

CITY OF PEMBROKE PINES, FLORIDA, 2011-12 BUDGET
TABLE OF CONTENTS

	<u>Page No.</u>
INTRODUCTION	
Budget Book Format & State Map	i
City Commission District Map	ii
City Organization Chart	iii
Table of Contents	iv
BUDGET MESSAGE	
Budget Message.....	1 - 1
Distinguished Budget Presentation Award.....	1 - 14
BUDGET OVERVIEW	
Budget Calendar.....	2 - 1
Introduction to the Budget Process.....	2 - 2
Fund Structure and Basis of Budgeting.....	2 - 4
Budget Development Guidelines.....	2 - 7
Basis of Revenue and Expenditure Estimates.....	2 - 12
Basis of Revenue Estimates.....	2 - 13
Major Revenue Sources: Governmental and Proprietary Funds.....	2 - 14
Basis of Expenditure Estimates.....	2 - 23
Personnel Reports.....	2 - 26
Community Profile.....	2 - 30
PERFORMANCE SUMMARY	
Performance Measures - Overview.....	3 - 1
City and Departmental Goals Matrix.....	3 - 2
Performance Measure Crosswalk.....	3 - 4
Initiative/Action Steps Summary that Support Strategic Objectives.....	3 - 6
Balanced Scorecard.....	3 - 11
Key Performance Indicators (KPI).....	3 - 12
Department Performance Measures Report.....	3 - 14
FUND SUMMARIES	
Budget Summary - By Category.....	4 - 1
Budget Summary - By Fund.....	4 - 2
Components of Fund Balance/Retained Earnings/Net Assets.....	4 - 3
Expenditure Category Matrix.....	4 - 6
Transfers Matrix.....	4 - 9
Projected Changes in Fund Balances:	
General Fund.....	4 - 10
Wetlands Mitigation.....	4 - 12
Debt Service.....	4 - 13
Municipal Construction.....	4 - 14
Other Governmental Funds.....	4 - 15
Utility Fund.....	4 - 16
Public Insurance.....	4 - 17
Pension-General Members.....	4 - 18
Pension-Fire & Police.....	4 - 19
Other Post Employment Benefits (OPEB).....	4 - 20

GENERAL FUND REVENUES	<u>Page No.</u>
Source of Revenue Dollars:	
General Fund.....	5 - 1
Use of Revenue Dollars:	
General Fund.....	5 - 2
 GENERAL GOVERNMENT / FINANCE	
City Commission.....	6 - 1
City Manager.....	6 - 4
Administrative Services.....	6 - 8
Information Technology.....	6 - 14
Human Resources	6 - 20
City Attorney.....	6 - 25
City Clerk.....	6 - 31
Finance	6 - 38
Early Development Centers.....	6 - 45
Walter C. Young Resource Center.....	6 - 52
Community Services	6 - 57
Housing Division.....	6 - 63
Code Compliance.....	6 - 68
 PUBLIC SAFETY	
Police	7 - 1
Fire Control - Ambulance Rescue.....	7 - 10
 PUBLIC SERVICES	
Public Services Department.....	8 - 1
Environmental Services (Engineering).....	8 - 3
General Government Buildings.....	8 - 8
Grounds Maintenance.....	8 - 12
Purchasing.....	8 - 16
Support Services.....	8 - 20
Howard C. Forman Human Services Campus	8 - 22
 RECREATION	
Parks and Recreation.....	9 - 1
 NON-DEPARTMENTAL	
Non-Departmental.....	10 - 1
 SPECIAL REVENUE FUNDS	
Road & Bridge	
Streets and Sidewalks.....	11 - 1
State Housing Initiative Partnership (SHIP) Grant.....	11 - 6
HUD Grants CDBG-HOME.....	11 - 10
Law Enforcement Grant	11 - 14
ADA - Paratransit Program.....	11 - 18
Police Community Services Grant	11 - 21
Community Bus Program.....	11 - 24
Law Enforcement Trust Fund Treasury Confiscated.....	11 - 27
Law Enforcement Trust Fund Justice Confiscated.....	11 - 30
Law Enforcement Trust Fund \$2 Police Education	11 - 33
Law Enforcement Trust Fund FDLE Confiscated.....	11 - 36
Older Americans Act (OAA) Grant.....	11 - 39

DEBT SERVICE

Debt Service Fund.....	12 -	1
Schedule of Debt Service.....	12 -	8
Discussion on the Effects of Existing Debt Levels on Current and Future Operations, Property Taxable Value, Legal Debt Limit, and Bond Covenants.....	12	10

CAPITAL PROJECTS

Municipal Construction Fund.....	13 -	1
----------------------------------	------	---

ENTERPRISE

Utilities.....	14 -	1
----------------	------	---

INTERNAL SERVICE

Public Insurance Fund.....	15 -	1
----------------------------	------	---

PENSION

General Employees Pension.....	16 -	1
Police and Fire Pension.....	16 -	4
Other Post-Employment Benefits (OPEB).....	16 -	8

PERMANENT TRUST FUNDS

Wetlands Mitigation Trust Fund.....	17 -	1
-------------------------------------	------	---

(5 Yr.) CAPITAL IMPROVEMENT PROGRAM (CIP)

Capital Improvement Program (CIP).....	18 -	1
Fiscal Year 2011-12 Capital Budget.....	18 -	5
Capital Costs by Project Category.....	18 -	7
Estimated Operating Impact - Capital Improvement Program (5 yrs.).....	18 -	9
Disposition of Prior CIP.....	18 -	10
List of Bond Projects.....	18 -	12
Estimated Operating Impact - General Obligation Bonds Projects.....	18 -	31
General Obligation Bonds Projects by Location	18 -	32

REVENUE DETAIL (by Fund)

General Fund.....	19 -	1
Wetlands Trust.....	19 -	10
Road & Bridge Fund.....	19 -	11
State Housing Initiative Program Grant.....	19 -	13
HUD Grants CDBG/HOME.....	19 -	14
Law Enforcement Grant.....	19 -	15
ADA/Paratransit Program.....	19 -	16
Police Community Services Grant.....	19 -	17
Community Bus Program.....	19 -	18
Treasury- Confiscated.....	19 -	19
Justice- Confiscated.....	19 -	20
\$2 Police Education.....	19 -	21
FDLE- Confiscated.....	19 -	22
Older Americans Act.....	19 -	23
Debt Service Fund.....	19 -	25
Municipal Construction Fund.....	19 -	27
Utility Fund.....	19 -	29
Public Insurance Fund.....	19 -	32
General Pension Trust Fund.....	19 -	34

Fire & Police Pension Trust Fund.....	19 -	35
Other Post Employment Benefits (OPEB).....	19 -	36
Revenue Detail All Funds - Total All Funds.....	19 -	37

EXPENDITURE DETAIL (By Fund)

General Fund.....	20 -	1
Wetlands Trust Fund.....	20 -	68
Road & Bridge Fund.....	20 -	69
State Housing Initiative Program Grant.....	20 -	73
HUD Grants/CDBG/HOME.....	20 -	75
Law Enforcement Grant.....	20 -	84
ADA/Paratransit Program.....	20 -	89
Police Community Services Grant.....	20 -	91
Community Bus Program.....	20 -	93
Treasury - Confiscated.....	20 -	96
Justice - Confiscated.....	20 -	97
\$2 Police Education.....	20 -	98
FDLE - Confiscated.....	20 -	99
Older Americans Act.....	20 -	100
Debt Service Fund.....	20 -	102
Municipal Construction Fund.....	20 -	104
Utility Fund.....	20 -	114
Public Insurance Fund.....	20 -	128
General Pension Trust Fund.....	20 -	132
Fire & Police Pension Trust Fund.....	20 -	133
Other Post-Employment Benefits (OPEB).....	20 -	134
Expenditure Detail All Funds - Total All Funds.....	20 -	135

APPENDIX

History.....	21 -	1
Abbreviations & Acronyms.....	21 -	3
Glossary.....	21 -	5
Index.....	21 -	18
Charts and Graphs.....	21 -	21
Millage Rate Ordinance.....	21 -	25
Budget Ordinance.....	21 -	29
DR-420.....	21 -	33