



2014-2015 BUDGET



Government Finance Officers Association

Certificate of
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**Town of Pembroke Park
Florida**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO

**TOWN OF PEMBROKE PARK
BUDGET FOR FISCAL YEAR 2014- 2015
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TOWN OF PEMBROKE PARK

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Ashira A. Mohammed
Mayor

Georgina Cohen
Vice Mayor

Annette Wexler
Clerk Commissioner

Howard P. Clark, Jr.
Commissioner

Emma Shoaff
Commissioner

Dr. Robert A. Levy
Town Manager

Christopher J. Ryan
Town Attorney

Fiscal Year 2014/2015 Budget Message

On behalf of my fellow commissioners and myself it is my pleasure to recommend the fiscal year 2014/2015 budget for your consideration. I am pleased to say that for the twelfth year in a row we are not changing or raising our tax rate. It has been a pleasure to provide to our residents a stable economy, with no debt, and no bond obligations. Our budget is balanced and represents the best available opportunities for our income stream. To this end, we have received the Government Finance Officers Association "Certificate of Achievement for Excellence in Financial Reporting" for the past twelve years. This is a conservative budget with a minimum of capital improvement, however, when it comes to infrastructure, we will not scrimp. It is very important that we continue to rehabilitate or replace our old infrastructure. Infrastructure means all the pipes, sewers and underground connections that affect our utilities. The Town is over fifty five years old and, as such, our infrastructure is aging. We have spent over 13 Million Dollars in the past decade to correct our drainage problems and our storm water difficulties. At one point the Town would have to evacuate hundreds of residents every time we had a major rainfall. This no longer occurs. When they improved Hallandale Beach Boulevard, Pembroke Road, and I-95 they created a soup bowl effect for Pembroke Park. All the water from those three roads drained into Pembroke Park. We did not have an ocean outfall. The Town Commission developed a Master Drainage Plan which we have continued to review and improve every year. I am proud to say that we have an ocean outfall now and that we do not get the flooding we once did; however, the problem is not solved. We still have areas of the Town that need work. We have recently received a \$450,000 grant from the State of Florida in order to continue to work on our storm water drainage improvements. The town's roads need to be continuously paved as well as various intersections need to be re-stripped and painted. This is one of our goals for the next fiscal year.

We are very proud to let you know that we still do not anticipate having to institute a "fire fee". In our neighboring community of West Park, citizens are

paying \$380 a year for their fire prevention. Businesses are paying by the square foot. In Pembroke Park, we include that fire fee in our regular tax rate. There are many reasons for doing so; one of which benefits all of our citizens and all of our businesses in their pocketbook. If you have an all-inclusive tax rate as Pembroke Park does, you can then deduct that from your Federal Income Taxes; whereas if you separate it out as fees, you cannot deduct fees from your Federal Income Taxes. This is very important to the health of our business community as well as our property owners in the Town. Another major reason for not instituting a fire fee is that each individual mobile home would be subject to that fee. By including it in the tax rate each individual mobile home is not subject to that fee. This is very important as we work on our budget. A number of our residents, unfortunately, do not pay any taxes because of their income level, but yet we need to provide services. We have struggled to maintain all services equally for all residents and all businesses. I am very proud that we have maintained our operational services for all our community.

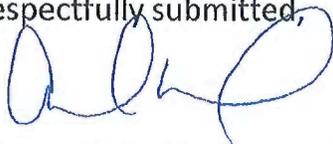
One of the items that we are reflecting as new in next year's budget is for additional detail Sheriff's officers to be visible in our community. We have asked BSO to provide additional personnel at certain times of the day or night when necessary and to especially drive through our business community as well as our mobile home park areas. We have seen a definite decrease in break-ins and robberies due to this trial and now permanent detail. Additionally, we will continue our Turkey Drive, our Christmas Toy Drive, our School Supply schedule for the residents of our Town and many other such events in our community. We are very proud that you have chosen to live and or work in Pembroke Park and we shall continue to maintain the very best services available in all of Broward County.

This budget includes extra funds for our sworn officers and BSO deputies to protect our neighborhoods to a greater extent than ever before. Our mission of maintaining a quality of life through the provision of public service reflects the expectations of our residents and our business community. We have many challenges expected in the coming years. The cost of doing business for a municipality continues to increase. Health care costs continue to rise, and our

capital assets such as our parks, roads and streets must be maintained. We have frozen our staff salaries for the past four years, however this year we are proposing a modest 2% raise for our staff members. We appreciate the work that they do and the services they provide to our community. The Town will continue to explore initiatives that could increase revenues.

The objectives of this administration for fiscal year 2014/2015 are to replenish reserves, and to fund the capital necessary to sustain and maintain our community. The proposed budget for the fiscal year 2014/2015 is the result of hard work of the Town Commission, Administration, employees, businesses and residents of Pembroke Park. We are all a community working together. It is this collaboration that shall continue for the next fiscal year and maintain our road to financial recovery and will ensure that we continue to implement solutions for long term sustainability.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Ashira Mohammed', written over the text 'Respectfully submitted,'.

Mayor Ashira Mohammed

**TOWN OF PEMBROKE PARK
BUDGET SUMMARY**

2013 - 2014 FISCAL YEAR

REVENUES		EXPENDITURES BY DEPARTMENT	
Ad Valorem	4,636,090	Mayor & Commission	346,268
Local Option Gas Tax	105,034	Administration	876,680
Franchise Fees	839,954	Finance	358,970
Utility Tax	1,100,893	Legal	117,500
Licenses & Permits	757,802	Comprehensive Planning	206,200
State Shared Revenue	549,391	Non-Departmental	367,800
Charges for Services	295,944	Law Enforcement	2,655,850
Fines & Forfeitures	78,002	Fire Rescue	2,805,592
Other Revenue	526,281	Building	579,837
Intergovernmental Revenue	55,543	Roads & Streets	345,218
Fund Balance/Reserves	563,519	Code Enforcement	350,622
		Parks & Recreation	407,835
		Capital Outlay	81,543
		Debt Service	8,538
TOTAL REVENUES AND RESERVES*	9,508,453	TOTAL EXPENDITURES*	9,508,453

2014 - 2015 FISCAL YEAR

REVENUES		EXPENDITURES BY DEPARTMENT	
Ad Valorem	4,853,514	Mayor & Commission	344,077
Local Option Gas Tax	107,846	Administration	968,885
Franchise Fees	875,450	Finance	368,660
Utility Tax	1,234,698	Legal	176,700
Licenses & Permits	921,400	Comprehensive Planning	281,800
State Shared Revenue	588,219	Non-Departmental	402,100
Charges for Services	346,890	Law Enforcement	2,728,020
Fines & Forfeitures	84,000	Fire Rescue	2,538,219
Other Revenue	606,850	Building	593,311
Intergovernmental Revenue	0	Roads & Streets	354,305
Fund Balance/Reserves	967	Code Enforcement	365,846
		Parks & Recreation	427,910
		Capital Outlay	70,000
		Debt Service	0
TOTAL REVENUES AND RESERVES*	9,619,834	TOTAL EXPENDITURES*	9,619,834

NOTE: LAW ENFORCEMENT AND FIRE RESCUE EXPENDITURES FOR FISCAL YEAR 2014 2015 ARE: 5,266,239
AS A PERCENTAGE OF BUDGET 55%

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
1				
2		Ad Valorem		
3	001-000310-311001-01-0000	Ad Valorem Taxes	4,573,108	4,793,514
4	001-000310-311002-00-0000	Ad Valorem Taxes - Delinquent	62,982	60,000
5		Total Ad Valorem	4,636,090	4,853,514
6				
7	001-000310-312410-00-0000	Total Local Option Gas Tax	105,034	107,846
8				
9		Franchise Fee		
10	001-000310-323100-00-0000	Electric Franchise Fee	560,000	571,000
11	001-000310-323400-00-0000	Gas Franchise Fee	11,504	8,000
12	001-000310-323700-00-0000	Garbage Franchise Fee	250,000	278,000
13	001-000310-323901-00-0000	Towing Franchise Fee	10,000	10,000
14	001-000310-323902-00-0000	Bus Stop Shelter Franchise Fee	4,200	4,200
15	001-000310-323903-00-0000	Bus Stop Benches Franchise Fee	4,250	4,250
16		Total Franchise Fee	839,954	875,450
17				
18		Utility Tax		
19	001-000310-314100-00-0000	Electric Utility Tax	640,477	735,000
20	001-000310-314200-01-0000	Communication Tax	224,416	247,698
21	001-000310-314300-00-0000	Water Utility Tax	224,000	230,000
22	001-000310-314400-00-0000	Gas Utility Tax	12,000	22,000
23		Total Utility Tax	1,100,893	1,234,698
24				
25		Licenses & Permits		
26	001-000320-316000-00-0000	Business Tax - Local	134,000	142,000
27	001-000320-321200-00-0000	Business Tax - County	5,700	6,000
28	001-000320-322001-00-0000	Building Permits	160,000	239,000
29	001-000320-322002-00-0000	Electrical Permits	55,000	50,000
30	001-000320-322003-00-0000	Mechanical Permits	40,000	69,000
31	001-000320-322004-00-0000	Plumbing Permits	27,000	32,000
32	001-000320-329001-00-0000	Certificate of Use Permits	28,000	36,000
33	001-000320-329002-00-0000	Building Inspection Fees	4,700	7,000
34	001-000320-329003-00-0000	Fire Inspection Fees - Business Tax	22,902	21,000
35	001-000320-329003-01-0000	Fire Inspection Fees - Annual Renewals	41,000	75,000
36	001-000320-329003-03-0000	Fire Inspection - Plan Reviews	35,000	30,000
37	001-000320-329003-04-0000	Fire Inspection Fees - Permits	32,000	21,000
38	001-000320-329005-00-0000	Sign Fees	45,000	58,000
39	001-000320-329006-00-0000	Zoning & Variance & Site Plan Fees	15,000	12,000
40	001-000320-329008-00-0000	Alarm Registration Fees	4,000	6,200
41	001-000320-329009-00-0000	Radon Fees 10% - Restricted for Education	500	1,200
42	001-000320-329012-00-0000	Insurance Registration Fees	5,000	4,000
43	001-000320-329014-00-0000	Plan Review	9,000	12,000
44	001-000320-329015-00-0000	Processing Fee	90,000	96,000
45	001-000320-329900-00-0000	Other License, Fees, Permits	4,000	4,000
46		Total Licenses & Permits	757,802	921,400

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
1		State Shared Revenue		
2	001-000330-335120-00-0000	Municipal Revenue Sharing Program	163,120	174,050
3	001-000330-335140-00-0000	Mobile Home Licenses	8,462	8,000
4	001-000330-335150-00-0000	Alcoholic Beverage Licenses	9,601	8,000
5	001-000330-335180-00-0000	Half Cent Sales Tax	368,208	398,169
6		Total State Shared Revenue	549,391	588,219
7				
8		Charges for Services		
9	001-000340-341903-00-0000	Certificate of Occupancy Fees	23,154	23,000
10	001-000340-341905-00-0000	Lien Searches	5,000	6,500
11	001-000340-342601-00-0000	EMS Transport Collections	241,000	296,000
12	001-000340-347200-02-0000	Park Facility Rental	3,450	3,500
13	001-000340-349001-03-0000	Other Charges for Services	14,000	7,500
14	001-000350-351003-00-0000	False Alarm Fees	5,000	6,050
15	001-000350-351002-00-0000	Rec. Vehicle Inspection Fee Revenue	4,340	4,340
16		Total Charges for Services	295,944	346,890
17				
18		Fines & Forfeitures		
19	001-000350-351001-00-0000	Local Law Enforcement Trust Fund	22,389	25,000
20	001-000350-351004-00-0000	Code Enforcement Fines	18,000	18,000
21	001-000350-354001-00-0000	Code Enforcement Fines - Per Diem	5,000	7,000
22	001-000350-359001-00-0000	Other Fines and Forfeitures	32,613	34,000
23		Total Fines & Forfeitures	78,002	84,000
24				
25		Other Revenue		
26	001-000360-361100-02-0000	Interest - Investments	29,000	10,000
27	001-000360-361100-03-0000	Interest - Ad Valorem Taxes	1,000	13,000
28	001-000360-361100-99-0000	Interest - Other Earnings Annuity	37,000	40,000
29	001-000360-361400-00-0000	Penalty and Late Charges	6,000	12,000
30	001-000360-363230-00-0000	Impact Fees Physical Environment	53,281	11,850
31	001-000360-369001-00-0000	Other Revenue	400,000	520,000
32		Total Other Revenue	526,281	606,850
33				
34	001-000000-282000-00-0000	Fund Balance/Reserves	563,519	967
35				
36		Intergovernmental Revenue		
	001-000330-331203-00-0000	39th Year CDBG -Playground Equipment - Project #9047	55,543	0
37				
38		Total Intergovernmental Revenue	55,543	0

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
EXPENDITURES BY DEPARTMENT				
MAYOR & COMMISSION				
1		Personal Services		
2	001-510511-110000-00-0000	Salaries	144,000	144,000
3		Total Personal Services	144,000	144,000
4				
5		Payroll Expenditures		
6	001-510511-150002-00-0000	Employee Insurance In-Lieu	11,888	12,051
7	001-510511-210000-00-0000	FICA Taxes Expense	11,016	11,016
8	001-510511-240000-00-0000	Workers' Compensation	1,100	350
9	001-510511-230001-00-0000	Group Insurance	90,364	90,660
10	001-510511-220000-00-0000	Employer Contribution - Commission Ret. Fund	61,000	70,000
11		Total Payroll Expenditures	175,368	184,077
12				
13		Operating Expenditures		
14	001-510511-400001-00-0000	Travel	11,000	4,000
15	001-510511-410001-00-0000	Cell Phone	5,200	5,000
16	001-510511-480002-00-0000	Promotions	800	800
17	001-510511-490006-00-0000	Business Meetings	2,400	2,400
18	001-510511-490900-00-0000	Misc. Charges	5,200	2,000
19	001-510511-540001-00-0000	Memberships	800	800
20	001-510511-540001-01-0000	Education and Training	1,500	1,000
21		Total Operating Expenditures	26,900	16,000
22				
23		Total Personal Services	144,000	144,000
24		Total Payroll Expenditures	175,368	184,077
25		Total Operating Expenditures	26,900	16,000
26		TOTAL MAYOR & COMMISSION	346,268	344,077
27				
28		EXPENDITURES BY DEPARTMENT		
29		ADMINISTRATION		
30		Personal Services		
33	001-510512-120000-00-0000	Salaries	581,232	658,156
34		Personal Services	581,232	658,156
35				
36		Payroll Expenditures		
37	001-510512-150002-00-0000	Employee Insurance In-Lieu	972	4,141
38	001-510512-210000-00-0000	FICA Taxes Expense	46,489	50,349
39	001-510512-220000-00-0000	Employee Retirement Expense	86,859	92,345
40	001-510512-230001-00-0000	Group Insurance	71,273	78,768
41	001-510512-240000-00-0000	Workers' Compensation	5,055	4,726
42		Total Payroll Expenditures	210,648	230,329
43				
44		Operating Expenditures		
45	001-510512-310900-00-0000	Professional Services	11,200	11,200
46	001-510512-400001-00-0000	Travel	6,000	4,000
47	001-510512-410001-00-0000	Cellular Phones	4,200	4,000
48	001-510512-410003-00-0000	Town Hall Line Charge/ Internet Connection	5,300	5,500
49	001-510512-441002-00-0000	Lease Expense - Copy Machine	8,300	7,000
50	001-510512-450002-00-0000	General Liab - Property Insurance	14,000	14,500
51	001-510512-460010-00-0000	Misc. Maintenance - Car & Buildings	5,000	5,000
52	001-510512-470000-00-0000	Printing	1,500	2,100
53	001-510512-490002-00-0000	Misc. Charges	5,100	4,500
54	001-510512-490006-00-0000	Business Meetings/Meals	2,100	3,000
55	001-510512-510001-00-0000	Office Supplies	5,000	6,500
56	001-510512-521001-00-0000	Vehicle Expense - Gasoline	3,200	4,200
57	001-510512-540001-00-0000	Memberships	5,000	4,500
58	001-510512-540003-00-0000	Subscriptions	3,600	1,200
59	001-510512-541900-00-0000	Education and Training	5,300	3,200
60		Total Operating Expenditures	84,800	80,400
61				
62		Total Personal Services	581,232	658,156
63		Total Payroll Expenditures	210,648	230,329
64		Total Operating Expenditures	84,800	80,400
65		TOTAL ADMINISTRATION	876,680	968,885

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
EXPENDITURES BY DEPARTMENT				
FINANCE				
1		Personal Services		
2	001-510513-120000-00-0000	Salaries	205,224	214,489
3		Total Personal Services	205,224	214,489
4				
5		Payroll Expenditures		
6	001-510513-150002-00-0000	Employee Insurance In-Lieu	1,800	9,349
7	001-510513-210000-00-0000	FICA Taxes Expense	16,014	16,408
8	001-510513-220000-00-0000	Employee Retirement Expense	28,771	33,910
9	001-510513-240000-00-0000	Workers' Compensation	778	488
10	001-510513-230001-00-0000	Group Insurance	30,787	29,556
11		Total Payroll Expenditures	78,150	89,711
12				
13		Operating Expenditures		
14	001-510513-320001-00-0000	Recurring Audit Costs	37,000	26,000
15	001-510513-340006-01-0000	Contractual Service	7,000	7,000
16	001-510513-400001-00-0000	Travel	4,800	4,000
17	001-510513-410001-00-0000	Cellular Phones	1,800	1,500
18	001-510513-410003-00-0000	Town Hall Line Charge/Internet Connection	960	960
19	001-510513-441002-00-0000	Lease Expense-Copiers	4,000	4,200
20	001-510513-450002-00-0000	General Liab - Property Insurance	3,500	4,300
21	001-510513-460900-00-0000	Maintenance and Repair	600	600
22	001-510513-470000-00-0000	Printing and Forms	1,000	1,000
23	001-510513-490006-00-0000	Business Meetings/Meals	1,600	1,600
24	001-510513-490900-00-0000	Misc. Charges	1,500	1,500
25	001-510513-510001-00-0000	Office Supplies	4,000	4,500
26	001-510513-521004-00-0000	Vehicle expense-car allowance	4,800	4,800
27	001-510513-540001-00-0000	Memberships	1,400	1,300
28	001-510513-540003-00-0000	Subscriptions - Periodicals	336	200
29	001-510513-541900-00-0000	Education and Training	1,300	1,000
30		Total Operating Expenditures	75,596	64,460
31				
32		Total Personal Services	205,224	214,489
33		Total Payroll Expenditures	78,150	89,711
34		Total Operating Expenditures	75,596	64,460
35		TOTAL FINANCE	358,970	368,660
36				
37				
LEGAL				
38		Operating Expenditures		
39	001-510514-303003-00-0000	Misc. Reimbursable Expenses	5,000	1,200
40	001-510514-340003-01-0000	Contractual Services - Legal-Retainer	82,000	90,000
41	001-510514-340003-02-0000	Contractual Services - Legal-Non Retainer	20,000	75,000
42	001-510514-400002-00-0000	Travel	1,200	1,200
43	001-510514-480001-00-0000	Advertising	8,500	8,500
44	001-510514-541900-00-0000	Education and Training	800	800
45		TOTAL LEGAL	117,500	176,700
46				
47				
48				
49				
COMPREHENSIVE PLANNING				
50	001-510515-303003-00-0000	Reimbursable Expenses	2,000	15,000
51	001-510515-340004-00-0000	Contractual Services - Planning	175,000	230,000
52	001-510515-340004-00-3000	Contractual Services - Legislative Services	28,000	35,000
53	001-510515-522001-00-0000	Board Expenses - Planning & Zoning Board	1,200	1,800
52		TOTAL COMPREHENSIVE PLANNING	206,200	281,800

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
EXPENDITURES BY DEPARTMENT				
NON-DEPARTMENTAL				
1	001-510519-340004-00-0000	Various Contractual Services	115,000	120,000
2	001-510519-410003-00-0000	Town Hall Line Charge/Internet Connection	14,500	14,500
3	001-510519-411003-00-0000	Postage	3,000	3,200
4	001-510519-430001-00-0000	Electricity Town Hall	36,500	37,000
5	001-510519-431001-00-0000	Water - Town Hall	2,000	6,000
6	001-510519-441002-00-0000	Lease Expense - Postage Machine and Other	1,000	2,000
7	001-510519-450002-00-0000	Insurance Expense - General Liability/Prop.	14,500	13,500
8	001-510519-460010-00-0000	Maintenance-Town Hall and Buildings(Change fixtures to LED \$30K)	35,000	55,000
9	001-510519-460011-00-0000	Maintenance - Repair-3rd Floor	2,400	8,200
10	001-510519-470000-00-0000	Printing and Forms	1,200	4,000
11	001-510519-480002-00-0000	Advertising	600	600
12	001-510519-480003-00-0000	Donations	12,500	16,000
13	001-510519-490003-00-0000	Misc. Charges	16,000	5,000
14	001-510519-490004-00-0000	Beautification	2,000	2,000
15	001-510519-490001-00-0000	Lobbying Expense	106,000	106,000
16	001-510519-520900-00-0000	Misc. Market Supplies/Office Supplies	5,600	9,100
17		TOTAL NON DEPARTMENTAL	367,800	402,100
18				
19				
CAPITAL OUTLAY				
20		COMMISSION		
21	001-510511-640003-00-0000	Machinery and Equipment	2,000	2,000
22		TOTAL COMMISSION	2,000	2,000
23				
24		ADMINISTRATION		
25	001-510512-640003-00-0000	Machinery and Equipment	5,000	5,000
26		TOTAL ADMINISTRATION	5,000	5,000
27				
28		FINANCE		
29	001-510513-640001-00-0000	Machinery and Equipment	2,000	2,000
30		TOTAL FINANCE	2,000	2,000
31				
32		NON DEPARTMENTAL		
	001-530541-640003-00-0000	Machinery and Equipment	0	0
33				
33		TOTAL NON DEPARTMENTAL	0	0
34				
35		BUILDING		
36	001-524524-640003-00-0000	Vehicle, Machinery & Equipment	5,000	5,000
37		TOTAL BUILDING	5,000	5,000
38				
39		ROADS & STREETS		
40	001-530541-640003-00-0000	Machinery, Equipment, Vehicles, Trucks.	0	5,000
41		TOTAL ROADS & STREETS	0	5,000
43				
44		CODE ENFORCEMENT		
45	001-539539-640003-00-0000	Machinery & Equipment	2,000	6,000
46		TOTAL CODE ENFORCEMENT	2,000	6,000
47				
48		PARKS & RECREATION		
49	001-570572-640000-00-9047	39th Year CDBG -Playground Equipment - Project #9047	60,543	0
		Study to change to LED fixtures and add light poles at the Preserve - Project # 9048	0	15,000
50	001-570572-640000-00-9048			
51	001-570572-640003-00-0000	Machinery & Equipment (20,000 Truck, 10,000 Mower)	5,000	30,000
52		TOTAL PARKS AND RECREATION	65,543	45,000
53				
54				
55		TOTAL CAPITAL PROJECTS	81,543	70,000

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015	
DEBT SERVICE					
1	001-510512-441001-00-0000	Vehicle Expense Administration - Principal	6,292	0	
2	001-510512-441002-01-0000	Vehicle Expense Administration - Interest	112	0	
3	001-570572-441001-00-0000	Vehicle Expense Parks - Principal	2,096	0	
4	001-570572-441002-00-0000	Vehicle Expense Parks - Interest	38	0	
5					
6		TOTAL DEBT SERVICE	8,538	0	
7					
8	LAW ENFORCEMENT				
9					
10	001-520521-340001-00-0000	Contractual Services - Law Enforcement	2,654,850	2,681,844	
11	001-520521-520900-00-0000	Misc. Charges and Supplies	1,000	46,176	
12		TOTAL LAW ENFORCEMENT	2,655,850	2,728,020	
13	FIRE RESCUE				
14	001-520522-340002-00-0000	Contractual Services - Fire Rescue	2,805,592	2,538,219	
15		TOTAL FIRE RESCUE	2,805,592	2,538,219	
16					
17	BUILDING				
18					
19		Personal Services			
20	001-524524-120000-00-0000	Salaries	341,329	368,803	
21		Total Personal Services	341,329	368,803	
22					
23		Payroll Expenditures			
24	001-524524-210000-00-0000	FICA Taxes Expense	26,112	28,213	
25	001-524524-240000-00-0000	Workers' Compensation	21,680	6,814	
26	001-524524-220000-00-0000	Employee Retirement Expense	45,056	54,334	
27	001-524524-230001-00-0000	Group Insurance	57,910	51,747	
28		Total Payroll Expenditures	150,758	141,108	
29					
30		Operating Expenditures			
31	001-524524-303004-00-0000	Reimbursable Expenses	800	800	
32	001-524524-340000-00-0000	Misc. Contractual Services and Inspectors	55,000	55,000	
33	001-524524-410001-00-0000	Cell Phone	5,200	4,500	
34	001-524524-410003-00-0000	Town Hall Line Charge/Internet Connection	900	1,200	
35	001-524524-441002-01-0000	Lease Expense-Copiers	3,000	3,000	
36	001-524524-450002-00-0000	Insurance Expense Gen Liab-Property	6,000	6,500	
37	001-524524-460011-00-0000	Misc. Maintenance-Equipment	700	1,400	
38	001-524524-470000-00-0000	Printing & Forms	1,650	2,500	
39	001-524524-490900-00-0000	Misc. Charges	8,500	2,000	
40	001-524524-510001-00-0000	Office Supplies	1,000	1,000	
41	001-524524-521001-00-0000	Vehicle Expense-Gasoline Costs	2,000	3,500	
42	001-524524-541900-00-0000	Education and Training	3,000	2,000	
43		Total Operating Expenditures	87,750	83,400	
44					
45		Total Personal Services	341,329	368,803	
46		Total Payroll Expenditures	150,758	141,108	
47		Total Operating Expenditures	87,750	83,400	
48		TOTAL BUILDING	579,837	593,311	

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
EXPENDITURES BY DEPARTMENT				
ROADS & STREETS				
1		Personal Services		
2	001-530541-120000-00-0000	Salaries	122,442	137,113
3		Total Personal Services	122,442	137,113
4				
5		Payroll Expenditures		
6	001-530541-210000-00-0000	FICA Taxes Expense	9,367	10,489
7	001-530541-220000-00-0000	Employee Retirement Expense	12,933	15,390
8	001-530541-240000-00-0000	Workers' Compensation	14,101	7,382
9	001-530541-230001-00-0000	Group Insurance	34,115	31,871
10	001-530541-250000-00-0000	Unemployment Compensation	10,000	10,000
11		Total Payroll Expenditures	80,516	75,132
12				
13		Operating Expenditures		
14	001-530541-340006-01-0000	Misc. Contractual Service	3,500	4,000
15	001-530541-410001-00-0000	Cellular Phones	2,200	3,500
16	001-530541-410003-00-0000	Communications Cost - Town Hall	900	1,000
17	001-530541-410009-00-0000	Town Hall Line Charge/Internet Connection	800	800
18	001-530541-430009-00-0000	Electricity - Outdoor Lighting	40,000	41,000
19	001-530541-431006-00-0000	Water - Public Works	1,000	1,500
20	001-530541-440001-00-0000	Rental Expense Equipment	480	480
21	001-530541-450002-00-0000	Insurance Expense Prop-General Liability	15,000	15,000
22	001-530541-460060-00-0000	Maintenance - Equipment	30,400	30,000
23	001-530541-490900-00-0000	Misc. Charges	31,000	25,000
24	001-530541-510001-00-0000	Office Supplies	1,500	1,500
25	001-530541-520003-00-0000	Uniform Expense	1,280	1,280
26	001-530541-521001-00-0000	Vehicle Expense - Gasoline	13,200	16,000
27	001-530541-541001-00-0000	Education/Training	1,000	1,000
28		Total Operating Expenditures	142,260	142,060
29				
30		Total Personal Services	122,442	137,113
31		Total Payroll Expenditures	80,516	75,132
32		Total Operating Expenditures	142,260	142,060
33		TOTAL ROADS & STREETS	345,218	354,305
34				

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
1		EXPENDITURES BY DEPARTMENT		
2		CODE ENFORCEMENT		
3		Personal Services		
4	001-539539-120000-00-0000	Salaries	218,694	228,240
5		Total Personal Services	218,694	228,240
6				
7		Payroll Expenditures		
8	001-539539-210000-00-0000	FICA Taxes Expense	16,730	17,460
9	001-539539-220000-00-0000	Employee Retirement Expense	31,507	34,824
10	001-539539-230001-00-0000	Group Insurance	39,505	40,379
11	001-539539-240000-00-0000	Workers' Compensation	9,576	9,092
12	001-539539-250000-00-0000	Unemployment Compensation	3,000	3,000
13		Total Payroll Expenditures	100,318	104,755
14				
15		Operating Expenditures		
16	001-539539-340006-01-0000	Town Hall - Janitorial	2,500	3,100
17	001-539539-410001-00-0000	Cell Phones	2,160	2,500
18	001-539539-400002-00-0000	Travel - Hotel, Air fare, Mileage, Tolls, Meals	800	1,000
19	001-539539-410003-00-0000	Town Hall Line Charge / Internet Connection	900	1,000
20	001-539539-441003-00-0000	Lease Expense - Copier	1,750	1,750
21	001-539539-450002-00-0000	Insurance - Property Liability	8,000	8,000
22	001-539539-470000-00-0000	Printing and Forms	500	700
23	001-539539-490900-00-0000	Misc. Charges	1,400	1,400
24	001-539539-510001-00-0000	Office Supplies	600	1,200
25	001-539539-520003-00-0000	Uniform Expense	800	1,600
26	001-539539-521001-00-0000	Vehicle Expense - Gasoline	5,000	5,000
27	001-539539-521002-00-0000	Vehicle Expense - Maintenance & Repair	4,000	2,800
28	001-539539-522001-00-0000	Board Expenses - Code & P& Z Boards	2,000	1,000
29	001-539539-540001-00-0000	Memberships	500	300
30	001-539539-541900-00-0000	Education and Training-Other	700	1,500
31		Total Operating Expenditures	31,610	32,850
32				
33		Total Personal Services	218,694	228,240
34		Total Payroll Expenditures	100,318	104,755
35		Total Operating Expenditures	31,610	32,850
36		TOTAL CODE ENFORCEMENT	350,622	365,846
37				

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
1		PARKS & RECREATION		
2		Personal Services		
3	001-570572-110000-00-0000	Salaries	225,560	236,837
4		Personal Services	225,560	236,837
5				
6		Payroll Expenditures		
7	001-570572-210000-00-0000	FICA Taxes Expense	17,255	18,118
8	001-570572-220000-00-0000	Employee Retirement Expense	26,070	29,726
9	001-570572-230001-00-0000	Group Insurance	57,669	57,324
10	001-570572-240000-00-0000	Workers' Compensation	10,421	10,105
11		Total Payroll Expenditures	111,415	115,273
12				
13		Operating Expenditures		
14	001-570572-340006-05-0000	Contractual Services	960	1,000
15	001-570572-400000-00-0000	Travel - Hotel, Air fare, Mileage, Tolls, Meals	400	400
16	001-570572-410001-00-0000	Cellular Phones & Beepers	2,000	2,000
17	001-570572-410005-00-0000	Phone Line - Behan Park	800	800
18	001-570572-410006-00-0000	Phone Line - Oglesby Preserve	2,100	2,700
19	001-570572-430003-00-0000	Electricity	14,100	14,000
20	001-570572-431003-00-0000	Water Charge	1,600	1,600
21	001-570572-450002-00-0000	Insurance - Property Liability	8,500	9,000
22	001-570572-460900-00-0000	Maintenance Repair Cars, Buildings, Equipment	8,500	8,500
23	001-570572-480002-00-0000	Promotions	1,600	1,600
24	001-570572-510001-00-0000	Office Supplies	300	400
25	001-570572-520003-00-0000	Uniform Expense	1,800	1,700
26	001-570572-520900-00-0000	Misc. Charge	14,000	20,000
27	001-570572-521001-00-0000	Gasoline Costs	9,000	10,100
28	001-570572-541001-00-0000	Education & Training, Registration, Books	5,400	2,000
29		Total Operating Expenditures	70,860	75,800
30				
31		Total Personal Services	225,560	236,837
32		Total Payroll Expenditures	111,415	115,273
33		Total Operating Expenditures	70,860	75,800
34		TOTAL PARKS	407,835	427,910

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
Pension Trust Fund				
REVENUES				
1				
2	600-510511-361100-01-0000	Interest on Investments	75,000	70,000
3	600-510511-368000-00-0000	Employer Contributions	61,000	61,000
4				
5		TOTAL REVENUES	136,000	131,000
6				
7				
EXPENSES				
8				
9	600-510518-220000-00-0000	Pension Disbursement	24,761	24,761
10	600-000000-282000-00-0000	Contingency	111,239	106,239
11				
12		TOTAL EXPENDITURES	136,000	131,000

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
SEWER FUND REVENUES				
1		Operating Revenue		
2	400-000340-343501-00-0000	Sewer Service Charges	2,277,000	2,350,000
3	400-000340-343502-00-0000	Fixture Charges	57,958	47,360
4	400-000340-343503-00-0000	Sewer Hookup Fees	6,000	4,800
5	400-000360-369900-00-0000	Other Misc. Revenue	1,000	1,000
6		Total Operating Revenue	2,341,958	2,403,160
7				
8		Non Operating Revenue		
9	400-000360-361100-02-0000	Interest Revenue LGIP	5,441	5,440
	400-000360-363230-00-0000	Impact Fees Physical Environment	103,342	39,900
10		Total Non Operating Revenue	108,783	45,340
11				
12		Total Operating Revenue	2,341,958	2,403,160
13		Total Non Operating Revenue	108,783	45,340
12				
13		TOTAL REVENUES	2,450,741	2,448,500
14				
15		Personal Services		
16	400-530535-120000-00-0000	Salaries	303,920	320,973
17		Total Personal Services	303,920	320,973
18				
19		Payroll Expenses		
20	400-530535-210000-00-0000	FICA Taxes	23,250	24,554
21	400-530535-220000-00-0000	Employee Retirement Expense	27,281	30,459
22	400-530535-230001-00-0000	Group Insurance	62,066	62,041
23	400-530535-240000-00-0000	Workers' Compensation	13,912	11,223
24		Total Payroll Expenses	126,509	128,277
25				
26		Operating Expenses		
27	400-530535-303003-00-0000	Reimbursable Expenses-Site Plan	500	500
28	400-530535-310002-00-0000	Professional Services Engineering	15,000	2,000
29	400-530535-340003-02-0000	Contractual Services - Legal Non Retainer	1,000	1,000
30	400-530535-340009-01-0000	Sewer Maintenance & Treatment-Hollywood	962,866	988,626
31	400-530535-340009-02-0000	Misc. Contractual Services - Sewer Dept.	25,000	22,000
32	400-530535-400001-00-0000	Travel	800	800
33	400-530535-410001-00-0000	Cellular Phones/ Beepers	5,000	3,500
34	400-530535-410009-00-0000	Phone Line-Public Works Complex	400	400
35	400-530535-430007-00-0000	Electricity-Sewer Pumps	35,000	30,000
36	400-530535-431006-00-0000	Water - Public Works	22,000	22,000
37	400-530535-450002-00-0000	Insurance Expense League of Cities	10,000	8,000
38	400-530535-460050-00-0000	Maintenance - Lift Stations	30,000	35,000
39	400-530535-460900-00-0000	Maintenance and Repair Car Bldg. & Equip.	50,000	65,000
40	400-530535-490900-00-0000	Misc. Charges	30,000	33,000
41	400-530535-520003-00-0000	Operating Supplies - Uniform Expense	2,000	2,000
42	400-530535-521001-00-0000	Vehicle Expense - Gasoline	14,000	12,500
43	400-530535-540001-00-0000	Memberships	660	400
44	400-530535-541001-00-0000	Education & Training, Registration, Books	700	1,000
45	400-530535-581000-00-0000	Administrative Services	190,000	190,000
46	400-530535-800000-00-0000	Depreciation Expense	310,000	310,000
47		TOTAL OPERATING EXPENSES	1,704,926	1,727,726
48				

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
1		CAPITAL PROJECTS		
2	400-530535-460900-00-0000	Machinery And Equipment (General Sewer line repair/replace)	55,000	30,000
3		Total Capital Projects	55,000	30,000
4				
5		Contingency Reserve	44,658	25,803
6				
7		Debt Service		
8	400-530535-720000-00-0000	Debt Service - Sinking Fund	128,794	128,793
9	400-530538-730000-00-0000	Debt Service - Reserve Account	12,912	12,912
10	400-530538-730000-01-0000	Debt Service - Construction Account	74,022	74,016
11		Total Debt Service	215,728	215,721
12				
13		Total Personal Services	303,920	320,973
14		Total Payroll Expenses	126,509	128,277
15		Total Contingency	44,658	25,803
15		Total Capital Projects	55,000	30,000
16		Total Operating Expenses	1,704,926	1,727,726
17		Total Debt Service	215,728	215,721
18		TOTAL EXPENSES SEWER FUND	2,450,741	2,448,500

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
STORMWATER FUND REVENUES				
1		Operating Revenue		
2	401-000340-343801-00-0000	Stormwater Management Utility Fees	1,231,570	1,240,000
3		Total Operating Revenue	1,231,570	1,240,000
4				
5		Non Operating Revenue		
	401-000330-331204-00-0000	FEMA SW 30th Ave Improvements - LPDM Project #3340. Total cost of the project is \$528,102.25, FEMA will fund the project with a \$400,000 Grant, Town residents' donations of \$38,000 and Town's share \$90,102.25.	325,000	0
6				
	401-000330-331204-00-0000	F.D.E.P- Stormwater Project piping. The Total cost of the Project is \$200,000 wit FEMA LPDM grant match of \$217,164. Project # 3340	200,000	0
7				
	401-000330-331204-00-0000	40th Year CDBG - Drainage Improvements for SW 25th Street - Project # 3348	0	54,713
	401-000330-331204-00-0000	F.D.E.P- Stormwater drainage Project from Hallandale Beach Boulevard to Lake Shore Mobile Home Park to tie to Carolina. The Total cost of the Project is \$600,000 funded by FDEP Grant of \$450,000 with a Match of \$150,000. Project # 3349	0	450,000
8				
8	401-000360-361100-02-0000	Interest Revenue LGIP	6,045	7,000
9	401-000360-363230-00-0000	Impact Fee Revenue Physical Environment	69,226	0
		Total Non Operating Revenue	600,271	511,713
10				
12	401-000000-282000-00-0000	Fund Balance/Reserves	0	171,515
12				
13		Total Operating Revenue	1,231,570	1,240,000
14		Total Non Operating Revenue	600,271	511,713
15		Fund Balances/Reserves	0	171,515
15		TOTAL REVENUES	1,831,841	1,923,228
16				

TOWN OF PEMBROKE PARK
2014 - 2015 BUDGET SUMMARY

Line Number	Account #	Description	Budget 2013-2014	Budget 2014-2015
17		EXPENSES		
18		Personal Services		
19	401-530538-120000-00-0000	Salaries	75,460	79,183
20		Total Personal Services	75,460	79,183
21				
22		Payroll Expenses		
23	401-530538-210000-00-0000	Payroll Taxes	5,773	6,058
24	401-530538-220000-00-0000	Employees Retirement Expense	5,244	5,836
25	401-530538-230001-00-0000	Group Insurance	13,731	13,283
26	401-530538-240000-00-0000	Workers' Compensation	9,814	6,562
27		Total Payroll Expenses	34,562	31,739
28				
29		Operating Expenses		
30	401-530538-340003-02-0000	Legal/Non Retainer	8,500	8,500
31	401-530538-340005-00-0000	Engineering	12,000	12,000
32	401-530538-340011-00-0000	Professional Services	5,000	5,000
33	401-530538-430006-00-0000	Electricity - Drainage Pumps	17,000	13,000
34	401-530538-460900-00-0000	Maintenance and Repair - Cars, Building & Other	21,000	48,000
35	401-530538-800000-00-0000	Depreciation Expense	435,000	435,000
36	401-530538-450001-00-0000	Insurance Expense Prop-General Liability	3,500	2,500
37	401-530538-490900-00-0000	Misc. Charges	25,000	15,000
38	401-530538-541002-00-0000	Education & Training, Registration, Books	10,000	5,000
39	401-530538-581000-00-0000	Administrative Services	91,000	91,000
40		Total Operating Expenses	628,000	635,000
41				
42		Capital Projects		
		FEMA SW 30th Ave Improvements - LPDM Project #3340. Total cost of the Project is \$528,102.25. The Project will be funded by a FEMA Grant of \$400,000, Donations of \$38,000 and Town's share of \$90,102.25.		
	401-941002-693200-00-3340		325,000	0
43				
	401-941002-693200-00-3342	Meekins Lake Dredge and Fill Project # 3342	0	50,000
44				
	401-941002-693200-00-3340	F.D.E.P- Stormwater Project piping. The Total cost of the Project is \$200,000 wit FEMA LPDM grant match of \$217,164. Project # 3340	200,000	0
45				
	401-941002-693200-00-3349	F.D.E.P- Stormwater drainage Project from Hallandale Beach Boulevard to Lake Shore Mobile Home Park to tie to Carolina. The Total cost of the Project is \$600,000 funded by FDEP Grant of \$450,000 with a Match of \$150,000. Project # 3349	0	600,000
46				
	401-941002-693200-00-3348	40th Year CDBG - Drainage Improvements for SW 25th Street - Project # 3348	0	59,713
47				
	401-941002-693200-00-3347	along both sides of 24th street. Project # 3347	79,400	0
48				
		Total Capital Projects	604,400	709,713
49				
50		Debt Service		
51	401-530538-710000-00-0000	Debt Service-Principal Payment	401,919	401,919
52	401-530538-720000-00-0000	Debt Service-Interest Payment	65,674	65,674
53		Total Debt Service	467,593	467,593
54				
		Contingency Reserve	21,826	0
55				
56				
57		Total Personal Expenses	75,460	79,183
58		Total Payroll Expenses	34,562	31,739
59		Total Operating Expenses	628,000	635,000
60		Total Capital Projects	604,400	709,713
		Total Debt Service	467,593	467,593
61		Total Reserves	21,826	0
		TOTAL EXPENSES	1,831,841	1,923,228