XX-524-4980	Environ Programs	0	0	0	0	0	n/a
001-30XX-524-5110	Office Supplies	662	1,048	700	560	600	-14%
001-30XX-524-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-30XX-524-5220	Small Equip&Tools	0	0	0	0	0	n/a
001-30XX-524-5230	Uniforms	0	535	600	36	125	-79%
001-30XX-524-5290	Other Oper Supplies	2,191	369	250	0	500	100%
001-30XX-524-5410	Subscriptions/Membrshps	0	0	700	712	125	-82%
001-30XX-524-5510	Training	0	475	1,300	0	0	n/a
	SUB-TOTAL	7,679	8,953	14,160	6,299	12,430	-12%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 290,355	\$ 325,037	\$ 418,019	\$ 252,535	\$ 404,350	-3%

Development Services - Building

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget
PERSONNEL SERVICES						
001-30XX-524-1210	Regular Salaries	1,642,481	1,800,115	1,699,636	1,488,430	1,413,270
001-30XX-524-1310	Part-time Salaries	29,186	51,678	124,675	23,675	50,555
001-30XX-524-1410	Overtime	1,117	741	0	449	0
001-30XX-524-2110	FICA	125,379	139,229	145,139	113,657	116,275
001-30XX-524-2210	Retirement Contributions	185,275	223,992	269,547	188,702	211,127
001-30XX-524-2310	Health & Life Insurance	307,481	350,535	388,154	290,076	309,249
001-30XX-524-2410	Workers Compensation	22,990	29,872	36,889	27,121	27,902
001-30XX-524-2710	Car Allowance	2,565	2,796	1,500	2,796	0
	SUB-TOTAL	2,316,474	2,598,958	2,665,540	2,134,906	2,128,378
CONTRACTUAL SERVICES						
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	0
001-30XX-524-3410	Other Contractual Svcs	272,347	172,414	260,000	184,392	15,000
001-30XX-524-3411	Software Maintenance	68,359	47,886	94,575	47,316	70,850
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0
	SUB-TOTAL	340,706	220,300	354,575	231,708	85,850
OPERATING EXPENDITURES						
001-30XX-524-4010	Travel & Per Diem	788	2,327	4,000	800	1,400
001-30XX-524-4110	Communication Svcs	23,871	24,478	30,000	29,495	36,000
001-30XX-524-4120	Shipping/Postage	1,955	2,244	2,300	1,623	2,300
001-30XX-524-4310	Electricity	10,450	11,814	13,200	10,373	15,200
001-30XX-524-4320	Water & Sewer	1,206	1,223	1,520	1,208	1,600
001-30XX-524-4510	General Insurance	29,402	34,360	50,800	45,473	53,400
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0
001-30XX-524-4650	R&M- Auto	0	5,215	5,000	56	0
001-30XX-524-4660	R&M-Other Equip&Tool	188	750	1,900	450	1,000
001-30XX-524-4710	Copying Costs	1,790	1,857	0	2,162	2,000
001-30XX-524-4720	Printing & Binding	2,980	820	3,500	1,425	500
001-30XX-524-4910	Advertising	0	0	0	0	0
001-30XX-524-4935	Records Storage	0	0	0	0	0
001-30XX-524-4945	Credit Card Charges	186,707	102,524	125,000	58,395	75,000
001-30XX-524-4940	License Permit Fees	0	0	0	0	0
001-30XX-524-4941	Permitting	0	0	0	0	0
001-30XX-524-4980	Environ Programs	0	0	0	0	0
001-30XX-524-5110	Office Supplies	12,243	11,971	10,000	9,835	4,300
001-30XX-524-5210	Fuel - Vehicles	21,370	13,554	27,000	14,087	23,000
001-30XX-524-5220	Small Equip&Tools	1,889	12,025	2,000	6,655	0
001-30XX-524-5230	Uniforms	2,389	3,656	5,400	3,245	3,500
001-30XX-524-5290	Other Oper Supplies	2,665	1,860	7,300	7,196	1,450
001-30XX-524-5410	Subscriptions/Mmbrshps	3,088	2,449	2,860	2,598	1,550
001-30XX-524-5510	Training	6,446	4,668	8,400	2,720	3,360
	SUB-TOTAL	309,427	237,795	300,180	197,796	225,560
CAPITAL OUTLAY						
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0
001-30XX-524-6520	FF&E	5,185	6,012	0	0	0
	SUB-TOTAL	5,185	6,012	0	0	0
	GRAND TOTAL	\$ 2,971,792	\$ 3,063,065	\$ 3,320,295	\$ 2,564,410	\$ 2,439,788

Development Services - Engineering

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	194,551	206,010	220,972	201,286	441,663	100%
001-30XX-524-1310	Part-time Salaries	0	0	0	0	0	n/a
001-30XX-524-1410	Overtime	0	90	0	0	0	n/a
001-30XX-524-2110	FICA	15,398	16,309	17,925	15,545	35,585	99%
001-30XX-524-2210	Retirement Contributions	9,124	24,030	33,641	19,587	66,622	98%
001-30XX-524-2310	Health & Life Insurance	18,618	26,927	42,464	49,597	72,221	70%
001-30XX-524-2410	Workers Compensation	2,381	3,267	4,685	3,446	9,572	104%
001-30XX-524-2710	Car Allowance	4,269	4,500	4,500	4,038	6,000	33%
	SUB-TOTAL	244,341	281,133	324,187	293,499	631,663	95%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	0	11,645	20,000	10,412	15,000	-25%
001-30XX-524-3410	Other Contractual Srvcs	56,903	48,089	75,000	41,963	220,000	193%
001-30XX-524-3411	Software Maintenance	1,382	678	700	707	18,800	2586%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	58,285	60,412	95,700	53,082	253,800	165%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	570	697	600	267	650	8%
001-30XX-524-4110	Communication Srvcs	7,329	5,705	7,700	6,661	8,000	4%
001-30XX-524-4120	Shipping/Postage	23	66	100	57	100	0%
001-30XX-524-4310	Electricity	962	1,087	2,000	953	2,300	15%
001-30XX-524-4320	Water & Sewer	287	291	360	288	380	6%
001-30XX-524-4510	General Insurance	1,378	1,625	3,400	2,349	3,600	6%
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0	n/a
001-30XX-524-4650	R&M- Auto	0	0	0	0	0	n/a
001-30XX-524-4660	R&M-Other Equip&Tool	0	0	0	0	0	n/a
001-30XX-524-4710	Copying Costs	100	0	200	0	200	0%
001-30XX-524-4720	Printing & Binding	67	0	100	69	140	40%
001-30XX-524-4910	Advertising	0	0	0	0	0	n/a
001-30XX-524-4935	Records Storage	0	0	0	0	0	n/a
001-30XX-524-4945	Credit Card Charges	0	0	0	0	0	n/a
001-30XX-524-4940	License Permit Fees	0	0	0	0	0	n/a
001-30XX-524-4941	Permitting	2,905	10,671	11,400	7,381	11,400	0%
001-30XX-524-4980	Environ Programs	25,331	25,538	36,500	16,652	37,500	3%
001-30XX-524-5110	Office Supplies	787	687	700	696	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	45	401	420	154	600	43%
001-30XX-524-5290	Other Oper Supplies	561	175	200	160	1,790	795%
001-30XX-524-5410	Subscriptions/Membrshps	250	424	250	441	510	104%
001-30XX-524-5510	Training	4,673	2,707	2,780	2,453	2,160	-22%
	SUB-TOTAL	45,268	50,074	66,710	38,581	70,030	5%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 347,894	\$ 391,619	\$ 486,597	\$ 385,162	\$ 955,493	96%

Public Works Summary

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-39XX-XXX-1210	Regular Salaries	2,132,664	2,414,972	2,691,886	2,712,948	2,857,235	6%
001-39XX-XXX-1310	Part-time Salaries	208,952	203,702	205,542	216,803	212,432	3%
001-39XX-XXX-1410	Overtime	31,548	41,851	35,285	38,359	35,285	0%
001-39XX-XXX-2110	FICA	175,585	202,663	233,020	226,216	246,527	6%
001-39XX-XXX-2210	Retirement Contributions	191,404	277,384	404,597	316,127	428,450	6%
001-39XX-XXX-2310	Health & Life Insurance	515,772	614,627	738,128	672,671	670,616	-9%
001-39XX-XXX-2410	Workers Compensation	60,872	79,128	115,268	86,263	121,871	6%
001-39XX-XXX-2710	Car Allowance	14,192	16,653	17,000	15,803	15,000	-12%
	SUB-TOTAL	3,330,989	3,850,980	4,440,726	4,285,190	4,587,416	3%
CONTRACTUAL SERVICES							
001-39XX-XXX-3410	Other Contractual Svcs	0	399,308	460,500	419,909	450,000	-2%
001-39XX-XXX-3411	Software Maintenance	105	15,223	30,000	30,946	33,100	10%
	SUB-TOTAL	105	414,531	490,500	450,855	483,100	-2%
OPERATING EXPENDITURES							
001-39XX-XXX-4010	Travel & Per Diem	0	0	2,000	498	2,500	25%
001-39XX-XXX-4110	Communication Svcs	26,156	26,049	30,760	42,781	45,600	48%
001-39XX-XXX-4120	Shipping/Postage	0	94	200	271	200	0%
001-39XX-XXX-4310	Electricity	162,526	188,342	255,300	201,702	293,700	15%
001-39XX-XXX-4311	Electricity Street Lights	164,832	181,478	286,000	182,228	371,000	30%
001-39XX-XXX-4320	Water & Sewer	48,605	47,335	62,860	55,043	66,010	5%
001-39XX-XXX-4510	General Insurance	73,505	83,879	126,700	112,514	133,300	5%
001-39XX-XXX-4620	R&M-General (was Bldgs,Grounds)	128,459	732,579	915,000	739,342	47,000	-95%
001-39XX-XXX-4621	R&M-Structural (was Park Structures)	49,299	23,744	25,000	33,850	46,000	84%
001-39XX-XXX-4622	R&M-Electrical	0	17,343	15,000	17,219	15,000	0%
001-39XX-XXX-4623	R&M-Fuel	0	1,581	5,000	1,043	3,000	-40%
001-39XX-XXX-4624	R&M-Fire System	0	26,577	25,000	22,676	24,000	-4%
001-39XX-XXX-4625	R&M-A/C	0	22,286	35,000	45,633	36,000	3%
001-39XX-XXX-4626	R&M-Plumbing	0	15,894	20,000	13,118	16,000	-20%
001-39XX-XXX-4627	R&M-Janitorial,Chemical	0	33,952	42,000	44,482	47,000	12%
001-39XX-XXX-4628	R&M-Fencing	0	3,321	5,000	4,988	5,000	0%
001-39XX-XXX-4629	R&M-Windscreens	0	12,807	13,000	10,958	13,000	0%
001-39XX-XXX-4630	Park Maintenance-General	204,463	25,978	21,500	24,863	22,000	2%
001-39XX-XXX-4631	Park Maint-Tennis	0	11,860	21,000	20,070	23,000	10%
001-39XX-XXX-4632	Park Maint-Lightning Detectors	0	3,282	0	0	21,100	100%
001-39XX-XXX-4633	Park Maint-Lambasts/Ballasts	0	0	7,500	5,180	5,000	-33%
001-39XX-XXX-4634	Park Maint-Irrigation	0	26,088	30,000	28,784	36,500	22%
001-39XX-XXX-4635	Park Maint-Field Maintenance	0	20,052	70,000	74,479	75,000	7%
001-39XX-XXX-4636	Park Maint-Pressure clean	0	23,258	40,000	25,093	30,000	-25%
001-39XX-XXX-4637	Park Maint-Chem/Fert/Herb	0	19,063	12,000	12,214	15,000	25%
001-39XX-XXX-4638	Park Maint-PIP Coating	0	4,800	0	0	0	n/a
001-39XX-XXX-4640	R & M- Landscaping	606,124	97,098	203,000	160,187	1,172,000	477%
001-39XX-XXX-4641	R&M-Public ROW (overgrowth trimming)	48,566	29,977	20,000	20,220	21,000	5%
001-39XX-XXX-4642	R&M-Public ROW: landscaping	0	7,829	10,000	9,113	12,000	20%
001-39XX-XXX-4643	R&M-Public ROW: guardrails	0	13,951	15,000	2,256	10,000	-33%
001-39XX-XXX-4644	R&M-Public ROW: concrete/millings	0	8,370	10,000	5,448	7,500	-25%
001-39XX-XXX-4645	R&M-Drainage,Swales	139,480	10,565	11,500	11,004	8,000	-30%
001-39XX-XXX-4646	R&M-Drainage,Swales: cleaning	0	48,044	55,000	44,872	50,000	-9%
001-39XX-XXX-4647	R&M-Drainage,Swales: storm drains	0	23,520	30,000	27,918	0	n/a
001-39XX-XXX-4648	R&M-Drainage,Swales: sweeping	0	11,627	12,000	9,558	12,000	0%
001-39XX-XXX-4649	R&M-Drainage,Swales: Cypresshead PUD	0	6,462	9,000	7,230	9,000	0%
001-39XX-XXX-4650	R & M - Vehicles	50,672	53,235	71,000	46,969	60,000	-15%
001-39XX-XXX-4660	R&M-Other Equip&Tools	27,962	48,686	34,000	46,632	46,000	35%
001-39XX-XXX-4710	Copying Costs	1,577	1,595	1,900	2,272	2,000	5%
001-39XX-XXX-4940	License Permit Fees	939	283	700	1,341	755	8%
001-39XX-XXX-4980	Environ Programs	74,386	88,755	90,000	88,755	100,000	11%
001-39XX-XXX-5110	Office Supplies	2,176	4,213	4,000	2,888	2,500	-38%
001-39XX-XXX-5210	Fuel - Vehicles	97,362	73,417	120,000	76,920	125,000	4%
001-39XX-XXX-5215	Fuel - Equipment	31,808	24,301	32,000	26,933	35,000	9%
001-39XX-XXX-5220	Small Tools & Equip	14,006	22,162	28,500	29,332	23,500	-18%
001-39XX-XXX-5230	Uniforms	14,181	19,031	18,000	16,721	21,250	18%
001-39XX-XXX-5290	Other Oper Supplies	75,610	52,723	74,500	57,831	62,000	-17%
001-39XX-XXX-5310	Street Materials & Supplies -General	46,199	8,443	10,000	6,296	10,000	0%
001-39XX-XXX-5311	Street Materials & Supplies -StreetSigns	0	10,316	13,000	17,662	15,000	15%
001-39XX-XXX-5312	Street Materials & Supplies -AsphaltSolu	0	8,293	12,000	17,243	17,000	42%
001-39XX-XXX-5313	Street Materials & Supplies-MOTconesbar	0	1,959	3,500	2,256	0	n/a
001-39XX-XXX-5314	Street Materials & Supplies -Fencing	0	7,311	15,000	13,525	15,000	0%
001-39XX-XXX-5410	Subscriptions/Mmbrshps	2,000	2,036	2,000	1,365	2,000	0%
001-39XX-XXX-5510	Training	5,110	1,030	5,000	4,133	5,000	0%
	SUB-TOTAL	2,096,003	2,236,874	2,976,420	2,475,909	3,235,415	9%
CAPITAL OUTLAY							
001-39XX-572-6425	Machinery & Equipment	0	7,126	17,400	14,557	7,000	-60%
	SUB-TOTAL	0	7,126	17,400	14,557	7,000	-60%
	GRAND TOTAL	\$ 5,427,097	\$ 6,509,511	\$ 7,925,046	\$ 7,226,511	\$ 8,312,931	5%

Public Works - Administration

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	542,204	599,428	660,366	669,700	712,245	8%
001-39XX-XXX-1310 Part-time Salaries	14,165	0	0	0	0	n/a
001-39XX-XXX-1410 Overtime	104	218	25,285	32	25,285	0%
001-39XX-XXX-2110 FICA	40,490	47,152	55,749	52,173	59,718	7%
001-39XX-XXX-2210 Retirement Contributions	60,557	76,710	103,003	78,344	110,359	7%
001-39XX-XXX-2310 Health & Life Insurance	82,112	105,924	130,279	106,843	102,612	-21%
001-39XX-XXX-2410 Workers Compensation	7,885	10,252	15,043	11,059	16,350	9%
001-39XX-XXX-2710 Car Allowance	14,192	16,653	17,000	15,803	15,000	-12%
SUB-TOTAL	761,709	856,337	1,006,725	933,954	1,041,569	3%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Svcs	0	3,984	1,500	0	0	n/a
001-39XX-XXX-3411 Software Maintenance	105	15,223	30,000	30,946	33,100	10%
SUB-TOTAL	105	19,207	31,500	30,946	33,100	5%
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	0	2,000	498	2,500	25%
001-39XX-XXX-4110 Communication Svcs	23,887	24,409	25,000	27,421	29,000	16%
001-39XX-XXX-4120 Shipping/Postage	0	94	200	271	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-4330 Waste/Refuse Removal	0	0	0	0	0	n/a
001-39XX-XXX-4430 IS Fleet Chargeback	0	0	0	0	0	n/a
001-39XX-XXX-4510 General Insurance	7,911	9,087	18,900	13,057	19,900	5%
001-39XX-XXX-4620 R&M-General (was Bldgs.Grounds)	0	680,700	881,000	707,161	0	n/a
001-39XX-XXX-4640 R & M- Landscaping	536,273	0	0	0	968,000	100%
001-39XX-XXX-4710 Copying Costs	1,577	1,595	1,900	2,272	2,000	5%
001-39XX-XXX-4720 Printing & Binding	0	0	0	0	0	n/a
001-39XX-XXX-4940 License Permit Fees	939	283	700	1,341	755	8%
001-39XX-XXX-4980 Environ Programs	74,386	88,755	90,000	88,755	100,000	11%
001-39XX-XXX-5110 Office Supplies	2,176	4,213	4,000	2,888	2,500	-38%
001-39XX-XXX-5210 Fuel - Vehicles	0	0	0	0	0	n/a
001-39XX-XXX-5215 Fuel - Equipment	0	0	0	0	0	n/a
001-39XX-XXX-5220 Small Tools & Equip	0	0	0	0	0	n/a
001-39XX-XXX-5230 Uniforms	13,085	16,344	18,000	16,721	21,250	18%
001-39XX-XXX-5290 Other Oper Supplies	37	493	500	795	3,500	600%
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	1,970	2,006	2,000	1,365	2,000	0%
001-39XX-XXX-5510 Training	3,003	986	5,000	4,133	5,000	0%
SUB-TOTAL	665,244	828,965	1,049,200	866,678	1,156,605	10%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	0	0	8,000	6,802	0	n/a
SUB-TOTAL	0	0	8,000	6,802	0	n/a
GRAND TOTAL	\$ 1,427,058	\$ 1,704,509	\$ 2,095,425	\$ 1,838,380	\$ 2,231,274	6%

Public Works - Facilities

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	580,400	643,948	683,773	692,723	732,254	7%
001-39XX-XXX-1310 Part-time Salaries	58,716	62,215	66,648	67,674	67,135	1%
001-39XX-XXX-1410 Overtime	12,979	15,448	0	12,280	0	n/a
001-39XX-XXX-2110 FICA	48,551	54,927	59,454	59,335	63,345	7%
001-39XX-XXX-2210 Retirement Contributions	54,214	76,602	100,868	86,053	107,972	7%
001-39XX-XXX-2310 Health & Life Insurance	139,810	153,875	172,462	160,237	172,126	0%
001-39XX-XXX-2410 Workers Compensation	14,601	19,478	27,916	20,524	29,737	7%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL	909,271	1,026,493	1,111,121	1,098,826	1,172,569	6%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Svcs	0	0	13,000	9,290	10,000	-23%
001-39XX-XXX-3411 Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL	0	0	13,000	9,290	10,000	-23%
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Svcs	879	360	1,400	4,830	5,000	257%
001-39XX-XXX-4120 Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310 Electricity	12,618	14,178	17,100	13,418	19,700	15%
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	2,351	2,655	2,990	3,134	3,140	5%
001-39XX-XXX-4330 Waste/Refuse Removal	0	0	0	0	0	n/a
001-39XX-XXX-4430 IS Fleet Chargeback	0	0	0	0	0	n/a
001-39XX-XXX-4510 General Insurance	5,837	6,122	8,900	7,997	9,400	6%
001-39XX-XXX-4620 R&M-General (was Bldgs,Grounds)	128,459	21,179	12,500	18,836	20,000	60%
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	0	12,458	15,000	27,858	15,000	0%
001-39XX-XXX-4622 R&M-Electrical	0	17,343	15,000	17,219	15,000	0%
001-39XX-XXX-4623 R&M-Fuel	0	1,581	5,000	1,043	3,000	-40%
001-39XX-XXX-4624 R&M-Fire System	0	26,577	25,000	22,676	24,000	-4%
001-39XX-XXX-4625 R&M-A/C	0	22,286	35,000	45,633	36,000	3%
001-39XX-XXX-4626 R&M-Plumbing	0	4,965	5,000	5,585	6,000	20%
001-39XX-XXX-4627 R&M-Janitorial,Chemical	0	33,952	42,000	44,482	47,000	12%
001-39XX-XXX-4650 R & M - Vehicles	0	178	0	0	0	n/a
001-39XX-XXX-5220 Small Tools & Equip	1,904	3,365	6,000	6,371	4,000	-33%
001-39XX-XXX-5230 Uniforms	421	720	0	0	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	65,981	40,628	60,000	44,577	46,500	-23%
001-39XX-XXX-5410 Subscriptions/Membrshps	30	30	0	0	0	n/a
001-39XX-XXX-5510 Training	72	44	0	0	0	n/a
SUB-TOTAL	218,552	208,621	250,890	263,659	253,740	1%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	0	5,143	0	0	0	n/a
SUB-TOTAL	0	5,143	0	0	0	n/a
GRAND TOTAL	\$ 1,127,823	\$ 1,240,257	\$ 1,375,011	\$ 1,371,775	\$ 1,436,309	4%

Public Works - Streets

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-39XX-XXX-1210	Regular Salaries	317,427	338,841	333,639	376,218	347,399	4%
001-39XX-XXX-1310	Part-time Salaries	0	12,211	0	657	0	n/a
001-39XX-XXX-1410	Overtime	5,016	1,939	0	4,871	0	n/a
001-39XX-XXX-2110	FICA	23,805	26,380	26,534	28,421	27,624	4%
001-39XX-XXX-2210	Retirement Contributions	27,618	34,094	49,694	41,409	51,602	4%
001-39XX-XXX-2310	Health & Life Insurance	79,006	98,724	98,568	124,933	90,593	-8%
001-39XX-XXX-2410	Workers Compensation	15,323	19,539	27,091	22,068	28,210	4%
001-39XX-XXX-2710	Car Allowance	0	0	0	0	0	n/a
	SUB-TOTAL	468,195	531,728	535,526	598,577	545,428	2%
CONTRACTUAL SERVICES							
001-39XX-XXX-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-39XX-XXX-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-39XX-XXX-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110	Communication Svcs	910	740	1,000	3,240	3,400	240%
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	164,832	181,478	286,000	182,228	371,000	30%
001-39XX-XXX-4320	Water & Sewer	0	0	0	0	0	n/a
001-39XX-XXX-4330	Waste/Refuse Removal	0	0	0	0	0	n/a
001-39XX-XXX-4430	IS Fleet Chargeback	0	0	0	0	0	n/a
001-39XX-XXX-4510	General Insurance	3,716	4,579	8,900	6,148	9,400	6%
001-39XX-XXX-4640	R & M- Landscaping	0	2,151	3,000	1,660	4,000	33%
001-39XX-XXX-4641	R&M-Public ROW (overgrowth trimming)	48,566	18,305	20,000	20,220	21,000	5%
001-39XX-XXX-4642	R&M-Public ROW: landscaping	0	7,829	10,000	9,113	12,000	20%
001-39XX-XXX-4643	R&M-Public ROW: guardrails	0	13,951	15,000	2,256	10,000	-33%
001-39XX-XXX-4644	R&M-Public ROW: concrete/millings	0	8,370	10,000	5,448	7,500	-25%
001-39XX-XXX-4645	R&M-Drainage,Swales	139,480	10,565	11,500	11,004	8,000	-30%
001-39XX-XXX-4646	R&M-Drainage,Swales: cleaning	0	48,044	55,000	44,872	50,000	-9%
001-39XX-XXX-4647	R&M-Drainage,Swales: storm drains	0	23,520	30,000	27,918	0	n/a
001-39XX-XXX-4648	R&M-Drainage,Swales: sweeping	0	11,627	12,000	9,558	12,000	0%
001-39XX-XXX-4649	R&M-Drainage,Swales: Cypresshead PUD	0	6,462	9,000	7,230	9,000	0%
001-39XX-XXX-4650	R & M - Vehicles	0	999	0	0	0	n/a
001-39XX-XXX-4660	R&M-Other Equip&Tools	6,404	8,962	8,000	5,594	8,000	0%
001-39XX-XXX-5220	Small Tools & Equip	5,881	9,687	10,000	9,949	10,000	0%
001-39XX-XXX-5230	Uniforms	400	393	0	0	0	n/a
001-39XX-XXX-5290	Other Oper Supplies	9,105	10,794	14,000	12,459	12,000	-14%
001-39XX-XXX-5310	Street Materials & Supplies -General	46,199	8,443	10,000	6,296	10,000	0%
001-39XX-XXX-5311	Street Materials & Supplies -StreetSigns	0	10,316	13,000	17,662	15,000	15%
001-39XX-XXX-5312	Street Materials & Supplies -AsphaltSolu	0	8,293	12,000	17,243	17,000	42%
001-39XX-XXX-5313	Street Materials & Supplies-MOTconesbar	0	1,959	3,500	2,256	0	n/a
001-39XX-XXX-5314	Street Materials & Supplies -Fencing	0	7,311	15,000	13,525	15,000	0%
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
	SUB-TOTAL	425,493	404,778	556,900	415,879	604,300	9%
CAPITAL OUTLAY							
001-39XX-572-6425	Machinery & Equipment	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 893,688	\$ 936,506	\$ 1,092,426	\$ 1,014,456	\$ 1,149,728	5%

Public Works - Parks and Grounds Maintenance

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	618,820	713,889	878,019	837,779	920,458	5%
001-39XX-XXX-1310 Part-time Salaries	136,071	129,276	138,894	148,472	145,297	5%
001-39XX-XXX-1410 Overtime	13,449	24,246	10,000	21,176	10,000	0%
001-39XX-XXX-2110 FICA	57,260	65,150	80,456	75,866	84,315	5%
001-39XX-XXX-2210 Retirement Contributions	38,667	75,816	130,619	89,969	136,860	5%
001-39XX-XXX-2310 Health & Life Insurance	192,860	230,615	306,299	246,736	269,121	-12%
001-39XX-XXX-2410 Workers Compensation	19,466	22,556	34,167	23,165	35,810	5%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL	1,076,593	1,261,548	1,578,454	1,443,163	1,601,861	1%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Svcs	0	395,324	446,000	410,619	440,000	-1%
001-39XX-XXX-3411 Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL	0	395,324	446,000	410,619	440,000	-1%
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Svcs	120	180	3,000	6,330	7,200	140%
001-39XX-XXX-4120 Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310 Electricity	149,908	174,164	238,200	188,284	274,000	15%
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	46,254	44,680	59,870	51,909	62,870	5%
001-39XX-XXX-4330 Waste/Refuse Removal	0	0	0	0	0	n/a
001-39XX-XXX-4430 IS Fleet Chargeback	0	0	0	0	0	n/a
001-39XX-XXX-4510 General Insurance	4,675	5,356	11,200	7,737	11,800	5%
001-39XX-XXX-4620 R&M-General (was Bldgs,Grounds)	0	30,700	21,500	13,345	27,000	26%
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	49,299	11,286	10,000	5,992	31,000	210%
001-39XX-XXX-4626 R&M-Plumbing	0	10,929	15,000	7,533	10,000	-33%
001-39XX-XXX-4627 R&M-Janitorial,Chemical	0	0	0	0	0	n/a
001-39XX-XXX-4628 R&M-Fencing	0	3,321	5,000	4,988	5,000	0%
001-39XX-XXX-4629 R&M-Windscreens	0	12,807	13,000	10,958	13,000	0%
001-39XX-XXX-4630 Park Maintenance-General	204,463	25,978	21,500	24,863	22,000	2%
001-39XX-XXX-4631 Park Maint-Tennis	0	11,860	21,000	20,070	23,000	10%
001-39XX-XXX-4632 Park Maint-Lightning Detectors	0	3,282	0	0	21,100	100%
001-39XX-XXX-4633 Park Maint-Lambasts/Ballasts	0	0	7,500	5,180	5,000	-33%
001-39XX-XXX-4634 Park Maint-Irrigation	0	26,088	30,000	28,784	36,500	22%
001-39XX-XXX-4635 Park Maint-Field Maintenance	0	20,052	70,000	74,479	75,000	7%
001-39XX-XXX-4636 Park Maint-Pressure clean	0	23,258	40,000	25,093	30,000	-25%
001-39XX-XXX-4637 Park Maint-Chem/Fert/Herb	0	19,063	12,000	12,214	15,000	25%
001-39XX-XXX-4638 Park Maint-PIP Coating	0	4,800	0	0	0	n/a
001-39XX-XXX-4640 R & M- Landscaping	69,851	94,947	200,000	158,527	200,000	0%
001-39XX-XXX-4641 R&M-Public ROW (overgrowth trimming)	0	11,672	0	0	0	n/a
001-39XX-XXX-4660 R&M-Other Equip&Tools	1,466	0	0	39	0	n/a
001-39XX-XXX-5220 Small Tools & Equip	6,221	9,110	12,500	13,012	7,000	-44%
001-39XX-XXX-5230 Uniforms	275	1,574	0	0	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	487	808	0	0	0	n/a
001-39XX-XXX-5410 Subscriptions/Membrshps	0	0	0	0	0	n/a
001-39XX-XXX-5510 Training	2,035	0	0	0	0	n/a
SUB-TOTAL	535,054	545,915	791,270	659,337	876,470	11%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	0	0	2,400	2,295	0	n/a
SUB-TOTAL	0	0	2,400	2,295	0	n/a
GRAND TOTAL	\$ 1,611,647	\$ 2,202,787	\$ 2,818,124	\$ 2,515,414	\$ 2,918,331	4%

Public Works - Fleet

	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	73,813	118,866	136,089	136,528	144,879	6%
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	5,479	9,054	10,827	10,421	11,525	6%
001-39XX-XXX-2210 Retirement Contributions	10,348	14,162	20,413	20,352	21,657	6%
001-39XX-XXX-2310 Health & Life Insurance	21,984	25,489	30,520	33,922	36,164	18%
001-39XX-XXX-2410 Workers Compensation	3,597	7,303	11,051	9,447	11,764	6%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL	115,221	174,874	208,900	210,670	225,989	8%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Svcs	0	0	0	0	0	n/a
001-39XX-XXX-3411 Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Svcs	360	360	360	960	1,000	178%
001-39XX-XXX-4510 General Insurance	51,366	58,735	78,800	77,575	82,800	5%
001-39XX-XXX-4650 R & M - Vehicles	50,672	52,058	71,000	46,969	60,000	-15%
001-39XX-XXX-4660 R&M-Other Equip&Tools	20,092	39,724	26,000	40,999	38,000	46%
001-39XX-XXX-5210 Fuel - Vehicles	97,362	73,417	120,000	76,920	125,000	4%
001-39XX-XXX-5215 Fuel - Equipment	31,808	24,301	32,000	26,933	35,000	9%
001-39XX-XXX-5220 Small Tools & Equip	0	0	0	0	2,500	100%
001-39XX-XXX-5410 Subscriptions/Membrshps	0	0	0	0	0	n/a
001-39XX-XXX-5510 Training	0	0	0	0	0	n/a
SUB-TOTAL	251,660	248,595	328,160	270,356	344,300	5%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	0	1,983	7,000	5,460	7,000	0%
SUB-TOTAL	0	1,983	7,000	5,460	7,000	0%
GRAND TOTAL	\$ 366,881	\$ 425,452	\$ 544,060	\$ 486,486	\$ 577,289	6%

Public Works - Stormwater

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
104-3911-538-1210	Regular Salaries	0	0	36,017	36,017	37,666	5%
104-3911-538-1310	Part-time	0	0	0	0	0	n/a
104-3911-538-1410	Overtime	0	0	0	0	0	n/a
104-3911-538-2110	FICA	0	0	2,866	2,866	2,997	5%
104-3911-538-2210	Retirement Contributions	0	0	5,403	5,403	5,650	5%
104-3911-538-2310	Health & Life Insurance	0	0	25,743	25,743	23,842	-7%
104-3911-538-2410	Workers Compensation	0	0	2,925	2,925	3,058	5%
104-3911-538-2510	Auto Allowance	0	0	0	0	0	n/a
SUB-TOTAL		0	0	72,954	72,954	73,213	0%
CONTRACTUAL SERVICES							
104-3911-538-3410	Other Contractual Svcs	0	0	5,500	5,500	15,000	173%
SUB-TOTAL		0	0	5,500	5,500	15,000	173%
OPERATING EXPENDITURES							
104-3911-538-4010	Travel & Per Diem	0	0	0	0	0	n/a
104-3911-538-4110	Communication Svcs	0	0	0	0	0	n/a
104-3911-538-4120	Postage & Shipping	0	0	0	0	0	n/a
104-3911-538-4310	Electricity	0	0	0	0	0	n/a
104-3911-538-4320	Water & Sewer	0	0	0	0	0	n/a
104-3911-538-4510	General Insurance	0	0	0	0	0	n/a
104-3911-538-4647	R&M Drainage&Swales: Waterways	0	0	0	0	30,000	100%
104-3911-538-4660	R & M - Other Equip & Tools	0	0	0	0	0	n/a
104-3911-538-4710	Copying Costs	0	0	0	0	0	n/a
104-3911-538-4720	Printing & Binding	0	0	0	0	0	n/a
104-3911-538-5110	Office Supplies	0	0	0	0	0	n/a
104-3911-538-5210	Fuels - Vehicles	0	0	0	0	0	n/a
104-3911-538-5220	Small Tools & Equip	0	0	0	0	3,000	100%
104-3911-538-5290	Other Oper. Supplies	0	0	0	0	0	n/a
104-3911-538-5410	Subscriptions/Membrshps	0	0	0	0	0	n/a
104-3911-538-5510	Training	0	0	0	0	200	100%
SUB-TOTAL		0	0	0	0	33,200	100%
CAPITAL OUTLAY							
104-3911-538-6510	Capital	0	0	0	0	0	n/a
SUB-TOTAL		0	0	0	0	0	100%
GRAND TOTAL		\$0	\$0	\$78,454	\$78,454	\$121,413	55%

Parks and Recreation - Summary

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	748,362	886,953	963,174	938,938	930,849	-3%
001-72XX-572-1310	Part-time Salaries	233,645	308,410	514,542	347,715	536,824	4%
001-72XX-572-1410	Overtime	10,161	11,101	12,700	15,636	12,500	-2%
001-72XX-572-2110	FICA	76,817	92,219	116,287	100,582	115,113	-1%
001-72XX-572-2210	Retirement Contributions	50,287	86,547	152,578	108,197	147,609	-3%
001-72XX-572-2310	Health & Life Insurance	125,902	147,576	166,207	120,520	131,363	-21%
001-72XX-572-2410	Workers Compensation	11,110	14,322	21,145	16,178	21,639	2%
001-72XX-572-2710	Car Allowance	11,500	10,732	11,500	10,341	8,000	-30%
	SUB-TOTAL	1,267,784	1,557,860	1,958,133	1,658,107	1,903,897	-3%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	29,669	32,232	43,800	31,504	43,900	0%
001-72XX-572-3411	Software Maintenance	10,746	10,444	10,900	10,811	11,530	6%
	SUB-TOTAL	40,415	42,676	54,700	42,315	55,430	1%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	0	900	1,103	1,700	89%
001-72XX-572-4110	Communication Svcs	26,178	27,722	32,500	27,251	35,900	10%
001-72XX-572-4120	Shipping/Postage	15	15	300	38	300	0%
001-72XX-572-4310	Electricity	262,597	280,046	376,400	260,192	433,000	15%
001-72XX-572-4320	Water & Sewer	28,664	34,404	77,580	32,110	81,470	5%
001-72XX-572-4510	General Insurance	144,446	161,916	320,000	229,290	336,200	5%
001-72XX-572-4710	Copying Costs	3,616	3,442	3,800	4,304	4,000	5%
001-72XX-572-4720	Printing & Binding	684	402	900	369	900	0%
001-72XX-572-4890	Special Events	305,008	605,764	425,000	413,131	458,000	8%
001-72XX-572-4945	Credit Card Charges	65,012	77,527	65,000	83,532	80,000	23%
001-72XX-572-4950	Senior Grant Programs	49,032	43,462	73,000	41,796	68,000	-7%
001-72XX-572-4951	Youth Programs	66,705	79,561	76,600	75,620	80,000	4%
001-72XX-572-4952	Teen Programs	2,002	7,726	23,000	11,838	21,000	-9%
001-72XX-572-4953	Summer Recreation	100,212	141,356	265,000	138,236	268,000	1%
001-72XX-572-4980	Environ Programs	0	0	0	0	300	100%
001-72XX-572-5110	Office Supplies	4,434	4,597	5,250	5,128	6,250	19%
001-72XX-572-5210	Fuel - Vehicles	4,531	4,327	8,200	4,760	8,500	4%
001-72XX-572-5220	Small Tools & Equip	8,758	5,249	7,300	5,478	7,100	-3%
001-72XX-572-5230	Uniforms	1,294	2,136	4,200	1,273	3,700	-12%
001-72XX-572-5290	Other Oper Supplies	25,722	23,692	29,400	26,436	26,100	-11%
001-72XX-572-5410	Subscriptions/Membrshps	945	1,000	1,150	731	1,750	52%
001-72XX-572-5510	Training	425	1,919	1,800	1,496	3,400	89%
	SUB-TOTAL	1,100,280	1,506,263	1,797,280	1,364,112	1,925,570	7%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	1,640	5,973	12,000	4,699	6,000	-50%
	SUB-TOTAL	1,640	5,973	12,000	4,699	6,000	-50%
	GRAND TOTAL	\$ 2,410,119	\$ 3,112,772	\$ 3,822,113	\$ 3,069,233	\$ 3,890,897	2%

Parks and Recreation - Administration

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	230,409	321,392	370,175	244,330	312,993	-15%
001-72XX-572-1310	Part-time Salaries	967	94	0	0	0	n/a
001-72XX-572-1410	Overtime	151	124	200	53	200	0%
001-72XX-572-2110	FICA	18,319	24,987	30,102	19,084	25,284	-16%
001-72XX-572-2210	Retirement Contributions	24,829	34,937	56,462	31,071	47,461	-16%
001-72XX-572-2310	Health & Life Insurance	36,679	52,703	48,247	38,211	31,916	-34%
001-72XX-572-2410	Workers Compensation	322	677	946	1,328	795	-16%
001-72XX-572-2710	Car Allowance	5,000	5,346	8,500	3,534	5,000	-41%
	SUB-TOTAL	316,676	440,260	514,632	337,611	423,649	-18%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-72XX-572-3411	Software Maintenance	10,746	10,444	10,900	10,811	11,530	6%
	SUB-TOTAL	10,746	10,444	10,900	10,811	11,530	6%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	0	900	1,103	1,700	89%
001-72XX-572-4110	Communication Svcs	20,121	18,497	24,500	19,320	26,000	6%
001-72XX-572-4120	Shipping/Postage	15	15	300	38	300	0%
001-72XX-572-4310	Electricity	7,999	18,144	13,500	8,174	15,600	16%
001-72XX-572-4320	Water & Sewer	14,805	22,604	19,690	18,853	20,680	5%
001-72XX-572-4510	General Insurance	76,032	86,731	174,400	123,344	183,200	5%
001-72XX-572-4710	Copying Costs	3,616	3,442	3,800	4,304	4,000	5%
001-72XX-572-4720	Printing & Binding	684	402	900	369	900	0%
001-72XX-572-4890	Special Events	305,008	606,396	425,000	413,017	458,000	8%
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-572-4980	Environ Programs	0	0	0	0	300	100%
001-72XX-572-5110	Office Supplies	228	702	500	658	1,000	100%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	150	265	1,000	954	800	-20%
001-72XX-572-5230	Uniforms	80	64	500	398	0	n/a
001-72XX-572-5290	Other Oper Supplies	6,004	8,083	10,500	8,000	10,000	-5%
001-72XX-572-5410	Subscriptions/Membrshps	945	1,000	1,150	731	1,750	52%
001-72XX-572-5510	Training	425	1,919	1,800	1,496	2,400	33%
	SUB-TOTAL	436,112	768,264	678,440	600,759	726,630	7%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	1,640	5,973	12,000	4,699	6,000	-50%
	SUB-TOTAL	1,640	5,973	12,000	4,699	6,000	-50%
	GRAND TOTAL	\$ 765,174	\$ 1,224,941	\$ 1,215,972	\$ 953,880	\$ 1,167,809	-4%

Parks and Recreation - Recreation

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	200,767	241,273	210,814	324,820	217,420	3%
001-72XX-572-1310	Part-time Salaries	164,287	228,056	335,034	258,757	348,772	4%
001-72XX-572-1410	Overtime	1,589	1,360	3,000	6,673	2,000	-33%
001-72XX-572-2110	FICA	28,122	35,825	42,402	45,372	43,973	4%
001-72XX-572-2210	Retirement Contributions	17,997	22,577	31,622	39,228	32,571	3%
001-72XX-572-2310	Health & Life Insurance	44,125	38,072	57,993	37,340	44,028	-24%
001-72XX-572-2410	Workers Compensation	4,834	5,695	7,957	5,850	8,010	1%
001-72XX-572-2710	Car Allowance	3,500	2,963	0	4,153	0	n/a
	SUB-TOTAL	465,221	575,821	688,822	722,193	696,774	1%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	21,748	21,587	25,000	22,955	25,000	0%
001-72XX-572-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	21,748	21,587	25,000	22,955	25,000	0%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	3,454	5,765	3,500	4,122	4,200	20%
001-72XX-572-4120	Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310	Electricity	75,861	78,192	109,300	68,814	125,700	15%
001-72XX-572-4320	Water & Sewer	0	0	0	0	0	n/a
001-72XX-572-4510	General Insurance	35,767	40,537	77,800	56,852	81,700	5%
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	(632)	0	114	0	n/a
001-72XX-572-4945	Credit Card Charges	65,012	77,527	65,000	83,532	80,000	23%
001-72XX-572-4950	Senior Grant Programs	49,032	43,462	73,000	41,796	68,000	-7%
001-72XX-572-4951	Youth Programs	66,705	79,561	76,600	75,620	80,000	4%
001-72XX-572-4952	Teen Programs	2,002	7,726	23,000	11,838	21,000	-9%
001-72XX-572-4953	Summer Recreation	100,212	141,356	265,000	138,236	268,000	1%
001-72XX-572-4980	Environ Programs	0	0	0	0	0	n/a
001-72XX-572-5110	Office Supplies	2,979	2,328	3,000	2,728	3,250	8%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	1,945	2,358	2,000	1,875	2,000	0%
001-72XX-572-5230	Uniforms	0	1,195	1,800	544	1,800	0%
001-72XX-572-5290	Other Oper Supplies	0	537	2,800	2,498	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	1,000	100%
	SUB-TOTAL	402,969	479,912	702,800	488,569	736,650	5%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 889,938	\$ 1,077,320	\$ 1,416,622	\$ 1,233,717	\$ 1,458,424	3%

Parks and Recreation - Athletics

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	158,458	110,332	192,656	132,291	200,309	4%
001-72XX-572-1310	Part-time Salaries	4,454	0	18,462	0	20,723	12%
001-72XX-572-1410	Overtime	268	41	500	0	300	-40%
001-72XX-572-2110	FICA	12,983	8,679	16,963	10,361	17,747	5%
001-72XX-572-2210	Retirement Contributions	2,072	12,494	29,091	13,578	30,263	4%
001-72XX-572-2310	Health & Life Insurance	23,630	17,660	32,110	18,476	29,510	-8%
001-72XX-572-2410	Workers Compensation	277	398	535	393	560	5%
001-72XX-572-2710	Car Allowance	3,000	2,423	3,000	2,654	3,000	0%
	SUB-TOTAL	205,142	152,027	293,317	177,753	302,412	3%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	7,921	10,645	18,800	8,549	18,900	1%
001-72XX-572-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	7,921	10,645	18,800	8,549	18,900	1%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	1,935	2,403	3,000	2,590	3,200	7%
001-72XX-572-4120	Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310	Electricity	178,737	183,710	253,600	183,204	291,700	15%
001-72XX-572-4320	Water & Sewer	13,859	11,800	57,890	13,257	60,790	5%
001-72XX-572-4510	General Insurance	17,620	15,166	31,500	21,761	33,100	5%
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-572-4980	Environ Programs	0	0	0	0	0	n/a
001-72XX-572-5110	Office Supplies	1,227	1,567	1,750	1,742	2,000	14%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	2,109	2,155	2,500	2,437	2,500	0%
001-72XX-572-5230	Uniforms	263	64	500	124	500	0%
001-72XX-572-5290	Other Oper Supplies	19,718	15,072	16,100	15,938	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
	SUB-TOTAL	235,468	231,937	366,840	241,053	409,890	12%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 448,531	\$ 394,609	\$ 678,957	\$ 427,355	\$ 731,202	8%

Parks and Recreation - Parks Support

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	158,728	213,956	189,529	237,497	200,127	6%
001-72XX-572-1310	Part-time Salaries	63,937	80,260	161,046	88,958	167,329	4%
001-72XX-572-1410	Overtime	8,153	9,576	9,000	8,910	10,000	11%
001-72XX-572-2110	FICA	17,393	22,728	26,820	25,765	28,109	5%
001-72XX-572-2210	Retirement Contributions	5,389	16,539	35,403	24,320	37,314	5%
001-72XX-572-2310	Health & Life Insurance	21,468	39,141	27,857	26,493	25,909	-7%
001-72XX-572-2410	Workers Compensation	5,677	7,552	11,707	8,607	12,274	5%
001-72XX-572-2710	Car Allowance	0	0	0	0	0	n/a
	SUB-TOTAL	280,745	389,752	461,362	420,550	481,062	4%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-72XX-572-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110	Communication Svcs	668	1,057	1,500	1,219	2,500	67%
001-72XX-572-4120	Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310	Electricity	0	0	0	0	0	n/a
001-72XX-572-4320	Water & Sewer	0	0	0	0	0	n/a
001-72XX-572-4510	General Insurance	15,027	19,482	36,300	27,333	38,200	5%
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-572-4980	Environ Programs	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	4,531	4,327	8,200	4,760	8,500	4%
001-72XX-572-5220	Small Tools & Equip	4,554	471	1,800	212	1,800	0%
001-72XX-572-5230	Uniforms	951	813	1,400	207	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
	SUB-TOTAL	25,731	26,150	49,200	33,731	52,400	7%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 306,476	\$ 415,902	\$ 510,562	\$ 454,281	\$ 533,462	4%

Library

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
001-7220-571-1210	Regular Salaries	194,734	209,619	268,864	223,166	286,326	6%
001-7220-571-1310	Part-time Salaries	155,203	173,509	207,097	180,029	239,546	16%
001-7220-571-1410	Overtime	0	0	0	0	0	n/a
001-7220-571-1530	Bonus	0	0	0	0	0	n/a
001-7220-571-2110	FICA	26,829	29,471	37,301	31,099	41,172	10%
001-7220-571-2210	Retirement Contributions	22,816	30,324	40,064	32,670	42,626	6%
001-7220-571-2310	Health & Life Insurance	39,969	43,447	54,190	44,080	49,690	-8%
001-7220-571-2410	Workers Compensation	555	800	1,159	852	1,267	9%
001-7220-571-2710	Car Allowance	0	0	1,000	0	1,000	0%
	SUB-TOTAL	440,106	487,170	609,675	511,896	661,627	9%
CONTRACTUAL SERVICES							
001-7220-571-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-7220-571-3411	Software Maintenance	0	2,196	2,400	2,196	2,400	0%
001-7220-571-3412	Hardware Maintenance	0	0	1,000	0	1,000	0%
	SUB-TOTAL	0	2,196	3,400	2,196	3,400	0%
OPERATING EXPENDITURES							
001-7220-571-4010	Travel & Per Diem	0	45	900	731	900	0%
001-7220-571-4110	Communication Svcs	5,701	5,699	9,800	4,286	10,000	2%
001-7220-571-4120	Shipping/Postage	119	137	200	149	200	0%
001-7220-571-4310	Electricity	26,014	32,535	42,700	31,140	49,200	15%
001-7220-571-4320	Water & Sewer	4,200	4,256	5,920	4,305	6,220	5%
001-7220-571-4431	ISF Cmptr Chargeback	0	0	0	0	0	n/a
001-7220-571-4510	General Insurance	45,178	51,791	102,200	73,645	107,400	5%
001-7220-571-4620	R&M-Bldng, Grounds	0	0	0	0	0	n/a
001-7220-571-4710	Copying Costs	3,616	3,708	4,000	3,644	4,200	5%
001-7220-571-4720	Printing & Binding	0	0	0	0	0	n/a
001-7220-571-4890	Special Events	26,936	39,541	31,800	37,149	31,800	0%
001-7220-571-5110	Office Supplies	951	852	2,700	1,401	2,700	0%
001-7220-571-5220	Small Tools & Equip	1,404	968	0	0	3,000	100%
001-7220-571-5290	Other Oper. Supplies	3,003	2,046	4,700	1,797	4,400	-6%
001-7220-571-5410	Subscriptions/Mmbrshps	4,575	3,272	6,900	6,634	7,100	3%
001-7220-571-5510	Training	0	1,183	500	0	500	0%
	SUB-TOTAL	121,697	146,033	212,320	164,881	227,620	7%
CAPITAL OUTLAY							
001-7220-571-6320	FF&E	3,194	0	0	0	2,000	n/a
001-7220-571-6425	Machinery & Equip.	0	0	0	0	0	n/a
001-7220-571-6610	New Books	25,456	21,073	30,000	21,835	27,000	-10%
001-7220-571-6620	Digital Media (ebooks)	25,108	29,014	35,300	36,703	33,500	-5%
001-7220-571-6630	Children's Books	12,393	14,518	20,000	16,380	18,000	-10%
001-7220-571-6640	Multimedia	1,569	1,333	3,100	2,226	2,500	-19%
	SUB-TOTAL	67,720	65,938	88,400	77,144	83,000	-6%
	GRAND TOTAL	\$ 629,523	\$ 701,337	\$ 913,795	\$ 756,117	\$ 975,647	7%

Non-Departmental

		2022 Actual	2023 Actual	2024 Amended Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
PERSONNEL SERVICES							
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	950	3,139	30,000	4,225	30,000	0%
001-9901-519-2620	Tuition Reimbursement	0	3,346	20,000	5,020	20,000	0%
SUB-TOTAL		950	6,485	55,000	9,245	55,000	0%
CONTRACTUAL SERVICES							
001-9901-519-3160	Lobbyist	30,000	40,000	40,000	40,000	40,000	0%
001-9901-519-3410	Other Contractual Svcs	188,006	318,363	354,150	332,992	459,000	59%
SUB-TOTAL		218,006	358,363	394,150	372,992	499,000	52%
OPERATING EXPENDITURES							
001-9901-519-4310	Electricity	15,195	17,156	15,600	15,054	18,000	15%
001-9901-519-4320	Water & Sewer	1,092	1,107	1,630	1,093	1,720	6%
001-9901-519-4730	Printing/Binding-Newsletter	0	0	1,000	0	0	n/a
001-9901-519-4890	Other Misc Special Events	0	0	0	0	0	n/a
001-9901-519-4910	Advertising	0	0	3,000	0	0	n/a
001-9901-519-4960	Employee Events	20,253	13,199	25,050	18,711	25,050	0%
001-9901-519-4965	Schools	12,000	7,818	12,000	3,777	12,000	0%
001-9901-519-4970	Disaster Preparedness	0	0	5,000	0	5,000	0%
001-9901-519-4990	Other Current Charges	5,138	5,428	6,050	2,471	6,050	0%
001-9901-519-5210	Fuel- Vehicles	0	0	15,000	0	15,000	0%
001-9901-519-5290	Other Operating	0	3,374	25,000	276	0	n/a
SUB-TOTAL		53,678	48,082	109,330	41,382	82,820	-24%
GRANTS & AIDS							
001-9901-519-8210	Aid To Private Orgs	49,956	48,278	61,750	52,129	68,750	11%
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
SUB-TOTAL		49,956	48,278	61,750	52,129	68,750	11%
OTHER USES							
001-9901-519-9500	Reserve	0	0	0	0	0	n/a
001-9901-519-9910	Contingency	0	0	135,000	0	200,000	0%
SUB-TOTAL		0	0	135,000	0	200,000	0%
GRAND TOTAL		\$ 322,591	\$ 461,201	\$ 755,231	\$ 475,741	\$ 905,571	20%

Debt Service

		2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projected Year-End	2025 Adopted Budget	% Change
DEBT SERVICE							
001-9910-517-7110	Principal- Bank of America	599,145	627,670	658,800	658,088	689,500	5%
001-9910-517-7130	Principal- SunTrust	463,000	476,000	490,000	490,000	503,000	3%
001-9910-517-7140	Principal- Sterling	911,273	895,354	905,700	905,650	917,500	1%
001-9910-517-7210	Interest- Bank of America	120,280	91,754	60,700	61,336	30,100	-50%
001-9910-517-7230	Interest- SunTrust	107,301	94,230	81,200	80,822	67,200	-17%
001-9910-517-7240	Interest- Sterling	469,737	474,255	452,500	452,412	429,200	-5%
001-9910-517-7310	Fees	0	0	0	0	25,000	100%
SUB-TOTAL		2,670,736	2,659,263	2,648,900	2,648,308	2,661,500	0.5%
GRAND TOTAL		\$ 2,670,736	\$ 2,659,263	\$ 2,648,900	\$ 2,648,308	\$ 2,661,500	0.5%

Abbreviations and Acronyms

A/C	Air Conditioning
ACFR	Annual Comprehensive Financial Report
ACS	American Community Survey
ACT	American College Testing
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
DUI	Driving Under the Influence
EMS	Emergency Medical Service
EOC	Emergency Operations Center
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
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
GIS	Geographical Information System
HCI	Human-Computer Interaction
HOA	Homeowners' Association
HR	Human Resources
HVAC	Heating, Ventilation, and Air Conditioning
ILA	Interlocal Agreement
IT	Information Technology
ITB	Invitation to Bid
LAN	Local Area Network
LED	Light-Emitting Diode
MPO	Broward Metropolitan Planning Organization

MSD	Marjory Stoneman Douglas High School
NFC	Near-Field Communication
NIMS	National Incident Management System
NPDES	National Pollutant Discharge Elimination System
NSID	North Springs Improvement District
OPEB	Other Post-Employment Benefits
P-REC	Parkland Recreation & Enrichment Center
P&R	Parks and Recreation
P/T	Part Time
PW	Public Works
RecTrac	Recreation Management Software
RFP	Request for Proposal
RFQ	Request for Quote
SAT	Scholastic Aptitude Test
SRO	School Resource Officer
SWAT	Special Weapons and Tactics
TRIM	Truth In Millage
YTD	Year to Date

Glossary

Account	An accounting concept used to capture the economic essence of an exchange or exchange-like transaction. Accounts are used to classify and group similar transactions. Account types include: revenue, expense/expenditure, asset, liability & fund balance/equity.
Ad Valorem Tax	Commonly referred to as property taxes, are levied on both real and personal property based upon the property's assessed valuation and the millage rate.
Adopted Budget	The final budget that is formally approved by the City Commission.
Amended Budget	The adopted budget as formally adjusted by the City Commission.
Amortization	The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.
Annual Comprehensive Financial Report	This official annual report presents the status of the City's finances in a standardized format. The Annual Comprehensive Financial Report is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.
Appropriated Budget	The expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.
Appropriation	A legal authorization to incur obligations and to make expenditures for specific purposes.
Assessed Property Value	The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.
Asset	Tangible or intangible, passive or active resources owned or held by a government which possess service potentials which generally are utilized (consumed) in the delivery of municipal services.
Audit	An official inspection of an individual's or an organization's accounts, typically by an independent body.
Balanced Budget	A budget in which planned funds or revenues available are equal to fund planned expenditures.
Basis of Accounting: Accrual Modified Accrual Cash	The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. <ul style="list-style-type: none"> • Accrual basis: recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the related cash flows. • Modified Accrual basis: which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due • Cash basis: transactions or events are recognized when related cash amounts are received or disbursed
Benchmark	A point of reference, anchored either in experiences of peer municipalities (when available) or prior City performance, against which performance results may be measured or judged.
Bond	A long-term debt obligation primarily used to finance capital projects or other long-term obligations. A bond represents a promise to repay a specified sum of money called the face value or principal amount at a specified maturity date or dates in the future, together with periodic interest at a specified rate.
Bond Issue	A borrowing based upon certificates of debt containing a promise to pay a specified sum of money (face value or principal) at a specified date or dates in the future (maturity date-usually annually) together with periodic interest (usually semi-annually) at a specified rate.
Budget	An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document, which communicates programmatic goals and objectives and the anticipated means for achieving them.
Budget Message	An executive-level overview of the budget delivered by the City Manager to the Mayor and City Commissioners. It discusses the major City issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how budgetary plans will meet the City's objectives. The budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.
Capital Assets	Assets of significant value that meet or exceed the capitalization threshold and have a useful life extending beyond a single accounting period. Capital assets are also called "fixed assets," and may include land; improvements to land; easements; buildings; building improvements; machinery; equipment; vehicles; infrastructure; works of art and historical treasures; and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.
Capital Budget	The budget costs to provide needed infrastructure, park development, building construction or rehabilitation and other related items.

Capital Equipment	Physical plant and equipment with an expected life of five years or more.
Capital Projects Fund	Acquisition and construction of major capital facilities as well as account for financial resources to be used for the purchase of equipment and the construction of major improvements to City facilities.
Capital Replacement Fund	Internal Services Fund used to account for equipment purchased for departments on a cost-reimbursement basis.
Capitalized Interest	When interest cost is added to the cost of an asset and expensed over the useful life of the asset.
Charges for Services	These refer to program revenues, which finance in part or in whole the provision of a particular service.
Chart of Accounts	The classification system used by a City to organize the accounting records.
Code Red	The City emergency resident and business notification system.
Community Rating System	A FEMA program that encourages floodplain management in excess of minimum requirements by offering reduced flood insurance premiums.
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. If the funds are not used, the funds lapse at year end.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include Fire Services, Police Services, maintenance agreements, and professional consulting services.
Core Service	A principal service or product delivered by a program or department that is necessary to the successful operation of the City. Often, core services are part of the mission of the program or department.
Cost Allocation	Method designed to transfer direct or indirect costs from a primary account/function to one or more secondary accounts/functions for administration/support services provided to those activities.
Cost-of-living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services on credit.
Debt Limit	The maximum amount of debt which the City is permitted to incur.
Debt Service	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
Deficit	The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.
Demand Indicator	A performance measurement indicator that measures the level of need (e.g. total number of calls received in a period of time).
Department	An organizational unit of government, which is functionally unique in its delivery of services.
Depreciation	A method of cost allocation to recognize the decline in service potentials of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
Designated	Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirement for funds that have been designated.
Disbursements	The payment of monies by the City from a bank account or cash fund.
Distinguished Budget Presentation Program	A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.
Division	An organizational sub-unit of a department, with responsibility for carrying out a more specific function. An example would be the Facilities Division within Public Works.
Effectiveness Indicator	A performance measurement indicator that measures the impact of an activity, customer satisfaction.
Efficiency Indicator	A performance measurement indicator that measures the relationship between output and service costs.
Encumbrances	Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.
Enterprise Fund	A proprietary fund used to account for business-like operations of a government to provide goods and or services to the general public. The intent is that enterprise fund operations should be supported by user fees on a cost recovery basis. The periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy. An example of an enterprise fund is the Utility Fund (Water and Sewer).
Escrow	Money or property held in the custody of a third party that is returned only after the fulfillment of specific conditions.
Existing Resources	Includes beginning surplus, estimated budget savings and appropriated fund balance.

Expenditure	The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset, or a service or settling a loss.
Expense	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges. Decreases the net assets of the fund.
Face Value	The value of a bond at maturity, also called par value.
Fair Value	Amount at which an investment or capital asset could be exchanged in a current transaction, other than a forced or liquidation sale, between willing parties. Certain investments or capital asset exchanges are required by the FASB and GASB to be reported at fair value.
Fiduciary Trust Fund	A fund used to account for assets held by the City as trustee for others.
Fines and Forfeitures	Consists of a variety of fees, fines and forfeitures collected by the State Court System.
Fiscal Policy	A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
Fiscal Year	Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1st and ends September 30th.
Fixed Asset	A durable item, with a long-term nature of use, a normal expected life of one year or more, and a value of \$1,000 or more at the time of acquisition. (See also: Capital Asset)
Five-Year Capital Plan	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs.
Fleet	Vehicles and equipment (e.g. mowers, arrow boards) owned and operated by the City.
Forfeiture	The automatic loss of property, including cash as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.
Franchise Bonds	Bonds for the payment of which franchise revenues are pledged.
Franchise Fee	Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. Examples are electricity, telephone, cable television, and solid waste.
Full-Time Equivalent (FTE) Position	A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund	An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or range of activities.
Fund Balance	The difference between assets and liabilities reported in a governmental or trust fund. The fund balance may be reserved for various purposes, or the fund balance may be unreserved.
GAAP	Generally Accepted Accounting Principles. The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.
General Fund	A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the issuing government are pledged.
Governmental Funds	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.
Grant	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.
Homestead Exemption	Pursuant to the Florida State Constitution, the first \$50,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.
Indirect Cost	A cost necessary for the functioning of the organization as a whole, but which cannot be directly associated with a particular functional category.
Inflation	A rise in price levels caused by an increase in available funds beyond the proportion of available goods.
Infrastructure	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

Interest Income	Revenue associated with the City cash management activities of investing fund balances.
Interfund Transfers	Administrative fees charged to other funds (e.g. Equipment Replacement Fund) for the provision of administrative and other City services.
Intergovernmental Revenue	Revenue received from or through the Federal, State, or County government. Includes Municipal Revenue Sharing, Alcoholic Beverage Tax, Half Cent Sales Tax and Municipal Fuel Tax Rebate.
Interlocal Agreement	A contractual agreement between two or more governmental entities.
Internal Service Fund	A fund established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.
Law Enforcement Fund	Special Revenue Fund used to account for revenues derived from the enforcement of the Florida Contraband Act. Expenditures are restricted to the purchase of law enforcement equipment.
Levy	To impose taxes, special assessments or service charges for the support of governmental activities. Also, the total amount of taxes, special assessments and service charges imposed by the City.
Line-item Budget	A detailed expense or expenditure budget, generally classified by object within each organizational unit.
Long-term Debt	Debt with a maturity of more than one year after the date of issuance. Ordinarily used to finance long-lived assets or other long-term obligations.
Major Funds	Funds with revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all government and enterprise funds for the same item.
Mandate	A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.
Market Value	The appraised value assigned to property by the County Property Appraiser. Typically, this value represents "Fair Market Value" less estimated selling expenses.
Measurement	A process for determining how a program is accomplishing its mission through the delivery of products, services, or processes.
Mill	A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.
Millage	The total tax obligation per \$1,000 of assessed valuation of property.
Mission Statement	The statement that identifies the particular purpose and function of a department.
Municipal Code	A collection of laws, rules and regulations that apply to the City and its citizens.
Net Budget	The legally adopted budget less all interfund transfers and interdepartmental charges.
Non-Departmental	Activities, revenues and expenditures that are not assigned to a department.
Non-Major Funds	Funds that fail the test defining major funds in one or more aspects. Major funds have revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all government and enterprise funds for the same item.
Objective	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
Obligation	A commitment, encumbrance or liability that a government may be legally required to meet out of its resources. They include indebtedness of any kind, actual liabilities and un-liquidated encumbrances.
Operating Budget	A budget for general revenues and expenditures such as salaries, utilities, and supplies.
Operating Expenses	The cost for personnel, materials and equipment required for a department to function. Another example would be Proprietary Fund expenses related directly to the primary activities of the fund.
Operating Lease	A lease that is paid out of current operating income rather than capitalized.
Operating Revenues	Money that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.
Ordinance	A formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.

Outcomes	Quality performance measures of effectiveness and of achieving goals. (e.g., customer satisfaction, awareness level, etc.)
Outputs	Process performance measures of efficiency and productivity. (e.g., per capita expenditures, transactions per day, etc.)
Par Value	100% of the face value of the security. In the case of bonds, the amount of principal that must be paid at the maturity date.
Park Improvement Fund	A Special Revenue Fund used to account for revenues and expenditures for capital improvements.
Pay-as-You-Go Basis	A method for paying for capital projects that relies on current tax and grant revenues rather than on debt.
Per Capita	A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.
Performance Budget	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Performance Measure	Data collected to determine how effective and/or efficient a program is in achieving its goals.
Permit Revenue	Fees imposed for construction-related activities that occur within city limits.
Present Value	The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money.
Principal	A term used to describe repayments of the face value or par value of debt obligations exclusive of interest.
Prior-Year Encumbrances	Obligations/commitments from the previous fiscal year, which are carried forward to the subsequent fiscal year, and become chargeable as an appropriation in that following period.
Program	Group activities, operations or organizational units directed to obtaining specific objectives and achievements and budgeted as a sub-unit of a department.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.
Proprietary Fund	Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.
Public Service Level	Services provided by departments that indicate volume, frequency or level of service provided.
Reserves	A portion of the fund balance or retained earnings legally segregated for specific purposes.
Resolution	A legislative act by the City with less legal formality than an ordinance.
Resources	Reflects funding that is available for appropriation, such as revenues, debt proceeds, transfers from other funds and existing resources.
Retained Earnings	An account that reflects accumulated net earnings (or losses) of an enterprise or internal service fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.
Revenue	Inflows of resources to finance the operations of government. Increases the net assets of the fund.
Revenue Bond	This type of bond is secured by the pledging of specified sources of revenue other than ad valorem taxes, and not the full faith, credit and taxing power of the government. Generally, voter approval is not required prior to issuance of such obligations.
Rolled-Back Rate	The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions, and property added.
Sales Tax	A tax imposed on the taxable sales of all final goods.
Save Our Homes	The "Save Our Homes" (SOH) Amendment in Florida's Constitution was intended to prevent homeowners from being taxed out of their homes due to rapidly rising real estate values. The year after the property first receives homestead exemption, an annual increase in assessment shall not exceed the lower of the following: (1) three percent of the assessed value of the property for the prior year; or (2) the percentage change in the Consumer Price Index (CPI).
Shared Revenue	Revenue that is earned by one governmental unit but that are shared, usually on a predetermined basis, with other units or classes of governments.
Special Assessment	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Revenue Fund	A fund used to account for the revenues legally restricted to expenditures for a particular purpose.
Strategic Plan	A document outlining Parkland's vision, mission, long-term goals, and policy and management agendas.
Structurally Balanced Budget	A budget in which current revenues equal or exceed current expenditures.

Taxes	Charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or user fees.
Taxable Value	The assessed value less homestead and other exemptions, if applicable.
Transfers In/Out	Amounts transferred from one fund to another to assist in financing the services for the recipient fund, or for repayment of funds previously received from the recipient fund.
Transport Fees	The cost to provide ambulance transportation for patients from home to hospital.
Truth in Millage	Florida's Truth in Millage Act (TRIM) formalizes the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements, and advertisement specifications prior to the adoption of a budget tax rate. TRIM informs taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).
Unappropriated	Not obligated for specific purposes.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
Unreserved Fund Balance	The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.
Unrestricted Fund Balance	This refers to the cumulative value of the excess of revenues over expenses/ expenditures remaining from prior years, which are available for appropriation and expenditure in the current year. In the government-wide or proprietary fund statement of net assets, this is named "Net Assets – Unrestricted".
Useful Life	The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.
User Fee	The payment of a fee for direct receipt of a public service by the party who benefits from the service.
Utility Service Tax	Taxes levied on consumer consumption of utility services provided in the City. The tax is levied as a percentage of gross receipts.
Working Capital	Excess of current assets over current liabilities. This measure largely depends upon the availability of cash and cash equivalents that may be used to satisfy immediate cash needs.
Workload Indicator	A performance measurement indicator that measure the quality of activity or how much was done. (e.g., number of permit applications received, number of fire service calls).



City of Parkland, Florida

Fiscal Year 2025 Budget

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