

DRAFT



CITY OF FORT LAUDERDALE FY 2026 DEPARTMENT REQUEST

Parks and Recreation Department



Parks and Recreation Department

Department Description

The Parks and Recreation Department offers a wide range of programs and activities to meet the health, recreation, and leisure needs of neighbors. The Department promotes health and fitness, stimulates social interaction, and fosters community engagement to enhance quality of life. Outstanding facilities provide an array of programming for patrons of all ages including bingo, ballroom dancing, soccer, pickleball, football, and swimming. The Department fosters and preserves open spaces for public enjoyment while actively seeking additional properties to enhance and expand park space. The City's Parks and Recreation Department is one of 213 agencies in the country with national endorsement from the Commission for Accreditation of Park and Recreation Agencies (CAPRA). This prestigious designation confirms the City's commitment to providing neighbors with quality parks and recreation programming services, along with efficient and effective operations. The Department aided the City in achieving Playful City USA recognition due to efforts in increasing children's play opportunities. In addition, the Parks and Recreation Department is one of 759 Accredited Professional Preschool Learning Environment (APPLE) Programs in the state; 83 of those programs are in Broward County including nine (9) afterschool programs accredited by the Florida Association of Childcare Management (FACCM) and with the Gold Seal Quality Care designation. Achieving this accreditation signifies that the City's PLAY Fort Lauderdale Afterschool Program's daily procedures, processes, and operations are exceptional.

The Parks and Recreation Department's resource allocation and initiatives described in this section advance and achieve the following strategic goal to become the "City you never want to leave."

PRESS PLAY FORT LAUDERDALE 2029 STRATEGIC PLAN

Goal 5: Build a beautiful and welcoming community

HIGHLIGHTED PROGRAMS

- Programming
- Parks and Rec Administrative Support
- Adult Programs
- Community Events
- Sanitation Administration
- Cemetery System Maintenance
- Fort Lauderdale Aquatic Center
- Youth Programs, Afterschool, and Camps
- General Parks Maintenance
- Tree Services
- Facility Maintenance Support
- Streetlights
- Public Places Cleaning

Parks and Recreation Department

FY 2026 Projected Organizational Chart

Total FTEs - 342

SPECIAL FACILITIES & ADMINISTRATION - 27

Director - Parks and Recreation	1
Deputy Director - Parks and Recreation	2
Business Operations Manager	1
Administrative Assistant	2
Administrative Supervisor	1
Assistant to the Director	1
Facilities Worker I	1
Grants and Special Projects Coordinator	1
Procurement Specialist	1
Program Manager I	3
Project Manager II	1
Recreation Program Coordinator	1
Senior Accounting Clerk	2
Senior Administrative Assistant	5
Senior Financial Administrator	1
Senior Management Analyst	1
Senior Project Manager	1
Senior Recreation Program Coordinator	1

PARKS - 92

Parks Operations Superintendent	1
Parks Manager	3
Administrative Assistant	2
Apprentice Facilities Worker	8
Equipment Mechanic	1
Facilities Worker I	12
Facilities Worker II	27
Geographic Information Systems Analyst	1
Horticulturist	1
Irrigation Technician	2
Landscape Inspector	2
Lead Construction Worker	1
Lead Facilities Worker	19
Painter	1
Parks Supervisor	8
Pest Control Technician	1
Recreation Program Supervisor	1
Urban Landscape Designer	1

RECREATION - 69

Aquatic Complex Manager	1
Community Program Manager	4
Administrative Aide	2
Apprentice Facilities Worker	2
Aquatic Complex Coordinator	2
Equipment Mechanic	1
Facilities Worker I	5
Facilities Worker II	2
Lead Facilities Worker	1
Parks Supervisor	1
Pool Equipment Mechanic	3
Pool Lifeguard	6
Recreation Program Coordinator	12
Recreation Program Supervisor	8
Senior Administrative Assistant	1
Senior Recreation Program Coordinator	18

SANITATION - 61

Administrative Aide	1
Apprentice Facilities Worker	15
Facilities Worker I	17
Facilities Worker II	15
Heavy Equipment Operator	2
Lead Facilities Worker	7
Parks Supervisor	3
Senior Administrative Assistant	1

CEMETERY - 40

Parks Manager	1
Program Manager II	1
Administrative Aide	3
Administrative Supervisor	2
Apprentice Facilities Worker	4
Equipment Mechanic	1
Facilities Worker I	10
Facilities Worker II	4
Family Service Coordinator	5
Irrigation Technician	1
Lead Facilities Worker	2
Parks Supervisor	1
Procurement & Inventory Specialist	1
Senior Accounting Clerk	2
Senior Administrative Assistant	1
Senior Financial Administrator	1

FACILITIES MAINTENANCE - 47

Facilities Manager	1
Apprentice Facilities Worker	1
Construction Worker	8
Electrical Assistant	2
Electrician	5
Fabricator-Welder	1
Facilities Supervisor	2
HVAC Technician	4
Lead Construction Worker	5
Lead Facilities Worker	1
Painter	4
Plumber	2
Project Manager II	2
Senior Administrative Assistant	1
Senior Construction Worker	6
Senior Industrial Electrician	1
Senior Project Manager	1

MARINE FACILITIES - 6

Marine Facilities Manager	1
Dockmaster	1
Marina Attendant	2
Marine Facilities Supervisor	1
Senior Administrative Assistant	1

FY 2025 Adopted	FY 2026 Projected	Difference
342	342	0

Parks and Recreation Department

Special Facilities and Administration

Division Description

The Special Facilities and Administration Division provides the leadership and framework to acquire, operate, and maintain the City's system of public places, including its beach, parks, open spaces, and medians for neighbors and visitors. Core services include the administration of grants and special projects as well as managing staffing and payroll. In March 2019, neighbors approved the City's request for a \$200 million Parks Bond. The Parks Bond includes funding to improve and upgrade many parks, facilities, and amenities. The Parks Bond also includes funds to purchase property to expand green spaces throughout the City. The Division also supports the Beach Business Improvement District (BBID), an organization dedicated to promoting and marketing Fort Lauderdale Beach as a premier tourist destination. This is done by supporting events and activations in the general boundaries along State Road A1A between Sunrise Boulevard to the north and Harbor Drive to the south.

FY 2025 Anticipated Major Accomplishments

- Completed construction of DC Alexander Park
- Will complete construction of several Parks Bond projects to include:
 - Hortt Park
 - Riverside Park
 - Bayview Park
 - Florence C. Hardy Park Improvements
 - Warfield Park
 - Twin Lakes North Park
 - Ann Herman Park Improvements
 - Dillard 6-12 Park Improvements
 - Imperial Point Entranceway
 - Lake Estates Linear Park
 - Floranada Park Improvements
 - Esterre Davis Wright Improvements
 - Guthrie Blake Park Improvements
 - Palm Aire Village Park Improvements
 - Peter Feldman Park Improvements
 - Walker Park Improvements

Parks and Recreation Department

Special Facilities and Administration, continued

- Initiated an update of the Parks and Recreation marketing plan to determine the optimal blend of communication platforms needed to effectively showcase agency programs, facilities, events, and services; while also ensuring prompt and precise dissemination of valuable information to community members, particularly those facing barriers to access and engagement
- Expanded services to provide ancillary marketing needs supporting City Commission initiatives, communicate traffic advisories to inform the public for events, and further create social media content promoting 22 major events
- Leveraged technology - such as offering event applications and associated workflows electronically - to streamline and improve operational efficiency, expand data analytics, and enhance public transparency
- Pursued and received grants to build capacity in the Parks Bond program

FY 2026 Major Projects and Initiatives

- Digitize department personnel records
- Digitize the purchase card statement and receipt approval process
- Streamline the processing of RecTrac payments and refunds
- Streamline the recording of revenues to ensure that revenues are recorded in a timely manner
- Complete the Parks and Recreation Department's implementation of the Kronos upgrade
- Identify and apply for grants to support the development of existing parks as well as the acquisition of land for parks
- Continue progress of different portions of the Parks Bond projects:
 - Complete Phases 1 and 2 of the Holiday Park Project to include Jimmy Evert Tennis Center and playground replacement
 - Complete the Mills Pond Park Softball Complex Restroom and Concession Project
 - Complete the Bass Park Community Center Project
 - Commence construction at Lockhart Park
 - Complete the Sunrise Middle School Improvements Project
- Complete the following Parks Bond funded joint-use playgrounds:
 - Harbordale Elementary
 - Walker Elementary
 - Stephen Foster Elementary
 - Westwood Heights Elementary
 - Rock Island Elementary
 - Thurgood Marshall Elementary
 - Virginia Shuman Young Elementary

Parks and Recreation Department

Recreation

Division Description

The Recreation Division strives to enhance the quality of life in Fort Lauderdale by offering a wide variety of high quality, safe, accessible, and affordable recreational activities to meet the year-round leisure needs of neighbors and visitors of all ages. The Division is responsible for conducting youth, adult, senior, athletic, teen, and aquatic programs and provides licensed after-school care programs, summer camps, adult fitness and wellness programs, and environmental awareness education. In addition, the Division manages the Fort Lauderdale Aquatic Center and provides support for community and special event coordination and management of the City's recreation programs. Recreation facilities include City parks, activity centers, community pools, and the Aquatic Center.

FY 2025 Anticipated Major Accomplishments

- Examined programming fees to ensure competitiveness with neighboring municipalities, while maintaining alignment with prevailing market rates
- Explored strategies to increase event sponsorships and other mechanisms of collaborative support
- Expanded augmented and virtual reality applications to promote exercise as well as introduce activities, games, and sports that enhance playgrounds and maximize greenspace
- In collaboration with the University of Miami, The Loop, and industry experts, expanded the Fit Fort Lauderdale program's free wellness, exercise, and nutrition programming for high-risk populations
- Implemented a junior lifeguard summer camp
- Installed flood gates and doors to harden Croissant Park against potential flooding and improve disaster resilience
- Resurfaced and replaced the filters for the main pool at Croissant Park
- Repaired leaks at Carter Park Pool and replaced underground pipes
- Upgraded all pool pumps to the latest chemical controller technology

Parks and Recreation Department

Recreation, continued

FY 2026 Major Projects and Initiatives

- Install WiFi in all community centers
- Partner with the Miami Dolphins, Florida Panthers, and other local sports teams to enhance the City's children-focused experiences
- Add restrooms in the field and pool areas at Croissant Park
- Complete improvements for pool operations:
 - Install splashpads at Bass, Lockhart, Holiday, and Warfield Parks
 - Complete splashpad improvements at Osswald Park
 - Upgrade water playground equipment at Croissant, Lauderdale Manors, Riverland, and Carter Parks
 - Resurface the water playground at Riverland Park
 - Replace the umbrella covers at the Riverland Park pool
 - Replace bleacher canopy covers at the Bass and Croissant Park pools
 - Replace pool filters at Lauderdale Manors Park
 - Replace lightning prediction systems
 - Replace the Bass Park pool fence

Parks and Recreation Department

Parks

Division Description

The Parks Division performs all mowing operations, irrigation repairs and installations, ball field maintenance, trash collection and removal, and tree trimming of City-owned properties. In addition to the general maintenance and upkeep of all parks, entryways, and medians, the Division participates in the setup of special events when necessary.

FY 2025 Anticipated Major Accomplishments

- Installed signature trees, which are larger and more scenic than existing trees, with solar lights at "Welcome to Fort Lauderdale" entryway monuments and enhanced landscaping at additional entryway points
- Continued landscaping improvement projects in Citywide medians at the following locations:
 - Poinciana Park SE 1st Avenue: installed a new irrigation system and landscaping
 - The Landings – Bayview Drive: continued with the second phase of landscaping improvements
 - Sistrunk Boulevard: continued the second phase of landscape improvements from 13th Avenue to I-95
 - SE/SW 17th Street Mobility Project: continued landscape beautification of medians
 - NW 19th Street: Installed new medians from Powerline Road to NW 31st Avenue
 - LauderTrail Initiative: installed tree lined sidewalks and beautified the entryway at Holiday Park
 - Davie Boulevard: completed landscape beautification of medians from I-95 to State Road 441
 - Rio Vista: added two (2) medians and an entryway sign on Ponce De Leon Drive
- Removed invasive plant species from the Mills Pond Conservation Area
- Integrated a turtle nesting data processing model with Broward County eliminating the need for an independent, secondary review by Nova Southeastern University which will expedite permitting and ensure continued beach access without limitation
- Open the newly acquired Bal Harbour Park

FY 2026 Major Projects and Initiatives

- Install dog stations at all City parks
- Install a walkway at Annie Beck Park
- Expand beautification efforts at medians and entryways throughout the City
- Place new landscaping including trees, rubber mulch, and water saving irrigation systems along Powerline Road between Sunrise Boulevard and Mills Pond Park
- Beautify the Sistrunk Corridor with new landscaping

Parks and Recreation Department

Parks, continued

- Upgrade 25 medians with pressure regulation valves to reduce water consumption, and associated costs, by lowering the overall water pressure in the irrigation systems
- Replace the irrigation pump stations at Holiday Park and Carter Park with energy efficient stations to minimize consumption and reduce overall costs
- Install smart irrigation controllers at baseball fields within Mills Pond Park and Holiday Park with a new two-wire system to communicate with multiple valves and sensors, simplifying installation and reducing overall costs
- Add a shade cover for the basketball courts at Warfield Park
- Complete improvements at Osswald Park:
 - Replace the pavilion and remodel pavilion bathrooms
 - Replace the playground and canopy
 - Resurface racquetball courts
 - Add a shade area and benches around the tennis and pickleball courts
 - Add a shade area over the outside fitness area
 - Add turf or rubber surfacing under the outside fitness area
- Complete improvements at Riverland Park:
 - Repair the pavilion and refurbish restrooms
 - Upgrade playground equipment, including adding a new floor and shade structure
 - Replace the gymnasium divider

Parks and Recreation Department

Facilities Maintenance

Division Description

The Facilities Maintenance Division maintains over 140 buildings, covering approximately 1.5 million square feet. The Division maintains playgrounds, roofs, plumbing, and air conditioning units, as well as more than 3,000 streetlights, including parking lot lighting for all City facilities. Staff responds to a variety of maintenance and repair service requests and performs preventive maintenance tasks. The Facilities Maintenance Division manages several maintenance service contracts and provides support for the City's special events.

FY 2025 Anticipated Major Accomplishments

- Initiated a 10-year update to the 2014 Facilities Condition Assessment to better prioritize maintenance needs, optimize asset management, identify and enhance opportunities for sustainability initiatives, identify deficiencies, assess risks, support long-term planning needs, and inform decision-making
- Initiated a collaboration with the Public Works Department, Sustainability Division to leverage existing software to geolocate specific streetlights in the City and monitor their corresponding energy usage
- Completed installation of the redesigned Southside Cultural Arts Center heating, ventilation, and air conditioning (HVAC) system
- Completed replacement of 2.5 miles of lighting at the Wave Wall

FY 2026 Major Projects and Initiatives

- Complete the Citywide Facilities Assessment:
 - Geo-map all City buildings and facilities
 - Complete a lifecycle cost analysis
 - Complete a 10-year capital improvement plan
- Complete streetlighting improvements:
 - Complete Riverland streetlighting improvements
 - Complete geolocation of lighting assets
 - Implement a preventative maintenance and evening inspection repair team
 - Install additional smart nodes for real-time monitoring and control of streetlights
- Modify partnerships and contracts for improved janitorial and housekeeping services for City buildings
- Acquire improved agreements for disaster relief and emergency clean-up, assessments, and remediation

Parks and Recreation Department

Sanitation

Division Description

The Sanitation Division provides supplemental sanitation services Citywide. The Division is responsible for the cleaning of bus shelters, public spaces, trash can collection, the removal of debris from beaches, and the maintenance of public places such as alleys and City-owned lots. The Division is also responsible for removing seaweed from the beach and pressure cleaning in parks throughout the City.

FY 2025 Anticipated Major Accomplishments

- Evaluate the need for additional wire mesh trash cans for special event use and acquire additional inventory to ensure community safety and cleanliness

FY 2026 Major Projects and Initiatives

- Execute a contract agreement for sandbag operations

Parks and Recreation Department

Marine Facilities

Division Description

Marine Facilities strives to provide excellent marine dockage facilities for vessels of various sizes for both neighbors and visitors. The Division provides public access to local waterways and maintains the City's public boat ramps. Marine Facilities is also responsible for dockage services, commercial leases, launching facilities, capital projects, and Marine Advisory Board (MAB) functions.

FY 2025 Anticipated Major Accomplishments

- Completed design of improvements at Cooley's Landing Marina
- Initiated installation of the Riverwalk floating dock
- Completed renovations for the comfort station at Cooley's Landing Marina
- Completed the design and permitting of Lauderdale Isles Landing launch ramp
- Completed a feasibility study for the City-operated pump out vessels to evaluate the financial implications of a potential water pump-out program
- Upgraded the Marine Facilities' operations software

FY 2026 Major Projects and Initiatives

- Partner with Coastal Conservation of Florida to cultivate oysters along the New River to improve water quality, enhance biodiversity, and promote environmental sustainability
- Pursue grant funding and support from the Florida Fish and Wildlife Conservation for the Mills Pond Boat Ramp Replacement Project
- Participate in the establishment of an Anchoring Limitation Area in Lake Sylvan to preserve the health of the lake's aquatic environment and reduce the negative impact of excessive boat anchoring
- Finalize the installation of 130 feet of floating docks at Esplanade Park to enhance water access, support recreational activities, and promote economic activity
- Initiate construction of the Cooley's Landing Marine Facilities office renovation

Parks and Recreation Department

Cemetery

Division Description

The City of Fort Lauderdale owns and operates four cemeteries within the City's limits: Evergreen Cemetery, Lauderdale Memorial Park Cemetery, Sunset Memorial Gardens Cemetery, and Woodlawn Cemetery. The Parks and Recreation Department manages the administrative, maintenance, and burial duties for all four cemeteries. The properties play an important role in preserving the history of Fort Lauderdale as well as serving the needs of current and future neighbors.

FY 2025 Anticipated Major Accomplishments

- Initiated construction of three (3) mausoleums at Sunset Memorial Gardens Cemetery to increase burial capacity
- Procured an accounts receivable software and operational software system

FY 2026 Major Projects and Initiatives

- Complete construction of three (3) mausoleums at Sunset Memorial Gardens Cemetery to increase burial capacity
- Initiate irrigation upgrades at Lauderdale Memorial Park Cemetery
- Initiate installation of a columbarium at Evergreen Cemetery to increase cremation capacity
- Fully implement an accounts receivable software

Parks and Recreation Department

Department Performance Measures

Strategic Goal	Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Target	FY 2026 Target
Goal 5: Build a beautiful and welcoming community	Percent occupancy of New River, Cooley's Landing and Las Olas marinas ¹	106%	99%	98%	≥98%	≥98%
	Percent of neighbors that live within a 10-minute walk of a park	83.7%	83.9%	84.2%	≥85.0%	≥85.0%
	Number of work orders submitted into MainTrac for fulfillment by Facilities Maintenance	4,069	4,575	4,551	≤4,585	≤4,506
	Number of meals served to youths in fall, spring, and summer programs ²	77,543	87,242	65,727	≥65,727	≥75,205
	Number of recreation and aquatic program participants	16,508	15,437	16,000	≥17,325	≥14,786
	Number of City hosted special events	64	61	64	≥64	≥64

¹Data exceeds 100% capacity due to the increase in double occupancy of third-party rentals

²This measure is reported for the calendar year

General Fund



Parks and Recreation Department - General Fund

Department Fund Financial Summary

Financial Summary - Funding Source

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
General Fund - 001	\$ 59,796,984	64,505,430	64,135,665	68,587,869	4,082,439	6.3%
Total Funding	59,796,984	64,505,430	64,135,665	68,587,869	4,082,439	6.3%

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Special Facilities & Administration	3,960,099	4,388,178	4,154,703	4,489,247	101,069	2.3%
Recreation	19,841,441	21,151,258	21,211,845	22,449,097	1,297,839	6.1%
Parks	22,277,360	24,260,641	24,101,314	26,838,762	2,578,121	10.6%
Facilities Maintenance	12,222,449	12,850,949	12,761,972	13,009,094	158,145	1.2%
Marine Facilities	1,495,635	1,854,404	1,905,830	1,801,668	(52,736)	(2.8%)
Total Expenditures	59,796,984	64,505,430	64,135,665	68,587,869	4,082,439	6.3%

Financial Summary - Category Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services	31,146,009	33,816,240	33,207,121	35,237,733	1,421,493	4.2%
Operating Expenses	28,310,775	30,389,190	30,448,149	32,585,736	2,196,546	7.2%
Capital Outlay	340,200	300,000	480,395	764,400	464,400	154.8%
Total Expenditures	\$ 59,796,984	64,505,430	64,135,665	68,587,869	4,082,439	6.3%
Full Time Equivalents (FTEs)	237	237	237	237	-	0.0%

FY 2026 Major Variances

Operating Expenses

- \$ 801,300 - Increase in water and sewer expense primarily due to rate increase
- 668,512 - Increase in lawn and tree service maintenance costs due to updated contract rate

Capital Outlay

- 464,400 - Expense for pump stations, irrigation controllers, pool equipment, and chemical controller systems based on the Ten-Year Equipment Replacement Plan
- 300,000 - Funding for citywide repairs and maintenance at facilities

Descriptions and Line Items by Division



Parks and Recreation Department

Special Facilities & Administration - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	1,735,368	2,168,165	2,168,165	2,053,463	2,258,638	2,258,638	90,473	4.17%	
10-1107 - Part Time Salaries	60,084	156,200	156,200	62,945	165,600	165,600	9,400	6.02%	
10-1110 - Sick Conv to Cash	6,399	-	-	2,643	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	22,579	-	-	20,830	-	-	-	0.00%	
10-1119 - Payroll Accrual	92,742	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	4,131	10,113	10,113	3,038	10,416	10,416	303	3.00%	
10-1201 - Longevity Pay	33,411	18,628	18,628	16,228	14,170	14,170	(4,458)	(23.93%)	
10-1401 - Car Allowances	34,860	41,280	41,280	39,920	41,280	41,280	-	0.00%	
10-1407 - Expense Allowances	6,960	8,640	8,640	7,680	8,640	8,640	-	0.00%	
10-1413 - Cellphone Allowance	17,640	15,360	15,360	20,720	18,360	18,360	3,000	19.53%	
10-1501 - Overtime 1.5X Pay	20,155	2,400	2,400	32,374	2,500	2,500	100	4.17%	
10-1701 - Retirement Gifts	1,419	-	-	-	250	250	250	100.00%	Planned staff retirements
10-1707 - Sick Termination Pay	30,431	-	-	3,583	-	-	-	0.00%	
10-1710 - Vacation Term Pay	39,388	-	-	3,549	-	-	-	0.00%	
20-2104 - Mileage Reimburse	87	1,000	1,000	1,000	1,000	1,000	-	0.00%	
20-2119 - Wellness Incentives	4,500	5,000	5,000	5,000	4,000	4,000	(1,000)	(20.00%)	
20-2204 - Pension - General Emp	204,982	203,580	203,580	203,580	180,291	180,291	(23,289)	(11.44%)	
20-2210 - Pension - FRS	68,243	108,179	108,179	126,887	135,238	135,238	27,059	25.01%	
20-2290 - Pension - Other	-	21,300	21,300	-	23,200	23,200	1,900	8.92%	
20-2299 - Pension - Def Cont	40,968	42,283	42,283	45,273	45,714	45,714	3,431	8.11%	
20-2301 - Soc Sec/ Medicare	144,898	168,825	168,825	163,936	174,151	174,151	5,326	3.15%	
20-2304 - Supplemental FICA	-	12,100	12,100	-	12,900	12,900	800	6.61%	
20-2307 - Year End FICA Accr	(5,657)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	991	1,000	1,000	1,032	1,100	1,100	100	10.00%	
20-2402 - Life Insurance	1,631	2,196	2,196	533	1,800	1,800	(396)	(18.03%)	
20-2404 - Health Insurance	262,664	306,142	306,142	287,563	361,509	361,509	55,367	18.09%	
20-2407 - Unemployment Comp	2,565	-	-	-	-	-	-	0.00%	

Parks and Recreation Department

Special Facilities & Administration - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
20-2410 - Workers' Comp	47,582	5,853	5,853	5,853	5,853	5,853	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	401,063	359,653	359,653	359,653	334,432	334,432	(25,221)	(7.01%)	
Personnel Services	3,280,083	3,657,897	3,657,897	3,467,283	3,801,042	3,801,042	143,145	3.91%	
30-3113 - Fin & Bank Serv	47,892	-	-	-	-	-	-	0.00%	
30-3199 - Other Prof Serv	1,962	1,797	1,797	1,887	1,887	1,887	90	5.00%	Expense for public information archiving services
30-3210 - Clerical Services	2,050	3,234	3,234	1,877	3,234	2,541	(693)	(21.43%)	Expense for prototype contract for Parks, Recreation and Beaches Advisory Board meeting minutes
30-3216 - Costs/Fees/Permits	40	1,200	1,200	1,200	1,200	1,200	-	0.00%	Expense for parking permits and notary renewals
30-3231 - Food Services	-	1,320	1,320	1,320	1,320	1,380	60	4.55%	Funding for employee engagement activities based on a Citywide allocation
30-3243 - Prizes & Awards	-	100	100	100	100	100	-	0.00%	Expense for employee recognition awards
30-3304 - Office Equip Rent	40,212	43,168	43,246	43,246	43,098	43,098	(70)	(0.16%)	Expense for Toshiba copier leases for Administration, Recreation, Parks and Facilities Maintenance divisions
30-3313 - Land Leases	100,000	-	-	-	-	-	-	0.00%	
30-3401 - Computer Maint	63,141	73,800	75,240	73,800	72,228	72,228	(1,572)	(2.13%)	Expense for annual maintenance, court and rental modules upgrade, and website annual maintenance
30-3407 - Equip Rep & Maint	-	43,000	-	-	-	-	(43,000)	(100.00%)	Reduction of one-time expenses for pool pumps, compressors, and other equipment for the Fort Lauderdale Aquatic Center
30-3601 - Electricity	23,428	22,100	22,100	23,428	24,900	24,900	2,800	12.67%	
30-3613 - Special Delivery	-	100	100	100	100	100	-	0.00%	Expense for shipping costs related to grants
30-3628 - Telephone/Cable TV	9,889	10,800	11,878	10,800	9,800	9,800	(1,000)	(9.26%)	
30-3907 - Data Proc Supplies	12,519	8,234	8,234	8,234	12,343	12,343	4,109	49.91%	Expense for Adobe and Microsoft software purchases and renewals
30-3925 - Office Equip < \$5000	1,552	4,400	4,400	4,400	4,400	4,600	200	4.55%	Equipment replacements due to routine wear and tear
30-3928 - Office Supplies	7,039	7,500	7,500	7,500	7,500	7,500	-	0.00%	Expense for miscellaneous office supplies

Parks and Recreation Department

Special Facilities & Administration - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3949 - Uniforms	14,870	40,000	47,634	40,000	40,000	40,000	-	0.00%	Expense for staff uniforms
30-3999 - Other Supplies	2,310	10,000	10,000	10,000	10,000	6,000	(4,000)	(40.00%)	Expense for miscellaneous supplies not covered under contract
40-4119 - Training & Travel	48,358	42,000	43,050	42,000	42,000	42,000	-	0.00%	Training and travel expenses
40-4322 - Servchg-Cent Serv	13,301	15,731	15,731	15,731	15,731	15,731	-	0.00%	
40-4343 - Servchg-Info Sys	221,900	243,997	243,997	243,997	243,997	243,997	-	0.00%	
40-4355 - Servchg-Print Shop	4,759	7,000	7,000	7,000	14,500	8,000	1,000	14.29%	
40-4404 - Fidelity Bonds	75	69	69	69	69	69	-	0.00%	
40-4407 - Emp Proceedings	6,019	10,698	10,698	10,698	10,698	10,698	-	0.00%	
40-4410 - General Liability	19,594	57,500	57,500	57,500	57,500	57,500	-	0.00%	
40-4416 - Other Ins Charges	14,428	12,262	12,262	12,262	12,262	12,262	-	0.00%	
40-4428 - Prop/Fire Insurance	24,677	70,271	70,271	70,271	70,271	70,271	-	0.00%	
Operating Expenses	680,016	730,281	698,561	687,420	699,138	688,205	(42,076)	(5.76%)	
Special Facilities & Administration - General Fund Total	3,960,099	4,388,178	4,356,458	4,154,703	4,500,180	4,489,247	101,069	2.30%	

Parks and Recreation Department

Recreation - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	3,774,005	4,666,871	4,666,871	4,289,313	4,787,656	4,787,656	120,785	2.59%	
10-1104 - Temporary Salaries	5,975	1,735,300	1,735,300	-	1,869,900	1,869,900	134,600	7.76%	
10-1107 - Part Time Salaries	4,293,523	2,863,900	2,863,900	4,599,200	3,035,800	3,035,800	171,900	6.00%	
10-1110 - Sick Conv to Cash	20,854	-	-	1,849	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	28,016	-	-	27,256	-	-	-	0.00%	
10-1119 - Payroll Accrual	400,140	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	23,340	33,750	33,750	14,806	32,193	32,193	(1,557)	(4.61%)	
10-1201 - Longevity Pay	74,155	48,824	48,824	45,653	46,022	46,022	(2,802)	(5.74%)	
10-1316 - Upgrade Pay	4,216	8,600	8,600	203	9,100	9,100	500	5.81%	
10-1401 - Car Allowances	43,970	44,400	44,400	47,400	47,400	47,400	3,000	6.76%	
10-1407 - Expense Allowances	27,370	28,800	28,800	29,280	30,240	30,240	1,440	5.00%	
10-1413 - Cellphone Allowance	28,540	24,360	24,360	44,000	37,560	37,560	13,200	54.19%	
10-1501 - Overtime 1.5X Pay	75,959	47,900	47,900	60,447	50,900	50,900	3,000	6.26%	
10-1504 - Overtime 1X Pay	747	-	-	-	-	-	-	0.00%	
10-1511 - O/T - Unplanned - 1.5X Pay	-	-	-	704	-	-	-	0.00%	
10-1701 - Retirement Gifts	450	200	200	200	-	-	(200)	(100.00%)	
10-1707 - Sick Termination Pay	38,116	-	-	2,335	-	-	-	0.00%	
10-1710 - Vacation Term Pay	81,208	-	-	7,558	-	-	-	0.00%	
10-1799 - Other Term Pay	-	30,111	30,111	-	-	-	(30,111)	(100.00%)	
20-2104 - Mileage Reimburse	3,770	8,500	8,500	8,500	8,500	7,000	(1,500)	(17.65%)	
20-2119 - Wellness Incentives	9,500	10,000	10,000	10,000	11,500	11,500	1,500	15.00%	
20-2204 - Pension - General Emp	377,687	381,340	381,340	381,340	329,045	329,045	(52,295)	(13.71%)	
20-2210 - Pension - FRS	649,127	249,958	249,958	975,157	284,603	284,603	34,645	13.86%	
20-2290 - Pension - Other	-	390,300	390,300	-	688,300	688,300	298,000	76.35%	
20-2299 - Pension - Def Cont	102,380	107,932	107,932	113,604	110,351	110,351	2,419	2.24%	
20-2301 - Soc Sec/ Medicare	662,017	370,786	370,786	738,028	381,053	381,053	10,267	2.77%	
20-2304 - Supplemental FICA	-	356,200	356,200	-	379,900	379,900	23,700	6.65%	

Parks and Recreation Department

Recreation - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
20-2307 - Year End FICA Accr	(22,474)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	2,529	2,700	2,700	2,544	3,100	3,100	400	14.81%	
20-2402 - Life Insurance	4,266	4,673	4,673	1,246	4,900	4,900	227	4.86%	
20-2404 - Health Insurance	881,039	927,387	927,387	955,185	1,044,657	1,044,657	117,270	12.65%	
20-2405 - Post Employment Health Obligation	400	-	-	-	-	-	-	0.00%	
20-2410 - Workers' Comp	343,840	213,280	213,280	213,280	213,280	213,280	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	738,937	662,641	662,641	662,641	616,173	616,173	(46,468)	(7.01%)	
Personnel Services	12,673,601	13,218,713	13,218,713	13,231,729	14,022,133	14,020,633	801,920	6.07%	
30-3125 - Medical Services	7,693	-	912	7,105	8,000	8,000	8,000	100.00%	Mass health screenings for summer hires
30-3199 - Other Prof Serv	500,287	491,400	511,635	511,635	494,015	492,400	1,000	0.20%	Expense for Fort Lauderdale Aquatic Complex expenses as well as Beach Open Space Activation and Riverwalk Activation
30-3201 - Ad/Marketing	59,974	53,500	55,900	56,320	57,400	54,500	1,000	1.87%	Expense for advertisements, marketing, and promotional items for special events
30-3203 - Artistic Services	399,391	520,805	550,155	528,730	541,408	588,845	68,040	13.06%	Expense for performers for special events
30-3204 - Bond Issue Costs	-	-	-	250	-	-	-	0.00%	
30-3207 - Laundry Services	154	1,010	1,010	1,010	1,110	150	(860)	(85.15%)	Expense for laundry and dry cleaning services for youth programming costumes
30-3213 - Coach/Ump Serv	397,633	390,225	391,983	393,015	486,790	372,470	(17,755)	(4.55%)	Expense for youth sports and tournament officials, softball umpires, tennis officiating services, and swim coaches
30-3216 - Costs/Fees/Permits	19,835	30,813	30,813	30,813	34,458	32,655	1,842	5.98%	Expense for stage and tent permit fees
30-3222 - Custodial Services	719	-	-	450	-	-	-	0.00%	
30-3228 - Disposal (Tip) Fees	411	2,240	2,240	2,240	2,675	2,675	435	19.42%	Annual disposal for the Sistrunk Festival
30-3231 - Food Services	100,405	120,850	120,850	120,826	151,018	119,920	(930)	(0.77%)	Expense for food during special event and afterschool programming
30-3243 - Prizes & Awards	20,736	24,630	24,630	24,630	27,880	25,880	1,250	5.08%	Expenses for prizes and awards for special event programming

Parks and Recreation Department

Recreation - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3246 - Recreation Prog	825,808	972,135	986,655	974,709	1,043,250	972,485	350	0.04%	Expense for youth and adult programs instructors, youth field trips, buses for summer camps and after school programs, Jr. Fire camp, Broward Health fitness classes, Club 55 instructors, Tennis instructors, petting zoos, pony rides and hayrides contract and miscellaneous recreation programming
30-3249 - Security Services	7,434	11,310	11,310	9,150	12,540	12,540	1,230	10.88%	Expense for security services for Fort Lauderdale Aquatic Center
30-3255 - Solid Waste Collections	1,124	1,250	1,250	700	1,260	1,260	10	0.80%	Dumpsters for Light Up Sistrunk
30-3299 - Other Services	523,635	653,462	653,462	670,458	705,946	700,522	47,060	7.20%	Expense for sound, stage, lighting services, trolley rentals, fireworks and miscellaneous other services
30-3301 - Heavy Equip Rent	27,818	6,000	7,564	6,346	7,500	6,000	-	0.00%	Expense for container and trailer rentals for recreation programs
30-3310 - Other Equip Rent	214,659	220,542	235,489	221,793	235,234	208,118	(12,424)	(5.63%)	Expense for inflatables, portable toilets, tents, tables, chair rentals, light rentals, and golf cart rentals
30-3322 - Other Facil Rent	6,875	9,000	9,000	9,000	9,000	9,000	-	0.00%	Expense for School Board reciprocal agreement for Sunrise Middle School Pool
30-3404 - Components/Parts	577	2,500	2,500	2,500	81,000	2,500	-	0.00%	Expense for components and parts for pools and fountains
30-3407 - Equip Rep & Maint	83,081	34,500	77,500	77,500	80,902	88,500	54,000	156.52%	Expense for miscellaneous pool equipment and pump repairs and maintenance
30-3425 - Bldg Rep Materials	69	-	-	-	-	-	-	0.00%	
30-3428 - Bldg Rep & Maint	4,200	67,958	25,932	39,927	26,458	67,958	-	0.00%	Expense for miscellaneous building repairs and maintenance
30-3437 - Imp Rep & Maint	269	-	-	-	-	-	-	0.00%	
30-3513 - Photography	2,700	7,500	7,500	7,500	7,700	7,700	200	2.67%	Expense for photography services
30-3516 - Printing Serv - Ext	5,272	11,650	11,650	11,650	11,650	11,650	-	0.00%	Signs and banners for recreation programming
30-3601 - Electricity	609,833	524,400	524,400	524,400	647,100	647,100	122,700	23.40%	

Parks and Recreation Department

Recreation - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3607 - Nat/Propane Gas	45,055	82,400	82,400	54,986	82,400	82,400	-	0.00%	Expense for propane gas for recreation facilities and pools
30-3613 - Special Delivery	191	-	-	98	-	-	-	0.00%	
30-3616 - Postage	212	270	270	100	270	270	-	0.00%	
30-3628 - Telephone/Cable TV	60,101	49,000	51,885	50,416	59,600	59,600	10,600	21.63%	
30-3634 - Water/Sew/Storm	548,641	661,000	661,000	628,194	692,500	692,500	31,500	4.77%	
30-3799 - Other Chemicals	104,415	102,230	102,230	106,528	150,000	121,000	18,770	18.36%	Expense for chemicals for pools, splash pads, fountains and the Fort Lauderdale Aquatic Center
30-3801 - Gasoline	11,937	10,100	10,100	10,841	11,000	11,000	900	8.91%	
30-3804 - Diesel Fuel	5,451	5,100	5,100	1,933	5,100	5,100	-	0.00%	
30-3807 - Oil & Lubricants	92	200	200	200	100	100	(100)	(50.00%)	
30-3901 - Athletic Equip/Sup	81,098	99,200	99,200	99,200	101,200	99,200	-	0.00%	Expense for athletic equipment and supplies such as tennis balls, youth sports uniforms, softballs, exercise mats, springboards, etc.
30-3904 - Books & Manuals	34	-	-	-	-	-	-	0.00%	
30-3907 - Data Proc Supplies	7,846	2,000	2,000	2,000	2,000	2,000	-	0.00%	Expense for data processing supplies
30-3913 - Horticultural Sup	207	-	-	-	-	-	-	0.00%	
30-3916 - Janitorial Supplies	15,175	15,000	15,000	15,000	15,000	15,000	-	0.00%	Expense for janitorial supplies for Fort Lauderdale Aquatic Center
30-3922 - Medical Supplies	20,755	7,400	7,400	7,400	11,600	7,600	200	2.70%	Expense for first aid kits and supplies, AED batteries, CPR supplies
30-3925 - Office Equip < \$5000	17,120	13,800	13,800	13,931	13,800	13,800	-	0.00%	Equipment replaces due to routine wear and tear
30-3926 - Furniture < \$5000	(41)	-	-	-	42,406	-	-	0.00%	
30-3928 - Office Supplies	21,578	27,000	27,000	27,089	31,800	28,000	1,000	3.70%	Expense for office supplies
30-3934 - Recreatn Equip/Sup	90,690	74,000	74,000	74,714	87,400	73,400	(600)	(0.81%)	Expense for arts and craft supplies, recreation programming t-shirts (based on registrants), sports uniforms (based on registrants), exercise equipment, etc.

Parks and Recreation Department

Recreation - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3937 - Safety/Train Mat	-	500	500	500	3,000	500	-	0.00%	Expense for CPR/Lifeguard training supplies
30-3940 - Safety Shoes	-	250	250	250	-	-	(250)	(100.00%)	
30-3946 - Tools/Equip < \$5000	30,087	28,500	28,500	28,500	42,200	31,700	3,200	11.23%	Expense for miscellaneous tools and equipment
30-3949 - Uniforms	10,942	7,750	7,750	7,750	13,350	8,050	300	3.87%	Expense for special event's shirts
30-3999 - Other Supplies	199,674	226,682	226,682	227,576	231,950	224,986	(1,696)	(0.75%)	Expense for miscellaneous supplies not covered under contract
40-4119 - Training & Travel	50,906	76,200	76,200	76,200	80,800	80,800	4,600	6.04%	Training and travel expenses
40-4308 - Overhead-Fleet	8,941	18,256	18,256	18,256	18,047	18,047	(209)	(1.14%)	
40-4343 - Servchg-Info Sys	1,590,793	1,776,429	1,776,429	1,776,429	1,776,429	1,776,429	-	0.00%	
40-4346 - Servchg-Pking Sys	900	3,039	3,039	2,979	3,039	3,039	-	0.00%	Service charge for parking spaces for special events
40-4355 - Servchg-Print Shop	49,032	42,037	42,037	41,837	47,055	41,612	(425)	(1.01%)	Service charge for Print Shop
40-4372 - Servchg-Fleet Replacement	86,035	81,039	81,039	81,039	85,300	85,300	4,261	5.26%	
40-4373 - Servchg-Fleet O&M	27,123	26,366	26,366	26,366	29,323	29,323	2,957	11.22%	
40-4374 - Servchg-Non Fleet	-	3,300	3,300	3,300	1,900	1,900	(1,400)	(42.42%)	Service charge for non-contract work to Fleet
40-4401 - Auto Liability	7,974	12,303	12,303	12,303	12,303	12,303	-	0.00%	
40-4404 - Fidelity Bonds	217	184	184	184	184	184	-	0.00%	
40-4407 - Emp Proceedings	27,750	17,076	17,076	17,076	17,076	17,076	-	0.00%	
40-4410 - General Liability	75,617	85,562	85,562	85,562	85,562	85,562	-	0.00%	
40-4416 - Other Ins Charges	37,787	34,204	34,204	34,204	34,204	34,204	-	0.00%	
40-4428 - Prop/Fire Insurance	70,949	186,488	186,488	186,488	186,488	186,488	-	0.00%	
Operating Expenses	7,125,875	7,932,545	8,022,090	7,952,085	8,648,679	8,281,301	348,756	4.40%	
60-6499 - Other Equipment	41,965	-	42,026	28,031	147,163	147,163	147,163	100.00%	Expense for irrigation controllers, pool equipment, and chemical controller systems based on the equipment replacement plan
Capital Outlay	41,965	-	42,026	28,031	147,163	147,163	147,163	100.00%	
Recreation - General Fund Total	19,841,441	21,151,258	21,282,829	21,211,845	22,817,975	22,449,097	1,297,839	6.14%	

Parks and Recreation Department

Parks - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	5,037,769	5,921,098	5,921,098	5,612,465	6,063,278	6,063,278	142,180	2.40%	
10-1107 - Part Time Salaries	147,735	258,400	258,400	212,799	273,900	273,900	15,500	6.00%	
10-1110 - Sick Conv to Cash	14,238	-	-	1,971	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	17,453	-	-	9,234	-	-	-	0.00%	
10-1119 - Payroll Accrual	292,412	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	12,826	34,790	34,790	25,233	45,828	45,828	11,038	31.73%	
10-1201 - Longevity Pay	80,784	68,541	68,541	65,734	65,043	65,043	(3,498)	(5.10%)	
10-1304 - Assignment Pay	11,520	-	-	18,790	-	-	-	0.00%	
10-1313 - Standby Pay	11,966	12,626	12,626	11,464	13,400	13,400	774	6.13%	
10-1316 - Upgrade Pay	396	-	-	-	-	-	-	0.00%	
10-1401 - Car Allowances	46,190	46,320	46,320	46,320	46,320	46,320	-	0.00%	
10-1407 - Expense Allowances	600	-	-	1,440	1,440	1,440	1,440	100.00%	
10-1413 - Cellphone Allowance	25,860	24,720	24,720	29,280	26,880	26,880	2,160	8.74%	
10-1501 - Overtime 1.5X Pay	303,915	188,300	188,300	349,726	199,600	199,600	11,300	6.00%	
10-1504 - Overtime 1X Pay	719	700	700	1,551	700	700	-	0.00%	
10-1511 - O/T - Unplanned - 1.5X Pay	-	-	-	1,018	-	-	-	0.00%	
10-1701 - Retirement Gifts	1,016	-	-	505	-	-	-	0.00%	
10-1707 - Sick Termination Pay	8,916	-	-	7,236	-	-	-	0.00%	
10-1710 - Vacation Term Pay	51,689	-	-	3,082	-	-	-	0.00%	
20-2104 - Mileage Reimburse	361	-	-	-	-	-	-	0.00%	
20-2119 - Wellness Incentives	5,500	5,500	5,500	5,500	6,000	6,000	500	9.09%	
20-2204 - Pension - General Emp	509,563	642,986	642,986	642,986	577,163	577,163	(65,823)	(10.24%)	
20-2210 - Pension - FRS	271,820	306,032	306,032	346,881	341,593	341,593	35,561	11.62%	
20-2290 - Pension - Other	-	35,200	35,200	-	38,400	38,400	3,200	9.09%	
20-2299 - Pension - Def Cont	71,887	71,856	71,856	87,162	85,820	85,820	13,964	19.43%	
20-2301 - Soc Sec/ Medicare	435,176	466,306	466,306	516,265	478,035	478,035	11,729	2.52%	
20-2304 - Supplemental FICA	-	34,300	34,300	-	37,500	37,500	3,200	9.33%	

Parks and Recreation Department

Parks - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
20-2307 - Year End FICA Accr	(14,738)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	1,839	1,600	1,600	1,963	2,000	2,000	400	25.00%	
20-2402 - Life Insurance	5,197	5,993	5,993	-	5,600	5,600	(393)	(6.56%)	
20-2404 - Health Insurance	1,083,602	1,202,945	1,202,945	1,138,536	1,380,659	1,380,659	177,714	14.77%	
20-2410 - Workers' Comp	232,516	351,427	351,427	351,427	351,427	351,427	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	996,951	894,014	894,014	894,014	831,321	831,321	(62,693)	(7.01%)	
Personnel Services	9,665,676	10,573,654	10,573,654	10,382,582	10,871,907	10,871,907	298,253	2.82%	
30-3198 - Backflow Program	4,240	-	-	-	-	-	-	0.00%	
30-3199 - Other Prof Serv	37,781	-	9,745	-	-	-	-	0.00%	
30-3201 - Ad/Marketing	265	-	-	27	-	-	-	0.00%	
30-3216 - Costs/Fees/Permits	31,691	72,485	72,485	72,485	42,035	38,212	(34,273)	(47.28%)	Expense for environmental and County permit fees
30-3222 - Custodial Services	293,356	427,288	427,288	427,288	380,258	380,258	(47,030)	(11.01%)	Expense for janitorial services contract for all parks, maintenance contract for Las Olas Oceanside Park and DC Alexander Park
30-3225 - Demolitions	-	-	-	55,386	-	-	-	0.00%	
30-3228 - Disposal (Tip) Fees	6,835	1,100	1,100	1,100	6,000	6,000	4,900	445.45%	Disposal of City event containers during events such as New Year's Eve and Spring Break
30-3231 - Food Services	562	5,580	5,580	5,580	5,580	5,580	-	0.00%	
30-3237 - Lawn & Tree Service	1,845,447	1,709,300	1,753,165	1,709,300	2,377,812	2,377,812	668,512	39.11%	Expense for contracts including mowing, hedge trimming, median maintenance, arboricultural services, increase due to new contractual agreements
30-3246 - Recreation Prog	12,070	-	-	-	-	-	-	0.00%	
30-3255 - Solid Waste Collections	961	-	-	1,120	1,680	1,680	1,680	100.00%	Expense for dumpsters during City events such as New Year's Eve

Parks and Recreation Department

Parks - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3299 - Other Services	67,341	67,000	77,798	72,555	70,000	67,000	-	0.00%	Expense for services such as bee and iguana removal, Thor Guard annual maintenance, weed control, rust removal treatments, lake maintenance, tree removal services, and pressure cleaning tunnel
30-3301 - Heavy Equip Rent	151,866	35,000	35,000	35,000	40,000	35,000	-	0.00%	Expense for rental of forklifts, tractor and bull dozers, beach sand removal, lift rentals, and turtle inspections
30-3304 - Office Equip Rent	1,095	-	-	-	-	-	-	0.00%	
30-3310 - Other Equip Rent	64,911	41,500	41,500	41,500	100,000	41,500	-	0.00%	Expense for rental of portable toilets, golf carts, tools, and trailers
30-3404 - Components/Parts	9,302	11,000	11,000	11,000	11,000	11,000	-	0.00%	Expense for miscellaneous components and parts such as sprinkler and irrigation parts, mower and edger parts, etc.
30-3407 - Equip Rep & Maint	82,560	55,000	55,000	55,000	90,000	55,000	-	0.00%	Expense for equipment repairs for pumps, tools, shade structures, fire extinguisher maintenance, irrigation, sprinklers, etc.
30-3428 - Bldg Rep & Maint	46,474	15,000	15,000	15,000	15,000	15,000	-	0.00%	Expense for repairs such as awnings, court resurfacing, fence repair, tree pits, etc.
30-3434 - Imp Rep Materials	3,971	-	-	3,711	-	-	-	0.00%	
30-3437 - Imp Rep & Maint	17,554	-	4,299	3,800	-	-	-	0.00%	
30-3516 - Printing Serv - Ext	17,233	10,000	10,000	10,257	12,000	10,000	-	0.00%	Expense for external printing of signs for parks
30-3601 - Electricity	644,053	647,900	647,900	647,900	1,140,900	1,140,900	493,000	76.09%	Increase due to rate changes and the implementation of the Melrose Park lighting project
30-3607 - Nat/Propane Gas	4,047	2,500	2,500	2,500	4,000	2,500	-	0.00%	
30-3628 - Telephone/Cable TV	10,776	34,600	34,837	21,046	10,800	10,800	(23,800)	(68.79%)	
30-3634 - Water/Sew/Storm	4,148,775	4,435,400	4,435,400	4,679,987	5,236,700	5,236,700	801,300	18.07%	
30-3799 - Other Chemicals	42	-	-	-	-	-	-	0.00%	
30-3801 - Gasoline	114,969	116,500	116,500	90,209	102,400	102,400	(14,100)	(12.10%)	
30-3804 - Diesel Fuel	59,623	68,500	68,500	59,226	56,600	56,600	(11,900)	(17.37%)	

Parks and Recreation Department

Parks - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3807 - Oil & Lubricants	559	1,800	1,800	1,800	400	400	(1,400)	(77.78%)	
30-3901 - Athletic Equip/Sup	23,049	7,000	9,832	11,994	8,000	7,000	-	0.00%	Expense for athletic equipment and supplies such as bases, nets, backboards, backstops, playground equipment, recreation equipment for parks such as picnic tables, benches, etc.
30-3907 - Data Proc Supplies	-	3,480	3,480	3,480	-	3,480	-	0.00%	Expense for annual subscription license for Urban Landscape Designer
30-3910 - Electrical Supplies	4,632	-	-	-	-	-	-	0.00%	
30-3913 - Horticultural Sup	1,251,954	1,594,714	1,572,871	1,300,000	1,754,185	1,594,714	-	0.00%	Expense for sod and sod installation, trees and plants, sand, red clay, mulch, field dressings, fertilizer, etc.
30-3916 - Janitorial Supplies	35,595	-	-	-	-	-	-	0.00%	
30-3925 - Office Equip < \$5000	5,409	18,600	18,600	18,600	18,600	18,400	(200)	(1.08%)	Expense for miscellaneous office equipment, monitors and laptop upgrades
30-3928 - Office Supplies	4,583	5,000	5,000	5,000	5,000	5,000	-	0.00%	Expense for office supplies
30-3934 - Recreatn Equip/Sup	15,002	-	-	-	140,000	-	-	0.00%	
30-3937 - Safety/Train Mat	3,330	1,000	1,000	1,000	2,000	1,000	-	0.00%	Expense for safety supplies such as gloves, vests, safety goggles
30-3940 - Safety Shoes	44,867	56,750	56,750	56,750	56,750	54,250	(2,500)	(4.41%)	Expense for safety shoes for Parks, Recreation and Facilities Maintenance division maintenance staff
30-3946 - Tools/Equip < \$5000	61,230	65,000	65,000	65,000	65,000	65,000	-	0.00%	Expense for miscellaneous tools and equipment
30-3949 - Uniforms	73,457	67,800	67,800	67,800	70,000	67,800	-	0.00%	Expense for uniforms for Parks, Recreation and Facilities Maintenance division maintenance staff
30-3999 - Other Supplies	167,886	258,000	258,000	258,000	258,000	258,000	-	0.00%	Expense for miscellaneous supplies not covered under contract
40-4119 - Training & Travel	13,203	34,400	34,400	34,400	36,600	36,600	2,200	6.40%	Expense for training and travel
40-4308 - Overhead-Fleet	55,310	278,765	278,765	278,765	264,109	264,109	(14,656)	(5.26%)	

Parks and Recreation Department

Parks - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
40-4343 - Servchg-Info Sys	1,112,675	1,139,205	1,139,205	1,139,205	1,139,205	1,139,205	-	0.00%	
40-4355 - Servchg-Print Shop	5,495	2,000	2,000	2,000	3,000	3,000	1,000	50.00%	Service charge for print shop
40-4372 - Servchg-Fleet Replacement	1,304,884	1,164,764	1,164,764	1,164,764	1,276,056	1,276,056	111,292	9.55%	
40-4373 - Servchg-Fleet O&M	380,479	442,634	442,634	442,634	475,340	475,340	32,706	7.39%	
40-4374 - Servchg-Non Fleet	-	7,700	7,700	7,700	3,600	3,600	(4,100)	(53.25%)	Service charge for non-contract work to Fleet
40-4401 - Auto Liability	145,548	250,966	250,966	250,966	250,966	250,966	-	0.00%	
40-4404 - Fidelity Bonds	291	247	247	247	247	247	-	0.00%	
40-4407 - Emp Proceedings	17,059	17,468	17,468	17,468	17,468	17,468	-	0.00%	
40-4410 - General Liability	64,356	217,513	217,513	217,513	217,513	217,513	-	0.00%	
40-4416 - Other Ins Charges	47,407	45,175	45,175	45,175	45,175	45,175	-	0.00%	
40-4428 - Prop/Fire Insurance	95,625	251,353	251,353	251,353	251,353	251,353	-	0.00%	
Operating Expenses	12,611,684	13,686,987	13,736,920	13,662,592	16,061,332	15,649,618	1,962,631	14.34%	
60-6416 - Vehicles	-	-	10,318	10,318	-	-	-	0.00%	
60-6499 - Other Equipment	-	-	45,822	45,822	317,237	317,237	317,237	100.00%	Expense for irrigation pump systems and pool equipment based on the equipment replacement plan
Capital Outlay	-	-	56,140	56,140	317,237	317,237	317,237	100.00%	
Parks - General Fund Total	22,277,360	24,260,641	24,366,714	24,101,314	27,250,476	26,838,762	2,578,121	10.63%	

Parks and Recreation Department

Facilities Maintenance - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	2,475,183	3,396,180	3,396,180	3,044,344	3,461,523	3,461,523	65,343	1.92%	
10-1110 - Sick Conv to Cash	6,519	-	-	3,713	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	3,916	-	-	4,055	-	-	-	0.00%	
10-1119 - Payroll Accrual	135,455	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	13,471	25,518	25,518	12,914	20,751	20,751	(4,767)	(18.68%)	
10-1201 - Longevity Pay	42,283	29,332	29,332	25,411	26,715	26,715	(2,617)	(8.92%)	
10-1304 - Assignment Pay	14,585	-	-	12,390	-	-	-	0.00%	
10-1313 - Standby Pay	55,690	56,708	56,708	59,411	60,200	60,200	3,492	6.16%	
10-1316 - Upgrade Pay	908	-	-	22,621	-	-	-	0.00%	
10-1401 - Car Allowances	12,740	16,080	16,080	17,980	20,160	20,160	4,080	25.37%	
10-1407 - Expense Allowances	-	-	-	-	1,440	1,440	1,440	100.00%	
10-1413 - Cellphone Allowance	13,450	13,560	13,560	20,040	11,640	11,640	(1,920)	(14.16%)	
10-1501 - Overtime 1.5X Pay	106,704	97,400	97,400	99,163	103,300	103,300	5,900	6.06%	
10-1511 - O/T - Unplanned - 1.5X Pay	474	-	-	-	-	-	-	0.00%	
10-1604 - Direct Labor Credits	(7,464)	-	-	-	-	-	-	0.00%	
10-1701 - Retirement Gifts	650	-	-	-	250	250	250	100.00%	
10-1707 - Sick Termination Pay	22,728	-	-	-	-	-	-	0.00%	
10-1710 - Vacation Term Pay	56,885	-	-	656	-	-	-	0.00%	
20-2104 - Mileage Reimburse	(695)	1,300	1,300	1,300	1,300	1,300	-	0.00%	
20-2119 - Wellness Incentives	4,120	4,000	4,000	4,000	6,500	6,500	2,500	62.50%	
20-2204 - Pension - General Emp	207,952	260,598	260,598	260,598	218,189	218,189	(42,409)	(16.27%)	
20-2210 - Pension - FRS	164,656	230,345	230,345	290,329	311,641	311,641	81,296	35.29%	
20-2299 - Pension - Def Cont	36,463	49,463	49,463	25,630	25,832	25,832	(23,631)	(47.78%)	
20-2301 - Soc Sec/ Medicare	210,925	266,266	266,266	262,815	270,982	270,982	4,716	1.77%	
20-2304 - Supplemental FICA	-	7,500	7,500	-	12,400	12,400	4,900	65.33%	
20-2307 - Year End FICA Accr	(8,449)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	781	1,200	1,200	587	900	900	(300)	(25.00%)	

Parks and Recreation Department

Facilities Maintenance - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
20-2402 - Life Insurance	2,911	3,441	3,441	-	3,200	3,200	(241)	(7.00%)	
20-2404 - Health Insurance	541,851	616,558	616,558	636,424	730,720	730,720	114,162	18.52%	
20-2410 - Workers' Comp	123,346	126,805	126,805	126,805	126,805	126,805	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	406,854	364,846	364,846	364,846	339,261	339,261	(25,585)	(7.01%)	
Personnel Services	4,644,891	5,567,100	5,567,100	5,296,032	5,753,709	5,753,709	186,609	3.35%	
30-3104 - Arch/Eng Serv	2,423	-	1,500	-	-	-	-	0.00%	
30-3198 - Backflow Program	82,992	282,945	282,945	115,000	282,945	282,945	-	0.00%	Funding for the Citywide backflow program
30-3199 - Other Prof Serv	123,102	20,000	34,445	63,390	125,000	73,500	53,500	267.50%	Mold and water remediation, indoor air quality assessment, directional boring, and Engineering chargeback fees
30-3201 - Ad/Marketing	453	-	-	-	-	-	-	0.00%	
30-3216 - Costs/Fees/Permits	25,055	6,500	6,500	6,500	6,500	6,500	-	0.00%	Building permits and annual fire inspections
30-3222 - Custodial Services	36,046	35,000	35,000	35,000	80,000	35,000	-	0.00%	Janitorial services at City facilities, floor stripping and waxing, carpet cleaning, window cleaning
30-3225 - Demolitions	13,702	-	-	-	23,000	-	-	0.00%	
30-3231 - Food Services	-	2,820	2,820	2,820	2,820	2,820	-	0.00%	
30-3240 - Mgmt/Oper Serv	238,275	265,793	265,793	265,793	265,793	237,734	(28,059)	(10.56%)	Bridge tending and swing bridge maintenance contracts
30-3249 - Security Services	38,277	33,396	33,396	39,581	40,000	40,000	6,604	19.77%	Alarm and security services
30-3299 - Other Services	378,473	322,000	325,124	322,000	332,000	322,000	-	0.00%	Pole and fixture setting or removal, pest control, air conditioner water tower treatment, other miscellaneous facility services
30-3301 - Heavy Equip Rent	275,721	10,000	10,000	241,522	150,000	10,000	-	0.00%	Rental of heavy equipment such as portable air conditioners, generators and cranes
30-3304 - Office Equip Rent	(10,045)	-	-	-	-	-	-	0.00%	
30-3310 - Other Equip Rent	7,994	7,000	7,000	7,000	8,000	7,000	-	0.00%	Miscellaneous rental of equipment such as lifts, containers, and portable lights
30-3404 - Components/Parts	36,357	-	-	-	-	-	-	0.00%	

Parks and Recreation Department

Facilities Maintenance - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3407 - Equip Rep & Maint	181,433	151,500	170,135	121,500	215,000	167,066	15,566	10.27%	Equipment repair and maintenance such as factory maintenance chillers, fire extinguisher maintenance, golf cart repairs, generator repairs
30-3425 - Bldg Rep Materials	-	40,000	40,000	40,000	-	-	(40,000)	(100.00%)	Funding transferred to building repair & maintenance
30-3428 - Bldg Rep & Maint	941,721	800,000	800,000	800,000	950,000	840,000	40,000	5.00%	Non-capital related repairs and maintenance, fences, roofs, elevator maintenance, overhead door services or repairs, and pavers
30-3434 - Imp Rep Materials	-	15,000	15,000	15,000	-	-	(15,000)	(100.00%)	Funding transferred to improvement repair and maintenance
30-3437 - Imp Rep & Maint	297,242	160,000	217,641	189,464	270,000	175,000	15,000	9.38%	Non-capital improvements and maintenance
30-3516 - Printing Serv - Ext	-	1,500	1,500	1,500	1,500	1,500	-	0.00%	External printing services for signs
30-3601 - Electricity	2,346,787	2,609,500	2,609,500	2,609,500	2,489,900	2,489,900	(119,600)	(4.58%)	
30-3607 - Nat/Propane Gas	3,400	-	-	-	-	-	-	0.00%	
30-3613 - Special Delivery	33	150	150	150	150	150	-	0.00%	
30-3616 - Postage	205	-	-	-	-	-	-	0.00%	
30-3628 - Telephone/ Cable TV	8,063	8,000	8,000	8,588	8,100	8,100	100	1.25%	
30-3634 - Water/Sew/ Storm	35,948	23,200	23,200	23,200	45,400	45,400	22,200	95.69%	
30-3801 - Gasoline	49,456	51,100	51,100	47,927	44,400	44,400	(6,700)	(13.11%)	
30-3804 - Diesel Fuel	14,985	30,100	30,100	13,759	14,100	14,100	(16,000)	(53.16%)	
30-3807 - Oil & Lubricants	225	900	900	900	100	100	(800)	(88.89%)	
30-3901 - Athletic Equip/Sup	4,966	10,000	18,850	10,000	10,000	10,000	-	0.00%	Athletic equipment such as playground parts, bases, nets, backboards
30-3910 - Electrical Supplies	857,494	600,000	609,850	600,000	756,000	696,000	96,000	16.00%	Electrical supplies such as streetlight fixtures, solar batteries, smart nodes, upgraded technology and upgraded LED bulbs and fixtures
30-3916 - Janitorial Supplies	161,828	183,750	183,750	183,750	185,000	183,750	-	0.00%	Janitorial supplies
30-3925 - Office Equip < \$5000	4,917	9,400	9,400	9,400	9,400	9,400	-	0.00%	Office equipment such as chairs, keyboards, monitors, file cabinets
30-3928 - Office Supplies	1,150	2,500	2,500	2,500	2,500	2,500	-	0.00%	Office supplies

Parks and Recreation Department

Facilities Maintenance - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3934 - Recreatn Equip/Sup	1,011	-	-	-	-	-	-	0.00%	
30-3937 - Safety/Train Mat	359	-	-	-	-	-	-	0.00%	
30-3940 - Safety Shoes	119	-	-	-	-	-	-	0.00%	
30-3946 - Tools/Equip < \$5000	23,218	41,600	41,600	41,600	41,600	41,600	-	0.00%	Non-capital miscellaneous tools and equipment under \$5,000
30-3949 - Uniforms	582	-	-	529	-	-	-	0.00%	
30-3999 - Other Supplies	59,202	176,200	176,200	167,848	176,200	80,200	(96,000)	(54.48%)	Miscellaneous supplies not covered under contract
40-4119 - Training & Travel	6,450	12,200	12,200	12,200	17,000	17,000	4,800	39.34%	Training and travel expenses
40-4210 - Social Contr	96,000	-	-	-	-	-	-	0.00%	
40-4308 - Overhead-Fleet	15,981	65,958	65,958	65,958	67,891	67,891	1,933	2.93%	Funding allocation for Fleet Services administrative overhead
40-4343 - Servchg-Info Sys	296,016	311,498	311,498	311,498	311,498	311,498	-	0.00%	
40-4361 - Servchg-Pub Works	770	6,000	6,000	6,000	3,000	3,000	(3,000)	(50.00%)	Funding for support from the Public Works Field Work team
40-4372 - Servchg-Fleet Replacement	328,877	276,065	276,065	276,065	301,066	301,066	25,001	9.06%	Annual contribution for Fleet Replacement
40-4373 - Servchg-Fleet O&M	101,880	100,240	100,240	100,240	115,431	115,431	15,191	15.15%	Funding to provide vehicle maintenance, repair, and parts
40-4374 - Servchg-Non Fleet	-	-	-	-	800	800	800	100.00%	
40-4401 - Auto Liability	63,339	46,854	46,854	46,854	46,854	46,854	-	0.00%	
40-4404 - Fidelity Bonds	151	126	126	126	126	126	-	0.00%	
40-4407 - Emp Proceedings	12,038	31,285	31,285	31,285	31,285	31,285	-	0.00%	
40-4410 - General Liability	39,188	83,508	83,508	83,508	83,508	83,508	-	0.00%	
40-4416 - Other Ins Charges	26,108	23,233	23,233	23,233	23,233	23,233	-	0.00%	
40-4428 - Prop/Fire Insurance	49,355	127,028	127,028	127,028	127,028	127,028	-	0.00%	
Operating Expenses	7,279,322	6,983,849	7,097,894	7,069,716	7,664,128	6,955,385	(28,464)	(0.41%)	
60-6499 - Other Equipment	298,236	300,000	527,063	386,370	300,000	300,000	-	0.00%	Capital purchases not related to projects
Capital Outlay	298,236	300,000	527,063	386,370	300,000	300,000	-	0.00%	
Facilities Maintenance - General Fund Total	12,222,449	12,850,949	13,192,056	12,752,118	13,717,837	13,009,094	158,145	1.23%	

Parks and Recreation Department

Marine Facilities - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	423,809	457,395	457,395	455,044	455,956	455,956	(1,439)	(0.31%)	
10-1107 - Part Time Salaries	51,524	26,500	26,500	59,224	28,100	28,100	1,600	6.04%	
10-1110 - Sick Conv to Cash	2,879	-	-	-	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	3,636	-	-	3,870	-	-	-	0.00%	
10-1119 - Payroll Accrual	24,414	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	3,742	7,326	7,326	3,742	3,970	3,970	(3,356)	(45.81%)	
10-1201 - Longevity Pay	3,616	3,850	3,850	3,850	4,084	4,084	234	6.08%	
10-1401 - Car Allowances	7,080	7,080	7,080	7,080	7,080	7,080	-	0.00%	
10-1407 - Expense Allowances	1,440	1,440	1,440	1,440	1,440	1,440	-	0.00%	
10-1413 - Cellphone Allowance	2,440	2,640	2,640	2,640	2,160	2,160	(480)	(18.18%)	
10-1501 - Overtime 1.5X Pay	5,416	10,300	10,300	6,625	10,900	10,900	600	5.83%	
10-1710 - Vacation Term Pay	3,587	-	-	-	-	-	-	0.00%	
20-2119 - Wellness Incentives	500	500	500	500	1,000	1,000	500	100.00%	
20-2204 - Pension - General Emp	25,561	31,825	31,825	31,825	30,366	30,366	(1,459)	(4.58%)	
20-2210 - Pension - FRS	27,920	21,176	21,176	31,263	36,773	36,773	15,597	73.65%	
20-2290 - Pension - Other	-	3,600	3,600	-	3,900	3,900	300	8.33%	
20-2299 - Pension - Def Cont	14,989	15,618	15,618	16,604	5,512	5,512	(10,106)	(64.71%)	
20-2301 - Soc Sec/ Medicare	39,402	36,698	36,698	43,497	36,313	36,313	(385)	(1.05%)	
20-2304 - Supplemental FICA	-	2,800	2,800	-	2,900	2,900	100	3.57%	
20-2307 - Year End FICA Accr	(1,345)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	373	400	400	382	500	500	100	25.00%	
20-2402 - Life Insurance	1,048	463	463	-	1,200	1,200	737	159.18%	
20-2404 - Health Insurance	99,307	105,365	105,365	98,009	97,533	97,533	(7,832)	(7.43%)	
20-2410 - Workers' Comp	90,409	19,054	19,054	19,054	19,054	19,054	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	50,010	44,846	44,846	44,846	41,701	41,701	(3,145)	(7.01%)	
Personnel Services	881,758	798,876	798,876	829,495	790,442	790,442	(8,434)	(1.06%)	
30-3113 - Fin & Bank Serv	42,293	-	-	-	-	-	-	0.00%	

Parks and Recreation Department

Marine Facilities - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3201 - Ad/Marketing	7,640	6,000	6,000	6,000	7,500	6,000	-	0.00%	Ads for Waterway Guide, public notice ads, promotional items
30-3210 - Clerical Services	2,570	2,000	2,000	2,000	2,500	2,804	804	40.18%	Prototype contract for Marine Advisory Board minutes
30-3216 - Costs/Fees/Permits	12,193	13,438	13,438	13,438	18,204	11,710	(1,728)	(12.86%)	Broward County Manatee fees, recording fees, operational licenses, environmental licenses, dock renewals
30-3231 - Food Services	-	360	360	360	360	180	(180)	(50.00%)	
30-3249 - Security Services	28,237	124,058	124,058	119,054	134,790	101,040	(23,018)	(18.55%)	Security services, Armored car services, ADT alarm services
30-3299 - Other Services	57,662	8,100	28,908	8,100	41,100	8,100	-	0.00%	Derelict vessel removal and hazmat removal, pest control services, fire alarm
30-3304 - Office Equip Rent	2,346	2,439	2,439	2,767	2,767	2,767	328	13.44%	Toshiba copier lease and copy charges
30-3313 - Land Leases	(2,968)	78,000	78,000	78,000	122,200	121,669	43,669	55.99%	Florida Department of Transportation use fee for Water Taxi, submerged land lease fees
30-3319 - Office Space Rent	(23,094)	-	-	-	-	-	-	0.00%	
30-3404 - Components/Parts	115	1,200	1,200	1,200	1,200	1,200	-	0.00%	Miscellaneous dock parts
30-3407 - Equip Rep & Maint	6,484	7,500	18,832	16,363	8,000	7,500	-	0.00%	Miscellaneous dock master boat maintenance and repairs
30-3434 - Imp Rep Materials	9,338	175,000	175,000	175,000	175,000	175,000	-	0.00%	Ongoing piling replacement and replacement of rub rail on floating day docks, swim buoys
30-3437 - Imp Rep & Maint	-	12,000	12,000	12,000	12,000	12,000	-	0.00%	Ongoing piling replacement
30-3516 - Printing Serv - Ext	100	-	-	-	-	-	-	0.00%	
30-3601 - Electricity	118,305	133,300	133,300	133,300	125,500	125,500	(7,800)	(5.85%)	
30-3607 - Nat/Propane Gas	1,372	1,700	1,700	2,590	1,700	1,700	-	0.00%	Comfort stations (laundry and dryers)
30-3628 - Telephone/Cable TV	20,698	22,700	22,700	20,963	20,800	20,800	(1,900)	(8.37%)	
30-3634 - Water/Sew/Storm	200,398	306,700	306,700	328,835	253,000	253,000	(53,700)	(17.51%)	
30-3801 - Gasoline	887	5,200	5,200	533	800	800	(4,400)	(84.62%)	
30-3916 - Janitorial Supplies	4,920	4,100	4,100	4,100	5,500	4,100	-	0.00%	Janitorial supplies
30-3925 - Office Equip < \$5000	470	1,200	1,200	1,200	1,200	1,200	-	0.00%	Miscellaneous office equipment

Parks and Recreation Department

Marine Facilities - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3928 - Office Supplies	1,958	1,800	1,800	1,800	1,800	1,800	-	0.00%	Office supplies
30-3999 - Other Supplies	466	2,600	2,600	2,600	2,600	2,000	(600)	(23.08%)	Miscellaneous supplies not covered under contract
40-4119 - Training & Travel	520	7,200	7,200	7,200	7,200	7,200	-	0.00%	Training and travel expenses
40-4308 - Overhead-Fleet	1,790	1,947	1,947	1,947	2,170	2,170	223	11.45%	
40-4343 - Servchg-Info Sys	70,773	71,138	71,138	71,138	71,138	71,138	-	0.00%	
40-4355 - Servchg-Print Shop	-	200	200	200	200	200	-	0.00%	
40-4372 - Servchg-Fleet Replacement	11,834	9,125	9,125	9,125	12,476	12,476	3,351	36.72%	
40-4373 - Servchg-Fleet O&M	2,571	2,107	2,107	2,107	2,757	2,757	650	30.85%	
40-4401 - Auto Liability	1,840	3,039	3,039	3,039	3,039	3,039	-	0.00%	
40-4404 - Fidelity Bonds	18	16	16	16	16	16	-	0.00%	
40-4407 - Emp Proceedings	670	250	250	250	250	250	-	0.00%	
40-4410 - General Liability	21,869	31,023	31,023	31,023	31,023	31,023	-	0.00%	
40-4416 - Other Ins Charges	3,435	3,872	3,872	3,872	3,872	3,872	-	0.00%	
40-4428 - Prop/Fire Insurance	6,169	16,216	16,216	16,216	16,216	16,216	-	0.00%	
Operating Expenses	613,877	1,055,528	1,087,668	1,076,336	1,088,878	1,011,226	(44,302)	(4.20%)	
Marine Facilities - General Fund Total	1,495,635	1,854,404	1,886,544	1,905,830	1,879,320	1,801,668	(52,736)	(2.84%)	

Beach Business Improvement District Fund



Parks and Recreation Department - Beach Business Improvement District Fund

Department Fund Financial Summary

Financial Summary - Funding Source

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Beach Business Improvement District - 135	\$	1,239,601	1,273,204	1,284,760	1,274,504	1,300	0.1%
Total Funding		1,239,601	1,273,204	1,284,760	1,274,504	1,300	0.1%

Financial Summary - Program Expenditures

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Special Facilities & Administration		1,239,601	1,273,204	1,284,760	1,274,504	1,300	0.1%
Total Expenditures		1,239,601	1,273,204	1,284,760	1,274,504	1,300	0.1%

Financial Summary - Category Expenditures

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Operating Expenses		1,239,601	1,273,204	1,284,760	1,274,504	1,300	0.1%
Total Expenditures	\$	1,239,601	1,273,204	1,284,760	1,274,504	1,300	0.1%
Full Time Equivalents (FTEs)		-	-	-	-	-	

FY 2026 Major Variances

No major variances

Descriptions and Line Items by Division



Parks and Recreation Department

Special Facilities & Administration - Beach Business Improvement District

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
325-205 - Beach Bus. Improvement Dist. Assessment	1,208,617	1,267,604	1,267,604	1,267,604	1,273,024	1,267,604	-	0.00%	
361-101 - Earnings - Pooled Investments	-	5,600	5,600	5,600	6,900	6,900	1,300	23.21%	
361-105 - Other Income (Penalty Charges)	3,188	-	-	-	-	-	-	0.00%	
Revenue	1,211,805	1,273,204	1,273,204	1,273,204	1,279,924	1,274,504	1,300	0.10%	

Parks and Recreation Department

Special Facilities & Administration - Beach Business Improvement District

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3101 - Acct & Auditing	318	200	200	342	200	200	-	0.00%	
30-3199 - Other Prof Serv	129,866	115,100	115,100	115,100	130,000	130,000	14,900	12.95%	Website administration and marketing services contract
30-3201 - Ad/Marketing	3,158	1,579	1,579	1,579	1,579	1,579	-	0.00%	
30-3210 - Clerical Services	1,675	2,310	2,310	2,772	2,079	2,079	(231)	(10.00%)	Prototype contract for Beach Business Improvement District (BBID) advisory board meeting
30-3216 - Costs/Fees/Permits	-	1,868	1,868	3,820	1,952	1,952	84	4.50%	
30-3299 - Other Services	108,247	144,254	144,254	144,254	125,000	115,000	(29,254)	(20.28%)	Holiday lighting, media, and supplemental services to support Beach Business Improvement District
30-3907 - Data Proc Supplies	15,750	15,000	15,000	15,000	16,538	16,538	1,538	10.25%	
30-3910 - Electrical Supplies	-	7,500	7,500	7,500	-	-	(7,500)	(100.00%)	Decrease due to one-time funding to replace Christmas lights
30-3925 - Office Equip < \$5000	355	-	-	-	-	-	-	0.00%	
40-4207 - Promotional Contr	921,417	860,535	860,535	860,535	908,183	889,389	28,854	3.35%	Sponsorships for Tortuga Music Festival, VL Food and Wine Festival, Winterfest, Fort Lauderdale Air Show, Flockfest, and other events
40-4299 - Other Contributions	10,000	-	-	-	-	-	-	0.00%	
40-4304 - Indirect Admin Serv	48,815	46,841	46,841	46,841	39,692	39,692	(7,149)	(15.26%)	
40-4328 - Servchg-Comm Dev	-	78,017	78,017	78,017	81,918	77,075	(942)	(1.21%)	Service charge for Program Manager
40-4352 - Servchg-Police	-	-	-	9,000	-	-	-	0.00%	
40-4355 - Servchg-Print Shop	-	-	-	-	-	1,000	1,000	100.00%	Expense for print shop
Operating Expenses	1,239,601	1,273,204	1,273,204	1,284,760	1,307,141	1,274,504	1,300	0.10%	
Special Facilities & Administration - Beach Business Improvement District Total	1,239,601	1,273,204	1,273,204	1,284,760	1,307,141	1,274,504	1,300	0.10%	

Parks Bond



Parks and Recreation Department - Parks Bond (Operating) Fund

Department Fund Financial Summary

Financial Summary - Funding Source

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Parks Bond (Operating) - 353	\$ 361,556	556,783	511,102	553,661	(3,122)	(0.6%)
Total Funding	361,556	556,783	511,102	553,661	(3,122)	(0.6%)

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Special Facilities & Administration	361,556	556,783	511,102	553,661	(3,122)	(0.6%)
Total Expenditures	361,556	556,783	511,102	553,661	(3,122)	(0.6%)

Financial Summary - Category Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services	357,078	543,945	498,264	542,393	(1,552)	(0.3%)
Operating Expenses	4,478	12,838	12,838	11,268	(1,570)	(12.2%)
Total Expenditures	\$ 361,556	556,783	511,102	553,661	(3,122)	(0.6%)
Full Time Equivalents (FTEs)	3	4	4	4	-	0.0%

FY 2026 Major Variances

Personnel Services

- \$ (8,883) - Decrease due to mid-year personnel adjustments
- 5,752 - Increase in health insurance expense due to increased participation and inflationary factors

Operating Expenses

- (1,970) - Decrease in one-time operational supplies for the Project Manager position

Descriptions and Line Items by Division



Parks and Recreation Department

Special Facilities & Administration - Parks Bond (Operating)

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	235,310	395,630	395,630	350,110	386,747	386,747	(8,883)	(2.25%)	
10-1113 - Vac Mgmt Conv	246	-	-	-	-	-	-	0.00%	
10-1119 - Payroll Accrual	14,260	-	-	-	-	-	-	0.00%	
10-1401 - Car Allowances	7,080	7,080	7,080	9,460	11,160	11,160	4,080	57.63%	
10-1407 - Expense Allowances	840	2,880	2,880	1,440	1,440	1,440	(1,440)	(50.00%)	
10-1413 - Cellphone Allowance	3,040	3,720	3,720	4,420	3,720	3,720	-	0.00%	
10-1707 - Sick Termination Pay	2,231	-	-	-	-	-	-	0.00%	
10-1710 - Vacation Term Pay	6,285	-	-	-	-	-	-	0.00%	
20-2119 - Wellness Incentives	500	500	500	500	500	500	-	0.00%	
20-2210 - Pension - FRS	16,314	34,788	34,788	30,243	33,383	33,383	(1,405)	(4.04%)	
20-2299 - Pension - Def Cont	11,883	12,632	12,632	13,371	13,370	13,370	738	5.84%	
20-2301 - Soc Sec/ Medicare	19,682	31,313	31,313	28,718	30,834	30,834	(479)	(1.53%)	
20-2307 - Year End FICA Accr	(785)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	293	200	200	302	400	400	200	100.00%	
20-2402 - Life Insurance	144	315	315	-	200	200	(115)	(36.51%)	
20-2404 - Health Insurance	39,756	54,887	54,887	59,700	60,639	60,639	5,752	10.48%	
Personnel Services	357,078	543,945	543,945	498,264	542,393	542,393	(1,552)	(0.29%)	
30-3907 - Data Proc Supplies	-	288	288	288	392	288	-	0.00%	Microsoft, Zoom and Adobe licenses for Parks Bond staff
30-3925 - Office Equip < \$5000	3,507	2,770	2,770	2,770	600	800	(1,970)	(71.12%)	\$200 per employee allocation. Decrease is due to one-time expenses associated with the Project Manager position.
30-3928 - Office Supplies	71	300	300	300	400	300	-	0.00%	Office supplies
30-3949 - Uniforms	-	80	80	80	320	80	-	0.00%	Staff uniforms
30-3999 - Other Supplies	310	-	-	-	-	-	-	0.00%	
40-4119 - Training & Travel	590	9,400	9,400	9,400	9,800	9,800	400	4.26%	Training and travel expenses for Parks Bond staff
Operating Expenses	4,478	12,838	12,838	12,838	11,512	11,268	(1,570)	(12.23%)	
Special Facilities & Administration - Parks Bond (Operating) Total	361,556	556,783	556,783	511,102	553,905	553,661	(3,122)	(0.56%)	

Sanitation Fund



Parks and Recreation Department - Sanitation Fund

Department Fund Financial Summary

Financial Summary - Funding Source

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Sanitation - 409	\$ 8,351,632	9,557,013	10,084,950	10,323,285	766,272	8.0%
Total Funding	8,351,632	9,557,013	10,084,950	10,323,285	766,272	8.0%

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Sanitation	8,351,632	9,557,013	10,084,950	10,323,285	766,272	8.0%
Total Expenditures	8,351,632	9,557,013	10,084,950	10,323,285	766,272	8.0%

Financial Summary - Category Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services	5,313,914	5,721,420	5,469,205	5,933,621	212,201	3.7%
Operating Expenses	2,879,458	2,735,064	2,680,192	2,660,332	(74,732)	(2.7%)
Capital Outlay	158,260	1,100,529	1,935,553	1,729,332	628,803	57.1%
Total Expenditures	\$ 8,351,632	9,557,013	10,084,950	10,323,285	766,272	8.0%
Full Time Equivalents (FTEs)	61	61	61	61	-	0.0%

FY 2026 Major Variances

Operating Expenses

\$ (98,000) - Decrease due to reduced fuel rate and gallon usage

Capital Outlay

1,729,332 - Replacement of 23 vehicles, including three (3) dump trucks, based on the vehicle replacement schedule

Descriptions and Line Items by Division



Parks and Recreation Department

Sanitation - Sanitation

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
343-404 - Cart Replacement Fees	5	-	-	-	-	-	-	0.00%	
343-406 - Trash Removal Fees	29,891	-	-	1,715	-	-	-	0.00%	
362-000 - Rents And Royalties	304,909	252,565	252,565	252,565	261,000	235,000	(17,565)	(6.95%)	Bus bench advertising revenue
364-001 - Gain/ Loss On Sale Of Vehicles & Equip	51,000	-	-	2,500	-	-	-	0.00%	
369-902 - Interfund Service Charge	501	-	-	-	-	-	-	0.00%	
388-100 - Sale of General Capital Assets	(89,221)	-	-	-	-	-	-	0.00%	
Revenue	297,085	252,565	252,565	256,780	261,000	235,000	(17,565)	(6.95%)	

Parks and Recreation Department

Sanitation - Sanitation

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	2,746,289	3,201,047	3,201,047	2,999,384	3,290,890	3,290,890	89,843	2.81%	
10-1107 - Part Time Salaries	155,758	236,000	236,000	203,519	251,700	251,700	15,700	6.65%	
10-1110 - Sick Conv to Cash	9,216	-	-	2,770	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	2,698	-	-	1,496	-	-	-	0.00%	
10-1119 - Payroll Accrual	158,277	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	4,737	9,226	9,226	3,550	14,318	14,318	5,092	55.19%	
10-1201 - Longevity Pay	33,587	29,807	29,807	27,057	28,045	28,045	(1,762)	(5.91%)	
10-1304 - Assignment Pay	945	-	-	910	-	-	-	0.00%	
10-1310 - Shift Differential	675	1,300	1,300	650	1,300	1,300	-	0.00%	
10-1316 - Upgrade Pay	-	400	400	-	400	400	-	0.00%	
10-1401 - Car Allowances	9,000	9,000	9,000	9,000	9,000	9,000	-	0.00%	
10-1407 - Expense Allowances	1,440	1,440	1,440	1,440	1,440	1,440	-	0.00%	
10-1413 - Cellphone Allowance	6,830	7,080	7,080	7,880	6,480	6,480	(600)	(8.47%)	
10-1501 - Overtime 1.5X Pay	158,515	103,400	103,400	168,857	109,600	109,600	6,200	6.00%	
10-1504 - Overtime 1X Pay	2,792	-	-	1,859	-	-	-	0.00%	
10-1707 - Sick Termination Pay	8,098	-	-	879	-	-	-	0.00%	
10-1710 - Vacation Term Pay	19,997	-	-	4,217	-	-	-	0.00%	
20-2119 - Wellness Incentives	4,500	4,500	4,500	4,500	4,500	4,500	-	0.00%	
20-2204 - Pension - General Emp	190,399	230,845	230,845	230,845	209,065	209,065	(21,780)	(9.43%)	
20-2210 - Pension - FRS	254,834	260,811	260,811	307,263	290,838	290,838	30,027	11.51%	
20-2290 - Pension - Other	-	32,200	32,200	-	35,300	35,300	3,100	9.63%	
20-2299 - Pension - Def Cont	20,215	23,378	23,378	18,925	18,699	18,699	(4,679)	(20.01%)	
20-2301 - Soc Sec/ Medicare	237,642	249,214	249,214	274,358	256,286	256,286	7,072	2.84%	
20-2304 - Supplemental FICA	-	26,000	26,000	-	27,800	27,800	1,800	6.92%	
20-2307 - Year End FICA Accr	(8,435)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	465	800	800	427	500	500	(300)	(37.50%)	
20-2402 - Life Insurance	1,607	3,245	3,245	-	1,900	1,900	(1,345)	(41.45%)	

Parks and Recreation Department

Sanitation - Sanitation

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
20-2404 - Health Insurance	641,846	733,907	733,907	641,599	843,214	843,214	109,307	14.89%	
20-2410 - Workers' Comp	246,875	194,538	194,538	194,538	194,538	194,538	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	405,111	363,282	363,282	363,282	337,808	337,808	(25,474)	(7.01%)	
Personnel Services	5,313,914	5,721,420	5,721,420	5,469,205	5,933,621	5,933,621	212,201	3.71%	
30-3113 - Fin & Bank Serv	9	-	-	-	-	-	-	0.00%	
30-3222 - Custodial Services	35,748	137,090	137,090	100,000	137,090	137,090	-	0.00%	Special events and Spring Break cleaning
30-3228 - Disposal (Tip) Fees	239,537	163,065	163,065	253,668	181,927	181,927	18,862	11.57%	Disposal of waste collected at City parks and public spaces
30-3231 - Food Services	-	3,660	3,660	3,660	3,660	3,420	(240)	(6.56%)	
30-3237 - Lawn & Tree Service	44,373	32,551	32,551	32,551	32,551	32,551	-	0.00%	Lawn services contracts
30-3255 - Solid Waste Collections	71,575	81,000	81,000	81,000	86,520	86,520	5,520	6.81%	Dumpsters at City parks and public spaces
30-3299 - Other Services	-	4,900	4,900	4,900	4,900	4,900	-	0.00%	Vehicle and equipment washing
30-3301 - Heavy Equip Rent	57,345	56,000	56,000	56,000	56,000	56,000	-	0.00%	Beach loaders and other heavy equipment, Beach Port office trailer rental
30-3304 - Office Equip Rent	1,358	1,464	1,464	1,464	1,464	1,464	-	0.00%	Toshiba copier lease and copy charges
30-3310 - Other Equip Rent	-	3,900	3,900	3,900	-	-	(3,900)	(100.00%)	
30-3404 - Components/Parts	-	1,000	1,000	1,000	1,000	1,000	-	0.00%	
30-3407 - Equip Rep & Maint	1,895	1,500	1,500	1,500	1,500	1,500	-	0.00%	Miscellaneous equipment repair and maintenance
30-3428 - Bldg Rep & Maint	137	-	-	-	-	-	-	0.00%	
30-3601 - Electricity	6,414	7,300	7,300	7,300	6,800	6,800	(500)	(6.85%)	
30-3628 - Telephone/Cable TV	1,475	2,000	2,000	2,848	1,600	1,600	(400)	(20.00%)	
30-3634 - Water/Sew/Storm	5,010	4,100	4,100	4,100	6,300	6,300	2,200	53.66%	
30-3801 - Gasoline	99,685	121,200	30,300	92,983	89,200	89,200	(32,000)	(26.40%)	
30-3804 - Diesel Fuel	57,536	113,400	28,350	32,384	54,300	54,300	(59,100)	(52.12%)	
30-3807 - Oil & Lubricants	2,253	8,400	8,400	8,400	1,500	1,500	(6,900)	(82.14%)	
30-3916 - Janitorial Supplies	887	10,000	10,000	10,000	10,000	8,000	(2,000)	(20.00%)	Janitorial supplies
30-3928 - Office Supplies	123	650	650	650	650	650	-	0.00%	Miscellaneous office supplies
30-3937 - Safety/Train Mat	-	500	500	500	500	200	(300)	(60.00%)	Safety supplies

Parks and Recreation Department

Sanitation - Sanitation

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3940 - Safety Shoes	8,192	15,250	15,250	15,250	15,250	14,250	(1,000)	(6.56%)	Safety shoes
30-3943 - Sanitation Carts	88,879	64,600	64,600	64,600	64,600	64,600	-	0.00%	Trash and recycling container purchases for public places
30-3946 - Tools/Equip < \$5000	1,888	3,000	3,000	3,000	3,000	2,000	(1,000)	(33.33%)	Miscellaneous tools
30-3949 - Uniforms	8,622	10,000	10,000	10,000	10,000	10,000	-	0.00%	Uniforms
30-3999 - Other Supplies	29,097	20,000	20,000	20,000	20,000	20,000	-	0.00%	Miscellaneous supplies not covered by contract
40-4119 - Training & Travel	90	9,400	9,400	9,400	9,400	9,400	-	0.00%	
40-4304 - Indirect Admin Serv	714,016	655,888	655,888	655,888	681,137	681,137	25,249	3.85%	
40-4308 - Overhead-Fleet	83,908	154,806	154,806	154,806	140,062	140,062	(14,744)	(9.52%)	
40-4322 - Servchg-Cent Serv	3,608	4,365	4,365	4,365	4,365	4,365	-	0.00%	
40-4343 - Servchg-Info Sys	379,561	405,010	405,010	405,010	405,010	405,010	-	0.00%	
40-4352 - Servchg-Police	163,838	186,565	186,565	186,565	186,565	186,565	-	0.00%	
40-4355 - Servchg-Print Shop	-	100	100	100	100	100	-	0.00%	
40-4373 - Servchg-Fleet O&M	197,161	272,439	272,439	272,439	268,660	268,660	(3,779)	(1.39%)	
40-4374 - Servchg-Non Fleet	-	800	800	800	100	100	(700)	(87.50%)	
40-4401 - Auto Liability	131,587	88,246	88,246	88,246	88,246	88,246	-	0.00%	
40-4404 - Fidelity Bonds	197	163	163	163	163	163	-	0.00%	
40-4407 - Emp Proceedings	27,081	15,629	15,629	15,629	15,629	15,629	-	0.00%	
40-4410 - General Liability	72,260	41,432	41,432	41,432	41,432	41,432	-	0.00%	
40-4416 - Other Ins Charges	32,291	27,751	27,751	27,751	27,751	27,751	-	0.00%	
40-4428 - Prop/Fire Insurance	5,337	5,940	5,940	5,940	5,940	5,940	-	0.00%	
50-5901 - Depreciation - Fixed Assets	306,486	-	-	-	-	-	-	0.00%	
Operating Expenses	2,879,458	2,735,064	2,559,114	2,680,192	2,664,872	2,660,332	(74,732)	(2.73%)	
60-6416 - Vehicles	158,260	1,100,529	1,935,553	1,935,553	1,729,332	1,729,332	628,803	57.14%	
Capital Outlay	158,260	1,100,529	1,935,553	1,935,553	1,729,332	1,729,332	628,803	57.14%	
Sanitation - Sanitation Total	8,351,632	9,557,013	10,216,087	10,084,950	10,327,825	10,323,285	766,272	8.02%	

Cemetery System Fund



Parks and Recreation Department - Cemetery System Fund

Department Fund Financial Summary

Financial Summary - Funding Source

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Cemetery System - 430	\$ 6,649,608	6,882,850	6,978,485	6,924,015	41,165	0.6%
Total Funding	6,649,608	6,882,850	6,978,485	6,924,015	41,165	0.6%

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Cemetery	6,649,608	6,882,850	6,978,485	6,924,015	41,165	0.6%
Total Expenditures	6,649,608	6,882,850	6,978,485	6,924,015	41,165	0.6%

Financial Summary - Category Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services	3,518,952	3,818,129	3,773,615	4,071,604	253,475	6.6%
Operating Expenses	2,963,267	2,753,835	2,758,241	2,657,907	(95,928)	(3.5%)
Capital Outlay	167,389	310,886	446,629	194,504	(116,382)	(37.4%)
Total Expenditures	\$ 6,649,608	6,882,850	6,978,485	6,924,015	41,165	0.6%
Full Time Equivalent (FTEs)	40	40	40	40	-	0.0%

FY 2026 Major Variances

Personnel Services

\$ 110,370 - Increase in personnel services due to contractual obligations and mid-year promotions

Operating Expenses

(166,400) - Decrease in water/sewer/stormwater associated expenses

26,638 - Increase in other services such as on-site inscription services based on historic usage

Capital Outlay

194,504 - Replacement of three (3) service trucks based on the vehicle replacement plan

Descriptions and Line Items by Division



Parks and Recreation Department

Cemetery - Cemetery System

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
343-801 - Plot Sales - At Need	1,162,951	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	-	0.00%	Revenue collected from at-need burial sites.
343-802 - Plot Sales - Pre Arranged	1,159,696	700,000	700,000	700,000	1,150,000	867,471	167,471	23.92%	Revenue collected from pre-arranged burial sites.
343-803 - Plots - Perpetual Care - 19%	(333,535)	-	-	-	(437,000)	-	-	0.00%	Contra-revenue account for the ongoing maintenance of burial plots.
343-804 - Cemetery Merchandise - At-Need	2,424,093	2,650,000	2,650,000	2,650,000	25,000,000	2,500,000	(150,000)	(5.66%)	Revenue collected from cemetery merchandising sales and services.
343-805 - Cemetery System - Misc Services	153,665	125,000	125,000	125,000	125,000	133,200	8,200	6.56%	Revenue collected from archiving fees and quit claim deeds.
343-806 - Merchandise - Perpetual Care	(21,304)	-	-	-	(25,000)	-	-	0.00%	Contra-revenue account for the ongoing maintenance of memorials.
361-101 - Earnings - Pooled Investments	-	182,300	182,300	182,300	122,500	122,500	(59,800)	(32.80%)	
369-900 - Other Miscellaneous Income	40	-	-	1,050	-	-	-	0.00%	
Revenue	4,545,606	4,807,300	4,807,300	4,808,350	27,085,500	4,773,171	(34,129)	(0.71%)	

Parks and Recreation Department

Cemetery - Cemetery System

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	1,610,142	2,364,975	2,364,975	2,113,346	2,475,345	2,475,345	110,370	4.67%	
10-1107 - Part Time Salaries	125,666	206,135	206,135	178,710	218,500	218,500	12,365	6.00%	
10-1110 - Sick Conv to Cash	6,600	-	-	-	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	15,134	-	-	-	-	-	-	0.00%	
10-1116 - Comp Absences	32,002	-	-	-	-	-	-	0.00%	
10-1119 - Payroll Accrual	112,019	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	732	1,507	1,507	504	4,455	4,455	2,948	195.62%	
10-1201 - Longevity Pay	7,642	7,876	7,876	8,299	8,674	8,674	798	10.13%	
10-1316 - Upgrade Pay	-	-	-	1,137	-	-	-	0.00%	
10-1401 - Car Allowances	17,160	20,160	20,160	19,160	20,160	20,160	-	0.00%	
10-1407 - Expense Allowances	6,840	8,640	8,640	7,440	8,640	8,640	-	0.00%	
10-1413 - Cellphone Allowance	8,370	8,520	8,520	13,740	8,640	8,640	120	1.41%	
10-1501 - Overtime 1.5X Pay	184,206	2,600	2,600	217,570	2,800	2,800	200	7.69%	Expenses for cemetery events and special projects.
10-1504 - Overtime 1X Pay	3,292	-	-	2,838	-	-	-	0.00%	
10-1707 - Sick Termination Pay	2,346	-	-	-	-	-	-	0.00%	
10-1710 - Vacation Term Pay	11,373	-	-	-	-	-	-	0.00%	
20-2104 - Mileage Reimburse	-	1,000	1,000	1,000	1,000	1,000	-	0.00%	
20-2119 - Wellness Incentives	2,040	2,000	2,000	2,000	2,000	2,000	-	0.00%	
20-2204 - Pension - General Emp	52,936	67,175	67,175	67,175	66,740	66,740	(435)	(0.65%)	
20-2210 - Pension - FRS	161,832	213,857	213,857	244,917	237,836	237,836	23,979	11.21%	
20-2220 - Change In Net Pension Liability	142,940	-	-	-	-	-	-	0.00%	
20-2290 - Pension - Other	-	28,096	28,096	-	30,700	30,700	2,604	9.27%	
20-2299 - Pension - Def Cont	41,258	43,686	43,686	39,993	40,253	40,253	(3,433)	(7.86%)	
20-2301 - Soc Sec/ Medicare	152,118	184,493	184,493	200,224	193,233	193,233	8,740	4.74%	
20-2304 - Supplemental FICA	-	15,969	15,969	-	16,900	16,900	931	5.83%	
20-2307 - Year End FICA Accr	(5,255)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	1,013	1,000	1,000	903	1,200	1,200	200	20.00%	

Parks and Recreation Department

Cemetery - Cemetery System

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
20-2402 - Life Insurance	1,286	2,396	2,396	-	1,500	1,500	(896)	(37.40%)	
20-2404 - Health Insurance	395,205	447,210	447,210	463,825	548,707	548,707	101,497	22.70%	
20-2405 - Post Employment Health Obligation	252,199	-	-	-	-	-	-	0.00%	
20-2410 - Workers' Comp	74,289	97,959	97,959	97,959	97,959	97,959	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	103,568	92,875	92,875	92,875	86,362	86,362	(6,513)	(7.01%)	
Personnel Services	3,518,952	3,818,129	3,818,129	3,773,615	4,071,604	4,071,604	253,475	6.64%	
30-3101 - Acct & Auditing	1,040	1,200	1,200	1,243	1,200	1,200	-	0.00%	
30-3113 - Fin & Bank Serv	57,642	-	-	-	60,000	60,000	60,000	100.00%	
30-3119 - Legal Services	-	6,000	6,000	6,000	6,000	6,000	-	0.00%	
30-3199 - Other Prof Serv	6,500	-	2,500	6,301	5,000	5,000	5,000	100.00%	
30-3201 - Ad/ Marketing	750	-	-	-	-	-	-	0.00%	
30-3203 - Artistic Services	3,600	-	-	-	-	-	-	0.00%	
30-3210 - Clerical Services	1,040	1,386	1,386	1,386	1,386	1,386	-	0.00%	Minutes services for the Cemetery System Board of Trustees (CSBOT) meetings.
30-3216 - Costs/Fees/ Permits	288	25	25	25	715	5,715	5,690	22,760.00%	Expense for Florida Department of Environmental Protection (FDEP) Permit - Underground Storage Tank.
30-3222 - Custodial Services	28,026	42,300	42,300	42,300	42,300	42,300	-	0.00%	Expenses for custodial services in cleaning facilities, including restrooms.
30-3225 - Demolitions	(3,043)	-	-	-	-	-	-	0.00%	
30-3228 - Disposal (Tip) Fees	21,648	7,680	7,680	49,982	15,810	15,810	8,130	105.86%	Expenses for hauling stockpiled dirt out of the cemeteries.
30-3231 - Food Services	358	2,750	2,750	2,750	2,750	2,400	(350)	(12.73%)	Expenses for staff trainings and events.
30-3237 - Lawn & Tree Service	21,369	25,000	34,950	25,000	25,000	25,000	-	0.00%	Expenses for contracted maintenance assistance.
30-3243 - Prizes & Awards	-	1,500	1,500	1,500	1,500	1,500	-	0.00%	Expenses for Cemetery promotional items.

Parks and Recreation Department

Cemetery - Cemetery System

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3249 - Security Services	50,427	145,560	145,560	145,560	145,560	140,000	(5,560)	(3.82%)	Expenses for security guard services (\$132,000) and alarm security services (\$8,000) for main office and maintenance buildings at Sunset and Lauderdale Memorial.
30-3255 - Solid Waste Collections	29,295	60,000	60,000	50,400	56,000	56,000	(4,000)	(6.67%)	Expenses for dumpster for dirt and solid waste out of the cemeteries.
30-3299 - Other Services	66,638	40,000	47,440	51,839	74,540	66,638	26,638	66.60%	Expenses for shredding, storage, bee removal, iguana removal, fumigation, maintenance repair, and various permits, including Hazardous Material Management Facility License.
30-3304 - Office Equip Rent	10,095	15,000	15,000	13,188	15,000	11,000	(4,000)	(26.67%)	Expenses for Toshiba copier lease.
30-3310 - Other Equip Rent	6,266	2,000	2,000	2,000	2,000	2,000	-	0.00%	
30-3401 - Computer Maint	147,312	49,104	49,104	49,104	-	25,000	(24,104)	(49.09%)	Reduction of expenses for annual software license cost for CemSites due to termination of contract; however, funding for subscription maintenance fees included.
30-3404 - Components/Parts	53	-	-	348	-	-	-	0.00%	
30-3407 - Equip Rep & Maint	30,820	60,000	60,000	50,386	60,000	60,000	-	0.00%	Expenses for mowers, golf carts, crypt lift repairs, backhoe repair and maintenance, ad-hoc repairs, improvements, and ongoing maintenance of the Cemetery System.
30-3413 - Tires	180	-	-	-	-	-	-	0.00%	
30-3425 - Bldg Rep Materials	14,082	-	-	9,088	-	(0)	(0)	100.00%	
30-3428 - Bldg Rep & Maint	78,711	8,000	14,095	8,000	8,000	8,000	0	0.00%	
30-3434 - Imp Rep Materials	615	-	-	-	-	-	-	0.00%	
30-3437 - Imp Rep & Maint	184,267	-	-	-	-	-	-	0.00%	
30-3516 - Printing Serv - Ext	2,213	-	-	-	-	-	-	0.00%	
30-3601 - Electricity	46,012	44,800	44,800	44,800	48,800	48,800	4,000	8.93%	
30-3613 - Special Delivery	-	250	250	250	250	-	(250)	(100.00%)	
30-3616 - Postage	-	5,000	5,000	5,000	5,000	-	(5,000)	(100.00%)	

Parks and Recreation Department

Cemetery - Cemetery System

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3628 - Telephone/Cable TV	4,760	8,600	8,676	8,026	4,900	4,900	(3,700)	(43.02%)	
30-3634 - Water/Sew/Storm	27,433	201,100	201,100	201,100	34,700	34,700	(166,400)	(82.74%)	
30-3799 - Other Chemicals	160	-	-	-	-	-	-	0.00%	
30-3801 - Gasoline	5,260	16,100	4,025	16,100	4,500	4,500	(11,600)	(72.05%)	
30-3804 - Diesel Fuel	1,961	11,300	2,825	11,300	2,800	2,800	(8,500)	(75.22%)	
30-3807 - Oil & Lubricants	168	100	100	100	200	200	100	100.00%	
30-3904 - Books & Manuals	48	-	-	-	-	-	-	0.00%	
30-3907 - Data Proc Supplies	485	4,000	4,000	4,000	4,000	500	(3,500)	(87.50%)	
30-3913 - Horticultural Sup	56,265	75,600	75,600	75,600	75,600	75,600	-	0.00%	Expenses for horticultural supplies such as additional hedges, sod, fertilizer, nurseries, etc.
30-3916 - Janitorial Supplies	2,126	6,000	6,000	6,000	6,000	6,000	-	0.00%	Expenses for janitorial supplies for Sunset and Lauderdale Memorial.
30-3922 - Medical Supplies	13,127	100	100	100	100	100	-	0.00%	
30-3925 - Office Equip < \$5000	56,133	8,000	8,000	10,052	8,000	8,000	-	0.00%	Equipment replacements due to routine wear and tear.
30-3926 - Furniture < \$5000	2,872	-	-	-	-	-	-	0.00%	
30-3928 - Office Supplies	6,188	20,200	20,200	14,000	20,200	15,000	(5,200)	(25.74%)	
30-3931 - Periodicals & Mag	16	-	-	64	-	-	-	0.00%	
30-3937 - Safety/Train Mat	2,018	-	-	169	-	-	-	0.00%	
30-3940 - Safety Shoes	2,351	6,000	6,000	6,000	6,000	7,000	1,000	16.67%	Expenses for safety shoes.
30-3946 - Tools/Equip < \$5000	9,947	14,000	16,248	14,000	21,000	14,000	-	0.00%	Expenses for replacement tools and equipment to meet continuing service needs.
30-3949 - Uniforms	5,231	9,267	9,267	9,267	9,267	9,267	-	0.00%	
30-3999 - Other Supplies	707,056	710,618	710,618	670,618	710,618	710,618	-	0.00%	Expenses for merchandise (i.e., markers, benches, etc.) (\$600,250), supplies (\$75,000), vases (\$25,000), and other supplies for maintenance and office administration.
40-4119 - Training & Travel	4,046	28,000	28,000	26,835	28,000	28,000	-	0.00%	
40-4304 - Indirect Admin Serv	528,236	578,069	578,069	578,069	605,916	605,916	27,847	4.82%	

Parks and Recreation Department

Cemetery - Cemetery System

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
40-4308 - Overhead-Fleet	31,283	52,295	52,295	52,295	50,212	50,212	(2,083)	(3.98%)	
40-4322 - Servchg-Cent Serv	138	116	116	116	116	116	-	0.00%	
40-4343 - Servchg-Info Sys	299,284	305,167	305,167	305,167	305,167	305,167	-	0.00%	
40-4349 - Servchg-Parks & Rec	687	-	-	1,165	-	-	-	0.00%	
40-4352 - Servchg-Police	-	11,647	11,647	11,647	23,294	11,647	-	0.00%	
40-4355 - Servchg-Print Shop	9,415	10,000	10,000	10,000	10,000	10,000	-	0.00%	
40-4373 - Servchg-Fleet O&M	81,997	95,142	95,142	95,142	101,056	101,056	5,914	6.22%	
40-4374 - Servchg-Non Fleet	-	-	-	-	4,000	4,000	4,000	100.00%	
40-4401 - Auto Liability	14,724	22,848	22,848	22,848	22,848	22,848	-	0.00%	
40-4404 - Fidelity Bonds	125	107	107	107	107	107	-	0.00%	
40-4407 - Emp Proceedings	4,462	1,667	1,667	1,667	1,667	1,667	-	0.00%	
40-4410 - General Liability	22,372	23,458	23,458	23,458	23,458	23,458	-	0.00%	
40-4416 - Other Ins Charges	20,612	16,779	16,779	16,779	16,779	16,779	-	0.00%	
50-5604 - Writeoff A/R & Other	59,215	-	-	-	-	-	-	0.00%	
50-5901 - Depreciation - Fixed Assets	176,865	-	-	-	-	-	-	0.00%	
Operating Expenses	2,963,267	2,753,835	2,761,595	2,758,241	2,677,316	2,657,907	(95,928)	(3.48%)	
60-6204 - Building Renovation	72,487	-	61,404	-	-	-	-	0.00%	
60-6405 - Computer Software	(47,904)	90,000	90,000	90,000	-	-	(90,000)	(100.00%)	Reduction due to one-time funding for computer software.
60-6416 - Vehicles	81,106	220,886	367,402	347,015	194,504	194,504	(26,382)	(11.94%)	
60-6499 - Other Equipment	61,700	-	-	9,614	-	-	-	0.00%	
Capital Outlay	167,389	310,886	518,806	446,629	194,504	194,504	(116,382)	(37.44%)	
Cemetery - Cemetery System Total	6,649,608	6,882,850	7,098,530	6,978,485	6,943,424	6,924,015	41,165	0.60%	

Cemetery Perpetual Care Fund



Cemeteries - Cemetery Perpetual Care Fund

Department Fund Financial Summary

Financial Summary - Funding Source

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Cemetery Perpetual Care - 627	\$ -	83,500	83,500	83,500	-	0.0%
Total Funding	-	83,500	83,500	83,500	-	0.0%

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Perpetual Care	-	83,500	83,500	83,500	-	0.0%
Total Expenditures	-	83,500	83,500	83,500	-	0.0%

Financial Summary - Category Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Operating Expenses	-	83,500	83,500	83,500	-	0.0%
Total Expenditures	\$ -	83,500	83,500	83,500	-	0.0%
Full Time Equivalents (FTEs)	-	-	-	-	-	-

FY 2026 Major Variances

No major variances

Descriptions and Line Items by Division



Cemeteries

Perpetual Care - Cemetery Perpetual Care

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3113 - Fin & Bank Serv	-	83,500	83,500	83,500	83,500	83,500	-	0.00%	Expense for merchant card fees and financial banking services.
Operating Expenses	-	83,500	83,500	83,500	83,500	83,500	-	0.00%	
Perpetual Care - Cemetery Perpetual Care Total	-	83,500	83,500	83,500	83,500	83,500	-	0.00%	

Decision Packages



FY 2026 Decision Package Summary

Parks and Recreation Department - 001 General Fund

Priority	Request Type	Title of Request	# of Positions	Year 1 Net Cost	Year 2 Net Cost (Ongoing)
1	Program - Revised	Comprehensive Facility Asset Management and Work Order Platform	-	299,822	198,612
2	Program - Revised	Public Restroom Cleanliness Enhancement to Optimize High Traffic Locations	15.00	652,955	682,031
3	Program - Revised	Smart Irrigation Controller Program Median Expansion	-	112,000	(38,000)
4	Program - Revised	Recreation Transportation Service Enhancement	1.00	339,516	132,772
5	Program - New	Implementation and Maintenance of Dog Stations At City Parks	1.00	183,992	62,492
			17.00	\$1,588,285	\$1,037,907

FY 2026 Decision Package Form

Parks and Recreation Department

Priority Number: 1
Title of Request: Comprehensive Facility Asset Management and Work Order Platform
Request Type: Program - Revised

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
0.00	0.00	0.00	0.00	10/26

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Facilities Maintenance and Park Operation Divisions are seeking to acquire a scalable asset, maintenance, inventory, and labor management software system with capital improvement tracking capabilities. The Department’s current legacy system operates in a closed ecosystem without the ability to share data between applications. This hinders the Department’s ability to leverage and integrate Internet of Things (IOT) devices to include smart irrigation sensors and smart lighting nodes, resulting in siloed and fragmented data management. The legacy system is further incapable of integrating with other City systems, including FixIt FTL and Infor, requiring staff to manually enter and upload requests into the legacy system to track labor and material costs. Migration to an industry standard asset and work order management system would resolve interoperability and integration issues while further improving operational efficiency and scalability with geospatial tools, Geographic Information Systems (GIS)-centric workflows, proactive and predictive maintenance, and enhanced automation capabilities.

While attempts to work with the current vendor to optimize the system have made some improvements, they have not addressed core issues, leaving critical functionality and integration gaps unresolved. Consequently, the Department is exploring alternative software options capable of leveraging recent investment in Citywide systems to improve efficiency, data reporting, and accuracy while minimizing the risk of oversight in documented maintenance efforts. The software provides an opportunity to streamline facility management improving lifecycle management, improve space utilization, and predict costs.

Will this request have space needs?
 No

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Percentage of work orders automatically generated from other City systems	0	0	60%
Percentage of proactive work orders completed	5%	5%	25%

Strategic Connections:

Focus Area: Technology Adaptation
 Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
Facility Maintenance Support	30-3199		Other Prof Serv	Estimated implementation and configuration costs	75,000	-
Parks & Rec Administrative Support	30-3401		Computer Maint	Reduction in annual maintenance of the legacy system	(3,245)	-
Facility Maintenance Support	30-3401		Computer Maint	Estimated annual software maintenance costs	180,000	180,000

FY 2026 Decision Package Form

Parks and Recreation Department

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Facility Maintenance Support	30-3628		Telephone/Cable TV	Ongoing cost of annual MiFi service for 43 units to support iPads; quoted at \$36.07 per month for a two-year plan	18,612	18,612
Facility Maintenance Support	60-6404		Computer Equipment	One-time costs for 43 iPads based on current rate of \$649.99 per unit (\$27,950). Protection cases at \$35 per case (\$1,505)	29,455	-
Total Expenditures					299,822	198,612
Net					\$299,822	\$198,612

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	299,822	198,612

FY 2026 Decision Package Form

Parks and Recreation Department

Priority Number: 2
Title of Request: Public Restroom Cleanliness Enhancement to Optimize High Traffic Locations
Request Type: Program - Revised

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
0.00	0.00	15	15	10/26

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

This request is for additional part-time hours to enhance the cleanliness of outdoor restrooms at four (4) highly trafficked areas and park facilities (i.e., Fort Lauderdale Beach Park, Holiday Park, Mills Pond Park, and Esplanade Park). Other public restroom facilities will remain under the existing restroom cleaning contract at an increased level of service; in some cases, doubling the frequency to two (2) scheduled cleanings per day. In addition, the contractual services reduction detailed in the funding request below applies only to the portion of restrooms that will be transitioned to the new part-time staff.

Neighbor and visitor perception of restroom cleanliness throughout the City of Fort Lauderdale has been an ongoing challenge and source of complaints. Restroom maintenance is currently handled by a private contractor with 73% of contracted restroom locations receiving one cleaning per day or less. However, with most facilities open 13 hours per day, restrooms require continuous attention to maintain hygiene, safety, and customer satisfaction. This challenge is particularly evident in the highly trafficked areas of the beach, where the volume of visitors overwhelms service capacity despite the locations receiving the highest frequency of contracted cleanings (i.e., three (3) to six (6) times per day). The inability to meet cleaning demands results in unsanitary conditions and a negative customer experience, which directly impacts the perception of the City's parks and facilities.

These locations already have on-site staff focused on other responsibilities; however, by expanding services with part-time individuals, the Department can redirect existing personnel to perform regular cleaning duties. This shift would enhance oversight of restroom maintenance, elevate the overall customer experience, and improve security.

Can this function be better if performed by a third party? Why or why not?

No, this function is already being conducted by contracted services. However, services are limited to a specific number of cycles per location at pre-scheduled times. Consequently, solely utilizing a third party vendor will not meet the expectations of City neighbors and visitors.

Will this request have space needs?

No

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Percent decrease in number of restroom complaints by neighbors and visitors	0%	0%	20%

Strategic Connections:

Focus Area: Public Places
 Goal: Public Places - Build a beautiful and welcoming community
 Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
General Parks Maintenance	10-1107		Part Time Salaries	Cost estimate for 15 part-time employees (32 hours per week)	377,650	400,304
General Parks Maintenance	20-2290		Pension - Other	Estimated part-time FRS costs	51,474	56,163
General Parks Maintenance	20-2304		Supplemental FICA	Estimated supplemental Social Security and Medicare costs	28,890	30,623
General Parks Maintenance	30-3222		Custodial Services	Reduction in scope of existing janitorial contract	(38,059)	(38,059)

FY 2026 Decision Package Form

Parks and Recreation Department

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
General Parks Maintenance	30-3916		Janitorial Supplies	Cost estimate for restroom related additional cleaning and janitorial supplies	230,000	230,000
General Parks Maintenance	30-3940		Safety Shoes	Expense for safety shoes for new part-time employees (\$120 per PT)	1,800	1,800
General Parks Maintenance	30-3949		Uniforms	Uniform cost for additional part-time staff (\$80 per PT)	1,200	1,200
Total Expenditures					652,955	682,031
Net					\$652,955	\$682,031

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	652,955	682,031

FY 2026 Decision Package Form

Parks and Recreation Department

Priority Number: 3
Title of Request: Smart Irrigation Controller Program Median Expansion
Request Type: Program - Revised

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
0.00	0.00	0.00	0.00	10/26

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

To align beautification with broader environmental and sustainability goals, the Department is seeking to complement landscaping design efforts with solar technology via the expansion of the Smart Irrigation Controller Program. The proposed expansion represents a strategic investment in sustainable infrastructure. It will leverage smart technology to monitor weather and automatically adjust water usage based on weather conditions and soil needs to minimize water consumption. This would be a continuation of a pilot program launched in 2016 and expanded in 2019, which included the installation of 61 smart controllers across 48 City Parks. The estimated amount of water saved as a result of the initial program translated to an estimated \$250,000 in annual cost savings for the City.

The expansion program will focus on median locations without existing access to Florida Power & Light (FPL) electricity and will rely on new solar technology to power the irrigation system. The integration of smart technology and sustainable practices provides a holistic approach to urban landscaping that balances ecological responsibility with beautification efforts - reinforcing the City's commitment to renewable energy sources. The result is enhanced curb appeal and greener public spaces that simultaneously promote long-term cost savings and resiliency in water management while effortlessly adapting to environmental changes and operational disruptions.

The Department is requesting \$100,000 for the purchase of 40 solar smart controllers which will be placed at designated medians. Ongoing annual operational costs will be \$12,000 for cellular service and weather monitoring; however, savings on water costs are anticipated to be a minimum of \$50,000 per year, resulting in the program being cost-neutral within 2.5 years. This initiative supports both the City's Comprehensive Plan and Strategic Plan goals to manage resources wisely and integrate sustainability and resiliency into daily operations.

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Annual water cost savings at converted locations	0	0	\$50,000

Strategic Connections:

Focus Area: Public Places
 Goal: Public Places - Build a beautiful and welcoming community
 Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
General Parks Maintenance	30-3216		Costs/Fees/Permits	Annual subscription for software	12,000	12,000
General Parks Maintenance	30-3634		Water/Sew/Storm	Estimated cost savings for water usage	-	(50,000)
General Parks Maintenance	60-6499		Other Equipment	One-time installation of solar powered smart controllers	100,000	-
Total Expenditures					112,000	(38,000)
Net					\$112,000	(\$38,000)

FY 2026 Decision Package Form

Parks and Recreation Department

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	112,000	(38,000)

FY 2026 Decision Package Form

Parks and Recreation Department

Priority Number: 4
Title of Request: Recreation Transportation Service Enhancement
Request Type: Program - Revised

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
1	0.00	0.00	1	10/26

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

This request is for the addition of one (1) large school bus to the Recreation Division's fleet along with one (1) full-time Commercial Driver's License (CDL) certified and childcare license accredited Recreation Transportation Coordinator to fill bus-driving staffing shortages and coordinate all transportation needs across the Department's programs.

The Department currently has one (1) regular-sized bus and one (1) minibus which is limited to accommodating a total of either 45 adults or 70 to 80 youth participants per transportation regulations. While this has historically been sufficient to meet programming needs, changes to Broward County School Board dismissal times, site modifications, limited bus drivers, and increasing event support have impacted and strained operations.

The success of the PLAY after-school program has become dependent on the Department's ability to provide transportation options to participants due to the impact of dismissal time changes. With the current fleet, staff are unable to pick up from all the local schools that feed into the six (6) PLAY sites (i.e., Bass, Carter, Croissant, Osswald, Riverland, and Warfield Parks). Additionally, many of the PLAY programs are no longer adjacent to schools, requiring staff to transport the children from their schools to City parks in multiple trips due to capacity limitations. Adding an additional bus will allow staff to pick up more children and further expand school pick-up options to better meet needs. Staff anticipates the expansion will provide services for an additional 100 Fort Lauderdale neighbors based solely on afterschool programming. Support of this enhancement would further ease logistical challenges that may conflict with adult programming such as Club 55, which has approximately 715 participants.

Further straining transportation resources, the Department currently employs part-time bus drivers to save costs. However, if either driver is unavailable, staff are required to run two (2) routes with one (1) bus or incur additional costs by reserving a bus from a private company. Private company rates are \$125 per hour, plus any incidental costs or premium fees. The full-time position that is requested would fill those gaps since a Commercial Driver License (CDL) with passenger and airbag endorsements would be required while centralizing and streamlining the overall management of recreational transportation needs. The employee will also be responsible for coordinating the use of buses for all program needs and for maintaining driver files, vehicle cleanliness, preventive maintenance, first aid/fire extinguisher requirements, and transportation logs in accordance with Child Care Licensing and Enforcement (CCLE) and City policies.

Can this function be better if performed by a third party? Why or why not?

No, the Department has attempted to put this out to bid but few responses were received. Additionally, the full use of 3rd party private vendors would be cost prohibitive.

Will this request have space needs?

No

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Number of neighbors provided transportation	832	832	932

Strategic Connections:

Focus Area: Customer Service
 Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Position Requests:

Position Type	Job Code	Job Description	Count	Budgeted Salary and Benefits
Add Position	TM105	Recreation Program Coordinator	1	\$88,731
Totals			1	\$88,731

Funding Requests:

FY 2026 Decision Package Form

Parks and Recreation Department

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
Youth Programs, Afterschool & Camps	10-1101		Permanent Salaries	Recreation Program Coordinator	57,523	58,195
Youth Programs, Afterschool & Camps	20-2210		Pension - FRS	Recreation Program Coordinator	8,064	8,165
Youth Programs, Afterschool & Camps	20-2210		Pension - FRS	Pension costs	7,840	7,840
Youth Programs, Afterschool & Camps	20-2301		Soc Sec/Medicare	Recreation Program Coordinator	4,400	4,452
Youth Programs, Afterschool & Camps	20-2304		Supplemental FICA	Estimated FICA costs	4,401	4,401
Youth Programs, Afterschool & Camps	20-2404		Health Insurance	Recreation Program Coordinator	18,744	18,744
Youth Programs, Afterschool & Camps	30-3801		Gasoline	Cost of fuel	4,800	4,800
Youth Programs, Afterschool & Camps	30-3907		Data Proc Supplies	Software licenses - Adobe Pro (\$100) and Microsoft (\$280)	380	380
Youth Programs, Afterschool & Camps	30-3925		Office Equip < \$5000	One-time purchase of standard laptop (\$1,300), universal dock (\$160), monitors (\$260 each), standard video phone (\$355) and office equipment (\$200 per FTE)	2,275	200
Youth Programs, Afterschool & Camps	30-3940		Safety Shoes	\$250 per Teamster employee	250	250
Youth Programs, Afterschool & Camps	30-3949		Uniforms	Uniform costs	100	100
Youth Programs, Afterschool & Camps	40-4308		Overhead-Fleet	Fleet overhead costs	2,045	2,045
Youth Programs, Afterschool & Camps	40-4372		Servchg-Fleet Replacement	Fleet replacement	16,500	16,500
Youth Programs, Afterschool & Camps	40-4373		Servchg-Fleet O&M	Fleet operation and maintenance	5,100	5,100
Youth Programs, Afterschool & Camps	40-4401		Auto Liability	Auto liability cost for bus	1,600	1,600
Youth Programs, Afterschool & Camps	60-6416		Vehicles	Cost of school bus	184,494	-

FY 2026 Decision Package Form

Parks and Recreation Department

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Youth Programs, Afterschool & Camps	60-6419		Vehicle Add-Ons	Costs for required bus add-ons and vehicle wrapping	21,000	-
Total Expenditures					339,516	132,772
Net					\$339,516	\$132,772

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	339,516	132,772

FY 2026 Decision Package Form

Parks and Recreation Department

Priority Number: 5
Title of Request: Implementation and Maintenance of Dog Stations At City Parks
Request Type: Program - New

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
0.00	0.00	2	2	06/2026

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Parks and Recreation Department is requesting funding for the implementation and ongoing maintenance of dog stations at all City parks. On November 7, 2024, the City Commission voted to change the park rules to allow leashed dogs at all parks. As part of this change the Department needs to change the park rules signs located at all 110 parks and will require additional funding for the implementation of dog stations, dog waste bags, and signage at City parks. This cost includes the ongoing annual material and supplemental part time staffing costs to maintain expanded operational needs. These needs include replacement of worn areas due to increased usage, enhanced clean-up efforts, and routine removal of waste receptacles across the park system.

Can this function be better if performed by a third party? Why or why not?

No, City staff is best equipped to maintain dog stations at City parks.

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Number of City Parks equipped with dog stations	0	0	110

Strategic Connections:

Focus Area: Public Places
 Goal: Public Places - Build a beautiful and welcoming community
 Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
General Parks Maintenance	10-1107		Part Time Salaries	Cost of two (2) additional part-time employees to maintain dog stations	31,470	31,470
General Parks Maintenance	20-2304		Supplemental FICA	Estimated supplemental Social Security and Medicare costs	2,408	2,408
General Parks Maintenance	30-3434		Imp Rep Materials	Cost for dog stations, dog waste bags, and signage at City parks	150,000	28,500
General Parks Maintenance	30-3949		Uniforms	Costs for uniforms	114	114
Total Expenditures					183,992	62,492
Net					\$183,992	\$62,492

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	183,992	62,492

FY 2026 Decision Package Summary

Parks and Recreation Department - 409 Sanitation Fund

Priority	Request Type	Title of Request	# of Positions	Year 1 Net Cost	Year 2 Net Cost (Ongoing)
1	Program - Revised	Transition from Owning to Renting a Beach Dozer	-	75,600	(159,876)
			-	\$75,600	(\$159,876)

FY 2026 Decision Package Form

Parks and Recreation Department

Priority Number: 1
Title of Request: Transition from Owning to Renting a Beach Dozer
Request Type: Program - Revised

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
0.00	0.00	0.00	0.00	10/25

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

This request is for the rental of operational equipment rather than replacement. Recent estimates for repairing the existing beach raker amount to \$13,800 with the possibility of additional repairs being required once work commences. The cost to purchase a John Deere 655k Crawler Dozer is \$235,476. Given that the machine operates in environments where it is exposed to seaweed, resulting in significant corrosion, replacement is anticipated every three (3) to five (5) years. Therefore, renting the equipment at a rate of \$6,300 per month, on an annual basis, proves to be a more cost-effective solution.

Can this function be better if performed by a third party? Why or why not?

The rental will be provided through a third-party vendor.

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection

Strategic Connections:

Focus Area: Public Places
 Goal: Public Places - Build a beautiful and welcoming community
 Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
Public Places Cleaning	30-3307		Vehicle Rental	Estimated annual rental cost of Beach Dozer	75,600	75,600
Public Places Cleaning	60-6416		Vehicles	Removal of vehicle from the vehicle replacement plan	-	(235,476)
Total Expenditures					75,600	(159,876)
Net					\$75,600	(\$159,876)

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
Sanitation	75,600	(159,876)

Community Investment Plan Applications





Community Investment Plan (CIP)

Carter Park Pool Infrastructure Improvements
PROJECT #: NEW-381194

Project Mgr: Abraham Gopaul **Department:** Parks and Recreation Department **Address:** 1450 W Sunrise Blvd
District: I II III IV **City:** Fort Lauderdale
State: Florida **Zip:** 33311

Description: This project requests funding to replace the existing infrastructure for the Carter Park pool, specifically the plumbing pipes, pumps, and filters that have surpassed their useful life-cycle.

The project will focus on removing and replacing the stainless-steel gutter system with a deck level stainless steel gutter system; upgrading the existing plumbing for the lap pool and bringing plumbing up to current code; installing pool wall returns; replacing three (3) collection tanks with new concrete collection tanks for both lap pool and water playground feature (with epoxy or diamond brite finish/lining); verifying that the overhead lighting is compliant for night time activities/swimming; removing and installing new sand filter for the lap pool; and installing ADA (Americans with Disabilities Act) compliant ramps for the pool.

Justification: The Carter Park pool is a vital resource to the community, offering swimming lessons to over 500 children and adults each year. Through the Swim Central program, the pool also extends swimming lessons to elementary schools, broadening access to aquatic exposure. In addition to swimming lessons, the pool provides ongoing recreational, exercise opportunities for residents - including continuous lap swimming. The Carter Park Pool also offers a water playground for young visitors aged 7 and under.

Source of the Justification: Parks & Rec Long Range Strategic Plan (7/1/08, CAR 08-0707, Item 1A) **Project Type:** Special Recreation Facilities

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
General Capital Projects Construction								
Fund 331	60-6599	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Total Fund 331:		\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Grand Total:		\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
GRAND TOTAL:						

Operating Comments:

Strategic Connections:

Focus Area: Public Places
Strategic Goals: Public Places - Healthy and Engaging Community

Quarters to Perform Tasks:

- Initiation/Planning
- Design/Permitting
- Bidding/Award
- Construction/Closeout
- Warranty



Community Investment Plan (CIP)

Facility Assessment - Roofing Priorities

PROJECT #: P12161

Project Mgr: Enrique Sanchez **Department:** Parks and Recreation Department **Address:** Various Locations
District: I II III IV **City:** Fort Lauderdale
State: FL **Zip:** 33316

Description: This project supports the repair and replacement of roofs, roof finishes, roof openings, gutters, and downspouts at all City facilities.

Justification: Roofing projects are identified and prioritized during regular inspections or if damage or leaks are reported.

Source of the Justification: Facilities Condition Assessment **Project Type:** City Facilities

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
General Capital Projects Construction								
Fund 331	60-6599	\$220,328	\$500,000	\$500,000	\$700,000	\$700,000	\$700,000	\$3,320,328
Total Fund 331:		\$220,328	\$500,000	\$500,000	\$700,000	\$700,000	\$700,000	\$3,320,328
Grand Total:		\$220,328	\$500,000	\$500,000	\$700,000	\$700,000	\$700,000	\$3,320,328

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
GRAND TOTAL:						

Operating Comments:

Strategic Connections:

Focus Area: Internal Support
Strategic Goals: Internal Support - Leading Government Organization

Community Investment Plan (CIP)

Facility Assessment - HVAC Priorities

PROJECT #: P12162

Project Mgr: Enrique Sanchez **Department:** Parks and Recreation Department **Address:** Various Locations
City: Fort Lauderdale
State: FL
Zip: 33311

District: I II III IV

Description: This project supports the repair and replacement of all equipment distribution systems controls and energy supply systems required for the following: heating, ventilating, and air conditioning (HVAC); electrical distribution (including panels); lighting end devices and emergency power generation; as well as plumbing fixtures and domestic water distribution at all City facilities.

Justification: Heating, ventilating, and air conditioning (HVAC) system and electrical projects are identified and prioritized during regular inspections or as damages and deficiencies are reported.

Source of the Justification: Facilities Condition Assessment **Project Type:** City Facilities

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
General Capital Projects Consultant Engineering Fees								
Fund 331	60-6534	(\$31,383)	\$0	\$0	\$0	\$0	\$0	(\$31,383)
General Capital Projects Administration								
Fund 331	60-6550	(\$41)	\$0	\$0	\$0	\$0	\$0	(\$41)
General Capital Projects Equipment Purchases								
Fund 331	60-6564	(\$23,978)	\$0	\$0	\$0	\$0	\$0	(\$23,978)
General Capital Projects Construction								
Fund 331	60-6599	\$336,016	\$900,000	\$900,000	\$600,000	\$900,000	\$900,000	\$4,536,016
Total Fund 331:		\$280,613	\$900,000	\$900,000	\$600,000	\$900,000	\$900,000	\$4,480,613
Grand Total:		\$280,613	\$900,000	\$900,000	\$600,000	\$900,000	\$900,000	\$4,480,613

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
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GRAND TOTAL:

Operating Comments:

Strategic Connections:

Focus Area: Internal Support
Strategic Goals: Internal Support - Leading Government Organization

Community Investment Plan (CIP)

Facility Assessment - Exterior Repair / Construction

PROJECT #: P12163

Project Mgr: Enrique Sanchez **Department:** Parks and Recreation Department **Address:** Various Locations
District: I II III IV **City:** Fort Lauderdale
State: FL **Zip:** 33301

Description: This project supports the repair and replacement of deficiencies of the exterior of City facilities. Key areas of improvement include the following: exterior load bearing walls, windows, columns, finishes (i.e., stucco), floor construction, structural frames, roof frameworks, parking lots, fencing, retaining walls, interior windows, doors, interior finishes of walls, floors, ceilings, staircases, and handrails.

Justification: Exterior repair and construction projects are identified and prioritized during regular inspections or as damages and deficiencies are reported.

Source of the Justification: Facilities Condition Assessment **Project Type:** City Facilities

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
General Capital Projects Administration								
Fund 331	60-6550	(\$20,463)	\$0	\$0	\$0	\$0	\$0	(\$20,463)
General Capital Projects Construction								
Fund 331	60-6599	\$286,459	\$250,000	\$250,000	\$700,000	\$600,000	\$600,000	\$2,686,459
Total Fund 331:		\$265,996	\$250,000	\$250,000	\$700,000	\$600,000	\$600,000	\$2,665,996
Grand Total:		\$265,996	\$250,000	\$250,000	\$700,000	\$600,000	\$600,000	\$2,665,996

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
GRAND TOTAL:						

Operating Comments:

Strategic Connections:

Focus Area: Internal Support
Strategic Goals: Internal Support - Leading Government Organization

Quarters to Perform Tasks:

- Initiation/Planning
- Design/Permitting
- Bidding/Award
- Construction/Closeout
- Warranty

Community Investment Plan (CIP)

Facility Assessment - Interior Repair/Construction
PROJECT #: P12164

Project Mgr: Enrique Sanchez **Department:** Parks and Recreation Department **Address:** Various Locations
District: I II III IV **City:** Fort Lauderdale
State: FL **Zip:** 33301

Description: This project supports the repair and replacement of interior windows, doors, interior finishes of walls, floors, ceilings, stair construction, and handrails at all City facilities.

Justification: Interior repair and construction projects are identified and prioritized during regular inspections or as damages and deficiencies are reported.

Source of the Justification: Facilities Condition Assessment **Project Type:** City Facilities

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
General Capital Projects Architectural Fees								
Fund 331	60-6530	(\$25,317)	\$0	\$0	\$0	\$0	\$0	(\$25,317)
General Capital Projects Consultant Engineering Fees								
Fund 331	60-6534	(\$18,746)	\$0	\$0	\$0	\$0	\$0	(\$18,746)
General Capital Projects Administration								
Fund 331	60-6550	(\$13,013)	\$0	\$0	\$0	\$0	\$0	(\$13,013)
General Capital Projects Construction								
Fund 331	60-6599	\$490,826	\$250,000	\$250,000	\$700,000	\$600,000	\$600,000	\$2,890,826
Total Fund 331:		\$433,750	\$250,000	\$250,000	\$700,000	\$600,000	\$600,000	\$2,833,750
Grand Total:		\$433,750	\$250,000	\$250,000	\$700,000	\$600,000	\$600,000	\$2,833,750

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
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GRAND TOTAL:

Operating Comments:

Strategic Connections:

Focus Area: Internal Support
Strategic Goals: Internal Support - Leading Government Organization

Community Investment Plan (CIP)

Streetlight Improvements

PROJECT #: P12793

Project Mgr: Enrique Sanchez **Department:** Parks and Recreation Department **Address:** Citywide
City: Fort Lauderdale
State: FL
Zip: 33316

District: I II III IV

Description: The Fort Lauderdale Street Lighting Master Plan established lighting standards and guidelines for light assemblies (i.e., poles and fixtures). This project is designed to implement improvements listed in the master plan and earmark funding for analysis. Recommended Improvements include:

FY 2023 design work for the following project with construction scheduled for FY 2024-2025:

* Las Olas Blvd \$260,000-Lighting criteria is not currently met on the corridor. There have been 155 nighttime crashes over a five (5) year period. Recommendation is to retrofit the existing light poles with LED fixtures, providing better lighting along the corridor.

*Riverland Road Neighborhood \$825,000 - Continuous lighting is not provided on neighborhood roadways. There have been 139 nighttime crashes over five (5) year period. Recommendation is to work with FP&L's Tariff program, convert the existing 315 lights to LED fixtures and add approximately 539 additional light poles.

FY 2025 Design work for the following project with construction scheduled for FY 2026-2027:

*Himmarshee Area \$962,000 - Lighting criteria is not met in all areas of the corridor. There have been ninety-seven (97) nighttime crashes over a five (5) year period. Recommendation is to add approximately 130 pedestrian light poles. Using FP&L Lighting Tariff, convert the remaining HPS lights to LED and add approximately forty-one (41) light poles.

FY 2027 Design work for the following project with construction scheduled when funding is secured:

* NE 4th Ave \$289,000 - Roadway from train tracks to NE 16th Street does not meet established lighting criteria. There have been eighty-six (86) nighttime crashes over five (5) year period. Recommendation is to retrofit the existing light poles with LED fixtures from the train tracks to Sunrise Boulevard and add pedestrian lights from Sunrise Boulevard to NE 16th Street.

*Flagler Village Area \$1,903,000 - Continuous lighting is not provided on all roadways.

Justification: The Fort Lauderdale Street Lighting Master Plan established lighting level standards and guidelines for light assemblies (i.e. poles and fixtures). The Master Plan also established estimated costs to bring existing streetlights and corridors at specific pilot locations up to these new standards. The City's streetlight network includes approximately 15,000 to 20,000 lights along 809 miles of streets. Most of these lights are owned by Florida Power and Light (FPL); the remaining lights are owned by the City, County, Florida Department of Transportation (FDOT), and private developers. The outcomes, over time, will be a consistent look, feel, and function of streetlights as well as safer streets that cost less to light and maintain.

Source of the Justification: Press Play Fort Lauderdale 2024, A 5-Year Strategic Plan **Project Type:** Parks and Recreation

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
General Capital Projects Administration								
Fund 331	60-6550	(\$3,557)	\$0	\$0	\$0	\$0	\$0	(\$3,557)
General Capital Projects Construction								
Fund 331	60-6599	\$1,356,938	\$500,000	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,356,938
Total Fund 331:		\$1,353,381	\$500,000	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,353,381
Grand Total:		\$1,353,381	\$500,000	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,353,381

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
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GRAND TOTAL:

Operating Comments:

Community Investment Plan (CIP)

Strategic Connections:

- Focus Area:** Public Places
- Strategic Goals:** Public Places - Healthy and Engaging Community
- Comp Plan:** PP - Parks, Recreation & Open Space

Community Investment Plan (CIP)

Stormwater Improvements at Lauderdale Memorial Park Cemetery

PROJECT #: NEW-384641

Project Mgr: Scarlet Del Valle x5580 **Department:** Parks and Recreation Department **Address:** 2001 SW 4th Avenue
City: Fort Lauderdale **State:** FL **Zip:** 33315

District: I II III IV

Description: This project is for the installation of new stormwater infrastructure within the Lauderdale Memorial Park Cemetery. The existing system is undersized, structurally deficient, and not interconnected. For these reasons, the surrounding area and the City facilities located at the Cemetery experience flooding during moderate and heavy rainfall events. Potential conceptual design may consist of new and/or improved swale areas, drainage structures, drainage piping, and other stormwater control features.

Justification: The existing stormwater infrastructure is minimal and not adequate for the area. The project will address the documented flooding issues, safety risks to vehicle and pedestrian traffic by installing new stormwater infrastructure.

Source of the Justification: 2035 Vision Plan: Fast Forward Fort Lauderdale **Project Type:** Flood and Stormwater Control

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
Cemetery Operations - CIP Internal Engineering Allocation								
Fund 431	60-6501	\$0	\$58,806	\$0	\$0	\$0	\$0	\$58,806
Cemetery Operations - CIP Consultant Engineering Fees								
Fund 431	60-6534	\$0	\$126,000	\$0	\$0	\$0	\$0	\$126,000
Cemetery Operations - CIP Construction								
Fund 431	60-6599	\$0	\$0	\$588,060	\$0	\$0	\$0	\$588,060
Total Fund 431:		\$0	\$184,806	\$588,060	\$0	\$0	\$0	\$772,866
Grand Total:		\$0	\$184,806	\$588,060	\$0	\$0	\$0	\$772,866

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
60 - Dept Capital Outlay	\$0	\$0	\$0	\$0	\$2,500	\$2,500
GRAND TOTAL:	\$0	\$0	\$0	\$0	\$2,500	\$2,500

Operating Comments:

There will be a yearly impact on the operating budget in the amount of approximately \$2,500 a year for cleaning and maintenance activities after stormwater infrastructure is constructed.

Strategic Connections:

Focus Area: Infrastructure and Resilience
Strategic Goals: Infrastructure & Resilience - Be a sustainable and resilient community
Comp Plan: IS - Capital Improvements

Quarters to Perform Tasks:

Initiation/Planning 1
Design/Permitting 2
Bidding/Award 1
Construction/Closeout 2
Warranty 4

Community Investment Plan (CIP)

Mausoleums Roof Replacements - Sunset Memorial Gardens Cemetery
PROJECT #: NEW-420905

Project Mgr: Raymond Myers **Department:** Parks and Recreation Department **Address:** 3201 NW 19th St.
District: I II III IV **City:** Fort Lauderdale
State: FL **Zip:** 33311

Description: This project supports seven (7) mausoleums roof replacements at Sunset Memorial Gardens Cemetery.

Justification: The mausoleum roofs are exhibiting indications of deterioration. It is advisable to undergo a complete replacement of all sections of the roofs. Timely replacement will help preserve their structural integrity and reduce the need for extensive repairs in the future.

Source of the Justification: 2035 Vision Plan: Fast Forward Fort Lauderdale **Project Type:** Other Physical Environment

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
Cemetery Operations - CIP Construction								
Fund 431	60-6599	\$0	\$824,110	\$0	\$0	\$0	\$0	\$824,110
Total Fund 431:		\$0	\$824,110	\$0	\$0	\$0	\$0	\$824,110
Grand Total:		\$0	\$824,110	\$0	\$0	\$0	\$0	\$824,110

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
GRAND TOTAL:						

Operating Comments:

Strategic Connections:

Focus Area: Infrastructure and Resilience
Strategic Goals: Infrastructure & Resilience - Be a sustainable and resilient community
Comp Plan: IS - Capital Improvements

Quarters to Perform Tasks:

Initiation/Planning .5
Design/Permitting .5
Bidding/Award .5
Construction/Closeout 2
Warranty



Community Investment Plan (CIP)

Mausoleum (West) Roof Replacement - Lauderdale Memorial Park Cemetery
PROJECT #: NEW-955148

Project Mgr: Raymond Myers **Department:** Parks and Recreation Department **Address:** 2001 SW 4th Avenue
District: I II III IV **City:** Fort Lauderdale
State: FL **Zip:** 33315

Description: This project supports the west mausoleum roof replacement at Lauderdale Memorial Park Cemetery.

Justification: The roof is exhibiting indications of deterioration. It is advisable to undergo a complete replacement of all sections of the mausoleum's roof. Timely replacement will help preserve its structural integrity and reduce the need for extensive repairs in the future.

Source of the Justification: 2035 Vision Plan: Fast Forward Fort Lauderdale **Project Type:** Other Physical Environment

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
Cemetery Operations - CIP Construction								
Fund 431	60-6599	\$0	\$235,460	\$0	\$0	\$0	\$0	\$235,460
Total Fund 431:		\$0	\$235,460	\$0	\$0	\$0	\$0	\$235,460
Grand Total:		\$0	\$235,460	\$0	\$0	\$0	\$0	\$235,460

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
GRAND TOTAL:						

Operating Comments:

Strategic Connections:

Focus Area: Infrastructure and Resilience
Strategic Goals: Infrastructure & Resilience - Be a sustainable and resilient community
Comp Plan: IS - Capital Improvements

Quarters to Perform Tasks:

Initiation/Planning .5
Design/Permitting .5
Bidding/Award .5
Construction/Closeout 1
Warranty

Community Investment Plan (CIP)

Mausoleums - Lauderdale Memorial Gardens Cemetery

PROJECT #: P12717

Project Mgr: Connie Hayman **Department:** Parks and Recreation Department **Address:** 2001 SW 4th Avenue
District: I II III IV **City:** Fort Lauderdale
State: FL **Zip:** 33315

Description: This project funds the construction of a community mausoleum that consists of 762 crypts and 256 large niches at Lauderdale Memorial Park Cemetery. A community mausoleum is an above-ground building that memorializes individuals offering a secure enclosure that remains clean and dry.

Justification: Currently the cemetery division is at full capacity due to increased demand for mausoleums. As a result, the City is missing out on revenue opportunities to both finance operations and properly maintain the perpetual care trust fund. Although in-ground burials remain popular, a growing number of individuals are finding added prestige to be entombed inside of a structure. For loved ones left behind, community mausoleums offer convenience for visiting in any weather.

Source of the Justification: 2035 Vision Plan: Fast Forward Fort Lauderdale **Project Type:** Other Physical Environment

Project Funding Summary:

Source	Usage	Available \$	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
Cemetery System Construction								
Fund 430	60-6599	(\$1,561,584)	\$0	\$0	\$0	\$0	\$0	(\$1,561,584)
Total Fund 430:		(\$1,561,584)	\$0	\$0	\$0	\$0	\$0	(\$1,561,584)
Cemetery Operations - CIP Internal Engineering Allocation								
Fund 431	60-6501	\$0	\$320,000	\$0	\$0	\$0	\$0	\$320,000
Cemetery Operations - CIP Testing Services								
Fund 431	60-6546	\$0	\$1,500	\$0	\$0	\$0	\$0	\$1,500
Cemetery Operations - CIP Administration								
Fund 431	60-6550	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000
Cemetery Operations - CIP Construction								
Fund 431	60-6599	\$3,123,168	\$38,416	\$0	\$0	\$0	\$0	\$3,161,584
Total Fund 431:		\$3,123,168	\$360,916	\$0	\$0	\$0	\$0	\$3,484,084
Grand Total:		\$1,561,584	\$360,916	\$0	\$0	\$0	\$0	\$1,922,500

Impact on Operating Budget:

Impact	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL FUNDING
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GRAND TOTAL:

Operating Comments:

Strategic Connections:

Focus Area: Business Development
Strategic Goals: Business Growth & Support - Build a diverse and attractive economy
Comp Plan: BD - Economic Development

Notes