



ADOPTED
Annual Budget
FISCAL YEAR 2025-2026

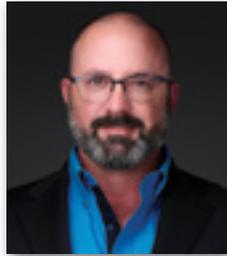


CITY OF PARKLAND, FLORIDA

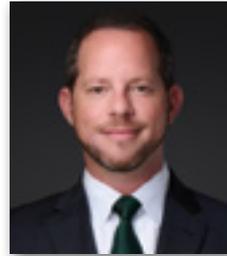


FISCAL YEAR 2026 Adopted Budget

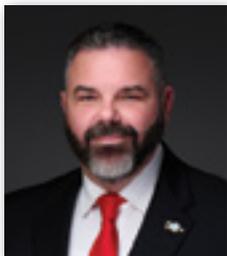
MAYOR AND CITY COMMISSIONERS



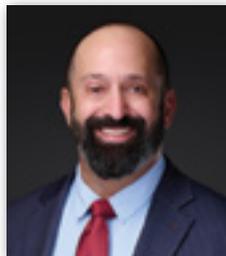
RICH WALKER
Mayor



JORDAN ISROW
Vice Mayor



SIMEON BRIER
Commissioner



NEIL KANTERMAN
Commissioner



CINDY MURPHY-SALOMONE
Commissioner

CITY ADMINISTRATION

Nancy Morando
City Manager

Sowande Johnson
Assistant City Manager

Kim Bautista
Human Resources Director

Richard Biagini
City Engineer

Todd DeAngelis
Communications Director

Christine Garcia
Senior Director of Operational
Services and Projects

Scott Marrone
Information Technology Director

Michele McCardle
Captain-BSO

Alyson Morales
City Clerk

Jeff Napier
Purchasing Director

Kelly Schwartz
Finance Director

Anthony Soroka
City Attorney

William Tracy
Building Official

Jacqueline Wehmeyer
Senior Director of Strategy
and Intergovernmental Affairs

John Whalen
Fire Chief

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, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Parkland, Florida for its annual budget for the fiscal year beginning October 1, 2024. 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 24, 2025

Dear Mayor and Commissioners:

Attached is the City of Parkland's (City) Fiscal Year 2026 financial budget. The total Fiscal Year 2026 budget equals \$75,541,550 and represents a 24% decrease from the 2025 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 2026 budget year, the City had an increase of 6.7% or \$548 million in taxable value. This increase resulted in an additional \$2.15 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 an ongoing 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 2025 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. Since that time, a variety of projects planned for that land have been put into motion.

A 21 acre parcel was sold for \$19.5 million in 2023 to Toll Southeast LP Company Inc. (Toll) for the construction of a new luxury residential community, Saltgrass at Heron Bay, with no more than 52 luxury single family homes. The City Commission approved the entrance and an amendment to the Heron Bay HOA agreement for easement and cost sharing. This will allow future Saltgrass homeowners to access the Heron Bay common area facilities and amenities once the community is complete near the end of 2027.

In Fiscal Year 2025 the City Commission approved the sale of 9.3 acres of the land for \$6 million to LifeTime Fitness for the development of a lifestyle and fitness facility with associated amenities. LifeTime is currently pursuing various approvals from the City of Coral Springs and North Springs Improvement District. Parkland staff participated in discussions with LifeTime, Coral Springs, the Marriott, and the Atrium Group regarding easement access and connection possibilities and will continue to monitor progress as the project continues.

The future vision for the remainder of this land is a downtown commercial district known as "The Village in the Park." In Fiscal Year 2025, after an Interlocal Agreement was signed with the City of Coral Springs, the State approved the annexation of approximately 8.5 acres of land into Parkland to create a total 33 acre commercial property. Consolidating this land under one municipality streamlines the process for a developer, simplifying the land use, zoning and permitting. The City has established a conceptual layout and design guidelines to attract a developer who can deliver a distinctive and diverse mix of uses that reflect Parkland's unique character for "The Village in the Park."

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In Fiscal Year 2020, the City acquired land that was then annexed into the City for the purposes of building a new park. During Fiscal Year 2025, the Guaranteed Maximum Price (GMP) for the Construction Manager at Risk (CMAR) was approved for Wedge Preserve Park. In June the official groundbreaking was held for this 36 acre park, which will include baseball/softball fields, covered pickleball courts, basketball courts, splash pad, ninja course, mini play village, walking paths and a recreation center. Construction will continue in Fiscal Year 2026 and is expected to be completed by November 2026.



The Ranches Drainage Improvement Project was awarded in December 2024. Construction includes tree/vegetation removal on canal banks; dredging roadside canals; canal bank restoration; replacement of culverts and end walls; and demolition of an outdated stormwater outfall structure and pump to be replaced with a new structure with two pumps. This multimillion dollar project that will improve drainage and waterflow is funded with General Fund and American Rescue Plan Act (ARPA) monies. The separate design of the pump station was completed using in-house engineering, not an outside consultant, which decreases the cost of the project.



There are two neighborhood roadway projects that are also underway. Construction of the Ranches Roadway Resurfacing Project was awarded to the same contractor who is providing the drainage improvements. After the drainage work is complete, all of the roads will be milled and repaved to improve safety and be more aesthetically pleasing. The project also includes the installation of guardrails, updated signage, and pavement markers. Funding for the roadway portion of this project is proposed to come from future special assessments, with the City paying its share for City-owned properties.

The roads in the Pine Tree Estates neighborhood are also in need of repair, with various issues including potholes, alligator cracking, rutting, dips, and base failure. Design for this project was completed in-house, decreasing the overall cost. This project will be executed in accordance with the mediated settlement agreement, with the City funding \$2 million and the balance proposed to come from future special assessments.

Strategic Plan

The formal 2025 strategic planning effort was conducted in a similar fashion to previous years. It was broken up into multiple meetings starting with a workshop in February 2025 and concluding with the all-encompassing strategic planning session on April 7, 2025. The workshop 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 2026 Strategic Plan. The primary focus of this strategic plan is public safety, continuing to enhance existing parks, construction of the Wedge Preserve Park, and various drainage, roadway, and lighting improvements throughout the City.

Development of the Fiscal Year 2026 Budget

The budget process is a year-round staff endeavor. The formal process for the Fiscal Year 2026 annual budget began in early 2025. This budget was developed under an economic environment that includes ongoing inflation and tariff concerns that could lead to escalating prices for projects throughout the City. It was prepared with decisions that will allow the City to fund these project cost overruns with existing reserves. There were also many decisions that may have long-term ramifications as the City continues to feel the impact of increasing prices for goods and services for daily operations. It required thoughtful consideration to the sustainability of enhanced service levels all while living within our means and continuing to be responsible stewards of public funds.

The City's largest revenue source is ad valorem taxes, which comprise approximately 61% of all General Fund revenue. The millage rate for Fiscal Year 2026 is 4.2979 mills, which is the same as the five prior fiscal years. For the 2026 budget year, the City had an increase of 6.7% or \$548.4 million in taxable value. This increase resulted in an additional \$2.15 million in ad valorem revenue. Existing residential growth was 5.81% or \$475.5 million. New residential construction added \$73 million in taxable value, which adds an additional \$300,000 in new ad valorem revenue.

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An integral part of the Fiscal Year 2026 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 84% of its homes receiving Florida's homestead exemption. By law, a homesteaded property can only increase by the yearly Consumer Price Index (CPI) increase capped at a maximum 3% increase each year. For Fiscal Year 2026, the increase was the CPI of 2.9%. On a percentage basis, the City's 5.81% increase on existing property was the fourth lowest in Broward County. Due to the number of homesteaded properties, the limited turnover as more empty nesters choose to age in place, 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.

The Fiscal Year 2026 budget is balanced at \$75,541,550 for all funds and \$58,800,000 for the General Fund. This budget was balanced with no increase to the millage rate of 4.2979 mills. The Fiscal Year 2026 fire assessment fee is \$327.06 per residential unit, or 5.17% higher than the 2025 fire assessment. This increase represents the proposed contractual increase for fire rescue services with the City of Coral Springs. The Fiscal Year 2026 solid waste assessment is \$472.68 for each residential unit. This represents a \$19.44 increase over the Fiscal Year 2025 solid waste assessment. The solid waste assessment is a pass-through charge that increased 4.3% for Fiscal Year 2026 based on the U.S. city average CPI for garbage and trash collection.

The City maintains many reserves set aside for various purposes. The City's emergency stabilization reserve is 25% of budgeted operating expenditures, \$13,428,250. 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, is the same as last year.

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 cost-of-living adjustment, a 4% City 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. For general operations, the City will be adding three new full-time positions and deleting five vacant full-time positions in Development Services. In anticipation of the opening of Wedge Preserve Park five full-time and four part-time positions are being added, however they are only being funded for one quarter.



In 2025 the executive team for the Broward Sheriff's Office (BSO) met with City administration to discuss the ongoing staffing demands of public safety. BSO was in the process of negotiating multiple collective bargaining agreements that included large increases to the salaries of both sworn and civilian positions. As a result of those personnel increases, the City's contract with BSO for police services includes an increase of 9.7%. In addition, there are funds budgeted in the Police Department to allow for special City approved details, as needed. These details were utilized over the past year to place additional deputies in various parks to address the concern with e-bikes.

An Interlocal Agreement with the City of Coral Springs to provide emergency medical and fire protection services was approved in 2025. This contract extends services through September 30, 2029. Staffing levels will remain the same, however the annual fee is projected to increase by approximately 5.17%.

Capital Projects

Unless specifically put on hold or eliminated, capital projects funded through Fiscal Year 2025 will be completed as originally intended, though there may be some cost overruns due to inflationary increases. Except for the Ranches and Pine Tree Estates roadway projects and projects funded by 2021 loan proceeds, capital spending will utilize available cash reserves.

The Fiscal Year 2026 Capital Improvement Program, which totals \$16,256,600, is comprised of the following funding sources:

- Capital Improvement Projects Fund – \$1,187,000
- Pine Tree Roads Fund – \$7,000,000
- The Ranches Road Fund – \$4,000,000
- Capital Replacement Fund – \$740,000
- Infrastructure Replacement Fund – \$2,964,600
- Stormwater Management Fund – \$365,000



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 transfers, 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 as the users who will benefit over the life of the asset.

General Fund

Financial Revenue Highlights

- Total revenue is expected to increase in Fiscal Year 2026 by 2.5% or \$1,445,000 compared to the Fiscal Year 2025 adopted budget.
- The Fiscal Year 2026 millage rate is 4.2979 mills, the same as last year.
- Property taxes of \$35.6 million represent approximately 61% of the total Fiscal Year 2026 General Fund budget.
- Property taxes for Fiscal Year 2026 are based on a taxable value of \$8.7 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 3% and comprise 13% of the total Fiscal Year 2026 General Fund budget.
- Charges for services include engineering and review inspections, fire rescue and ambulance fees, summer camp and afterschool care, etc. The City's fire rescue assessment will increase \$16.08 in Fiscal Year 2026 to \$327.06/residential household. Overall, charges for services are projected to increase 7% compared to Fiscal Year 2025 and make up almost 11% of the total Fiscal Year 2026 General Fund budget.
- The larger intergovernmental revenues, which include Half Cent Sales Tax, Municipal Revenue Sharing, and Local Option Gas Taxes, are expected to remain relatively flat when compared to Fiscal Year 2025. These revenue estimates are provided by the State of Florida and are largely dependent on population, tourism, and consumer spending. They account for almost 10% of the General Fund budget.
- Licenses and permits are \$1,399,500, or 2.4% of the Fiscal Year 2026 General Fund budget and include building permits and inspections revenue, which continue to decrease due to the slowdown in new construction. There are two new housing developments planned in the City, however the timing of the revenue from that construction is not certain at this time. It is anticipated that the initial inflow of permit revenue is expected to start in Fiscal Year 2026.

General Fund

Financial Expenditure Highlights

- Total expenditures are expected to increase in Fiscal Year 2026 by 2.5% or \$1,445,000.
- Excluding transfers and debt service, operating expenditures are expected to increase in Fiscal Year 2026 by 7% or \$3.4 million.
- Almost half of the General Fund increase is due to contractual increases for Public Safety. Public Safety costs are approximately \$26.4 million and make up nearly half of the General Fund budget. Contractual increases of over \$1.3 million for police services and \$190,000 for fire rescue services have been included in the budget.
- Other than Public Safety, Public Works is the City's largest department and accounts for about 15.5% or \$9 million of the General Fund budget.
- General Government comprises about 13% of the General Fund Budget. This is for all of the administrative functions necessary to run the City.
- Personnel services and benefit costs represent a 6% increase over the Fiscal Year 2025 budget. Health insurance premiums are budgeted to increase by approximately 10%.
- Staffing levels are budgeted at 118 full-time and 38 part-time positions. Although there were numerous adjustments across departments, the net overall impact is an increase of only two full-time and two part-time positions.

Long-Term Strategic Financial Planning

During the beginning of the Fiscal Year 2026 budget formulation, the City's five-year annual forecast was updated. Additional operating costs for staff and maintenance at the new Wedge Preserve Park are anticipated at the end of Fiscal Year 2026. However, most of the costs from this new park are not anticipated to impact the budget until Fiscal Year 2027.

The City has limited control over expected contractual increases for police and fire rescue services that continue to escalate. Although the increases have averaged approximately 5-7% per year, this trend is anticipated to amplify due to the demands of the industry. Personnel shortages which lead to higher salaries and overtime, combined with increases in health insurance and retirement costs, result in long-term projections that are predicted to be greater than the historical averages. Future funding is a concern with Public Safety increases expected to exceed the growth trend in ad valorem and other revenues.

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 escalating costs, expenditure growth may exceed revenue growth within the next five years. As was discussed at the 2025 Strategic Planning meeting, 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 \$837,000 in additional revenue.

The objective 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 Sherri Toops, our Budget and Grants Manager, and Kelly Schwartz, our Finance Director. 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 into the exciting times ahead.

Sincerely,



Nancy Morando, ICMA-CM
City Manager



YEAR IN REVIEW

FISCAL YEAR **2025**



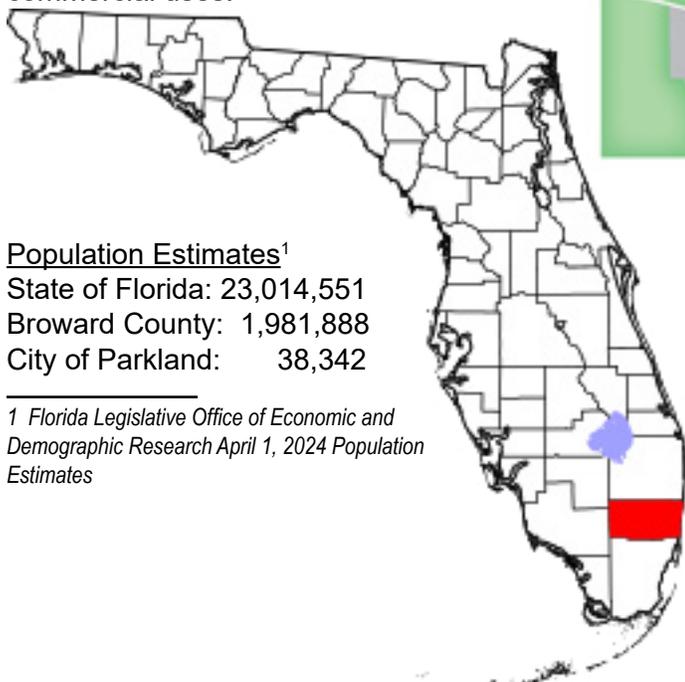
Community Profile

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 to oversee daily operations. 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.



Population Estimates¹

State of Florida: 23,014,551
 Broward County: 1,981,888
 City of Parkland: 38,342

¹ Florida Legislative Office of Economic and Demographic Research April 1, 2024 Population Estimates



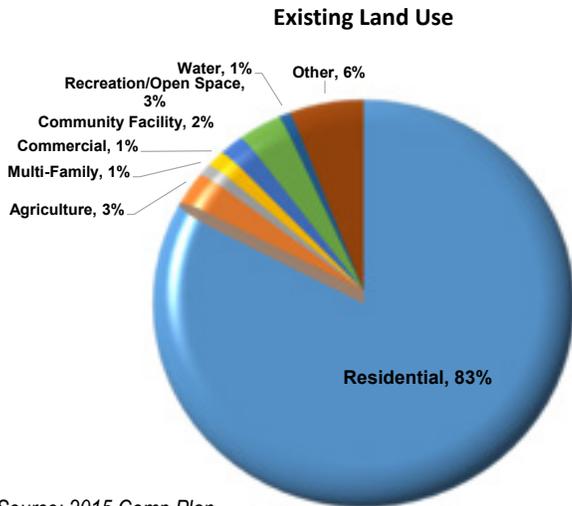
Other Key Facts

\$200,156 Median Household Income¹
 38.7 Median Age of Parkland Residents¹
 67% Attained Bachelor’s Degree or higher¹
 11,798 Housing Units²
 25% Residents speaking a language other than English at home¹

¹ 2023 ACS 5-Year Estimates

² BCPA.net Use Code Summary July 1, 2025

Community Profile, cont.



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 2024 estimate of 38,342. 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 may be coming down from historic highs as the slow down in the general economy starts to have an impact. The typical home value, per the Zillow Home Values Index, remains over \$1 million but is down 2% over the past year.

Source: 2015 Comp Plan

Age Composition ¹	%	Estimated # of Residents
Under 18 years	31%	11,186
18-24 years	7%	2,443
25-34 years	6.6%	2,349
35-44 years	13.8%	4,955
45-54 years	15.3%	5,465
55-64 years	13.7%	4,897
65 + years	12.6%	4,504

¹ 2023 ACS 5-Year Estimates, Age and Sex S0101

Demographics ¹	Estimate	%
Hispanic or Latino	5,285	15%
Not Hispanic or Latino	30,514	85%
Population of One Race	30,598	
White alone	22,084	71.7%
Black/African American alone	4,953	16.2%
Asian alone	2,799	9.1%
Some Other Race alone	762	2.5%

¹ 2023 ACS 5-Year Estimates, Demographic and Housing DP05

Households ¹	Estimate
Total Households	10,828
Average Household Size	3.3
Total Families	9,306
Average Family Size	3.56
Households with children under 18 years	47%
Under 6 years only	18%
Under 6 and 6 to 17 years	19%
6 to 17 years only	63%
Households with one or more people 65 years and over	26%
Owner-occupied housing units	85.9%
Renter-occupied housing units	14.1%

¹ 2023 ACS 5-Year Estimates, Households and Families S1101

Educational Attainment of Parkland Residents 25 years and older ¹	
Less than High School Graduate	2%
High School Graduate (or equivalent)	14%
Some College, or Associate’s Degree	17%
Bachelor’s Degree	33%
Graduate or Professional Degree	34%

¹ 2023 ACS 5-Year Estimates, Population Characteristics S0501

History of Parkland

For centuries the southern portion of the state of Florida was a part of the Everglades. Home to a unique population of flora and fauna, Native American tribes lived and settled on the land hundreds of years before pioneers moved in. This mysterious environment was underwater until the turn of the twentieth century when Florida legislators and land developers looked out on the Everglades and saw opportunity. The Governor, Napoleon Bonaparte Broward, dug a series of canals to reroute and drain the overflow water of Lake Okeechobee, opening the land for development. This project changed the landscape of South Florida forever.

Nestled south of the Hillsboro canal, the City of Parkland was founded by Bruce B. Blount in 1963. Blount, a cattle farmer and countryman born and raised in Pompano, purchased more than 1,000 acres of northwest Broward County's undeveloped Everglades land with his father. He loved living the country life and in the late 1950s decided to parcel off plots of his land to sell with the intent of bringing families and retirees who wanted to enjoy the simple life too. He named the development "BBB Ranches," after himself. The large two-acre plots and wooded landscape granted homeowners the experience of a country lifestyle that was quickly disappearing as South Florida rapidly developed. As the land around BBB Ranches sold, Blount feared its annexation by neighboring communities. He decided, with the help of Florida House Representative Emerson Allsworth, to pass a City Charter and secure his city's future. It was accepted by the state on July 10, 1963, with just one change – the name; BBB Ranches was rechristened "Parkland."

Families moved into the new rural city. Some of the first residents of Parkland were able to buy five acres of land for as little as \$15,000, but "there was nothing but wilderness" a resident recalled when reminiscing about the early days. The slow influx of people in the 1960s led Broward County to consider abolishing Parkland along with several other small communities and an attempt to annex the city came in 1971. Parkland residents and officials protested both times and were able to save their city. The 1970s brought expansion and development. The city limits exploded and over the next decade Parkland grew to more than 20 times its original size. The residents worked together to ensure the community had everything they needed to thrive. They created a volunteer firefighter organization, hired police officers, and opened the first library in the concession stand at Quigley Park. Despite its population boom, the city remained a rustic, country community with the first paved roads coming in the 1980s and the first traffic light in the 1990s.

Today, the City of Parkland stretches west from State Road 7/US-441 to the Everglades and north from the Sawgrass Expressway to Loxahatchee Road. At the time of incorporation in 1963 there were less than 100 residents, now Parkland has grown to nearly 38,000 residents and expanded from just 420 acres to more than 8,000. Within the city limits there are nine beautiful parks with spectacular trails for families, dogs, and horses to enjoy, a more than 1,000-year-old Native American burial site, a city library with special programming for residents of all ages, and more.

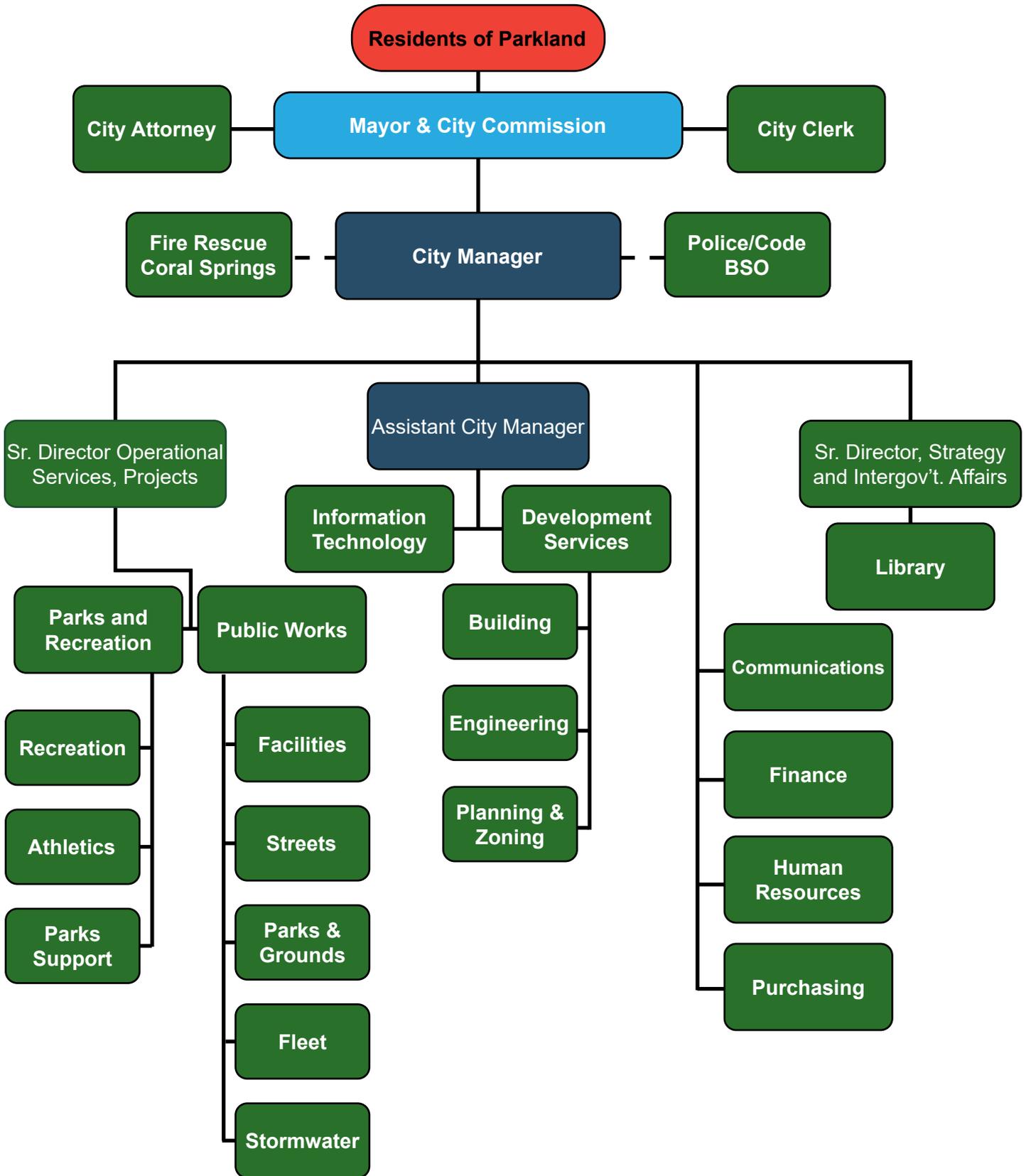
Since its inception, the Parkland community has worked together to build an amazing city to live in and raise their families, bringing it into the future while maintaining the country-like vision of the founder. No one knows what the future will bring, but the hard work and dedication of the Parkland community will ensure that all challenges will be overcome.

Sources:

Frank J. Cavaoli, Ph.D. and Kenneth A. Cutler, Esq. A History of Parkland, Florida. Self-Published, 2022.

James Weiss, The History of Parkland, Florida. Parkland Historical Society, 2013

Organizational Chart



Budget Highlights

**Fiscal Year 2025-2026
Total Budget
\$75,541,550**

Operating Fund

**General Fund
\$58,800,000**

Capital Funds

**Capital Improvement
Projects Fund
\$1,187,000**

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

**Infrastructure
Replacement Fund
\$2,964,600**

**Capital Replacement
Fund
\$750,000**

Special Revenue Funds

**Ranches Roads Fund
\$4,000,000**

**Pine Tree Roads Fund
\$7,000,000**

**Park and Community
Improvement Fund
\$0**

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

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

**Stormwater
Management Fund
\$592,000**

-  Major Fund
-  Non-Major Fund
-  Replacement Fund

Millage Rate Remains at 4.2979	The Operating Millage rate remains at 4.2979, which is the same rate as the past five 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 6.7%	The City's total taxable value increased 6.7% due to existing values increasing 5.81% and \$72.867 million of new taxable value added to the tax roll. These values, set by the Broward County Property Appraiser, form the basis of the City's ad valorem revenue.
Fire Assessment \$327.06	The Fire Assessment increased from \$310.98 to \$327.06 for residential units. Based on a study conducted in 2022 and the direction of the City Commission, the Assessment will increase each year in conjunction with the Coral Springs contractual increase.
Solid Waste Assessment \$472.68	The solid waste assessment is \$472.68 for each residential unit. This represents a \$19.44 increase over last year. The solid waste assessment is a pass-through charge that increases annually, as specified in the Waste Management contract.
Staffing Changes	Budgeted positions are 118 full-time and 38 part-time, a net increase of 2 full-time and 2 part-time over last year. Wedge Preserve Park staff are being added in Fiscal Year 2026 but only funded for the final quarter of the year to facilitate hiring prior to park opening. Vacant positions in the Building Department were eliminated due to reduced workload.
Contractual Services-Fire Increases	The City contracts with Coral Springs Fire Department for fire and emergency response services. The contract increased to \$10.6 million; staffing remains at 44 fire suppression and EMS staff, plus 1 fire inspector.
Contractual Services-Police Increases 11.8%	The City contracts with Broward Sheriff's Office for a full range of police services. The annual contract increased 11.8% to account for salary range adjustments resulting from BSO's Compensation Study. Total service cost is \$14 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 a portion of Public Works-Streets that is budgeted in the Stormwater Management Fund. The Fiscal Year 2026 General Fund budget is \$58,800,000. This represents an increase of \$1,445,000 or 2.5% over Fiscal Year 2025 Adopted Budget.

Staffing

The City will budget for the following staffing changes for Fiscal Year 2026:

- Add one full-time Senior Director of Development Services and Economic Development split among the 3 divisions of Development Services.
- Add one full-time Senior Engineer in Engineering.
- Add one full-time Arborist in Engineering.
- Eliminate five full-time positions and one part-time position in Building.
- Eliminate one part-time position in City Manager's Office.
- Add 4 full-time positions to staff Wedge Preserve Park:
 - 1 Crew Leader in Public Works-Parks and Grounds Maintenance
 - 2 Maintenance Technicians in Public Works-Parks and Grounds Maintenance
 - 1 Park Ranger in Parks and Recreation-Parks Support.
- Add 4 part-time positions to staff Wedge Preserve Park:
 - 1 Maintenance Technician in Public Works-Facilities
 - 1 Maintenance Technician in Public Works-Parks and Grounds Maintenance
 - 1 Recreation Aide in Parks and Recreation-Recreation
 - 1 Park Ranger in Parks and Recreation-Parks Support.

Salaries and benefits for the Wedge Preserve Park staff additions are budgeted for the last quarter of Fiscal Year 2026 to facilitate hiring prior to the park opening.

Salary and Benefits

All employees will receive a 3% cost of living adjustment effective October 1. Merit increases (pay for performance) for all employees are budgeted for a range of 2-4%. Continuing for Fiscal Year 2026, 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 a 10% increase over last year. Property, General Liability, and Workers' Compensation insurance costs are budgeted to increase less than 1% to bring budgets in line with actuals.

Contractual Services

Citywide contractual services increased about \$1.5 million, primarily due to the contract for police services with Broward Sheriff's Office (BSO) increasing 11.8% or over \$1.4 million. The Fire Rescue contract is budgeted to increase over \$180,000. Public Works has a total contractual increase of \$174,000 budgeted in order to install a work order system, increase maintenance spraying of exotic, invasive plant species, and to provide specialized field maintenance services. Engineering is reducing its consultants contracts by nearly \$150,000.

Transfers Out - General Fund

General Fund outgoing transfers have decreased by \$1,193,000 compared to Fiscal Year 2025 Adopted Budget. Funding for projects budgeted in the Capital Improvement Projects Fund, the Capital Replacement Fund, and the Infrastructure Replacement Fund is adequate for the planned projects in Fiscal Year 2026. In addition, the City is transferring \$450,000 into the Ranches Roads Fund for its share of the upcoming assessment for the Ranches Roadway Resurfacing project.

Capital Improvement Program

For Fiscal Year 2026, the Capital Improvement Program consists of projects budgeted within the following funds.

Capital Improvement Projects (CIP) Fund: \$1,187,000

The Capital Improvement Projects Fund records acquisitions and construction of major capital projects. The largest projects budgeted this year are additional funds needed for Ranches Drainage Improvements and improvements to the Pine Trails Park basketball courts. 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 prior budgeted funds rolled forward to complete these projects by the December 31, 2026 deadline.

Infrastructure Replacement Fund: \$2,964,600

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 2026. There are a wide range of Infrastructure Replacement projects planned, the largest being the air conditioning replacement at P-REC.

Capital Replacement Fund: \$750,000

The Capital Replacement Fund is for acquisitions of replacement fleet, equipment, public safety gear, computers and other IT equipment. In order to support these planned replacements, \$750,000 will be transferred from the General Fund into this fund for Fiscal Year 2026. The planned projects include replacing 4 Public Works vehicles, 3 Fleet vehicles, 4 Gators, a trailer-mounted generator, a variety of maintenance equipment as well as scheduled computer replacements.

Ranches Roads Fund: \$4,000,000

This special revenue fund accounts for road construction within the Ranches neighborhood. A special assessment will be levied against the homeowners benefiting from this project to improve road conditions in this specific area. The road resurfacing project was initiated and budgeted for design in Fiscal Year 2023 and construction was budgeted in Fiscal Year 2025 however, due to a limited start, it is being re-budgeted in Fiscal Year 2026.

Pine Tree Roads Fund: \$7,000,000

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 2026, funds are being re-budgeted based on actual bids to begin construction.

Stormwater Management Fund: \$592,000

Established in Fiscal Year 2024, this fund contains both operating and capital expenditures. Construction costs of \$365,000 are budgeted for two planned projects - contribution to the pump station portion of the Ranches Drainage project and a 50/50 split of the GNSS Receiver. The remaining funding is for operational support of stormwater management activities.

Stormwater Management Fund

The City established a Stormwater Assessment and corresponding Stormwater Management Fund in Fiscal Year 2024. Funded by an assessment based on each property’s impervious area, the Stormwater Management Fund budget is \$592,000 for its third year, a 13% 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 third year of operation, the Stormwater Management Fund will cover the operating expenses of one full-time Stormwater Coordinator and 15% of one full-time Maintenance Technician, and fees owed to Broward County Property Appraiser for administering the assessment on the tax roll. This fund will share in the costs of two capital improvement projects for Fiscal Year 2026 - the Ranches Drainage pump station and the GNSS Receiver for Engineering. Future plans include an overhaul of the drainage outfalls in Pine Tree Estates.

Service Area	Fiscal Year 2026 Rate
North Springs Improvement District	\$39.99
Pine Tree Water Control District	\$39.99
Ranches Stormwater Service Area	\$183.91
Cypress Head Stormwater Service Area	\$39.99
City Maintenance Stormwater Service Area	\$83.56
Hillsboro Stormwater Service Area	\$39.99

Other Funds

Park and Community Improvement Fund: \$0

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. There is no budgeted activity expected in this fund for Fiscal Year 2026.

Public Safety Improvement Fund: \$236,550

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 2026 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: \$11,400

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 2026 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.

Changes: Proposed to Adopted

The total adopted budget decreased by \$4,338,550 from the proposed total of \$79,880,100 to \$75,541,550.

+ \$230,000	General Fund
+\$567,000	Added funding to Capital Improvement Projects Fund to fully fund all projects
+\$394,709	Added 2 full-time positions (Senior Director of Development Services, Arborist)
+\$205,633	Increased BSO budget to add an additional SRO
+\$20,000	Added funding for AEDs in Parks
-\$495,274	Reduced proposed increases in health insurance, other staffing adjustments
-\$254,568	Reduced the proposed increase for the fire contract
-\$207,500	Reduced the debt service budget for the payoff of the Bank of America loan
+ \$32,000	Stormwater Management Fund
+\$32,000	Adjusted Salaries and Benefits
- \$4,600,500	Pine Tree Roads Fund
-\$4,600,500	Reduced the estimated construction costs
- \$4,338,500	Net Change from Proposed to Adopted

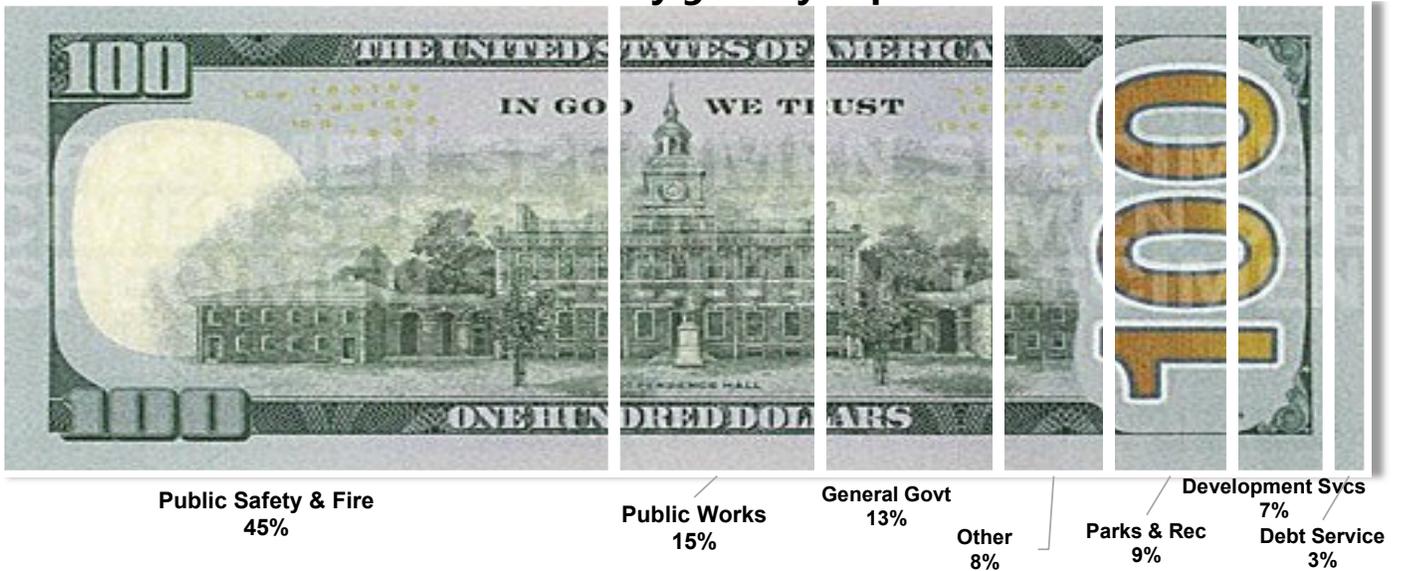


General Fund Overview

Where the money comes from



Where the money goes by department



Where the money goes by category



CITY OF PARKLAND

Your Tax Dollars Explained



Your property taxes help fund the operations of many different entities, not just the City of Parkland. The City is one part (23%) of your total tax bill. Every November 1 Broward County mails out property tax bills. This bill is calculated based on the value of your home and the tax rates (millages) set by each entity.

The taxes you pay go to 7 different entities:

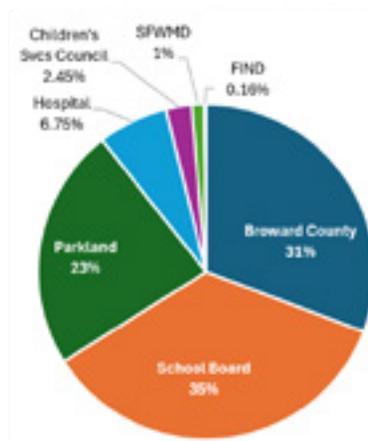
- The School Board
- Broward County
- Broward Hospital
- Children's Services Council
- Florida Inland Navigation District
- South Florida Water Management District
- The City of Parkland

You can also see where your money goes by looking at your TRIM (Truth in Millage) Notice which is mailed out by Broward County Property Appraiser (BCPA) Marty Kiar every August.

The average Parkland home pays about \$250 per month to the City in taxes.

Most homeowners pay more for their cell phones than for all of the services the City provides - police protection, fire rescue, parks, roads, street lights, recreation programs, and events, to name a few.

Where Your Tax Dollars Go



What does the City do with your tax dollars?

Your tax dollars go into the City's General Fund, our primary operating fund.

Learn more: cityofparkland.org/budget



General Fund Operating Budget FY 2026 \$58.8 Million



Staffing

Staffing levels are budgeted at 118 full-time positions and 38 part-time positions, which is a net increase of 2 full-time and 2 part-time positions. Positions for Wedge Preserve Park are being added in Fiscal Year 2026 but only funded for the final quarter of the year to facilitate hiring prior to park opening.

Added 7 Full-Time Positions	1	Senior Director of Development Services and Economic Development
	1	Senior Engineer
	1	Arborist
	1	Crew Leader - Public Works Parks/Grounds Maintenance*
	2	Maintenance Technicians - Public Works Parks/Grounds Maintenance*
	1	Park Ranger - Parks and Recreation*
Deleted 5 Full-Time Positions	-2	Plans Examiner - Building
	-1	Building Inspector - Building
	-1	Permit Technician - Building
	-1	Document Imaging Specialist - Building
Added 4 Part-Time Positions	1	Maintenance Technician P/T - Public Works Facilities*
	1	Maintenance Technician P/T - Public Works Parks & Grounds Maintenance*
	1	Recreation Aide P/T - Parks and Recreation*
	1	Park Ranger P/T - Parks and Recreation*
Deleted 2 Part-Time Positions	-1	Plans Examiner P/T - Building
	-1	Special Projects Advisor P/T - City Manager's Office

*These positions will be needed to staff Wedge Preserve Park and are only funded for the final quarter of Fiscal Year 2026.



Staffing - Personnel Complement

	Fiscal Year 2024		Fiscal Year 2025		Fiscal Year 2026	
	FT	PT	FT	PT	FT	PT
City Commission*	-	-	-	-	-	-
City Manager	4.25	1	4.25	1	4.08	0
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	3	0	3	0
Information Technology	4	0	5	0	5	0
Dev Svcs-Planning & Zoning	2	0	2.167	0	2.667	0
Dev Svcs-Building	18.5	3	17.167	2	12.333	1
Dev Svcs-Engineering	4	0	4.167	0	6.667	0
Public Works-Admin	7	0	6.5	1	6.5	1
Public Works-Facilities	13	3	13.5	3	13.5	4
Public Works-Streets	8	0	8	0	8	0
Public Works-Parks & Grounds	19	6	18.5	6	21.5	7
Public Works-Fleet	2	0	2	0	2	0
P&R - Admin	4	0	3.5	0	3.5	0
P&R - Rec	4	9	4	9	4	10
P&R - Parks Support	5	4	5	4	6	5
P&R - Athletics	3	1	3	1	3	1
Library	3.25	8	3.25	9	3.25	9
TOTALS	116	35	116	36	118	38
	FT	PT	FT	PT	FT	PT

* City Commissioners are considered neither full-time nor part-time employees in FTE (full time equivalent) counts. On-call personnel are not included in FTE counts.



Budget Calendar

Date	Day	Activity/Requirement	Participants
March 21	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 7	Monday	Strategic Planning with Commission	City Commission, City Manager
April 16	Wednesday	Review all Personnel Changes with HR and Finance	Finance, HR, Directors
April 21	Monday	Department Budgets and Capital Requests due	Directors
May 1	No later than	Finance Reviews Budgets with Departments	Finance, Directors
May 16	Friday	City Manager 1st Review of Proposed Budget	City Manager, Finance
May 22	Thursday	Capital Review Meeting (Prioritize and Rank Projects)	City Manager, Finance, Directors
May 30	Friday	Estimate of Assessed Property Values Published	Property Appraiser
June 11	Wednesday	City Manager 2nd Review	City Manager, Finance
July 1	Tuesday	Certification of Taxable Property Values	Property Appraiser
July 8	Tuesday	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 1	Friday	Notification to Property Appraiser of Proposed Millage and Rollback Rates and Date, Time and Place of Public Hearings	Finance, City Clerk
August 6	Wednesday 6:00 PM	Residents' Budget Workshop	City Manager, Finance
August 13	Wednesday 6:00 PM	City Commission Budget Workshop	All
August 23	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	Friday	1st Public Hearing on Millage Rate Adoption and Budget	All
	5:01 PM	2nd Public Hearing for Solid Waste, Fire & Stormwater Assessments	
September 21	Sunday	Advertise Final Budget and Millage Rate Hearing	Finance, City Clerk
September 24	Wednesday 6:00 PM	Tax Millage Rate Set and Budget Adopted (Final Hearing) City Certifies Adopted Tax Millage Rate and Statute Compliance	All
September 26	Friday	Send Ordinance Adopting Budget to Property Appraiser, Tax Collector, and Department of Revenue	Finance, City Clerk
October 26	no later than	TRIM Compliance Package Due to State	Finance, City Clerk
November 30		Publication of Fiscal Year 2026 Budget Book	Finance

Fund Summaries

**Fiscal Year 2025-2026
Total Budget
\$75,541,550**

Operating Fund

**General Fund
\$58,800,000**

Capital Funds

**Capital Improvement
Projects Fund
\$1,187,000**

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

**Infrastructure
Replacement Fund
\$2,964,600**

**Capital Replacement
Fund
\$750,000**

Special Revenue Funds

**Ranches Roads Fund
\$4,000,000**

**Pine Tree Roads Fund
\$7,000,000**

**Park and Community
Improvement Fund
\$0**

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

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

**Stormwater
Management Fund
\$592,000**

-  Major Fund
-  Non-Major Fund
-  Replacement Fund

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

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

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

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

All Funds Summary

Fund	2023	2024	2025	2025	2026	\$	% Change
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget		
General Fund Revenues	65,116,594	59,888,211	57,355,000	95,738,491	58,800,000	\$1,445,000	3%
General Fund Expenditures	71,369,233	54,890,651	57,355,000	95,738,491	58,800,000	\$1,445,000	3%
General Fund Surplus/(Deficit)	-\$6,252,639	\$4,997,560	\$0	\$0	\$0	\$0	
Capital Improvement Fund Revenues	481,815	6,995,400	21,257,350	62,439,095	1,187,000	-\$20,070,350	-94%
Capital Improvement Fund Expenditures	4,929,095	3,599,762	21,257,350	62,439,095	1,187,000	-\$20,070,350	-94%
Capital Improvement Fund Surplus/(Deficit)	-\$4,447,280	\$3,395,638	\$0	\$0	\$0	\$0	
American Rescue Plan Act Fund Revenues	253,845	173,978	0	5,215,203	0	\$0	0%
American Rescue Plan Act Fund Expenditures	10,455,829	1,295,519	0	5,215,203	0	\$0	0%
American Rescue Plan Act Fund Surplus/(Deficit)	-\$10,201,984	-\$1,121,541	\$0	\$0	\$0	\$0	
Infrastructure Replacement Fund Revenues	2,239,114	2,364,881	2,930,600	3,834,383	2,964,600	\$34,000	1%
Infrastructure Replacement Fund Expenditures	2,190,005	1,787,871	2,930,600	3,834,383	2,964,600	\$34,000	1%
Infrastructure Replacement Fund Surplus/(Deficit)	\$49,109	\$577,010	\$0	\$0	\$0	\$0	
Capital Replacement Fund Revenues	527,356	551,734	750,000	844,000	750,000	\$0	0%
Capital Replacement Fund Expenditures	482,631	446,758	750,000	844,000	750,000	\$0	0%
Capital Replacement Fund Surplus/(Deficit)	\$44,725	\$104,976	\$0	\$0	\$0	\$0	
Ranches Roads Fund Revenues	0	0	3,900,000	4,218,059	4,000,000	\$100,000	3%
Ranches Roads Fund Expenditures	0	0	3,900,000	4,218,059	4,000,000	\$100,000	3%
Ranches Roads Fund Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	
Pine Tree Roads Fund Revenues	22,477	1,044,935	11,600,550	11,600,550	7,000,000	-\$4,600,550	-40%
Pine Tree Roads Fund Expenditures	0	0	11,600,550	11,600,550	7,000,000	-\$4,600,550	-40%
Pine Tree Roads Fund Surplus/(Deficit)	\$22,477	\$1,044,935	\$0	\$0	\$0	\$0	
Park/Community Improvement Fund Revenues	86,233	72,726	285,000	285,000	0	-\$285,000	-100%
Park/Community Improvement Fund Expenditures	0	0	285,000	285,000	0	-\$285,000	-100%
Park/Community Improvement Fund Surplus/(Deficit)	\$86,233	\$72,726	\$0	\$0	\$0	\$0	
Public Safety Improvement Fund Revenues	322,591	127,158	236,550	236,550	236,550	\$0	0%
Public Safety Improvement Fund Expenditures	236,550	236,550	236,550	236,550	236,550	\$0	0%
Public Safety Improvement Fund Surplus/(Deficit)	\$86,041	-\$109,392	\$0	\$0	\$0	\$0	
Govt Building & Library Revenues	449,936	180,157	11,400	11,400	11,400	\$0	0%
Govt Building & Library Expenditures	11,400	11,400	11,400	11,400	11,400	\$0	0%
Govt Building & Library Surplus/(Deficit)	\$438,536	\$168,757	\$0	\$0	\$0	\$0	
Stormwater Management Fund Revenues	0	528,021	525,000	525,000	592,000	\$67,000	13%
Stormwater Management Fund Expenditures	0	69,215	525,000	525,000	592,000	\$67,000	13%
Stormwater Management Fund Surplus/(Deficit)	\$0	\$458,806	\$0	\$0	\$0	\$0	
TOTAL ALL FUNDS	69,499,961	71,927,201	98,851,450	184,947,731	75,541,550	-\$23,309,900	-24%
	89,674,743	62,337,726	98,851,450	184,947,731	75,541,550	-\$23,309,900	-24%
Revenues over/(under) Expenditures	-\$20,174,782	\$9,589,475	\$0	\$0	\$0	\$0	

General Fund Overview

REVENUES/SOURCES	2023	2024	2025	2025	2026	\$ Change From 2025
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	
Property Taxes	27,516,706	31,346,732	33,494,700	33,494,700	35,649,000	2,154,300
Franchise Fees	3,738,163	3,607,851	3,078,000	3,078,000	3,200,000	122,000
Utility Service Taxes	5,199,870	5,440,427	4,675,000	4,675,000	4,800,000	125,000
Intergovernmental Revenue	6,600,249	6,375,256	5,703,500	5,703,500	5,777,500	74,000
Licenses & Permits	2,062,469	1,332,434	1,610,200	1,610,200	1,399,500	-210,700
Charges for Services	6,090,984	6,628,093	5,821,250	5,821,250	6,228,600	407,350
Fines and Forfeitures	129,269	160,160	100,000	100,000	100,000	0
Miscellaneous Revenues	3,512,886	4,727,160	2,339,400	2,339,400	1,287,450	-1,051,950
Insurance Reimbursements	18,048	22,148	0	0	0	0
Operating Transfers In	10,247,950	247,950	532,950	532,950	247,950	-285,000
Use of Fund Balance	0	0	0	38,383,491	110,000	110,000
TOTAL REVENUES/SOURCES	\$ 65,116,594	\$ 59,888,211	\$ 57,355,000	\$ 95,738,491	\$ 58,800,000	\$ 1,445,000

EXPENDITURES - DEPARTMENT

Commission	324,649	333,639	376,092	376,092	394,494	18,402
City Manager	909,718	918,628	1,083,868	1,083,868	1,056,714	-27,154
Communications	473,486	522,076	608,741	608,741	626,025	17,284
City Clerk	381,651	398,015	440,073	456,073	465,743	25,670
Finance	658,595	722,580	814,504	844,504	920,968	106,464
Purchasing	328,930	344,205	433,659	433,659	484,145	50,486
Human Resources	437,042	380,709	414,002	414,002	415,004	1,002
Information Technology	831,996	728,577	1,097,931	1,097,931	1,012,569	-85,362
Legal	272,466	217,847	532,200	532,200	532,200	0
Development Services	3,779,721	3,181,081	3,799,631	3,799,631	3,813,544	13,913
Public Safety/BSO/Cross.Grds	11,793,946	12,912,049	14,026,911	14,026,911	15,322,435	1,295,524
Fire Rescue	9,899,269	10,227,740	10,900,843	10,900,843	11,092,545	191,702
Public Works	6,509,511	7,207,770	8,312,931	8,312,931	9,013,159	700,228
Parks & Recreation	3,112,772	3,062,955	3,890,897	3,890,897	4,200,696	309,799
Library	701,337	755,723	975,647	975,647	1,023,236	47,589
Non-Departmental	461,208	478,749	705,570	655,382	754,823	49,253
Capital/Land Purchase	25,233,673	0	0	0	679,200	679,200
Contingency	0	0	200,000	0	200,000	0
Emergency Operations	0	0	0	0	0	0
Debt Service	2,659,263	2,648,308	2,661,500	2,865,688	1,905,500	-756,000
Transfers Out-Capital Projects	0	6,150,000	2,830,000	41,045,000	1,187,000	-1,643,000
Transfers Out-Equip Rplmnt.	500,000	500,000	750,000	750,000	750,000	0
Transfers Out-Facilities Maint.	2,100,000	2,200,000	2,500,000	2,500,000	2,500,000	0
Transfers Out- Pine Tree Roads	0	1,000,000	0	0	0	0
Transfers Out- Ranches Roads	0	0	0	168,491	450,000	450,000
TOTAL EXPENDITURES	\$ 71,369,233	\$ 54,890,651	\$ 57,355,000	\$ 95,738,491	\$ 58,800,000	\$ 1,445,000

Excess revenues over (under) expenditures	-\$6,252,639	\$4,997,560	\$0	\$0	\$0	\$0
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General Fund Revenues

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	\$ Change From 2025
Property Taxes	27,516,706	31,346,732	33,494,700	33,494,700	35,649,000	2,154,300
Franchise Fee - Electricity	2,968,212	2,859,692	2,500,000	2,500,000	2,550,000	50,000
Franchise Fee - Garbage	633,808	599,645	530,000	530,000	550,000	20,000
Franchise Fee - Gas	136,143	148,514	48,000	48,000	100,000	52,000
Total Franchise Fees	3,738,163	3,607,851	3,078,000	3,078,000	3,200,000	122,000
Electricity Utility Service Taxes	3,872,879	4,065,376	3,695,000	3,695,000	3,800,000	105,000
Communication Service Tax	1,326,991	1,375,051	980,000	980,000	1,000,000	20,000
Total Utility Service Taxes	5,199,870	5,440,427	4,675,000	4,675,000	4,800,000	125,000
Total Taxes	36,454,739	40,395,010	41,247,700	41,247,700	43,649,000	2,401,300
Intergovernmental Revenue						
Municipal Revenue Sharing	1,544,630	1,514,435	1,100,000	1,100,000	1,100,000	0
Alcoholic Bev Licenses	6,176	6,955	2,500	2,500	2,500	0
Half Cent Sales Tax	2,974,915	2,911,349	2,720,000	2,720,000	2,700,000	-20,000
CDBG - Senior Program	34,120	16,884	31,000	31,000	0	-31,000
FEMA Reimbursement	0	0	0	0	0	0
County Business Tax Receipts	38,416	32,686	10,000	10,000	10,000	0
Seminole Compact	16,923	0	0	0	0	0
Grants & Aids	25,000	0	0	0	0	0
Broward Co. School Brd-SRO	1,343,310	1,288,850	1,280,000	1,280,000	1,400,000	120,000
Local Option Gas Tax	616,759	604,097	560,000	560,000	565,000	5,000
Total Intergovernmental Revenue	6,600,249	6,375,256	5,703,500	5,703,500	5,777,500	74,000
Licenses & Permits						
Continuing Education	44,635	28,572	37,500	37,500	25,000	-12,500
Business Tax Receipts	40,859	44,031	34,100	34,100	35,000	900
Waste Hauler Licenses	15,000	9,000	7,500	7,500	7,500	0
Zoning Occ License Fee	2,450	2,230	750	750	750	0
Record Retention/Retrieval Fee	15,220	3,707	12,500	12,500	5,000	-7,500
Other Licenses and Permits	137,365	68,786	0	0	25,000	25,000
Special Event Permits	14,998	18,009	2,000	2,000	4,000	2,000
Lobbyist Registration	1,500	1,650	1,250	1,250	1,250	0
Zoning Building Permit Review	77,515	39,850	14,600	14,600	15,000	400
Building Permits	782,689	552,560	675,000	675,000	650,000	-25,000
Electrical Permits	305,622	158,990	275,000	275,000	225,000	-50,000
Plumbing Permits	338,557	164,538	300,000	300,000	225,000	-75,000
Fire Related Permits	10,718	11,728	10,000	10,000	10,000	0
Mechanical Permits	116,615	65,445	105,000	105,000	66,000	-39,000
Landscaping Permits	118,616	137,438	95,000	95,000	95,000	0
Reinspection Fees	40,110	25,900	40,000	40,000	10,000	-30,000
Total Licenses & Permits	2,062,469	1,332,434	1,610,200	1,610,200	1,399,500	-210,700

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	\$ Change From 2025
Charges for Services						
Tennis Memb/Court Fees/Rentals	79,675	84,973	46,200	46,200	50,000	3,800
Tennis Contractor	158,636	183,689	83,100	83,100	100,000	16,900
Facility Rentals	85,590	93,848	65,000	65,000	70,000	5,000
Development Review Fee	21,880	42,980	15,000	15,000	15,000	0
Engineering Review & Inspection	218,884	121,982	150,000	150,000	195,100	45,100
Public Records Request	1,325	4,670	0	0	0	0
Document Retention	62,429	38,345	27,500	27,500	27,500	0
Fire Rescue Assessment Fees	3,799,486	4,057,426	4,000,000	4,000,000	4,200,000	200,000
Interim Fire Service Fee	48,689	11,240	17,500	17,500	0	-17,500
Fire Inspections Fees	38,669	41,043	30,000	30,000	35,000	5,000
False Alarm Fees	2,175	200	0	0	0	0
Ambulance Fees	514,176	780,371	364,000	364,000	500,000	136,000
Credit Card Processing Fees	0	0	155,000	155,000	75,000	-80,000
Telecommunications Inspection	0	0	0	0	0	0
Sports Contractors	134,016	121,605	80,800	80,800	90,000	9,200
Enrichment Contractors	131,792	96,693	72,600	72,600	75,000	2,400
Sports Organizations Fees	76,950	121,125	47,700	47,700	125,000	77,300
Summer Recreation	344,970	394,779	412,000	412,000	415,000	3,000
Concessions	29,801	35,008	12,000	12,000	15,000	3,000
After Care P-Rec	230,228	293,129	196,300	196,300	200,000	3,700
Other Recreation	44,251	49,246	0	0	35,000	35,000
Library Fines & Misc	15,666	8,742	6,000	6,000	6,000	0
Library Special Events/Donations	0	340	5,250	5,250	0	-5,250
Other Charges for Services	51,696	46,659	35,300	35,300	0	-35,300
Total Charges for Services	6,090,984	6,628,093	5,821,250	5,821,250	6,228,600	407,350
Fines and Forfeitures						
Fines and Forfeitures	56,148	53,562	30,000	30,000	30,000	0
Code Violations	73,121	106,598	70,000	70,000	70,000	0
Total Fines and Forfeitures	129,269	160,160	100,000	100,000	100,000	0
Miscellaneous Revenues						
Interest Income	2,351,487	3,257,599	1,250,000	1,250,000	214,000	-1,036,000
Interest Tax Collector	44,859	71,153	1,000	1,000	1,000	0
Interest Assessment Tax	6,143	9,038	0	0	0	0
Cell Tower	238,299	315,704	210,000	210,000	210,000	0
Sale of Surplus Property	44,050	66,500	0	0	0	0
State Contributions	476,791	589,037	650,000	650,000	650,000	0
Other Miscellaneous	38,747	94,818	15,600	15,600	11,450	-4,150
Donations	135,090	132,730	63,000	63,000	60,000	-3,000
Events/Farmers Mkt Receipts	134,154	150,933	114,200	114,200	120,000	5,800
Reimbursement Streetlighting	27,323	22,319	21,200	21,200	21,000	-200
Reimbursement Utilities BSO	15,943	17,329	14,400	14,400	0	-14,400
Total Miscellaneous Revenues	3,512,886	4,727,160	2,339,400	2,339,400	1,287,450	-1,051,950
Other Sources						
Insurance Reimbursements	18,048	22,148	0	0	0	0
Operating Transfers In	10,247,950	247,950	532,950	532,950	247,950	-285,000
Use of Fund Balance	0	0	0	38,383,491	110,000	110,000
Total Non Revenue Sources	10,265,998	270,098	532,950	38,916,441	357,950	-175,000
TOTAL REVENUES/SOURCES	\$ 65,116,594	\$ 59,888,211	\$ 57,355,000	\$ 95,738,491	\$ 58,800,000	\$1,445,000

Capital Improvement Projects Fund

	2023	2024	2025	2025	2026	\$ Change from
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	2025 Adopted
REVENUES/SOURCES						
State/County Grants	217,000	20,000	200,000	200,000	0	-200,000
Interest Income	231,740	243,433	10,000	10,000	0	-10,000
Transfer In	0	6,150,000	2,830,000	41,045,000	1,187,000	-1,643,000
Other Miscellaneous	33,075	581,967	5,000	5,000	0	-5,000
Use of Fund Balance	0	0	18,212,350	21,179,095	0	-18,212,350
TOTAL REVENUES/SOURCES	\$ 481,815	\$ 6,995,400	\$ 21,257,350	\$ 62,439,095	\$ 1,187,000	-\$20,070,350

EXPENDITURES/USES

Ranches Drainage Improvements	0	59,343	4,194,000	4,194,000	437,000	-3,757,000
Pine Trails Park Basketball Court Improvements	0	0	0	0	198,000	198,000
Pine Island Road Lighting	0	0	0	0	130,000	130,000
Chambers Technology Upgrade	0	10,213	0	0	85,000	85,000
Terramar Park Enhncmnts/Lake Excavation	257,419	264,112	0	87,022	72,000	72,000
Re-Key Locking Systems	0	9,795	20,000	20,000	55,000	35,000
Parks/Preserves Landscaping Beautification	45,112	37,802	50,000	50,000	50,000	0
Mecca Boulevard Roundabout	19,744	278,109	0	110,870	25,000	25,000
Laserfiche Database Upgrade/Refresh	20,275	0	0	0	25,000	25,000
Aerial Mapping, Video Archiving	0	0	0	0	30,000	30,000
Terramar Park Shed	7,361	2,566	0	0	25,000	25,000
A/C Control System	39,994	0	125,000	150,205	20,000	-105,000
Public Property Beautification	19,150	12,130	20,000	20,000	20,000	0
GNSS Receiver	0	0	0	0	15,000	15,000
Wedge Preserve Park	1,089,909	892,218	0	52,765,000	0	0
Terramar Park Field, Parking Lot Expansion	241,300	0	910,000	910,000	0	-910,000
Liberty Park Improvements	196,790	32,759	435,000	655,450	0	-435,000
Hillsboro Boulevard Lighting/Landscaping	7,024	34,474	190,650	545,061	0	-190,650
Library Generator Transfer Switch	0	0	132,000	132,000	0	-132,000
Covered Bridge Park Nature Play Area	0	0	100,000	100,000	0	-100,000
IT Network Overhaul-Hyperconverged System	463,935	397,907	0	31,246	0	0
Amphitheater Great Lawn Resod	0	196,482	0	0	0	0
Fire Station 109 Solar Light Conversion	0	0	68,200	68,200	0	-68,200
Terramar Park Solar Bollard Light Conversion	0	0	66,000	108,384	0	-66,000
Datacenter UPS Battery Repairs	0	0	60,000	60,000	0	-60,000
Pine Tree Estates/Ternbridge Drainage	0	0	0	522,120	0	0
Exotic/Invasive Plant Removal	188,986	147,451	0	42,363	0	0
Resiliency Planning: Vulnerability Assess.	0	93,875	0	6,125	0	0
Pine Trails Park Playground Lighting	0	41,392	0	56,608	0	0
Amphitheater Electrical Installation	0	41,124	0	0	0	0
Pine Trails Park Concession Improvements	0	25,216	0	0	0	0
Plotter/Scanner Purchase	0	21,633	0	50,000	0	0
Special Events Trailers	0	0	30,000	30,000	0	-30,000
Starlink Satellite Emergency Back-up Link	0	898	0	0	0	0
Pine Trails Park Enhncmnts-Lvl 1 Equip	556,116	0	0	0	0	0
ADA Transition Plan	192,807	0	0	165,019	0	0
Ranches Roadway Resurfacing	64,906	130,898	0	54,195	0	0
Tennis Center Lighting	191,999	0	0	0	0	0

	2023	2024	2025	2025	2026	\$ Change from
	Actual	Actual	Adopted	Amended	Adopted	2025 Adopted
			Budget	Budget	Budget	
Equestrian Center Riding Arena	148,996	0	0	0	0	0
Fleet Services Expansion	72,897	26,237	0	0	0	0
Equipment Cover at Parks	50,193	0	0	0	0	0
Fire Station 109 Bay Floor Resurfacing	49,300	0	0	0	0	0
Tennis Center Lobby, Office Improvements	49,695	2,988	0	0	0	0
Terramar Park Foul Line Clay Conversion	61,760	0	0	0	0	0
Conference Room Technology Upgrades	18,000	0	0	0	0	0
Virtual Appliance Server	11,000	0	0	0	0	0
Hillsboro Blvd Roundabout-Arch. Element	1,186	297,244	0	0	0	0
Pine Trails Park Enhancements - Level 1	26,807	0	0	0	0	0
Terramar Park Enhncmnts-Lvl 1 Equip	98,034	4,799	0	0	0	0
Pine Trails Park Enhancements - Level 2	130,244	0	0	0	0	0
Electric Vehicle Charging Stations	2,014	0	0	0	0	0
Farmer's Market Parking	95,780	0	0	0	0	0
Pine Trails Park Back Parking Lot Lighting	25,874	0	0	0	0	0
Liberty Park Splash Pad Resurfacing	0	23,801	0	0	0	0
Event Storage Shed	0	0	30,000	30,000	0	-30,000
Pine Trails Park Field Improvements	4,500	12,203	0	0	0	0
P-REC Gym Repairs and Updates	0	0	38,500	38,500	0	-38,500
Graphics Server	0	0	10,000	10,000	0	-10,000
CAD System	0	0	0	200,000	0	0
Secure City Facilities - Level 1	378,158	51,746	0	50,000	0	0
Comp. Stormwater Study/Master Plan	5,709	0	0	0	0	0
P-REC Stage Curtain	0	0	13,000	13,000	0	-13,000
Loxahatchee Road Improvements	71,433	407,562	0	1,106,512	0	0
Street Lighting- Citywide	24,688	42,785	0	57,215	0	0
Other Capital Expenditures	0	0	14,765,000		0	-14,765,000
TOTAL EXPENDITURES	\$ 4,929,095	\$ 3,599,762	\$ 21,257,350	\$ 62,439,095	\$ 1,187,000	-\$20,070,350
Excess revenues over (under) expenditures	-\$4,447,280	\$3,395,638	\$0	\$0	\$0	\$0

American Rescue Plan Act (ARPA) Fund

	2023	2024	2025	2025	2026	\$ Change from
	Actual	Actual	Adopted	Amended	Adopted	2025 Adopted
			Budget	Budget	Budget	
<u>REVENUES/SOURCES</u>						
Grants & Aid	0	0	0	0	0	0
Interest Income	253,845	173,978	0	0	0	0
Transfer In	0	0	0	0	0	0
Other Miscellaneous	0	0	0	0	0	0
Use of Fund Balance	0	0	0	5,215,203	0	0
TOTAL REVENUES/SOURCES	\$253,845	\$173,978	\$0	\$5,215,203	\$0	\$0
<u>EXPENDITURES</u>						
Ranches Drainage Improvements	343,992	342,687	0	4,488,745	0	0
Ternbridge/Pine Tree Drainage	111,837	952,832	0	726,458	0	0
Transfer Out	10,000,000	0	0	0	0	0
Restricted for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$10,455,829	\$1,295,519	\$0	\$5,215,203	\$0	\$0
Excess revenues over (under) expenditures	-\$10,201,984	-\$1,121,541	\$0	\$0	\$0	\$0

Infrastructure Replacement Fund

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	\$ Change from 2025 Adopted
REVENUES/SOURCES						
Grants & Aids	0	0	0	0	0	0
Interest Income	139,114	164,881	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Transfer In	2,100,000	2,200,000	2,500,000	2,500,000	2,500,000	0
Loan Proceeds	0	0	0	0	0	0
Use of Fund Balance	0	0	430,600	1,334,383	464,600	34,000
TOTAL REVENUES/SOURCES	\$2,239,114	\$2,364,881	\$2,930,600	\$3,834,383	\$2,964,600	\$34,000
EXPENDITURES/USES						
P-REC Improvements	193,246	13,527	64,000	64,000	925,000	861,000
Liberty Park Improvements	428,023	317,705	0	0	587,000	587,000
City Hall Improvements	0	0	1,450,000	1,531,132	46,000	-1,404,000
City Hall Back-up Generator	0	0	0	170,000	0	0
Pine Trails Park Improvements	188,860	19,547	275,000	318,594	515,000	240,000
Pine Trails Park Basketball Courts	81,977	55,073	0	0	125,000	125,000
Terramar Park Playground Imprvmnts	0	0	400,000	400,000	0	-400,000
Terramar Park Improvements	685,147	393,895	164,000	474,165	0	-164,000
Terramar Park Baseball Tower Roof	0	50,445	0	0	0	0
Terramar Park Lighting	0	0	150,000	150,000	50,000	-100,000
Fire Alarm Panels	0	0	150,000	150,000	0	-150,000
Fire Station 42 Alerting/Improvements	0	56,885	122,600	179,029	0	-122,600
Terramar Park Maintenance Gate, Fence	0	55,630	0	0	0	0
Pine Trails Park Canopies	0	40,960	0	0	0	0
Pine Trails Park Thorguard System	0	28,459	0	0	0	0
Library Kitchen/Meeting Room A/V	0	9,800	9,000	9,000	0	-9,000
Library Courtyard Deck	0	7,000	0	0	0	0
Existing Library Infrastructure Rplcemnt	0	0	0	0	110,000	110,000
Public Works Facility Painting	0	0	34,000	34,000	0	-34,000
Doris Davis Forman Fencing/Irrigation Pump	72,183	0	15,000	20,000	20,000	5,000
Barkland Improvements	156,509	0	0	0	0	0
Quigley Tennis Cntr PeaRock/Crt Resurface	31,403	121,900	0	0	0	0
Quigley Tennis Cntr Imprvmnts (paint, ice mach	0	23,129	0	50,000	126,600	126,600
Sidewalks	97,931	70,651	0	63,363	50,000	50,000
City Wide Signage and Roads	0	0	0	0	350,000	350,000
Pine Trails Park Concession Roof	71,157	0	0	0	0	0
Amphitheater A/C, Painting	35,239	0	15,000	15,000	0	-15,000
Irrigation Pump Station Replacements	57,352	0	0	0	30,000	30,000
City Hall Interior Renovations: Patio Doors	81,270	116,610	0	0	0	0
Margate Blount Split Rail Fence	9,708	0	0	0	0	0
Terramar Park Pavilions/Canopies	0	50,769	0	124,100	0	0
Equestrian Center Improvements	0	0	60,000	60,000	30,000	-30,000
Terramar Park Concession AC/Improvements	0	53,062	0	0	0	0
Terramar Park Tennis Restroom Bldng Imprvmt	0	31,581	0	0	0	0
Public Safety/FS 97 Building Improvements	0	271,243	0	0	0	0
Fire Station 109 Painting	0	0	12,000	12,000	0	-12,000
Covered Bridge Repair, Painting	0	0	10,000	10,000	0	-10,000
Reserved for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$2,190,005	\$1,787,871	\$2,930,600	\$3,834,383	\$2,964,600	\$34,000
Excess revenues over (under) expenditures	\$49,109	\$577,010	\$0	\$0	\$0	\$0

Capital Replacement Fund

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	\$ Change from 2025 Adopted
REVENUES/SOURCES						
Transfer In	500,000	500,000	750,000	750,000	750,000	0
Interest	17,156	25,384	0	0	0	0
Sale of Fixed Assets	10,200	26,350	0	0	0	0
Use of Fund Balance	0	0	0	94,000	0	0
TOTAL REVENUES/SOURCES	\$527,356	\$551,734	\$750,000	\$844,000	\$750,000	\$0
EXPENDITURES						
Fire Engine PK-142	0	0	0	0	0	0
Fleet Replacement	451,584	351,270	565,700	659,700	689,000	123,300
Fire Equipment Replacement	0	65,950	130,000	130,000	0	-130,000
Computer Replacement	31,047	29,538	31,000	31,000	51,000	20,000
Reserved for Capital Improvements	0	0	23,300	23,300	10,000	-13,300
TOTAL EXPENDITURES	\$482,631	\$446,758	\$750,000	\$844,000	\$750,000	\$0
Excess revenues over (under) expenditures	\$44,725	\$104,976	\$0	\$0	\$0	\$0

Ranches Roads Fund

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	\$ Change from 2025 Adopted
REVENUES/SOURCES						
Interest Income	0	0	0	0	0	0
Transfer In	0	0	0	168,491	450,000	450,000
Loan Proceeds	0	0	3,900,000	4,049,568	3,550,000	-350,000
Use of Fund Balance	0	0	0	0	0	0
TOTAL REVENUES/SOURCES	\$0	\$0	\$3,900,000	\$4,218,059	\$4,000,000	\$100,000
EXPENDITURES/USES						
Ranches Roadway Resurfacing	0	0	3,900,000	4,218,059	4,000,000	100,000
Reserved for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$3,900,000	\$4,218,059	\$4,000,000	\$100,000
Excess revenues over (under) expenditures	\$0	\$0	\$0	\$0	\$0	\$0

Pine Tree Roads Fund

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	\$ Change from 2025 Adopted
<u>REVENUES/SOURCES</u>						
Interest Income	22,477	44,935	0	0	0	0
Transfer In	0	1,000,000	0	0	0	0
Loan Proceeds	0	0	9,600,550	9,600,550	5,000,000	-4,600,550
Use of Fund Balance	0	0	2,000,000	2,000,000	2,000,000	0
TOTAL REVENUES/SOURCES	\$22,477	\$1,044,935	\$11,600,550	\$11,600,550	\$7,000,000	-\$4,600,550
<u>EXPENDITURES/USES</u>						
Reserved for Capital Improvements	0	0	0	0	0	0
Pine Tree Estates Roadway Plan	0	0	11,600,550	11,600,550	7,000,000	-4,600,550
Transfer Out	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$11,600,550	\$11,600,550	\$7,000,000	-\$4,600,550
Excess revenues over (under) expenditures	\$22,477	\$1,044,935	\$0	\$0	\$0	\$0

Park and Community Improvement Fund

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	\$ Change from 2025 Adopted
<u>REVENUES/SOURCES</u>						
State Grants	0	0	0	0	0	0
Park Fees	76,812	59,238	0	0	0	0
Interest Income	9,421	13,488	0	0	0	0
Prior Year Carryover	0	0	285,000	285,000	0	(285,000)
TOTAL REVENUES/SOURCES	\$86,233	\$72,726	\$285,000	\$285,000	\$0	(\$285,000)
<u>EXPENDITURES</u>						
Capital Outlay	0	0	0	0	0	0
Transfer Out	0	0	285,000	285,000	0	(285,000)
Reserved for Capital Improvements	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$285,000	\$285,000	\$0	(\$285,000)
Excess revenues over (under) expenditures	\$86,233	\$72,726	\$0	\$0	\$0	\$0

Public Safety Improvement Fund

	2023	2024	2025	2025	2026	\$ Change from
	Actual	Actual	Adopted	Amended	Adopted	2025 Adopted
	Actual	Actual	Budget	Budget	Budget	
REVENUES/SOURCES						
Impact Fees - Police	175	0	0	0	0	0
Impact Fees - Fire	476	0	0	0	0	0
Impact Fees - Public Safety Facilities	269,849	64,309	0	0	0	0
Interest Income	52,091	62,849	0	0	0	0
Prior Year Carryover	0	0	236,550	236,550	236,550	0
TOTAL REVENUES/SOURCES	\$322,591	\$127,158	\$236,550	\$236,550	\$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	\$86,041	-\$109,392	\$0	\$0	\$0	\$0

Government Building and Library Fund

	2023	2024	2025	2025	2026	\$ Change from
	Actual	Actual	Adopted	Amended	Adopted	2025 Adopted
	Actual	Actual	Budget	Budget	Budget	
REVENUES/SOURCES						
Impact Fees - Government Buildings	243,371	57,893	0	0	0	0
Impact Fees - Library	139,901	33,183	0	0	0	0
Interest Income	66,664	89,081	0	0	0	0
Transfer In	0	0	0	0	0	0
Prior Year Carryover	0	0	11,400	11,400	11,400	0
TOTAL REVENUES/SOURCES	\$449,936	\$180,157	\$11,400	\$11,400	\$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	\$438,536	\$168,757	\$0	\$0	\$0	\$0

Stormwater Management Fund

	2023	2024	2025	2025	2026	\$ Change from
	Actual	Actual	Adopted	Amended	Adopted	2025 Adopted
			Budget	Budget	Budget	
REVENUES/SOURCES						
Stormwater Assessment Fee	0	516,462	525,000	525,000	560,000	35,000
Grants & Aid	0	0	0	0	0	0
Interest Income	0	11,559	0	0	0	0
Transfer In	0	0	0	0	0	0
Other Miscellaneous	0	0	0	0	0	0
Use of Fund Balance	0	0	0	0	32,000	32,000
TOTAL REVENUES/SOURCES	\$0	\$528,021	\$525,000	\$525,000	\$592,000	\$67,000
EXPENDITURES						
Personnel Services	0	0	73,213	73,213	107,800	34,587
Contractual Services	0	5,955	15,000	15,000	9,000	-6,000
Operating Expenditures	0	0	33,200	33,200	110,200	77,000
SUB-TOTAL	0	5,955	121,413	121,413	227,000	105,587
Non-Operating:						
Drainage Outfalls: Pine Tree Estates	0	63,260	375,000	375,000	0	-375,000
Ranches Drainage: Pump Station	0	0	0	0	350,000	350,000
GNSS Receiver	0	0	0	0	15,000	15,000
Transfer Out	0	0	0	0	0	0
Restricted for Capital Improvements	0	0	28,587	28,587	0	-28,587
SUB-TOTAL	0	63,260	403,587	403,587	365,000	-\$38,587
TOTAL EXPENDITURES	\$0	\$69,215	\$525,000	\$525,000	\$592,000	\$67,000
Excess revenues over (under) expenditures	\$0	\$458,806	\$0	\$0	\$0	\$0

Fund Balance

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

Funding for the construction of Wedge Preserve Park was being held in General Fund Unassigned Fund Balance until the contract was finalized in May 2025. At that time a budget amendment was executed to move over \$38 million from the General Fund to the Capital Improvement Projects Fund. 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. The City earmarks these funds for future capital projects, reducing debt service costs, offsetting difficult economic circumstances, and providing for emergencies.

General Fund Balance

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Fund Balance, Beginning of Year	\$58,089,962	\$51,837,323	\$56,478,976	\$56,834,883	\$18,451,392
Surplus/(Deficit)	-6,252,639	4,997,560	0	-38,383,491	0
Fund Balance, End of Year	\$51,837,323	\$56,834,883	\$56,478,976	\$18,451,392	\$18,451,392
Nonspendable					
Prepaid Expenses	41,266	33,181	43,209	43,209	33,179
Restricted					
Equestrian Center	9,470	9,470	9,470	9,470	9,470
Liberty Park	200	200	200	200	200
Library	555	554	555	555	554
Country Point	4,575	4,575	4,575	4,575	4,575
Opioid Settlement	0	0	0	0	44,684
Building Department	3,304,380	502,457	1,853,117	-437,331	-311,454
Committed					
Stabilization Requirement	12,335,500	12,768,750	12,768,750	12,768,750	13,428,250
Insurance Deductible Reserve	750,000	750,000	750,000	750,000	1,050,000
Assigned	0	0	0	0	0
Unassigned	35,391,377	42,765,696	41,049,100	2,665,609	4,191,934

A significant portion of the Unassigned Fund Balance in the General Fund was transferred to the Capital Improvement Projects Fund via a Fiscal Year 2025 mid-year budget amendment to pay for the construction of Wedge Preserve Park. The City is able to pay for this new park without incurring debt or issuing general obligation bonds.

Capital Improvement Projects Fund Balance

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Fund Balance, Beginning of Year	\$23,125,532	\$18,678,252	\$22,073,890	\$22,073,890	\$60,288,890
Surplus/(Deficit)	-4,447,280	3,395,638	0	38,215,000	0
Fund Balance, End of Year	\$18,678,252	\$22,073,890	\$22,073,890	\$60,288,890	\$60,288,890
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	2,449,887	1,543,182	1,543,182	1,543,182	2,689,967
Assigned	0	0	0	0	0
Capital Projects					
Unassigned	16,212,652	20,514,995	20,514,995	58,729,995	57,583,210

The Capital Improvement Projects fund balance increased due to the transfer from the General Fund of Unassigned Fund Balance in order to fully fund the Wedge Preserve Park project. 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 capital projects that will draw on these funds 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.

American Rescue Plan Act (ARPA) Fund Balance

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Fund Balance, Beginning of Year	\$17,010,029	\$6,808,045	\$5,729,970	\$5,686,504	\$5,686,504
Surplus/(Deficit)	-10,201,984	-1,121,541	0	0	0
Fund Balance, End of Year	\$6,808,045	\$5,686,504	\$5,729,970	\$5,686,504	\$5,686,504
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Assigned	6,808,045	5,686,504	5,729,970	5,686,504	5,686,504
Unassigned	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 will expend the remainder of the fund balance by December 31, 2026.

Infrastructure Replacement Fund Balance

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Fund Balance, Beginning of Year	\$5,558,759	\$5,607,868	\$6,163,754	\$6,184,878	\$4,850,495
Surplus/(Deficit)	49,109	577,010	0	-1,334,383	-464,600
Fund Balance, End of Year	\$5,607,868	\$6,184,878	\$6,163,754	\$4,850,495	\$4,385,895
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed					
Infrastructure Replacements	5,607,868	6,184,878	6,163,754	4,850,495	4,385,895
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0

The Infrastructure Replacement Fund balance is projected to decrease about 10% for Fiscal Year 2026 because of the City's planned use of excess 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

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Fund Balance, Beginning of Year	\$ 688,229	\$ 732,954	\$ 837,930	\$ 837,930	\$ 861,230
Surplus/(Deficit)	44,725	104,976	23,300	23,300	10,000
Fund Balance, End of Year	\$ 732,954	\$ 837,930	\$ 861,230	\$ 861,230	\$ 871,230
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed					
Capital Projects	709,243	744,132	767,432	767,432	586,164
Assigned					
Designated Carry Forward	23,711	93,798	93,798	93,798	285,066
Unassigned	0	0	0	0	0

The Capital Replacement Fund balance is projected to increase about 1% for Fiscal Year 2026. 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

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 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 Road Fund is a special revenue fund that was created in Fiscal Year 2016 but has not been utilized to date. A \$4 million road resurfacing project in the Ranches is budgeted in this fund for Fiscal Year 2026 and a special assessment will be levied against the benefitting parcels to support debt service to fund the project.

Pine Tree Roads Fund Balance

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Fund Balance, Beginning of Year	\$1,021,083	\$1,043,560	\$2,088,495	\$2,088,495	\$2,088,495
Surplus/(Deficit)	22,477	1,044,935	0	0	-2,000,000
Fund Balance, End of Year	\$1,043,560	\$2,088,495	\$2,088,495	\$2,088,495	\$88,495
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Assigned	1,043,560	2,088,495	2,088,495	2,088,495	88,495
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. An additional \$1 million of General Fund reserves was transferred into this fund in Fiscal Year 2024 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 road reconstruction cost will be funded by levying special assessments against properties within Pine Tree Estates. All balances in this fund are committed.

Park & Community Improvement Fund Balance

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Fund Balance, Beginning of Year	\$175,120	\$261,354	\$334,080	\$334,080	\$49,080
Surplus/(Deficit)	86,233	72,726	-285,000	-285,000	0
Fund Balance, End of Year	\$261,353	\$334,080	\$49,080	\$49,080	\$49,080
Nonspendable	0	0	0	0	0
Restricted	261,353	334,080	49,080	49,080	49,080
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 for 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 but was not budgeted in Fiscal Year 2026 due to depleted fund balance.

Public Safety Impact Fee Fund Balance

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Fund Balance, Beginning of Year	\$2,366,160	\$2,452,201	\$2,342,809	\$2,342,809	\$2,106,259
Surplus/(Deficit)	86,041	-109,392	-236,550	-236,550	-236,550
Fund Balance, End of Year	\$2,452,201	\$2,342,809	\$2,106,259	\$2,106,259	\$1,869,709
Nonspendable	0	0	0	0	0
Restricted	2,452,201	2,342,809	2,106,259	2,106,259	1,869,709
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.

Government and Library Building Fund Balance

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Fund Balance, Beginning of Year	\$2,829,937	\$3,268,473	\$3,437,230	\$3,437,230	\$3,437,230
Surplus/(Deficit)	438,536	168,757	0	0	-11,400
Fund Balance, End of Year	\$3,268,473	\$3,437,230	\$3,437,230	\$3,437,230	\$3,425,830
Nonspendable	0	0	0	0	0
Restricted	3,268,473	3,437,230	3,437,230	3,437,230	3,425,830
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. 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.

Stormwater Management Fund Balance

	2023	2024	2025	2025	2026
	Actual	Actual	Adopted	Amended	Adopted
			Budget	Budget	Budget
Fund Balance, Beginning of Year	\$0	\$0	\$458,806	\$458,806	\$458,806
Surplus/(Deficit)	0	458,806	0	0	-32,000
Fund Balance, End of Year	\$0	\$458,806	\$458,806	\$458,806	\$426,806
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Assigned	0	458,806	458,806	458,806	426,806
Unassigned	0	0	0	0	0

The Stormwater Management Fund is a special revenue fund and all revenue sources are restricted for expenditures for stormwater improvements. This fund was created in Fiscal Year 2024 and funds are accumulating for future large drainage projects.

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 are used per the guidance of the U.S. Treasury.

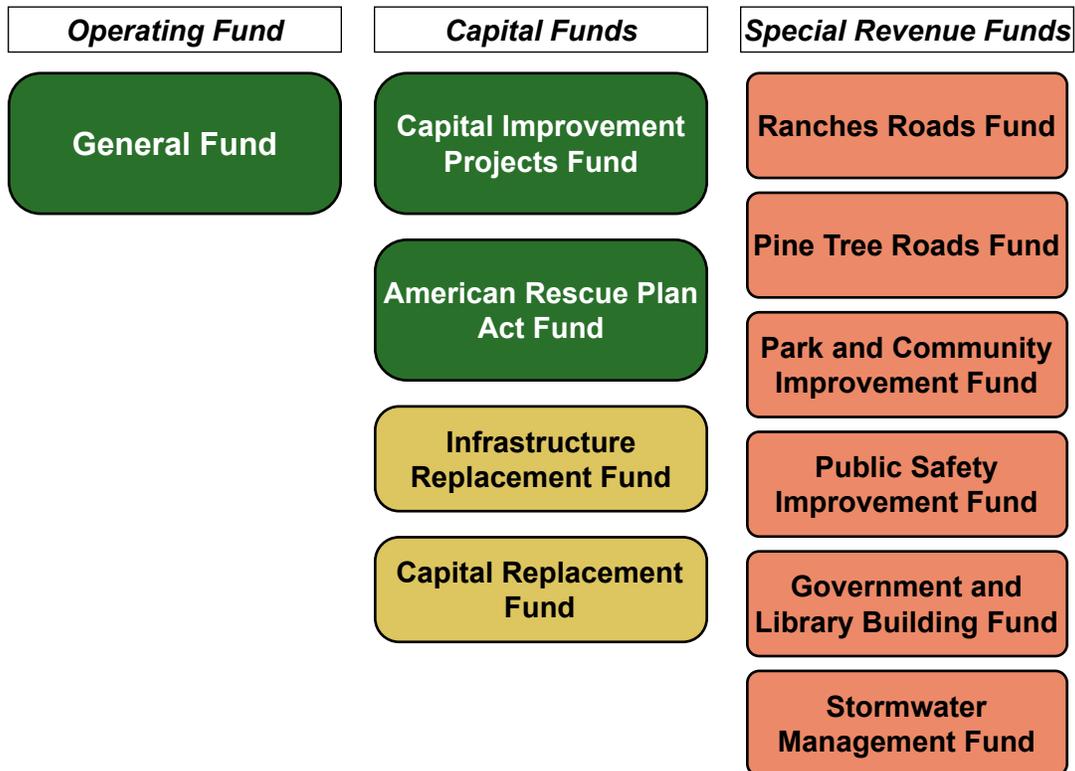
Non-Major Governmental Funds

- **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, per a negotiated settlement.
- **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 Roads 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 City 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 require approval from the Department Director, the Finance Director, and the City Manager. Budget transfers between funds 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 total 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).

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. Research conducted since the implementation of GASB 34 found considerable differences in how governments reported fund balances. As a result, GASB 54 was issued to improve financial reporting by providing fund balance categories that are easily understood. Previous use of the term "reserves" was eliminated to prevent confusion with funds that are restricted by external restraints. The updated guidelines provide classifications for data that are logical to a diverse group of users, from taxpayers to rating agencies, and can be comparable across government agencies.

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.	Amounts are classified as non-spendable by their form, and are not constrained by any authority's action. These include inventories and prepaid expenditures.
Restricted	Amounts constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.	Constraints placed on the use of resources by external parties such as creditors through debt covenants, grantors, or contributors. Laws or regulations of other governments such as enabling legislation authorizing 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.
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, committed 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 2026 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 amount. 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	\$58,800,000
Less: Transfers	(\$4,887,000)
Less: Contingency	(\$200,000)
Total	\$53,713,000
Fiscal Year 2026 Reserve Requirement 25% of \$53,713,000	\$13,428,250

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	\$42,000,000
Reserve Requirement 2.5% of \$42,000,000	\$1,050,000

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 appropriate, 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
- Twenty-Year 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 \$27,000,000 which consists of 2 loans:

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

The SunTrust loan was issued at the beginning of Fiscal Year 2014 to finance construction of the Western Fire Station (Fire Station 109) and the final phase of Pine Trails Park. This 2.79% 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.

A third loan, from Bank of America which was used to finance Terramar Park and Pine Trails Park projects, was paid off in Fiscal Year 2025.

Total debt outstanding as of September 30, 2025 is \$18.5 million and will decrease to \$17.1 million by the end of Fiscal Year 2026. 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	893,688	29,538	923,226	503,000	66,768	569,768	917,197	429,171	1,346,368	2,839,362
2026				517,000	52,968	569,968	928,891	405,633	1,334,524	1,904,492
2027				532,000	38,334	570,334	940,734	381,796	1,322,530	1,892,864
2028				546,000	23,297	569,297	952,729	357,654	1,310,383	1,879,679
2029				562,000	7,840	569,840	964,876	333,204	1,298,080	1,867,920
2030							977,178	308,443	1,285,621	1,285,621
2031							989,637	283,366	1,273,003	1,273,003
2032							1,002,255	257,970	1,260,225	1,260,255
2033							1,015,034	232,249	1,247,283	1,247,283
2034							1,027,975	206,201	1,234,176	1,234,176
2035							1,041,082	179,820	1,220,903	1,220,903
2036							1,054,356	153,104	1,207,460	1,207,460

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 2026 General Fund Revenue Budget	\$58,800,000
Less: Use of Fund Balance	(110,000)
Less: Transfers In	(247,950)
Total	\$58,442,050
Debt Service Limitation (15% of Total)	\$8,766,308
Fiscal Year 2026 Debt Service Payment = Compliant	\$1,904,492

Future Debt

The City is taking steps to assess residents in the Ranches and Pine Tree neighborhoods for the budgeted road resurfacing projects (see the [Capital Improvement](#) section for details). The annual assessment would be a revenue stream that can be used as a pledge for borrowing funds to complete these extensive projects. When this new debt is obtained, it would not be included in the above debt service limitation calculation due to being accounted for in a separate fund.



Procurement Policy

The City's Procurement Code sets this policy with the purpose of providing a uniform means of acquiring goods and services consistent with the edicts of the City's code, currently:

- Protect the interests of taxpayers;
- Ensure qualified vendors have access to the municipal market on a fair and equitable basis;
- Apply 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;
- Provide 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 \$5,000 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 City 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 primary strategic planning workshop is a full day retreat conducted each April. City Commissioners, the City Manager, City Attorney, City Clerk, and Department Directors gather to tackle a variety of issues facing the City, now and in the future. This allows the Mayor and City Commissioners to have interactive discussions to help set future project, program, and work priorities. Action items slated for 2026 were incorporated into the Fiscal Year 2026 operating and capital budgets. Future priorities help develop the Five-Year Capital Plan.

The Fiscal Year 2026 budget focuses on developing Wedge Preserve Park and sustaining the park improvement momentum as well as addressing drainage and roadway issues. In the face of current uncertain, fluctuating economic challenges, more conservative planning and forecasting approaches are employed while 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.

<p>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. These experiences are community character, safety, mobility and accessibility, opportunity, play, and information and recognition.</p>	<p>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</p>
<p>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.</p>	<p>Goal: Utilize community resources and expertise to further the strategic plan</p>
<p>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.</p>	<p>Goal: Actively collaborate with other public entities on topics of common interest</p>
<p>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.</p>	<p>Goal: Continue to be a financially-sound City government</p>
<p>Strategy 5: Policy Leadership This strategy addresses how the City Commission will work as a cooperative leadership body to ensure execution of the strategic plan.</p>	<p>Goal: Provide leadership and direction to fulfill the strategic plan</p>

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 2025 Strategic Planning workshop) or multi-year (projects that span more than a year).

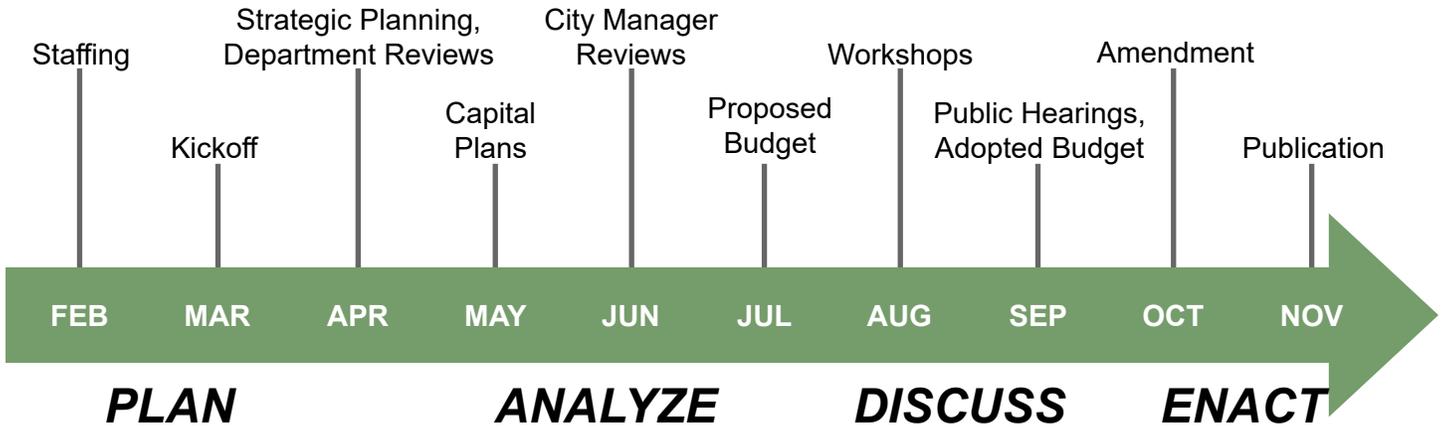
New Action Items

- Pine Trails Park Basketball Court Improvements
- Pine Trails Park Restroom Remodel
- Pine Island Road Lighting

Multi-Year Action Items

- Street Lights - West Hillsboro Boulevard (University Drive to Parkland Bay)
- 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 Estates Roadway Project
- Wedge Preserve Park
- Terramar Park Expanded Parking
- Sale of Heron Bay Golf Clubhouse
- Village in the Park Commercial Project

Budget Process Timeline



PLAN: **Staffing** needs are the first consideration in the budget process, which each department discusses with Human Resources. **Kickoff** provides guidance to the departments for performance measures, staffing details, line item budget details, capital improvement and replacement programs. Each Department must justify all expenditure changes for the upcoming year. The annual five-year financial forecast is prepared. City Commission and Department Directors attend the **Strategic Planning** Retreat. The Strategic Plan is reviewed, discussed and updated with any new direction incorporated into the budget plans. The 5-year financial forecast and 5-year **Capital Plans** are valuable tools used during the retreat.

ANALYZE: The Finance Department reviews budget requests with each Department Director, ensuring alignment with the Strategic Plan. Capital projects are evaluated and funded according to the Strategic Plan. The **City Manager Reviews** all requests and the financial position for the proposed budget. On or before July 1st, the final Taxable Value is received from the Property Appraiser’s Office which sets the amount of ad valorem tax revenue the City can budget. 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. The City notifies the Property Appraiser of the proposed millage rate and TRIM notices are mailed.

DISCUSS: A budget **Workshop** is held for the residents, followed by a separate **Workshop** for the City Commission. 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 budget. The two Public Hearings adopting the budget establish the legal authority to incur expenditures.

ENACT: If expenditures exceed the budget, an **Amendment** to the adopted budget may be needed:

- Transfers within a department require approval from the requesting Department Director, Director of Finance and the City Manager.
- Transfers between projects 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 completed within two months of the fiscal year end.

The budget is monitored 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 Spring of 2025, 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 a myriad of methods. Housed on the City website, residents were directed to it from the City’s weekly e-blast Parkland on Tap, the Parkland Library e-blast, electronic display boards, at City events, and from the website itself.

The 2025 survey had fewer respondents than the previous survey, 402 compared to 859 in 2023, but the residents that answered were older and have lived here longer. Seventy-six percent were over the age of 45 compared to 71% in the 2023 survey. Nearly 54% of the respondents have lived in the City longer than 10 years compared to 45% in the 2023 survey. The Cypresshead neighborhood provided the greatest participation in the survey with 54 of the 402 participants (13%) followed closely by Heron Bay with 51 responses.

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. Enthusiasm for the City remains at a high level but is continuing a gradual decline over the last 10 years.

Question 6. How would you rate the City...	2025 Excellent/ Good Response	2023 Excellent/ Good Response	2021 Excellent/ Good Response	2016 Excellent/ Good Response
...as a place to live?	93.8%	96.6%	95.9%	97.8%
...as a place to raise children?	83.6%	90.8%	91.9%	97.9%
...as a place to retire?	57.4%	60.2%	55.4%	59.1%

Despite this, respondents are still likely or very likely to encourage a friend or relative to consider a move to Parkland (Q.8) but again, at a declining rate from previous surveys.

Question 8. If a friend or relative were considering a move to South Florida, how likely would you be to encourage them to consider Parkland?	2025 Response	2023 Response	2021 Response
Likely/Very Likely	84%	87%	88%
Unlikely/Very Unlikely	12%	9%	8%

The respondents have “Being safe and feeling secure anywhere in the City” the highest favorable rating of all community attributes (Q.9) and “Neighbors knowing and helping neighbors” the lowest, which is consistent with many of the previous surveys.

Question 9. Overall, how would you rate Parkland’s Community Attributes?	2025 Excellent/Good Response	2023 Excellent/Good Response	2021 Excellent/Good Response	2016 Excellent/Good Response
Being safe and feeling secure anywhere in the City	86.6%	85.6%	87.8%	94.7%
Availability and diversity of Parks & Recreation opportunities	85.1%	86.0%	86.6%	90.0%
Strong Pride in the Parkland community	84.3%	87.2%	89.2%	89.0%
Community respect and tolerance for all people	72.8%	77.5%	73.5%	83.0%
Quality of public schools located in Parkland	70.9%	76.4%	78.2%	88.8%
Residents and businesses contributing and volunteering in the community	70.3%	74.9%	79.0%	78.6%
Maintaining a small town community	70.9%	73.5%	73.1%	78.3%
Neighbors knowing and helping neighbors	64.8%	64.0%	70.5%	63.3%

Resident Survey, cont.

The responses for Question 29 “How safe do you feel in ...” remain favorably high for the feelings of safety during the day, but feelings of safety at night in have decreased.

Question 29. How safe do you feel in...	2025 Very Safe/ Safe Response	2023 Very Safe/ Safe Response	2021 Very Safe/ Safe Response
...Neighborhood during the day?	98.7%	99.1%	98.8%
...Parks during the day?	97.2%	98.9%	98.5%
...Commercial Centers during the day?	98.1%	98.9%	98.5%
...Neighborhood at night?	94.7%	93.7%	93.3%
...Commercial Centers at night?	86.4%	89.4%	92.6%
...Parks at night?	79.0%	84.8%	85.8%

This is especially evident in the increases to the respondents choosing the “Unsafe” or “Very Unsafe” response, with a marked increase in respondents feeling unsafe in the Parks at night.

Question 29. How safe do you feel in...	2025 Survey Unsafe/Very Unsafe	2023 Survey Unsafe/Very Unsafe	2021 Survey Unsafe/Very Unsafe
...Parks at night?	20.99%	4.76%	14.21%
...Commercial Centers at night?	13.56%	2.64%	7.39%
...Neighborhood at night?	5.32%	1.98%	6.66%
...Parks during the day?	2.77%	1.28%	1.64%
...Commercial Centers during the day?	1.93%	0.52%	1.54%
...Neighborhood during the day?	1.33%	0.00%	1.21%



Future Priorities

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

Q.31 *“Prioritize the issues which will be most important for the City to work on during the next three years.”*

Q.32 *“If you could enhance anything in the City, what would that be?”*

Both overwhelmingly resulted in road issues being the top mention and resulted in similar suggestions.

Infrastructure and Roads (most mentioned)

- Road repairs and improvements (Pine Tree Estates, Ranches, Hillsboro Blvd., Holmberg Rd., Loxahatchee Rd.)
- Traffic congestion and flow management (roundabouts, widening roads, alternate paths)
- Speeding enforcement and traffic safety measures
- Improved cycling lanes and pedestrian-friendly sidewalks
- Golf cart and e-bike regulations on roads and sidewalks

Safety and Law Enforcement

- Increased police presence and security in neighborhoods
- School safety improvements
- Breaking and entering theft concerns
- Enforcing sound regulations for vehicles
- Reducing reckless driving and speeding issues

Growth and Development

- Limiting high-density housing growth and new construction
- Stopping or restricting commercial development (Heron Bay, Hendrix Farms)
- Ensuring proper zoning and land use regulations
- Controlling expansion while preserving green spaces
- Managing infrastructure to support population growth

Community Amenities and Environmental Sustainability

- Adding more parks, trails, picnic areas, and recreational spaces
- Expanding senior programs and adult activities
- Increasing restaurant and shopping options for residents
- Supporting environmental initiatives (recycling, tree planting, green space preservation)
- Enhancing Farmers Market and local events

Taxes and Government Services

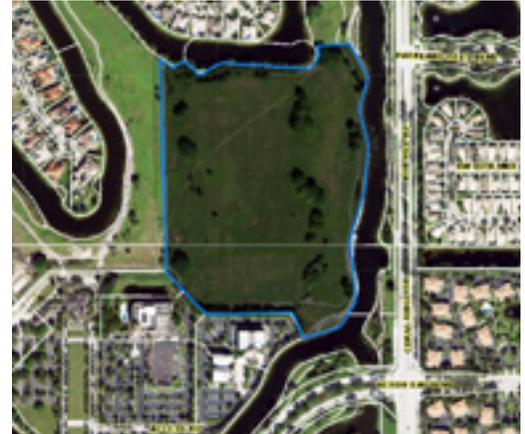
- Lowering or maintaining taxes
- Improving city planning and project completion efficiency
- Better allocation of tax revenue for community benefit
- Strengthening code enforcement and civic engagement



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. Design guidelines have been completed for the commercial project known as the Village in the Park that is planned for construction on 33 acres. These guidelines provide an idea of what might go on the property and be an appropriate complement to the community while maintaining successful service to the area long-term.



New Communities and Neighborhoods

The City sold approximately 21 acres of the Heron Bay acquisition to Toll Brothers, a residential single-family home developer, to create Saltgrass, a neighborhood of no more than 52 homes. This project is meant to be 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 on the remaining estimated 80 vacant lots scattered throughout the City.



Commercial Development

The City sold 9.3 acres of the Heron Bay acquisition to LifeTime Fitness in 2025. Located adjacent to the Marriott Convention Center and a future passive park, this parcel is slated to contain an 80,000-square-foot, two-story lifestyle and fitness facility. LifeTime Fitness is in the process of securing necessary approvals from both the City of Coral Springs and the North Springs Improvement District.

Riverstone Shoppes on State Road 7 is constructing 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.

Parkland Storage, LLC has begun construction of a new 148,000 square foot, 3 story storage facility on the recently annexed, 3.8 acre site on Loxahatchee Road, just under a mile west of Parkside Drive. Completion is 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 in 2027. Improvements 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. Roundabouts will be constructed at each of the intersections along Loxahatchee Road to contribute to the overall traffic calming that is the foundation of this project. Roundabouts increase traffic flow, help control vehicle speed, and help reduce collisions.

Broward County is making improvements to Hillsboro Boulevard. 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.

City road projects are slated for the Pine Tree Estates and the Ranches communities. In Pine Tree Estates, the City will oversee a project using “full depth reclamation” to speed up the project and reduce construction costs. Scheduled to begin before the end of 2025, this should be completed within 9 months. In the Ranches, after drainage improvements are completed, the roads will be repaved and a portion of Trotters Lane will be converted to a one-way road to improve safety.

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 over \$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 critical for increasing the water capacity of ditches, improving access to water, accelerating drainage, and improving water quality. In 2023, the City implemented a stormwater utility fee to improve the level of service for stormwater management and maintenance citywide. Similar projects are programmed using these funds.

FPL will install new decorative street lighting and related infrastructure along Hillsboro Boulevard from Parkland Bay to University Drive, a project in the City’s Fiscal Year 2024 Capital Improvement Plan. Additional decorative street lighting for Pine Island Road from Holmberg Road north to Nob Hill Road will be programmed into the Fiscal Year 2026 Capital Improvement Plan.

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 decreasing enrollment. It has always been the City Commission’s desire that Parkland students attend Broward County schools located within Parkland however the Broward County School Board does not have plans to build new schools within Parkland City limits.



Public Safety

Service levels for the Coral Springs Parkland Fire Department have increased to accommodate the growth in the 55+ communities and the two assisted living facilities. Staffing was increased and facilities improved. In Fiscal Year 2025, Fire Stations 97 and 109 received new epoxy flooring for the apparatus bays. Bunk room air conditioning units were upgraded at Station 97 for more efficiency, and Station 97 also received new bay doors that are more efficient, ensuring the safety of the apparatus in the bays, and a longer lifespan for the doors that allows the crews to respond quickly to emergencies. A new interlocal agreement was entered into prior to the September 30, 2025 expiration date of the current agreement.



The new agreement became effective October 1, 2024 and will continue until September 30, 2029.

The City’s agreement with the Broward Sheriff’s Office (BSO) was up for renewal as of September 30, 2024 but has been extended while contract negotiations continue between the City and BSO. Staffing levels increased by 1 to add an SRO at Somerset Parkland Academy due to exceeding 1,000 students. Staff includes a district Captain, 1 Lieutenant, 7 Sergeants, 42 Deputies, and 5 administrative positions. The Parkland BSO District oversees all public safety and code compliance matters throughout the City.

Tax Reform and Economic Impacts

Florida, by Constitution, does not have a state personal income tax, 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. Near the end of the 2025 legislative session, a House Select Committee on Property Taxes was formed to develop proposals to reform the state’s property tax system. The Committee is tasked with producing one or more constitutional amendments for tax reform by the autumn of 2025 that can be placed on the November 2026 ballot. This latest effort continues the history of the Florida legislature attempting to restrict local taxing authority.

2007	Special Legislative Session	Mandatory Rollback. Gives homeowners the option of keeping their Save our Homes cap or transition to a new “super-sized” homestead exemption. City loses \$1.9 million revenue in Fiscal Year 2008 budget.
2008	Property Tax Reform	Doubles homestead exemption to \$50,000; gives “portability” right to move Save Our Homes benefit to a new homesteaded property; businesses get a \$25,000 break on tangible personal property; caps annual increases for non-homesteaded properties to no more than 10%. City loses \$570,000 revenue in Fiscal Year 2009 budget.
2009	Economic Recession	Two-year housing market downturn. Assessed values in Parkland declined 17%, City loses \$2.3 million revenue for FY 2010 budget. Millage increased to 4.0198 to make up some of the shortfall.
2010	Legislation	Allows homeowners who can demonstrate that their home has contaminated Chinese drywall and can no longer be used for its intended purpose without remediation or repair to qualify for \$0 in building “just value.” Legislation and continued recession reduced assessed values in Parkland by 7.3%, City loses \$1.3 million revenue for the Fiscal Year 2011 budget.
2012	Legislation	Veterans Tax Relief extends ad valorem discounts to all veterans who were residents of Florida prior to service and to all combat-disabled veterans currently living in Florida. Surviving Spouse of Military Veteran or First Responder totally exempts or partially exempts surviving spouse’s homestead property from ad valorem taxation. Senior Homestead Tax Exemption gives an additional homestead exemption equal to assessed value of homesteaded property if the property has a value less than \$250,000, owner is 65 or older, low income, with at least 25 years permanent residency.
2025	Legislation	Amendment 5 to the Florida Constitution, passed November 2024, provides an annual inflation adjustment to homestead exemption for non-school property taxes.

Economic Analysis

The State of Florida experienced a population surge post-pandemic and current estimates put the state’s population at 23 million. With many people vying for limited housing, property values soared, leading to a housing affordability crisis. On top of this, Hurricanes Ian and Nicole hit Florida hard in 2022 and the insurance industry faltered. Many insurers were liquidated, went out of business, or simply stopped selling policies in the state. Homeowners faced limited options and rising premiums. In spite of these challenges, current overall estimates are that Florida will match or surpass the national economic growth pattern over the next five years, according to a June 2025 economic performance report issued by the Florida Taxwatch group.

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 is shifting down to moderate growth, although homes in Parkland remain desirable. There is a strong demand to relocate here, allowing homes in Parkland to continue to demand top dollar. As of May 2025, the median sale price for homes in the City was just above \$1 million, a slight decline over the past year. The City’s total taxable value is increasing 6.7% for this tax year compared to 8.56% last year. Existing property values increased 5.81% and \$72.8 million of new taxable value was added to the tax roll, which indicates the slowdown in new construction compared to previous years.

These high home prices don’t translate directly into higher property tax revenues for the City. Many buyers are able to invoke the “portability” clause of Save Our Homes legislation, and minimize the increase in their property’s taxable value when they move. Per the July 1, 2025 data from the Broward County Property Appraiser, there were 251 new portability requests granted, reducing the City’s tax roll by \$58 million. Last year at this time there were 308 portability requests granted, reducing the City’s tax roll by \$70 million.

Fiscal Year	Net New Taxable Value Added to Tax Roll
2026	\$72,867,262
2025	\$188,566,120
2024	\$335,901,150
2023	\$142,663,550
2022	\$226,057,550
2021	\$249,246,260

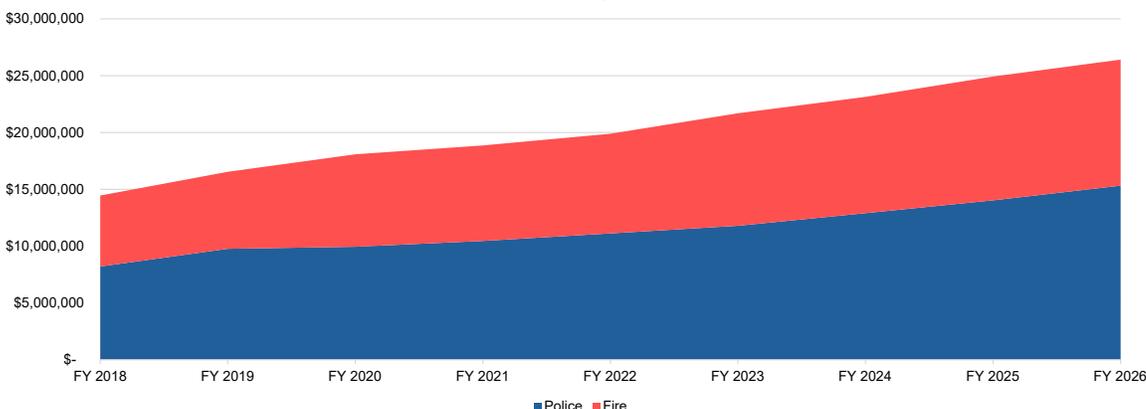
Impact of Build-Out

For the current tax year, Broward County is seeing a more moderate range of property value increases, from 3-10%, and the City of Parkland’s property values are set to rise over 6%. Currently, 84% 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 2026 is capped at 2.9%. Without continued new construction adding new taxable value to the City’s tax roll, future increases in property tax revenue are expected to be closer to 3% or less.

There are 2 housing developments in the City currently underway - Saltgrass at Heron Bay will build 52 homes and Parkland Royale Phase II will build about 200 homes. After these are added to the tax roll over the coming years, the City can expect only modest increases in property tax revenues. All available land (excluding Hendrix Farm) will be developed and residents will be 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.

Public Safety Costs



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Insurance

The 2025 State legislative session started out vowing to take action on what was becoming a homeowner insurance crisis. No significant actions were taken during the session to reduce premiums or increase scrutiny on the insurance industry. New insurance companies have begun entering Florida which may provide competition, limiting future large increases. The City expects modest increases to its own insurance costs for Fiscal Year 2026.

Inflation

Inflation remains slightly more of a concern 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 and are expected to continue rising. 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. The impact of newly-imposed tariffs have yet to be seen but the City's replacement plan budgets are conservatively forecast for future price hikes.

Health Care

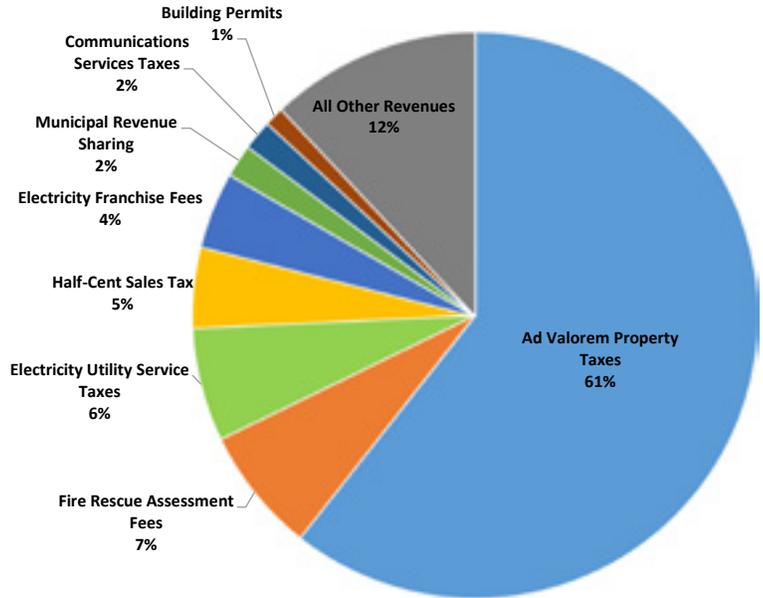
The City's health insurance premiums for Fiscal Year 2026 are another key expenditure driver, budgeted to increase 10% for Fiscal Year 2026. The City recently competitively bid for its insurance broker for the Employee Insurance Benefit Plans and Wellness Program. This broker will work to obtain health insurance and other coverages for City employees. Conservative estimates add annual 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.

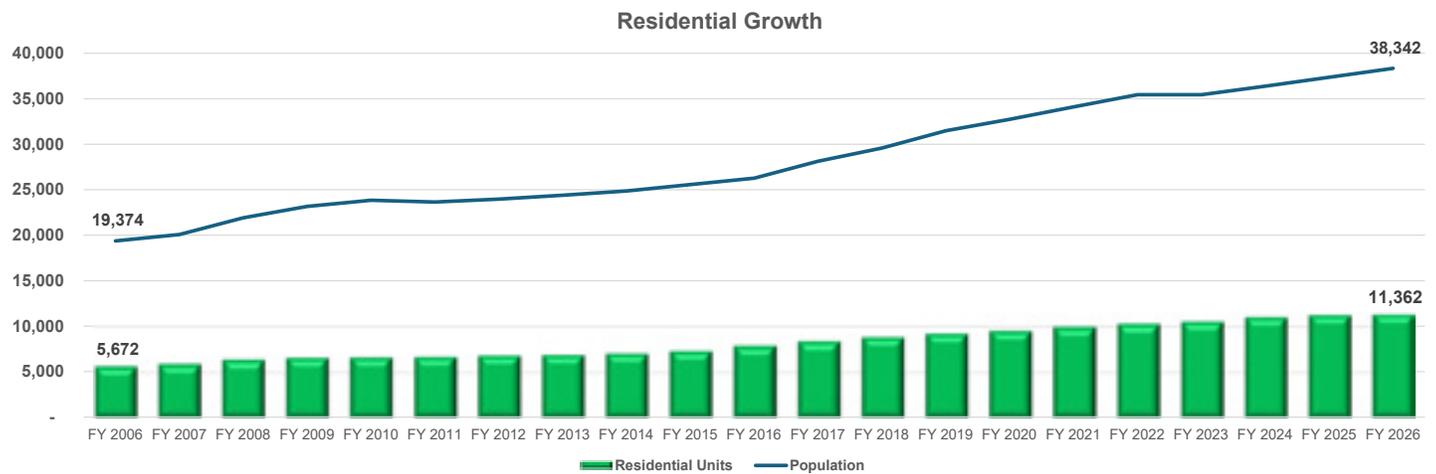
The City has over 70 line item detail accounts for revenues, but the following eight individual revenues comprise 88% of the City’s General Fund budget:



- 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.



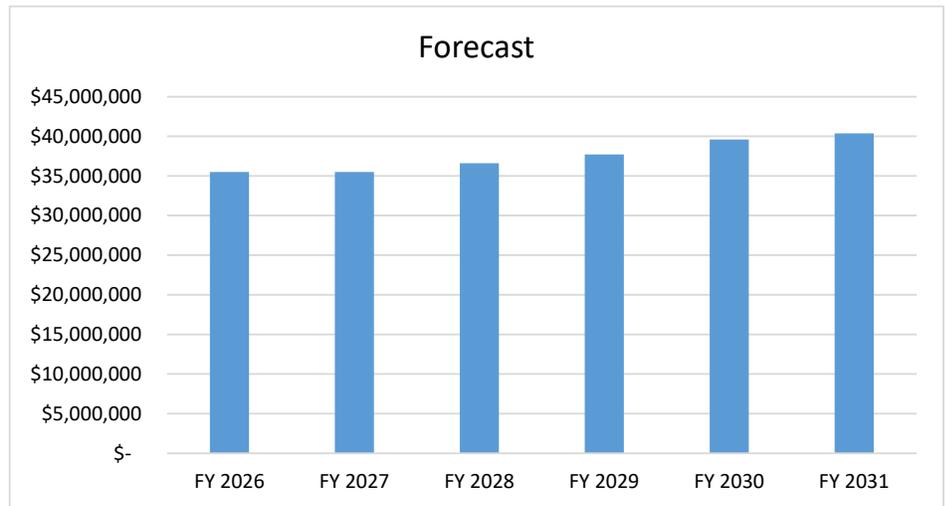
Population estimates from the Florida Office of Economic and Demographic Research (EDR) estimates used for the state revenue-sharing calculations. Residential units from July 1 BCPA Use Code Summary, Single Family only.

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 Tax revenue for the City. The Fiscal Year 2026 millage rate is 4.2979, which is the same rate as the past 5 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 over 60% of the City’s revenue budget for Fiscal Year 2026, making this the most important revenue source. The forecast calls for the 52 new single-family homes to be built by Toll Brothers on a portion of the former Heron Bay Golf Course to be added to the tax rolls for the City’s Fiscal Years 2028 and 2029 and the 200 homes to be built by Lennar at the westernmost point of Loxahatchee Road to be on the tax roll by Fiscal Year 2030. After that, the City will only have existing, primarily homesteaded, properties to fuel growth in this revenue. Increases in property values are projected at 2-5%. The commercial portion of the Village in the Park development is projected to be added to the tax rolls after Fiscal Year 2031.

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%
2024	\$ 31,346,732	14%



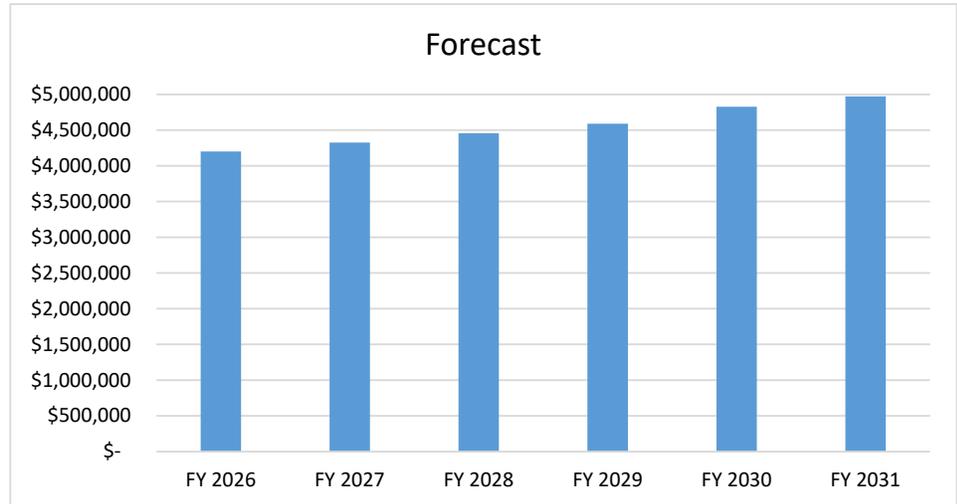
Fiscal Year 2026 property values grew by 6.7% for the City which is less than this year’s average growth of 8% for Broward cities, with the extremes being Dania Beach at 13.6% and Lauderdale by the Sea at 5.7%. Many of the Parkland home buyers are able to invoke the “portability” clause of Save Our Homes legislation, and minimize the increase in their property’s taxable value. About 84% 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. As the City’s operating costs continue to increase more than the 2-5% forecasted revenue increases, a millage rate increase may be necessary.

Fiscal Year	Millage Rate
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
2026	4.2979

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%
2024	\$ 4,057,426	7%

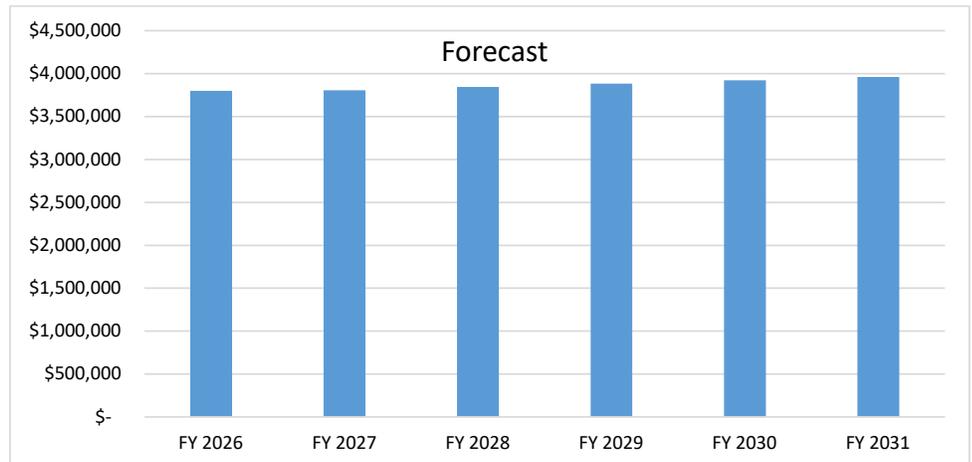


Fire Rescue Assessments are imposed on all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of fire rescue services. The Fire Rescue Assessment provides a means of funding fire rescue services for residents. The Assessment increased for residential units from an annual \$310.98 to \$327.06 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 2026 is 5% and is expected to increase by a range of 3-7% annually.

Residential Rate	Commercial Rate	Institutional Rate
\$327.06 per home	\$0.7733 per sq ft	\$0.4121 per sq ft

Electric Utility Service Tax

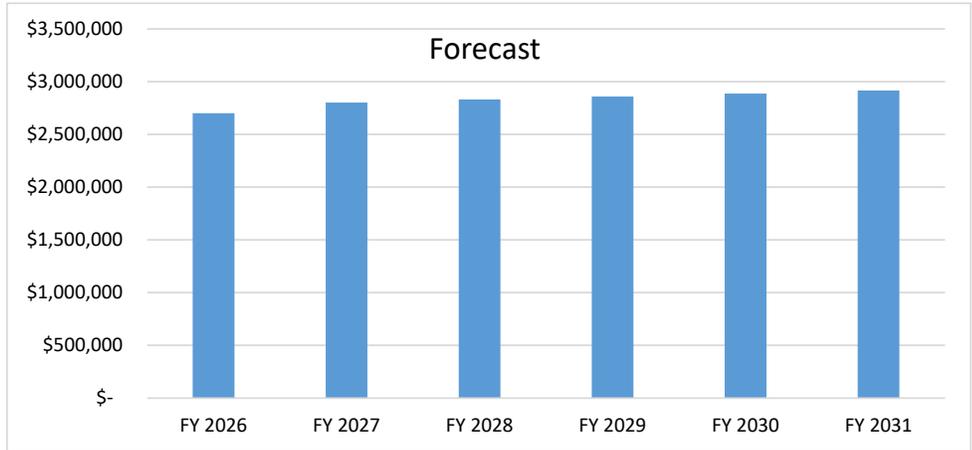
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 2,069,606	5%
2016	\$ 2,193,455	6%
2017	\$ 2,299,642	5%
2018	\$ 2,505,208	9%
2019	\$ 2,743,876	10%
2020	\$ 2,949,272	7%
2021	\$ 3,046,074	3%
2022	\$ 3,242,554	6%
2023	\$ 3,872,879	19%
2024	\$ 4,065,376	5%



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 due to spreading recovery costs from recent hurricanes across all customers and fluctuating gas prices. Increases also come with population growth due to continued housing construction. The City is anticipating a slower growth in this revenue as build-out of available land has occurred. Anticipated increases are conservatively forecast at 1%.

Half-Cent Sales Tax

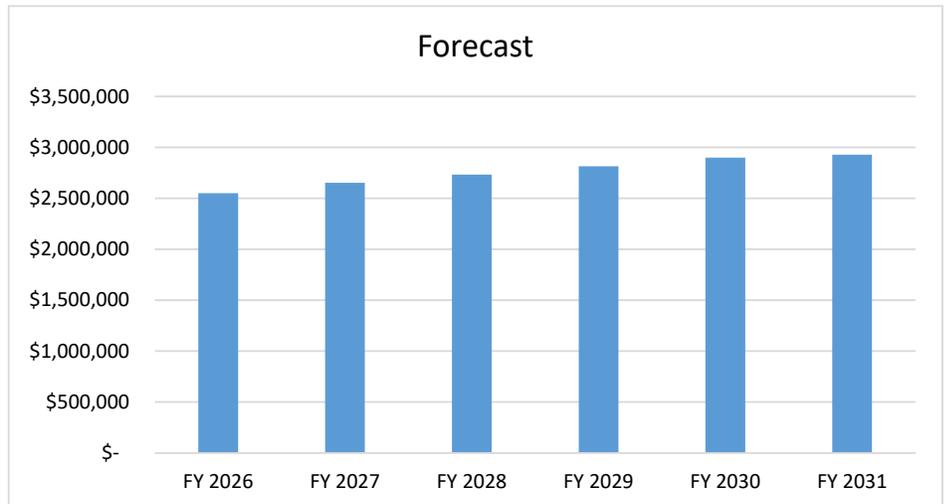
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 1,647,166	7%
2016	\$ 1,739,181	6%
2017	\$ 1,874,226	8%
2018	\$ 2,036,948	9%
2019	\$ 2,161,055	6%
2020	\$ 2,006,089	-7%
2021	\$ 2,438,988	22%
2022	\$ 2,923,907	20%
2023	\$ 2,974,916	2%
2024	\$ 2,911,349	-2%



Half-Cent Sales Taxes are state-shared revenues authorized by the legislature and administered through the Florida 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, when recovery far out-paced projections. Growth in recent collections has been decreasing and expectations are for minimal increases based on the City’s population growth prospects as compared with other Broward County cities. The City is forecasting a 0-1% growth in this revenue due to the City’s build-out and the State’s declining tourism.

Electricity Franchise Fees

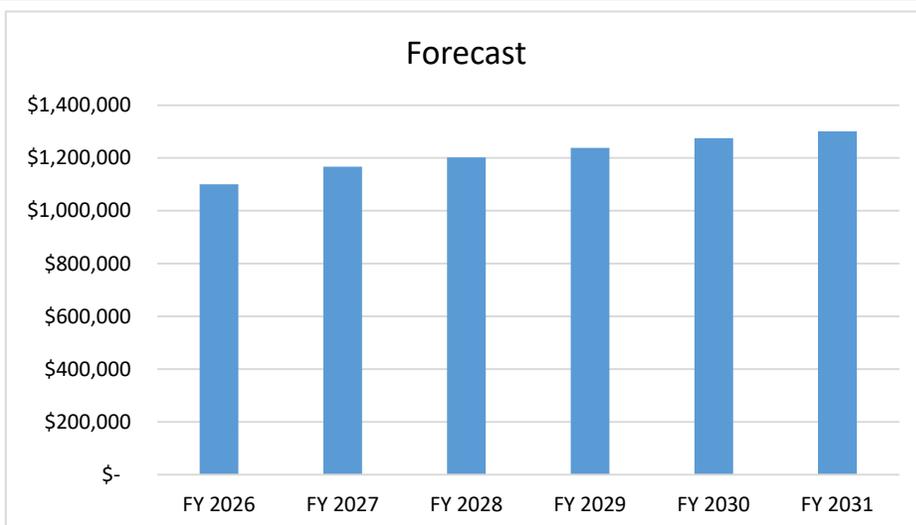
Fiscal Year	Actual Revenue	Growth Rate
2017	\$ -	--
2018	\$ 575,147	--
2019	\$ 2,019,370	--
2020	\$ 2,052,688	2%
2021	\$ 2,163,137	5%
2022	\$ 2,553,100	18%
2023	\$ 2,968,212	16%
2024	\$ 2,859,692	-4%



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. The City is anticipating lower increases in the future. Anticipated increases of 3% in the short term will diminish with the end of new home construction, expected to increase only 1-2% after build-out.

Municipal Revenue Sharing

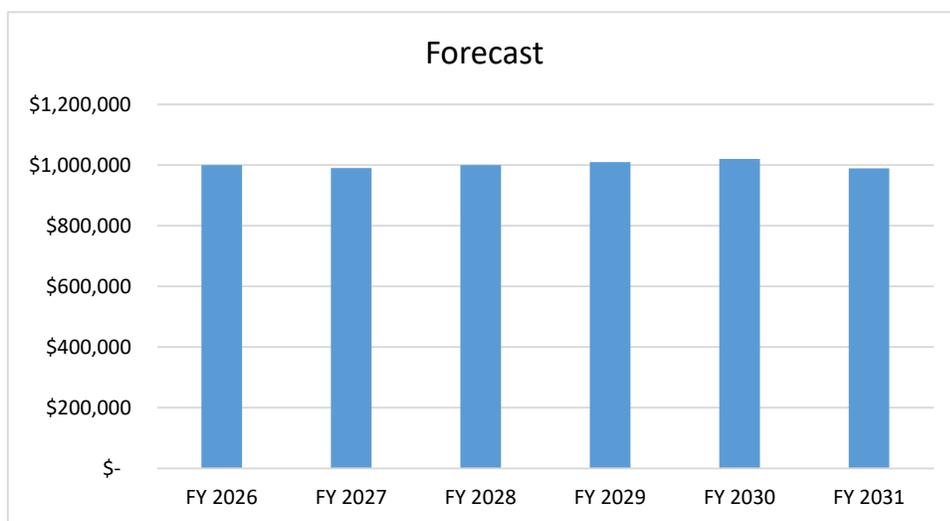
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 651,340	15%
2016	\$ 701,749	8%
2017	\$ 788,898	12%
2018	\$ 862,765	9%
2019	\$ 952,040	10%
2020	\$ 879,340	-8%
2021	\$ 1,101,975	25%
2022	\$ 1,441,389	31%
2023	\$ 1,544,630	7%
2024	\$ 1,514,435	-2%



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 potential for legislation to curb this revenue source.

Communications Services Tax

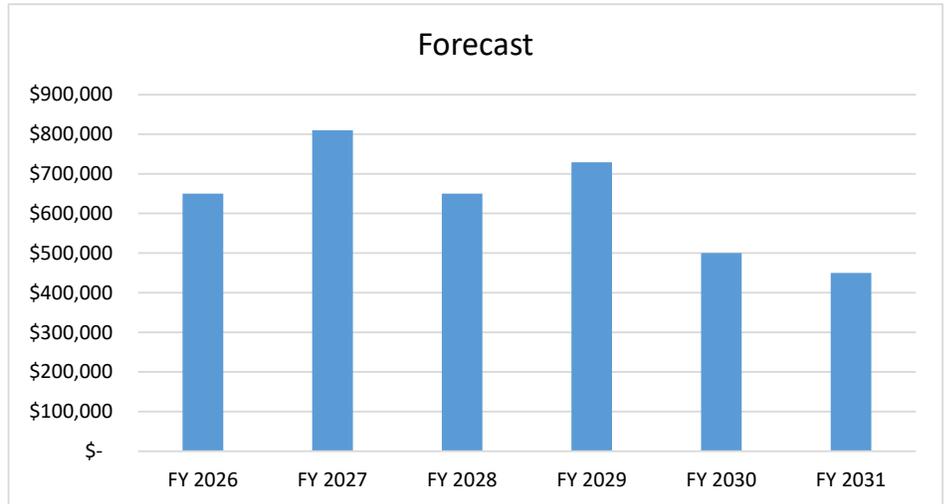
Fiscal Year	Actual Revenue	Growth Rate
2015	\$ 1,050,816	0%
2016	\$ 995,000	-5%
2017	\$ 962,348	-3%
2018	\$ 1,064,217	11%
2019	\$ 1,001,859	-6%
2020	\$ 1,036,376	3%
2021	\$ 1,047,100	1%
2022	\$ 1,177,322	12%
2023	\$ 1,326,991	13%
2024	\$ 1,375,051	4%



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%
2024	\$ 552,560	-29%



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 2026 budget for this revenue is \$650,000 based on an expectation that half of the planned 52 homes to be built by Toll Brothers on a portion of the former Heron Bay Golf course will be issued permits. With nearly no land available for new homes in the foreseeable future, this revenue is forecast to fluctuate with the planned remaining developments as well as minor permit activity for pool installations, roof replacements, and home remodels.



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.

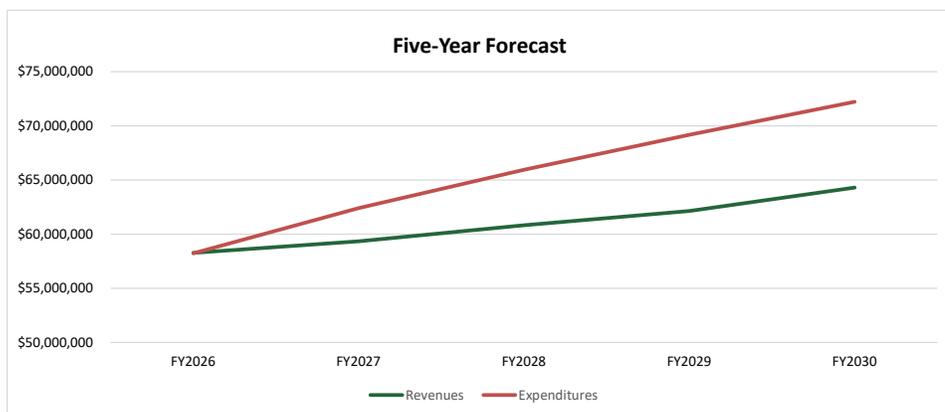
The Five-Year Forecast is the beginning of the budget process and provides a baseline for decisions. Yearly assumptions are updated based on current market conditions. The forecast is not a budget but a projection of possible future outcomes based on a set of known variables and key assumptions.

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 until the need to increase, possibly as early as Fiscal Year 2028, when new home construction diminishes.

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 2027 expenditures are expected to exceed revenues with the 4.2979 millage rate.

Fiscal Year	Taxable Value Change	Millage Rate
2018	9%	3.9780
2019	9%	4.4000
2020	7%	4.4000
2021	7%	4.2979
2022	6%	4.2979
2023	1%	4.2979
2024	14%	4.2979
2025	8%	4.2979
2026	6%	4.2979
2027	2% est.	
2028	3% est.	
2029	3% est.	
2030	5% est.	
2031	2% est.	



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

[Table of Contents](#)
Revenue Trends

Parkland’s quality of life will continue to make this City a very desirable place to live and property values are expected to 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, 2025 which impacts the Fiscal Year 2027 budget. The Saltgrass community at Heron Bay is expected to complete all 52 homes over the next two years, adding to the Fiscal Year 2028 and Fiscal Year 2029 budget.

The Parkland Royale II community may begin construction in time to impact the Fiscal Year 2029 and 2030 budgets. Due to the uncertain scope and timing of the commercial development, no revenue forecast has been made to increase the City’s property values for Fiscal Year 2031 and beyond.

Fiscal Year	Forecast
2028	25 Saltgrass homes added to tax roll.
2029	25 Saltgrass homes added to tax roll; 100 Parkland Royale II homes added to tax roll.
2030	100 Parkland Royale II homes and potential new commercial business added to tax roll.
2031	Village in the Park commercial properties added to tax roll.

Adding new homes and businesses 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 expenditures and public safety costs have been incorporated into the Five-Year Forecast. The contract with Broward Sheriff’s Office is budgeted to increase 9% in Fiscal Year 2026 to accommodate BSO salary range adjustments resulting from a recent compensation study. No additional deputies are expected throughout the forecast period. The forecast assumes this contract will increase 10% next year, 6% the following year and level off to 5% per year beyond that.

The Coral Springs Parkland Fire Department is currently undergoing contract negotiations. The Fiscal Year 2026 contract is budgeted at \$10.6 million, which is a 2% increase with the option to change mid-year. Fire rescue call volume is anticipated to increase with the increase in population, especially due to the addition of 55 and older communities and an assisted living facility. The forecast assumes this contract will increase 8% next year, 6% the following year and level off to 5% per year beyond that.

For Fiscal Year 2026, one-quarter of the costs for 4 full-time and 4 part-time personnel for the new Wedge Preserve Park has been incorporated into the budget. Other new positions added to the budget include a Senior Director of Development Services and Economic Development, a Senior Engineer, and an Arborist. Offsetting these additions are the eliminations of 5 vacant full-time and 2 vacant part-time positions in Building. For the future forecast, no additional staff are being considered.

In addition to the growth related expenditures, there are many uncertainties related to health care costs and fuel and electricity costs. Health care cost increases ranging from 12-20% each year and 5% increases for fuel and electricity have been programmed into the Five-Year Forecast to ensure the City is prepared for any increases.

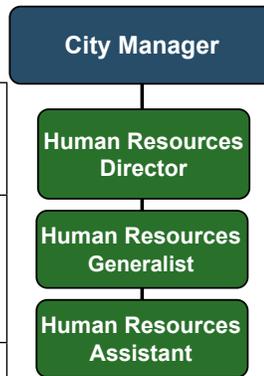
Departmental Budget Overview

Department	Adopted Budget 2026	Change from 2025	Expenditure Recap
City Commission	\$394,494	\$18,402	Expected increases in benefits and insurance costs, additional travel expense.
City Manager	\$1,056,714	-\$27,154	Changed allocation of the Assistant City Manager's salary and benefits, removed the budget for a part-time position.
City Clerk	\$465,743	\$25,670	Planned salary and benefits increases plus expected advertising needs for future assessments.
Communications	\$626,025	\$17,284	Salary and benefits increases offset by decreases for planned changes to service levels expected from various contracts.
Finance	\$920,968	\$106,464	Increased auditors' costs, required GASB modules, and additional support for the payroll process.
Purchasing	\$484,145	\$50,486	Added back 50% of Buyer position (split with Public Works) and considering replacing e-commerce platform (Bids and Tenders).
Human Resources	\$415,004	\$1,002	Staff turnover resulted in decreased salary, benefits costs plus reduced employee physicals expenditures.
Information Technology	\$1,012,569	-\$85,362	Reduced scope of City software and decreased training.
Legal Services	\$532,200	\$0	No change; maintaining budget for anticipated litigation.
Fire Rescue	\$11,092,545	\$191,702	Contract with Coral Springs Fire Department increased, plus anticipated increases in insurance, electricity, and fuel costs.
Public Safety/BSO, Code, Crossing Guards	\$15,322,435	\$1,295,524	BSO contract increased 11.8% to add 1 SRO for Somerset; added LPR licenses and repair costs, increased utilities and insurance.
Development Services	\$3,813,544	\$13,913	Added a Senior Director position; added 2 positions in Engineering; eliminated 5 full-time and 1 part-time position in Building; reduced Operating Expenses to reflect reduced activity.
Public Works	\$9,013,159	\$700,228	Added 4 new positions for Wedge Preserve Park; adding a work order system; increased spraying for invasive/exotic species; conduct roadway painting, increased street lighting expense.
Parks and Recreation	\$4,200,696	\$309,799	Added 3 new positions for Wedge Preserve Park; increased police detail costs for events; added background check expense for sports leagues, offset by budgeted revenue.
Library	\$1,023,236	\$47,589	Planned salary and benefit increases plus budgeted increases in insurance and utilities.
Non-Departmental	\$754,823	\$49,253	Consulting services for Heron Bay development; pro rata share solid waste authority increased.
Contingency	\$200,000	\$0	Funds set aside every year for unexpected circumstances.
Debt Service	\$1,905,500	-\$756,000	Bank of America \$10 million note issued September 2005 to finance Terramar Park and Pine Trails Park projects paid off.
Transfers Out	\$4,887,000	-\$1,193,000	Continue pay-as-you-go replacement plan funding; City's portion of Ranches Roads Assessment.
Land Annexation	\$679,200	\$679,200	Payment to City of Coral Springs for portion of Heron Bay parcel.
TOTALS	\$58,800,000	\$1,445,000	

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

	2023	2024	2025	2026
HR Director	1	1	1	1
HR Manager	1	1	0	0
HR Generalist	0	0	1	1
HR Coordinator	1	1	0	0
HR Assistant	0	0	1	1
Total	3	3	3	3

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Budget Summary

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	400,591	344,356	352,262	356,514	4,252	1%
Contractual Services	16,236	16,514	22,750	21,250	-1,500	-7%
Operating Expenditures	20,215	19,839	38,990	38,140	-850	-2%
Capital Outlay	0	0	0	0	0	n/a
Total	\$437,042	\$380,709	\$414,002	\$415,904	\$1,902	1%

- 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

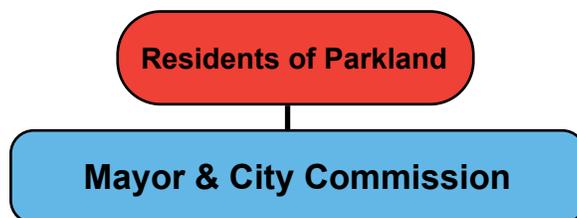
Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Wellness events/opportunities	8	8	10	8
Volunteer events	23	32	32	32
Team-building, morale events held	24	25	29	20
Safety initiatives and trainings offered	9	13	16	10
Training opportunities provided	12	12	15	10

9

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Full-time employee turnover rate	Effective and Efficient Government	Effectiveness	13%	26%	13%	20%	13%	11%	15%
Percent of employees with 5 years or more of employment*	Effective and Efficient Government	Effectiveness	N/A	N/A	35%	45%	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 entities to address those policy issues that, while they go beyond the boundaries of the City, impact the quality of life in Parkland.

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

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

Budgeted Positions

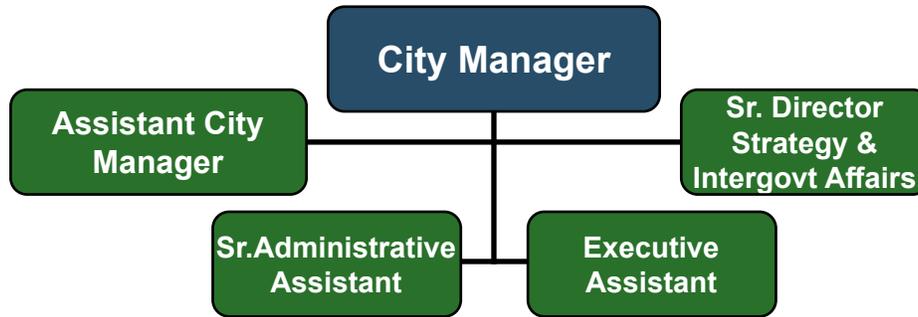
	2023	2024	2025	2026
Mayor	1	1	1	1
Commissioners	4	4	4	4
Total	5	5	5	5

Budget Summary

The City Commission’s budget increased about \$18,400 or 5% due to planned increases in salaries, benefits, and insurance as well as additional travel expenses.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	269,717	284,410	298,252	313,514	15,262	5%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	46,668	49,229	77,840	80,980	3,140	4%
Capital Outlay	8,264	0	0	0	0	n/a
Total	\$324,649	\$333,639	\$376,092	\$394,494	\$18,402	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

	2023	2024	2025	2026
City Manager	1	1	1	1
Assistant City Manager	0.5	0.5	0.5	0.33
Senior Director of Strategy and Intergovernmental Affairs	.75	.75	.75	.75
Special Projects Advisor (Part-time)	1	1	1	0
Executive Assistant	1	1	1	1
Senior Administrative Assistant	1	1	1	1
Total	5.25	5.25	5.25	4.08

Budget Summary

The City Manager’s budget decreased over \$27,000, or 3% due to changing the allocation of the Assistant City Manager’s salary and benefits, as well as removing the budget for a part-time position.

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	870,288	878,010	1,019,068	991,279	-27,789	-3%
Contractual Services	211	50	0	0	0	n/a
Operating Expenditures	39,219	40,568	64,800	65,435	635	1%
Capital Outlay	0	0	0	0	0	n/a
Total	\$909,718	\$918,628	\$1,083,868	\$1,056,714	-\$27,154	-3%

Public Service Levels

- Implementation and 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, Youth Ambassador, and others), 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 third Youth Ambassador Program class and selected a fourth 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 62nd Anniversary – Parkland Day
 - Parade
 - Volunteer Appreciation luncheon
 - Main event – rides, performances, music;
- Developed and coordinated the State of the City event;
- Florida City Week was brought back in-person to the City’s municipal complex to approximately 800 3rd grade Parkland students;



City Manager’s Office, cont.

Accomplishments, cont.

- Continued progress on the Heron Bay commercial conceptual development, including Village in the Park zoning district and design guidelines adoption;
- Sale of Heron Bay parcel to Lifetime Fitness;
- Participated in the groundbreaking ceremony for the Saltgrass residential development;
- Secured a real estate developer to sell the Village in the Park parcel;
- 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, including roundabout placement at University Drive;
- Completed the Wedge Preserve Park 100% design plans and costs;
- Organized the groundbreaking ceremony for Wedge Preserve Park;
- Received the Tree City USA designation for the 32nd year;
- Coordinated additional scholarships from the community for the scholarship program;
- Launched a Strategic Planning Dashboard on the City website;
- Welcomed and provided New Commissioner Orientation to two new City Commissioners;
- Facilitated new Board and Committee appointments;
- Contracted with Bergeron for Ranches Neighborhood Drainage Improvements and Roadway Resurfacing;
- Implemented Microsoft upgrades to comply with NIST cybersecurity requirements;
- Approved rezoning/plat application for the Saltgrass new residential community;
- Renewed the Waste Management contract, implementing automatic side loader waste removal;
- Held Ranches and Pine Tree virtual community outreach meetings;
- Obtained easements for the Ranches Drainage Improvement project;
- Hired a contractor to conduct full depth reclamation (FDR) road work in Pine Tree Estates;
- Developed the implementation process for the non-ad valorem special assessments for road work in the Ranches and Pine Tree Estates;
- Continued facility naming, adding Harold Bockhold Equestrian Center and Becky Gerren Fire Station 42;
- 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 2024 with no comments.

Performance Measures

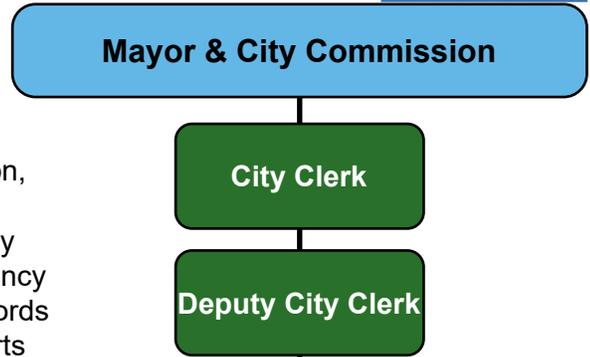
Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Number of calls to main number	4,964	2,643	1,841	2,000
Customer interactions at City Hall	1,558	1,944	1,977	1,400
Number of students attending SAT Tutoring Programs	780	726	438	700

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Complete the City Commission’s actions identified in the Strategic Plan	Effective and Efficient Government	Efficiency	90%	98%	90%	98%	90%	99%	90%

City Clerk

Mission Statement

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



Core Services

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

Records Management: Serves as Records Management Liaison Officer to the State of Florida. Maintain 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: Administers municipal elections as the qualifying officer and filing officer for the City. Prepare referendum items, referendum petitions, notifies the public of an upcoming election, qualifies candidates, tracks candidates’ filings of Campaign Treasurer’s reports, works with Broward County Supervisor of Elections to locate polling locations, arranges for delivery and pickup of voting equipment, coordinates acceptance of the election results, and administers the Oath of Office.

Maintains the City Seal: Acts as custodian of the City Seal and attests to documents affecting the City by affixing the seal on documents when required.

Public Notices and Legal Advertising: Ensures compliance with Florida’s Sunshine Law and public business statutes by posting or publishing required public notices. Makes necessary arrangements to ensure effective meetings.

Lobbying: Enforces the City’s Lobbyist Registration Ordinance, accepting lobbyist registration applications, receipting annual payments, and maintaining the database of lobbying activities with the City Commission.

Budgeted Positions

	2023	2024	2025	2026
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Total	2	2	2	2



City Clerk’s Office, cont.

Budget Summary

The City Clerk’s budget increased about \$25,700 or 6% primarily due to planned salary and benefits increases. Operating Expenditures are up slightly due to expected advertising needs for future assessments.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	292,290	316,409	315,283	338,133	22,850	7%
Contractual Services	40,750	38,988	62,345	62,350	5	0%
Operating Expenditures	48,611	42,618	62,445	65,260	2,815	5%
Capital Outlay	0	0	0	0	0	n/a
Total	\$381,651	\$398,015	\$440,073	\$465,743	\$25,670	6%

Public Service Levels

- Attends and records 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;
- Produces 75 legal advertisements and 150 electronic public notices for advancement of City business;
- Manages the Advisory Board applications, appointments and required legal disclosure forms for more than 60 resident volunteers;
- Processes 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;
- Responds, researches and complies with 600+ public records requests;
- Notarizes approximately 70 legal documents for residents and the public;
- Destroys approximately 120 cubic feet of records annually in accordance with State guidelines.

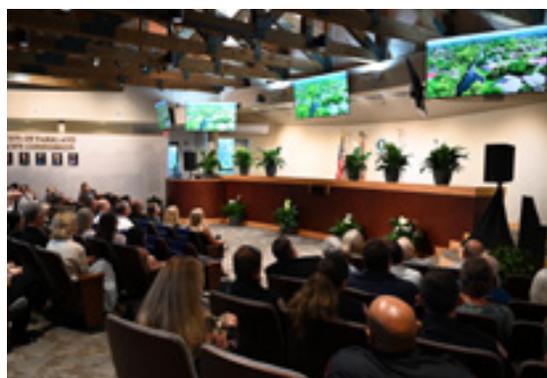
Accomplishments

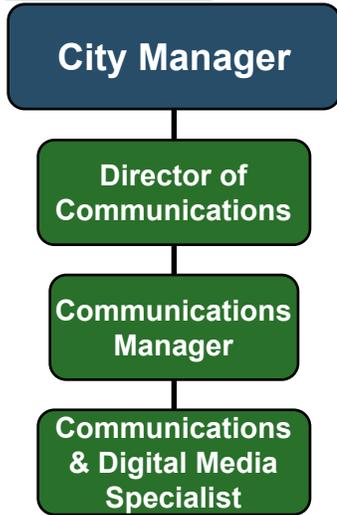
- Responded to 100% more public records requests than forecasted;
- Retained City Commission and Board Meeting proceedings and related back up materials for over 60 public meetings;
- Prepared for the 2024 General Election. Two seats on the Commission were up. Worked with the Broward County Supervisor of Elections office to secure polling sites. Prepared and posted required legal ads. Worked with candidates on required reporting;
- Submitted Ordinances for codification and inclusion in supplement 14 to our Code of Ordinances;
- Continued project to digitize all documents to eliminate paper records, provided accessible records to the public through the City’s document management portal, and worked with fellow departments to manage their records per Florida State Statutes.

Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Produce Public Hearing Notices	157	172	149	225
Research Public Records Requests	324	360	700	600
Prepare and Index Resolutions	83	99	96	60
Prepare Ordinances for Recording/Codification	17	13	12	20
Transcribe Commission Meeting minutes	34	28	26	35
Prepare regular/special City Commission Meeting agendas	34	28	26	36
Transcribe Advisory Board minutes	31	41	32	36
Administer General/Special Elections	0	1	1	0
Conduct Certification Notarizations	67	58	46	70
Cubic feet of records destroyed	282	325	154	120

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Transcribe, publish City Commission and Advisory Board meeting minutes prior to next regularly scheduled meeting	Effective and Efficient Government	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 and Efficient Government	Efficiency	95%	100%	95%	100%	100%	100%	100%





Communications

Mission Statement

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

Core Services

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

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

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

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

Public Service Levels

- Promote consistent messages on Facebook;
- Promote consistent messages on X (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.

Budgeted Positions

	2023	2024	2025	2026
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 over \$17,200 or 3%. Salary and benefits increases are offset by decreases in Contractual Services and Operating Expenditures. The reductions are for planned changes to service levels expected from various contracts.

	FY 2023	FY 2024	FY 2025	FY 2026	Dollar	Percent
Expenditures	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	410,698	453,127	471,081	502,325	31,244	7%
Contractual Services	23,209	31,610	88,500	79,600	-8,900	-10%
Operating Expenditures	39,579	37,339	49,160	44,100	-5,060	-10%
Capital Outlay	0	0	0	0	0	n/a
Total	\$473,486	\$522,076	\$608,741	\$626,025	\$17,284	3%

Accomplishments

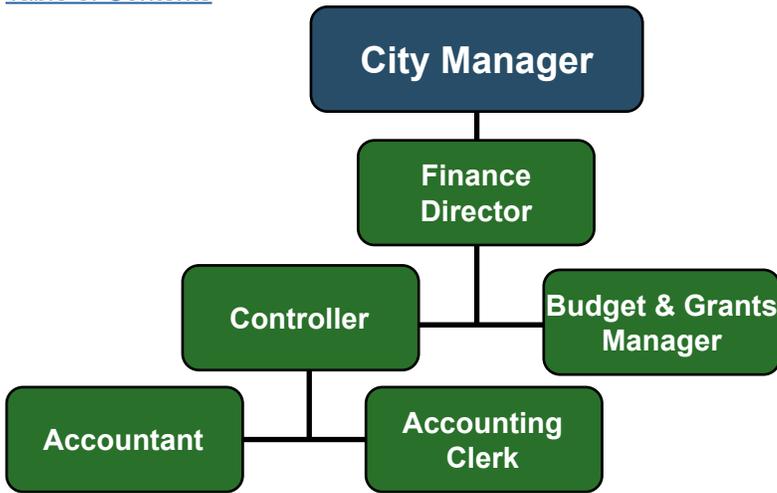
- Wrote and hosted virtual community outreach for Pine Tree Estates Road Rehabilitation project;
- Continued informing residents via the Mayor’s Minute video series and introduced “see something-say something” concept. Informed residents about e-bike safety and lawful operation;
- Continued to evolve the State of the City event into an elegant, resident-welcoming evening with increased participation to educate residents, produced a State of the City video featuring the City Commission, recognized the Commission at the event, and handled all facets of audio-visual for State of the City. Designed and produced event-specific lapel pins and forged the City’s first ever official challenge coin and disseminated as a special gift for State of the City attendees;
- Staff member elected Executive Officer and Board member of American Society for Public Administration and sustained seat on Board of Directors of statewide municipal communications association;
- Increased video production assets for in-house and outsourced videos and enhanced the City’s video library from all sections of the City and various City events. Illustrated collaboration between B.S.O.-Parkland and City park rangers via specialized video. Produced a congratulatory video for graduating high school and college seniors and moving up video for fifth graders. Produced and disseminated Florida City Week highlight video. Wrote, produced, edited, and disseminated Wedge Preserve Park progress video;
- Showcased Parkland Day via photo collage on social media;
- Prominently focused on City Commission with social media photo collages on first day of school, Walk Bike Roll to School Day, and City Hall Selfie Day;
- Sustained updating the public display board at the Margate-Blount historical site;
- Facilitated photo opportunity with City Commission for naming of Becky A.D. Gerren Fire Station;
- Continue to increase the City’s Americans with Disabilities Act (ADA) accessibility ranking on cityofparkland.org. Finalized working with all City departments to scrub web pages to streamline messaging to site visitors. Developed and tested chat bot to go on all pages of cityofparkland.org. Held quarterly City staff training on website updates, creating effective pages, and ensuring all website content is accessible. Introduced pop-up splash page on cityofparkland.org;
- Obtained Remote Pilot License sUAS rating under Federal Aviation Administration Part 107 for flying drone for video;
- Procured digital display board and customized for State of the City presentation—including event-specific training of staff. Mobilized digital display board with tailored content to Parkland Library;
- Monitored status of, and changes to, numerous projects in the City—even if not City projects—including Loxahatchee Road Improvement project, Hillsboro Boulevard improvements, The Ranches Drainage Improvement project, Pine Tree Estates Road Rehabilitation. Provided support for multiple Coffee with Construction events with Florida Department of Transportation and Broward County;
- Organized and conducted City’s first off-site recognition by City Commission;
- Thorough capture and coverage of ground-breaking of Wedge Preserve Park;
- Continued to elevate City communication through script writing and constant distillation of complex concepts to present to residents in numerous forms.

Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Followers on Facebook	13,317	13,991	14,800	14,000
Followers on Twitter	2,499	2,668	2,697	2,750
Followers on Instagram	6,257	7,263	8,600	6,750
Residents enrolled in Parkland on Tap	6,875	6,608	6,365	6,800
Residents signed up for text alerts	2,069	5,195	6,542	2,300

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Expand overall social media followers of the City by 3%	Effective and Efficient Government	Effectiveness	3%	21%	3%	15%	3%	23%	3%

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 the 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

	2023	2024	2025	2026
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 biweekly payroll for over 150 employees;
- Issue accounts payable checks weekly;
- Research and apply for grant funding and manage grants received;
- Complete lien requests promptly as requested;
- Issue new and renewal business tax receipts.

Accomplishments

- Received no auditor comments on the Fiscal Year 2024 audit;
- Received the GFOA Distinguished Budget Award and the GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Worked with the departments to improve and update the user fee schedule;
- Investigated alternatives to the current payroll processing system;
- Submitted 2 Legislative Appropriations requests and 3 grant applications. One grant for \$5,000 has been awarded, 2 grant applications are pending, no State Appropriations requests were funded;
- Paid off the Bank of America \$10 million note issued in September 2005;
- Managed 5 investment accounts (SBA, Class, FIT, Trust, and SAFE) with Florida Local Government Investment Pools.

Budget Summary

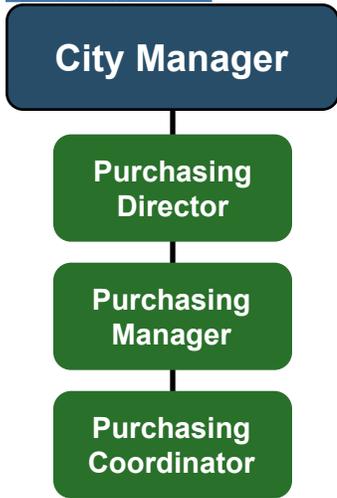
The Finance Department budget increased over \$106,000 or 13% mostly due to Contractual Services budgeted to increase for auditors' costs, required GASB modules, and to explore additional support for the current enterprise system.

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	587,386	628,648	678,519	704,403	25,884	4%
Contractual Services	49,748	66,967	96,100	175,200	79,100	82%
Operating Expenditures	21,461	26,965	39,885	41,365	1,480	4%
Capital Outlay	0	0	0	0	0	n/a
Total	\$658,595	\$722,580	\$814,504	\$920,968	\$106,464	13%

Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 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	4,049	3,938	3,936	4,000
Accounts Payable checks issued	2,511	2,492	2,345	2,500
Invoices processed	n/a	6,222	6,357	6,500
Procurement Card transactions processed (new for FY 2025)	N/A	N/A	2,251	2,300
Lien requests completed	859	735	685	800
Business tax receipts (new and renewal) issued	280	490	262	300
Payroll changes processed	394	345	541	600

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
# of Auditor's Comments	Effective and Efficient Government	Demand	0	0	0	0	0	0	0
Maintain a year-end budget variance of between +0% and -10%	Effective and Efficient Government	Effectiveness	+0% to -10%	-16%	+0% to -10%	-7%	+0% to -10%	-5%	+0% to -10%



Purchasing

Mission Statement

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

Core Services

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.

Budget Summary

The Purchasing budget is planned to increase about \$50,500 or 12%. A previously split Buyer position has been reclassified and allocated solely to Purchasing, increasing Personnel Expenditures. Operating Expenditures have been increased to consider replacing the current e-commerce platform (Bids and Tenders) with a system that is more familiar and relevant for South Florida vendors.

Budgeted Positions

	2023	2024	2025	2026
Purchasing Director	1	1	1	1
Purchasing Manager	0	1	1	1
Buyer	1	0	1	0
Purchasing Coordinator	0	0	0	1
Total	2	2	3	3

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	316,958	326,888	403,964	449,365	45,401	11%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	11,972	17,317	29,695	34,780	5,085	17%
Capital Outlay	0	0	0	0	0	n/a
Total	\$328,930	\$344,205	\$433,659	\$484,145	\$50,586	12%

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.

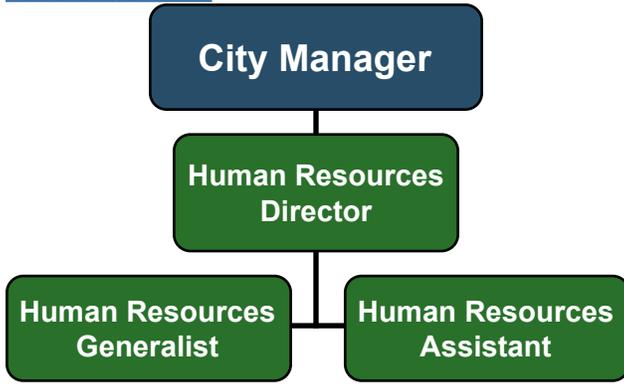
Accomplishments

- Completed a major update to the Procurement Code. Improvements include aligning the requirement for Commission approval of aggregate purchases with a single vendor exceeding \$50,000 to the fiscal year, greater detail on various methods and means of procurement, and clarification of roles and responsibilities in the purchasing process;
- Updated the Procurement Manual to align with the new code and provide additional information on internal processes and procedures;
- Completed market research and selected a new full feature electronic purchasing platform to replace Bids and Tenders. This new software will significantly improve efficiency in our procurement processes;
- Revised and updated our purchasing training materials to further enhance understanding of the new code and manual;
- Updated and centralized contracts in the SharePoint electronic platform, allowing contract administrators quick and easy access to files, the ability to communicate and update forms and documents;
- Working with the City Manager and Finance Director participated in creating a new critical review process for proposed piggyback contracts to ensure transparency in pricing and the payment process;
- Working with our department partners we presented the first list of City Standard Goods and Services. This list of Commission-approved goods and services have characteristics that meet the City’s requirements for performance, consistency, compatibility, or other salient characteristics that support there being only one source available to the City;
- Participated in 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;
- Filled the full-time Purchasing Coordinator position.

Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Purchase Orders processed	459	421	454	500
Quotes processed	22	26	26	25
Competitive Solicitations (ITBs, RFPs, RFQs) processed	18	19	19	25
Contracts renewed	23	21	20	20
Internal Audits conducted	3	2	2	3

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Process Purchase Requisitions <\$10k within 7 days	Effective and Efficient Government	Efficiency	90%	98%	95%	95%	95%	95%	95%
Process Purchase Requisitions between \$10k-\$50k within 30 days	Effective and Efficient Government	Efficiency	90%	99%	95%	99%	95%	95%	95%
Process Purchase Requisitions >\$50k within 90 days	Effective and Efficient Government	Efficiency	90%	99%	95%	99%	95%	95%	95%
Process Renewal of Contracts >30 days before expiration	Effective and Efficient Government	Efficiency	90%	99%	95%	99%	95%	95%	95%



Human Resources

It is the mission of the Human Resources Department to provide quality services to the employees of the City. We provide recruitment of qualified individuals and volunteers. We strive for retention of valuable employees, including training, development, and education to promote individual success and increase overall value to the City. We seek inspiration and encouragement for a high level of employee morale through recognition, effective communication, and regular feedback. Inspired by the City’s goal to provide exceptional services to the City’s residents, Human Resources achieves 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

	2023	2024	2025	2026
Human Resources Director	1	1	1	1
Human Resources Manager	1	1	0	0
Human Resources Generalist	0	0	1	1
Human Resources Coordinator	1	1	0	0
Human Resources Assistant	0	0	1	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.

Accomplishments

- Created new on-call positions within the Building Department to enhance efficiency in internal operations and resident services;
- Decreased full-time employee turnover rate;
- Improved background screening processes;
- Revised recruitment processes and procedures;
- Provided Harassment and Bullying, Workplace Violence, Drug-Free Workplace, and other safety training for all employees;
- Ensured cybersecurity training compliance;
- Secured additional funding through a strategic partnership with our insurance provider to enhance and implement new wellness initiatives;
- Partnered with Cleveland Clinic on educating employees on heart health;
- Reduced employee Voluntary Life insurance premiums, which led to increased cost savings for employees;
- Recipient of the 2024 Silver Cigna Healthy Workforce Designation Award;
- Established new employee engagement opportunities and events.

Budget Summary

The Human Resources budget increased about \$1,000 or 0%. Staff turnover resulted in decreased salary, benefits cost. Contractual Services and Operating Expenditures have been reduced to better align with actual needs.

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	400,591	344,356	352,262	356,514	4,252	1%
Contractual Services	16,236	16,514	22,750	21,250	-1,500	-7%
Operating Expenditures	20,215	19,839	38,990	37,240	-1,750	-4%
Capital Outlay	0	0	0	0	0	n/a
Total	\$437,042	\$380,709	\$414,002	\$415,004	\$1,002	0%

Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Wellness events/opportunities	8	8	10	8
Volunteer events	23	32	32	20
Team-building, morale events held	24	25	29	20
Safety initiatives and trainings offered	9	13	16	10
Training opportunities provided	12	12	15	10

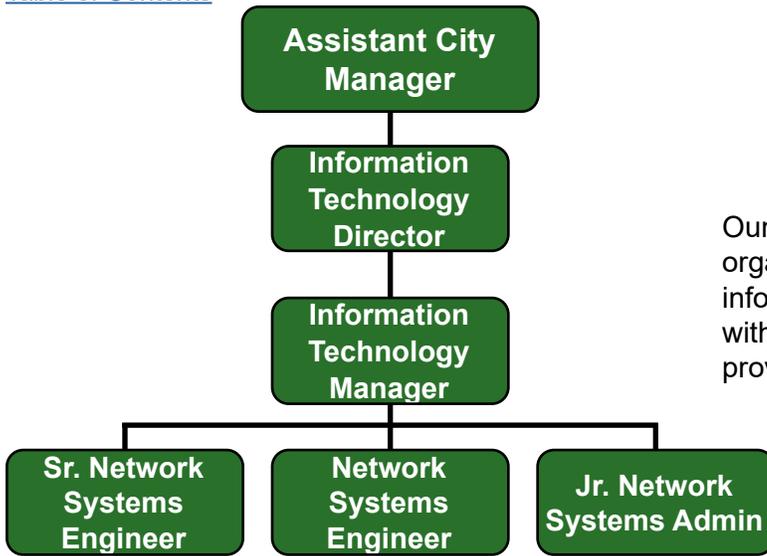
Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Full-time employee turnover rate	Effective and Efficient Government	Effectiveness	13%	26%	13%	20%	13%	11%	15%
Percent of employees with 5 years or more of employment*	Effective and Efficient Government	Effectiveness	N/A	N/A	35%	45%	35%	45%	35%

* New measure as of Fiscal Year 2024.

Information Technology

Mission Statement

Our mission is to lead, guide, and support the organization 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

	2023	2024	2025	2026
IT Director	1	1	1	1
IT Manager	1	1	1	1
Sr. Network Systems Engineer	0	0	1	1
Network Systems Engineer	1	1	1	1
Jr. Network Systems Admin	1	1	1	1
Total	4	4	5	5

Budget Summary

The Information Technology (IT) budget decreased \$85,362 or 8% due to reductions in the scope of some of the software the City utilizes. Operating Expenditures decreased due to less training expenditures planned for next year.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	498,604	506,473	743,708	728,319	-15,389	-2%
Contractual Services	302,553	195,804	288,500	240,500	-48,000	-17%
Operating Expenditures	30,377	26,181	61,423	43,750	-17,673	-29%
Capital Outlay	462	119	4,300	0	-4,300	-100%
Total	\$831,996	\$728,577	\$1,097,931	\$1,012,569	-\$85,362	-8%

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.

Accomplishments

- Expansion of Wireless Infrastructure: Completed major enhancements to the City's wireless network, including the deployment of Always-On Connectivity and expanded wireless coverage across facilities to improve staff mobility and reliability of citywide communications;
- Microsoft CoPilot AI Pilot Program: Executed Phase 1 of the Microsoft CoPilot AI Test Trial, evaluating practical applications of artificial intelligence to improve internal productivity, document management, and workflow automation;
- Citywide Video Communication Enhancements: Implemented a comprehensive rollout of modern web cameras to all City systems, supporting improved virtual collaboration and departmental efficiency;
- Library Technology Modernization: Developed and installed a custom-built 98-inch entertainment and presentation system with full surround sound for the Parkland Library, enhancing the community experience and enabling high-quality educational programming. Additionally, implemented Deep Freeze technology to secure and streamline public computer use while reducing maintenance overhead;
- Advancement of Cybersecurity Posture: Successfully launched Year 1 of the City's NIST Cybersecurity Framework Objectives, laying the foundation for a structured and measurable security roadmap that aligns with national best practices;
- Organizational SharePoint Framework Design: Designed and implemented an organization-wide SharePoint Framework to centralize document collaboration, streamline information sharing, and enhance cross-departmental transparency;
- Technology Innovation in Communications: Installed and integrated a Touchscreen Vibe Educational Board for the Communications Department, providing an interactive platform for content creation, presentation, and community outreach;
- Facility Resilience and Infrastructure Repairs: Project-managed critical APC Symmetra UPS repairs at Fire Station 109 and City Hall to ensure continuous power reliability for essential operations;
- Citywide Security Systems Enhancement: Performed additional configurations, repairs, and optimizations to the City's physical security systems, improving reliability and coverage across all key municipal sites.



Information Technology, cont.

Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Respond to IT requests for services	1,164	1,202	932	1,400
Computers replaced	28	22	14	28
Number of virtual servers, cloud-based services	52	32	50	40

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Projects implemented on time and within budget*	Effective and Efficient Government	Effectiveness	N/A	N/A	90%	N/A**	90%	100%	90%
Helpdesk initial response under 3 hours, ticket closure under 4 days*	Effective and Efficient Government	Efficiency	N/A	N/A	90%	74%	90%	75%	90%
Customer satisfaction*	Effective and Efficient Government	Effectiveness	N/A	N/A	90%	96%	90%	100%	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.

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 adequate funds in Contractual Services maintained in the upcoming budget for any known as well as unforeseen litigation.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	272,466	217,847	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	\$272,466	\$217,847	\$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 19% of the City’s overall General Fund budget for Fiscal Year 2026. The budget increased over \$191,000 or 2% primarily due to the contractual increase with the City of Coral Springs. The contractual increase for Fiscal Year 2026 was initially advised at 5.17% for an expected service cost of \$10.8 million. The contract estimate was later reduced to \$10.6 million with a potential for an additional increase halfway through the fiscal year due to updates to the collective bargaining agreement. Operating Expenditures increased to cover expected equipment costs and increases in insurance.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	0	0	0	0	0	n/a
Contractual Services	9,596,955	9,892,435	10,453,283	10,642,645	189,362	2%
Operating Expenditures	302,314	335,305	447,560	449,900	2,340	1%
Capital Outlay	0	0	0	0	0	n/a
Total	\$9,899,269	\$10,227,740	\$10,900,843	\$11,092,545	\$191,702	2%



Fiscal Year 2026 Adopted Budget, City of Parkland, FL

Public Service Levels

- Oversee all firefighters for three stations;
- Obtain 90% average response time 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 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	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Obtain average response of eight minutes or less	93%	93%	90%	90%
Respond to calls for service	2,762	2,937	2,843	1,800
- EMS Calls	1,844	1,912	1,872	1,200
- Fire Calls	28	29	32	25
- Other	890	996	939	575
Provide fire prevention activities	64	139	102	50
Conduct fire safety inspections	820	1,081	1,312	1,000

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			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%

Public Safety

Mission Statement

Our mission is to maintain public safety throughout the City on a daily basis and provide the highest level of professional and comprehensive law enforcement and emergency police dispatching services to residents and visitors of Parkland, guided by our commitment to *Excellence in Service*.

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: BSO 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 Total

Public Safety, which includes BSO Police, Code Compliance, and Crossing Guards, accounts for 26% of the City’s total General Fund budget. Personnel Services represents Parkland’s contribution to the FRS (State retirement plan). Contractual Services increased nearly \$1.3 million because of BSO contract salary range adjustments resulting from a recent compensation study. Operating Expenditures increased for expected expenditures related to City-provided equipment, including license plate readers.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	476,791	589,037	650,000	650,000	0	n/a
Contractual Services	11,269,149	12,262,624	13,297,111	14,573,485	1,276,374	10%
Operating Expenditures	48,006	60,388	79,800	98,950	19,150	24%
Capital Outlay	0	0	0	0	0	n/a
Total	\$11,793,946	\$12,912,049	\$14,026,911	\$15,322,435	\$1,294,524	9%

Public Safety - BSO

Budget Summary - BSO

The BSO portion of the City’s Public Safety budget experienced an increase of about \$1.3 million or 10%. Proposed salary range adjustments were added to the City’s contract with BSO resulting in a 9.7% cost increase, some of which had been anticipated in Fiscal Year 2025’s budget. In addition to the cost to provide police services, the City also must bear the costs of the insurance and utilities on the Public Safety building and provide and maintain certain equipment, such as license plate readers.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	476,791	589,037	650,000	650,000	0	n/a
Contractual Services	11,012,410	11,988,399	12,922,111	14,198,485	1,276,374	10%
Operating Expenditures	40,974	51,389	65,500	83,900	18,400	28%
Capital Outlay	0	0	0	0	0	n/a
Total	\$11,530,175	\$12,628,825	\$13,637,611	\$14,932,385	\$1,294,774	10%



Public Service Levels

- Respond to calls for police services;
- Conduct arrests;
- Issue State traffic citations;
- Issue parking citations;
- Issue Code Enforcement citations.

Accomplishments

- **Gun Buyback Program:** From November 2024 through March 2025, the Parkland District’s Gun Buyback initiative successfully removed 25 unwanted firearms (15 pistols and 10 rifles/shotguns) from the community. Supported by strong resident participation and the incentive of Publix gift cards, the program contributed to a safer Parkland by reducing the number of unsecured and unused guns in local homes.
- **Traffic and Park Safety Initiatives:** BSO enforced the City’s new ordinance prohibiting e-bikes and scooters in City parks, ensuring these spaces remain safe and enjoyable for all residents. Through proactive operations such as Safe Roads, Roadway Safety, and Summer Park Safety, deputies issued numerous citations, warnings, and conducted hundreds of community contacts focused on reducing illegal motorcycle and e-bike activity. These targeted efforts, supported by unmarked patrols, covert surveillance, and strong collaboration with School Resource Deputies and residents via social media, have been highly effective. Operations resulted in multiple criminal and traffic citations, vehicle tows, and the successful identification of violators, reinforcing BSO’s commitment to maintaining safety throughout Parkland.
- **Pedals, Power & Safety Education:** School Resource Deputies at Somerset Academy and Westglades Middle School completed their second annual Pedals, Power & Safety training, teaching students the

Public Safety - BSO, cont.

Accomplishments, cont.

rules of the road and the differences between e-bikes and electric motorcycles. Using a PowerPoint and educational video, the program received overwhelmingly positive feedback from school administrators for being informative, engaging, and highly relevant to today's students.

- Citizen Observer Patrol (COP) Program:** The Citizen Observer Patrol program continues to strengthen neighborhood safety and visibility through active volunteer engagement. The district has maintained its current membership of three dedicated COP volunteers, who play a vital role in supporting operations and filling gaps typically covered by specialized crime prevention units. COP members completed CPR training and actively represented the Parkland District at numerous community events, including Welcome Home Initiatives, Senior Seminars, Halloween Trunk or Treat, HOA town halls, Heroes Open House, Coffee with a Cop, and National Night Out. Recruitment efforts are ongoing.

Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast*
Respond to Calls for Police Services	20,244	18,576	22,198	16,000
Conduct Arrests	77	76	102	250
Issue State Traffic Citations	3,180	6,843	6,922	6,500
Issue Parking Citations	1	4	32	100
Issue Code Enforcement Citations	576	383	550	800
Conduct Community Engagement Events and Outreach	47	55	51	20

*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 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			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%	92%	75%	62%	75%



Public Safety - Code Compliance

Budget Summary - Code Compliance

The Code Compliance budget covers the cost of the Special Magistrate and allocations for shared expenditures such as insurance and utilities. Personnel costs are in the BSO budget. The Code Compliance budget increased slightly for expected increases in postage costs and utility expenses.

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	0	0	0	0	0	n/a
Contractual Services	4,830	11,459	15,000	15,000	0	0%
Operating Expenditures	7,032	8,999	14,300	15,050	750	5%
Capital Outlay	0	0	0	0	0	n/a
Total	\$11,862	\$20,458	\$29,300	\$30,050	\$750	3%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Ratio of Inspector initiated cases vs. called-in cases	Maintain a Safe Community	Efficiency	80%/20%	77%/23%	80%/20%	85%/15%	80%/20%	82%/18%	80%/20%
Respond within 1 day to initial non self-initiated complaints	Maintain a Safe Community	Efficiency	93%	97%	93%	99%	93%	97%	93%
% of total code cases (valid) with voluntary compliance	Maintain a Safe Community	Effectiveness	80%	53%	80%	57%	80%	76%	80%

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 is not expected to increase for Fiscal Year 2026.

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	0	0	0	0	0	n/a
Contractual Services	251,909	262,766	360,000	360,000	0	0%
Operating Expenditures	0	0	0	0	0	n/a
Capital Outlay	0	0	0	0	0	n/a
Total	\$251,909	\$262,766	\$360,000	\$360,000	\$0	0%

Development Services



Budgeted Positions

	2023	2024	2025	2026
Building	24.5	21.5	19.17	13.33
Planning and Zoning	2	2	2.17	2.66
Engineering	4	4	4.17	6.67
Total	30.5	27.5	25.5	22.67

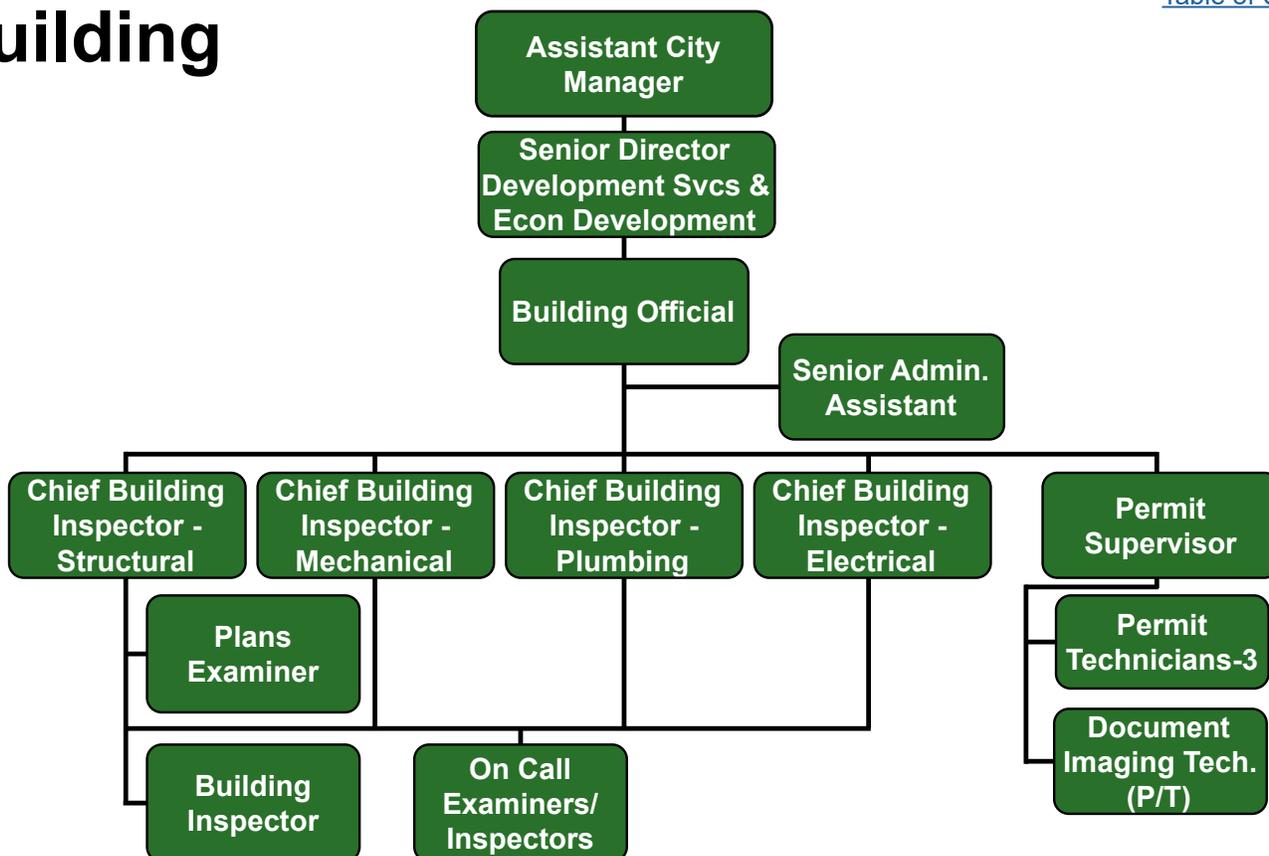
Budget Summary

Development Services consists of the divisions of Building, Planning and Zoning, and Engineering. The combined budget for these divisions stayed about the same as the Fiscal Year 2025 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 5 full-time and 1 part-time position in Building, adding a Senior Director of Development Services and Economic Development position over all 3 divisions, and adding 2 positions in Engineering. Previously, half of the Assistant City Manager position was allocated to Building. For Fiscal Year 2026, that position will be split equally among City Manager’s Office, Planning and Zoning, and Engineering. Contractual Services decreased to reflect the shift to bringing external expertise in-house and relying less on consultants. 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 2023	FY 2024	FY 2025	FY 2026	Dollar Change	Percent Change
	Actual	Actual	Budget	Budget		
Personnel Services	3,134,002	2,562,621	3,036,961	3,230,834	193,873	6%
Contractual Services	342,885	375,582	454,650	305,850	-148,800	-33%
Operating Expenditures	296,822	242,878	308,020	271,860	-36,160	-12%
Capital Outlay	6,012	0	0	5,000	5,000	100%
Total	\$3,779,721	\$3,181,081	\$3,799,631	\$3,813,544	\$13,913	0.4%

Building



Mission Statement

The City of Parkland 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

	2023	2024	2025	2026
Assistant City Manager	.5	.5	.17	0
Senior Director Development Services and Economic Development (NEW Fiscal Year 2026)	0	0	0	.33
Building Official	1	1	1	1
Chief Building Inspector	4	4	4	4
Plans Examiner	6	4	3	1
Plans Examiner (Part-time)	2	1	1	0*
Building Inspector	2	2	2	1
Building Inspector (Part-time)	0	1	0	0*
Permit Supervisor	1	1	1	1
Permit Technician	4	4	4	3
Senior Administrative Assistant	1	1	1	1
Doc. Imaging Specialist	1	1	1	0
Doc. Imaging Technician	1	0	0	0
Doc. Imaging Technician (Part-time)	1	1	1	1
Total	24.5	21.5	19.17	13.33

* A pool of "On Call" Plans Examiners and Building Inspectors will provide support as needed. These will not be included in FTE counts.

Budget Summary

The Building Department's budget decreased \$483,600 or 20%. As the City experiences a slowdown in construction due to build-out, positions have been eliminated as vacancies arose. For Fiscal Year 2026, the partial allocation of the Assistant City Manager's salaries and benefits has been removed. An on-call pool of plans examiners and building inspectors will be called upon as needed for the near term. Contractual Services was reduced for expected reductions in the use of outside contractors. Reductions in Operating Expenditures reflect an expected decrease in credit card processing charges due to reduced permit activity and reductions in fuel, uniforms, and supplies.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	2,598,958	2,113,870	2,128,378	1,702,158	-426,220	-20%
Contractual Services	220,300	231,708	85,850	71,600	-14,250	-17%
Operating Expenditures	237,795	197,996	225,560	182,420	-43,140	-19%
Capital Outlay	6,012	0	0	0	0	n/a
Total	\$3,063,065	\$2,543,574	\$2,439,788	\$1,956,178	-\$483,610	-20%



Fiscal Year 2026 Adopted Budget, City of Parkland, FL

Public Service Levels

- Conduct approximately 13,000 building inspections;
- Issue approximately 2,000 building permits;
- Complete weekly expired permit reports, generating over 2,000 letters to notify contractors and owners of permits with 30-day and expired status warning;
- Intake approximately 2,340 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 5,501 permit applications;
- Issued 2,056 building permits;
- Conducted 11,463 building inspections;
- Issued 9 commercial and residential certificates of occupancy;
- Completed weekly expired permit reports, generating 2,861 letters to notify contractors and owners of permits within 30-day and expired status warning;
- Fielded 27,924 telephone calls with contractors and residents;
- Issued 207 new and renewal business tax receipts.



Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Conduct building inspections	34,073	19,427	5,850	13,000
Provide plan reviews	11,029	7,602	5,501	6,000
Issue building permits	2,790	1,939	2,056	2,000
Issue commercial/residential certificates of occupancy	340	131	9	10
Contact contractors or owners of permits nearing or having reached expiration status	1,655	1,168	2,861	2,000
Customer interaction with contractors and citizens	102,780	34,630	27,924	20,000

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of business tax receipts reviewed within 48 hours	Effective and Efficient Government	Efficiency	100%	100%	100%	100%	100%	100%	100%
Residential certificates of occupancy issued within 2 days after final inspection	Effective and Efficient Government	Efficiency	99%	100%	100%	100%	100%	100%	100%
Percent of inspections performed within 24 hours from when called in	Effective and Efficient Government	Efficiency	100%	100%	100%	100%	100%	100%	100%

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.

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

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

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



Budgeted Positions

	2023	2024	2025	2026
Assistant City Manager	0	0	.17	.33
Sr. Director Dev. Services	0	0	0	.33
Planning and Zoning Manager	1	1	1	1
Associate Planner	1	1	1	1
Total	2	2	2.17	2.66

Budget Summary

The Planning and Zoning budget increased by 34% from the Fiscal Year 2025 budget. This is due to the addition of a Senior Director of Development Services position and the reallocation of the Assistant City Manager’s salary and benefits. Contractual Services is expected to be less in Fiscal Year 2026 because most of the work on the Heron Bay land has been completed. Operating Expenditures are increasing slightly for expected changes in utilities and insurance.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	253,911	155,408	276,920	428,660	151,740	55%
Contractual Services	62,173	90,792	115,000	98,000	-17,000	-15%
Operating Expenditures	8,953	6,299	12,430	13,650	1,220	10%
Capital Outlay	0	0	0	0	0	n/a
Total	\$325,037	\$252,499	\$404,350	\$540,310	\$135,960	34%

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 28 planning petitions;
- Updated street map, zoning map and future land use map;
- Reviewed 100% building permits within timeframe;
- Reviewed 100% of business tax applications within 48 hours;
- Performed 36 inspections;
- Performed 1,151 building permit reviews.



Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Process planning petitions	14	24	28	7
Review building permits for Zoning	1,135	853	1,151	700
Maintain and update City maps	2	1	1	1
Perform review/update Comprehensive Plan	1	1	2	1

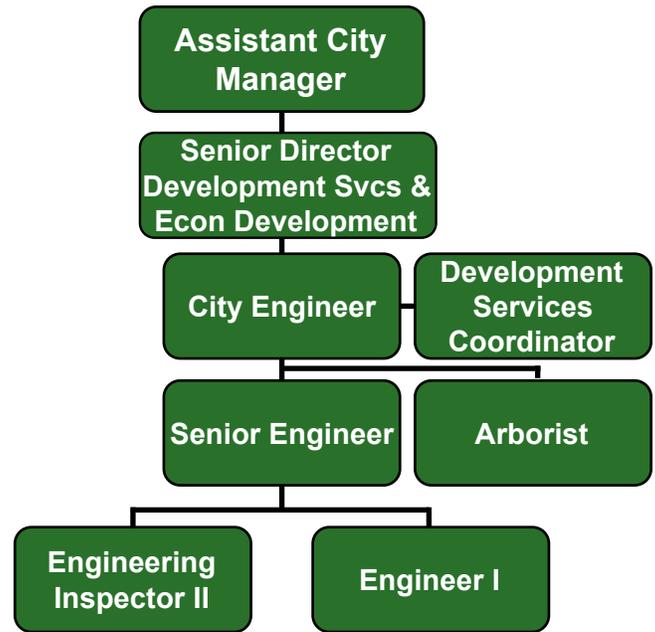
Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Review of building permits for zoning compliance within 48 hours*	Effective and Efficient Government	Efficiency	N/A	N/A	100%	100%	100%	100%	100%
Percent of business tax receipts reviewed within 24 hours for zoning compliance*	Effective and Efficient Government	Efficiency	N/A	N/A	100%	100%	100%	100%	100%
Percent of petitions filed/heard by DRC within 30 days from filed date*	Effective and Efficient Government	Efficiency	N/A	N/A	100%	100%	100%	100%	100%

* New measure as of Fiscal Year 2024.

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 manages 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 work to verify conformance with project documents and objectives. Conduct field tests and verify materials adhere to 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. Administer the landscaping section of the City’s Environmental Sustainability Incentive Program by processing applications and coordinating program reimbursements for removal of exotic invasive vegetation.

Collaboration and Support: Offer professional engineering services to various City departments, boards, and the City Commission, facilitating the daily management and operation of Parkland. Review plans, represent the City in meetings, and collaborate with local, state, and federal agencies such as 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 exceptional 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

	2023	2024	2025	2026
Assistant City Manager	0	0	.17	.33
Senior Director Development Services and Economic Development (NEW Fiscal Year 2026)	0	0	0	.33
City Engineer	1	1	1	1
Senior Engineer (NEW Fiscal Year 2026)	0	0	0	1
Arborist (NEW Fiscal Year 2026)	0	0	0	1
Engineer I	1	1	1	1
Engineering Inspector II	1	1	1	1
Dev. Services Coordinator	1	1	1	1
Total	4	4	4.17	6.67

Budget Summary

The Engineering budget has increased \$362,000 or 38% due to the reallocation of the Assistant City Manager’s salary and benefits and the addition of the Senior Director of Development Services and Economic Development, the Senior Engineer, and the Arborist positions. Contractual Services has been decreased to reflect the shift to bringing external expertise in-house and relying less on consultants. Operating Expenditures are increasing slightly for increased utilities and insurance costs. The Capital Outlay is budgeted for office equipment needed for the new Senior Engineer position.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	281,133	293,343	631,663	1,100,016	468,353	74%
Contractual Services	60,412	53,082	253,800	136,250	-117,550	-46%
Operating Expenditures	50,074	38,583	70,030	76,490	6,460	9%
Capital Outlay	0	0	0	5,000	5,000	100%
Total	\$391,619	\$385,008	\$955,493	\$1,317,756	\$362,263	38%

Engineering, cont.

- Manage capital improvement projects
 - Oversee private development projects
 - Conduct engineering plan reviews
 - Conduct landscaping plan reviews
 - Conduct engineering inspections
 - Conduct landscaping inspections
 - Process, issue engineering permits
 - Process, issue landscaping permits
 - Process Environmental Sustainability Incentive Program applications
 - Manage the Exotic Invasive Vegetation Removal Program
 - Obtain 100% compliance with FDEP MS4 permit
 - Prepare bid packages for capital improvement projects
- Review bids and recommend awards
 - Manage citywide GIS database and maps
 - Review plat submittals
 - Review plans for planning and zoning petitions
 - Plan and host the City's annual Arbor Day event
 - Respond to resident inquiries in a timely manner
 - Manage the engineering and landscaping e-Permit software
 - Maintain all public-facing City web page content for Environmental Services and Engineering
 - Manage the public-facing City project map page
 - Maintain Engineering records
 - Oversee the intake, maintenance and release of performance and warranty bonds for improvements in rights of way
 - Oversee engineering studies, reports and value engineering citywide

Accomplishments

- Completed construction of the Hillsboro Boulevard at Everglades Way Roundabout Architectural Features and Landscaping project under budget;
- Completed the Citywide Facility Security Upgrades project;
- Completed the Pine Tree Estates/Ternbridge Trail Drainage Improvement project;
- Completed the Hillsboro Boulevard Lighting (Parkside Drive to Juniper Drive) Improvements project;
- Completed design and procurement of the Ranches Drainage Improvements project, including breaking ground on construction;
- Completed design and procurement of the Ranches Roadway Improvements projects;
- Completed design of the Hillsboro Boulevard at Mecca Boulevard Roundabout Architectural Features plan and coordinated with Broward County regarding inclusion in the Broward Surtax project;
- Completed design of the Hillsboro Boulevard Landscaping (Parkland Bay Trail to Nob Hill Road) Improvements project;
- Completed engineering plans for the Hillsboro Boulevard Lighting (University Drive to Parkland Bay Trail) Improvements project;
- Completed design plans for the Pine Tree Estates Roadway Improvements project;
- Coordinated with FDOT and Broward County on the Loxahatchee Roadway Mobility Improvements project;
- Held public information workshops with the community for the Ranches and Pine Tree Estates Roadway projects;
- Reached 90% design plans stage for the Pine Tree Estates Headwall Restoration project;
- Reached 90% design plans stage for the Loxahatchee Road Landscaping Improvements project;
- Reimbursed five successful Environmental Sustainability Incentive Program applicants, leading to a total incentive paid out of \$12,925 in reimbursements for exotic invasive vegetation removal;
- Maintained 100% compliance with the Florida Department of Environmental Protection MS4 permit;
- Approved the Saltgrass at Heron Bay plat for development of 52 single family homes;
- Completed design and procurement for the purchase and installation of the Ranches Pump Station, realizing a savings to the City;
- Represented the City at monthly Broward MPO/TAC meetings;
- Completed the City of Parkland Vulnerability Assessment Report;
- Executed 7 license agreements in cooperation with Broward County;
- Upgraded the Engineering Department's CAD and GIS systems;

- Completed installation of new concrete light poles along Loxahatchee Road from University Drive to Bishop’s Pit Road;
- Represented the City at the Broward MPO Safe Streets Summit and the American Society of Engineers Florida Section Annual Conference;
- Administered the implementation of the engineering e-Permits module under the new MGO Connect permit software, transitioning to paperless engineering and landscaping permits;
- Successfully planned and held the annual local Arbor Day event, achieving the City’s 33rd straight year of Tree City USA recognition from the State of Florida and distributing over 350 Florida native plants to residents.



Performance Measures

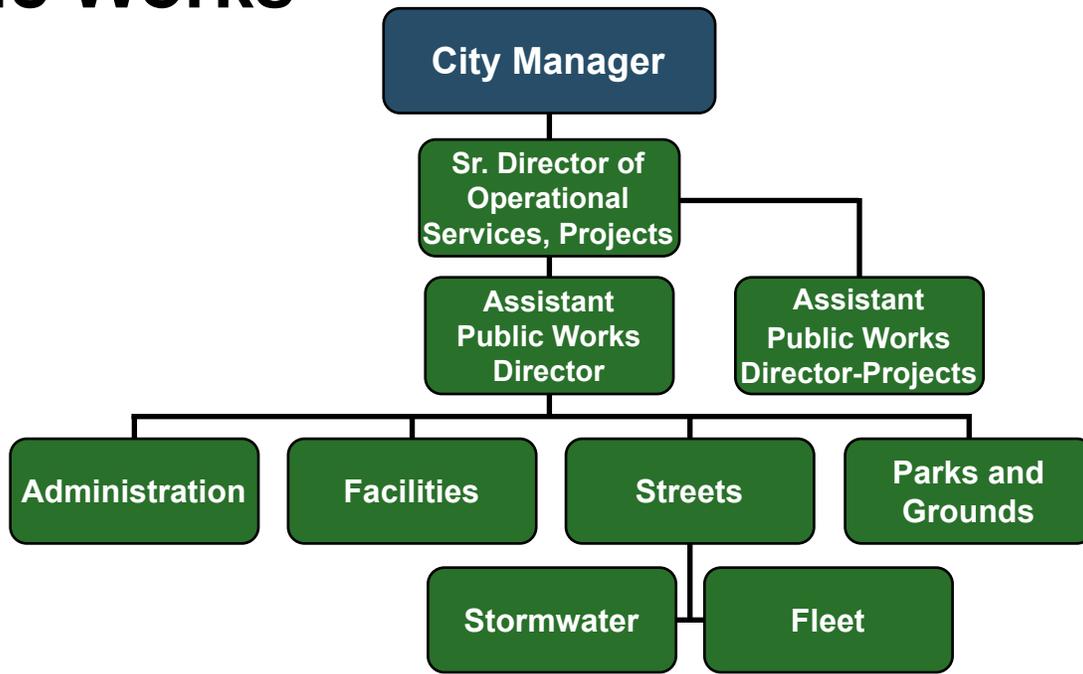
Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Engineering Permits issued	24	23	26	20
Permit Inspections	3,284	1,621	1,227	1,200
Complete NPDES inspections	438	209	159	200
Plan Reviews	876	546	1,219	700
Landscaping Permits issued	238	295	167	250
Landscape inspections	1,308	874	737	800
Landscape plan reviews	656	771	789	900
Environmental Sustainability Incentive Program applications processed	9	10	5	4
Provide Service to Customers, Residents, Contractors: Phone Calls*	N/A	N/A	N/A	8,000

* New measure for Fiscal Year 2026.

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of capital projects delivered on time and within budget: <i>Everglades Way Roundabout</i>	Effective and Efficient Government	Effectiveness	100%	100%	95%	100%	100%	100%	100%
Percent of engineering inspections completed within 48 hours of notification	Effective and Efficient Government	Efficiency	100%	100%	95%	99%	100%	97%	100%
Percent of engineering plan reviews completed within 14 days	Effective and Efficient Government	Efficiency	100%	100%	100%	96%	100%	78%	100%
Percent of landscape plan reviews completed within 14 days*	Effective and Efficient Government	Efficiency	N/A	N/A	100%	99%	100%	97%	100%

* New measure as of Fiscal Year 2024.

Public Works



Mission Statement

To enhance the quality of life by delivering exceptional public services that sustain and improve the City’s infrastructure through the efficient maintenance and development of parks, streets, facilities, and capital projects ensuring safe, accessible, and resilient community spaces for all residents.

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. Provide resources and support for various meetings and events.

Streets Division: Responsible for the construction, maintenance, and repair of all City-owned streets including roadways, curbing, sidewalks, guardrails, and swales. Coordinate maintenance of all landscaping within public property rights-of-way. Responsible for managing and maintaining the City’s stormwater systems to ensure effective drainage, reduce flooding risks, and protect waterways from pollution.

Parks and Grounds Maintenance Division: Maintain all City-owned park facilities including, but not limited to, landscaping, mowing, trimming, tree maintenance, pest control, litter control, fertilization, irrigation, lighting, athletic field layout and preparation, playgrounds, and repair of park structures. Assist with city-wide special events.

Fleet Division: Support all departments by maintaining and repairing vehicles and equipment in a timely and cost effective manner. Responsible for the Vehicle and Equipment Replacement program. Installs specialized equipment in new vehicles.

Budgeted Positions

	2023	2024	2025	2026
Administration	7	7	7.5	7.5
Facilities	16	16	16.5	17.5
Streets	8	8	8	8
Parks and Grounds Maintenance	24	25	24.5	28.5
Fleet	2	2	2	2
Total	57	58	58.5	63.5

Budget Summary

Public Works is the largest department in the City and consists of Administration, Facilities, Streets, Parks and Grounds Maintenance, Fleet, and Stormwater divisions. The department’s budget increased about \$700,000 or 8%. With the uncertain timing of required maintenance activities for the new Wedge Preserve Park, additions to staff are included in Fiscal Year 2026. Personnel counts are being updated this fiscal year to reflect the additions of 1 Parks Crew Leader, 2 full time Maintenance Technicians, and 2 part time Maintenance Technicians. However, these positions are only budgeted for the last quarter of the year, for a total increase to Personnel Services of about \$90,000. In Fiscal Year 2025, the Trades Technician positions were consolidated into the Facilities division with the budgets split 50/50 between the Facilities and Parks and Grounds Maintenance divisions for the Fiscal Year 2026 budget.

Contractual Services are increasing to add a work order system. Operating Expenditures increased over \$262,000 to provide maintenance spraying for invasive and exotic species previously cleared out, conduct roadway painting, increased street lighting expense, and the overall price increases in field maintenance supplies, and insurance.

Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	Dollar	Percent
	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	3,850,980	4,264,647	4,587,416	4,988,504	401,088	9%
Contractual Services	414,531	450,855	483,100	523,200	40,100	8%
Operating Expenditures	2,236,874	2,477,711	3,235,415	3,497,455	262,040	8%
Capital Outlay	7,126	14,557	7,000	4,000	-3,000	-43%
Total	\$6,509,511	\$7,207,770	\$8,312,931	\$9,013,159	\$700,228	8%

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



Public Works, cont.

Accomplishments

- Renovated Fire Station 42 kitchen, painted, and replaced floors including bay floor resurfacing;
- Renovated Liberty Park restrooms;
- Installed A/C control systems for PREC, Fire Station 42, and Fire Station 109;
- Completed landscape beautification project at all corners of the intersection of Holmberg Road and University Drive;
- Re-roofed City Hall with high performance metal roof;
- Upgraded Terramar Park Field 6 to LED lighting;
- Painted Fire Station 109, Covered Bridge, Equestrian Center, Public Works, Amphitheater, Pine Trails Park Building 3, and City Hall;
- Painted exterior and interior of P-REC;
- Laser graded baseball fields at Pine Trails Park;
- Added HVAC to Pine Trails Park Building 4 Concession;
- Replaced Pine Trails Park electrical building roof;
- Replaced shade canopies at Pine Trails Park playground;
- Replaced bleachers at Pine Trails Park fields 1-5;
- Replaced grills at Pine Trails Park;
- Replaced benches and picnic tables at Terramar Park;
- Replaced Terramar Park fencing on basketball courts 1-5;
- Re-sodded athletic fields at Pine Trails Park and Terramar Park;
- Replaced bleachers and trash cans at Equestrian Center;
- Replaced Doris Davis Foreman irrigation pump;
- Implemented Fleet work order software for improved efficiency and cost effectiveness;
- Completed 100% design plans for Wedge Preserve Park, awarded GMP Amendment for construction, and held the ground breaking ceremony.



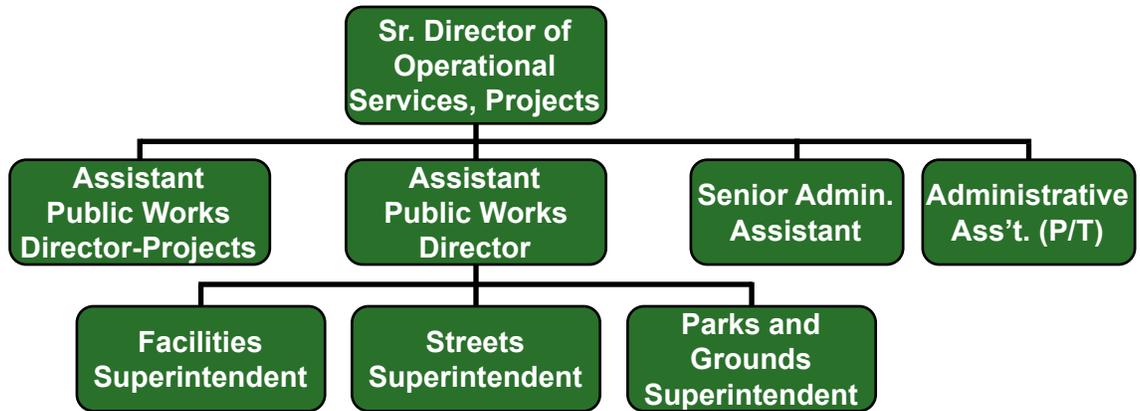
Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Safety Training compliance	95%	99%	90%	100%
Road repairs (Revised from “pothole repairs”-FY2026)	N/A	N/A	140	120
Fields lined for games	1,535	1,471	1,255	1,100
Vehicle/Equipment preventive maintenance (PM's)	323	386	186	180
Work Orders completed (New-FY2026)	N/A	N/A	N/A	1,300
Facility preventive maintenance (PM's) (New-FY2026)	N/A	N/A	N/A	140
Stormwater basins inspected (New-FY2026)	N/A	N/A	N/A	296
Sidewalk repairs (New-FY2026)	N/A	N/A	N/A	80
Sod/Turf repairs (New-FY2026)	N/A	N/A	N/A	36
Trash collected from streets/canals/drains (gallons) (New-FY2026)	N/A	N/A	N/A	35,000
Landscape enhancement projects (New-FY2026)	N/A	N/A	N/A	6
City Facility repairs (New-FY2026)	N/A	N/A	N/A	360

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of Accela requests responded to within 24 business hours	Effective and Efficient Government	Efficiency	100%	100%	100%	96%	100%	94%	100%
Percent of capital improvement projects completed on time and within budget	Effective and Efficient Government	Effectiveness	100%	100%	90%	98%	90%	98%	90%
Percent of projects completed on time and within budget	Effective and Efficient Government	Effectiveness	100%	100%	95%	100%	95%	98%	95%



Public Works - Administration



Budgeted Positions

	2023	2024	2025	2026
Senior Director of Operational Services and Projects	0	0	.5	.5
Public Works Director	1	1	0	0
Assistant Public Works Director	1	1	2	2
Superintendent	3	3	3	3
Senior Administrative Assistant	1	1	1	1
Buyer (was Purchasing Coordinator)	1	1	0	0
Administrative Assistant (Part-time)	0	0	1	1
Total	7	7	7.5	7.5

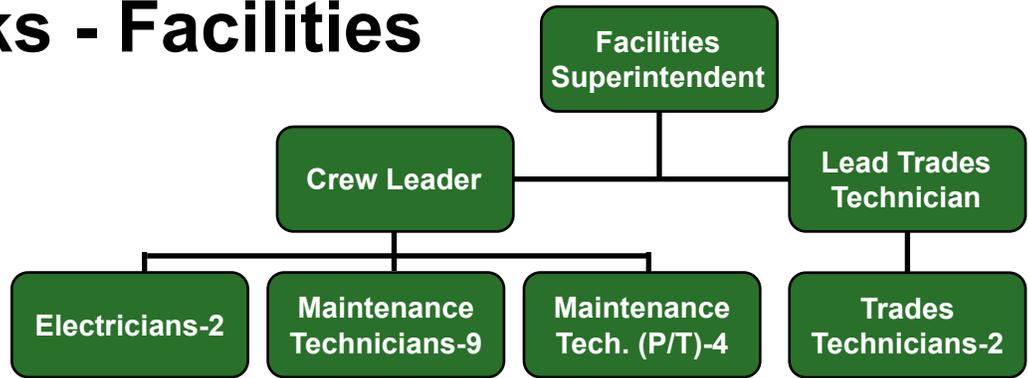
Budget Summary

The Public Works-Administration budget increased about \$206,000 or 9%. A part-time administrative assistant position was added in Fiscal Year 2025 via a mid-year budget amendment and the Buyer position was reallocated 100% to Purchasing. Contractual Services are increasing to allow for the purchase of a work order system. Operating Expenditures are increasing to maintain the cleared easements in the Ranches and the need for quarterly maintenance of invasive/exotic species.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	856,337	914,350	1,041,569	1,084,770	43,201	4%
Contractual Services	19,207	30,946	33,100	59,200	26,100	79%
Operating Expenditures	828,965	866,755	1,156,605	1,293,455	136,850	12%
Capital Outlay	0	6,802	0	0	0	n/a
Total	\$1,704,509	\$1,818,853	\$2,231,274	\$2,437,425	\$206,151	9%



Public Works - Facilities



Budgeted Positions

	2023	2024	2025	2026
Facilities Crew Leader	1	1	1	1
Lead Trades Technician 50%	0	0	.5*	.5*
Trades Technician 50% (2)	1	1	1*	1*
Electrician	1	1	2	2
Maintenance Technician (all levels)	10	10	9	9
Maintenance Technician (Part-time)	3	3	3	4**
Total	16	16	16.5	17.5

*The budget for the Lead Trades Technician position and the 2 Trades Technician positions, which report to the Facilities Superintendent, are split 50/50 between the Facilities and the Parks and Grounds Maintenance divisions.

** A new Maintenance Technician-part time position will be added to service Wedge Preserve Park. Salaries and benefits for this position are budgeted for the last quarter of Fiscal Year 2026 to facilitate hiring prior to the park opening.

Budget Summary

The Public Works-Facilities budget increased \$178,000 or 12%. Personnel Services increased due to a mid-year Fiscal Year 2025 reorganization of the Trades Technicians into a separate crew to report to the Facilities Superintendent, which reclassified a vacant position from the Parks and Grounds Maintenance division into the Lead Trades Technician while splitting the crew’s costs 50/50 with the Parks and Grounds Maintenance division. In addition, three months’ expense for a Maintenance Technician - part time position to service Wedge Preserve Park has been added, as well as planned increases for existing salaries and benefits. Contractual Services increased \$4,000 for pest control service. Operating Expenditures increased due to maintenance costs, as well as overall increases in janitorial supplies.

	FY 2023	FY 2024	FY 2025	FY 2026	Dollar	Percent
Expenditures	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	1,026,493	1,098,702	1,172,569	1,327,033	154,464	13%
Contractual Services	0	9,290	10,000	14,000	4,000	40%
Operating Expenditures	208,621	264,285	253,740	273,500	19,760	8%
Capital Outlay	5,143	0	0	0	0	n/a
Total	\$1,240,257	\$1,372,277	\$1,436,309	\$1,614,533	\$178,224	12%

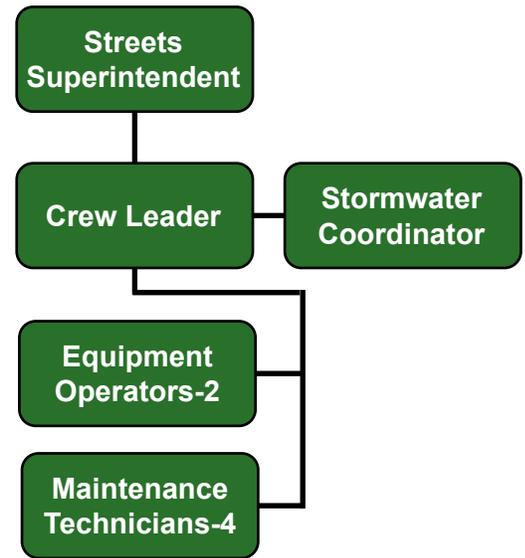
Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of facility routine work orders completed within 14 working days*	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	100%	99%	100%	100%	100%

* New measure as of Fiscal Year 2024.

Public Works - Streets

Budgeted Positions

	2023	2024	2025	2026
Streets Crew Leader	1	1	1	1
Stormwater Coordinator (NEW)	0	0	0	1
Equipment Operator	2	2	2	2
Maintenance Technician (all levels)	4	5	5	4
Maintenance Technician (Part-time)	1	0	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.

Budget Summary

The budget for Public Works-Streets increased over \$103,000 or 9%. For Fiscal Year 2026, the Stormwater Coordinator position and 15% of a Maintenance Technician position will be allocated to the Stormwater Fund, which is an increase over the previous year. Operating Expenditures increased \$101,500 for roadway painting on Holmberg Road and the increased costs for electricity due to newly-added street lights.

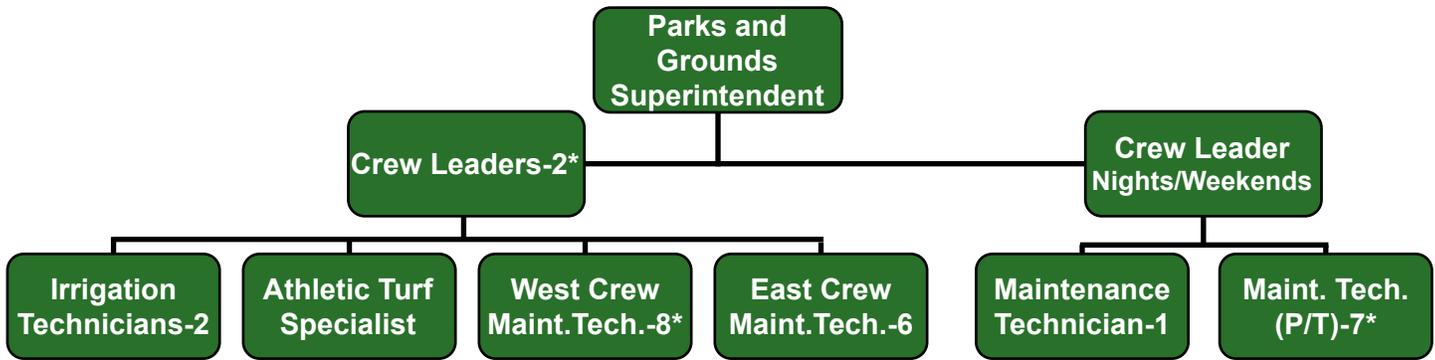
	FY 2023	FY 2024	FY 2025	FY 2026	Dollar	Percent
Expenditures	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	531,728	598,333	545,428	547,494	2,066	0%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	404,778	416,296	604,300	705,800	101,500	17%
Capital Outlay	0	0	0	0	0	n/a
Total	\$936,506	\$1,014,629	\$1,149,728	\$1,253,294	\$103,566	9%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			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	100%	99%	100%	100%	100%
Percent of sidewalk 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	90%	96%	90%	99%	90%
Number of landscaping enhancement projects completed*	Improve, Enhance City's Infrastructure	Workload	N/A	N/A	4	8	4	9	6
Percent of stormwater basins cleaned per PM schedule**	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	100%
Percent of aquatic maintenance completed**	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	N/A	N/A	N/A	N/A	90%

* New measure as of Fiscal Year 2024.

** New measure as of Fiscal Year 2026.

Public Works - Parks and Grounds



Budgeted Positions

	2023	2024	2025	2026
Crew Leader	2	2	2	3*
Lead Trades Technician 50%	0	0	.5**	.5**
Trades Technician (2) 50%	1	1	1**	1**
Irrigation Technician	1	2	2	2
Athletic Turf Specialist	1	1	1	1
Maintenance Technician (all levels)	13	13	12	14*
Maintenance Technician (Part-time, all levels)	6	6	6	7*
Total	24	25	24.5	28.5*

* New positions will be needed for Wedge Preserve Park, including 1 Crew Leader, 2 Maintenance Technicians, 1 Maintenance Technician-part time. Salaries and benefits for these positions are budgeted for the last quarter of Fiscal Year 2026 to facilitate hiring prior to the park opening.

**The budget for the Lead Trades Technician position and the 2 Trades Technician positions, which report to the Facilities Superintendent, are being split 50/50 between the Facilities and the Parks and Grounds Maintenance divisions.

Budget Summary

The Public Works-Parks and Grounds Maintenance budget increased about \$172,000 or 6%. Personnel Services increased due to adding three months' expense for 1 Crew Leader, 2 Maintenance Technicians and 1 Maintenance Technician part-time position to service Wedge Preserve Park, as well as planned increases for existing salaries and benefits. Contractual Services increased \$10,000 to anticipate additional turf maintenance with the new fields created at Wedge Preserve Park. Operating Expenditures are decreasing due to consolidating expenditures and reducing costs where possible.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	1,261,548	1,442,702	1,601,861	1,789,744	187,883	12%
Contractual Services	395,324	410,619	440,000	450,000	10,000	2%
Operating Expenditures	545,915	660,019	876,470	850,900	-25,570	-3%
Capital Outlay	0	2,295	0	0	0	n/a
Total	\$2,202,787	\$2,515,635	\$2,918,331	\$3,090,644	\$172,313	6%

Public Works - Parks and Grounds, cont.

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of days to complete minor corrective action from playground inspections	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	4	4	4	1	4
Percent of field sod repairs completed within 1 business day of notice	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	95%	99%	95%	96%	95%

* New measure as of Fiscal Year 2024.

Public Works - Fleet

Budgeted Positions

	2023	2024	2025	2026
Fleet Supervisor	1	1	1	1
Fleet Mechanic	1	1	1	1
Total	2	2	2	2



Budget Summary

The Public Works-Fleet budget increased \$40,000 or 7%. Personnel Services increased due to planned increases for salaries and benefits. Operating Expenditures are increasing 9% due to expected increases for fuel, tires, oil, and utilities. Various fleet shop machinery is budgeted for Capital Outlay.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	174,874	210,560	225,989	239,463	13,474	6%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	248,595	270,356	344,300	373,800	29,500	9%
Capital Outlay	1,983	5,460	7,000	4,000	-3,000	-43%
Total	\$425,452	\$486,376	\$577,289	\$617,263	\$39,974	7%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			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	80%	83%	85%	90%	85%
Vehicle availability rate*	Improve, Enhance City's Infrastructure	Efficiency	N/A	N/A	85%	85%	85%	90%	90%

* 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.

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.

Athletics: Coordinate sports league activities (sports leagues, run by private organizations, 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 (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 offers park patrons a variety of items as well as courteous customer service during peak operating hours. Oversee the management of athletic trainer contracts ensuring compliance with applicable regulations.

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

	2023	2024	2025	2026
Administration	4	4	3.5	3.5
Recreational Programs	12	13	13	14*
Athletics	4	4	4	4
Parks Support	9	9	9	11*
Total	29	30	29.5	32.5*

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 over \$309,000 or 8% for Fiscal Year 2026. With the uncertain timing of required activities for the new Wedge Preserve Park, additions to staff are included in Fiscal Year 2026. Personnel counts are being updated this fiscal year to reflect the additions of 1 Recreation Aide-part-time, 1 Park Ranger, and 1 Park Ranger-part-time. However, these positions are only funded for the last quarter of the year, for a total increase to Personnel Services of about \$33,000. The remaining increase is due to planned changes to salaries and benefits.

An additional \$50,000 is being added to Contractual Services to properly record the City’s expense for background checks which are reimbursed to the City by the sports leagues. An offsetting amount of \$50,000 will be added to revenue. Operating Expenditures increased 3% to cover increased police detail costs for special events, and insurance and utilities increases. New stage lighting at P-REC is planned for Capital Outlay.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	1,557,860	1,650,524	1,903,897	2,087,721	183,824	10%
Contractual Services	42,676	42,315	55,430	106,000	50,570	91%
Operating Expenditures	1,506,263	1,365,417	1,925,570	1,975,975	50,405	3%
Capital Outlay	5,973	4,699	6,000	11,000	5,000	83%
Total	\$3,112,772	\$3,062,955	\$3,890,897	\$4,200,696	\$309,799	8%





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 Homes 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)
 - Educational events (Veterans' Day, Memorial Day Ceremony, Parkland Night Out, Get to Know Your SRO, Autism Awareness and Acceptance Day)
 - Cultural events (A Tribute to MLK, Cultural Awareness at Farmer's 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;
- Process athletic trainer permits;
- Plan, coordinate, supervise monthly senior activities including field trips, classes, and educational seminars;
- Collaborate and work with the Parks and Recreation Advisory Board;
- Assist and respond to public inquiries relating to 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.

Accomplishments

- The Parkland Dash raised over \$3,000 for Run for Biegel and over \$8,000 for Broward Schools located in the City of Parkland;
- The Parkland Pumpkin Patch raised over \$7,000 for Parkland 17 Memorial Foundation;
- Secured more than \$90,000 in sponsorships for Special Events during Fiscal Year 2025;
- Secured more than \$55,000 in revenue from Farmers’ Market vendor fees;
- Processed 86 special event permit applications;
- Hosted over 11 non-profit special events that combined raised over \$1.2 million for various charities;
- Received Community Development Block Grant for the 19th consecutive year for residents 62 and older;
- Added monthly Senior Breakfasts;
- Continued a family friendly program called “Clues In The Park” to get families active and start exploring all the parks and businesses throughout Parkland;
- Installed new field number signs at both Terramar and Pine Trails Parks;
- Installed new park rules signs at both Terramar and Pine Trails Parks;
- Replaced picnic tables and benches at both Terramar and Pine Trails Park;
- Installed a new stage curtain in the P-REC gymnasium making the area optimal for performances;
- Repaired P-REC Gymnasium ceiling mounted basketball backstops and divider curtain;
- Purchased two open trailers for special events allowing for the expansion of our Hayride event;
- Relocated both Family Fun Festival and Halloween Festival to the Equestrian Center in order to increase event capacity;
- Broke ground on Wedge Preserve Park.

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Number of City special events offered	43	42	44	45
Senior field trip outings	12	12	13	10
Annual coaches meetings for City Sports Leagues	7	12	7	4
Senior in-class programs	48	45	57	40
Total number of special event permits granted	71	97	86	75
Total number of sponsors for programs and events	70	95	110	70
Number of fitness classes offered	155	150	156	150
Number of tennis programs offered	51	40	44	35
Number of sports clinics offered	25	13	16	13
Number of participants in sports league	5,251	8,691	8,763	7,000
Number of tournaments hosted	4	4	4	4
Number of tennis court reservations	7,836	7,837	6,920	6,000
Number of tennis memberships at Quigley Tennis Ctr	234	214	196	225
Number of enrichment programs offered	251	126	207	130
Number of participants in summer camps	319	227	280	250
Number of participants in after school program	101	102	105	100
Number of pavilion reservations at City parks	358	306	476	300

Parks and Recreation - Administration



Budgeted Positions

	2023	2024	2025	2026
Senior Director of Operational Services and Projects	1	1	.5	.5
Assistant Director Parks and Recreation	1	1	1	1
Parks and Recreation Coordinator-Special Events	1	1	1	1
Lead Program Specialist-Special Events	0	0	1	1
Program Specialist-Special Events	1	1	0	0
Total	4	4	3.5	3.5

Budget Summary

The Parks and Recreation-Administration budget increased \$135,000 or 12%. Personnel Services increased over \$51,00 due to staff turnover resulting in higher benefits costs. Operating Expenditures increased due to the increased police detail costs for special events and increases in utilities and insurance. Additional Capital Outlay is for planned stage lighting at P-REC.

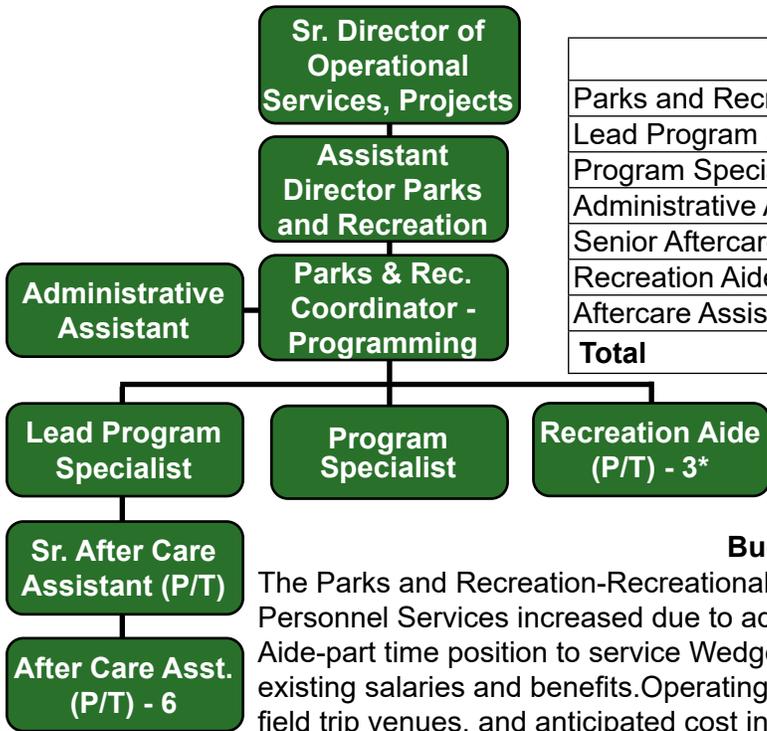
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	440,260	336,515	423,649	474,927	51,278	12%
Contractual Services	10,444	10,811	11,530	12,100	570	5%
Operating Expenditures	768,264	600,757	726,630	785,125	58,495	8%
Capital Outlay	5,973	4,699	6,000	31,000	25,000	417%
Total	\$1,224,941	\$952,782	\$1,167,809	\$1,303,152	\$135,343	12%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of projects completed on time and within budget*	Effective and Efficient Government	Efficiency	N/A	N/A	90%	90%	90%	100%	90%

* New measure as of Fiscal Year 2024.



Parks and Recreation - Recreation



Budgeted Positions

	2023	2024	2025	2026
Parks and Recreation Coordinator	1	1	1	1
Lead Program Specialist	0	1	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	3*
Aftercare Assistant (part-time)	6	6	6	6
Total	12	13	13	14

* A Recreation Aide-part time position will be needed for Wedge Preserve Park. Salaries and benefits for this position are budgeted for the last quarter of Fiscal Year 2026 to facilitate hiring prior to the park opening.

Budget Summary

The Parks and Recreation-Recreational Programs budget increased \$53,809 or 4%. Personnel Services increased due to adding three months' expense for 1 Recreation Aide-part time position to service Wedge Preserve Park, as well as planned increases for existing salaries and benefits. Operating Expenditures increased due to cost increases for field trip venues, and anticipated cost increases for credit card processing, insurance, and utilities.

	FY 2023	FY 2024	FY 2025	FY 2026	Dollar	Percent
Expenditures	Actual	Actual	Budget	Budget	Change	Change
Personnel Services	575,821	716,015	696,774	734,583	37,809	5%
Contractual Services	21,587	22,955	25,000	25,000	0	n/a
Operating Expenditures	479,912	489,792	736,650	752,650	16,000	2%
Capital Outlay	0	0	0	0	0	n/a
Total	\$1,077,320	\$1,228,762	\$1,458,424	\$1,512,233	\$53,809	4%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			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	90%	90%	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	90%	90%	90%	90%	90%	90%	90%

Parks and Recreation - Athletics



Budgeted Positions

	2023	2024	2025	2026
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

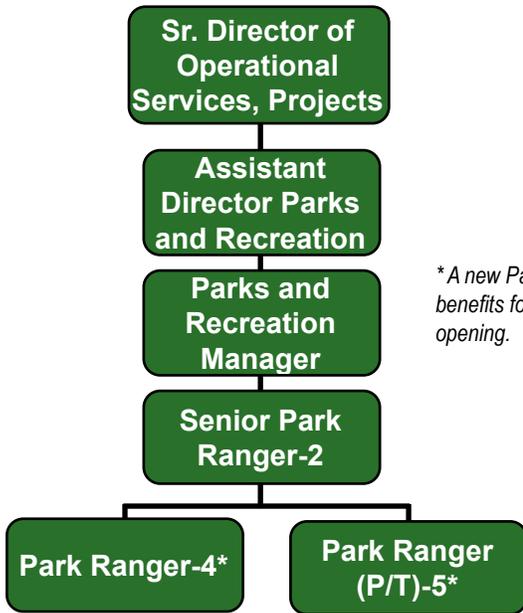
Budget Summary

The Parks and Recreation-Athletics budget increased \$41,000 or 6%. Personnel Services increased due to planned salary and benefits increases. Contractual Services, primarily referee services for adult sports leagues, increased \$50,000 in order to properly record the City’s expense for background checks, which are reimbursed to the City by the sports leagues. An offsetting amount of \$50,000 will be added to revenue. The budget for Operating Expenditures decreased 6% or to bring utilities expense in line with historical actuals.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	152,027	177,444	302,412	320,435	18,023	6%
Contractual Services	10,645	8,549	18,900	68,900	50,000	265%
Operating Expenditures	231,937	241,137	409,890	383,600	-26,290	-6%
Capital Outlay	0	0	0	0	0	n/a
Total	\$394,609	\$427,130	\$731,202	\$772,935	\$41,733	6%

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			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%	93%	90%	84%	90%	89%	90%
Percent of travel league program participants who are residents	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	50%	55%	50%	52%	50%	51%	50%

Parks and Recreation - Parks Support



Budgeted Positions

	2023	2024	2025	2026
Senior Park Ranger	2	2	2	2
Park Ranger	3	3	3	4*
Park Ranger (part-time)	4	4	4	5*
Total	9	9	9	11

* A new Park Ranger and a Park Ranger-part time position will be needed for Wedge Preserve Park. Salaries and benefits for these positions are budgeted for the last quarter of Fiscal Year 2026 to facilitate hiring prior to the park opening.

Budget Summary

The Parks and Recreation-Parks Support budget increased \$79,000 or 15%. Personnel Services increased due to adding three months' expense for 1 Park Ranger-full time and 1 Park Ranger-part time position to service Wedge Preserve Park, as well as planned increases for existing salaries and benefits. Operating Expenditures are increasing for higher utility and insurance costs.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	389,752	420,550	481,062	557,776	76,714	16%
Contractual Services	0	0	0	0	0	n/a
Operating Expenditures	26,150	33,731	52,400	54,600	2,200	4%
Capital Outlay	0	0	0	0	0	n/a
Total	\$415,902	\$454,281	\$533,462	\$612,376	\$78,914	15%



Library

Mission Statement

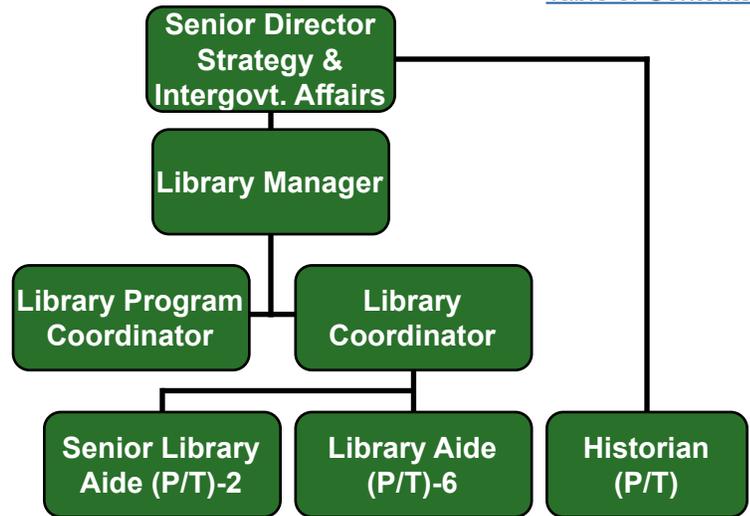
The Parkland Library connects the community to information and ideas to promote lifelong learning, literacy development, and civic engagement.

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

	2023	2024	2025	2026
Senior Director of Strategy and Intergovernmental Affairs	.25	.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)	2	2	2	2
Library Aide (part-time)	6	6	6	6
Historian (part-time)	0	0	1	1
Total	11.25	11.25	12.25	12.25

Budget Summary

The Library’s budget increased \$47,589 or 5% due to planned salary and benefit increases and operating expenditures increasing over \$11,000 primarily for increased insurance and utility expenditures. Capital Outlay increased 4% for expected inflation increases in books and media.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	487,710	511,503	661,627	694,586	32,959	5%
Contractual Services	2,196	2,196	3,400	3,400	0	n/a
Operating Expenditures	146,033	164,880	227,620	238,850	11,230	5%
Capital Outlay	65,938	77,144	83,000	86,400	3,400	4%
Total	\$701,337	\$755,723	\$975,647	\$1,023,236	\$47,589	5%

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

- Orchestrated a relationship with Somerset Parkland Academy that included storytime presentation on campus and a field trip to the Library;
- Participated in the Collaborative Summer Library Program, 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 “Books Color Our World” encouraged readers of all ages to celebrate creativity through arts, music, and reading. 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 “Renaissance Masters: Botticelli, DaVinci and Michelangelo with Dr. Marjory Marcus”, “How Color Came to the World, Folk Tales from Latin America: Shadow Puppet Show” and “Colorful Ceramic Mug Art” program.
- This summer 1,003 people participated in our “Books Color Our World” summer reading program (608 children, 123 teens, 272 adults.) Reaching a thousand participants was a goal for the library staff. This is the highest number of participants so far;
- Circulated 131,708 materials this year and answered 76,574 reference questions;
- Stretched the Library budget by utilizing residents’ skills and talents to create new free programs;
- Hosted New York Times best-selling authors via Zoom and local authors in person for Book Club discussions and author talks. (Big name authors: Brendan Slocumb and Steven Rowley);
- The new Historian provided presentations to local groups;
- Provided cultural programs for residents featuring famous presenters, including musical artists from the Florida Highwaymen and Orisirisi African Folklore from Walt Disney World’s Epcot;
- Collaborated with the Parkland Friends of the Library on donated books, book fairs, and other events;
- Continuously updated the collection of books 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.



Performance Measures

Workload Indicators	2023 Actual	2024 Actual	2025 Actual	2026 Forecast
Patron page views of Library website pages	31,212	30,485	33,618	27,200
Conduct classes and activities	605	515	495	415
Respond to customer contact	38,945	62,766	76,574	50,000
Circulate books and materials	110,919	132,408	131,708	108,000
Attract patron visits to the Library	75,017	79,551	81,101	54,000
Register new patrons	448	1,226	949	1,000
Number of patrons participating in events	3,793	12,474	11,722	5,800
Average number of hours open to public each month	215	219	327	200

Measurement	Strategic Goal	Measure Type	Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		FY 2026
			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	8,466	7,040	5,598	7,040	8,556	7,040
Percent of book budget spent (membership subscriptions & books)	Continue to be a Pre-eminent City for Parks & Recreation Programs	Efficiency	100%	73%	100%	87%	100%	103%	98%
Percent of Parkland population registered for library cards	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	25%	6%	20%	16%	20%	16%	20%
Circulation per active library card	Continue to be a Pre-eminent City for Parks & Recreation Programs	Demand	25	5	25	24	25	24	25
Number of volunteer hours	Strengthen the City's Community Character	Demand	5,000	3,765	4,000	4,766	4,000	4,296	4,000



Non-Departmental

Budget Summary

The Non-Departmental budget encompasses all of the expenditures that cannot be directly assigned to one program, service, or department. Personnel Services increased \$35,000 to budget for significant leave payouts so as to not impact department budgets. Contractual Services increased 4% to allow for additional branding consulting services and assessment attorney fees. The components of Contractual Services include:

Lobbyist	\$40,000
Village in the Park Consulting	\$200,000
Heron Bay HOA Fees	\$48,000
Solid Waste Consortium	\$65,000
Strategic Planning	\$10,000
Storage of MSD Materials	\$35,000
Retirement Consultant	\$12,000
Performance Evaluation Software	\$11,000
Envisio Software	\$25,000
Attorney Services for Assessments	\$36,000
Branding Consultant	\$15,000
Other	\$20,750
TOTAL	\$517,750

Operating Expenditures increased to budget for the City’s portion of the Ranches Roads assessment and additional hurricane supplies. Other Uses reflects the City’s giving to other organizations and a \$200,000 contingency amount for economic uncertainties.

Transfers Out decreased due to fully funding the Capital Projects Fund via a Fiscal Year 2025 mid-year budget amendment while maintaining adequate funding for the Replacement Plans to bolster the City’s pay-as-you-go financing of capital.

The Land Purchase/Annexation is the agreed upon payment in the Interlocal Agreement with the City of Coral Springs to annex approximately 8.5 acres.

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personnel Services	6,485	9,245	55,000	90,000	35,000	64%
Contractual Services	358,363	372,992	499,000	517,750	18,750	4%
Operating Expenditures	48,082	41,383	82,820	79,073	-3,747	-5%
Other Uses	48,278	55,129	268,750	268,000	-750	0%
Transfers Out	2,600,000	9,850,000	6,080,000	4,887,000	-1,193,000	-20%
Land Purchase/Annexation	25,233,673	0	0	679,200	679,200	100%
Total	\$28,294,881	\$10,328,749	\$6,985,570	\$6,521,023	-\$464,547	-16%

Debt Service

Budget Summary

The total budgeted debt service for Fiscal Year 2026 is 28% less than last year due to paying off the Bank of America \$10 million note that was issued in September 2005 to finance Terramar Park and Pine Trails Park projects. More details can be found in the Policies and Planning section under “Debt Management.”

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 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	2,659,263	2,648,308	2,661,500	1,905,500	-756,000	-28%
Total	\$2,659,263	\$2,648,308	\$2,661,500	\$1,905,500	-\$756,000	-28%

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 appropriate, 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

Uncertainty regarding tariff impacts on pricing and availability makes budgeting for long-term capital projects less accurate. 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 2026, the Capital Improvement Program is adopted at just over \$16 million, which is significantly less than the Fiscal Year 2025 Program total of \$40,790,200 due to the remainder of Wedge Preserve Park being budgeted last year. 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 2026, and all projects will be funded with existing cash reserves, grants, or debt, as indicated.

Capital Improvement Program	Fiscal Year 2026
Capital Improvement Projects Fund	\$1,187,000
Replacement Plan: Infrastructure	\$2,964,600
Replacement Plan: Capital Equipment, Vehicles	\$740,000
Pine Tree Roads Fund	\$7,000,000
Ranches Roads Fund	\$4,000,000
Stormwater Management Fund	\$365,000
Total Fiscal Year 2026 CIP	\$16,256,600

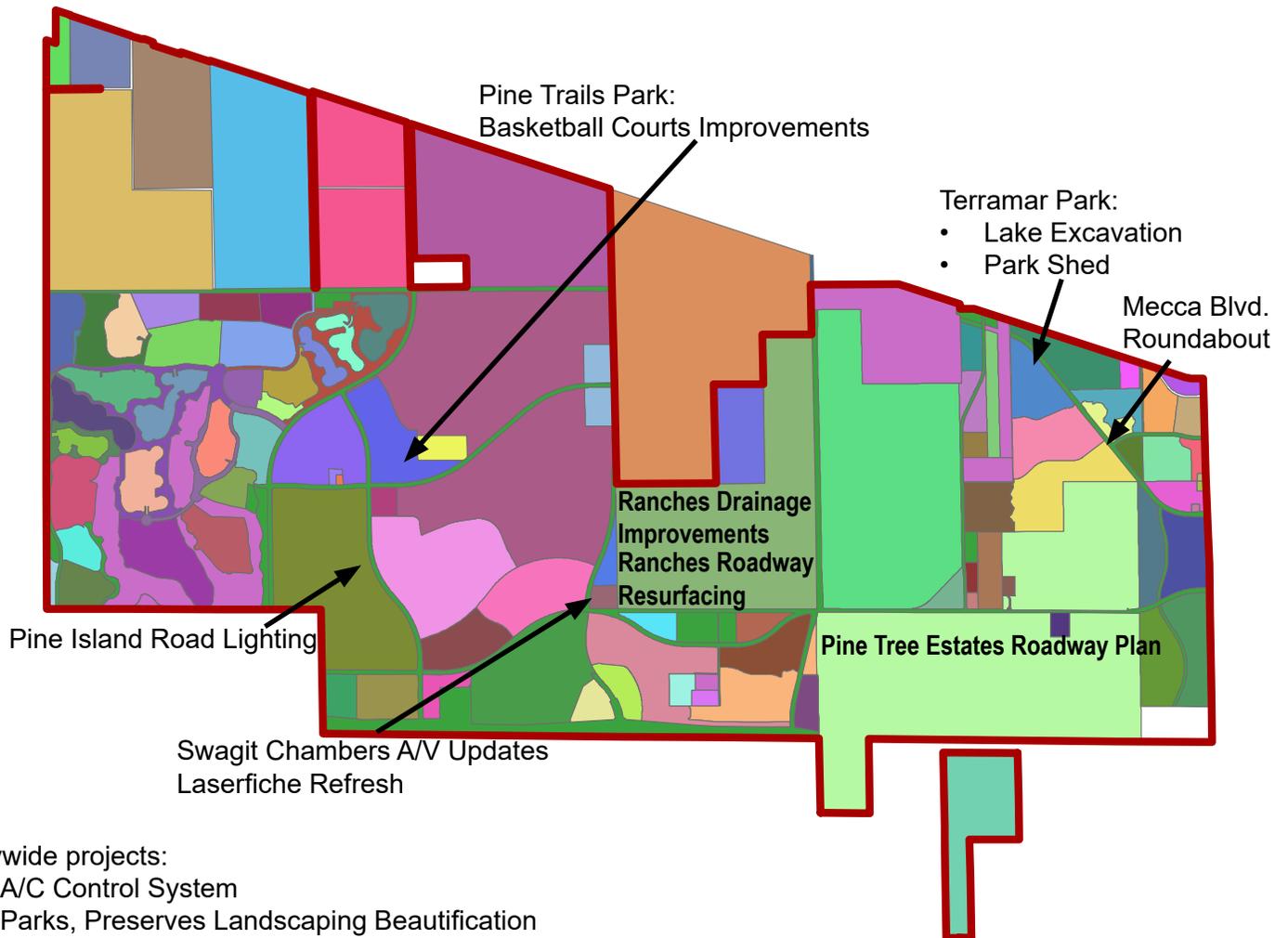
5 Year Capital Improvement Plan

ADOPTED CAPITAL IMPROVEMENT FUND	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Five Year Capital Plan
Ranches Drainage Improvements	\$ 437,000					\$ 437,000
PTP Basketball Courts Improvements, Phase I	\$ 198,000		\$ 2,280,000			\$ 2,478,000
Pine Island Road Lighting Improvements	\$ 130,000					\$ 130,000
Swagit Chambers Audio Visual Updates	\$ 85,000					\$ 85,000
Terramar Park Lake Excavation	\$ 72,000					\$ 72,000
Re-Key Locking Systems	\$ 55,000					\$ 55,000
Parks, Preserves Landscape Beautification	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Aerial Mapping and Video Archiving	\$ 30,000					\$ 30,000
Terramar Park Shed	\$ 25,000					\$ 25,000
Laserfiche Refresh	\$ 25,000					\$ 25,000
Mecca Blvd Roundabout	\$ 25,000					\$ 25,000
A/C Control System	\$ 20,000					\$ 20,000
Public Property Beautification	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
GNSS Receiver (split with Fund 104)	\$ 15,000					\$ 15,000
Future Capital Improvement Projects	\$ -	\$ 1,558,200	\$ 3,757,500	\$ 5,736,000	\$ 416,000	\$ 11,467,700
Capital Improvement Projects FUND 301	\$ 1,187,000	\$ 1,628,200	\$ 6,107,500	\$ 5,806,000	\$ 486,000	\$ 15,214,700
Infrastructure Replacement FUND 302	\$ 2,964,600	\$ 4,862,500	\$ 1,899,500	\$ 2,595,400	\$ 3,124,300	\$ 15,446,300
Capital Replacement FUND 305	\$ 740,000	\$ 1,056,975	\$ 1,093,200	\$ 1,007,200	\$ 1,351,900	\$ 5,249,275
Pine Tree Roads FUND 304	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
Ranches Roads FUND 303	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Stormwater Capital Projects FUND 104	\$ 365,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,865,000
TOTAL CAPITAL IMPROVEMENT PLAN	\$ 16,256,600	\$ 9,047,675	\$ 9,100,200	\$ 9,408,600	\$ 4,962,200	\$ 48,775,275

Future Capital Projects

	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Five Year Capital Plan
PTP Landscaping, Irrigation, Pump Station	\$ 882,750				\$ 882,750
Wedge Preserve Park - WiFi, Building Media/AV, hardware	\$ 350,000				\$ 350,000
Wayfinding Signs	\$ 105,000				\$ 105,000
Terramar Park Sideline Turf	\$ 85,250				\$ 85,250
Mecca Blvd LED Lighting Upgrade	\$ 50,000				\$ 50,000
Amphitheater Stage Resurfacing	\$ 49,500				\$ 49,500
FS 42 Water Filtration System	\$ 22,500				\$ 22,500
Public Works Parking Lot Expansion	\$ 13,200				\$ 13,200
Roundabouts on Loxahatchee		\$ 2,360,000			\$ 2,360,000
Springbrook Replacement		\$ 500,000			\$ 500,000
TP Parking Lot Curb Replacement, Root Pruning, Weed Barrier		\$ 330,000			\$ 330,000
Exotic/Invasive Plant Removal		\$ 325,000	\$ 239,000	\$ 416,000	\$ 980,000
Barkland/Liberty Park Irrigation Pump		\$ 210,000			\$ 210,000
City Entryway Signs			\$ 5,000,000		\$ 5,000,000
Margate-Blount Archaeological Site Development		\$ 32,500	\$ 297,000		\$ 329,500
Gator Acres Design			\$ 200,000		\$ 200,000
	\$ 1,558,200	\$ 3,757,500	\$ 5,736,000	\$ 416,000	\$ 11,467,700

Location of Capital Projects



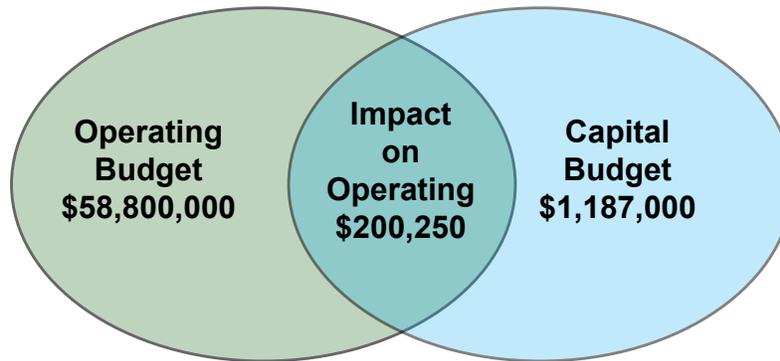
Citywide projects:

- A/C Control System
- Parks, Preserves Landscaping Beautification
- Public Property Beautification
- Re-Key Locking Systems
- Aerial Mapping, Video Archiving
- GNSS Receiver

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 operating expenses for a new building, maintenance agreements, etc. The estimated total additional operating expenditure impact for these new budgeted capital projects appears in the diagram below. The expenditures are only new expenditures occurring in Fiscal Year 2026.

In Fiscal Year 2026, the City increased the budget by \$125,550 to cover three months' salaries and benefits of additional staff needed for Wedge Preserve Park, which will allow these positions to be recruited, hired, and trained in time for the park opening. Another \$60,700 was added to the Streetlighting budget in consideration of the newly-added streetlights on Hillsboro Boulevard. Other anticipated increases to operating expenditures are \$10,000 for the A/C Control System project, \$2,000 for the Swagit Chambers Audio Visual Updates project, and \$2,000 for the Laserfiche Refresh project.



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 2026 Fund 304 = \$7,000,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2025		\$11,050,550		\$550,000	\$11,600,550		
2026		\$6,600,000		\$400,000	\$7,000,000		
2027							
2028							
Total		\$6,600,000		\$400,000	\$7,000,000		

Describe the project:

The Pine Tree Estates Roadway Improvement Project will rehabilitate and restore the roadways within the Pine Tree Estates community. The existing roads have deteriorated over time, exhibiting patches, potholes, cracking, rutting, depressions, and areas of base failure.

To address these conditions, the project will utilize Full Depth Reclamation (FDR) as the primary pavement rehabilitation method, along with guardrail replacement and updated signage and pavement markings to improve safety throughout the community.

FDR is an engineered, cost-effective, and environmentally sustainable technique that provides a long-lasting alternative to traditional pavement reconstruction. The process pulverizes and blends the existing asphalt and underlying base materials to create a strengthened foundation, further enhanced with cement and bituminous stabilization for durable, long-term performance.

This restoration aligns with the mediated settlement agreement and the City of Parkland’s mission to enhance quality of life and add lasting value for residents.

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

Improve and enhance the City’s transportation infrastructure.

How was the project cost calculated?

The original estimate was developed from FDOT unit prices and construction costs based on 2023 prices. Revising the methodology to full depth reclamation and utilizing an in-house engineering design to rehabilitate the roadways reduced the construction estimate significantly.

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.

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 2026 Fund 303 = \$4,000,000

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					*		
2026		\$4,000,000			\$4,000,000		
2027							
2028							
Total	\$225,000	\$4,000,000		\$25,000	\$4,250,000		

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.

Drainage improvements (a separately budgeted capital project funded with American Rescue Plan Act (ARPA) funds and City funds) need to be completed first. Then the roads will be repaved to improve safety and be more aesthetically pleasing.

* The construction portion of this project was first budgeted in Fiscal Year 2024 with a cost estimate based on solely milling and resurfacing the roadways in the community. The project was not pursued and was 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. Because construction had a limited start in Fiscal Year 2025, the project is being re-budgeted in Fiscal Year 2026. The City intends to implement a special assessment to fund this project.

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.

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 = \$4,240,209*
 Fiscal Year 2025 Fund 301 = \$4,194,000
 Fiscal Year 2026 Fund 301 = \$ 437,000
 Fiscal Year 2026 Fund 104 = \$ 350,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior	\$1,094,947	\$8,434,209			\$9,529,156		
2026		\$437,000 \$350,000			\$437,000 \$350,000		
2026							
2027							
Total	\$1,094,947	\$9,221,209			\$10,316,156		

**Initial budget was \$3,835,083 but amended to \$4,240,209*

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 which are allowed to be used for improvements to water, sewer, and stormwater infrastructure and is spending about \$5 million of these funds on this project. In addition, a State appropriation grant has been awarded for the pump station.

Construction began in Fiscal Year 2025. Additional budgeted funds are needed in Fiscal Year 2026 for the pump station and to re-plant a section of Trotter’s Lane.

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

Improve and enhance the City’s infrastructure.

How was the project cost calculated?

Using actual contractor pricing.

What are the project alternatives?

Maintain existing drainage which has resulted in community flooding for 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.



Pine Trails Park Basketball Courts Improvements, Phase I

DEPARTMENT: Public Works

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

FUNDING: Fiscal Year 2026 Fund 301 = \$198,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026		\$180,000		\$18,000	\$198,000		
2027							
2028	\$80,000	\$2,000,000		\$200,000	\$2,280,000		
2029							
2030							
Total	\$80,000	\$2,180,000		\$218,000	\$2,478,000		

Describe the project:

This comprehensive multi-phase project will transform the Pine Trails Park basketball courts into a premier recreational facility through strategic improvements to spectator amenities, playing surfaces, and environmental protection features.

Phase 1: Spectator Comfort Enhancement (Fiscal Year 2026)

1. Seating Improvements
 - o Realignment of existing bleacher systems
 - o Installation of additional bleacher units to increase capacity
 - o Strategic placement optimization for game viewing
2. Shade Infrastructure
 - o Installation of engineered shade canopies
 - o UV-resistant coverage for spectator areas

Phase 2: Court Rehabilitation and Coverage (Fiscal Year 2028)

1. Courts 3 and 4 Reconstruction
 - o Complete removal of existing court surfaces
 - o Remediation of subbase structural issues
 - o Installation of new foundation systems
2. Covered Court Structure
 - o Construction of permanent hard cover system
 - o Installation of court lighting to ensure proper functionality under the structure

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

This project allows the City to continue to be a preeminent City for parks and recreation programs by enhancing the spectator experience, extending playing hours, providing protection from weather, improving court durability and playing conditions, and increasing facility utilization.

How was the project cost calculated?

Cost was scaled based on the current City project and quotes.

What are the project alternatives?

Maintain current conditions.

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

If this project is deferred or delayed, it could result in higher future costs due to escalation.

Pine Island Road Lighting Improvements

DEPARTMENT: Engineering

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

FUNDING: Fiscal Year 2026 Fund 301 = \$130,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026	\$130,000				\$130,000		
2027						\$100,000	
2028						\$100,000	
2029						\$100,000	
2030						\$100,000	
Total	\$130,000				\$130,000		

Describe the project:

This project includes installation of new decorative lighting and related infrastructure along Pine Island Road from Holmberg Road to Nob Hill Road.

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

Improve and enhance the City’s transportation infrastructure.

How was the project cost calculated?

Engineering design cost was calculated based on a proposal provided by a consultant with the addition of a contingency amount. The Fiscal Year 2026 cost is the required upfront Contribution in Aid of Construction, and the estimated additional operating costs include the monthly maintenance and energy charges. The final cost will be provided by Florida Power and Light (FPL). As this project is anticipated to be constructed by FPL via a lighting agreement there are no anticipated direct construction costs.

What are the project alternatives?

Not install new lighting and keep the existing light poles from Holmberg Road to NW 66th Drive and leave NW 66th Drive to Nob Hill Road as is with no existing street lighting.

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

Continuing to have a roadway within the City that does not have street lighting.



Swagit Chambers Audio Visual Updates

DEPARTMENT: IT/City Clerk

STRATEGIC GOAL: Effective governance and internal communications

FUNDING: Fiscal Year 2026 Fund 301 = \$85,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026			\$85,000		\$85,000	\$2,000	
2027						\$2,000	
2028						\$2,000	
2029						\$2,000	
2030						\$2,000	
Total			\$85,000		\$85,000		

Describe the project:

The Swagit broadcast system in the City Hall chambers, required for live streaming and captioning City Commission meetings, is reaching the end of its 5-year lifecycle and the encoders and cameras need to be replaced. This will allow for camera redundancy in the event a camera goes down, better camera angles, and up to 4k live stream resolution.

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

Effective governance and internal communications will be improved through a more redundant camera system with increased 4k resolution.

How was the project cost calculated?

A vendor quote was obtained.

What are the Information Technology impacts of this project?

The IT department will take the lead on implementing this project.

What are the project alternatives?

Allowing the current system to age and face potential system failures.

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

Increased chance of equipment failure without hardware support. This would greatly impact the chamber's functions of recording and live-streaming public meetings.



Terramar Park Lake Excavation

DEPARTMENT: Public Works

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

FUNDING: Fiscal Year 2026 Fund 301 = \$72,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026		\$62,000		\$10,000	\$72,000		
2027							
2028							
2029							
2030							
Total		\$62,000		\$10,000	\$72,000		

Describe the project:

This project entails the excavation of approximately 3,000 cubic yards of material at the lake at Terramar Park. This project will not only de-muck and remove built-up sediment but will also increase the lake volume. The additional volume will allow for increased water storage and can prove essential to park irrigation for fields and common areas during dry season.

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

Continue to be a preeminent City for parks and recreation programs.

How was the project cost calculated?

A job estimate was provided by contractor

What are the project alternatives?

- 1) Convert irrigation to potable water service (utility).
- 2) Maintain current lake.

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

Deferring this project will allow the sediment to progressively build in the lake and will cost more to remove in the future. Deferring this project would also require an increase in operational budget to cover costs for additional water tanks which would be needed during dry season when the lake is low, not allowing for park irrigation.



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 2026 Fund 301 = \$55,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior		\$45,000			\$45,000		
2026		\$50,000		\$5,000	\$55,000		
2027							
2028							
2029							
Total		\$95,000		\$5,000	\$100,000		

Describe the project:

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

Fiscal Year 2024 = \$25,000 Parks, restrooms, public safety buildings
 Fiscal Year 2025 = \$20,000 City Hall, Library and Quigley Tennis
 Fiscal Year 2026 = \$55,000 P-REC, Amphitheater, Public Works, Fire Station 109 (Building Department), Restroom Buildings, and Storages

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

Improve and enhance City infrastructure and security. Additionally, this project reduces maintenance of dated parts or systems.

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?

As this project is a multi-year initiative the City is currently maintaining two separate systems while transitioning. Maintenance costs will increase with the continued aging of the existing locking mechanisms.



Parks, Preserves Landscape Beautification

DEPARTMENT: Public Works

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

FUNDING: Fiscal Year 2026 Fund 301 = \$50,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026		\$50,000			\$50,000		
2027		\$50,000			\$50,000		
2028		\$50,000			\$50,000		
2029		\$50,000			\$50,000		
2030		\$50,000			\$50,000		
Total		\$250,000			\$250,000		

Describe the project:

This essential funding mechanism ensures rapid response capabilities for unexpected maintenance and repair needs across the City's parks and natural preserve system. The program provides immediate access to resources for addressing unforeseen issues that require prompt attention to maintain public safety, preserve natural assets, and ensure continued community enjoyment of these facilities. 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.

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

This project provides immediate, flexible response to address unexpected needs to maintain a safe community and continue to be a pre-eminent City for parks and recreation programs.

How was the project cost calculated?

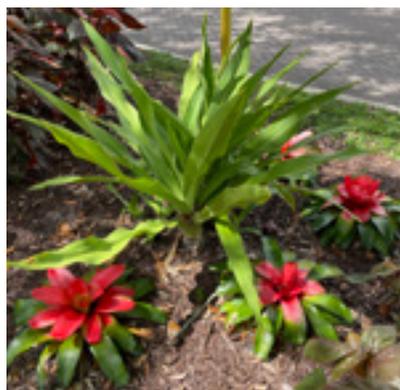
Funding was estimated on historical experience.

What are the project alternatives?

Funds could be appropriated on an as-needed basis which would require mid-year budget amendments, which can impede 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.



Aerial Mapping and Video Archiving

DEPARTMENT: Communications, Engineering

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

FUNDING: Fiscal Year 2026 Fund 301 = \$30,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026			\$30,000		\$30,000		
2027							
2028							
2029							
2030							
Total			\$30,000		\$30,000		

Describe the project:

This project involves the purchase of a drone to provide video archiving, video and photographic progress surveillance, project status reports required for grant management, and mapping of the City.

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

Having a drone will improve the City’s infrastructure by way of mapping the City’s geography and monitoring the progress of City projects (such as construction of Wedge Preserve Park). Additional benefit will come from showcasing the City—including its continuing to be a pre-eminent City for parks and recreation.

How was the project cost calculated?

Market analysis of drones in compliance with Florida Statute 934.50(7).

What are the Information Technology impacts of this project?

While IT has been involved in the project discussions, there are no significant IT impacts.

What are the project alternatives?

Periodic hire of helicopters to secure aerial footage and aerial mapping of the City and its facilities which is cost prohibitive.

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

Missing the opportunity to capture progress of key, once-in-a-generation projects such as the Ranches Drainage Improvement project, the Pine Tree Estates Road Rehabilitation project, and the construction of Wedge Preserve Park.



Terramar Park Shed

DEPARTMENT: Public Works

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

FUNDING: Fiscal Year 2026 Fund 301 = \$25,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026		\$15,000	\$6,000	\$4,000	\$25,000		
2027							
2028							
2029							
2030							
Total		\$15,000	\$6,000	\$4,000	\$25,000		

Describe the project:

This project entails the purchase and installation of a larger shed to be placed at the Terramar Park tennis courts to be utilized for league equipment storage. The shed that is currently onsite is at capacity for safe storage and retrieval of items. The shed is also sitting directly on dirt with no anchoring, which is not best practice.

With the purchase of the larger shed, the intent is to also pour a concrete slab at the location and secure the shed to the slab.

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

Continue to be a preeminent City for parks and recreation programs.

How was the project cost calculated?

Internal staff estimate utilizing current contract unit price list.

What are the project alternatives?

The current shed could remain as is.

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

Attempts to store beyond capacity could result in damage to shed or bodily harm to users. The ground beneath the shed is currently susceptible to erosion rendering the shed unstable.



Laserfiche Refresh

DEPARTMENT: IT/City Clerk

STRATEGIC GOAL: Effective governance and internal communications

FUNDING: Fiscal Year 2026 Fund 301 = \$25,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026	\$15,000		\$7,000	\$3,000	\$25,000	\$2,000	
2027						\$2,000	
2028						\$2,000	
2029						\$2,000	
2030						\$2,000	
Total	\$15,000		\$7,000	\$3,000	\$25,000		

Describe the project:

The current Laserfiche records management system lacks proper configuration and the necessary modules to enforce retention policies, leading to uncontrolled document growth and potential compliance risks. Implementing the Records Management Edition (RME) module will enable automated retention schedules and disposition actions, ensuring documents are retained only as long as required. This automation reduces the need for manual oversight, minimizes the risk of retaining outdated records, and supports compliance with regulatory requirements. By investing in the RME module, the City can achieve efficient, compliant, and cost-effective records management. This project exemplifies our dedication to leveraging technology to improve service delivery and uphold the highest standards of municipal management.

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

Effective governance and internal communications through operational efficiency, ensuring regulatory compliance, and promoting fiscal responsibility.

How was the project cost calculated?

Vendor quotes were obtained.

What are the Information Technology impacts of this project?

The IT department will take the lead on implementing this project.

What are the project alternatives?

Using Microsoft Sharepoint for document management, requiring additional design and setup.

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

The City risks retaining documents beyond their mandated periods, leading to potential violations of state and federal records retention laws, complicating legal discovery processes, perpetuating inefficiencies, and are more susceptible to data breaches and unauthorized access. Uncontrolled growth of digital and physical records increases storage requirements, leading to higher costs and potential challenges in data retrieval and management.

Mecca Boulevard Roundabout

DEPARTMENT: Engineering

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

FUNDING: Fiscal Year 2023 Fund 301 = \$350,000; Fiscal Year 2026 Fund 301 = \$25,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior		\$350,000			\$350,000		
2026				\$25,000	\$25,000		
2027						\$10,000	
2028						\$10,000	
2029						\$10,000	
2030						\$10,000	
Total		\$350,000		\$25,000	\$375,000		

Describe the project:

This project is part of a Broward Surtax project which includes enhancements to Hillsboro Boulevard such as street lighting, sidewalks, bike lanes, roadway resurfacing, landscaping, signalization, pavement markings, and a new roundabout at Mecca Boulevard.

The City collaborated with Broward County to incorporate landscaping and architectural features in the roundabout. This coordination allows for more efficient construction, reducing the need for multiple projects and leveraging the larger scale of the County's project to lower costs.

The roundabout design features a Southern Oak tree as the central focal point, enclosed by a stone veneer wall enhanced with landscaping. Architectural uplighting will illuminate the roundabout at night, boosting visibility and aesthetic appeal.

As part of the partnership with the County, the City provided the design for the architectural features, contributed funding for its portion of the work, and agreed to oversee construction engineering and inspection services. Upon completion, the City will assume responsibility for ongoing maintenance of the roundabout.

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

To improve and enhance transportation infrastructure by promoting safer, more attractive, and efficient roadway design.

How was the project cost calculated?

The City’s portion of the project is estimated at \$337,558, based on the County’s awarded bid. Additional funds requested for Fiscal Year 2026 represent a contingency for potential overruns.

What are the project alternatives?

Let the County build the roundabout without enhanced architectural and landscaping features.

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

This would result in an unfinished, bare median within the roundabout, detracting from its visual appeal and creating inconsistency with other roundabouts throughout the City. This may lead to dissatisfaction and complaints from residents.

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 (grant funded)
 Fiscal Year 2025 Fund 301 = \$125,000
 Fiscal Year 2026 Fund 301 = \$20,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
Prior		\$220,000			\$220,000	\$10,000	
2026		\$15,000		\$5,000	\$20,000	\$10,000	
2027						\$10,000	
2028						\$10,000	
2029						\$10,000	
2030						\$10,000	
Total		\$235,000		\$5,000	\$240,000		

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. The over-arching control system will require an estimated \$10,000 in additional operating costs for software maintenance which will cover up to seven locations. City Hall and the Library were installed in Fiscal Year 2023, Fire Station 97 in Fiscal Year 2024, and the remaining locations per below.

Fiscal Year 2025 = \$125,000 (P-REC, Fire Station 109, Fire Station 42/Public Works)
 Fiscal Year 2026 = \$ 20,000 (Tennis Center at Quigley Park)

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 and replacements.

How was the project cost calculated?

Cost calculated using industry quotes.

What are the Information Technology impacts of this project?

The system is cloud based and does not require server integration.

What are the project alternatives?

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

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

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

Public Property Beautification

DEPARTMENT: Public Works

STRATEGIC GOAL: Improve and enhance the City’s infrastructure

FUNDING: Fiscal Year 2026 Fund 301 = \$20,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026		\$20,000			\$20,000		
2027		\$20,000			\$20,000		
2028		\$20,000			\$20,000		
2029		\$20,000			\$20,000		
2030		\$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 2026:	Holmberg / 441 Entrance	\$10,000
	University Drive Entrance	\$10,000
FY 2027:	PW / Fire Station 42	\$10,000
	BSO/Fire Station 97	\$10,000
FY 2028:	PW / Fire Station 109	\$10,000
	Barkland Park	\$10,000
FY 2029:	Holmberg Roundabouts	\$10,000
	Parkland Library	\$10,000
FY 2030:	City Hall / University Drive Corner	\$10,000
	Holmberg Road / University Drive Corner	\$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.



GNSS Receiver

DEPARTMENT: Engineering

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

FUNDING: Fiscal Year 2026 Fund 301 = \$15,000; Fund 104 = \$15,000

Fiscal Year	Planning, Architecture, Engineering	Construction, Renovation	Technology, Equipment, Furnishing	Contingency Other	TOTAL PROJECT COST	Additional Operating Costs	Additional Revenue
2026			\$30,000		\$30,000		
2027						\$1,000	
2028						\$1,000	
2029						\$1,000	
2030						\$1,000	
Total			\$30,000		\$30,000		

Describe the project:

A high-precision Global Navigation Satellite System (GNSS) receiver will be purchased to map the City’s stormwater infrastructure in compliance with the National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit. Historically, the City has relied on consultants to collect this data and update the GIS system. Purchasing this equipment will reduce costs, improve responsiveness and data quality.

The GNSS receiver may also be used to inventory City assets including signage, sidewalks, and streetlights, and to support field coordination on capital improvement projects. It will also assist the Engineering Department with accurate data collection to inform design and cost estimation of future projects.

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

Improve and enhance transportation infrastructure with accurate and timely mapping of assets critical to planning, maintenance, and public safety.

How was the project cost calculated?

Quotes and market research. The estimate includes all necessary hardware, accessories, field software, and a 1-year software license and/or maintenance support package.

What are the Information Technology impacts of this project?

Minimal IT support is required to pair with mobile devices and integrate with the City’s existing Geographic Information System (GIS) platform.

What are the project alternatives?

Continue to use consultants for asset data collection or rely on contractors to provide as-built data, which may be inconsistent or delayed.

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

Prolong dependence on consultants may limit the City’s ability to meet MS4 data collection and reporting requirements efficiently. Delay efforts to build a comprehensive and accurate asset inventory for better infrastructure management.

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 \$2,964,600 for Fiscal Year 2026. 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 2026, a \$2,500,000 contribution to the Infrastructure Replacement Fund is budgeted, putting total program reserves over \$5 million.

Replacement Projects (Fund 302)	Fiscal Year 2026
P-REC A/C Condenser, Controls	\$925,000
Pine Trails Park Restroom, Playground Improvements	\$515,000
Liberty Park Splash Pad	\$480,000
Citywide Road Repair and Maintenance	\$350,000
Tennis Center Improvements	\$126,600
Pine Trails Park Basketball Courts Lighting	\$125,000
Library Restroom Renovation	\$110,000
Liberty Park Improvements	\$107,000
Sidewalk Repairs	\$50,000
Terramar Park Interior Lighting	\$50,000
City Hall A/C Assessment	\$36,000
Equestrian Center Pavilion Tables	\$30,000
Barkland Park Irrigation Pump	\$30,000
Doris Davis Forman Pavilion Roof	\$20,000
City Hall East Restroom Renovation	\$10,000
Total Infrastructure Replacement Funding	\$2,964,600

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
2025	2,930,600	2,500,000	15,462	2,515,462	5,769,741
2026	2,964,600	2,500,000	14,424	2,514,424	5,319,565
2027	4,862,500	2,500,000	13,299	2,513,299	2,970,364
2028	1,899,500	2,500,000	7,426	2,507,426	3,578,290
2029	2,595,400	2,500,000	8,946	2,508,946	3,491,836
2030	3,124,300	2,500,000	8,730	2,508,730	2,876,265
2031	2,105,000	2,500,000	7,191	2,507,191	3,278,456
2032	3,699,900	2,500,000	8,196	2,508,196	2,086,752
2033	3,351,500	2,500,000	5,217	2,505,217	1,240,469
2034	3,073,000	3,100,000	3,101	3,103,101	1,270,570
2035	5,232,600	4,000,000	3,176	4,003,176	41,147
2036	3,728,500	4,000,000	103	4,000,103	312,750

Replacement Plan Project: P-REC A/C Condenser & Controls Replacement

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$925,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$875,000		\$50,000	\$925,000

Describe the project: This project is the replacement and upgrade of the cooling tower, heat exchanger, pumps, air separator and expansion tank serving the existing condenser water system and controls at P-REC.

How was the project cost calculated? Industry quote estimate.

Replacement Plan Project: Pine Trails Park Restroom and Playground Improvements

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$515,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$30,000	\$435,000	\$50,000	\$515,000

Describe the project: Pine Trails Park is undergoing significant renovations to enhance accessibility, comfort, and the overall visitor experience. These improvements include a comprehensive restroom remodeling at the main concession near the playground, alongside inclusive upgrades to the playground.

The restroom renovations aim to provide a fresh and inviting atmosphere while ensuring full compliance with the Americans with Disabilities Act (ADA). The restroom renovations include modern partitions, upgraded flooring, decorative tiles, and sleek new sinks. This remodel aligns with the design standards implemented at Terramar Park and Liberty Park, ensuring a consistent and contemporary aesthetic across park facilities.

In addition, the playground and recreational areas are being enhanced to foster inclusivity and accessibility for children of all abilities. The installation of sensory and communication boards will help children with speech delays, autism, or other communication needs express themselves and engage with their peers. These interactive boards promote social interaction, cognitive development, and sensory exploration.

Through these thoughtful upgrades, Pine Trails Park continues to invest in a welcoming and enriching space for the community, where families can enjoy a modern, inclusive, and comfortable recreational experience.

How was the project cost calculated? The project costs were calculated using the recent restroom remodel project for Liberty Park and contract pricing.

Replacement Plan Project: Liberty Park Splash Pad

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$480,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$450,000		\$30,000	\$480,000

Describe the project: The Liberty Park splash pad has provided years of enjoyment for the community but has now reached the end of its functional lifespan. Frequent closures due to repairs and rising maintenance costs highlight the need for a full upgrade. This project will replace outdated equipment with a modern, durable, and efficient splash pad system, ensuring reliable operation and improved water play experiences.

How was the project cost calculated? The project costs were calculated using recent splash pad estimates for Wedge Preserve Park and contract pricing.



Replacement Plan Project: Citywide Road Repair and Maintenance

DEPARTMENT: Engineering, Public Works

TOTAL FUNDS NEEDED: \$350,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$350,000			\$350,000

Describe the project: This project will conduct rehabilitation of city-owned public roads or other transportation infrastructure (e.g. sidewalks, bike paths, lighting, drainage, etc.) to restore it to a safe and functional condition and/or preventative maintenance to prevent failure or decline.

How was the project cost calculated? Industry pricing.

Replacement Plan Project: Tennis Center at Quigley Park Improvements

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$126,600

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
	\$11,600 Benches, Trash Cans		\$11,600
\$10,000 Shed Painting			\$10,000
	\$25,000 Shade Canopies		\$25,000
\$73,000 A/C Replacement		\$7,000	\$80,000
			\$126,600

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 below items have reached their life expectancy and are scheduled for replacement this fiscal year at the Quigley Tennis Center.

Benches	Qty. 2	@ \$ 2,000=	\$ 4,000
Trash Cans	Qty. 4	@ \$ 1,900=	\$ 7,600
Canopies	Qty. 10	@ \$ 2,500=	\$25,000
A/C	Qty. 1	@ \$80,000=	\$80,000
Tennis Shed Painting			= \$10,000

How was the project cost calculated? Government contract pricing and industry quotes.

Replacement Plan Project: Pine Trails Park Basketball Courts Lighting

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$125,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$115,000		\$10,000	\$125,000

Describe the project: The Pine Trails Park basketball courts are undergoing a lighting upgrade to enhance visibility, energy efficiency, and overall user experience. This project will replace the existing lighting system with high-performance LED fixtures, providing improved illumination, reducing energy consumption, and lowering maintenance costs.

How was the project cost calculated? Quote received with cost estimate.

Replacement Plan Project: Library Restroom Renovation

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$110,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$100,000		\$10,000	\$110,000

Describe the project: The main wing restrooms of the Parkland Library are undergoing a much-needed renovation to improve modern functionality and increase efficiency with water-saving and energy-efficient fixtures. Aging infrastructure and outdated design have prompted this upgrade, ensuring that patrons experience a comfortable and welcoming environment. The renovation will incorporate enhanced aesthetics to align with current standards.

How was the project cost calculated?

The project costs were calculated using the recent restroom remodel project for Liberty Park.



Replacement Plan Project: Liberty Park Improvements

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$107,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
	\$27,000 Tables, Trash Cans		\$27,000
\$75,000 Roof Replacement		\$5,000	\$80,000
			\$107,000

Describe the project: As part of the City Strategic Plan to maintain quality of life experience and to continue to be a preeminent city for parks and recreation, the below items have reached their life expectancy and are scheduled for replacement this fiscal year at Liberty Park.

Tables	Qty. 12	@ \$ 1,300=	\$ 15,600
Trash Cans	Qty. 6	@ \$ 1,900=	\$ 11,400
Building Roof	Qty. 1	@ \$ 40,000=	\$ 40,000
Pavilion Roof	Qty. 1	@ \$ 40,000=	\$ 40,000

How was the project cost calculated? Government contract pricing and industry quotes.

Replacement Plan Project: Sidewalk Repairs

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$50,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$50,000			\$50,000

Describe the project: From time to time, sidewalks owned by the City may experience deterioration due to cracks, root intrusion, and general wear and tear. These issues pose accessibility challenges and safety concerns. This project will involve the systematic repair of damaged sidewalks to ensure compliance with the Americans with Disabilities Act (ADA) and provide a safer, more accessible pedestrian experience for all residents.

How was the project cost calculated? The cost estimates for these repairs are based on historical spending data from previous sidewalk maintenance projects.



Replacement Plan Project: Terramar Park Interior Lighting

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$50,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$46,000		\$4,000	\$50,000

Describe the project: This project will upgrade the existing lighting at Terramar Park, including the interior playground areas, with LED lighting. Upgrading these lights will enhance visibility, reduce energy costs, and create a safer, more sustainable environment for playground visitors.

How was the project cost calculated? Industry pricing.

Replacement Plan Project: City Hall A/C Assessment

DEPARTMENT: Public Works
TOTAL FUNDS NEEDED: \$36,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$36,000			\$36,000

Describe the project: This project aims to evaluate the current condition of City Hall’s air conditioning system and develop a comprehensive plan for replacing it with a more efficient, cost-effective solution. The assessment will identify inefficiencies, maintenance challenges, and performance gaps within the existing system. Based on these findings, a strategic replacement plan will be designed to enhance energy efficiency, reduce long-term maintenance costs, and ensure optimal climate control for the facility.

How was the project cost calculated? Industry pricing.



Replacement Plan Project: Equestrian Center Pavilion Tables

DEPARTMENT: Public Works
TOTAL FUNDS NEEDED: \$30,000

COST BREAKDOWN:

Contractual Service	Purchased Materials, Equipment, Technology	Contingency	Total
	\$30,000		\$30,000

Describe the project: The existing picnic tables at the Equestrian Center Pavilion have endured years of use and exposure to the elements. Due to age and wear, these tables have become worn and less functional for visitors. This project aims to replace the aging tables with durable, high-quality picnic tables to enhance the comfort, safety, and overall experience of guests utilizing the pavilion.

Extra Large Picnic Table Qty. 6 @ \$ 5,000= \$30,000

How was the project cost calculated? Government contract pricing.

Replacement Plan Project: Barkland Park Irrigation Pump

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$30,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$30,000			\$30,000

Describe the project: The irrigation pump at Barkland Park has been in service for many years and has experienced significant wear and tear, leading to decreased efficiency and maintenance issues. To ensure proper water distribution and sustain healthy landscaping throughout the park, this project will replace the aging pump with a new, high-performance irrigation system.

How was the project cost calculated? Industry pricing

Replacement Plan Project: Doris Davis Forman Pavilion Roof

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$20,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
\$18,500		\$1,500	\$20,000

Describe the project: This project involves replacing the aging barrel tile roof of the Doris Davis Foreman pavilion with a standing seam metal roof. The existing roof has exceeded its useful life and requires frequent maintenance due to the old barrel tiles.

How was the project cost calculated? Quote received with cost estimate.

Replacement Plan Project: City Hall East Restroom Renovation

DEPARTMENT: Public Works

TOTAL FUNDS NEEDED: \$10,000

COST BREAKDOWN:

Contractual Services	Purchased Materials, Equipment, Technology	Contingency	Total
	\$10,000		\$10,000

Describe the project: This project will revitalize the restroom in City Hall's east wing. The project will include new finishes such as tile and paint.

How was the project cost calculated? Industry and contract pricing.

Infrastructure Replacement Future Plan

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
INFRASTRUCTURE					
ROADS	\$ 350,000	\$ 350,000	\$ -	\$ 450,000	\$ -
SIDEWALKS & BUS SHELTERS					
Citywide within Public Rights of Way	\$ 50,000	\$ 80,000	\$ 70,000	\$ 70,000	\$ 80,000
6 Bus Shelters					
IRRIGATION PUMP STATIONS	\$ 30,000	\$ 92,500	\$ 57,500	\$ 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:	\$ 46,000	\$ 1,100,000	\$ 55,000	\$ 100,000	\$ 90,000
Library:	\$ 110,000	\$ 37,000	\$ -	\$ 55,000	\$ 448,000
Public Safety/Fire Station 97:	\$ -	\$ 170,000	\$ -	\$ 9,100	\$ 569,300
Amphitheater:	\$ -	\$ -	\$ 115,000	\$ -	\$ -
Community Center (P-REC):	\$ 925,000	\$ 215,000	\$ 65,000	\$ -	\$ -
Fire Station 109:	\$ -	\$ 142,000	\$ -	\$ 98,000	\$ -
Public Works/Fire Station 42:	\$ -	\$ 10,000	\$ -	\$ 424,100	\$ -
Pine Trails Park Auxiliary Buildings:	\$ 500,000	\$ 1,070,000	\$ -	\$ 50,000	\$ 127,500
Terramar Park Auxiliary Buildings	\$ -	\$ -	\$ 8,000	\$ -	\$ -
Other Maintenance Sheds/Aux. Blds:	\$ -	\$ 354,000	\$ 200,000	\$ -	\$ -
PARKS					
Terramar Park:	\$ 50,000	\$ 331,000	\$ 252,000	\$ 168,000	\$ 206,000
Pine Trails Park:	\$ 140,000	\$ 628,000	\$ 42,000	\$ 189,200	\$ 457,000
Tennis Center	\$ 126,600	\$ -	\$ 40,000	\$ 4,000	\$ 174,500
Liberty Park:	\$ 587,000	\$ -	\$ -	\$ -	\$ -
Equestrian Center:	\$ 30,000	\$ 223,000	\$ 7,000	\$ 4,000	\$ -
Doris Davis Forman:	\$ 20,000	\$ -	\$ 373,000	\$ -	\$ -
Brian Archer Walkway:	\$ -	\$ -	\$ -	\$ -	\$ -
Barkland:	\$ -	\$ 45,000	\$ -	\$ 4,000	\$ -
Covered Bridge Park:	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Margate Blount Archaeological Park:	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REPLACEMENT COST	\$ 2,964,600	\$ 4,862,500	\$ 1,899,500	\$ 2,595,400	\$ 3,124,300

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 305). The purpose of this fund is to prepare for replacement of City-owned vehicles, equipment, public safety needs, and computers. For Fiscal Year 2026 a \$750,000 contribution to the Capital Replacement Fund is budgeted to help fund the scheduled replacements, bringing total reserves in this Fund to over \$875,000.

At the beginning of each budget process all City-owned vehicles and equipment are evaluated based on an established replacement schedule. Factors such as the repair costs and frequency, safety concerns, mileage, and the age of the vehicle or equipment are considered before budgeting for replacement. For Fiscal Year 2026, the City will continue funding the Capital Replacement Plan and budget to replace equipment and vehicles. Budgeted items due for replacement totaling \$740,000 are listed in the table. The following page provides a justification of the replacements that are planned.

Vehicle, Equipment to be Replaced	Fiscal Year 2026
3 Ford F-150 (for Facilities, Engineering)	\$150,000
Ford F-250 (for PW-Parks & Grounds)*	\$50,000
Ford Fusion (for Parks Support)**	\$35,000
2 Ford Escapes (for Building)**	\$70,000
2 Toro 60" Mowers (for PW-Streets)	\$36,000
4 Multi-purpose Vehicles (Gator HPX)	\$74,000
Generator, trailer-mounted	\$150,000
Aerator	\$15,000
2 Toro Sand Pros	\$64,000
2 Paint Strippers	\$36,000
Air Compressor	\$9,000
Computer Replacements	\$51,000
Total Capital Replacement Funding	\$740,000

*Replacing with an F-150

**Replacing with Ford Mavericks

Fiscal Year	Funding Expenditures	Funding Contribution	Interest Earnings	Total Contributions	Total Reserves
2025	726,700	750,000	2,095	752,095	863,325
2026	740,000	750,000	2,158	752,158	875,483
2027	1,056,975	750,000	2,189	752,189	570,697
2028	1,093,200	750,000	1,427	751,427	228,924
2029	1,007,200	1,000,000	572	1,000,572	222,296
2030	1,351,900	1,000,000	556	1,000,556	-129,048
2031	1,385,000	1,500,000	-323	1,499,677	-14,371
2032	1,445,500	1,500,000	-36	1,499,964	40,093
2033	1,476,600	1,500,000	100	1,500,100	63,594
2034	2,504,000	2,500,000	159	2,500,159	59,753
2035	2,407,500	2,500,000	149	2,500,149	152,402
2036	1,395,500	1,500,000	381	1,500,381	257,283

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 2017	212	Eng.	9 years	65,930	\$50,000	End of useful life	\$8,669	Fair
Ford F-150 2017	213	PW - Facilities	9 years	50,304	\$50,000	End of useful life	\$7,878	Fair
Ford F-150 2017	214	PW - Facilities	9 years	63,527	\$50,000	End of useful life	\$5,840	Good
Ford F-250* 2019	211	PW - Parks	7 years	79,274	\$50,000	End of useful life	\$9,336	Fair/Poor Double Duty
Ford Escape** 2017	281	Building	9 years	42,543	\$35,000	End of useful life	\$3,745	Fair/good
Ford Escape** 2017	283	Building	9 years	32,249	\$35,000	End of useful life	\$2,955	Good
Ford Fusion** 2016	275	Parks	10 years	52,089	\$35,000	End of useful life	\$3,966	Poor
Generator, Trailer-mounted 2008	Wacker 94KW	Citywide	18 years	9,744 Hours	\$150,000	Exceed useful life	\$2,883	Fair
Multi-purpose Vehicles (4) (2020 Gator HPX)	various	PW, Parks	6 years	42,800 hrs combined	\$74,000 (\$18,500 ea.)	End of useful life	\$11,652	Fair/Poor
Mower 2016 John Deere (2)	Zero Turn 60"	PW - Streets	10 years	N/A	\$36,000 (\$18,000 ea.)	Exceed useful life	\$5,332	Fair
Aerator 2017	Toro Pro-Core 864	PW - Parks	9 years	N/A	\$20,000	End of useful life	N/A	Good
Sand Pro 2016 Toro (2)	N/A	PW - Parks	10 years	N/A	\$64,000 (\$32,000 ea.)	Exceed useful life	\$3,198	Fair
Paint Stripers (2)	R300's	Public Works	5 years	N/A	\$36,000 (\$18,000 ea.)	Exceed useful life	\$3,974	Fair/Poor
Air Compressor 2015	Fleet Shop	Public Works	9 years	N/A	\$9,000	Exceed useful life	N/A	Poor
Computer Replacements	N/A	Computers, iPads for staff	N/A	N/A	\$51,000	Maintain IT infrastructure	N/A	N/A
Total					\$740,000			

*Replacing with an F-150

**Replacing with a Ford Maverick

Capital Replacement Future Plan

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
VEHICLE PURCHASES						
Streets	None	\$0	\$68,750	\$151,250	\$0	\$0
Facilities	2 trucks (F-150)	\$100,000	\$102,500	\$119,500	\$0	\$0
Parks & Grounds Maint.	1 trucks (F-250)	\$50,000	\$137,500	\$151,250	\$0	\$0
Fleet	None	\$0	\$37,000	\$63,000	\$0	\$64,000
Park Rangers	1 truck (Maverick)	\$35,000	\$0	\$0	\$0	\$0
Administration	None	\$0	\$40,625	\$57,500	\$0	\$86,000
Public Works Special Uses	None	\$0	\$0	\$0	\$100,000	\$0
Building	3 trucks	\$120,000	\$162,500	\$0	\$0	\$0
		\$ 305,000	\$ 548,875	\$ 542,500	\$ 100,000	\$ 150,000
EQUIPMENT PURCHASES						
Trailers (Open, Enclosed)	Suncoast	\$0	\$0	\$16,000	\$33,000	\$20,500
Multi-Purpose Vehicles	Gators	\$74,000	\$44,500	\$0	\$36,000	\$76,000
Tractors / Loaders	John Deere	\$0	\$0	\$59,500	\$0	\$0
Tennis Maintenance	Roller/Service Cart	\$0	\$0	\$0	\$0	\$0
Trailer mounted Generators	Wacker	\$150,000	\$0	\$0	\$0	\$0
Field Equipment	Various	\$109,000	\$39,100	\$169,200	\$0	\$0
Mowers	Varies	\$51,000	\$89,000	\$20,000	\$63,200	\$0
Towed Water Tanker	Suncoast	\$0	\$19,000	\$0	\$0	\$0
Arrow Light Board	Wanco	\$0	\$8,300	\$0	\$0	\$0
Miscellaneous		\$0	\$8,200	\$18,000	\$0	\$59,400
		\$ 384,000	\$ 208,100	\$ 282,700	\$ 132,200	\$ 155,900
PUBLIC SAFETY						
	SCBA Replacements	\$0	\$0	\$0	\$0	\$0
	Extrication Equipment	\$0	\$0	\$0	\$0	\$0
	Fire Engine Replacements	\$0	\$0	\$0	\$0	\$0
	Ambulance Replacement	\$0	\$0	\$59,000	\$0	\$470,000
	BSO Equipment	\$0	\$146,000	\$158,000	\$74,000	\$0
		\$ -	\$ 146,000	\$ 217,000	\$ 74,000	\$ 470,000
IT SYSTEM/COMPUTER REPLACEMENTS		\$ 51,000	\$ 154,000	\$ 51,000	\$ 701,000	\$ 576,000
TOTAL 305 REPLACEMENT FUNDING		\$ 740,000	\$ 1,056,975	\$ 1,093,200	\$ 1,007,200	\$ 1,351,900



Millage Rate Ordinance

ORDINANCE NO. 2025-009

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, 2025 AND ENDING SEPTEMBER 30, 2026; 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, 2025 and ending September 30, 2026 ("Fiscal Year 2026"); and

WHEREAS, the proposed millage rate for Fiscal Year 2026 is 4.2979, which represents a 5.81% increase over the rolled back rate of 4.0618, 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 2026.

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 2026 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 2026 budget is **4.2979 mills**.

Section 2. The Fiscal Year 2026 operating millage rate of 4.2979 mills is 5.81% more than the rolled back rate of 4.0618 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 1ST READING THIS 12th DAY OF SEPTEMBER, 2025.

ADOPTED ON 2ND READING THIS 24th DAY OF SEPTEMBER, 2025.

CITY OF PARKLAND, FLORIDA



RICHARD W. WALKER
MAYOR

ATTEST:



ALYSON MORALES, MMC
CITY CLERK

Approved as to form and legality



ANTHONY SOROKA
CITY ATTORNEY



Record of the vote

Mayor Walker	<u>yes</u>
Vice Mayor Isrow	<u>yes</u>
Commissioner Brier	<u>yes</u>
Commissioner Kanterman	<u>yes</u>
Commissioner Murphy Salomone	<u>yes</u>

Budget Ordinance

ORDINANCE NO. 2025-010

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PARKLAND, FLORIDA, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; 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, 2025 and ending September 30, 2026 ("Fiscal Year 2026"); and

WHEREAS, the City Manager has duly prepared and presented a budget for Fiscal Year 2026, which is attached as Exhibit "A" (the "Fiscal Year 2026 Budget"); and

WHEREAS, the City Commission has received comments, if any, from the public regarding the millage rate and budget for Fiscal Year 2026; and

WHEREAS, the City Commission has passed an Ordinance adopting the millage rate required to support the Fiscal Year 2026 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, Public Safety Impact Fee Fund, Government Building & Library Impact Fee Fund, and Stormwater Management Fund for Fiscal Year 2026, showing a total of revenues and appropriated fund balance of \$75,541,550 and a total expenditure requirements of \$75,541,550 as set forth in detail in the Fiscal Year 2026 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, Public Safety Impact Fee Fund, Government Building & Library Impact Fee Fund, and Stormwater Management Fund for Fiscal Year 2026.

Section 3. The Fiscal Year 2026 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 2026 as proceeds from levies of operation millage of prior years are hereby specifically appropriated for the use and benefit of the General Fund.

Budget Ordinance, cont.

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, 2025.

ADOPTED ON 2ND READING THIS 24th DAY OF SEPTEMBER, 2025.

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 Kanterman	yes
Commissioner Murphy Salomone	yes

Fiscal Year 2025-2026 Pay Plan

Pay Plan Effective 10/01/2025							
Proposed Classification Title	Grade	Minimum Annual	Minimum Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
Aftercare Assistant	100	\$33,260.76	\$15.99	\$40,532.05	\$19.49	\$49,885.58	\$23.98
Summer Camp Counselor	100	\$33,260.76	\$15.99	\$40,532.05	\$19.49	\$49,885.58	\$23.98
On-Call Aftercare Assistant	100	\$33,260.76	\$15.99	\$40,532.05	\$19.49	\$49,885.58	\$23.98
Document Imaging Technician	100	\$33,260.76	\$15.99	\$40,532.05	\$19.49	\$49,885.58	\$23.98
Recreation Aide	100	\$33,260.76	\$15.99	\$40,532.05	\$19.49	\$49,885.58	\$23.98
Assistant Site Supervisor-Summer Camp	110	\$34,140.43	\$16.41	\$44,382.60	\$21.34	\$54,624.71	\$26.26
Senior Aftercare Assistant	110	\$34,140.43	\$16.41	\$44,382.60	\$21.34	\$54,624.71	\$26.26
Site Supervisor- Summer Camp	120	\$37,383.78	\$17.97	\$48,598.90	\$23.36	\$59,814.06	\$28.76
Document Imaging Specialist	120	\$37,383.78	\$17.97	\$48,598.90	\$23.36	\$59,814.06	\$28.76
Library Aide	120	\$37,383.78	\$17.97	\$48,598.90	\$23.36	\$59,814.06	\$28.76
Maintenance Technician I	120	\$37,383.78	\$17.97	\$48,598.90	\$23.36	\$59,814.06	\$28.76
Maintenance Technician II	130	\$40,935.24	\$19.68	\$53,215.77	\$25.58	\$65,496.36	\$31.49
Senior Library Aide	130	\$40,935.24	\$19.68	\$53,215.77	\$25.58	\$65,496.36	\$31.49
Accounting Clerk	140	\$44,824.09	\$21.55	\$58,271.32	\$28.02	\$71,718.49	\$34.48
Administrative Assistant	140	\$44,824.09	\$21.55	\$58,271.32	\$28.02	\$71,718.49	\$34.48
Athletic Turf Specialist	140	\$44,824.09	\$21.55	\$58,271.32	\$28.02	\$71,718.49	\$34.48
Irrigation Technician	140	\$44,824.09	\$21.55	\$58,271.32	\$28.02	\$71,718.49	\$34.48
Human Resources Assistant	140	\$44,824.09	\$21.55	\$58,271.32	\$28.02	\$71,718.49	\$34.48
Maintenance Technician III	140	\$44,824.09	\$21.55	\$58,271.32	\$28.02	\$71,718.49	\$34.48
Park Ranger	140	\$44,824.09	\$21.55	\$58,271.32	\$28.02	\$71,718.49	\$34.48
Permit Technician	140	\$44,824.09	\$21.55	\$58,271.32	\$28.02	\$71,718.49	\$34.48
Trades Technician	140	\$44,824.09	\$21.55	\$58,271.32	\$28.02	\$71,718.49	\$34.48
Equipment Operator	150	\$49,082.37	\$23.60	\$63,807.06	\$30.68	\$78,531.84	\$37.76
Fleet Mechanic	150	\$49,082.37	\$23.60	\$63,807.06	\$30.68	\$78,531.84	\$37.76
Lead Trades Technician	150	\$49,082.37	\$23.60	\$63,807.06	\$30.68	\$78,531.84	\$37.76
Park Ranger II	150	\$49,082.37	\$23.60	\$63,807.06	\$30.68	\$78,531.84	\$37.76
Parks and Recreation Program Specialist	150	\$49,082.37	\$23.60	\$63,807.06	\$30.68	\$78,531.84	\$37.76
Senior Administrative Assistant	150	\$49,082.37	\$23.60	\$63,807.06	\$30.68	\$78,531.84	\$37.76
Crew Leader	160	\$53,745.19	\$25.84	\$69,868.71	\$33.59	\$85,992.33	\$41.34
Development Services Coordinator	160	\$53,745.19	\$25.84	\$69,868.71	\$33.59	\$85,992.33	\$41.34
Electrician	160	\$53,745.19	\$25.84	\$69,868.71	\$33.59	\$85,992.33	\$41.34
Historian	160	\$53,745.19	\$25.84	\$69,868.71	\$33.59	\$85,992.33	\$41.34
Lead Program Specialist	160	\$53,745.19	\$25.84	\$69,868.71	\$33.59	\$85,992.33	\$41.34
Library Program Coordinator	160	\$53,745.19	\$25.84	\$69,868.71	\$33.59	\$85,992.33	\$41.34
Senior Park Ranger	160	\$53,745.19	\$25.84	\$69,868.71	\$33.59	\$85,992.33	\$41.34
Library Coordinator	170	\$58,851.00	\$28.29	\$76,506.34	\$36.78	\$94,161.57	\$45.27
Purchasing Coordinator	170	\$58,851.00	\$28.29	\$76,506.34	\$36.78	\$94,161.57	\$45.27
Accountant	180	\$64,441.84	\$30.98	\$83,774.43	\$40.28	\$103,106.91	\$49.57
Associate Planner	180	\$64,441.84	\$30.98	\$83,774.43	\$40.28	\$103,106.91	\$49.57
Deputy City Clerk	180	\$64,441.84	\$30.98	\$83,774.43	\$40.28	\$103,106.91	\$49.57
Executive Assistant to City Manager	180	\$64,441.84	\$30.98	\$83,774.43	\$40.28	\$103,106.91	\$49.57
Human Resources Generalist	180	\$64,441.84	\$30.98	\$83,774.43	\$40.28	\$103,106.91	\$49.57
Junior Systems Administrator	180	\$64,441.84	\$30.98	\$83,774.43	\$40.28	\$103,106.91	\$49.57

Fiscal Year 2025-2026 Pay Plan, cont.

Pay Plan Effective 10/01/2025							
Proposed Classification Title	Grade	Minimum Annual	Minimum Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
Parks and Recreation Coordinator	180	\$64,441.84	\$30.98	\$83,774.43	\$40.28	\$103,106.91	\$49.57
Permit Supervisor	180	\$64,441.84	\$30.98	\$83,774.43	\$40.28	\$103,106.91	\$49.57
Building Inspector	190	\$70,563.81	\$33.92	\$91,732.93	\$44.10	\$112,902.11	\$54.28
Comm. & Digital Media Specialist	190	\$70,563.81	\$33.92	\$91,732.93	\$44.10	\$112,902.11	\$54.28
Engineering Inspector II	190	\$70,563.81	\$33.92	\$91,732.93	\$44.10	\$112,902.11	\$54.28
Fleet Supervisor	190	\$70,563.81	\$33.92	\$91,732.93	\$44.10	\$112,902.11	\$54.28
Library Manager	190	\$70,563.81	\$33.92	\$91,732.93	\$44.10	\$112,902.11	\$54.28
On-Call Building Inspector	190	\$70,563.81	\$33.92	\$91,732.93	\$44.10	\$112,902.11	\$54.28
Network Systems Engineer	190	\$70,563.81	\$33.92	\$91,732.93	\$44.10	\$112,902.11	\$54.28
Purchasing Manager	190	\$70,563.81	\$33.92	\$91,732.93	\$44.10	\$112,902.11	\$54.28
Communications Manager	200	\$77,267.38	\$37.15	\$100,447.56	\$48.29	\$123,627.81	\$59.44
Engineer	200	\$77,267.38	\$37.15	\$100,447.56	\$48.29	\$123,627.81	\$59.44
On-Call Plans Examiner	200	\$77,267.38	\$37.15	\$100,447.56	\$48.29	\$123,627.81	\$59.44
Plans Examiner	200	\$77,267.38	\$37.15	\$100,447.56	\$48.29	\$123,627.81	\$59.44
Public Works Superintendent	200	\$77,267.38	\$37.15	\$100,447.56	\$48.29	\$123,627.81	\$59.44
Senior Network Systems Engineer	200	\$77,267.38	\$37.15	\$100,447.56	\$48.29	\$123,627.81	\$59.44
Arborist	210	\$84,607.77	\$40.68	\$109,990.10	\$52.88	\$135,372.39	\$65.08
Budget and Grants Manager	210	\$84,607.77	\$40.68	\$109,990.10	\$52.88	\$135,372.39	\$65.08
Chief Buidling Inspector	210	\$84,607.77	\$40.68	\$109,990.10	\$52.88	\$135,372.39	\$65.08
Controller	210	\$84,607.77	\$40.68	\$109,990.10	\$52.88	\$135,372.39	\$65.08
Parks and Recreation Manager	210	\$84,607.77	\$40.68	\$109,990.10	\$52.88	\$135,372.39	\$65.08
Planning & Zoning Manager	210	\$84,607.77	\$40.68	\$109,990.10	\$52.88	\$135,372.39	\$65.08
Senior Engineer	210	\$84,607.77	\$40.68	\$109,990.10	\$52.88	\$135,372.39	\$65.08
Assistant Building Official	220	\$92,645.51	\$44.54	\$120,439.14	\$57.90	\$148,232.86	\$71.27
Assistant Parks and Recreation Director	220	\$92,645.51	\$44.54	\$120,439.14	\$57.90	\$148,232.86	\$71.27
Assistant Public Works Director	220	\$92,645.51	\$44.54	\$120,439.14	\$57.90	\$148,232.86	\$71.27
Information Technology Manager	220	\$92,645.51	\$44.54	\$120,439.14	\$57.90	\$148,232.86	\$71.27
City Clerk	230	\$101,446.83	\$48.77	\$131,880.89	\$63.40	\$162,314.92	\$78.04
City Engineer	230	\$101,446.83	\$48.77	\$131,880.89	\$63.40	\$162,314.92	\$78.04
Building Official	240	\$111,084.28	\$53.41	\$144,409.61	\$69.43	\$177,734.84	\$85.45
Communications Director	240	\$111,084.28	\$53.41	\$144,409.61	\$69.43	\$177,734.84	\$85.45
Purchasing Director	240	\$111,084.28	\$53.41	\$144,409.61	\$69.43	\$177,734.84	\$85.45
Development Svs&EconDev. Director	250	\$121,637.29	\$58.48	\$158,128.48	\$76.02	\$194,619.63	\$93.57
Finance Director	250	\$121,637.29	\$58.48	\$158,128.48	\$76.02	\$194,619.63	\$93.57
Human Resources Director	250	\$121,637.29	\$58.48	\$158,128.48	\$76.02	\$194,619.63	\$93.57
Information Technology Director	250	\$121,637.29	\$58.48	\$158,128.48	\$76.02	\$194,619.63	\$93.57
Public Works Director	250	\$121,637.29	\$58.48	\$158,128.48	\$76.02	\$194,619.63	\$93.57
Senior Director of Development Svs & Economic Dev.	260	\$133,192.83	\$64.04	\$173,150.73	\$83.25	\$213,108.55	\$102.46
Senior Director of Operational Services & Projects	260	\$133,192.83	\$64.04	\$173,150.73	\$83.25	\$213,108.55	\$102.46
Senior Director of Strategy & Intergovernmental Affairs	260	\$133,192.83	\$64.04	\$173,150.73	\$83.25	\$213,108.55	\$102.46
Assistant City Manager	270	\$145,846.10	\$70.12	\$189,600.00	\$91.15	\$233,353.84	\$112.19

Debt Service

The City of Parkland’s outstanding debt at the beginning of Fiscal Year 2026 totals \$18,527,527. 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 2026 is expected to be \$1,904,492 which is a reduction of over \$900,000 compared to last year because the Bank of America \$10 million note issued in September 2005 was paid off in Fiscal Year 2025. 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 and redevelopment of City parks in accordance with the Parks Master Plan.

In addition to the \$20 million note, the City has one other outstanding borrowing on which it is currently making debt service payments - a \$7 million SunTrust 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. This loan will be paid off in 3 years, Fiscal Year 2029. No new debt is currently anticipated.

Fiscal Year	\$10 Million Revenue Note Bank of America 4.64%			\$7 Million Revenue Note SunTrust Bank 2.79%			\$20 Million Revenue Note Sterling National Bank 2.55%			City of Parkland Total Debt Service			
	Interest	Principal	Balance	Interest	Principal	Balance	Interest	Principal	Balance	Interest	Principal	Debt Service	Total Debt Outstanding
2025	29,538	893,688	0	66,768	503,000	2,157,000	429,171	917,197	16,370,527	525,477	2,313,884	2,839,362	18,527,527
2026				52,968	517,000	1,640,000	405,633	928,891	15,441,636	458,601	1,445,891	1,904,492	17,081,636
2027				38,334	532,000	1,108,000	381,796	940,734	14,500,901	420,130	1,472,734	1,892,864	15,608,901
2028				23,297	546,000	562,000	357,654	952,729	13,548,173	380,950	1,498,729	1,879,679	14,110,173
2029				7,840	562,000	0	333,204	964,876	12,583,297	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	5,000	79,600
	Professional Photography	4,000	
	Digital Communications (CivicPlus, Monsido, AudioEye)	27,600	
	Archive Social, Sprout Social	8,600	
	Video Production	20,400	
	CitiBot	12,000	
City Clerk	Constant Contact	2,000	62,350
	Transcription Services	2,500	
	CivicClerk (Agenda Management services)	8,000	
	Soniclear (Audio capturing software)	475	
	SWAGIT (Closed Captioning services for 100 meetings)	36,500	
	Laserfiche	13,000	
	Lobbyist Portal	600	
	Annual maintenance fee for electronic voting software	1,275	
Finance	Fiscal Year 2025 Audit	55,000	175,200
	Fiscal Year 2025 Federal Single Audit	13,000	
	OPEB Actuarial Valuation- biannual update only	5,500	
	Healthcare Reporting Service	5,200	
	Impact Fee Study	24,000	
	Solid Waste Assessment Cost - Property Appraiser's Tax Roll	6,000	
	Software: TimeClock Plus, Springbrook, GASB 96 Reporting	66,500	
Purchasing	E-Procurement Software	16,000	16,000
Human Resources	Physicals/drug screens	5,000	21,250
	Drug screens for Workers Compensation/reasonable suspicion	500	
	Summer Camp Counselor physical/drug screen	3,000	
	Summer Camp Counselor Level II background checks	1,500	
	Employment background checks/DL history/education	1,500	
	Employee Assistance Program	4,250	
	NeoGov	5,500	
	Information Technology	Microsoft Enterprise Agreement	
Microsoft Azure (cloud)		14,000	
Ring Central		15,000	
WASABI Cloud Storage		4,000	
Thycotic (Secret Server)		3,000	
Adobe Pro, InDesign, PhotoShop		9,000	
APC Symmetra City Hall and 109 Annual Maintenance		11,000	
Tennable Cybersecurity		7,000	
Stonefly backup server maintenance, Veeam Backup Essentials		15,000	
Laserfiche additional labor support		3,800	
Starlink Satellite		10,200	
Connecta Satellite Phone annual plan		1,500	
Logitech Tap Scheduler		2,000	
IDF APC Battery Refresh		4,500	
Miscellaneous Equipment Maintenance		10,000	
Grammarly		700	
Legal	Monthly Retainer	147,200	532,200
	Additional Legal Services	60,000	
	Outside Legal	100,000	
	Other Litigation	225,000	

Department	Contractual Services Description	Detail Amount	Department Total	
Public Safety	BSO Contract	14,095,485		
	Police Pension Benefit	100,000		
	Crossing Guard Contract	360,000		
	Code Compliance	15,000	14,570,485	
Fire Rescue	Coral Springs/Parkland Fire Contract	10,636,645		
	Fire Assessment Cost - Property Appraiser's Tax Roll	6,000	10,642,645	
Planning & Zoning Building	General Planning Support (citywideplans, studies, special projects)	98,000		
	Outside Use of Local Agreement	2,500		
	Credit Card Payment Software	1,100		
	Permitting, Zoning Software	37,000		
	Construction, Design Software	12,000		
	FEMA/Community Rating System software	19,000		
	Engineering	General Engineering Consultants	100,000	
		Outside Landscaping Consultant	23,000	
Public Works	Geographical Information Software (ESRI GIS, Civil 3D)	13,250	305,850	
	Samsara GPS Software	15,000		
	Fleetio Fleet Maintenance Software	7,500		
	ChargePoint	1,600		
	Brightly Work Order system	31,000		
	Ford Diagnostic Software	3,600		
	Musco Light Control system	500		
	Landscaping Contract	1,101,850		
	Pest Control, Plant Service	14,000		
	Field Maintenance	450,000	1,625,050	
	Parks & Recreation	RecTrac Annual Maintenance	6,500	
		Other Software Maintenance (When 2 Work, Epack)	5,600	
		Fitness Instructors	25,000	
		Locker Room Air Cleaner Service	900	
		Referee Services	18,000	56,000
Library	Library Automation Service	2,400		
	Computer, Audio Visual equipment repairs	1,000	3,400	
Non-Departmental	Lobbyist	40,000		
	Village in the Park/Heron Bay Consulting	200,000		
	Heron Bay HOA fees	48,000		
	Solid Waste Consortium	65,000		
	Envisio Software	25,000		
	Performance Evaluation Software	11,000		
	Strategic Planning	10,000		
	Storage MSD/ Misc	35,000		
	Other	20,750		
	Assessment Attorney	36,000		
	Branding Consultant	15,000		
	Retirement Consultant	12,000	517,750	
	Citywide Total Contractual Services			<u>28,848,280</u>

Departmental Budget Detail

City Commission

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-0101-511-1110	Mayor/Council Pay	183,593	198,641	208,576	208,576	217,744	4%
001-0101-511-2110	FICA	17,830	17,451	21,173	21,173	22,256	5%
001-0101-511-2310	Health & Life Insurance	49,933	49,933	49,935	49,935	54,925	10%
001-0101-511-2410	Workers Compensation	361	385	568	568	589	4%
001-0101-511-2710	Auto Allowance	18,000	18,000	18,000	18,000	18,000	0%
	SUB-TOTAL	269,717	284,410	298,252	298,252	313,514	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	3,665	5,904	5,500	9,500	9,500	73%
001-0101-511-4110	Communication Svcs	3,814	3,884	10,800	6,800	10,800	0%
001-0101-511-4120	Postage & Shipping	0	1	400	400	400	0%
001-0101-511-4310	Electricity	7,730	6,783	12,700	12,700	13,400	6%
001-0101-511-4320	Water & Sewer	291	288	510	510	540	6%
001-0101-511-4510	General Insurance	9,208	13,264	20,200	20,200	18,000	-11%
001-0101-511-4710	Copying	0	0	250	250	200	-20%
001-0101-511-4720	Printing & Binding	145	30	540	540	540	0%
001-0101-511-5110	Office Supplies	175	0	500	500	0	n/a
001-0101-511-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-0101-511-5290	Other Oper. Supplies	9,466	6,394	6,950	6,950	6,950	0%
001-0101-511-5410	Subscriptions/Mmbrshps	10,264	12,031	16,850	16,850	18,650	11%
001-0101-511-5510	Training	1,910	650	2,640	2,640	2,000	-24%
	SUB-TOTAL	46,668	49,229	77,840	77,840	80,980	4%
CAPITAL OUTLAY							
001-0101-511-6410	Machinery & Equipment	8,264	0	0	0	0	n/a
	SUB-TOTAL	8,264	0	0	0	0	n/a
	GRAND TOTAL	\$ 324,649	\$ 333,639	\$ 376,092	\$ 376,092	\$ 394,494	5%

City Manager's Office

	2023	2024	2025	2025	2026	%	
	Actual	Actual	Adopted	Amended	Adopted	Change	
			Budget	Budget	Budget		
PERSONNEL SERVICES							
001-0501-512-1210	Regular Salaries	562,259	620,125	688,427	688,427	681,354	-1%
001-0501-512-1310	Part-time Salaries	67,335	645	20,000	20,000	2,617	-87%
001-0501-512-1410	Overtime	0	0	0	0	0	n/a
001-0501-512-1510	Longevity Pay	0	0	0	0	0	n/a
001-0501-512-2110	FICA	40,599	38,855	58,113	58,113	55,558	-4%
001-0501-512-2210	Retirement Contributions	115,395	124,215	140,458	140,458	131,782	-6%
001-0501-512-2310	Health & Life Insurance	80,894	90,317	107,393	107,393	113,954	6%
001-0501-512-2410	Workers Compensation	1,102	1,149	1,677	1,677	1,614	-4%
001-0501-512-2710	Auto Allowance	2,704	2,704	3,000	3,000	4,400	47%
	SUB-TOTAL	870,288	878,010	1,019,068	1,019,068	991,279	-3%
CONTRACTUAL SERVICES							
001-0501-512-3410	Other Contractual Srvc	211	50	0	0	0	n/a
001-0501-512-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	211	50	0	0	0	n/a
OPERATING EXPENDITURES							
001-0501-512-4010	Travel & Per Diem	4,217	4,591	10,250	10,250	9,150	-11%
001-0501-512-4110	Communication Srvc	7,617	6,459	11,000	11,000	11,000	0%
001-0501-512-4120	Postage & Shipping	51	318	500	500	500	0%
001-0501-512-4310	Electricity	2,780	2,439	4,800	4,800	5,100	6%
001-0501-512-4320	Water & Sewer	233	230	380	380	400	5%
001-0501-512-4510	General Insurance	5,136	6,876	7,900	7,900	9,000	14%
001-0501-512-4710	Copying Costs	0	0	700	700	700	0%
001-0501-512-4720	Printing & Binding	0	0	400	400	400	0%
001-0501-512-4915	Manager's Expense	1,259	1,429	1,100	1,100	1,100	0%
001-0501-512-4925	Schools	1,278	1,585	1,800	1,800	1,800	0%
001-0501-512-4980	Environmental Programs	0	0	400	400	400	0%
001-0501-512-4981	Econ Dev Programs	0	0	0	0	0	n/a
001-0501-512-5110	Office Supplies	288	395	1,500	1,500	1,500	0%
001-0501-512-5210	Fuels - Vehicles	3,042	2,128	3,600	3,600	3,900	8%
001-0501-512-5220	Small Tools & Equip	0	0	500	500	500	0%
001-0501-512-5290	Other Oper. Supplies	5,446	4,143	7,100	7,100	7,100	0%
001-0501-512-5410	Subscriptions/Mmbrshps	6,735	5,805	6,885	6,885	6,885	0%
001-0501-512-5510	Training	1,137	4,170	5,985	5,985	6,000	0%
	SUB-TOTAL	39,219	40,568	64,800	64,800	65,435	1%
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	\$ 909,718	\$ 918,628	\$ 1,083,868	\$ 1,083,868	\$ 1,056,714	-3%

Communications

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-0601-513-1210	Regular Salaries	298,041	322,239	339,483	339,483	360,747	6%
001-0601-513-2110	FICA	22,594	25,803	27,429	27,429	29,155	6%
001-0601-513-2210	Retirement Contributions	36,111	48,656	51,453	51,453	54,548	6%
001-0601-513-2310	Health & Life Insurance	50,396	47,041	46,354	46,354	50,959	10%
001-0601-513-2410	Workers Compensation	556	600	862	862	916	6%
001-0601-513-2710	Auto Allowance	3,000	8,788	5,500	5,500	6,000	9%
	SUB-TOTAL	410,698	453,127	471,081	471,081	502,325	7%
CONTRACTUAL SERVICES							
001-0601-513-3410	Other Contractual Svcs	23,209	31,610	88,500	91,000	79,600	-10%
001-0601-513-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	23,209	31,610	88,500	91,000	79,600	-10%
OPERATING EXPENDITURES							
001-0601-513-4010	Travel & Per Diem	2,817	1,762	1,500	1,750	1,500	0%
001-0601-513-4110	Communication Svcs	3,506	4,640	6,600	6,600	6,600	0%
001-0601-513-4120	Postage & Shipping	0	0	500	500	300	-40%
001-0601-513-4310	Electricity	494	434	3,200	3,200	3,400	6%
001-0601-513-4320	Water & Sewer	175	173	360	360	380	6%
001-0601-513-4510	General Insurance	1,384	2,003	3,100	3,100	3,500	13%
001-0601-513-4710	Copying Costs	0	0	700	700	700	0%
001-0601-513-4720	Printing & Binding	12,767	4,889	9,000	4,000	7,000	-22%
001-0601-513-4890	Special Events	0	0	0	0	12,000	100%
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	369	505	500	500	500	0%
001-0601-513-5210	Fuels - Vehicles	0	0	0	0	0	n/a
001-0601-513-5220	Small Tools & Equip	8,295	6,189	5,000	7,500	3,000	-40%
001-0601-513-5290	Other Oper. Supplies	6,661	15,079	16,500	16,500	1,520	-91%
001-0601-513-5410	Subscriptions/Mmbrshps	2,786	996	1,200	675	1,200	0%
001-0601-513-5510	Training	325	669	1,000	1,275	2,500	150%
	SUB-TOTAL	39,579	37,339	49,160	46,660	44,100	-10%
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	\$ 473,486	\$ 522,076	\$ 608,741	\$ 608,741	\$ 626,025	3%

City Clerk

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-0701-519-1210	Regular Salaries	206,112	223,966	225,661	225,661	241,598	7%
001-0701-519-2110	FICA	15,718	17,361	18,181	18,181	19,443	7%
001-0701-519-2210	Retirement Contributions	30,483	33,361	34,104	34,104	36,351	7%
001-0701-519-2310	Health & Life Insurance	39,619	38,558	33,765	33,765	37,129	10%
001-0701-519-2410	Workers Compensation	358	394	572	572	612	7%
001-0701-519-2710	Auto Allowance	0	2,769	3,000	3,000	3,000	0%
	SUB-TOTAL	292,290	316,409	315,283	315,283	338,133	7%
CONTRACTUAL SERVICES							
001-0701-519-3410	Other Contractual Srvcs	0	0	2,500	0	2,500	0%
001-0701-519-3411	Software Maintenance	40,750	38,988	59,845	64,645	59,850	0%
	SUB-TOTAL	40,750	38,988	62,345	64,645	62,350	0%
OPERATING EXPENDITURES							
001-0701-519-4010	Travel & Per Diem	1,131	1,306	2,000	2,000	2,000	0%
001-0701-519-4110	Communication Srvcs	2,588	2,729	4,200	4,200	4,500	7%
001-0701-519-4120	Postage & Shipping	2,439	2,358	3,000	3,000	3,000	0%
001-0701-519-4310	Electricity	1,204	1,057	3,800	3,800	4,000	5%
001-0701-519-4320	Water & Sewer	116	115	270	270	290	7%
001-0701-519-4510	General Insurance	4,273	6,148	9,400	9,400	11,000	17%
001-0701-519-4710	Copying Costs	0	0	3,500	3,500	3,500	0%
001-0701-519-4720	Printing & Binding	0	0	800	0	800	0%
001-0701-519-4910	Advertising	21,026	17,925	10,000	10,000	13,000	30%
001-0701-519-4920	Election Expense	1,272	1,190	5,000	21,000	3,000	-40%
001-0701-519-4930	Codification & Recording	4,621	1,675	7,995	7,995	7,995	0%
001-0701-519-4935	Records Storage	1,330	630	1,600	700	1,600	0%
001-0701-519-5110	Office Supplies	585	1,669	2,580	2,580	2,000	-22%
001-0701-519-5220	Small Tools & Equip	0	0	0	0	0	n/a
001-0701-519-5290	Other Oper. Supplies	6,388	4,471	6,250	6,250	6,450	3%
001-0701-519-5410	Subscriptions/Mmbrshps	763	745	800	800	800	0%
001-0701-519-5510	Training	875	600	1,250	650	1,325	6%
	SUB-TOTAL	48,611	42,618	62,445	76,145	65,260	5%
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	\$ 381,651	\$ 398,015	\$ 440,073	\$ 456,073	\$ 465,743	6%

Finance

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-0901-513-1210	Regular Salaries	431,559	468,490	496,098	506,098	520,732	5%
001-0901-513-2110	FICA	33,249	36,862	39,679	39,679	41,648	5%
001-0901-513-2210	Retirement Contributions	63,157	57,865	74,266	74,266	78,081	5%
001-0901-513-2310	Health & Life Insurance	55,629	61,566	64,229	64,229	59,632	-7%
001-0901-513-2410	Workers Compensation	792	865	1,247	1,247	1,310	5%
001-0901-513-2710	Auto Allowance	3,000	3,000	3,000	3,000	3,000	0%
	SUB-TOTAL	587,386	628,648	678,519	688,519	704,403	4%
CONTRACTUAL SERVICES							
001-0901-513-3410	Other Contractual Svcs	49,748	66,967	64,600	84,600	134,700	109%
001-0901-513-3411	Software Maintenance	0	0	31,500	31,500	40,500	29%
	SUB-TOTAL	49,748	66,967	96,100	116,100	175,200	82%
OPERATING EXPENDITURES							
001-0901-513-4010	Travel & Per Diem	50	1,747	1,500	1,500	1,975	32%
001-0901-513-4110	Communication Svcs	4,671	5,022	9,100	9,100	9,100	0%
001-0901-513-4120	Postage & Shipping	2,093	2,156	2,500	2,500	2,500	0%
001-0901-513-4310	Electricity	4,181	3,669	6,000	6,000	6,300	5%
001-0901-513-4320	Water & Sewer	291	288	510	510	540	6%
001-0901-513-4510	General Insurance	4,694	6,770	10,300	10,300	12,000	17%
001-0901-513-4710	Copying Costs	0	0	750	750	750	0%
001-0901-513-4720	Printing & Binding	1,045	881	1,750	1,750	1,400	-20%
001-0901-513-5110	Office Supplies	2,210	2,844	2,250	2,250	2,250	0%
001-0901-513-5210	Fuels - Vehicles	0	0	0	0	0	n/a
001-0901-513-5220	Small Tools & Equip	0	0	500	500	500	0%
001-0901-513-5290	Other Oper. Supplies	445	780	1,400	1,400	1,450	4%
001-0901-513-5410	Subscriptions/Mmbrshps	1,621	1,949	1,925	1,925	1,500	-22%
001-0901-513-5510	Training	160	859	1,400	1,400	1,100	-21%
	SUB-TOTAL	21,461	26,965	39,885	39,885	41,365	4%
	GRAND TOTAL	\$ 658,595	\$ 722,580	\$ 814,504	\$ 844,504	\$ 920,968	13%

Human Resources

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-0905-513-1210	Regular Salaries	279,485	246,086	236,385	236,385	247,806	5%
001-0905-513-2110	FICA	21,632	19,171	19,037	19,037	19,944	5%
001-0905-513-2210	Retirement Contributions	38,389	32,114	35,788	35,788	37,500	5%
001-0905-513-2310	Health & Life Insurance	57,570	43,424	57,454	57,454	47,637	-17%
001-0905-513-2410	Workers Compensation	515	561	598	598	627	5%
001-0905-513-2710	Auto Allowance	3,000	3,000	3,000	3,000	3,000	0%
	SUB-TOTAL	400,591	344,356	352,262	352,262	356,514	1%
CONTRACTUAL SERVICES							
001-0905-513-3170	Employee Physicals	6,911	6,420	8,500	8,500	8,500	0%
001-0905-513-3171	Background Checks	1,647	1,222	5,000	5,000	3,000	-40%
001-0905-513-3410	Other Contractual Srvcs	3,350	4,154	4,250	4,250	4,250	0%
001-0905-513-3411	Software Maintenance	4,328	4,718	5,000	5,100	5,500	10%
	SUB-TOTAL	16,236	16,514	22,750	22,850	21,250	-7%
OPERATING EXPENDITURES							
001-0905-513-4010	Travel & Per Diem	128	0	1,500	1,500	1,500	0%
001-0905-513-4110	Communication Srvcs	5,271	5,572	5,600	5,600	7,000	25%
001-0905-513-4120	Postage & Shipping	309	167	400	400	400	0%
001-0905-513-4310	Electricity	2,715	2,383	3,800	3,800	4,000	5%
001-0905-513-4320	Water & Sewer	175	173	380	380	400	5%
001-0905-513-4510	General Insurance	2,889	4,145	6,300	6,300	7,000	11%
001-0905-513-4710	Copying Costs	0	0	300	300	300	0%
001-0905-513-4720	Printing & Binding	67	0	0	0	0	n/a
001-0905-513-4910	Advertising	1,293	394	3,000	2,900	3,000	0%
001-0905-513-5110	Office Supplies	647	1,044	1,970	1,970	1,970	0%
001-0905-513-5290	Other Oper. Supplies	5,472	4,414	5,850	5,850	3,850	-34%
001-0905-513-5410	Subscriptions/Mmbrshps	1,249	1,047	1,340	1,340	1,400	4%
001-0905-513-5510	Training	0	500	8,550	8,550	6,420	-25%
	SUB-TOTAL	20,215	19,839	38,990	38,890	37,240	-4%
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	\$ 437,042	\$ 380,709	\$ 414,002	\$ 414,002	\$ 415,004	0%

Purchasing

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-0925-513-1210	Regular Salaries	239,400	249,442	302,747	302,747	336,702	11%
001-0925-513-1310	Part-time	2,906	0	0	0	0	n/a
001-0925-513-2110	FICA	18,193	19,403	24,309	24,309	27,008	11%
001-0925-513-2210	Retirement Contributions	22,781	35,478	45,588	45,588	50,601	11%
001-0925-513-2310	Health & Life Insurance	31,043	19,108	27,555	27,555	31,204	13%
001-0925-513-2410	Workers Compensation	404	457	765	765	850	11%
001-0925-513-2710	Auto Allowance	2,231	3,000	3,000	3,000	3,000	0%
	SUB-TOTAL	316,958	326,888	403,964	403,964	449,365	11%
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	3,900	0	n/a
	SUB-TOTAL	0	0	0	3,900	0	n/a
OPERATING EXPENDITURES							
001-0925-513-4010	Travel & Per Diem	0	1,098	1,900	1,900	1,900	0%
001-0925-513-4110	Communication Svcs	2,178	2,969	3,600	3,600	4,500	25%
001-0925-513-4120	Postage & Shipping	0	0	0	0	0	n/a
001-0925-513-4310	Electricity	1,193	1,047	2,500	2,500	2,700	8%
001-0925-513-4320	Water & Sewer	175	173	360	360	380	6%
001-0925-513-4510	General Insurance	1,444	2,072	3,200	3,200	3,500	9%
001-0925-513-4710	Copying Costs	0	0	600	600	600	0%
001-0925-513-4720	Printing & Binding	134	0	140	140	70	-50%
001-0925-513-5110	Office Supplies	452	399	800	800	800	0%
001-0925-513-5290	Other Oper. Supplies	4,929	7,709	11,850	10,450	17,850	51%
001-0925-513-5410	Subscriptions/Mmbrshps	850	1,240	1,745	1,745	1,780	2%
001-0925-513-5510	Training	617	610	3,000	500	700	-77%
	SUB-TOTAL	11,972	17,317	29,695	25,795	34,780	17%
	GRAND TOTAL	\$ 328,930	\$ 344,205	\$ 433,659	\$ 433,659	\$ 484,145	12%

Information Technology

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-0920-513-1210	Employee Salaries	361,868	369,634	511,787	511,787	517,514	1%
001-0920-513-2110	FICA	27,926	28,330	41,559	41,559	41,937	1%
001-0920-513-2210	Retirement Contributions	38,231	43,067	77,979	77,979	78,727	1%
001-0920-513-2310	Health & Life Insurance	62,276	57,277	100,076	100,076	78,822	-21%
001-0920-513-2410	Workers Compensation	688	742	1,307	1,307	1,319	1%
001-0920-513-2710	Car Allowance	7,615	7,423	11,000	11,000	10,000	-9%
	SUB-TOTAL	498,604	506,473	743,708	743,708	728,319	-2%
CONTRACTUAL SERVICES							
001-0920-513-3410	Other Contractual Srvcs	13,914	8,728	22,000	22,000	15,500	-30%
001-0920-513-3411	Software Maintenance	185,926	152,135	234,500	234,500	182,500	-22%
001-0920-513-3412	Hardware Maintenance	102,713	34,941	32,000	32,000	42,500	33%
	SUB-TOTAL	302,553	195,804	288,500	288,500	240,500	-17%
OPERATING EXPENDITURES							
001-0920-513-4010	Travel & Per Diem	1,953	818	3,000	3,000	3,750	25%
001-0920-513-4110	Communication Services	15,205	15,747	18,000	18,000	18,900	5%
001-0920-513-4120	Shipping/Postage	0	0	100	100	100	0%
001-0920-513-4310	Electricity	709	626	4,300	4,300	4,600	7%
001-0920-513-4320	Water & Sewer	233	230	380	380	400	5%
001-0920-513-4510	General Insurance	1,926	2,763	4,200	4,200	5,500	31%
001-0920-513-5110	Office Supplies	215	345	800	800	1,000	25%
001-0920-513-5290	Other Operating Supplies	7,570	4,060	18,693	18,693	3,000	-84%
001-0920-513-5410	Subscriptions/Mmbrshps	699	0	400	400	400	0%
001-0920-513-5510	Training	1,867	1,592	11,550	11,550	6,100	-47%
	SUB-TOTAL	30,377	26,181	61,423	61,423	43,750	-29%
CAPITAL OUTLAY							
001-0920-513-6425	Machinery & Equipment	462	119	4,300	4,300	0	n/a
	SUB-TOTAL	462	119	4,300	4,300	0	n/a
	GRAND TOTAL	\$ 831,996	\$ 728,577	\$ 1,097,931	\$ 1,097,931	\$ 1,012,569	-8%

Legal Services

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
CONTRACTUAL SERVICES						
001-1401-514-3110 Legal Services	138,049	146,055	207,200	207,200	207,200	0%
001-1401-514-3120 Outside Legal Services	98,292	42,914	100,000	100,000	100,000	0%
001-1401-514-3130 Litigation	0	10,000	225,000	225,000	225,000	0%
001-1401-514-3140 Other Legal Services-Code	36,125	18,878	0	0	0	n/a
SUB-TOTAL	272,466	217,847	532,200	532,200	532,200	0%
GRAND TOTAL	\$ 272,466	\$ 217,847	\$ 532,200	\$ 532,200	\$ 532,200	0%

Fire Rescue

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
CONTRACTUAL SERVICES						
001-2801-522-3410 Other Contractual Svcs	9,596,955	9,892,435	10,453,283	10,421,283	10,642,645	2%
SUB-TOTAL	9,596,955	9,892,435	10,453,283	10,421,283	10,642,645	2%
OPERATING EXPENDITURES						
001-2801-522-4110 Communication Svcs	76,125	53,053	70,000	70,000	72,000	3%
001-2801-522-4310 Electricity	19,656	19,017	42,800	42,800	45,000	5%
001-2801-522-4320 Water & Sewer	10,175	11,158	16,060	16,060	16,900	5%
001-2801-522-4510 General Insurance	61,910	88,195	130,700	130,700	103,000	-21%
001-2801-522-4650 R&M- Vehicles	89,582	66,012	75,000	75,000	80,000	7%
001-2801-522-4660 R&M-Other Equip	3,200	19,219	30,000	62,000	30,000	0%
001-2801-522-5210 Fuel- Vehicles	27,378	29,756	50,000	50,000	52,000	4%
001-2801-522-5220 Small Tools & Equip	14,288	48,754	32,000	32,000	50,000	56%
001-2801-522-5290 Other Oper. Supplies	0	141	1,000	1,000	1,000	0%
SUB-TOTAL	302,314	335,305	447,560	479,560	449,900	1%
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	\$ 9,899,269	\$ 10,227,740	\$ 10,900,843	\$ 10,900,843	\$ 11,092,545	2%

Public Safety Summary

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
PERSONNEL SERVICES						
001-20XX-521-1310	0	0	0	0	0	n/a
001-20XX-521-2110	0	0	0	0	0	n/a
001-20XX-521-2210	476,791	589,037	650,000	650,000	650,000	0%
001-20XX-521-2410	0	0	0	0	0	n/a
SUB-TOTAL	476,791	589,037	650,000	650,000	650,000	0%
CONTRACTUAL SERVICES						
001-20XX-521-3410	11,269,149	12,262,624	13,197,111	13,193,611	14,470,485	10%
001-20XX-521-3411	0	0	0	0	3,000	100%
001-20XX-521-3610	0	0	100,000	100,000	100,000	0%
SUB-TOTAL	11,269,149	12,262,624	13,297,111	13,293,611	14,573,485	10%
OPERATING EXPENDITURES						
001-20XX-521-4010	0	0	0	0	0	n/a
001-20XX-521-4110	6,126	7,482	8,800	8,800	9,800	11%
001-20XX-521-4310	14,816	14,715	24,800	24,800	26,100	5%
001-20XX-521-4320	2,489	2,614	3,800	3,800	4,000	5%
001-20XX-521-5230	0	0	0	0	0	n/a
001-20XX-521-4120	4,391	6,694	6,000	6,000	8,000	33%
001-20XX-521-4510	16,589	22,862	31,400	28,400	39,000	24%
001-20XX-521-4620	0	4,878	0	0	0	n/a
001-20XX-521-4710	0	0	1,000	1,000	1,050	5%
001-20XX-521-4720	0	0	2,000	2,000	1,000	-50%
001-20XX-521-4930	1,419	1,143	2,000	2,000	2,000	0%
001-20XX-521-4935	0	0	0	0	0	n/a
001-20XX-521-5110	0	0	0	0	0	n/a
001-20XX-521-5220	2,176	0	0	0	0	100%
001-20XX-521-5290	0	0	0	6,500	8,000	100%
001-20XX-521-5510	0	0	0	0	0	n/a
SUB-TOTAL	48,006	60,388	79,800	83,300	98,950	24%
GRAND TOTAL	\$ 11,793,946	\$ 12,912,049	\$ 14,026,911	\$ 14,026,911	\$ 15,322,435	9%

Public Safety - Broward Sheriff's Office (BSO)

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Amended Budget	2026 Adopted Budget	% Change
PERSONNEL SERVICES						
001-20XX-521-1310	0	0	0	0	0	n/a
001-20XX-521-2110	0	0	0	0	0	n/a
001-20XX-521-2210	476,791	589,037	650,000	650,000	650,000	0%
001-20XX-521-2410	0	0	0	0	0	n/a
SUB-TOTAL	476,791	589,037	650,000	650,000	650,000	0%
CONTRACTUAL SERVICES						
001-20XX-521-3410	11,012,410	11,988,399	12,822,111	12,818,611	14,095,485	10%
001-20XX-521-3411	0	0	0	0	3,000	100%
001-20XX-521-3610	0	0	100,000	100,000	100,000	0%
SUB-TOTAL	11,012,410	11,988,399	12,922,111	12,918,611	14,198,485	10%
OPERATING EXPENDITURES						
001-20XX-521-4010	0	0	0	0	0	n/a
001-20XX-521-4110	4,904	6,320	5,500	5,500	6,500	18%
001-20XX-521-4310	14,816	14,715	24,800	24,800	26,100	5%
001-20XX-521-4320	2,489	2,614	3,800	3,800	4,000	5%
001-20XX-521-5230	0	0	0	0	0	n/a
001-20XX-521-4120	0	0	0	0	0	n/a
001-20XX-521-4510	16,589	22,862	31,400	28,400	39,000	24%
001-20XX-521-4620	0	4,878	0	0	0	n/a
001-20XX-521-4710	0	0	0	0	300	100%
001-20XX-521-4720	0	0	0	0	0	n/a
001-20XX-521-4930	0	0	0	0	0	n/a
001-20XX-521-4935	0	0	0	0	0	n/a
001-20XX-521-5110	0	0	0	0	0	n/a
001-20XX-521-5220	2,176	0	0	0	0	100%
001-20XX-521-5290	0	0	0	6,500	8,000	100%
001-20XX-521-5510	0	0	0	0	0	n/a
SUB-TOTAL	40,974	51,389	65,500	69,000	83,900	28%
GRAND TOTAL	\$ 11,530,175	\$ 12,628,825	\$ 13,637,611	\$ 13,637,611	\$ 14,932,385	9%

Public Safety - Code Compliance

	2023	2024	2025	2025	2026	%
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES						
001-20XX-521-1310	0	0	0	0	0	n/a
001-20XX-521-2110	0	0	0	0	0	n/a
001-20XX-521-2210	0	0	0	0	0	n/a
001-20XX-521-2410	0	0	0	0	0	n/a
SUB-TOTAL	0	0	0	0	0	n/a
CONTRACTUAL SERVICES						
001-20XX-521-3410	4,830	11,459	15,000	15,000	15,000	0%
001-20XX-521-3411	0	0	0	0	0	n/a
001-20XX-521-3610	0	0	0	0	0	n/a
SUB-TOTAL	4,830	11,459	15,000	15,000	15,000	0%
OPERATING EXPENDITURES						
001-20XX-521-4010	0	0	0	0	0	n/a
001-20XX-521-4110	1,222	1,162	3,300	3,300	3,300	0%
001-20XX-521-4310	0	0	0	0	0	n/a
001-20XX-521-4320	0	0	0	0	0	n/a
001-20XX-521-5230	0	0	0	0	0	n/a
001-20XX-521-4120	4,391	6,694	6,000	6,000	8,000	33%
001-20XX-521-4510	0	0	0	0	0	n/a
001-20XX-521-4620	0	0	0	0	0	n/a
001-20XX-521-4710	0	0	1,000	1,000	750	-25%
001-20XX-521-4720	0	0	2,000	2,000	1,000	-50%
001-20XX-521-4930	1,419	1,143	2,000	2,000	2,000	0%
001-20XX-521-4935	0	0	0	0	0	n/a
001-20XX-521-5110	0	0	0	0	0	n/a
001-20XX-521-5220	0	0	0	0	0	n/a
001-20XX-521-5290	0	0	0	0	0	n/a
001-20XX-521-5510	0	0	0	0	0	n/a
SUB-TOTAL	7,032	8,999	14,300	14,300	15,050	5%
GRAND TOTAL	\$ 11,862	\$ 20,458	\$ 29,300	\$ 29,300	\$ 30,050	3%

Public Safety - Crossing Guards

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	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	251,909	262,766	360,000	360,000	360,000	0%
001-20XX-521-3411	Software Maintenance	0	0	0	0	0	n/a
001-20XX-521-3610	Pension Benefits	0	0	0	0	0	n/a
	SUB-TOTAL	251,909	262,766	360,000	360,000	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	\$ 251,909	\$ 262,766	\$ 360,000	\$ 360,000	\$ 360,000	0%

Development Services Summary

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change	
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	2,188,422	1,805,719	2,076,678	2,076,678	2,209,532	6%
001-30XX-524-1310	Part-time Salaries	51,678	23,675	50,555	50,555	31,274	-38%
001-30XX-524-1410	Overtime	831	449	0	0	0	n/a
001-30XX-524-2110	FICA	170,242	138,781	169,389	169,389	178,515	5%
001-30XX-524-2210	Retirement Contributions	275,355	204,192	298,272	298,272	330,568	11%
001-30XX-524-2310	Health & Life Insurance	402,704	349,960	396,033	396,033	442,534	12%
001-30XX-524-2410	Workers Compensation	33,474	30,934	38,034	38,034	33,411	-12%
001-30XX-524-2710	Car Allowance	11,296	8,911	8,000	8,000	5,000	-38%
	SUB-TOTAL	3,134,002	2,562,621	3,036,961	3,036,961	3,230,834	6%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	11,645	10,412	15,000	0	0	n/a
001-30XX-524-3410	Other Contractual Srvcs	282,676	317,147	350,000	372,220	223,500	-36%
001-30XX-524-3411	Software Maintenance	48,564	48,023	89,650	83,541	82,350	-8%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	342,885	375,582	454,650	455,761	305,850	-33%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	3,841	1,205	2,050	2,050	2,455	20%
001-30XX-524-4110	Communication Srvcs	33,146	39,037	47,400	47,400	40,400	-15%
001-30XX-524-4120	Shipping/Postage	3,463	1,706	2,600	2,600	2,050	-21%
001-30XX-524-4310	Electricity	13,415	11,778	20,500	20,500	21,700	6%
001-30XX-524-4320	Water & Sewer	1,630	1,611	2,360	2,360	2,500	6%
001-30XX-524-4510	General Insurance	36,948	49,204	59,100	59,100	60,000	2%
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0	n/a
001-30XX-524-4650	R&M- Auto	5,215	56	0	0	0	n/a
001-30XX-524-4660	R&M-Other Equip&Tool	750	450	1,000	1,000	500	-50%
001-30XX-524-4710	Copying Costs	1,857	2,162	2,700	2,700	2,500	-7%
001-30XX-524-4720	Printing & Binding	820	1,494	2,140	2,070	2,070	-3%
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	102,524	58,395	75,000	75,000	50,000	-33%
001-30XX-524-4940	License Permit Fees	0	0	0	0	0	n/a
001-30XX-524-4941	Permitting	10,671	7,381	11,400	11,400	11,000	-4%
001-30XX-524-4980	Environ Programs	25,538	16,652	37,500	37,500	39,700	6%
001-30XX-524-5110	Office Supplies	13,706	11,092	5,600	5,250	4,500	-20%
001-30XX-524-5210	Fuel - Vehicles	13,554	14,087	23,000	23,000	18,000	-22%
001-30XX-524-5220	Small Equip&Tools	12,025	6,655	0	0	0	n/a
001-30XX-524-5230	Uniforms	4,592	3,635	4,225	4,014	3,150	-25%
001-30XX-524-5290	Other Oper Supplies	2,404	7,356	3,740	3,526	3,170	-15%
001-30XX-524-5410	Subscriptions/Mmbrshps	2,873	3,750	2,185	2,185	2,225	2%
001-30XX-524-5510	Training	7,850	5,172	5,520	5,254	5,940	8%
	SUB-TOTAL	296,822	242,878	308,020	306,909	271,860	-12%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	5,000	100%
001-30XX-524-6520	FF&E	6,012	0	0	0	0	n/a
	SUB-TOTAL	6,012	0	0	0	5,000	100%
	GRAND TOTAL	\$ 3,779,721	\$ 3,181,081	\$ 3,799,631	\$ 3,799,631	\$ 3,813,544	0%

Development Services - Building

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	1,800,115	1,485,185	1,413,270	1,413,270	1,141,271	-19%
001-30XX-524-1310	Part-time Salaries	51,678	23,675	50,555	50,555	31,274	-38%
001-30XX-524-1410	Overtime	741	449	0	0	0	n/a
001-30XX-524-2110	FICA	139,229	113,657	116,275	116,275	93,157	-20%
001-30XX-524-2210	Retirement Contributions	223,992	170,912	211,127	211,127	170,267	-19%
001-30XX-524-2310	Health & Life Insurance	350,535	290,076	309,249	309,249	243,845	-21%
001-30XX-524-2410	Workers Compensation	29,872	27,120	27,902	27,902	22,344	-20%
001-30XX-524-2710	Car Allowance	2,796	2,796	0	0	0	n/a
	SUB-TOTAL	2,598,958	2,113,870	2,128,378	2,128,378	1,702,158	-20%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	0	n/a
001-30XX-524-3410	Other Contractual Srvcs	172,414	184,392	15,000	15,000	2,500	-83%
001-30XX-524-3411	Software Maintenance	47,886	47,316	70,850	70,850	69,100	-2%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	220,300	231,708	85,850	85,850	71,600	-17%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	2,327	800	1,400	1,400	1,655	18%
001-30XX-524-4110	Communication Srvcs	24,478	29,496	36,000	36,000	28,000	-22%
001-30XX-524-4120	Shipping/Postage	2,244	1,623	2,300	2,300	1,750	-24%
001-30XX-524-4310	Electricity	11,814	10,373	15,200	15,200	16,000	5%
001-30XX-524-4320	Water & Sewer	1,223	1,208	1,600	1,600	1,700	6%
001-30XX-524-4510	General Insurance	34,360	45,473	53,400	53,400	53,000	-1%
001-30XX-524-4640	R&M- Landscaping	0	0	0	0	0	n/a
001-30XX-524-4650	R&M- Auto	5,215	56	0	0	0	n/a
001-30XX-524-4660	R&M-Other Equip&Tool	750	450	1,000	1,000	500	-50%
001-30XX-524-4710	Copying Costs	1,857	2,162	2,000	2,000	1,800	-10%
001-30XX-524-4720	Printing & Binding	820	1,425	500	500	0	n/a
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	102,524	58,395	75,000	75,000	50,000	-33%
001-30XX-524-4940	License Permit Fees	0	0	0	0	0	n/a
001-30XX-524-4941	Permitting	0	0	0	0	0	n/a
001-30XX-524-4980	Environ Programs	0	0	0	0	0	n/a
001-30XX-524-5110	Office Supplies	11,971	9,835	4,300	3,950	3,200	-26%
001-30XX-524-5210	Fuel - Vehicles	13,554	14,087	23,000	23,000	18,000	-22%
001-30XX-524-5220	Small Equip&Tools	12,025	6,655	0	0	0	n/a
001-30XX-524-5230	Uniforms	3,656	3,445	3,500	3,500	1,375	-61%
001-30XX-524-5290	Other Oper Supplies	1,860	7,196	1,450	1,800	1,450	0%
001-30XX-524-5410	Subscriptions/Mmbrshps	2,449	2,598	1,550	1,550	1,550	0%
001-30XX-524-5510	Training	4,668	2,719	3,360	3,360	2,440	-27%
	SUB-TOTAL	237,795	197,996	225,560	225,560	182,420	-19%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	0	n/a
001-30XX-524-6520	FF&E	6,012	0	0	0	0	n/a
	SUB-TOTAL	6,012	0	0	0	0	n/a
	GRAND TOTAL	\$ 3,063,065	\$ 2,543,574	\$ 2,439,788	\$ 2,439,788	\$ 1,956,178	-20%

Development Services - Planning and Zoning

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	182,297	119,402	221,745	221,745	301,836	36%
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	14,704	9,579	17,529	17,529	24,153	38%
001-30XX-524-2210	Retirement Contributions	27,333	13,693	20,523	20,523	45,158	120%
001-30XX-524-2310	Health & Life Insurance	25,242	10,287	14,563	14,563	54,753	276%
001-30XX-524-2410	Workers Compensation	335	370	560	560	760	36%
001-30XX-524-2710	Car Allowance	4,000	2,077	2,000	2,000	2,000	0%
	SUB-TOTAL	253,911	155,408	276,920	276,920	428,660	55%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	0	0	0	0	0	n/a
001-30XX-524-3410	Other Contractual Srvcs	62,173	90,792	115,000	115,000	98,000	-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	62,173	90,792	115,000	115,000	98,000	-15%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	817	138	0	0	0	n/a
001-30XX-524-4110	Communication Srvcs	2,963	2,880	3,400	3,400	3,400	0%
001-30XX-524-4120	Shipping/Postage	1,153	26	200	200	200	0%
001-30XX-524-4310	Electricity	514	451	3,000	3,000	3,200	7%
001-30XX-524-4320	Water & Sewer	116	115	380	380	400	5%
001-30XX-524-4510	General Insurance	963	1,382	2,100	2,100	2,000	-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	0	0	500	500	500	0%
001-30XX-524-4720	Printing & Binding	0	0	1,500	1,500	2,000	33%
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	1,048	560	600	600	600	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	535	36	125	125	150	20%
001-30XX-524-5290	Other Oper Supplies	369	0	500	500	500	0%
001-30XX-524-5410	Subscriptions/Mmbrshps	0	711	125	125	0	n/a
001-30XX-524-5510	Training	475	0	0	0	0	n/a
	SUB-TOTAL	8,953	6,299	12,430	12,430	12,950	4%
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	\$ 325,037	\$ 252,499	\$ 404,350	\$ 404,350	\$ 539,610	33%

Development Services - Engineering

	2023	2024	2025	2025	2026	%	
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change	
PERSONNEL SERVICES							
001-30XX-524-1210	Regular Salaries	206,010	201,132	441,663	441,663	766,425	74%
001-30XX-524-1310	Part-time Salaries	0	0	0	0	0	n/a
001-30XX-524-1410	Overtime	90	0	0	0	0	n/a
001-30XX-524-2110	FICA	16,309	15,545	35,585	35,585	61,205	72%
001-30XX-524-2210	Retirement Contributions	24,030	19,587	66,622	66,622	115,143	73%
001-30XX-524-2310	Health & Life Insurance	26,927	49,597	72,221	72,221	143,936	99%
001-30XX-524-2410	Workers Compensation	3,267	3,444	9,572	9,572	10,307	8%
001-30XX-524-2710	Car Allowance	4,500	4,038	6,000	6,000	3,000	-50%
	SUB-TOTAL	281,133	293,343	631,663	631,663	1,100,016	74%
CONTRACTUAL SERVICES							
001-30XX-524-3150	Arch & Engineering Srv	11,645	10,412	15,000	0	0	n/a
001-30XX-524-3410	Other Contractual Srvcs	48,089	41,963	220,000	242,220	123,000	-44%
001-30XX-524-3411	Software Maintenance	678	707	18,800	12,691	13,250	-30%
001-30XX-524-3412	Hardware Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	60,412	53,082	253,800	254,911	136,250	-46%
OPERATING EXPENDITURES							
001-30XX-524-4010	Travel & Per Diem	697	267	650	650	800	23%
001-30XX-524-4110	Communication Srvcs	5,705	6,661	8,000	8,000	9,000	13%
001-30XX-524-4120	Shipping/Postage	66	57	100	100	100	0%
001-30XX-524-4310	Electricity	1,087	954	2,300	2,300	2,500	9%
001-30XX-524-4320	Water & Sewer	291	288	380	380	400	5%
001-30XX-524-4510	General Insurance	1,625	2,349	3,600	3,600	5,000	39%
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	0	0	200	200	200	0%
001-30XX-524-4720	Printing & Binding	0	69	140	70	70	-50%
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	10,671	7,381	11,400	11,400	11,000	-4%
001-30XX-524-4980	Environ Programs	25,538	16,652	37,500	37,500	39,700	6%
001-30XX-524-5110	Office Supplies	687	697	700	700	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	401	154	600	389	1,625	171%
001-30XX-524-5290	Other Oper Supplies	175	160	1,790	1,226	1,220	-32%
001-30XX-524-5410	Subscriptions/Mmbrshps	424	441	510	510	675	32%
001-30XX-524-5510	Training	2,707	2,453	2,160	1,894	3,500	62%
	SUB-TOTAL	50,074	38,583	70,030	68,919	76,490	9%
CAPITAL OUTLAY							
001-30XX-524-6425	Machinery & Equipment	0	0	0	0	5,000	100%
001-30XX-524-6520	FF&E	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	5,000	100%
	GRAND TOTAL	\$ 391,619	\$ 385,008	\$ 955,493	\$ 955,493	\$ 1,317,756	38%

Public Works Summary

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	2,414,972	2,711,431	2,857,235	2,857,235	2,996,471	5%
001-39XX-XXX-1310 Part-time Salaries	203,702	216,804	212,432	212,432	280,404	32%
001-39XX-XXX-1410 Overtime	41,851	38,359	35,285	35,285	46,000	30%
001-39XX-XXX-2110 FICA	202,663	226,216	246,527	246,527	263,620	7%
001-39XX-XXX-2210 Retirement Contributions	277,384	298,001	428,450	428,450	450,529	5%
001-39XX-XXX-2310 Health & Life Insurance	614,627	672,670	670,616	670,616	807,499	20%
001-39XX-XXX-2410 Workers Compensation	79,128	86,263	121,871	121,871	128,981	6%
001-39XX-XXX-2710 Car Allowance	16,653	14,903	15,000	15,000	15,000	0%
SUB-TOTAL	3,850,980	4,264,647	4,587,416	4,587,416	4,988,504	9%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Srvcs	399,308	419,909	450,000	450,000	464,000	3%
001-39XX-XXX-3411 Software Maintenance	15,223	30,946	33,100	33,100	59,200	79%
SUB-TOTAL	414,531	450,855	483,100	483,100	523,200	8%
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	498	2,500	2,500	1,000	-60%
001-39XX-XXX-4110 Communication Srvcs	26,049	42,781	45,600	45,600	48,500	6%
001-39XX-XXX-4120 Shipping/Postage	94	271	200	200	300	50%
001-39XX-XXX-4310 Electricity	188,342	201,702	293,700	293,700	308,400	5%
001-39XX-XXX-4311 Electricity Street Lights	181,478	182,228	371,000	371,000	431,700	16%
001-39XX-XXX-4320 Water & Sewer	47,335	55,043	66,010	66,010	69,400	5%
001-39XX-XXX-4510 General Insurance	83,879	112,514	133,300	133,300	160,000	20%
001-39XX-XXX-4620 R&M-General (was Bldgs,Grounds)	732,579	739,342	47,000	47,000	102,000	117%
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	23,744	33,850	46,000	48,000	10,000	-78%
001-39XX-XXX-4622 R&M-Electrical	17,343	17,219	15,000	18,000	22,500	50%
001-39XX-XXX-4623 R&M-Fuel	1,581	1,043	3,000	3,000	0	n/a
001-39XX-XXX-4624 R&M-Fire System	26,577	22,676	24,000	56,000	20,200	-16%
001-39XX-XXX-4625 R&M-A/C	22,286	45,633	36,000	71,000	38,500	7%
001-39XX-XXX-4626 R&M-Plumbing	15,894	13,118	16,000	29,000	22,500	41%
001-39XX-XXX-4627 R&M-Janitorial,Chemical	33,952	44,482	47,000	47,000	49,000	4%
001-39XX-XXX-4628 R&M-Fencing	3,321	4,988	5,000	5,000	0	n/a
001-39XX-XXX-4629 R&M-Windscreens	12,807	10,958	13,000	13,000	0	n/a
001-39XX-XXX-4630 Park Maintenance-General	25,978	24,863	22,000	25,000	42,000	91%
001-39XX-XXX-4631 Park Maint-Tennis	11,860	20,070	23,000	23,000	24,000	4%
001-39XX-XXX-4632 Park Maint-Lightning Detectors	3,282	0	21,100	24,257	21,000	0%
001-39XX-XXX-4633 Park Maint-Lambasts/Ballasts	0	5,180	5,000	5,000	0	n/a
001-39XX-XXX-4634 Park Maint-Irrigation	26,088	28,784	36,500	36,500	0	n/a
001-39XX-XXX-4635 Park Maint-Field Maintenance	20,052	74,479	75,000	75,000	76,500	2%
001-39XX-XXX-4636 Park Maint-Pressure clean	23,258	25,093	30,000	30,000	30,000	0%
001-39XX-XXX-4637 Park Maint-Chem/Fert/Herb	19,063	12,214	15,000	15,000	0	n/a
001-39XX-XXX-4638 Park Maint-PIP Coating	4,800	0	0	0	0	n/a
001-39XX-XXX-4640 R & M- Landscaping	97,098	160,187	1,172,000	1,118,943	1,332,850	14%
001-39XX-XXX-4641 R&M-Public ROW (overgrowth trimming)	29,977	20,220	21,000	21,000	0	n/a
001-39XX-XXX-4642 R&M-Public ROW: landscaping	7,829	9,113	12,000	12,000	43,500	263%
001-39XX-XXX-4643 R&M-Public ROW: guardrails	13,951	2,256	10,000	10,000	0	n/a
001-39XX-XXX-4644 R&M-Public ROW: concrete	8,370	5,448	7,500	6,000	0	n/a
001-39XX-XXX-4645 R&M-Drainage,Swales	10,565	11,004	8,000	8,000	19,000	138%
001-39XX-XXX-4646 R&M-Drainage,Swales: cleaning	48,044	44,872	50,000	50,000	50,000	0%
001-39XX-XXX-4647 R&M-Drainage,Swales: storm drains	23,520	27,918	0	0	0	n/a
001-39XX-XXX-4648 R&M-Drainage,Swales: sweeping	11,627	9,558	12,000	12,000	0	n/a
001-39XX-XXX-4649 R&M-Drainage,Swales: Cypresshead PUD	6,462	7,230	9,000	9,000	0	n/a
001-39XX-XXX-4650 R & M - Vehicles	53,235	46,969	60,000	60,000	60,800	1%
001-39XX-XXX-4660 R&M-Other Equip&Tools	48,686	46,632	46,000	76,000	51,000	11%
001-39XX-XXX-4710 Copying Costs	1,595	2,272	2,000	2,000	2,000	0%
001-39XX-XXX-4940 License Permit Fees	283	1,341	755	755	755	0%
001-39XX-XXX-4980 Environ Programs	88,755	88,755	100,000	100,000	100,000	0%
001-39XX-XXX-5110 Office Supplies	4,213	2,888	2,500	2,500	2,500	0%
001-39XX-XXX-5210 Fuel - Vehicles	73,417	76,920	125,000	69,000	127,000	2%
001-39XX-XXX-5215 Fuel - Equipment	24,301	26,933	35,000	21,000	38,000	9%
001-39XX-XXX-5220 Small Tools & Equip	22,162	29,332	23,500	34,600	27,000	15%
001-39XX-XXX-5230 Uniforms	19,031	18,522	21,250	21,250	21,250	0%
001-39XX-XXX-5290 Other Oper Supplies	52,723	57,832	62,000	51,500	86,000	39%
001-39XX-XXX-5310 Street Materials & Supplies -General	8,443	6,296	10,000	10,000	10,000	0%
001-39XX-XXX-5311 Street Materials & Supplies -StreetSigns	10,316	17,662	15,000	15,000	15,000	0%
001-39XX-XXX-5312 Street Materials & Supplies -AsphaltSolu	8,293	17,243	17,000	18,500	17,000	0%
001-39XX-XXX-5313 Street Materials & Supplies-MOTconesbar	1,959	2,256	0	0	0	n/a
001-39XX-XXX-5314 Street Materials & Supplies -Fencing	7,311	13,524	15,000	15,000	10,000	-33%
001-39XX-XXX-5410 Subscriptions/Mmbrshps	2,036	1,365	2,000	2,000	1,300	-35%
001-39XX-XXX-5510 Training	1,030	4,134	5,000	5,000	5,000	0%
SUB-TOTAL	2,236,874	2,477,711	3,235,415	3,234,115	3,497,455	8%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	7,126	14,557	7,000	8,300	4,000	-43%
SUB-TOTAL	7,126	14,557	7,000	8,300	4,000	-43%
GRAND TOTAL	\$ 6,509,511	\$ 7,207,770	\$ 8,312,931	\$ 8,312,931	\$ 9,013,159	8%

Public Works - Administration

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-121C Regular Salaries	599,428	669,112	712,245	712,245	711,382	0%
001-39XX-XXX-131C Part-time Salaries	0	0	0	0	28,296	100%
001-39XX-XXX-141C Overtime	218	32	25,285	25,285	36,000	42%
001-39XX-XXX-211C FICA	47,152	52,173	59,718	59,718	62,624	5%
001-39XX-XXX-221C Retirement Contributions	76,710	60,229	110,359	110,359	111,152	1%
001-39XX-XXX-231C Health & Life Insurance	105,924	106,842	102,612	102,612	103,028	0%
001-39XX-XXX-241C Workers Compensator	10,252	11,059	16,350	16,350	17,288	6%
001-39XX-XXX-271C Car Allowance	16,653	14,903	15,000	15,000	15,000	0%
SUB-TOTAL	856,337	914,350	1,041,569	1,041,569	1,084,770	4%
CONTRACTUAL SERVICES						
001-39XX-XXX-341C Other Contractual Srvc	3,984	0	0	0	0	n/a
001-39XX-XXX-341I Software Maintenance	15,223	30,946	33,100	33,100	59,200	79%
SUB-TOTAL	19,207	30,946	33,100	33,100	59,200	79%
OPERATING EXPENDITURES						
001-39XX-XXX-401C Travel & Per Diem	0	498	2,500	2,500	1,000	-60%
001-39XX-XXX-411C Communication Srvc	24,409	27,421	29,000	29,000	31,000	7%
001-39XX-XXX-412C Shipping/Postage	94	271	200	200	300	50%
001-39XX-XXX-431C Electricity	0	0	0	0	0	n/a
001-39XX-XXX-431I Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-432C Water & Sewer	0	0	0	0	0	n/a
001-39XX-XXX-451C General Insurance	9,087	13,057	19,900	19,900	24,000	21%
001-39XX-XXX-462C R&M-General (was Bldgs,Grounds)	680,700	707,161	0	0	0	n/a
001-39XX-XXX-462I R&M-Structural (was Park Structures)	0	0	0	0	0	n/a
001-39XX-XXX-464C R & M- Landscaping	0	0	968,000	934,700	1,101,850	14%
001-39XX-XXX-471C Copying Costs	1,595	2,272	2,000	2,000	2,000	0%
001-39XX-XXX-494C License Permit Fees	283	1,341	755	755	755	0%
001-39XX-XXX-498C Environ Programs	88,755	88,755	100,000	100,000	100,000	0%
001-39XX-XXX-511C Office Supplies	4,213	2,888	2,500	2,500	2,500	0%
001-39XX-XXX-521C Fuel - Vehicles	0	0	0	0	0	n/a
001-39XX-XXX-521E Fuel - Equipment	0	0	0	0	0	n/a
001-39XX-XXX-522C Small Tools & Equip	0	0	0	0	0	n/a
001-39XX-XXX-523C Uniforms	16,344	16,796	21,250	21,250	21,250	0%
001-39XX-XXX-529C Other Oper Supplies	493	796	3,500	3,500	2,500	-29%
001-39XX-XXX-541C Subscriptions/Mmbrshps	2,006	1,365	2,000	2,000	1,300	-35%
001-39XX-XXX-551C Training	986	4,134	5,000	5,000	5,000	0%
SUB-TOTAL	828,965	866,755	1,156,605	1,123,305	1,293,455	12%
CAPITAL OUTLAY						
001-39XX-572-642E Machinery & Equipmen	0	6,802	0	1,300	0	n/a
SUB-TOTAL	0	6,802	0	1,300	0	n/a
GRAND TOTAL	\$ 1,704,509	\$ 1,818,853	\$ 2,231,274	\$ 2,199,274	\$ 2,437,425	9%

Public Works - Facilities

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	643,948	692,599	732,254	732,254	808,780	10%
001-39XX-XXX-1310 Part-time Salaries	62,215	67,674	67,135	67,135	85,320	27%
001-39XX-XXX-1410 Overtime	15,448	12,280	0	0	0	n/a
001-39XX-XXX-2110 FICA	54,927	59,335	63,345	63,345	70,827	12%
001-39XX-XXX-2210 Retirement Contributions	76,602	86,053	107,972	107,972	119,426	11%
001-39XX-XXX-2310 Health & Life Insurance	153,875	160,237	172,126	172,126	209,512	22%
001-39XX-XXX-2410 Workers Compensation	19,478	20,524	29,737	29,737	33,168	12%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL	1,026,493	1,098,702	1,172,569	1,172,569	1,327,033	13%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Srvcs	0	9,290	10,000	10,000	14,000	40%
001-39XX-XXX-3411 Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL	0	9,290	10,000	10,000	14,000	40%
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Srvcs	360	4,830	5,000	5,000	5,300	6%
001-39XX-XXX-4120 Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310 Electricity	14,178	13,418	19,700	19,700	20,700	5%
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	2,655	3,134	3,140	3,140	3,300	5%
001-39XX-XXX-4510 General Insurance	6,122	7,997	9,400	9,400	11,000	17%
001-39XX-XXX-4620 R&M-General (was Bldgs,Grounds)	21,179	18,836	20,000	20,000	55,000	175%
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	12,458	27,858	15,000	17,000	0	n/a
001-39XX-XXX-4622 R&M-Electrical	17,343	17,219	15,000	18,000	22,500	50%
001-39XX-XXX-4623 R&M-Fuel	1,581	1,043	3,000	3,000	0	n/a
001-39XX-XXX-4624 R&M-Fire System	26,577	22,676	24,000	56,000	20,200	-16%
001-39XX-XXX-4625 R&M-A/C	22,286	45,633	36,000	71,000	38,500	7%
001-39XX-XXX-4626 R&M-Plumbing	4,965	5,585	6,000	19,000	12,500	108%
001-39XX-XXX-4627 R&M-Janitorial,Chemical	33,952	44,482	47,000	47,000	49,000	4%
001-39XX-XXX-5220 Small Tools & Equip	3,365	6,371	4,000	6,500	4,000	0%
001-39XX-XXX-5230 Uniforms	720	626	0	0	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	40,628	44,577	46,500	36,000	31,500	-32%
001-39XX-XXX-5410 Subscriptions/Mmbrshps	30	0	0	0	0	n/a
001-39XX-XXX-5510 Training	44	0	0	0	0	n/a
SUB-TOTAL	208,621	264,285	253,740	330,740	273,500	8%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	5,143	0	0	0	0	n/a
SUB-TOTAL	5,143	0	0	0	0	n/a
GRAND TOTAL	\$ 1,240,257	\$ 1,372,277	\$ 1,436,309	\$ 1,513,309	\$ 1,614,533	12%

Public Works - Streets

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	338,841	375,984	347,399	347,399	337,953	-3%
001-39XX-XXX-1310 Part-time Salaries	12,211	658	0	0	0	n/a
001-39XX-XXX-1410 Overtime	1,939	4,871	0	0	0	n/a
001-39XX-XXX-2110 FICA	26,380	28,421	27,624	27,624	26,880	-3%
001-39XX-XXX-2210 Retirement Contributions	34,094	41,398	51,602	51,602	50,318	-2%
001-39XX-XXX-2310 Health & Life Insurance	98,724	124,933	90,593	90,593	104,902	16%
001-39XX-XXX-2410 Workers Compensation	19,539	22,068	28,210	28,210	27,441	-3%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL	531,728	598,333	545,428	545,428	547,494	0%
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	740	3,240	3,400	3,400	3,600	6%
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	181,478	182,228	371,000	371,000	431,700	16%
001-39XX-XXX-4320 Water & Sewer	0	0	0	0	0	n/a
001-39XX-XXX-4510 General Insurance	4,579	6,148	9,400	9,400	11,000	17%
001-39XX-XXX-4640 R & M- Landscaping	2,151	1,660	4,000	4,000	25,000	525%
001-39XX-XXX-4641 R&M-Public ROW (overgrowth trimming)	18,305	20,220	21,000	21,000	0	n/a
001-39XX-XXX-4642 R&M-Public ROW: landscaping	7,829	9,113	12,000	12,000	43,500	263%
001-39XX-XXX-4643 R&M-Public ROW: guardrails	13,951	2,256	10,000	10,000	0	n/a
001-39XX-XXX-4644 R&M-Public ROW: concrete	8,370	5,448	7,500	6,000	0	n/a
001-39XX-XXX-4645 R&M-Drainage,Swales	10,565	11,004	8,000	8,000	19,000	138%
001-39XX-XXX-4646 R&M-Drainage,Swales: cleaning	48,044	44,872	50,000	50,000	50,000	0%
001-39XX-XXX-4647 R&M-Drainage,Swales: storm drains	23,520	27,918	0	0	0	n/a
001-39XX-XXX-4648 R&M-Drainage,Swales: sweeping	11,627	9,558	12,000	12,000	0	n/a
001-39XX-XXX-4649 R&M-Drainage,Swales: Cypresshead PUD	6,462	7,230	9,000	9,000	0	n/a
001-39XX-XXX-4650 R & M - Vehicles	999	0	0	0	0	n/a
001-39XX-XXX-4660 R&M-Other Equip&Tools	8,962	5,594	8,000	8,000	8,000	0%
001-39XX-XXX-4710 Copying Costs	0	0	0	0	0	n/a
001-39XX-XXX-5220 Small Tools & Equip	9,687	9,949	10,000	10,000	10,000	0%
001-39XX-XXX-5230 Uniforms	393	418	0	0	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	10,794	12,459	12,000	12,000	52,000	333%
001-39XX-XXX-5310 Street Materials & Supplies -General	8,443	6,296	10,000	10,000	10,000	0%
001-39XX-XXX-5311 Street Materials & Supplies -StreetSigns	10,316	17,662	15,000	15,000	15,000	0%
001-39XX-XXX-5312 Street Materials & Supplies -AsphaltSolu	8,293	17,243	17,000	18,500	17,000	0%
001-39XX-XXX-5313 Street Materials & Supplies-MOTconesbar	1,959	2,256	0	0	0	n/a
001-39XX-XXX-5314 Street Materials & Supplies -Fencing	7,311	13,524	15,000	15,000	10,000	-33%
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	404,778	416,296	604,300	604,300	705,800	17%
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	\$ 936,506	\$ 1,014,629	\$ 1,149,728	\$ 1,149,728	\$ 1,253,294	9%

Public Works - Stormwater

	2023	2024	2025	2025	2026	%
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES						
104-3911-538-1210 Regular Salaries	0	0	37,666	37,666	60,670	61%
104-3911-538-1310 Part-time	0	0	0	0	0	n/a
104-3911-538-1410 Overtime	0	0	0	0	362	100%
104-3911-538-2110 FICA	0	0	2,997	2,997	4,827	61%
104-3911-538-2210 Retirement Contributions	0	0	5,650	5,650	9,100	61%
104-3911-538-2310 Health & Life Insurance	0	0	23,842	23,842	27,914	17%
104-3911-538-2410 Workers Compensation	0	0	3,058	3,058	4,927	61%
104-3911-538-2510 Auto Allowance	0	0	0	0	0	100%
SUB-TOTAL	0	0	73,213	73,213	107,800	47%
CONTRACTUAL SERVICES						
104-3911-538-3410 Other Contractual Srvcs	0	5,956	15,000	15,000	9,000	-40%
SUB-TOTAL	0	5,956	15,000	15,000	9,000	-40%
OPERATING EXPENDITURES						
104-3911-538-4010 Travel & Per Diem	0	0	0	0	0	n/a
104-3911-538-4110 Communication Srvcs	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	30,000	32,000	105,400	251%
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 Fuel - Vehicles	0	0	0	0	500	100%
104-3911-538-5220 Small Tools & Equip	0	0	3,000	1,000	3,000	0%
104-3911-538-5290 Other Oper. Supplies	0	0	0	0	0	n/a
104-3911-538-5410 Subscriptions/Mmbrshps	0	0	0	0	800	100%
104-3911-538-5510 Training	0	0	200	200	500	150%
SUB-TOTAL	0	0	33,200	33,200	110,200	232%
CAPITAL OUTLAY						
104-3911-538-6510 Capital	0	63,260	375,000	375,000	365,000	100%
SUB-TOTAL	0	63,260	375,000	375,000	365,000	100%
GRAND TOTAL	\$0	\$ 69,216	\$ 496,413	\$ 496,413	\$ 592,000	19%

Public Works - Parks and Grounds Maintenance

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	713,889	837,318	920,458	920,458	990,776	8%
001-39XX-XXX-1310 Part-time Salaries	129,276	148,472	145,297	145,297	166,788	15%
001-39XX-XXX-1410 Overtime	24,246	21,176	10,000	10,000	10,000	0%
001-39XX-XXX-2110 FICA	65,150	75,866	84,315	84,315	91,548	9%
001-39XX-XXX-2210 Retirement Contributions	75,816	89,969	136,860	136,860	147,496	8%
001-39XX-XXX-2310 Health & Life Insurance	230,615	246,736	269,121	269,121	344,036	28%
001-39XX-XXX-2410 Workers Compensation	22,556	23,165	35,810	35,810	39,100	9%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL	1,261,548	1,442,702	1,601,861	1,601,861	1,789,744	12%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Srvcs	395,324	410,619	440,000	440,000	450,000	2%
001-39XX-XXX-3411 Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL	395,324	410,619	440,000	440,000	450,000	2%
OPERATING EXPENDITURES						
001-39XX-XXX-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-39XX-XXX-4110 Communication Srvcs	180	6,330	7,200	7,200	7,600	6%
001-39XX-XXX-4120 Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310 Electricity	174,164	188,284	274,000	274,000	287,700	5%
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	44,680	51,909	62,870	62,870	66,100	5%
001-39XX-XXX-4510 General Insurance	5,356	7,737	11,800	11,800	14,000	19%
001-39XX-XXX-4620 R&M-General (was Bldgs,Grounds)	30,700	13,345	27,000	27,000	47,000	74%
001-39XX-XXX-4621 R&M-Structural (was Park Structures)	11,286	5,992	31,000	31,000	10,000	-68%
001-39XX-XXX-4626 R&M-Plumbing	10,929	7,533	10,000	10,000	10,000	0%
001-39XX-XXX-4627 R&M-Janitorial,Chemical	0	0	0	0	0	n/a
001-39XX-XXX-4628 R&M-Fencing	3,321	4,988	5,000	5,000	0	n/a
001-39XX-XXX-4629 R&M-Windscreens	12,807	10,958	13,000	13,000	0	n/a
001-39XX-XXX-4630 Park Maintenance-General	25,978	24,863	22,000	25,000	42,000	91%
001-39XX-XXX-4631 Park Maint-Tennis	11,860	20,070	23,000	23,000	24,000	4%
001-39XX-XXX-4632 Park Maint-Lightning Detectors	3,282	0	21,100	24,257	21,000	0%
001-39XX-XXX-4633 Park Maint-Lambasts/Ballasts	0	5,180	5,000	5,000	0	n/a
001-39XX-XXX-4634 Park Maint-Irrigation	26,088	28,784	36,500	36,500	0	n/a
001-39XX-XXX-4635 Park Maint-Field Maintenance	20,052	74,479	75,000	75,000	76,500	2%
001-39XX-XXX-4636 Park Maint-Pressure clean	23,258	25,093	30,000	30,000	30,000	0%
001-39XX-XXX-4637 Park Maint-Chem/Fert/Herb	19,063	12,214	15,000	15,000	0	n/a
001-39XX-XXX-4638 Park Maint-PIP Coating	4,800	0	0	0	0	n/a
001-39XX-XXX-4640 R & M- Landscaping	94,947	158,527	200,000	180,243	206,000	3%
001-39XX-XXX-4641 R&M-Public ROW (overgrowth trimming)	11,672	0	0	0	0	n/a
001-39XX-XXX-4660 R&M-Other Equip&Tools	0	39	0	0	0	n/a
001-39XX-XXX-5220 Small Tools & Equip	9,110	13,012	7,000	10,600	9,000	29%
001-39XX-XXX-5230 Uniforms	1,574	682	0	0	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	808	0	0	0	0	n/a
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	545,915	660,019	876,470	866,470	850,900	-3%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	0	2,295	0	0	0	n/a
SUB-TOTAL	0	2,295	0	0	0	n/a
GRAND TOTAL	\$ 2,202,787	\$ 2,515,635	\$ 2,918,331	\$ 2,908,331	\$ 3,090,644	6%

Public Works - Fleet

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
PERSONNEL SERVICES						
001-39XX-XXX-1210 Regular Salaries	118,866	136,418	144,879	144,879	147,580	2%
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	9,054	10,421	11,525	11,525	11,741	2%
001-39XX-XXX-2210 Retirement Contributions	14,162	20,352	21,657	21,657	22,137	2%
001-39XX-XXX-2310 Health & Life Insurance	25,489	33,922	36,164	36,164	46,021	27%
001-39XX-XXX-2410 Workers Compensation	7,303	9,447	11,764	11,764	11,984	2%
001-39XX-XXX-2710 Car Allowance	0	0	0	0	0	n/a
SUB-TOTAL	174,874	210,560	225,989	225,989	239,463	6%
CONTRACTUAL SERVICES						
001-39XX-XXX-3410 Other Contractual Srvcs	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 Srvcs	360	960	1,000	1,000	1,000	0%
001-39XX-XXX-4120 Shipping/Postage	0	0	0	0	0	n/a
001-39XX-XXX-4310 Electricity	0	0	0	0	0	n/a
001-39XX-XXX-4311 Electricity Street Lights	0	0	0	0	0	n/a
001-39XX-XXX-4320 Water & Sewer	0	0	0	0	0	n/a
001-39XX-XXX-4510 General Insurance	58,735	77,575	82,800	82,800	100,000	21%
001-39XX-XXX-4650 R & M - Vehicles	52,058	46,969	60,000	60,000	60,800	1%
001-39XX-XXX-4660 R&M-Other Equip&Tools	39,724	40,999	38,000	68,000	43,000	13%
001-39XX-XXX-4710 Copying Costs	0	0	0	0	0	n/a
001-39XX-XXX-4940 License Permit Fees	0	0	0	0	0	n/a
001-39XX-XXX-4980 Environ Programs	0	0	0	0	0	n/a
001-39XX-XXX-5110 Office Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5210 Fuel - Vehicles	73,417	76,920	125,000	69,000	127,000	2%
001-39XX-XXX-5215 Fuel - Equipment	24,301	26,933	35,000	21,000	38,000	9%
001-39XX-XXX-5220 Small Tools & Equip	0	0	2,500	7,500	4,000	60%
001-39XX-XXX-5230 Uniforms	0	0	0	0	0	n/a
001-39XX-XXX-5290 Other Oper Supplies	0	0	0	0	0	n/a
001-39XX-XXX-5410 Subscriptions/Mmbrshps	0	0	0	0	0	n/a
001-39XX-XXX-5510 Training	0	0	0	0	0	n/a
SUB-TOTAL	248,595	270,356	344,300	309,300	373,800	9%
CAPITAL OUTLAY						
001-39XX-572-6425 Machinery & Equipment	1,983	5,460	7,000	7,000	4,000	-43%
SUB-TOTAL	1,983	5,460	7,000	7,000	4,000	-43%
GRAND TOTAL	\$ 425,452	\$ 486,376	\$ 577,289	\$ 542,289	\$ 617,263	7%

Parks and Recreation Summary

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	886,953	938,179	930,849	930,849	1,057,713	14%
001-72XX-572-1310	Part-time Salaries	308,410	347,715	536,824	536,824	537,552	0%
001-72XX-572-1410	Overtime	11,101	15,636	12,500	12,500	12,700	2%
001-72XX-572-2110	FICA	92,219	100,582	115,113	115,113	125,013	9%
001-72XX-572-2210	Retirement Contributions	86,547	102,271	147,609	147,609	159,177	8%
001-72XX-572-2310	Health & Life Insurance	147,576	120,520	131,363	131,363	163,808	25%
001-72XX-572-2410	Workers Compensation	14,322	16,178	21,639	21,639	23,758	10%
001-72XX-572-2710	Car Allowance	10,732	9,443	8,000	8,000	8,000	0%
	SUB-TOTAL	1,557,860	1,650,524	1,903,897	1,903,897	2,087,721	10%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	32,232	31,504	43,900	43,900	93,900	114%
001-72XX-572-3411	Software Maintenance	10,444	10,811	11,530	11,530	12,100	5%
	SUB-TOTAL	42,676	42,315	55,430	55,430	106,000	91%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	1,103	1,700	1,700	3,100	82%
001-72XX-572-4110	Communication Svcs	27,722	27,251	35,900	35,900	52,000	45%
001-72XX-572-4120	Shipping/Postage	15	38	300	300	300	0%
001-72XX-572-4310	Electricity	280,046	260,192	433,000	433,000	454,700	5%
001-72XX-572-4320	Water & Sewer	34,404	32,110	81,470	81,470	36,400	-55%
001-72XX-572-4430	ISF Fleet Chargeback	0	0	0	0	0	n/a
001-72XX-572-4431	ISF Cmptr Chargeback	0	0	0	0	0	n/a
001-72XX-572-4510	General Insurance	161,916	229,290	336,200	336,200	325,000	-3%
001-72XX-572-4630	Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4621	R & M - Park Structures	0	0	0	0	0	n/a
001-72XX-572-4631	R & M - Liberty	0	0	0	0	0	n/a
001-72XX-572-4650	R & M - Automotive	0	0	0	0	0	n/a
001-72XX-572-4660	R&M-Other Equip&Tools	0	0	0	0	0	n/a
001-72XX-572-4710	Copying Costs	3,442	4,304	4,000	4,000	5,200	30%
001-72XX-572-4720	Printing & Binding	402	369	900	900	700	-22%
001-72XX-572-4890	Special Events	605,764	413,131	458,000	458,000	509,600	11%
001-72XX-572-4945	Credit Card Charges	77,527	83,532	80,000	80,000	87,000	9%
001-72XX-572-4950	Senior Grant Programs	43,462	41,796	68,000	68,000	68,000	0%
001-72XX-572-4951	Youth Programs	79,561	75,620	80,000	80,000	84,000	5%
001-72XX-572-4952	Teen Programs	7,726	11,838	21,000	21,000	18,000	-14%
001-72XX-572-4953	Summer Recreation	141,356	139,457	268,000	268,000	270,000	1%
001-72XX-572-4980	Environ Programs	0	0	300	300	450	50%
001-72XX-572-5110	Office Supplies	4,597	5,129	6,250	6,250	6,250	0%
001-72XX-572-5210	Fuel - Vehicles	4,327	4,760	8,500	8,500	8,600	1%
001-72XX-572-5215	Fuel - Equipment	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	5,249	5,478	7,100	7,100	10,300	45%
001-72XX-572-5230	Uniforms	2,136	1,358	3,700	3,700	3,650	-1%
001-72XX-572-5290	Other Oper Supplies	23,692	26,436	26,100	26,100	26,400	1%
001-72XX-572-5410	Subscriptions/Mmbrshps	1,000	730	1,750	1,750	1,925	10%
001-72XX-572-5510	Training	1,919	1,495	3,400	3,400	4,400	29%
	SUB-TOTAL	1,506,263	1,365,417	1,925,570	1,925,570	1,975,975	3%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	5,973	4,699	6,000	6,000	31,000	417%
	SUB-TOTAL	5,973	4,699	6,000	6,000	31,000	417%
	GRAND TOTAL	\$ 3,112,772	\$ 3,062,955	\$ 3,890,897	\$ 3,890,897	\$ 4,200,696	8%

Parks and Recreation - Administration

	2023	2024	2025	2025	2026	%	
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change	
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	321,392	244,133	312,993	312,993	337,541	8%
001-72XX-572-1310	Part-time Salaries	94	0	0	0	0	n/a
001-72XX-572-1410	Overtime	124	53	200	200	200	0%
001-72XX-572-2110	FICA	24,987	19,084	25,284	25,284	27,231	8%
001-72XX-572-2210	Retirement Contributions	34,937	31,071	47,461	47,461	51,064	8%
001-72XX-572-2310	Health & Life Insurance	52,703	38,211	31,916	31,916	53,035	66%
001-72XX-572-2410	Workers Compensation	677	1,328	795	795	856	8%
001-72XX-572-2710	Car Allowance	5,346	2,635	5,000	5,000	5,000	0%
	SUB-TOTAL	440,260	336,515	423,649	423,649	474,927	12%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-72XX-572-3411	Software Maintenance	10,444	10,811	11,530	11,530	12,100	5%
	SUB-TOTAL	10,444	10,811	11,530	11,530	12,100	5%
OPERATING EXPENDITURES							
001-72XX-572-4010	Travel & Per Diem	0	1,103	1,700	1,700	3,100	82%
001-72XX-572-4110	Communication Svcs	18,497	19,320	26,000	26,000	40,000	54%
001-72XX-572-4120	Shipping/Postage	15	38	300	300	300	0%
001-72XX-572-4310	Electricity	18,144	8,174	15,600	15,600	16,400	5%
001-72XX-572-4320	Water & Sewer	22,604	18,853	20,680	20,680	21,800	5%
001-72XX-572-4430	ISF Fleet Chargeback	0	0	0	0	0	n/a
001-72XX-572-4431	ISF Cmptr Chargeback	0	0	0	0	0	n/a
001-72XX-572-4510	General Insurance	86,731	123,344	183,200	183,200	170,000	-7%
001-72XX-572-4630	Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4621	R & M - Park Structures	0	0	0	0	0	n/a
001-72XX-572-4631	R & M - Liberty	0	0	0	0	0	n/a
001-72XX-572-4650	R & M - Automotive	0	0	0	0	0	n/a
001-72XX-572-4660	R&M-Other Equip&Tools	0	0	0	0	0	n/a
001-72XX-572-4710	Copying Costs	3,442	4,304	4,000	4,000	5,000	25%
001-72XX-572-4720	Printing & Binding	402	369	900	900	700	-22%
001-72XX-572-4890	Special Events	606,396	413,017	458,000	458,000	509,600	11%
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	300	300	450	50%
001-72XX-572-5110	Office Supplies	702	658	1,000	1,000	1,000	0%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5215	Fuel - Equipment	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	265	954	800	800	800	0%
001-72XX-572-5230	Uniforms	64	398	0	0	350	100%
001-72XX-572-5290	Other Oper Supplies	8,083	8,000	10,000	10,000	10,300	3%
001-72XX-572-5410	Subscriptions/Mmbrshps	1,000	730	1,750	1,750	1,925	10%
001-72XX-572-5510	Training	1,919	1,495	2,400	2,400	3,400	42%
	SUB-TOTAL	768,264	600,757	726,630	726,630	785,125	8%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	5,973	4,699	6,000	6,000	31,000	417%
	SUB-TOTAL	5,973	4,699	6,000	6,000	31,000	417%
	GRAND TOTAL	\$ 1,224,941	\$ 952,782	\$ 1,167,809	\$ 1,167,809	\$ 1,303,152	12%

Parks and Recreation - Recreation

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change	
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	241,273	324,567	217,420	217,420	227,923	5%
001-72XX-572-1310	Part-time Salaries	228,056	258,757	348,772	348,772	381,930	10%
001-72XX-572-1410	Overtime	1,360	6,673	2,000	2,000	2,000	0%
001-72XX-572-2110	FICA	35,825	45,372	43,973	43,973	47,348	8%
001-72XX-572-2210	Retirement Contributions	22,577	33,302	32,571	32,571	34,189	5%
001-72XX-572-2310	Health & Life Insurance	38,072	37,340	44,028	44,028	32,728	-26%
001-72XX-572-2410	Workers Compensation	5,695	5,850	8,010	8,010	8,465	6%
001-72XX-572-2710	Car Allowance	2,963	4,154	0	0	0	n/a
	SUB-TOTAL	575,821	716,015	696,774	696,774	734,583	5%
CONTRACTUAL SERVICES							
001-72XX-572-3410	Other Contractual Svcs	21,587	22,955	25,000	25,000	25,000	0%
001-72XX-572-3411	Software Maintenance	0	0	0	0	0	n/a
	SUB-TOTAL	21,587	22,955	25,000	25,000	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	5,765	4,122	4,200	4,200	4,600	10%
001-72XX-572-4120	Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310	Electricity	78,192	68,814	125,700	125,700	132,000	5%
001-72XX-572-4320	Water & Sewer	0	0	0	0	0	n/a
001-72XX-572-4430	ISF Fleet Chargeback	0	0	0	0	0	n/a
001-72XX-572-4431	ISF Cmptr Chargeback	0	0	0	0	0	n/a
001-72XX-572-4510	General Insurance	40,537	56,852	81,700	81,700	80,000	-2%
001-72XX-572-4630	Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4621	R & M - Park Structures	0	0	0	0	0	n/a
001-72XX-572-4631	R & M - Liberty	0	0	0	0	0	n/a
001-72XX-572-4650	R & M - Automotive	0	0	0	0	0	n/a
001-72XX-572-4660	R&M-Other Equip&Tools	0	0	0	0	0	n/a
001-72XX-572-4710	Copying Costs	0	0	0	0	0	n/a
001-72XX-572-4720	Printing & Binding	0	0	0	0	0	n/a
001-72XX-572-4890	Special Events	(632)	114	0	0	0	n/a
001-72XX-572-4945	Credit Card Charges	77,527	83,532	80,000	80,000	87,000	9%
001-72XX-572-4950	Senior Grant Programs	43,462	41,796	68,000	68,000	68,000	0%
001-72XX-572-4951	Youth Programs	79,561	75,620	80,000	80,000	84,000	5%
001-72XX-572-4952	Teen Programs	7,726	11,838	21,000	21,000	18,000	-14%
001-72XX-572-4953	Summer Recreation	141,356	139,457	268,000	268,000	270,000	1%
001-72XX-572-4980	Environ Programs	0	0	0	0	0	n/a
001-72XX-572-5110	Office Supplies	2,328	2,729	3,250	3,250	3,250	0%
001-72XX-572-5210	Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5215	Fuel - Equipment	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	2,358	1,875	2,000	2,000	3,000	50%
001-72XX-572-5230	Uniforms	1,195	544	1,800	1,800	1,800	0%
001-72XX-572-5290	Other Oper Supplies	537	2,499	0	0	0	n/a
001-72XX-572-5410	Subscriptions/Mmbrshps	0	0	0	0	0	n/a
001-72XX-572-5510	Training	0	0	1,000	1,000	1,000	0%
	SUB-TOTAL	479,912	489,792	736,650	736,650	752,650	2%
CAPITAL OUTLAY							
001-72XX-572-6310	Capital	0	0	0	0	0	n/a
	SUB-TOTAL	0	0	0	0	0	n/a
	GRAND TOTAL	\$ 1,077,320	\$ 1,228,762	\$ 1,458,424	\$ 1,458,424	\$ 1,512,233	4%

Parks and Recreation - Athletics

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	% Change
PERSONNEL SERVICES						
001-72XX-572-1210 Regular Salaries	110,332	131,982	200,309	200,309	211,587	6%
001-72XX-572-1310 Part-time Salaries	0	0	20,723	20,723	21,719	5%
001-72XX-572-1410 Overtime	41	0	300	300	500	67%
001-72XX-572-2110 FICA	8,679	10,361	17,747	17,747	18,721	5%
001-72XX-572-2210 Retirement Contributions	12,494	13,578	30,263	30,263	31,843	5%
001-72XX-572-2310 Health & Life Insurance	17,660	18,476	29,510	29,510	32,475	10%
001-72XX-572-2410 Workers Compensation	398	393	560	560	590	5%
001-72XX-572-2710 Car Allowance	2,423	2,654	3,000	3,000	3,000	0%
SUB-TOTAL	152,027	177,444	302,412	302,412	320,435	6%
CONTRACTUAL SERVICES						
001-72XX-572-3410 Other Contractual Srvc	10,645	8,549	18,900	18,900	68,900	265%
001-72XX-572-3411 Software Maintenance	0	0	0	0	0	n/a
SUB-TOTAL	10,645	8,549	18,900	18,900	68,900	265%
OPERATING EXPENDITURES						
001-72XX-572-4010 Travel & Per Diem	0	0	0	0	0	n/a
001-72XX-572-4110 Communication Srvc	2,403	2,590	3,200	3,200	3,400	6%
001-72XX-572-4120 Shipping/Postage	0	0	0	0	0	n/a
001-72XX-572-4310 Electricity	183,710	183,204	291,700	291,700	306,300	5%
001-72XX-572-4320 Water & Sewer	11,800	13,257	60,790	60,790	14,600	-76%
001-72XX-572-4430 ISF Fleet Chargeback	0	0	0	0	0	n/a
001-72XX-572-4431 ISF Cmptr Chargeback	0	0	0	0	0	n/a
001-72XX-572-4510 General Insurance	15,166	21,761	33,100	33,100	35,000	6%
001-72XX-572-4630 Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4621 R & M - Park Structures	0	0	0	0	0	n/a
001-72XX-572-4631 R & M - Liberty	0	0	0	0	0	n/a
001-72XX-572-4650 R & M - Automotive	0	0	0	0	0	n/a
001-72XX-572-4660 R&M-Other Equip&Tools	0	0	0	0	0	n/a
001-72XX-572-4710 Copying Costs	0	0	0	0	200	100%
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	1,567	1,742	2,000	2,000	2,000	0%
001-72XX-572-5210 Fuel - Vehicles	0	0	0	0	0	n/a
001-72XX-572-5215 Fuel - Equipment	0	0	0	0	0	n/a
001-72XX-572-5220 Small Tools & Equip	2,155	2,437	2,500	2,500	5,500	120%
001-72XX-572-5230 Uniforms	64	209	500	500	500	0%
001-72XX-572-5290 Other Oper Supplies	15,072	15,937	16,100	16,100	16,100	0%
001-72XX-572-5410 Subscriptions/Mmbrshps	0	0	0	0	0	n/a
001-72XX-572-5510 Training	0	0	0	0	0	n/a
SUB-TOTAL	231,937	241,137	409,890	409,890	383,600	-6%
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	\$ 394,609	\$ 427,130	\$ 731,202	\$ 731,202	\$ 772,935	6%

Parks and Recreation - Parks Support

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-72XX-572-1210	Regular Salaries	213,956	237,497	200,127	200,127	280,662	40%
001-72XX-572-1310	Part-time Salaries	80,260	88,958	167,329	167,329	133,903	-20%
001-72XX-572-1410	Overtime	9,576	8,910	10,000	10,000	10,000	0%
001-72XX-572-2110	FICA	22,728	25,765	28,109	28,109	31,713	13%
001-72XX-572-2210	Retirement Contributions	16,539	24,320	37,314	37,314	42,081	13%
001-72XX-572-2310	Health & Life Insurance	39,141	26,493	25,909	25,909	45,570	76%
001-72XX-572-2410	Workers Compensation	7,552	8,607	12,274	12,274	13,847	13%
001-72XX-572-2710	Car Allowance	0	0	0	0	0	n/a
	SUB-TOTAL	389,752	420,550	481,062	481,062	557,776	16%
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	1,057	1,219	2,500	2,500	4,000	60%
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-572-4430	ISF Fleet Chargeback	0	0	0	0	0	n/a
001-72XX-572-4431	ISF Cmptr Chargeback	0	0	0	0	0	n/a
001-72XX-572-4510	General Insurance	19,482	27,333	38,200	38,200	40,000	5%
001-72XX-572-4630	Parks Maintenance	0	0	0	0	0	n/a
001-72XX-572-4621	R & M - Park Structures	0	0	0	0	0	n/a
001-72XX-572-4631	R & M - Liberty	0	0	0	0	0	n/a
001-72XX-572-4650	R & M - Automotive	0	0	0	0	0	n/a
001-72XX-572-4660	R&M-Other Equip&Tools	0	0	0	0	0	n/a
001-72XX-572-4710	Copying Costs	0	0	0	0	0	n/a
001-72XX-572-4720	Printing & Binding	0	0	0	0	0	n/a
001-72XX-572-4890	Special Events	0	0	0	0	0	n/a
001-72XX-572-4945	Credit Card Charges	0	0	0	0	0	n/a
001-72XX-572-4950	Senior Grant Programs	0	0	0	0	0	n/a
001-72XX-572-4951	Youth Programs	0	0	0	0	0	n/a
001-72XX-572-4952	Teen Programs	0	0	0	0	0	n/a
001-72XX-572-4953	Summer Recreation	0	0	0	0	0	n/a
001-72XX-572-4980	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	4,327	4,760	8,500	8,500	8,600	1%
001-72XX-572-5215	Fuel - Equipment	0	0	0	0	0	n/a
001-72XX-572-5220	Small Tools & Equip	471	212	1,800	1,800	1,000	-44%
001-72XX-572-5230	Uniforms	813	207	1,400	1,400	1,000	-29%
001-72XX-572-5290	Other Oper Supplies	0	0	0	0	0	n/a
001-72XX-572-5410	Subscriptions/Mmbrshps	0	0	0	0	0	n/a
001-72XX-572-5510	Training	0	0	0	0	0	n/a
	SUB-TOTAL	26,150	33,731	52,400	52,400	54,600	4%
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	\$ 415,902	\$ 454,281	\$ 533,462	\$ 533,462	\$ 612,376	15%

Library

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES							
001-7220-571-1210	Regular Salaries	209,619	222,773	286,326	286,326	302,113	6%
001-7220-571-1310	Part-time Salaries	173,509	180,029	239,546	239,546	247,625	3%
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	29,471	31,099	41,172	41,172	43,042	5%
001-7220-571-2210	Retirement Contributions	30,324	32,670	42,626	42,626	44,841	5%
001-7220-571-2310	Health & Life Insurance	43,447	44,080	49,690	49,690	54,657	10%
001-7220-571-2410	Workers Compensation	800	852	1,267	1,267	1,308	3%
001-7220-571-2710	Car Allowance	0	0	1,000	1,000	1,000	0%
	SUB-TOTAL	487,170	511,503	661,627	661,627	694,586	5%
CONTRACTUAL SERVICES							
001-7220-571-3410	Other Contractual Svcs	0	0	0	0	0	n/a
001-7220-571-3411	Software Maintenance	2,196	2,196	2,400	2,400	2,400	0%
001-7220-571-3412	Hardware Maintenance	0	0	1,000	2,100	1,000	0%
	SUB-TOTAL	2,196	2,196	3,400	4,500	3,400	0%
OPERATING EXPENDITURES							
001-7220-571-4010	Travel & Per Diem	45	731	900	900	900	0%
001-7220-571-4110	Communication Svcs	5,699	4,286	10,000	10,000	10,000	0%
001-7220-571-4120	Shipping/Postage	137	149	200	200	250	25%
001-7220-571-4310	Electricity	32,535	31,140	49,200	49,200	51,700	5%
001-7220-571-4320	Water & Sewer	4,256	4,306	6,220	6,220	6,600	6%
001-7220-571-4431	ISF Cmptr Chargeback	0	0	0	0	0	n/a
001-7220-571-4510	General Insurance	51,791	73,645	107,400	107,400	110,000	2%
001-7220-571-4620	R&M-Bldng, Grounds	0	0	0	0	0	n/a
001-7220-571-4710	Copying Costs	3,708	3,644	4,200	4,200	4,200	0%
001-7220-571-4720	Printing & Binding	0	0	0	0	0	n/a
001-7220-571-4890	Special Events	39,541	37,149	31,800	31,800	36,800	16%
001-7220-571-5110	Office Supplies	852	1,401	2,700	2,100	2,500	-7%
001-7220-571-5220	Small Tools & Equip	968	0	3,000	2,500	0	n/a
001-7220-571-5290	Other Oper. Supplies	2,046	1,797	4,400	4,400	8,000	82%
001-7220-571-5410	Subscriptions/Mmbrshps	3,272	6,632	7,100	7,100	7,500	6%
001-7220-571-5510	Training	1,183	0	500	500	400	-20%
	SUB-TOTAL	146,033	164,880	227,620	226,520	238,850	5%
CAPITAL OUTLAY							
001-7220-571-6320	FF&E	0	0	2,000	2,000	2,900	45%
001-7220-571-6425	Machinery & Equip.	0	0	0	0	0	n/a
001-7220-571-6610	New Books	21,073	21,835	27,000	27,000	26,000	-4%
001-7220-571-6620	Digital Media (ebooks)	29,014	36,703	33,500	33,500	38,000	13%
001-7220-571-6630	Children's Books	14,518	16,380	18,000	18,000	18,000	0%
001-7220-571-6640	Multimedia	1,333	2,226	2,500	2,500	1,500	-40%
	SUB-TOTAL	65,938	77,144	83,000	83,000	86,400	4%
	GRAND TOTAL	\$ 701,337	\$ 755,723	\$ 975,647	\$ 975,647	\$ 1,023,236	5%

Non-Departmental

	2023	2024	2025	2025	2026	%
	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	Change
PERSONNEL SERVICES						
001-9901-519-1530 Bonus	0	0	5,000	5,000	5,000	0%
001-9901-519-1610 Leave Payouts	0	0	0	0	50,000	100%
001-9901-519-2310 Insurance	0	0	0	0	0	n/a
001-9901-519-2510 Unemployment Comp	3,139	4,225	30,000	30,000	20,000	-33%
001-9901-519-2620 Tuition Reimbursement	3,346	5,020	20,000	20,000	15,000	-25%
SUB-TOTAL	6,485	9,245	55,000	55,000	90,000	64%
CONTRACTUAL SERVICES						
001-9901-519-3160 Lobbyist	40,000	40,000	40,000	40,000	40,000	0%
001-9901-519-3410 Other Contractual Srvcs	318,363	332,992	459,000	408,812	477,750	4%
SUB-TOTAL	358,363	372,992	499,000	448,812	517,750	4%
OPERATING EXPENDITURES						
001-9901-519-4310 Electricity	17,156	15,054	18,000	18,000	18,900	5%
001-9901-519-4320 Water & Sewer	1,107	1,093	1,720	1,720	1,900	10%
001-9901-519-4960 Employee Events	13,199	18,711	25,050	25,050	28,000	12%
001-9901-519-4965 Schools	7,818	3,778	12,000	12,000	12,000	0%
001-9901-519-4970 Disaster Preparedness	0	0	5,000	5,000	10,000	100%
001-9901-519-4990 Other Current Charges	5,428	2,471	6,050	6,050	6,000	-1%
001-9901-519-5210 Fuel- Vehicles	0	0	15,000	15,000	0	n/a
001-9901-519-5290 Other Operating	3,374	276	0	0	2,273	100%
SUB-TOTAL	48,082	41,383	82,820	82,820	79,073	-5%
GRANTS & AIDS						
001-9901-519-8210 Aid To Private Orgs	48,278	55,129	68,750	68,750	68,000	-1%
001-9901-519-8220 Parkland Historical Society	0	0	0	0	0	n/a
SUB-TOTAL	48,278	55,129	68,750	68,750	68,000	-1%
OTHER USES						
001-9901-519-9500 Reserve	0	0	0	0	0	n/a
001-9901-519-9910 Contingency	0	0	200,000	0	200,000	0%
SUB-TOTAL	0	0	200,000	0	200,000	0%
GRAND TOTAL	\$ 461,208	\$ 478,749	\$ 905,570	\$ 655,382	\$ 954,823	5%

001-7244-590-6100 Land	25,233,673	0	0	0	679,235	
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Debt Service

		2023	2024	2025	2025	2026	%
		Actual	Actual	Adopted	Amended	Adopted	Change
				Budget	Budget	Budget	
DEBT SERVICE							
001-9910-517-7110	Principal- Bank of America	627,670	658,088	689,500	893,688	0	n/a
001-9910-517-7130	Principal- SunTrust	476,000	490,000	503,000	503,000	517,000	3%
001-9910-517-7140	Principal- Sterling	895,354	905,650	917,500	917,500	929,500	1%
001-9910-517-7210	Interest- Bank of America	91,754	61,336	30,100	30,100	0	n/a
001-9910-517-7230	Interest- SunTrust	94,230	80,822	67,200	67,200	53,000	-21%
001-9910-517-7240	Interest- Sterling	474,255	452,412	429,200	429,200	406,000	-5%
001-9910-517-7310	Fees	0	0	25,000	25,000	0	n/a
	SUB-TOTAL	2,659,263	2,648,308	2,661,500	2,865,688	1,905,500	-28%
	GRAND TOTAL	\$ 2,659,263	\$ 2,648,308	\$ 2,661,500	\$ 2,865,688	\$ 1,905,500	-28%

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
CAD	Computer-Aided Design
CDBG	Community Development Block Grant
CEMP	Comprehensive Emergency Management Plan
COLA	Cost of Living Adjustment
CRS	Community Rating System
CPI	Consumer Price Index
CPR	Cardiopulmonary Resuscitation
CSFD	Coral Springs Fire Department
DRC	Design Review Committee
DUI	Driving Under the Influence
EAP	Employee Assistance Program
EMS	Emergency Medical Service
EOC	Emergency Operations Center
FDOT	Florida Department of Transportation
FDR	Full Depth Reclamation
FEMA	Federal Emergency Management Agency
FF&E (FFE)	Furniture-Fixtures-Equipment
FICA	Federal Insurance Contributions Act (payroll tax)
FPL	Florida Power & Light
FRDAP	Florida Recreation Development Assistance Program
FRS	Florida Retirement System
FS	Fire Station
FT (F/T)	Full Time
FTE	Full Time Equivalent (employee)
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GMP	Guaranteed Maximum Price
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GNSS	Global Navigation Satellite System
GPS	Global Positioning System
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

MOT	Maintenance of Traffic
MPO	Broward Metropolitan Planning Organization
MS4	Municipal Separate Storm Sewer System
MSD	Marjory Stoneman Douglas High School
NIMS	National Incident Management System
NIST	National Institute for Standards and Technology
NPDES	National Pollutant Discharge Elimination System
NSID	North Springs Improvement District
OPEB	Other Post-Employment Benefits
PIP	Poured in Place
P-REC	Parkland Recreation & Enrichment Center
P&R	Parks and Recreation
P/T	Part Time
PUD	Planned Unit Development
PW	Public Works
RecTrac	Recreation Management Software
R&M	Repair and Maintenance
RFP	Request for Proposal
RFQ	Request for Quote
ROW	Right of Way
SAT	Scholastic Aptitude Test
SRO	School Resource Officer
SWAT	Special Weapons and Tactics
TAC	Technical Advisory Committee
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	<p>The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.</p> <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.

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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.
FICA	FICA (Federal Insurance Contributions Act) is a U.S. federal payroll tax that is deducted from each employee's paycheck to help fund the Social Security Administration.
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.

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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 2026 Budget

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